



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 10 - General Fund</b>		
<b>Assets</b>		
<a href="#">10-00-10010</a>	HW General #4158	3,074,615
<a href="#">10-00-11000</a>	Accounts Receivable	1,739
<a href="#">10-00-11050</a>	Allowance for Doubtful Accounts	1,880
<a href="#">10-00-11100</a>	Sales Tax Receivable	469,276
<a href="#">10-00-11110</a>	Ad Valorem Tax Receivable	15,156
<a href="#">10-00-11422</a>	Due from Fund 22 1981 Sales Tax	215,148
<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	210,741
<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	297,004
<a href="#">10-00-11500</a>	Other Receivable	2,226,332
<a href="#">10-00-13000</a>	Prepaid Insurance	81,947
<a href="#">10-00-13010</a>	Prepaid Expense	41,716
	<b>Total Assets:</b>	<b>6,665,234</b>
		<b>\$ 6,665,234</b>
<b>Liability</b>		
<a href="#">10-00-20000</a>	Accounts Payable Fund 10	949,430
<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	815,305
<a href="#">10-00-21070</a>	Due to Fund 70 Utility System	1,849,175
<a href="#">10-00-21090</a>	Due to Fund 90 Sports Complex	278
<a href="#">10-00-21099</a>	Due to Fund 99 Other	302,696
	<b>Total Liability:</b>	<b>3,982,138</b>
<b>Equity</b>		
<a href="#">10-00-32000</a>	Fund Balance Unreserved	3,060,539
	<b>Total Beginning Equity:</b>	<b>3,060,539</b>
Total Revenue		4,541,589
Total Expense		4,919,032
<b>Revenues Over/Under Expenses</b>		<b>(377,443)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,683,096</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 6,665,234</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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>						
<a href="#">10-00-40000</a>	Ad Valorem Tax	1,865,649	1,865,649	1,619,035	1,628,325	237,324
<a href="#">10-00-40200</a>	1/2% Sales Tax Revenue	2,569,277	2,569,277	251,709	1,346,327	1,222,950
<a href="#">10-00-40300</a>	Hotel Tax Revenue	2,589	2,589	449	3,276	(688)
<a href="#">10-00-40410</a>	Franchise Tax - Electric	720,401	720,401	40,630	615,537	104,864
<a href="#">10-00-40420</a>	Franchise Tax - Gas	124,058	124,058	-	20,413	103,644
<a href="#">10-00-40430</a>	Franchise Tax - Cable TV	62,830	62,830	-	22,905	39,924
<a href="#">10-00-42000</a>	Occupational License - Regular	14,400	14,400	-	-	14,400
<a href="#">10-00-42010</a>	Liquor and Beer License	8,625	8,625	825	6,050	2,575
<a href="#">10-00-42020</a>	Occupational License - Insurance	519,322	519,322	-	3,418	515,904
<a href="#">10-00-42200</a>	Code Department Permits	1,037,962	1,037,962	135,956	748,276	289,686
<a href="#">10-00-42205</a>	Demolition Permits	-	-	-	110	(110)
<a href="#">10-00-44110</a>	Beer Sales Tax (State)	19,090	19,090	-	8,568	10,522
<a href="#">10-00-44600</a>	Fines and Forfeits	53,912	53,912	5,227	79,972	(26,060)
<a href="#">10-00-48900</a>	Rental Income	4,801	4,801	400	4,140	661
<a href="#">10-00-55000</a>	Miscellaneous Income	4,035	4,035	551	1,601	2,434
<a href="#">10-00-55015</a>	Donation	9,700	9,700	-	-	9,700
<a href="#">10-00-55031</a>	Insurance Rebates	70,000	70,000	-	-	70,000
<a href="#">10-00-56005</a>	Mardi Gras Permit	68,000	68,000	44,500	44,500	23,500
<a href="#">10-00-56010</a>	Interest Income	7,800	7,800	444	8,169	(369)
<a href="#">10-00-59420</a>	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>2,099,726</b>	<b>4,541,589</b>	<b>4,620,861</b>
<b>Revenue Total:</b>		<b>9,162,450</b>	<b>9,162,450</b>	<b>2,099,726</b>	<b>4,541,589</b>	<b>4,620,861</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">10-00-59522</a>	Transfer to Fund 22 1981 Sales Tax	1,760,000	1,750,000	-	800,169	949,831
<a href="#">10-00-59530</a>	Transfer to Fund 30 Debt Service	340,467	340,467	33,329	200,205	140,261
<a href="#">10-00-70000</a>	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>1,004,889</b>	<b>1,103,948</b>
<b>Department: 05 - Elected &amp; Appointed Official</b>						
<a href="#">10-05-60000</a>	Elected Official - City Council	77,091	77,091	6,424	38,358	38,733
<a href="#">10-05-61101</a>	Pension ER City Council	4,608	4,608	-	373	4,235
<a href="#">10-05-60100</a>	Elected Official - Mayor	99,904	99,904	8,325	49,709	50,194
<a href="#">10-05-61100</a>	Pension ER Mayor	9,990	9,990	833	4,971	5,019
<a href="#">10-05-61201</a>	Group Insurance Mayor	-	6,119	495	2,970	3,149
<a href="#">10-05-64300</a>	Mayors Expense	13,200	13,200	1,100	6,600	6,600
<a href="#">10-05-60102</a>	Chief Operations Officer	98,351	98,351	7,566	49,066	49,285
<a href="#">10-05-60103</a>	Chief Financial Officer	95,483	95,483	7,345	47,637	47,846
<a href="#">10-05-60101</a>	City Clerk	87,255	87,255	6,712	43,243	44,012
<a href="#">10-05-61000</a>	Pension ER Appointed Official	-	-	2,015	13,042	(13,042)
<a href="#">10-05-61200</a>	Group Insurance Appointed Official	6,119	21,562	1,628	10,581	10,980
<a href="#">10-05-60800</a>	Payroll Taxes SS	-	-	2,340	14,633	(14,633)
<a href="#">10-05-60801</a>	Payroll Taxes MC	-	-	547	3,422	(3,422)
<a href="#">10-05-60802</a>	Payroll Taxes SUTA	-	-	37	239	(239)
<a href="#">10-05-62350</a>	Auto Allowance	6,000	6,000	500	3,000	3,000
<a href="#">10-05-65320</a>	Cellphone Expense	2,400	2,400	200	1,200	1,200
<b>Department: 05 - Elected &amp; Appointed Official Total:</b>		<b>500,401</b>	<b>521,963</b>	<b>46,067</b>	<b>289,045</b>	<b>232,918</b>
<b>Department: 10 - Administration</b>						
<a href="#">10-10-60200</a>	Salaries and Wages	294,910	294,910	22,770	149,269	145,640
<a href="#">10-10-60201</a>	Salaries and Wages OT	-	-	236	2,392	(2,392)
<a href="#">10-10-60800</a>	Payroll Taxes SS	46,686	46,686	1,339	8,830	37,855
<a href="#">10-10-60801</a>	Payroll Taxes MC	10,918	10,918	313	2,065	8,853
<a href="#">10-10-60802</a>	Payroll Taxes SUTA	1,506	1,506	36	238	1,268
<a href="#">10-10-61000</a>	Pension ER	47,288	47,288	1,826	11,997	35,291
<a href="#">10-10-61200</a>	Group Insurance	55,950	34,388	2,745	18,106	16,282
<a href="#">10-10-62000</a>	Advertising	25,000	25,000	4,193	14,105	10,895
<a href="#">10-10-62100</a>	Annexation	2,700	2,700	-	-	2,700
<a href="#">10-10-62500</a>	Community Relations	16,000	16,000	462	12,740	3,260
<a href="#">10-10-62600</a>	Computer Expense	4,580	4,580	-	1,095	3,485
<a href="#">10-10-62700</a>	Conference/Training Fees	9,250	9,250	-	1,144	8,106
<a href="#">10-10-62900</a>	Contract Services	38,500	38,500	1,244	16,366	22,134
<a href="#">10-10-62950</a>	Contract Services - computer	91,400	89,300	2,785	21,913	67,387
<a href="#">10-10-63000</a>	Lodging/Mileage/Meals Expense	10,000	10,000	-	3,101	6,899
<a href="#">10-10-63200</a>	Credit Card Fees	250	250	-	35	215
<a href="#">10-10-63205</a>	Bank Charges	20,515	20,515	-	6,354	14,161
<a href="#">10-10-63400</a>	Dues & Subscriptions	6,220	8,320	366	2,253	6,067
<a href="#">10-10-63600</a>	Engineering Fees	138,000	128,000	-	-	128,000
