

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
TUESDAY, NOVEMBER 14, 2023, 6:00 P.M., SORRENTO COMMUNITY CENTER, SORRENTO,
LOUISIANA

Members Present:

Councilmen: Duane Humphrey, Darnell Gilbert, Chad Domingue, Randy Anny, Wanda Bourgeois
Mayor: Christopher Guidry
Town Clerk: Paige Robert

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve the minutes of the meeting of the mayor and council taken Tuesday, October 10, 2023. 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 Faulk and Winkler to the Mayor and Council for the month of September 2023. A copy is available at the town hall for review.

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to adopt the proclamation for Hazel Lee's 100th birthday. Motion carried. Vote as follows:

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

NAYS: None

Mayor Chris Guidry opened a public hearing to discuss ordinance 23-11, An Amendment to Ordinance #19-06, Section 17-2060, Drainage Studies: G. Placement of Fill to add to 2.a & b.:

At no instance shall fill be placed more than 12 feet from foundation.

Mayor Chris Guidry closed public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt Ordinance 23-11. Motion carried. Vote as follows:

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

NAYS: None

Ordinance 23-11

An Amendment to Ordinance #19-06, Section 17-2060, Drainage Studies: G. Placement of Fill to add to 2.a & b.:

At no instance shall fill be placed more than 12 feet from foundation.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to purchase 2 new computers and 2 new scanners for the town hall not to exceed \$5,500. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve the Cooperative Endeavor Agreement between the Town of Sorrento and the State of Louisiana for road projects, with Funding through Plan B. Motion carried. Vote as follows:

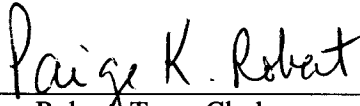
YEAS: Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert

NAYS: None

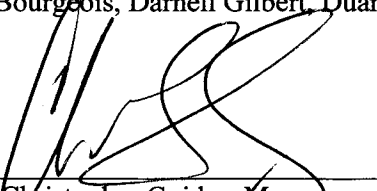
Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the letter of Engagement for professional services provided by Crescent Engineering and authorize the mayor to sign the letter. Motion carried. Vote as follows:

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

NAYS: None



Paige Robert, Town Clerk



Christopher Guidry, Mayor

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

| | September 2023 | October 2023 | November 2023 | December 2023 | 2023 | 2023 | 2023 | 2023 |
|------------------------|-------------------|-----------------|------------------|------------------|------|------|------|------|
| Veh. Accidents | 10 | 20 | | | | | | |
| Burglaries | 4 | 0 | | | | | | |
| Thefts | 7 | 4 | | | | | | |
| Armed Robbery | 0 | 0 | | | | | | |
| Simple Robbery | 0 | 0 | | | | | | |
| Alarms | 13 | 5 | | | | | | |
| Narcotics | 0 | 0 | | | | | | |
| Shooting | | | | | | | | |
| Total Service C | 99 | 98 | | | | | | |
| SCO/Loud Musi | 0 | | | | | | | |

| | | | | | | | | |
|-------------------|----|----|--|--|--|--|--|--|
| Traffic Citations | 44 | 32 | | | | | | |
| Adult Arrests | 15 | 2 | | | | | | |


 Cpt. Rosevelt Hampton

| Row Labels | Count of Incident Number |
|---------------------------|---------------------------------|
| Accident | 20 |
| Alarm | 5 |
| Animal Complaint | 1 |
| Assault | 1 |
| Assist | 7 |
| Check on Welfare | 6 |
| Civil Dispute | 3 |
| Damage to Property | 1 |
| Disturbance | 16 |
| Escort | 1 |
| Fire | 1 |
| Juvenile Crimes | 2 |
| New Call | 1 |
| Sex Offense | 1 |
| Suicide Investigation | 1 |
| Suspicious Person/Vehicle | 7 |
| Theft | 4 |
| Traffic Incident | 19 |
| Trespassing | 1 |
| Grand Total | 98 |

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

September 30, 2023

Town of Sorrento
Key stats
September 30, 2023

1) Cash position

| | <u>Total</u> | <u>Restricted</u> | <u>Unrestricted</u> | <u>Change from June 30th</u> | |
|--------------------|--------------|-------------------|---------------------|------------------------------|---------------------|
| | | | | <u>Restricted</u> | <u>Unrestricted</u> |
| September 30, 2023 | \$ 1,628,115 | \$ 501,032 | \$ 1,127,083 | | |
| June 30, 2023 | 1,436,866 | 468,322 | 968,543 | \$ 32,710 | \$ 158,540 |
| June 30, 2022 | 730,632 | 109,571 | 621,061 | 391,461 | 506,022 |

Restricted breakdown

| | |
|-------------------------------------|---------|
| American Rescue Plan Grant | 248,600 |
| Recreation | 148,591 |
| Senior citizen programs | 60,291 |
| Public safety - fire | 21,676 |
| Public safety - police - restricted | 2,651 |
| Other | 19,223 |

2) Revenue trends

| Sales tax | <u>FYE</u> | <u>General Fund Collections</u> | | <u>Rest. Fund Collections</u> | |
|------------------|--------------------|---------------------------------|--------------|-------------------------------|--------------|
| | | | | | |
| | 2024 | \$ 218,590 | | \$ 38,575 | |
| | 2023 | 875,473 | 5% | 154,495 | 5% |
| | 2022 | 827,475 | 27% | 146,025 | 27% |
| | 2021 | 606,952 | | 107,109 | |
| | 2024 budget | \$ 830,000 | 26.3% | \$ 138,000 | 28.0% |

| Utility charges | <u>FYE</u> | <u>Sewer</u> | | <u>Garbage</u> | |
|------------------------|--------------------|------------------|--------------|-------------------|--------------|
| | | | | | |
| | 2024 | \$ 18,082 | | \$ 40,628 | |
| | 2023 | 69,472 | 8% | 157,536 | 13% |
| | 2022 | 63,961 | 9% | 136,752 | 7% |
| | 2021 | 58,482 | | 127,022 | |
| | 2024 budget | \$ 81,200 | 22.3% | \$ 157,600 | 25.8% |

