



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - General Fund						
Revenue						
Department: 00 - Non-Departmental						
10-00-40000	Ad Valorem Tax	1,867,915	1,793,893	-	1,794,943	(1,050)
10-00-40200	1/2% Sales Tax Revenue	2,356,121	2,569,277	229,367	2,571,859	(2,582)
10-00-40300	Hotel Tax Revenue	3,643	2,589	719	4,462	(1,874)
10-00-40410	Franchise Tax - Electric	878,800	720,401	43,323	780,204	(59,803)
10-00-40420	Franchise Tax - Gas	124,800	124,058	-	102,058	22,000
10-00-40430	Franchise Tax - Cable TV	45,000	62,830	-	45,230	17,600
10-00-42000	Occupational License - Regular	15,000	14,400	-	14,400	-
10-00-42010	Liquor and Beer License	9,750	8,625	1,100	9,450	(825)
10-00-42020	Occupational License - Insurance	620,000	519,322	-	210,263	309,059
10-00-42200	Code Department Permits	880,000	1,577,550	59,091	1,630,177	(52,627)
10-00-44110	Beer Sales Tax (State)	16,000	19,090	-	14,090	5,000
10-00-44600	Fines and Forfeits	110,000	53,912	-	79,035	(25,123)
10-00-48900	Rental Income	4,801	4,801	-	4,401	400
10-00-55000	Miscellaneous Income	3,600	4,035	538	4,583	(548)
10-00-55015	Donation	-	9,700	-	9,700	-
10-00-55031	Insurance Rebates	-	84,701	-	84,701	-
10-00-56005	Mardi Gras Permit	70,000	67,975	-	67,975	-
10-00-56010	Interest Income	10,000	7,799	281	10,671	(2,872)
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,000,000	1,481,557	1,500,000	1,622,155	(140,598)
10-00-59445	Transfer from Fund 45 Municipal Complex	-	111	-	111	-
Department: 00 - Non-Departmental Total:		9,015,430	9,126,625	1,834,419	9,060,468	66,157
Revenue Total:		9,015,430	9,126,625	1,834,419	9,060,468	66,157
Expense						
Department: 00 - Non-Departmental						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,780,000	708,540	-	328,540	380,000
10-00-59530	Transfer to Fund 30 Debt Service	341,533	342,000	33,406	349,491	(7,491)
10-00-59540	Transfer to Fund 40 Capital Projects	-	-	-	1,021,823	(1,021,823)
10-00-59570	Transfer to Fund 70 Utility	-	-	-	467,802	(467,802)
10-00-70000	Principal - L.P.S.B	18,369	18,370	1,531	18,369	1
Department: 00 - Non-Departmental Total:		2,139,903	1,068,910	34,937	2,186,026	(1,117,116)
Department: 05 - Elected & Appointed Official						
10-05-60000	Elected Official - City Council	171,840	74,216	6,237	74,216	-
10-05-60100	Elected Official - Mayor	-	96,994	8,083	96,994	-
10-05-60101	City Clerk	-	77,255	-	-	77,255
10-05-60102	Chief Operations Officer	-	95,487	-	-	95,487
10-05-60103	Chief Financial Officer	-	92,702	-	-	92,702
10-05-61000	Pension ER City Council	-	4,820	-	-	4,820
10-05-61100	Pension ER Mayor	-	9,699	-	-	9,699
10-05-61200	Health Insurance Mayor	-	5,941	-	-	5,941
10-05-62350	Auto Allowance	6,000	6,000	500	6,000	-
10-05-64300	Mayors Expense	13,200	13,200	1,100	13,200	-
10-05-65320	Cellphone Expense	2,400	2,400	200	2,400	-
Department: 05 - Elected & Appointed Official Total:		193,440	478,714	16,120	192,810	285,904
Department: 10 - Administration						
10-10-60200	Salaries and Wages	534,564	289,055	46,391	554,561	(265,507)
10-10-60201	Salaries and Wages OT	-	7,818	550	7,767	50
10-10-60800	Payroll Taxes SS	43,797	45,164	3,790	45,155	9
10-10-60801	Payroll Taxes MC	7,751	10,828	886	10,560	267
10-10-60802	Payroll Taxes SUTA	956	310	77	330	(20)
10-10-61000	Pension ER	52,581	47,490	5,010	59,341	(11,851)
10-10-61200	Group Insurance	59,590	60,852	5,392	66,689	(5,838)
10-10-62000	Advertising	7,900	17,014	910	17,014	-
10-10-62100	Annexation	-	2,659	-	2,659	-
10-10-62350	Auto Allowance	-	-	-	-	-
10-10-62500	Community Relations	50,000	15,379	223	14,908	472
10-10-62600	Computer Expense	1,200	2,580	-	2,580	-
10-10-62700	Conference Fees	1,575	5,087	-	4,237	850
10-10-62900	Contract Services	36,833	38,402	1,971	36,994	1,408
10-10-62950	Contract Services - computer	68,132	89,851	254	89,376	475
10-10-63000	Lodging/Mileage/Meals Expense	4,000	7,513	-	6,629	884
10-10-63200	Credit Card Fees	250	250	-	-	250
10-10-63205	Bank Charges	315	20,754	-	17,276	3,478
10-10-63400	Dues & Subscriptions	4,303	5,670	556	5,686	(16)
10-10-63600	Engineering Fees	120,000	238,574	-	238,574	-
10-10-63700	Garbage Collection	1,980	3,143	191	2,651	492
10-10-63800	Insurance	100,132	145,000	(132,913)	-	145,000
10-10-64000	Janitorial	19,500	19,500	1,625	19,500	-



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For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-10-64100	Repairs & Maintenance	15,000	19,691	(3,909)	22,106	(2,415)
10-10-64200	Mardi Gras Expense	70,000	72,271	-	72,952	(681)
10-10-64300	Mayors Expense	-	-	-	-	-
10-10-64330	Election Expense	797	7,834	-	7,834	-
10-10-64400	Miscellaneous	2,500	89	-	89	-
10-10-64500	Office Supplies	20,000	24,373	2,536	24,774	(401)
10-10-64600	Professional Fees	54,780	68,418	8,814	68,254	164
10-10-64610	Accounting Fees	37,085	54,785	1,195	55,950	(1,165)
10-10-64620	Legal Fees	45,000	39,966	3,858	44,196	(4,230)
10-10-64660	Grant Consulting Services	12,000	16,760	-	17,511	(751)
10-10-64800	Sales Tax Collection Expense	12,000	13,756	1,138	13,448	308
10-10-64810	Property Tax	350	328	-	228	100
10-10-65300	Telephone/Internet Expense	38,000	26,084	2,183	23,843	2,240
10-10-65310	Utilities	40,000	32,036	2,689	30,895	1,141
10-10-65320	Cellphone Expense	-	-	-	-	-
10-10-65405	Testing/Screening Employee	500	217	-	303	(86)
10-10-65500	Training	160	3,229	-	1,229	2,000
10-10-65900	Uniform Expense	3,600	2,194	-	2,194	-
10-10-66100	Lease Expense	10,213	9,502	1,628	9,502	(0)
Department: 10 - Administration Total:		1,477,345	1,464,426	(44,955)	1,597,797	(133,371)
Department: 15 - Magistrate Court						
10-15-60200	Salaries and Wages	6,380	6,348	500	6,348	-
10-15-60800	Payroll Taxes SS	396	394	31	394	0
10-15-60801	Payroll Taxes MC	93	93	7	92	0
10-15-60802	Payroll Taxes SUTA	13	4	1	4	-
10-15-61000	Pension ER	319	292	-	292	-
10-15-63100	Court Costs	27,767	29,190	4,378	29,768	(578)
10-15-64620	Legal Fees	-	200	880	2,943	(2,742)
Department: 15 - Magistrate Court Total:		34,967	36,521	5,797	39,840	(3,319)
Department: 20 - Fire						
10-20-62200	App to Fire Dept - Ad Valorem Taxes	1,038,442	1,002,468	-	1,002,468	0
10-20-62210	App to Fire Dept - Principal & Interest	131,288	-	-	-	-
10-20-62220	App to Fire Dept - General Fund	1,080,000	1,191,123	-	1,080,000	111,123
10-20-70000	Principal	65,302	220,115	50,218	171,477	48,638
10-20-70200	Interest Expense	60,923	98,240	10,624	86,036	12,204
Department: 20 - Fire Total:		2,375,956	2,511,947	60,842	2,339,981	171,965
Department: 25 - Code Enforcement						
10-25-60200	Salaries and Wages	201,638	173,636	8,790	173,617	18
10-25-60201	Salaries and Wages OT	2,500	2,361	58	2,401	(40)
10-25-60800	Payroll Taxes SS	12,502	10,467	538	10,600	(133)
10-25-60801	Payroll Taxes MC	2,924	2,483	126	2,479	4
10-25-60802	Payroll Taxes SUTA	273	85	14	85	(0)
10-25-61000	Pension ER	13,016	11,710	670	11,696	14
10-25-61200	Group Insurance	25,626	22,593	1,047	22,592	1
10-25-62310	Gas	720	1,000	-	947	53
10-25-62700	Conference Fees	-	775	-	725	50
10-25-62950	Contract Services - computer	6,840	38,426	-	36,426	2,000
10-25-63000	Lodging/Mileage/Meals Expense	500	3,400	-	3,093	307
10-25-63200	Credit Card Fees	-	19,090	-	17,080	2,011
10-25-63400	Dues & Subscriptions	-	5,450	-	5,450	-
10-25-63800	Insurance	19,009	28,000	(25,663)	-	28,000
10-25-63900	Inspection fees	375,000	709,934	27,178	657,441	52,492
10-25-64500	Office Expense	-	1,110	-	1,004	106
10-25-64600	Professional Fees	-	937	-	937	-
10-25-64620	Legal Fees	-	525	37	562	(37)
10-25-65200	Supplies	50	-	-	-	-
10-25-65300	Telephone/Internet Expense	636	581	-	581	-
10-25-65900	Uniform Expense	900	1,150	-	1,150	-
Department: 25 - Code Enforcement Total:		662,133	1,033,712	12,794	948,865	84,847
Department: 30 - Streets & drainage						
10-30-60200	Salaries and Wages	333,293	295,428	23,361	295,029	399
10-30-60201	Salaries and Wages OT	15,000	11,924	531	11,945	(21)
10-30-60800	Payroll Taxes SS	20,596	18,811	1,468	18,784	27
10-30-60801	Payroll Taxes MC	4,817	4,400	343	4,393	7



