



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 10 - General Fund		
Assets		
10-00-10010	HW General #4158	5,491,796
10-00-11000	Accounts Receivable	1,739
10-00-11050	Allowance for Doubtful Accounts	2,030
10-00-11100	Sales Tax Receivable	481,604
10-00-11110	Ad Valorem Tax Receivable	204,301
10-00-11422	Due from Fund 22 1981 Sales Tax	222,506
10-00-11430	Due from Fund 30 Debt Service	1,939
10-00-11440	Due from Fund 40 Capital Projects	618
10-00-11470	Due from Fund 70 Utility System	211,532
10-00-11490	Due from Fund 90 Sports Complex	27,125
10-00-11499	Due from Fund 99 Other	296,977
10-00-11500	Other Receivable	116,458
10-00-13000	Prepaid Insurance	183,394
10-00-13010	Prepaid Expense	41,716
	Total Assets:	7,283,734
		\$ 7,283,734
Liability		
10-00-20000	Accounts Payable Fund 10	931,749
10-00-20010	Accounts Payable-Other	13,787
10-00-21021	Due to Fund 21 1999 Sales Tax	51,143
10-00-21022	Due to Fund 22 1981 Sales Tax	324
10-00-21040	Due to Fund 40 Capital Projects	980,397
10-00-21070	Due to Fund 70 Utility System	2,101,479
10-00-21090	Due to Fund 90 Sports Complex	480
10-00-21099	Due to Fund 99 Other	903,504
10-00-23000	Wages Payable	22,670
	Total Liability:	5,005,533
Equity		
10-00-32000	Fund Balance Unreserved	2,454,649
	Total Beginning Equity:	2,454,649
Total Revenue		5,165,911
Total Expense		5,342,359
Revenues Over/Under Expenses		(176,448)
	Total Equity and Current Surplus (Deficit):	2,278,201
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 7,283,734



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 10 - General Fund						
Revenue						
Department: 00 - Non-Departmental						
10-00-40000	Ad Valorem Tax	1,865,649	1,865,649	189,145	1,817,470	48,179
10-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	231,528	1,577,855	991,422
10-00-40300	Hotel Tax Revenue	2,589	2,589	257	3,533	(945)
10-00-40410	Franchise Tax - Electric	720,401	720,401	-	621,424	98,977
10-00-40420	Franchise Tax - Gas	124,058	124,058	3,340	23,754	100,304
10-00-40430	Franchise Tax - Cable TV	62,830	62,830	-	22,905	39,924
10-00-42000	Occupational License - Regular	14,400	14,400	-	-	14,400
10-00-42010	Liquor and Beer License	8,625	8,625	1,100	7,150	1,475
10-00-42020	Occupational License - Insurance	519,322	519,322	-	4,664	514,658
10-00-42200	Code Department Permits	1,037,962	1,037,962	148,759	897,035	140,927
10-00-42205	Demolition Permits	-	-	-	110	(110)
10-00-44100	State Grant Revenue	-	10,000	-	-	10,000
10-00-44110	Beer Sales Tax (State)	19,090	19,090	5,329	13,898	5,192
10-00-44600	Fines and Forfeits	53,912	53,912	6,510	86,757	(32,845)
10-00-48900	Rental Income	4,801	4,801	400	4,540	261
10-00-55000	Miscellaneous Income	4,035	4,035	548	2,149	1,886
10-00-55015	Donation	9,700	9,700	-	-	9,700
10-00-55031	Insurance Rebates	70,000	70,000	-	-	70,000
10-00-56005	Mardi Gras Permit	68,000	68,000	27,100	71,600	(3,600)
10-00-56010	Interest Income	7,800	7,800	517	9,652	(1,852)
10-00-56011	Proceed from sale of FA	-	-	-	1,416	(1,416)
10-00-59420	Transfer from Fund 20 1968 Sales Tax	2,000,000	2,000,000	-	-	2,000,000
Department: 00 - Non-Departmental Total:		9,162,450	9,172,450	614,533	5,165,911	4,006,539
Revenue Total:		9,162,450	9,172,450	614,533	5,165,911	4,006,539
Expense						
Department: 00 - Non-Departmental						
10-00-59522	Transfer to Fund 22 1981 Sales Tax	1,760,000	1,750,000	-	800,169	949,831
10-00-59530	Transfer to Fund 30 Debt Service	340,467	340,467	33,329	233,534	106,933
10-00-70000	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
Department: 00 - Non-Departmental Total:		2,118,837	2,108,837	33,329	1,038,218	1,070,619
Department: 05 - Elected & Appointed Official						
10-05-60000	Elected Official - City Council	77,091	77,091	6,424	44,783	32,309
10-05-61101	Pension ER City Council	4,608	4,608	-	373	4,235
10-05-60100	Elected Official - Mayor	99,904	99,904	8,325	58,035	41,869
10-05-61100	Pension ER Mayor	9,990	9,990	833	5,803	4,187
10-05-61201	Group Insurance Mayor	-	6,119	495	3,465	2,654
10-05-64300	Mayors Expense	13,200	13,200	1,100	7,700	5,500
10-05-60102	Chief Operations Officer	98,351	98,351	7,566	56,632	41,720
10-05-60103	Chief Financial Officer	95,483	95,483	7,345	54,982	40,501
10-05-60101	City Clerk	87,255	87,255	6,712	49,955	37,300
10-05-61000	Pension ER Appointed Official	-	-	2,027	15,068	(15,068)
10-05-61200	Group Insurance Mayor	6,119	21,562	1,562	12,143	9,418
10-05-60800	Payroll Taxes SS	-	-	2,360	16,993	(16,993)
10-05-60801	Payroll Taxes MC	-	-	552	3,974	(3,974)
10-05-60802	Payroll Taxes SUTA	-	-	37	276	(276)
10-05-62350	Auto Allowance	6,000	6,000	500	3,500	2,500
10-05-65320	Cellphone Expense	2,400	2,400	200	1,400	1,000
Department: 05 - Elected & Appointed Official Total:		500,401	521,963	46,038	335,083	186,880
Department: 10 - Administration						
10-10-60200	Salaries and Wages	294,910	294,910	22,819	172,089	122,821
10-10-60201	Salaries and Wages OT	-	-	452	2,844	(2,844)
10-10-60800	Payroll Taxes SS	46,686	46,686	1,355	10,185	36,500
10-10-60801	Payroll Taxes MC	10,918	10,918	317	2,382	8,536
10-10-60802	Payroll Taxes SUTA	1,506	1,506	36	274	1,232
10-10-61000	Pension ER	47,288	47,288	1,847	13,844	33,444
10-10-61200	Group Insurance	55,950	34,388	2,745	20,851	13,537
10-10-62000	Advertising	25,000	25,000	355	14,460	10,540
10-10-62100	Annexation	2,700	2,700	-	-	2,700
10-10-62500	Community Relations	16,000	16,000	444	13,184	2,816
10-10-62600	Computer Expense	4,580	4,580	-	1,095	3,485
10-10-62700	Conference/Training Fees	9,250	9,250	250	1,394	7,856
10-10-62900	Contract Services	38,500	38,500	1,942	19,889	18,611
10-10-62950	Contract Services - computer	91,400	89,300	158	22,071	67,229
10-10-63000	Lodging/Mileage/Meals Expense	10,000	10,000	-	3,101	6,899
10-10-63200	Credit Card Fees	250	250	-	35	215
10-10-63205	Bank Charges	20,515	20,515	-	7,266	13,249
10-10-63400	Dues & Subscriptions	6,220	8,320	3,147	5,400	2,920
10-10-63600	Engineering Fees	138,000	128,000	-	-	128,000
10-10-63700	Garbage Collection	3,300	3,300	-	1,749	1,551
10-10-63800	Insurance	145,000	145,000	-	70,719	74,281
10-10-64000	Janitorial	20,475	20,475	1,625	11,375	9,100
10-10-64100	Repairs & Maintenance	20,000	20,000	-	7,659	12,341
10-10-64200	Mardi Gras Expense	73,000	73,000	977	977	72,023
10-10-64330	Election Expense	8,226	8,226	-	-	8,226
10-10-64400	Miscellaneous	100	100	-	33	67
10-10-64500	Office Supplies	25,000	25,000	781	9,920	15,080
10-10-64600	Professional Fees	75,500	85,500	6,700	62,462	23,038
10-10-64610	Accounting Fees	54,785	54,785	5,660	29,750	25,035
10-10-64620	Legal Fees	40,000	30,000	954	30,370	(370)
10-10-64625	Legal Fees PRR	-	10,000	663	7,875	2,125
10-10-64660	Grant Consulting Services	17,000	17,000	-	1,000	16,000
10-10-64800	Sales Tax Collection Expense	13,756	13,756	1,331	9,267	4,489
10-10-64810	Property Tax	328	328	64	64	264
10-10-65300	Telephone/Internet Expense	27,540	27,540	2,227	15,587	11,953
10-10-65310	Utilities	31,600	31,600	1,732	16,157	15,443
10-10-65405	Testing/Screening Employee	250	250	-	-	250
10-10-65900	Uniform Expense	3,300	3,300	-	1,971	1,329
10-10-66100	Lease Expense	9,800	9,800	700	4,652	5,148
Department: 10 - Administration Total:		1,388,632	1,367,071	59,283	591,954	775,117



