



# Financial Statements

As Of 02/28/2026

## Balance Sheet

Account	Name	Balance
<b>Fund: 10 - General Fund</b>		
<b>Assets</b>		
<a href="#">10-00-10010</a>	HW General #4158	4,199,065
<a href="#">10-00-11000</a>	Accounts Receivable	134,619
<a href="#">10-00-11050</a>	Allowance for Doubtful Accounts	2,030
<a href="#">10-00-11100</a>	Sales Tax Receivable	230,714
<a href="#">10-00-11110</a>	Ad Valorem Tax Receivable	37,647
<a href="#">10-00-11422</a>	Due from Fund 22 1981 Sales Tax	100,003
<a href="#">10-00-11430</a>	Due from Fund 30 Debt Service	1,939
<a href="#">10-00-11440</a>	Due from Fund 40 Capital Projects	618
<a href="#">10-00-11470</a>	Due from Fund 70 Utility System	218,118
<a href="#">10-00-11490</a>	Due from Fund 90 Sports Complex	27,125
<a href="#">10-00-11499</a>	Due from Fund 99 Other	296,453
<a href="#">10-00-11500</a>	Other Receivable	116,009
<a href="#">10-00-13000</a>	Prepaid Insurance	171,921
<a href="#">10-00-13010</a>	Prepaid Expense	41,716
	<b>Total Assets:</b>	<b>5,577,976</b>
		<b>\$ 5,577,976</b>
<b>Liability</b>		
<a href="#">10-00-20000</a>	Accounts Payable Fund 10	209,416
<a href="#">10-00-20010</a>	Accounts Payable-Other	13,787
<a href="#">10-00-21021</a>	Due to Fund 21 1999 Sales Tax	51,143
<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	948,185
<a href="#">10-00-21070</a>	Due to Fund 70 Utility System	1,500,193
<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	884,713
<a href="#">10-00-23000</a>	Wages Payable	22,670
	<b>Total Liability:</b>	<b>3,632,002</b>
<b>Equity</b>		
<a href="#">10-00-32000</a>	Fund Balance Unreserved	2,454,649
	<b>Total Beginning Equity:</b>	<b>2,454,649</b>
	Total Revenue	5,451,763
	Total Expense	5,960,438
	<b>Revenues Over/Under Expenses</b>	<b>(508,675)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,945,974</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 5,577,976</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	22,491	1,839,961	25,688
10-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	-	1,577,855	991,422
10-00-40300	Hotel Tax Revenue	2,589	2,589	-	3,533	(945)
10-00-40410	Franchise Tax - Electric	720,401	720,401	79,581	793,840	(73,438)
10-00-40420	Franchise Tax - Gas	124,058	124,058	28,068	51,822	72,236
10-00-40430	Franchise Tax - Cable TV	62,830	62,830	9,240	32,146	30,684
10-00-42000	Occupational License - Regular	14,400	14,400	-	-	14,400
10-00-42010	Liquor and Beer License	8,625	8,625	1,150	8,300	325
10-00-42020	Occupational License - Insurance	519,322	519,322	-	4,664	514,658
10-00-42200	Code Department Permits	1,037,962	1,037,962	39,606	934,391	103,571
10-00-42205	Demolition Permits	-	-	-	110	(110)
10-00-44110	Beer Sales Tax (State)	19,090	19,090	-	13,898	5,192
10-00-44600	Fines and Forfeits	53,912	53,912	-	91,654	(37,742)
10-00-48900	Rental Income	4,801	4,801	400	4,940	(139)
10-00-55000	Miscellaneous Income	4,035	4,035	3,092	5,241	(1,207)
10-00-55015	Donation	9,700	9,700	5,000	5,000	4,700
10-00-55031	Insurance Rebates	70,000	70,000	-	-	70,000
10-00-56005	Mardi Gras Permit	68,000	68,000	125	71,725	(3,725)
10-00-56010	Interest Income	7,800	7,800	-	9,736	(1,936)
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>9,162,450</b>	<b>188,754</b>	<b>5,450,347</b>	<b>3,712,103</b>
<b>Revenue Total:</b>		<b>9,162,450</b>	<b>9,162,450</b>	<b>188,754</b>	<b>5,450,347</b>	<b>3,712,103</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	-	800,169	949,831
10-00-59530	Transfer to Fund 30 Debt Service	340,467	340,467	33,329	266,863	73,604
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>33,329</b>	<b>1,071,546</b>	<b>1,037,290</b>
<b>Department: 05 - Elected &amp; Appointed Official</b>						
10-05-60000	Elected Official - City Council	77,091	77,091	6,424	51,207	25,884
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	66,360	33,544
10-05-61100	Pension ER Mayor	9,990	9,990	833	6,636	3,354
10-05-61201	Group Insurance Mayor	-	6,119	495	3,961	2,159
10-05-64300	Mayors Expense	13,200	13,200	1,100	8,800	4,400
10-05-60102	Chief Operations Officer	98,351	98,351	7,566	64,197	34,154
10-05-60103	Chief Financial Officer	95,483	95,483	7,345	62,327	33,156
10-05-60101	City Clerk	87,255	87,255	6,712	56,667	30,588
10-05-61000	Pension ER Appointed Official	-	-	2,015	17,084	(17,084)
10-05-61200	Group Insurance Appointed Official	6,119	21,562	1,569	13,713	7,849
10-05-60800	Payroll Taxes SS	-	-	2,360	19,354	(19,354)
10-05-60801	Payroll Taxes MC	-	-	552	4,526	(4,526)
10-05-60802	Payroll Taxes SUTA	-	-	37	313	(313)
10-05-62350	Auto Allowance	6,000	6,000	500	4,000	2,000
10-05-65320	Cellphone Expense	2,400	2,400	200	1,600	800
<b>Department: 05 - Elected &amp; Appointed Official Total:</b>		<b>500,401</b>	<b>521,963</b>	<b>46,034</b>	<b>381,118</b>	<b>140,846</b>
<b>Department: 10 - Administration</b>						
10-10-60200	Salaries and Wages	294,910	294,910	22,808	194,897	100,013
10-10-60201	Salaries and Wages OT	-	-	321	3,165	(3,165)
10-10-60800	Payroll Taxes SS	46,686	46,686	1,346	11,532	35,154
10-10-60801	Payroll Taxes MC	10,918	10,918	315	2,697	8,221
10-10-60802	Payroll Taxes SUTA	1,506	1,506	36	310	1,196
10-10-61000	Pension ER	47,288	47,288	1,834	15,678	31,610
10-10-61200	Group Insurance	55,950	34,388	2,745	23,596	10,792
10-10-62000	Advertising	25,000	25,000	2,396	16,856	8,144
10-10-62100	Annexation	2,700	2,700	-	-	2,700
10-10-62500	Community Relations	16,000	16,000	400	13,584	2,416
10-10-62600	Computer Expense	4,580	4,580	-	1,095	3,485
10-10-62700	Conference/Training Fees	9,250	4,250	-	1,394	2,856
10-10-62900	Contract Services	38,500	38,500	2,294	22,183	16,317
10-10-62950	Contract Services - computer	91,400	89,300	4,592	29,802	59,498
10-10-63000	Lodging/Mileage/Meals Expense	10,000	10,000	-	3,101	6,899
10-10-63200	Credit Card Fees	250	250	-	35	215
10-10-63205	Bank Charges	20,515	20,515	-	9,556	10,959
10-10-63400	Dues & Subscriptions	6,220	8,320	2,396	7,796	524
10-10-63600	Engineering Fees	138,000	128,000	-	-	128,000
10-10-63700	Garbage Collection	3,300	3,300	239	1,988	1,312
10-10-63800	Insurance	145,000	145,000	11,032	92,782	52,218
10-10-64000	Janitorial	20,475	20,475	1,625	13,000	7,475
10-10-64100	Repairs & Maintenance	20,000	20,000	883	8,542	11,458
10-10-64200	Mardi Gras Expense	73,000	73,000	27,618	29,686	43,314
10-10-64330	Election Expense	8,226	8,226	-	-	8,226
10-10-64400	Miscellaneous	100	100	-	33	67
10-10-64500	Office Supplies	25,000	25,000	1,520	11,657	13,343
10-10-64600	Professional Fees	75,500	85,500	6,400	68,862	16,638
10-10-64610	Accounting Fees	54,785	54,785	5,775	35,525	19,260
10-10-64620	Legal Fees	40,000	35,000	50	30,420	4,580
10-10-64625	Legal Fees PRR	-	10,000	176	8,050	1,950
10-10-64660	Grant Consulting Services	17,000	17,000	-	1,000	16,000
10-10-64800	Sales Tax Collection Expense	13,756	13,756	-	9,267	4,489
10-10-64810	Property Tax	328	328	62	126	202
10-10-65300	Telephone/Internet Expense	27,540	27,540	2,250	17,837	9,703
10-10-65310	Utilities	31,600	31,600	1,979	18,136	13,464
10-10-65405	Testing/Screening Employee	250	250	-	-	250
10-10-65900	Uniform Expense	3,300	3,300	-	1,971	1,329
10-10-66100	Lease Expense	9,800	9,800	703	5,356	4,444
<b>Department: 10 - Administration Total:</b>		<b>1,388,632</b>	<b>1,367,071</b>	<b>101,793</b>	<b>711,516</b>	<b>655,555</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	4,000	2,000
<a href="#">10-15-60800</a>	Payroll Taxes SS	372	372	31	248	124
<a href="#">10-15-60801</a>	Payroll Taxes MC	87	87	7	58	29
<a href="#">10-15-60802</a>	Payroll Taxes SUTA	12	12	1	8	4
<a href="#">10-15-61000</a>	Pension ER	600	600	-	-	600
<a href="#">10-15-63100</a>	Court Costs	29,200	47,700	4,154	30,452	17,248
<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>4,693</b>	<b>43,502</b>	<b>21,469</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	12,568	1,023,020	19,547
<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>12,568</b>	<b>2,019,692</b>	<b>360,388</b>
<b>Department: 25 - Code Enforcement</b>						
<a href="#">10-25-60200</a>	Salaries and Wages	169,124	169,124	8,411	96,851	72,273
<a href="#">10-25-60201</a>	Salaries and Wages OT	-	-	281	1,676	(1,676)
<a href="#">10-25-60800</a>	Payroll Taxes SS	10,486	10,486	529	5,993	4,493
<a href="#">10-25-60801</a>	Payroll Taxes MC	2,452	2,452	124	1,402	1,051
<a href="#">10-25-60802</a>	Payroll Taxes SUTA	338	338	14	161	177
<a href="#">10-25-61000</a>	Pension ER	11,478	11,478	435	6,271	5,208
<a href="#">10-25-61200</a>	Group Insurance	23,000	23,000	1,047	11,780	11,220
<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	-	-	1,550
<a href="#">10-25-62950</a>	Contract Services - computer	40,250	40,250	691	6,737	33,513
<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	-	6,318	14,082
<a href="#">10-25-63215</a>	Addressing Fees	-	-	-	41	(41)
<a href="#">10-25-63400</a>	Dues & Subscriptions	5,723	5,723	-	55	5,668
<a href="#">10-25-63800</a>	Insurance	28,000	28,000	2,364	19,491	8,509
<a href="#">10-25-63900</a>	Inspection fees	738,000	738,000	56,511	301,236	436,764
<a href="#">10-25-64500</a>	Office Expense	1,200	1,200	46	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>70,453</b>	<b>459,462</b>	<b>601,405</b>
<b>Department: 30 - Streets &amp; drainage</b>						
<a href="#">10-30-60200</a>	Salaries and Wages	337,475	337,475	20,644	199,052	138,423
<a href="#">10-30-60201</a>	Salaries and Wages OT	12,282	12,282	4,161	8,555	3,727
<a href="#">10-30-60800</a>	Payroll Taxes SS	21,685	21,685	1,521	12,711	8,974
<a href="#">10-30-60801</a>	Payroll Taxes MC	5,071	5,071	356	2,973	2,099
<a href="#">10-30-60802</a>	Payroll Taxes SUTA	700	700	41	331	368
<a href="#">10-30-61000</a>	Pension ER	17,882	17,882	1,299	11,641	6,241
<a href="#">10-30-61200</a>	Group Insurance	43,500	43,500	3,093	28,645	14,856
<a href="#">10-30-62300</a>	Auto Expense	30,000	47,000	8,374	36,527	10,473
<a href="#">10-30-62310</a>	Gas Diesel Oil	65,000	65,000	2,404	39,374	25,626
<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	140	350	3,650
<a href="#">10-30-62800</a>	Contract Labor	8,204	8,204	630	5,551	2,653
<a href="#">10-30-62900</a>	Contract Services	138,000	138,000	7,767	80,691	57,309
<a href="#">10-30-62950</a>	Contract Services - computer	13,500	13,500	219	4,098	9,402
<a href="#">10-30-63000</a>	Lodging/Mileage/Meals Expense	500	500	-	(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	-	400	2,600
<a href="#">10-30-63500</a>	Equipment & Tools Rental	1,680	1,680	81	1,258	422
<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	4,860	39,684	22,316
<a href="#">10-30-64000</a>	Janitorial	8,225	8,225	750	6,248	1,977
<a href="#">10-30-64100</a>	Repairs & Maintenance	125,000	130,000	21,342	101,530	28,470
<a href="#">10-30-64130</a>	Repairs & Maintenance Roads & Streets	225,000	198,000	6,597	81,946	116,054
<a href="#">10-30-64400</a>	Miscellaneous	2,500	2,500	-	974	1,526
<a href="#">10-30-64425</a>	Disaster Expense	100,000	43,200	-	420	42,780
<a href="#">10-30-64500</a>	Office Expense	9,000	11,500	963	7,005	4,495
<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	-	4,956	2,044
<a href="#">10-30-65100</a>	Street Lighting	137,957	137,957	13,038	119,922	18,035
<a href="#">10-30-65200</a>	Supplies	60,000	75,000	1,709	55,675	19,325
<a href="#">10-30-65210</a>	Chemicals	7,715	7,715	-	3,704	4,011
<a href="#">10-30-65250</a>	Sign and supplies	21,650	41,650	2,848	25,012	16,639
<a href="#">10-30-65300</a>	Telephone/Internet Expense	459	459	-	370	89
<a href="#">10-30-65310</a>	Utilities	57,686	57,686	645	5,754	51,932
<a href="#">10-30-65405</a>	Testing/Screening Employee	1,382	1,382	-	798	584
<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	1,786	4,991	209
<a href="#">10-30-66100</a>	Lease Expense	198,886	204,686	11,202	127,100	77,586
<a href="#">10-30-68200</a>	Capital Outlay - Infrastructure	-	29,350	8,448	16,251	13,099
<a href="#">10-30-68300</a>	Capital Outlay - Furn, Fix & Equipment	275,943	271,593	185,928	218,335	53,258
<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>310,844</b>	<b>1,252,964</b>	<b>991,740</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	4,275	2,241
<a href="#">10-35-63800</a>	Insurance	-	-	558	4,467	(4,467)
<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	1,348	692
<a href="#">10-35-65310</a>	Utilities	4,500	4,500	597	4,114	386
<b>Department: 35 - 305 Iberia Street Total:</b>		<b>13,576</b>	<b>13,576</b>	<b>1,861</b>	<b>14,463</b>	<b>(887)</b>
<b>Department: 37 - 307 Iberia Street</b>						
<a href="#">10-37-62900</a>	Contract Services	4,380	4,380	360	2,878	1,502
<a href="#">10-37-63800</a>	Insurance	-	-	264	2,113	(2,113)
<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	106	926	334
<b>Department: 37 - 307 Iberia Street Total:</b>		<b>10,016</b>	<b>10,016</b>	<b>730</b>	<b>6,176</b>	<b>3,840</b>
<b>Expense Total:</b>		<b>9,747,084</b>	<b>9,772,084</b>	<b>582,306</b>	<b>5,960,438</b>	<b>3,811,646</b>
<b>Fund: 10 - General Fund Surplus (Deficit):</b>		<b>(584,634)</b>	<b>(609,634)</b>	<b>(393,552)</b>	<b>(510,091)</b>	<b>(99,543)</b>



