



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                                         | Name                                 | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|-----------------------------------------------------------------|--------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 10 - General Fund</b>                                  |                                      |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                                  |                                      |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                        |                                      |                          |                         |                 |                 |                     |
| <a href="#">10-00-40000</a>                                     | Ad Valorem Tax                       | 1,865,649                | 1,865,649               | -               | 8,651           | 1,856,998           |
| <a href="#">10-00-40200</a>                                     | 1/2% Sales Tax Revenue               | 2,569,277                | 2,569,277               | 222,402         | 438,017         | 2,131,260           |
| <a href="#">10-00-40300</a>                                     | Hotel Tax Revenue                    | 2,589                    | 2,589                   | 484             | 1,247           | 1,342               |
| <a href="#">10-00-40410</a>                                     | Franchise Tax - Electric             | 720,401                  | 720,401                 | 85,444          | 243,085         | 477,317             |
| <a href="#">10-00-40420</a>                                     | Franchise Tax - Gas                  | 124,058                  | 124,058                 | -               | -               | 124,058             |
| <a href="#">10-00-40430</a>                                     | Franchise Tax - Cable TV             | 62,830                   | 62,830                  | 1,469           | 1,469           | 61,361              |
| <a href="#">10-00-42000</a>                                     | Occupational License - Regular       | 14,400                   | 14,400                  | -               | -               | 14,400              |
| <a href="#">10-00-42010</a>                                     | Liquor and Beer License              | 8,625                    | 8,625                   | -               | 550             | 8,075               |
| <a href="#">10-00-42020</a>                                     | Occupational License - Insurance     | 519,322                  | 519,322                 | -               | -               | 519,322             |
| <a href="#">10-00-42200</a>                                     | Code Department Permits              | 1,037,962                | 1,037,962               | 65,799          | 108,274         | 929,688             |
| <a href="#">10-00-42205</a>                                     | Demolition Permits                   | -                        | -                       | 110             | 110             | (110)               |
| <a href="#">10-00-44110</a>                                     | Beer Sales Tax (State)               | 19,090                   | 19,090                  | -               | 4,596           | 14,494              |
| <a href="#">10-00-44600</a>                                     | Fines and Forfeits                   | 53,912                   | 53,912                  | 738             | 15,990          | 37,922              |
| <a href="#">10-00-48900</a>                                     | Rental Income                        | 4,801                    | 4,801                   | 801             | 2,540           | 2,261               |
| <a href="#">10-00-55000</a>                                     | Miscellaneous Income                 | 4,035                    | 4,035                   | 254             | 254             | 3,780               |
| <a href="#">10-00-55015</a>                                     | Donation                             | 9,700                    | 9,700                   | -               | -               | 9,700               |
| <a href="#">10-00-55031</a>                                     | Insurance Rebates                    | 70,000                   | 70,000                  | -               | -               | 70,000              |
| <a href="#">10-00-56005</a>                                     | Mardi Gras Permit                    | 68,000                   | 68,000                  | -               | -               | 68,000              |
| <a href="#">10-00-56010</a>                                     | Interest Income                      | 7,800                    | 7,800                   | 531             | 1,070           | 6,730               |
| <a href="#">10-00-59420</a>                                     | Transfer from Fund 20 1968 Sales Tax | 2,000,000                | 2,000,000               | -               | -               | 2,000,000           |
| <a href="#">10-00-59422</a>                                     | Transfer from Fund 22 1981 Sales Tax | -                        | -                       | -               | -               | -                   |
| <b>Department: 00 - Non-Departmental Total:</b>                 |                                      | <b>9,162,450</b>         | <b>9,162,450</b>        | <b>378,032</b>  | <b>825,851</b>  | <b>8,336,599</b>    |
| <b>Revenue Total:</b>                                           |                                      | <b>9,162,450</b>         | <b>9,162,450</b>        | <b>378,032</b>  | <b>825,851</b>  | <b>8,336,599</b>    |
| <b>Expense</b>                                                  |                                      |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                        |                                      |                          |                         |                 |                 |                     |
| <a href="#">10-00-59522</a>                                     | Transfer to Fund 22 1981 Sales Tax   | 1,760,000                | 1,760,000               | 163,966         | 163,966         | 1,596,034           |
| <a href="#">10-00-59530</a>                                     | Transfer to Fund 30 Debt Service     | 340,467                  | 340,467                 | 33,406          | 66,813          | 273,654             |
| <a href="#">10-00-70000</a>                                     | Principal - L.P.S.B                  | 18,370                   | 18,370                  | 1,531           | 3,062           | 15,308              |
| <b>Department: 00 - Non-Departmental Total:</b>                 |                                      | <b>2,118,837</b>         | <b>2,118,837</b>        | <b>198,904</b>  | <b>233,841</b>  | <b>1,884,996</b>    |
| <b>Department: 05 - Elected &amp; Appointed Official</b>        |                                      |                          |                         |                 |                 |                     |
| <a href="#">10-05-60000</a>                                     | Elected Official - City Council      | 77,091                   | 77,091                  | 6,424           | 12,661          | 64,430              |
| <a href="#">10-05-60100</a>                                     | Elected Official - Mayor             | 99,904                   | 99,904                  | 8,325           | 16,408          | 83,495              |
| <a href="#">10-05-60101</a>                                     | City Clerk                           | 87,255                   | 87,255                  | 10,068          | 16,395          | 70,860              |
| <a href="#">10-05-60102</a>                                     | Chief Operations Officer             | 98,351                   | 98,351                  | 11,348          | 18,804          | 79,548              |
| <a href="#">10-05-60103</a>                                     | Chief Financial Officer              | 95,483                   | 95,483                  | 11,018          | 18,256          | 77,227              |
| <a href="#">10-05-60800</a>                                     | Payroll Taxes SS                     | -                        | -                       | 2,997           | 5,273           | (5,273)             |
| <a href="#">10-05-60801</a>                                     | Payroll Taxes MC                     | -                        | -                       | 701             | 1,233           | (1,233)             |
| <a href="#">10-05-60802</a>                                     | Payroll Taxes SUTA                   | -                        | -                       | 55              | 91              | (91)                |
| <a href="#">10-05-61000</a>                                     | Pension ER City Council              | 4,608                    | 4,608                   | 3,856           | 6,186           | (1,578)             |
| <a href="#">10-05-61100</a>                                     | Pension ER Mayor                     | 9,990                    | 9,990                   | -               | 808             | 9,182               |
| <a href="#">10-05-61200</a>                                     | Health Insurance Mayor               | 6,119                    | 6,119                   | 2,937           | 5,060           | 1,059               |
| <a href="#">10-05-62350</a>                                     | Auto Allowance                       | 6,000                    | 6,000                   | 500             | 1,000           | 5,000               |
| <a href="#">10-05-64300</a>                                     | Mayors Expense                       | 13,200                   | 13,200                  | 1,100           | 2,200           | 11,000              |
| <a href="#">10-05-65320</a>                                     | Cellphone Expense                    | 2,400                    | 2,400                   | 200             | 400             | 2,000               |
| <b>Department: 05 - Elected &amp; Appointed Official Total:</b> |                                      | <b>500,401</b>           | <b>500,401</b>          | <b>59,529</b>   | <b>104,775</b>  | <b>395,626</b>      |
| <b>Department: 10 - Administration</b>                          |                                      |                          |                         |                 |                 |                     |
| <a href="#">10-10-60200</a>                                     | Salaries and Wages                   | 294,910                  | 294,910                 | 34,081          | 58,369          | 236,541             |
| <a href="#">10-10-60201</a>                                     | Salaries and Wages OT                | -                        | -                       | 619             | 1,111           | (1,111)             |
| <a href="#">10-10-60800</a>                                     | Payroll Taxes SS                     | 46,686                   | 46,686                  | 2,020           | 3,466           | 43,220              |
| <a href="#">10-10-60801</a>                                     | Payroll Taxes MC                     | 10,918                   | 10,918                  | 472             | 811             | 10,108              |
| <a href="#">10-10-60802</a>                                     | Payroll Taxes SUTA                   | 1,506                    | 1,506                   | 55              | 95              | 1,411               |
| <a href="#">10-10-61000</a>                                     | Pension ER                           | 47,288                   | 47,288                  | 2,757           | 4,670           | 42,618              |
| <a href="#">10-10-61200</a>                                     | Group Insurance                      | 55,950                   | 55,950                  | 4,118           | 7,125           | 48,825              |
| <a href="#">10-10-62000</a>                                     | Advertising                          | 25,000                   | 25,000                  | 3,320           | 5,661           | 19,339              |
| <a href="#">10-10-62100</a>                                     | Annexation                           | 2,700                    | 2,700                   | -               | -               | 2,700               |
| <a href="#">10-10-62500</a>                                     | Community Relations                  | 16,000                   | 16,000                  | 678             | 11,078          | 4,922               |
| <a href="#">10-10-62600</a>                                     | Computer Expense                     | 4,580                    | 4,580                   | -               | 1,095           | 3,485               |
| <a href="#">10-10-62700</a>                                     | Conference Fees                      | 6,000                    | 6,000                   | 40              | 63              | 5,938               |
| <a href="#">10-10-62900</a>                                     | Contract Services                    | 38,500                   | 38,500                  | 1,995           | 3,908           | 34,592              |
| <a href="#">10-10-62950</a>                                     | Contract Services - computer         | 91,400                   | 89,300                  | 3,034           | 5,924           | 83,376              |
| <a href="#">10-10-63000</a>                                     | Lodging/Mileage/Meals Expense        | 10,000                   | 10,000                  | 311             | 2,208           | 7,792               |
| <a href="#">10-10-63200</a>                                     | Credit Card Fees                     | 250                      | 250                     | -               | 35              | 215                 |
| <a href="#">10-10-63205</a>                                     | Bank Charges                         | 20,515                   | 20,515                  | -               | 1,559           | 18,956              |
| <a href="#">10-10-63400</a>                                     | Dues & Subscriptions                 | 6,220                    | 8,320                   | 295             | 1,099           | 7,221               |
| <a href="#">10-10-63600</a>                                     | Engineering Fees                     | 138,000                  | 138,000                 | -               | -               | 138,000             |
| <a href="#">10-10-63700</a>                                     | Garbage Collection                   | 3,300                    | 3,300                   | 193             | 386             | 2,914               |
| <a href="#">10-10-63800</a>                                     | Insurance                            | 145,000                  | 145,000                 | -               | 1,823           | 143,177             |
| <a href="#">10-10-64000</a>                                     | Janitorial                           | 20,475                   | 20,475                  | 1,625           | 3,250           | 17,225              |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                  | Name                                | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|------------------------------------------|-------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">10-10-64100</a>              | Repairs & Maintenance               | 20,000                   | 20,000                  | -               | -               | 20,000              |
| <a href="#">10-10-64200</a>              | Mardi Gras Expense                  | 73,000                   | 73,000                  | -               | -               | 73,000              |
| <a href="#">10-10-64330</a>              | Election Expense                    | 8,226                    | 8,226                   | -               | -               | 8,226               |
| <a href="#">10-10-64400</a>              | Miscellaneous                       | 100                      | 100                     | -               | -               | 100                 |
| <a href="#">10-10-64500</a>              | Office Supplies                     | 25,000                   | 25,000                  | 701             | 3,342           | 21,658              |
| <a href="#">10-10-64600</a>              | Professional Fees                   | 75,500                   | 75,500                  | 8,500           | 15,910          | 59,591              |
| <a href="#">10-10-64610</a>              | Accounting Fees                     | 54,785                   | 54,785                  | 1,330           | 1,330           | 53,455              |
| <a href="#">10-10-64620</a>              | Legal Fees                          | 40,000                   | 40,000                  | 5,760           | 14,667          | 25,333              |
| <a href="#">10-10-64625</a>              | Legal Fees PRR                      | -                        | -                       | 612             | 2,556           | (2,556)             |
| <a href="#">10-10-64660</a>              | Grant Consulting Services           | 17,000                   | 17,000                  | -               | -               | 17,000              |
| <a href="#">10-10-64800</a>              | Sales Tax Collection Expense        | 13,756                   | 13,756                  | 1,425           | 2,566           | 11,190              |
| <a href="#">10-10-64810</a>              | Property Tax                        | 328                      | 328                     | -               | -               | 328                 |
| <a href="#">10-10-65300</a>              | Telephone/Internet Expense          | 27,540                   | 27,540                  | 2,068           | 4,453           | 23,087              |
| <a href="#">10-10-65310</a>              | Utilities                           | 31,600                   | 31,600                  | 2,932           | 5,717           | 25,883              |
| <a href="#">10-10-65405</a>              | Testing/Screening Employee          | 250                      | 250                     | -               | -               | 250                 |
| <a href="#">10-10-65500</a>              | Training                            | 3,250                    | 3,250                   | 359             | 670             | 2,580               |
| <a href="#">10-10-65900</a>              | Uniform Expense                     | 3,300                    | 3,300                   | 215             | 215             | 3,085               |
| <a href="#">10-10-66100</a>              | Lease Expense                       | 9,800                    | 9,800                   | 353             | 1,033           | 8,767               |
| Department: 10 - Administration Total:   |                                     | 1,388,632                | 1,388,632               | 79,867          | 166,192         | 1,222,441           |
| Department: 15 - Magistrate Court        |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-15-60200</a>              | Salaries and Wages                  | 6,000                    | 6,000                   | 500             | 1,000           | 5,000               |
| <a href="#">10-15-60800</a>              | Payroll Taxes SS                    | 372                      | 372                     | 31              | 62              | 310                 |
| <a href="#">10-15-60801</a>              | Payroll Taxes MC                    | 87                       | 87                      | 7               | 15              | 73                  |
| <a href="#">10-15-60802</a>              | Payroll Taxes SUTA                  | 12                       | 12                      | 1               | 2               | 10                  |
| <a href="#">10-15-61000</a>              | Pension ER                          | 600                      | 600                     | -               | -               | 600                 |
| <a href="#">10-15-63100</a>              | Court Costs                         | 29,200                   | 29,200                  | 4,884           | 8,826           | 20,374              |
| <a href="#">10-15-63500</a>              | Equipment                           | -                        | -                       | -               | 403             | (403)               |
| <a href="#">10-15-64620</a>              | Legal Fees                          | 200                      | 200                     | -               | -               | 200                 |
| Department: 15 - Magistrate Court Total: |                                     | 36,471                   | 36,471                  | 5,423           | 10,308          | 26,163              |
| Department: 20 - Fire                    |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-20-62200</a>              | App to Fire Dept - Ad Valorem Taxes | 1,042,566                | 1,042,566               | -               | -               | 1,042,566           |
| <a href="#">10-20-62220</a>              | App to Fire Dept - General Fund     | 1,080,000                | 1,080,000               | 200,000         | 400,000         | 680,000             |
| <a href="#">10-20-70000</a>              | Principal                           | 177,891                  | 177,891                 | 57,591          | 57,591          | 120,300             |
| <a href="#">10-20-70200</a>              | Interest Expense                    | 79,622                   | 79,622                  | 12,855          | 12,855          | 66,767              |
| Department: 20 - Fire Total:             |                                     | 2,380,080                | 2,380,080               | 270,446         | 470,446         | 1,909,634           |
| Department: 25 - Code Enforcement        |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-25-60200</a>              | Salaries and Wages                  | 169,124                  | 169,124                 | 19,472          | 30,353          | 138,771             |
