

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, NOVEMBER 10, 2020 6:00 P.M., SORRENTO COMMUNITY  
CENTER, SORRENTO, LOUISIANA

Members Present:

Councilmen: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre

Absent: Wanda Bourgeois

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Christopher Guidry to approve the minutes of the regular meeting of the mayor and council taken Tuesday October 6, 2020. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Donald Schexnaydre, Randy Anny

NAYS: None ABSENT: Wanda Bourgeois

ABSTAIN: Patti Poche

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to task All South Consulting Engineers to locate any Town of Sorrento utilities along Highway 70 in conjunction with LA 70 Widening Project. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None ABSENT: Wanda Bourgeois

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to task All South Consulting Engineers to investigate the Bayou Boyle initiative and complete levee project approaching Sorrento. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Christopher Guidry

NAYS: None ABSENT: Wanda Bourgeois

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to declare the John Deere 6430 S/N L06430A624332, two Grasshopper zero turns S/N 65313486 and S/N 6515745 as surplus. Motion carried. Vote as follows:

YEAS: Randy Anny, Patti Poche, Christopher Guidry, Donald Schexnaydre,

NAYS: None ABSENT: Wanda Bourgeois

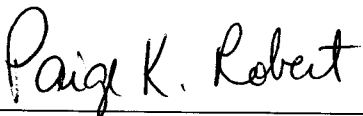
Motion by Councilman Randy Anny to approve tractor repairs. Motion failed due to a lack of a second.

Motion by Councilman Randy Anny and seconded by Councilman Christopher Guidry to declare the structure at 8168 Main St. as an emergency and have it removed at the lowest bid. Motion carried. Vote as follows:

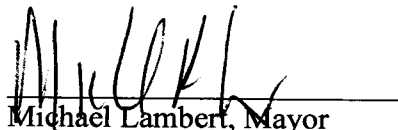
YEAS: Patti Poche, Christopher Guidry, Donald Schexnaydre, Randy Anny

NAYS: None ABSENT: Wanda Bourgeois

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



Michael Lambert, Mayor



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

	August 2020	September 2020	October 2020	November 2020	December 2020	2020	2020	2020
Veh. Accidents	14	15	17					
Burglaries	1	5	1					
Thefts	6	6	5					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	13	22	13					
Narcotics	0	0	0					
Shooting	0	0	0					
<b>Total Service C</b>	<b>102</b>	<b>145</b>	<b>118</b>					
SCO/Loud Musi	0	0	0	0	0	0	0	0

Traffic Citations	27	46	49					
Adult Arrests	2	0	0					

Capt. Roosevelt Hampton  
 Cpt. Roosevelt Hampton



<b>Row Labels</b>	<b>Count of Incident Address</b>
911 Investigation	1
Accident	17
Alarm	13
Assist	7
Burglary	1
Check on Welfare	5
Civil Dispute	4
Damage to Property	1
Disturbance	13
Juvenile Crimes	1
Missing/Runaway	1
School Walk Thru	18
Suicide Investigation	2
Suspicious Person/Vehicle	8
Theft	5
Traffic Incident	17
Trespassing	2
Weapons Violations	2
<b>Grand Total</b>	<b>118</b>



# ***Sorrento***

LOUISIANA

**FINANCIAL STATEMENTS**

September 30, 2020

Town of Sorrento  
Key stats  
September 30, 2020

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - June 30th</u>
September 30, 2020	\$ 629,314	\$ 242,946	\$ 386,368	
June 30, 2020	682,588			\$ (53,274)
June 30, 2019	721,169			(91,855)

Restricted breakdown

Recreation	142,980
Senior citizen programs	63,848
Public safety - fire	28,851
Public safety - police - restricted	2,651
Other	4,616

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2021	\$ 136,047		\$ 24,008	
	2020	576,720	7%	101,774	7%
	2019	535,232	-6%	94,416	-6%
	2018	567,257		100,104	
	<b>2021 budget</b>	<b>\$ 560,000</b>	<b>24.3%</b>	<b>\$ 97,500</b>	<b>24.6%</b>

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2021	\$ 14,526		\$ 31,784	
2020	57,862	0%	124,896	3%
2019	57,915	2%	121,310	5%
2018	57,033		114,778	
<b>2021 budget</b>	<b>\$ 60,000</b>	<b>24.2%</b>	<b>\$ 125,000</b>	<b>25.4%</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 - 09/30/2020	\$ 16,711	\$ 15,104	\$ (405)	\$ (1,013)	\$ (638)	\$ 3,663
Amount owed - 06/30/2020	19,200	14,984	(2,140)	981	768	4,608
Amount owed - 06/30/2019	15,303	12,716	(2,226)	526	(573)	4,860
Amount owed - 06/30/2018	14,514	13,664	(1,953)	(449)	(1,179)	4,431