# Financial Statements

As Of 02/28/2026

## 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	1,677,947
<a href="#">20-00-11100</a>	Sales Tax Receivable	461,431
<a href="#">20-00-11499</a>	Due from Fund 99 Other	(424)
	<b>Total Assets:</b>	<u>2,138,954</u> <b>\$ 2,138,954</b>
<b>Liability</b>		
<a href="#">20-00-21099</a>	Due to Fund 99 Other	3,782
	<b>Total Liability:</b>	<u>5,472</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	3,164,368
	Total Expense	<u>2,450,574</u>
	<b>Revenues Over/Under Expenses</b>	<u>713,794</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<u>2,133,482</u>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>\$ 2,138,954</u></u>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	-	3,155,710	1,942,844
<a href="#">20-00-56010</a>	Interest Income	17,086	17,086	387	8,658	8,428
<b>Department: 00 - Non-Departmental Total:</b>		<b>5,115,640</b>	<b>5,115,640</b>	<b>387</b>	<b>3,164,368</b>	<b>1,951,272</b>
<b>Revenue Total:</b>		<b>5,115,640</b>	<b>5,115,640</b>	<b>387</b>	<b>3,164,368</b>	<b>1,951,272</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	1,643,074	819,737
<a href="#">20-00-59540</a>	Transfer to Fund 40 Capital Projects	1,311,459	1,311,459	70,928	767,442	544,017
<a href="#">20-00-63205</a>	Bank Charges	3,562	3,562	-	1,525	2,037
<a href="#">20-00-64600</a>	Professional Fees	3,950	-	-	600	(600)
<a href="#">20-00-64610</a>	Accounting Fees	15,980	15,980	1,690	10,370	5,610
<a href="#">20-00-64800</a>	Sales Tax Collection Expense	27,511	27,511	-	18,534	8,976
<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>277,852</b>	<b>2,450,574</b>	<b>3,407,487</b>
<b>Expense Total:</b>		<b>5,862,011</b>	<b>5,858,061</b>	<b>277,852</b>	<b>2,450,574</b>	<b>3,407,487</b>
<b>Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):</b>		<b>(746,371)</b>	<b>(742,421)</b>	<b>(277,465)</b>	<b>713,794</b>	<b>(1,456,215)</b>



# Financial Statements

As Of 02/28/2026

## 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	1,758,508
<a href="#">21-00-11100</a>	Sales Tax Receivable	230,714
<a href="#">21-00-11410</a>	Due from General	51,143
<a href="#">21-00-11499</a>	Due from Consolidated	243
	<b>Total Assets:</b>	<b>2,040,608</b>
		<b>\$ 2,040,608</b>
<b>Liability</b>		
<a href="#">21-00-21070</a>	Due to Utility	51,143
<a href="#">21-00-21099</a>	Due to Consolidated	3,053
	<b>Total Liability:</b>	<b>55,886</b>
<b>Equity</b>		
<a href="#">21-00-30000</a>	Fund Balance	1,397,031
	<b>Total Beginning Equity:</b>	<b>1,397,031</b>
Total Revenue		1,583,658
Total Expense		995,967
<b>Revenues Over/Under Expenses</b>		<b>587,690</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,984,721</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 2,040,608</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

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	-	1,577,855	991,422
<a href="#">21-00-56010</a>	Interest Income	8,877	8,877	399	5,803	3,074
<b>Department: 00 - Non-Departmental Total:</b>		<b>2,578,154</b>	<b>2,578,154</b>	<b>399</b>	<b>1,583,658</b>	<b>994,496</b>
<b>Revenue Total:</b>		<b>2,578,154</b>	<b>2,578,154</b>	<b>399</b>	<b>1,583,658</b>	<b>994,496</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	969,741	758,490
<a href="#">21-00-63205</a>	Bank Charges	3,370	3,370	-	2,075	1,295
<a href="#">21-00-64610</a>	Accounting Fees	15,980	15,980	1,690	10,370	5,610
<a href="#">21-00-64800</a>	Sales Tax Collection Expense	13,756	13,756	-	9,267	4,489
<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>62,376</b>	<b>995,967</b>	<b>783,739</b>
<b>Expense Total:</b>		<b>1,779,706</b>	<b>1,779,706</b>	<b>62,376</b>	<b>995,967</b>	<b>783,739</b>
<b>Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):</b>		<b>798,448</b>	<b>798,448</b>	<b>(61,977)</b>	<b>587,690</b>	<b>210,757</b>



