

MINUTES OF A SPECIAL MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, DECEMBER 20, 2022, 6:00 P.M., SORRENTO TOWN HALL
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige K. Robert

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the minutes of the regular meeting of the mayor and council taken Tuesday, November 8, 2022. Motion carried. Vote as follows:

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

NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of October 2022. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the beer and liquor license for Fast Stop, formerly Speedy Junction. 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 22-10, An Ordinance Amending the Code of the Town of Sorrento, Louisiana, by adding Section 5.17 through Section 5.21 relative to interest and penalties applicable to local sales and use tax.

Mayor Chris Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt Ordinance 22-10. Motion carried. Vote as follows:

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

NAYS: None

ORDINANCE #22-10

An Ordinance Amending the Code of the Town of Sorrento, Louisiana, by adding Section 5.17 through Section 5.21 relative to interest and penalties applicable to local sales and use tax
BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Sec 5.17

To the extent the collector prevails, the taxpayer shall pay the collector additional interest calculated on the disputed amount at the same rate established for tax obligations pursuant to R.S. 47:337.69(C), except as provided in Subsection E of this Section.

Sec 5.18

Upon request of a collector and if a principle of law involved in a refund claim filed by a taxpayer is already pending before the collector at the administrative stage, before the courts for judicial determination, or before the Board of Tax Appeals, the taxpayer may, upon agreement to abide by the decision of the courts, the Board of Tax Appeals, or by a final judgment of a court upon a timely appeal of a decision from the collector, the courts, or the

Board of Tax Appeals, remit the taxes involving the same principle of law for all current and future tax periods under protest, but need not file an additional suit or petition. The tax paid under protest pursuant to this Paragraph shall be placed in an escrow account and held by the collector until the

principle of law involved has been determined by the courts, the Board of Tax Appeals, or by a final judgment of a court upon a timely appeal of a decision of the Board of Tax Appeals.

Sec 5.19

When the taxpayer has pursued an appeal remedy provided for in R.S. 47:337.81 and the collector and the taxpayer have entered into an agreement to abide for current and future tax periods, the interest to be paid on the tax obligation to the party or parties adjudged to be entitled to the interest shall be only that interest actually earned and received by the collector on the payments.

Notwithstanding any provision of law to the contrary, for all taxes that become due on or after January 1, 2023, the rate of interest on any amount of outstanding tax shall not exceed one percent per month.

When any taxpayer fails to make and file any return required to be made under the provisions of this Chapter before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax in the amount of five percent of the tax owed for each and every thirty-day period after the return was required to be filed or the tax was required to be remitted, subject to the limitations of this Paragraph.

Sec 5.20

In the case of the filing of a return without remittance of the full amount due, the specific penalty imposed by this Paragraph in the amount of five percent of the tax owed for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period, subject to the limitations of this Paragraph. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which a penalty for failure to file a tax return or for filing after the return becomes delinquent is assessed.

The penalties for delinquent returns and failure to remit the total amount of tax due shall accrue beginning the day after the due date subject to the limitations of this Subsection.

Interest shall be at the average prime or reference rate as computed by the commissioner of financial institutions pursuant to R.S. 13:4202(B), per year, but without the addition of one percentage point to the average prime or reference rate and without regard to the limitations contained in R.S. 13:4202(B). (ii) Notwithstanding any provision of law to the contrary, all taxes that become due on or after January 1, 2023, interest shall be computed at the same rate established for tax obligations pursuant to R.S. 47:337.69(C).

5.21

No interest on refunds shall be allowed if it is determined that a taxpayer has deliberately overpaid a tax in order to derive the benefit of the interest allowed by this Section or if a taxpayer has not entered into an agreement to abide authorized by R.S. 47:337.63(D)(2) and the same principle of law is involved. Payments of interest authorized by this Section shall be made from funds derived from current collections of the tax to be refunded.

This ordinance was introduced on November 8, 2022, by Councilman Chad Domingue. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Chad Domingue, seconded by Councilman Randy Anny, a record vote was had as follows:

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

NAYS: None
ABSTAINED: None
ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 20th day of December 2022.

Mayor Chris Guidry opened a public hearing to discuss Ordinance 22-11, an Ordinance to Amend Section 69-28, Sub-section (B) (3) of the Code of Ordinances with Respect to Sewer User Charges for residential and Commercial Customers Discharging Domestic Sewage into the Towns Sewer System.

Mayor Chris Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve ordinance 22-11. Motion carried. Vote as follows:

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

ORDINANCE # 22-11

An Ordinance to Amend Section 69-28, Sub-section (B) (3) of the Code of Ordinances with Respect to Sewer User Charges for residential and Commercial Customers Discharging Domestic Sewage into the Towns Sewer System.

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

Sec. 69.28. Sewer user charges; Collection.

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

3. Commercial

a. Rates will be set based on the Water Meter line size feeding the building and rates will be adjusted each year to reflect changes in the U.S. Bureau of Labor Consumer Price Index.

b. Commercial Sewer Rates will be as follows:

1" Water line and smaller	\$65
1 ½" Water Line	\$100
2"-3" Water Line	\$125
Larger than 3"	\$175

c. Deposit will be Double the Monthly Sewer Rate

This ordinance was introduced on November 8, 2022, by Councilman Chad Domingue. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Chad Domingue, seconded by Councilman Randy Anny, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 20th day of December 2022.

