

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, NOVEMBER 2, 2021 6:00 P.M., SORRENTO COMMUNITY  
CENTER, SORRENTO, LOUISIANA

Members Present:

Councilmen: Wanda Bourgeois, Randy Anny, Duane Humphrey, Darnell Gilbert, Chad Domingue

Mayor: Christopher Guidry

Town Clerk: Paige K. Robert

Motion by Councilman Randy Anny and seconded by Councilman Duane Humphrey to approve the minutes of the regular meeting of the mayor and council taken Tuesday October 5, 2021. Motion carried. Vote as follows:

YEAS: Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny

NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of September 2021. A copy is available at the town hall for review.

Mayor Guidry opened the public hearing to discuss Ordinance 21-06, An Amendment to Ordinance #17-03, Section 17-4039, Lots: Geometric Standards, of the Subdivision Regulations with respect to amending section C.

Mayor Guidry closed the public hearing

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt Ordinance 21-06. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

ORDINANCE #21-06

An Amendment to Ordinance #17-03, Section 17-4039, Lots: Geometric Standards, of the Subdivision Regulations with respect to amending section C. to read as follows:

C. In determining the lot area, the area of the servitude or driveway shall not be considered.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Ordinance #17-03, Section 17-4039, Lots: Geometric Standards, of the Subdivision Regulations, section C. is hereby amended to read as follows:

C. In determining the lot area, the area of the servitude or driveway shall not be considered.

This ordinance was introduced on October 5th, 2021, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Chad Domingue, seconded by Councilman Randy Anny, a record vote was had as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 2nd day of November 2021.

Mayor Guidry opened the public hearing to discuss Ordinance 21-08, An Amendment to Ordinance #19-08 "Table B, Site Requirements by District, Residential" of the Code of Ordinances with Respect to "Table B Site Requirements by District, Residential" will be amended to add a column adding "minimal rear setback accessory structure(feet)(5)"

Mayor Guidry closed the public hearing

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt Ordinance 21-08. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

#### ORDINANCE # 21-08

An Amendment to Ordinance #19-08 "Table B, Site Requirements by District, Residential" of the Code of Ordinances with Respect to "Table B Site Requirements by District, Residential" will be amended to add a column adding "minimal rear setback accessory structure(feet)(5)" and read as follows:

"7.5 feet"

And footnote 5 will be amended to read as follows:

"Accessory structure means a structure that is located on the same parcel of property as the principal structure and the use of which is incidental to the use of the principal structure.

No residential use shall occur within an accessory structure"

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Ordinance 19-08 "Table B, Site Requirements by District, Residential" of the Code of Ordinances is hereby be amended to add a column adding "minimal rear setback accessory structure(feet)(5)" and read as follows:

"7.5 feet"

And footnote 5 will be amended to read as follows:

"Accessory structure means a structure that is located on the same parcel of property as the principal structure and the use of which is incidental to the use of the principal structure.

No residential use shall occur within an accessory structure"

This ordinance was introduced on October 5<sup>th</sup>, 2021, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Chad Domingue, a record vote was had as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 2nd day of November 2021.

Mayor Guidry opened the public hearing to discuss Ordinance 21-10, Eatel Franchise Agreement.

Mayor Guidry closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to adopt Ordinance 21-10. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois

NAYS: None

EAST ASCENSION TELEPHONE COMPANY, LLC FRANCHISE  
ORDINANCE 21-10

To enact an agreement relative to the authorization to use and occupy the streets, alleys, public ways and thoroughfares of the Town of Sorrento for the purpose of constructing, maintaining and operating structures and facilities used in or incidental to the provision of the telephone or telegraph services to the public therein; and to provide for related matters.  
BE IT ORDAINED BY THE Town Council of the Town of Sorrento LOUISIANA;

Section 1. The Town Council of the Town of Sorrento hereby approves and ratifies the following agreement for the provision of telephone and telegraph services in such municipality:

AGREEMENT

THIS AGREEMENT is made and entered into by and between the Town of Sorrento, a municipal corporation organized and existing under the laws of the State of Louisiana (the "Municipality), and East Ascension Telephone Company, LLC, a Limited Liability Company organized under the laws of the State of Louisiana (The "Company"), doing and authorized to do a general telephone business in the State of Louisiana and in the Municipality.

WITNESSETH

WHEREAS, it is to the mutual advantage of the Municipality and the Company that the Company continue operating in the Municipality, and in furtherance thereof that the Company be permitted to continue to maintain its facilities in the streets, alleys, public ways and thoroughfares of the Municipality under conditions mutually agreed upon by the Municipality and the Company.

NOW, THEREFORE, in consideration of these premises and the following mutual covenants, the Municipality and the Company do hereby agree as follows:

SECTION 1  
COMPANY'S RIGHT OF USE

(a) Pursuant to the terms of this Agreement, the Municipality acknowledges that the Company is authorized to use and occupy the streets, alleys, public ways and thoroughfares of the Municipality for the purpose of constructing, maintaining and operating its poles, wires, conduits, cables, anchors, transmission lines, manholes, pier, abutments, and other structures and facilities used in or incidental to the provision of telephone or telegraph services to the public.

(b) The Company's right to use and occupy said streets, alleys, public ways and thoroughfares of the Municipality shall not be exclusive, and the Municipality reserves the right to grant a similar use of said streets, alleys, public ways and thoroughfares to any person, firm or corporation at any time during the period of this Agreement, provided that if local exchange telephone service (as defined in Section 2 (b) is either offered or provided within all or any portion of the corporate limits of the Municipality by any person, firm or corporation other than the Company, such person, firm or corporation enters into a similar agreement with the Municipality, including the requirement that such other local exchange telephone service (as defined in Section 2(b)) not less than the percentage required of the Company under section 2 (a).

SECTION 2  
CONSIDERATION

(a) In consideration for the Company's rights set forth in Section 1, the Company hereby agrees to pay to the Municipality five percent (5%) of the Company's gross receipts from local exchange telephone service provided by the Company within the corporate limits of the Municipality.

(b) For purposes of this Agreement, the term "gross receipts from local exchange telephone service" is defined to mean and include those charges resulting from the Company's provision of telephone services to residences and businesses, based on rates established from time to time by the Louisiana Public Service Commission, unless otherwise agreed to in writing by the parties. This term shall not include long distance or subscriber line charges (state and federal toll access charges).