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 - 09/30/2023 | \$ 12,535 | \$ 17,903 | \$ (1,146) | \$ (367) | \$ 493 | \$ (4,348) |
| Amount owed - 06/30/2023 | 9,890 | 16,445 | (2,492) | (541) | (146) | (3,377) |
| Amount owed - 06/30/2022 | 7,981 | 14,441 | (1,772) | (355) | (37) | (4,295) |
| Amount owed - 06/30/2021 | 14,684 | 13,104 | (2,723) | (501) | (93) | 4,896 |

4) Profitability - operating cash flows

| | <u>General Fund</u> | <u>Restricted</u> | | | | |
|---|---------------------|-------------------|-------------|-------------|-------------|--|
| FYE 2024 | | | | | | |
| Surplus (deficit) | \$ 3,519 | \$ 30,241 | | | | |
| Capital outlay activity, net of grants and proceeds | 7,067 | - | | | | |
| Depreciation | - | - | | | | |
| Operating cash flows | \$ 10,586 | \$ 30,241 | | | | |
| <u>Utility</u> | <u>2024B</u> | <u>YTD 2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | |
| Operating deficit | \$ (72,500) | \$ (15,995) | \$ (62,425) | \$ (67,509) | \$ 37,722 | |
| Capital outlay activity, net of grants and proceeds | 15,000 | - | (67,028) | (19,805) | (126,392) | |
| Proceeds from Legal Settlement | - | - | - | (77,500) | - | |
| Depreciation | 72,500 | 18,125 | 85,000 | 85,000 | 80,000 | |
| Net | \$ 15,000 | \$ 2,130 | \$ (44,453) | \$ (79,814) | \$ (8,669) | |

**Town of Sorrento
Overview
September 30, 2023**

| | YTD as of | Current Year - FYE 2023/2024 | | | % of budget |
|--|------------------|------------------------------|-------------------|-------------------|-------------|
| | 9/30/2022 | Actual | Budget | Remaining | |
| General: | | | | | |
| Sales tax | \$ 216,863 | \$ 218,590 | \$ 830,000 | \$ 611,410 | |
| Property tax | - | 781 | 82,000 | 81,219 | |
| Franchise fees | 29,659 | 25,292 | 105,000 | 79,708 | |
| Beer Tax | 862 | - | 1,000 | 1,000 | |
| Licenses and permits | 20,907 | 6,414 | 100,300 | 93,886 | |
| Charges for Services | - | 5,155 | 10,300 | 5,145 | |
| Fines | 599 | 110 | 2,500 | 2,390 | |
| Planning & Zoning | 745 | 180 | - | (180) | |
| Intergovernmental grants - Operational | 8,018 | - | 644,500 | 644,500 | |
| Intergovernmental grants - Capital | - | - | - | - | |
| Highway & Streets State Grants | - | - | - | - | |
| FEMA | 34,066 | - | - | - | |
| Transfers In | 6,550 | 12,900 | 51,600 | 38,700 | |
| Proceeds from sale of assets | - | 10,190 | - | (10,190) | |
| Proceeds from capital lease | - | - | 200,000 | 200,000 | |
| Other | 1,936 | 9,047 | 13,000 | 3,953 | |
| Total revenue | 320,207 | 288,658 | 2,040,200 | 1,751,542 | 14% |
| Administration | 78,591 | 76,865 | 339,000 | 262,135 | |
| Police | 91,695 | 97,896 | 416,200 | 318,304 | |
| Streets | 81,270 | 93,122 | 1,235,900 | 1,142,778 | |
| Capital outlay | - | 17,257 | - | (17,257) | |
| Total expenditures | 251,555 | 285,139 | 1,991,100 | 1,705,961 | 14% |
| Restricted: | | | | | |
| Sales tax | 38,270 | 38,575 | 138,000 | 99,425 | |
| Other | 11,102 | 37,691 | 27,500 | (10,191) | |
| Total revenue | 49,372 | 76,265 | 165,500 | 89,235 | 46% |
| Fire | 11,190 | 6,703 | 46,000 | 39,297 | |
| Senior citizen programs | 5,378 | 6,440 | 36,000 | 29,560 | |
| Recreation - Community Center | 18,958 | 26,313 | 47,500 | 21,187 | |
| Transfer Out | 3,275 | 6,450 | 25,800 | 19,350 | |
| Other | - | 118 | - | (118) | |
| Capital outlay | - | - | - | - | |
| Total expenditures | 38,802 | 46,024 | 155,300 | 109,276 | 30% |
| Utility Fund: | | | | | |
| Garbage | 36,630 | 40,333 | 157,600 | 117,267 | |
| Sewer | 16,803 | 18,382 | 81,200 | 62,818 | |
| Sewer Grant | - | - | - | - | |
| Proceeds from Legal Settlement | - | - | - | - | |
| Other | 3,354 | 6,699 | 17,500 | 10,801 | |
| Total revenue | 56,786 | 65,414 | 256,300 | 190,886 | 26% |
| Garbage | 36,454 | 38,205 | 150,000 | 111,795 | |
| Sewer maintenance | 11,181 | 11,108 | 25,000 | 13,892 | |
| Sewer operating costs | 5,249 | 6,509 | 40,250 | 33,741 | |
| Depreciation | 21,250 | 18,125 | 72,500 | 54,375 | |
| Transfer Out | 3,275 | 6,450 | 25,800 | 19,350 | |
| Capital outlay | - | - | 15,000 | 15,000 | |
| Other | 491 | 1,013 | 250 | (763) | |
| Total expenditures | \$ 77,901 | \$ 81,409 | \$ 328,800 | \$ 247,391 | 25% |
| Total: | | | | | |
| Inflows | 426,365 | 430,338 | | | |
| Outflows | 368,258 | 412,573 | | | |
| Net | 58,107 | 17,765 | | | |
| Depreciation | 21,250 | 18,125 | | | |
| Capital outlay, net of grants and proceeds | - | (17,257) | | | |
| Proceeds from Legal Settlement | - | - | | | |
| Proceeds from Sale of Assets | - | (10,190) | | | |
| Operating, net | \$ 79,357 | \$ 8,443 | | | |