# Financial Statements

As Of 02/28/2026

## 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	(109,223)
<a href="#">22-00-10015</a>	HW LACE #9273	(13,291)
<a href="#">22-00-10016</a>	HW Police Evidence #7356	42,640
<a href="#">22-00-10200</a>	Cash on Hand	200
<a href="#">22-00-11100</a>	Sales Tax Receivable	230,714
<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	-
<a href="#">22-00-11510</a>	Accounts Receivable - Other	154,082
<a href="#">22-00-13000</a>	Prepaid Insurance	73,120
<a href="#">22-00-13010</a>	Prepaid Expense	17,097
	<b>Total Assets:</b>	<b>395,918</b>
		<b>\$ 395,918</b>
<b>Liability</b>		
<a href="#">22-00-20000</a>	Accounts Payable	82,948
<a href="#">22-00-20005</a>	Unearned Revenue	3,324
<a href="#">22-00-21010</a>	Due to General	100,003
<a href="#">22-00-21090</a>	Due to Sports Complex	133
<a href="#">22-00-21099</a>	Due to Other Funds	76,964
<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>328,002</b>
<b>Equity</b>		
<a href="#">22-00-30000</a>	Fund Balance	507,931
	<b>Total Beginning Equity:</b>	<b>507,931</b>
Total Revenue		3,785,456
Total Expense		4,225,471
<b>Revenues Over/Under Expenses</b>		<b>(440,015)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>67,916</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 395,918</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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>						
<a href="#">22-00-40200</a>	1/2% Sales Tax Revenue	2,569,277	2,569,277	-	1,577,855	991,422
<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	19,500	300,748	137,998
<a href="#">22-00-44600</a>	LACE Fines and Court Cost	707,115	707,115	89,470	595,921	111,194
<a href="#">22-00-44601</a>	Accident Reports	3,000	3,000	-	3,918	(918)
<a href="#">22-00-55000</a>	Miscellaneous Income	912	912	-	5,430	(4,519)
<a href="#">22-00-55030</a>	Insurance Proceeds	-	-	-	3,924	(3,924)
<a href="#">22-00-55100</a>	State Supplemental Payments	259,200	259,200	17,400	143,840	115,360
<a href="#">22-00-56010</a>	Interest Income	5,526	5,526	10	3,652	1,874
<a href="#">22-00-59422</a>	Transfer from Fund 22 LACE	250,000	250,000	100,000	350,000	(100,000)
<a href="#">22-00-71810</a>	Transfer from Fund 10 General	1,760,000	1,760,000	-	800,169	959,831
<b>Department: 00 - Non-Departmental Total:</b>		<b>6,001,753</b>	<b>6,001,753</b>	<b>226,380</b>	<b>3,785,456</b>	<b>2,216,297</b>
<b>Revenue Total:</b>		<b>6,001,753</b>	<b>6,001,753</b>	<b>226,380</b>	<b>3,785,456</b>	<b>2,216,297</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	100,000	350,000	(100,000)
<a href="#">22-00-64610</a>	Accounting Fees	15,000	15,000	1,690	10,370	4,630
<a href="#">22-00-64800</a>	Sales Tax Collection Expense	13,630	13,630	-	9,267	4,363
<a href="#">22-00-70000</a>	Principal - L.P.S.B	18,370	6,370	-	4,515	1,855
<a href="#">22-00-71930</a>	Transfer to Fund 30 Debt Service	170,233	170,233	14,211	113,806	56,428
<b>Department: 00 - Non-Departmental Total:</b>		<b>467,233</b>	<b>457,233</b>	<b>115,901</b>	<b>487,956</b>	<b>(32,725)</b>
<b>Department: 05 - Elected &amp; Appointed Official</b>						
<a href="#">22-05-60100</a>	Elected Official - Chief of Police	86,986	86,986	6,691	56,875	30,110
<a href="#">22-05-60800</a>	Payroll Taxes SS	-	-	474	3,936	(3,936)
<a href="#">22-05-60801</a>	Payroll Taxes MC	-	-	111	921	(921)
<a href="#">22-05-61010</a>	Police Retirement	29,118	29,118	1,321	19,526	9,593
<a href="#">22-05-61200</a>	Health Insurance	6,446	6,446	496	4,215	2,231
<a href="#">22-05-62350</a>	Auto Allowance	12,000	12,000	1,000	8,000	4,000
<b>Department: 05 - Elected &amp; Appointed Official Total:</b>		<b>134,550</b>	<b>134,550</b>	<b>10,093</b>	<b>93,472</b>	<b>41,078</b>
<b>Department: 60 - Police</b>						
<a href="#">22-60-60200</a>	Salaries and Wages	1,663,454	1,663,454	156,181	1,024,224	639,230
<a href="#">22-60-60201</a>	Salaries and Wages OT	106,606	106,606	12,236	73,890	32,716
<a href="#">22-60-60400</a>	State Supplemental Pay	266,400	266,400	17,400	142,720	123,680
<a href="#">22-60-60800</a>	Payroll Taxes SS	132,301	132,301	12,476	82,389	49,912
<a href="#">22-60-60801</a>	Payroll Taxes MC	30,941	30,941	2,918	19,268	11,673
<a href="#">22-60-60802</a>	Payroll Taxes SUTA	4,268	4,268	261	1,714	2,553
<a href="#">22-60-61000</a>	Pension ER	14,767	14,767	555	6,312	8,455
<a href="#">22-60-61010</a>	Police Retirement	691,277	691,277	66,866	453,569	237,708
<a href="#">22-60-61200</a>	Group Insurance	184,097	184,097	15,204	117,959	66,138
<a href="#">22-60-62000</a>	Advertising	5,000	2,000	-	-	2,000
<a href="#">22-60-62300</a>	Auto Expense	80,947	80,947	4,610	55,953	24,994
<a href="#">22-60-62310</a>	Gas & Oil	90,000	90,000	6,899	61,455	28,545
<a href="#">22-60-62500</a>	Community Relations	570	3,570	-	2,072	1,498
<a href="#">22-60-62600</a>	Computer Expense	20,000	20,000	-	18,362	1,638
<a href="#">22-60-62700</a>	Conference Fees	1,170	2,170	-	1,420	750
<a href="#">22-60-62800</a>	Contract Labor	-	-	-	-	-
<a href="#">22-60-62900</a>	Contract Services	26,766	26,766	1,646	19,827	6,939
<a href="#">22-60-62901</a>	Investigative Services & Labs	-	12,000	3,500	11,663	338
<a href="#">22-60-62950</a>	Contract services - computer	172,819	155,319	7,111	59,935	95,383
<a href="#">22-60-63000</a>	Lodging/Mileage/Meals Expense	10,000	10,000	322	6,798	3,202
<a href="#">22-60-63205</a>	Bank Charges	3,253	3,253	-	1,191	2,062
<a href="#">22-60-63400</a>	Dues & Subscriptions	31,545	31,545	-	7,148	24,397
<a href="#">22-60-63500</a>	Police Equipment	37,873	31,873	1,107	20,012	11,861
<a href="#">22-60-63800</a>	Insurance	162,000	162,000	19,307	168,636	(6,636)
<a href="#">22-60-64000</a>	Janitorial expense	32,000	32,000	3,430	25,466	6,534
<a href="#">22-60-64100</a>	Repairs & Maintenance	12,000	12,000	469	8,569	3,431
<a href="#">22-60-64200</a>	Mardi Gras Expense	78,000	74,000	70,352	71,517	2,483
<a href="#">22-60-64400</a>	Miscellaneous	-	-	-	1	(1)
<a href="#">22-60-64500</a>	Office Expense	20,000	20,000	2,000	17,465	2,535
<a href="#">22-60-64600</a>	Professional Fees	1,500	1,500	-	1,200	300
<a href="#">22-60-64620</a>	Legal Fees	35,000	35,000	1,360	32,126	2,874
<a href="#">22-60-64625</a>	Legal Fees PRR	-	5,000	-	1,521	3,479
<a href="#">22-60-64720</a>	Radio Rental	3,885	3,885	-	5,880	(1,995)
<a href="#">22-60-65100</a>	Street Lighting	1,000	1,000	103	804	196
<a href="#">22-60-65200</a>	Police Supplies	10,000	10,000	3,854	5,174	4,826
<a href="#">22-60-65300</a>	Telephone/Internet Expense	70,000	70,000	2,997	47,044	22,956
<a href="#">22-60-65310</a>	Utilities	24,000	24,000	2,218	16,602	7,398
<a href="#">22-60-65405</a>	Testing/Screening Employee	3,000	3,000	-	2,629	371
<a href="#">22-60-65410</a>	Testing/Screening Non-Employee	6,000	6,000	-	3,825	2,175
<a href="#">22-60-65500</a>	Training	10,000	9,000	1,172	3,171	5,829
<a href="#">22-60-65900</a>	Uniform Expense	37,500	37,500	7,452	28,387	9,113
<a href="#">22-60-66100</a>	Lease Expense	16,800	34,300	3,032	21,697	12,603
<a href="#">22-60-68100</a>	Capital Outlay - Buildings & Improvements	-	-	-	7,700	(7,700)
<a href="#">22-60-68300</a>	Capital Outlay - Furn, Fix & Equipment	275,790	275,790	107,365	275,790	-
<a href="#">22-60-68400</a>	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>534,403</b>	<b>2,995,922</b>	<b>1,450,260</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	32,280	266,109	144,283
<a href="#">22-61-60201</a>	SRO OT	-	-	1,830	9,407	(9,407)
<a href="#">22-61-60800</a>	Payroll Taxes SS	29,015	29,015	2,303	18,139	10,876
<a href="#">22-61-60801</a>	Payroll Taxes MC	6,786	6,786	539	4,242	2,544
<a href="#">22-61-60802</a>	Payroll Taxes SUTA	936	936	48	365	571
<a href="#">22-61-61000</a>	Pension ER	-	-	-	-	-
<a href="#">22-61-61200</a>	Group Insurance	56,555	56,555	4,265	36,264	20,291
<a href="#">22-61-63800</a>	Insurance	6,000	6,000	4,261	35,042	(29,042)
<b>Department: 61 - SRO Total:</b>		<b>509,684</b>	<b>509,684</b>	<b>45,525</b>	<b>369,568</b>	<b>140,116</b>
<b>Department: 62 - LACE</b>						
<a href="#">22-62-60200</a>	Salaries and Wages LACE	147,545	147,545	12,243	99,569	47,976
<a href="#">22-62-60800</a>	LACE Payroll Taxes SS	9,148	9,148	75	575	8,573
<a href="#">22-62-60801</a>	LACE Payroll Taxes MC	2,139	2,139	18	134	2,005
<a href="#">22-62-60802</a>	LACE Payroll Taxes SUTA	295	295	2	18	277
<a href="#">22-62-63100</a>	LACE Court Costs	197,708	197,708	22,261	136,090	61,619
<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	40,797	2,970	22,920	17,877
<b>Department: 62 - LACE Total:</b>		<b>404,301</b>	<b>399,301</b>	<b>37,569</b>	<b>259,306</b>	<b>139,994</b>
<b>Department: 64 - Civil Service</b>						
<a href="#">22-64-60600</a>	Civil Service Salaries	7,800	7,800	600	4,800	3,000
<a href="#">22-64-60800</a>	Payroll Taxes SS	483	483	37	298	186
<a href="#">22-64-60801</a>	Payroll Taxes MC	113	113	9	70	44
<a href="#">22-64-60802</a>	Payroll Taxes SUTA	6	6	1	10	(4)
<a href="#">22-64-64620</a>	Legal Fees	500	10,500	-	10,070	430
<b>Department: 64 - Civil Service Total:</b>		<b>8,903</b>	<b>18,903</b>	<b>647</b>	<b>15,247</b>	<b>3,656</b>
<b>Expense Total:</b>		<b>5,963,852</b>	<b>5,963,852</b>	<b>744,138</b>	<b>4,221,473</b>	<b>1,742,379</b>
<b>Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):</b>		<b>37,901</b>	<b>37,901</b>	<b>(517,759)</b>	<b>(436,017)</b>	<b>473,918</b>