<a href="#">10-10-63700</a>	Garbage Collection	3,300	3,300	739	1,749	1,551
<a href="#">10-10-63800</a>	Insurance	145,000	145,000	11,266	70,719	74,281
<a href="#">10-10-64000</a>	Janitorial	20,475	20,475	1,625	9,750	10,725
<a href="#">10-10-64100</a>	Repairs & Maintenance	20,000	20,000	698	7,216	12,784
<a href="#">10-10-64200</a>	Mardi Gras Expense	73,000	73,000	-	-	73,000
<a href="#">10-10-64330</a>	Election Expense	8,226	8,226	-	-	8,226
<a href="#">10-10-64400</a>	Miscellaneous	100	100	-	33	67
<a href="#">10-10-64500</a>	Office Supplies	25,000	25,000	898	9,139	15,861
<a href="#">10-10-64600</a>	Professional Fees	75,500	85,500	6,640	55,762	29,738
<a href="#">10-10-64610</a>	Accounting Fees	54,785	54,785	-	24,090	30,695
<a href="#">10-10-64620</a>	Legal Fees	40,000	30,000	2,732	29,416	584
<a href="#">10-10-64625</a>	Legal Fees PRR	-	10,000	1,837	7,212	2,788
<a href="#">10-10-64660</a>	Grant Consulting Services	17,000	17,000	-	1,000	16,000
<a href="#">10-10-64800</a>	Sales Tax Collection Expense	13,756	13,756	1,262	7,936	5,820
<a href="#">10-10-64810</a>	Property Tax	328	328	-	-	328
<a href="#">10-10-65300</a>	Telephone/Internet Expense	27,540	27,540	2,227	13,360	14,180
<a href="#">10-10-65310</a>	Utilities	31,600	31,600	2,133	14,425	17,175
<a href="#">10-10-65405</a>	Testing/Screening Employee	250	250	-	-	250
<a href="#">10-10-65900</a>	Uniform Expense	3,300	3,300	1,078	1,971	1,329
<a href="#">10-10-66100</a>	Lease Expense	9,800	9,800	603	3,952	5,848
<b>Department: 10 - Administration Total:</b>		<b>1,388,632</b>	<b>1,367,071</b>	<b>72,055</b>	<b>529,736</b>	<b>837,335</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	3,000	3,000
<a href="#">10-15-60800</a>	Payroll Taxes SS	372	372	31	186	186
<a href="#">10-15-60801</a>	Payroll Taxes MC	87	87	7	44	44
<a href="#">10-15-60802</a>	Payroll Taxes SUTA	12	12	1	6	6
<a href="#">10-15-61000</a>	Pension ER	600	600	-	-	600
<a href="#">10-15-63100</a>	Court Costs	29,200	29,200	1,684	23,585	5,615
<a href="#">10-15-64620</a>	Legal Fees	200	10,200	-	3,074	7,126
<b>Department: 15 - Magistrate Court Total:</b>		<b>36,471</b>	<b>46,471</b>	<b>2,223</b>	<b>29,895</b>	<b>16,576</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	876,616	904,753	137,813
<a href="#">10-20-62220</a>	App to Fire Dept - General Fund	1,080,000	1,080,000	200,000	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>1,076,616</b>	<b>1,901,425</b>	<b>478,655</b>
<b>Department: 25 - Code Enforcement</b>						
<a href="#">10-25-60200</a>	Salaries and Wages	169,124	169,124	10,864	80,094	89,030
<a href="#">10-25-60201</a>	Salaries and Wages OT	-	-	200	1,237	(1,237)
<a href="#">10-25-60800</a>	Payroll Taxes SS	10,486	10,486	673	4,946	5,540
<a href="#">10-25-60801</a>	Payroll Taxes MC	2,452	2,452	157	1,157	1,296
<a href="#">10-25-60802</a>	Payroll Taxes SUTA	338	338	18	133	205
<a href="#">10-25-61000</a>	Pension ER	11,478	11,478	618	5,411	6,068
<a href="#">10-25-61200</a>	Group Insurance	23,000	23,000	1,309	9,685	13,315
<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	842	5,356	34,894
<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	27	6,276	14,124
<a href="#">10-25-63400</a>	Dues & Subscriptions	5,723	5,723	-	-	5,723
<a href="#">10-25-63800</a>	Insurance	28,000	28,000	2,414	14,763	13,237
<a href="#">10-25-63900</a>	Inspection fees	738,000	738,000	25,297	182,000	556,000
<a href="#">10-25-64500</a>	Office Expense	1,200	1,200	115	374	826
<a href="#">10-25-64600</a>	Professional Fees	1,000	1,000	-	-	1,000
<a href="#">10-25-64620</a>	Legal Fees	1,000	1,000	-	-	1,000
<a href="#">10-25-65200</a>	Supplies	1,000	1,000	-	-	1,000
<a href="#">10-25-65300</a>	Telephone/Internet Expense	216	216	-	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>42,534</b>	<b>312,334</b>	<b>748,533</b>
<b>Department: 30 - Streets &amp; drainage</b>						
<a href="#">10-30-60200</a>	Salaries and Wages	337,475	337,475	19,182	157,580	179,895
<a href="#">10-30-60201</a>	Salaries and Wages OT	12,282	12,282	327	4,055	8,227
<a href="#">10-30-60800</a>	Payroll Taxes SS	21,685	21,685	1,193	9,891	11,794
<a href="#">10-30-60801</a>	Payroll Taxes MC	5,071	5,071	279	2,313	2,758
<a href="#">10-30-60802</a>	Payroll Taxes SUTA	700	700	31	255	445
<a href="#">10-30-61000</a>	Pension ER	17,882	17,882	1,037	9,222	8,660
<a href="#">10-30-61200</a>	Group Insurance	43,500	43,500	2,629	23,435	20,066
<a href="#">10-30-62300</a>	Auto Expense	30,000	40,000	3,216	23,803	16,197
<a href="#">10-30-62310</a>	Gas Diesel Oil	65,000	65,000	2,743	33,514	31,486
<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	-	210	3,790
<a href="#">10-30-62800</a>	Contract Labor	8,204	8,204	553	4,410	3,794
<a href="#">10-30-62900</a>	Contract Services	138,000	138,000	9,307	64,121	73,879
<a href="#">10-30-62950</a>	Contract Services - computer	13,500	13,500	216	3,660	9,840
<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	-	-	3,000
<a href="#">10-30-63500</a>	Equipment & Tools Rental	1,680	1,680	84	1,177	503
<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	4,994	29,964	32,036
<a href="#">10-30-64000</a>	Janitorial	8,225	8,225	750	4,748	3,477
<a href="#">10-30-64100</a>	Repairs & Maintenance	125,000	125,000	13,576	66,957	58,043
<a href="#">10-30-64130</a>	Repairs & Maintenance Roads & Streets	225,000	225,000	2,003	65,834	159,166
<a href="#">10-30-64400</a>	Miscellaneous	2,500	2,500	-	974	1,526
<a href="#">10-30-64425</a>	Disaster Expense	100,000	70,000	-	420	69,580
<a href="#">10-30-64500</a>	Office Expense	9,000	9,000	1,066	5,383	3,617
<a href="#">10-30-64600</a>	Professional Fees	1,000	1,000	-	-	1,000
<a href="#">10-30-64620</a>	Legal Fees	167	167	-	56	111
<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	3,159	3,159	3,841
<a href="#">10-30-65100</a>	Street Lighting	137,957	137,957	12,868	88,450	49,506
<a href="#">10-30-65200</a>	Supplies	60,000	60,000	793	53,300	6,700
<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	511	22,026	19,625
<a href="#">10-30-65300</a>	Telephone/Internet Expense	459	459	47	277	182
<a href="#">10-30-65310</a>	Utilities	57,686	57,686	630	4,432	53,255
<a href="#">10-30-65405</a>	Testing/Screening Employee	1,382	1,382	356	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	110	2,857	2,343
<a href="#">10-30-66100</a>	Lease Expense	198,886	198,886	22,307	110,169	88,716
<a href="#">10-30-68200</a>	Capital Outlay - Infrastructure	-	29,350	1,218	5,568	23,782
<a href="#">10-30-68300</a>	Capital Outlay - Furn, Fix & Equipment	275,943	271,593	-	30,174	241,418
<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>2,263,203</b>	<b>105,186</b>	<b>836,861</b>	<b>1,426,342</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