(c) The payments contemplated by this Section are to be made in quarterly installments and paid not later than thirty (30) days after the end of each calendar quarter.

(d) The terms of this Agreement shall apply to newly annexed areas of the Municipality within a reasonable period, as agreed upon by the Municipality and the Company, after notice of such annexation has been transmitted to the Company by the Municipality.

(e) The Company shall maintain and shall make available for audit by the Municipality, upon reasonable notice, all necessary accounts and records reflecting the amounts of and basis for computation of all gross receipts from local exchange telephone service within the corporate limits of the Municipality.

(f) In the event that the Company shall fail to pay a sum of money for which it is obligated under this Agreement within thirty (30) days of the receipt of written demand therefore, the obligation shall be deemed delinquent; and, in addition to legal interest accruing from the date of delinquency, the Company shall pay a penalty of one and one-half (1 ½ %) percent of the principal sum due.

(g) The payments contemplated by this Section are deemed to be the sole and exclusive consideration for the Company's rights set forth in Section 1; and the Municipality hereby agrees that, for the period during which this Agreement is in effect, the Municipality will not pass any law or ordinance, or otherwise seek to impose, levy, or collect from the Company any other amount or service (including telephone service that may heretofore have been provided by the Company to the Municipality without charge) for the rights set forth in Section 1. This sub-section (g) shall not affect the Company's liability to pay any general taxes, fees, or licenses legally imposed for the general maintenance of the Municipality.

SECTION 3  
INDEMNIFICATION INSURANCE AND REMBURSEMENT

(a) The Company hereby agrees to protect, indemnify and hold the Municipality harmless from any and all claims for damages to persons or property arising from or resulting from

the Company's exercise of any of the rights set forth in Section 1; provided, however, that the Company shall not be liable to the Municipality for any damages caused by the negligence of the Municipality, its officers, agents, contractors, or employees.

(b) The Company further agrees either to

(1) obtain a policy of public liability insurance in an amount not less than One Million dollars (\$1,000,000.00) with the Municipality named as an additional insured under such policy, or

(2) provide the Municipality with proof of self-insurance in an amount not less than One Million dollars (\$1,000,000.00).

The Municipality's right of indemnification under Subsection (a) shall not be limited by the amount of the Company's insurance coverage.

(c) The Municipality hereby agrees to reimburse the Company for the cost of repairing any and all damage to the Company structures or facilities caused by the gross negligence of the Municipality, its officers, agents, contractors or employees.

(d) The provisions of this Section are not intended to create liability for the benefit of third parties but are solely for the benefit of the Municipality and the Company.

#### SECTION 4 COMPLIANCE WITH ORDINANCES

The Company shall at all times during the life of this Agreement be subject to all lawful exercises of the police power of the Municipality, and to such reasonable and lawful regulation as the Municipality shall hereafter by ordinance or resolution provide.

#### SECTION 5 CONDITIONS ON USE AND OCCUPANCY

None of the Company's structures or facilities shall at any time interfere with the use, repair, maintenance, or drainage of the streets, alleys, public ways and thoroughfares of the Municipality. Except in the case of any emergency, the Company shall, in advance of any construction or repairs, comply with all applicable laws and ordinances of the Municipality relative to permits regarding such construction or repair. The Company shall be responsible for all repair or replacement costs incurred by the Municipality as a result of any damage to the streets, alleys, public ways and thoroughfares of the Municipality caused by the construction, maintenance or repair work of the Company its officers, agents, contractors or employees.

#### SECTION 6 MAINTENANCE

The Company shall at all times maintain its structures and facilities in good condition and shall comply with all reasonable safety requirements in the operation thereof.

#### SECTION 7 CONSTRUCTION AND EFFECTIVE DATES

(a) This Agreement is entered into and is to be construed under and in accordance with the laws of the State of Louisiana.

(b) This Agreement is entered into under the authority and pursuant to the provisions of La. R.S. 45:781 and 33:4401, as amended, and all other applicable law; and the Municipality hereby covenants that its Council has passed all necessary ordinances or resolutions, in accordance with the terms of its charter and all applicable provisions of Louisiana law, authorizing the undersigned Mayor to execute this Agreement on behalf of the Municipality and by doing so bind the Municipality to all of the terms and conditions of this Agreement

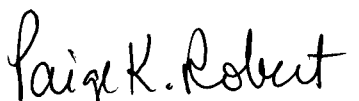
(c) The Municipality and the Company understand, acknowledge and agree that the payments contemplated by Section 2 are to be considered payments received by a municipality from a public utility within the meaning of La. R.S. 33:4510, as amended, and that in accordance therewith, such payments are subject to the charge-back provisions contained therein.

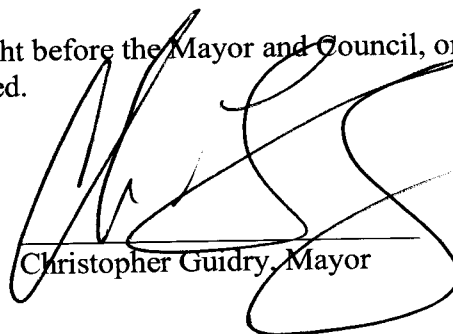
(d) The Municipality and the Company mutually agree that by entering into this Agreement, neither party shall be considered to have surrendered, waived, or in any way prejudiced any rights or claims granted to them by any applicable constitutions, laws or ordinances.

(e) The Municipality and the Company hereby agree that this Agreement shall be in effect for a term of fifteen years (15) years, beginning on January 1, 2022 and ending on December 31, 2037.

Councilman Randy Anny introduced ordinance 21-11, An Ordinance to Amend Section 69-28, Sub-section (B) of the Code of Ordinances with Respect to Sewer User Charges for residential and Commercial Customers Discharging Domestic Sewage into the Towns Sewer System. A public hearing was called for the next meeting of the mayor and council on Tuesday, November 2, 2021, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

There being no further business to be brought before the Mayor and Council, on motion duly made and seconded, the meeting was adjourned.