# Financial Statements

As Of 02/28/2026

## 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	153,689
<a href="#">30-00-10068</a>	HW 1968 Sales Tax Sinking Fund #8931	2,628,894
<a href="#">30-00-11200</a>	Accrued Income	15,495
<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	589,076
<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	2,264,966
	<b>Total Assets:</b>	<b>5,655,204</b>
		<b>\$ 5,655,204</b>
<b>Liability</b>		
<a href="#">30-00-21010</a>	Due to Fund 10 General	1,939
<a href="#">30-00-21099</a>	Due to Consolidated	801
	<b>Total Liability:</b>	<b>2,740</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	2,072,034
	Total Expense	827,687
	<b>Revenues Over/Under Expenses</b>	<b>1,244,346</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>5,652,464</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 5,655,204</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	2,863	24,151	(2,385)
<a href="#">30-00-59200</a>	Proceeds from Issuance of Debt	-	-	-	-	-
<a href="#">30-00-71300</a>	Dividend Income	-	-	-	3,222	(3,222)
<a href="#">30-00-72501</a>	Unrealized Gain(Loss) on Investment	-	-	1,229	8,671	(8,671)
<a href="#">30-00-59410</a>	Transfer from Fund 10 General	340,467	340,467	33,329	266,863	73,604
<a href="#">30-00-59420</a>	Transfer from Fund 20 1968 Sales Tax	2,462,810	2,462,810	205,234	1,643,074	819,737
<a href="#">30-00-59422</a>	Transfer from Fund 22 1981 Sales Tax	170,233	170,233	14,211	113,806	56,428
<a href="#">30-00-59430</a>	Transfer from Interfund	-	-	1,373	12,248	(12,248)
	<b>Department: 00 - Non-Departmental Total:</b>	<b>2,997,676</b>	<b>2,995,276</b>	<b>258,239</b>	<b>2,072,034</b>	<b>923,242</b>
	<b>Revenue Total:</b>	<b>2,997,676</b>	<b>2,995,276</b>	<b>258,239</b>	<b>2,072,034</b>	<b>923,242</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">30-00-63205</a>	Bank Charges	189	4,689	-	2,946	1,743
<a href="#">30-00-64600</a>	Professional Fees	1,850	3,350	-	3,350	-
<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	-	-	55,000
<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="#">30-00-70270</a>	2017 \$575K Excess Revenue Bond - Interest	3,878	3,878	-	1,939	1,939
<a href="#">30-00-59530</a>	Transfer to Interfund	-	-	1,373	12,248	(12,248)
	<b>Department: 00 - Non-Departmental Total:</b>	<b>3,029,427</b>	<b>3,035,427</b>	<b>1,373</b>	<b>827,687</b>	<b>2,207,739</b>
	<b>Expense Total:</b>	<b>3,029,427</b>	<b>3,035,427</b>	<b>1,373</b>	<b>827,687</b>	<b>2,207,739</b>
	<b>Fund: 30 - Debt Service Fund Surplus (Deficit):</b>	<b>(31,751)</b>	<b>(40,151)</b>	<b>256,866</b>	<b>1,244,346</b>	<b>(1,284,497)</b>



# Financial Statements

As Of 02/28/2026

## 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	691,380
<a href="#">40-00-10046</a>	HW 2022 \$9M S.T. Refunding Bonds #7671	645,915
<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	754,137
<a href="#">40-00-11410</a>	Due from Fund 10 General	948,185
<a href="#">40-00-11470</a>	Due from Fund 70 Utility	(990)
<a href="#">40-00-11499</a>	Due from Consolidated	133
	<b>Total Assets:</b>	<b>5,593,469</b>
		<b>\$ 5,593,469</b>
<b>Liability</b>		
<a href="#">40-00-20000</a>	Accounts Payable	(2,270,398)
<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	448,467
<a href="#">40-00-21010</a>	Due to General	618
<a href="#">40-00-21070</a>	Due to Utility	300,000
<a href="#">40-00-21099</a>	Due to Fund 99 Consolidated	868
	<b>Total Liability:</b>	<b>680,157</b>
<b>Equity</b>		
<a href="#">40-00-30000</a>	Fund Balance	4,865,617
	<b>Total Beginning Equity:</b>	<b>4,865,617</b>
Total Revenue		5,570,799
Total Expense		5,523,104
<b>Revenues Over/Under Expenses</b>		<b>47,695</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>4,913,312</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 5,593,469</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	-	2,664,120	4,951,527
<a href="#">40-00-44100</a>	State Grant Revenue	10,122,895	10,122,895	132,880	2,124,543	7,998,352
<a href="#">40-00-55000</a>	Miscellaneous Income	-	-	-	-	-
<a href="#">40-00-56010</a>	Interest Income	3,167	3,167	165	13,369	(10,202)
<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	70,928	767,442	544,017
	<b>Department: 00 - Non-Departmental Total:</b>	<b>19,053,168</b>	<b>19,053,168</b>	<b>203,973</b>	<b>5,570,799</b>	<b>13,482,369</b>
	<b>Revenue Total:</b>	<b>19,053,168</b>	<b>19,053,168</b>	<b>203,973</b>	<b>5,570,799</b>	<b>13,482,369</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">40-00-63205</a>	Bank Charges	1,768	4,768	-	3,059	1,709
<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="#">40-00-68000</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	-	3,347,731	8,554,154
<a href="#">40-00-68220</a>	Roundabout Projects	7,843,936	7,843,936	-	2,166,442	5,677,494
<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)
	<b>Department: 00 - Non-Departmental Total:</b>	<b>20,822,961</b>	<b>20,892,961</b>	<b>-</b>	<b>5,523,104</b>	<b>15,369,857</b>
	<b>Expense Total:</b>	<b>20,822,961</b>	<b>20,892,961</b>	<b>-</b>	<b>5,523,104</b>	<b>15,369,857</b>
	<b>Fund: 40 - Capital Projects Fund Surplus (Deficit):</b>	<b>(1,769,793)</b>	<b>(1,839,793)</b>	<b>203,973</b>	<b>47,695</b>	<b>(1,887,488)</b>



