

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, JUNE 1, 2021 6:00 P.M., SORRENTO COMMUNITY CENTER,  
SORRENTO, LOUISIANA

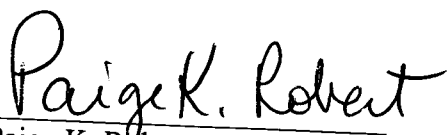
Members Present:

Councilmen: Christopher Guidry, Wanda Bourgeois  
Absent: Patti Poche, Donald Schexnaydre, Randy Anny  
Mayor: Michael Lambert  
Town Clerk: Paige Robert

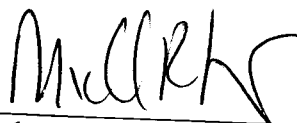
Due to lack of a quorum no action was taken.

The following reports were presented:

The monthly police report from Captain Rosevelt Hampton  
The monthly financial report from Faulk and Winkler



Paige K. Robert, Town Clerk



Michael Lambert, Mayor

**Mayor and City Council Report**  
**City Calls and Arrest**  
**Sorrento, Louisiana**

	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021
Veh. Accidents	12	10	17	23	24			
Burglaries	4	3	2	0	1			
Thefts	5	3	2	3	6			
Armed Robbery	0	0	0	0	0			
Simple Robbery	0	0	0	0	0			
Alarms	23	14	10	12	6			
Narcotics	0	0	1	0	0			
Shooting	0	0	0	0	1			
<b>Total Service Calls</b>	<b>119</b>	<b>107</b>	<b>127</b>	<b>135</b>	<b>128</b>			
SCO/Loud Music	0	0	0	0	0			

Traffic Citations	20	18	34	21	6			
Adult Arrests	2	6	12	1	8			

  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	2
Accident	24
Alarm	6
Animal Complaint	6
Assault	1
Assist	7
Burglary	1
Check on Welfare	5
Civil Dispute	1
Damage to Property	2
Disturbance	19
Juvenile Crimes	1
School Walk Thru	13
Suicide Investigation	1
Suspicious Person/Vehicle	9
Theft	6
Traffic Incident	21
Trespassing	1
Weapons Violations	2
<b>Grand Total</b>	<b>128</b>

***Sorrento***<sup>®</sup>

LOUISIANA

FINANCIAL STATEMENTS

April 30, 2021

Town of Sorrento  
Key stats  
April 30, 2021

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	
April 30, 2021	\$ 669,692	\$ 225,128	\$ 444,564	Change since - <u>June 30th</u>
June 30, 2020	682,588			\$ (12,896)
June 30, 2019	721,169			(51,477)

Restricted breakdown

Recreation	128,438
Senior citizen programs	62,845
Public safety - fire	21,952
Public safety - police - restricted	2,651
Other	9,242

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2021	\$ 476,619		\$ 84,109	
	2020	576,720	7%	101,774	7%
	2019	535,232	-6%	94,416	-6%
	2018	567,257		100,104	
	<b>2021 budget</b>	<b>\$ 560,000</b>	<b>85.1%</b>	<b>\$ 97,500</b>	<b>86.3%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2021	\$ 48,698		\$ 105,752	
	2020	57,862	0%	124,896	3%
	2019	57,915	2%	121,310	5%
	2018	57,033		114,778	
	<b>2021 budget</b>	<b>\$ 60,000</b>	<b>81.2%</b>	<b>\$ 125,000</b>	<b>84.6%</b>

3) Utility receivable aging

	<u>Total</u>	<u>Current</u>	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>	<u>120 days</u>
Amount owed - 04/30/2021	\$ 13,578	\$ 13,843	\$ (4,264)	\$ (4,379)	\$ 44	\$ 8,334
Amount owed - 06/30/2020	19,200	\$ 14,984	\$ (2,140)	\$ 981	\$ 768	\$ 4,608
Amount owed - 06/30/2019	15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860
Amount owed - 06/30/2018	14,514	\$ 13,664	\$ (1,953)	\$ (449)	\$ (1,179)	\$ 4,431

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2021						
Surplus (deficit)	\$ 18,974	\$ (30,824)				
Capital outlay activity, net of grants and proceeds	4,290	4,054				
Depreciation	-	-				
Operating cash flows	<b>\$ 23,264</b>	<b>\$ (26,769)</b>				
<u>Utility</u>	<u>2021B</u>	<u>YTD 2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	
Operating deficit	\$ (102,750)	\$ 51,866	\$ 36,969	\$ (96,503)	\$ (93,289)	
Capital outlay activity, net of grants and proceeds	26,000	(126,392)	(130,198)	-	-	
Depreciation	80,000	66,667	85,000	85,000	85,000	
Net	<b>\$ 3,250</b>	<b>\$ (7,859)</b>	<b>\$ (8,230)</b>	<b>\$ (11,503)</b>	<b>\$ (8,289)</b>	

