

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, DECEMBER 7, 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 Chad Domingue to approve the minutes of the regular meeting of the mayor and council taken Tuesday November 2, 2021. Motion carried. Vote as follows:

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

NAYS: None

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

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to reschedule the January 4, 2022, meeting to January 11, 2022, at 6:00 pm. Motion carried. Vote as follows:

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

NAYS: None

Mayor Guidry opened the public hearing to discuss 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.

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve the amendments to Ordinance 21-11 to read as follows:

(B) The following current sewer user charge schedule shall apply to all customers discharging domestic sewage:

1. Residential, \$22.00 per month per household, Rate increase of \$1.00 per month/per year
2. \$25.00 per month per trailer within a trailer park, Rate increase of \$1.00 per month/per year
3. Commercial/Industrial/Institutional, to be determined by the town on a case-by-case basis, but not less than the residential rate

Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Chad Domingue to reopen the public hearing to discuss Ordinance 21-11 with amendments. Motion carried. Vote as follows:

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

NAYS: None

Mayor Guidry reopened the public hearing to discuss 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 with amendments.

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt Ordinance 21-11. Motion carried. Vote as follows:

YEAS: Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey  
NAYS: None

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.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT: Section 69-28, Sub-section (B) of the Code of Ordinances for the Town of Sorrento is hereby amended and restated as follows:

Sec. 69.28. Sewer user charges; Collection.

(B) The following current sewer user charge schedule shall apply to all customers discharging domestic sewage:

1. Residential, \$22.00 per month per household, Rate increase of \$1.00 per month/per year
2. \$25.00 per month per trailer within a trailer park, Rate increase of \$1.00 per month/per year
3. Commercial/Industrial/Institutional, to be determined by the town on a case-by-case basis, but not less than the residential rate

This ordinance was introduced on November 2, 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: Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert

NAYS: None

Whereupon the presiding officer declared the ordinance duly adopted on the 7<sup>th</sup> day of December 2021.

Motion Councilman Randy Anny and seconded by Councilman Duane Humphrey to remove Item #10, Introduction of Ordinance 21-12, from the agenda. Motion carried. Vote as follows:

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

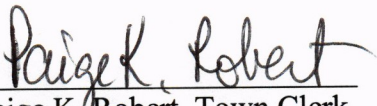
NAYS: None

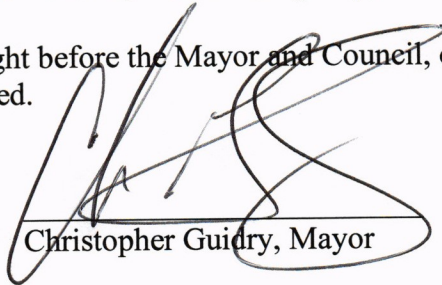
Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the 2022 Holidays. Motion carried. Vote as follows:

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

NAYS: None

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	19				
Burglaries	0	2	1	1				
Thefts	6	5	6	4				
Armed Robbery	0	0	0	0				
Simple Robbery	0	0	0	0				
Alarms	9	11	8	5				
Narcotics	1	0	1	0				
Shooting	0	0	0	0				
<b>Total Service Calls</b>	<b>135</b>	<b>155</b>	<b>138</b>	<b>96</b>				
SCO/Loud Musi	0	0	0	0				

Traffic Citations	6	3	2	19				
Adult Arrests	6	7	1	3				

*Cpt. Roosevelt Hampton*  
 \_\_\_\_\_  
 Cpt. Rosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
Accident	19
Alarm	5
Animal Complaint	2
Assault	2
Assist	12
Burglary	1
Check on Welfare	6
Civil Dispute	4
Death	1
Disturbance	3
Juvenile Crimes	1
Missing/Runaway	1
School Walk Thru	7
Suicide Investigation	4
Suspicious Person/Vehicle	5
Theft	4
Traffic Incident	16
Trespassing	2
Weapons Violations	1
<b>Grand Total</b>	<b>96</b>

# *Sorrento*<sup>®</sup>

LOUISIANA

## FINANCIAL STATEMENTS

October 31, 2021

**Town of Sorrento**  
**Key stats**  
**October 31, 2021**

**1) Cash position**

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from:</u> <u>June 30th</u>
October 31, 2021	\$ 875,940	\$ 100,271	\$ 775,669	
June 30, 2021	730,631			\$ 145,309
June 30, 2020	682,588			193,352