| <a href="#">10-25-60201</a>              | Salaries and Wages OT               | -                        | -                       | 165             | 173             | (173)               |
| <a href="#">10-25-60800</a>              | Payroll Taxes SS                    | 10,486                   | 10,486                  | 1,194           | 1,856           | 8,630               |
| <a href="#">10-25-60801</a>              | Payroll Taxes MC                    | 2,452                    | 2,452                   | 279             | 434             | 2,018               |
| <a href="#">10-25-60802</a>              | Payroll Taxes SUTA                  | 338                      | 338                     | 32              | 50              | 289                 |
| <a href="#">10-25-61000</a>              | Pension ER                          | 11,478                   | 11,478                  | 1,332           | 2,106           | 9,373               |
| <a href="#">10-25-61200</a>              | Group Insurance                     | 23,000                   | 23,000                  | 2,356           | 3,665           | 19,335              |
| <a href="#">10-25-62310</a>              | Gas                                 | 1,000                    | 1,000                   | 69              | 116             | 884                 |
| <a href="#">10-25-62700</a>              | Conference Fees                     | 1,550                    | 1,550                   | -               | -               | 1,550               |
| <a href="#">10-25-62950</a>              | Contract Services - computer        | 40,250                   | 40,250                  | 929             | 1,818           | 38,432              |
| <a href="#">10-25-63000</a>              | Lodging/Mileage/Meals Expense       | 3,500                    | 3,500                   | -               | -               | 3,500               |
| <a href="#">10-25-63200</a>              | Credit Card Fees                    | 20,400                   | 20,400                  | 1,587           | 3,558           | 16,842              |
| <a href="#">10-25-63400</a>              | Dues & Subscriptions                | 5,723                    | 5,723                   | -               | -               | 5,723               |
| <a href="#">10-25-63800</a>              | Insurance                           | 28,000                   | 28,000                  | -               | -               | 28,000              |
| <a href="#">10-25-63900</a>              | Inspection fees                     | 738,000                  | 738,000                 | -               | 23,178          | 714,823             |
| <a href="#">10-25-64500</a>              | Office Expense                      | 1,200                    | 1,200                   | -               | 199             | 1,001               |
| <a href="#">10-25-64600</a>              | Professional Fees                   | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-25-64620</a>              | Legal Fees                          | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-25-65200</a>              | Supplies                            | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">10-25-65300</a>              | Telephone/Internet Expense          | 216                      | 216                     | 49              | 49              | 167                 |
| <a href="#">10-25-65900</a>              | Uniform Expense                     | 1,150                    | 1,150                   | -               | -               | 1,150               |
| Department: 25 - Code Enforcement Total: |                                     | 1,060,867                | 1,060,867               | 27,464          | 67,553          | 993,314             |
| Department: 30 - Streets & drainage      |                                     |                          |                         |                 |                 |                     |
| <a href="#">10-30-60200</a>              | Salaries and Wages                  | 337,475                  | 337,475                 | 37,365          | 62,520          | 274,955             |
| <a href="#">10-30-60201</a>              | Salaries and Wages OT               | 12,282                   | 12,282                  | 719             | 1,223           | 11,059              |
| <a href="#">10-30-60800</a>              | Payroll Taxes SS                    | 21,685                   | 21,685                  | 2,328           | 3,903           | 17,782              |
| <a href="#">10-30-60801</a>              | Payroll Taxes MC                    | 5,071                    | 5,071                   | 544             | 913             | 4,159               |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                               | Name                                   | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity  | YTD<br>Activity  | Budget<br>Remaining |
|-------------------------------------------------------|----------------------------------------|--------------------------|-------------------------|------------------|------------------|---------------------|
| <a href="#">10-30-60802</a>                           | Payroll Taxes SUTA                     | 700                      | 700                     | 60               | 100              | 599                 |
| <a href="#">10-30-61000</a>                           | Pension ER                             | 17,882                   | 17,882                  | 2,196            | 3,673            | 14,209              |
| <a href="#">10-30-61200</a>                           | Group Insurance                        | 43,500                   | 43,500                  | 5,481            | 9,107            | 34,393              |
| <a href="#">10-30-62300</a>                           | Auto Expense                           | 30,000                   | 30,000                  | 1,518            | 3,605            | 26,395              |
| <a href="#">10-30-62310</a>                           | Gas Diesel Oil                         | 65,000                   | 65,000                  | 5,727            | 13,459           | 51,541              |
| <a href="#">10-30-62600</a>                           | Computer Expense                       | 1,000                    | 1,000                   | -                | -                | 1,000               |
| <a href="#">10-30-62700</a>                           | Conference Fees                        | 4,000                    | 4,000                   | -                | -                | 4,000               |
| <a href="#">10-30-62800</a>                           | Contract Labor                         | 8,204                    | 8,204                   | 707              | 1,316            | 6,888               |
| <a href="#">10-30-62900</a>                           | Contract Services                      | 138,000                  | 138,000                 | 13,368           | 34,982           | 103,018             |
| <a href="#">10-30-62950</a>                           | Contract Services - computer           | 13,500                   | 13,500                  | 213              | 426              | 13,074              |
| <a href="#">10-30-63000</a>                           | Lodging/Mileage/Meals Expense          | 500                      | 500                     | (35)             | (35)             | 535                 |
| <a href="#">10-30-63205</a>                           | Bank Charges                           | 35                       | 35                      | -                | -                | 35                  |
| <a href="#">10-30-63400</a>                           | Dues & Subscriptions                   | 3,000                    | 3,000                   | -                | -                | 3,000               |
| <a href="#">10-30-63500</a>                           | Equipment & Tools Rental               | 1,680                    | 1,680                   | 759              | 759              | 921                 |
| <a href="#">10-30-63600</a>                           | Engineering Fees                       | 90,000                   | 90,000                  | -                | -                | 90,000              |
| <a href="#">10-30-63800</a>                           | Insurance                              | 62,000                   | 62,000                  | -                | -                | 62,000              |
| <a href="#">10-30-64000</a>                           | Janitorial                             | 8,225                    | 8,225                   | 700              | 2,275            | 5,950               |
| <a href="#">10-30-64100</a>                           | Repairs & Maintenance                  | 125,000                  | 125,000                 | 8,831            | 19,012           | 105,988             |
| <a href="#">10-30-64130</a>                           | Repairs & Maintenance Roads & Streets  | 225,000                  | 225,000                 | 12,496           | 12,496           | 212,504             |
| <a href="#">10-30-64400</a>                           | Miscellaneous                          | 2,500                    | 2,500                   | -                | -                | 2,500               |
| <a href="#">10-30-64425</a>                           | Disaster Expense                       | 100,000                  | 100,000                 | -                | 420              | 99,580              |
| <a href="#">10-30-64500</a>                           | Office Expense                         | 9,000                    | 9,000                   | 1,711            | 1,814            | 7,186               |
| <a href="#">10-30-64600</a>                           | Professional Fees                      | 1,000                    | 1,000                   | -                | -                | 1,000               |
| <a href="#">10-30-64620</a>                           | Legal Fees                             | 167                      | 167                     | -                | -                | 167                 |
| <a href="#">10-30-64700</a>                           | Rent Expense                           | 800                      | 800                     | -                | -                | 800                 |
| <a href="#">10-30-64720</a>                           | Radio Rental                           | 2,500                    | 2,500                   | -                | -                | 2,500               |
| <a href="#">10-30-64810</a>                           | Property Tax                           | 7,000                    | 7,000                   | -                | -                | 7,000               |
| <a href="#">10-30-65100</a>                           | Street Lighting                        | 137,957                  | 137,957                 | 15,067           | 30,127           | 107,830             |
| <a href="#">10-30-65200</a>                           | Supplies                               | 60,000                   | 60,000                  | 23,452           | 34,160           | 25,840              |
| <a href="#">10-30-65210</a>                           | Chemicals                              | 7,715                    | 7,715                   | -                | 3,572            | 4,143               |
| <a href="#">10-30-65250</a>                           | Sign and supplies                      | 21,650                   | 21,650                  | 7,305            | 7,585            | 14,065              |
| <a href="#">10-30-65300</a>                           | Telephone/Internet Expense             | 459                      | 459                     | -                | 46               | 413                 |
| <a href="#">10-30-65310</a>                           | Utilities                              | 57,686                   | 57,686                  | 893              | 1,700            | 55,987              |
| <a href="#">10-30-65405</a>                           | Testing/Screening Employee             | 1,382                    | 1,382                   | -                | -                | 1,382               |
| <a href="#">10-30-65410</a>                           | Testing/Screening Non-Employee         | 200                      | 200                     | -                | -                | 200                 |
| <a href="#">10-30-65900</a>                           | Uniform Expense                        | 5,200                    | 5,200                   | 2,536            | 2,607            | 2,593               |
| <a href="#">10-30-66100</a>                           | Lease Expense                          | 198,886                  | 198,886                 | 14,553           | 38,123           | 160,762             |
| <a href="#">10-30-68200</a>                           | Capital Outlay - Infrastructure        | -                        | -                       | -                | -                | -                   |
| <a href="#">10-30-68300</a>                           | Capital Outlay - Furn, Fix & Equipment | 275,943                  | 275,943                 | 21,008           | 21,008           | 254,935             |
| <a href="#">10-30-70000</a>                           | Principal                              | 130,134                  | 130,134                 | -                | -                | 130,134             |
| <a href="#">10-30-70200</a>                           | Interest Expense                       | 4,287                    | 4,287                   | -                | -                | 4,287               |
| <b>Department: 30 - Streets &amp; drainage Total:</b> |                                        | <b>2,238,203</b>         | <b>2,238,203</b>        | <b>179,502</b>   | <b>310,896</b>   | <b>1,927,307</b>    |
| <b>Department: 35 - 305 Iberia Street</b>             |                                        |                          |                         |                  |                  |                     |
| <a href="#">10-35-62900</a>                           | Contract Services                      | 6,516                    | 6,516                   | 512              | 1,049            | 5,467               |
| <a href="#">10-35-64100</a>                           | Repairs & Maintenance                  | 520                      | 520                     | -                | -                | 520                 |
| <a href="#">10-35-65300</a>                           | Telephone/Internet Expense             | 2,040                    | 2,040                   | 168              | 337              | 1,703               |
| <a href="#">10-35-65310</a>                           | Utilities                              | 4,500                    | 4,500                   | 588              | 1,151            | 3,349               |
| <b>Department: 35 - 305 Iberia Street Total:</b>      |                                        | <b>13,576</b>            | <b>13,576</b>           | <b>1,268</b>     | <b>2,537</b>     | <b>11,039</b>       |
| <b>Department: 37 - 307 Iberia Street</b>             |                                        |                          |                         |                  |                  |                     |
| <a href="#">10-37-62900</a>                           | Contract Services                      | 4,380                    | 4,380                   | 360              | 719              | 3,661               |
| <a href="#">10-37-64100</a>                           | Repairs & Maintenance                  | 4,376                    | 4,376                   | -                | -                | 4,376               |
| <a href="#">10-37-65310</a>                           | Repairs & Maintenance                  | 1,260                    | 1,260                   | 171              | 335              | 925                 |
| <b>Department: 37 - 307 Iberia Street Total:</b>      |                                        | <b>10,016</b>            | <b>10,016</b>           | <b>530</b>       | <b>1,054</b>     | <b>8,962</b>        |
| <b>Expense Total:</b>                                 |                                        | <b>9,747,084</b>         | <b>9,747,084</b>        | <b>822,933</b>   | <b>1,367,603</b> | <b>8,379,481</b>    |
| <b>Fund: 10 - General Fund Surplus (Deficit):</b>     |                                        | <b>(584,634)</b>         | <b>(584,634)</b>        | <b>(444,901)</b> | <b>(541,751)</b> | <b>(42,882)</b>     |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                              | Balance             |
|-----------------------------------------------------------------|-----------------------------------|---------------------|
| <b>Fund: 10 - General Fund</b>                                  |                                   |                     |
| <b>Assets</b>                                                   |                                   |                     |
| <a href="#">10-00-10010</a>                                     | HW General #4158                  | 1,921,737           |
| <a href="#">10-00-11000</a>                                     | Accounts Receivable               | 1,739               |
| <a href="#">10-00-11050</a>                                     | Allowance for Doubtful Accounts   | 1,050               |
| <a href="#">10-00-11100</a>                                     | Sales Tax Receivable              | 433,336             |
| <a href="#">10-00-11422</a>                                     | Due from Fund 22 1981 Sales Tax   | 143,064             |
| <a href="#">10-00-11440</a>                                     | Due from Fund 40 Capital Projects | 208                 |
| <a href="#">10-00-11470</a>                                     | Due from Fund 70 Utility System   | 12,315              |
| <a href="#">10-00-11490</a>                                     | Due from Fund 90 Sports Complex   | 14,945              |
| <a href="#">10-00-11499</a>                                     | Due from Fund 99 Other            | (1,546)             |
| <a href="#">10-00-11500</a>                                     | Other Receivable                  | 112,159             |
| <a href="#">10-00-13000</a>                                     | Prepaid Insurance                 | 431,429             |
| <a href="#">10-00-13010</a>                                     | Prepaid Expense                   | 11,043              |
| <b>Total Assets:</b>                                            |                                   | <b>3,081,478</b>    |
|                                                                 |                                   | <b>\$ 3,081,478</b> |
| <b>Liability</b>                                                |                                   |                     |
| <a href="#">10-00-20000</a>                                     | Accounts Payable Fund 10          | 131,966             |
| <a href="#">10-00-20005</a>                                     | Unearned Revenue                  | (8,008)             |
| <a href="#">10-00-20010</a>                                     | Accounts Payable-Other            | (2,188)             |
| <a href="#">10-00-21022</a>                                     | Due to Fund 22 1981 Sales Tax     | 324                 |
| <a href="#">10-00-21030</a>                                     | Due to Fund 30 Debt Service       | -                   |
| <a href="#">10-00-21040</a>                                     | Due to Fund 40 Capital Projects   | (42,555)            |
| <a href="#">10-00-21070</a>                                     | Due to Fund 70 Utility System     | (230,213)           |
| <a href="#">10-00-21090</a>                                     | Due to Fund 90 Sports Complex     | 278                 |
| <a href="#">10-00-21099</a>                                     | Due to Fund 99 Other              | 339,149             |
| <b>Total Liability:</b>                                         |                                   | <b>188,754</b>      |
| <b>Equity</b>                                                   |                                   |                     |
| <a href="#">10-00-32000</a>                                     | Fund Balance Unreserved           | 3,434,475           |
| <b>Total Beginning Equity:</b>                                  |                                   | <b>3,434,475</b>    |
| Total Revenue                                                   |                                   | 825,741             |
| Total Expense                                                   |                                   | 1,367,493           |
| <b>Revenues Over/Under Expenses</b>                             |                                   | <b>(541,751)</b>    |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                   | <b>2,892,724</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                   | <b>\$ 3,081,478</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                                  | Name                                   | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|----------------------------------------------------------|----------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 20 - 1968 Sales Tax Fund</b>                    |                                        |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                           |                                        |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                        |                          |                         |                 |                 |                     |
| <a href="#">20-00-40200</a>                              | 1% Sales Tax Revenue                   | 5,098,554                | 5,098,554               | 444,804         | 876,033         | 4,222,521           |
| <a href="#">20-00-56010</a>                              | Interest Income                        | 17,086                   | 17,086                  | 1,062           | 2,080           | 15,006              |