**Town of Sorrento**  
**Overview**  
**April 30, 2021**

	YTD as of	Current Year - FYE 2020/2021			% of budget
	4/30/2020	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	484,686	476,619	560,000	83,381	
Property tax	66,644	84,283	66,600	(17,683)	
Franchise fees	90,239	80,456	90,000	9,544	
Beer Tax	2,649	3,037	3,000	(37)	
Licenses and permits	69,515	82,781	101,300	18,519	
Charges for Services	10,310	5,155	10,300	5,145	
Fines	5,338	2,615	4,600	1,985	
Intergovernmental grants - Operational	10,837	8,778	8,500	(278)	
Intergovernmental grants - Capital	-	28,080	-	(28,080)	
Highway & Streets State Grants	-	12,159	-	(12,159)	
FEMA	10,598	30,965	-	(30,965)	
Transfers In	49,973	34,667	41,600	6,933	
Proceeds from sale of assets	-	21,685	-	(21,685)	
Other	1,218	18,978	51,700	32,722	
<b>Total revenue</b>	<b>802,007</b>	<b>890,259</b>	<b>937,600</b>	<b>47,341</b>	<b>95%</b>
Administration	222,463	236,278	259,100	22,822	91%
Police	304,954	307,917	366,500	58,583	84%
Streets	272,260	294,719	267,200	(27,519)	110%
Capital outlay	-	32,370	40,000	7,630	81%
<b>Total expenditures</b>	<b>799,677</b>	<b>871,285</b>	<b>932,800</b>	<b>61,515</b>	<b>93%</b>
<b>Restricted:</b>					
Sales tax	85,533	84,109	97,500	13,391	
General fund	-	-	-	-	
Other	16,044	6,018	18,400	12,382	
<b>Total revenue</b>	<b>101,577</b>	<b>90,127</b>	<b>115,900</b>	<b>25,773</b>	<b>78%</b>
Fire	36,928	37,527	32,500	(5,027)	
Senior citizen programs	23,250	26,449	30,000	3,551	
Recreation - Community Center	19,443	35,433	25,800	(9,633)	
Transfer Out	32,890	17,333	20,800	3,467	
Other	146	154	500	346	
Capital outlay	40,296	4,054	-	(4,054)	
<b>Total expenditures</b>	<b>152,952</b>	<b>120,951</b>	<b>109,600</b>	<b>(11,351)</b>	<b>110%</b>
<b>Utility Fund:</b>					
Garbage	103,826	105,752	125,000	19,248	
Sewer	48,290	48,698	60,000	11,302	
Sewer Grant	-	126,392	-	(126,392)	
Other	10,426	10,008	10,800	792	
<b>Total revenue</b>	<b>162,542</b>	<b>290,850</b>	<b>195,800</b>	<b>(95,050)</b>	<b>149%</b>
Garbage	110,494	100,449	115,000	14,551	
Sewer maintenance	20,876	31,754	25,000	(6,754)	
Sewer operating costs	20,184	20,305	26,250	5,945	
Depreciation	70,833	66,667	80,000	13,333	
Transfer Out	17,083	17,333	20,800	3,467	
Capital outlay	-	-	26,000	26,000	
Other	3,185	2,476	5,500	3,024	
<b>Total expenditures</b>	<b>242,656</b>	<b>238,984</b>	<b>298,550</b>	<b>59,566</b>	<b>80%</b>
<b>Total:</b>					
Inflows	1,066,126	1,271,237			
Outflows	1,195,284	1,231,220			
<b>Net</b>	<b>(129,158)</b>	<b>40,017</b>			
Depreciation	70,833	66,667			
Capital outlay, net of grants and proceeds	40,296	(118,047)			
<b>Operating, net</b>	<b>(18,029)</b>	<b>(11,364)</b>			

**Town of Sorrento**  
**Sales and use tax collections**  
**Monthly analysis**

<b><u>General Fund</u></b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>% change</b>
July	\$ 46,453	\$ 45,661	-1.7%
August	51,949	46,237	-11.0%
September	52,176	44,149	-15.4%
October	47,175	49,239	4.4%
November	46,791	55,008	17.6%
December	47,368	48,054	1.4%
January	45,242	55,732	23.2%
February	53,786	54,201	0.8%
March	53,585	42,238	-21.2%
April	40,160	36,101	-10.1%
May	45,652		-100.0%
June	46,382		-100.0%
	<u>\$ 576,720</u>	<u>\$ 476,619</u>	
Prior year to date		<u>\$ 484,686</u>	-1.7% YoY Change
<b>FYE 2020/2021 Budget</b>		<u>\$ 560,000</u>	85.1% % of Budget

<b><u>Restricted Fund</u></b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>% change</b>
July	\$ 8,198	\$ 8,058	-1.7%
August	9,167	8,159	-11.0%
September	9,208	7,791	-15.4%
October	8,325	8,689	4.4%
November	8,257	9,707	17.6%
December	8,359	8,480	1.4%
January	7,984	9,835	23.2%
February	9,492	9,565	0.8%
March	9,456	7,454	-21.2%
April	7,087	6,371	-10.1%
May	8,056		-100.0%
June	8,185		-100.0%
	<u>\$ 101,774</u>	<u>\$ 84,109</u>	
Prior year to date		<u>\$ 85,533</u>	-1.7% YoY Change
<b>FYE 2020/2021 Budget</b>		<u>\$ 97,500</u>	86.3% % of Budget

**Town of Sorrento**  
**Utility charges & collections**  
**Monthly analysis**

<u>Sewer fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>
July	190	\$ 4,822	\$ 8,438	\$ 3,616
August	192	4,862	4,211	(651)
September	191	4,842	4,967	125
October	194	4,902	4,985	83
November	194	4,902	4,496	(406)
December	194	4,882	5,460	578
January	194	4,882	4,626	(256)
February	196	4,882	4,715	(167)
March	198	4,840	5,614	774
April	199	4,882	5,369	487
May				-
June				-
		<u>\$ 48,698</u>	<u>\$ 52,881</u>	<u>\$ 4,183</u>