  
\_\_\_\_\_  
Paige K. Robert, Town Clerk

  
\_\_\_\_\_  
Christopher Guidry, Mayor

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

	August 2021	September 2021	October 2021	November 2021	December 2021	2021	2021	2021
Veh. Accidents	18	24	19					
Burglaries	0	2	1					
Thefts	6	5	6					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	9	11	8					
Narcotics	1	0	1					
Shooting	0	0	0					
<b>Total Service Calls</b>	<b>135</b>	<b>155</b>	<b>138</b>					
SCO/Loud Music	0	0	0					

Traffic Citations	6	3	2					
Adult Arrests	6	7	1					

  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	5
Accident	19
Alarm	8
Animal Complaint	1
Assault	2
Assist	6
Burglary	1
Check on Welfare	5
Civil Dispute	2
Damage to Property	2
Disturbance	16
Juvenile Crimes	1
Narcotics	1
School Walk Thru	11
Suicide Investigation	3
Suspicious Person/Vehicle	18
Theft	6
Traffic Incident	27
Trespassing	2
Weapons Violations	2
<b>Grand Total</b>	<b>138</b>



***Sorrento***

LOUISIANA

FINANCIAL STATEMENTS

September 30, 2021

**Town of Sorrento**  
**Key stats**  
**September 30, 2021**

**1) Cash position**

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	
September 30, 2021	\$ 838,126	\$ 104,051	\$ 734,075	<b>Change from:</b>
June 30, 2021	730,631			<b>June 30th</b>
June 30, 2020	682,588			\$ 107,495
				155,538

Restricted breakdown

Recreation	36,174
Senior citizen programs	38,309
Public safety - fire	17,500
Public safety - police - restricted	2,651
Other	9,417

**2) Revenue trends**

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2022	\$ 190,611		\$ 33,637	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	<b>2022 budget</b>	<b>\$ 575,000</b>	<b>33.1%</b>	<b>\$ 97,500</b>	<b>34.5%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2022	\$ 14,726		\$ 31,828	
	2021	58,482		127,022	2%
	2020	57,862	0%	124,896	3%
	2019	57,915		121,310	
	<b>2022 budget</b>	<b>\$ 60,000</b>	<b>24.5%</b>	<b>\$ 130,000</b>	<b>24.5%</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 - 07/01/2021	\$ 15,945	\$ 14,142	\$ (816)	\$ (228)	\$ (882)	\$ 3,729
Amount owed - 06/30/2021	\$ 14,684	\$ 13,104	\$ (2,723)	\$ (501)	\$ (93)	\$ 4,896
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

**4) Profitability - operating cash flows**

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2022						
Surplus (deficit)	\$ 360,651	\$ (1,390)				
Capital outlay activity, net of grants and proceeds	(316,698)	-				
Depreciation	-	-				
Operating cash flows	<u>\$ 43,953</u>	<u>\$ (1,390)</u>				

<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating deficit	\$ (106,800)	\$ (72,346)	\$ 37,722	\$ 36,969	\$ (96,503)
Capital outlay activity, net of grants and proceeds	20,000	-	(126,392)	(130,198)	-
Depreciation	85,000	21,250	80,000	85,000	85,000
Net	<u>\$ (1,800)</u>	<u>\$ (51,096)</u>	<u>\$ (8,669)</u>	<u>\$ (8,230)</u>	<u>\$ (11,503)</u>

Town of Sorrento  
 Overview  
 September 30, 2021

	YTD as of	Current Year - FYE 2021/2022			% of budget
	9/30/2020	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	\$ 136,047	\$ 190,611	\$ 575,000	\$ 384,389	
Property tax	196	169	72,000	71,831	
Franchise fees	22,845	26,013	92,500	66,487	
Beer Tax	774	819	3,000	2,181	
Licenses and permits	7,202	21,635	101,300	79,665	
Charges for Services	-	-	11,500	11,500	
Fines	1,577	659	4,000	3,341	
Planning & Zoning	-	22,063	-	(22,063)	
Intergovernmental grants - Operational	73	315,114	6,000	(309,114)	
State tourism grant	-	1,583	-	(1,583)	
Transfers In	10,400	7,350	37,400	30,050	
Other	9,896	15	1,000	985	
<b>Total revenue</b>	<b>189,009</b>	<b>586,031</b>	<b>903,700</b>	<b>317,669</b>	<b>65%</b>
Administration	65,399	61,709	259,100	197,391	
Police	92,815	91,537	366,500	274,963	
Streets	81,338	72,135	267,200	195,065	
Capital outlay	-	-	40,000	40,000	
<b>Total expenditures</b>	<b>239,553</b>	<b>225,380</b>	<b>932,800</b>	<b>707,420</b>	<b>24%</b>
<b>Restricted:</b>					
Sales tax	24,008	33,637	97,500	63,863	
Other	1,623	11,536	13,400	1,864	
<b>Total revenue</b>	<b>25,631</b>	<b>45,173</b>	<b>110,900</b>	<b>65,727</b>	<b>41%</b>
Fire	8,203	24,028	32,500	8,472	
Senior citizen programs	5,286	5,016	30,000	24,984	
Recreation - Community Center	12,326	13,678	25,800	12,122	
Transfer Out	5,200	3,675	20,800	17,125	
Other	154	165	500	335	
Capital outlay	3,218	-	-	-	
<b>Total expenditures</b>	<b>34,387</b>	<b>46,563</b>	<b>109,600</b>	<b>63,037</b>	<b>42%</b>
<b>Utility Fund:</b>					
Garbage	31,784	31,418	130,000	98,582	
Sewer	14,526	14,726	60,000	45,274	
Sewer Grant	-	-	-	-	
Other	2,681	2,574	11,150	8,576	
<b>Total revenue</b>	<b>48,991</b>	<b>48,718</b>	<b>201,150</b>	<b>152,432</b>	<b>24%</b>
Garbage	30,135	31,130	115,000	83,870	
Sewer maintenance	12,962	59,559	25,000	(34,559)	
Sewer operating costs	7,444	4,272	40,000	35,728	
Depreciation	20,000	21,250	85,000	63,750	
Transfer Out	5,200	3,675	18,700	15,025	
Capital outlay	-	-	20,000	20,000	
Other	390	1,179	4,250	3,071	
<b>Total expenditures</b>	<b>76,131</b>	<b>121,064</b>	<b>\$ 307,950</b>	<b>\$ 186,886</b>	<b>39%</b>
<b>Total:</b>					
Inflows	263,632	679,923			
Outflows	350,071	393,007			
<b>Net</b>	<b>(86,439)</b>	<b>286,915</b>			
Depreciation	20,000	21,250			
Capital outlay, net of grants and proceeds	3,218	(316,698)			
<b>Operating, net</b>	<b>\$ (63,221)</b>	<b>\$ (8,532)</b>			