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original	Current	MTD	YTD	Budget
		Total Budget	Total Budget	Activity	Activity	Remaining
10-30-60802	Payroll Taxes SUTA	614	305	38	303	2
10-30-61000	Pension ER	16,974	15,820	1,382	15,792	28
10-30-61200	Group Insurance	53,092	43,500	3,080	43,990	(490)
10-30-62300	Auto Expense	35,000	29,039	415	25,954	3,085
10-30-62310	Gas Diesel Oil	96,000	64,811	4,120	62,931	1,880
10-30-62600	Computer Expense	1,000	1,000	66	66	934
10-30-62700	Conference Fees	1,250	4,000	-	2,852	1,148
10-30-62800	Contract Labor	7,344	8,204	686	8,281	(77)
10-30-62900	Contract Services	147,140	136,509	12,059	137,117	(609)
10-30-62950	Contract Services - computer	15,000	12,049	-	(7,563)	19,612
10-30-63000	Lodging/Mileage/Meals Expense	500	463	-	463	-
10-30-63205	Bank Charges	-	35	-	35	-
10-30-63400	Dues & Subscriptions	410	3,000	-	1,887	1,113
10-30-63500	Equipment & Tools Rental	88,852	1,523	5,460	99,557	(98,034)
10-30-63600	Engineering Fees	90,000	13,628	-	13,628	-
10-30-63800	Insurance	56,324	62,000	(56,837)	-	62,000
10-30-64000	Janitorial	8,400	8,225	-	8,400	(175)
10-30-64100	Repairs & Maintenance	130,000	98,318	15,113	93,471	4,847
10-30-64130	Repairs & Maintenance Roads & Streets	230,500	86,684	-	62,172	24,512
10-30-64400	Miscellaneous	3,000	2,568	-	986	1,582
10-30-64425	Disaster Expense	100,000	34,465	-	34,465	-
10-30-64500	Office Expense	14,000	8,652	614	8,789	(137)
10-30-64600	Professional Fees	2,450	1,000	-	-	1,000
10-30-64620	Legal Fees	4,000	167	1,295	1,462	(1,295)
10-30-64700	Rent Expense	800	-	-	-	-
10-30-64720	Radio Rental	2,500	2,332	-	2,332	-
10-30-64810	Property Tax	9,200	7,334	-	4,756	2,578
10-30-65100	Street Lighting	43,560	137,957	14,958	124,818	13,139
10-30-65200	Supplies	60,000	59,062	1,331	54,260	4,802
10-30-65210	Chemicals	3,000	7,715	260	7,975	(260)
10-30-65250	Sign and supplies	20,000	21,650	1,773	17,842	3,809
10-30-65300	Telephone/Internet Expense	2,400	459	46	551	(92)
10-30-65310	Utilities	133,800	57,686	748	57,234	452
10-30-65405	Testing/Screening Employee	600	1,382	-	1,475	(94)
10-30-65410	Testing/Screening Non-Employee	-	200	-	186	14
10-30-65500	Training	-	-	-	-	-
10-30-65900	Uniform Expense	15,000	5,149	-	5,089	60
10-30-66100	Lease Expense	123,278	214,103	5,982	102,821	111,282
10-30-68200	Capital Outlay - Infrastructure	68,480	68,480	-	68,480	-
10-30-68300	Capital Outlay - Furn, Fix & Equipment	98,351	138,165	4,539	138,165	-
10-30-70000	Principal	-	130,134	-	-	130,134
10-30-70200	Interest Expense	-	4,287	-	-	4,287
Department: 30 - Streets & drainage Total:		2,056,527	1,822,623	42,833	1,531,173	291,450
Department: 35 - 305 Iberia Street						
10-35-62900	Contract Services	6,436	6,439	541	6,440	(1)
10-35-64100	Repairs & Maintenance	3,000	520	-	520	-
10-35-65300	Telephone/Internet Expense	2,142	2,051	168	1,883	168
10-35-65310	Utilities	-	3,963	545	3,708	255
Department: 35 - 305 Iberia Street Total:		11,578	12,973	1,255	12,551	422
Department: 37 - 307 Iberia Street						
10-37-62900	Contract Services	8,724	4,360	363	4,360	(1)
10-37-64100	Repairs & Maintenance	1,000	4,376	-	4,116	260
10-37-65310	Repairs & Maintenance	-	995	144	939	56
Department: 37 - 307 Iberia Street Total:		9,724	9,731	507	9,415	315
Expense Total:		8,961,571	8,439,555	130,131	8,858,458	(418,903)
Fund: 10 - General Fund Surplus (Deficit):		53,859	687,069	1,704,288	202,010	485,059



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 10 - General Fund		
Assets		
10-00-10001	Claim On Cash	4,798
10-00-10010	HW General #4158	854,066
10-00-11100	Sales Tax Receivable	435,438
10-00-11422	Due from Fund 22 1981 Sales Tax	97,320
10-00-11430	Due from Fund 45 Municipal Complex	57,585
10-00-11440	Due from Fund 40 Capital Projects	1,024,984
10-00-11470	Due from Fund 70 Utility System	26,806
10-00-11490	Due from Fund 90 Sports Complex	13,425
10-00-11499	Due from Fund 99 Other	337,143
10-00-11500	Other Receivable	120,469
10-00-13000	Prepaid Insurance	416,568
10-00-13010	Prepaid Expense	11,043
Total Assets:		3,399,644
		\$ 3,399,644
Liability		
10-00-20000	Accounts Payable Fund 10	(178,957)
10-00-20005	Unearned Revenue	927,661
10-00-21022	Due to Fund 22 1981 Sales Tax	1,687
10-00-21040	Due to Fund 40 Capital Projects	137,380
10-00-21070	Due to Fund 70 Utility System	756,601
10-00-21075	Due to Fund 75 Utility Deposit	3,875
10-00-21090	Due to Fund 90 Sports Complex	759
10-00-21099	Due to Fund 99 Other	619,025
Total Liability:		2,268,031
Equity		
10-00-32000	Fund Balance Unreserved	929,603
Total Beginning Equity:		929,603
Total Revenue		9,060,468
Total Expense		8,858,458
Revenues Over/Under Expenses		202,010
Total Equity and Current Surplus (Deficit):		1,131,613
Total Liabilities, Equity and Current Surplus (Deficit):		\$ 3,399,644



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Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 20 - 1968 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
20-00-40200	1% Sales Tax Revenue	4,739,615	5,098,554	458,733	5,143,718	(45,165)
20-00-56010	Interest Income	9,000	17,086	907	17,497	(410)
20-00-59430	Transfer from Fund 30 Debt Service	-	-	-	350	(350)
20-00-59440	Transfer from Fund 40 Capital Projects	-	-	-	11,288	(11,288)
Department: 00 - Non-Departmental Total:		4,748,615	5,115,640	459,641	5,172,853	(57,213)
Revenue Total:		4,748,615	5,115,640	459,641	5,172,853	(57,213)
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to Fund 10 General	2,000,000	1,481,557	1,500,000	1,622,155	(140,598)
20-00-59530	Transfer to Fund 30 Debt Service	2,455,611	3,365,014	204,634	4,169,585	(804,570)
20-00-59540	Transfer to Fund 40 Capital Projects	-	123,240	-	-	123,240
20-00-63205	Bank Charges	-	3,562	-	2,956	606
20-00-64600	Professional Fees	600	3,950	-	5,450	(1,500)
20-00-64610	Accounting Fees	11,190	15,980	350	16,325	(345)
20-00-64620	Legal Fees	625	-	-	-	-
20-00-64800	Sales Tax Collection Expense	25,700	27,511	2,277	26,892	619
20-00-70000	Principal - L.P.S.B	36,744	36,740	3,062	36,738	1
20-00-71970	Transfer to Fund 70 Utility	101,604	-	-	-	-
Department: 00 - Non-Departmental Total:		4,632,074	5,057,553	1,710,322	5,880,100	(822,547)
Expense Total:		4,632,074	5,057,553	1,710,322	5,880,100	(822,547)
Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):		116,541	58,087	(1,250,682)	(707,247)	765,334