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 15 - Magistrate Court						
10-15-60200	Salaries and Wages	6,000	6,000	500	3,500	2,500
10-15-60800	Payroll Taxes SS	372	372	31	217	155
10-15-60801	Payroll Taxes MC	87	87	7	51	36
10-15-60802	Payroll Taxes SUTA	12	12	1	7	5
10-15-61000	Pension ER	600	600	-	-	600
10-15-63100	Court Costs	29,200	47,700	2,712	26,298	21,402
10-15-64620	Legal Fees	200	10,200	5,663	8,737	1,464
Department: 15 - Magistrate Court Total:		36,471	64,971	8,914	38,809	26,162
Department: 20 - Fire						
10-20-62200	App to Fire Dept - Ad Valorem Taxes	1,042,566	1,042,566	96,697	1,001,450	41,116
10-20-62220	App to Fire Dept - General Fund	1,080,000	1,080,000	-	800,000	280,000
10-20-70000	Principal	177,891	177,891	-	126,041	51,850
10-20-70200	Interest Expense	79,622	79,622	-	70,631	8,991
Department: 20 - Fire Total:		2,380,080	2,380,080	96,697	1,998,122	381,958
Department: 25 - Code Enforcement						
10-25-60200	Salaries and Wages	169,124	169,124	8,346	88,440	80,684
10-25-60201	Salaries and Wages OT	-	-	158	1,395	(1,395)
10-25-60800	Payroll Taxes SS	10,486	10,486	517	5,463	5,022
10-25-60801	Payroll Taxes MC	2,452	2,452	121	1,278	1,175
10-25-60802	Payroll Taxes SUTA	338	338	14	147	191
10-25-61000	Pension ER	11,478	11,478	425	5,836	5,642
10-25-61200	Group Insurance	23,000	23,000	1,047	10,733	12,267
10-25-62310	Gas	1,000	1,000	-	186	814
10-25-62700	Conference Fees	1,550	1,550	-	-	1,550
10-25-62950	Contract Services - computer	40,250	40,250	-	5,356	34,894
10-25-63000	Lodging/Mileage/Meals Expense	3,500	3,500	-	-	3,500
10-25-63200	Credit Card Fees	20,400	20,400	41	6,318	14,082
10-25-63215	Addressing Fees	-	-	41	41	(41)
10-25-63400	Dues & Subscriptions	5,723	5,723	55	55	5,668
10-25-63800	Insurance	28,000	28,000	-	14,763	13,237
10-25-63900	Inspection fees	738,000	738,000	62,725	244,725	493,275
10-25-64500	Office Expense	1,200	1,200	-	374	826
10-25-64600	Professional Fees	1,000	1,000	-	-	1,000
10-25-64620	Legal Fees	1,000	1,000	130	130	871
10-25-65200	Supplies	1,000	1,000	-	-	1,000
10-25-65300	Telephone/Internet Expense	216	216	-	198	18
10-25-65900	Uniform Expense	1,150	1,150	-	517	633
Department: 25 - Code Enforcement Total:		1,060,867	1,060,867	73,620	385,955	674,912
Department: 30 - Streets & drainage						
10-30-60200	Salaries and Wages	337,475	337,475	20,829	178,409	159,067
10-30-60201	Salaries and Wages OT	12,282	12,282	340	4,394	7,887
10-30-60800	Payroll Taxes SS	21,685	21,685	1,298	11,189	10,495
10-30-60801	Payroll Taxes MC	5,071	5,071	304	2,617	2,455
10-30-60802	Payroll Taxes SUTA	700	700	36	290	409
10-30-61000	Pension ER	17,882	17,882	1,119	10,341	7,541
10-30-61200	Group Insurance	43,500	43,500	2,117	25,552	17,948
10-30-62300	Auto Expense	30,000	47,000	4,351	28,154	18,846
10-30-62310	Gas Diesel Oil	65,000	65,000	3,456	36,970	28,030
10-30-62600	Computer Expense	1,000	1,000	-	-	1,000
10-30-62700	Conference Fees	4,000	4,000	-	210	3,790
10-30-62800	Contract Labor	8,204	8,204	511	4,921	3,283
10-30-62900	Contract Services	138,000	138,000	8,804	72,925	65,075
10-30-62950	Contract Services - computer	13,500	13,500	-	3,660	9,840
10-30-63000	Lodging/Mileage/Meals Expense	500	500	-	(35)	535
10-30-63205	Bank Charges	35	35	-	-	35
10-30-63400	Dues & Subscriptions	3,000	3,000	400	400	2,600
10-30-63500	Equipment & Tools Rental	1,680	1,680	-	1,177	503
10-30-63600	Engineering Fees	90,000	90,000	-	-	90,000
10-30-63800	Insurance	62,000	62,000	-	29,964	32,036
10-30-64000	Janitorial	8,225	8,225	750	5,498	2,727
10-30-64100	Repairs & Maintenance	125,000	130,000	14,327	81,284	48,716
10-30-64130	Repairs & Maintenance Roads & Streets	225,000	198,000	8,418	74,253	123,747
10-30-64400	Miscellaneous	2,500	2,500	-	974	1,526
10-30-64425	Disaster Expense	100,000	51,500	-	420	51,080
10-30-64500	Office Expense	9,000	9,000	659	6,042	2,958
10-30-64600	Professional Fees	1,000	1,000	-	-	1,000
10-30-64620	Legal Fees	167	167	111	167	-
10-30-64700	Rent Expense	800	800	-	-	800
10-30-64720	Radio Rental	2,500	2,500	-	-	2,500
10-30-64810	Property Tax	7,000	7,000	1,797	4,956	2,044
10-30-65100	Street Lighting	137,957	137,957	15,822	106,884	31,073
10-30-65200	Supplies	60,000	75,000	666	53,966	21,034
10-30-65210	Chemicals	7,715	7,715	-	3,704	4,011
10-30-65250	Sign and supplies	21,650	41,650	138	22,164	19,486
10-30-65300	Telephone/Internet Expense	459	459	47	323	136
10-30-65310	Utilities	57,686	57,686	678	5,110	52,577
10-30-65405	Testing/Screening Employee	1,382	1,382	-	798	584
10-30-65410	Testing/Screening Non-Employee	200	200	-	-	200
10-30-65900	Uniform Expense	5,200	5,200	348	3,205	1,995
10-30-66100	Lease Expense	198,886	198,886	5,729	115,898	82,988
10-30-68200	Capital Outlay - Infrastructure	-	29,350	2,234	7,802	21,548
10-30-68300	Capital Outlay - Furn, Fix & Equipment	275,943	271,593	2,232	32,407	239,186
10-30-70000	Principal	130,134	130,134	-	-	130,134
10-30-70200	Interest Expense	4,287	4,287	-	-	4,287
Department: 30 - Streets & drainage Total:		2,238,203	2,244,703	97,520	936,994	1,307,709



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 35 - 305 Iberia Street						
10-35-62900	Contract Services	6,516	6,516	538	3,737	2,779
10-35-63800	Insurance	-	-	-	3,350	(3,350)
10-35-64100	Repairs & Maintenance	520	520	-	260	260
10-35-65300	Telephone/Internet Expense	2,040	2,040	168	1,179	861
10-35-65310	Utilities	4,500	4,500	514	3,517	983
Department: 35 - 305 Iberia Street Total:		13,576	13,576	1,220	12,043	1,533
Department: 37 - 307 Iberia Street						
10-37-62900	Contract Services	4,380	4,380	360	2,518	1,862
10-37-63800	Insurance	-	-	-	1,585	(1,585)
10-37-64100	Repairs & Maintenance	4,376	4,376	-	260	4,116
10-37-65310	Utilities	1,260	1,260	79	820	440
Department: 37 - 307 Iberia Street Total:		10,016	10,016	438	5,182	4,834
Expense Total:		9,747,084	9,772,084	417,061	5,342,359	4,429,724
Fund: 10 - General Fund Surplus (Deficit):		(584,634)	(599,634)	197,472	(176,448)	(423,186)