Town of Sorrento
Sales and use tax collections
Monthly analysis

| General Fund | <u>2022/2023</u> | <u>2023/2024</u> | <u>% change</u> |
|-----------------------------|-------------------|-------------------|---------------------|
| July | \$ 65,027 | \$ 77,648 | 19.4% |
| August | 82,943 | 77,034 | -7.1% |
| September | 68,893 | 63,908 | -7.2% |
| October | 71,233 | | -100.0% |
| November | 74,175 | | -100.0% |
| December | 86,706 | | -100.0% |
| January | 71,067 | | -100.0% |
| February | 73,920 | | -100.0% |
| March | 67,952 | | -100.0% |
| April | 57,794 | | -100.0% |
| May | 79,145 | | -100.0% |
| June | 76,617 | | -100.0% |
| | <u>\$ 875,473</u> | <u>\$ 218,590</u> | |
| Prior year to date | | <u>\$ 216,863</u> | 0.8% YoY Change |
| FYE 2023/2024 Budget | | <u>\$ 830,000</u> | 26.3% % of Budget |

| Restricted Fund | <u>2022/2023</u> | <u>2023/2024</u> | <u>% change</u> |
|-----------------------------|-------------------|-------------------|---------------------|
| July | \$ 11,475 | \$ 13,703 | 19.4% |
| August | 14,637 | 13,594 | -7.1% |
| September | 12,158 | 11,278 | -7.2% |
| October | 12,571 | | -100.0% |
| November | 13,090 | | -100.0% |
| December | 15,301 | | -100.0% |
| January | 12,541 | | -100.0% |
| February | 13,045 | | -100.0% |
| March | 11,992 | | -100.0% |
| April | 10,199 | | -100.0% |
| May | 13,967 | | -100.0% |
| June | 13,521 | | -100.0% |
| | <u>\$ 154,495</u> | <u>\$ 38,575</u> | |
| Prior year to date | | <u>\$ 38,270</u> | 0.8% YoY Change |
| FYE 2023/2024 Budget | | <u>\$ 138,000</u> | 28.0% % 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 | 210 | \$ 6,012 | \$ 5,629 | \$ (383) |
| August | 210 | 6,035 | 6,396 | 361 |
| September | 211 | 6,035 | 6,324 | 289 |
| October | | | | - |
| November | | | | - |
| December | | | | - |
| January | | | | - |
| February | | | | - |
| March | | | | - |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 18,082</u> | <u>\$ 18,349</u> | <u>\$ 267</u> |

FYE 2023/2024 Budget \$ 81,200 22% % of Budget

| <u>Garbage fees</u> | <u>Users</u> | <u>Charges</u> | <u>Collections</u> | <u>% Variance</u> |
|---------------------|--------------|------------------|--------------------|-------------------|
| July | 575 | \$ 13,552 | \$ 10,649 | \$ (2,903) |
| August | 578 | 13,524 | 14,607 | 1,083 |
| September | 579 | 13,552 | 13,418 | (134) |
| October | | | | - |
| November | | | | - |
| December | | | | - |
| January | | | | - |
| February | | | | - |
| March | | | | - |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 40,628</u> | <u>\$ 38,673</u> | <u>\$ (1,955)</u> |

FYE 2023/2024 Budget \$ 157,600 26% % of Budget

Collection rate \$ 58,710 \$ 57,022 97%

General Fund

Sep 30, 23

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10100 · Hancock Whitney Bank General

386,374.40

10200 · LAMP Savings Account

686,768.08

1,073,142.48

Total 10000 · Bank Accounts

1,073,142.48

Total Checking/Savings

Accounts Receivable

12000 · Grants Receivable

27,654.45

13000 · Accounts Receivable

-299.00

27,355.45

Total Accounts Receivable

Other Current Assets

13100 · Accounts Receivable-Manual

13200 · Allowance for Accounts Receivab

-100,000.00

13100 · Accounts Receivable-Manual - Other

136,426.00

36,426.00

Total 13100 · Accounts Receivable-Manual

14000 · Cash Drawer

14100 · Cash Box

150.00

Total 14000 · Cash Drawer

150.00

Total Other Current Assets

36,576.00

Total Current Assets

1,137,073.93

Other Assets

18000 · Due from other gov't agencies

77,648.00

Total Other Assets

77,648.00

TOTAL ASSETS

1,214,721.93

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable

25,646.07

Total Accounts Payable

25,646.07

Other Current Liabilities

20100 · Accounts Payable-Manual

28,802.92

21000 · Payroll Liabilities

-150.41

24000 · Accrued Payroll Expense

782.31

25000 · Bail Bonds Payable

14,011.50

28000 · Due to/from Utility account

-79,031.77

Total Other Current Liabilities

-35,585.45

Total Current Liabilities

-9,939.38

Total Liabilities

-9,939.38

Equity

31000 · Fund Balance - Unreserved

1,221,142.40

Net Income

3,518.91

Total Equity

1,224,661.31

TOTAL LIABILITIES & EQUITY

1,214,721.93

General Fund

| | Sep 23 | Jul - Sep 23 |
|--|-----------|--------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Fines & Forfeits | | |
| 40100 · Court Costs | 42.00 | 62.00 |
| 40200 · Fines | 48.40 | 48.40 |
| Total 40000 · Fines & Forfeits | 90.40 | 110.40 |
| 42000 · Grass Cutting Revenue | | 5,155.00 |
| 44000 · Licenses & Permits | | |
| 44200 · Occupational Licenses | | 6,338.60 |
| 44300 · Permits | | 75.00 |
| Total 44000 · Licenses & Permits | | 6,413.60 |
| 45000 · Planning & Zoning Fees | | 180.00 |
| 46000 · Taxes | | |
| 46100 · Advalorem Taxes | | 780.69 |
| 46300 · Franchise Tax | | 25,291.76 |
| 46400 · Sales and Use Tax | 63,907.79 | 218,590.40 |
| Total 46000 · Taxes | 63,907.79 | 244,662.85 |
| 48000 · Interest Income | 3,005.85 | 9,046.58 |
| Total Income | 67,004.04 | 265,568.43 |
| Expense | | |
| 50000 · General Government | | |
| 50200 · Conventions and Training | | 204.60 |
| 50300 · Dues | | 179.00 |
| 50400 · Insurance | | |
| 50410 · Liability Ins | 685.34 | 2,056.02 |
| 50420 · Property and bonds | 2,856.57 | 2,856.57 |
| 50430 · Workers Comp. | 129.63 | 388.89 |
| Total 50400 · Insurance | 3,671.54 | 5,301.48 |
| 50600 · Office Expense | | |
| 50618 · Planning & Zoning-OG (Capital) | | 400.00 |
| 50620 · Repairs & Maintenance | 90.24 | 2,795.39 |
| 50630 · Supplies | 602.17 | 3,414.59 |
| 50640 · Telephone | 240.21 | 717.36 |
| 50650 · Utilities | 388.89 | 1,198.15 |
| 50660 · Other | | 550.00 |
| Total 50600 · Office Expense | 1,321.51 | 9,075.49 |
| 50700 · Professional Services | | |
| 50710 · Accounting Fees | 2,300.00 | 12,900.00 |
| 50720 · Attorney Fees | 1,400.00 | 2,800.00 |
| 50740 · IT Services | 345.00 | 1,295.34 |
| 50750 · Payroll Fees | 181.00 | 515.00 |
| Total 50700 · Professional Services | 4,226.00 | 17,510.34 |
| 50800 · Office P/R Expense | | |
| 50810 · Admin | 11,767.53 | 31,933.81 |
| 50820 · Medicare | 170.51 | 462.88 |
| 50830 · Social Securty | 729.10 | 1,979.20 |
| Total 50800 · Office P/R Expense | 12,667.14 | 34,375.89 |
| 50900 · Tourism and Promotion | 2,976.12 | 8,510.43 |
| 50999 · Bank Service fee | 558.47 | 1,707.34 |
| Total 50000 · General Government | 25,420.78 | 76,864.57 |

