



# Financial Statements

As Of 04/30/2026

## Balance Sheet

Account	Name	Balance
<b>Fund: 10 - General Fund</b>		
<b>Assets</b>		
<a href="#">10-00-10010</a>	HW General #4158	4,670,973
<a href="#">10-00-11000</a>	Accounts Receivable	1,739
<a href="#">10-00-11050</a>	Allowance for Doubtful Accounts	2,460
<a href="#">10-00-11100</a>	Sales Tax Receivable	487,564
<a href="#">10-00-11110</a>	Ad Valorem Tax Receivable	31,303
<a href="#">10-00-11300</a>	Grants Receivable	(2,299)
<a href="#">10-00-11422</a>	Due from Fund 22 1981 Sales Tax	156,159
<a href="#">10-00-11440</a>	Due from Fund 40 Capital Projects	504,766
<a href="#">10-00-11470</a>	Due from Fund 70 Utility System	210,961
<a href="#">10-00-11490</a>	Due from Fund 90 Sports Complex	29,323
<a href="#">10-00-11499</a>	Due from Fund 99 Other	296,453
<a href="#">10-00-11500</a>	Other Receivable	101,358
<a href="#">10-00-13000</a>	Prepaid Insurance	92,402
<a href="#">10-00-13010</a>	Prepaid Expense	8,015
	<b>Total Assets:</b>	<b>6,591,177</b>
		<b>\$ 6,591,177</b>
<b>Liability</b>		
<a href="#">10-00-20000</a>	Accounts Payable Fund 10	215,227
<a href="#">10-00-20010</a>	Accounts Payable-Other	13,787
<a href="#">10-00-21022</a>	Due to Fund 22 1981 Sales Tax	324
<a href="#">10-00-21040</a>	Due to Fund 40 Capital Projects	1,073,231
<a href="#">10-00-21070</a>	Due to Fund 70 Utility System	2,197,552
<a href="#">10-00-21090</a>	Due to Fund 90 Sports Complex	1,571
<a href="#">10-00-21099</a>	Due to Fund 99 Other	906,067
<a href="#">10-00-23000</a>	Wages Payable	22,670
	<b>Total Liability:</b>	<b>4,430,429</b>
<b>Equity</b>		
<a href="#">10-00-32000</a>	Fund Balance Unreserved	2,605,278
	<b>Total Beginning Equity:</b>	<b>2,605,278</b>
	Total Revenue	6,650,511
	Total Expense	7,095,039
	<b>Revenues Over/Under Expenses</b>	<b>(444,529)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,160,749</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 6,591,177</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Fund: 10 - General Fund</b>						
<b>Revenue</b>						
<b>Department: 00 - Non-Departmental</b>						
10-00-40000	Ad Valorem Tax	1,865,649	1,865,649	16,147	1,878,259	(12,610)
10-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	248,847	2,294,773	274,504
10-00-40300	Hotel Tax Revenue	2,589	2,589	3,522	13,227	(10,639)
10-00-40410	Franchise Tax - Electric	720,401	720,401	-	687,809	32,592
10-00-40420	Franchise Tax - Gas	124,058	124,058	-	23,372	100,686
10-00-40430	Franchise Tax - Cable TV	62,830	62,830	6,367	38,513	24,317
10-00-42000	Occupational License - Regular	14,400	14,400	7,500	7,500	6,900
10-00-42010	Liquor and Beer License	8,625	8,625	550	9,125	(500)
10-00-42020	Occupational License - Insurance	519,322	519,322	111,424	179,018	340,304
10-00-42200	Code Department Permits	1,037,962	1,037,962	92,831	1,239,223	(201,261)
10-00-42205	Demolition Permits	-	-	-	110	(110)
10-00-44000	Federal Grant Revenue	-	-	-	1,533	(1,533)
10-00-44100	State Grant Revenue	-	10,000	-	-	10,000
10-00-44110	Beer Sales Tax (State)	19,090	19,090	4,243	18,140	950
10-00-44600	Fines and Forfeits	53,912	53,912	16,034	147,650	(93,738)
10-00-48900	Rental Income	4,801	4,801	400	5,740	(939)
10-00-55000	Miscellaneous Income	4,035	4,035	2,514	9,072	(5,037)
10-00-55015	Donation	9,700	9,700	-	5,000	4,700
10-00-55030	Insurance Proceeds	-	-	5,940	5,940	(5,940)
10-00-55031	Insurance Rebates	70,000	70,000	-	-	70,000
10-00-56005	Mardi Gras Permit	68,000	68,000	-	71,725	(3,725)
10-00-56010	Interest Income	7,800	7,800	407	13,366	(5,566)
10-00-56011	Proceeds from Sale of Assets	-	-	-	1,416	(1,416)
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,000,000	2,000,000	-	-	2,000,000
<b>Department: 00 - Non-Departmental Total:</b>		<b>9,162,450</b>	<b>9,172,450</b>	<b>516,727</b>	<b>6,650,511</b>	<b>2,521,939</b>
<b>Revenue Total:</b>		<b>9,162,450</b>	<b>9,172,450</b>	<b>516,727</b>	<b>6,650,511</b>	<b>2,521,939</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,760,000	1,750,000	129,699	929,868	820,132
10-00-59530	Transfer to Fund 30 Debt Service	340,467	340,467	28,856	492,229	(151,763)
10-00-70000	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
<b>Department: 00 - Non-Departmental Total:</b>		<b>2,118,837</b>	<b>2,108,837</b>	<b>158,555</b>	<b>1,426,612</b>	<b>682,225</b>
<b>Department: 05 - Elected &amp; Appointed Official</b>						
10-05-60000	Elected Official - City Council	77,091	77,091	6,424	64,055	13,036
10-05-61101	Pension ER City Council	4,608	4,608	-	373	4,235
10-05-60100	Elected Official - Mayor	99,904	99,904	8,325	83,011	16,893
10-05-61100	Pension ER Mayor	9,990	9,990	833	8,301	1,689
10-05-61201	Group Insurance Mayor	-	6,119	495	4,951	1,168
10-05-64300	Mayors Expense	13,200	13,200	1,100	11,000	2,200
10-05-60102	Chief Operations Officer	98,351	98,351	3,783	79,329	19,023
10-05-60103	Chief Financial Officer	95,483	95,483	3,673	77,018	18,465
10-05-60101	City Clerk	87,255	87,255	3,356	70,091	17,164
10-05-61000	Pension ER Appointed Official	-	-	1,008	21,115	(21,115)
10-05-61200	Group Insurance Appointed Official	6,119	21,562	808	16,946	4,616
10-05-60800	Payroll Taxes SS	-	-	1,692	24,071	(24,071)
10-05-60801	Payroll Taxes MC	-	-	396	5,629	(5,629)
10-05-60802	Payroll Taxes SUTA	-	-	19	387	(387)
10-05-62350	Auto Allowance	6,000	6,000	500	5,000	1,000
10-05-65320	Cellphone Expense	2,400	2,400	200	2,000	400
<b>Department: 05 - Elected &amp; Appointed Official Total:</b>		<b>500,401</b>	<b>521,963</b>	<b>32,611</b>	<b>473,276</b>	<b>48,687</b>
<b>Department: 10 - Administration</b>						
10-10-60200	Salaries and Wages	294,910	294,910	9,560	233,154	61,756
10-10-60201	Salaries and Wages OT	-	-	242	4,431	(4,431)
10-10-60800	Payroll Taxes SS	46,686	46,686	566	13,822	32,863
10-10-60801	Payroll Taxes MC	10,918	10,918	132	3,233	7,686
10-10-60802	Payroll Taxes SUTA	1,506	1,506	15	372	1,134
10-10-61000	Pension ER	47,288	47,288	742	18,671	28,617
10-10-61200	Group Insurance	55,950	34,388	1,141	28,148	6,240
10-10-62000	Advertising	25,000	25,000	526	18,589	6,411
10-10-62100	Annexation	2,700	2,700	-	-	2,700
10-10-62500	Community Relations	16,000	16,825	400	14,384	2,441
10-10-62600	Computer Expense	4,580	4,580	-	1,095	3,485
10-10-62700	Conference/Training Fees	9,250	4,250	416	1,836	2,414
10-10-62900	Contract Services	38,500	38,500	2,007	26,929	11,571
10-10-62950	Contract Services - computer	91,400	89,300	6,639	60,029	29,271
10-10-63000	Lodging/Mileage/Meals Expense	10,000	10,000	1,332	4,433	5,567
10-10-63200	Credit Card Fees	250	250	-	35	215
10-10-63205	Bank Charges	20,515	20,515	-	12,003	8,512
10-10-63400	Dues & Subscriptions	6,220	8,320	375	6,784	1,536
10-10-63600	Engineering Fees	138,000	128,000	-	1,974	126,027
10-10-63700	Garbage Collection	3,300	3,300	256	2,485	815
10-10-63800	Insurance	145,000	145,000	10,871	112,702	32,298
10-10-64000	Janitorial	20,475	20,475	1,625	16,250	4,225
10-10-64100	Repairs & Maintenance	20,000	20,000	520	12,326	7,674
10-10-64200	Mardi Gras Expense	73,000	68,000	-	64,979	3,021
10-10-64330	Election Expense	8,226	8,226	-	-	8,226
10-10-64400	Miscellaneous	100	100	-	33	67
10-10-64500	Office Supplies	25,000	25,000	773	13,754	11,246
10-10-64600	Professional Fees	75,500	85,500	7,435	88,584	(3,084)
10-10-64610	Accounting Fees	54,785	54,785	-	38,225	16,560
10-10-64620	Legal Fees	40,000	40,000	1,524	41,478	(1,478)
10-10-64625	Legal Fees PRR	-	10,000	59	9,678	322
10-10-64660	Grant Consulting Services	17,000	17,000	-	-	17,000
10-10-64800	Sales Tax Collection Expense	13,756	13,756	1,300	13,029	727
10-10-64810	Property Tax	328	328	-	126	202
10-10-65300	Telephone/Internet Expense	27,540	27,540	2,207	22,294	5,246
10-10-65310	Utilities	31,600	31,600	12	20,030	11,570
10-10-65405	Testing/Screening Employee	250	250	-	15	235
10-10-65900	Uniform Expense	3,300	3,300	-	1,971	1,329
10-10-66100	Lease Expense	9,800	9,800	703	7,031	2,769
<b>Department: 10 - Administration Total:</b>		<b>1,388,632</b>	<b>1,367,896</b>	<b>51,378</b>	<b>914,912</b>	<b>452,983</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Department: 15 - Magistrate Court</b>						
<a href="#">10-15-60200</a>	Salaries and Wages	6,000	6,000	500	5,000	1,000
<a href="#">10-15-60800</a>	Pavroll Taxes SS	372	372	31	310	62
<a href="#">10-15-60801</a>	Pavroll Taxes MC	87	87	7	73	15
<a href="#">10-15-60802</a>	Pavroll Taxes SUTA	12	12	1	10	2
<a href="#">10-15-61000</a>	Pension ER	600	600	-	-	600
<a href="#">10-15-63100</a>	Court Costs	29,200	47,700	6,825	43,435	4,265
<a href="#">10-15-64620</a>	Legal Fees	200	10,200	-	8,737	1,464
<b>Department: 15 - Magistrate Court Total:</b>		<b>36,471</b>	<b>64,971</b>	<b>7,365</b>	<b>57,564</b>	<b>7,407</b>
<b>Department: 20 - Fire</b>						
<a href="#">10-20-62200</a>	App to Fire Dept - Ad Valorem Taxes	1,042,566	1,042,566	21,402	1,044,422	(1,855)
<a href="#">10-20-62220</a>	App to Fire Dept - General Fund	1,080,000	1,080,000	-	800,000	280,000
<a href="#">10-20-70000</a>	Principal	177,891	177,891	-	126,041	51,850
<a href="#">10-20-70200</a>	Interest Expense	79,622	79,622	-	70,631	8,991
<b>Department: 20 - Fire Total:</b>		<b>2,380,080</b>	<b>2,380,080</b>	<b>21,402</b>	<b>2,041,094</b>	<b>338,986</b>
<b>Department: 25 - Code Enforcement</b>						
<a href="#">10-25-60200</a>	Salaries and Wages	169,124	168,849	4,147	113,564	55,284
<a href="#">10-25-60201</a>	Salaries and Wages OT	-	-	52	2,043	(2,043)
<a href="#">10-25-60800</a>	Pavroll Taxes SS	10,486	10,486	256	7,033	3,453
<a href="#">10-25-60801</a>	Pavroll Taxes MC	2,452	2,452	60	1,645	808
<a href="#">10-25-60802</a>	Pavroll Taxes SUTA	338	338	7	190	149
<a href="#">10-25-61000</a>	Pension ER	11,478	11,478	210	7,125	4,354
<a href="#">10-25-61200</a>	Group Insurance	23,000	23,000	539	13,937	9,063
<a href="#">10-25-62310</a>	Gas	1,000	1,000	-	186	814
<a href="#">10-25-62700</a>	Conference Fees	1,550	1,550	250	250	1,300
<a href="#">10-25-62950</a>	Contract Services - computer	40,250	40,250	1,266	12,679	27,571
<a href="#">10-25-63000</a>	Lodging/Mileage/Meals Expense	3,500	3,500	601	601	2,899
<a href="#">10-25-63200</a>	Credit Card Fees	20,400	20,400	-	6,352	14,048
<a href="#">10-25-63215</a>	Addressing Fees	-	-	-	41	(41)
<a href="#">10-25-63400</a>	Dues & Subscriptions	5,723	5,998	-	55	5,943
<a href="#">10-25-63800</a>	Insurance	28,000	28,000	2,330	24,150	3,850
<a href="#">10-25-63900</a>	Inspection fees	738,000	738,000	37,587	398,578	339,422
<a href="#">10-25-64500</a>	Office Expense	1,200	1,200	-	420	780
<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	-	130	871
<a href="#">10-25-65200</a>	Supplies	1,000	1,000	-	-	1,000
<a href="#">10-25-65300</a>	Telephone/Internet Expense	216	216	-	198	18
<a href="#">10-25-65900</a>	Uniform Expense	1,150	1,150	-	517	633
<b>Department: 25 - Code Enforcement Total:</b>		<b>1,060,867</b>	<b>1,060,867</b>	<b>47,303</b>	<b>589,692</b>	<b>471,175</b>
<b>Department: 30 - Streets &amp; drainage</b>						
<a href="#">10-30-60200</a>	Salaries and Wages	337,475	335,475	9,989	245,129	90,346
<a href="#">10-30-60201</a>	Salaries and Wages OT	12,282	12,282	286	9,342	2,940
<a href="#">10-30-60800</a>	Pavroll Taxes SS	21,685	21,685	627	15,571	6,114
<a href="#">10-30-60801</a>	Pavroll Taxes MC	5,071	5,071	147	3,642	1,430
<a href="#">10-30-60802</a>	Pavroll Taxes SUTA	700	700	16	407	292
<a href="#">10-30-61000</a>	Pension ER	17,882	17,882	514	13,965	3,917
<a href="#">10-30-61200</a>	Group Insurance	43,500	43,500	1,643	34,978	8,522
<a href="#">10-30-62300</a>	Auto Expense	30,000	47,000	4,427	43,787	3,213
<a href="#">10-30-62310</a>	Gas Diesel Oil	65,000	65,000	4,313	51,556	13,444
<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	-	350	3,650
<a href="#">10-30-62800</a>	Contract Labor	8,204	10,204	408	7,175	3,029
<a href="#">10-30-62900</a>	Contract Services	138,000	138,000	11,896	115,026	22,974
<a href="#">10-30-62950</a>	Contract Services - computer	13,500	13,500	438	5,056	8,444
<a href="#">10-30-63000</a>	Lodging/Mileage/Meals Expense	500	500	-	-	500
<a href="#">10-30-63205</a>	Bank Charges	35	35	-	-	35
<a href="#">10-30-63400</a>	Dues & Subscriptions	3,000	3,000	-	2,375	625
<a href="#">10-30-63500</a>	Equipment & Tools Rental	1,680	1,680	85	1,431	249
<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	4,768	49,220	12,780
<a href="#">10-30-64000</a>	Janitorial	8,225	8,225	650	8,248	(23)
<a href="#">10-30-64100</a>	Repairs & Maintenance	125,000	145,000	3,765	126,665	18,335
<a href="#">10-30-64130</a>	Repairs & Maintenance Roads & Streets	225,000	181,750	15,425	129,451	52,299
<a href="#">10-30-64400</a>	Miscellaneous	2,500	2,500	-	974	1,526
<a href="#">10-30-64425</a>	Disaster Expense	100,000	22,500	-	420	22,080
<a href="#">10-30-64500</a>	Office Expense	9,000	11,500	650	8,581	2,919
<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	8,250	-	4,956	3,294
<a href="#">10-30-65100</a>	Street Lighting	137,957	199,457	6,195	145,682	53,775
<a href="#">10-30-65200</a>	Supplies	60,000	85,000	3,906	65,665	19,335
<a href="#">10-30-65210</a>	Chemicals	7,715	7,715	-	7,222	494
<a href="#">10-30-65250</a>	Sign and supplies	21,650	37,650	2,059	27,071	10,580
<a href="#">10-30-65300</a>	Telephone/Internet Expense	459	459	-	417	42
<a href="#">10-30-65310</a>	Utilities	57,686	10,686	-	6,519	4,167
<a href="#">10-30-65405</a>	Testing/Screening Employee	1,382	1,582	152	1,564	18
<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	50	5,091	109
<a href="#">10-30-66100</a>	Lease Expense	198,886	204,686	16,325	170,760	33,926
<a href="#">10-30-68200</a>	Capital Outlay - Infrastructure	-	29,350	-	16,251	13,099
<a href="#">10-30-68300</a>	Capital Outlay - Furn, Fix & Equipment	275,943	271,593	-	242,332	29,261
<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>2,244,703</b>	<b>88,734</b>	<b>1,567,044</b>	<b>677,659</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Department: 35 - 305 Iberia Street</b>						
<a href="#">10-35-62900</a>	Contract Services	6,516	6,516	538	5,350	1,166
<a href="#">10-35-63800</a>	Insurance	-	-	558	5,583	(5,583)
<a href="#">10-35-64100</a>	Repairs & Maintenance	520	520	-	260	260
<a href="#">10-35-65300</a>	Telephone/Internet Expense	2,040	2,040	168	1,684	356
<a href="#">10-35-65310</a>	Utilities	4,500	4,500	-	4,494	6
<b>Department: 35 - 305 Iberia Street Total:</b>		<b>13,576</b>	<b>13,576</b>	<b>1,264</b>	<b>17,372</b>	<b>(3,796)</b>
<b>Department: 37 - 307 Iberia Street</b>						
<a href="#">10-37-62900</a>	Contract Services	4,380	4,380	360	3,597	783
<a href="#">10-37-63800</a>	Insurance	-	-	264	2,641	(2,641)
<a href="#">10-37-64100</a>	Repairs & Maintenance	4,376	4,376	-	260	4,116
<a href="#">10-37-65310</a>	Utilities	1,260	1,260	-	976	284
<b>Department: 37 - 307 Iberia Street Total:</b>		<b>10,016</b>	<b>10,016</b>	<b>624</b>	<b>7,474</b>	<b>2,542</b>
<b>Expense Total:</b>		<b>9,747,084</b>	<b>9,772,909</b>	<b>409,236</b>	<b>7,095,039</b>	<b>2,677,869</b>
<b>Fund: 10 - General Fund Surplus (Deficit):</b>		<b>(584,634)</b>	<b>(600,459)</b>	<b>107,491</b>	<b>(444,529)</b>	<b>(155,930)</b>