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2021	\$ (50,544)	\$ (8,757)				
Surplus (deficit)						
Capital outlay activity, net of grants and proceeds	-	3,218				
Depreciation	-	-				
Operating cash flows	<b>\$ (50,544)</b>	<b>\$ (5,538)</b>				
<u>Utility</u>	<u>2021B</u>	<u>YTD 2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	
Operating deficit	\$ (102,750)	\$ (27,139)	\$ 36,969	\$ (96,503)	\$ (93,289)	
Capital outlay activity, net of grants and proceeds	26,000	-	(130,198)	-	-	
Depreciation	80,000	20,000	85,000	85,000	85,000	
Net	<b>\$ 3,250</b>	<b>\$ (7,139)</b>	<b>\$ (8,230)</b>	<b>\$ (11,503)</b>	<b>\$ (8,289)</b>	



Town of Sorrento  
 Overview  
 September 30, 2020

	YTD as of	Current Year - FYE 2020/2021			% of budget
	9/30/2019	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	150,579	136,047	560,000	423,953	
Property tax	164	196	66,600	66,404	
Franchise fees	21,583	22,845	90,000	67,155	
Beer Tax	689	774	3,000	2,226	
Licenses and permits	1,999	7,202	101,300	94,098	
Charges for Services	5,155	-	10,300	10,300	
Fines	256	1,577	4,600	3,023	
Intergovernmental grants - Operational	-	73	8,500	8,428	
FEMA	-	9,626	-	(9,626)	
Transfers In	25,881	10,400	41,600	31,200	
Other	412	270	51,700	51,430	
<b>Total revenue</b>	<b>206,718</b>	<b>189,009</b>	<b>937,600</b>	<b>748,591</b>	<b>20%</b>
Administration	64,739	65,399	259,100	193,701	25%
Police	91,610	92,815	366,500	273,685	25%
Streets	109,865	81,338	267,200	185,862	30%
Capital outlay	-	-	40,000	40,000	0%
<b>Total expenditures</b>	<b>266,215</b>	<b>239,553</b>	<b>932,800</b>	<b>693,247</b>	<b>26%</b>
<b>Restricted:</b>					
Sales tax	26,573	24,008	97,500	73,492	
General fund	-	-	-	-	
Other	6,440	1,623	18,400	16,777	
<b>Total revenue</b>	<b>33,012</b>	<b>25,631</b>	<b>115,900</b>	<b>90,269</b>	<b>22%</b>
Fire	10,117	8,203	32,500	24,297	
Senior citizen programs	2,697	5,286	30,000	24,714	
Recreation - Community Center	15,732	12,326	25,800	13,474	
Transfer Out	20,756	5,200	20,800	15,600	
Other	-	154	500	346	
Capital outlay	5,944	3,218	-	(3,218)	
<b>Total expenditures</b>	<b>55,247</b>	<b>34,387</b>	<b>109,600</b>	<b>75,213</b>	<b>31%</b>
<b>Utility Fund:</b>					
Garbage	31,106	31,784	125,000	93,216	
Sewer	14,550	14,526	60,000	45,474	
Sewer Grant	-	-	-	-	
Other	2,906	2,681	10,800	8,119	
<b>Total revenue</b>	<b>48,562</b>	<b>48,991</b>	<b>195,800</b>	<b>146,809</b>	<b>25%</b>
Garbage	40,180	30,135	115,000	84,865	
Sewer maintenance	5,272	12,962	25,000	12,038	
Sewer operating costs	10,735	7,444	26,250	18,806	
Depreciation	21,250	20,000	80,000	60,000	
Transfer Out	5,125	5,200	20,800	15,600	
Capital outlay	-	-	26,000	26,000	
Other	849	390	5,500	5,110	
<b>Total expenditures</b>	<b>83,410</b>	<b>76,131</b>	<b>298,550</b>	<b>222,419</b>	<b>26%</b>
<b>Total:</b>					
Inflows	288,293	263,631			
Outflows	404,872	350,071			
Net	(116,579)	(86,440)			
Depreciation	21,250	20,000			
Capital outlay, net of grants and proceeds	5,944	3,218			
<b>Operating, net</b>	<b>(89,385)</b>	<b>(63,222)</b>			