# Financial Statements

As Of 02/28/2026

## Balance Sheet

Account	Name	Balance
<b>Fund: 70 - Utility Fund</b>		
<b>Assets</b>		
<a href="#">70-00-10010</a>	HW Utility System #0744	2,003,672
<a href="#">70-00-10015</a>	HW Utility Deposits #4516	687,869
<a href="#">70-00-10025</a>	HW 2010 + 2019 Sewer Sinking Fund #4077	1,637,785
<a href="#">70-00-10200</a>	Cash on Hand	437
<a href="#">70-00-11000</a>	A/R Utility Customer	373,482
<a href="#">70-00-11025</a>	Accounts Receivable Accrued	636,862
<a href="#">70-00-11050</a>	Allowance for Doubtful Accounts	(101,866)
<a href="#">70-00-11060</a>	A/R - Unapplied Credits	(2,987)
<a href="#">70-00-11110</a>	Ad Valorem Tax Receivable	7,745
<a href="#">70-00-11200</a>	Utility Accrued Int Receivable	1,807
<a href="#">70-00-11300</a>	Grants Receivable	625,804
<a href="#">70-00-11410</a>	Due from Fund 10 General	1,588,727
<a href="#">70-00-11421</a>	Due from Fund 21 1999	51,143
<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	54,976
<a href="#">70-00-13010</a>	Prepaid Expense	35,366
<a href="#">70-00-16000</a>	HW 3 Mills Property Tax Waterworks #3598	1,137,614
<a href="#">70-00-16050</a>	HW Water Reserve #8915	682,052
<a href="#">70-00-16052</a>	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	683,889
<a href="#">70-00-16510</a>	HW 2010 + 2019 Sewer Bond Reserve #3909	326,811
<a href="#">70-00-16517</a>	HW CD - Utility Deposit Cons #7517	150,071
<a href="#">70-00-16552</a>	FM CD - Utility Deposit #0712	35,543
<a href="#">70-00-16576</a>	FM CD - Utility Deposit #0321	135,339
<a href="#">70-00-17000</a>	Land	538,595
<a href="#">70-00-17100</a>	CIP Water	9,595,076
<a href="#">70-00-17110</a>	CIP Sewer	2,348,122
<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	2,036,762
<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>54,368,448</b>
		<b>\$ 54,368,448</b>
<b>Liability</b>		
<a href="#">70-00-20000</a>	Accounts Payable	(324,991)
<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	389,102
<a href="#">70-00-20620</a>	Commerical Water State Sales Tax	56,892
<a href="#">70-00-20650</a>	Safe Drinking Water	24,593
<a href="#">70-00-21010</a>	Due to Fund 10 General	218,118
<a href="#">70-00-21040</a>	Due to Fund 40 Capital Projects	(990)
<a href="#">70-00-21099</a>	Due to Fund 99 Other	(30,204)
<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	987,826
<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	4,918,271
<a href="#">70-00-28556</a>	LDH 2022 \$8.5M Water Revenue Bond 1055035-01	3,488,511
<a href="#">70-52-21515</a>	Sewer Deposit	170,825
	<b>Total Liability:</b>	<b>12,427,704</b>
<b>Equity</b>		
<a href="#">70-00-32000</a>	Retained Earnings	37,478,369
	<b>Total Beginning Equity:</b>	<b>37,478,369</b>
	Total Revenue	10,304,392
	Total Expense	5,842,017
	<b>Revenues Over/Under Expenses</b>	<b>4,462,376</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>41,940,745</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 54,368,448</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	-	776,315	951,916
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	-	-	115,482	579,221	(579,221)
70-00-72200	Interest Income	-	-	963	12,133	(12,133)
<b>Department: 00 - Non-Departmental Total:</b>		<b>1,728,231</b>	<b>1,728,231</b>	<b>116,446</b>	<b>1,367,670</b>	<b>360,561</b>
<b>Department: 50 - Waterworks</b>						
70-50-48000	Water Charges	3,705,425	3,705,425	296,740	2,542,668	1,162,757
70-50-48005	Water Tap Fee	240,000	240,000	13,900	136,310	103,690
70-50-48006	Water Capital Improvement	592,000	592,000	25,160	267,880	324,120
70-50-48007	Water Meter Fee - 3/4 inch	560,000	560,000	25,200	278,700	281,300
70-50-48010	Water Meter Fee - 1 inch	142,500	142,500	-	31,275	111,225
70-50-48015	Water Meter Fee - 2 inches	25,800	25,800	-	12,900	12,900
70-50-48020	Water Meter Hydrant Rental	4,000	4,000	-	2,250	1,750
70-50-48025	Water Boring	25,000	25,000	-	(10,450)	35,450
70-50-55000	Miscellaneous Income	-	-	-	(81)	81
70-50-55005	Reconnect Fees	10,000	10,000	400	2,850	7,150
70-50-55010	Penalties 10%	60,000	60,000	5,842	53,944	6,056
70-50-72000	3% Millage	648,512	648,512	7,745	633,603	14,909
70-50-72200	Interest Income	9,033	9,033	342	1,852	7,181
70-50-72900	Sales Tax Vendor Compensation	90	90	-	54	36
70-50-73010	State Grant	1,359,273	1,359,273	100,000	1,116,012	243,261
<b>Department: 50 - Waterworks Total:</b>		<b>7,381,634</b>	<b>7,381,634</b>	<b>475,329</b>	<b>5,069,768</b>	<b>2,311,865</b>
<b>Department: 52 - Sewerage</b>						
70-52-48100	Sewer Charges	2,636,073	2,636,073	212,034	1,801,013	835,060
70-52-48105	Sewer Tap Fee	29,875	29,875	700	10,600	19,275
70-52-48106	Sewer Capital Improvement	439,500	439,500	29,886	309,408	130,092
70-52-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
70-52-55010	Penalties	45,000	45,000	4,188	39,148	5,852
70-52-72200	Interest Income	1,507	1,507	628	2,650	(1,143)
70-52-73010	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>247,436</b>	<b>2,162,818</b>	<b>3,090,137</b>
<b>Department: 54 - Garbage</b>						
70-54-48200	Garbage Charges	2,337,823	2,337,823	213,497	1,671,090	666,734
70-54-55010	Penalties	36,000	36,000	3,846	33,046	2,954
<b>Department: 54 - Garbage Total:</b>		<b>2,373,823</b>	<b>2,373,823</b>	<b>217,343</b>	<b>1,704,136</b>	<b>669,688</b>
<b>Revenue Total:</b>		<b>16,736,643</b>	<b>16,736,643</b>	<b>1,056,554</b>	<b>10,304,392</b>	<b>6,432,251</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
70-00-71970	Transfer to Fund 70 Utility	-	-	54,796	397,163	(397,163)
<b>Department: 00 - Non-Departmental Total:</b>		<b>-</b>	<b>-</b>	<b>54,796</b>	<b>397,163</b>	<b>(397,163)</b>
<b>Department: 50 - Waterworks</b>						
70-50-60200	Salaries and Wages	605,479	605,479	46,685	412,066	193,413
70-50-60201	Salaries and Wages OT	30,000	30,000	8,130	21,963	8,037
70-50-60800	Payroll Taxes SS	39,400	39,400	3,335	26,303	13,097
70-50-60801	Payroll Taxes MC	9,214	9,214	780	6,151	3,063
70-50-60802	Payroll Taxes SUTA	1,271	1,271	88	696	575
70-50-61000	Pension ER	36,689	36,689	3,185	24,823	11,866
70-50-61200	Group Insurance	82,397	82,397	6,008	53,265	29,132
70-50-62300	Auto Expense	3,000	3,000	1,504	12,852	8,148
70-50-62310	Gas Diesel Oil	17,221	17,221	1,121	10,877	6,344
70-50-62600	Computer Expense	1,790	1,790	-	-	1,790
70-50-62700	Conference/Training Fees	2,500	2,500	-	1,230	1,270
70-50-62900	Contract Services	52,415	52,415	3,136	26,867	25,548
70-50-62950	Contract services - computer	42,140	42,140	1,790	33,888	8,252
70-50-63000	Lodging/Mileage/Meals Expense	2,800	2,800	-	706	2,094
70-50-63200	Credit Card Fees	47,000	83,500	57	46,882	36,618