# Financial Statements

As Of 04/30/2026

## 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	1,963,746
<a href="#">20-00-11100</a>	Sales Tax Receivable	975,132
	<b>Total Assets:</b>	<u>2,938,878</u> <b>\$ 2,938,878</b>
<b>Liability</b>		
<a href="#">20-00-21099</a>	Due to Fund 99 Other	2,197
	<b>Total Liability:</b>	<u>2,197</u>
<b>Equity</b>		
<a href="#">20-00-30000</a>	Fund Balance	1,419,688
	<b>Total Beginning Equity:</b>	<u>1,419,688</u>
	Total Revenue	4,601,418
	Total Expense	<u>3,084,425</u>
	<b>Revenues Over/Under Expenses</b>	<u>1,516,993</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>2,936,681</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u>\$ 2,938,878</u>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<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	497,694	4,589,546	509,008
<a href="#">20-00-56010</a>	Interest Income	17,086	17,086	1,319	11,872	5,214
<b>Department: 00 - Non-Departmental Total:</b>		<b>5,115,640</b>	<b>5,115,640</b>	<b>499,013</b>	<b>4,601,418</b>	<b>514,222</b>
<b>Revenue Total:</b>		<b>5,115,640</b>	<b>5,115,640</b>	<b>499,013</b>	<b>4,601,418</b>	<b>514,222</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	205,234	2,053,542	409,268
<a href="#">20-00-59540</a>	Transfer to Fund 40 Capital Projects	1,311,459	1,311,459	214,392	981,834	329,625
<a href="#">20-00-63205</a>	Bank Charges	3,562	3,562	-	2,197	1,365
<a href="#">20-00-64600</a>	Professional Fees	3,950	-	-	600	(600)
<a href="#">20-00-64610</a>	Accounting Fees	15,980	15,980	-	11,165	4,815
<a href="#">20-00-64800</a>	Sales Tax Collection Expense	27,511	27,511	2,599	26,058	1,453
<a href="#">20-00-70000</a>	Principal - L.P.S.B	36,740	36,740	-	9,030	27,710
<b>Department: 00 - Non-Departmental Total:</b>		<b>5,862,011</b>	<b>5,858,061</b>	<b>422,226</b>	<b>3,084,425</b>	<b>2,773,636</b>
<b>Expense Total:</b>		<b>5,862,011</b>	<b>5,858,061</b>	<b>422,226</b>	<b>3,084,425</b>	<b>2,773,636</b>
<b>Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):</b>		<b>(746,371)</b>	<b>(742,421)</b>	<b>76,788</b>	<b>1,516,993</b>	<b>(2,259,414)</b>



# Financial Statements

As Of 04/30/2026

## 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	2,140,751
<a href="#">21-00-11100</a>	Sales Tax Receivable	487,564
	<b>Total Assets:</b>	<u>2,628,315</u> <b>\$ 2,628,315</b>
<b>Liability</b>		
	<b>Total Liability:</b>	<u>-</u>
<b>Equity</b>		
<a href="#">21-00-30000</a>	Fund Balance	1,397,031
	<b>Total Beginning Equity:</b>	<u>1,397,031</u>
Total Revenue		2,302,689
Total Expense		<u>1,071,405</u>
<b>Revenues Over/Under Expenses</b>		<u>1,231,284</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,628,315</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>\$ 2,628,315</b></u>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<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	248,847	2,294,773	274,504
<a href="#">21-00-56010</a>	Interest Income	8,877	8,877	924	7,916	961
<b>Department: 00 - Non-Departmental Total:</b>		<b>2,578,154</b>	<b>2,578,154</b>	<b>249,771</b>	<b>2,302,689</b>	<b>275,465</b>
<b>Revenue Total:</b>		<b>2,578,154</b>	<b>2,578,154</b>	<b>249,771</b>	<b>2,302,689</b>	<b>275,465</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">21-00-59570</a>	Transfer to Fund 70 Utility	1,728,231	1,728,231	60,686	1,039,970	688,261
<a href="#">21-00-63205</a>	Bank Charges	3,370	3,370	-	2,727	643
<a href="#">21-00-64610</a>	Accounting Fees	15,980	15,980	-	11,165	4,815
<a href="#">21-00-64800</a>	Sales Tax Collection Expense	13,756	13,756	1,300	13,029	727
<a href="#">21-00-70000</a>	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
<b>Department: 00 - Non-Departmental Total:</b>		<b>1,779,706</b>	<b>1,779,706</b>	<b>61,986</b>	<b>1,071,405</b>	<b>708,301</b>
<b>Expense Total:</b>		<b>1,779,706</b>	<b>1,779,706</b>	<b>61,986</b>	<b>1,071,405</b>	<b>708,301</b>
<b>Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):</b>		<b>798,448</b>	<b>798,448</b>	<b>187,785</b>	<b>1,231,284</b>	<b>(432,836)</b>