| <a href="#">20-00-59430</a>                              | Transfer from Fund 30 Debt Service     | -                        | -                       | -               | -               | -                   |
| <a href="#">20-00-59440</a>                              | Transfer from Fund 40 Capital Projects | -                        | -                       | -               | -               | -                   |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                        | <b>5,115,640</b>         | <b>5,115,640</b>        | <b>445,866</b>  | <b>878,113</b>  | <b>4,237,527</b>    |
| <b>Revenue Total:</b>                                    |                                        | <b>5,115,640</b>         | <b>5,115,640</b>        | <b>445,866</b>  | <b>878,113</b>  | <b>4,237,527</b>    |
| <b>Expense</b>                                           |                                        |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                        |                          |                         |                 |                 |                     |
| <a href="#">20-00-59510</a>                              | Transfer to Fund 10 General            | 2,000,000                | 2,000,000               | -               | -               | 2,000,000           |
| <a href="#">20-00-59530</a>                              | Transfer to Fund 30 Debt Service       | 2,462,810                | 2,462,810               | 204,634         | 409,268         | 2,053,542           |
| <a href="#">20-00-59540</a>                              | Transfer to Fund 40 Capital Projects   | 1,311,459                | 1,311,459               | 121,199         | 121,199         | 1,190,260           |
| <a href="#">20-00-63205</a>                              | Bank Charges                           | 3,562                    | 3,562                   | -               | -               | 3,562               |
| <a href="#">20-00-64600</a>                              | Professional Fees                      | 3,950                    | 3,950                   | -               | -               | 3,950               |
| <a href="#">20-00-64610</a>                              | Accounting Fees                        | 15,980                   | 15,980                  | 390             | 390             | 15,590              |
| <a href="#">20-00-64620</a>                              | Legal Fees                             | -                        | -                       | -               | -               | -                   |
| <a href="#">20-00-64800</a>                              | Sales Tax Collection Expense           | 27,511                   | 27,511                  | 2,850           | 5,132           | 22,379              |
| <a href="#">20-00-70000</a>                              | Principal - L.P.S.B                    | 36,740                   | 36,740                  | 3,062           | 6,123           | 30,617              |
| <a href="#">20-00-71970</a>                              | Transfer to Fund 70 Utility            | -                        | -                       | -               | -               | -                   |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                        | <b>5,862,011</b>         | <b>5,862,011</b>        | <b>332,135</b>  | <b>542,112</b>  | <b>5,319,899</b>    |
| <b>Expense Total:</b>                                    |                                        | <b>5,862,011</b>         | <b>5,862,011</b>        | <b>332,135</b>  | <b>542,112</b>  | <b>5,319,899</b>    |
| <b>Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):</b> |                                        | <b>(746,371)</b>         | <b>(746,371)</b>        | <b>113,731</b>  | <b>336,001</b>  | <b>(1,082,372)</b>  |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                       | Balance             |
|-----------------------------------------------------------------|----------------------------|---------------------|
| <b>Fund: 20 - 1968 Sales Tax Fund</b>                           |                            |                     |
| <b>Assets</b>                                                   |                            |                     |
| <a href="#">20-00-10010</a>                                     | HW 1968 1% Sales Tax #4514 | 892,085             |
| <a href="#">20-00-11100</a>                                     | Sales Tax Receivable       | 866,675             |
| <a href="#">20-00-11499</a>                                     | Due from Fund 99 Other     | 250                 |
| <b>Total Assets:</b>                                            |                            | <b>1,759,010</b>    |
|                                                                 |                            | <b>\$ 1,759,010</b> |
| <b>Liability</b>                                                |                            |                     |
| <a href="#">20-00-20000</a>                                     | Accounts Payable           | 390                 |
| <a href="#">20-00-21099</a>                                     | Due to Fund 99 Other       | 2,931               |
| <b>Total Liability:</b>                                         |                            | <b>3,321</b>        |
| <b>Equity</b>                                                   |                            |                     |
| <a href="#">20-00-30000</a>                                     | Fund Balance               | 1,419,688           |
| <b>Total Beginning Equity:</b>                                  |                            | <b>1,419,688</b>    |
| Total Revenue                                                   |                            | 878,113             |
| Total Expense                                                   |                            | 542,112             |
| <b>Revenues Over/Under Expenses</b>                             |                            | <b>336,001</b>      |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                            | <b>1,755,689</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                            | <b>\$ 1,759,010</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                                  | Name                             | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|----------------------------------------------------------|----------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 21 - 1999 Sales Tax Fund</b>                    |                                  |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                           |                                  |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                  |                          |                         |                 |                 |                     |
| <a href="#">21-00-40200</a>                              | 1/2% Sales Tax Revenue           | 2,569,277                | 2,569,277               | 222,402         | 438,017         | 2,131,260           |
| <a href="#">21-00-56010</a>                              | Interest Income                  | 8,877                    | 8,877                   | 531             | 1,223           | 7,654               |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                  | <b>2,578,154</b>         | <b>2,578,154</b>        | <b>222,933</b>  | <b>439,240</b>  | <b>2,138,914</b>    |
| <b>Revenue Total:</b>                                    |                                  | <b>2,578,154</b>         | <b>2,578,154</b>        | <b>222,933</b>  | <b>439,240</b>  | <b>2,138,914</b>    |
| <b>Expense</b>                                           |                                  |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                 |                                  |                          |                         |                 |                 |                     |
| <a href="#">21-00-59530</a>                              | Transfer to Fund 30 Debt Service | -                        | -                       | -               | -               | -                   |
| <a href="#">21-00-59570</a>                              | Transfer to Fund 70 Utility      | 1,728,231                | 1,728,231               | 60,682          | 182,045         | 1,546,186           |
| <a href="#">21-00-63205</a>                              | Bank Charges                     | 3,370                    | 3,370                   | -               | 269             | 3,101               |
| <a href="#">21-00-64610</a>                              | Accounting Fees                  | 15,980                   | 15,980                  | 390             | 390             | 15,590              |
| <a href="#">21-00-64800</a>                              | Sales Tax Collection Expense     | 13,756                   | 13,756                  | 1,425           | 2,566           | 11,190              |
| <a href="#">21-00-70000</a>                              | Principal - L.P.S.B              | 18,370                   | 18,370                  | 1,531           | 3,062           | 15,308              |
| <b>Department: 00 - Non-Departmental Total:</b>          |                                  | <b>1,779,706</b>         | <b>1,779,706</b>        | <b>64,028</b>   | <b>188,332</b>  | <b>1,591,375</b>    |
| <b>Expense Total:</b>                                    |                                  | <b>1,779,706</b>         | <b>1,779,706</b>        | <b>64,028</b>   | <b>188,332</b>  | <b>1,591,375</b>    |
| <b>Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):</b> |                                  | <b>798,448</b>           | <b>798,448</b>          | <b>158,905</b>  | <b>250,908</b>  | <b>547,539</b>      |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                         | Balance             |
|-----------------------------------------------------------------|------------------------------|---------------------|
| <b>Fund: 21 - 1999 Sales Tax Fund</b>                           |                              |                     |
| <b>Assets</b>                                                   |                              |                     |
| <a href="#">21-00-10010</a>                                     | HW 1999 1/2% Sales Tax #7856 | 1,145,755           |
| <a href="#">21-00-11100</a>                                     | Sales Tax Receivable         | 433,336             |
| <a href="#">21-00-11499</a>                                     | Due from Consolidated        | 243                 |
| <b>Total Assets:</b>                                            |                              | <b>1,579,334</b>    |
|                                                                 |                              | <b>\$ 1,579,334</b> |
| <b>Liability</b>                                                |                              |                     |
| <a href="#">21-00-20000</a>                                     | Accounts Payable             | 390                 |
| <a href="#">21-00-21099</a>                                     | Due to Consolidated          | 3,053               |
| <b>Total Liability:</b>                                         |                              | <b>3,443</b>        |
| <b>Equity</b>                                                   |                              |                     |
| <a href="#">21-00-30000</a>                                     | Fund Balance                 | 1,324,983           |
| <b>Total Beginning Equity:</b>                                  |                              | <b>1,324,983</b>    |
| Total Revenue                                                   |                              | 439,240             |
| Total Expense                                                   |                              | 188,332             |
| <b>Revenues Over/Under Expenses</b>                             |                              | <b>250,908</b>      |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                              | <b>1,575,891</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                              | <b>\$ 1,579,334</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                                         | Name                               | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|-----------------------------------------------------------------|------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 22 - 1981 Sales Tax Fund</b>                           |                                    |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                                  |                                    |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                        |                                    |                          |                         |                 |                 |                     |
| <a href="#">22-00-40200</a>                                     | 1/2% Sales Tax Revenue             | 2,569,277                | 2,569,277               | 222,402         | 438,017         | 2,131,260           |
| <a href="#">22-00-44100</a>                                     | State Grant Revenue                | 7,978                    | 7,978                   | -               | -               | 7,978               |
| <a href="#">22-00-44200</a>                                     | School Resource Officer            | 438,746                  | 438,746                 | 27,375          | 27,375          | 411,372             |
| <a href="#">22-00-44600</a>                                     | LACE Fines and Court Cost          | 707,115                  | 707,115                 | 69,327          | 139,753         | 632,349             |
| <a href="#">22-00-44601</a>                                     | Accident Reports                   | 3,000                    | 3,000                   | 1,024           | 1,298           | 1,702               |
| <a href="#">22-00-55000</a>                                     | Miscellaneous Income               | 912                      | 912                     | 3,500           | 3,500           | (2,588)             |
| <a href="#">22-00-55015</a>                                     | Donations                          | -                        | -                       | -               | -               | -                   |
| <a href="#">22-00-55030</a>                                     | Insurance Proceeds                 | -                        | -                       | -               | 3,644           | (3,644)             |
| <a href="#">22-00-55100</a>                                     | State Supplemental Payments        | 259,200                  | 259,200                 | 16,800          | 48,000          | 211,200             |
| <a href="#">22-00-56010</a>                                     | Interest Income                    | 5,526                    | 5,526                   | 559             | 1,038           | 4,488               |
| <a href="#">22-00-56011</a>                                     | Proceed from sale of FA            | -                        | -                       | -               | -               | -                   |
| <a href="#">22-00-59422</a>                                     | Transfer from Fund 22 1981         | 250,000                  | 250,000                 | 50,000          | 100,000         | 150,000             |
| <a href="#">22-00-71810</a>                                     | Transfer from Fund 10 General      | 1,760,000                | 1,760,000               | 163,966         | 163,966         | 1,596,034           |
| <b>Department: 00 - Non-Departmental Total:</b>                 |                                    | <b>6,001,753</b>         | <b>6,001,753</b>        | <b>554,952</b>  | <b>926,591</b>  | <b>5,140,150</b>    |
| <b>Revenue Total:</b>                                           |                                    | <b>6,001,753</b>         | <b>6,001,753</b>        | <b>554,952</b>  | <b>926,591</b>  | <b>5,140,150</b>    |
| <b>Expense</b>                                                  |                                    |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>                        |                                    |                          |                         |                 |                 |                     |
| <a href="#">22-00-59522</a>                                     | Transfer to Fund 22 1981 Sales Tax | 250,000                  | 250,000                 | 50,000          | 100,000         | 150,000             |
| <a href="#">22-00-64800</a>                                     | Sales Tax Collection Expense       | 13,630                   | 13,630                  | 1,425           | 2,566           | 11,064              |
| <a href="#">22-00-70000</a>                                     | Principal - L.P.S.B                | 18,370                   | 18,370                  | 1,531           | 3,062           | 15,308              |
| <a href="#">22-00-71910</a>                                     | Transfer to Fund 10 General        | -                        | -                       | -               | -               | -                   |
| <a href="#">22-00-71930</a>                                     | Transfer to Fund 30 Debt Service   | 170,233                  | 170,233                 | 14,250          | 28,500          | 141,733             |
| <b>Department: 00 - Non-Departmental Total:</b>                 |                                    | <b>452,233</b>           | <b>452,233</b>          | <b>67,206</b>   | <b>134,127</b>  | <b>318,106</b>      |
| <b>Department: 05 - Elected &amp; Appointed Official</b>        |                                    |                          |                         |                 |                 |                     |
| <a href="#">22-05-60100</a>                                     | Elected Official - Chief of Police | 86,986                   | 86,986                  | 10,037          | 16,728          | 70,258              |
| <a href="#">22-05-60800</a>                                     | Payroll Taxes SS                   | -                        | -                       | 680             | 1,092           | (1,092)             |
| <a href="#">22-05-60801</a>                                     | Payroll Taxes MC                   | -                        | -                       | 159             | 255             | (255)               |
| <a href="#">22-05-60802</a>                                     | Payroll Taxes SUTA                 | -                        | -                       | -               | -               | -                   |
| <a href="#">22-05-60400</a>                                     | State Supplemental Pay             | -                        | -                       | -               | -               | -                   |
| <a href="#">22-05-61010</a>                                     | Police Retirement                  | 29,118                   | 29,118                  | -               | -               | 29,118              |
| <a href="#">22-05-61200</a>                                     | Health Insurance                   | 6,446                    | 6,446                   | 744             | 1,240           | 5,206               |
| <a href="#">22-05-62350</a>                                     | Auto Allowance                     | 12,000                   | 12,000                  | 1,000           | 2,000           | 10,000              |
| <b>Department: 05 - Elected &amp; Appointed Official Total:</b> |                                    | <b>134,550</b>           | <b>134,550</b>          | <b>12,620</b>   | <b>21,315</b>   | <b>113,235</b>      |
| <b>Department: 60 - Police</b>                                  |                                    |                          |                         |                 |                 |                     |
| <a href="#">22-60-60200</a>                                     | Salaries and Wages                 | 1,663,454                | 1,663,454               | 188,765         | 298,903         | 1,364,551           |
| <a href="#">22-60-60201</a>                                     | Salaries and Wages OT              | 106,606                  | 106,606                 | 2,926           | 8,903           | 97,704              |
| <a href="#">22-60-60400</a>                                     | State Supplemental Pay             | 266,400                  | 266,400                 | 16,800          | 33,000          | 233,400             |
| <a href="#">22-60-60800</a>                                     | Payroll Taxes SS                   | 132,301                  | 132,301                 | 13,610          | 22,574          | 109,727             |
| <a href="#">22-60-60801</a>                                     | Payroll Taxes MC                   | 30,941                   | 30,941                  | 3,183           | 5,279           | 25,662              |
| <a href="#">22-60-60802</a>                                     | Payroll Taxes SUTA                 | 4,268                    | 4,268                   | 278             | 463             | 3,804               |
| <a href="#">22-60-61000</a>                                     | Pension ER                         | 14,767                   | 14,767                  | 1,297           | 2,062           | 12,705              |
| <a href="#">22-60-61010</a>                                     | Police Retirement                  | 691,277                  | 691,277                 | 80,916          | 131,187         | 560,090             |
| <a href="#">22-60-61200</a>                                     | Group Insurance                    | 184,097                  | 184,097                 | 21,582          | 35,506          | 148,591             |
| <a href="#">22-60-62000</a>                                     | Advertising                        | 5,000                    | 5,000                   | -               | -               | 5,000               |