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

<b><u>General Fund</u></b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>% change</b>
July	\$ 46,453	\$ 45,661	-1.7%
August	51,949	46,237	-11.0%
September	52,176	44,149	-15.4%
October	47,175		-100.0%
November	46,791		-100.0%
December	47,368		-100.0%
January	45,242		-100.0%
February	53,786		-100.0%
March	53,585		-100.0%
April	40,160		-100.0%
May	45,652		-100.0%
June	46,382		-100.0%
	<u>\$ 576,720</u>	<u>\$ 136,047</u>	
Prior year to date		<u>\$ 150,579</u>	<u>-9.7% YoY Change</u>
<b>FYE 2020/2021 Budget</b>		<u>\$ 560,000</u>	<u>24.3% % of Budget</u>

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<b><u>Restricted Fund</u></b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>% change</b>
July	\$ 8,198	\$ 8,058	-1.7%
August	9,167	8,159	-11.0%
September	9,208	7,791	-15.4%
October	8,325		-100.0%
November	8,257		-100.0%
December	8,359		-100.0%
January	7,984		-100.0%
February	9,492		-100.0%
March	9,456		-100.0%
April	7,087		-100.0%
May	8,056		-100.0%
June	8,185		-100.0%
	<u>\$ 101,774</u>	<u>\$ 24,008</u>	
Prior year to date		<u>\$ 26,573</u>	<u>-9.7% YoY Change</u>
<b>FYE 2020/2021 Budget</b>		<u>\$ 97,500</u>	<u>24.6% % of Budget</u>

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

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	190	\$ 4,822	\$ 8,438	\$ 3,616
August	192	4,862	4,211	(651)
September	191	4,842	4,967	125
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 14,526</u>	<u>\$ 17,616</u>	<u>\$ 3,090</u>
<b>FYE 2020/2021 Budget</b>			<u>\$ 60,000</u>	<u>24%</u> % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	533	\$ 10,580	\$ 11,626	\$ 1,046
August	534	10,602	9,961	(641)
September	534	10,602	10,580	(22)
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 31,784</u>	<u>\$ 32,167</u>	<u>\$ 383</u>
<b>FYE 2020/2021 Budget</b>			<u>\$ 125,000</u>	<u>25%</u> % of Budget
Collection rate		<u>\$ 46,310</u>	<u>\$ 49,783</u>	<u>107%</u>

General Fund

	<u>Sep 30, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank Accounts	
Hancock Whitney Bank General	317,572.87
LAMP Savings Account	34,957.41
Total Bank Accounts	<u>352,530.28</u>
Total Checking/Savings	352,530.28
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,147.00
Total Accounts Receivable-Manual	<u>19,147.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Prepaid Expenses	3,143.09
Total Other Current Assets	<u>22,440.09</u>
Total Current Assets	374,970.37
Other Assets	
Due from other gov't agencies	51,608.00
Total Other Assets	<u>51,608.00</u>
<b>TOTAL ASSETS</b>	<u>426,578.37</u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	13,903.95
Total Accounts Payable	<u>13,903.95</u>
Other Current Liabilities	
Accounts Payable-Manual	-17,713.00
Accrued Expenses	29,486.05
Accrued Payroll Expense	1,227.31
Bail Bonds Payable	14,011.50
Due to/from Utility account	-115,644.91
Payroll Liabilities	38.72
Total Other Current Liabilities	<u>-88,594.33</u>
Total Current Liabilities	<u>-74,690.38</u>
Total Liabilities	-74,690.38
Equity	
Fund Balance - Unreserved	551,812.98
Net Income	-50,544.23
Total Equity	<u>501,268.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>426,578.37</u>

General Fund

	<u>Sep 20</u>	<u>Jul - Sep 20</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	69.00	317.65
Fines-Sheriff	339.68	1,259.28
Total Fines & Forfeits	<u>408.68</u>	<u>1,576.93</u>
General Gov. Misc. Income		
FEMA Public Assistance Grant	9,625.50	9,625.50
State Tourism Grant		72.50
General Gov. Misc. Income - Other		258.04
Total General Gov. Misc. Income	<u>9,625.50</u>	<u>9,956.04</u>
Interest Income	2.57	11.72
Licenses & Permits		
Occupational Licenses	362.50	7,177.40
Permits		25.00
Total Licenses & Permits	<u>362.50</u>	<u>7,202.40</u>
Taxes		
Advalorem Taxes	144.69	196.38
Beer Tax		773.79
Franchise Tax		22,844.60
Sales and Use Tax	44,148.86	136,046.74
Total Taxes	<u>44,293.55</u>	<u>159,861.51</u>
Transfers In	3,466.68	10,400.00
Total Income	<u>58,159.48</u>	<u>189,008.60</u>
Expense		
Bank Service fee	431.16	1,261.13
General Government		
Dues		170.00
Insurance		
Liability Ins		2,524.77
Property and bonds	1,811.64	1,811.64
Workers Comp.	179.40	538.20
Total Insurance	<u>1,991.04</u>	<u>4,874.61</u>
Miscellaneous		50.63
Office Expense		
Other	27.24	140.82
Planning & zoning		135.00
Repairs & Maintenance	86.83	299.51
Supplies	390.68	1,726.10
Telephone	232.63	698.50
Utilities	961.84	2,344.47
Total Office Expense	<u>1,699.22</u>	<u>5,344.40</u>
Office P/R Expense		
Admin	7,791.27	24,799.19
Medicare	112.94	359.38
Social Securiry	482.91	1,536.66
Total Office P/R Expense	<u>8,387.12</u>	<u>26,695.23</u>