# Financial Statements

As Of 04/30/2026

## 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	(166,162)
<a href="#">22-00-10015</a>	HW LACE #9273	53,835
<a href="#">22-00-10016</a>	HW Police Evidence #7356	42,651
<a href="#">22-00-10200</a>	Cash on Hand	200
<a href="#">22-00-11100</a>	Sales Tax Receivable	487,564
<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	(7,515)
<a href="#">22-00-13000</a>	Prepaid Insurance	(6,305)
<a href="#">22-00-13010</a>	Prepaid Expense	10,823
	<b>Total Assets:</b>	<b>443,044</b>
		<b>\$ 443,044</b>
<b>Liability</b>		
<a href="#">22-00-20000</a>	Accounts Payable	15,579
<a href="#">22-00-20010</a>	Accounts Payable - Other	21,076
<a href="#">22-00-20005</a>	Unearned Revenue	3,661
<a href="#">22-00-21010</a>	Due to General	156,159
<a href="#">22-00-21090</a>	Due to Sports Complex	133
<a href="#">22-00-21099</a>	Due to Other Funds	3,643
<a href="#">22-00-21500</a>	Other Liabilities	42,528
<a href="#">22-00-23000</a>	Wages Payable	22,102
	<b>Total Liability:</b>	<b>264,882</b>
<b>Equity</b>		
<a href="#">22-00-30000</a>	Fund Balance	449,538
	<b>Total Beginning Equity:</b>	<b>449,538</b>
	Total Revenue	4,928,639
	Total Expense	5,200,015
	<b>Revenues Over/Under Expenses</b>	<b>(271,376)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>178,162</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 443,044</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Fund: 22 - 1981 Sales Tax Fund</b>						
<b>Revenue</b>						
<b>Department: 00 - Non-Departmental</b>						
<u>22-00-40200</u>	1/2% Sales Tax Revenue	2,569,277	2,569,277	248,847	2,294,773	274,504
<u>22-00-44100</u>	State Grant Revenue	7,978	7,978	-	-	7,978
<u>22-00-44200</u>	School Resource Officer	438,746	438,746	46,875	421,872	16,875
<u>22-00-44600</u>	LACE Fines and Court Cost	707,115	734,615	70,901	721,968	12,647
<u>22-00-44601</u>	Accident Reports	3,000	3,000	766	5,813	(2,813)
<u>22-00-55000</u>	Miscellaneous Income	912	912	5,000	10,430	(9,519)
<u>22-00-55030</u>	Insurance Proceeds	-	-	-	7,567	(7,567)
<u>22-00-55100</u>	State Supplemental Pymts	259,200	259,200	22,020	181,460	77,740
<u>22-00-56010</u>	Interest Income	5,526	5,526	419	4,889	637
<u>22-00-59422</u>	Transfer from Fund 22 LACE	250,000	250,000	-	350,000	(100,000)
<u>22-00-71810</u>	Transfer from Fund 10 General	1,760,000	1,760,000	129,699	929,868	830,132
<b>Department: 00 - Non-Departmental Total:</b>		<b>6,001,753</b>	<b>6,029,253</b>	<b>524,527</b>	<b>4,928,639</b>	<b>1,100,614</b>
<b>Revenue Total:</b>		<b>6,001,753</b>	<b>6,029,253</b>	<b>524,527</b>	<b>4,928,639</b>	<b>1,100,614</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<u>22-00-59522</u>	Transfer to Fund 22 1981 Sales Tax	250,000	250,000	-	450,000	(200,000)
<u>22-00-64610</u>	Accounting Fees	15,000	15,000	-	11,165	3,835
<u>22-00-64800</u>	Sales Tax Collection Expense	13,630	13,630	1,300	13,029	601
<u>22-00-70000</u>	Principal - L.P.S.B	18,370	6,370	-	4,515	1,855
<u>22-00-71930</u>	Transfer to Fund 30 Debt Service	170,233	170,233	14,428	142,395	27,839
<b>Department: 00 - Non-Departmental Total:</b>		<b>467,233</b>	<b>455,233</b>	<b>15,728</b>	<b>621,103</b>	<b>(165,870)</b>
<b>Department: 05 - Elected &amp; Appointed Official</b>						
<u>22-05-60100</u>	Elected Official - Chief of Police	86,986	86,986	3,346	70,258	16,728
<u>22-05-60800</u>	Pavroll Taxes SS	-	-	267	4,882	(4,882)
<u>22-05-60801</u>	Pavroll Taxes MC	-	-	63	1,142	(1,142)
<u>22-05-61010</u>	Police Retirement	29,118	29,118	-	19,526	9,593
<u>22-05-61200</u>	Health Insurance	6,446	6,446	256	5,238	1,208
<u>22-05-62350</u>	Auto Allowance	12,000	12,000	1,000	10,000	2,000
<b>Department: 05 - Elected &amp; Appointed Official Total:</b>		<b>134,550</b>	<b>134,550</b>	<b>4,931</b>	<b>111,045</b>	<b>23,505</b>
<b>Department: 60 - Police</b>						
<u>22-60-60200</u>	Salaries and Wages	1,663,454	1,632,954	59,785	1,271,219	361,735
<u>22-60-60201</u>	Salaries and Wages OT	106,606	106,606	4,432	90,465	16,141
<u>22-60-60400</u>	State Supplemental Pav	266,400	266,400	19,200	188,360	78,040
<u>22-60-60800</u>	Pavroll Taxes SS	132,301	132,301	5,382	102,192	30,108
<u>22-60-60801</u>	Pavroll Taxes MC	30,941	30,941	1,259	23,900	7,041
<u>22-60-60802</u>	Pavroll Taxes SUTA	4,268	4,268	110	2,117	2,151
<u>22-60-61000</u>	Pension ER	14,767	14,767	255	7,272	7,495
<u>22-60-61010</u>	Police Retirement	691,277	691,277	31,946	571,990	119,287
<u>22-60-61200</u>	Group Insurance	184,097	184,097	7,246	147,690	36,407
<u>22-60-62000</u>	Advertising	5,000	2,000	-	-	2,000
<u>22-60-62300</u>	Auto Expense	80,947	94,947	3,149	78,888	16,059
<u>22-60-62310</u>	Gas & Oil	90,000	90,000	10,024	80,077	9,923
<u>22-60-62500</u>	Community Relations	570	3,570	1,036	3,109	461
<u>22-60-62600</u>	Computer Expense	20,000	20,000	653	19,037	963
<u>22-60-62700</u>	Conference Fees	1,170	2,170	-	1,420	750
<u>22-60-62900</u>	Contract Services	26,766	26,766	915	24,773	1,993
<u>22-60-62901</u>	Investigative Services & Labs	-	12,000	-	11,663	338
<u>22-60-62950</u>	Contract services - computer	172,819	155,319	7,875	75,234	80,084
<u>22-60-63000</u>	Lodging/Mileage/Meals Expense	10,000	10,000	229	7,515	2,485
<u>22-60-63205</u>	Bank Charges	3,253	3,253	-	1,512	1,741
<u>22-60-63400</u>	Dues & Subscriptions	31,545	31,545	1,119	9,624	21,921
<u>22-60-63500</u>	Police Equipment	37,873	31,873	622	30,032	1,841
<u>22-60-63800</u>	Insurance	162,000	162,000	19,508	207,653	(45,653)
<u>22-60-64000</u>	Janitorial expense	32,000	37,000	2,820	31,144	5,856
<u>22-60-64100</u>	Repairs & Maintenance	12,000	17,000	61	13,616	3,384
<u>22-60-64200</u>	Mardi Gras Expense	78,000	71,517	-	71,517	-
<u>22-60-64400</u>	Miscellaneous	-	1	-	1	-
<u>22-60-64500</u>	Office Expense	20,000	20,000	1,398	19,705	295
<u>22-60-64600</u>	Professional Fees	1,500	1,500	-	3,974	(2,474)
<u>22-60-64620</u>	Legal Fees	35,000	35,000	-	34,949	51
<u>22-60-64625</u>	Legal Fees PRR	-	10,000	644	6,282	3,719
<u>22-60-64660</u>	Grant Consulting Services	-	262	-	3,446	(3,184)
<u>22-60-64720</u>	Radio Rental	3,885	6,105	-	6,105	-
<u>22-60-65100</u>	Street Lighting	1,000	1,000	-	914	86
<u>22-60-65200</u>	Police Supplies	10,000	10,000	449	6,863	3,137
<u>22-60-65300</u>	Telephone/Internet Expense	70,000	70,000	2,927	58,685	11,315
<u>22-60-65310</u>	Utilities	24,000	24,000	-	18,698	5,302
<u>22-60-65405</u>	Testing/Screening Employee	3,000	3,000	132	2,806	194
<u>22-60-65410</u>	Testing/Screening Non-Employee	6,000	6,000	-	3,825	2,175
<u>22-60-65500</u>	Training	10,000	9,000	2,775	7,330	1,670
<u>22-60-65900</u>	Uniform Expense	37,500	39,000	2,282	36,811	2,189
<u>22-60-66100</u>	Lease Expense	16,800	34,300	1,435	27,179	7,121
<u>22-60-68100</u>	Capital Outlay - Buildings & Improvements	-	-	-	7,700	(7,700)
<u>22-60-68300</u>	Capital Outlay - Furn, Fix & Equipment	275,790	275,790	-	275,790	-
<u>22-60-68400</u>	Capital Outlay - Auto & Truck	66,655	66,655	-	62,837	3,818
<b>Department: 60 - Police Total:</b>		<b>4,439,182</b>	<b>4,446,182</b>	<b>189,667</b>	<b>3,655,917</b>	<b>790,265</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Department: 61 - SRO</b>						
<a href="#">22-61-60200</a>	Salaries and Wages SRO	410,392	410,392	16,160	330,736	79,656
<a href="#">22-61-60201</a>	SRO OT	-	-	100	10,341	(10,341)
<a href="#">22-61-60800</a>	Payroll Taxes SS	29,015	29,015	1,086	22,259	6,757
<a href="#">22-61-60801</a>	Payroll Taxes MC	6,786	6,786	254	5,206	1,580
<a href="#">22-61-60802</a>	Payroll Taxes SUTA	936	936	22	446	490
<a href="#">22-61-61200</a>	Group Insurance	56,555	56,555	2,465	45,828	10,727
<a href="#">22-61-63800</a>	Insurance	6,000	6,000	4,307	43,655	(37,655)
<b>Department: 61 - SRO Total:</b>		<b>509,684</b>	<b>509,684</b>	<b>24,395</b>	<b>458,469</b>	<b>51,215</b>
<b>Department: 62 - LACE</b>						
<a href="#">22-62-60200</a>	Salaries and Wages LACE	147,545	147,545	7,450	121,377	26,168
<a href="#">22-62-60800</a>	LACE Payroll Taxes SS	9,148	9,148	71	717	8,431
<a href="#">22-62-60801</a>	LACE Payroll Taxes MC	2,139	2,139	17	168	1,972
<a href="#">22-62-60802</a>	LACE Payroll Taxes SUTA	295	295	2	23	272
<a href="#">22-62-63100</a>	LACE Court Costs	197,708	225,208	17,304	184,984	40,224
<a href="#">22-62-63205</a>	Bank Fees	1,669	1,669	-	-	1,669
<a href="#">22-62-64620</a>	LACE Legal Fees	45,797	40,797	2,985	28,890	11,907
<b>Department: 62 - LACE Total:</b>		<b>404,301</b>	<b>426,801</b>	<b>27,829</b>	<b>336,159</b>	<b>90,642</b>
<b>Department: 64 - Civil Service</b>						
<a href="#">22-64-60600</a>	Civil Service Salaries	7,800	7,800	600	6,000	1,800
<a href="#">22-64-60800</a>	Payroll Taxes SS	483	483	37	372	111
<a href="#">22-64-60801</a>	Payroll Taxes MC	113	113	9	87	26
<a href="#">22-64-60802</a>	Payroll Taxes SUTA	6	6	1	12	(6)
<a href="#">22-64-64600</a>	Professional Fees	-	-	-	552	(552)
<a href="#">22-64-64620</a>	Legal Fees	500	10,500	-	10,300	200
<b>Department: 64 - Civil Service Total:</b>		<b>8,903</b>	<b>18,903</b>	<b>647</b>	<b>17,323</b>	<b>1,580</b>
<b>Expense Total:</b>		<b>5,963,852</b>	<b>5,991,352</b>	<b>263,197</b>	<b>5,200,015</b>	<b>791,337</b>
<b>Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):</b>		<b>37,901</b>	<b>37,901</b>	<b>261,330</b>	<b>(271,376)</b>	<b>309,277</b>



# Financial Statements

As Of 04/30/2026

## Balance Sheet

Account	Name	Balance
<b>Fund: 30 - Debt Service Fund</b>		
<b>Assets</b>		
<a href="#">30-00-10061</a>	HW 2018 \$7M Municipal Complex Sinking Fund #6372	238,539
<a href="#">30-00-10068</a>	HW 1968 Sales Tax Sinking Fund #8931	981,129
<a href="#">30-00-11200</a>	Accrued Income	(1,315)
<a href="#">30-00-16009</a>	NV 2018 \$7M Mun Complex Reserve #0029	591,744
<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	2,266,860
	<b>Total Assets:</b>	<u>4,077,957</u> \$ <u>4,077,957</u>
<b>Liability</b>		
<a href="#">30-00-20000</a>	Accounts Payable	(2,057,355)
	<b>Total Liability:</b>	<u>(2,057,355)</u>
<b>Equity</b>		
<a href="#">30-00-30000</a>	Fund Balance	4,408,118
	<b>Total Beginning Equity:</b>	<u>4,408,118</u>
	Total Revenue	2,726,205
	Total Expense	999,011
	<b>Revenues Over/Under Expenses</b>	<u>1,727,194</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>6,135,312</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u>\$ 4,077,957</u>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<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	21,765	1,674	8,378	13,387
<a href="#">30-00-71300</a>	Dividend Income	-	-	1,354	14,831	(14,831)
<a href="#">30-00-72501</a>	Unrealized Gain(Loss) on Investment	-	-	-	-	-
<a href="#">30-00-59410</a>	Transfer from Fund 10 General	340,467	340,467	28,856	492,229	(151,763)
<a href="#">30-00-59420</a>	Transfer from Fund 20 1968 Sales Tax	2,462,810	2,462,810	205,234	2,053,542	409,268
<a href="#">30-00-59422</a>	Transfer from Fund 22 1981 Sales Tax	170,233	170,233	14,428	142,395	27,839
<a href="#">30-00-59430</a>	Transfer from Interfund	-	-	1,354	14,831	(14,831)
	<b>Department: 00 - Non-Departmental Total:</b>	<b>2,997,676</b>	<b>2,995,276</b>	<b>252,900</b>	<b>2,726,205</b>	<b>269,070</b>
	<b>Revenue Total:</b>	<b>2,997,676</b>	<b>2,995,276</b>	<b>252,900</b>	<b>2,726,205</b>	<b>269,070</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">30-00-63205</a>	Bank Charges	189	4,689	-	3,887	801
<a href="#">30-00-64600</a>	Professional Fees	1,850	3,350	-	3,350	-
<a href="#">30-00-64620</a>	Legal Fees	-	-	-	1,550	(1,550)
<a href="#">30-00-70020</a>	2014 HW \$3.5M Sales Tax Bond - Principal	325,000	325,000	-	-	325,000
<a href="#">30-00-70035</a>	2016 HW \$3.565M Sales Tax Refun Bond - Principal	360,000	360,000	-	-	360,000
<a href="#">30-00-70040</a>	2017 CH \$2.24M S.T. Bond - Principal #3016	235,000	235,000	-	-	235,000
<a href="#">30-00-70045</a>	2018 RG \$7M Municipal Complex - Principal	295,000	295,000	-	295,000	-
<a href="#">30-00-70050</a>	2021 RG \$10M Sales Tax Rev/Refund Bond - Principal	405,000	405,000	-	-	405,000
<a href="#">30-00-70055</a>	2022 RG \$9M Sales Tax Revenue Bond - Principal	330,000	330,000	-	-	330,000
<a href="#">30-00-70070</a>	2017 \$575K S.T. Excess Revenue Bond - Principal	55,000	55,000	-	165,000	(110,000)
<a href="#">30-00-70220</a>	2014 \$3.5M Sales Tax Bond - Interest	7,833	7,833	-	3,916	3,916
<a href="#">30-00-70235</a>	2016 \$3.565M Sales Tax Refunding Bond - Interest	33,346	33,346	-	16,673	16,673
<a href="#">30-00-70240</a>	2017 CH \$2.24M S.T. Bond - Interest #3016	40,800	40,800	-	20,400	20,400
<a href="#">30-00-70245</a>	2018 RG \$7M Municipal Complex - Interest	210,700	210,700	-	108,300	102,400
<a href="#">30-00-70250</a>	2021 \$10M Sales Tax Rev/Refund Bond - Interest	351,400	351,400	-	175,700	175,700
<a href="#">30-00-70255</a>	2022 \$9M Sales Tax Revenue Bond - Interest	374,431	374,431	-	187,216	187,216
<a href="#">30-00-70256</a>	2017 \$575K Excess Revenue Bond - Interest	3,878	3,878	-	3,188	689
<a href="#">30-00-59530</a>	Transfer to Interfund	-	-	1,354	14,831	(14,831)
	<b>Department: 00 - Non-Departmental Total:</b>	<b>3,029,427</b>	<b>3,035,427</b>	<b>1,354</b>	<b>999,011</b>	<b>2,036,415</b>
	<b>Expense Total:</b>	<b>3,029,427</b>	<b>3,035,427</b>	<b>1,354</b>	<b>999,011</b>	<b>2,036,415</b>
	<b>Fund: 30 - Debt Service Fund Surplus (Deficit):</b>	<b>(31,751)</b>	<b>(40,151)</b>	<b>251,546</b>	<b>1,727,194</b>	<b>(1,767,345)</b>