Councilman Chad Domingue introduced Ordinance 22-12, An Ordinance to establish the fixed annual compensation for the appointed Town Clerk of the Town of Sorrento. A public hearing was called for Tuesday, January 10, 2023, 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 approve the Holidays for the year 2023. Motion carried. Vote as follows:

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

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to declare the Ford truck with vin# 2074 as surplus. Motion carried. Vote as follows:

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

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt a resolution correcting the zoning map for 9501 Airline hwy. from R-1 (residential) to L1 (Light Industry). Motion carried. Vote as follows:

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

A Resolution of the Town of Sorrento

WHEREAS, a zoning change request from R1 (Residential) to L1 (Light Industry) was submitted by Sorrento Lumber Co, LLC., located at 9501 Airline Hwy. on May 9, 2017. A recommendation was made by the Planning and Zoning Commission to the mayor and council for approval; and

WHEREAS, the Sorrento Town Council accepted the recommendation on June 6, 2017; and

WHEREAS, the current zoning map adopted on September 3, 2019, shows the above-mentioned property incorrectly zoned as MU2 (Mixed use corridors);

WHEREAS, this act of correction to reflect the appropriate zoning change to L1 (Light Industry); and

NOW THEREFORE, be it resolved that the Town of Sorrento authorizes the mayor to execute any documents related to the zoning map change; and

The forgoing motion was offered by Councilman Randy Anny and seconded by Councilman Chad Domingue.

I the undersigned, hereby certify that the foregoing resolution was duly adopted following a roll call vote:

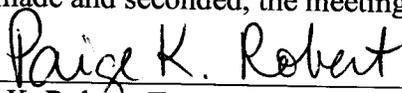
YEAS: Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny

NAYS: None

ABSENT: None

IN WITNESS WHEREOF, I have set my hand and have caused to be affixed the official Seal of the Town of Sorrento, Parish of Ascension, State of Louisiana, on this the 20th of December 2022.

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

September October November Decmeber

2022

2022

2022

2022

2022

2022

2022

2022

Veh. Accidents	20	16	14					
Burglaries	1	1	2					
Thefts	3	2	4					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	18	12	10					
Narcotics	2	2	1					
Shooting	0	1	0					
Total Service C	124	125	84					
SCO/Loud Musi	0	0	0	0	0	0	0	0

Traffic Citations	10	31	11					
Adult Arrests	6	6	3					

Capt. Roosevelt Hampton

Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	2
Accident	14
Alarm	10
Animal Complaint	2
Assist	3
Burglary	2
Check on Welfare	7
Civil Dispute	4
Disturbance	8
Narcotics	1
New Call	1
School Walk Thru	6
Suicide Investigation	2
Suspicious Person/Vehicle	3
Theft	4
Traffic Incident	14
Trespassing	1
Grand Total	84

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

October 31, 2022

Town of Sorrento
Key stats
October 31, 2022

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
October 31, 2022	\$ 1,320,811	\$ 394,107	\$ 926,704		
June 30, 2022	730,632	109,571	621,061	\$ 284,536	\$ 305,643
June 30, 2021	682,588	253,713	428,875	140,394	497,829

Restricted breakdown

American Rescue Plan Grant	285,628
Recreation	29,952
Senior citizen programs	53,724
Public safety - fire	6,534
Public safety - police - restricted	2,651
Other	15,619

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2023	\$ 288,097		\$ 50,841	
	2022	827,475	27%	146,025	27%
	2021	606,952	5%	107,109	5%
	2020	576,720		101,774	
	2023 budget	\$ 650,000	44.3%	\$ 105,000	48.4%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2023	\$ 22,308		\$ 50,324	
	2022	63,961	9%	136,752	7%
	2021	58,482	1%	127,022	2%
	2020	57,862		124,896	
	2023 budget	\$ 71,100	31.4%	\$ 158,500	31.8%

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 - 10/31/2022	\$ 14,532	\$ 16,929	\$ 1,878	\$ 155	\$ 298	\$ (4,729)
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
Amount owed - 06/30/2020	19,200	14,984	(2,140)	981	768	4,608

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2022						
Surplus (deficit)	\$ 45,491	\$ 11,001				
Capital outlay activity, net of grants and proceeds	(42,085)	-				
Depreciation	-	-				
Operating cash flows	\$ 3,406	\$ 11,001				
<u>Utility</u>	<u>2023B</u>	<u>YTD 2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	
Operating deficit	\$ (83,000)	\$ 4,866	\$ (67,509)	\$ 37,722	\$ 36,969	
Capital outlay activity, net of grants and proceeds	20,000	(30,000)	(19,805)	(126,392)	(130,198)	
Proceeds from Legal Settlement	-	-	(77,500)	-	(981)	
Depreciation	85,000	28,333	85,000	80,000	(13,500)	
Net	\$ 22,000	\$ 3,200	\$ (79,814)	\$ (8,669)	\$ (107,710)	

