

MINUTES OF A SPECIAL MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, JANUARY 19, 2022, 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 December 7, 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 November 2021. A copy is available at the town hall for review.

Councilman Randy Anny introduced ordinance 21-12, An Amendment to Subdivision Regulations Ordinance #17-03, Section: Standard Fees Schedule, Certified Mail Outs and Concept Plan Notifications. A public hearing was called for the next meeting of the mayor and council on Tuesday, February 1, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to declare the 1998 Chevy Truck as surplus. Motion carried. Vote as follows:

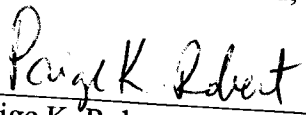
YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue
NAYS: None

Councilman Randy Anny introduced ordinance 22-01, An ordinance to amend Section 2-56 of the Sorrento Code of Ordinances to set the time and place of meetings. A public hearing was called for the next meeting of the mayor and council on Tuesday, February 1, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

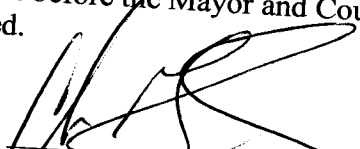
Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to authorize the mayor to execute the Land Use/Lease Agreement between the Town of Sorrento and DRC Emergency Services. Motion carried. Vote as follows:

YEAS: Darnell Gilbert Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois
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	22			
Burglaries	0	2	1	1	1			
Thefts	6	5	6	4	3			
Armed Robbery	0	0	0	0	0			
Simple Robbery	0	0	0	0	0			
Alarms	9	11	8	5	6			
Narcotics	1	0	1	0	1			
Shooting	0	0	0	0	0			
Total Service C	135	155	138	96	105			
SCO/Loud Musi	0	0	0	0	0			

Traffic Citations	6	3	2	19	17			
Adult Arrests	6	7	1	3	3			



 Cpt. Rosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	1
Accident	22
Alarm	6
Animal Complaint	2
Assault	4
Assist	6
Burglary	1
Check on Welfare	8
Death	1
Disturbance	12
Escort	1
Narcotics	1
School Walk Thru	6
Suicide Investigation	2
Suspicious Person/Vehicle	11
Theft	3
Traffic Incident	16
Trespassing	2
Grand Total	105

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

November 30, 2021

Town of Sorrento
Key stats
November 30, 2021

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
November 30, 2021	\$ 912,021	\$ 425,470	\$ 486,551		
June 30, 2021	730,632	109,571	621,061	315,899	(134,510)
June 30, 2020	682,588	253,713	428,875	171,757	57,676

Restricted breakdown

American Rescue Plan Grant	315,114
Recreation	44,084
Senior citizen programs	40,965
Public safety - fire	10,830
Public safety - police - restricted	2,651
Other	11,827

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2022	\$ 306,279		\$ 54,049	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	2022 budget	\$ 575,000	53.3%	\$ 97,500	55.4%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2022	\$ 24,710		\$ 55,176	
	2021	58,482		127,022	2%
	2020	57,862	0%	124,896	3%
	2019	57,915		121,310	
	2022 budget	\$ 60,000	41.2%	\$ 130,000	42.4%

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 - 11/30/2021	\$ 21,372	\$ 17,759	\$ 740	\$ (259)	\$ (194)	\$ 3,327
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)	\$ 51,790	\$ 863			
Capital outlay activity, net of grants and proceeds	(5,117)	-			
Depreciation	-	-			
Operating cash flows	<u>\$ 46,673</u>	<u>\$ 863</u>			

<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating deficit	\$ (106,800)	\$ (6,778)	\$ 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	35,417	80,000	85,000	85,000
Net	<u>\$ (1,800)</u>	<u>\$ (48,861)</u>	<u>\$ (8,669)</u>	<u>\$ (8,230)</u>	<u>\$ (11,503)</u>