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	178	2,840	3,676
<a href="#">10-35-63800</a>	Insurance	-	-	558	3,350	(3,350)
<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	1,011	1,029
<a href="#">10-35-65310</a>	Utilities	4,500	4,500	515	3,002	1,498
<b>Department: 35 - 305 Iberia Street Total:</b>		<b>13,576</b>	<b>13,576</b>	<b>1,419</b>	<b>10,463</b>	<b>3,113</b>
<b>Department: 37 - 307 Iberia Street</b>						
<a href="#">10-37-62900</a>	Contract Services	4,380	4,380	-	1,799	2,582
<a href="#">10-37-63800</a>	Insurance	-	-	264	1,585	(1,585)
<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	94	741	519
<b>Department: 37 - 307 Iberia Street Total:</b>		<b>10,016</b>	<b>10,016</b>	<b>358</b>	<b>4,384</b>	<b>5,632</b>
<b>Expense Total:</b>		<b>9,747,084</b>	<b>9,772,084</b>	<b>1,379,788</b>	<b>4,919,032</b>	<b>4,853,052</b>
<b>Fund: 10 - General Fund Surplus (Deficit):</b>		<b>(584,634)</b>	<b>(609,634)</b>	<b>719,938</b>	<b>(377,443)</b>	<b>(232,191)</b>



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 20 - 1968 Sales Tax Fund</b>		
<b>Assets</b>		
<a href="#">20-00-10010</a>	HW 1968 1% Sales Tax #4514	1,344,412
<a href="#">20-00-11100</a>	Sales Tax Receivable	938,557
<a href="#">20-00-11499</a>	Due from Fund 99 Other	45
	<b>Total Assets:</b>	<b>2,283,014</b>
		<b>\$ 2,283,014</b>
<b>Liability</b>		
<a href="#">20-00-21099</a>	Due to Fund 99 Other	2,931
	<b>Total Liability:</b>	<b>2,931</b>
<b>Equity</b>		
<a href="#">20-00-30000</a>	Fund Balance	1,419,688
	<b>Total Beginning Equity:</b>	<b>1,419,688</b>
	Total Revenue	2,699,505
	Total Expense	1,839,110
	<b>Revenues Over/Under Expenses</b>	<b>860,395</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>2,280,083</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 2,283,014</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	503,417	2,692,654	2,405,899
<a href="#">20-00-56010</a>	Interest Income	17,086	17,086	1,235	6,851	10,236
<b>Department: 00 - Non-Departmental Total:</b>		<b>5,115,640</b>	<b>5,115,640</b>	<b>504,653</b>	<b>2,699,505</b>	<b>2,416,135</b>
<b>Revenue Total:</b>		<b>5,115,640</b>	<b>5,115,640</b>	<b>504,653</b>	<b>2,699,505</b>	<b>2,416,135</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	1,232,605	1,230,205
<a href="#">20-00-59540</a>	Transfer to Fund 40 Capital Projects	1,311,459	1,311,459	295,671	573,768	737,690
<a href="#">20-00-63205</a>	Bank Charges	3,562	3,562	-	205	3,357
<a href="#">20-00-64600</a>	Professional Fees	3,950	-	-	600	(600)
<a href="#">20-00-64610</a>	Accounting Fees	15,980	15,980	-	7,030	8,950
<a href="#">20-00-64800</a>	Sales Tax Collection Expense	27,511	27,511	2,523	15,872	11,638
<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>503,429</b>	<b>1,839,110</b>	<b>4,018,951</b>
<b>Expense Total:</b>		<b>5,862,011</b>	<b>5,858,061</b>	<b>503,429</b>	<b>1,839,110</b>	<b>4,018,951</b>
<b>Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):</b>		<b>(746,371)</b>	<b>(742,421)</b>	<b>1,224</b>	<b>860,395</b>	<b>(1,602,816)</b>



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 21 - 1999 Sales Tax Fund</b>		
<b>Assets</b>		
<a href="#">21-00-10010</a>	HW 1999 1/2% Sales Tax #7856	1,351,340
<a href="#">21-00-11100</a>	Sales Tax Receivable	469,276
<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>1,872,003</b>
		<b>\$ 1,872,003</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>54,196</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		1,350,820
Total Expense		930,044
<b>Revenues Over/Under Expenses</b>		<b>420,776</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,817,807</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 1,872,003</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

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	251,709	1,346,327	1,222,950
<a href="#">21-00-56010</a>	Interest Income	8,877	8,877	801	4,492	4,385
<b>Department: 00 - Non-Departmental Total:</b>		<b>2,578,154</b>	<b>2,578,154</b>	<b>252,510</b>	<b>1,350,820</b>	<b>1,227,334</b>
<b>Revenue Total:</b>		<b>2,578,154</b>	<b>2,578,154</b>	<b>252,510</b>	<b>1,350,820</b>	<b>1,227,334</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	909,050	819,181
<a href="#">21-00-63205</a>	Bank Charges	3,370	3,370	250	1,513	1,857
<a href="#">21-00-64610</a>	Accounting Fees	15,980	15,980	-	7,030	8,950
<a href="#">21-00-64800</a>	Sales Tax Collection Expense	13,756	13,756	1,262	7,936	5,820
<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>62,198</b>	<b>930,044</b>	<b>849,663</b>
<b>Expense Total:</b>		<b>1,779,706</b>	<b>1,779,706</b>	<b>62,198</b>	<b>930,044</b>	<b>849,663</b>
<b>Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):</b>		<b>798,448</b>	<b>798,448</b>	<b>190,312</b>	<b>420,776</b>	<b>377,672</b>