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

<b>General Fund</b>	2020/2021	2021/2022	% change
July	\$ 45,661	\$ 68,212	49.4%
August	46,237	62,855	35.9%
September	44,149	59,544	34.9%
October	49,239		-100.0%
November	55,008		-100.0%
December	48,054		-100.0%
January	55,732		-100.0%
February	54,201		-100.0%
March	42,238		-100.0%
April	36,101		-100.0%
May	66,767		-100.0%
June	63,565		-100.0%
	<u>\$ 606,952</u>	<u>\$ 190,611</u>	
Prior year to date		<u>\$ 136,047</u>	40.1% YoY Change
<b>FYE 2021/2022 Budget</b>		<u>\$ 575,000</u>	33.1% % of Budget

<b>Restricted Fund</b>	2020/2021	2021/2022	% change
July	\$ 8,058	\$ 12,037	49.4%
August	8,159	11,092	35.9%
September	7,791	10,508	34.9%
October	8,689		-100.0%
November	9,707		-100.0%
December	8,480		-100.0%
January	9,835		-100.0%
February	9,565		-100.0%
March	7,454		-100.0%
April	6,371		-100.0%
May	11,782		-100.0%
June	11,217		-100.0%
	<u>\$ 107,109</u>	<u>\$ 33,637</u>	
Prior year to date		<u>\$ 24,008</u>	40.1% YoY Change
<b>FYE 2021/2022 Budget</b>		<u>\$ 97,500</u>	34.5% % of Budget

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

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	200	\$ 4,902	\$ 5,174	\$ 272
August	199	4,902	4,397	(505)
September	200	4,922	5,683	761
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 14,726</u>	<u>\$ 15,254</u>	<u>\$ 528</u>
<b>FYE 2021/2022 Budget</b>			<u>\$ 60,000</u>	25% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	558	\$ 10,624	\$ 10,061	\$ (563)
August	547	10,580	9,220	(1,360)
September	548	10,624	11,755	1,131
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 31,828</u>	<u>\$ 31,036</u>	<u>\$ (792)</u>
<b>FYE 2021/2022 Budget</b>			<u>\$ 130,000</u>	24% % of Budget
Collection rate		<u>\$ 46,554</u>	<u>\$ 46,291</u>	99%

General Fund

	Sep 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	521,593.76
10200 · LAMP Savings Account	178,587.70
<b>Total 10000 · Bank Accounts</b>	700,181.46
<b>Total Checking/Savings</b>	700,181.46
<b>Other Current Assets</b>	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	146,735.00
<b>Total 13100 · Accounts Receivable-Manual</b>	46,735.00
14000 · Cash Drawer	
14100 · Cash Box	150.00
<b>Total 14000 · Cash Drawer</b>	150.00
<b>Total Other Current Assets</b>	46,885.00
<b>Total Current Assets</b>	747,066.46
<b>Other Assets</b>	
18000 · Due from other gov't agencies	69,032.00
<b>Total Other Assets</b>	69,032.00
<b>TOTAL ASSETS</b>	816,098.46
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	29,673.54
<b>Total Accounts Payable</b>	29,673.54
<b>Other Current Liabilities</b>	
20100 · Accounts Payable-Manual	5,321.00
21000 · Payroll Liabilities	23.46
23000 · Accrued Expenses	29,486.05
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-44,133.34
28000 · Due to/from Utility account	-177,954.77
<b>Total Other Current Liabilities</b>	-172,463.79
<b>Total Current Liabilities</b>	-142,790.25
<b>Total Liabilities</b>	-142,790.25
<b>Equity</b>	
31000 · Fund Balance - Unreserved	598,237.68
Net Income	360,651.03
<b>Total Equity</b>	958,888.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	816,098.46

Ordinary Income/Expense	Sep 21	Jul - Sep 21
Income		
40000 · Fines & Forfeits		
40100 · Court Costs		
40200 · Fines	31.00	86.71
Total 40000 · Fines & Forfeits	<u>110.00</u>	<u>572.00</u>
41000 · General Gov. Misc. Income	141.00	658.71
41200 · Federal Grants		315,114.22
41600 · State Tourism Grant		1,583.37
Total 41000 · General Gov. Misc. Income	<u>                    </u>	<u>316,697.59</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses		
44300 · Permits	-9.70	21,535.12
Total 44000 · Licenses & Permits	<u>25.00</u>	<u>100.00</u>
45000 · Planning & Zoning Fees	15.30	21,635.12
46000 · Taxes	20,600.00	22,062.50
46100 · Advalorem Taxes		169.26
46200 · Beer Tax		818.83
46300 · Franchise Tax		26,013.15
46400 · Sales and Use Tax	59,544.05	190,611.16
Total 46000 · Taxes	<u>59,544.05</u>	<u>217,612.40</u>
48000 · Interest Income	5.35	15.16
Total Income	<u>80,305.70</u>	<u>578,681.48</u>
Expense		
50000 · General Government		
50300 · Dues		170.00
50400 · Insurance		
50410 · Liability Ins	703.76	2,111.28
50420 · Property and bonds	2,053.92	2,053.92
50430 · Workers Comp.	162.49	324.98
Total 50400 · Insurance	<u>2,920.17</u>	<u>4,490.18</u>
50500 · Miscellaneous		200.00
50600 · Office Expense		
50610 · Planning & zoning	21.50	1,301.00
50620 · Repairs & Maintenance	269.47	598.78
50630 · Supplies	1,515.45	3,214.24
50640 · Telephone	235.56	710.08
50650 · Utilities	416.12	964.90
50660 · Other		65.00
Total 50600 · Office Expense	<u>2,458.10</u>	<u>6,854.00</u>
50700 · Professional Services		
50710 · Accounting Fees	1,695.00	3,390.00
50720 · Attorney Fees	1,250.00	2,500.00
50730 · Building Inspector		1,475.00
50740 · IT Services	701.87	4,147.61
50750 · Payroll Fees	185.00	557.00
Total 50700 · Professional Services	<u>3,831.87</u>	<u>12,069.61</u>