Town of Sorrento
 Overview
 October 31, 2022

	YTD as of	Current Year - FYE 2022/2023			% of budget
	October 31, 2021	Actual	Budget	Remaining	
General:					
Sales tax	\$ 240,761	\$ 288,097	\$ 650,000	\$ 361,903	
Property tax	430	30	75,000	74,970	
Franchise fees	34,705	41,688	105,000	63,312	
Beer Tax	1,559	1,348	3,000	1,652	
Licenses and permits	21,741	21,007	101,200	80,193	
Charges for Services	-	-	10,300	10,300	
Fines	659	672	3,000	2,328	
Planning & Zoning	22,063	745	-	(745)	
Intergovernmental grants - Operational	319,577	8,018	10,000	1,982	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	141	34,066	-	(34,066)	
Transfers In	9,800	8,733	-	(8,733)	
Proceeds from sale of assets	-	-	26,200	26,200	
Other	21	2,882	100	(2,782)	
Total revenue	651,456	407,287	983,800	576,513	41%
Administration	98,368	109,477	286,500	177,023	
Police	122,023	122,288	394,000	271,712	
Streets	89,722	130,031	278,100	148,069	
Capital outlay	-	-	-	-	
Total expenditures	310,113	361,796	958,600	596,804	38%
Restricted:					
Sales tax	42,487	50,841	105,000	54,159	
Other	12,636	13,254	25,500	12,246	
Total revenue	55,123	64,095	130,500	66,405	49%
Fire	36,046	20,125	35,000	14,875	
Senior citizen programs	6,938	7,786	30,000	22,214	
Recreation - Community Center	13,512	20,662	28,700	8,038	
Transfer Out	4,900	4,367	13,100	8,733	
Other	165	153	500	347	
Capital outlay	-	-	-	-	
Total expenditures	61,561	53,094	107,300	54,206	49%
Utility Fund:					
Garbage	43,524	50,126	158,500	108,374	
Sewer	19,620	22,286	71,100	48,814	
Sewer Grant	-	30,000	-	(30,000)	
Proceeds from Legal Settlement	77,500	-	-	-	
Other	4,539	5,636	11,000	5,364	
Total revenue	145,183	108,048	240,600	132,552	45%
Garbage	42,170	49,162	130,000	80,838	
Sewer maintenance	62,391	13,917	30,000	16,083	
Sewer operating costs	5,295	6,744	40,500	33,756	
Sewer Grant expenses	-	-	-	-	
Depreciation	28,333	28,333	85,000	56,667	
Transfer Out	4,900	4,367	13,100	8,733	
Capital outlay	-	-	20,000	20,000	
Other	1,321	660	5,000	4,340	
Total expenditures	\$ 144,410	\$ 103,181	\$ 323,600	\$ 220,419	32%
Total:					
Inflows	851,762	579,429			
Outflows	516,084	518,072			
Net	335,678	61,358			
Depreciation	28,333	28,333			
Capital outlay, net of grants and proceeds	-	(72,085)			
Proceeds from Legal Settlement	(77,500)	-			
Proceeds from Sale of Assets	-	-			
Operating, net	\$ 364,011	\$ 17,606			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>% change</u>
July	\$ 68,212	\$ 65,027	-4.7%
August	62,855	82,943	32.0%
September	59,544	68,893	15.7%
October	50,149	71,233	42.0%
November	65,519		-100.0%
December	70,344		-100.0%
January	79,636		-100.0%
February	88,549		-100.0%
March	70,394		-100.0%
April	59,465		-100.0%
May	81,130		-100.0%
June	71,678		-100.0%
	<u>\$ 827,475</u>	<u>\$ 288,097</u>	
Prior year to date		<u>\$ 240,761</u>	19.7% YoY Change
FYE 2022/2023 Budget		<u>\$ 650,000</u>	44.3% % of Budget

<u>Restricted Fund</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>% change</u>
July	\$ 12,037	\$ 11,475	-4.7%
August	11,092	14,637	32.0%
September	10,508	12,158	15.7%
October	8,850	12,571	42.0%
November	11,562		-100.0%
December	12,414		-100.0%
January	14,053		-100.0%
February	15,626		-100.0%
March	12,422		-100.0%
April	10,494		-100.0%
May	14,317		-100.0%
June	12,649		-100.0%
	<u>\$ 146,025</u>	<u>\$ 50,841</u>	
Prior year to date		<u>\$ 42,487</u>	19.7% YoY Change
FYE 2022/2023 Budget		<u>\$ 105,000</u>	48.4% % 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	207	\$ 5,623	\$ 5,772	\$ 149
August	208	5,623	4,987	(636)
September	207	5,579	4,629	(950)
October	207	5,483	6,671	1,188
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 22,308</u>	<u>\$ 22,060</u>	<u>\$ (248)</u>

FYE 2022/2023 Budget \$ 71,100 31% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>%</u> <u>Variance</u>
July	566	\$ 11,616	\$ 10,556	\$ (1,060)
August	570	11,688	9,882	(1,806)
September	570	13,524	12,758	(766)
October	573	13,496	12,022	(1,474)
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 50,324</u>	<u>\$ 45,218</u>	<u>\$ (5,106)</u>