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 22 - 1981 Sales Tax Fund</b>		
<b>Assets</b>		
<a href="#">22-00-10010</a>	HW Police Department #5681	278,530
<a href="#">22-00-10015</a>	HW LACE #9273	49,292
<a href="#">22-00-10016</a>	HW Police Evidence #7356	42,619
<a href="#">22-00-10200</a>	Cash on Hand	200
<a href="#">22-00-11100</a>	Sales Tax Receivable	469,276
<a href="#">22-00-11300</a>	Grants Receivable	255
<a href="#">22-00-11410</a>	Due from General	324
<a href="#">22-00-11500</a>	Other Receivable	27,375
<a href="#">22-00-11510</a>	Accounts Receivable - Other	64,613
<a href="#">22-00-13000</a>	Prepaid Insurance	78,420
<a href="#">22-00-13010</a>	Prepaid Expense	17,097
	<b>Total Assets:</b>	<b>1,028,000</b>
		<b>\$ 1,028,000</b>
<b>Liability</b>		
<a href="#">22-00-20000</a>	Accounts Payable	47,314
<a href="#">22-00-20005</a>	Unearned Revenue	3,324
<a href="#">22-00-21010</a>	Due to General	215,148
<a href="#">22-00-21090</a>	Due to Sports Complex	133
<a href="#">22-00-21099</a>	Due to Other Funds	615,088
<a href="#">22-00-21500</a>	Other Liabilities	42,528
	<b>Total Liability:</b>	<b>923,535</b>
<b>Equity</b>		
<a href="#">22-00-30000</a>	Fund Balance	(53,187)
	<b>Total Beginning Equity:</b>	<b>(53,187)</b>
Total Revenue		3,188,386
Total Expense		3,030,735
<b>Revenues Over/Under Expenses</b>		<b>157,651</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>104,465</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 1,028,000</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
<b>Fund: 22 - 1981 Sales Tax Fund</b>						
<b>Revenue</b>						
<b>Department: 00 - Non-Departmental</b>						
<u>22-00-40200</u>	1/2% Sales Tax Revenue	2,569,277	2,569,277	251,709	1,346,327	1,222,950
<u>22-00-44100</u>	State Grant Revenue	7,978	7,978	-	-	7,978
<u>22-00-44200</u>	School Resource Officer	438,746	438,746	19,500	234,373	204,373
<u>22-00-44600</u>	LACE Fines and Court Cost	707,115	707,115	43,670	429,980	277,135
<u>22-00-44601</u>	Accident Reports	3,000	3,000	522	3,493	(493)
<u>22-00-55000</u>	Miscellaneous Income	912	912	528	5,400	(4,489)
<u>22-00-55030</u>	Insurance Proceeds	-	-	-	3,924	(3,924)
<u>22-00-55100</u>	State Supplemental Payments	259,200	259,200	20,400	111,800	147,400
<u>22-00-56010</u>	Interest Income	5,526	5,526	455	2,920	2,606
<u>22-00-59422</u>	Transfer from Fund 22 LACE	250,000	250,000	-	250,000	-
<u>22-00-71810</u>	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>336,783</b>	<b>3,188,386</b>	<b>2,813,367</b>
<b>Revenue Total:</b>		<b>6,001,753</b>	<b>6,001,753</b>	<b>336,783</b>	<b>3,188,386</b>	<b>2,813,367</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<u>22-00-59522</u>	Transfer to Fund 22 1981 Sales Tax	250,000	250,000	-	250,000	-
<u>22-00-64610</u>	Accounting Fees	15,000	15,000	-	7,030	7,970
<u>22-00-64800</u>	Sales Tax Collection Expense	13,630	13,630	1,262	7,936	5,694
<u>22-00-70000</u>	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
<u>22-00-71930</u>	Transfer to Fund 30 Debt Service	170,233	170,233	14,211	85,383	84,850
<b>Department: 00 - Non-Departmental Total:</b>		<b>467,233</b>	<b>467,233</b>	<b>15,473</b>	<b>354,864</b>	<b>112,369</b>
<b>Department: 05 - Elected &amp; Appointed Official</b>						
<u>22-05-60100</u>	Elected Official - Chief of Police	86,986	86,986	6,691	43,493	43,493
<u>22-05-60800</u>	Payroll Taxes SS	-	-	474	2,988	(2,988)
<u>22-05-60801</u>	Payroll Taxes MC	-	-	111	699	(699)
<u>22-05-61010</u>	Police Retirement	29,118	29,118	2,441	15,764	13,354
<u>22-05-61200</u>	Health Insurance	6,446	6,446	496	3,223	3,223
<u>22-05-62350</u>	Auto Allowance	12,000	12,000	1,000	6,000	6,000
<b>Department: 05 - Elected &amp; Appointed Official Total:</b>		<b>134,550</b>	<b>134,550</b>	<b>11,213</b>	<b>72,167</b>	<b>62,383</b>
<b>Department: 60 - Police</b>						
<u>22-60-60200</u>	Salaries and Wages	1,663,454	1,663,454	118,897	758,050	905,404
<u>22-60-60201</u>	Salaries and Wages OT	106,606	106,606	9,750	34,690	71,916
<u>22-60-60400</u>	State Supplemental Pay	266,400	266,400	17,040	107,920	158,480
<u>22-60-60800</u>	Payroll Taxes SS	132,301	132,301	9,481	59,936	72,365
<u>22-60-60801</u>	Payroll Taxes MC	30,941	30,941	2,217	14,017	16,924
<u>22-60-60802</u>	Payroll Taxes SUTA	4,268	4,268	199	1,250	3,017
<u>22-60-61000</u>	Pension ER	14,767	14,767	583	5,267	9,500
<u>22-60-61010</u>	Police Retirement	691,277	691,277	52,347	328,278	362,999
<u>22-60-61200</u>	Group Insurance	184,097	184,097	13,094	89,399	94,698
<u>22-60-62000</u>	Advertising	5,000	5,000	-	(8,790)	13,790
<u>22-60-62300</u>	Auto Expense	80,947	80,947	2,583	44,448	36,499
<u>22-60-62310</u>	Gas & Oil	90,000	90,000	3,376	45,400	44,600
<u>22-60-62500</u>	Community Relations	570	570	-	1,921	(1,351)
<u>22-60-62600</u>	Computer Expense	20,000	20,000	3,587	18,452	1,548
<u>22-60-62700</u>	Conference Fees	1,170	2,170	360	1,420	750
<u>22-60-62800</u>	Contract Labor	-	-	-	-	-
<u>22-60-62900</u>	Contract Services	26,766	26,766	859	16,885	9,881
<u>22-60-62901</u>	Investigative Services & Labs	-	-	-	8,163	(8,163)
<u>22-60-62950</u>	Contract services - computer	172,819	155,319	5,691	47,390	107,928
<u>22-60-63000</u>	Lodging/Mileage/Meals Expense	10,000	10,000	-	6,476	3,524
<u>22-60-63205</u>	Bank Charges	3,253	3,253	-	708	2,545
<u>22-60-63400</u>	Dues & Subscriptions	31,545	31,545	-	9,154	22,391
<u>22-60-63500</u>	Police Equipment	37,873	37,873	900	17,371	20,501
<u>22-60-63800</u>	Insurance	162,000	162,000	19,894	120,022	41,978
<u>22-60-64000</u>	Janitorial expense	32,000	32,000	2,990	19,634	12,366
<u>22-60-64100</u>	Repairs & Maintenance	12,000	12,000	1,229	6,533	5,467
<u>22-60-64200</u>	Mardi Gras Expense	78,000	78,000	1,165	1,165	76,835
<u>22-60-64400</u>	Miscellaneous	-	-	-	1	(1)
<u>22-60-64500</u>	Office Expense	20,000	20,000	2,716	16,354	3,646
<u>22-60-64600</u>	Professional Fees	1,500	1,500	-	1,200	300
<u>22-60-64620</u>	Legal Fees	35,000	35,000	141	26,947	8,053
<u>22-60-64625</u>	Legal Fees PRR	-	5,000	-	1,521	3,479
<u>22-60-64720</u>	Radio Rental	3,885	3,885	-	5,880	(1,995)
<u>22-60-65100</u>	Street Lighting	1,000	1,000	100	599	401
<u>22-60-65200</u>	Police Supplies	10,000	10,000	-	934	9,066
<u>22-60-65300</u>	Telephone/Internet Expense	70,000	70,000	7,017	35,057	34,943
<u>22-60-65310</u>	Utilities	24,000	24,000	2,031	12,354	11,646
<u>22-60-65405</u>	Testing/Screening Employee	3,000	3,000	1,442	2,629	371
<u>22-60-65410</u>	Testing/Screening Non-Employee	6,000	6,000	1,395	3,825	2,175
<u>22-60-65500</u>	Training	10,000	9,000	-	863	8,137
<u>22-60-65900</u>	Uniform Expense	37,500	37,500	399	16,044	21,456
<u>22-60-66100</u>	Lease Expense	16,800	34,300	1,435	14,544	19,756
<u>22-60-68100</u>	Capital Outlay - Buildings & Improvements	-	-	-	7,700	(7,700)
<u>22-60-68300</u>	Capital Outlay - Furn, Fix & Equipment	275,790	275,790	-	168,425	107,365
<u>22-60-68400</u>	Capital Outlay - Auto & Truck	66,655	66,655	2,485	62,837	3,818
<b>Department: 60 - Police Total:</b>		<b>4,439,182</b>	<b>4,444,182</b>	<b>285,403</b>	<b>2,132,873</b>	<b>2,311,309</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	201,550	208,842
<a href="#">22-61-60201</a>	SRO OT	-	-	722	7,254	(7,254)
<a href="#">22-61-60800</a>	Payroll Taxes SS	29,015	29,015	2,081	13,792	15,223
<a href="#">22-61-60801</a>	Payroll Taxes MC	6,786	6,786	487	3,226	3,560
<a href="#">22-61-60802</a>	Payroll Taxes SUTA	936	936	41	277	659
<a href="#">22-61-61000</a>	Pension ER	-	-	-	-	-
<a href="#">22-61-61200</a>	Group Insurance	56,555	56,555	4,265	27,734	28,821
<a href="#">22-61-63800</a>	Insurance	6,000	6,000	4,395	26,520	(20,520)
<b>Department: 61 - SRO Total:</b>		<b>509,684</b>	<b>509,684</b>	<b>44,271</b>	<b>280,353</b>	<b>229,331</b>
<b>Department: 62 - LACE</b>						
<a href="#">22-62-60200</a>	Salaries and Wages LACE	147,545	147,545	11,950	73,694	73,851
<a href="#">22-62-60800</a>	LACE Payroll Taxes SS	9,148	9,148	71	428	8,720
<a href="#">22-62-60801</a>	LACE Payroll Taxes MC	2,139	2,139	17	100	2,039
<a href="#">22-62-60802</a>	LACE Payroll Taxes SUTA	295	295	2	14	281
<a href="#">22-62-63100</a>	LACE Court Costs	197,708	197,708	9,128	95,395	102,313
<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	2,625	16,965	23,832
<b>Department: 62 - LACE Total:</b>		<b>404,301</b>	<b>399,301</b>	<b>23,793</b>	<b>186,595</b>	<b>212,705</b>
<b>Department: 64 - Civil Service</b>						
<a href="#">22-64-60600</a>	Civil Service Salaries	7,800	7,800	600	3,600	4,200
<a href="#">22-64-60800</a>	Payroll Taxes SS	483	483	37	223	260
<a href="#">22-64-60801</a>	Payroll Taxes MC	113	113	9	52	61
<a href="#">22-64-60802</a>	Payroll Taxes SUTA	6	6	1	7	(1)
<a href="#">22-64-64620</a>	Legal Fees	500	500	-	-	500
<b>Department: 64 - Civil Service Total:</b>		<b>8,903</b>	<b>8,903</b>	<b>647</b>	<b>3,883</b>	<b>5,020</b>
<b>Expense Total:</b>		<b>5,963,852</b>	<b>5,963,852</b>	<b>380,800</b>	<b>3,030,735</b>	<b>2,933,118</b>
<b>Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):</b>		<b>37,901</b>	<b>37,901</b>	<b>(44,017)</b>	<b>157,651</b>	<b>(119,750)</b>