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 20 - 1968 Sales Tax Fund		
Assets		
20-00-10010	HW 1968 1% Sales Tax #4514	1,453,590
20-00-11100	Sales Tax Receivable	963,212
20-00-11499	Due from Fund 99 Other	(176)
	Total Assets:	<u>2,416,627</u> \$ 2,416,627
Liability		
20-00-20000	Accounts Payable	1,650
20-00-21099	Due to Fund 99 Other	2,931
	Total Liability:	<u>4,581</u>
Equity		
20-00-30000	Fund Balance	1,419,688
	Total Beginning Equity:	<u>1,419,688</u>
	Total Revenue	3,163,981
	Total Expense	2,171,623
	Revenues Over/Under Expenses	<u>992,358</u>
	Total Equity and Current Surplus (Deficit):	<u>2,412,046</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>\$ 2,416,627</u>



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 20 - 1968 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
20-00-40200	1% Sales Tax Revenue	5,098,554	5,098,554	463,055	3,155,710	1,942,844
20-00-56010	Interest Income	17,086	17,086	1,420	8,271	8,815
Department: 00 - Non-Departmental Total:		5,115,640	5,115,640	464,476	3,163,981	1,951,659
Revenue Total:		5,115,640	5,115,640	464,476	3,163,981	1,951,659
Expense						
Department: 00 - Non-Departmental						
20-00-59510	Transfer to Fund 10 General	2,000,000	2,000,000	-	-	2,000,000
20-00-59530	Transfer to Fund 30 Debt Service	2,462,810	2,462,810	205,234	1,437,839	1,024,971
20-00-59540	Transfer to Fund 40 Capital Projects	1,311,459	1,311,459	122,746	696,514	614,945
20-00-63205	Bank Charges	3,562	3,562	-	426	3,136
20-00-64600	Professional Fees	3,950	-	-	600	(600)
20-00-64610	Accounting Fees	15,980	15,980	1,650	8,680	7,300
20-00-64800	Sales Tax Collection Expense	27,511	27,511	2,662	18,534	8,976
20-00-70000	Principal - L.P.S.B	36,740	36,740	-	9,030	27,710
Department: 00 - Non-Departmental Total:		5,862,011	5,858,061	332,292	2,171,623	3,686,438
Expense Total:		5,862,011	5,858,061	332,292	2,171,623	3,686,438
Fund: 20 - 1968 Sales Tax Fund Surplus (Deficit):		(746,371)	(742,421)	132,184	992,358	(1,734,779)



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 21 - 1999 Sales Tax Fund		
Assets		
21-00-10010	HW 1999 1/2% Sales Tax #7856	1,569,845
21-00-11100	Sales Tax Receivable	481,604
21-00-11410	Due from General	51,143
21-00-11499	Due from Consolidated	243
	Total Assets:	<u>2,102,835</u> \$ <u>2,102,835</u>
Liability		
21-00-20000	Accounts Payable	1,650
21-00-21070	Due to Utility	51,143
21-00-21099	Due to Consolidated	3,053
	Total Liability:	<u>55,846</u>
Equity		
21-00-30000	Fund Balance	1,397,031
	Total Beginning Equity:	<u>1,397,031</u>
Total Revenue		1,583,259
Total Expense		<u>933,301</u>
Revenues Over/Under Expenses		<u>649,958</u>
	Total Equity and Current Surplus (Deficit):	<u>2,046,989</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>\$ 2,102,835</u>



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 21 - 1999 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
21-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	231,528	1,577,855	991,422
21-00-56010	Interest Income	8,877	8,877	912	5,404	3,473
Department: 00 - Non-Departmental Total:		2,578,154	2,578,154	232,439	1,583,259	994,895
Revenue Total:		2,578,154	2,578,154	232,439	1,583,259	994,895
Expense						
Department: 00 - Non-Departmental						
21-00-59570	Transfer to Fund 70 Utility	1,728,231	1,728,231	4	909,054	819,177
21-00-63205	Bank Charges	3,370	3,370	272	1,784	1,585
21-00-64610	Accounting Fees	15,980	15,980	1,650	8,680	7,300
21-00-64800	Sales Tax Collection Expense	13,756	13,756	1,331	9,267	4,489
21-00-70000	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
Department: 00 - Non-Departmental Total:		1,779,706	1,779,706	3,257	933,301	846,405
Expense Total:		1,779,706	1,779,706	3,257	933,301	846,405
Fund: 21 - 1999 Sales Tax Fund Surplus (Deficit):		798,448	798,448	229,182	649,958	148,490



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 22 - 1981 Sales Tax Fund		
Assets		
22-00-10010	HW Police Department #5681	197,100
22-00-10015	HW LACE #9273	91,526
22-00-10016	HW Police Evidence #7356	42,630
22-00-10200	Cash on Hand	200
22-00-11100	Sales Tax Receivable	481,604
22-00-11300	Grants Receivable	255
22-00-11410	Due from General	324
22-00-11500	Other Receivable	27,375
22-00-11510	Accounts Receivable - Other	64,613
22-00-13000	Prepaid Insurance	78,420
22-00-13010	Prepaid Expense	17,097
	Total Assets:	1,001,143
		\$ 1,001,143
Liability		
22-00-20000	Accounts Payable	45,760
22-00-20005	Unearned Revenue	3,324
22-00-21010	Due to General	222,506
22-00-21090	Due to Sports Complex	133
22-00-21099	Due to Other Funds	59,240
22-00-21500	Other Liabilities	42,528
22-00-23000	Wages Payable	22,102
	Total Liability:	395,593
Equity		
22-00-30000	Fund Balance	507,931
	Total Beginning Equity:	507,931
Total Revenue		3,553,639
Total Expense		3,456,020
Revenues Over/Under Expenses		97,619
	Total Equity and Current Surplus (Deficit):	605,550
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 1,001,143