Restricted breakdown

Recreation	39,370
Senior citizen programs	39,337
Public safety - fire	8,361
Public safety - police - restricted	2,651
Other	10,552

**2) Revenue trends**

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
2022		\$ 240,761		\$ 42,487	
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>41.9%</b>	<b>\$ 97,500</b>	<b>43.6%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2022		\$ 19,708		\$ 43,512	
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>32.8%</b>	<b>\$ 130,000</b>	<b>33.5%</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	\$ 16,184	\$ 14,903	\$ (1,200)	\$ (322)	\$ (490)	\$ 3,293
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)	\$ 341,343	\$ (6,438)				
Capital outlay activity, net of grants and proceeds	(319,718)	-				
Depreciation	-	-				
Operating cash flows	\$ 21,625	\$ (6,438)				
<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	
Operating deficit	\$ (106,800)	\$ 773	\$ 37,722	\$ 36,969	\$ (96,503)	
Capital outlay activity, net of grants and proceeds	20,000	-	(126,392)	(130,198)	-	
Proceeds from Legal Settlement	-	(77,500)				
Depreciation	85,000	28,333	80,000	85,000	85,000	
<b>Net</b>	<b>\$ (1,800)</b>	<b>\$ (48,394)</b>	<b>\$ (8,669)</b>	<b>\$ (8,230)</b>	<b>\$ (11,503)</b>	

**Town of Sorrento  
Overview  
October 31, 2021**

	YTD as of 10/31/2020	Current Year - FYE 2021/2022			% of budget
		Actual	Budget	Remaining	
<b><u>General:</u></b>					
Sales tax	\$ 185,286	\$ 240,761	\$ 575,000	\$ 334,239	
Property tax	207	430	72,000	71,570	
Franchise fees	33,902	34,705	92,500	57,795	
Beer Tax	1,553	1,559	3,000	1,441	
Licenses and permits	9,959	21,741	101,300	79,559	
Charges for Services	-	-	11,500	11,500	
Fines	2,055	659	4,000	3,341	
Planning & Zoning	245	22,063	-	(22,063)	
Intergovernmental grants - Operational	17,604	315,256	6,000	(309,256)	
State tourism grant	2,982	4,462	-	(4,462)	
Transfers In	13,867	9,800	37,400	27,600	
Other	15	21	1,000	979	
<b>Total revenue</b>	<b>267,674</b>	<b>651,456</b>	<b>903,700</b>	<b>252,244</b>	<b>72%</b>
Administration	97,866	98,368	259,100	160,732	
Police	123,185	122,023	366,500	244,477	
Streets	112,992	89,722	267,200	177,478	
Capital outlay	27,047	-	40,000	40,000	
<b>Total expenditures</b>	<b>361,090</b>	<b>310,113</b>	<b>932,800</b>	<b>622,687</b>	<b>33%</b>
<b><u>Restricted:</u></b>					
Sales tax	32,698	42,487	97,500	55,013	
Other	2,336	14,396	13,400	(996)	
<b>Total revenue</b>	<b>35,034</b>	<b>56,883</b>	<b>110,900</b>	<b>54,017</b>	<b>51%</b>
Fire	13,573	36,046	32,500	(3,546)	
Senior citizen programs	7,090	6,938	30,000	23,062	
Recreation - Community Center	17,248	15,272	25,800	10,528	
Transfer Out	6,933	4,900	20,800	15,900	
Other	154	165	500	335	
Capital outlay	1,738	-	-	-	
<b>Total expenditures</b>	<b>46,737</b>	<b>63,321</b>	<b>109,600</b>	<b>46,279</b>	<b>58%</b>
<b><u>Utility Fund:</u></b>					
Garbage	42,408	43,524	130,000	86,476	
Sewer	19,428	19,620	60,000	40,380	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	77,500	-	(77,500)	
Other	4,609	4,539	11,150	6,611	
<b>Total revenue</b>	<b>66,445</b>	<b>145,183</b>	<b>201,150</b>	<b>55,967</b>	<b>72%</b>
Garbage	40,180	42,170	115,000	72,830	
Sewer maintenance	14,632	62,391	25,000	(37,391)	
Sewer operating costs	8,391	5,295	40,000	34,705	
Depreciation	26,667	28,333	85,000	56,667	
Transfer Out	6,933	4,900	18,700	13,800	
Capital outlay	-	-	20,000	20,000	
Other	519	1,321	4,250	2,929	
<b>Total expenditures</b>	<b>97,321</b>	<b>144,410</b>	<b>\$ 307,950</b>	<b>\$ 163,540</b>	<b>47%</b>
<b><u>Total:</u></b>					
Inflows	369,152	853,522			
Outflows	505,148	517,844			
<b>Net</b>	<b>(135,996)</b>	<b>335,678</b>			
Depreciation	26,667	28,333			
Capital outlay, net of grants and proceeds	28,785	(319,718)			
Proceeds from Legal Settlement	-	(77,500)			
<b>Operating, net</b>	<b>\$ (80,544)</b>	<b>\$ (33,207)</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	50,149	1.8%
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>\$ 240,761</u>	
Prior year to date		<u>\$ 185,286</u>	29.9% YoY Change
<b>FYE 2021/2022 Budget</b>		<u>\$ 575,000</u>	41.9% % 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	8,850	1.8%
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>\$ 42,487</u>	
Prior year to date		<u>\$ 32,698</u>	29.9% YoY Change
<b>FYE 2021/2022 Budget</b>		<u>\$ 97,500</u>	43.6% % 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	203	4,982	6,094	1,112
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 19,708</u>	<u>\$ 21,348</u>	<u>\$ 1,640</u>