	<u>Sep 21</u>	<u>Jul - Sep 21</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		86.71
40100 · Court Costs	31.00	
40200 · Fines	110.00	572.00
Total 40000 · Fines & Forfeits	<u>141.00</u>	<u>658.71</u>
41000 · General Gov. Misc. Income		315,114.22
41200 · Federal Grants		1,583.37
41600 · State Tourism Grant		<u>316,697.59</u>
Total 41000 · General Gov. Misc. Income		
44000 · Licenses & Permits		21,535.12
44200 · Occupational Licenses	-9.70	
44300 · Permits	25.00	100.00
Total 44000 · Licenses & Permits	<u>15.30</u>	<u>21,635.12</u>
45000 · Planning & Zoning Fees	20,600.00	22,062.50
46000 · Taxes		169.26
46100 · Advalorem Taxes		818.83
46200 · Beer Tax		26,013.15
46300 · Franchise Tax		190,611.16
46400 · Sales and Use Tax	59,544.05	<u>217,612.40</u>
Total 46000 · Taxes	<u>59,544.05</u>	
48000 · Interest Income	5.35	15.16
Total Income	<u>80,305.70</u>	<u>578,681.48</u>
Expense		
50000 · General Government		170.00
50300 · Dues		
50400 · Insurance		2,111.28
50410 · Liability Ins	703.76	2,053.92
50420 · Property and bonds	2,053.92	324.98
50430 · Workers Comp.	162.49	<u>4,490.18</u>
Total 50400 · Insurance	<u>2,920.17</u>	200.00
50500 · Miscellaneous		
50600 · Office Expense		1,301.00
50610 · Planning & zoning	21.50	598.78
50620 · Repairs & Maintenance	269.47	3,214.24
50630 · Supplies	1,515.45	710.08
50640 · Telephone	235.56	964.90
50650 · Utilities	416.12	65.00
50660 · Other		<u>6,854.00</u>
Total 50600 · Office Expense	<u>2,458.10</u>	
50700 · Professional Services		3,390.00
50710 · Accounting Fees	1,695.00	2,500.00
50720 · Attorney Fees	1,250.00	1,475.00
50730 · Building Inspector		4,147.61
50740 · IT Services	701.87	557.00
50750 · Payroll Fees	185.00	<u>12,069.61</u>
Total 50700 · Professional Services	<u>3,831.87</u>	



50800 · Office P/R Expense		
50810 · Admin	8,539.33	25,851.21
50820 · Medicare	123.79	374.67
50830 · Social Securiry	529.40	2,256.46
Total 50800 · Office P/R Expense	<u>9,192.52</u>	<u>28,482.34</u>
50900 · Tourism and Promotion	8,079.12	8,079.12
50999 · Bank Service fee	436.70	1,363.61
Total 50000 · General Government	<u>26,918.48</u>	<u>61,708.86</u>
51000 · Highway & Streets		
51500 · Engineering Fees		3,661.25
51600 · Insurance		
51620 · Liability Ins.	521.87	4,093.74
51640 · Workers Comp	649.96	1,299.92
Total 51600 · Insurance	<u>1,171.83</u>	<u>5,393.66</u>
51700 · Operating		
51710 · Fuel Expense	1,897.39	6,921.15
51720 · Repairs	5,939.42	12,641.26
51730 · Supplies	2,309.99	6,191.08
51740 · Telephone	78.52	463.04
51750 · Utilities	265.40	806.59
Total 51700 · Operating	<u>10,490.72</u>	<u>27,023.12</u>
51800 · P/R Expense		
51810 · Salaries	10,675.84	27,406.79
51820 · Medicare	154.81	397.27
51830 · Social Security	661.86	1,044.24
Total 51800 · P/R Expense	<u>11,492.51</u>	<u>28,848.30</u>
51950 · Street Lights	2,427.73	7,208.40
Total 51000 · Highway & Streets	<u>25,582.79</u>	<u>72,134.73</u>
52000 · Public Safety		
52100 · Telephone	471.13	1,420.15
52200 · Utilities	186.47	610.59
52800 · P/R Expense		
52810 · Salaries		243.98
52835 · Judge's Supplemental Pay	243.94	487.86
52840 · Judges Retirement	104.89	316.13
52850 · Contract Labor	29,486.05	88,458.15
Total 52800 · P/R Expense	<u>29,834.88</u>	<u>89,506.12</u>
Total 52000 · Public Safety	<u>30,492.48</u>	<u>91,536.86</u>
Total Expense	<u>82,993.75</u>	<u>225,380.45</u>
Net Ordinary Income	-2,688.05	353,301.03
Other Income/Expense		
Other Income		
71400 · Transfers In	2,450.00	7,350.00
Total Other Income	<u>2,450.00</u>	<u>7,350.00</u>
Net Other Income	<u>2,450.00</u>	<u>7,350.00</u>
Net Income	<u>-238.05</u>	<u>360,651.03</u>