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 22 - 1981 Sales Tax Fund						
Revenue						
Department: 00 - Non-Departmental						
22-00-40200	1/2% Sales Tax Revenue	2,569,277	2,569,277	231,528	1,577,855	991,422
22-00-44100	State Grant Revenue	7,978	7,978	-	-	7,978
22-00-44200	School Resource Officer	438,746	438,746	46,875	281,248	157,498
22-00-44600	LACE Fines and Court Cost	707,115	707,115	49,657	480,736	226,379
22-00-44601	Accident Reports	3,000	3,000	395	3,888	(888)
22-00-55000	Miscellaneous Income	912	912	-	5,430	(4,519)
22-00-55030	Insurance Proceeds	-	-	-	3,924	(3,924)
22-00-55100	State Supplemental Payments	259,200	259,200	17,400	146,840	112,360
22-00-56010	Interest Income	5,526	5,526	528	3,550	1,976
22-00-59422	Transfer from Fund 22 LACE	250,000	250,000	-	250,000	-
22-00-71810	Transfer from Fund 10 General	1,760,000	1,760,000	-	800,169	959,831
Department: 00 - Non-Departmental Total:		6,001,753	6,001,753	346,382	3,553,639	2,448,114
Revenue Total:		6,001,753	6,001,753	346,382	3,553,639	2,448,114
Expense						
Department: 00 - Non-Departmental						
22-00-59522	Transfer to Fund 22 1981 Sales Tax	250,000	250,000	-	250,000	-
22-00-64610	Accounting Fees	15,000	15,000	1,650	8,680	6,320
22-00-64800	Sales Tax Collection Expense	13,630	13,630	1,331	9,267	4,363
22-00-70000	Principal - L.P.S.B	18,370	18,370	-	4,515	13,855
22-00-71930	Transfer to Fund 30 Debt Service	170,233	170,233	14,211	99,594	70,639
Department: 00 - Non-Departmental Total:		467,233	467,233	17,192	372,056	95,177
Department: 05 - Elected & Appointed Official						
22-05-60100	Elected Official - Chief of Police	86,986	86,986	6,691	50,184	36,802
22-05-60800	Payroll Taxes SS	-	-	474	3,462	(3,462)
22-05-60801	Payroll Taxes MC	-	-	111	810	(810)
22-05-61010	Police Retirement	29,118	29,118	2,441	18,205	10,913
22-05-61200	Health Insurance	6,446	6,446	496	3,719	2,727
22-05-62350	Auto Allowance	12,000	12,000	1,000	7,000	5,000
Department: 05 - Elected & Appointed Official Total:		134,550	134,550	11,213	83,380	51,170
Department: 60 - Police						
22-60-60200	Salaries and Wages	1,663,454	1,663,454	109,992	868,042	795,412
22-60-60201	Salaries and Wages OT	106,606	106,606	26,964	61,654	44,952
22-60-60400	State Supplemental Pay	266,400	266,400	17,400	125,320	141,080
22-60-60800	Payroll Taxes SS	132,301	132,301	9,977	69,913	62,388
22-60-60801	Payroll Taxes MC	30,941	30,941	2,333	16,351	14,591
22-60-60802	Payroll Taxes SUTA	4,268	4,268	203	1,453	2,814
22-60-61000	Pension ER	14,767	14,767	491	5,758	9,009
22-60-61010	Police Retirement	691,277	691,277	58,424	386,702	304,574
22-60-61200	Group Insurance	184,097	184,097	13,356	102,755	81,342
22-60-62000	Advertising	5,000	2,000	-	-	2,000
22-60-62300	Auto Expense	80,947	80,947	6,102	51,072	29,875
22-60-62310	Gas & Oil	90,000	90,000	9,156	54,556	35,444
22-60-62500	Community Relations	570	3,570	8,942	2,072	1,498
22-60-62600	Computer Expense	20,000	20,000	(90)	18,362	1,638
22-60-62700	Conference Fees	1,170	2,170	-	1,420	750
22-60-62900	Contract Services	26,766	26,766	1,296	18,181	8,585
22-60-62901	Investigative Services & Labs	-	-	-	8,163	(8,163)
22-60-62950	Contract services - computer	172,819	155,319	5,434	52,824	102,495
22-60-63000	Lodging/Mileage/Meals Expense	10,000	10,000	-	6,476	3,524
22-60-63205	Bank Charges	3,253	3,253	-	849	2,404
22-60-63400	Dues & Subscriptions	31,545	31,545	280	9,434	22,111
22-60-63500	Police Equipment	37,873	31,873	607	18,501	13,372
22-60-63800	Insurance	162,000	162,000	-	130,022	31,978
22-60-64000	Janitorial expense	32,000	32,000	2,403	22,036	9,964
22-60-64100	Repairs & Maintenance	12,000	12,000	-	6,533	5,467
22-60-64200	Mardi Gras Expense	78,000	74,000	-	1,165	72,835
22-60-64500	Office Expense	20,000	20,000	1,681	18,035	1,965
22-60-64600	Professional Fees	1,500	1,500	-	1,200	300
22-60-64620	Legal Fees	35,000	35,000	2,106	30,766	4,234
22-60-64625	Legal Fees PRR	-	5,000	-	1,521	3,479
22-60-64720	Radio Rental	3,885	3,885	-	5,880	(1,995)
22-60-65100	Street Lighting	1,000	1,000	102	700	300
22-60-65200	Police Supplies	10,000	10,000	387	1,320	8,680
22-60-65300	Telephone/Internet Expense	70,000	70,000	5,886	44,048	25,952
22-60-65310	Utilities	24,000	24,000	2,030	14,384	9,616
22-60-65405	Testing/Screening Employee	3,000	3,000	-	2,629	371
22-60-65410	Testing/Screening Non-Employee	6,000	6,000	-	3,825	2,175
22-60-65500	Training	10,000	9,000	1,136	1,999	7,001
22-60-65900	Uniform Expense	37,500	37,500	4,627	20,935	16,565
22-60-66100	Lease Expense	16,800	34,300	2,786	18,665	15,635
22-60-68100	Capital Outlay - Buildings & Improvements	-	-	-	7,700	(7,700)
22-60-68300	Capital Outlay - Furn, Fix & Equipment	275,790	275,790	-	168,425	107,365
22-60-68400	Capital Outlay - Auto & Truck	66,655	66,655	-	62,837	3,818
Department: 60 - Police Total:		4,439,182	4,434,182	294,011	2,444,486	1,989,696



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 61 - SRO						
22-61-60200	Salaries and Wages SRO	410,392	410,392	32,280	233,829	176,563
22-61-60201	SRO OT	-	-	323	7,577	(7,577)
22-61-60800	Payroll Taxes SS	29,015	29,015	2,044	15,836	13,179
22-61-60801	Payroll Taxes MC	6,786	6,786	478	3,704	3,082
22-61-60802	Payroll Taxes SUTA	936	936	40	317	619
22-61-61200	Group Insurance	56,555	56,555	4,265	31,999	24,556
22-61-63800	Insurance	6,000	6,000	-	26,520	(20,520)
Department: 61 - SRO Total:		509,684	509,684	39,429	319,782	189,902
Department: 62 - LACE						
22-62-60200	Salaries and Wages LACE	147,545	147,545	13,633	87,327	60,218
22-62-60800	LACE Payroll Taxes SS	9,148	9,148	71	499	8,649
22-62-60801	LACE Payroll Taxes MC	2,139	2,139	17	117	2,023
22-62-60802	LACE Payroll Taxes SUTA	295	295	2	16	279
22-62-63100	LACE Court Costs	197,708	197,708	18,434	113,829	83,879
22-62-63205	Bank Fees	1,669	1,669	-	-	1,669
22-62-64620	LACE Legal Fees	45,797	40,797	2,985	19,950	20,847
Department: 62 - LACE Total:		404,301	399,301	35,142	221,737	177,563
Department: 64 - Civil Service						
22-64-60600	Civil Service Salaries	7,800	7,800	600	4,200	3,600
22-64-60800	Payroll Taxes SS	483	483	37	260	223
22-64-60801	Payroll Taxes MC	113	113	9	61	53
22-64-60802	Payroll Taxes SUTA	6	6	1	8	(3)
22-64-64620	Legal Fees	500	10,500	10,050	10,050	450
Department: 64 - Civil Service Total:		8,903	18,903	10,697	14,579	4,323
Expense Total:		5,963,852	5,963,852	407,684	3,456,020	2,507,832
Fund: 22 - 1981 Sales Tax Fund Surplus (Deficit):		37,901	37,901	(61,302)	97,619	(59,718)



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 30 - Debt Service Fund		
Assets		
30-00-10061	HW 2018 \$7M Municipal Complex Sinking Fund #6372	106,218
30-00-10068	HW 1968 Sales Tax Sinking Fund #8931	2,423,389
30-00-11200	Accrued Income	12,705
30-00-11490	Due from Sports Complex	2,083
30-00-16009	NV 2018 \$7M Mun Complex Reserve #0029	586,474
30-00-16013	CF 2018 \$7M Mun Complex Reserve Sweep	1,000
30-00-16030	FM Sales Tax Refunding Bond Reserve #1165	2,263,137
	Total Assets:	5,395,007
		\$ 5,395,007
Liability		
30-00-21010	Due to Fund 10 General	1,939
30-00-21099	Due to Consolidated	801
	Total Liability:	2,740
Equity		
30-00-30000	Fund Balance	4,408,118
	Total Beginning Equity:	4,408,118
Total Revenue		1,808,627
Total Expense		824,477
Revenues Over/Under Expenses		984,150
	Total Equity and Current Surplus (Deficit):	5,392,267
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 5,395,007