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

	YTD as of	Current Year - FYE 2021/2022			% of budget
	11/30/2021	Actual	Budget	Remaining	
<u>General:</u>					
Sales tax	\$ 240,294	\$ 306,279	\$ 575,000	\$ 268,721	
Property tax	10,924	10,909	72,000	61,091	
Franchise fees	49,844	55,179	92,500	37,321	
Beer Tax	1,553	1,559	3,000	1,441	
Licenses and permits	10,009	21,816	101,300	79,484	
Charges for Services	-	-	11,500	11,500	
Fines	2,251	923	4,000	3,077	
Planning & Zoning	-	22,428	-	(22,428)	
Intergovernmental grants - Operational	2,982	655	6,000	5,345	
State tourism grant	-	4,462	-	(4,462)	
Transfers In	17,333	12,250	37,400	25,150	
Other	22,797	27	1,000	973	
Total revenue	357,988	436,488	903,700	467,212	48%
Administration	124,213	120,472	259,100	138,628	
Police	155,449	152,481	366,500	214,019	
Streets	128,941	111,745	267,200	155,455	
Capital outlay	27,047	-	40,000	40,000	
Total expenditures	435,651	384,697	932,800	548,103	41%
<u>Restricted:</u>					
Sales tax	42,405	54,049	97,500	43,451	
Other	2,349	16,511	13,400	(3,111)	
Total revenue	44,753	70,561	110,900	40,339	64%
Fire	14,590	37,783	32,500	(5,283)	
Senior citizen programs	9,211	9,164	30,000	20,836	
Recreation - Community Center	20,532	16,461	25,800	9,339	
Transfer Out	8,667	6,125	20,800	14,675	
Other	154	165	500	335	
Capital outlay	1,738	-	-	-	
Total expenditures	54,892	69,697	109,600	39,903	64%
<u>Utility Fund:</u>					
Garbage	53,102	55,094	130,000	74,906	
Sewer	24,330	24,622	60,000	35,378	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	77,500	-	(77,500)	
Other	5,117	4,914	11,150	6,236	
Total revenue	82,549	162,130	201,150	39,020	81%
Garbage	50,224	53,210	115,000	61,790	
Sewer maintenance	17,411	65,220	25,000	(40,220)	
Sewer operating costs	9,795	6,511	40,000	33,489	
Depreciation	33,333	35,417	85,000	49,583	
Transfer Out	8,667	6,125	18,700	12,575	
Capital outlay	-	-	20,000	20,000	
Other	1,544	2,426	4,250	1,824	
Total expenditures	120,973	168,908	\$ 307,950	\$ 139,042	55%
<u>Total:</u>					
Inflows	485,291	669,178			
Outflows	611,516	623,302			
Net	(126,226)	45,876			
Depreciation	33,333	35,417			
Capital outlay, net of grants and proceeds	28,785	(5,117)			
Proceeds from Legal Settlement	-	(77,500)			
Operating, net	\$ (64,107)	\$ (1,325)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	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	65,519	19.1%
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>\$ 306,279</u>	
Prior year to date		<u>\$ 240,294</u>	27.5% YoY Change
FYE 2021/2022 Budget		<u>\$ 575,000</u>	53.3% % of Budget

<u>Restricted Fund</u>	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	11,562	19.1%
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>\$ 54,049</u>	
Prior year to date		<u>\$ 42,405</u>	27.5% YoY Change
FYE 2021/2022 Budget		<u>\$ 97,500</u>	55.4% % 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	203	5,002	3,530	(1,472)
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 24,710</u>	<u>\$ 24,878</u>	<u>\$ 168</u>

FYE 2021/2022 Budget \$ 60,000 41% % 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	553	11,664	10,352	(1,312)
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 55,176</u>	<u>\$ 51,916</u>	<u>\$ (3,260)</u>