**FYE 2020/2021 Budget** \$ 60,000 **81% % of Budget**

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	533	\$ 10,580	\$ 11,626	\$ 1,046
August	534	10,602	9,961	(641)
September	534	10,602	10,580	(22)
October	540	10,624	10,213	(411)
November	541	10,694	8,849	(1,846)
December	543	10,536	12,430	1,894
January	544	10,532	11,953	1,421
February	546	10,536	9,737	(799)
March	549	10,554	12,785	2,231
April	552	10,492	12,175	1,683
May				-
June				-
		<u>\$ 105,752</u>	<u>\$ 110,307</u>	<u>\$ 4,554</u>

**FYE 2020/2021 Budget** \$ 125,000 **85% % of Budget**

**Collection rate** \$ 154,450 \$ 163,187 **106%**



General Fund

	<u>Apr 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	375,255.68
10200 · LAMP Savings Account	<u>34,973.19</u>
Total 10000 · Bank Accounts	<u>410,228.87</u>
Total Checking/Savings	410,228.87
Other Current Assets	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	<u>127,126.00</u>
Total 13100 · Accounts Receivable-Manual	27,126.00
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>27,276.00</u>
Total Current Assets	<u>437,504.87</u>
Other Assets	
18000 · Due from other gov't agencies	46,435.00
Total Other Assets	<u>46,435.00</u>
<b>TOTAL ASSETS</b>	<u><u>483,939.87</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,394.22
Total Accounts Payable	<u>17,394.22</u>
Other Current Liabilities	
20100 · Accounts Payable-Manual	7,977.00
21000 · Payroll Liabilities	38.72
23000 · Accrued Expenses	29,486.05
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
28000 · Due to/from Utility account	<u>-130,954.93</u>
Total Other Current Liabilities	<u>-78,659.35</u>
Total Current Liabilities	<u>-61,265.13</u>
Total Liabilities	-61,265.13
Equity	
31000 · Fund Balance - Unreserved	526,230.89
Net Income	<u>18,974.11</u>
Total Equity	<u>545,205.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>483,939.87</u></u>

General Fund

Ordinary Income/Expense	Apr 21	Jul '20 - Apr 21
<b>Income</b>		
40000 · Fines & Forfeits		
Court Cost-Sheriff	73.00	587.65
Fines-Sheriff	88.00	2,027.28
<b>Total 40000 · Fines &amp; Forfeits</b>	<b>161.00</b>	<b>2,614.93</b>
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant	-40.00	30,965.25
41500 · State LGAP Grant		28,080.00
41600 · State Tourism Grant	2,266.24	8,778.08
41000 · General Gov. Misc. Income - Other	76.64	7,489.68
<b>Total 41000 · General Gov. Misc. Income</b>	<b>2,302.88</b>	<b>75,313.01</b>
42000 · Grass Cutting Revenue		5,155.00
43000 · Highway & Streets Income		
43300 · State Grants	12,159.00	12,159.00
43000 · Highway & Streets Income - Other		178.20
<b>Total 43000 · Highway &amp; Streets Income</b>	<b>12,159.00</b>	<b>12,337.20</b>
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses		660.00
44200 · Occupational Licenses	13,565.93	81,996.48
44300 · Permits		125.00
<b>Total 44000 · Licenses &amp; Permits</b>	<b>13,565.93</b>	<b>82,781.48</b>
45000 · Planning & Zoning Fees	325.00	11,282.50
46000 · Taxes		
46100 · Advalorem Taxes	844.11	84,282.90
46200 · Beer Tax	663.86	3,037.35
46300 · Franchise Tax	8,372.43	80,456.14
46400 · Sales and Use Tax	36,100.55	476,619.34
<b>Total 46000 · Taxes</b>	<b>45,980.95</b>	<b>644,395.73</b>
47000 · Transfers In	3,466.66	34,666.66
48000 · Interest Income	1.75	27.50
<b>Total Income</b>	<b>77,963.17</b>	<b>868,574.01</b>
<b>Expense</b>		
50000 · General Government		
50110 · Capital outlay-buildings		32,370.30
50300 · Dues		1,248.00
50400 · Insurance		
50410 · Liability Ins	1,496.83	9,071.14
50420 · Property and bonds		2,381.64
50430 · Workers Comp.	115.71	1,679.58
<b>Total 50400 · Insurance</b>	<b>1,612.54</b>	<b>13,132.36</b>
50500 · Miscellaneous	5.03	4,080.66
50600 · Office Expense		
50610 · Planning & zoning		881.85
50620 · Repairs & Maintenance	277.66	6,494.82
50630 · Supplies	1,993.23	8,362.59
50640 · Telephone	237.90	2,338.34
50650 · Utilities	768.61	7,563.48
50660 · Other		324.15
<b>Total 50600 · Office Expense</b>	<b>3,277.40</b>	<b>25,965.23</b>
50700 · Professional Services		
Ordinance codification		865.00
50710 · Accounting Fees	1,695.00	47,750.00
50720 · Attorney Fees	2,090.50	18,670.93
50730 · Building Inspector		3,450.00
50740 · IT Services	658.37	8,217.70
50750 · Payroll Fees	195.00	2,140.00
50760 · Professional Services - Other		1,956.00
<b>Total 50700 · Professional Services</b>	<b>4,638.87</b>	<b>83,049.63</b>