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Balance Sheet

Account	Name	Balance
Fund: 20 - 1968 Sales Tax Fund		
Assets		
20-00-10010	HW 1968 1% Sales Tax #4514	546,505
20-00-11100	Sales Tax Receivable	876,214
20-00-11410	Due from General	250
20-00-11422	Due from 1981 Sales Tax	4,207
20-00-11430	Due from Debt Service	1,284,980
20-00-11440	Due from Fund 40 Capital Projects	152,120
Total Assets:		2,864,277
		\$ 2,864,277
Liability		
20-00-20000	Accounts Payable	350
20-00-21022	Due to 1981 Sales Tax	1
20-00-21030	Due to Fund 30 Debt Service	1,781,348
20-00-21099	Due to Fund 99 Other	2,931
20-00-21090	Due to Sports Complex	133
20-00-21500	Other Liabilities	4,073
Total Liability:		1,788,837
Equity		
20-00-30000	Fund Balance	1,782,687
Total Beginning Equity:		1,782,687
Total Revenue		5,172,853
Total Expense		5,880,100
Revenues Over/Under Expenses		(707,247)
Total Equity and Current Surplus (Deficit):		1,075,439
Total Liabilities, Equity and Current Surplus (Deficit):		\$ 2,864,277



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Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 21 - 1999 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
21-00-40200	1/2% Sales Tax Revenue	2,369,808	2,569,277	229,367	2,571,859	(2,582)
21-00-56010	Interest Income	5,000	8,877	555	9,575	(698)
Department: 00 - Non-Departmental Total:		2,374,808	2,578,154	229,922	2,581,434	(3,281)
Revenue Total:		2,374,808	2,578,154	229,922	2,581,434	(3,281)
Expense						
Department: 00 - Non-Departmental						
21-00-59530	Transfer to Fund 30 Debt Service	674,566	-	-	-	-
21-00-59570	Transfer to Fund 70 Utility	1,775,552	1,829,646	634,654	2,403,618	(573,972)
21-00-63205	Bank Charges	-	3,370	257	3,310	60
21-00-64610	Accounting Fees	11,190	15,980	350	16,325	(345)
21-00-64800	Sales Tax Collection Expense	13,200	13,756	1,138	13,448	308
21-00-70000	Principal - L.P.S.B	18,372	18,370	1,531	18,369	1
Department: 00 - Non-Departmental Total:		2,492,881	1,881,122	637,930	2,455,070	(573,948)
Expense Total:		2,492,881	1,881,122	637,930	2,455,070	(573,948)
Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):		(118,073)	697,032	(408,008)	126,364	570,668



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Balance Sheet

Account	Name	Balance
Fund: 21 - 1999 Sales Tax Fund		
Assets		
21-00-10010	HW 1999 1/2% Sales Tax #7856	901,404
21-00-11100	Sales Tax Receivable	438,105
21-00-11470	Due from Utility	398,886
21-00-11499	Due from Consolidated	243
Total Assets:		<u>1,738,638</u> \$ <u>1,738,638</u>
Liability		
21-00-20000	Accounts Payable	11,717
21-00-21070	Due to Utility	(30,823)
21-00-21099	Due to Consolidated	3,053
Total Liability:		<u>(16,053)</u>
Equity		
21-00-30000	Fund Balance	1,628,327
Total Beginning Equity:		<u>1,628,327</u>
Total Revenue		2,581,434
Total Expense		<u>2,455,070</u>
Revenues Over/Under Expenses		<u>126,364</u>
Total Equity and Current Surplus (Deficit):		1,754,691
Total Liabilities, Equity and Current Surplus (Deficit):		\$ <u>1,738,638</u>



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 22 - 1981 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
22-00-40200	1/2% Sales Tax Revenue	2,369,808	2,569,277	229,367	2,571,859	(2,582)
22-00-44100	State Grant Revenue	-	7,978	-	7,978	-
22-00-44200	School Resource Officer	350,350	433,379	-	433,379	-
22-00-44600	LACE Fines and Court Cost	950,000	707,115	5,002	625,909	81,206
22-00-47000	Credit Card Fees	-	3,288	-	3,288	-
22-00-55000	Miscellaneous Income	-	912	-	912	-
22-00-55015	Donations	-	17,000	-	13,500	3,500
22-00-55030	Insurance Proceeds	-	14,981	-	14,981	-
22-00-55040	Accident Reports	6,000	3,431	-	3,231	200
22-00-55100	State Supplemental Payments	266,400	218,620	10,000	215,820	2,800
22-00-56010	Interest Income	5,000	5,526	216	5,601	(75)
22-00-56011	Proceed from sale of FA	-	-	-	1,225	(1,225)
22-00-59422	Transfer from Fund 22 1981	-	250,000	-	272,006	(22,006)
22-00-71810	Transfer from Fund 10 General	1,780,000	708,540	-	328,540	380,000
Department: 00 - Non-Departmental Total:		5,727,558	4,940,045	244,584	4,498,227	441,818
Revenue Total:		5,727,558	4,940,045	244,584	4,498,227	441,818
Expense						
Department: 00 - Non-Departmental						
22-00-59522	Transfer to Fund 22 1981 Sales Tax	-	250,000	-	250,000	-
22-00-64800	Sales Tax Collection Expense	12,286	13,630	1,138	13,448	182
22-00-70000	Principal - L.P.S.B	18,372	18,370	1,531	18,369	1
22-00-71930	Transfer to Fund 30 Debt Service	170,767	171,000	14,250	171,000	-
Department: 00 - Non-Departmental Total:		201,425	453,000	16,919	452,817	183
Department: 05 - Elected & Appointed Official						
22-05-60100	Elected Official - Chief of Police	-	86,986	6,691	86,986	-
22-05-60400	State Supplemental Pay	-	7,200	-	-	7,200
22-05-61010	Police Retirement	-	30,967	-	-	30,967
22-05-61200	Health Insurance	-	6,446	-	-	6,446
22-05-62350	Auto Allowance	12,000	12,000	1,000	12,000	-
Department: 05 - Elected & Appointed Official Total:		12,000	143,598	7,691	98,986	44,613
Department: 60 - Police						
22-60-60200	Salaries and Wages	1,662,610	1,486,824	108,921	1,486,296	527
22-60-60201	Salaries and Wages OT	105,000	106,606	7,233	106,840	(233)
22-60-60400	State Supplemental Pay	266,400	214,340	26,200	233,180	(18,840)
22-60-60800	Payroll Taxes SS	103,082	122,517	9,561	124,612	(2,095)
22-60-60801	Payroll Taxes MC	24,108	28,642	2,236	29,143	(501)
22-60-60802	Payroll Taxes SUTA	2,321	957	185	986	(30)
22-60-61000	Pension ER	15,358	15,499	895	15,155	344
22-60-61010	Police Retirement	593,484	699,796	54,387	722,583	(22,786)
22-60-61200	Group Insurance	162,000	184,097	14,346	183,641	456
22-60-62000	Advertising	12,920	4,278	8,790	10,568	(6,290)
22-60-62300	Auto Expense	84,000	80,947	9,926	90,000	(9,053)
22-60-62310	Gas & Oil	135,000	90,297	8,320	101,363	(11,065)
22-60-62500	Community Relations	550	570	-	600	(30)
22-60-62600	Computer Expense	20,000	20,000	-	35,348	(15,348)
22-60-62700	Conference Fees	1,600	1,170	480	1,400	(230)
22-60-62800	Contract Labor	5,000	-	-	-	-
22-60-62900	Contract Services	33,000	26,310	2,241	24,503	1,807
22-60-62901	Investigative Services & Labs	4,000	-	3,500	3,570	(3,570)
22-60-62950	Contract services - computer	72,000	172,819	28,365	187,355	(14,537)
22-60-63000	Lodging/Mileage/Meals Expense	8,300	9,375	-	8,375	1,000
22-60-63200	Credit Card Fees	-	-	35	35	(35)
22-60-63205	Bank Charges	150	3,253	-	2,099	1,154
22-60-63400	Dues & Subscriptions	9,800	31,545	-	18,175	13,370
22-60-63500	Police Equipment	25,000	37,873	15,309	53,932	(16,059)
22-60-63800	Insurance	261,287	162,000	(161,337)	887	161,113
22-60-64000	Janitorial expense	32,000	33,283	2,400	33,245	38
22-60-64100	Repairs & Maintenance	10,000	33,224	85	36,384	(3,160)
22-60-64200	Mardi Gras Expense	56,000	77,582	-	77,582	-
22-60-64400	Miscellaneous	1,000	-	-	(794)	794
22-60-64500	Office Expense	24,000	16,236	2,159	17,818	(1,583)
22-60-64600	Professional Fees	5,000	1,500	-	4,047	(2,547)
22-60-64610	Accounting Fees	11,190	15,980	350	16,325	(345)
22-60-64620	Legal Fees	42,000	61,874	3,235	62,724	(850)
22-60-64700	Rent Expense	1,000	-	-	-	-
22-60-64720	Radio Rental	4,000	3,885	-	3,885	-