FYE 2021/2022 Budget \$ 130,000 42% % of Budget

Collection rate \$ 79,886 \$ 76,794 96%

General Fund

	Nov 30, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	267,819.03
10200 · LAMP Savings Account	178,599.80
Total 10000 · Bank Accounts	446,418.83
Total Checking/Savings	446,418.83
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	46,735.00
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	150.00
Total Other Current Assets	46,885.00
Total Current Assets	493,303.83
Other Assets	
18000 · Due from other gov't agencies	69,032.00
Total Other Assets	69,032.00
TOTAL ASSETS	562,335.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	49,045.36
Total Accounts Payable	49,045.36
Other Current Liabilities	
20100 · Accounts Payable-Manual	5,321.00
21000 · Payroll Liabilities	186.05
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-45,358.34
28000 · Due to/from Utility account	-111,679.77
Total Other Current Liabilities	-136,737.25
Total Current Liabilities	-87,691.89
Total Liabilities	-87,691.89
Equity	
31000 · Fund Balance - Unreserved	598,237.68
Net Income	51,790.04
Total Equity	650,027.72
TOTAL LIABILITIES & EQUITY	562,335.83

General Fund

	<u>Nov 21</u>	<u>Jul - Nov 21</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	53.00	139.71
40200 · Fines	211.20	783.20
Total 40000 · Fines & Forfeits	<u>264.20</u>	<u>922.91</u>
41000 · General Gov. Misc. Income		
41200 · Federal Grants	-315,114.22	
41300 · FEMA Public Assistance Grant	513.34	654.65
41600 · State Tourism Grant		4,462.45
Total 41000 · General Gov. Misc. Income	<u>-314,600.88</u>	<u>5,117.10</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses		21,591.38
44300 · Permits	75.00	225.00
Total 44000 · Licenses & Permits	<u>75.00</u>	<u>21,816.38</u>
45000 · Planning & Zoning Fees	365.00	22,427.50
46000 · Taxes		
46100 · Advalorem Taxes	10,479.14	10,908.68
46200 · Beer Tax		1,559.09
46300 · Franchise Tax	20,474.25	55,179.47
46400 · Sales and Use Tax	65,518.58	306,279.12
Total 46000 · Taxes	<u>96,471.97</u>	<u>373,926.36</u>
48000 · Interest Income	6.66	27.26
Total Income	<u>-217,418.05</u>	<u>424,237.51</u>
Expense		
50000 · General Government		
50300 · Dues	315.00	535.00
50400 · Insurance		
50410 · Liability Ins	703.76	3,518.80
50420 · Property and bonds	199.00	2,252.92
50430 · Workers Comp.	162.49	649.96
Total 50400 · Insurance	<u>1,065.25</u>	<u>6,421.68</u>
50500 · Miscellaneous	450.00	816.70
50600 · Office Expense		
50610 · Planning & zoning	140.39	1,441.39
50620 · Repairs & Maintenance	590.98	1,663.39
50630 · Supplies	3,250.55	7,977.58
50640 · Telephone	236.85	1,183.55
50650 · Utilities	219.82	1,583.89
50660 · Other		130.00
Total 50600 · Office Expense	<u>4,438.59</u>	<u>13,979.80</u>
50700 · Professional Services		
50710 · Accounting Fees	1,695.00	24,975.00
50720 · Attorney Fees	1,625.00	5,375.00
50730 · Building Inspector		1,475.00
50740 · IT Services	914.37	5,576.35
50750 · Payroll Fees	175.00	919.00
50760 · Professional Services - Other	1,970.00	1,970.00
Total 50700 · Professional Services	<u>6,379.37</u>	<u>40,290.35</u>