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 30 - Debt Service Fund						
Revenue						
Department: 00 - Non-Departmental						
30-00-56010	Interest Income	24,165	24,165	622	18,910	5,256
30-00-71300	Dividend Income	-	-	-	3,222	(3,222)
30-00-72501	Unrealized Gain(Loss) on Investment	-	-	-	6,070	(6,070)
30-00-59410	Transfer from Fund 10 General	340,467	340,467	33,329	233,534	106,933
30-00-59420	Transfer from Fund 20 1968 Sales Tax	2,462,810	2,462,810	205,234	1,437,839	1,024,971
30-00-59422	Transfer from Fund 22 1981 Sales Tax	170,233	170,233	14,211	99,594	70,639
30-00-59430	Transfer from Interfund	-	-	-	9,458	(9,458)
Department: 00 - Non-Departmental Total:		2,997,676	2,997,676	253,396	1,808,627	1,189,049
Revenue Total:		2,997,676	2,997,676	253,396	1,808,627	1,189,049
Expense						
Department: 00 - Non-Departmental						
30-00-63205	Bank Charges	189	189	390	2,525	(2,337)
30-00-64600	Professional Fees	1,850	5,450	-	3,350	2,100
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 Refun Bond - Principal	360,000	360,000	-	-	360,000
30-00-70040	2017 CH \$2.24M S.T. Bond - Principal #3016	235,000	235,000	-	-	235,000
30-00-70045	2018 RG \$7M Municipal Complex - Principal	295,000	295,000	-	295,000	-
30-00-70050	2021 RG \$10M Sales Tax Rev/Refund Bond - Principal	405,000	405,000	-	-	405,000
30-00-70055	2022 RG \$9M Sales Tax Revenue Bond - Principal	330,000	330,000	-	-	330,000
30-00-70070	2017 \$575K S.T. Excess Revenue Bond - Principal	55,000	55,000	-	-	55,000
30-00-70220	2014 \$3.5M Sales Tax Bond - Interest	7,833	7,833	-	3,916	3,916
30-00-70235	2016 \$3.565M Sales Tax Refunding Bond - Interest	33,346	33,346	-	16,673	16,673
30-00-70240	2017 CH \$2.24M S.T. Bond - Interest #3016	40,800	40,800	-	20,400	20,400
30-00-70245	2018 RG \$7M Municipal Complex - Interest	210,700	210,700	-	108,300	102,400
30-00-70250	2021 \$10M Sales Tax Rev/Refund Bond - Interest	351,400	351,400	-	175,700	175,700
30-00-70255	2022 \$9M Sales Tax Revenue Bond - Interest	374,431	374,431	-	187,216	187,216
30-00-70270	2017 \$575K Excess Revenue Bond - Interest	3,878	3,878	-	1,939	1,939
30-00-59530	Transfer to Interfund	-	-	-	9,458	(9,458)
Department: 00 - Non-Departmental Total:		3,029,427	3,033,027	390	824,477	2,208,549
Expense Total:		3,029,427	3,033,027	390	824,477	2,208,549
Fund: 30 - Debt Service Fund Surplus (Deficit):		(31,751)	(35,351)	253,006	984,150	(1,019,500)



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 40 - Capital Projects Fund		
Assets		
40-00-10010	HW Capital Projects #8923	526,456
40-00-10046	HW 2022 \$9M S.T. Refunding Bonds #7671	720,430
40-00-10047	CS Bank Sweep Cash Investment #4034	582,724
40-00-10048	CS Money Market Fund Investment #4034	793,134
40-00-10101	CS 2023 \$4.2M Treasury Bond Investments	1,178,850
40-00-11310	Grants Receivable	955,336
40-00-11410	Due from Fund 10 General	980,397
40-00-11470	Due from Fund 70 Utility	(990)
40-00-11499	Due from Consolidated	133
	Total Assets:	5,736,472
		\$ 5,736,472
Liability		
40-00-20000	Accounts Payable	(1,815,548)
40-00-20010	Accounts Payable Other	(135,027)
40-00-20005	Unearned Revenue	190,793
40-00-20200	Contracts Payable	2,144,836
40-00-20400	Retainage Payable	442,728
40-00-21010	Due to General	618
40-00-21070	Due to Utility	300,000
40-00-21099	Due to Fund 99 Consolidated	868
	Total Liability:	1,129,268
Equity		
40-00-30000	Fund Balance	4,865,617
	Total Beginning Equity:	4,865,617
Total Revenue		5,149,578
Total Expense		5,407,992
Revenues Over/Under Expenses		(258,414)
	Total Equity and Current Surplus (Deficit):	4,607,204
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 5,736,472



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 40 - Capital Projects Fund						
Revenue						
Department: 00 - Non-Departmental						
40-00-44000	Federal Grant Revenue	7,615,647	7,615,647	698,830	2,664,120	4,951,527
40-00-44100	State Grant Revenue	10,122,895	10,122,895	587,792	1,774,416	8,348,479
40-00-56010	Interest Income	3,167	3,167	300	13,204	(10,037)
40-00-72501	Unrealized Gain(Loss) on Investment	-	-	-	758	(758)
40-00-72801	Realized Gain(Loss) on Investment	-	-	-	567	(567)
40-00-71820	Transfer from Fund 20 1968 Sales Tax	1,311,459	1,311,459	122,746	696,514	614,945
	Department: 00 - Non-Departmental Total:	19,053,168	19,053,168	1,409,668	5,149,578	13,903,589
	Revenue Total:	19,053,168	19,053,168	1,409,668	5,149,578	13,903,589
Expense						
Department: 00 - Non-Departmental						
40-00-63205	Bank Charges	1,768	1,768	336	2,727	(960)
40-00-64600	Professional Fees	3,500	3,500	-	-	3,500
40-00-64620	Legal Fees	6,872	6,872	-	692	6,179
40-00-68000	Land	1,000,000	1,000,000	-	-	1,000,000
40-00-68200	Road Improvement Projects	11,831,885	11,901,885	53,445	3,347,731	8,554,154
40-00-68220	Roundabout Projects	7,843,936	7,843,936	-	2,051,662	5,792,274
40-00-68230	Drainage Projects - Detention Pond	135,000	135,000	-	-	135,000
40-00-70200	Interest Expense	-	-	-	4,254	(4,254)
40-00-72101	Investment Fees	-	-	-	926	(926)
	Department: 00 - Non-Departmental Total:	20,822,961	20,892,961	53,782	5,407,992	15,484,968
	Expense Total:	20,822,961	20,892,961	53,782	5,407,992	15,484,968
	Fund: 40 - Capital Projects Fund Surplus (Deficit):	(1,769,793)	(1,839,793)	1,355,886	(258,414)	(1,581,379)



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 70 - Utility Fund		
Assets		
70-00-10010	HW Utility System #0744	2,102,065
70-00-10015	HW Utility Deposits #4516	518,442
70-00-10025	HW 2010 + 2019 Sewer Sinking Fund #4077	1,556,356
70-00-10200	Cash on Hand	437
70-00-11000	A/R Utility Customer	363,784
70-00-11025	Accounts Receivable Accrued	636,862
70-00-11050	Allowance for Doubtful Accounts	(101,866)
70-00-11060	A/R - Unapplied Credits	(1,205)
70-00-11200	Utility Accrued Int Receivable	1,807
70-00-11300	Grants Receivable	625,804
70-00-11410	Due from Fund 10 General	2,190,013
70-00-11421	Due from Fund 21 1999	51,143
70-00-11499	Due from Fund 99	923,485
70-00-11510	Other Receivable	67,312
70-00-13000	Prepaid Insurance	67,240
70-00-13010	Prepaid Expense	35,366
70-00-16000	HW 3 Mills Property Tax Waterworks #3598	376,249
70-00-16050	HW Water Reserve #8915	647,571
70-00-16052	HW 2021 \$10M S.T. Ref Reserve_Sewer WWTP DEQ #4598	683,732
70-00-16510	HW 2010 + 2019 Sewer Bond Reserve #3909	326,711
70-00-16517	HW CD - Utility Deposit Cons #7517	149,753
70-00-16552	FM CD - Utility Deposit #0712	35,188
70-00-16576	FM CD - Utility Deposit #0321	135,196
70-00-17000	Land	538,595
70-00-17100	CIP Water	9,595,076
70-00-17110	CIP Sewer	2,332,868
70-00-17200	Public Works Facility	239,770
70-00-17300	Other Water Equipment	546,161
70-00-17310	Remote Water Meter Reading Syst	983,005
70-00-17311	Other Sewer Equipment	2,025,579
70-00-17400	Water Plant & Lines	15,228,929
70-00-17410	Sewer Plant & Lines	24,832,935
70-00-17500	Accumulated Depreciation	(13,666,314)
	Total Assets:	54,048,048
		\$ 54,048,048
Liability		
70-00-20000	Accounts Payable	(201,102)
70-00-20010	Accounts Payable Other	(6,038)
70-00-20200	Contracts Payable	747,283
70-00-20400	Retainage Payable	389,102
70-00-20620	Commerical Water State Sales Tax	54,547
70-00-20650	Safe Drinking Water	16,755
70-00-21010	Due to Fund 10 General	211,532
70-00-21040	Due to Fund 40 Capital Projects	(990)
70-00-21099	Due to Fund 99 Other	(32,020)
70-00-22010	LDH 2022 \$8.5M Water Revenue Bond 1055035-01 ST	67,000
70-00-22020	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	231,000
70-00-22021	LDEQ 2019 \$13.2M Sewer Revenue 221129-04 ST	297,000
70-00-22500	Sewer Rev Bond Int Payable	6,505
70-00-28000	Customers Deposits	979,516
70-00-28520	LDEQ 2010 \$4.429M Sewer Revenue 221129-02	1,187,000
70-00-28521	LDEQ 2019 \$13.2M Sewer Revenue 221129-04	4,918,271
70-00-28556	LDH 2022 \$8.5M Water Revenue Bond 1055035-01	3,488,511
70-52-21515	Sewer Deposit	170,825
	Total Liability:	12,524,698
Equity		
70-00-32000	Retained Earnings	37,478,369
	Total Beginning Equity:	37,478,369
Total Revenue		9,252,589
Total Expense		5,207,608
Revenues Over/Under Expenses		4,044,982
Total Equity and Current Surplus (Deficit):		41,523,351
Total Liabilities, Equity and Current Surplus (Deficit):		\$ 54,048,048