# Financial Statements

As Of 12/31/2025

## 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	58,751
<a href="#">30-00-10068</a>	HW 1968 Sales Tax Sinking Fund #8931	2,217,851
<a href="#">30-00-11200</a>	Accrued Income	12,705
<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	586,474
<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	2,263,137
	<b>Total Assets:</b>	<b>5,142,001</b>
		<b>\$ 5,142,001</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	1,555,231
	Total Expense	824,087
	<b>Revenues Over/Under Expenses</b>	<b>731,144</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>5,139,262</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 5,142,001</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	24,165	2,970	18,288	5,877
<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	-	-	1,417	6,070	(6,070)
<a href="#">30-00-59410</a>	Transfer from Fund 10 General	340,467	340,467	33,329	200,205	140,261
<a href="#">30-00-59420</a>	Transfer from Fund 20 1968 Sales Tax	2,462,810	2,462,810	205,234	1,232,605	1,230,205
<a href="#">30-00-59422</a>	Transfer from Fund 22 1981 Sales Tax	170,233	170,233	14,211	85,383	84,850
<a href="#">30-00-59430</a>	Transfer from Interfund	-	-	1,447	9,458	(9,458)
<b>Department: 00 - Non-Departmental Total:</b>		<b>2,997,676</b>	<b>2,997,676</b>	<b>258,608</b>	<b>1,555,231</b>	<b>1,442,445</b>
<b>Revenue Total:</b>		<b>2,997,676</b>	<b>2,997,676</b>	<b>258,608</b>	<b>1,555,231</b>	<b>1,442,445</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">30-00-63205</a>	Bank Charges	189	189	395	2,135	(1,947)
<a href="#">30-00-64600</a>	Professional Fees	1,850	5,450	3,350	3,350	2,100
<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	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	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	-	-	1,447	9,458	(9,458)
<b>Department: 00 - Non-Departmental Total:</b>		<b>3,029,427</b>	<b>3,033,027</b>	<b>408,492</b>	<b>824,087</b>	<b>2,208,939</b>
<b>Expense Total:</b>		<b>3,029,427</b>	<b>3,033,027</b>	<b>408,492</b>	<b>824,087</b>	<b>2,208,939</b>
<b>Fund: 30 - Debt Service Fund Surplus (Deficit):</b>		<b>(31,751)</b>	<b>(35,351)</b>	<b>(149,884)</b>	<b>731,144</b>	<b>(766,495)</b>



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 40 - Capital Projects Fund</b>		
<b>Assets</b>		
<a href="#">40-00-10010</a>	HW Capital Projects #8923	730,833
<a href="#">40-00-10046</a>	HW 2022 \$9M S.T. Refunding Bonds #7671	432,730
<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	496,538
<a href="#">40-00-11410</a>	Due from Fund 10 General	815,305
<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>5,029,258</b>
		<b>\$ 5,029,258</b>
<b>Liability</b>		
<a href="#">40-00-20000</a>	Accounts Payable	(1,253,467)
<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	431,715
<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>1,680,336</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		3,323,868
Total Expense		4,840,564
<b>Revenues Over/Under Expenses</b>		<b>(1,516,696)</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>3,348,922</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 5,029,258</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	46,990	1,730,585	5,885,062
<a href="#">40-00-44100</a>	State Grant Revenue	10,122,895	10,122,895	-	1,005,286	9,117,609
<a href="#">40-00-55000</a>	Miscellaneous Income	-	-	-	-	-
<a href="#">40-00-56010</a>	Interest Income	3,167	3,167	309	12,903	(9,736)
<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	295,671	573,768	737,690
	<b>Department: 00 - Non-Departmental Total:</b>	<b>19,053,168</b>	<b>19,053,168</b>	<b>342,970</b>	<b>3,323,868</b>	<b>15,729,299</b>
	<b>Revenue Total:</b>	<b>19,053,168</b>	<b>19,053,168</b>	<b>342,970</b>	<b>3,323,868</b>	<b>15,729,299</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
<a href="#">40-00-63205</a>	Bank Charges	1,768	1,768	338	2,391	(623)
<a href="#">40-00-64600</a>	Professional Fees	3,500	3,500	-	-	3,500
<a href="#">40-00-64620</a>	Legal Fees	6,872	6,872	410	692	6,179
<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	-	3,000,905	8,900,980
<a href="#">40-00-68220</a>	Roundabout Projects	7,843,936	7,843,936	-	1,831,396	6,012,540
<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>748</b>	<b>4,840,564</b>	<b>16,052,397</b>
	<b>Expense Total:</b>	<b>20,822,961</b>	<b>20,892,961</b>	<b>748</b>	<b>4,840,564</b>	<b>16,052,397</b>
	<b>Fund: 40 - Capital Projects Fund Surplus (Deficit):</b>	<b>(1,769,793)</b>	<b>(1,839,793)</b>	<b>342,222</b>	<b>(1,516,696)</b>	<b>(323,097)</b>