General Fund

	<u>Sep 20</u>	<u>Jul - Sep 20</u>
Professional Services		
Accounting Fees	1,695.00	14,585.00
Attorney Fees	1,835.10	6,358.10
IT Services	508.37	4,159.11
Payroll Fees	205.00	583.00
Total Professional Services	<u>4,243.47</u>	<u>25,685.21</u>
Tourism and Promotion	100.00	1,317.98
Total General Government	<u>16,420.85</u>	<u>64,138.06</u>
Highway & Streets		
Debt Service - Lease Payments	3,143.09	9,429.27
Engineering Fees	201.25	8,242.50
Insurance		
Liability Ins.		2,504.68
Tractors	358.59	358.59
Workers Comp	717.57	2,152.71
Total Insurance	<u>1,076.16</u>	<u>5,015.98</u>
Operating		
Fuel Expense		2,038.74
Repairs	4,707.98	11,907.95
Supplies	1,356.32	7,245.10
Telephone	189.96	570.22
Utilities	253.00	643.42
Total Operating	<u>6,507.26</u>	<u>22,405.43</u>
P/R Expense		
Medicare	103.60	364.02
Salaries	7,144.88	25,107.49
Social Security	442.99	1,556.50
Total P/R Expense	<u>7,691.47</u>	<u>27,028.01</u>
Street Lights	2,232.73	9,217.26
Total Highway & Streets	<u>20,851.96</u>	<u>81,338.45</u>
Public Safety		
General Expense		
R & M Vehicle		128.00
Telephone	465.27	1,397.02
Utilities	191.93	546.58
Total General Expense	<u>657.20</u>	<u>2,071.60</u>
P/R Expense		
Contract Labor	29,486.05	88,458.15
Judges Retirement	106.32	311.22
Salaries	248.52	739.22
Unemployment Wages		1,235.00
Total P/R Expense	<u>29,840.89</u>	<u>90,743.59</u>
Total Public Safety	<u>30,498.09</u>	<u>92,815.19</u>
Total Expense	<u>68,202.06</u>	<u>239,552.83</u>
Net Ordinary Income	<u>-10,042.58</u>	<u>-50,544.23</u>
Net Income	<u>-10,042.58</u>	<u>-50,544.23</u>