General Fund

	<u>Nov 21</u>	<u>Jul - Nov 21</u>
50800 · Office P/R Expense	8,216.43	43,920.74
50810 · Admin	119.16	636.70
50820 · Medicare	509.42	3,376.77
50830 · Social Securty	<u>8,845.01</u>	<u>47,934.21</u>
Total 50800 · Office P/R Expense	163.38	8,242.50
50900 · Tourism and Promotion	447.33	2,251.71
50999 · Bank Service fee	<u>22,103.93</u>	<u>120,471.95</u>
Total 50000 · General Government		
51000 · Highway & Streets	9,609.00	13,270.25
51500 · Engineering Fees		
51600 · Insurance	521.87	5,137.48
51620 · Liability Ins.	649.96	2,599.84
51640 · Workers Comp	<u>1,171.83</u>	<u>7,737.32</u>
Total 51600 · Insurance		
51700 · Operating		7,866.24
51710 · Fuel Expense	479.22	14,822.19
51720 · Repairs	706.19	9,478.13
51730 · Supplies	304.45	997.36
51740 · Telephone	219.06	1,224.80
51750 · Utilities	<u>1,708.92</u>	<u>34,388.72</u>
Total 51700 · Operating		
51800 · P/R Expense	6,589.33	41,736.38
51810 · Salaries	95.53	605.03
51820 · Medicare	408.53	1,932.67
51830 · Social Security	<u>7,093.39</u>	<u>44,274.08</u>
Total 51800 · P/R Expense	2,439.90	12,074.35
51950 · Street Lights	<u>22,023.04</u>	<u>111,744.72</u>
Total 51000 · Highway & Streets		
52000 · Public Safety	473.70	2,367.09
52100 · Telephone	148.87	937.86
52200 · Utilities		
52800 · P/R Expense		243.98
52810 · Salaries		487.86
52835 · Judge's Supplemental Pay	348.82	1,013.76
52840 · Judges Retirement	29,486.05	147,430.25
52850 · Contract Labor	<u>29,834.87</u>	<u>149,175.85</u>
Total 52800 · P/R Expense	30,457.44	152,480.80
Total 52000 · Public Safety	<u>74,584.41</u>	<u>384,697.47</u>
Total Expense	<u>-292,002.46</u>	<u>39,540.04</u>
Net Ordinary Income		
Other Income/Expense		
Other Income		12,250.00
71400 · Transfers In	<u>2,450.00</u>	<u>12,250.00</u>
Total Other Income	2,450.00	12,250.00
Net Other Income	<u>2,450.00</u>	<u>12,250.00</u>
Net Income	<u><u>-289,552.46</u></u>	<u><u>51,790.04</u></u>

General Fund

Ordinary Income/Expense	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	139.71	1,000.00	-860.29	13.97%
40200 · Fines	783.20	3,000.00	-2,216.80	26.11%
Total 40000 · Fines & Forfeits	922.91	4,000.00	-3,077.09	23.07%
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	654.65		654.65	100.0%
41600 · State Tourism Grant	4,462.45	6,000.00	-1,537.55	74.37%
Total 41000 · General Gov. Misc. Income	5,117.10	6,000.00	-882.90	85.29%
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	21,591.38	100,000.00	-78,408.62	21.59%
44300 · Permits	225.00	300.00	-75.00	75.0%
Total 44000 · Licenses & Permits	21,816.38	101,300.00	-79,483.62	21.54%
45000 · Planning & Zoning Fees	22,427.50	1,200.00	21,227.50	1,868.96%
46000 · Taxes				
46100 · Advalorem Taxes	10,908.68	72,000.00	-61,091.32	15.15%
46200 · Beer Tax	1,559.09	3,000.00	-1,440.91	51.97%
46300 · Franchise Tax	55,179.47	92,500.00	-37,320.53	59.65%
46400 · Sales and Use Tax	306,279.12	575,000.00	-268,720.88	53.27%
Total 46000 · Taxes	373,926.36	742,500.00	-368,573.64	50.36%
48000 · Interest Income	27.26	500.00	-472.74	5.45%
49000 · Miscellaneous Income		500.00	-500.00	
Total Income	424,237.51	866,300.00	-442,062.49	48.97%
Expense				
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	535.00	1,500.00	-965.00	35.67%
50400 · Insurance				
50410 · Liability Ins	3,518.80	12,000.00	-8,481.20	29.32%
50420 · Property and bonds	2,252.92	3,000.00	-747.08	75.1%
50430 · Workers Comp.	649.96	2,500.00	-1,850.04	26.0%
Total 50400 · Insurance	6,421.68	17,500.00	-11,078.32	36.7%
50500 · Miscellaneous	816.70	500.00	316.70	163.34%
50600 · Office Expense				
50610 · Planning & zoning	1,441.39	1,000.00	441.39	144.14%
50620 · Repairs & Maintenance	1,663.39	5,000.00	-3,336.61	33.27%
50630 · Supplies	7,977.58	8,500.00	-522.42	93.85%
50640 · Telephone	1,183.55	2,800.00	-1,616.45	42.27%
50650 · Utilities	1,583.89	9,500.00	-7,916.11	16.67%
50660 · Other	130.00	500.00	-370.00	26.0%
Total 50600 · Office Expense	13,979.80	27,300.00	-13,320.20	51.21%
50700 · Professional Services				
50710 · Accounting Fees	24,975.00	55,000.00	-30,025.00	45.41%
50720 · Attorney Fees	5,375.00	17,500.00	-12,125.00	30.71%
50730 · Building Inspector	1,475.00	2,500.00	-1,025.00	59.0%
50740 · IT Services	5,576.35	6,000.00	-423.65	92.94%
50750 · Payroll Fees	919.00	2,600.00	-1,681.00	35.35%
50760 · Professional Services - Other	1,970.00			
Total 50700 · Professional Services	40,290.35	83,600.00	-43,309.65	48.19%
50800 · Office P/R Expense				
50810 · Admin	43,920.74	103,000.00	-59,079.26	42.64%
50820 · Medicare	636.70	1,500.00	-863.30	42.45%
50830 · Social Security	3,376.77	6,400.00	-3,023.23	52.76%
Total 50800 · Office P/R Expense	47,934.21	110,900.00	-62,965.79	43.22%
50900 · Tourism and Promotion	8,242.50	6,500.00	1,742.50	126.81%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	2,251.71	1,000.00	1,251.71	225.17%
Total 50000 · General Government	120,471.95	264,300.00	-143,828.05	45.58%