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 70 - Utility Fund</b>		
<b>Assets</b>		
<a href="#">70-00-10010</a>	HW Utility System #0744	2,053,623
<a href="#">70-00-10015</a>	HW Utility Deposits #4516	520,402
<a href="#">70-00-10025</a>	HW 2010 + 2019 Sewer Sinking Fund #4077	1,474,908
<a href="#">70-00-10200</a>	Cash on Hand	437
<a href="#">70-00-11000</a>	A/R Utility Customer	356,758
<a href="#">70-00-11025</a>	Accounts Receivable Accrued	636,862
<a href="#">70-00-11050</a>	Allowance for Doubtful Accounts	(104,574)
<a href="#">70-00-11060</a>	A/R - Unapplied Credits	(19)
<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	1,937,709
<a href="#">70-00-11421</a>	Due from Fund 21 1999	51,143
<a href="#">70-00-11499</a>	Due from Fund 99	923,757
<a href="#">70-00-11510</a>	Other Receivable	2,178
<a href="#">70-00-13000</a>	Prepaid Insurance	22,679
<a href="#">70-00-13010</a>	Prepaid Expense	35,366
<a href="#">70-00-16000</a>	HW 3 Mills Property Tax Waterworks #3598	376,316
<a href="#">70-00-16050</a>	HW Water Reserve #8915	613,078
<a href="#">70-00-16052</a>	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	683,558
<a href="#">70-00-16510</a>	HW 2010 + 2019 Sewer Bond Reserve #3909	326,600
<a href="#">70-00-16517</a>	HW CD - Utility Deposit Cons #7517	149,435
<a href="#">70-00-16552</a>	FM CD - Utility Deposit #0712	35,188
<a href="#">70-00-16576</a>	FM CD - Utility Deposit #0321	135,052
<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	2,295,158
<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	983,005
<a href="#">70-00-17311</a>	Other Sewer Equipment	2,025,579
<a href="#">70-00-17400</a>	Water Plant & Lines	15,228,929
<a href="#">70-00-17410</a>	Sewer Plant & Lines	24,832,935
<a href="#">70-00-17500</a>	Accumulated Depreciation	(13,666,314)
	<b>Total Assets:</b>	<b>53,476,962</b>
		<b>\$ 53,476,962</b>
<b>Liability</b>		
<a href="#">70-00-20000</a>	Accounts Payable	(172,989)
<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	52,779
<a href="#">70-00-20650</a>	Safe Drinking Water	30,814
<a href="#">70-00-21010</a>	Due to Fund 10 General	210,741
<a href="#">70-00-21040</a>	Due to Fund 40 Capital Projects	(990)
<a href="#">70-00-21099</a>	Due to Fund 99 Other	(31,279)
<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	968,606
<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>12,554,142</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		7,967,814
Total Expense		4,523,363
<b>Revenues Over/Under Expenses</b>		<b>3,444,451</b>
<b>Total Equity and Current Surplus (Deficit):</b>		<b>40,922,820</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b>\$ 53,476,962</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	348,257	(348,257)
70-00-72200	Interest Income	-	-	733	9,544	(9,544)
<b>Department: 00 - Non-Departmental Total:</b>		<b>1,728,231</b>	<b>1,728,231</b>	<b>116,215</b>	<b>1,134,116</b>	<b>594,115</b>
<b>Department: 50 - Waterworks</b>						
70-50-48000	Water Charges	3,705,425	3,705,425	295,225	1,891,674	1,813,752
70-50-48005	Water Tap Fee	240,000	240,000	11,400	87,010	152,990
70-50-48006	Water Capital Improvement	592,000	592,000	11,840	186,480	405,520
70-50-48007	Water Meter Fee - 3/4 inch	560,000	560,000	23,800	179,300	380,700
70-50-48010	Water Meter Fee - 1 inch	142,500	142,500	2,850	24,150	118,350
70-50-48015	Water Meter Fee - 2 inches	25,800	25,800	-	8,600	17,200
70-50-48020	Water Meter Hydrant Rental	4,000	4,000	-	1,750	2,250
70-50-48025	Water Boring	25,000	25,000	530	(10,450)	35,450
70-50-55000	Miscellaneous Income	-	-	-	(81)	81
70-50-55005	Reconnect Fees	10,000	10,000	200	2,000	8,000
70-50-55010	Penalties 10%	60,000	60,000	11,955	39,003	20,997
70-50-72000	3% Millage	648,512	648,512	557,526	560,725	87,787
70-50-72200	Interest Income	9,033	9,033	96	1,252	7,780
70-50-72900	Sales Tax Vendor Compensation	90	90	10	46	44
70-50-73010	State Grant	1,359,273	1,359,273	330,247	1,016,012	343,261
<b>Department: 50 - Waterworks Total:</b>		<b>7,381,634</b>	<b>7,381,634</b>	<b>1,245,679</b>	<b>3,987,472</b>	<b>3,394,161</b>
<b>Department: 52 - Sewerage</b>						
70-52-48100	Sewer Charges	2,636,073	2,636,073	207,903	1,328,301	1,307,772
70-52-48105	Sewer Tap Fee	29,875	29,875	1,500	6,950	22,925
70-52-48106	Sewer Capital Improvement	439,500	439,500	12,306	212,718	226,782
70-52-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
70-52-55010	Penalties	45,000	45,000	9,105	27,931	17,069
70-52-72200	Interest Income	1,507	1,507	663	1,347	160
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>231,476</b>	<b>1,577,248</b>	<b>3,675,707</b>
<b>Department: 54 - Garbage</b>						
70-54-48200	Garbage Charges	2,337,823	2,337,823	211,738	1,244,620	1,093,203
70-54-55010	Penalties	36,000	36,000	7,881	24,359	11,641
<b>Department: 54 - Garbage Total:</b>		<b>2,373,823</b>	<b>2,373,823</b>	<b>219,619</b>	<b>1,268,979</b>	<b>1,104,844</b>
<b>Revenue Total:</b>		<b>16,736,643</b>	<b>16,736,643</b>	<b>1,812,989</b>	<b>7,967,814</b>	<b>8,768,829</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
70-00-71970	Transfer to Fund 70 Utility	-	-	54,796	287,570	(287,570)
<b>Department: 00 - Non-Departmental Total:</b>		<b>-</b>	<b>-</b>	<b>54,796</b>	<b>287,570</b>	<b>(287,570)</b>
<b>Department: 50 - Waterworks</b>						
70-50-60200	Salaries and Wages	605,479	605,479	51,632	319,751	285,728
70-50-60201	Salaries and Wages OT	30,000	30,000	1,687	11,561	18,439
70-50-60800	Payroll Taxes SS	39,400	39,400	3,236	20,063	19,337
70-50-60801	Payroll Taxes MC	9,214	9,214	757	4,692	4,522
70-50-60802	Payroll Taxes SUTA	1,271	1,271	87	531	740
70-50-61000	Pension ER	36,689	36,689	2,791	18,872	17,817
70-50-61200	Group Insurance	82,397	82,397	6,068	41,222	41,175
70-50-62300	Auto Expense	3,000	21,000	702	10,073	10,927
70-50-62310	Gas Diesel Oil	17,221	17,221	1,513	8,788	8,432
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	6,176	21,169	31,247
70-50-62950	Contract services - computer	42,140	42,140	1,684	30,309	11,832
70-50-63000	Lodging/Mileage/Meals Expense	2,800	2,800	-	706	2,094
70-50-63200	Credit Card Fees	47,000	83,500	4,509	33,975	49,525
70-50-63205	Bank Charges	9,241	9,241	251	7,373	1,868
70-50-63300	Depreciation	782,846	712,695	-	-	712,695
70-50-63400	Dues & Subscriptions	2,100	2,100	-	731	1,370
70-50-63500	Equipment Rental	2,000	2,000	70	300	1,700
70-50-63600	Engineering Fees	6,000	16,000	-	7,447	8,554
70-50-63700	Garbage Collection	12,000	12,000	1,931	6,741	5,259
70-50-63800	Insurance	90,986	90,986	5,225	31,351	59,635
70-50-64100	Repairs & Maintenance	250,000	250,000	8,864	70,854	179,146
70-50-64400	Miscellaneous	-	50	-	0	50
70-50-64420	Bad Debt	405	405	-	-	405
70-50-64500	Office Expense	3,000	3,000	384	2,124	876
70-50-64600	Professional Fees	85,844	85,844	3,231	26,946	58,899
70-50-64610	Accounting Fees	43,365	43,365	-	19,075	24,290
70-50-64620	Legal Fees	500	500	37	481	19
70-50-64660	Grant Consulting Services	3,670	3,670	-	-	3,670
70-50-64810	Property Tax	200	700	-	91	609
70-50-65200	Supplies	30,000	25,000	333	4,305	20,695
70-50-65210	Chemicals	40,000	40,000	-	25,728	14,272
70-50-65300	Telephone/Internet Expense	22,000	22,000	1,468	8,401	13,599
70-50-65310	Utilities	25,000	25,000	1,022	12,954	12,046
70-50-65400	Utility Testing	30,000	30,000	160	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	152,844	1,055,736	837,864
70-50-65705	Water Meter 3/4"	418,000	418,000	169,825	259,642	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	-	-	34,125
70-50-65720	Water Meter Yok,Pipe,Boxes,Tops	39,600	39,600	7,000	7,000	32,600
70-50-65750	Water Meter Installation	723,000	653,650	36,780	167,580	486,070
70-50-65900	Uniform Expense	3,577	3,577	338	3,247	329
70-50-66100	Lease Expense	3,121	3,821	539	1,855	1,967
70-50-70271	2022 \$8.5M LDH Water Revenue Bond - Interest	-	57,070	-	37,934	19,136
70-50-72400	Interest Expense	57,070	-	-	-	-
<b>Department: 50 - Waterworks Total:</b>		<b>5,624,485</b>	<b>5,545,735</b>	<b>471,145</b>	<b>2,289,837</b>	<b>3,255,898</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	30,106	195,497	181,618
70-52-60201	Salaries and Wages OT	15,000	15,000	2,272	10,697	4,303
70-52-60800	Payroll Taxes SS	24,311	24,311	1,945	12,378	11,934
70-52-60801	Payroll Taxes MC	5,686	5,686	455	2,895	2,791
70-52-60802	Payroll Taxes SUTA	784	784	53	335	449
70-52-61000	Pension ER	21,538	21,538	1,768	11,278	10,260
70-52-61200	Group Insurance	57,116	57,116	4,250	27,622	29,494
70-52-62300	Auto Expense	1,000	27,000	6,816	12,998	14,002
70-52-62310	Gas Diesel Oil	18,000	18,000	1,090	8,369	9,631
70-52-62600	Computer Expense	4,930	5,930	10	4,959	971
70-52-62700	Conference/Training Fees	1,000	1,000	-	500	500
70-52-62900	Contract Services	166,000	176,000	14,336	88,606	87,394
70-52-62950	Contract services - computer	62,000	62,000	1,294	23,104	38,896
70-52-63000	Lodging/Mileage/Meals Expense	500	4,567	(318)	1,249	3,318
70-52-63200	Credit Card Fees	38,000	66,800	3,607	26,554	40,246
70-52-63205	Bank Charges	9,187	9,187	1	183	9,004
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	890	1,110
70-52-63600	Engineering Fees	10,000	10,000	-	693	9,307
70-52-63700	Garbage Collection	7,500	7,500	1,247	4,353	3,147
70-52-63800	Insurance	84,289	84,289	3,399	20,393	63,896
70-52-64100	Repairs & Maintenance	200,468	200,468	9,599	79,102	121,366
70-52-64500	Office Expense	1,500	1,500	60	534	966
70-52-64600	Professional Fees	50,000	50,000	2,409	12,270	37,730
70-52-64610	Accounting Fees	36,525	36,525	-	16,065	20,460
70-52-64620	Legal Fees	-	1,000	-	557	443
70-52-65200	Supplies	5,000	7,000	-	1,950	5,050
70-52-65210	Chemicals	30,000	30,000	1,534	5,960	24,040
70-52-65250	Sign and supplies	500	500	-	-	500
70-52-65300	Telephone/Internet Expense	7,800	7,800	335	2,311	5,489
70-52-65310	Utilities	162,000	162,000	12,053	80,284	81,716
70-52-65400	Utility Testing	63,725	63,725	1,695	13,547	50,178
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	272	2,126	274
70-52-66100	Lease Expense	2,500	2,500	95	477	2,024
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	23,492	22,252
70-52-72400	Interest Expense	59,216	-	-	-	-
<b>Department: 52 - Sewerage Total:</b>		<b>2,653,002</b>	<b>2,712,072</b>	<b>124,022</b>	<b>706,144</b>	<b>2,005,928</b>
<b>Department: 54 - Garbage</b>						
70-54-60200	Salaries and Wages	78,194	78,194	6,272	40,486	37,708
70-54-60201	Salaries and Wages OT	2,500	2,500	213	1,254	1,246
70-54-60800	Payroll Taxes SS	5,003	5,003	391	2,522	2,481
70-54-60801	Payroll Taxes MC	1,170	1,170	92	590	580
70-54-60802	Payroll Taxes SUTA	161	161	11	69	92
70-54-61000	Pension ER	4,035	4,035	150	1,010	3,025
70-54-61200	Group Insurance	11,596	11,596	1,047	6,282	5,313
70-54-62300	Auto Expense	-	17,000	-	1,905	15,095
70-54-62310	Gas	4,700	4,700	40	1,743	2,957
70-54-62950	Contract services - computer	14,448	14,448	419	6,458	7,990
70-54-63200	Credit Card Fees	13,350	17,000	902	6,639	10,361
70-54-63205	Bank Charges	-	-	-	14	(14)
70-54-63700	Garbage Collection	1,468,884	1,468,884	130,188	782,615	686,269
70-54-63701	Garbage Collection XTR CRT	51,546	51,546	4,520	30,339	21,207
70-54-63702	Garbage Collection Fuel/Environmental	61,644	61,644	1,347	21,060	40,584
70-54-66600	Recycle	573,492	573,492	50,176	292,164	281,327
70-54-63703	Roadside Garbage	72,000	67,000	3,517	34,417	32,583
70-54-63800	Insurance	1,000	1,000	827	4,962	(3,962)
70-54-64500	Office Expense	300	300	37	165	135
70-54-64600	Professional Fees	4,800	4,800	509	2,934	1,867
70-54-64620	Legal Fees	-	1,000	-	629	371
70-54-65200	Supplies	-	3,000	-	-	3,000
70-54-65300	Telephone/Internet Expense	1,870	1,870	150	900	970
70-54-65310	Utilities	-	-	-	-	-
70-54-65405	Testing/Screening Employee	125	125	-	20	105
70-54-65900	Uniform Expense	735	735	293	516	219
70-54-66100	Lease Expense	286	286	24	119	167
<b>Department: 54 - Garbage Total:</b>		<b>2,371,837</b>	<b>2,391,488</b>	<b>201,124</b>	<b>1,239,812</b>	<b>1,151,676</b>
<b>Expense Total:</b>		<b>10,649,324</b>	<b>10,649,294</b>	<b>851,088</b>	<b>4,523,363</b>	<b>6,125,931</b>
<b>Fund: 70 - Utility Fund Surplus (Deficit):</b>		<b>6,087,319</b>	<b>6,087,349</b>	<b>961,901</b>	<b>3,444,452</b>	<b>2,642,897</b>