General Fund

	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40000 · Fines & Forfeits				
40100 · Court Costs	86.71	1,000.00	-913.29	8.67%
40200 · Fines	572.00	3,000.00	-2,428.00	19.07%
Total 40000 · Fines & Forfeits	658.71	4,000.00	-3,341.29	16.47%
41000 · General Gov. Misc. Income				
41200 · Federal Grants	315,114.22			
41600 · State Tourism Grant	1,583.37	6,000.00	-4,416.63	26.39%
Total 41000 · General Gov. Misc. Income	316,697.59	6,000.00	310,697.59	5,278.29%
42000 · Grass Cutting Revenue		10,300.00	-10,300.00	
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses		1,000.00	-1,000.00	
44200 · Occupational Licenses	21,535.12	100,000.00	-78,464.88	21.54%
44300 · Permits	100.00	300.00	-200.00	33.33%
Total 44000 · Licenses & Permits	21,635.12	101,300.00	-79,664.88	21.36%
45000 · Planning & Zoning Fees	22,062.50	1,200.00	20,862.50	1,838.54%
46000 · Taxes				
46100 · Advalorem Taxes	169.26	72,000.00	-71,830.74	0.24%
46200 · Beer Tax	818.83	3,000.00	-2,181.17	27.29%
46300 · Franchise Tax	26,013.15	92,500.00	-66,486.85	28.12%
46400 · Sales and Use Tax	190,611.16	575,000.00	-384,388.84	33.15%
Total 46000 · Taxes	217,612.40	742,500.00	-524,887.60	29.31%
48000 · Interest Income	15.16	500.00	-484.84	3.03%
49000 · Miscellaneous Income		500.00	-500.00	
<b>Total Income</b>	<b>578,681.48</b>	<b>866,300.00</b>	<b>-287,618.52</b>	<b>66.8%</b>
<b>Expense</b>				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training		4,000.00	-4,000.00	
50300 · Dues	170.00	1,500.00	-1,330.00	11.33%
50400 · Insurance				
50410 · Liability Ins	2,111.28	12,000.00	-9,888.72	17.59%
50420 · Property and bonds	2,053.92	3,000.00	-946.08	68.46%
50430 · Workers Comp.	324.98	2,500.00	-2,175.02	13.0%
Total 50400 · Insurance	4,490.18	17,500.00	-13,009.82	25.66%
50500 · Miscellaneous	200.00	500.00	-300.00	40.0%
50600 · Office Expense				
50610 · Planning & zoning	1,301.00	1,000.00	301.00	130.1%
50620 · Repairs & Maintenance	598.78	5,000.00	-4,401.22	11.98%
50630 · Supplies	3,214.24	8,500.00	-5,285.76	37.82%
50640 · Telephone	710.08	2,800.00	-2,089.92	25.36%
50650 · Utilities	964.90	9,500.00	-8,535.10	10.16%
50660 · Other	65.00	500.00	-435.00	13.0%
Total 50600 · Office Expense	6,854.00	27,300.00	-20,446.00	25.11%
50700 · Professional Services				
50710 · Accounting Fees	3,390.00	55,000.00	-51,610.00	6.16%
50720 · Attorney Fees	2,500.00	17,500.00	-15,000.00	14.29%
50730 · Building Inspector	1,475.00	2,500.00	-1,025.00	59.0%
50740 · IT Services	4,147.61	6,000.00	-1,852.39	69.13%
50750 · Payroll Fees	557.00	2,600.00	-2,043.00	21.42%
Total 50700 · Professional Services	12,069.61	83,600.00	-71,530.39	14.44%
50800 · Office P/R Expense				
50810 · Admin	25,851.21	103,000.00	-77,148.79	25.1%
50820 · Medicare	374.67	1,500.00	-1,125.33	24.98%
50830 · Social Security	2,256.46	6,400.00	-4,143.54	35.26%
Total 50800 · Office P/R Expense	28,482.34	110,900.00	-82,417.66	25.68%
50900 · Tourism and Promotion	8,079.12	6,500.00	1,579.12	124.29%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	1,363.61	1,000.00	363.61	136.36%
<b>Total 50000 · General Government</b>	<b>61,708.86</b>	<b>264,300.00</b>	<b>-202,591.14</b>	<b>23.35%</b>

General Fund

	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
51000 · Highway & Streets				
51200 · Capital outlay		100,000.00	-100,000.00	
51300 · Debt Service - Lease Payments		24,000.00	-24,000.00	
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	3,661.25	18,000.00	-14,338.75	20.34%
51600 · Insurance				
51610 · Auto		1,800.00	-1,800.00	
51620 · Liability Ins.	4,093.74	9,500.00	-5,406.26	43.09%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	1,299.92	9,500.00	-8,200.08	13.68%
Total 51600 · Insurance	<u>5,393.66</u>	<u>23,800.00</u>	<u>-18,406.34</u>	<u>22.66%</u>
51700 · Operating				
51710 · Fuel Expense	6,921.15	1,000.00	5,921.15	692.12%
51720 · Repairs	12,641.26	15,000.00	-2,358.74	84.28%
51730 · Supplies	6,191.08	15,000.00	-8,808.92	41.27%
51740 · Telephone	463.04	3,000.00	-2,536.96	15.44%
51750 · Utilities	806.59	2,500.00	-1,693.41	32.26%
Total 51700 · Operating	<u>27,023.12</u>	<u>36,500.00</u>	<u>-9,476.88</u>	<u>74.04%</u>
51800 · P/R Expense				
51810 · Salaries	27,406.79	118,000.00	-90,593.21	23.23%
51820 · Medicare	397.27	1,700.00	-1,302.73	23.37%
51830 · Social Security	1,044.24	7,700.00	-6,655.76	13.56%
Total 51800 · P/R Expense	<u>28,848.30</u>	<u>127,400.00</u>	<u>-98,551.70</u>	<u>22.64%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	7,208.40	32,000.00	-24,791.60	22.53%
Total 51000 · Highway & Streets	<u>72,134.73</u>	<u>411,700.00</u>	<u>-339,565.27</u>	<u>17.52%</u>
52000 · Public Safety				
52100 · Telephone	1,420.15	5,500.00	-4,079.85	25.82%
52200 · Utilities	610.59	1,800.00	-1,189.41	33.92%
52800 · P/R Expense				
52810 · Salaries	243.98		243.98	100.0%
52835 · Judge's Supplemental Pay	487.86	3,000.00	-2,512.14	16.26%
52840 · Judges Retirement	316.13	1,200.00	-883.87	26.34%
52850 · Contract Labor	88,458.15	355,000.00	-266,541.85	24.92%
Total 52800 · P/R Expense	<u>89,506.12</u>	<u>359,200.00</u>	<u>-269,693.88</u>	<u>24.92%</u>
Total 52000 · Public Safety	<u>91,536.86</u>	<u>366,500.00</u>	<u>-274,963.14</u>	<u>24.98%</u>
Total Expense	<u>225,380.45</u>	<u>1,042,500.00</u>	<u>-817,119.55</u>	<u>21.62%</u>
Net Ordinary Income	<u>353,301.03</u>	<u>-176,200.00</u>	<u>529,501.03</u>	<u>-200.51%</u>
Other Income/Expense				
Other Income				
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	7,350.00	37,400.00	-30,050.00	19.65%
Total Other Income	<u>7,350.00</u>	<u>137,400.00</u>	<u>-130,050.00</u>	<u>5.35%</u>
Net Other Income	<u>7,350.00</u>	<u>137,400.00</u>	<u>-130,050.00</u>	<u>5.35%</u>
Net Income	<u>360,651.03</u>	<u>-38,800.00</u>	<u>399,451.03</u>	<u>-929.51%</u>