General Fund

	<u>Jul - Nov 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	13,270.25	18,000.00	-4,729.75	73.72%
51600 · Insurance				
51610 · Auto		1,800.00	-1,800.00	
51620 · Liability Ins.	5,137.48	9,500.00	-4,362.52	54.08%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	2,599.84	9,500.00	-6,900.16	27.37%
Total 51600 · Insurance	<u>7,737.32</u>	<u>23,800.00</u>	<u>-16,062.68</u>	<u>32.51%</u>
51700 · Operating				
51710 · Fuel Expense	7,866.24	1,000.00	6,866.24	786.62%
51720 · Repairs	14,822.19	15,000.00	-177.81	98.82%
51730 · Supplies	9,478.13	15,000.00	-5,521.87	63.19%
51740 · Telephone	997.36	3,000.00	-2,002.64	33.25%
51750 · Utilities	1,224.80	2,500.00	-1,275.20	48.99%
Total 51700 · Operating	<u>34,388.72</u>	<u>36,500.00</u>	<u>-2,111.28</u>	<u>94.22%</u>
51800 · P/R Expense				
51810 · Salaries	41,736.38	118,000.00	-76,263.62	35.37%
51820 · Medicare	605.03	1,700.00	-1,094.97	35.59%
51830 · Social Security	1,932.67	7,700.00	-5,767.33	25.1%
Total 51800 · P/R Expense	<u>44,274.08</u>	<u>127,400.00</u>	<u>-83,125.92</u>	<u>34.75%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	12,074.35	32,000.00	-19,925.65	37.73%
Total 51000 · Highway & Streets	<u>111,744.72</u>	<u>411,700.00</u>	<u>-299,955.28</u>	<u>27.14%</u>
52000 · Public Safety				
52100 · Telephone	2,367.09	5,500.00	-3,132.91	43.04%
52200 · Utilities	937.86	1,800.00	-862.14	52.1%
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	1,013.76	1,200.00	-186.24	84.48%
52850 · Contract Labor	147,430.25	355,000.00	-207,569.75	41.53%
Total 52800 · P/R Expense	<u>149,175.85</u>	<u>359,200.00</u>	<u>-210,024.15</u>	<u>41.53%</u>
Total 52000 · Public Safety	<u>152,480.80</u>	<u>366,500.00</u>	<u>-214,019.20</u>	<u>41.61%</u>
Total Expense	<u>384,697.47</u>	<u>1,042,500.00</u>	<u>-657,802.53</u>	<u>36.9%</u>
Net Ordinary Income	39,540.04	-176,200.00	215,740.04	-22.44%
Other Income/Expense				
Other Income				
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	12,250.00	37,400.00	-25,150.00	32.75%
Total Other Income	<u>12,250.00</u>	<u>137,400.00</u>	<u>-125,150.00</u>	<u>8.92%</u>
Net Other Income	<u>12,250.00</u>	<u>137,400.00</u>	<u>-125,150.00</u>	<u>8.92%</u>
Net Income	<u>51,790.04</u>	<u>-38,800.00</u>	<u>90,590.04</u>	<u>-133.48%</u>