General Fund

	<u>Apr 21</u>	<u>Jul '20 - Apr 21</u>
50800 · Office P/R Expense		
50810 · Admin	9,142.52	83,231.14
50820 · Medicare	132.49	1,206.38
50830 · Social Security	566.53	5,158.32
Total 50800 · Office P/R Expense	<u>9,841.54</u>	<u>89,595.84</u>
50900 · Tourism and Promotion		14,858.67
Total 50000 · General Government	<u>19,375.38</u>	<u>264,300.69</u>
51000 · Highway & Streets		
Capital Grants		12,384.17
51200 · Capital outlay		27,046.94
51300 · Debt Service - Lease Payments	3,143.09	31,430.90
51500 · Engineering Fees	2,187.50	22,603.75
51600 · Insurance		
51610 · Auto	450.86	2,112.12
51620 · Liability Ins.	1,630.26	9,144.30
51630 · Tractors		358.59
51640 · Workers Comp	462.88	6,718.18
Total 51600 · Insurance	<u>2,544.00</u>	<u>18,333.19</u>
51700 · Operating		
51710 · Fuel Expense	1,989.61	8,910.13
51720 · Repairs	2,929.93	35,296.93
51730 · Supplies	905.81	18,683.85
51740 · Telephone	192.45	1,795.31
51750 · Utilities	322.37	2,171.49
Total 51700 · Operating	<u>6,340.17</u>	<u>66,857.71</u>
51800 · P/R Expense		
51810 · Salaries	8,492.71	83,640.36
51820 · Medicare	123.09	1,212.50
51830 · Social Security	526.29	5,184.47
Total 51800 · P/R Expense	<u>9,142.09</u>	<u>90,037.33</u>
51950 · Street Lights	3,356.03	26,025.07
Total 51000 · Highway & Streets	<u>26,712.88</u>	<u>294,719.06</u>
52000 · Public Safety		
General Expense		
Contract Expense		228.00
Telephone	475.80	4,676.71
Utilities	246.61	1,436.16
Total General Expense	<u>722.41</u>	<u>6,340.87</u>
52800 · P/R Expense		
Unemployment Wages		3,211.00
52810 · Salaries	244.05	2,449.18
52840 · Judges Retirement	106.35	1,055.67
52850 · Contract Labor	29,486.05	294,860.50
Total 52800 · P/R Expense	<u>29,836.45</u>	<u>301,576.35</u>
Total 52000 · Public Safety	<u>30,558.86</u>	<u>307,917.22</u>
53000 · Bank Service fee	455.72	4,347.93
Total Expense	<u>77,102.84</u>	<u>871,284.90</u>
Net Ordinary Income	860.33	-2,710.89
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		21,685.00
Total Other Income		<u>21,685.00</u>
Net Other Income		<u>21,685.00</u>
Net Income	<u>860.33</u>	<u>18,974.11</u>

General Fund

Ordinary Income/Expense	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Fines & Forfeits				
Court Cost-Sheriff	587.65	1,000.00	-412.35	58.77%
Fines-Sheriff	2,027.28	3,600.00	-1,572.72	56.31%
<b>Total 40000 · Fines &amp; Forfeits</b>	<b>2,614.93</b>	<b>4,600.00</b>	<b>-1,985.07</b>	<b>56.85%</b>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	30,965.25		30,965.25	100.0%
41500 · State LGAP Grant	28,080.00		28,080.00	100.0%
41600 · State Tourism Grant	8,778.08	8,000.00	778.08	109.73%
41000 · General Gov. Misc. Income - Other	7,489.68	500.00	6,989.68	1,497.94%
<b>Total 41000 · General Gov. Misc. Income</b>	<b>75,313.01</b>	<b>8,500.00</b>	<b>66,813.01</b>	<b>886.04%</b>
42000 · Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
43000 · Highway & Streets Income				
43300 · State Grants	12,159.00			
43000 · Highway & Streets Income - Other	178.20			
<b>Total 43000 · Highway &amp; Streets Income</b>	<b>12,337.20</b>			
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	660.00	1,000.00	-340.00	66.0%
44200 · Occupational Licenses	81,996.48	100,000.00	-18,003.52	82.0%
44300 · Permits	125.00	300.00	-175.00	41.67%
<b>Total 44000 · Licenses &amp; Permits</b>	<b>82,781.48</b>	<b>101,300.00</b>	<b>-18,518.52</b>	<b>81.72%</b>
45000 · Planning & Zoning Fees	11,282.50	1,200.00	10,082.50	940.21%
46000 · Taxes				
46100 · Advalorem Taxes	84,282.90	66,600.00	17,682.90	126.55%
46200 · Beer Tax	3,037.35	3,000.00	37.35	101.25%
46300 · Franchise Tax	80,456.14	90,000.00	-9,543.86	89.4%
46400 · Sales and Use Tax	476,619.34	560,000.00	-83,380.66	85.11%
<b>Total 46000 · Taxes</b>	<b>644,395.73</b>	<b>719,600.00</b>	<b>-75,204.27</b>	<b>89.55%</b>
47000 · Transfers In	34,666.66	41,600.00	-6,933.34	83.33%
48000 · Interest Income	27.50	500.00	-472.50	5.5%
<b>Total Income</b>	<b>868,574.01</b>	<b>887,600.00</b>	<b>-19,025.99</b>	<b>97.86%</b>
<b>Expense</b>				
50000 · General Government				
50110 · Capital outlay-buildings	32,370.30	35,000.00	-2,629.70	92.49%
50120 · Capital Outlay-equipment		5,000.00	-5,000.00	
50200 · Conventions and Training		4,000.00	-4,000.00	
50300 · Dues	1,248.00	1,500.00	-252.00	83.2%
50400 · Insurance				
50410 · Liability Ins	9,071.14	13,000.00	-3,928.86	69.78%
50420 · Property and bonds	2,381.64	3,300.00	-918.36	72.17%
50430 · Workers Comp.	1,679.58	2,100.00	-420.42	79.98%
<b>Total 50400 · Insurance</b>	<b>13,132.36</b>	<b>18,400.00</b>	<b>-5,267.64</b>	<b>71.37%</b>
50500 · Miscellaneous	4,080.66	3,500.00	580.66	116.59%
50600 · Office Expense				
50610 · Planning & zoning	881.85	1,000.00	-118.15	88.19%
50620 · Repairs & Maintenance	6,494.82	5,000.00	1,494.82	129.9%
50630 · Supplies	8,362.59	8,500.00	-137.41	98.38%
50640 · Telephone	2,338.34	2,800.00	-461.66	83.51%
50650 · Utilities	7,563.48	7,500.00	63.48	100.85%
50660 · Other	324.15		324.15	100.0%
<b>Total 50600 · Office Expense</b>	<b>25,965.23</b>	<b>24,800.00</b>	<b>1,165.23</b>	<b>104.7%</b>