| <a href="#">22-60-62300</a>                                     | Auto Expense                       | 80,947                   | 80,947                  | 5,616           | 13,806          | 67,141              |
| <a href="#">22-60-62310</a>                                     | Gas & Oil                          | 90,000                   | 90,000                  | 7,631           | 15,834          | 74,166              |
| <a href="#">22-60-62500</a>                                     | Community Relations                | 570                      | 570                     | -               | -               | 570                 |
| <a href="#">22-60-62600</a>                                     | Computer Expense                   | 20,000                   | 20,000                  | 3,410           | 14,412          | 5,588               |
| <a href="#">22-60-62700</a>                                     | Conference Fees                    | 1,170                    | 1,170                   | -               | -               | 1,170               |
| <a href="#">22-60-62900</a>                                     | Contract Services                  | 26,766                   | 26,766                  | 4,146           | 5,536           | 21,230              |
| <a href="#">22-60-62950</a>                                     | Contract services - computer       | 172,819                  | 172,819                 | 4,633           | 30,335          | 142,483             |
| <a href="#">22-60-63000</a>                                     | Lodging/Mileage/Meals Expense      | 10,000                   | 10,000                  | -               | 2,071           | 7,929               |
| <a href="#">22-60-63205</a>                                     | Bank Charges                       | 3,253                    | 3,253                   | 142             | 279             | 2,974               |
| <a href="#">22-60-63400</a>                                     | Dues & Subscriptions               | 31,545                   | 31,545                  | -               | 30              | 31,515              |
| <a href="#">22-60-63500</a>                                     | Police Equipment                   | 37,873                   | 37,873                  | 301             | 1,409           | 36,464              |
| <a href="#">22-60-63800</a>                                     | Insurance                          | 162,000                  | 162,000                 | -               | -               | 162,000             |
| <a href="#">22-60-64000</a>                                     | Janitorial expense                 | 32,000                   | 32,000                  | 2,600           | 5,964           | 26,036              |
| <a href="#">22-60-64100</a>                                     | Repairs & Maintenance              | 12,000                   | 12,000                  | 2,345           | 2,670           | 9,330               |
| <a href="#">22-60-64200</a>                                     | Mardi Gras Expense                 | 78,000                   | 78,000                  | -               | -               | 78,000              |
| <a href="#">22-60-64500</a>                                     | Office Expense                     | 20,000                   | 20,000                  | 3,789           | 5,054           | 14,946              |
| <a href="#">22-60-64600</a>                                     | Professional Fees                  | 1,500                    | 1,500                   | -               | 1,200           | 300                 |
| <a href="#">22-60-64610</a>                                     | Accounting Fees                    | 15,000                   | 15,000                  | 390             | 390             | 14,610              |
| <a href="#">22-60-64620</a>                                     | Legal Fees                         | 35,000                   | 35,000                  | 8,791           | 12,674          | 22,326              |
| <a href="#">22-60-64625</a>                                     | Legal Fees PRR                     | -                        | -                       | -               | 302             | (302)               |
| <a href="#">22-60-64720</a>                                     | Radio Rental                       | 3,885                    | 3,885                   | 5,880           | 5,880           | (1,995)             |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                           | Name                                      | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---------------------------------------------------|-------------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">22-60-65100</a>                       | Street Lighting                           | 1,000                    | 1,000                   | 103             | 208             | 792                 |
| <a href="#">22-60-65200</a>                       | Police Supplies                           | 10,000                   | 10,000                  | -               | 803             | 9,197               |
| <a href="#">22-60-65300</a>                       | Telephone/Internet Expense                | 70,000                   | 70,000                  | 6,844           | 13,182          | 56,818              |
| <a href="#">22-60-65310</a>                       | Utilities                                 | 24,000                   | 24,000                  | 2,355           | 4,681           | 19,319              |
| <a href="#">22-60-65405</a>                       | Testing/Screening Employee                | 3,000                    | 3,000                   | -               | -               | 3,000               |
| <a href="#">22-60-65410</a>                       | Testing/Screening Non-Employee            | 6,000                    | 6,000                   | -               | -               | 6,000               |
| <a href="#">22-60-65500</a>                       | Training                                  | 10,000                   | 10,000                  | 159             | 159             | 9,841               |
| <a href="#">22-60-65900</a>                       | Uniform Expense                           | 37,500                   | 37,500                  | 5,316           | 9,101           | 28,399              |
| <a href="#">22-60-66100</a>                       | Lease Expense                             | 16,800                   | 16,800                  | 1,697           | 4,402           | 12,398              |
| <a href="#">22-60-68100</a>                       | Capital Outlay - Buildings & Improvements | -                        | -                       | (8,055)         | (8,055)         | 8,055               |
| <a href="#">22-60-68300</a>                       | Capital Outlay - Furn, Fix & Equipment    | 275,790                  | 275,790                 | -               | -               | 275,790             |
| <a href="#">22-60-68400</a>                       | Capital Outlay - Auto & Truck             | 66,655                   | 66,655                  | 45,713          | 45,713          | 20,942              |
| Department: 60 - Police Total:                    |                                           | 4,454,182                | 4,454,182               | 433,163         | 725,915         | 3,728,267           |
| Department: 61 - SRO                              |                                           |                          |                         |                 |                 |                     |
| <a href="#">22-61-60200</a>                       | Salaries and Wages SRO                    | 410,392                  | 410,392                 | 48,514          | 76,017          | 334,375             |
| <a href="#">22-61-60201</a>                       | SRO OT                                    | -                        | -                       | 502             | 1,163           | (1,163)             |
| <a href="#">22-61-60800</a>                       | Payroll Taxes SS                          | 29,015                   | 29,015                  | 3,324           | 5,318           | 23,697              |
| <a href="#">22-61-60801</a>                       | Payroll Taxes MC                          | 6,786                    | 6,786                   | 778             | 1,244           | 5,542               |
| <a href="#">22-61-60802</a>                       | Payroll Taxes SUTA                        | 936                      | 936                     | 68              | 109             | 827                 |
| <a href="#">22-61-61000</a>                       | Pension ER                                | -                        | -                       | -               | -               | -                   |
| <a href="#">22-61-61200</a>                       | Group Insurance                           | 56,555                   | 56,555                  | 6,405           | 10,675          | 45,880              |
| <a href="#">22-61-63800</a>                       | Insurance                                 | 6,000                    | 6,000                   | -               | -               | 6,000               |
| Department: 61 - SRO Total:                       |                                           | 509,684                  | 509,684                 | 59,591          | 94,525          | 415,159             |
| Department: 62 - LACE                             |                                           |                          |                         |                 |                 |                     |
| <a href="#">22-62-60200</a>                       | Salaries and Wages LACE                   | 147,545                  | 147,545                 | 17,035          | 28,850          | 118,695             |
| <a href="#">22-62-60800</a>                       | LACE Payroll Taxes SS                     | 9,148                    | 9,148                   | 71              | 143             | 9,005               |
| <a href="#">22-62-60801</a>                       | LACE Payroll Taxes MC                     | 2,139                    | 2,139                   | 17              | 33              | 2,106               |
| <a href="#">22-62-60802</a>                       | LACE Payroll Taxes SUTA                   | 295                      | 295                     | 2               | 5               | 290                 |
| <a href="#">22-62-63100</a>                       | LACE Court Costs                          | 197,708                  | 197,708                 | 17,621          | 33,086          | 164,623             |
| <a href="#">22-62-63200</a>                       | Credit Card Fees                          | -                        | -                       | -               | -               | -                   |
| <a href="#">22-62-63205</a>                       | Bank Fees                                 | 1,669                    | 1,669                   | -               | -               | 1,669               |
| <a href="#">22-62-64600</a>                       | LACE Professional Fees                    | -                        | -                       | -               | -               | -                   |
| <a href="#">22-62-64620</a>                       | LACE Legal Fees                           | 45,797                   | 45,797                  | 2,970           | 5,895           | 39,902              |
| <a href="#">22-62-66100</a>                       | LACE Lease Expense                        | -                        | -                       | -               | -               | -                   |
| Department: 62 - LACE Total:                      |                                           | 404,301                  | 404,301                 | 37,717          | 68,011          | 336,290             |
| Department: 64 - Civil Service                    |                                           |                          |                         |                 |                 |                     |
| <a href="#">22-64-60600</a>                       | Civil Service Salaries                    | 7,800                    | 7,800                   | 600             | 1,200           | 6,600               |
| <a href="#">22-64-60800</a>                       | Payroll Taxes SS                          | 483                      | 483                     | 37              | 74              | 409                 |
| <a href="#">22-64-60801</a>                       | Payroll Taxes MC                          | 113                      | 113                     | 9               | 17              | 96                  |
| <a href="#">22-64-60802</a>                       | Payroll Taxes SUTA                        | 6                        | 6                       | 1               | 2               | 3                   |
| <a href="#">22-64-64620</a>                       | Legal Fees                                | 500                      | 500                     | -               | -               | 500                 |
| Department: 64 - Civil Service Total:             |                                           | 8,903                    | 8,903                   | 647             | 1,294           | 7,608               |
| Expense Total:                                    |                                           | 5,963,852                | 5,963,852               | 610,944         | 1,045,188       | 4,918,665           |
| Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit): |                                           | 37,901                   | 37,901                  | (55,991)        | (118,597)       | 221,486             |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                        | Balance           |
|-----------------------------------------------------------------|-----------------------------|-------------------|
| <b>Fund: 22 - 1981 Sales Tax Fund</b>                           |                             |                   |
| <b>Assets</b>                                                   |                             |                   |
| <a href="#">22-00-10010</a>                                     | HW Police Department #5681  | 17,655            |
| <a href="#">22-00-10015</a>                                     | HW LACE #9273               | 29,547            |
| <a href="#">22-00-10016</a>                                     | HW Police Evidence #7356    | 42,577            |
| <a href="#">22-00-10200</a>                                     | Cash on Hand                | 200               |
| <a href="#">22-00-11100</a>                                     | Sales Tax Receivable        | 433,336           |
| <a href="#">22-00-11300</a>                                     | Grants Receivable           | 255               |
| <a href="#">22-00-11410</a>                                     | Due from General            | 324               |
| <a href="#">22-00-11500</a>                                     | Other Receivable            | 27,375            |
| <a href="#">22-00-11510</a>                                     | Accounts Receivable - Other | 590               |
| <a href="#">22-00-13000</a>                                     | Prepaid Insurance           | 288,556           |
| <a href="#">22-00-13010</a>                                     | Prepaid Expense             | (18)              |
| <b>Total Assets:</b>                                            |                             | <b>840,396</b>    |
|                                                                 |                             | <b>\$ 840,396</b> |
| <b>Liability</b>                                                |                             |                   |
| <a href="#">22-00-20000</a>                                     | Accounts Payable            | 94,793            |
| <a href="#">22-00-20005</a>                                     | Unearned Revenue            | 3,000             |
| <a href="#">22-00-21010</a>                                     | Due to General              | 143,064           |
| <a href="#">22-00-21090</a>                                     | Due to Sports Complex       | 133               |
| <a href="#">22-00-21099</a>                                     | Due to Other Funds          | 623,356           |
| <a href="#">22-00-21500</a>                                     | Other Liabilities           | 42,528            |
| <b>Total Liability:</b>                                         |                             | <b>906,875</b>    |
| <b>Equity</b>                                                   |                             |                   |
| <a href="#">22-00-30000</a>                                     | Fund Balance                | 52,118            |
| <b>Total Beginning Equity:</b>                                  |                             | <b>52,118</b>     |
| Total Revenue                                                   |                             | 926,591           |
| Total Expense                                                   |                             | 1,045,188         |
| <b>Revenues Over/Under Expenses</b>                             |                             | <b>(118,597)</b>  |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                             | <b>(66,479)</b>   |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                             | <b>\$ 840,396</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                                | Name                                              | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|--------------------------------------------------------|---------------------------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <b>Fund: 30 - Debt Service Fund</b>                    |                                                   |                          |                         |                 |                 |                     |
| <b>Revenue</b>                                         |                                                   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>               |                                                   |                          |                         |                 |                 |                     |
| <a href="#">30-00-56010</a>                            | Interest Income                                   | 24,165                   | 24,165                  | 1,415           | 2,768           | 21,397              |
| <a href="#">30-00-59200</a>                            | Proceeds from Issuance of Debt                    | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-59410</a>                            | Transfer from Fund 10 General                     | 340,467                  | 340,467                 | 33,406          | 66,813          | 273,654             |
| <a href="#">30-00-59420</a>                            | Transfer from Fund 20 1968 Sales Tax              | 2,462,810                | 2,462,810               | 204,634         | 409,268         | 2,053,542           |
| <a href="#">30-00-59422</a>                            | Transfer from Fund 22 1981 Sales Tax              | 170,233                  | 170,233                 | 14,250          | 28,500          | 141,733             |
| <a href="#">30-00-71300</a>                            | Dividend Income                                   | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-59470</a>                            | Transfer from Fund 70 Utility                     | -                        | -                       | -               | -               | -                   |
| <b>Department: 00 - Non-Departmental Total:</b>        |                                                   | <b>2,997,676</b>         | <b>2,997,676</b>        | <b>253,705</b>  | <b>507,350</b>  | <b>2,490,326</b>    |
| <b>Revenue Total:</b>                                  |                                                   | <b>2,997,676</b>         | <b>2,997,676</b>        | <b>253,705</b>  | <b>507,350</b>  | <b>2,490,326</b>    |
| <b>Expense</b>                                         |                                                   |                          |                         |                 |                 |                     |
| <b>Department: 00 - Non-Departmental</b>               |                                                   |                          |                         |                 |                 |                     |
| <a href="#">30-00-63205</a>                            | Bank Charges                                      | 189                      | 189                     | 305             | 576             | (388)               |
| <a href="#">30-00-64600</a>                            | Professional Fees                                 | 1,850                    | 1,850                   | -               | -               | 1,850               |
| <a href="#">30-00-70020</a>                            | 2014 HW \$3.5M Sales Tax Bond - Principal         | 325,000                  | 325,000                 | -               | -               | 325,000             |
| <a href="#">30-00-70035</a>                            | 2016 HW \$3.565M Sales Tax Refun Bond - Principal | 360,000                  | 360,000                 | -               | -               | 360,000             |
| <a href="#">30-00-70040</a>                            | 2017 CH \$2.24M S.T. Bond - Principal #3016       | 235,000                  | 235,000                 | -               | -               | 235,000             |
| <a href="#">30-00-70045</a>                            | 2018 RG \$7M Municipal Complex - Principal        | 295,000                  | 295,000                 | -               | -               | 295,000             |