FYE 2022/2023 Budget \$ 158,500 32% % of Budget

Collection rate \$ 72,632 \$ 67,278 93%

General Fund

Oct 31, 22

ASSETS		
Current Assets		
Checking/Savings		
10000 · Bank Accounts		
10100 · Hancock Whitney Bank General	463,555.23	
10200 · LAMP Savings Account	362,226.82	
Total 10000 · Bank Accounts	<u>825,782.05</u>	
Total Checking/Savings	825,782.05	
Accounts Receivable		
12000 · Grants Receivable	27,654.45	
Total Accounts Receivable	<u>27,654.45</u>	
Other Current Assets		
13100 · Accounts Receivable-Manual		
13200 · Allowance for Accounts Receivab	-100,000.00	
13100 · Accounts Receivable-Manual - Other	149,276.00	
Total 13100 · Accounts Receivable-Manual	<u>49,276.00</u>	
14000 · Cash Drawer		
14100 · Cash Box	150.00	
Total 14000 · Cash Drawer	<u>150.00</u>	
17000 · Prepaid Expenses	1,747.24	
Total Other Current Assets	<u>51,173.24</u>	
Total Current Assets	<u>904,609.74</u>	
Other Assets		
18000 · Due from other gov't agencies	65,027.00	
Total Other Assets	<u>65,027.00</u>	
TOTAL ASSETS	<u><u>969,636.74</u></u>	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	22,943.86	
Total Accounts Payable	<u>22,943.86</u>	
Other Current Liabilities		
20100 · Accounts Payable-Manual	4,411.96	
21000 · Payroll Liabilities	-122.39	
24000 · Accrued Payroll Expense	782.31	
25000 · Bail Bonds Payable	14,011.50	
28000 · Due to/from Utility account	-88,808.77	
Total Other Current Liabilities	<u>-69,725.39</u>	
Total Current Liabilities	<u>-46,781.53</u>	
Total Liabilities	-46,781.53	
Equity		
31000 · Fund Balance - Unreserved	970,927.59	
Net Income	45,490.68	
Total Equity	<u>1,016,418.27</u>	
TOTAL LIABILITIES & EQUITY	<u><u>969,636.74</u></u>	

General Fund

	Oct 22	Jul - Oct 22
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	11.00	157.82
40200 · Fines	61.60	513.92
Total 40000 · Fines & Forfeits	<u>72.60</u>	<u>671.74</u>
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant		34,066.47
41600 · State Tourism Grant		8,018.45
Total 41000 · General Gov. Misc. Income		<u>42,084.92</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses	50.00	20,907.17
44300 · Permits	50.00	100.00
Total 44000 · Licenses & Permits	<u>100.00</u>	<u>21,007.17</u>
45000 · Planning & Zoning Fees		745.00
46000 · Taxes		
46100 · Advalorem Taxes	29.95	29.95
46200 · Beer Tax	486.07	1,348.35
46300 · Franchise Tax	12,029.05	41,687.84
46400 · Sales and Use Tax	71,233.47	288,096.62
Total 46000 · Taxes	<u>83,778.54</u>	<u>331,162.76</u>
48000 · Interest Income	945.69	2,882.15
Total Income	<u>84,896.83</u>	<u>398,553.74</u>
Expense		
50000 · General Government		
50200 · Conventions and Training		710.98
50400 · Insurance		
50410 · Liability Ins	703.72	2,814.88
50420 · Property and bonds		11,308.07
50430 · Workers Comp.	129.88	519.52
Total 50400 · Insurance	<u>833.60</u>	<u>14,642.47</u>
50600 · Office Expense		
50610 · Planning & Zoning	140.39	140.39
50615 · Planning & Zoning-Orange Grove		2,647.50
50620 · Repairs & Maintenance	1,046.88	1,775.93
50630 · Supplies	1,766.76	4,743.61
50640 · Telephone	237.21	953.41
50650 · Utilities	335.16	1,380.53
50660 · Other	70.00	1,355.25
Total 50600 · Office Expense	<u>3,596.40</u>	<u>12,996.62</u>
50700 · Professional Services		
50710 · Accounting Fees	4,695.00	19,280.00
50720 · Attorney Fees	1,250.00	3,750.00
50740 · IT Services	425.17	3,989.68
50750 · Payroll Fees	151.00	644.00
50760 · Professional Services - Other	1,998.00	2,498.00
Total 50700 · Professional Services	<u>8,519.17</u>	<u>30,161.68</u>
50800 · Office P/R Expense		
50810 · Admin	8,358.96	36,347.73
50820 · Medicare	121.20	527.02
50830 · Social Security	518.26	2,253.57
Total 50800 · Office P/R Expense	<u>8,998.42</u>	<u>39,128.32</u>
50900 · Tourism and Promotion	270.31	9,407.54
50999 · Bank Service fee	596.47	2,429.83
Total 50000 · General Government	<u>22,814.37</u>	<u>109,477.44</u>