**FYE 2021/2022 Budget** \$ 60,000 33% % 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	550	11,684	10,528	(1,156)
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 43,512</u>	<u>\$ 41,564</u>	<u>\$ (1,948)</u>

**FYE 2021/2022 Budget** \$ 130,000 33% % of Budget

Collection rate \$ 63,220 \$ 62,912 100%

General Fund

Oct 31, 21

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	555,206.69
10200 · LAMP Savings Account	178,593.14
Total 10000 · Bank Accounts	<u>733,799.83</u>
Total Checking/Savings	<u>733,799.83</u>
Other Current Assets	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	146,735.00
Total 13100 · Accounts Receivable-Manual	<u>46,735.00</u>
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>46,885.00</u>
Total Current Assets	<u>780,684.83</u>
Other Assets	
18000 · Due from other gov't agencies	69,032.00
Total Other Assets	<u>69,032.00</u>
TOTAL ASSETS	<u><u>849,716.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	15,100.44
Total Accounts Payable	<u>15,100.44</u>
Other Current Liabilities	
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	-110,454.77
Total Other Current Liabilities	<u>-104,963.79</u>
Total Current Liabilities	<u>-89,863.35</u>
Total Liabilities	<u>-89,863.35</u>
Equity	
31000 · Fund Balance - Unreserved	598,237.68
Net Income	341,342.50
Total Equity	<u>939,580.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>849,716.83</u></u>

General Fund

	<u>Oct 21</u>	<u>Jul - Oct 21</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs		86.71
40200 · Fines		572.00
Total 40000 · Fines & Forfeits		<u>658.71</u>
41000 · General Gov. Misc. Income		
41200 · Federal Grants		315,114.22
41300 · FEMA Public Assistance Grant	141.31	141.31
41600 · State Tourism Grant	2,879.08	4,462.45
Total 41000 · General Gov. Misc. Income	<u>3,020.39</u>	<u>319,717.98</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses	56.26	21,591.38
44300 · Permits	50.00	150.00
Total 44000 · Licenses & Permits	<u>106.26</u>	<u>21,741.38</u>
45000 · Planning & Zoning Fees		22,062.50
46000 · Taxes		
46100 · Advalorem Taxes	260.28	429.54
46200 · Beer Tax	740.26	1,559.09
46300 · Franchise Tax	8,692.07	34,705.22
46400 · Sales and Use Tax	50,149.38	240,760.54
Total 46000 · Taxes	<u>59,841.99</u>	<u>277,454.39</u>
48000 · Interest Income	5.44	20.60
Total Income	<u>62,974.08</u>	<u>641,655.56</u>
Expense		
50000 · General Government		
50300 · Dues	50.00	220.00
50400 · Insurance		
50410 · Liability Ins	703.76	2,815.04
50420 · Property and bonds		2,053.92
50430 · Workers Comp.	162.49	487.47
Total 50400 · Insurance	<u>866.25</u>	<u>5,356.43</u>
50500 · Miscellaneous	166.70	366.70
50600 · Office Expense		
50610 · Planning & zoning		1,301.00
50620 · Repairs & Maintenance	473.63	1,072.41
50630 · Supplies	1,512.79	4,727.03
50640 · Telephone	236.62	946.70
50650 · Utilities	399.17	1,364.07
50660 · Other	65.00	130.00
Total 50600 · Office Expense	<u>2,687.21</u>	<u>9,541.21</u>
50700 · Professional Services		
50710 · Accounting Fees	19,890.00	23,280.00
50720 · Attorney Fees	1,250.00	3,750.00
50730 · Building Inspector		1,475.00
50740 · IT Services	514.37	4,661.98
50750 · Payroll Fees	187.00	744.00
Total 50700 · Professional Services	<u>21,841.37</u>	<u>33,910.98</u>