## Restricted Fund

**Sep 30, 21**

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	95,079.14
10200 · Hancock Whitney SCC Deposit	8,971.47
10300 · Savings Account-LAMP	0.16
<b>Total 10000 · Bank accounts</b>	<u>104,050.77</u>
<b>Total Checking/Savings</b>	104,050.77
<b>Other Current Assets</b>	
12000 · Due from other govt. units	93,358.00
14000 · Due to/from General Fund	-44,133.34
<b>Total Other Current Assets</b>	<u>49,224.66</u>
<b>Total Current Assets</b>	<u>153,275.43</u>
<b>TOTAL ASSETS</b>	<u><u>153,275.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	13,372.73
<b>Total Accounts Payable</b>	<u>13,372.73</u>
<b>Other Current Liabilities</b>	
21000 · Accounts Payable - Manual	9,300.00
23000 · Community Center Deposit	8,600.88
25000 · Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>20,551.57</u>
<b>Total Current Liabilities</b>	<u>33,924.30</u>
<b>Total Liabilities</b>	33,924.30
<b>Equity</b>	
30000 · Fund Balance - Reserved	44,739.72
32000 · Retained Earnings	76,001.00
Net Income	-1,389.59
<b>Total Equity</b>	<u>119,351.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>153,275.43</u></u>

Restricted Fund

	<u>Sep 21</u>	<u>Jul - Sep 21</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	4,200.00	11,535.00
<b>Total 41000 · Community Center Income</b>	4,200.00	11,535.00
<b>44000 · Interest Income</b>	0.24	0.79
<b>46000 · Sales &amp; Use Taxes</b>		
46010 · Fire Department	3,502.59	11,212.43
46020 · Recreation	3,502.59	11,212.41
46030 · Senior Citizens	3,502.59	11,212.43
<b>Total 46000 · Sales &amp; Use Taxes</b>	10,507.77	33,637.27
<b>Total 40000 · Restricted Fund Income</b>	14,708.01	45,173.06
<b>Total Income</b>	14,708.01	45,173.06
<b>Gross Profit</b>	14,708.01	45,173.06
<b>Expense</b>		
<b>50000 · Restricted Fund Expense</b>		
<b>51000 · Fire Department</b>		
51010 · Operating Expense	1,839.44	11,977.23
51030 · Engineering Expense	0.00	12,051.25
<b>Total 51000 · Fire Department</b>	1,839.44	24,028.48
<b>52000 · Recreation</b>		
52010 · Operating Expense	2,260.00	2,367.35
52040 · Insurance - Community Center	5,919.92	5,919.92
52045 · Maintenance & Repairs	0.00	700.00
52050 · Supplies	429.25	568.55
52060 · Utilities	1,681.45	4,122.65
<b>Total 52000 · Recreation</b>	10,290.62	13,678.47
<b>53000 · Senior Citizen</b>	1,738.00	5,016.00
<b>Total 50000 · Restricted Fund Expense</b>	13,868.06	42,722.95
<b>54000 · Holiday Celebration Expense</b>	164.70	164.70
<b>56000 · Transfers Out - Personnel</b>	1,225.00	3,675.00
<b>Total Expense</b>	15,257.76	46,562.65
<b>Net Ordinary Income</b>	-549.75	-1,389.59
<b>Net Income</b>	<b>-549.75</b>	<b>-1,389.59</b>

Restricted Fund

	<u>Jul - Sep 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>				
<b>41010 · Community Center Rental Income</b>	11,535.00	10,000.00	1,535.00	115.35%
<b>Total 41000 · Community Center Income</b>	<u>11,535.00</u>	<u>10,000.00</u>	<u>1,535.00</u>	<u>115.35%</u>
<b>44000 · Interest Income</b>	0.79	3,000.00	-2,999.21	0.03%
<b>45000 · Miscellaneous</b>	0.00	400.00	-400.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
<b>46010 · Fire Department</b>	11,212.43	32,500.00	-21,287.57	34.5%
<b>46020 · Recreation</b>	11,212.41	32,500.00	-21,287.59	34.5%
<b>46030 · Senior Citizens</b>	11,212.43	32,500.00	-21,287.57	34.5%
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>33,637.27</u>	<u>97,500.00</u>	<u>-63,862.73</u>	<u>34.5%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>45,173.06</u>	<u>110,900.00</u>	<u>-65,726.94</u>	<u>40.73%</u>
<b>Total Income</b>	<u>45,173.06</u>	<u>110,900.00</u>	<u>-65,726.94</u>	<u>40.73%</u>
<b>Gross Profit</b>	45,173.06	110,900.00	-65,726.94	40.73%
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
<b>51010 · Operating Expense</b>	11,977.23	20,500.00	-8,522.77	58.43%
<b>51030 · Engineering Expense</b>	12,051.25			
<b>51040 · Personnel Reimbursement</b>	0.00	12,000.00	-12,000.00	0.0%
<b>Total 51000 · Fire Department</b>	<u>24,028.48</u>	<u>32,500.00</u>	<u>-8,471.52</u>	<u>73.93%</u>
<b>52000 · Recreation</b>				
<b>52010 · Operating Expense</b>	2,367.35			
<b>52040 · Insurance - Community Center</b>	5,919.92	5,000.00	919.92	118.4%
<b>52045 · Maintenance &amp; Repairs</b>	700.00	4,000.00	-3,300.00	17.5%
<b>52050 · Supplies</b>	568.55	800.00	-231.45	71.07%
<b>52060 · Utilities</b>	4,122.65	12,000.00	-7,877.35	34.36%
<b>Total 52000 · Recreation</b>	<u>13,678.47</u>	<u>21,800.00</u>	<u>-8,121.53</u>	<u>62.75%</u>
<b>53000 · Senior Citizen</b>	5,016.00	30,000.00	-24,984.00	16.72%
<b>Total 50000 · Restricted Fund Expense</b>	<u>42,722.95</u>	<u>84,300.00</u>	<u>-41,577.05</u>	<u>50.68%</u>
<b>54000 · Holiday Celebration Expense</b>	164.70	500.00	-335.30	32.94%
<b>55000 · Transfers Out - Debt Service</b>	0.00	4,000.00	-4,000.00	0.0%
<b>56000 · Transfers Out - Personnel</b>	3,675.00	14,700.00	-11,025.00	25.0%
<b>Total Expense</b>	<u>46,562.65</u>	<u>103,500.00</u>	<u>-56,937.35</u>	<u>44.99%</u>
<b>Net Ordinary Income</b>	<u>-1,389.59</u>	<u>7,400.00</u>	<u>-8,789.59</u>	<u>-18.78%</u>
<b>Net Income</b>	<u><u>-1,389.59</u></u>	<u><u>7,400.00</u></u>	<u><u>-8,789.59</u></u>	<u><u>-18.78%</u></u>