Restricted Fund

Nov 30, 21

ASSETS

Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	98,808.87
10200 · Hancock Whitney SCC Deposit	11,547.01
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>110,356.04</u>
Total Checking/Savings	110,356.04
Other Current Assets	
12000 · Due from other govt. units	93,358.00
14000 · Due to/from General Fund	-45,358.34
Total Other Current Assets	<u>47,999.66</u>
Total Current Assets	<u>158,355.70</u>
TOTAL ASSETS	<u><u>158,355.70</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	14,300.92
Total Accounts Payable	<u>14,300.92</u>
Other Current Liabilities	
21000 · Accounts Payable - Manual	9,300.00
23000 · Community Center Deposit	10,500.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>22,450.69</u>
Total Current Liabilities	<u>36,751.61</u>
Total Liabilities	36,751.61
Equity	
30000 · Fund Balance - Reserved	44,739.72
32000 · Retained Earnings	76,001.00
Net Income	863.37
Total Equity	<u>121,604.09</u>
TOTAL LIABILITIES & EQUITY	<u><u>158,355.70</u></u>

Restricted Fund

	<u>Nov 21</u>	<u>Jul - Nov 21</u>
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	2,115.00	16,510.00
Total 41000 · Community Center Income	<u>2,115.00</u>	<u>16,510.00</u>
44000 · Interest Income	0.27	1.33
46000 · Sales & Use Taxes		
46010 · Fire Department	3,854.03	18,016.42
46020 · Recreation	3,854.04	18,016.42
46030 · Senior Citizens	3,854.03	18,016.42
Total 46000 · Sales & Use Taxes	<u>11,562.10</u>	<u>54,049.26</u>
Total 40000 · Restricted Fund Income	<u>13,677.37</u>	<u>70,560.59</u>
Total Income	<u>13,677.37</u>	<u>70,560.59</u>
Gross Profit	13,677.37	70,560.59
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	1,736.67	25,731.57
51030 · Engineering Expense	0.00	12,051.25
Total 51000 · Fire Department	<u>1,736.67</u>	<u>37,782.82</u>
52000 · Recreation		
52010 · Operating Expense	30.00	2,482.35
52040 · Insurance - Community Center	0.00	5,919.92
52045 · Maintenance & Repairs	100.00	1,189.85
52050 · Supplies	149.40	717.95
52060 · Utilities	909.31	6,150.63
Total 52000 · Recreation	<u>1,188.71</u>	<u>16,460.70</u>
53000 · Senior Citizen	2,226.00	9,164.00
Total 50000 · Restricted Fund Expense	<u>5,151.38</u>	<u>63,407.52</u>
54000 · Holiday Celebration Expense	0.00	164.70
56000 · Transfers Out - Personnel	1,225.00	6,125.00
Total Expense	<u>6,376.38</u>	<u>69,697.22</u>
Net Ordinary Income	<u>7,300.99</u>	<u>863.37</u>
Net Income	<u>7,300.99</u>	<u>863.37</u>