# Financial Statements

As Of 12/31/2025

## Balance Sheet

Account	Name	Balance
<b>Fund: 90 - Sports Complex Fund</b>		
<b>Assets</b>		
<a href="#">90-00-10010</a>	HW Parks & Recreation #8907	574,658
<a href="#">90-00-10014</a>	FH 2012 1% Rec Fac S.T. #0114	56
<a href="#">90-00-10022</a>	HW 2023 \$14M Sports Complex Expansion #6750	453,142
<a href="#">90-00-10024</a>	HW 2012 1% Rec. Facility S.T. #0269	1,274,480
<a href="#">90-00-10026</a>	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	414,618
<a href="#">90-00-11000</a>	Accounts Receivable	20,402
<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	512,498
<a href="#">90-00-11200</a>	Accrued Income - Money Market	12,295
<a href="#">90-00-11410</a>	Due from Fund 10 General	278
<a href="#">90-00-11499</a>	Due from Fund 99	(361)
<a href="#">90-00-11500</a>	Other Receivable	81,466
<a href="#">90-00-13000</a>	Prepaid Insurance	80,111
<a href="#">90-00-13010</a>	Prepaid Expense	3,448
<a href="#">90-00-16008</a>	NV 2012 1% Rec. Facility S.T. Reserve #0028	762,422
<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	736,288
<a href="#">90-00-17000</a>	Land	8,200,329
<a href="#">90-00-17100</a>	Construction In Progress	15,513,543
<a href="#">90-00-17200</a>	Building	24,263,708
<a href="#">90-00-17300</a>	Improvements	6,888,859
<a href="#">90-00-17400</a>	Equipment	2,661,031
<a href="#">90-00-17450</a>	Auto and Truck	42,512
<a href="#">90-00-17500</a>	Accumulated Depreciation	(10,772,924)
	<b>Total Assets:</b>	<b>51,742,572</b>
		<b>\$ 51,742,572</b>
<b>Liability</b>		
<a href="#">90-00-20000</a>	Accounts Payable	70,254
<a href="#">90-00-21010</a>	Due to Fund 10 General	27,125
<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	98,764
<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	78,272
	<b>Total Liability:</b>	<b>25,850,955</b>
<b>Equity</b>		
<a href="#">90-00-30000</a>	Fund Balance	25,674,353
	<b>Total Beginning Equity:</b>	<b>25,674,353</b>
	Total Revenue	4,495,449
	Total Expense	4,278,185
	<b>Revenues Over/Under Expenses</b>	<b>217,264</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>25,891,617</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 51,742,572</b>