Utility Fund

Sep 30, 21

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	11,650.00
10200 · Hancock Whitney Utility Deposit	22,144.00
Total 10000 · Bank Accounts	<u>33,794.00</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>33,894.00</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	16,707.20
Total 13000 · Accounts Receivable	<u>23,080.20</u>
14000 · Allowance for Bad Debts	-7,700.00
14500 · Grants Receivable	123,291.65
Total Accounts Receivable	<u>138,671.85</u>
Total Current Assets	<u>172,565.85</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	-1,111,594.83
Total Fixed Assets	<u>896,857.56</u>
<b>TOTAL ASSETS</b>	<u><u>1,069,423.41</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	16,461.30
Total Accounts Payable	<u>16,461.30</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	177,954.77
26000 · Garbage Deposits Liabilty	22,453.32
Total Other Current Liabilities	<u>205,351.09</u>
Total Current Liabilities	<u>221,812.39</u>
Total Liabilities	<u>221,812.39</u>
Equity	
30000 · Retained Earnings	919,957.32
Net Income	-72,346.30
Total Equity	<u>847,611.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,069,423.41</u></u>

Utility Fund

	<u>Sep 21</u>	<u>Jul - Sep 21</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	10,280.00	31,418.00
40300 · Late Payment Penalties	292.00	818.00
40400 · Return Fee	125.00	300.00
40500 · Sewer Fee	4,922.00	14,726.00
40700 · Water Franchise fees	0.00	1,430.00
Total 40000 · Utility Income	<u>15,619.00</u>	<u>48,692.00</u>
41000 · Interest Income	0.43	1.07
43000 · Other Income	25.00	25.00
Total Income	<u>15,644.43</u>	<u>48,718.07</u>
Expense		
50000 · Bank Service charges	0.00	48.00
52000 · Depreciation Expense	7,083.33	21,249.99
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	31,129.75
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>31,129.75</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54030 · Postage	468.67	754.15
Total 54000 · General Administrative	<u>468.67</u>	<u>1,130.77</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	698.75
55050 · Sewer System Maintenance	38,617.12	59,559.10
55070 · Utility Bills	1,263.23	3,573.01
Total 55000 · Sewer Department Expenses	<u>39,880.35</u>	<u>63,830.86</u>
60000 · Transfer Out - Debt Service	1,225.00	3,675.00
Total Expense	<u>59,697.34</u>	<u>121,064.37</u>
Net Ordinary Income	<u>-44,052.91</u>	<u>-72,346.30</u>
Net Income	<u>-44,052.91</u>	<u>-72,346.30</u>



Utility Fund

Ordinary Income/Expense	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
40000 · Utility Income				
40100 · Garbage Fee	31,418.00	130,000.00	-98,582.00	24.17%
40300 · Late Payment Penalties	818.00	3,500.00	-2,682.00	23.37%
40400 · Return Fee	300.00	1,000.00	-700.00	30.0%
40500 · Sewer Fee	14,726.00	60,000.00	-45,274.00	24.54%
40700 · Water Franchise fees	1,430.00	6,500.00	-5,070.00	22.0%
<b>Total 40000 · Utility Income</b>	<u>48,692.00</u>	<u>201,000.00</u>	<u>-152,308.00</u>	<u>24.23%</u>
41000 · Interest Income	1.07	150.00	-148.93	0.71%
43000 · Other Income	25.00	0.00	25.00	100.0%
<b>Total Income</b>	<u>48,718.07</u>	<u>201,150.00</u>	<u>-152,431.93</u>	<u>24.22%</u>
<b>Expense</b>				
50000 · Bank Service charges	48.00	0.00	48.00	100.0%
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	21,249.99	85,000.00	-63,750.01	25.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	31,129.75	115,000.00	-83,870.25	27.07%
<b>Total 53000 · Garbage Department Expenses</b>	<u>31,129.75</u>	<u>115,000.00</u>	<u>-83,870.25</u>	<u>27.07%</u>
54000 · General Administrative				
54010 · Billing Supplies	376.62	1,000.00	-623.38	37.66%
54020 · Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
54030 · Postage	754.15	1,250.00	-495.85	60.33%
<b>Total 54000 · General Administrative</b>	<u>1,130.77</u>	<u>4,250.00</u>	<u>-3,119.23</u>	<u>26.61%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	698.75	18,000.00	-17,301.25	3.88%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55030 · Other	0.00	2,000.00	-2,000.00	0.0%
55040 · Sewer Supplies	0.00	1,000.00	-1,000.00	0.0%
55050 · Sewer System Maintenance	59,559.10	25,000.00	34,559.10	238.24%
55070 · Utility Bills	3,573.01	10,000.00	-6,426.99	35.73%
<b>Total 55000 · Sewer Department Expenses</b>	<u>63,830.86</u>	<u>65,000.00</u>	<u>-1,169.14</u>	<u>98.2%</u>
60000 · Transfer Out - Debt Service	3,675.00	4,000.00	-325.00	91.88%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
<b>Total Expense</b>	<u>121,064.37</u>	<u>307,950.00</u>	<u>-186,885.63</u>	<u>39.31%</u>
<b>Net Ordinary Income</b>	<u>-72,346.30</u>	<u>-106,800.00</u>	<u>34,453.70</u>	<u>67.74%</u>
<b>Net Income</b>	<u>-72,346.30</u>	<u>-106,800.00</u>	<u>34,453.70</u>	<u>67.74%</u>