General Fund

	<u>Oct 21</u>	<u>Jul - Oct 21</u>
50800 · Office P/R Expense		
50810 · Admin	9,853.10	35,704.31
50820 · Medicare	142.87	517.54
50830 · Social Securiry	610.89	2,867.35
Total 50800 · Office P/R Expense	<u>10,606.86</u>	<u>39,089.20</u>
50900 · Tourism and Promotion		8,079.12
50999 · Bank Service fee	440.77	1,804.38
Total 50000 · General Government	<u>36,659.16</u>	<u>98,368.02</u>
51000 · Highway & Streets		
51500 · Engineering Fees		3,661.25
51600 · Insurance		
51620 · Liability Ins.	521.87	4,615.61
51640 · Workers Comp	649.96	1,949.88
Total 51600 · Insurance	<u>1,171.83</u>	<u>6,565.49</u>
51700 · Operating		
51710 · Fuel Expense	945.09	7,866.24
51720 · Repairs	1,701.71	14,342.97
51730 · Supplies	2,580.86	8,771.94
51740 · Telephone	229.87	692.91
51750 · Utilities	199.15	1,005.74
Total 51700 · Operating	<u>5,656.68</u>	<u>32,679.80</u>
51800 · P/R Expense		
51810 · Salaries	7,740.26	35,147.05
51820 · Medicare	112.23	509.50
51830 · Social Security	479.90	1,524.14
Total 51800 · P/R Expense	<u>8,332.39</u>	<u>37,180.69</u>
51950 · Street Lights	2,426.05	9,634.45
Total 51000 · Highway & Streets	<u>17,586.95</u>	<u>89,721.68</u>
52000 · Public Safety		
52100 · Telephone	473.24	1,893.39
52200 · Utilities	178.40	788.99
52800 · P/R Expense		
52810 · Salaries		243.98
52835 · Judge's Supplemental Pay		487.86
52840 · Judges Retirement	348.81	664.94
52850 · Contract Labor	29,486.05	117,944.20
Total 52800 · P/R Expense	<u>29,834.86</u>	<u>119,340.98</u>
Total 52000 · Public Safety	<u>30,486.50</u>	<u>122,023.36</u>
Total Expense	<u>84,732.61</u>	<u>310,113.06</u>
Net Ordinary Income	-21,758.53	331,542.50
Other Income/Expense		
Other Income		
71400 · Transfers In	2,450.00	9,800.00
Total Other Income	<u>2,450.00</u>	<u>9,800.00</u>
Net Other Income	2,450.00	9,800.00
Net Income	<u>-19,308.53</u>	<u>341,342.50</u>