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	503,417	2,692,660	2,405,866
90-00-48300	Sponsorship: YSC Facility	421,131	421,131	19,387	117,892	303,239
90-00-48310	Sponsorship: Teams	41,200	41,200	-	29,500	11,700
90-00-48325	Sponsorship: Recreation Center	4,770	4,770	170	2,145	2,625
90-00-48330	Sponsorship: Parks	10,500	10,500	-	6,500	4,000
90-00-48400	Youth BB	73,970	73,970	19,606	19,606	54,364
90-00-48405	Youth SB	38,740	38,740	10,055	10,055	28,685
90-00-48408	Youth TB	67,285	67,285	22,859	22,859	44,426
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	-	35,700	62,275
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	5,500	58,889	88,925
90-00-48705	Special Events	250,000	305,000	-	484,960	(179,960)
90-00-48800	Facility Rentals	95,412	95,412	1,265	27,465	67,947
90-00-48805	Tennis Court Rental	3,008	3,008	264	4,118	(1,110)
90-00-48900	Concessions	176,620	176,620	14,607	96,745	79,875
90-00-49000	Commissions	22,260	22,260	10	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	3,164	23,188	(13,188)
90-00-72501	Unrealized Gain(Loss) on Investment	-	-	1,842	12,079	(12,079)
90-00-72605	Accretion on Bond Discount	(5,087)	(5,087)	-	-	(5,087)
90-00-71890	Transfer from Interfund	-	-	201,173	609,865	(609,865)
<b>Department: 00 - Non-Departmental Total:</b>		<b>6,754,945</b>	<b>6,809,945</b>	<b>803,319</b>	<b>4,493,209</b>	<b>2,316,736</b>
<b>Department: 74 - Parks</b>						
90-74-42074	Bark Park Dog Permit	5,560	5,560	980	2,240	3,320
<b>Department: 74 - Parks Total:</b>		<b>5,560</b>	<b>5,560</b>	<b>980</b>	<b>2,240</b>	<b>3,320</b>
<b>Revenue Total:</b>		<b>6,760,505</b>	<b>6,815,505</b>	<b>804,299</b>	<b>4,495,449</b>	<b>2,320,056</b>
<b>Expense</b>						
<b>Department: 00 - Non-Departmental</b>						
90-00-63205	Bank Fees	-	-	565	1,542	(1,542)
90-00-64600	Bond Fees	3,000	3,000	-	-	3,000
90-00-64610	Accounting Fees	45,630	45,630	-	20,055	25,575
90-00-64800	Sales Tax Collection Expense	26,000	26,000	2,527	15,872	10,128
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	76,306	69,631
90-00-70291	2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Interest	-	96,466	51,124	51,124	45,342
90-00-70292	2021 \$5M Rec Fac Sales Tax Revenue - Interest	-	50,200	26,956	26,956	23,244
90-00-70293	2023 \$14M Rec Fac Sales Tax Revenue - Interest	-	647,919	323,959	323,959	323,959
90-00-71990	Transfer to Interfund	-	-	201,173	609,865	(609,865)
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>682,610</b>	<b>1,126,487</b>	<b>(131,889)</b>
<b>Department: 70 - Sports Complex</b>						
90-70-60200	Salaries and Wages	956,433	956,433	66,570	462,662	493,771
90-70-60201	Salaries and Wages OT	70,130	70,130	5,127	46,649	23,482
90-70-60215	Security Salaries	46,828	46,828	2,439	48,956	(2,128)
90-70-60800	Payroll Taxes SS	59,299	59,299	4,314	30,582	28,717
90-70-60801	Payroll Taxes MC	13,868	13,868	1,009	7,152	6,716
90-70-60802	Payroll Taxes SUTA	8,704	8,704	120	828	7,876
90-70-61000	Pension ER	65,855	65,855	4,321	33,727	32,128
90-70-61200	Group Insurance	276,141	275,541	7,849	63,140	212,401
90-70-62000	Advertising	58,830	62,300	5,003	30,140	32,160
90-70-62300	Auto Expense	1,150	1,150	-	225	925
90-70-62310	Gas	3,166	3,166	106	1,558	1,609
90-70-62350	Auto Allowance	12,000	12,000	1,000	6,000	6,000
90-70-62500	Community Relations	392	392	-	-	392
90-70-62505	Special Events	225,000	464,330	-	461,969	2,361
90-70-62600	Computer Expense	4,000	4,000	-	-	4,000
90-70-62800	Contract Labor	88,135	88,135	7,423	57,154	30,981
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	23,304	23,304
90-70-62910	Contract services	51,741	51,741	4,592	31,919	19,821
90-70-62950	Contract services - computer	35,269	35,269	1,740	12,518	22,752
90-70-63000	Lodging/Mileage/Meals Expense	500	500	-	-	500
90-70-63200	Credit Card Fees	17,313	17,313	2,675	10,590	6,723
90-70-63205	Bank Charges	10,749	10,749	-	3,015	7,734
90-70-63300	Depreciation	1,875,153	1,795,653	147,886	887,316	908,337
90-70-63400	Dues & Subscriptions	3,390	3,990	381	2,138	1,852
90-70-63500	Tools and Equipment	16,500	16,500	-	6,707	9,793
90-70-63700	Garbage Collection	70,777	70,777	18,998	67,025	3,753
90-70-63800	Insurance	390,000	274,500	23,065	138,391	136,109



For Fiscal: 2025-2026 Period Ending: 12/31/2025

## 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	17,358	30,348
90-70-64100	Repairs & Maintenance	230,000	230,000	26,345	150,873	79,127
90-70-64200	Mardi Gras Expense	2,614	2,614	-	-	2,614
90-70-64500	Office Expense	11,683	11,683	1,754	7,620	4,063
90-70-64600	Professional Fees	3,265	3,265	-	250	3,015
90-70-64620	Legal Fees	759	759	148	389	370
90-70-64700	Rent Expense	398	398	-	-	398
90-70-65200	Supplies	126,000	126,000	4,009	68,443	57,557
90-70-65210	Chemicals	5,000	5,000	-	1,634	3,366
90-70-65220	Sporting Goods	16,100	21,600	1,425	5,806	15,794
90-70-65250	Sign and supplies	75,000	75,000	70	4,794	70,206
90-70-65290	Beach Volleyball Expense	2,125	2,125	-	1,371	754
90-70-65300	Telephone/Internet Expense	28,810	28,810	2,135	15,815	12,996
90-70-65310	Utilities	160,495	160,495	-	72,336	88,159
90-70-65405	Testing/Screening Employee	600	2,000	398	1,163	837
90-70-65410	Testing/Screening Non-Employee	200	500	102	102	398
90-70-65500	Training	1,000	1,000	-	75	925
90-70-65600	League Expense	200,000	200,000	439	73,894	126,106
90-70-65610	League Officials	225,000	225,000	3,075	128,340	96,660
90-70-65650	Tournament Expense	160,000	160,000	3,536	76,352	83,648
90-70-65900	Uniform Expense	5,259	5,259	420	1,065	4,194
90-70-66100	Lease Expense	3,285	3,285	327	1,649	1,637
<b>Department: 70 - Sports Complex Total:</b>		<b>5,713,231</b>	<b>5,768,231</b>	<b>355,577</b>	<b>3,062,991</b>	<b>2,705,240</b>
<b>Department: 72 - Recreation</b>						
90-72-63700	Garbage Collection	39,207	39,207	4,656	13,206	26,001
90-72-64150	Turf Maintenance	47,500	47,500	2,051	40,565	6,935
<b>Department: 72 - Recreation Total:</b>		<b>86,707</b>	<b>86,707</b>	<b>6,707</b>	<b>53,771</b>	<b>32,937</b>
<b>Department: 74 - Parks</b>						
90-74-62300	Auto Expense	500	500	-	-	500
90-74-62310	Gas	13,000	13,000	591	7,425	5,575
90-74-62600	Computer Expenses	1,000	1,000	-	-	1,000
90-74-62910	Contract Services	7,800	7,800	604	3,794	4,006
90-74-62950	Contract Services - computer	6,600	6,600	518	3,106	3,494
90-74-63400	Dues & Subscriptions	-	-	-	-	-
90-74-63700	Garbage Collection	15,000	15,000	892	2,760	12,240
90-74-63800	Insurance	1,500	1,500	250	1,501	(1)
90-74-64100	Repairs & Maintenance	21,500	21,500	-	681	20,819
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	6,789	5,211
90-74-65200	Supplies	4,624	4,624	-	-	4,624
90-74-65250	Sign and supplies	3,000	3,000	-	462	2,538
90-74-65300	Telephone/Internet Expense	5,300	5,300	290	1,735	3,565
90-74-65310	Utilities	17,000	17,000	1,215	6,685	10,315
<b>Department: 74 - Parks Total:</b>		<b>113,824</b>	<b>113,824</b>	<b>5,526</b>	<b>34,937</b>	<b>78,887</b>
<b>Expense Total:</b>		<b>6,908,263</b>	<b>6,963,361</b>	<b>1,050,420</b>	<b>4,278,185</b>	<b>2,685,176</b>
<b>Fund: 90 - Sports Complex Fund Surplus (Deficit):</b>		<b>(147,758)</b>	<b>(147,856)</b>	<b>(246,121)</b>	<b>217,264</b>	<b>(365,120)</b>
<b>Total Surplus (Deficit):</b>		<b>3,643,361</b>	<b>3,548,643</b>	<b>1,775,575</b>	<b>3,937,542</b>	<b>(388,900)</b>