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 70 - Utility Fund						
Revenue						
Department: 00 - Non-Departmental						
70-00-71821	Transfer from Fund 21 1999 Sales Tax	1,728,231	1,728,231	-	776,315	951,916
70-00-71870	Transfer from Fund 70 Utility	-	-	115,482	463,739	(463,739)
70-00-72200	Interest Income	-	-	594	10,683	(10,683)
Department: 00 - Non-Departmental Total:		1,728,231	1,728,231	116,076	1,250,738	477,493
Department: 50 - Waterworks						
70-50-48000	Water Charges	3,705,425	3,705,425	354,254	2,245,928	1,459,497
70-50-48005	Water Tap Fee	240,000	240,000	36,000	123,010	116,990
70-50-48006	Water Capital Improvement	592,000	592,000	57,720	244,200	347,800
70-50-48007	Water Meter Fee - 3/4 inch	560,000	560,000	75,600	254,900	305,100
70-50-48010	Water Meter Fee - 1 inch	142,500	142,500	7,125	31,275	111,225
70-50-48015	Water Meter Fee - 2 inches	25,800	25,800	4,300	12,900	12,900
70-50-48020	Water Meter Hydrant Rental	4,000	4,000	500	2,250	1,750
70-50-48025	Water Boring	25,000	25,000	-	(10,450)	35,450
70-50-55000	Miscellaneous Income	-	-	-	(81)	81
70-50-55005	Reconnect Fees	10,000	10,000	450	2,450	7,550
70-50-55010	Penalties 10%	60,000	60,000	9,099	48,102	11,898
70-50-72000	3% Millage	648,512	648,512	65,133	625,859	22,654
70-50-72200	Interest Income	9,033	9,033	258	1,510	7,523
70-50-72900	Sales Tax Vendor Compensation	90	90	8	54	36
70-50-73010	State Grant	1,359,273	1,359,273	-	1,016,012	343,261
Department: 50 - Waterworks Total:		7,381,634	7,381,634	610,447	4,597,919	2,783,715
Department: 52 - Sewerage						
70-52-48100	Sewer Charges	2,636,073	2,636,073	260,678	1,588,979	1,047,094
70-52-48105	Sewer Tap Fee	29,875	29,875	2,950	9,900	19,975
70-52-48106	Sewer Capital Improvement	439,500	439,500	68,562	281,280	158,220
70-52-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
70-52-55010	Penalties	45,000	45,000	7,028	34,960	10,040
70-52-72200	Interest Income	1,507	1,507	674	2,021	(515)
70-52-73010	State Grant	2,100,000	2,100,000	-	-	2,100,000
Department: 52 - Sewerage Total:		5,252,955	5,252,955	339,892	1,917,140	3,335,815
Department: 54 - Garbage						
70-54-48200	Garbage Charges	2,337,823	2,337,823	212,972	1,457,593	880,231
70-54-55010	Penalties	36,000	36,000	4,841	29,200	6,800
Department: 54 - Garbage Total:		2,373,823	2,373,823	217,814	1,486,793	887,031
Revenue Total:		16,736,643	16,736,643	1,284,229	9,252,589	7,484,054
Expense						
Department: 00 - Non-Departmental						
70-00-64450	Cash (Over) / Short	-	-	51	51	(51)
70-00-71970	Transfer to Fund 70 Utility	-	-	54,796	342,366	(342,366)
Department: 00 - Non-Departmental Total:		-	-	54,847	342,417	(342,417)
Department: 50 - Waterworks						
70-50-60200	Salaries and Wages	605,479	605,479	45,630	365,381	240,098
70-50-60201	Salaries and Wages OT	30,000	30,000	2,272	13,832	16,168
70-50-60800	Pavroll Taxes SS	39,400	39,400	2,905	22,968	16,432
70-50-60801	Pavroll Taxes MC	9,214	9,214	679	5,371	3,843
70-50-60802	Pavroll Taxes SUTA	1,271	1,271	76	607	664
70-50-61000	Pension ER	36,689	36,689	2,767	21,639	15,051
70-50-61200	Group Insurance	82,397	82,397	6,035	47,257	35,140
70-50-62300	Auto Expense	3,000	21,000	1,275	11,348	9,652
70-50-62310	Gas Diesel Oil	17,221	17,221	968	9,755	7,465
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	2,562	23,731	28,684
70-50-62950	Contract services - computer	42,140	42,140	-	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	4,584	46,721	36,779
70-50-63205	Bank Charges	9,241	9,241	255	8,177	1,064
70-50-63300	Depreciation	782,846	712,695	-	-	712,695
70-50-63400	Dues & Subscriptions	2,100	2,100	400	1,131	970
70-50-63500	Equipment Rental	2,000	2,000	70	370	1,630
70-50-63600	Engineering Fees	6,000	16,000	5,980	13,427	2,573
70-50-63700	Garbage Collection	12,000	12,000	-	6,741	5,259
70-50-63800	Insurance	90,986	90,986	-	31,351	59,635
70-50-64100	Repairs & Maintenance	250,000	250,000	2,505	77,434	172,566
70-50-64400	Miscellaneous	-	50	-	0	50
70-50-64420	Bad Debt	405	405	-	-	405
70-50-64500	Office Expense	3,000	3,000	232	2,356	644
70-50-64600	Professional Fees	85,844	85,844	3,484	30,480	55,365
70-50-64610	Accounting Fees	43,365	43,365	4,480	23,555	19,810
70-50-64620	Legal Fees	500	500	-	481	19
70-50-64660	Grant Consulting Services	3,670	3,670	-	-	3,670
70-50-64810	Property Tax	200	700	129	220	480
70-50-65200	Supplies	30,000	25,000	101	4,861	20,140
70-50-65210	Chemicals	40,000	40,000	2,300	28,028	11,972
70-50-65300	Telephone/Internet Expense	22,000	22,000	1,507	9,908	12,092
70-50-65310	Utilities	25,000	25,000	9,649	22,965	2,035
70-50-65400	Utility Testing	30,000	30,000	-	7,166	22,834
70-50-65405	Testing/Screening Employee	2,167	2,167	-	85	2,082
70-50-65410	Testing/Screening Non-Employee	250	250	-	-	250
70-50-65700	Water Purchases	1,893,600	1,893,600	164,642	1,220,433	673,167
70-50-65705	Water Meter 3/4"	418,000	418,000	-	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	32,600
70-50-65750	Water Meter Installation	723,000	653,650	42,050	209,630	444,020
70-50-65900	Uniform Expense	3,577	3,577	-	3,247	329
70-50-66100	Lease Expense	3,121	3,821	119	1,974	1,847
70-50-70271	2022 \$8.5M LDH Water Revenue Bond - Interest	-	57,070	-	37,934	19,136
70-50-72400	Interest Expense	57,070	-	-	-	-
Department: 50 - Waterworks Total:		5,624,485	5,545,735	307,656	2,611,200	2,934,535