General Fund

| | <u>Sep 23</u> | <u>Jul - Sep 23</u> |
|--------------------------------------|-------------------|---------------------|
| 51000 · Highway & Streets | | |
| 51200 · Capital outlay | | 17,256.76 |
| 51500 · Engineering Fees | 4,297.50 | 13,780.00 |
| 51600 · Insurance | | |
| 51620 · Liability Ins. | 1,504.55 | 2,524.51 |
| 51640 · Workers Comp | 506.57 | 1,519.71 |
| Total 51600 · Insurance | <u>2,011.12</u> | <u>4,044.22</u> |
| 51700 · Operating | | 5,865.46 |
| 51710 · Fuel Expense | | 17,463.62 |
| 51720 · Repairs | 14,562.98 | 8,102.48 |
| 51730 · Supplies | 2,843.32 | 472.78 |
| 51740 · Telephone | 80.07 | 2,410.12 |
| 51750 · Utilities | 267.70 | 34,314.46 |
| Total 51700 · Operating | <u>17,754.07</u> | <u>34,314.46</u> |
| 51800 · P/R Expense | | 22,772.24 |
| 51810 · Salaries | 9,299.44 | 330.06 |
| 51820 · Medicare | 134.75 | 1,411.29 |
| 51830 · Social Security | 576.16 | 10,089.94 |
| 51850 · Contract Expense | 3,060.52 | 34,603.53 |
| Total 51800 · P/R Expense | <u>13,070.87</u> | <u>6,379.70</u> |
| 51950 · Street Lights | 2,660.64 | 110,378.67 |
| Total 51000 · Highway & Streets | <u>39,794.20</u> | <u>110,378.67</u> |
| 52000 · Public Safety | | |
| 52100 · Telephone | 480.43 | 1,434.72 |
| 52200 · Utilities | 211.70 | 671.89 |
| 52800 · P/R Expense | | 10.61 |
| 52820 · Medicare | 3.54 | 734.93 |
| 52835 · Judge's Supplemental Pay | 244.09 | 314.67 |
| 52840 · Judges Retirement | 104.89 | 94,729.41 |
| 52850 · Contract Labor | 31,576.47 | 95,789.62 |
| Total 52800 · P/R Expense | <u>31,928.99</u> | <u>97,896.23</u> |
| Total 52000 · Public Safety | <u>32,621.12</u> | <u>285,139.47</u> |
| Total Expense | <u>97,836.10</u> | <u>285,139.47</u> |
| Net Ordinary Income | -30,832.06 | -19,571.04 |
| Other Income/Expense | | |
| Other Income | | |
| 71000 · Proceeds from sale of assets | 189.95 | 10,189.95 |
| 71400 · Transfers In | 4,300.00 | 12,900.00 |
| Total Other Income | <u>4,489.95</u> | <u>23,089.95</u> |
| Net Other Income | <u>4,489.95</u> | <u>23,089.95</u> |
| Net Income | <u>-26,342.11</u> | <u>3,518.91</u> |