# Financial Statements

As Of 04/30/2026

## 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	691,624
<a href="#">40-00-10046</a>	HW 2022 \$9M S.T. Refunding Bonds #7671	76,434
<a href="#">40-00-10047</a>	CS Bank Sweep Cash Investment #4034	582,724
<a href="#">40-00-10048</a>	CS Money Market Fund Investment #4034	793,134
<a href="#">40-00-10101</a>	CS 2023 \$4.2M Treasury Bond Investments	1,178,850
<a href="#">40-00-11310</a>	Grants Receivable	1,926,939
<a href="#">40-00-11410</a>	Due from Fund 10 General	1,073,231
	<b>Total Assets:</b>	<b>6,322,936</b>
		<b>\$ 6,322,936</b>
<b>Liability</b>		
<a href="#">40-00-20000</a>	Accounts Payable	(1,757,733)
<a href="#">40-00-20005</a>	Unearned Revenue	190,793
<a href="#">40-00-20200</a>	Contracts Payable	2,458,187
<a href="#">40-00-20400</a>	Retainage Payable	574,061
<a href="#">40-00-21010</a>	Due to General	504,766
<a href="#">40-00-21070</a>	Due to Utility	303,807
	<b>Total Liability:</b>	<b>2,273,880</b>
<b>Equity</b>		
<a href="#">40-00-30000</a>	Fund Balance	4,320,331
	<b>Total Beginning Equity:</b>	<b>4,320,331</b>
	Total Revenue	8,105,518
	Total Expense	8,376,793
	<b>Revenues Over/Under Expenses</b>	<b>(271,275)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>4,049,056</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 6,322,936</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<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	318,504	3,899,217	3,716,430
<a href="#">40-00-44100</a>	State Grant Revenue	10,122,895	10,122,895	125,000	3,209,273	6,913,622
<a href="#">40-00-55000</a>	Miscellaneous Income	-	-	-	-	-
<a href="#">40-00-56010</a>	Interest Income	3,167	3,167	-	13,869	(10,702)
<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	214,392	981,834	329,625
	<b>Department: 00 - Non-Departmental Total:</b>	<b>19,053,168</b>	<b>19,053,168</b>	<b>657,896</b>	<b>8,105,518</b>	<b>10,947,650</b>
	<b>Revenue Total:</b>	<b>19,053,168</b>	<b>19,053,168</b>	<b>657,896</b>	<b>8,105,518</b>	<b>10,947,650</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">40-00-63205</a>	Bank Charges	1,768	4,768	-	3,773	994
<a href="#">40-00-64600</a>	Professional Fees	3,500	3,500	-	-	3,500
<a href="#">40-00-64620</a>	Legal Fees	6,872	3,872	-	692	3,179
<a href="#">40-00-64660</a>	Grant Consulting Services	-	-	-	1,857	(1,857)
<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	12,001,885	398,130	5,051,396	6,950,489
<a href="#">40-00-68220</a>	Roundabout Projects	7,843,936	7,843,936	-	3,313,895	4,530,041
<a href="#">40-00-68230</a>	Drainage Projects - Detention Pond	135,000	285,000	-	-	285,000
<a href="#">40-00-70200</a>	Interest Expense	-	-	-	4,254	(4,254)
<a href="#">40-00-72101</a>	Investment Fees	-	-	-	926	(926)
	<b>Department: 00 - Non-Departmental Total:</b>	<b>20,822,961</b>	<b>21,142,961</b>	<b>398,130</b>	<b>8,376,793</b>	<b>12,766,168</b>
	<b>Expense Total:</b>	<b>20,822,961</b>	<b>21,142,961</b>	<b>398,130</b>	<b>8,376,793</b>	<b>12,766,168</b>
	<b>Fund: 40 - Capital Projects Fund Surplus (Deficit):</b>	<b>(1,769,793)</b>	<b>(2,089,793)</b>	<b>259,766</b>	<b>(271,275)</b>	<b>(1,818,518)</b>