General Fund

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
<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%
<b>Total 40000 · Fines &amp; Forfeits</b>	<b>658.71</b>	<b>4,000.00</b>	<b>-3,341.29</b>	<b>16.47%</b>
41000 · General Gov. Misc. Income				
41200 · Federal Grants	315,114.22			
41300 · FEMA Public Assistance Grant	141.31		141.31	100.0%
41600 · State Tourism Grant	4,462.45	6,000.00	-1,537.55	74.37%
<b>Total 41000 · General Gov. Misc. Income</b>	<b>319,717.98</b>	<b>6,000.00</b>	<b>313,717.98</b>	<b>5,328.63%</b>
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	21,591.38	100,000.00	-78,408.62	21.59%
44300 · Permits	150.00	300.00	-150.00	50.0%
<b>Total 44000 · Licenses &amp; Permits</b>	<b>21,741.38</b>	<b>101,300.00</b>	<b>-79,558.62</b>	<b>21.46%</b>
45000 · Planning & Zoning Fees	22,062.50	1,200.00	20,862.50	1,838.54%
46000 · Taxes				
46100 · Advalorem Taxes	429.54	72,000.00	-71,570.46	0.6%
46200 · Beer Tax	1,559.09	3,000.00	-1,440.91	51.97%
46300 · Franchise Tax	34,705.22	92,500.00	-57,794.78	37.52%
46400 · Sales and Use Tax	240,760.54	575,000.00	-334,239.46	41.87%
<b>Total 46000 · Taxes</b>	<b>277,454.39</b>	<b>742,500.00</b>	<b>-465,045.61</b>	<b>37.37%</b>
48000 · Interest Income	20.60	500.00	-479.40	4.12%
49000 · Miscellaneous Income		500.00	-500.00	
<b>Total Income</b>	<b>641,655.56</b>	<b>866,300.00</b>	<b>-224,644.44</b>	<b>74.07%</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	220.00	1,500.00	-1,280.00	14.67%
50400 · Insurance				
50410 · Liability Ins	2,815.04	12,000.00	-9,184.96	23.46%
50420 · Property and bonds	2,053.92	3,000.00	-946.08	68.46%
50430 · Workers Comp.	487.47	2,500.00	-2,012.53	19.5%
<b>Total 50400 · Insurance</b>	<b>5,356.43</b>	<b>17,500.00</b>	<b>-12,143.57</b>	<b>30.61%</b>
50500 · Miscellaneous	366.70	500.00	-133.30	73.34%
50600 · Office Expense				
50610 · Planning & zoning	1,301.00	1,000.00	301.00	130.1%
50620 · Repairs & Maintenance	1,072.41	5,000.00	-3,927.59	21.45%
50630 · Supplies	4,727.03	8,500.00	-3,772.97	55.61%
50640 · Telephone	946.70	2,800.00	-1,853.30	33.81%
50650 · Utilities	1,364.07	9,500.00	-8,135.93	14.36%
50660 · Other	130.00	500.00	-370.00	26.0%
<b>Total 50600 · Office Expense</b>	<b>9,541.21</b>	<b>27,300.00</b>	<b>-17,758.79</b>	<b>34.95%</b>
50700 · Professional Services				
50710 · Accounting Fees	23,280.00	55,000.00	-31,720.00	42.33%
50720 · Attorney Fees	3,750.00	17,500.00	-13,750.00	21.43%
50730 · Building Inspector	1,475.00	2,500.00	-1,025.00	59.0%
50740 · IT Services	4,661.98	6,000.00	-1,338.02	77.7%
50750 · Payroll Fees	744.00	2,600.00	-1,856.00	28.62%
<b>Total 50700 · Professional Services</b>	<b>33,910.98</b>	<b>83,600.00</b>	<b>-49,689.02</b>	<b>40.56%</b>
50800 · Office P/R Expense				
50810 · Admin	35,704.31	103,000.00	-67,295.69	34.66%
50820 · Medicare	517.54	1,500.00	-982.46	34.5%
50830 · Social Security	2,867.35	6,400.00	-3,532.65	44.8%
<b>Total 50800 · Office P/R Expense</b>	<b>39,089.20</b>	<b>110,900.00</b>	<b>-71,810.80</b>	<b>35.25%</b>
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	1,804.38	1,000.00	804.38	180.44%
<b>Total 50000 · General Government</b>	<b>98,368.02</b>	<b>264,300.00</b>	<b>-165,931.98</b>	<b>37.22%</b>