	General Fund			% of Budget
	Jul - Sep 20	Budget	\$ Over Budget	
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	317.65	1,000.00	-682.35	31.77%
Fines-Sheriff	1,259.28	3,600.00	-2,340.72	34.98%
Total Fines & Forfeits	1,576.93	4,600.00	-3,023.07	34.28%
General Gov. Misc. Income				
FEMA Public Assistance Grant	9,625.50			
State Tourism Grant	72.50	8,000.00	-7,927.50	0.91%
General Gov. Misc. Income - Other	258.04	500.00	-241.96	51.61%
Total General Gov. Misc. Income	9,956.04	8,500.00	1,456.04	117.13%
Grass Cutting Revenue		10,300.00	-10,300.00	
Interest Income	11.72	500.00	-488.28	2.34%
Licenses & Permits				
Beer & Liquor Licenses		1,000.00	-1,000.00	
Occupational Licenses	7,177.40	100,000.00	-92,822.60	7.18%
Permits	25.00	300.00	-275.00	8.33%
Total Licenses & Permits	7,202.40	101,300.00	-94,097.60	7.11%
Planning & Zoning Fees		1,200.00	-1,200.00	
Taxes				
Advalorem Taxes	196.38	66,600.00	-66,403.62	0.3%
Beer Tax	773.79	3,000.00	-2,226.21	25.79%
Franchise Tax	22,844.60	90,000.00	-67,155.40	25.38%
Sales and Use Tax	136,046.74	560,000.00	-423,953.26	24.29%
Total Taxes	159,861.51	719,600.00	-559,738.49	22.22%
Transfers In	10,400.00	41,600.00	-31,200.00	25.0%
Total Income	189,008.60	887,600.00	-698,591.40	21.29%
Expense				
Bank Service fee	1,261.13		1,261.13	100.0%
General Government				
Capital outlay-buildings		35,000.00	-35,000.00	
Capital Outlay-equipment		5,000.00	-5,000.00	
Conventions and Training		4,000.00	-4,000.00	
Dues	170.00	1,500.00	-1,330.00	11.33%
Insurance				
Liability Ins	2,524.77	13,000.00	-10,475.23	19.42%
Property and bonds	1,811.64	3,300.00	-1,488.36	54.9%
Workers Comp.	538.20	2,100.00	-1,561.80	25.63%
Total Insurance	4,874.61	18,400.00	-13,525.39	26.49%
Miscellaneous	50.63	3,500.00	-3,449.37	1.45%
Office Expense				
Other	140.82		140.82	100.0%
Planning & zoning	135.00	1,000.00	-865.00	13.5%
Repairs & Maintenance	299.51	5,000.00	-4,700.49	5.99%
Supplies	1,726.10	8,500.00	-6,773.90	20.31%
Telephone	698.50	2,800.00	-2,101.50	24.95%
Utilities	2,344.47	7,500.00	-5,155.53	31.26%
Total Office Expense	5,344.40	24,800.00	-19,455.60	21.55%
Office P/R Expense				
Admin	24,799.19	101,000.00	-76,200.81	24.55%
Medicare	359.38	1,500.00	-1,140.62	23.96%
Social Security	1,536.66	6,600.00	-5,063.34	23.28%
Total Office P/R Expense	26,695.23	109,100.00	-82,404.77	24.47%

General Fund

Ordinary Income/Expense				
Professional Services				
Accounting Fees	14,585.00	55,000.00	-40,415.00	26.52%
Attorney Fees	6,358.10	14,000.00	-7,641.90	45.42%
Building Inspector		5,000.00	-5,000.00	
IT Services	4,159.11	12,000.00	-7,840.89	34.66%
Payroll Fees	583.00	3,300.00	-2,717.00	17.67%
Professional Services - Other		500.00	-500.00	
Total Professional Services	<u>25,685.21</u>	<u>89,800.00</u>	<u>-64,114.79</u>	<u>28.6%</u>
Tourism and Promotion	1,317.98	8,000.00	-6,682.02	16.48%
Total General Government	<u>64,138.06</u>	<u>299,100.00</u>	<u>-234,961.94</u>	<u>21.44%</u>
Highway & Streets				
Debt Service - Lease Payments	9,429.27	38,000.00	-28,570.73	24.81%
Engineering Fees	8,242.50	6,000.00	2,242.50	137.38%
Insurance				
Auto		1,800.00	-1,800.00	
Liability Ins.	2,504.68	6,000.00	-3,495.32	41.75%
Tractors	358.59	3,500.00	-3,141.41	10.25%
Workers Comp	2,152.71	9,000.00	-6,847.29	23.92%
Total Insurance	<u>5,015.98</u>	<u>20,300.00</u>	<u>-15,284.02</u>	<u>24.71%</u>
Operating				
Fuel Expense	2,038.74	15,000.00	-12,961.26	13.59%
Repairs	11,907.95	12,500.00	-592.05	95.26%
Supplies	7,245.10	12,500.00	-5,254.90	57.96%
Telephone	570.22	2,500.00	-1,929.78	22.81%
Utilities	643.42	3,000.00	-2,356.58	21.45%
Total Operating	<u>22,405.43</u>	<u>45,500.00</u>	<u>-23,094.57</u>	<u>49.24%</u>
P/R Expense				
Medicare	364.02	1,700.00	-1,335.98	21.41%
Salaries	25,107.49	118,000.00	-92,892.51	21.28%
Social Security	1,556.50	7,700.00	-6,143.50	20.21%
Total P/R Expense	<u>27,028.01</u>	<u>127,400.00</u>	<u>-100,371.99</u>	<u>21.22%</u>
Street Lights	9,217.26	30,000.00	-20,782.74	30.72%
Total Highway & Streets	<u>81,338.45</u>	<u>267,200.00</u>	<u>-185,861.55</u>	<u>30.44%</u>
Public Safety				
General Expense				
R & M Vehicle	128.00			
Telephone	1,397.02	5,500.00	-4,102.98	25.4%
Utilities	546.58	1,800.00	-1,253.42	30.37%
Total General Expense	<u>2,071.60</u>	<u>7,300.00</u>	<u>-5,228.40</u>	<u>28.38%</u>
P/R Expense				
Contract Labor	88,458.15	355,000.00	-266,541.85	24.92%
Judges Retirement	311.22	1,200.00	-888.78	25.94%
Salaries	739.22	3,000.00	-2,260.78	24.64%
Unemployment Wages	1,235.00			
Total P/R Expense	<u>90,743.59</u>	<u>359,200.00</u>	<u>-268,456.41</u>	<u>25.26%</u>
Total Public Safety	<u>92,815.19</u>	<u>366,500.00</u>	<u>-273,684.81</u>	<u>25.33%</u>
Total Expense	<u>239,552.83</u>	<u>932,800.00</u>	<u>-693,247.17</u>	<u>25.68%</u>
Net Ordinary Income	<u>-50,544.23</u>	<u>-45,200.00</u>	<u>-5,344.23</u>	<u>111.82%</u>
Other Income/Expense				
Other Income				
Proceeds from Debt		50,000.00	-50,000.00	
Total Other Income		<u>50,000.00</u>	<u>-50,000.00</u>	
Net Other Income		<u>50,000.00</u>	<u>-50,000.00</u>	
Net Income	<u>-50,544.23</u>	<u>4,800.00</u>	<u>-55,344.23</u>	<u>-1,053.01%</u>