Restricted Fund

	<u>Jul - Nov 21</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	16,510.00	10,000.00	6,510.00	165.1%
Total 41000 · Community Center Income	<u>16,510.00</u>	<u>10,000.00</u>	<u>6,510.00</u>	<u>165.1%</u>
44000 · Interest Income	1.33	3,000.00	-2,998.67	0.04%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	18,016.42	32,500.00	-14,483.58	55.44%
46020 · Recreation	18,016.42	32,500.00	-14,483.58	55.44%
46030 · Senior Citizens	18,016.42	32,500.00	-14,483.58	55.44%
Total 46000 · Sales & Use Taxes	<u>54,049.26</u>	<u>97,500.00</u>	<u>-43,450.74</u>	<u>55.44%</u>
Total 40000 · Restricted Fund Income	<u>70,560.59</u>	<u>110,900.00</u>	<u>-40,339.41</u>	<u>63.63%</u>
Total Income	<u>70,560.59</u>	<u>110,900.00</u>	<u>-40,339.41</u>	<u>63.63%</u>
Gross Profit	70,560.59	110,900.00	-40,339.41	63.63%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	25,731.57	20,500.00	5,231.57	125.52%
51030 · Engineering Expense	12,051.25			
51040 · Personnel Reimbursement	0.00	12,000.00	-12,000.00	0.0%
Total 51000 · Fire Department	<u>37,782.82</u>	<u>32,500.00</u>	<u>5,282.82</u>	<u>116.26%</u>
52000 · Recreation				
52010 · Operating Expense	2,482.35			
52040 · Insurance - Community Center	5,919.92	5,000.00	919.92	118.4%
52045 · Maintenance & Repairs	1,189.85	4,000.00	-2,810.15	29.75%
52050 · Supplies	717.95	800.00	-82.05	89.74%
52060 · Utilities	6,150.63	12,000.00	-5,849.37	51.26%
Total 52000 · Recreation	<u>16,460.70</u>	<u>21,800.00</u>	<u>-5,339.30</u>	<u>75.51%</u>
53000 · Senior Citizen	9,164.00	30,000.00	-20,836.00	30.55%
Total 50000 · Restricted Fund Expense	<u>63,407.52</u>	<u>84,300.00</u>	<u>-20,892.48</u>	<u>75.22%</u>
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	6,125.00	14,700.00	-8,575.00	41.67%
Total Expense	<u>69,697.22</u>	<u>103,500.00</u>	<u>-33,802.78</u>	<u>67.34%</u>
Net Ordinary Income	<u>863.37</u>	<u>7,400.00</u>	<u>-6,536.63</u>	<u>11.67%</u>
Net Income	<u>863.37</u>	<u>7,400.00</u>	<u>-6,536.63</u>	<u>11.67%</u>

Utility Fund

Nov 30, 21

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	17,215.95
10200 · Hancock Whitney Utility Deposit	22,816.00
10300 · LAMP Savings Account	315,114.22
Total 10000 · Bank Accounts	<u>355,146.17</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>355,246.17</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	21,372.22
Total 13000 · Accounts Receivable	<u>27,745.22</u>
14000 · Allowance for Bad Debts	-7,700.00
14500 · Grants Receivable	123,291.65
Total Accounts Receivable	<u>143,336.87</u>
Total Current Assets	<u>498,583.04</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	-1,125,761.49
Total Fixed Assets	<u>882,690.90</u>
TOTAL ASSETS	<u>1,381,273.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	13,232.11
Total Accounts Payable	<u>13,232.11</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	111,679.77
26000 · Garbage Deposits Liability	23,125.32
28000 · Unearned Revenue - ARPA Grant	315,114.22
Total Other Current Liabilities	<u>454,862.31</u>
Total Current Liabilities	<u>468,094.42</u>
Total Liabilities	<u>468,094.42</u>
Equity	
30000 · Retained Earnings	919,957.32
Net Income	-6,777.80
Total Equity	<u>913,179.52</u>
TOTAL LIABILITIES & EQUITY	<u>1,381,273.94</u>