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
22-60-65100	Street Lighting	-	1,005	101	886	119
22-60-65200	Police Supplies	10,000	10,000	-	7,113	2,887
22-60-65300	Telephone/Internet Expense	67,000	69,797	2,931	67,910	1,887
22-60-65310	Utilities	24,500	25,435	2,244	23,679	1,756
22-60-65405	Testing/Screening Employee	6,000	3,097	354	3,481	(384)
22-60-65410	Testing/Screening Non-Employee	1,000	6,155	2,544	8,699	(2,544)
22-60-65500	Training	5,000	9,997	-	9,947	50
22-60-65900	Uniform Expense	20,000	33,537	425	32,346	1,191
22-60-66100	Lease Expense	-	16,800	35	35	16,765
22-60-68100	Capital Outlay - Buildings & Improvements	-	85,932	-	25,932	60,000
22-60-68300	Capital Outlay - Furn, Fix & Equipment	295,770	276,190	-	276,190	-
22-60-68400	Capital Outlay - Auto & Truck	183,000	201,424	-	173,925	27,499
Department: 60 - Police Total:		4,405,430	4,482,645	156,456	4,322,003	160,642
Department: 61 - SRO						
22-61-60200	Salaries and Wages SRO	379,095	365,564	27,569	357,554	8,010
22-61-60201	SRO OT	10,000	23,688	2,012	25,700	(2,012)
22-61-60800	Payroll Taxes SS	23,504	26,454	1,947	25,629	825
22-61-60801	Payroll Taxes MC	5,497	6,226	455	5,994	232
22-61-60802	Payroll Taxes SUTA	546	223	38	202	21
22-61-61000	Pension ER	3,392	-	-	-	-
22-61-61200	Group Insurance	-	56,555	4,270	54,525	2,030
22-61-63800	Insurance	59,723	6,000	(5,962)	-	6,000
Department: 61 - SRO Total:		481,757	484,710	30,329	469,604	15,106
Department: 62 - LACE						
22-62-60200	Salaries and Wages LACE	156,000	147,545	11,770	137,165	10,380
22-62-60800	LACE Payroll Taxes SS	780	1,494	71	1,284	210
22-62-60801	LACE Payroll Taxes MC	168	234	17	183	51
22-62-60802	LACE Payroll Taxes SUTA	140	17	2	11	6
22-62-62950	LACE Contract Services - Computer	-	-	-	-	-
22-62-63100	LACE Court Costs	252,000	197,708	15,586	182,294	15,414
22-62-63200	Credit Card Fees	-	3,075	-	3,075	-
22-62-63205	Bank Fees	-	1,669	-	1,215	454
22-62-64600	LACE Professional Fees	600	-	-	-	-
22-62-64620	LACE Legal Fees	37,200	45,797	2,970	39,332	6,465
22-62-66100	LACE Lease Expense	16,800	-	-	-	-
Department: 62 - LACE Total:		463,688	397,539	30,416	364,559	32,980
Department: 64 - Civil Service						
22-64-60600	Civil Service Salaries	7,200	7,800	600	7,200	600
22-64-60800	Payroll Taxes SS	444	483	37	446	37
22-64-60801	Payroll Taxes MC	108	113	9	104	9
22-64-60802	Payroll Taxes SUTA	2	6	1	5	1
22-64-64620	Legal Fees	500	-	-	-	-
Department: 64 - Civil Service Total:		8,254	8,403	647	7,756	647
Department: 74 - Parks						
22-74-60200	Salaries and Wages	57,300	31,926	-	31,926	-
22-74-60201	Salaries and Wages OT	6,000	4,852	-	4,852	-
22-74-60800	Payroll Taxes SS	3,553	2,141	-	2,141	-
22-74-60801	Payroll Taxes MC	831	501	-	501	-
22-74-60802	Payroll Taxes SUTA	68	4	-	4	-
22-74-61200	Group Insurance	8,280	5,188	-	5,188	-
22-74-63800	Insurance	7,465	1,650	(2,563)	-	1,650
Department: 74 - Parks Total:		83,497	46,261	(2,563)	44,611	1,650
Expense Total:		5,656,050	6,016,156	239,896	5,760,335	255,821
Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):		71,508	(1,076,111)	4,689	(1,262,108)	185,997



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 22 - 1981 Sales Tax Fund		
Assets		
22-00-10010	HW Police Department #5681	(128,363)
22-00-10015	HW LACE #9273	3,566
22-00-10016	HW Police Evidence #7356	42,555
22-00-10200	Cash on Hand	200
22-00-11100	Sales Tax Receivable	438,105
22-00-11300	Grants Receivable	255
22-00-11410	Due from General	1,687
22-00-11420	Due from 1968 Sales Tax	1
22-00-11499	Due From Other Funds	100,310
22-00-11500	Other Receivable	53,676
22-00-11510	Accounts Receivable - Other	540
22-00-13000	Prepaid Insurance	241,700
22-00-13010	Prepaid Expense	483
Total Assets:		754,715
		\$ 754,715
Liability		
22-00-20000	1981 Accounts Payable	112,981
22-00-21010	Due to General	96,715
22-00-21020	Due to 1968 Sales Tax	4,207
22-00-21099	Due to Other Funds	683,530
22-00-21500	Other Liabilities	38,455
Total Liability:		935,888
Equity		
22-00-30000	Fund Balance	1,080,935
Total Beginning Equity:		1,080,935
Total Revenue		4,498,227
Total Expense		5,760,335
Revenues Over/Under Expenses		(1,262,108)
Total Equity and Current Surplus (Deficit):		(181,173)
Total Liabilities, Equity and Current Surplus (Deficit):		\$ 754,715



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 23 - Recreational Facility Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
23-00-40200	1% Sales Tax Revenue	4,739,615	-	0	-	-
23-00-56010	Interest Income	55,000	-	(181)	-	-
23-00-59430	Transfer from Fund 30 Debt Service	-	-	-	-	-
Department: 00 - Non-Departmental Total:		4,794,615	-	(181)	-	-
Revenue Total:		4,794,615	-	(181)	-	-
Expense						
Department: 00 - Non-Departmental						
23-00-59530	Transfer to Fund 30 Debt Service	2,372,169	-	198,987	-	-
23-00-59590	Transfer to Fund 90 Sports Complex	3,065,270	1,699,599	(210,260)	1,703,371	(3,772)
23-00-63205	Bank Charges	-	-	-	-	-
23-00-64600	Professional Fees	3,500	-	-	-	-
23-00-64610	Accounting Fees	12,780	-	(1,800)	(720)	720
23-00-64620	Legal Fees	625	-	-	-	-
23-00-64800	Sales Tax Collection Expense	24,000	-	-	-	-
23-00-70000	Principal - L.P.S.B	1,680	-	-	-	-
Department: 00 - Non-Departmental Total:		5,480,024	1,699,599	(13,073)	1,702,651	(3,052)
Expense Total:		5,480,024	1,699,599	(13,073)	1,702,651	(3,052)
Fund: 23 - Recreational Facility Sales Tax Fund Surplus (Deficit):		(685,409)	(1,699,599)	12,892	(1,702,651)	3,052



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 23 - Recreational Facility Sales Tax Fund		
Assets		
		Total Assets: <u> -</u> <u>\$ -</u>
Liability		
		Total Liability: <u> -</u>
Equity		
23-00-30000	Fund Balance	1,699,600
		Total Beginning Equity: <u>1,699,600</u>
Total Revenue		-
Total Expense		<u>1,699,600</u>
Revenues Over/Under Expenses		(1,699,600)
Total Equity and Current Surplus (Deficit):		-
Total Liabilities, Equity and Current Surplus (Deficit):		<u>\$ -</u>



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-56010	Interest Income	40,000	24,165	1,247	24,667	(502)
30-00-59200	Proceeds from Issuance of Debt	8,085,300	-	-	-	-
30-00-59410	Transfer from Fund 10 General	341,533	342,000	4,906	1,325,898	(983,898)
30-00-59420	Transfer from Fund 20 1968 Sales Tax	2,455,611	3,365,014	204,634	4,169,585	(804,570)
30-00-59421	Transfer from Fund 21 1999 Sales Tax	674,566	-	-	-	-
30-00-59422	Transfer from Fund 22 1981 Sales Tax	170,767	171,000	14,250	171,000	-
30-00-59423	Transfer from Fund 23 Rec Facility Sales Tax	2,372,169	-	-	-	-
30-00-59470	Transfer from Fund 70 Utility	717,899	-	-	-	-
Department: 00 - Non-Departmental Total:		14,857,844	3,902,180	225,038	5,691,150	(1,788,970)
Revenue Total:		14,857,844	3,902,180	225,038	5,691,150	(1,788,970)
Expense						
Department: 00 - Non-Departmental						
30-00-63205	Bank Charges	-	189	(28,245)	(27,384)	27,573
30-00-64600	Professional Fees	1,850	1,850	-	-	1,850
30-00-70020	2014 HW \$3.5M Sales Tax Bond - Principal	325,000	325,000	-	325,000	-
30-00-70035	2016 HW \$3.565M Sales Tax Refund Bond - Principal	345,000	345,000	-	345,000	-
30-00-70040	2017 CH \$2.24M S.T. Bond - Principal #3016	225,000	225,000	-	225,000	-
30-00-70045	2018 RG \$7M Municipal Complex - Principal	285,000	285,000	-	285,000	-
30-00-70050	2021 RG \$10M Sales Tax Rev/Refund Bond - Principal	395,000	395,000	-	395,000	-
30-00-70055	2022 RG \$9M Sales Tax Revenue Bond - Principal	310,000	310,000	-	310,000	-
30-00-70070	2017 \$575K S.T. Excess Revenue Bond - Principal	55,000	55,000	-	55,000	-
30-00-70071	2022 \$8.5M LDH Water Revenue Bond - Principal	215,000	-	-	-	-
30-00-70072	2010 \$4.429M LDEQ Sewer Revenue Bond - Principal	229,000	-	-	-	-
30-00-70073	2019 \$13.2M LDEQ Sewer Sales Tax Bond - Principal	626,000	-	-	-	-
30-00-70090	2013 RG \$9.5M Rec Fac S.T. Rev Bond - Principal	435,000	-	-	-	-
30-00-70091	2017 FH \$7.64M Rec Fac S.T. Rev Ref Bond - Prin	490,000	-	-	-	-
30-00-70092	2021 INVSTR \$5M Rec Fac S.T. Rev Bond - Principal	475,000	-	-	-	-
30-00-70220	2014 \$3.5M Sales Tax Bond - Interest	15,665	15,665	-	15,665	-
30-00-70235	2016 \$3.565M Sales Tax Refunding Bond - Interest	40,850	40,850	-	40,850	(0)
30-00-70240	2017 CH \$2.24M S.T. Bond - Interest #3016	45,915	45,915	-	45,915	-
30-00-70245	2018 RG \$7M Municipal Complex - Interest	222,300	222,300	108,300	222,300	-
30-00-70250	2021 \$10M Sales Tax Rev/Refund Bond - Interest	363,250	363,250	-	363,250	-
30-00-70255	2022 \$9M Sales Tax Revenue Bond - Interest	389,931	389,931	-	389,931	-
30-00-70270	2017 \$575K Excess Revenue Bond - Interest	5,170	5,170	-	5,170	-
30-00-70271	2022 \$8.5M LDH Water Revenue Bond - Interest	198,083	-	-	-	-
30-00-70272	2010 \$4.429M LDEQ Sewer Revenue Bond - Interest	15,647	-	-	-	-
30-00-70273	2019 \$13.2M LDEQ Sewer Sales Tax Bond - Interest	48,566	-	-	-	-
30-00-70290	2013 \$9.5M Rec Fac S.T. Revenue Bond - Interest	159,138	-	-	-	-
30-00-70291	2017 \$7.64M Rec Fac S.T. Rev/Ref Bond - Interest	107,859	-	-	-	-
30-00-70292	2021 INVSTR \$5M Rec Fac S.T. Rev Bond - Interest	57,253	-	-	-	-
30-00-70293	2023 \$14M Rec Fac S.T. Revenue Bond - Interest	647,919	-	-	-	-
30-00-59520	Transfer to Fund 20 1968	-	-	-	350	(350)
30-00-59523	Transfer to Fund 23 Rec Facility Sales Tax	-	-	-	-	-
30-00-59530	Transfer to Fund 30 Debt Service	-	-	-	1,000,000	(1,000,000)
30-00-71970	Transfer to Fund 70 Utility	8,085,000	25,956	-	-	25,956
Department: 00 - Non-Departmental Total:		14,814,395	3,051,076	80,055	3,996,047	(944,971)
Expense Total:		14,814,395	3,051,076	80,055	3,996,047	(944,971)
Fund: 30 - Debt Service Fund Surplus (Deficit):		43,450	851,104	144,983	1,695,103	(843,999)