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Department: 52 - Sewerage						
70-52-60200	Salaries and Wages	377,116	377,116	30,135	225,633	151,483
70-52-60201	Salaries and Wages OT	15,000	15,000	1,983	12,681	2,319
70-52-60800	Payroll Taxes SS	24,311	24,311	1,929	14,306	10,005
70-52-60801	Payroll Taxes MC	5,686	5,686	451	3,346	2,340
70-52-60802	Payroll Taxes SUTA	784	784	52	387	397
70-52-61000	Pension ER	21,538	21,538	1,755	13,033	8,505
70-52-61200	Group Insurance	57,116	57,116	4,250	31,872	25,244
70-52-62300	Auto Expense	1,000	27,000	122	13,120	13,880
70-52-62310	Gas Diesel Oil	18,000	18,000	1,052	9,421	8,579
70-52-62600	Computer Expense	4,930	5,930	-	4,959	971
70-52-62700	Conference/Training Fees	1,000	1,000	-	500	500
70-52-62900	Contract Services	166,000	176,000	14,377	102,983	73,017
70-52-62950	Contract services - computer	62,000	62,000	-	23,104	38,896
70-52-63000	Lodging/Mileage/Meals Expense	500	4,567	-	1,249	3,318
70-52-63200	Credit Card Fees	38,000	66,800	3,667	36,751	30,049
70-52-63205	Bank Charges	9,187	9,187	-	747	8,440
70-52-63300	Depreciation	1,116,313	1,102,516	-	-	1,102,516
70-52-63400	Dues & Subscriptions	8,000	8,000	-	7,180	820
70-52-63500	Equipment Rental	2,000	2,000	150	1,040	960
70-52-63600	Engineering Fees	10,000	10,000	16,294	16,987	(6,987)
70-52-63700	Garbage Collection	7,500	7,500	-	4,353	3,147
70-52-63800	Insurance	84,289	84,289	-	20,393	63,896
70-52-64100	Repairs & Maintenance	200,468	200,468	16,123	96,273	104,194
70-52-64500	Office Expense	1,500	1,500	30	564	936
70-52-64600	Professional Fees	50,000	50,000	2,504	14,825	35,175
70-52-64610	Accounting Fees	36,525	36,525	3,775	19,840	16,685
70-52-64620	Legal Fees	-	1,000	722	1,279	(279)
70-52-65200	Supplies	5,000	7,000	26	1,976	5,024
70-52-65210	Chemicals	30,000	30,000	1,534	7,494	22,506
70-52-65250	Sign and supplies	500	500	-	-	500
70-52-65300	Telephone/Internet Expense	7,800	7,800	335	2,646	5,154
70-52-65310	Utilities	162,000	162,000	19,306	102,478	59,522
70-52-65400	Utility Testing	63,725	63,725	1,690	15,237	48,488
70-52-65405	Testing/Screening Employee	1,000	1,000	-	-	1,000
70-52-65410	Testing/Screening Non-Employee	100	100	-	-	100
70-52-65900	Uniform Expense	2,400	2,400	-	2,126	274
70-52-66100	Lease Expense	2,500	2,500	95	572	1,928
70-52-70272	2010 \$4.429M LDEQ Sewer Revenue Bond - Interest	-	13,471	-	6,736	6,735
70-52-70273	2019 \$13.2M LDEQ Sewer Sales Tax Bond - Interest	-	45,745	-	23,492	22,252
70-52-72400	Interest Expense	59,216	-	-	-	-
Department: 52 - Sewerage Total:		2,653,002	2,712,072	122,356	839,581	1,872,491
Department: 54 - Garbage						
70-54-60200	Salaries and Wages	78,194	78,194	6,271	46,756	31,438
70-54-60201	Salaries and Wages OT	2,500	2,500	171	1,424	1,076
70-54-60800	Payroll Taxes SS	5,003	5,003	389	2,911	2,092
70-54-60801	Payroll Taxes MC	1,170	1,170	91	681	489
70-54-60802	Payroll Taxes SUTA	161	161	11	80	82
70-54-61000	Pension ER	4,035	4,035	151	1,162	2,873
70-54-61200	Group Insurance	11,596	11,596	1,047	7,330	4,266
70-54-62300	Auto Expense	-	17,000	-	1,905	15,095
70-54-62310	Gas	4,700	4,700	431	2,174	2,526
70-54-62950	Contract services - computer	14,448	14,448	-	6,458	7,990
70-54-63200	Credit Card Fees	13,350	17,000	917	9,188	7,812
70-54-63205	Bank Charges	-	-	-	124	(124)
70-54-63700	Garbage Collection	1,468,884	1,468,884	130,188	912,803	556,081
70-54-63701	Garbage Collection XTR CRT	51,546	51,546	4,520	34,858	16,688
70-54-63702	Garbage Collection Fuel/Environmental	61,644	61,644	(25,078)	(4,017)	65,661
70-54-66600	Recycle	573,492	573,492	50,176	342,340	231,152
70-54-63703	Roadside Garbage	72,000	67,000	2,875	37,292	29,708
70-54-63800	Insurance	1,000	1,000	-	4,962	(3,962)
70-54-64500	Office Expense	300	300	7	172	128
70-54-64600	Professional Fees	4,800	4,800	509	3,443	1,357
70-54-64620	Legal Fees	-	1,000	-	629	371
70-54-65200	Supplies	-	3,000	7	7	2,993
70-54-65300	Telephone/Internet Expense	1,870	1,870	150	1,050	820
70-54-65310	Utilities	-	-	-	-	-
70-54-65405	Testing/Screening Employee	125	125	-	20	105
70-54-65900	Uniform Expense	735	735	-	516	219
70-54-66100	Lease Expense	286	286	24	143	143
Department: 54 - Garbage Total:		2,371,837	2,391,488	172,855	1,414,409	977,078
Expense Total:		10,649,324	10,649,294	657,714	5,207,607	5,441,687
Fund: 70 - Utility Fund Surplus (Deficit):		6,087,319	6,087,349	626,515	4,044,982	2,042,367



Financial Statements

As Of 01/31/2026

Balance Sheet

Account	Name	Balance
Fund: 90 - Sports Complex Fund		
Assets		
90-00-10010	HW Parks & Recreation #8907	610,680
90-00-10014	FH 2012 1% Rec Fac S.T. #0114	57
90-00-10022	HW 2023 \$14M Sports Complex Expansion #6750	453,109
90-00-10024	HW 2012 1% Rec. Facility S.T. #0269	1,491,230
90-00-10026	HW 2012 1% Rec. Facility S.T. Sinking Fund #6380	613,912
90-00-11000	Accounts Receivable	22,586
90-00-11025	Accounts Receivable Accrued	24,151
90-00-11060	A/R - Unapplied Credits	(5,438)
90-00-11100	Sales Tax Receivable	526,438
90-00-11200	Accrued Income - Money Market	12,295
90-00-11410	Due from Fund 10 General	480
90-00-11499	Due from Fund 99	(679)
90-00-11500	Other Receivable	87,949
90-00-13000	Prepaid Insurance	80,111
90-00-13010	Prepaid Expense	3,448
90-00-16008	NV 2012 1% Rec. Facility S.T. Reserve #0028	762,422
90-00-16036	CF 2012 1% Rec. Facility S.T. Reserve Sweep	1,000
90-00-16023	HW 2023 \$14M Sports Complex Exp Reserv #7617	736,367
90-00-17000	Land	8,200,329
90-00-17100	Construction In Progress	15,518,885
90-00-17200	Building	24,263,708
90-00-17300	Improvements	6,888,859
90-00-17400	Equipment	2,661,031
90-00-17450	Auto and Truck	42,512
90-00-17500	Accumulated Depreciation	(10,920,810)
	Total Assets:	52,074,633
		\$ 52,074,633
Liability		
90-00-20000	Accounts Payable	113,579
90-00-21010	Due to Fund 10 General	27,125
90-00-21030	Due to Fund 30 Debt Service	2,083
90-00-21099	Due to Fund 99 Consolidated	96,211
90-00-22000	Bonds Payable ST	1,435,000
90-00-22010	Bonds Payable	23,700,000
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:	25,891,728
Equity		
90-00-30000	Fund Balance	25,674,353
	Total Beginning Equity:	25,674,353
	Total Revenue	5,358,910
	Total Expense	4,850,358
	Revenues Over/Under Expenses	508,552
	Total Equity and Current Surplus (Deficit):	26,182,905
	Total Liabilities, Equity and Current Surplus (Deficit):	\$ 52,074,633