Utility Fund

	<u>Nov 21</u>	<u>Jul - Nov 21</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,570.00	55,094.00
40300 · Late Payment Penalties	274.00	1,352.00
40400 · Return Fee	100.00	525.00
40500 · Sewer Fee	5,002.00	24,622.00
40700 · Water Franchise fees	0.00	3,010.00
Total 40000 · Utility Income	<u>16,946.00</u>	<u>84,603.00</u>
41000 · Interest Income	0.93	2.00
43000 · Other Income	0.00	25.00
Total Income	<u>16,946.93</u>	<u>84,630.00</u>
Expense		
50000 · Bank Service charges	0.00	48.00
52000 · Depreciation Expense	7,083.33	35,416.65
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	53,209.73
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>53,209.73</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54020 · Dues & Memberships	953.00	953.00
54030 · Postage	151.60	1,048.15
Total 54000 · General Administrative	<u>1,104.60</u>	<u>2,377.77</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	698.75
55050 · Sewer System Maintenance	2,828.73	65,219.96
55070 · Utility Bills	1,216.02	5,811.94
Total 55000 · Sewer Department Expenses	<u>4,044.75</u>	<u>71,730.65</u>
60000 · Transfer Out - Debt Service	1,225.00	6,125.00
Total Expense	<u>24,497.67</u>	<u>168,907.80</u>
Net Ordinary Income	<u>-7,550.74</u>	<u>-84,277.80</u>
Other Income/Expense		
Other Income		
82000 · Proceeds fom Legal Settlement	0.00	77,500.00
Total Other Income	<u>0.00</u>	<u>77,500.00</u>
Net Other Income	<u>0.00</u>	<u>77,500.00</u>
Net Income	<u><u>-7,550.74</u></u>	<u><u>-6,777.80</u></u>

Utility Fund

	<u>Jul - Nov 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	55,094.00	130,000.00	-74,906.00	42.38%
40300 · Late Payment Penalties	1,352.00	3,500.00	-2,148.00	38.63%
40400 · Return Fee	525.00	1,000.00	-475.00	52.5%
40500 · Sewer Fee	24,622.00	60,000.00	-35,378.00	41.04%
40700 · Water Franchise fees	3,010.00	6,500.00	-3,490.00	46.31%
Total 40000 · Utility Income	<u>84,603.00</u>	<u>201,000.00</u>	<u>-116,397.00</u>	<u>42.09%</u>
41000 · Interest Income	2.00	150.00	-148.00	1.33%
43000 · Other Income	25.00	0.00	25.00	100.0%
Total Income	<u>84,630.00</u>	<u>201,150.00</u>	<u>-116,520.00</u>	<u>42.07%</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	35,416.65	85,000.00	-49,583.35	41.67%
53000 · Garbage Department Expenses				
53010 · Garbage Service	53,209.73	115,000.00	-61,790.27	46.27%
Total 53000 · Garbage Department Expenses	<u>53,209.73</u>	<u>115,000.00</u>	<u>-61,790.27</u>	<u>46.27%</u>
54000 · General Administrative				
54010 · Billing Supplies	376.62	1,000.00	-623.38	37.66%
54020 · Dues & Memberships	953.00	2,000.00	-1,047.00	47.65%
54030 · Postage	1,048.15	1,250.00	-201.85	83.85%
Total 54000 · General Administrative	<u>2,377.77</u>	<u>4,250.00</u>	<u>-1,872.23</u>	<u>55.95%</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	65,219.96	25,000.00	40,219.96	260.88%
55070 · Utility Bills	5,811.94	10,000.00	-4,188.06	58.12%
Total 55000 · Sewer Department Expenses	<u>71,730.65</u>	<u>65,000.00</u>	<u>6,730.65</u>	<u>110.36%</u>
60000 · Transfer Out - Debt Service	6,125.00	4,000.00	2,125.00	153.13%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	<u>168,907.80</u>	<u>307,950.00</u>	<u>-139,042.20</u>	<u>54.85%</u>
Net Ordinary Income	<u>-84,277.80</u>	<u>-106,800.00</u>	<u>22,522.20</u>	<u>78.91%</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>-6,777.80</u>	<u>-106,800.00</u>	<u>100,022.20</u>	<u>6.35%</u>