# Financial Statements

As Of 04/30/2026

## Balance Sheet

Account	Name	Balance
<b>Fund: 70 - Utility Fund</b>		
<b>Assets</b>		
<a href="#">70-00-10010</a>	HW Utility System #0744	1,657,469
<a href="#">70-00-10015</a>	HW Utility Deposits #4516	707,934
<a href="#">70-00-10025</a>	HW 2010 + 2019 Sewer Sinking Fund #4077	1,800,773
<a href="#">70-00-10200</a>	Cash on Hand	437
<a href="#">70-00-11000</a>	A/R Utility Customer	349,849
<a href="#">70-00-11025</a>	Accounts Receivable Accrued	1,203
<a href="#">70-00-11050</a>	Allowance for Doubtful Accounts	(113,330)
<a href="#">70-00-11060</a>	A/R - Unapplied Credits	(4,404)
<a href="#">70-00-11110</a>	Ad Valorem Tax Receivable	10,885
<a href="#">70-00-11200</a>	Utility Accrued Int Receivable	1,807
<a href="#">70-00-11300</a>	Grants Receivable	1,045,298
<a href="#">70-00-11410</a>	Due from Fund 10 General	2,289,229
<a href="#">70-00-11440</a>	Due from Fund 40 Capital Projects	303,807
<a href="#">70-00-11499</a>	Due from Fund 99	923,147
<a href="#">70-00-11510</a>	Other Receivable	2,178
<a href="#">70-00-13000</a>	Prepaid Insurance	26,952
<a href="#">70-00-13010</a>	Prepaid Expense	28,821
<a href="#">70-00-16000</a>	HW 3 Mills Property Tax Waterworks #3598	1,145,050
<a href="#">70-00-16050</a>	HW Water Reserve #8915	538,710
<a href="#">70-00-16052</a>	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	708,667
<a href="#">70-00-16510</a>	HW 2010 + 2019 Sewer Bond Reserve #3909	326,922
<a href="#">70-00-16517</a>	HW CD - Utility Deposit Cons #7517	150,678
<a href="#">70-00-16552</a>	FM CD - Utility Deposit #0712	35,543
<a href="#">70-00-16576</a>	FM CD - Utility Deposit #0321	135,613
<a href="#">70-00-17000</a>	Land	538,595
<a href="#">70-00-17100</a>	CIP Water	9,347,074
<a href="#">70-00-17110</a>	CIP Sewer	5,102,103
<a href="#">70-00-17200</a>	Public Works Facility	239,770
<a href="#">70-00-17300</a>	Other Water Equipment	546,161
<a href="#">70-00-17310</a>	Remote Water Meter Reading Syst	990,944
<a href="#">70-00-17311</a>	Other Sewer Equipment	2,129,590
<a href="#">70-00-17400</a>	Water Plant & Lines	15,866,154
<a href="#">70-00-17410</a>	Sewer Plant & Lines	24,832,935
<a href="#">70-00-17500</a>	Accumulated Depreciation	(15,205,066)
<a href="#">70-00-17505</a>	Accumulated Depreciation - Leases	(72,757)
<a href="#">70-00-17800</a>	Leased Assets	363,784
	<b>Total Assets:</b>	<b>56,752,525</b>
		<b>\$ 56,752,525</b>
<b>Liability</b>		
<a href="#">70-00-20000</a>	Accounts Payable	419,015
<a href="#">70-00-20200</a>	Contracts Payable	1,088,457
<a href="#">70-00-20400</a>	Retainage Payable	141,983
<a href="#">70-00-20620</a>	Commerical Water State Sales Tax	61,690
<a href="#">70-00-20650</a>	Safe Drinking Water	18,475
<a href="#">70-00-21010</a>	Due to Fund 10 General	210,961
<a href="#">70-00-21099</a>	Due to Fund 99 Other	23,743
<a href="#">70-00-22010</a>	LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST	70,000
<a href="#">70-00-22020</a>	LDEQ 2010 \$4.429M Sewer Revenue 221129-02 - ST	231,000
<a href="#">70-00-22021</a>	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	300,000
<a href="#">70-00-22500</a>	Sewer Rev Bond Int Payable	18,189
<a href="#">70-00-20800</a>	Notes Payable - ST	121,114
<a href="#">70-00-28000</a>	Customers Deposits	1,011,256
<a href="#">70-00-28556</a>	LDH 2022 \$8.5M Water Revenue Bond 1055035-01 LT	3,876,131
<a href="#">70-00-28520</a>	LDEQ 2010 \$4.429M Sewer Revenue 221129-02 LT	1,189,952
<a href="#">70-00-28521</a>	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 LT	5,057,017
<a href="#">70-00-28100</a>	Notes Payable - LT	128,637
<a href="#">70-52-21515</a>	Sewer Deposit	170,825
<a href="#">70-00-23000</a>	Wages Payable	24,111
	<b>Total Liability:</b>	<b>14,162,556</b>
<b>Equity</b>		
<a href="#">70-00-32000</a>	Retained Earnings	34,423,728
	<b>Total Beginning Equity:</b>	<b>34,423,728</b>
Total Revenue		15,635,700
Total Expense		7,469,458
<b>Revenues Over/Under Expenses</b>		<b>8,166,241</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>42,589,969</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>\$ 56,752,525</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Fund: 70 - Utility Fund</b>						
<b>Revenue</b>						
<b>Department: 00 - Non-Departmental</b>						
70-00-71821	Transfer from Fund 21 1999 Sales Tax	1,728,231	1,728,231	60,686	837,002	891,229
70-00-71830	Transfer from Fund 30 Debt Service	-	-	-	-	-
70-00-71840	Transfer from Fund 40 Capital Projects	-	-	-	-	-
70-00-71870	Transfer from Fund 70 Utility	-	-	54,796	749,500	(749,500)
70-00-72200	Interest Income	-	-	639	14,737	(14,737)
<b>Department: 00 - Non-Departmental Total:</b>		<b>1,728,231</b>	<b>1,728,231</b>	<b>116,121</b>	<b>1,601,238</b>	<b>126,993</b>
<b>Department: 50 - Waterworks</b>						
70-50-48000	Water Charges	3,705,425	3,705,425	307,042	2,877,339	828,086
70-50-48005	Water Tap Fee	240,000	240,000	25,800	216,110	23,890
70-50-48006	Water Capital Improvement	592,000	592,000	53,280	444,000	148,000
70-50-48007	Water Meter Fee - 3/4 inch	560,000	560,000	47,600	445,300	114,700
70-50-48010	Water Meter Fee - 1 inch	142,500	142,500	11,400	49,275	93,225
70-50-48015	Water Meter Fee - 2 inches	25,800	25,800	4,300	17,200	8,600
70-50-48020	Water Meter Hydrant Rental	4,000	4,000	-	2,750	1,250
70-50-48025	Water Boring	25,000	25,000	550	1,080	23,920
70-50-55000	Miscellaneous Income	-	-	-	(81)	81
70-50-55005	Reconnect Fees	10,000	10,000	350	3,550	6,450
70-50-55010	Penalties 10%	60,000	60,000	6,282	68,053	(8,053)
70-50-72000	3% Millage	648,512	648,512	5,560	646,792	1,721
70-50-72200	Interest Income	9,033	9,033	177	2,117	6,915
70-50-72900	Sales Tax Vendor Compensation	90	90	-	54	36
70-50-73010	State Grant	1,359,273	1,359,273	-	1,985,497	(626,224)
<b>Department: 50 - Waterworks Total:</b>		<b>7,381,634</b>	<b>7,381,634</b>	<b>462,341</b>	<b>6,759,036</b>	<b>622,597</b>
<b>Department: 52 - Sewerage</b>						
70-52-48100	Sewer Charges	2,636,073	2,636,073	219,259	2,046,174	589,900
70-52-48105	Sewer Tap Fee	29,875	29,875	1,900	16,400	13,475
70-52-48106	Sewer Capital Improvement	439,500	439,500	59,772	515,094	(75,594)
70-52-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
70-52-55010	Penalties	45,000	45,000	4,801	49,785	(4,785)
70-52-72200	Interest Income	1,507	1,507	438	3,269	(1,762)
70-52-73010	State Grant	2,100,000	2,100,000	142,263	2,697,677	(597,677)
<b>Department: 52 - Sewerage Total:</b>		<b>5,252,955</b>	<b>5,252,955</b>	<b>428,432</b>	<b>5,328,399</b>	<b>(75,444)</b>
<b>Department: 54 - Garbage</b>						
70-54-48200	Garbage Charges	2,337,823	2,337,823	214,911	1,904,769	433,054
70-54-55010	Penalties	36,000	36,000	4,405	42,008	(6,008)
70-54-72200	Interest Income	-	-	232	249	(249)
<b>Department: 54 - Garbage Total:</b>		<b>2,373,823</b>	<b>2,373,823</b>	<b>219,547</b>	<b>1,947,027</b>	<b>426,797</b>
<b>Revenue Total:</b>		<b>16,736,643</b>	<b>16,736,643</b>	<b>1,226,442</b>	<b>15,635,700</b>	<b>1,100,943</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
70-00-71970	Transfer to Fund 70 Utility	-	-	54,796	506,755	(506,755)
<b>Department: 00 - Non-Departmental Total:</b>		<b>-</b>	<b>-</b>	<b>54,796</b>	<b>506,805</b>	<b>(506,805)</b>
<b>Department: 50 - Waterworks</b>						
70-50-60200	Salaries and Wages	605,479	605,479	19,317	500,833	104,646
70-50-60201	Salaries and Wages OT	30,000	30,000	859	26,023	3,977
70-50-60800	Pavroll Taxes SS	39,400	39,400	1,218	31,893	7,507
70-50-60801	Pavroll Taxes MC	9,214	9,214	285	7,459	1,756
70-50-60802	Pavroll Taxes SUTA	1,271	1,271	32	843	428
70-50-61000	Pension ER	36,689	36,689	1,215	30,227	6,463