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 30 - Debt Service Fund		
Assets		
30-00-10003	Claim On Cash 21	-
30-00-10025	FM 1968 1% Sales Tax Sinking Fund #1187	203,389
30-00-10061	HW 2018 \$7M Municipal Complex Sinking Fund #6372	193,057
30-00-10068	HW 1968 Sales Tax Sinking Fund #8931	1,171,519
30-00-11420	Due from 1968 Sales Tax	1,781,348
30-00-11490	Due from Sports Complex	2,083
30-00-16009	NV 2018 \$7M Mun Complex Reserve #0029	573,955
30-00-16030	FM Sales Tax Refunding Bond Reserve #1165	2,257,441
	Total Assets:	6,182,792
		\$ 6,182,792
Liability		
30-00-21010	Due to General	57,585
30-00-21020	Due to 1968 Sales Tax	1,284,980
30-00-21040	Due to Capital Projects	7,610
30-00-21099	Due to Consolidated	801
	Total Liability:	1,350,976
Equity		
30-00-30000	Fund Balance	3,136,712
	Total Beginning Equity:	3,136,712
	Total Revenue	5,691,150
	Total Expense	3,996,047
	Revenues Over/Under Expenses	1,695,103
	Total Equity and Current Surplus (Deficit):	4,831,816
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 6,182,792



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 40 - Capital Projects Fund						
Revenue						
Department: 00 - Non-Departmental						
40-00-44000	Federal Grant Revenue	2,006,877	520,000	-	-	520,000
40-00-44100	State Grant Revenue	14,212,821	6,749,835	-	4,598,634	2,151,201
40-00-56010	Interest Income	-	3,167	436	3,605	(438)
40-00-71810	Transfer from Fund 10 General	-	-	-	1,021,823	(1,021,823)
40-00-71820	Transfer from Fund 20 1968 Sales Tax	-	123,240	-	-	123,240
	Department: 00 - Non-Departmental Total:	16,219,698	7,396,242	436	5,624,061	1,772,181
	Revenue Total:	16,219,698	7,396,242	436	5,624,061	1,772,181
Expense						
Department: 00 - Non-Departmental						
40-00-63205	Bank Charges	-	1,768	374	1,242	526
40-00-64600	Professional Fees	4,000	1,500	-	-	1,500
40-00-64620	Legal Fees	-	6,872	-	6,872	-
40-00-68000	Land	-	37,600	-	37,600	-
40-00-68200	Road Improvement Projects	15,153,080	1,864,758	154,063	2,256,826	(392,069)
40-00-68220	Roundabout Projects	5,746,136	6,555,102	-	5,931,299	623,803
40-00-68230	Drainage Projects - Detention Pond	-	247,496	-	149,270	98,226
40-00-71920	Transfer to Fund 20 1968 Sales Tax	-	-	-	11,289	(11,289)
40-00-71970	Transfer to Fund 70 Utility	433,700	-	-	-	-
	Department: 00 - Non-Departmental Total:	21,336,916	8,715,095	154,437	8,394,398	320,697
	Expense Total:	21,336,916	8,715,095	154,437	8,394,398	320,697
	Fund: 40 - Capital Projects Fund Surplus (Deficit):	(5,117,218)	(1,318,853)	(154,000)	(2,770,337)	1,451,484



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 40 - Capital Projects Fund		
Assets		
40-00-10010	HW Capital Projects #8923	667,842
40-00-10046	HW 2022 \$9M S.T. Refunding Bonds #7671	1,761,092
40-00-10101	CS 2023 \$4.2M Treasury Bond Investments	2,438,861
40-00-11310	Grants Receivable	160,359
40-00-11410	Due from Fund 10 General	87,847
40-00-11430	Due from Debt Service	7,610
40-00-11470	Due from Utility	990
40-00-11499	Due from Consolidated	133
	Total Assets:	5,124,734
		\$ 5,124,734
Liability		
40-00-20000	Accounts Payable	35,048
40-00-20005	Unearned Revenue	500,000
40-00-20200	Contracts Payable	2,812,923
40-00-20400	Retainage Payable	74,687
40-00-21010	Due to General	1,024,984
40-00-21020	Due to Fund 20 1968	152,120
40-00-21099	Due to Fund 99 Consolidated	868
	Total Liability:	4,600,631
Equity		
40-00-30000	Fund Balance	3,294,440
	Total Beginning Equity:	3,294,440
	Total Revenue	5,624,061
	Total Expense	8,394,398
	Revenues Over/Under Expenses	(2,770,337)
	Total Equity and Current Surplus (Deficit):	524,103
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 5,124,734



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 45 - Municipal Complex Capital Projects						
Revenue						
Department: 00 - Non-Departmental						
45-00-56010	Interest Income	15,000	-	-	-	-
Department: 00 - Non-Departmental Total:		15,000	-	-	-	-
Revenue Total:		15,000	-	-	-	-
Expense						
Department: 00 - Non-Departmental						
45-00-59510	Transfer to Fund 10 General	-	111	-	111	-
Department: 00 - Non-Departmental Total:		-	111	-	111	-
Expense Total:		-	111	-	111	-
Fund: 45 - Municipal Complex Capital Projects Total:		15,000	(111)	-	(111)	-



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 45 - Municipal Complex Capital Projects		
Assets		
		Total Assets: <u> -</u> \$ <u> -</u>
Liability		
		Total Liability: <u> -</u>
Equity		
45-00-30000	Fund Balance	111
		Total Beginning Equity: <u> 111</u>
Total Revenue		-
Total Expense		<u> 111</u>
Revenues Over/Under Expenses		(111)
Total Equity and Current Surplus (Deficit):		-
Total Liabilities, Equity and Current Surplus (Deficit):		<u> \$ -</u>