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
Fund: 90 - Sports Complex Fund						
Revenue						
Department: 00 - Non-Departmental						
90-00-40200	1 % Sales Tax Revenue	5,098,527	5,098,527	463,058	3,155,718	1,942,809
90-00-48300	Sponsorship: YSC Facility	421,131	421,131	16,800	134,692	286,439
90-00-48310	Sponsorship: Teams	41,200	41,200	-	29,500	11,700
90-00-48325	Sponsorship: Recreation Center	4,770	4,770	545	2,690	2,080
90-00-48330	Sponsorship: Parks	10,500	10,500	9,776	16,276	(5,776)
90-00-48400	Youth BB	73,970	73,970	39,780	59,386	14,584
90-00-48405	Youth SB	38,740	38,740	25,985	36,040	2,700
90-00-48408	Youth TB	67,285	67,285	44,585	67,444	(159)
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	23,940	59,640	38,335
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	-	58,889	88,925
90-00-48705	Special Events	250,000	305,000	20,000	504,960	(199,960)
90-00-48800	Facility Rentals	95,412	95,412	3,671	31,135	64,276
90-00-48805	Tennis Court Rental	3,008	3,008	180	4,298	(1,290)
90-00-48900	Concessions	176,620	176,620	19,588	116,333	60,287
90-00-49000	Commissions	22,260	22,260	-	16,427	5,833
90-00-55000	Miscellaneous Income	1,000	1,000	-	-	1,000
90-00-55015	Donations	-	-	-	32,400	(32,400)
90-00-56011	Proceed from sale of FA	-	-	-	202	(202)
90-00-72200	Interest Income	10,000	10,000	1,477	25,043	(15,043)
90-00-72501	Unrealized Gain(Loss) on Investment	-	-	-	12,079	(12,079)
90-00-72605	Accretion on Bond Discount	(5,087)	(5,087)	-	-	(5,087)
90-70-55030	Insurance Proceeds	-	-	(6,904)	(6,904)	6,904
90-00-71890	Transfer from Interfund	-	-	199,291	809,156	(809,156)
Department: 00 - Non-Departmental Total:		6,754,945	6,809,945	861,771	5,355,560	1,454,385
Department: 74 - Parks						
90-74-42074	Bark Park Dog Permit	5,560	5,560	1,110	3,350	2,210
Department: 74 - Parks Total:		5,560	5,560	1,110	3,350	2,210
Revenue Total:		6,760,505	6,815,505	862,881	5,358,910	1,456,595
Expense						
Department: 00 - Non-Departmental						
90-00-63205	Bank Fees	-	-	-	1,542	(1,542)
90-00-64600	Bond Fees	3,000	3,000	-	-	3,000
90-00-64610	Accounting Fees	45,630	45,630	4,715	24,770	20,860
90-00-64800	Sales Tax Collection Expense	26,000	26,000	2,665	18,537	7,463
90-00-70290	2013 \$9.5M Rec Fac Sales Tax Revenue - Interest	-	145,938	-	76,306	69,631
90-00-70291	2017 \$7.64M Rec Fac Sales Tax Rev/Ref - Interest	-	96,466	-	51,124	45,342
90-00-70292	2021 \$5M Rec Fac Sales Tax Revenue - Interest	-	50,200	-	26,956	23,244
90-00-70293	2023 \$14M Rec Fac Sales Tax Revenue - Interest	-	647,919	-	323,959	323,959
90-00-71990	Transfer to Interfund	-	-	199,291	809,156	(809,156)
90-00-70000	Principal - L.P.S.B.	1,683	1,683	-	808	876
90-00-72400	Interest Expense	940,424	-	-	-	940,424
90-00-72600	Amortization of Bond Premium	(31,522)	(31,522)	-	-	(31,522)
90-00-72610	Deferred Loss on Bond Refunding	9,285	9,285	-	-	9,285
Department: 00 - Non-Departmental Total:		994,500	994,599	206,672	1,333,159	(338,561)
Department: 70 - Sports Complex						
90-70-60200	Salaries and Wages	956,433	956,433	62,922	525,584	430,849
90-70-60201	Salaries and Wages OT	70,130	70,130	4,110	50,758	19,372
90-70-60215	Security Salaries	46,828	46,828	-	48,956	(2,128)
90-70-60800	Payroll Taxes SS	59,299	59,299	4,037	34,619	24,680
90-70-60801	Payroll Taxes MC	13,868	13,868	944	8,096	5,772
90-70-60802	Payroll Taxes SUTA	8,704	8,704	111	939	7,764
90-70-61000	Pension ER	65,855	65,855	4,431	38,158	27,697
90-70-61200	Group Insurance	276,141	275,541	7,554	70,694	204,847
90-70-62000	Advertising	58,830	62,300	5,000	36,140	26,160
90-70-62300	Auto Expense	1,150	1,150	85	310	840
90-70-62310	Gas	3,166	3,166	51	1,608	1,558
90-70-62350	Auto Allowance	12,000	12,000	1,000	7,000	5,000
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	4,552	61,706	26,429
90-70-62830	Tennis Management Fees	46,608	46,608	3,884	27,188	19,420
90-70-62910	Contract services	51,741	51,741	4,437	36,356	15,384
90-70-62950	Contract services - computer	35,269	35,269	10,407	22,925	12,344
90-70-63000	Lodging/Mileage/Meals Expense	500	500	-	-	500
90-70-63200	Credit Card Fees	17,313	30,000	6,927	17,871	12,129
90-70-63205	Bank Charges	10,749	10,749	391	3,907	6,843
90-70-63300	Depreciation	1,875,153	1,782,966	147,886	1,035,202	747,764
90-70-63400	Dues & Subscriptions	3,390	3,390	580	2,718	612
90-70-63500	Tools and Equipment	16,500	16,500	5,994	9,234	7,266
90-70-63700	Garbage Collection	70,777	70,777	(9,460)	57,564	13,213
90-70-63800	Insurance	390,000	274,500	-	138,391	136,109



For Fiscal: 2025-2026 Period Ending: 01/31/2026

Income Statement

Account	Name	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Remaining Total Budget
90-70-64000	Janitorial expense	47,706	47,706	2,893	20,251	27,455
90-70-64100	Repairs & Maintenance	230,000	230,000	34,956	185,829	44,171
90-70-64200	Mardi Gras Expense	2,614	2,614	-	-	2,614
90-70-64500	Office Expense	11,683	11,683	1,690	6,264	5,419
90-70-64600	Professional Fees	3,265	3,265	-	250	3,015
90-70-64620	Legal Fees	759	759	222	611	148
90-70-64700	Rent Expense	398	398	-	-	398
90-70-65200	Supplies	126,000	126,000	5,849	74,292	51,708
90-70-65210	Chemicals	5,000	5,000	-	1,634	3,366
90-70-65220	Sporting Goods	16,100	21,600	10,098	15,904	5,696
90-70-65250	Sign and supplies	75,000	75,000	3,774	11,615	63,385
90-70-65290	Beach Volleyball Expense	2,125	2,125	-	1,371	754
90-70-65300	Telephone/Internet Expense	28,810	28,810	2,673	18,487	10,323
90-70-65310	Utilities	160,495	160,495	14,179	98,285	62,210
90-70-65405	Testing/Screening Employee	600	2,000	-	1,163	837
90-70-65410	Testing/Screening Non-Employee	200	500	-	102	398
90-70-65500	Training	1,000	1,000	-	75	925
90-70-65600	League Expense	200,000	200,000	4,841	78,734	121,266
90-70-65610	League Officials	225,000	225,000	-	128,340	96,660
90-70-65650	Tournament Expense	160,000	160,000	1,376	77,729	82,271
90-70-65900	Uniform Expense	5,259	5,259	686	1,751	3,509
90-70-66100	Lease Expense	3,285	3,285	264	1,913	1,372
Department: 70 - Sports Complex Total:		5,713,231	5,768,231	349,346	3,422,493	2,345,738
Department: 72 - Recreation						
90-72-63700	Garbage Collection	39,207	39,207	-	13,206	26,001
90-72-64150	Turf Maintenance	47,500	47,500	-	40,565	6,935
Department: 72 - Recreation Total:		86,707	86,707	-	53,771	32,937
Department: 74 - Parks						
90-74-62300	Auto Expense	500	500	-	-	500
90-74-62310	Gas	13,000	13,000	1,074	8,499	4,501
90-74-62600	Computer Expenses	1,000	1,000	-	-	1,000
90-74-62910	Contract Services	7,800	7,800	604	4,398	3,402
90-74-62950	Contract Services - computer	6,600	6,600	526	3,631	2,969
90-74-63700	Garbage Collection	15,000	15,000	-	2,760	12,240
90-74-63800	Insurance	1,500	1,500	-	1,501	(1)
90-74-64100	Repairs & Maintenance	21,500	21,500	374	1,055	20,445
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	1,203	7,992	4,008
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	2,025	3,275
90-74-65310	Utilities	17,000	17,000	1,751	8,613	8,387
Department: 74 - Parks Total:		113,824	113,824	5,821	40,935	72,889
Expense Total:		6,908,263	6,963,361	561,838	4,850,358	2,113,002
Fund: 90 - Sports Complex Fund Surplus (Deficit):		(147,758)	(147,856)	301,043	508,552	(656,408)
Total Surplus (Deficit):		3,643,361	3,558,643	3,033,987	6,842,756	(3,284,113)