70-50-61200	Group Insurance	82,397	82,397	2,449	65,043	17,355
70-50-62300	Auto Expense	3,000	21,000	1,091	14,639	6,361
70-50-62310	Gas Diesel Oil	17,221	17,221	1,682	13,787	3,433
70-50-62600	Computer Expense	1,790	1,790	-	-	1,790
70-50-62700	Conference/Training Fees	2,500	2,500	-	1,270	1,230
70-50-62900	Contract Services	52,415	52,415	3,705	40,780	11,635
70-50-62950	Contract services - computer	42,140	42,140	4,915	47,112	(4,972)
70-50-63000	Lodging/Mileage/Meals Expense	2,800	2,800	-	706	2,094
70-50-63200	Credit Card Fees	47,000	83,500	60	64,663	18,837
70-50-63205	Bank Charges	9,241	17,391	-	11,968	5,422
70-50-63300	Depreciation	782,846	712,695	-	-	712,695
70-50-63400	Dues & Subscriptions	2,100	2,100	-	12,781	(10,681)
70-50-63500	Equipment Rental	2,000	2,000	160	650	1,350
70-50-63600	Engineering Fees	6,000	16,000	-	16,045	(45)
70-50-63700	Garbage Collection	12,000	12,000	1,024	9,685	2,315
70-50-63800	Insurance	90,986	89,986	9,643	69,596	20,390
70-50-64100	Repairs & Maintenance	250,000	250,000	27,945	142,605	107,395
70-50-64400	Miscellaneous	-	50	-	(2,826)	2,876
70-50-64420	Bad Debt	405	405	-	-	405
70-50-64500	Office Expense	3,000	3,900	650	3,088	812
70-50-64600	Professional Fees	85,844	85,844	3,021	29,612	56,232
70-50-64610	Accounting Fees	43,365	35,215	-	30,254	4,961
70-50-64620	Legal Fees	500	608	-	589	19
70-50-64660	Grant Consulting Services	3,670	3,670	-	64,575	(60,905)
70-50-64810	Property Tax	200	700	111	331	369
70-50-65200	Supplies	30,000	25,000	4,906	12,044	12,956
70-50-65210	Chemicals	40,000	52,000	-	37,687	14,313
70-50-65300	Telephone/Internet Expense	22,000	22,000	591	13,662	8,338
70-50-65310	Utilities	25,000	25,000	432	18,581	6,419
70-50-65400	Utility Testing	30,000	30,000	200	29,596	404
70-50-65405	Testing/Screening Employee	2,167	2,167	200	437	1,730
70-50-65410	Testing/Screening Non-Employee	250	250	-	-	250
70-50-65700	Water Purchases	1,893,600	1,893,600	164,463	1,714,409	179,191
70-50-65705	Water Meter 3/4"	418,000	418,000	-	266,548	151,452
70-50-65710	Water Meter 1"	37,500	37,500	-	1,750	35,750
70-50-65715	Water Meter 2"	34,125	34,125	-	2,280	31,845
70-50-65720	Water Meter Yok.Pipe.Boxes.Tops	39,600	39,600	2,800	10,708	28,892
70-50-65750	Water Meter Installation	723,000	653,650	57,450	361,710	291,940
70-50-65900	Uniform Expense	3,577	3,777	50	3,297	479
70-50-66100	Lease Expense	3,121	3,821	439	3,070	751
70-50-70271	2022 S8.5M LDH Water Revenue Bond - Interest	-	57,070	-	37,934	19,136
70-50-72400	Interest Expense	57,070	-	-	-	-
<b>Department: 50 - Waterworks Total:</b>		<b>5,624,485</b>	<b>5,557,943</b>	<b>310,910</b>	<b>3,747,944</b>	<b>1,809,999</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Department: 52 - Sewerage</b>						
<u>70-52-60200</u>	Salaries and Wages	377,116	377,116	15,511	318,338	58,778
<u>70-52-60201</u>	Salaries and Wages OT	15,000	15,000	895	21,304	(6,304)
<u>70-52-60800</u>	Payroll Taxes SS	24,311	24,311	997	20,448	3,864
<u>70-52-60801</u>	Payroll Taxes MC	5,686	5,686	233	4,782	904
<u>70-52-60802</u>	Payroll Taxes SUTA	784	784	26	553	232
<u>70-52-61000</u>	Pension ER	21,538	21,538	910	18,491	3,046
<u>70-52-61200</u>	Group Insurance	57,116	57,116	2,158	44,752	12,364
<u>70-52-62300</u>	Auto Expense	1,000	27,000	-	16,676	10,324
<u>70-52-62310</u>	Gas Diesel Oil	18,000	18,000	1,517	13,330	4,670
<u>70-52-62600</u>	Computer Expense	4,930	5,930	-	4,959	971
<u>70-52-62700</u>	Conference/Training Fees	1,000	1,000	-	500	500
<u>70-52-62900</u>	Contract Services	166,000	176,000	29,082	147,663	28,337
<u>70-52-62950</u>	Contract services - computer	62,000	62,000	3,789	36,105	25,895
<u>70-52-63000</u>	Lodging/Mileage/Meals Expense	500	4,567	-	1,214	3,353
<u>70-52-63200</u>	Credit Card Fees	38,000	66,800	48	51,105	15,695
<u>70-52-63205</u>	Bank Charges	9,187	9,187	-	4,500	4,687
<u>70-52-63300</u>	Depreciation	1,116,313	1,102,516	-	-	1,102,516
<u>70-52-63400</u>	Dues & Subscriptions	8,000	8,000	995	8,775	(775)
<u>70-52-63500</u>	Equipment Rental	2,000	2,000	160	1,520	480
<u>70-52-63600</u>	Engineering Fees	10,000	10,000	-	16,987	(6,987)
<u>70-52-63700</u>	Garbage Collection	7,500	8,235	661	6,254	1,981
<u>70-52-63800</u>	Insurance	84,289	84,289	3,373	33,669	50,620
<u>70-52-64100</u>	Repairs & Maintenance	200,468	200,468	9,227	106,061	94,406
<u>70-52-64500</u>	Office Expense	1,500	1,500	30	772	728
<u>70-52-64600</u>	Professional Fees	50,000	50,000	2,073	22,207	27,793
<u>70-52-64610</u>	Accounting Fees	36,525	36,525	-	25,546	10,979
<u>70-52-64620</u>	Legal Fees	-	1,170	-	1,279	(108)
<u>70-52-65200</u>	Supplies	5,000	7,000	311	2,630	4,370
<u>70-52-65210</u>	Chemicals	30,000	18,000	-	11,343	6,657
<u>70-52-65250</u>	Sign and supplies	500	500	-	-	500
<u>70-52-65300</u>	Telephone/Internet Expense	7,800	7,065	150	3,467	3,598
<u>70-52-65310</u>	Utilities	162,000	162,000	3,022	143,280	18,720
<u>70-52-65400</u>	Utility Testing	63,725	63,725	1,305	24,153	39,572
<u>70-52-65405</u>	Testing/Screening Employee	1,000	1,000	-	15	985
<u>70-52-65410</u>	Testing/Screening Non-Employee	100	100	-	-	100
<u>70-52-65900</u>	Uniform Expense	2,400	2,400	-	2,126	274
<u>70-52-66100</u>	Lease Expense	2,500	2,500	-	762	1,738
<u>70-52-70272</u>	2010 \$4.429M LDEQ Sewer Revenue Bond - Interest	-	13,471	-	6,736	6,735
<u>70-52-70273</u>	2019 \$13.2M LDEQ Sewer Sales Tax Bond - Interest	-	45,745	-	23,492	22,252
<u>70-52-72400</u>	Interest Expense	59,216	-	-	-	-
<b>Department: 52 - Sewerage Total:</b>		<b>2,653,002</b>	<b>2,700,242</b>	<b>76,475</b>	<b>1,145,792</b>	<b>1,554,450</b>
<b>Department: 54 - Garbage</b>						
<u>70-54-60200</u>	Salaries and Wages	78,194	78,194	3,110	65,475	12,719
<u>70-54-60201</u>	Salaries and Wages OT	2,500	2,500	111	1,958	542
<u>70-54-60800</u>	Payroll Taxes SS	5,003	5,003	194	4,070	933
<u>70-54-60801</u>	Payroll Taxes MC	1,170	1,170	45	952	218
<u>70-54-60802</u>	Payroll Taxes SUTA	161	161	5	110	51
<u>70-54-61000</u>	Pension ER	4,035	4,035	161	1,953	2,081
<u>70-54-61200</u>	Group Insurance	11,596	11,596	539	10,534	1,062
<u>70-54-62300</u>	Auto Expense	-	19,200	2,288	18,704	496
<u>70-54-62310</u>	Gas	4,700	2,700	37	2,287	413
<u>70-54-62950</u>	Contract services - computer	14,448	14,448	793	7,241	7,207
<u>70-54-63200</u>	Credit Card Fees	13,350	17,000	12	12,776	4,224
<u>70-54-63205</u>	Bank Charges	-	1,500	-	601	899
<u>70-54-63700</u>	Garbage Collection	1,468,884	1,468,884	131,467	1,280,796	188,087
<u>70-54-63701</u>	Garbage Collection XTR CRT	51,546	51,546	4,566	48,556	2,989
<u>70-54-63702</u>	Garbage Collection Fuel/Environmental	61,644	59,844	1,369	26,497	33,347
<u>70-54-66600</u>	Recycle	573,492	573,492	55,698	509,435	64,056
<u>70-54-63703</u>	Roadside Garbage	72,000	69,000	8,571	61,395	7,605
<u>70-54-63800</u>	Insurance	1,000	1,000	821	8,191	(7,191)
<u>70-54-64500</u>	Office Expense	300	400	8	211	189
<u>70-54-64600</u>	Professional Fees	4,800	4,800	518	3,881	919
<u>70-54-64620</u>	Legal Fees	-	722	-	629	93
<u>70-54-65200</u>	Supplies	-	1,100	36	387	713
<u>70-54-65300</u>	Telephone/Internet Expense	1,870	1,870	150	1,500	370
<u>70-54-65405</u>	Testing/Screening Employee	125	125	52	72	53
<u>70-54-65900</u>	Uniform Expense	735	535	-	516	19
<u>70-54-66100</u>	Lease Expense	286	286	-	191	96
<b>Department: 54 - Garbage Total:</b>		<b>2,371,837</b>	<b>2,391,109</b>	<b>210,552</b>	<b>2,068,917</b>	<b>322,192</b>
<b>Expense Total:</b>		<b>10,649,324</b>	<b>10,649,294</b>	<b>652,733</b>	<b>7,469,458</b>	<b>3,179,836</b>
<b>Fund: 70 - Utility Fund Surplus (Deficit):</b>		<b>6,087,319</b>	<b>6,087,349</b>	<b>573,709</b>	<b>8,166,242</b>	<b>(2,078,893)</b>