| <a href="#">30-00-70050</a>                            | 2021 RG \$10M Sales Tax Rev/Refund Bond - Princip | 405,000                  | 405,000                 | -               | -               | 405,000             |
| <a href="#">30-00-70055</a>                            | 2022 RG \$9M Sales Tax Revenue Bond - Principal   | 330,000                  | 330,000                 | -               | -               | 330,000             |
| <a href="#">30-00-70070</a>                            | 2017 \$575K S.T. Excess Revenue Bond - Principal  | 55,000                   | 55,000                  | -               | -               | 55,000              |
| <a href="#">30-00-70220</a>                            | 2014 \$3.5M Sales Tax Bond - Interest             | 7,833                    | 7,833                   | -               | -               | 7,833               |
| <a href="#">30-00-70235</a>                            | 2016 \$3.565M Sales Tax Refunding Bond - Interest | 33,346                   | 33,346                  | -               | -               | 33,346              |
| <a href="#">30-00-70240</a>                            | 2017 CH \$2.24M S.T. Bond - Interest #3016        | 40,800                   | 40,800                  | -               | -               | 40,800              |
| <a href="#">30-00-70245</a>                            | 2018 RG \$7M Municipal Complex - Interest         | 210,700                  | 210,700                 | -               | -               | 210,700             |
| <a href="#">30-00-70250</a>                            | 2021 \$10M Sales Tax Rev/Refund Bond - Interest   | 351,400                  | 351,400                 | -               | -               | 351,400             |
| <a href="#">30-00-70255</a>                            | 2022 \$9M Sales Tax Revenue Bond - Interest       | 374,431                  | 374,431                 | -               | -               | 374,431             |
| <a href="#">30-00-70270</a>                            | 2017 \$575K Excess Revenue Bond - Interest        | 3,878                    | 3,878                   | -               | -               | 3,878               |
| <a href="#">30-00-59520</a>                            | Transfer to Fund 20 1968                          | -                        | -                       | -               | -               | -                   |
| <a href="#">30-00-71970</a>                            | Transfer to Fund 70 Utility                       | -                        | -                       | -               | -               | -                   |
| <b>Department: 00 - Non-Departmental Total:</b>        |                                                   | <b>3,029,427</b>         | <b>3,029,427</b>        | <b>305</b>      | <b>576</b>      | <b>3,028,850</b>    |
| <b>Expense Total:</b>                                  |                                                   | <b>3,029,427</b>         | <b>3,029,427</b>        | <b>305</b>      | <b>576</b>      | <b>3,028,850</b>    |
| <b>Fund: 30 - Debt Service Fund Surplus (Deficit):</b> |                                                   | <b>(31,751)</b>          | <b>(31,751)</b>         | <b>253,401</b>  | <b>506,774</b>  | <b>(538,524)</b>    |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                                              | Balance             |
|-----------------------------------------------------------------|---------------------------------------------------|---------------------|
| <b>Fund: 30 - Debt Service Fund</b>                             |                                                   |                     |
| <b>Assets</b>                                                   |                                                   |                     |
| <a href="#">30-00-10025</a>                                     | FM 1968 1% Sales Tax Sinking Fund #1187           | 203,389             |
| <a href="#">30-00-10061</a>                                     | HW 2018 \$7M Municipal Complex Sinking Fund #6372 | 278,451             |
| <a href="#">30-00-10068</a>                                     | HW 1968 Sales Tax Sinking Fund #8931              | 1,590,981           |
| <a href="#">30-00-11200</a>                                     | Accrued Income                                    | 3,247               |
| <a href="#">30-00-11490</a>                                     | Due from Sports Complex                           | 2,083               |
| <a href="#">30-00-16009</a>                                     | NV 2018 \$7M Mun Complex Reserve #0029            | 577,183             |
| <a href="#">30-00-16013</a>                                     | CF 2018 \$7M Mun Complex Reserve Sweep            | 1,000               |
| <a href="#">30-00-16030</a>                                     | FM Sales Tax Refunding Bond Reserve #1165         | 2,259,359           |
| <b>Total Assets:</b>                                            |                                                   | <b>4,915,692</b>    |
|                                                                 |                                                   | <b>\$ 4,915,692</b> |
| <b>Liability</b>                                                |                                                   |                     |
| <a href="#">30-00-21099</a>                                     | Due to Consolidated                               | 801                 |
| <b>Total Liability:</b>                                         |                                                   | <b>801</b>          |
| <b>Equity</b>                                                   |                                                   |                     |
| <a href="#">30-00-30000</a>                                     | Fund Balance                                      | 4,408,118           |
| <b>Total Beginning Equity:</b>                                  |                                                   | <b>4,408,118</b>    |
| Total Revenue                                                   |                                                   | 507,350             |
| Total Expense                                                   |                                                   | 576                 |
| <b>Revenues Over/Under Expenses</b>                             |                                                   | <b>506,774</b>      |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                                   | <b>4,914,891</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                                   | <b>\$ 4,915,692</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                                    | Name                                 | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity  | Budget<br>Remaining |
|------------------------------------------------------------|--------------------------------------|--------------------------|-------------------------|-----------------|------------------|---------------------|
| <b>Fund: 40 - Capital Projects Fund</b>                    |                                      |                          |                         |                 |                  |                     |
| <b>Revenue</b>                                             |                                      |                          |                         |                 |                  |                     |
| <b>Department: 00 - Non-Departmental</b>                   |                                      |                          |                         |                 |                  |                     |
| <a href="#">40-00-44000</a>                                | Federal Grant Revenue                | 7,615,647                | 7,615,647               | -               | -                | 7,615,647           |
| <a href="#">40-00-44100</a>                                | State Grant Revenue                  | 10,122,895               | 10,122,895              | -               | -                | 10,122,895          |
| <a href="#">40-00-56010</a>                                | Interest Income                      | 3,167                    | 3,167                   | -               | 11,275           | (8,108)             |
| <a href="#">40-00-72501</a>                                | Unrealized Gain(Loss) on Investment  | -                        | -                       | -               | 758              | (758)               |
| <a href="#">40-00-72801</a>                                | Realized Gain(Loss) on Investment    | -                        | -                       | -               | 567              | (567)               |
| <a href="#">40-00-71820</a>                                | Transfer from Fund 20 1968 Sales Tax | 1,311,459                | 1,311,459               | 121,199         | 121,199          | 1,190,260           |
| <b>Department: 00 - Non-Departmental Total:</b>            |                                      | <b>19,053,168</b>        | <b>19,053,168</b>       | <b>121,199</b>  | <b>133,799</b>   | <b>18,919,369</b>   |
| <b>Revenue Total:</b>                                      |                                      | <b>19,053,168</b>        | <b>19,053,168</b>       | <b>121,199</b>  | <b>133,799</b>   | <b>18,919,369</b>   |
| <b>Expense</b>                                             |                                      |                          |                         |                 |                  |                     |
| <b>Department: 00 - Non-Departmental</b>                   |                                      |                          |                         |                 |                  |                     |
| <a href="#">40-00-63205</a>                                | Bank Charges                         | 1,768                    | 1,768                   | -               | 495              | 1,273               |
| <a href="#">40-00-64600</a>                                | Professional Fees                    | 3,500                    | 3,500                   | -               | -                | 3,500               |
| <a href="#">40-00-64620</a>                                | Legal Fees                           | 6,872                    | 6,872                   | -               | 208              | 6,663               |
| <a href="#">40-00-68000</a>                                | Land                                 | 1,000,000                | 1,000,000               | -               | -                | 1,000,000           |
| <a href="#">40-00-68200</a>                                | Road Improvement Projects            | 11,831,885               | 11,901,885              | -               | 229,101          | 11,672,784          |
| <a href="#">40-00-68220</a>                                | Roundabout Projects                  | 7,843,936                | 7,843,936               | -               | 176,097          | 7,667,839           |
| <a href="#">40-00-68230</a>                                | Drainage Projects - Detention Pond   | 135,000                  | 135,000                 | -               | -                | 135,000             |
| <a href="#">40-00-70200</a>                                | Interest Expense                     | -                        | -                       | -               | 4,254            | (4,254)             |
| <a href="#">40-00-72101</a>                                | Investment Fees                      | -                        | -                       | -               | 926              | (926)               |
| <a href="#">40-00-71970</a>                                | Transfer to Fund 70 Utility          | -                        | -                       | -               | -                | -                   |
| <b>Department: 00 - Non-Departmental Total:</b>            |                                      | <b>20,822,961</b>        | <b>20,892,961</b>       | <b>-</b>        | <b>411,081</b>   | <b>20,481,879</b>   |
| <b>Expense Total:</b>                                      |                                      | <b>20,822,961</b>        | <b>20,892,961</b>       | <b>-</b>        | <b>411,081</b>   | <b>20,481,879</b>   |
| <b>Fund: 40 - Capital Projects Fund Surplus (Deficit):</b> |                                      | <b>(1,769,793)</b>       | <b>(1,839,793)</b>      | <b>121,199</b>  | <b>(277,282)</b> | <b>(1,562,511)</b>  |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                                     | Balance             |
|-----------------------------------------------------------------|------------------------------------------|---------------------|
| <b>Fund: 40 - Capital Projects Fund</b>                         |                                          |                     |
| <b>Assets</b>                                                   |                                          |                     |
| <a href="#">40-00-10010</a>                                     | HW Capital Projects #8923                | 639,729             |
| <a href="#">40-00-10046</a>                                     | HW 2022 \$9M S.T. Refunding Bonds #7671  | 530,772             |
| <a href="#">40-00-10101</a>                                     | CS 2023 \$4.2M Treasury Bond Investments | 2,554,708           |
| <a href="#">40-00-11310</a>                                     | Grants Receivable                        | 1,315,285           |
| <a href="#">40-00-11410</a>                                     | Due from Fund 10 General                 | (327,164)           |
| <a href="#">40-00-11420</a>                                     | Due from Fund 20 1968                    | -                   |
| <a href="#">40-00-11470</a>                                     | Due from Utility                         | (990)               |
| <a href="#">40-00-11499</a>                                     | Due from Consolidated                    | 133                 |
| <b>Total Assets:</b>                                            |                                          | <b>4,712,474</b>    |
|                                                                 |                                          | <b>\$ 4,712,474</b> |
| <b>Liability</b>                                                |                                          |                     |
| <a href="#">40-00-20000</a>                                     | Accounts Payable                         | (1,624,554)         |
| <a href="#">40-00-20010</a>                                     | Accounts Payable Other                   | (135,027)           |
| <a href="#">40-00-20005</a>                                     | Unearned Revenue                         | 190,793             |
| <a href="#">40-00-20200</a>                                     | Contracts Payable                        | 2,144,836           |
| <a href="#">40-00-20400</a>                                     | Retainage Payable                        | 348,950             |
| <a href="#">40-00-21010</a>                                     | Due to General                           | 208                 |
| <a href="#">40-00-21099</a>                                     | Due to Fund 99 Consolidated              | 868                 |
| <b>Total Liability:</b>                                         |                                          | <b>926,074</b>      |
| <b>Equity</b>                                                   |                                          |                     |
| <a href="#">40-00-30000</a>                                     | Fund Balance                             | 4,063,682           |
| <b>Total Beginning Equity:</b>                                  |                                          | <b>4,063,682</b>    |
| Total Revenue                                                   |                                          | 133,799             |
| Total Expense                                                   |                                          | 411,081             |
| <b>Revenues Over/Under Expenses</b>                             |                                          | <b>(277,282)</b>    |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                          | <b>3,786,400</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                          | <b>\$ 4,712,474</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                         | Name                                 | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity  | Budget<br>Remaining |
|-------------------------------------------------|--------------------------------------|--------------------------|-------------------------|-----------------|------------------|---------------------|
| <b>Fund: 70 - Utility Fund</b>                  |                                      |                          |                         |                 |                  |                     |
| <b>Revenue</b>                                  |                                      |                          |                         |                 |                  |                     |
| <b>Department: 00 - Non-Departmental</b>        |                                      |                          |                         |                 |                  |                     |
| <a href="#">70-00-71821</a>                     | Transfer from Fund 21 1999 Sales Tax | 1,728,231                | 1,728,231               | 60,682          | 121,364          | 1,606,867           |
| <a href="#">70-00-72200</a>                     | Interest Income                      | -                        | -                       | 1,567           | 2,992            | (2,992)             |
| <b>Department: 00 - Non-Departmental Total:</b> |                                      | <b>1,728,231</b>         | <b>1,728,231</b>        | <b>62,249</b>   | <b>124,355</b>   | <b>1,603,876</b>    |
| <b>Department: 50 - Waterworks</b>              |                                      |                          |                         |                 |                  |                     |
| <a href="#">70-50-48000</a>                     | Water Charges                        | 3,705,425                | 3,705,425               | 306,174         | 612,767          | 3,092,658           |
| <a href="#">70-50-48005</a>                     | Water Tap Fee                        | 240,000                  | 240,000                 | 17,960          | 28,760           | 211,240             |
| <a href="#">70-50-48006</a>                     | Water Capital Improvement            | 592,000                  | 592,000                 | 34,040          | 59,200           | 532,800             |
| <a href="#">70-50-48007</a>                     | Water Meter Fee - 3/4 inch           | 560,000                  | 560,000                 | 32,200          | 53,200           | 506,800             |
| <a href="#">70-50-48010</a>                     | Water Meter Fee - 1 inch             | 142,500                  | 142,500                 | 5,475           | 9,750            | 132,750             |
| <a href="#">70-50-48015</a>                     | Water Meter Fee - 2 inches           | 25,800                   | 25,800                  | 4,300           | 4,300            | 21,500              |
| <a href="#">70-50-48020</a>                     | Water Meter Hydrant Rental           | 4,000                    | 4,000                   | 250             | 250              | 3,750               |
| <a href="#">70-50-48025</a>                     | Water Boring                         | 25,000                   | 25,000                  | (1,680)         | (10,980)         | 35,980              |
| <a href="#">70-50-55005</a>                     | Reconnect Fees                       | 10,000                   | 10,000                  | 320             | 870              | 9,130               |
| <a href="#">70-50-55010</a>                     | Penalties 10%                        | 60,000                   | 60,000                  | 7,349           | 13,723           | 46,277              |
| <a href="#">70-50-72000</a>                     | 3% Millage                           | 648,512                  | 648,512                 | -               | 2,979            | 645,533             |
| <a href="#">70-50-72200</a>                     | Interest Income                      | 9,033                    | 9,033                   | 314             | 619              | 8,413               |
| <a href="#">70-50-72900</a>                     | Sales Tax Vendor Compensation        | 90                       | 90                      | 8               | 8                | 82                  |
| <a href="#">70-50-73010</a>                     | State Grant                          | 1,359,273                | 1,359,273               | -               | -                | 1,359,273           |
| <b>Department: 50 - Waterworks Total:</b>       |                                      | <b>7,381,634</b>         | <b>7,381,634</b>        | <b>406,710</b>  | <b>775,447</b>   | <b>6,606,187</b>    |
| <b>Department: 52 - Sewerage</b>                |                                      |                          |                         |                 |                  |                     |
| <a href="#">70-52-48100</a>                     | Sewer Charges                        | 2,636,073                | 2,636,073               | 208,101         | 419,464          | 2,216,609           |
| <a href="#">70-52-48105</a>                     | Sewer Tap Fee                        | 29,875                   | 29,875                  | 850             | 1,750            | 28,125              |
| <a href="#">70-52-48106</a>                     | Sewer Capital Improvement            | 439,500                  | 439,500                 | 40,434          | 70,320           | 369,180             |
| <a href="#">70-52-55000</a>                     | Miscellaneous Income                 | 1,000                    | 1,000                   | -               | -                | 1,000               |