## Restricted Fund

Sep 30, 20

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
Hancock Whitney Rest. Oper.	95,259.22
Hancock Whitney SCC Deposit	4,163.73
Savings Account-LAMP	143,523.49
<b>Total Bank accounts</b>	<u>242,946.44</u>
<b>Total Checking/Savings</b>	<u>242,946.44</u>
<b>Other Current Assets</b>	
Due from other govt. units	8,198.00
<b>Total Other Current Assets</b>	<u>8,198.00</u>
<b>Total Current Assets</b>	<u>251,144.44</u>
<b>TOTAL ASSETS</b>	<u><u>251,144.44</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	2,946.36
<b>Total Accounts Payable</b>	<u>2,946.36</u>
<b>Other Current Liabilities</b>	
Accounts Payable - Manual	13,679.00
Community Center Deposit	3,800.00
Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>20,129.69</u>
<b>Total Current Liabilities</b>	<u>23,076.05</u>
<b>Total Liabilities</b>	23,076.05
<b>Equity</b>	
Fund Balance - Reserved	265,092.29
Retained Earnings	-28,267.39
Net Income	-8,756.51
<b>Total Equity</b>	<u>228,068.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>251,144.44</u></u>

Restricted Fund

	Sep 20	Jul - Sep 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Community Center Rental Income	350.00	1,550.00
Interest Income	14.47	72.63
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,596.99	8,002.74
Recreation	2,596.99	8,002.76
Senior Citizens	2,596.99	8,002.74
<b>Total Sales &amp; Use Taxes</b>	7,790.97	24,008.24
<b>Total Restricted Fund Income</b>	8,155.44	25,630.87
<b>Total Income</b>	8,155.44	25,630.87
<b>Gross Profit</b>	8,155.44	25,630.87
<b>Expense</b>		
Holiday Celebration Expense	154.40	154.40
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Operating Expense	6,327.30	8,203.10
<b>Total Fire Department</b>	6,327.30	8,203.10
<b>Recreation</b>		
Capital Outlay - Comm. Center	1,738.35	3,218.35
Insurance - Community Center	4,804.36	4,804.36
Operating Expense	1,814.07	7,521.17
<b>Total Recreation</b>	8,356.78	15,543.88
Senior Citizen	1,828.00	5,286.00
<b>Total Restricted Fund Expense</b>	16,512.08	29,032.98
Transfers Out - Debt Service	1,733.34	5,200.00
<b>Total Expense</b>	18,399.82	34,387.38
<b>Net Ordinary Income</b>	-10,244.38	-8,756.51
<b>Net Income</b>	-10,244.38	-8,756.51