General Fund

	<u>Oct 22</u>	<u>Jul - Oct 22</u>
51000 · Highway & Streets		
51500 · Engineering Fees	1,573.75	19,196.75
51600 · Insurance		
51620 · Liability Ins.	557.06	2,228.24
51630 · Tractors		378.51
51640 · Workers Comp	519.49	2,077.96
Total 51600 · Insurance	<u>1,076.55</u>	<u>4,684.71</u>
51700 · Operating		
51705 · Contract Expense	5,877.60	22,268.52
51710 · Fuel Expense	3,660.09	7,897.47
51720 · Repairs	3,039.50	11,853.42
51730 · Supplies	1,160.78	9,694.25
51740 · Telephone	317.66	913.78
51750 · Utilities	217.93	1,142.49
Total 51700 · Operating	<u>14,273.56</u>	<u>53,769.93</u>
51800 · P/R Expense		
51810 · Salaries	1,146.00	13,090.62
51820 · Medicare	16.62	189.83
51830 · Social Security	71.05	811.61
Total 51800 · P/R Expense	<u>1,233.67</u>	<u>14,092.06</u>
51900 · Road Maintenance and repairs	28,268.36	28,268.36
51950 · Street Lights	2,953.49	10,019.57
Total 51000 · Highway & Streets	<u>49,379.38</u>	<u>130,031.38</u>
52000 · Public Safety		
52100 · Telephone	474.42	1,906.81
52200 · Utilities	283.38	1,041.27
52800 · P/R Expense		
52835 · Judge's Supplemental Pay	243.92	975.68
52840 · Judges Retirement	104.89	419.56
52850 · Contract Labor	29,486.05	117,944.20
Total 52800 · P/R Expense	<u>29,834.86</u>	<u>119,339.44</u>
Total 52000 · Public Safety	<u>30,592.66</u>	<u>122,287.52</u>
Total Expense	<u>102,786.41</u>	<u>361,796.34</u>
Net Ordinary Income	-17,889.58	36,757.40
Other Income/Expense		
Other Income		
71400 · Transfers In	2,183.32	8,733.28
Total Other Income	<u>2,183.32</u>	<u>8,733.28</u>
Net Other Income	<u>2,183.32</u>	<u>8,733.28</u>
Net Income	<u><u>-15,706.26</u></u>	<u><u>45,490.68</u></u>

General Fund

Ordinary Income/Expense	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	157.82	500.00	-342.18	31.56%
40200 · Fines	513.92	2,500.00	-1,986.08	20.56%
Total 40000 · Fines & Forfeits	<u>671.74</u>	<u>3,000.00</u>	<u>-2,328.26</u>	<u>22.39%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	34,066.47		34,066.47	100.0%
41600 · State Tourism Grant	8,018.45	10,000.00	-1,981.55	80.19%
Total 41000 · General Gov. Misc. Income	<u>42,084.92</u>	<u>10,000.00</u>	<u>32,084.92</u>	<u>420.85%</u>
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	20,907.17	100,000.00	-79,092.83	20.91%
44300 · Permits	100.00	200.00	-100.00	50.0%
Total 44000 · Licenses & Permits	<u>21,007.17</u>	<u>101,200.00</u>	<u>-80,192.83</u>	<u>20.76%</u>
45000 · Planning & Zoning Fees	745.00		745.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes	29.95	75,000.00	-74,970.05	0.04%
46200 · Beer Tax	1,348.35	3,000.00	-1,651.65	44.95%
46300 · Franchise Tax	41,687.84	105,000.00	-63,312.16	39.7%
46400 · Sales and Use Tax	288,096.62	650,000.00	-361,903.38	44.32%
Total 46000 · Taxes	<u>331,162.76</u>	<u>833,000.00</u>	<u>-501,837.24</u>	<u>39.76%</u>
48000 · Interest Income	2,882.15	100.00	2,782.15	2,882.15%
Total Income	<u>398,553.74</u>	<u>957,600.00</u>	<u>-559,046.26</u>	<u>41.62%</u>
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training	710.98	4,000.00	-3,289.02	17.78%
50300 · Dues		1,500.00	-1,500.00	
50400 · Insurance				
50410 · Liability Ins	2,814.88	12,000.00	-9,185.12	23.46%
50420 · Property and bonds	11,308.07	3,000.00	8,308.07	376.94%
50430 · Workers Comp.	519.52	2,000.00	-1,480.48	25.98%
Total 50400 · Insurance	<u>14,642.47</u>	<u>17,000.00</u>	<u>-2,357.53</u>	<u>86.13%</u>
50500 · Miscellaneous		500.00	-500.00	
50600 · Office Expense				
50610 · Planning & Zoning	140.39	1,000.00	-859.61	14.04%
50615 · Planning & Zoning-Orange Gro	2,647.50			
50620 · Repairs & Maintenance	1,775.93	7,500.00	-5,724.07	23.68%
50630 · Supplies	4,743.61	10,000.00	-5,256.39	47.44%
50640 · Telephone	953.41	2,800.00	-1,846.59	34.05%
50650 · Utilities	1,380.53	8,000.00	-6,619.47	17.26%
50660 · Other	1,355.25	500.00	855.25	271.05%
Total 50600 · Office Expense	<u>12,996.62</u>	<u>29,800.00</u>	<u>-16,803.38</u>	<u>43.61%</u>