General Fund

	<u>Jul - Oct 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.	4,615.61	9,500.00	-4,884.39	48.59%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	1,949.88	9,500.00	-7,550.12	20.53%
Total 51600 · Insurance	<u>6,565.49</u>	<u>23,800.00</u>	<u>-17,234.51</u>	<u>27.59%</u>
51700 · Operating				
51710 · Fuel Expense	7,866.24	1,000.00	6,866.24	786.62%
51720 · Repairs	14,342.97	15,000.00	-657.03	95.62%
51730 · Supplies	8,771.94	15,000.00	-6,228.06	58.48%
51740 · Telephone	692.91	3,000.00	-2,307.09	23.1%
51750 · Utilities	1,005.74	2,500.00	-1,494.26	40.23%
Total 51700 · Operating	<u>32,679.80</u>	<u>36,500.00</u>	<u>-3,820.20</u>	<u>89.53%</u>
51800 · P/R Expense				
51810 · Salaries	35,147.05	118,000.00	-82,852.95	29.79%
51820 · Medicare	509.50	1,700.00	-1,190.50	29.97%
51830 · Social Security	1,524.14	7,700.00	-6,175.86	19.79%
Total 51800 · P/R Expense	<u>37,180.69</u>	<u>127,400.00</u>	<u>-90,219.31</u>	<u>29.18%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	9,634.45	32,000.00	-22,365.55	30.11%
Total 51000 · Highway & Streets	<u>89,721.68</u>	<u>411,700.00</u>	<u>-321,978.32</u>	<u>21.79%</u>
52000 · Public Safety				
52100 · Telephone	1,893.39	5,500.00	-3,606.61	34.43%
52200 · Utilities	788.99	1,800.00	-1,011.01	43.83%
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	664.94	1,200.00	-535.06	55.41%
52850 · Contract Labor	117,944.20	355,000.00	-237,055.80	33.22%
Total 52800 · P/R Expense	<u>119,340.98</u>	<u>359,200.00</u>	<u>-239,859.02</u>	<u>33.22%</u>
Total 52000 · Public Safety	<u>122,023.36</u>	<u>366,500.00</u>	<u>-244,476.64</u>	<u>33.29%</u>
Total Expense	<u>310,113.06</u>	<u>1,042,500.00</u>	<u>-732,386.94</u>	<u>29.75%</u>
Net Ordinary Income	<u>331,542.50</u>	<u>-176,200.00</u>	<u>507,742.50</u>	<u>-188.16%</u>
Other Income/Expense				
Other Income				
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	9,800.00	37,400.00	-27,600.00	26.2%
Total Other Income	<u>9,800.00</u>	<u>137,400.00</u>	<u>-127,600.00</u>	<u>7.13%</u>
Net Other Income	<u>9,800.00</u>	<u>137,400.00</u>	<u>-127,600.00</u>	<u>7.13%</u>

## Restricted Fund

	<u>Oct 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	89,998.90
10200 · Hancock Whitney SCC Deposit	10,271.74
10300 · Savings Account-LAMP	0.16
<b>Total 10000 · Bank accounts</b>	<u>100,270.80</u>
<b>Total Checking/Savings</b>	100,270.80
<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>149,495.46</u>
<b>TOTAL ASSETS</b>	<u><u>149,495.46</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>13,340.79</u>
<b>Total Accounts Payable</b>	13,340.79
<b>Other Current Liabilities</b>	
21000 · Accounts Payable - Manual	9,300.00
23000 · Community Center Deposit	9,900.88
25000 · Unclaimed Forfeitures	<u>2,650.69</u>
<b>Total Other Current Liabilities</b>	<u>21,851.57</u>
<b>Total Current Liabilities</b>	<u>35,192.36</u>
<b>Total Liabilities</b>	35,192.36
<b>Equity</b>	
30000 · Fund Balance - Reserved	44,739.72
32000 · Retained Earnings	76,001.00
Net Income	<u>-6,437.62</u>
<b>Total Equity</b>	<u>114,303.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>149,495.46</u></u>

## Restricted Fund

	<u>Oct 21</u>	<u>Jul - Oct 21</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	2,860.00	14,395.00
<b>Total 41000 · Community Center Income</b>	<u>2,860.00</u>	<u>14,395.00</u>
44000 · Interest Income	0.27	1.06
46000 · Sales & Use Taxes		
46010 · Fire Department	2,949.96	14,162.39
46020 · Recreation	2,949.97	14,162.38
46030 · Senior Citizens	2,949.96	14,162.39
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>8,849.89</u>	<u>42,487.16</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>11,710.16</u>	<u>56,883.22</u>
<b>Total Income</b>	<u>11,710.16</u>	<u>56,883.22</u>
<b>Gross Profit</b>	11,710.16	56,883.22
<b>Expense</b>		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	12,017.67	23,994.90
51030 · Engineering Expense	0.00	12,051.25
<b>Total 51000 · Fire Department</b>	<u>12,017.67</u>	<u>36,046.15</u>
52000 · Recreation		
52010 · Operating Expense	85.00	2,452.35
52040 · Insurance - Community Center	0.00	5,919.92
52045 · Maintenance & Repairs	389.85	1,089.85
52050 · Supplies	0.00	568.55
52060 · Utilities	1,118.67	5,241.32
<b>Total 52000 · Recreation</b>	<u>1,593.52</u>	<u>15,271.99</u>
53000 · Senior Citizen	1,922.00	6,938.00
<b>Total 50000 · Restricted Fund Expense</b>	<u>15,533.19</u>	<u>58,256.14</u>
54000 · Holiday Celebration Expense	0.00	164.70
56000 · Transfers Out - Personnel	1,225.00	4,900.00
<b>Total Expense</b>	<u>16,758.19</u>	<u>63,320.84</u>
<b>Net Ordinary Income</b>	<u>-5,048.03</u>	<u>-6,437.62</u>
<b>Net Income</b>	<u><u>-5,048.03</u></u>	<u><u>-6,437.62</u></u>