**Restricted Fund**

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Restricted Fund Income</b>				
Community Center Rental Income	1,550.00	15,000.00	-13,450.00	10.33%
Interest Income	72.63	3,000.00	-2,927.37	2.42%
Miscellaneous	0.00	400.00	-400.00	0.0%
<b>Sales &amp; Use Taxes</b>				
Fire Department	8,002.74	32,500.00	-24,497.26	24.62%
Recreation	8,002.76	32,500.00	-24,497.24	24.62%
Senior Citizens	8,002.74	32,500.00	-24,497.26	24.62%
<b>Total Sales &amp; Use Taxes</b>	<u>24,008.24</u>	<u>97,500.00</u>	<u>-73,491.76</u>	<u>24.62%</u>
<b>Total Restricted Fund Income</b>	<u>25,630.87</u>	<u>115,900.00</u>	<u>-90,269.13</u>	<u>22.12%</u>
<b>Total Income</b>	<u>25,630.87</u>	<u>115,900.00</u>	<u>-90,269.13</u>	<u>22.12%</u>
<b>Gross Profit</b>	<u>25,630.87</u>	<u>115,900.00</u>	<u>-90,269.13</u>	<u>22.12%</u>
<b>Expense</b>				
Holiday Celebration Expense	154.40			
<b>Restricted Fund Expense</b>				
<b>Fire Department</b>				
Hydrant Maintenance	0.00	0.00	0.00	0.0%
Operating Expense	8,203.10	32,500.00	-24,296.90	25.24%
<b>Total Fire Department</b>	<u>8,203.10</u>	<u>32,500.00</u>	<u>-24,296.90</u>	<u>25.24%</u>
<b>Recreation</b>				
Capital Outlay - Comm. Center	3,218.35			
Insurance - Community Center	4,804.36	5,000.00	-195.64	96.09%
Operating Expense	7,521.17	20,800.00	-13,278.83	36.16%
<b>Total Recreation</b>	<u>15,543.88</u>	<u>25,800.00</u>	<u>-10,256.12</u>	<u>60.25%</u>
Senior Citizen	5,286.00	30,000.00	-24,714.00	17.62%
Supplies	0.00	0.00	0.00	0.0%
<b>Restricted Fund Expense - Other</b>	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
<b>Total Restricted Fund Expense</b>	<u>29,032.98</u>	<u>88,800.00</u>	<u>-59,767.02</u>	<u>32.7%</u>
Transfers Out - Debt Service	5,200.00	20,800.00	-15,600.00	25.0%
<b>Total Expense</b>	<u>34,387.38</u>	<u>109,600.00</u>	<u>-75,212.62</u>	<u>31.38%</u>
<b>Net Ordinary Income</b>	<u>-8,756.51</u>	<u>6,300.00</u>	<u>-15,056.51</u>	<u>-138.99%</u>
<b>Net Income</b>	<u>-8,756.51</u>	<u>6,300.00</u>	<u>-15,056.51</u>	<u>-138.99%</u>

Utility Fund

Sep 30, 20

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
Hancock Whitney Operating	12,535.35
Hancock Whitney Utility Deposit	21,202.00
Total Bank Accounts	<u>33,737.35</u>
Cash on hand	100.00
Total Checking/Savings	<u>33,837.35</u>
Accounts Receivable	
Accounts Receivable	1,319.00
Accounts Receivable - Other	17,571.80
Total Accounts Receivable	<u>18,890.80</u>
Allowance for Bad Debts	-8,700.00
Grants Receivable	16,310.89
Total Accounts Receivable	<u>26,501.69</u>
Other Current Assets	
Construction In Progress	252,444.60
Total Other Current Assets	<u>252,444.60</u>
Total Current Assets	<u>312,783.64</u>
Fixed Assets	
Accum. Depreciation-Water Tower	-1,176,771.84
Fixed Assets	1,157,806.99
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>814,684.15</u>
TOTAL ASSETS	<u>1,127,467.79</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	27,894.67
Accounts Payable	<u>27,894.67</u>
Total Accounts Payable	
Other Current Liabilities	
Due to General Fund	115,644.91
Garbage Deposits Liabilty	21,511.32
Total Other Current Liabilities	<u>137,156.23</u>
Total Current Liabilities	<u>165,050.90</u>
Total Liabilities	165,050.90
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	377,716.03
Net Income	-27,139.34
Total Equity	<u>962,416.89</u>
TOTAL LIABILITIES & EQUITY	<u>1,127,467.79</u>