General Fund

Ordinary Income/Expense

50700 · Professional Services				
Ordinance codification	865.00		865.00	100.0%
50710 · Accounting Fees	47,750.00	55,000.00	-7,250.00	86.82%
50720 · Attorney Fees	18,670.93	14,000.00	4,670.93	133.36%
50730 · Building Inspector	3,450.00	5,000.00	-1,550.00	69.0%
50740 · IT Services	8,217.70	12,000.00	-3,782.30	68.48%
50750 · Payroll Fees	2,140.00	3,300.00	-1,160.00	64.85%
50760 · Professional Services - Other	1,956.00	500.00	1,456.00	391.2%
Total 50700 · Professional Services	<u>83,049.63</u>	<u>89,800.00</u>	<u>-6,750.37</u>	<u>92.48%</u>
50800 · Office P/R Expense				
50810 · Admin	83,231.14	101,000.00	-17,768.86	82.41%
50820 · Medicare	1,206.38	1,500.00	-293.62	80.43%
50830 · Social Security	5,158.32	6,600.00	-1,441.68	78.16%
Total 50800 · Office P/R Expense	<u>89,595.84</u>	<u>109,100.00</u>	<u>-19,504.16</u>	<u>82.12%</u>
50900 · Tourism and Promotion	14,858.67	8,000.00	6,858.67	185.73%
Total 50000 · General Government	<u>264,300.69</u>	<u>299,100.00</u>	<u>-34,799.31</u>	<u>88.37%</u>
51000 · Highway & Streets				
Capital Grants	12,384.17			
51200 · Capital outlay	27,046.94			
51300 · Debt Service - Lease Payments	31,430.90	38,000.00	-6,569.10	82.71%
51500 · Engineering Fees	22,603.75	6,000.00	16,603.75	376.73%
51600 · Insurance				
51610 · Auto	2,112.12	1,800.00	312.12	117.34%
51620 · Liability Ins.	9,144.30	6,000.00	3,144.30	152.41%
51630 · Tractors	358.59	3,500.00	-3,141.41	10.25%
51640 · Workers Comp	6,718.18	9,000.00	-2,281.82	74.65%
Total 51600 · Insurance	<u>18,333.19</u>	<u>20,300.00</u>	<u>-1,966.81</u>	<u>90.31%</u>
51700 · Operating				
51710 · Fuel Expense	8,910.13	15,000.00	-6,089.87	59.4%
51720 · Repairs	35,296.93	12,500.00	22,796.93	282.38%
51730 · Supplies	18,683.85	12,500.00	6,183.85	149.47%
51740 · Telephone	1,795.31	2,500.00	-704.69	71.81%
51750 · Utilities	2,171.49	3,000.00	-828.51	72.38%
Total 51700 · Operating	<u>66,857.71</u>	<u>45,500.00</u>	<u>21,357.71</u>	<u>146.94%</u>
51800 · P/R Expense				
51810 · Salaries	83,640.36	118,000.00	-34,359.64	70.88%
51820 · Medicare	1,212.50	1,700.00	-487.50	71.32%
51830 · Social Security	5,184.47	7,700.00	-2,515.53	67.33%
Total 51800 · P/R Expense	<u>90,037.33</u>	<u>127,400.00</u>	<u>-37,362.67</u>	<u>70.67%</u>
51950 · Street Lights	26,025.07	30,000.00	-3,974.93	86.75%
Total 51000 · Highway & Streets	<u>294,719.06</u>	<u>267,200.00</u>	<u>27,519.06</u>	<u>110.3%</u>
52000 · Public Safety				
General Expense				
Contract Expense	228.00		228.00	100.0%
Telephone	4,676.71	5,500.00	-823.29	85.03%
Utilities	1,436.16	1,800.00	-363.84	79.79%
Total General Expense	<u>6,340.87</u>	<u>7,300.00</u>	<u>-959.13</u>	<u>86.86%</u>
52800 · P/R Expense				
Unemployment Wages	3,211.00			
52810 · Salaries	2,449.18	3,000.00	-550.82	81.64%
52840 · Judges Retirement	1,055.67	1,200.00	-144.33	87.97%
52850 · Contract Labor	294,860.50	355,000.00	-60,139.50	83.06%
Total 52800 · P/R Expense	<u>301,576.35</u>	<u>359,200.00</u>	<u>-57,623.65</u>	<u>83.96%</u>
Total 52000 · Public Safety	<u>307,917.22</u>	<u>366,500.00</u>	<u>-58,582.78</u>	<u>84.02%</u>