70-50-63205	Bank Charges	9,241	9,241	-	10,090	(849)
70-50-63300	Depreciation	782,846	712,695	-	-	712,695
70-50-63400	Dues & Subscriptions	2,100	2,100	-	1,131	970
70-50-63500	Equipment Rental	2,000	2,000	70	440	1,560
70-50-63600	Engineering Fees	6,000	16,000	-	13,427	2,573
70-50-63700	Garbage Collection	12,000	12,000	954	7,695	4,305
70-50-63800	Insurance	90,986	90,986	9,480	50,311	40,675
70-50-64100	Repairs & Maintenance	250,000	250,000	5,677	82,634	167,366
70-50-64400	Miscellaneous	-	50	-	0	50
70-50-64420	Bad Debt	405	405	-	-	405
70-50-64500	Office Expense	3,000	3,000	36	2,392	608
70-50-64600	Professional Fees	85,844	85,844	18,585	49,687	36,158
70-50-64610	Accounting Fees	43,365	43,365	4,560	28,115	15,250
70-50-64620	Legal Fees	500	608	-	589	19
70-50-64660	Grant Consulting Services	3,670	3,670	1,575	1,575	2,095
70-50-64810	Property Tax	200	700	-	220	480
70-50-65200	Supplies	30,000	25,000	664	5,525	19,475
70-50-65210	Chemicals	40,000	40,000	6,391	34,419	5,581
70-50-65300	Telephone/Internet Expense	22,000	22,000	614	11,428	10,572
70-50-65310	Utilities	25,000	25,000	1,086	16,112	8,888
70-50-65400	Utility Testing	30,000	30,000	-	7,166	22,834
70-50-65405	Testing/Screening Employee	2,167	2,167	-	85	2,082
70-50-65410	Testing/Screening Non-Employee	250	250	-	-	250
70-50-65700	Water Purchases	1,893,600	1,893,600	149,377	1,369,892	523,708
70-50-65705	Water Meter 3/4"	418,000	418,000	-	259,694	158,358
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	2,280	31,845
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	39,600	39,600	908	7,908	31,692
70-50-65750	Water Meter Installation	723,000	653,650	-	209,630	444,020
70-50-65900	Uniform Expense	3,577	3,577	-	3,247	329
70-50-66100	Lease Expense	3,121	3,821	329	2,303	1,518
70-50-70271	2022 \$8.5M LDH Water Revenue Bond - Interest	-	57,070	-	37,934	19,136
70-50-72400	Interest Expense	57,070	-	-	-	57,070
<b>Department: 50 - Waterworks Total:</b>		<b>5,624,485</b>	<b>5,545,843</b>	<b>278,407</b>	<b>2,896,196</b>	<b>2,649,647</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Department: 52 - Sewerage</b>						
70-52-60200	Salaries and Wages	377,116	377,116	30,775	256,408	120,707
70-52-60201	Salaries and Wages OT	15,000	15,000	5,018	17,699	(2,699)
70-52-60800	Payroll Taxes SS	24,311	24,311	2,157	16,463	7,848
70-52-60801	Payroll Taxes MC	5,686	5,686	504	3,850	1,836
70-52-60802	Payroll Taxes SUTA	784	784	60	447	337
70-52-61000	Pension ER	21,538	21,538	1,823	14,856	6,682
70-52-61200	Group Insurance	57,116	57,116	4,250	36,122	20,994
70-52-62300	Auto Expense	1,000	27,000	3,537	16,656	10,344
70-52-62310	Gas Diesel Oil	18,000	18,000	1,083	10,504	7,496
70-52-62600	Computer Expense	4,930	5,930	-	4,959	971
70-52-62700	Conference/Training Fees	1,000	1,000	-	500	500
70-52-62900	Contract Services	166,000	176,000	14,296	117,278	58,722
70-52-62950	Contract services - computer	62,000	62,000	1,292	25,687	36,313
70-52-63000	Lodging/Mileage/Meals Expense	500	4,567	-	1,249	3,318
70-52-63200	Credit Card Fees	38,000	66,800	46	36,879	29,921
70-52-63205	Bank Charges	9,187	9,187	-	2,796	6,391
70-52-63300	Depreciation	1,116,313	1,102,516	-	-	1,102,516
70-52-63400	Dues & Subscriptions	8,000	8,000	-	7,180	820
70-52-63500	Equipment Rental	2,000	2,000	150	1,190	810
70-52-63600	Engineering Fees	10,000	10,000	-	16,987	(6,987)
70-52-63700	Garbage Collection	7,500	7,500	616	4,969	2,531
70-52-63800	Insurance	84,289	84,289	3,265	26,923	57,366
70-52-64100	Repairs & Maintenance	200,468	200,468	1,133	81,131	119,336
70-52-64500	Office Expense	1,500	1,500	113	677	823
70-52-64600	Professional Fees	50,000	50,000	310	15,757	34,243
70-52-64610	Accounting Fees	36,525	36,525	3,885	23,725	12,800
70-52-64620	Legal Fees	-	1,170	-	1,279	(108)
70-52-65200	Supplies	5,000	7,000	20	1,996	5,004
70-52-65210	Chemicals	30,000	30,000	-	7,494	22,506
70-52-65250	Sign and supplies	500	500	-	-	500
70-52-65300	Telephone/Internet Expense	7,800	7,800	200	2,982	4,818
70-52-65310	Utilities	162,000	162,000	16,060	118,538	43,462
70-52-65400	Utility Testing	63,725	63,725	55	15,292	48,433
70-52-65405	Testing/Screening Employee	1,000	1,000	-	-	1,000
70-52-65410	Testing/Screening Non-Employee	100	100	-	-	100
70-52-65900	Uniform Expense	2,400	2,400	-	2,126	274
70-52-66100	Lease Expense	2,500	2,500	95	667	1,833
70-52-70272	2010 \$4.429M LDEQ Sewer Revenue Bond - Interest	-	13,471	-	6,736	6,735
70-52-70273	2019 \$13.2M LDEQ Sewer Sales Tax Bond - Interest	-	45,745	-	23,492	22,252
70-52-72400	Interest Expense	59,216	-	-	-	-
<b>Department: 52 - Sewerage Total:</b>		<b>2,653,002</b>	<b>2,712,242</b>	<b>90,741</b>	<b>921,492</b>	<b>1,790,749</b>
<b>Department: 54 - Garbage</b>						
70-54-60200	Salaries and Wages	78,194	78,194	6,247	53,003	25,191
70-54-60201	Salaries and Wages OT	2,500	2,500	215	1,640	860
70-54-60800	Payroll Taxes SS	5,003	5,003	390	3,301	1,702
70-54-60801	Payroll Taxes MC	1,170	1,170	91	772	398
70-54-60802	Payroll Taxes SUTA	161	161	11	90	71
70-54-61000	Pension ER	4,035	4,035	152	1,314	2,721
70-54-61200	Group Insurance	11,596	11,596	1,047	8,377	3,219
70-54-62300	Auto Expense	-	17,000	3,513	5,418	11,582
70-54-62310	Gas	4,700	4,700	38	2,212	2,488
70-54-62950	Contract services - computer	14,448	14,448	456	7,369	7,079
70-54-63200	Credit Card Fees	13,350	17,000	11	9,220	7,780
70-54-63205	Bank Charges	-	1,500	-	319	1,181
70-54-63700	Garbage Collection	1,468,884	1,468,884	131,476	1,044,278	424,605
70-54-63701	Garbage Collection XTR CRT	51,546	51,546	4,566	39,424	12,122
70-54-63702	Garbage Collection Fuel/Environmental	61,644	61,644	1,360	(2,657)	64,301
70-54-66600	Recycle	573,492	573,492	55,698	398,039	175,453
70-54-63703	Roadside Garbage	72,000	67,000	5,053	42,345	24,655
70-54-63800	Insurance	1,000	1,000	794	6,550	(5,550)
70-54-64500	Office Expense	300	300	25	197	103
70-54-64600	Professional Fees	4,800	4,800	(95)	3,348	1,452
70-54-64620	Legal Fees	-	722	-	629	93
70-54-65200	Supplies	-	1,500	20	27	1,473
70-54-65300	Telephone/Internet Expense	1,870	1,870	150	1,200	670
70-54-65310	Utilities	-	-	-	-	-
70-54-65405	Testing/Screening Employee	125	125	-	20	105
70-54-65900	Uniform Expense	735	735	-	516	219
70-54-66100	Lease Expense	286	286	24	167	120
<b>Department: 54 - Garbage Total:</b>		<b>2,371,837</b>	<b>2,391,209</b>	<b>211,241</b>	<b>1,627,115</b>	<b>764,094</b>
<b>Expense Total:</b>		<b>10,649,324</b>	<b>10,649,294</b>	<b>635,185</b>	<b>5,841,966</b>	<b>4,807,328</b>
<b>Fund: 70 - Utility Fund Surplus (Deficit):</b>		<b>6,087,319</b>	<b>6,087,349</b>	<b>421,369</b>	<b>4,462,427</b>	<b>1,624,922</b>