	General Fund			
	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
50700 · Professional Services				
50710 · Accounting Fees	19,280.00	60,000.00	-40,720.00	32.13%
50720 · Attorney Fees	3,750.00	15,000.00	-11,250.00	25.0%
50730 · Building Inspector		5,000.00	-5,000.00	
50740 · IT Services	3,989.68	6,000.00	-2,010.32	66.5%
50750 · Payroll Fees	644.00	2,500.00	-1,856.00	25.76%
50760 · Professional Services - Other	2,498.00		2,498.00	100.0%
Total 50700 · Professional Services	30,161.68	88,500.00	-58,338.32	34.08%
50800 · Office P/R Expense				
50810 · Admin	36,347.73	107,000.00	-70,652.27	33.97%
50820 · Medicare	527.02	1,500.00	-972.98	35.14%
50830 · Social Securirty	2,253.57	8,200.00	-5,946.43	27.48%
Total 50800 · Office P/R Expense	39,128.32	116,700.00	-77,571.68	33.53%
50900 · Tourism and Promotion	9,407.54	10,000.00	-592.46	94.08%
50995 · Public Notice Fees		3,000.00	-3,000.00	
50999 · Bank Service fee	2,429.83	5,500.00	-3,070.17	44.18%
Total 50000 · General Government	109,477.44	286,500.00	-177,022.56	38.21%
51000 · Highway & Streets				
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	19,196.75	9,000.00	10,196.75	213.3%
51600 · Insurance				
51610 · Auto		2,000.00	-2,000.00	
51620 · Liability Ins.	2,228.24	9,500.00	-7,271.76	23.46%
51630 · Tractors	378.51	4,000.00	-3,621.49	9.46%
51640 · Workers Comp	2,077.96	8,500.00	-6,422.04	24.45%
Total 51600 · Insurance	4,684.71	24,000.00	-19,315.29	19.52%
51700 · Operating				
51705 · Contract Expense	22,268.52			
51710 · Fuel Expense	7,897.47	15,000.00	-7,102.53	52.65%
51720 · Repairs	11,853.42	10,000.00	1,853.42	118.53%
51730 · Supplies	9,694.25	15,000.00	-5,305.75	64.63%
51740 · Telephone	913.78	2,500.00	-1,586.22	36.55%
51750 · Utilities	1,142.49	2,500.00	-1,357.51	45.7%
Total 51700 · Operating	53,769.93	45,000.00	8,769.93	119.49%
51800 · P/R Expense				
51810 · Salaries	13,090.62	110,000.00	-96,909.38	11.9%
51820 · Medicare	189.83	1,700.00	-1,510.17	11.17%
51830 · Social Security	811.61	8,400.00	-7,588.39	9.66%
Total 51800 · P/R Expense	14,092.06	120,100.00	-106,007.94	11.73%
51900 · Road Maintenance and repairs	28,268.36	25,000.00	3,268.36	113.07%
51950 · Street Lights	10,019.57	30,000.00	-19,980.43	33.4%
Total 51000 · Highway & Streets	130,031.38	278,100.00	-148,068.62	46.76%

	General Fund			
	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52000 · Public Safety				
52100 · Telephone	1,906.81	5,700.00	-3,793.19	33.45%
52200 · Utilities	1,041.27	1,800.00	-758.73	57.85%
52300 · Other		500.00	-500.00	
52800 · P/R Expense				
52835 · Judge's Supplemental Pay	975.68	3,000.00	-2,024.32	32.52%
52840 · Judges Retirement	419.56	3,000.00	-2,580.44	13.99%
52850 · Contract Labor	117,944.20	380,000.00	-262,055.80	31.04%
Total 52800 · P/R Expense	<u>119,339.44</u>	<u>386,000.00</u>	<u>-266,660.56</u>	<u>30.92%</u>
Total 52000 · Public Safety	<u>122,287.52</u>	<u>394,000.00</u>	<u>-271,712.48</u>	<u>31.04%</u>
Total Expense	<u>361,796.34</u>	<u>958,600.00</u>	<u>-596,803.66</u>	<u>37.74%</u>
Net Ordinary Income	<u>36,757.40</u>	<u>-1,000.00</u>	<u>37,757.40</u>	<u>-3,675.74%</u>
Other Income/Expense				
Other Income				
71400 · Transfers In	8,733.28	26,200.00	-17,466.72	33.33%
Total Other Income	<u>8,733.28</u>	<u>26,200.00</u>	<u>-17,466.72</u>	<u>33.33%</u>
Net Other Income	<u>8,733.28</u>	<u>26,200.00</u>	<u>-17,466.72</u>	<u>33.33%</u>
Net Income	<u>45,490.68</u>	<u>25,200.00</u>	<u>20,290.68</u>	<u>180.52%</u>

Restricted Fund

Oct 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	92,701.96
10200 · Hancock Whitney SCC Deposit	15,777.56
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>108,479.68</u>
Total Checking/Savings	108,479.68
Other Current Assets	
12000 · Due from other govt. units	92,796.00
17500 · Prepaid Expense	181.91
Total Other Current Assets	<u>92,977.91</u>
Total Current Assets	<u>201,457.59</u>
TOTAL ASSETS	<u><u>201,457.59</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	886.92
Total Accounts Payable	<u>886.92</u>
Other Current Liabilities	
21000 · Accounts Payable - Manual	11,057.00
23000 · Community Center Deposit	15,400.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>29,107.69</u>
Total Current Liabilities	<u>29,994.61</u>
Total Liabilities	29,994.61
Equity	
30000 · Fund Balance - Reserved	160,462.23
Net Income	11,000.75
Total Equity	<u>171,462.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>201,457.59</u></u>