General Fund

Ordinary Income/Expense				
53000 · Bank Service fee	4,347.93		4,347.93	100.0%
Total Expense	<u>871,284.90</u>	<u>932,800.00</u>	<u>-61,515.10</u>	<u>93.41%</u>
Net Ordinary Income	-2,710.89	-45,200.00	42,489.11	6.0%
Other Income/Expense				
Other Income				
70000 · Proceeds from Debt		50,000.00	-50,000.00	
71000 · Proceeds from sale of assets	21,685.00			
Total Other Income	<u>21,685.00</u>	<u>50,000.00</u>	<u>-28,315.00</u>	<u>43.37%</u>
Net Other Income	21,685.00	50,000.00	-28,315.00	43.37%
Net Income	<u>18,974.11</u>	<u>4,800.00</u>	<u>14,174.11</u>	<u>395.29%</u>

## Restricted Fund

Apr 30, 21

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	72,734.50
10200 · Hancock Whitney SCC Deposit	8,795.18
10300 · Savings Account-LAMP	<u>143,588.32</u>
<b>Total 10000 · Bank accounts</b>	<u>225,118.00</u>
<b>Total Checking/Savings</b>	225,118.00
<b>Other Current Assets</b>	
12000 · Due from other govt. units	<u>8,058.00</u>
<b>Total Other Current Assets</b>	<u>8,058.00</u>
<b>Total Current Assets</b>	<u>233,176.00</u>
<b>TOTAL ASSETS</b>	<u><u>233,176.00</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>99.33</u>
<b>Total Accounts Payable</b>	99.33
<b>Other Current Liabilities</b>	
23000 · Community Center Deposit	8,425.88
25000 · Unclaimed Forfeitures	<u>2,650.69</u>
<b>Total Other Current Liabilities</b>	<u>11,076.57</u>
<b>Total Current Liabilities</b>	<u>11,175.90</u>
<b>Total Liabilities</b>	11,175.90
<b>Equity</b>	
30000 · Fund Balance - Reserved	252,823.61
<b>Net Income</b>	<u>-30,823.51</u>
<b>Total Equity</b>	<u>222,000.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>233,176.00</u></u>

Restricted Fund

	Apr 21	Jul '20 - Apr 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>40000 · Restricted Fund Income</b>		
<b>41000 · Community Center Income</b>		
41010 · Community Center Rental Income	2,225.00	5,875.00
<b>Total 41000 · Community Center Income</b>	2,225.00	5,875.00
<b>44000 · Interest Income</b>	7.71	143.03
<b>46000 · Sales &amp; Use Taxes</b>		
46010 · Fire Department	2,123.57	28,036.41
46020 · Recreation	2,123.55	28,036.44
46030 · Senior Citizens	2,123.57	28,036.42
<b>Total 46000 · Sales &amp; Use Taxes</b>	6,370.69	84,109.27
<b>Total 40000 · Restricted Fund Income</b>	8,603.40	90,127.30
<b>Total Income</b>	8,603.40	90,127.30
<b>Gross Profit</b>	8,603.40	90,127.30
<b>Expense</b>		
<b>50000 · Restricted Fund Expense</b>		
<b>51000 · Fire Department</b>		
51010 · Operating Expense	8,483.36	37,526.93
<b>Total 51000 · Fire Department</b>	8,483.36	37,526.93
<b>52000 · Recreation</b>		
52010 · Operating Expense	4,663.11	30,628.98
52020 · Capital Outlay - Comm. Center	0.00	4,054.03
52040 · Insurance - Community Center	0.00	4,804.36
<b>Total 52000 · Recreation</b>	4,663.11	39,487.37
<b>53000 · Senior Citizen</b>	3,564.00	26,448.78
<b>Total 50000 · Restricted Fund Expense</b>	16,710.47	103,463.08
<b>54000 · Holiday Celebration Expense</b>	0.00	154.40
<b>55000 · Transfers Out - Debt Service</b>	1,733.33	17,333.33
<b>Total Expense</b>	18,443.80	120,950.81
<b>Net Ordinary Income</b>	-9,840.40	-30,823.51
<b>Net Income</b>	-9,840.40	-30,823.51