General Fund

| | <u>Jul - Sep 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|---------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Fines & Forfeits | | | | |
| 40100 · Court Costs | 62.00 | 500.00 | -438.00 | 12.4% |
| 40200 · Fines | 48.40 | 2,000.00 | -1,951.60 | 2.42% |
| <u>Total 40000 · Fines & Forfeits</u> | <u>110.40</u> | <u>2,500.00</u> | <u>-2,389.60</u> | <u>4.42%</u> |
| 41000 · General Gov. Misc. Income | | | | |
| 41100 · Capital Grants | | 591,000.00 | -591,000.00 | |
| 41500 · State LGAP Grant | | 41,000.00 | -41,000.00 | |
| 41600 · State Tourism Grant | | 12,500.00 | -12,500.00 | |
| <u>Total 41000 · General Gov. Misc. Income</u> | | <u>644,500.00</u> | <u>-644,500.00</u> | |
| 42000 · Grass Cutting Revenue | 5,155.00 | 10,300.00 | -5,145.00 | 50.05% |
| 44000 · Licenses & Permits | | | | |
| 44100 · Beer & Liquor Licenses | | 1,000.00 | -1,000.00 | |
| 44200 · Occupational Licenses | 6,338.60 | 100,000.00 | -93,661.40 | 6.34% |
| 44300 · Permits | 75.00 | 300.00 | -225.00 | 25.0% |
| <u>Total 44000 · Licenses & Permits</u> | <u>6,413.60</u> | <u>101,300.00</u> | <u>-94,886.40</u> | <u>6.33%</u> |
| 45000 · Planning & Zoning Fees | 180.00 | | 180.00 | 100.0% |
| 46000 · Taxes | | | | |
| 46100 · Advalorem Taxes | 780.69 | 82,000.00 | -81,219.31 | 0.95% |
| 46200 · Beer Tax | | 3,000.00 | -3,000.00 | |
| 46300 · Franchise Tax | 25,291.76 | 105,000.00 | -79,708.24 | 24.09% |
| 46400 · Sales and Use Tax | 218,590.40 | 830,000.00 | -611,409.60 | 26.34% |
| <u>Total 46000 · Taxes</u> | <u>244,662.85</u> | <u>1,020,000.00</u> | <u>-775,337.15</u> | <u>23.99%</u> |
| 48000 · Interest Income | 9,046.58 | 10,000.00 | -953.42 | 90.47% |
| <u>Total Income</u> | <u>265,568.43</u> | <u>1,788,600.00</u> | <u>-1,523,031.57</u> | <u>14.85%</u> |
| Expense | | | | |
| 50000 · General Government | | | | |
| 50110 · Capital outlay-buildings | | 21,000.00 | -21,000.00 | |
| 50200 · Conventions and Training | 204.60 | 5,000.00 | -4,795.40 | 4.09% |
| 50300 · Dues | 179.00 | 1,500.00 | -1,321.00 | 11.93% |
| 50400 · Insurance | | | | |
| 50410 · Liability Ins | 2,056.02 | 10,000.00 | -7,943.98 | 20.56% |
| 50420 · Property and bonds | 2,856.57 | 4,000.00 | -1,143.43 | 71.41% |
| 50430 · Workers Comp. | 388.89 | 2,000.00 | -1,611.11 | 19.45% |
| <u>Total 50400 · Insurance</u> | <u>5,301.48</u> | <u>16,000.00</u> | <u>-10,698.52</u> | <u>33.13%</u> |
| 50500 · Miscellaneous | | 500.00 | -500.00 | |
| 50600 · Office Expense | | | | |
| 50610 · Planning & Zoning | | 1,000.00 | -1,000.00 | |
| 50618 · Planning & Zoning-OG (Capital) | 400.00 | | | |
| 50620 · Repairs & Maintenance | 2,795.39 | 7,500.00 | -4,704.61 | 37.27% |
| 50630 · Supplies | 3,414.59 | 10,000.00 | -6,585.41 | 34.15% |
| 50640 · Telephone | 717.36 | 2,800.00 | -2,082.64 | 25.62% |
| 50650 · Utilities | 1,198.15 | 8,000.00 | -6,801.85 | 14.98% |
| 50660 · Other | 550.00 | 3,000.00 | -2,450.00 | 18.33% |
| <u>Total 50600 · Office Expense</u> | <u>9,075.49</u> | <u>32,300.00</u> | <u>-23,224.51</u> | <u>28.1%</u> |
| 50700 · Professional Services | | | | |
| 50710 · Accounting Fees | 12,900.00 | 65,000.00 | -52,100.00 | 19.85% |
| 50720 · Attorney Fees | 2,800.00 | 16,800.00 | -14,000.00 | 16.67% |
| 50730 · Building Inspector | | 3,000.00 | -3,000.00 | |
| 50740 · IT Services | 1,295.34 | 8,000.00 | -6,704.66 | 16.19% |
| 50750 · Payroll Fees | 515.00 | 2,500.00 | -1,985.00 | 20.6% |
| 50760 · Professional Services - Other | | 1,000.00 | -1,000.00 | |
| <u>Total 50700 · Professional Services</u> | <u>17,510.34</u> | <u>96,300.00</u> | <u>-78,789.66</u> | <u>18.18%</u> |

General Fund

| | <u>Jul - Sep 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| 50800 · Office P/R Expense | | | | |
| 50810 · Admin | 31,933.81 | 135,000.00 | -103,066.19 | 23.66% |
| 50820 · Medicare | 462.88 | 2,000.00 | -1,537.12 | 23.14% |
| 50830 · Social Security | 1,979.20 | 8,400.00 | -6,420.80 | 23.56% |
| Total 50800 · Office P/R Expense | <u>34,375.89</u> | <u>145,400.00</u> | <u>-111,024.11</u> | <u>23.64%</u> |
| 50900 · Tourism and Promotion | 8,510.43 | 12,500.00 | -3,989.57 | 68.08% |
| 50995 · Public Notice Fees | | 1,500.00 | -1,500.00 | |
| 50999 · Bank Service fee | 1,707.34 | 7,000.00 | -5,292.66 | 24.39% |
| Total 50000 · General Government | <u>76,864.57</u> | <u>339,000.00</u> | <u>-262,135.43</u> | <u>22.67%</u> |
| 51000 · Highway & Streets | | | | |
| 51200 · Capital outlay | 17,256.76 | 770,000.00 | -752,743.24 | 2.24% |
| 51300 · Debt Service - Lease Payments | | 40,000.00 | -40,000.00 | |
| 51400 · Drainage maintenance | | 40,000.00 | -40,000.00 | |
| 51500 · Engineering Fees | 13,780.00 | 9,000.00 | 4,780.00 | 153.11% |
| 51600 · Insurance | | | | |
| 51610 · Auto | | 5,000.00 | -5,000.00 | |
| 51620 · Liability Ins. | 2,524.51 | 9,500.00 | -6,975.49 | 26.57% |
| 51630 · Tractors | | 4,000.00 | -4,000.00 | |
| 51640 · Workers Comp | 1,519.71 | 8,500.00 | -6,980.29 | 17.88% |
| Total 51600 · Insurance | <u>4,044.22</u> | <u>27,000.00</u> | <u>-22,955.78</u> | <u>14.98%</u> |
| 51700 · Operating | | | | |
| 51710 · Fuel Expense | 5,865.46 | 20,000.00 | -14,134.54 | 29.33% |
| 51720 · Repairs | 17,463.62 | 20,000.00 | -2,536.38 | 87.32% |
| 51730 · Supplies | 8,102.48 | 25,000.00 | -16,897.52 | 32.41% |
| 51740 · Telephone | 472.78 | 2,500.00 | -2,027.22 | 18.91% |
| 51750 · Utilities | 2,410.12 | 4,000.00 | -1,589.88 | 60.25% |
| Total 51700 · Operating | <u>34,314.46</u> | <u>71,500.00</u> | <u>-37,185.54</u> | <u>47.99%</u> |
| 51800 · P/R Expense | | | | |
| 51810 · Salaries | 22,772.24 | 175,000.00 | -152,227.76 | 13.01% |
| 51820 · Medicare | 330.06 | 2,500.00 | -2,169.94 | 13.2% |
| 51830 · Social Security | 1,411.29 | 10,900.00 | -9,488.71 | 12.95% |
| 51850 · Contract Expense | 10,089.94 | | | |
| Total 51800 · P/R Expense | <u>34,603.53</u> | <u>188,400.00</u> | <u>-153,796.47</u> | <u>18.37%</u> |
| 51900 · Road Maintenance and repairs | | 40,000.00 | -40,000.00 | |
| 51950 · Street Lights | 6,379.70 | 50,000.00 | -43,620.30 | 12.76% |
| Total 51000 · Highway & Streets | <u>110,378.67</u> | <u>1,235,900.00</u> | <u>-1,125,521.33</u> | <u>8.93%</u> |
| 52000 · Public Safety | | | | |
| 52100 · Telephone | 1,434.72 | 5,700.00 | -4,265.28 | 25.17% |
| 52200 · Utilities | 671.89 | 4,500.00 | -3,828.11 | 14.93% |
| 52800 · P/R Expense | | | | |
| 52820 · Medicare | 10.61 | | | |
| 52835 · Judge's Supplemental Pay | 734.93 | 3,000.00 | -2,265.07 | 24.5% |
| 52840 · Judges Retirement | 314.67 | 3,000.00 | -2,685.33 | 10.49% |
| 52850 · Contract Labor | 94,729.41 | 400,000.00 | -305,270.59 | 23.68% |
| Total 52800 · P/R Expense | <u>95,789.62</u> | <u>406,000.00</u> | <u>-310,210.38</u> | <u>23.59%</u> |
| Total 52000 · Public Safety | <u>97,896.23</u> | <u>416,200.00</u> | <u>-318,303.77</u> | <u>23.52%</u> |
| Total Expense | <u>285,139.47</u> | <u>1,991,100.00</u> | <u>-1,705,960.53</u> | <u>14.32%</u> |
| Net Ordinary Income | <u>-19,571.04</u> | <u>-202,500.00</u> | <u>182,928.96</u> | <u>9.67%</u> |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 71000 · Proceeds from sale of assets | 10,189.95 | | 10,189.95 | 100.0% |
| 71300 · Proceeds from Capital Lease | | 200,000.00 | -200,000.00 | |
| 71400 · Transfers In | 12,900.00 | 51,600.00 | -38,700.00 | 25.0% |
| Total Other Income | <u>23,089.95</u> | <u>251,600.00</u> | <u>-228,510.05</u> | <u>9.18%</u> |
| Net Other Income | <u>23,089.95</u> | <u>251,600.00</u> | <u>-228,510.05</u> | <u>9.18%</u> |
| Net Income | <u>3,518.91</u> | <u>49,100.00</u> | <u>-45,581.09</u> | <u>7.17%</u> |