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 70 - Utility Fund						
Revenue						
Department: 00 - Non-Departmental						
70-00-71810	Transfer from Fund 10 General	-	-	-	40,534	(40,534)
70-00-71821	Transfer from Fund 21 1999 Sales Tax	1,775,552	1,829,646	348,834	2,178,481	(348,835)
70-00-71830	Transfer from Fund 30 Debt Service	8,085,000	25,956	-	-	25,956
70-00-71840	Transfer from Fund 40 Capital Projects	433,700	-	-	-	-
70-00-71870	Transfer from Fund 70 Utility	-	3,719,283	238,078	1,326,175	2,393,108
70-00-72200	Interest Income	-	624	852	2,255	(1,631)
Department: 00 - Non-Departmental Total:		10,294,252	5,575,509	587,764	3,547,445	2,028,064
Department: 50 - Waterworks						
70-50-48000	Water Charges	3,633,888	3,482,463	302,173	3,469,833	12,630
70-50-48005	Water Tap Fee	72,450	371,100	13,800	365,100	6,000
70-50-48006	Water Capital Improvement	300,000	469,200	32,560	339,120	130,080
70-50-48007	Water Meter Fee - 3/4 inch	200,000	707,200	29,400	717,000	(9,800)
70-50-48010	Water Meter Fee - 1 inch	202,500	57,450	2,850	60,300	(2,850)
70-50-48015	Water Meter Fee - 2 inches	-	24,400	-	24,400	-
70-50-48020	Water Meter Hydrant Rental	4,600	4,000	500	4,500	(500)
70-50-48025	Water Boring	-	33,530	(7,240)	(5,220)	38,750
70-50-55000	Miscellaneous Income	-	267	-	750	(482)
70-50-55005	Reconnect Fees	-	20,326	1,474	21,750	(1,424)
70-50-55010	Penalties 10%	75,000	62,896	5,989	68,802	(5,906)
70-50-71820	Transfer from Fund 20 1968 Sales Tax	101,604	-	-	-	-
70-50-72000	3% Millage	642,745	623,570	-	618,100	5,470
70-50-72200	Interest Income	-	9,033	450	10,973	(1,940)
70-50-72900	Sales Tax Vendor Compensation	-	90	-	83	7
70-50-73010	State Grant	400,550	4,240,718	-	4,625,802	(385,085)
Department: 50 - Waterworks Total:		5,633,337	10,106,243	381,957	10,321,293	(215,050)
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	2,391,193	2,477,699	220,835	2,477,702	(3)
70-52-48105	Sewer Tap Fee	12,500	29,875	850	29,825	50
70-52-48106	Sewer Capital Improvement	300,000	390,380	38,676	411,281	(20,901)
70-52-48110	Sewer Inspection Fee	3,150	-	-	-	-
70-52-55000	Miscellaneous Income	-	1,000	-	-	1,000
70-52-55010	Penalties	46,090	44,949	4,398	49,312	(4,363)
70-52-72200	Interest Income	-	1,507	-	1,160	346
70-52-73010	State Grant	2,100,000	-	-	51,143	(51,143)
Department: 52 - Sewerage Total:		4,852,933	2,945,409	264,759	3,020,423	(75,013)
Department: 54 - Garbage						
70-54-48200	Garbage Charges	2,245,075	2,247,907	192,983	2,247,907	-
70-54-55010	Penalties	33,000	43,471	3,451	42,923	548
Department: 54 - Garbage Total:		2,278,075	2,291,378	196,435	2,290,830	548
Revenue Total:		23,058,597	20,918,538	1,430,914	19,179,990	1,738,549
Expense						
Department: 00 - Non-Departmental						
70-00-71930	Transfer to Fund 30 Debt Service	717,899	-	-	-	-
70-00-71970	Transfer to Fund 70 Utility	-	3,719,283	238,078	1,986,701	1,732,582
Department: 00 - Non-Departmental Total:		717,899	3,719,283	238,078	1,986,701	1,732,582
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	570,383	580,945	46,795	579,740	1,205
70-50-60201	Salaries and Wages OT	30,000	35,914	1,052	34,596	1,318
70-50-60800	Payroll Taxes SS	35,364	38,837	2,892	37,229	1,608
70-50-60801	Payroll Taxes MC	8,271	9,080	676	8,707	374
70-50-60802	Payroll Taxes SUTA	887	1,266	76	405	861
70-50-61000	Pension ER	32,911	37,035	2,777	35,471	1,564
70-50-61200	Group Insurance	73,445	82,397	6,344	79,229	3,168
70-50-62300	Auto Expense	3,000	1,318	-	1,318	-
70-50-62310	Gas Diesel Oil	12,000	17,221	934	16,654	566
70-50-62600	Computer Expense	-	1,790	-	1,790	-
70-50-62700	Conference Fees	250	250	-	-	250
70-50-62900	Contract Services	55,384	52,415	7,314	34,230	18,186
70-50-62950	Contract services - computer	72,693	42,140	-	41,140	1,000
70-50-63000	Lodging/Mileage/Meals Expense	2,600	2,130	-	1,630	500
70-50-63200	Credit Card Fees	48,000	67,807	25	65,246	2,561



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
70-50-63205	Bank Charges	1,000	9,241	304	6,174	3,067
70-50-63300	Depreciation	450,000	620,923	(412,500)	-	620,923
70-50-63400	Dues & Subscriptions	1,100	2,079	-	2,079	-
70-50-63500	Equipment Rental	-	920	-	580	340
70-50-63600	Engineering Fees	6,000	6,000	-	1,546	4,454
70-50-63700	Garbage Collection	11,400	12,037	956	11,037	1,000
70-50-63800	Insurance	90,986	90,986	(84,337)	-	90,986
70-50-64100	Repairs & Maintenance	170,000	223,120	-	185,929	37,191
70-50-64420	Bad Debt	-	405	-	405	-
70-50-64500	Office Expense	5,000	2,904	74	2,624	281
70-50-64600	Professional Fees	38,900	84,614	671	79,315	5,299
70-50-64610	Accounting Fees	27,730	43,365	950	44,290	(925)
70-50-64620	Legal Fees	-	500	108	533	(34)
70-50-64660	Grant Consulting Services	-	4,900	-	4,900	-
70-50-64810	Property Tax	-	150	-	130	20
70-50-65200	Supplies	290,000	28,160	685	18,934	9,226
70-50-65210	Chemicals	40,000	32,867	6,210	33,794	(928)
70-50-65300	Telephone/Internet Expense	22,000	20,991	484	19,177	1,813
70-50-65310	Utilities	14,000	26,873	3,104	24,477	2,396
70-50-65400	Utility Testing	21,975	50,274	-	26,274	24,000
70-50-65405	Testing/Screening Employee	2,400	2,167	65	300	1,867
70-50-65410	Testing/Screening Non-Employee	-	197	-	(53)	250
70-50-65500	Training	1,000	980	-	980	-
70-50-65700	Water Purchases	1,440,000	1,866,012	165,485	1,892,246	(26,235)
70-50-65705	Water Meter 3/4"	116,100	304,920	31,207	315,945	(11,025)
70-50-65710	Water Meter 1"	105,000	57,748	-	57,748	-
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	22,885	26,395	-	22,105	4,290
70-50-65750	Water Meter Installation	420,000	599,920	19,280	595,120	4,800
70-50-65900	Uniform Expense	3,900	3,577	-	2,911	666
70-50-66100	Lease Expense	1,217	3,121	224	3,000	121
70-50-72400	Interest Expense	18,710	57,070	-	57,070	-
Department: 50 - Waterworks Total:		4,266,491	5,153,963	(198,145)	4,346,958	807,005
Department: 52 - Sewerage						
70-52-60200	Salaries and Wages	351,529	348,940	29,234	348,174	766
70-52-60201	Salaries and Wages OT	15,000	19,460	2,057	20,317	(857)
70-52-60800	Payroll Taxes SS	21,795	22,613	1,878	21,731	882
70-52-60801	Payroll Taxes MC	5,097	5,288	439	5,082	206
70-52-60802	Payroll Taxes SUTA	546	268	51	244	24
70-52-61000	Pension ER	19,452	21,572	1,711	20,763	809
70-52-61200	Group Insurance	49,388	57,116	4,250	54,991	2,125
70-52-62300	Auto Expense	1,000	1,000	-	-	1,000
70-52-62310	Gas Diesel Oil	9,600	17,299	710	16,709	590
70-52-62600	Computer Expense	1,000	4,930	-	3,385	1,545
70-52-62900	Contract Services	161,084	166,002	18,624	165,649	353
70-52-62950	Contract services - computer	52,369	50,090	-	32,146	17,944
70-52-63000	Lodging/Mileage/Meals Expense	400	80	-	80	-
70-52-63200	Credit Card Fees	34,869	54,047	32	51,127	2,920
70-52-63205	Bank Charges	1,100	9,187	1	7,294	1,893
70-52-63300	Depreciation	750,000	1,074,285	(687,500)	-	1,074,285
70-52-63400	Dues & Subscriptions	7,500	8,000	-	7,560	440
70-52-63500	Equipment Rental	3,000	2,000	-	1,460	540
70-52-63600	Engineering Fees	10,000	10,000	931	8,405	1,596
70-52-63700	Garbage Collection	7,260	7,743	617	7,123	620
70-52-63800	Insurance	55,992	84,289	(79,288)	-	84,289
70-52-64100	Repairs & Maintenance	200,000	200,468	-	179,134	21,334
70-52-64500	Office Expense	100	1,314	69	1,307	7
70-52-64600	Professional Fees	220,700	49,662	-	51,526	(1,865)
70-52-64610	Accounting Fees	25,565	36,525	800	37,305	(780)
70-52-64620	Legal Fees	-	-	213	213	(213)
70-52-65200	Supplies	9,000	1,731	-	1,731	-
70-52-65210	Chemicals	30,000	29,338	-	16,110	13,228
70-52-65250	Sign and supplies	-	345	-	345	-
70-52-65300	Telephone/Internet Expense	3,600	8,020	1,386	8,290	(270)
70-52-65310	Utilities	145,620	172,293	18,608	162,929	9,364
70-52-65400	Utility Testing	22,800	63,725	1,470	42,337	21,389
70-52-65405	Testing/Screening Employee	500	912	-	574	338
70-52-65410	Testing/Screening Non-Employee	-	100	-	-	100