Restricted Fund

	<u>Jul '20 - Apr 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Restricted Fund Income</b>				
<b>41000 · Community Center Income</b>				
41010 · Community Center Rental Income	5,875.00	15,000.00	-9,125.00	39.17%
<b>Total 41000 · Community Center Income</b>	<u>5,875.00</u>	<u>15,000.00</u>	<u>-9,125.00</u>	<u>39.17%</u>
44000 · Interest Income	143.03	3,000.00	-2,856.97	4.77%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
46010 · Fire Department	28,036.41	32,500.00	-4,463.59	86.27%
46020 · Recreation	28,036.44	32,500.00	-4,463.56	86.27%
46030 · Senior Citizens	28,036.42	32,500.00	-4,463.58	86.27%
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>84,109.27</u>	<u>97,500.00</u>	<u>-13,390.73</u>	<u>86.27%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>90,127.30</u>	<u>115,900.00</u>	<u>-25,772.70</u>	<u>77.76%</u>
<b>Total Income</b>	<u>90,127.30</u>	<u>115,900.00</u>	<u>-25,772.70</u>	<u>77.76%</u>
<b>Gross Profit</b>	<u>90,127.30</u>	<u>115,900.00</u>	<u>-25,772.70</u>	<u>77.76%</u>
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
Supplies	0.00	0.00	0.00	0.0%
<b>51000 · Fire Department</b>				
51010 · Operating Expense	37,526.93	32,500.00	5,026.93	115.47%
51020 · Hydrant Maintenance	0.00	0.00	0.00	0.0%
<b>Total 51000 · Fire Department</b>	<u>37,526.93</u>	<u>32,500.00</u>	<u>5,026.93</u>	<u>115.47%</u>
<b>52000 · Recreation</b>				
52010 · Operating Expense	30,628.98	20,800.00	9,828.98	147.26%
52020 · Capital Outlay - Comm. Center	4,054.03			
52040 · Insurance - Community Center	4,804.36	5,000.00	-195.64	96.09%
<b>Total 52000 · Recreation</b>	<u>39,487.37</u>	<u>25,800.00</u>	<u>13,687.37</u>	<u>153.05%</u>
53000 · Senior Citizen	26,448.78	30,000.00	-3,551.22	88.16%
50000 · Restricted Fund Expense - Other	0.00	500.00	-500.00	0.0%
<b>Total 50000 · Restricted Fund Expense</b>	<u>103,463.08</u>	<u>88,800.00</u>	<u>14,663.08</u>	<u>116.51%</u>
54000 · Holiday Celebration Expense	154.40			
55000 · Transfers Out - Debt Service	17,333.33	20,800.00	-3,466.67	83.33%
<b>Total Expense</b>	<u>120,950.81</u>	<u>109,600.00</u>	<u>11,350.81</u>	<u>110.36%</u>
<b>Net Ordinary Income</b>	<u>-30,823.51</u>	<u>6,300.00</u>	<u>-37,123.51</u>	<u>-489.26%</u>
<b>Net Income</b>	<u>-30,823.51</u>	<u>6,300.00</u>	<u>-37,123.51</u>	<u>-489.26%</u>

Utility Fund

Apr 30, 21

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	12,589.31
10200 · Hancock Whitney Utility Deposit	21,656.00
Total 10000 · Bank Accounts	<u>34,245.31</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>34,345.31</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	1,430.00
13000 · Accounts Receivable - Other	14,866.20
Total 13000 · Accounts Receivable	<u>16,296.20</u>
14000 · Allowance for Bad Debts	-8,900.00
14500 · Grants Receivable	123,291.65
Total Accounts Receivable	<u>130,687.85</u>
Total Current Assets	<u>165,033.16</u>
Fixed Assets	
15100 · Fixed Assets	1,174,803.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,094,015.53
Total Fixed Assets	<u>914,436.86</u>
TOTAL ASSETS	<u>1,079,470.02</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	10,652.83
Total Accounts Payable	<u>10,652.83</u>
Other Current Liabilities	
21000 · Accounts Payable-Audit	1,500.00
25000 · Due to General Fund	130,954.93
26000 · Garbage Deposits Liability	21,965.32
Total Other Current Liabilities	<u>154,420.25</u>
Total Current Liabilities	<u>165,073.08</u>
Total Liabilities	<u>165,073.08</u>
Equity	
30000 · Retained Earnings	862,531.03
Net Income	51,865.91
Total Equity	<u>914,396.94</u>
TOTAL LIABILITIES & EQUITY	<u>1,079,470.02</u>