	Utility Fund	
	<u>Sep 20</u>	<u>Jul - Sep 20</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	0.82	5.46
Interest Income - Other	2.39	10.92
Total Interest Income	<u>3.21</u>	<u>16.38</u>
Other Income	0.00	0.06
Utility Income		
Garbage Fee	10,602.00	31,784.00
Late Payment Penalties	268.00	860.00
Return Fee	125.00	375.00
Sewer Fee	4,842.00	14,526.00
Water Franchise fees	0.00	1,430.00
Total Utility Income	<u>15,837.00</u>	<u>48,975.00</u>
Total Income	<u>15,840.21</u>	<u>48,991.44</u>
Expense		
Depreciation Expense	6,666.66	20,000.00
Garbage Department Expenses		
Garbage Service	10,044.88	30,134.64
Refund	0.00	0.00
Total Garbage Department Expenses	<u>10,044.88</u>	<u>30,134.64</u>
General Administrative		
Postage	127.05	389.55
Total General Administrative	<u>127.05</u>	<u>389.55</u>
Sewer Department Expenses		
Engineering	2,525.00	3,987.50
Other	60.00	1,629.60
Sewer System Maintenance	6,720.13	12,962.30
Utility Bills	709.90	1,827.19
Total Sewer Department Expenses	<u>10,015.03</u>	<u>20,406.59</u>
Transfer Out - Debt Service	<u>1,733.34</u>	<u>5,200.00</u>
Total Expense	<u>28,586.96</u>	<u>76,130.78</u>
Net Ordinary Income	<u>-12,746.75</u>	<u>-27,139.34</u>
Net Income	<u>-12,746.75</u>	<u>-27,139.34</u>

Utility Fund

Ordinary Income/Expense

	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Interest Income				
LAMP Account	5.46	0.00	5.46	100.0%
Interest Income - Other	10.92	300.00	-289.08	3.64%
Total Interest Income	<u>16.38</u>	<u>300.00</u>	<u>-283.62</u>	<u>5.46%</u>
Other Income	0.06			
Sundry	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	31,784.00	125,000.00	-93,216.00	25.43%
Late Payment Penalties	860.00	3,500.00	-2,640.00	24.57%
Return Fee	375.00	1,500.00	-1,125.00	25.0%
Sewer Fee	14,526.00	60,000.00	-45,474.00	24.21%
Water Franchise fees	1,430.00	5,500.00	-4,070.00	26.0%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	<u>48,975.00</u>	<u>195,500.00</u>	<u>-146,525.00</u>	<u>25.05%</u>
Total Income	<u>48,991.44</u>	<u>195,800.00</u>	<u>-146,808.56</u>	<u>25.02%</u>
Expense				
Bank Service charges	0.00	500.00	-500.00	0.0%
Capital Outlay - Sewer	0.00	26,000.00	-26,000.00	0.0%
Depreciation Expense	20,000.00	80,000.00	-60,000.00	25.0%
Garbage Department Expenses				
Garbage Service	30,134.64	115,000.00	-84,865.36	26.2%
Refund	0.00			
Total Garbage Department Expenses	<u>30,134.64</u>	<u>115,000.00</u>	<u>-84,865.36</u>	<u>26.2%</u>
General Administrative				
Billing Supplies	0.00	1,200.00	-1,200.00	0.0%
Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
Postage	389.55	1,800.00	-1,410.45	21.64%
Total General Administrative	<u>389.55</u>	<u>5,000.00</u>	<u>-4,610.45</u>	<u>7.79%</u>
Professional Services				
Engineers	0.00	0.00	0.00	0.0%
Total Professional Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Sewer Department Expenses				
Engineering	3,987.50	6,000.00	-2,012.50	66.46%
Fire Hydrants	0.00	8,550.00	-8,550.00	0.0%
Grant consultant	0.00	1,200.00	-1,200.00	0.0%
Other	1,629.60	2,000.00	-370.40	81.48%
Repairs, Maintenance & Supplies	0.00	0.00	0.00	0.0%
Rural Development Grant	0.00	0.00	0.00	0.0%
Sewer Supplies	0.00	1,000.00	-1,000.00	0.0%
Sewer System Maintenance	12,962.30	25,000.00	-12,037.70	51.85%
Sundry	0.00	500.00	-500.00	0.0%
Utility Bills	1,827.19	7,000.00	-5,172.81	26.1%
Total Sewer Department Expenses	<u>20,406.59</u>	<u>51,250.00</u>	<u>-30,843.41</u>	<u>39.82%</u>
Transfer Out - Debt Service	5,200.00	20,800.00	-15,600.00	25.0%
Total Expense	<u>76,130.78</u>	<u>298,550.00</u>	<u>-222,419.22</u>	<u>25.5%</u>
Net Ordinary Income	<u>-27,139.34</u>	<u>-102,750.00</u>	<u>75,610.66</u>	<u>26.41%</u>
Net Income	<u>-27,139.34</u>	<u>-102,750.00</u>	<u>75,610.66</u>	<u>26.41%</u>