## Restricted Fund

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
<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	14,395.00	10,000.00	4,395.00	143.95%
<b>Total 41000 · Community Center Income</b>	14,395.00	10,000.00	4,395.00	143.95%
44000 · Interest Income	1.06	3,000.00	-2,998.94	0.04%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
46010 · Fire Department	14,162.39	32,500.00	-18,337.61	43.58%
46020 · Recreation	14,162.38	32,500.00	-18,337.62	43.58%
46030 · Senior Citizens	14,162.39	32,500.00	-18,337.61	43.58%
<b>Total 46000 · Sales &amp; Use Taxes</b>	42,487.16	97,500.00	-55,012.84	43.58%
<b>Total 40000 · Restricted Fund Income</b>	56,883.22	110,900.00	-54,016.78	51.29%
<b>Total Income</b>	56,883.22	110,900.00	-54,016.78	51.29%
<b>Gross Profit</b>	56,883.22	110,900.00	-54,016.78	51.29%
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
51010 · Operating Expense	23,994.90	20,500.00	3,494.90	117.05%
51030 · Engineering Expense	12,051.25			
51040 · Personnel Reimbursement	0.00	12,000.00	-12,000.00	0.0%
<b>Total 51000 · Fire Department</b>	36,046.15	32,500.00	3,546.15	110.91%
<b>52000 · Recreation</b>				
52010 · Operating Expense	2,452.35			
52040 · Insurance - Community Center	5,919.92	5,000.00	919.92	118.4%
52045 · Maintenance & Repairs	1,089.85	4,000.00	-2,910.15	27.25%
52050 · Supplies	568.55	800.00	-231.45	71.07%
52060 · Utilities	5,241.32	12,000.00	-6,758.68	43.68%
<b>Total 52000 · Recreation</b>	15,271.99	21,800.00	-6,528.01	70.06%
53000 · Senior Citizen	6,938.00	30,000.00	-23,062.00	23.13%
<b>Total 50000 · Restricted Fund Expense</b>	58,256.14	84,300.00	-26,043.86	69.11%
54000 · Holiday Celebration Expense	164.70	500.00	-335.30	32.94%
55000 · Transfers Out - Debt Service	0.00	4,000.00	-4,000.00	0.0%
56000 · Transfers Out - Personnel	4,900.00	14,700.00	-9,800.00	33.33%
<b>Total Expense</b>	63,320.84	103,500.00	-40,179.16	61.18%
<b>Net Ordinary Income</b>	-6,437.62	7,400.00	-13,837.62	-87.0%
<b>Net Income</b>	-6,437.62	7,400.00	-13,837.62	-87.0%

Utility Fund

	<u>Oct 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	19,097.25
10200 · Hancock Whitney Utility Deposit	22,672.00
Total 10000 · Bank Accounts	<u>41,769.25</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>41,869.25</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,289.00
13000 · Accounts Receivable - Other	18,245.65
Total 13000 · Accounts Receivable	<u>24,534.65</u>
14000 · Allowance for Bad Debts	-7,700.00
14500 · Grants Receivable	123,291.65
Total Accounts Receivable	<u>140,126.30</u>
Total Current Assets	<u>181,995.55</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	-1,118,678.16
Total Fixed Assets	<u>889,774.23</u>
<b>TOTAL ASSETS</b>	<u><u>1,071,769.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	12,660.43
Total Accounts Payable	<u>12,660.43</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	110,454.77
26000 · Garbage Deposits Liabilty	22,981.32
Total Other Current Liabilities	<u>138,379.09</u>
Total Current Liabilities	<u>151,039.52</u>
Total Liabilities	151,039.52
Equity	
30000 · Retained Earnings	919,957.32
Net Income	772.94
Total Equity	<u>920,730.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,071,769.78</u></u>