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original	Current	MTD	YTD	Budget
		Total Budget	Total Budget	Activity	Activity	Remaining
70-52-65500	Training	1,000	270	92	322	(52)
70-52-65900	Uniform Expense	2,400	1,970	-	1,745	225
70-52-66100	Lease Expense	-	2,466	200	2,083	383
70-52-72400	Interest Expense	64,213	88,496	24,283	64,212	24,283
Department: 52 - Sewerage Total:		2,283,478	2,621,843	(659,133)	1,342,401	1,279,441
Department: 54 - Garbage						
70-54-60200	Salaries and Wages	79,573	77,600	6,031	77,515	85
70-54-60201	Salaries and Wages OT	3,999	2,766	68	2,678	88
70-54-60800	Payroll Taxes SS	4,934	5,065	371	4,866	199
70-54-60801	Payroll Taxes MC	1,154	1,186	87	1,138	48
70-54-60802	Payroll Taxes SUTA	66	68	9	59	9
70-54-61000	Pension ER	2,202	4,244	337	4,073	170
70-54-61200	Group Insurance	12,228	11,596	1,015	11,800	(205)
70-54-62310	Gas	-	4,703	168	4,471	232
70-54-62900	Contract Services	-	-	-	-	-
70-54-62950	Contract services - computer	3,800	14,448	-	13,300	1,148
70-54-63200	Credit Card Fees	8,717	13,350	8	12,583	767
70-54-63700	Garbage Collection	1,448,880	1,422,331	122,712	1,424,445	(2,114)
70-54-63701	Garbage Collection XTR CRT	52,080	50,642	4,262	50,672	(30)
70-54-63702	Garbage Collection Fuel/Environmental	134,688	60,616	5,226	60,704	(89)
70-54-66600	Recycle	557,760	547,320	47,212	548,133	(813)
70-54-63703	Roadside Garbage	97,920	71,793	8,609	72,282	(489)
70-54-63800	Insurance	13,998	1,000	(693)	-	1,000
70-54-64500	Office Expense	-	303	15	299	4
70-54-64600	Professional Fees	4,800	4,800	-	4,944	(144)
70-54-64620	Legal Fees	-	-	296	296	(296)
70-54-65200	Supplies	-	-	29	29	(29)
70-54-65300	Telephone/Internet Expense	1,620	1,870	150	1,576	294
70-54-65310	Utilities	180	-	-	-	-
70-54-65405	Testing/Screening Employee	-	125	-	125	-
70-54-65900	Uniform Expense	600	735	288	723	12
70-54-66100	Lease Expense	-	286	24	238	48
Department: 54 - Garbage Total:		2,429,199	2,296,845	196,223	2,296,949	(105)
Expense Total:		9,697,068	13,791,934	(422,978)	9,973,010	3,818,923
Fund: 70 - Utility Fund Surplus (Deficit):		13,361,530	7,126,605	1,853,892	9,206,979	(2,080,375)



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 70 - Utility Fund		
Assets		
70-00-10007	Claim On Cash	17,701
70-00-10010	HW Utility System #0744	(78,074)
70-00-10015	HW Utility Deposits #4516	443,141
70-00-10025	HW 2010 + 2019 Sewer Sinking Fund #4077	1,016,832
70-00-10200	Cash on Hand	437
70-00-11000	A/R Utility Customer	297,012
70-00-11025	Accounts Receivable Accrued	645,214
70-00-11050	Allowance for Doubtful Accounts	(109,574)
70-00-11060	A/R - Unapplied Credits	(14,698)
70-00-11200	Utility Accrued Int Receivable	1,807
70-00-11410	Due from General	291,934
70-00-11499	Due from Fund 99	301,660
70-00-11510	Other Receivable	864
70-00-13000	Prepaid Insurance	136,337
70-00-13010	Prepaid Expense	629
70-00-16000	HW 3 Mills Property Tax Waterworks #3598	376,724
70-00-16050	HW Water Reserve #8915	444,138
70-00-16052	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	222,171
70-00-16510	HW 2010 + 2019 Sewer Bond Reserve #3909	325,942
70-00-16517	HW CD - Utility Deposit Cons #7517	147,576
70-00-16552	FM CD - Utility Deposit #0712	34,489
70-00-16576	FM CD - Utility Deposit #0321	132,984
70-00-17000	Land	538,595
70-00-17100	CIP Water	6,409,219
70-00-17110	CIP Sewer	1,743,272
70-00-17200	Public Works Facility	239,770
70-00-17300	Other Water Equipment	528,961
70-00-17310	Remote Water Meter Reading Syst	983,005
70-00-17311	Other Sewer Equipment	2,015,979
70-00-17400	Water Plant & Lines	15,228,929
70-00-17410	Sewer Plant & Lines	24,824,584
70-00-17500	Accumulated Depreciation	(13,666,314)
	Total Assets:	43,481,244
		\$ 43,481,244
Liability		
70-00-20000	Accounts Payable	118,581
70-00-20001	Accounts Payable Pending	-
70-00-20010	Accounts Payable Other	42,691
70-00-20200	Contracts Payable	416,740
70-00-20400	Retainage Payable	299,844
70-00-20620	Commerical Water State Sales Tax	44,480
70-00-20650	Safe Drinking Water	26,867
70-00-21010	Due to Fund 10 General	26,806
70-00-21021	Due to Fund 21 1999	436,317
70-00-21040	Due to Fund 40 Capital Projects	990
70-00-21075	Due to Fund 75 Utility Deposit	(69,300)
70-00-21099	Due to Fund 99 Other	(552,113)
70-00-22010	LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST	56,000
70-00-22020	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	229,000
70-00-22021	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	290,000
70-00-22500	Sewer Rev Bond Int Payable	6,505
70-00-28000	Customers Deposits	890,746
70-00-28520	LDEQ 2010 \$4.429M Sewer Revenue 221129-02	1,189,000
70-00-28521	LDEQ 2019 \$13.2M Sewer Revenue 221129-04	4,464,576
70-00-28555	2017 \$575K Water Refunding Bond LT	(5,014)
70-00-28556	LDH 2022 \$8.5M Water Revenue Bond 1055035-01	2,020,926
70-52-21515	Sewer Deposit	169,675
	Total Liability:	10,103,317
Equity		
70-00-32000	Retained Earnings	24,170,949
	Total Beginning Equity:	24,170,949
	Total Revenue	19,179,990
	Total Expense	9,973,012
	Revenues Over/Under Expenses	9,206,978
	Total Equity and Current Surplus (Deficit):	33,377,927
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 43,481,244



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-40200	1 % Sales Tax Revenue	-	5,098,527	458,734	5,143,691	(45,164)
90-00-48300	Sponsorship: YSC Facility	370,000	421,131	29,054	421,131	-
90-00-48310	Sponsorship: Teams	70,000	41,200	-	41,200	-
90-00-48325	Sponsorship: Recreation Center	-	4,770	545	4,770	-
90-00-48330	Sponsorship: Parks	-	10,500	-	10,500	-
90-00-48400	Youth BB	57,800	73,970	-	73,970	-
90-00-48405	Youth SB	88,960	38,740	-	38,740	-
90-00-48408	Youth TB	63,500	67,285	-	67,285	-
90-00-48410	Youth BB/SS Allstar Gate Fees	56,000	25,640	13,700	39,340	(13,700)
90-00-48415	Youth VB	70,000	63,610	90	63,700	(90)
90-00-48417	Youth VB Team Sponsorship	-	18,000	-	18,000	-
90-00-48500	Adult SB Fall League	25,000	59,475	-	59,475	-
90-00-48505	Adult VB Beach League	150,720	97,975	-	103,215	(5,240)
90-00-48510	Adult VB Beach Tournament	-	7,870	1,920	10,870	(3,000)
90-00-48605	Sports Program Partnership: Football	-	7,056	-	7,056	-
90-00-48620	School Gate Fees	125	3,750	-	3,750	-
90-00-48625	Camps/Clinics	1,200	14,420	-	14,420	-
90-00-48700	Tournament Fees	240,000	147,814	28,975	170,414	(22,600)
90-00-48705	Special Events	15,000	601	4,900	21,430	(20,829)
90-00-48800	Facility Rentals	37,000	95,412	10,297	103,596	(8,185)
90-00-48805	Tennis Court Rental	4,800	3,008	-	2,808	200
90-00-48900	Concessions	90,000	176,620	-	176,620	-
90-00-49000	Commissions	10,000	22,260	38	22,298	(38)
90-00-55000	Miscellaneous Income	-	1,000	-	1,759	(759)
90-00-71830	Transfer from Fund 30 Debt Service	-	-	198,987	-	-
90-00-71823	Transfer from Fund 23 Rec Facility Sales Tax	3,065,270	1,699,601	(3,856)	1,915,401	(215,800)
90-00-72200	Interest Income	-	35,153	1,175	39,040	(3,887)
90-00-72605	Accretion on Bond Discount	-	(5,087)	(5,087)	(5,087)	-
Department: 00 - Non-Departmental Total:		4,415,375	8,230,300	739,471	8,569,391	(339,091)
Department: 74 - Parks						
90-74-42074	Bark Park Dog Permit	6,000	5,560	250	5,890	(330)
Department: 74 - Parks Total:		6,000	5,560	250	5,890	(330)
Revenue Total:		4,421,375	8,235,860	739,721	8,575,281	(339,421)
Expense						
Department: 00 - Non-Departmental						
90-00-63205	Bank Fees	-	-	258	4,650	(4,650)
90-00-64600	Bond Fees	-	3,000	-	500	2,500
90-00-64800	Sales Tax Collection Expense	-	25,991	2,274	19,865	6,126
90-00-70290	2013 \$9.5M Rec Fac Sales Tax Revenue - Interest	-	-	76,306	76,306	(76,306)
90-00-70291	2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Interest	-	-	51,124	51,124	(51,124)
90-00-70292	2021 \$5M Rec Fac Sales Tax Revenue - Interest	-	-	26,759	26,759	(26,759)
90-00-70293	2023 \$14M Rec Fac Sales Tax Revenue - Interest	-	-	323,959	323,959	(323,959)
90-00-71923	Transfer to Fund 23 Rec Facility Sales Tax	-	-	2,695	8,170	(8,170)
90-00-71990	Transfer to Interfund	-	-	216,456	216,511	(216,511)
90-00-70000	Principal - L.P.S.B.	-	1,683	140	1,683	-
90-00-72400	Interest Income	-	974,551	-	500,961	473,591
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	-
Department: 00 - Non-Departmental Total:		-	982,989	677,735	1,208,252	(225,263)
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	914,387	902,777	69,240	900,017	2,760
90-70-60201	Salaries and Wages OT	36,835	68,088	6,916	69,004	(916)
90-70-60215	Security Salaries	25,000	32,992	1,159	32,580	412
90-70-60800	Payroll Taxes SS	56,692	58,380	4,581	58,143	237
90-70-60801	Payroll Taxes MC	13,259	14,221	1,071	13,598	623
90-70-60802	Payroll Taxes SUTA	1,365	626	121	625	1
90-70-61000	Pension ER	60,626	66,526	5,410	66,536	(10)
90-70-61200	Group Insurance	115,341	133,138	10,359	132,897	241
90-70-62000	Advertising	61,000	66,155	5,000	66,155	-
90-70-62300	Auto Expense	1,450	1,220	69	1,220	-
90-70-62310	Gas	15,000	3,166	284	3,150	16
90-70-62350	Auto Allowance	12,000	12,000	1,000	12,000	-
90-70-62500	Community Relations	5,000	392	-	392	-
90-70-62600	Computer Expense	4,000	4,000	-	1,915	2,085
90-70-62800	Contract Labor	108,000	86,229	9,676	85,419	810
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	46,608	-
90-70-62910	Contract services	62,405	57,253	2,327	49,593	7,660
90-70-62950	Contract services - computer	56,633	35,269	-	31,269	4,000
90-70-63200	Credit Card Fees	10,000	17,865	275	18,053	(187)
90-70-63205	Bank Charges	-	10,749	256	5,005	5,744
90-70-63300	Depreciation	1,875,153	1,875,153	(1,718,890)	-	1,875,153
90-70-63400	Dues & Subscriptions	4,208	3,390	348	3,468	(78)
90-70-63500	Tools and Equipment	15,000	16,479	-	16,479	-
90-70-63700	Garbage Collection	62,519	79,207	14,242	78,488	720
90-70-63800	Insurance	321,167	390,000	(358,413)	-	390,000