Restricted Fund

Sep 30, 23

| | |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank accounts | |
| 10100 · Hancock Whitney Rest. Oper. | 233,305.94 |
| 10200 · Hancock Whitney SCC Deposit | 19,126.65 |
| 10300 · Savings Account-LAMP | 0.16 |
| Total 10000 · Bank accounts | <u>252,432.75</u> |
| Total Checking/Savings | <u>252,432.75</u> |
| Other Current Assets | |
| 12000 · Due from other govt. units | 13,703.02 |
| Total Other Current Assets | <u>13,703.02</u> |
| Total Current Assets | <u>266,135.77</u> |
| TOTAL ASSETS | <u><u>266,135.77</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 2,799.27 |
| Total Accounts Payable | <u>2,799.27</u> |
| Other Current Liabilities | |
| 21000 · Accounts Payable - Manual | 3,963.00 |
| 23000 · Community Center Deposit | 18,700.00 |
| 25000 · Unclaimed Forfeitures | 2,650.69 |
| Total Other Current Liabilities | <u>25,313.69</u> |
| Total Current Liabilities | <u>28,112.96</u> |
| Total Liabilities | 28,112.96 |
| Equity | |
| 30000 · Fund Balance - Reserved | 198,468.42 |
| 32000 · Retained Earnings | 9,313.00 |
| Net Income | 30,241.39 |
| Total Equity | <u>238,022.81</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>266,135.77</u></u> |

Restricted Fund

| | <u>Sep 23</u> | <u>Jul - Sep 23</u> |
|--|-------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Restricted Fund Income | | |
| 41000 · Community Center Income | | |
| 41010 · Community Center Rental Income | 3,600.00 | 7,600.00 |
| 41040 · Community Center Capital Outlay | 0.00 | 30,076.17 |
| Total 41000 · Community Center Income | <u>3,600.00</u> | <u>37,676.17</u> |
| 44000 · Interest Income | 4.71 | 14.50 |
| 46000 · Sales & Use Taxes | | |
| 46010 · Fire Department | 3,759.29 | 12,858.27 |
| 46020 · Recreation | 3,759.28 | 12,858.25 |
| 46030 · Senior Citizens | 3,759.28 | 12,858.26 |
| Total 46000 · Sales & Use Taxes | <u>11,277.85</u> | <u>38,574.78</u> |
| Total 40000 · Restricted Fund Income | <u>14,882.56</u> | <u>76,265.45</u> |
| Total Income | <u>14,882.56</u> | <u>76,265.45</u> |
| Gross Profit | 14,882.56 | 76,265.45 |
| Expense | | |
| 50000 · Restricted Fund Expense | | |
| 51000 · Fire Department | | |
| 51010 · Operating Expense | 1,456.33 | 6,703.22 |
| Total 51000 · Fire Department | <u>1,456.33</u> | <u>6,703.22</u> |
| 52000 · Recreation | | |
| 52010 · Operating Expense | 44.94 | 129.94 |
| 52030 · Engineering Expense | 0.00 | 428.75 |
| 52040 · Insurance - Community Center | 18,572.14 | 18,572.14 |
| 52045 · Maintenance & Repairs | 1,441.00 | 1,541.00 |
| 52050 · Supplies | 224.93 | 623.45 |
| 52060 · Utilities | 1,547.25 | 5,017.75 |
| Total 52000 · Recreation | <u>21,830.26</u> | <u>26,313.03</u> |
| 53000 · Senior Citizen | 2,128.00 | 6,440.00 |
| 50000 · Restricted Fund Expense - Other | 0.00 | 0.00 |
| Total 50000 · Restricted Fund Expense | <u>25,414.59</u> | <u>39,456.25</u> |
| 54000 · Holiday Celebration Expense | 117.81 | 117.81 |
| 56000 · Transfers Out - Personnel | 2,150.00 | 6,450.00 |
| Total Expense | <u>27,682.40</u> | <u>46,024.06</u> |
| Net Ordinary Income | <u>-12,799.84</u> | <u>30,241.39</u> |
| Net Income | <u>-12,799.84</u> | <u>30,241.39</u> |