Utility Fund

	<u>Apr 21</u>	<u>Jul '20 - Apr 21</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	10,492.00	105,752.40
40200 · Grant		
40210 · Federal Grant	0.00	126,391.76
Total 40200 · Grant	<u>0.00</u>	<u>126,391.76</u>
40300 · Late Payment Penalties	236.00	2,764.60
40400 · Return Fee	150.00	1,100.00
40500 · Sewer Fee	4,882.00	48,698.00
40700 · Water Franchise fees	1,543.00	6,037.00
Total 40000 · Utility Income	<u>17,303.00</u>	<u>290,743.76</u>
41000 · Interest Income		
42000 · LAMP Account	0.00	5.46
41000 · Interest Income - Other	1.04	26.10
Total 41000 · Interest Income	<u>1.04</u>	<u>31.56</u>
43000 · Other Income	0.00	75.06
Total Income	<u>17,304.04</u>	<u>290,850.38</u>
Expense		
52000 · Depreciation Expense	6,666.67	66,666.69
53000 · Garbage Department Expenses		
Refund	0.00	0.00
53010 · Garbage Service	10,044.88	100,448.80
Total 53000 · Garbage Department Expenses	<u>10,044.88</u>	<u>100,448.80</u>
54000 · General Administrative		
54020 · Dues & Memberships	0.00	1,195.00
54030 · Postage	115.92	1,281.44
Total 54000 · General Administrative	<u>115.92</u>	<u>2,476.44</u>
55000 · Sewer Department Expenses		
Repairs, Maintenance & Supplies	0.00	405.00
55010 · Engineering	0.00	9,070.00
55030 · Other	0.00	1,629.60
55050 · Sewer System Maintenance	2,255.98	31,753.72
55070 · Utility Bills	1,001.38	9,200.89
Total 55000 · Sewer Department Expenses	<u>3,257.36</u>	<u>52,059.21</u>
60000 · Transfer Out - Debt Service	1,733.33	17,333.33
Total Expense	<u>21,818.16</u>	<u>238,984.47</u>
Net Ordinary Income	<u>-4,514.12</u>	<u>51,865.91</u>
Net Income	<u>-4,514.12</u>	<u>51,865.91</u>

Utility Fund

	<u>Jul '20 - Apr 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Sundry	0.00	0.00	0.00	0.0%
40000 · Utility Income				
40100 · Garbage Fee	105,752.40	125,000.00	-19,247.60	84.6%
40200 · Grant				
40210 · Federal Grant	126,391.76			
Total 40200 · Grant	<u>126,391.76</u>			
40300 · Late Payment Penalties	2,764.60	3,500.00	-735.40	78.99%
40400 · Return Fee	1,100.00	1,500.00	-400.00	73.33%
40500 · Sewer Fee	48,698.00	60,000.00	-11,302.00	81.16%
40700 · Water Franchise fees	6,037.00	5,500.00	537.00	109.76%
40000 · Utility Income - Other	0.00	0.00	0.00	0.0%
Total 40000 · Utility Income	<u>290,743.76</u>	<u>195,500.00</u>	<u>95,243.76</u>	<u>148.72%</u>
41000 · Interest Income				
42000 · LAMP Account	5.46	0.00	5.46	100.0%
41000 · Interest Income - Other	26.10	300.00	-273.90	8.7%
Total 41000 · Interest Income	<u>31.56</u>	<u>300.00</u>	<u>-268.44</u>	<u>10.52%</u>
43000 · Other Income	75.06	0.00	75.06	100.0%
Total Income	<u>290,850.38</u>	<u>195,800.00</u>	<u>95,050.38</u>	<u>148.55%</u>
Expense				
Professional Services				
Engineers	0.00	0.00	0.00	0.0%
Total Professional Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
50000 · Bank Service charges	0.00	500.00	-500.00	0.0%
51000 · Capital Outlay - Sewer	0.00	26,000.00	-26,000.00	0.0%
52000 · Depreciation Expense	66,666.69	80,000.00	-13,333.31	83.33%
53000 · Garbage Department Expenses				
Refund	0.00			
53010 · Garbage Service	100,448.80	115,000.00	-14,551.20	87.35%
53000 · Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total 53000 · Garbage Department Expenses	<u>100,448.80</u>	<u>115,000.00</u>	<u>-14,551.20</u>	<u>87.35%</u>
54000 · General Administrative				
54010 · Billing Supplies	0.00	1,200.00	-1,200.00	0.0%
54020 · Dues & Memberships	1,195.00	2,000.00	-805.00	59.75%
54030 · Postage	1,281.44	1,800.00	-518.56	71.19%
Total 54000 · General Administrative	<u>2,476.44</u>	<u>5,000.00</u>	<u>-2,523.56</u>	<u>49.53%</u>
55000 · Sewer Department Expenses				
Fire Hydrants	0.00	8,550.00	-8,550.00	0.0%
Repairs, Maintenance & Supplies	405.00	0.00	405.00	100.0%
Rural Development Grant	0.00	0.00	0.00	0.0%
55010 · Engineering	9,070.00	6,000.00	3,070.00	151.17%
55020 · Grant consultant	0.00	1,200.00	-1,200.00	0.0%
55030 · Other	1,629.60	2,000.00	-370.40	81.48%
55040 · Sewer Supplies	0.00	1,000.00	-1,000.00	0.0%
55050 · Sewer System Maintenance	31,753.72	25,000.00	6,753.72	127.02%
55060 · Sundry	0.00	500.00	-500.00	0.0%
55070 · Utility Bills	9,200.89	7,000.00	2,200.89	131.44%
Total 55000 · Sewer Department Expenses	<u>52,059.21</u>	<u>51,250.00</u>	<u>809.21</u>	<u>101.58%</u>
60000 · Transfer Out - Debt Service	17,333.33	20,800.00	-3,466.67	83.33%
90000 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>238,984.47</u>	<u>298,550.00</u>	<u>-59,565.53</u>	<u>80.05%</u>
Net Ordinary Income	<u>51,865.91</u>	<u>-102,750.00</u>	<u>154,615.91</u>	<u>-50.48%</u>
Net Income	<u>51,865.91</u>	<u>-102,750.00</u>	<u>154,615.91</u>	<u>-50.48%</u>