| <a href="#">70-52-55010</a>                     | Penalties                            | 45,000                   | 45,000                  | 4,544           | 9,154            | 35,846              |
| <a href="#">70-52-72200</a>                     | Interest Income                      | 1,507                    | 1,507                   | -               | -                | 1,507               |
| <a href="#">70-52-73010</a>                     | State Grant                          | 2,100,000                | 2,100,000               | -               | -                | 2,100,000           |
| <b>Department: 52 - Sewerage Total:</b>         |                                      | <b>5,252,955</b>         | <b>5,252,955</b>        | <b>253,929</b>  | <b>500,688</b>   | <b>4,752,267</b>    |
| <b>Department: 54 - Garbage</b>                 |                                      |                          |                         |                 |                  |                     |
| <a href="#">70-54-48200</a>                     | Garbage Charges                      | 2,337,823                | 2,337,823               | 207,845         | 402,983          | 1,934,840           |
| <a href="#">70-54-55010</a>                     | Penalties                            | 36,000                   | 36,000                  | 4,210           | 8,021            | 27,979              |
| <b>Department: 54 - Garbage Total:</b>          |                                      | <b>2,373,823</b>         | <b>2,373,823</b>        | <b>212,055</b>  | <b>411,004</b>   | <b>1,962,819</b>    |
| <b>Revenue Total:</b>                           |                                      | <b>16,736,643</b>        | <b>16,736,643</b>       | <b>934,943</b>  | <b>1,811,494</b> | <b>14,925,149</b>   |
| <b>Expense</b>                                  |                                      |                          |                         |                 |                  |                     |
| <b>Department: 00 - Non-Departmental</b>        |                                      |                          |                         |                 |                  |                     |
| <a href="#">70-00-71930</a>                     | Transfer to Fund 30 Debt Service     | -                        | -                       | -               | -                | -                   |
| <a href="#">70-00-71970</a>                     | Transfer to Fund 70 Utility          | -                        | -                       | -               | -                | -                   |
| <b>Department: 00 - Non-Departmental Total:</b> |                                      | <b>-</b>                 | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>            |
| <b>Department: 50 - Waterworks</b>              |                                      |                          |                         |                 |                  |                     |
| <a href="#">70-50-60200</a>                     | Salaries and Wages                   | 605,479                  | 605,479                 | 72,989          | 121,101          | 484,378             |
| <a href="#">70-50-60201</a>                     | Salaries and Wages OT                | 30,000                   | 30,000                  | 2,940           | 4,653            | 25,347              |
| <a href="#">70-50-60800</a>                     | Payroll Taxes SS                     | 39,400                   | 39,400                  | 4,596           | 7,611            | 31,789              |
| <a href="#">70-50-60801</a>                     | Payroll Taxes MC                     | 9,214                    | 9,214                   | 1,075           | 1,780            | 7,434               |
| <a href="#">70-50-60802</a>                     | Payroll Taxes SUTA                   | 1,271                    | 1,271                   | 122             | 201              | 1,070               |
| <a href="#">70-50-61000</a>                     | Pension ER                           | 36,689                   | 36,689                  | 4,385           | 7,285            | 29,405              |
| <a href="#">70-50-61200</a>                     | Group Insurance                      | 82,397                   | 82,397                  | 9,516           | 15,859           | 66,538              |
| <a href="#">70-50-62300</a>                     | Auto Expense                         | 3,000                    | 3,000                   | -               | -                | 3,000               |
| <a href="#">70-50-62310</a>                     | Gas Diesel Oil                       | 17,221                   | 17,221                  | 1,403           | 3,054            | 14,167              |
| <a href="#">70-50-62600</a>                     | Computer Expense                     | 1,790                    | 1,790                   | -               | -                | 1,790               |
| <a href="#">70-50-62700</a>                     | Conference Fees                      | 500                      | 500                     | -               | -                | 500                 |
| <a href="#">70-50-62900</a>                     | Contract Services                    | 52,415                   | 52,415                  | 4,169           | 2,759            | 49,657              |
| <a href="#">70-50-62950</a>                     | Contract services - computer         | 42,140                   | 42,140                  | 1,610           | 23,120           | 19,020              |
| <a href="#">70-50-63000</a>                     | Lodging/Mileage/Meals Expense        | 2,800                    | 2,800                   | -               | -                | 2,800               |
| <a href="#">70-50-63200</a>                     | Credit Card Fees                     | 47,000                   | 47,000                  | 4,155           | 8,577            | 38,423              |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                            | Name                            | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|------------------------------------|---------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">70-50-63205</a>        | Bank Charges                    | 9,241                    | 9,241                   | 238             | 1,515           | 7,725               |
| <a href="#">70-50-63300</a>        | Depreciation                    | 782,846                  | 782,846                 | -               | -               | 782,846             |
| <a href="#">70-50-63400</a>        | Dues & Subscriptions            | 2,100                    | 2,100                   | -               | 731             | 1,370               |
| <a href="#">70-50-63500</a>        | Equipment Rental                | 2,000                    | 2,000                   | 80              | 80              | 1,920               |
| <a href="#">70-50-63600</a>        | Engineering Fees                | 6,000                    | 6,000                   | -               | -               | 6,000               |
| <a href="#">70-50-63700</a>        | Garbage Collection              | 12,000                   | 12,000                  | 965             | 1,928           | 10,072              |
| <a href="#">70-50-63800</a>        | Insurance                       | 90,986                   | 90,986                  | -               | -               | 90,986              |
| <a href="#">70-50-64100</a>        | Repairs & Maintenance           | 250,000                  | 250,000                 | 10,722          | 24,654          | 225,346             |
| <a href="#">70-50-64420</a>        | Bad Debt                        | 405                      | 405                     | -               | -               | 405                 |
| <a href="#">70-50-64500</a>        | Office Expense                  | 3,000                    | 3,000                   | 809             | 1,178           | 1,822               |
| <a href="#">70-50-64600</a>        | Professional Fees               | 85,844                   | 85,844                  | 2,902           | 3,302           | 82,543              |
| <a href="#">70-50-64610</a>        | Accounting Fees                 | 43,365                   | 43,365                  | 1,055           | 1,055           | 42,310              |
| <a href="#">70-50-64620</a>        | Legal Fees                      | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">70-50-64660</a>        | Grant Consulting Services       | 3,670                    | 3,670                   | -               | -               | 3,670               |
| <a href="#">70-50-64810</a>        | Property Tax                    | 200                      | 200                     | -               | -               | 200                 |
| <a href="#">70-50-65200</a>        | Supplies                        | 30,000                   | 30,000                  | 183             | 923             | 29,077              |
| <a href="#">70-50-65210</a>        | Chemicals                       | 40,000                   | 40,000                  | 2,812           | 9,741           | 30,259              |
| <a href="#">70-50-65300</a>        | Telephone/Internet Expense      | 22,000                   | 22,000                  | 290             | 1,636           | 20,364              |
| <a href="#">70-50-65310</a>        | Utilities                       | 25,000                   | 25,000                  | 2,695           | 5,401           | 19,599              |
| <a href="#">70-50-65400</a>        | Utility Testing                 | 30,000                   | 30,000                  | -               | 3,394           | 26,606              |
| <a href="#">70-50-65405</a>        | Testing/Screening Employee      | 2,167                    | 2,167                   | -               | -               | 2,167               |
| <a href="#">70-50-65410</a>        | Testing/Screening Non-Employee  | 250                      | 250                     | -               | -               | 250                 |
| <a href="#">70-50-65500</a>        | Training                        | 2,000                    | 2,000                   | -               | 130             | 1,870               |
| <a href="#">70-50-65700</a>        | Water Purchases                 | 1,893,600                | 1,893,600               | 189,393         | 367,500         | 1,526,100           |
| <a href="#">70-50-65705</a>        | Water Meter 3/4"                | 418,000                  | 418,000                 | 17,250          | 47,068          | 370,932             |
| <a href="#">70-50-65710</a>        | Water Meter 1"                  | 37,500                   | 37,500                  | 1,750           | 1,750           | 35,750              |
| <a href="#">70-50-65715</a>        | Water Meter 2"                  | 34,125                   | 34,125                  | -               | -               | 34,125              |
| <a href="#">70-50-65720</a>        | Water Meter Yok,Pipe,Boxes,Tops | 39,600                   | 39,600                  | -               | -               | 39,600              |
| <a href="#">70-50-65750</a>        | Water Meter Installation        | 723,000                  | 723,000                 | 37,400          | 28,100          | 694,900             |
| <a href="#">70-50-65900</a>        | Uniform Expense                 | 3,577                    | 3,577                   | 2,460           | 2,460           | 1,117               |
| <a href="#">70-50-66100</a>        | Lease Expense                   | 3,121                    | 3,121                   | 210             | 329             | 2,792               |
| <a href="#">70-50-72400</a>        | Interest Expense                | 57,070                   | 57,070                  | -               | -               | 57,070              |
| Department: 50 - Waterworks Total: |                                 | 5,624,485                | 5,624,485               | 378,174         | 698,875         | 4,925,610           |
| Department: 52 - Sewerage          |                                 |                          |                         |                 |                 |                     |
| <a href="#">70-52-60200</a>        | Salaries and Wages              | 377,116                  | 377,116                 | 45,375          | 75,214          | 301,902             |
| <a href="#">70-52-60201</a>        | Salaries and Wages OT           | 15,000                   | 15,000                  | 1,871           | 3,116           | 11,884              |
| <a href="#">70-52-60800</a>        | Payroll Taxes SS                | 24,311                   | 24,311                  | 2,835           | 4,700           | 19,611              |
| <a href="#">70-52-60801</a>        | Payroll Taxes MC                | 5,686                    | 5,686                   | 663             | 1,099           | 4,586               |
| <a href="#">70-52-60802</a>        | Payroll Taxes SUTA              | 784                      | 784                     | 77              | 127             | 657                 |
| <a href="#">70-52-61000</a>        | Pension ER                      | 21,538                   | 21,538                  | 2,587           | 4,288           | 17,249              |
| <a href="#">70-52-61200</a>        | Group Insurance                 | 57,116                   | 57,116                  | 6,374           | 10,624          | 46,492              |
| <a href="#">70-52-62300</a>        | Auto Expense                    | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">70-52-62310</a>        | Gas Diesel Oil                  | 18,000                   | 18,000                  | 1,268           | 2,979           | 15,021              |
| <a href="#">70-52-62600</a>        | Computer Expense                | 4,930                    | 4,930                   | 4,699           | 4,699           | 231                 |
| <a href="#">70-52-62900</a>        | Contract Services               | 166,000                  | 176,000                 | 16,730          | 31,281          | 144,719             |
| <a href="#">70-52-62950</a>        | Contract services - computer    | 62,000                   | 62,000                  | 1,090           | 18,101          | 43,899              |
| <a href="#">70-52-63000</a>        | Lodging/Mileage/Meals Expense   | 500                      | 1,267                   | 326             | 593             | 674                 |
| <a href="#">70-52-63200</a>        | Credit Card Fees                | 38,000                   | 38,000                  | 3,324           | 6,612           | 31,388              |
| <a href="#">70-52-63205</a>        | Bank Charges                    | 9,187                    | 9,187                   | -               | -               | 9,187               |
| <a href="#">70-52-63300</a>        | Depreciation                    | 1,116,313                | 1,105,516               | -               | -               | 1,105,516           |
| <a href="#">70-52-63400</a>        | Dues & Subscriptions            | 8,000                    | 8,000                   | -               | 7,180           | 820                 |
| <a href="#">70-52-63500</a>        | Equipment Rental                | 2,000                    | 2,000                   | 280             | 280             | 1,720               |
| <a href="#">70-52-63600</a>        | Engineering Fees                | 10,000                   | 10,000                  | -               | -               | 10,000              |
| <a href="#">70-52-63700</a>        | Garbage Collection              | 7,500                    | 7,500                   | 623             | 1,245           | 6,255               |
| <a href="#">70-52-63800</a>        | Insurance                       | 84,289                   | 84,289                  | -               | -               | 84,289              |
| <a href="#">70-52-64100</a>        | Repairs & Maintenance           | 200,468                  | 200,468                 | 12,700          | 22,289          | 178,179             |
| <a href="#">70-52-64500</a>        | Office Expense                  | 1,500                    | 1,500                   | -               | 30              | 1,470               |
| <a href="#">70-52-64600</a>        | Professional Fees               | 50,000                   | 50,000                  | 2,628           | 2,628           | 47,372              |
| <a href="#">70-52-64610</a>        | Accounting Fees                 | 36,525                   | 36,525                  | 890             | 890             | 35,635              |
| <a href="#">70-52-64620</a>        | Legal Fees                      | -                        | -                       | -               | 108             | (108)               |
| <a href="#">70-52-65200</a>        | Supplies                        | 5,000                    | 5,000                   | 183             | 183             | 4,817               |
| <a href="#">70-52-65210</a>        | Chemicals                       | 30,000                   | 30,000                  | -               | 793             | 29,207              |
| <a href="#">70-52-65250</a>        | Sign and supplies               | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">70-52-65300</a>        | Telephone/Internet Expense      | 7,800                    | 7,800                   | 152             | 725             | 7,075               |
| <a href="#">70-52-65310</a>        | Utilities                       | 162,000                  | 162,000                 | 14,662          | 29,145          | 132,855             |
| <a href="#">70-52-65400</a>        | Utility Testing                 | 63,725                   | 63,725                  | 5,545           | 6,911           | 56,815              |
| <a href="#">70-52-65405</a>        | Testing/Screening Employee      | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">70-52-65410</a>        | Testing/Screening Non-Employee  | 100                      | 100                     | -               | -               | 100                 |
| <a href="#">70-52-65500</a>        | Training                        | 1,000                    | 1,000                   | -               | 30              | 970                 |
| <a href="#">70-52-65900</a>        | Uniform Expense                 | 2,400                    | 2,400                   | 1,356           | 1,356           | 1,044               |
| <a href="#">70-52-66100</a>        | Lease Expense                   | 2,500                    | 2,500                   | -               | 95              | 2,405               |
| <a href="#">70-52-72400</a>        | Interest Expense                | 59,216                   | 59,216                  | -               | -               | 59,216              |
| Department: 52 - Sewerage Total:   |                                 | 2,653,002                | 2,652,972               | 126,239         | 237,322         | 2,415,650           |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                           | Name                                  | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity  | Budget<br>Remaining |
|---------------------------------------------------|---------------------------------------|--------------------------|-------------------------|-----------------|------------------|---------------------|
| <b>Department: 54 - Garbage</b>                   |                                       |                          |                         |                 |                  |                     |
| <a href="#">70-54-60200</a>                       | Salaries and Wages                    | 78,194                   | 78,194                  | 9,405           | 15,346           | 62,848              |
| <a href="#">70-54-60201</a>                       | Salaries and Wages OT                 | 2,500                    | 2,500                   | 368             | 486              | 2,014               |
| <a href="#">70-54-60800</a>                       | Payroll Taxes SS                      | 5,003                    | 5,003                   | 590             | 959              | 4,044               |
| <a href="#">70-54-60801</a>                       | Payroll Taxes MC                      | 1,170                    | 1,170                   | 138             | 224              | 946                 |
| <a href="#">70-54-60802</a>                       | Payroll Taxes SUTA                    | 161                      | 161                     | 16              | 27               | 135                 |
| <a href="#">70-54-61000</a>                       | Pension ER                            | 4,035                    | 4,035                   | 225             | 410              | 3,625               |
| <a href="#">70-54-61200</a>                       | Group Insurance                       | 11,596                   | 11,596                  | 1,571           | 2,094            | 9,501               |
| <a href="#">70-54-62310</a>                       | Gas                                   | 4,700                    | 4,700                   | 391             | 720              | 3,980               |
| <a href="#">70-54-62950</a>                       | Contract services - computer          | 14,448                   | 14,448                  | 424             | 4,827            | 9,621               |
| <a href="#">70-54-63200</a>                       | Credit Card Fees                      | 13,350                   | 13,350                  | 831             | 1,653            | 11,697              |
| <a href="#">70-54-63700</a>                       | Garbage Collection                    | 1,468,884                | 1,468,884               | 122,712         | 245,423          | 1,223,460           |
| <a href="#">70-54-63701</a>                       | Garbage Collection XTR CRT            | 51,546                   | 51,546                  | 4,262           | 8,524            | 43,021              |