# Financial Statements

As Of 02/28/2026

## 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	675,433
<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	453,066
<a href="#">90-00-10024</a>	HW 2012 1% Rec. Facility S.T. #0269	1,014,727
<a href="#">90-00-10026</a>	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	813,693
<a href="#">90-00-11000</a>	Accounts Receivable	110,134
<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	461,417
<a href="#">90-00-11200</a>	Accrued Income - Money Market	15,922
<a href="#">90-00-11410</a>	Due from Fund 10 General	1,571
<a href="#">90-00-11499</a>	Due from Fund 99	(999)
<a href="#">90-00-11500</a>	Other Receivable	88,324
<a href="#">90-00-13000</a>	Prepaid Insurance	28,503
<a href="#">90-00-13010</a>	Prepaid Expense	(6,552)
<a href="#">90-00-16008</a>	NV 2012 1% Rec. Facility S.T. Reserve #0028	765,805
<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	736,429
<a href="#">90-00-17000</a>	Land	8,200,329
<a href="#">90-00-17100</a>	Construction In Progress	234,250
<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	2,950,343
<a href="#">90-00-17450</a>	Auto and Truck	42,512
<a href="#">90-00-17500</a>	Accumulated Depreciation	(12,827,194)
	<b>Total Assets:</b>	<b>50,050,117</b>
		<b>\$ 50,050,117</b>
<b>Liability</b>		
<a href="#">90-00-20000</a>	Accounts Payable	267,366
<a href="#">90-00-21010</a>	Due to Fund 10 General	17,125
<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	100,100
<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>26,027,016</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	5,707,928
	Total Expense	5,482,131
	<b>Revenues Over/Under Expenses</b>	<b>225,797</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>24,023,101</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 50,050,117</b>