# Financial Statements

As Of 04/30/2026

## 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	831,105
<a href="#">90-00-10014</a>	FH 2012 1% Rec Fac S.T. #0114	57
<a href="#">90-00-10022</a>	HW 2023 \$14M Sports Complex Expansion #6750	449,975
<a href="#">90-00-10024</a>	HW 2012 1% Rec. Facility S.T. #0269	825,618
<a href="#">90-00-10026</a>	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	1,212,880
<a href="#">90-00-11000</a>	Accounts Receivable	59,584
<a href="#">90-00-11025</a>	Accounts Receivable Accrued	24,151
<a href="#">90-00-11060</a>	A/R - Unapplied Credits	(5,438)
<a href="#">90-00-11100</a>	Sales Tax Receivable	975,125
<a href="#">90-00-11200</a>	Accrued Income - Money Market	(1,709)
<a href="#">90-00-11410</a>	Due from Fund 10 General	1,571
<a href="#">90-00-11500</a>	Other Receivable	40
<a href="#">90-00-13000</a>	Prepaid Insurance	(16,473)
<a href="#">90-00-13010</a>	Prepaid Expense	5,423
<a href="#">90-00-16008</a>	NV 2012 1% Rec. Facility S.T. Reserve #0028	769,274
<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	736,509
<a href="#">90-00-17000</a>	Land	8,200,329
<a href="#">90-00-17100</a>	Construction In Progress	324,976
<a href="#">90-00-17200</a>	Building	39,363,378
<a href="#">90-00-17300</a>	Improvements	6,909,256
<a href="#">90-00-17400</a>	Equipment	2,963,075
<a href="#">90-00-17450</a>	Auto and Truck	42,512
<a href="#">90-00-17500</a>	Accumulated Depreciation	(13,122,966)
<b>Total Assets:</b>		<b>50,549,251</b>
		<b>\$ 50,549,251</b>
<b>Liability</b>		
<a href="#">90-00-20000</a>	Accounts Payable	213,156
<a href="#">90-00-21010</a>	Due to Fund 10 General	19,323
<a href="#">90-00-21099</a>	Due to Fund 99 Consolidated	100,956
<a href="#">90-00-22000</a>	Bonds Payable ST	1,435,000
<a href="#">90-00-22010</a>	Bonds Payable	23,700,000
<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	75,885
<b>Total Liability:</b>		<b>25,983,776</b>
<b>Equity</b>		
<a href="#">90-00-30000</a>	Fund Balance	23,797,304
<b>Total Beginning Equity:</b>		<b>23,797,304</b>
Total Revenue		7,657,467
Total Expense		6,889,295
<b>Revenues Over/Under Expenses</b>		<b>768,171</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>24,565,475</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>\$ 50,549,251</b>