Restricted Fund

| | <u>Jul - Sep 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|---------------------|-------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Restricted Fund Income | | | | |
| 41000 · Community Center Income | | | | |
| 41010 · Community Center Rental Income | 7,600.00 | 27,000.00 | -19,400.00 | 28.15% |
| 41040 · Community Center Capital Outlay | 30,076.17 | | | |
| Total 41000 · Community Center Income | <u>37,676.17</u> | <u>27,000.00</u> | <u>10,676.17</u> | <u>139.54%</u> |
| 44000 · Interest Income | 14.50 | | | |
| 45000 · Miscellaneous | 0.00 | 500.00 | -500.00 | 0.0% |
| 46000 · Sales & Use Taxes | | | | |
| 46010 · Fire Department | 12,858.27 | 46,000.00 | -33,141.73 | 27.95% |
| 46020 · Recreation | 12,858.25 | 46,000.00 | -33,141.75 | 27.95% |
| 46030 · Senior Citizens | 12,858.26 | 46,000.00 | -33,141.74 | 27.95% |
| Total 46000 · Sales & Use Taxes | <u>38,574.78</u> | <u>138,000.00</u> | <u>-99,425.22</u> | <u>27.95%</u> |
| Total 40000 · Restricted Fund Income | <u>76,265.45</u> | <u>165,500.00</u> | <u>-89,234.55</u> | <u>46.08%</u> |
| Total Income | <u>76,265.45</u> | <u>165,500.00</u> | <u>-89,234.55</u> | <u>46.08%</u> |
| Gross Profit | <u>76,265.45</u> | <u>165,500.00</u> | <u>-89,234.55</u> | <u>46.08%</u> |
| Expense | | | | |
| 50000 · Restricted Fund Expense | | | | |
| 51000 · Fire Department | | | | |
| 51010 · Operating Expense | 6,703.22 | 20,000.00 | -13,296.78 | 33.52% |
| 51040 · Personnel Reimbursement | 0.00 | 26,000.00 | -26,000.00 | 0.0% |
| Total 51000 · Fire Department | <u>6,703.22</u> | <u>46,000.00</u> | <u>-39,296.78</u> | <u>14.57%</u> |
| 52000 · Recreation | | | | |
| 52010 · Operating Expense | 129.94 | | | |
| 52030 · Engineering Expense | 428.75 | | | |
| 52040 · Insurance - Community Center | 18,572.14 | 18,000.00 | 572.14 | 103.18% |
| 52045 · Maintenance & Repairs | 1,541.00 | 6,000.00 | -4,459.00 | 25.68% |
| 52050 · Supplies | 623.45 | 3,000.00 | -2,376.55 | 20.78% |
| 52060 · Utilities | 5,017.75 | 20,000.00 | -14,982.25 | 25.09% |
| Total 52000 · Recreation | <u>26,313.03</u> | <u>47,000.00</u> | <u>-20,686.97</u> | <u>55.99%</u> |
| 53000 · Senior Citizen | 6,440.00 | 36,000.00 | -29,560.00 | 17.89% |
| Total 50000 · Restricted Fund Expense | <u>39,456.25</u> | <u>129,000.00</u> | <u>-89,543.75</u> | <u>30.59%</u> |
| 54000 · Holiday Celebration Expense | 117.81 | 500.00 | -382.19 | 23.56% |
| 56000 · Transfers Out - Personnel | 6,450.00 | 25,800.00 | -19,350.00 | 25.0% |
| Total Expense | <u>46,024.06</u> | <u>155,300.00</u> | <u>-109,275.94</u> | <u>29.64%</u> |
| Net Ordinary Income | <u>30,241.39</u> | <u>10,200.00</u> | <u>20,041.39</u> | <u>296.48%</u> |
| Net Income | <u>30,241.39</u> | <u>10,200.00</u> | <u>20,041.39</u> | <u>296.48%</u> |

Utility Fund

Sep 30, 23

ASSETS

Current Assets

Checking/Savings

| | |
|---|-------------------|
| 10000 · Bank Accounts | 26,332.17 |
| 10100 · Hancock Whitney Operating | 25,191.80 |
| 10200 · Hancock Whitney Utility Deposit | 250,915.83 |
| 10300 · LAMP Savings Account | <u>302,439.80</u> |
| Total 10000 · Bank Accounts | 100.00 |
| 10400 · Cash on hand | <u>302,539.80</u> |

Total Checking/Savings

Accounts Receivable

| | |
|---------------------------------|------------------|
| 13000 · Accounts Receivable | 20,173.52 |
| 14000 · Allowance for Bad Debts | <u>-2,700.00</u> |
| Total Accounts Receivable | 17,473.52 |

Other Current Assets

| | |
|----------------------------------|-------------------|
| 15000 · Construction In Progress | <u>393,201.87</u> |
|----------------------------------|-------------------|

Total Other Current Assets

393,201.87

713,215.19

Total Current Assets

Fixed Assets

| | |
|---|----------------------|
| 15100 · Fixed Assets | 1,309,716.39 |
| 15200 · Land | 60,366.00 |
| 15300 · Water Tower | 773,283.00 |
| 15400 · Accum. Depreciation-Water Tower | <u>-1,247,540.85</u> |
| Total Fixed Assets | <u>895,824.54</u> |

TOTAL ASSETS

1,609,039.73

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | |
|--------------------------|-----------------|
| 20000 · Accounts Payable | <u>2,938.34</u> |
| Total Accounts Payable | 2,938.34 |

Other Current Liabilities

| | |
|---------------------------------------|-------------------|
| 21000 · Accounts Payable-Audit | 1,670.00 |
| 23000 · Accrued Items | 12,748.87 |
| 24000 · Customer Prepayments | 6,184.00 |
| 25000 · Due to General Fund | 79,031.77 |
| 26000 · Garbage Deposits Liability | 25,471.12 |
| 28000 · Unearned Revenue - ARPA Grant | <u>248,599.56</u> |