| <a href="#">70-54-63702</a>                       | Garbage Collection Fuel/Environmental | 61,644                   | 61,644                  | 5,226           | 10,451           | 51,193              |
| <a href="#">70-54-66600</a>                       | Recycle                               | 573,492                  | 573,492                 | 47,212          | 94,425           | 479,067             |
| <a href="#">70-54-63703</a>                       | Roadside Garbage                      | 72,000                   | 72,000                  | 7,062           | 13,811           | 58,189              |
| <a href="#">70-54-63800</a>                       | Insurance                             | 1,000                    | 1,000                   | -               | -                | 1,000               |
| <a href="#">70-54-64500</a>                       | Office Expense                        | 300                      | 300                     | -               | 103              | 197                 |
| <a href="#">70-54-64600</a>                       | Professional Fees                     | 4,800                    | 4,800                   | 400             | 400              | 4,400               |
| <a href="#">70-54-65300</a>                       | Telephone/Internet Expense            | 1,870                    | 1,870                   | 150             | 300              | 1,570               |
| <a href="#">70-54-65405</a>                       | Testing/Screening Employee            | 125                      | 125                     | -               | -                | 125                 |
| <a href="#">70-54-65900</a>                       | Uniform Expense                       | 735                      | 735                     | 110             | 110              | 625                 |
| <a href="#">70-54-66100</a>                       | Lease Expense                         | 286                      | 286                     | -               | 24               | 263                 |
| <b>Department: 54 - Garbage Total:</b>            |                                       | <b>2,371,837</b>         | <b>2,371,837</b>        | <b>201,092</b>  | <b>400,318</b>   | <b>1,971,519</b>    |
| <b>Expense Total:</b>                             |                                       | <b>10,649,324</b>        | <b>10,649,294</b>       | <b>705,506</b>  | <b>1,336,515</b> | <b>9,312,779</b>    |
| <b>Fund: 70 - Utility Fund Surplus (Deficit):</b> |                                       | <b>6,087,319</b>         | <b>6,087,349</b>        | <b>229,437</b>  | <b>474,980</b>   | <b>5,612,369</b>    |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                                                | Balance              |
|-----------------------------------------------------------------|-----------------------------------------------------|----------------------|
| <b>Fund: 70 - Utility Fund</b>                                  |                                                     |                      |
| <b>Assets</b>                                                   |                                                     |                      |
| <a href="#">70-00-10010</a>                                     | HW Utility System #0744                             | 1,938,994            |
| <a href="#">70-00-10015</a>                                     | HW Utility Deposits #4516                           | 532,520              |
| <a href="#">70-00-10025</a>                                     | HW 2010 + 2019 Sewer Sinking Fund #4077             | 1,179,539            |
| <a href="#">70-00-10200</a>                                     | Cash on Hand                                        | 437                  |
| <a href="#">70-00-11000</a>                                     | A/R Utility Customer                                | 297,674              |
| <a href="#">70-00-11025</a>                                     | Accounts Receivable Accrued                         | 638,484              |
| <a href="#">70-00-11050</a>                                     | Allowance for Doubtful Accounts                     | (109,574)            |
| <a href="#">70-00-11060</a>                                     | A/R - Unapplied Credits                             | (5,874)              |
| <a href="#">70-00-11200</a>                                     | Utility Accrued Int Receivable                      | 1,807                |
| <a href="#">70-00-11300</a>                                     | Grants Receivable                                   | 1,841,152            |
| <a href="#">70-00-11410</a>                                     | Due from General                                    | (230,213)            |
| <a href="#">70-00-11499</a>                                     | Due from Fund 99                                    | 924,026              |
| <a href="#">70-00-11510</a>                                     | Other Receivable                                    | 735                  |
| <a href="#">70-00-13000</a>                                     | Prepaid Insurance                                   | 158,381              |
| <a href="#">70-00-13010</a>                                     | Prepaid Expense                                     | 629                  |
| <a href="#">70-00-16000</a>                                     | HW 3 Mills Property Tax Waterworks #3598            | 376,590              |
| <a href="#">70-00-16050</a>                                     | HW Water Reserve #8915                              | 513,086              |
| <a href="#">70-00-16052</a>                                     | HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598 | (94,014)             |
| <a href="#">70-00-16510</a>                                     | HW 2010 + 2019 Sewer Bond Reserve #3909             | 326,163              |
| <a href="#">70-00-16517</a>                                     | HW CD - Utility Deposit Cons #7517                  | 148,193              |
| <a href="#">70-00-16552</a>                                     | FM CD - Utility Deposit #0712                       | 34,837               |
| <a href="#">70-00-16576</a>                                     | FM CD - Utility Deposit #0321                       | 133,874              |
| <a href="#">70-00-17000</a>                                     | Land                                                | 538,595              |
| <a href="#">70-00-17100</a>                                     | CIP Water                                           | 7,978,899            |
| <a href="#">70-00-17110</a>                                     | CIP Sewer                                           | 1,774,571            |
| <a href="#">70-00-17200</a>                                     | Public Works Facility                               | 239,770              |
| <a href="#">70-00-17300</a>                                     | Other Water Equipment                               | 528,961              |
| <a href="#">70-00-17310</a>                                     | Remote Water Meter Reading Syst                     | 983,005              |
| <a href="#">70-00-17311</a>                                     | Other Sewer Equipment                               | 2,025,579            |
| <a href="#">70-00-17400</a>                                     | Water Plant & Lines                                 | 15,228,929           |
| <a href="#">70-00-17410</a>                                     | Sewer Plant & Lines                                 | 24,832,935           |
| <a href="#">70-00-17500</a>                                     | Accumulated Depreciation                            | (13,666,314)         |
| <b>Total Assets:</b>                                            |                                                     | <b>49,072,377</b>    |
|                                                                 |                                                     | <b>\$ 49,072,377</b> |
| <b>Liability</b>                                                |                                                     |                      |
| <a href="#">70-00-20000</a>                                     | Accounts Payable                                    | 962,760              |
| <a href="#">70-00-20010</a>                                     | Accounts Payable Other                              | (6,038)              |
| <a href="#">70-00-20200</a>                                     | Contracts Payable                                   | 747,283              |
| <a href="#">70-00-20400</a>                                     | Retainage Payable                                   | 319,007              |
| <a href="#">70-00-20620</a>                                     | Commerical Water State Sales Tax                    | 47,083               |
| <a href="#">70-00-20650</a>                                     | Safe Drinking Water                                 | 21,066               |
| <a href="#">70-00-21010</a>                                     | Due to Fund 10 General                              | 12,315               |
| <a href="#">70-00-21040</a>                                     | Due to Fund 40 Capital Projects                     | (990)                |
| <a href="#">70-00-21099</a>                                     | Due to Fund 99 Other                                | 61,955               |
| <a href="#">70-00-22010</a>                                     | LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST    | 67,000               |
| <a href="#">70-00-22020</a>                                     | LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST        | 231,000              |
| <a href="#">70-00-22021</a>                                     | LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST        | 297,000              |
| <a href="#">70-00-22500</a>                                     | Sewer Rev Bond Int Payable                          | 6,505                |
| <a href="#">70-00-28000</a>                                     | Customers Deposits                                  | 920,176              |
| <a href="#">70-00-28520</a>                                     | LDEQ 2010 \$4.429M Sewer Revenue 221129-02          | 1,187,000            |
| <a href="#">70-00-28521</a>                                     | LDEQ 2019 \$13.2M Sewer Revenue 221129-04           | 4,457,576            |
| <a href="#">70-00-28556</a>                                     | LDH 2022 \$8.5M Water Revenue Bond 1055035-01       | 2,009,926            |
| <a href="#">70-52-21515</a>                                     | Sewer Deposit                                       | 170,125              |
| <b>Total Liability:</b>                                         |                                                     | <b>11,510,749</b>    |
| <b>Equity</b>                                                   |                                                     |                      |
| <a href="#">70-00-32000</a>                                     | Retained Earnings                                   | 37,086,649           |
| <b>Total Beginning Equity:</b>                                  |                                                     | <b>37,086,649</b>    |
| Total Revenue                                                   |                                                     | 1,811,494            |
| Total Expense                                                   |                                                     | 1,336,515            |
| <b>Revenues Over/Under Expenses</b>                             |                                                     | <b>474,979</b>       |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                                     | <b>37,561,628</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                                     | <b>\$ 49,072,377</b> |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                         | Name                                 | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity  | Budget<br>Remaining |
|-------------------------------------------------|--------------------------------------|--------------------------|-------------------------|-----------------|------------------|---------------------|
| <b>Fund: 90 - Sports Complex Fund</b>           |                                      |                          |                         |                 |                  |                     |
| <b>Revenue</b>                                  |                                      |                          |                         |                 |                  |                     |
| <b>Department: 00 - Non-Departmental</b>        |                                      |                          |                         |                 |                  |                     |
| <a href="#">90-00-40200</a>                     | 1 % Sales Tax Revenue                | 5,098,527                | 5,098,527               | 444,804         | 876,036          | 4,222,491           |
| <a href="#">90-00-48300</a>                     | Sponsorship: YSC Facility            | 421,131                  | 421,131                 | 24,149          | 43,046           | 378,085             |
| <a href="#">90-00-48310</a>                     | Sponsorship: Teams                   | 41,200                   | 41,200                  | -               | 29,500           | 11,700              |
| <a href="#">90-00-48325</a>                     | Sponsorship: Recreation Center       | 4,770                    | 4,770                   | 1,670           | 2,215            | 2,555               |
| <a href="#">90-00-48330</a>                     | Sponsorship: Parks                   | 10,500                   | 10,500                  | -               | 4,000            | 6,500               |
| <a href="#">90-00-48400</a>                     | Youth BB                             | 73,970                   | 73,970                  | -               | -                | 73,970              |
| <a href="#">90-00-48405</a>                     | Youth SB                             | 38,740                   | 38,740                  | -               | -                | 38,740              |
| <a href="#">90-00-48408</a>                     | Youth TB                             | 67,285                   | 67,285                  | -               | -                | 67,285              |
| <a href="#">90-00-48410</a>                     | Youth BB/SS Allstar Gate Fees        | 25,640                   | 25,640                  | 3,146           | 26,646           | (1,006)             |
| <a href="#">90-00-48415</a>                     | Youth VB                             | 63,610                   | 63,610                  | 85              | 405              | 63,205              |
| <a href="#">90-00-48417</a>                     | Youth VB Team Sponsorship            | 18,000                   | 18,000                  | 18,300          | 18,300           | (300)               |
| <a href="#">90-00-48500</a>                     | Adult SB Fall League                 | 59,475                   | 59,475                  | 1,950           | 9,100            | 50,375              |
| <a href="#">90-00-48505</a>                     | Adult VB Beach League                | 97,975                   | 97,975                  | -               | -                | 97,975              |
| <a href="#">90-00-48510</a>                     | Adult VB Beach Tournament            | 7,870                    | 7,870                   | 1,500           | -                | 7,870               |
| <a href="#">90-00-48605</a>                     | Sports Program Partnership: Football | 7,056                    | 7,056                   | -               | -                | 7,056               |
| <a href="#">90-00-48620</a>                     | School Gate Fees                     | 3,750                    | 3,750                   | -               | -                | 3,750               |
| <a href="#">90-00-48625</a>                     | Camps/Clinics                        | 14,420                   | 14,420                  | -               | -                | 14,420              |
| <a href="#">90-00-48700</a>                     | Tournament Fees                      | 147,814                  | 147,814                 | 5,000           | 2,088            | 145,726             |
| <a href="#">90-00-48705</a>                     | Special Events                       | 250,000                  | 250,000                 | -               | 3,257            | 246,743             |
| <a href="#">90-00-48800</a>                     | Facility Rentals                     | 95,412                   | 95,412                  | 2,000           | 5,810            | 89,602              |
| <a href="#">90-00-48805</a>                     | Tennis Court Rental                  | 3,008                    | 3,008                   | 426             | 2,780            | 228                 |
| <a href="#">90-00-48900</a>                     | Concessions                          | 176,620                  | 176,620                 | -               | -                | 176,620             |
| <a href="#">90-00-49000</a>                     | Commissions                          | 22,260                   | 22,260                  | 18              | 6,867            | 15,393              |
| <a href="#">90-00-55000</a>                     | Miscellaneous Income                 | 1,000                    | 1,000                   | -               | -                | 1,000               |
| <a href="#">90-00-55015</a>                     | Donations                            | -                        | -                       | 32,400          | 32,400           | (32,400)            |
| <a href="#">90-00-71890</a>                     | Transfer from Interfund              | -                        | -                       | -               | -                | -                   |
| <a href="#">90-00-72200</a>                     | Interest Income                      | 10,000                   | 10,000                  | 1,736           | 3,192            | 6,808               |
| <a href="#">90-00-72300</a>                     | Dividend Income                      | -                        | -                       | -               | -                | -                   |
| <a href="#">90-00-72605</a>                     | Accretion on Bond Discount           | (5,087)                  | (5,087)                 | -               | -                | (5,087)             |
| <b>Department: 00 - Non-Departmental Total:</b> |                                      | <b>6,754,945</b>         | <b>6,754,945</b>        | <b>537,184</b>  | <b>1,065,642</b> | <b>5,689,303</b>    |
| <b>Department: 74 - Parks</b>                   |                                      |                          |                         |                 |                  |                     |
| <a href="#">90-74-42074</a>                     | Bark Park Dog Permit                 | 5,560                    | 5,560                   | -               | 10               | 5,550               |
| <b>Department: 74 - Parks Total:</b>            |                                      | <b>5,560</b>             | <b>5,560</b>            | <b>-</b>        | <b>10</b>        | <b>5,550</b>        |
| <b>Revenue Total:</b>                           |                                      | <b>6,760,505</b>         | <b>6,760,505</b>        | <b>537,184</b>  | <b>1,065,652</b> | <b>5,694,853</b>    |
| <b>Expense</b>                                  |                                      |                          |                         |                 |                  |                     |
| <b>Department: 00 - Non-Departmental</b>        |                                      |                          |                         |                 |                  |                     |
| <a href="#">90-00-63205</a>                     | Bank Fees                            | -                        | -                       | 403             | 403              | (403)               |
| <a href="#">90-00-64600</a>                     | Bond Fees                            | 3,000                    | 3,000                   | -               | -                | 3,000               |
| <a href="#">90-00-64800</a>                     | Sales Tax Collection Expense         | 26,000                   | 26,000                  | 2,846           | 5,122            | 20,878              |
| <a href="#">90-00-70000</a>                     | Principal - L.P.S.B.                 | 1,683                    | 1,683                   | 140             | 281              | 1,403               |
| <a href="#">90-00-72400</a>                     | Interest Income                      | 940,424                  | 940,424                 | -               | -                | 940,424             |
| <a href="#">90-00-72600</a>                     | Amortization of Bond Premium         | (31,522)                 | (31,522)                | -               | -                | (31,522)            |
| <a href="#">90-00-72610</a>                     | Deferred Loss on Bond Refunding      | 9,285                    | 9,285                   | -               | -                | 9,285               |
| <b>Department: 00 - Non-Departmental Total:</b> |                                      | <b>948,870</b>           | <b>948,870</b>          | <b>3,389</b>    | <b>5,805</b>     | <b>943,065</b>      |
| <b>Department: 70 - Sports Complex</b>          |                                      |                          |                         |                 |                  |                     |
| <a href="#">90-70-60200</a>                     | Salaries and Wages                   | 956,433                  | 956,433                 | 108,735         | 180,962          | 775,470             |