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Fund: 90 - Sports Complex Fund</b>						
<b>Revenue</b>						
<b>Department: 00 - Non-Departmental</b>						
90-00-40200	1 % Sales Tax Revenue	5,098,527	5,098,527	497,697	4,589,557	508,969
90-00-48300	Sponsorship: YSC Facility	421,131	421,131	15,567	228,847	192,284
90-00-48305	Sponsorship: Special Events	-	-	-	47,000	(47,000)
90-00-48310	Sponsorship: Teams (BB/SB/TB)	41,200	41,200	9,200	45,200	(4,000)
90-00-48315	Sponsorship: Teams (VB)	18,000	18,000	-	18,300	(300)
90-00-48325	Sponsorship: Recreation Center	4,770	4,770	545	5,325	(555)
90-00-48330	Sponsorship: Parks	10,500	10,500	2,500	18,776	(8,276)
90-00-48400	Youth BB	73,970	73,970	-	60,231	13,739
90-00-48405	Youth SB	38,740	38,740	-	36,320	2,420
90-00-48408	Youth TB	67,285	67,285	-	68,934	(1,649)
90-00-48410	Youth BB/SS Gate Fees	25,640	25,640	-	26,646	(1,006)
90-00-48415	Youth VB	63,610	63,610	-	72,220	(8,610)
90-00-48500	Adult SB Fall League	59,475	59,475	-	53,950	5,525
90-00-48505	Adult VB Beach League	97,975	97,975	-	70,280	27,695
90-00-48510	Adult VB Beach Tournament	7,870	7,870	-	5,340	2,530
90-00-48600	Sports Program Partnership: Basketball	-	-	-	14,000	(14,000)
90-00-48605	Sports Program Partnership: Football	7,056	7,056	-	-	7,056
90-00-48610	Sports Program Partnership: Soccer	-	-	1,505	69,372	(69,372)
90-00-48615	Sports Program Partnership: Volleyball	-	-	-	1,175	(1,175)
90-00-48617	Sports Program Partnership: Tournaments	-	-	-	45,000	(45,000)
90-00-48620	School Gate Fees	3,750	3,750	-	3,250	500
90-00-48625	Camps/Clinics	14,420	14,420	-	13,700	720
90-00-48700	Tournament Fees	147,814	147,814	16,000	76,180	71,634
90-00-48705	Special Events	250,000	305,000	-	455,460	(150,460)
90-00-48800	Facility Rentals	95,412	95,412	4,718	53,373	42,039
90-00-48805	Tennis Court Rental	3,008	3,008	348	5,114	(2,106)
90-00-48900	Concessions	176,620	176,620	11,074	68,187	108,433
90-00-49000	Commissions	22,260	22,260	95	16,544	5,716
90-00-55000	Miscellaneous Income	1,000	1,000	-	566	434
90-00-55015	Donations	-	-	-	32,400	(32,400)
90-00-72200	Interest Income	10,000	10,000	1,099	17,175	(7,175)
90-00-72300	Dividend Income	-	-	1,760	19,305	(19,305)
90-00-72605	Accretion on Bond Discount	(5,087)	(5,087)	-	-	(5,087)
90-00-72800	Proceeds (Gains)Loss on Sale of Asset	-	-	-	202	(202)
90-00-71890	Transfer from Interfund	-	-	201,290	1,414,968	(1,414,968)
<b>Department: 00 - Non-Departmental Total:</b>		<b>6,754,945</b>	<b>6,809,945</b>	<b>763,397</b>	<b>7,652,897</b>	<b>(842,952)</b>
<b>Department: 74 - Parks</b>						
90-74-42074	Bark Park Dog Permit	5,560	5,560	310	4,570	990
<b>Department: 74 - Parks Total:</b>		<b>5,560</b>	<b>5,560</b>	<b>310</b>	<b>4,570</b>	<b>990</b>
<b>Revenue Total:</b>		<b>6,760,505</b>	<b>6,815,505</b>	<b>763,707</b>	<b>7,657,467</b>	<b>(841,962)</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
90-00-63205	Bank Fees	-	-	-	1,837	(1,837)
90-00-64600	Bond Fees	3,000	3,000	-	-	3,000
90-00-64610	Accounting Fees	45,630	45,630	-	31,860	13,770
90-00-64620	Legal Fees	-	-	-	775	(775)
90-00-64800	Sales Tax Collection Expense	26,000	26,000	2,600	26,059	(59)
90-00-70290	2013 \$9.5M Rec Fac Sales Tax Revenue - Interest	-	145,938	-	76,306	69,631
90-00-70291	2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Interest	-	96,466	-	51,124	45,342
90-00-70292	2021 \$5M Rec Fac Sales Tax Revenue - Interest	-	50,200	-	26,956	23,244
90-00-70293	2023 \$14M Rec Fac Sales Tax Revenue - Interest	-	647,919	-	323,959	323,959
90-00-71990	Transfer to Interfund	-	-	201,290	1,414,968	(1,414,968)
90-00-70000	Principal - L.P.S.B.	1,683	1,683	-	808	876
90-00-72400	Interest Expense	940,424	-	-	-	940,424
90-00-72600	Amortization of Bond Premium	(31,522)	(31,522)	-	-	(31,522)
90-00-72610	Deferred Loss on Bond Refunding	9,285	9,285	-	-	9,285
<b>Department: 00 - Non-Departmental Total:</b>		<b>994,500</b>	<b>994,599</b>	<b>203,890</b>	<b>1,954,651</b>	<b>(960,053)</b>
<b>Department: 70 - Sports Complex</b>						
90-70-60200	Salaries and Wages	956,433	956,433	36,860	718,426	238,006
90-70-60201	Salaries and Wages OT	70,130	85,130	4,981	97,714	(12,584)
90-70-60215	Security Salaries	46,828	46,828	2,066	55,706	(8,878)
90-70-60800	Pavroll Taxes SS	59,299	59,299	2,557	50,498	8,801
90-70-60801	Pavroll Taxes MC	13,868	13,868	598	11,810	2,058
90-70-60802	Pavroll Taxes SUTA	8,704	8,704	70	1,379	7,325
90-70-61000	Pension ER	65,855	65,855	2,548	54,264	11,590
90-70-61200	Group Insurance	276,141	122,541	4,990	97,239	25,302
90-70-62000	Advertising	58,830	62,300	5,000	52,140	10,160
90-70-62300	Auto Expense	1,150	1,150	-	310	840
90-70-62310	Gas	3,166	3,166	242	2,069	1,098
90-70-62350	Auto Allowance	12,000	12,000	1,000	10,000	2,000
90-70-62500	Community Relations	392	392	-	-	392
90-70-62505	Special Events	225,000	454,330	-	466,216	(11,886)
90-70-62600	Computer Expense	4,000	4,000	-	-	4,000
90-70-62800	Contract Labor	88,135	118,135	7,584	89,048	29,087
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	38,840	7,768
90-70-62910	Contract services	51,741	56,741	4,506	49,879	6,861
90-70-62950	Contract services - computer	35,269	35,269	2,936	29,564	5,705
90-70-63000	Lodging/Mileage/Meals Expense	500	500	-	-	500
90-70-63200	Credit Card Fees	17,313	30,000	-	27,209	2,791
90-70-63205	Bank Charges	10,749	10,749	-	7,668	3,082
90-70-63300	Depreciation	1,875,153	1,773,456	147,886	1,478,860	294,596
90-70-63400	Dues & Subscriptions	3,390	5,000	383	4,128	872
90-70-63500	Tools and Equipment	16,500	16,500	-	12,067	4,433
90-70-63700	Garbage Collection	70,777	130,777	16,094	106,457	24,320
90-70-63800	Insurance	390,000	229,500	22,488	240,916	(11,416)



For Fiscal: 2025-2026 Period Ending: 04/30/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
90-70-64000	Janitorial expense	47,706	45,726	2,893	28,930	16,796
90-70-64100	Repairs & Maintenance	230,000	320,000	30,646	277,460	42,540
90-70-64200	Mardi Gras Expense	2,614	1,872	-	100	1,772
90-70-64500	Office Expense	11,683	11,683	743	8,792	2,891
90-70-64600	Professional Fees	3,265	3,265	-	250	3,015
90-70-64620	Legal Fees	759	1,500	37	888	612
90-70-64700	Rent Expense	398	398	-	-	398
90-70-65200	Supplies	126,000	120,600	13,208	93,934	26,666
90-70-65210	Chemicals	5,000	5,000	-	1,634	3,366
90-70-65220	Sporting Goods	16,100	24,600	886	22,425	2,175
90-70-65250	Sign and supplies	75,000	93,000	58,146	71,462	21,538
90-70-65290	Beach Volleyball Expense	2,125	2,125	-	1,907	218
90-70-65300	Telephone/Internet Expense	28,810	34,210	2,504	26,504	7,707
90-70-65310	Utilities	160,495	160,495	16,923	143,565	16,930
90-70-65405	Testing/Screening Employee	600	2,000	30	1,835	165
90-70-65410	Testing/Screening Non-Employee	200	500	-	102	398
90-70-65500	Training	1,000	1,000	-	75	925
90-70-65600	League Expense	200,000	200,000	5,153	115,306	84,694
90-70-65610	League Officials	225,000	225,000	26,243	166,298	58,703
90-70-65650	Tournament Expense	160,000	160,000	16,752	141,585	18,415
90-70-65900	Uniform Expense	5,259	6,259	3,640	5,599	660
90-70-66100	Lease Expense	3,285	3,285	264	2,706	579
<b>Department: 70 - Sports Complex Total:</b>		<b>5,713,231</b>	<b>5,771,751</b>	<b>444,741</b>	<b>4,813,763</b>	<b>957,988</b>
<b>Department: 72 - Recreation</b>						
90-72-63700	Garbage Collection	39,207	28,207	-	13,497	14,710
90-72-64150	Turf Maintenance	47,500	49,480	2,377	45,302	4,178
<b>Department: 72 - Recreation Total:</b>		<b>86,707</b>	<b>77,687</b>	<b>2,377</b>	<b>58,799</b>	<b>18,889</b>
<b>Department: 74 - Parks</b>						
90-74-62300	Auto Expense	500	500	-	-	500
90-74-62310	Gas	13,000	20,000	2,621	13,939	6,061
90-74-62600	Computer Expenses	1,000	1,000	-	-	1,000
90-74-62910	Contract Services	7,800	11,800	632	7,852	3,949
90-74-62950	Contract Services - computer	6,600	6,600	533	4,164	2,436
90-74-63700	Garbage Collection	15,000	6,000	473	4,487	1,513
90-74-63800	Insurance	1,500	1,500	250	2,502	(1,002)
90-74-64100	Repairs & Maintenance	21,500	22,500	120	1,525	20,975
90-74-64150	Field Maintenance	4,000	3,500	-	-	3,500
90-74-64620	Legal Fees	1,000	1,000	-	-	1,000
90-74-65100	Street Lighting	12,000	12,000	-	10,368	1,632
90-74-65200	Supplies	4,624	4,624	-	1,876	2,748
90-74-65250	Sign and supplies	3,000	3,000	-	462	2,538
90-74-65300	Telephone/Internet Expense	5,300	5,300	240	2,844	2,456
90-74-65310	Utilities	17,000	17,000	195	12,064	4,936
<b>Department: 74 - Parks Total:</b>		<b>113,824</b>	<b>116,324</b>	<b>5,065</b>	<b>62,082</b>	<b>54,242</b>
<b>Expense Total:</b>		<b>6,908,263</b>	<b>6,960,361</b>	<b>656,073</b>	<b>6,889,295</b>	<b>71,065</b>
<b>Fund: 90 - Sports Complex Fund Surplus (Deficit):</b>		<b>(147,758)</b>	<b>(144,856)</b>	<b>107,634</b>	<b>768,171</b>	<b>(913,027)</b>
<b>Total Surplus (Deficit):</b>		<b>3,643,361</b>	<b>3,306,018</b>	<b>1,826,049</b>	<b>12,422,704</b>	<b>(9,116,686)</b>