Total Other Current Liabilities

373,705.32

Total Current Liabilities

376,643.66

Total Liabilities

376,643.66

Equity

| | |
|---------------------------|-------------------|
| 30000 · Retained Earnings | 1,248,391.19 |
| Net Income | <u>-15,995.12</u> |

Total Equity

1,232,396.07

TOTAL LIABILITIES & EQUITY

1,609,039.73

Utility Fund

| | <u>Sep 23</u> | <u>Jul - Sep 23</u> |
|---|------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Utility Income | | |
| 40100 · Garbage Fee | 14,229.00 | 40,333.00 |
| 40300 · Late Payment Penalties | 306.60 | 951.30 |
| 40400 · Return Fee | 200.00 | 675.00 |
| 40500 · Sewer Fee | 6,335.00 | 18,382.00 |
| 40700 · Water Franchise fees | 0.00 | 1,746.00 |
| Total 40000 · Utility Income | <u>21,070.60</u> | <u>62,087.30</u> |
| 41000 · Interest Income | | |
| 42000 · LAMP Account | 1,098.20 | 3,302.69 |
| 41000 · Interest Income - Other | 7.29 | 24.26 |
| Total 41000 · Interest Income | <u>1,105.49</u> | <u>3,326.95</u> |
| Total Income | <u>22,176.09</u> | <u>65,414.25</u> |
| Expense | | |
| 52000 · Depreciation Expense | 6,041.67 | 18,125.01 |
| 53000 · Garbage Department Expenses | | |
| 53010 · Garbage Service | <u>12,748.87</u> | <u>38,204.93</u> |
| Total 53000 · Garbage Department Expenses | <u>12,748.87</u> | <u>38,204.93</u> |
| 54000 · General Administrative | | |
| 54010 · Billing Supplies | 0.00 | 426.28 |
| 54030 · Postage | 196.35 | 586.50 |
| Total 54000 · General Administrative | <u>196.35</u> | <u>1,012.78</u> |
| 55000 · Sewer Department Expenses | | |
| 55010 · Engineering | 0.00 | 2,402.00 |
| 55050 · Sewer System Maintenance | 4,325.00 | 11,108.10 |
| 55070 · Utility Bills | 1,390.24 | 4,106.55 |
| Total 55000 · Sewer Department Expenses | <u>5,715.24</u> | <u>17,616.65</u> |
| 61000 · Transfers Out - Payroll | 2,150.00 | 6,450.00 |
| Total Expense | <u>26,852.13</u> | <u>81,409.37</u> |
| Net Ordinary Income | <u>-4,676.04</u> | <u>-15,995.12</u> |
| Net Income | <u>-4,676.04</u> | <u>-15,995.12</u> |

Utility Fund

| | <u>Jul - Sep 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|---------------------|-------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Utility Income | | | | |
| 40100 · Garbage Fee | 40,333.00 | 157,600.00 | -117,267.00 | 25.59% |
| 40300 · Late Payment Penalties | 951.30 | 3,500.00 | -2,548.70 | 27.18% |
| 40400 · Return Fee | 675.00 | 1,500.00 | -825.00 | 45.0% |
| 40500 · Sewer Fee | 18,382.00 | 81,200.00 | -62,818.00 | 22.64% |
| 40700 · Water Franchise fees | 1,746.00 | 7,500.00 | -5,754.00 | 23.28% |
| Total 40000 · Utility Income | <u>62,087.30</u> | <u>251,300.00</u> | <u>-189,212.70</u> | <u>24.71%</u> |
| 41000 · Interest Income | | | | |
| 42000 · LAMP Account | 3,302.69 | | | |
| 41000 · Interest Income - Other | 24.26 | 5,000.00 | -4,975.74 | 0.49% |
| Total 41000 · Interest Income | <u>3,326.95</u> | <u>5,000.00</u> | <u>-1,673.05</u> | <u>66.54%</u> |
| Total Income | <u>65,414.25</u> | <u>256,300.00</u> | <u>-190,885.75</u> | <u>25.52%</u> |
| Expense | | | | |
| 50000 · Bank Service charges | 0.00 | 250.00 | -250.00 | 0.0% |
| 51000 · Capital Outlay - Sewer | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 52000 · Depreciation Expense | 18,125.01 | 72,500.00 | -54,374.99 | 25.0% |
| 53000 · Garbage Department Expenses | | | | |
| 53010 · Garbage Service | 38,204.93 | 150,000.00 | -111,795.07 | 25.47% |
| Total 53000 · Garbage Department Expenses | <u>38,204.93</u> | <u>150,000.00</u> | <u>-111,795.07</u> | <u>25.47%</u> |
| 54000 · General Administrative | | | | |
| 54010 · Billing Supplies | 426.28 | 750.00 | -323.72 | 56.84% |
| 54020 · Dues & Memberships | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 54030 · Postage | 586.50 | 2,000.00 | -1,413.50 | 29.33% |
| Total 54000 · General Administrative | <u>1,012.78</u> | <u>4,250.00</u> | <u>-3,237.22</u> | <u>23.83%</u> |
| 55000 · Sewer Department Expenses | | | | |
| 55010 · Engineering | 2,402.00 | 9,000.00 | -6,598.00 | 26.69% |
| 55015 · Fire Hydrant Maintenance | 0.00 | 8,500.00 | -8,500.00 | 0.0% |
| 55040 · Sewer Supplies | 0.00 | 500.00 | -500.00 | 0.0% |
| 55050 · Sewer System Maintenance | 11,108.10 | 25,000.00 | -13,891.90 | 44.43% |
| 55070 · Utility Bills | 4,106.55 | 18,000.00 | -13,893.45 | 22.81% |
| Total 55000 · Sewer Department Expenses | <u>17,616.65</u> | <u>61,000.00</u> | <u>-43,383.35</u> | <u>28.88%</u> |
| 61000 · Transfers Out - Payroll | 6,450.00 | 25,800.00 | -19,350.00 | 25.0% |
| Total Expense | <u>81,409.37</u> | <u>328,800.00</u> | <u>-247,390.63</u> | <u>24.76%</u> |
| Net Ordinary Income | <u>-15,995.12</u> | <u>-72,500.00</u> | <u>56,504.88</u> | <u>22.06%</u> |
| Net Income | <u>-15,995.12</u> | <u>-72,500.00</u> | <u>56,504.88</u> | <u>22.06%</u> |