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## 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	-	3,155,718	1,942,809
90-00-48300	Sponsorship: YSC Facility	421,131	421,131	62,275	201,480	219,651
90-00-48310	Sponsorship: Teams	41,200	41,200	12,000	41,500	(300)
90-00-48325	Sponsorship: Recreation Center	4,770	4,770	1,840	4,530	240
90-00-48330	Sponsorship: Parks	10,500	10,500	-	16,276	(5,776)
90-00-48400	Youth BB	73,970	73,970	435	59,821	14,149
90-00-48405	Youth SB	38,740	38,740	395	36,435	2,305
90-00-48408	Youth TB	67,285	67,285	1,855	69,299	(2,014)
90-00-48410	Youth BB/SS Allstar Gate Fees	25,640	25,640	-	26,646	(1,006)
90-00-48415	Youth VB	63,610	63,610	-	72,220	(8,610)
90-00-48417	Youth VB Team Sponsorship	18,000	18,000	-	18,300	(300)
90-00-48500	Adult SB Fall League	59,475	59,475	-	53,950	5,525
90-00-48505	Adult VB Beach League	97,975	97,975	10,640	70,280	27,695
90-00-48510	Adult VB Beach Tournament	7,870	7,870	-	5,340	2,530
90-00-48605	Sports Program Partnership: Football	7,056	7,056	-	-	7,056
90-00-48620	School Gate Fees	3,750	3,750	-	-	3,750
90-00-48625	Camps/Clinics	14,420	14,420	-	13,700	720
90-00-48700	Tournament Fees	147,814	147,814	32,096	90,985	56,829
90-00-48705	Special Events	250,000	305,000	-	504,960	(199,960)
90-00-48800	Facility Rentals	95,412	95,412	10,911	42,046	53,365
90-00-48805	Tennis Court Rental	3,008	3,008	252	4,550	(1,542)
90-00-48900	Concessions	176,620	176,620	-	116,333	60,287
90-00-49000	Commissions	22,260	22,260	-	16,427	5,833
90-00-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
90-00-55015	Donations	-	-	-	32,400	(32,400)
90-00-72200	Interest Income	10,000	10,000	2,231	29,542	(19,542)
90-00-72501	Unrealized Gain(Loss) on Investment	-	-	1,598	15,461	(15,461)
90-00-72605	Accretion on Bond Discount	(5,087)	(5,087)	-	-	(5,087)
90-00-71890	Transfer from Interfund	-	-	201,553	1,012,551	(1,012,551)
<b>Department: 00 - Non-Departmental Total:</b>		<b>6,754,945</b>	<b>6,809,945</b>	<b>338,080</b>	<b>5,710,750</b>	<b>1,099,195</b>
<b>Department: 74 - Parks</b>						
90-74-42074	Bark Park Dog Permit	5,560	5,560	530	3,880	1,680
<b>Department: 74 - Parks Total:</b>		<b>5,560</b>	<b>5,560</b>	<b>530</b>	<b>3,880</b>	<b>1,680</b>
<b>Revenue Total:</b>		<b>6,760,505</b>	<b>6,815,505</b>	<b>338,610</b>	<b>5,714,630</b>	<b>1,100,875</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
90-00-63205	Bank Fees	-	-	108	1,650	(1,650)
90-00-64600	Bond Fees	3,000	3,000	-	-	3,000
90-00-64610	Accounting Fees	45,630	45,630	4,825	29,595	16,035
90-00-64800	Sales Tax Collection Expense	26,000	26,000	-	18,537	7,463
90-00-70090	2013 \$9.5M Rec Fac Sales Tax Revenue - Principal	-	-	-	-	-
90-00-70091	2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Principal	-	-	-	-	-
90-00-70092	2021 \$5M Rec Fac Sales Tax Revenue - Principal	-	-	-	-	-
90-00-70093	2023 \$14M Rec Fac Sales Tax Revenue - Principal	-	-	-	-	-
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	-	-	201,076	1,012,074	(1,012,074)
90-00-70000	Principal - L.P.S.B.	1,683	1,683	-	808	876
90-00-72400	Interest Expense	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>206,009</b>	<b>1,541,010</b>	<b>(546,412)</b>
<b>Department: 70 - Sports Complex</b>						
90-70-60200	Salaries and Wages	956,433	956,433	69,303	572,785	383,648
90-70-60201	Salaries and Wages OT	70,130	70,130	17,256	68,014	2,116
90-70-60215	Security Salaries	46,828	46,828	1,080	50,036	(3,208)
90-70-60800	Payroll Taxes SS	59,299	59,299	5,278	39,897	19,402
90-70-60801	Payroll Taxes MC	13,868	13,868	1,234	9,331	4,537
90-70-60802	Payroll Taxes SUTA	8,704	8,704	148	1,087	7,616
90-70-61000	Pension ER	65,855	65,855	5,377	43,535	22,320
90-70-61200	Group Insurance	276,141	275,541	7,401	78,095	197,446
90-70-62000	Advertising	58,830	62,300	5,000	41,140	21,160
90-70-62300	Auto Expense	1,150	1,150	-	310	840
90-70-62310	Gas	3,166	3,166	99	1,707	1,459
90-70-62350	Auto Allowance	12,000	12,000	1,000	8,000	4,000
90-70-62500	Community Relations	392	392	-	-	392
90-70-62505	Special Events	225,000	464,330	-	454,394	9,936
90-70-62600	Computer Expense	4,000	4,000	-	-	4,000
90-70-62800	Contract Labor	88,135	88,135	7,522	69,228	18,906
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	31,072	15,536
90-70-62910	Contract services	51,741	56,741	4,374	40,730	16,010
90-70-62950	Contract services - computer	35,269	35,269	2,319	27,286	7,984
90-70-63000	Lodging/Mileage/Meals Expense	500	500	-	-	500
90-70-63200	Credit Card Fees	17,313	30,000	1,250	19,080	10,920
90-70-63205	Bank Charges	10,749	10,749	-	6,001	4,749
90-70-63300	Depreciation	1,875,153	1,777,956	147,886	1,183,088	594,868
90-70-63400	Dues & Subscriptions	3,390	5,000	383	3,102	1,898
90-70-63500	Tools and Equipment	16,500	16,500	-	9,234	7,266
90-70-63700	Garbage Collection	70,777	130,777	9,387	78,055	52,723
90-70-63800	Insurance	390,000	229,500	22,747	188,695	40,805



For Fiscal: 2025-2026 Period Ending: 02/28/2026

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
90-70-64000	Janitorial expense	47,706	47,706	2,893	23,144	24,562
90-70-64100	Repairs & Maintenance	230,000	230,000	11,954	198,545	31,455
90-70-64200	Mardi Gras Expense	2,614	1,872	100	100	1,772
90-70-64500	Office Expense	11,683	11,683	1,299	7,563	4,120
90-70-64600	Professional Fees	3,265	3,265	-	250	3,015
90-70-64620	Legal Fees	759	1,500	-	611	890
90-70-64700	Rent Expense	398	398	-	-	398
90-70-65200	Supplies	126,000	126,000	5,215	62,175	63,825
90-70-65210	Chemicals	5,000	5,000	-	1,634	3,366
90-70-65220	Sporting Goods	16,100	21,600	5,500	21,404	196
90-70-65250	Sign and supplies	75,000	75,000	1,107	12,721	62,279
90-70-65290	Beach Volleyball Expense	2,125	2,125	-	1,371	754
90-70-65300	Telephone/Internet Expense	28,810	28,810	2,763	21,251	7,560
90-70-65310	Utilities	160,495	160,495	-	98,285	62,210
90-70-65405	Testing/Screening Employee	600	2,000	-	1,163	837
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	27,406	106,140	93,860
90-70-65610	League Officials	225,000	225,000	1,010	129,350	95,650
90-70-65650	Tournament Expense	160,000	160,000	43,601	120,250	39,750
90-70-65900	Uniform Expense	5,259	5,259	209	1,960	3,300
90-70-66100	Lease Expense	3,285	3,285	264	2,177	1,108
<b>Department: 70 - Sports Complex Total:</b>		<b>5,713,231</b>	<b>5,784,231</b>	<b>416,251</b>	<b>3,834,171</b>	<b>1,950,060</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	47,500	2,360	42,925	4,575
<b>Department: 72 - Recreation Total:</b>		<b>86,707</b>	<b>75,707</b>	<b>2,360</b>	<b>56,422</b>	<b>19,286</b>
<b>Department: 74 - Parks</b>						
90-74-62300	Auto Expense	500	500	-	-	500
90-74-62310	Gas	13,000	13,000	812	9,310	3,690
90-74-62600	Computer Expenses	1,000	1,000	-	-	1,000
90-74-62910	Contract Services	7,800	11,800	604	6,588	5,212
90-74-62950	Contract Services - computer	6,600	6,600	-	3,631	2,969
90-74-63400	Dues & Subscriptions	-	-	-	-	-
90-74-63700	Garbage Collection	15,000	6,000	441	3,567	2,433
90-74-63800	Insurance	1,500	1,500	250	2,002	(502)
90-74-64100	Repairs & Maintenance	21,500	21,500	350	1,405	20,095
90-74-64150	Field Maintenance	4,000	4,000	-	-	4,000
90-74-64620	Legal Fees	1,000	1,000	-	-	1,000
90-74-65100	Street Lighting	12,000	12,000	1,166	9,158	2,842
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	290	2,315	2,985
90-74-65310	Utilities	17,000	17,000	1,602	10,215	6,785
<b>Department: 74 - Parks Total:</b>		<b>113,824</b>	<b>108,824</b>	<b>5,514</b>	<b>50,528</b>	<b>58,296</b>
<b>Expense Total:</b>		<b>6,908,263</b>	<b>6,963,361</b>	<b>630,135</b>	<b>5,482,131</b>	<b>1,481,230</b>
<b>Fund: 90 - Sports Complex Fund Surplus (Deficit):</b>		<b>(147,758)</b>	<b>(147,856)</b>	<b>(291,525)</b>	<b>232,499</b>	<b>(380,355)</b>
<b>Total Surplus (Deficit):</b>		<b>3,643,361</b>	<b>3,543,843</b>	<b>(660,070)</b>	<b>6,342,342</b>	<b>(2,798,499)</b>