Restricted Fund

	Oct 22	Jul - Oct 22
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	2,150.00	13,250.00
Total 41000 · Community Center Income	2,150.00	13,250.00
44000 · Interest Income	2.11	4.10
46000 · Sales & Use Taxes		
46010 · Fire Department	4,190.20	16,946.85
46020 · Recreation	4,190.21	16,946.87
46030 · Senior Citizens	4,190.20	16,946.85
Total 46000 · Sales & Use Taxes	12,570.61	50,840.57
Total 40000 · Restricted Fund Income	14,722.72	64,094.67
Total Income	14,722.72	64,094.67
Gross Profit	14,722.72	64,094.67
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	8,934.94	20,125.43
Total 51000 · Fire Department	8,934.94	20,125.43
52000 · Recreation		
52010 · Operating Expense	130.00	472.74
52030 · Engineering Expense	0.00	1,000.00
52040 · Insurance - Community Center	0.00	10,080.00
52045 · Maintenance & Repairs	0.00	1,635.01
52050 · Supplies	13.00	682.69
52060 · Utilities	1,561.08	6,792.00
Total 52000 · Recreation	1,704.08	20,662.44
53000 · Senior Citizen	2,408.00	7,786.00
Total 50000 · Restricted Fund Expense	13,047.02	48,573.87
54000 · Holiday Celebration Expense	153.41	153.41
56000 · Transfers Out - Personnel	1,091.66	4,366.64
Total Expense	14,292.09	53,093.92
Net Ordinary Income	430.63	11,000.75
Net Income	430.63	11,000.75

Restricted Fund

Ordinary Income/Expense	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Restricted Fund Income				
41000 · Community Center Income				
41010 · Community Center Rental Income	13,250.00	25,000.00	-11,750.00	53.0%
Total 41000 · Community Center Income	<u>13,250.00</u>	<u>25,000.00</u>	<u>-11,750.00</u>	<u>53.0%</u>
44000 · Interest Income	4.10			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	16,946.85	35,000.00	-18,053.15	48.42%
46020 · Recreation	16,946.87	35,000.00	-18,053.13	48.42%
46030 · Senior Citizens	16,946.85	35,000.00	-18,053.15	48.42%
Total 46000 · Sales & Use Taxes	<u>50,840.57</u>	<u>105,000.00</u>	<u>-54,159.43</u>	<u>48.42%</u>
Total 40000 · Restricted Fund Income	<u>64,094.67</u>	<u>130,500.00</u>	<u>-66,405.33</u>	<u>49.12%</u>
Total Income	<u>64,094.67</u>	<u>130,500.00</u>	<u>-66,405.33</u>	<u>49.12%</u>
Gross Profit				
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	20,125.43	17,000.00	3,125.43	118.39%
51040 · Personnel Reimbursement	0.00	18,000.00	-18,000.00	0.0%
Total 51000 · Fire Department	<u>20,125.43</u>	<u>35,000.00</u>	<u>-14,874.57</u>	<u>57.5%</u>
52000 · Recreation				
52010 · Operating Expense	472.74			
52030 · Engineering Expense	1,000.00			
52040 · Insurance - Community Center	10,080.00	6,000.00	4,080.00	168.0%
52045 · Maintenance & Repairs	1,635.01	7,500.00	-5,864.99	21.8%
52050 · Supplies	682.69	1,200.00	-517.31	56.89%
52060 · Utilities	6,792.00	14,000.00	-7,208.00	48.51%
Total 52000 · Recreation	<u>20,662.44</u>	<u>28,700.00</u>	<u>-8,037.56</u>	<u>72.0%</u>
53000 · Senior Citizen	7,786.00	30,000.00	-22,214.00	25.95%
Total 50000 · Restricted Fund Expense	<u>48,573.87</u>	<u>93,700.00</u>	<u>-45,126.13</u>	<u>51.84%</u>
54000 · Holiday Celebration Expense	153.41	500.00	-346.59	30.68%
55000 · Transfers Out - Debt Service	0.00	13,100.00	-13,100.00	0.0%
56000 · Transfers Out - Personnel	4,366.64			
Total Expense	<u>53,093.92</u>	<u>107,300.00</u>	<u>-54,206.08</u>	<u>49.48%</u>
Net Ordinary Income	<u>11,000.75</u>	<u>23,200.00</u>	<u>-12,199.25</u>	<u>47.42%</u>
Net Income	<u>11,000.75</u>	<u>23,200.00</u>	<u>-12,199.25</u>	<u>47.42%</u>

Utility Fund

Oct 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	66,327.73
10200 · Hancock Whitney Utility Deposit	24,478.00
10300 · LAMP Savings Account	295,644.03
Total 10000 · Bank Accounts	<u>386,449.76</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>386,549.76</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	7,427.00
13000 · Accounts Receivable - Other	15,258.85
Total 13000 · Accounts Receivable	<u>22,685.85</u>
14000 · Allowance for Bad Debts	-2,200.00
Total Accounts Receivable	<u>20,485.85</u>
Other Current Assets	
15000 · Construction In Progress	371,055.87
Total Other Current Assets	<u>371,055.87</u>
Total Current Assets	<u>778,091.48</u>
Fixed Assets	
15100 · Fixed Assets	1,204,083.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,175,624.16
Total Fixed Assets	<u>862,108.23</u>
TOTAL ASSETS	<u><u>1,640,199.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	54,224.87
Total Accounts Payable	<u>54,224.87</u>
Other Current Liabilities	
21000 · Accounts Payable-Audit	1,500.00
24000 · Customer Prepayments	5,722.00
25000 · Due to General Fund	88,808.77
26000 · Garbage Deposits Liabilty	24,661.32
28000 · Unearned Revenue - ARPA Grant	285,627.56
Total Other Current Liabilities	<u>406,319.65</u>
Total Current Liabilities	<u>460,544.52</u>
Total Liabilities	<u>460,544.52</u>
Equity	
30000 · Retained Earnings	1,174,788.76
Net Income	4,866.43
Total Equity	<u>1,179,655.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,640,199.71</u></u>