| <a href="#">90-70-60201</a>                     | Salaries and Wages OT                | 70,130                   | 70,130                  | 12,228          | 18,705           | 51,425              |
| <a href="#">90-70-60215</a>                     | Security Salaries                    | 46,828                   | 46,828                  | 8,645           | 19,701           | 27,127              |
| <a href="#">90-70-60800</a>                     | Payroll Taxes SS                     | 59,299                   | 59,299                  | 7,215           | 11,937           | 47,362              |
| <a href="#">90-70-60801</a>                     | Payroll Taxes MC                     | 13,868                   | 13,868                  | 1,687           | 2,792            | 11,077              |
| <a href="#">90-70-60802</a>                     | Payroll Taxes SUTA                   | 8,704                    | 8,704                   | 194             | 320              | 8,384               |
| <a href="#">90-70-61000</a>                     | Pension ER                           | 65,855                   | 65,855                  | 8,233           | 13,799           | 52,056              |
| <a href="#">90-70-61200</a>                     | Group Insurance                      | 276,141                  | 275,541                 | 15,347          | 26,035           | 249,507             |
| <a href="#">90-70-62000</a>                     | Advertising                          | 58,830                   | 60,000                  | -               | 5,000            | 55,000              |
| <a href="#">90-70-62300</a>                     | Auto Expense                         | 1,150                    | 1,150                   | -               | 225              | 925                 |
| <a href="#">90-70-62310</a>                     | Gas                                  | 3,166                    | 3,166                   | 239             | 462              | 2,704               |
| <a href="#">90-70-62350</a>                     | Auto Allowance                       | 12,000                   | 12,000                  | 1,000           | 2,000            | 10,000              |
| <a href="#">90-70-62500</a>                     | Community Relations                  | 392                      | 392                     | -               | -                | 392                 |
| <a href="#">90-70-62505</a>                     | Special Events                       | 225,000                  | 409,330                 | 125,000         | 157,975          | 251,355             |
| <a href="#">90-70-62600</a>                     | Computer Expense                     | 4,000                    | 4,000                   | -               | -                | 4,000               |
| <a href="#">90-70-62800</a>                     | Contract Labor                       | 88,135                   | 88,135                  | 8,628           | 20,225           | 67,910              |
| <a href="#">90-70-62830</a>                     | Tennis Management Fees               | 46,608                   | 46,608                  | 3,884           | 7,768            | 38,840              |
| <a href="#">90-70-62910</a>                     | Contract services                    | 51,741                   | 51,741                  | 6,721           | 11,433           | 40,307              |
| <a href="#">90-70-62950</a>                     | Contract services - computer         | 35,269                   | 35,269                  | 2,577           | 5,154            | 30,115              |
| <a href="#">90-70-63000</a>                     | Lodging/Mileage/Meals Expense        | 500                      | 500                     | -               | -                | 500                 |
| <a href="#">90-70-63200</a>                     | Credit Card Fees                     | 17,313                   | 17,313                  | 1,578           | 6,172            | 11,141              |
| <a href="#">90-70-63205</a>                     | Bank Charges                         | 10,749                   | 10,749                  | 108             | 594              | 10,155              |
| <a href="#">90-70-63300</a>                     | Depreciation                         | 1,875,153                | 1,805,153               | -               | -                | 1,805,153           |
| <a href="#">90-70-63400</a>                     | Dues & Subscriptions                 | 3,390                    | 3,990                   | 383             | 779              | 3,211               |
| <a href="#">90-70-63500</a>                     | Tools and Equipment                  | 16,500                   | 16,500                  | 418             | 5,009            | 11,491              |
| <a href="#">90-70-63700</a>                     | Garbage Collection                   | 70,777                   | 70,777                  | 9,013           | 19,596           | 51,181              |
| <a href="#">90-70-63800</a>                     | Insurance                            | 390,000                  | 274,500                 | -               | -                | 274,500             |



For Fiscal: 2025-2026 Period Ending: 08/31/2025

## Income Statement

| Account                                           | Name                           | Original<br>Total Budget | Current<br>Total Budget | MTD<br>Activity | YTD<br>Activity | Budget<br>Remaining |
|---------------------------------------------------|--------------------------------|--------------------------|-------------------------|-----------------|-----------------|---------------------|
| <a href="#">90-70-64000</a>                       | Janitorial expense             | 47,706                   | 47,706                  | 2,893           | 5,786           | 41,920              |
| <a href="#">90-70-64100</a>                       | Repairs & Maintenance          | 230,000                  | 230,000                 | 28,028          | 42,622          | 187,378             |
| <a href="#">90-70-64200</a>                       | Mardi Gras Expense             | 2,614                    | 2,614                   | -               | -               | 2,614               |
| <a href="#">90-70-64500</a>                       | Office Expense                 | 11,683                   | 11,683                  | 2,177           | 3,115           | 8,568               |
| <a href="#">90-70-64600</a>                       | Professional Fees              | 3,265                    | 3,265                   | -               | 250             | 3,015               |
| <a href="#">90-70-64610</a>                       | Accounting Fees                | 45,630                   | 45,630                  | 1,110           | 1,110           | 44,520              |
| <a href="#">90-70-64620</a>                       | Legal Fees                     | 759                      | 759                     | -               | -               | 759                 |
| <a href="#">90-70-64700</a>                       | Rent Expense                   | 398                      | 398                     | -               | -               | 398                 |
| <a href="#">90-70-65200</a>                       | Supplies                       | 126,000                  | 126,000                 | 9,220           | 35,765          | 90,235              |
| <a href="#">90-70-65210</a>                       | Chemicals                      | 5,000                    | 5,000                   | 1,634           | 1,634           | 3,366               |
| <a href="#">90-70-65220</a>                       | Sporting Goods                 | 16,100                   | 16,100                  | 240             | 240             | 15,860              |
| <a href="#">90-70-65250</a>                       | Sign and supplies              | 75,000                   | 75,000                  | 922             | 1,561           | 73,439              |
| <a href="#">90-70-65290</a>                       | Beach Volleyball Expense       | 2,125                    | 2,125                   | 281             | 801             | 1,324               |
| <a href="#">90-70-65300</a>                       | Telephone/Internet Expense     | 28,810                   | 28,810                  | 2,142           | 2,758           | 26,052              |
| <a href="#">90-70-65310</a>                       | Utilities                      | 160,495                  | 160,495                 | 14,313          | 28,808          | 131,687             |
| <a href="#">90-70-65405</a>                       | Testing/Screening Employee     | 600                      | 600                     | -               | 50              | 550                 |
| <a href="#">90-70-65410</a>                       | Testing/Screening Non-Employee | 200                      | 200                     | -               | -               | 200                 |
| <a href="#">90-70-65500</a>                       | Training                       | 1,000                    | 1,000                   | 50              | 50              | 950                 |
| <a href="#">90-70-65600</a>                       | League Expense                 | 200,000                  | 200,000                 | 4,172           | 25,528          | 174,472             |
| <a href="#">90-70-65610</a>                       | League Officials               | 225,000                  | 225,000                 | 25,945          | 47,040          | 177,960             |
| <a href="#">90-70-65650</a>                       | Tournament Expense             | 160,000                  | 160,000                 | 20,214          | 63,149          | 96,851              |
| <a href="#">90-70-65900</a>                       | Uniform Expense                | 5,259                    | 5,259                   | 170             | 170             | 5,089               |
| <a href="#">90-70-66100</a>                       | Lease Expense                  | 3,285                    | 3,285                   | 264             | 529             | 2,756               |
| Department: 70 - Sports Complex Total:            |                                | 5,758,861                | 5,758,861               | 435,608         | 777,610         | 4,981,251           |
| Department: 72 - Recreation                       |                                |                          |                         |                 |                 |                     |
| <a href="#">90-72-63700</a>                       | Garbage Collection             | 39,207                   | 39,207                  | 3,917           | 3,917           | 35,290              |
| <a href="#">90-72-64150</a>                       | Turf Maintenance               | 47,500                   | 47,500                  | -               | 826             | 46,674              |
| Department: 72 - Recreation Total:                |                                | 86,707                   | 86,707                  | 3,917           | 4,743           | 81,964              |
| Department: 74 - Parks                            |                                |                          |                         |                 |                 |                     |
| <a href="#">90-74-62300</a>                       | Auto Expense                   | 500                      | 500                     | -               | -               | 500                 |
| <a href="#">90-74-62310</a>                       | Gas                            | 13,000                   | 13,000                  | 1,297           | 2,896           | 10,104              |
| <a href="#">90-74-62600</a>                       | Computer Expenses              | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">90-74-62910</a>                       | Contract Services              | 7,800                    | 7,800                   | 604             | 1,208           | 6,592               |
| <a href="#">90-74-62950</a>                       | Contract Services - computer   | 6,600                    | 6,600                   | -               | -               | 6,600               |
| <a href="#">90-74-63700</a>                       | Garbage Collection             | 15,000                   | 15,000                  | 357             | 713             | 14,287              |
| <a href="#">90-74-63800</a>                       | Insurance                      | 1,500                    | 1,500                   | -               | -               | 1,500               |
| <a href="#">90-74-64100</a>                       | Repairs & Maintenance          | 21,500                   | 21,500                  | -               | -               | 21,500              |
| <a href="#">90-74-64150</a>                       | Field Maintenance              | 4,000                    | 4,000                   | -               | -               | 4,000               |
| <a href="#">90-74-64620</a>                       | Legal Fees                     | 1,000                    | 1,000                   | -               | -               | 1,000               |
| <a href="#">90-74-65100</a>                       | Street Lighting                | 12,000                   | 12,000                  | 1,172           | 2,333           | 9,667               |
| <a href="#">90-74-65200</a>                       | Supplies                       | 4,624                    | 4,624                   | -               | -               | 4,624               |
| <a href="#">90-74-65250</a>                       | Sign and supplies              | 3,000                    | 3,000                   | -               | 288             | 2,712               |
| <a href="#">90-74-65300</a>                       | Telephone/Internet Expense     | 5,300                    | 5,300                   | 289             | 578             | 4,722               |
| <a href="#">90-74-65310</a>                       | Utilities                      | 17,000                   | 17,000                  | 887             | 1,728           | 15,272              |
| <a href="#">90-74-65900</a>                       | Uniform Expense                | -                        | -                       | -               | -               | -                   |
| Department: 74 - Parks Total:                     |                                | 113,824                  | 113,824                 | 4,606           | 9,744           | 104,080             |
| Expense Total:                                    |                                | 6,908,263                | 6,908,263               | 447,521         | 797,903         | 6,110,360           |
| Fund: 90 - Sports Complex Fund Surplus (Deficit): |                                | (147,758)                | (147,758)               | 89,663          | 267,749         | (415,507)           |
| Total Surplus (Deficit):                          |                                | 3,643,361                | 3,573,391               | 465,444         | 898,781         | 2,739,598           |



# Financial Statements

As Of 08/31/2025

## Balance Sheet

| Account                                                         | Name                                             | Balance              |
|-----------------------------------------------------------------|--------------------------------------------------|----------------------|
| <b>Fund: 90 - Sports Complex Fund</b>                           |                                                  |                      |
| <b>Assets</b>                                                   |                                                  |                      |
| <a href="#">90-00-10010</a>                                     | HW Parks & Recreation #8907                      | 282,769              |
| <a href="#">90-00-10014</a>                                     | FH 2012 1% Rec Fac S.T. #0114                    | 56                   |
| <a href="#">90-00-10022</a>                                     | HW 2023 \$14M Sports Complex Expansion #6750     | 453,279              |
| <a href="#">90-00-10024</a>                                     | HW 2012 1% Rec. Facility S.T. #0269              | 969,000              |
| <a href="#">90-00-10026</a>                                     | HW 2012 1% Rec. Facility S.T. Sinking Fund #6380 | 1,528,195            |
| <a href="#">90-00-11000</a>                                     | Accounts Receivable                              | 94,909               |
| <a href="#">90-00-11025</a>                                     | Accounts Receivable Accrued                      | 4,513                |
| <a href="#">90-00-11060</a>                                     | A/R - Unapplied Credits                          | (5,438)              |
| <a href="#">90-00-11100</a>                                     | Sales Tax Receivable                             | 872,521              |
| <a href="#">90-00-11410</a>                                     | Due from General                                 | 278                  |
| <a href="#">90-00-11500</a>                                     | Other Receivable                                 | 92,694               |
| <a href="#">90-00-13000</a>                                     | Prepaid Insurance                                | 557,327              |
| <a href="#">90-00-13010</a>                                     | Prepaid Expense                                  | 29,253               |
| <a href="#">90-00-16008</a>                                     | NV 2012 1% Rec. Facility S.T. Reserve #0028      | 750,343              |
| <a href="#">90-00-16036</a>                                     | CF 2012 1% Rec. Facility S.T. Reserve Sweep      | 1,000                |
| <a href="#">90-00-16023</a>                                     | HW 2023 \$14M Sports Complex Exp Reserv #7617    | 735,981              |
| <a href="#">90-00-17000</a>                                     | Land                                             | 8,200,329            |
| <a href="#">90-00-17100</a>                                     | Construction In Progress                         | 15,491,343           |
| <a href="#">90-00-17200</a>                                     | Building                                         | 24,263,708           |
| <a href="#">90-00-17300</a>                                     | Improvements                                     | 6,806,657            |
| <a href="#">90-00-17400</a>                                     | Equipment                                        | 2,637,759            |
| <a href="#">90-00-17450</a>                                     | Auto and Truck                                   | 42,512               |
| <a href="#">90-00-17500</a>                                     | Accumulated Depreciation                         | (9,885,608)          |
| <b>Total Assets:</b>                                            |                                                  | <b>53,923,377</b>    |
|                                                                 |                                                  | <b>\$ 53,923,377</b> |
| <b>Liability</b>                                                |                                                  |                      |
| <a href="#">90-00-20000</a>                                     | Accounts Payable                                 | 67,115               |
| <a href="#">90-00-20010</a>                                     | Accounts Payable - Other                         | -                    |
| <a href="#">90-00-20005</a>                                     | Unearned Revenue                                 | 325,940              |
| <a href="#">90-00-21010</a>                                     | Due to Fund 10 General                           | 14,945               |
| <a href="#">90-00-21030</a>                                     | Due to Fund 30 Debt Service                      | 2,083                |
| <a href="#">90-00-21099</a>                                     | Due to Fund 99 Consolidated                      | 134,968              |
| <a href="#">90-00-22000</a>                                     | Bonds Payable ST                                 | 1,435,000            |
| <a href="#">90-00-22010</a>                                     | Bonds Payable                                    | 25,135,000           |
| <a href="#">90-00-22020</a>                                     | Premium on Bond Issuance                         | 535,865              |
| <a href="#">90-00-22021</a>                                     | Discount on Bond Issuance                        | (40,702)             |
| <a href="#">90-00-22022</a>                                     | Deferred Loss on Bond Refunding                  | (55,706)             |
| <a href="#">90-00-22500</a>                                     | Accrued Interest Payable                         | 78,272               |
| <b>Total Liability:</b>                                         |                                                  | <b>27,632,781</b>    |
| <b>Equity</b>                                                   |                                                  |                      |
| <a href="#">90-00-30000</a>                                     | Fund Balance                                     | 26,022,847           |
| <b>Total Beginning Equity:</b>                                  |                                                  | <b>26,022,847</b>    |
| Total Revenue                                                   |                                                  | 1,065,652            |
| Total Expense                                                   |                                                  | 797,903              |
| <b>Revenues Over/Under Expenses</b>                             |                                                  | <b>267,749</b>       |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                                  | <b>26,290,597</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                                  | <b>\$ 53,923,377</b> |