Utility Fund

	<u>Oct 21</u>	<u>Jul - Oct 21</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,714.00	43,524.00
40300 · Late Payment Penalties	260.00	1,078.00
40400 · Return Fee	125.00	425.00
40500 · Sewer Fee	4,894.00	19,620.00
40700 · Water Franchise fees	1,580.00	3,010.00
Total 40000 · Utility Income	<u>18,573.00</u>	<u>67,657.00</u>
41000 · Interest Income	0.00	1.07
43000 · Other Income	0.00	25.00
Total Income	<u>18,573.00</u>	<u>67,683.07</u>
Expense		
50000 · Bank Service charges	0.00	48.00
52000 · Depreciation Expense	7,083.33	28,333.32
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	42,169.74
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>42,169.74</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54030 · Postage	142.40	896.55
Total 54000 · General Administrative	<u>142.40</u>	<u>1,273.17</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	698.75
55050 · Sewer System Maintenance	2,832.13	62,391.23
55070 · Utility Bills	1,022.91	4,595.92
Total 55000 · Sewer Department Expenses	<u>3,855.04</u>	<u>67,685.90</u>
60000 · Transfer Out - Debt Service	1,225.00	4,900.00
Total Expense	<u>23,345.76</u>	<u>144,410.13</u>
Net Ordinary Income	-4,772.76	-76,727.06
Other Income/Expense		
Other Income		
82000 · Proceeds fom Legal Settlement	77,500.00	77,500.00
Total Other Income	<u>77,500.00</u>	<u>77,500.00</u>
Net Other Income	<u>77,500.00</u>	<u>77,500.00</u>
Net Income	<u><u>72,727.24</u></u>	<u><u>772.94</u></u>

Utility Fund

	<u>Jul - Oct 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	43,524.00	130,000.00	-86,476.00	33.48%
40300 · Late Payment Penalties	1,078.00	3,500.00	-2,422.00	30.8%
40400 · Return Fee	425.00	1,000.00	-575.00	42.5%
40500 · Sewer Fee	19,620.00	60,000.00	-40,380.00	32.7%
40700 · Water Franchise fees	3,010.00	6,500.00	-3,490.00	46.31%
Total 40000 · Utility Income	<u>67,657.00</u>	<u>201,000.00</u>	<u>-133,343.00</u>	<u>33.66%</u>
41000 · Interest Income	1.07	150.00	-148.93	0.71%
43000 · Other Income	25.00	0.00	25.00	100.0%
Total Income	<u>67,683.07</u>	<u>201,150.00</u>	<u>-133,466.93</u>	<u>33.65%</u>
Expense				
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	28,333.32	85,000.00	-56,666.68	33.33%
53000 · Garbage Department Expenses				
53010 · Garbage Service	42,169.74	115,000.00	-72,830.26	36.67%
Total 53000 · Garbage Department Expenses	<u>42,169.74</u>	<u>115,000.00</u>	<u>-72,830.26</u>	<u>36.67%</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	896.55	1,250.00	-353.45	71.72%
Total 54000 · General Administrative	<u>1,273.17</u>	<u>4,250.00</u>	<u>-2,976.83</u>	<u>29.96%</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	62,391.23	25,000.00	37,391.23	249.57%
55070 · Utility Bills	4,595.92	10,000.00	-5,404.08	45.96%
Total 55000 · Sewer Department Expenses	<u>67,685.90</u>	<u>65,000.00</u>	<u>2,685.90</u>	<u>104.13%</u>
60000 · Transfer Out - Debt Service	4,900.00	4,000.00	900.00	122.5%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	<u>144,410.13</u>	<u>307,950.00</u>	<u>-163,539.87</u>	<u>46.89%</u>
Net Ordinary Income	<u>-76,727.06</u>	<u>-106,800.00</u>	<u>30,072.94</u>	<u>71.84%</u>
Other Income/Expense				
Other Income				
82000 · Proceeds fom Legal Settlement	77,500.00			
Total Other Income	<u>77,500.00</u>			
Net Other Income	<u>77,500.00</u>			
Net Income	<u>772.94</u>	<u>-106,800.00</u>	<u>107,572.94</u>	<u>-0.72%</u>