Utility Fund

	<u>Oct 22</u>	<u>Jul - Oct 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,496.00	50,125.60
40200 · Grant		
40210 · Federal Grant	30,000.00	30,000.00
Total 40200 · Grant	<u>30,000.00</u>	<u>30,000.00</u>
40300 · Late Payment Penalties	338.00	1,320.40
40400 · Return Fee	50.00	450.00
40500 · Sewer Fee	5,483.00	22,286.00
40700 · Water Franchise fees	1,729.00	3,434.00
Total 40000 · Utility Income	<u>51,096.00</u>	<u>107,616.00</u>
41000 · Interest Income		
42000 · LAMP Account	159.88	415.38
41000 · Interest Income - Other	5.58	16.34
Total 41000 · Interest Income	<u>165.46</u>	<u>431.72</u>
Total Income	<u>51,261.46</u>	<u>108,047.72</u>
Expense		
52000 · Depreciation Expense	7,083.33	28,333.32
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,707.19	49,161.56
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>49,161.56</u>
54000 · General Administrative		
54030 · Postage	168.52	659.56
Total 54000 · General Administrative	<u>168.52</u>	<u>659.56</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	555.00
55030 · Other	0.00	0.00
55040 · Sewer Supplies	0.00	347.59
55050 · Sewer System Maintenance	2,735.25	13,916.51
55070 · Utility Bills	1,494.26	5,841.11
Total 55000 · Sewer Department Expenses	<u>4,229.51</u>	<u>20,660.21</u>
61000 · Transfers Out - Payroll	1,091.66	4,366.64
Total Expense	<u>25,280.21</u>	<u>103,181.29</u>
Net Ordinary Income	<u>25,981.25</u>	<u>4,866.43</u>
Net Income	<u>25,981.25</u>	<u>4,866.43</u>

Utility Fund

Ordinary Income/Expense	<u>Jul - Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Utility Income				
40100 · Garbage Fee	50,125.60	158,500.00	-108,374.40	31.63%
40200 · Grant				
40210 · Federal Grant	30,000.00			
Total 40200 · Grant	<u>30,000.00</u>			
40300 · Late Payment Penalties	1,320.40	3,500.00	-2,179.60	37.73%
40400 · Return Fee	450.00	1,000.00	-550.00	45.0%
40500 · Sewer Fee	22,286.00	71,100.00	-48,814.00	31.35%
40700 · Water Franchise fees	3,434.00	6,500.00	-3,066.00	52.83%
Total 40000 · Utility Income	<u>107,616.00</u>	<u>240,600.00</u>	<u>-132,984.00</u>	<u>44.73%</u>
41000 · Interest Income				
42000 · LAMP Account	415.38			
41000 · Interest Income - Other	16.34			
Total 41000 · Interest Income	<u>431.72</u>			
Total Income	<u>108,047.72</u>	<u>240,600.00</u>	<u>-132,552.28</u>	<u>44.91%</u>
Expense				
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	28,333.32	85,000.00	-56,666.68	33.33%
53000 · Garbage Department Expenses				
53010 · Garbage Service	49,161.56	130,000.00	-80,838.44	37.82%
Total 53000 · Garbage Department Expenses	<u>49,161.56</u>	<u>130,000.00</u>	<u>-80,838.44</u>	<u>37.82%</u>
54000 · General Administrative				
54010 · Billing Supplies	0.00	1,000.00	-1,000.00	0.0%
54020 · Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
54030 · Postage	659.56	2,000.00	-1,340.44	32.98%
Total 54000 · General Administrative	<u>659.56</u>	<u>5,000.00</u>	<u>-4,340.44</u>	<u>13.19%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	555.00	18,000.00	-17,445.00	3.08%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55040 · Sewer Supplies	347.59			
55050 · Sewer System Maintenance	13,916.51	30,000.00	-16,083.49	46.39%
55070 · Utility Bills	5,841.11	13,500.00	-7,658.89	43.27%
Total 55000 · Sewer Department Expenses	<u>20,660.21</u>	<u>70,500.00</u>	<u>-49,839.79</u>	<u>29.31%</u>
61000 · Transfers Out - Payroll	4,366.64	13,100.00	-8,733.36	33.33%
Total Expense	<u>103,181.29</u>	<u>323,600.00</u>	<u>-220,418.71</u>	<u>31.89%</u>
Net Ordinary Income	<u>4,866.43</u>	<u>-83,000.00</u>	<u>87,866.43</u>	<u>-5.86%</u>
Net Income	<u>4,866.43</u>	<u>-83,000.00</u>	<u>87,866.43</u>	<u>-5.86%</u>