Financial Statements

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
90-70-64000	Janitorial expense	52,847	47,706	2,893	47,706	-
90-70-64100	Repairs & Maintenance	190,000	248,471	17,042	229,583	18,889
90-70-64200	Mardi Gras Expense	45,000	2,614	-	2,614	-
90-70-64500	Office Expense	17,665	11,683	272	10,607	1,076
90-70-64600	Professional Fees	-	3,265	3,000	3,265	-
90-70-64610	Accounting Fees	19,180	45,630	2,795	47,315	(1,685)
90-70-64620	Legal Fees	2,000	1,943	19	1,961	(19)
90-70-64700	Rent Expense	4,384	398	-	398	-
90-70-65200	Supplies	118,540	125,956	8,597	124,373	1,582
90-70-65210	Chemicals	5,000	3,466	-	3,466	-
90-70-65220	Sporting Goods	9,000	16,169	80	16,169	-
90-70-65250	Sign and supplies	75,000	45,193	-	43,693	1,500
90-70-65290	Beach Volleyball Expense	15,000	2,125	-	2,125	-
90-70-65300	Telephone/Internet Expense	22,980	29,000	2,525	28,941	59
90-70-65310	Utilities	172,980	161,250	31,071	176,566	(15,316)
90-70-65405	Testing/Screening Employee	600	474	85	474	-
90-70-65410	Testing/Screening Non-Employee	400	-	-	-	-
90-70-65500	Training	670	760	-	760	-
90-70-65600	League Expense	200,000	184,623	11,352	167,261	17,362
90-70-65610	League Officials	217,000	221,965	7,780	217,965	4,000
90-70-65620	Umpire Meals	5,000	-	-	-	-
90-70-65650	Tournament Expense	160,000	156,473	6,910	150,473	6,000
90-70-65900	Uniform Expense	10,000	5,259	-	5,259	-
90-70-66100	Lease Expense	8,500	3,286	264	3,286	-
Department: 70 - Sports Complex Total:		5,235,394	5,299,592	(1,846,401)	2,976,872	2,322,720
Department: 72 - Recreation						
90-72-63700	Garbage Collection	19,020	39,216	1,958	39,216	-
90-72-64150	Turf Maintenance	47,500	29,272	-	29,272	-
Department: 72 - Recreation Total:		66,520	68,488	1,958	68,488	-
Department: 74 - Parks						
90-74-60200	Salaries and Wages	81,955	41,367	-	41,367	-
90-74-60800	Payroll Taxes SS	5,081	2,525	-	2,525	-
90-74-60801	Payroll Taxes MC	1,188	590	-	590	-
90-74-60802	Payroll Taxes SUTA	68	4	-	4	-
90-74-61200	Group Insurance	5,789	3,016	-	3,016	-
90-74-62300	Auto Expense	-	109	-	109	-
90-74-62310	Gas	4,800	12,829	1,153	12,382	447
90-74-62600	Computer Expenses	175	-	-	-	-
90-74-62910	Contract Services	6,240	7,850	211	7,338	512
90-74-62950	Contract Services - computer	11,940	6,712	-	5,676	1,036
90-74-63400	Dues & Subscriptions	-	-	-	-	-
90-74-63700	Garbage Collection	25,200	11,091	353	10,741	350
90-74-63800	Insurance	16,058	1,500	(1,375)	-	1,500
90-74-64100	Repairs & Maintenance	5,000	22,418	28	19,946	2,472
90-74-64150	Field Maintenance	4,000	1,300	-	1,300	-
90-74-64620	Legal Fees	1,000	167	-	167	-
90-74-65100	Street Lighting	3,480	12,313	1,131	11,044	1,269
90-74-65200	Supplies	1,500	4,624	-	2,624	2,000
90-74-65250	Sign and supplies	500	2,670	-	2,670	-
90-74-65300	Telephone/Internet Expense	3,468	5,219	240	5,218	1
90-74-65310	Utilities	26,064	17,154	1,030	15,585	1,570
90-74-65900	Uniform Expense	300	-	-	-	-
Department: 74 - Parks Total:		203,807	153,458	2,771	142,301	11,157
Expense Total:		5,505,721	6,504,527	(1,163,937)	4,395,913	2,108,614
Fund: 90 - Sports Complex Fund Surplus (Deficit):		(1,084,346)	1,731,333	1,903,657	4,179,368	(2,448,035)
Total Surplus (Deficit):		6,656,841	7,056,557	3,811,711	8,967,371	(1,910,814)



Financial Statements

As Of 06/30/2025

Balance Sheet

Account	Name	Balance
Fund: 90 - Sports Complex Fund		
Assets		
90-00-10009	Claim On Cash	(1,229)
90-00-10010	HW Parks & Recreation #8907	425,133
90-00-10014	FH 2012 1% Rec Fac S.T. #0114	56
90-00-10022	HW 2023 \$14M Sports Complex Expansion #6750	453,346
90-00-10024	HW 2012 1% Rec. Facility S.T. #0269	998,442
90-00-10026	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	1,130,007
90-00-10200	Cash on Hand	-
90-00-11000	Accounts Receivable	61,927
90-00-11025	Accounts Receivable Accrued	4,513
90-00-11060	A/R - Unapplied Credits	(350)
90-00-11100	Sales Tax Receivable	882,054
90-00-11410	Due from General	759
90-00-11423	Due from Rec Facility Sales Tax	-
90-00-11499	Due from Consolidated	63,994
90-00-11500	Other Receivable	92,694
90-00-13000	Prepaid Insurance	548,752
90-00-13010	Prepaid Expense	29,253
90-00-16008	NV 2012 1% Rec. Facility S.T. Reserve #0028	746,147
90-00-16023	HW 2023 \$14M Sports Complex Exp Reserv #7617	735,821
90-00-17000	Land	8,200,329
90-00-17100	Construction In Progress	15,457,559
90-00-17200	Building	24,263,708
90-00-17300	Improvements	6,786,056
90-00-17400	Equipment	2,634,498
90-00-17450	Auto and Truck	42,512
90-00-17500	Accumulated Depreciation	(9,885,608)
	Total Assets:	53,670,373
		\$ 53,670,373
Liability		
90-00-20000	Accounts Payable	146,225
90-00-20005	Unearned Revenue	303,511
90-00-21010	Due to Fund 10 General	13,425
90-00-21023	Due to Fund 23 Rec Facility Sales Tax	-
90-00-21030	Due to Fund 30 Debt Service	2,083
90-00-21099	Due to Fund 99 Consolidated	63,985
90-00-22000	Bonds Payable ST	1,435,000
90-00-22010	Bonds Payable	25,135,000
90-00-22020	Premium on Bond Issuance	535,865
90-00-22021	Discount on Bond Issuance	(40,702)
90-00-22022	Deferred Loss on Bond Refunding	(55,706)
90-00-22500	Accrued Interest Payable	78,272
	Total Liability:	27,616,959
Equity		
90-00-30000	Fund Balance	21,874,045
	Total Beginning Equity:	21,874,045
	Total Revenue	8,575,281
	Total Expense	4,395,912
	Revenues Over/Under Expenses	4,179,369
	Total Equity and Current Surplus (Deficit):	26,053,414
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 53,670,373