



6703 Sullivan Road, Central, Louisiana 70739
P: 225.262.5000 ~ F: 225.262.5001

UNAUDITED FINANCIAL STATEMENTS

June 30, 2021

Prepared By: Michele E. LoBianco
Reviewed By: Suzonne Cowart, CPA

City of Central, Louisiana
UNAUDITED BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	General	Special Revenue Funds				Capital Outlay Fund	Sewer Impact Fee	Total Governmental Funds
		ESDRIM	Half Cent	MoveBR	Traffic			
ASSETS								
Current Assets:								
Claim on Cash	11,080,634.97	5,857,036.46	3,175,551.15	2,949,212.24	250,611.98	7,003,614.53	26,875.00	30,343,536.33
Cash Equivalents	476,267.30	370,721.28	354,702.35	-	-	-	-	1,201,690.93
Cash in Drawer	300.00	-	-	-	-	-	-	300.00
Investment in Bonds - Par Value	8,439,610.02	6,945,328.09	5,833,822.52	-	-	-	-	21,218,760.63
Unamortized Premiums on Bonds	102,174.92	90,763.88	56,889.31	-	-	-	-	249,828.11
Unamortized Discounts on Bonds	(1,454.95)	(1,335.30)	(791.77)	-	-	-	-	(3,582.02)
Change in Market Value	21,001.95	(3,415.97)	15,021.08	-	-	-	-	32,607.06
Investment Receivable	34,200.93	25,774.21	22,341.51	-	-	-	-	82,316.65
Account Receivable	156,473.91	439,494.31	459.00	424.00	-	-	-	596,851.22
Grant Receivable	-	40,686.59	-	-	-	45,177.69	-	85,864.28
Sales Tax Receivable	1,209,229.24	-	262,369.94	287,180.10	-	-	-	1,758,779.28
Due from Other Funds	-	-	-	-	-	-	-	-
Prepaid Expenditures	6,234.14	-	-	-	-	-	-	6,234.14
	21,524,672.43	13,765,053.55	9,720,365.09	3,236,816.34	250,611.98	7,048,792.22	26,875.00	55,573,186.61
Other Assets:								
Utility Deposits	442.00	-	-	-	-	-	-	442.00
	442.00	-	-	-	-	-	-	442.00
Total Assets	21,525,114.43	13,765,053.55	9,720,365.09	3,236,816.34	250,611.98	7,048,792.22	26,875.00	55,573,628.61
LIABILITIES								
Current Liabilities:								
Payroll Liabilities	22,426.07	-	-	-	-	-	-	22,426.07
Retirement Plan Payable	-	-	-	-	-	-	-	-
Accounts Payable	128,311.87	15,291.83	3,505.63	-	-	231,458.49	26,875.00	405,442.82
Building Permits Payable	-	-	-	-	-	-	-	-
Deferred Revenue-Unavailable	-	40,686.59	-	-	-	16,093.61	-	56,780.20
Due to General Fund	-	-	-	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-	-	-	-
Sewer Impact Fee Payable	-	-	-	-	-	-	-	-
Total Liabilities	150,737.94	55,978.42	3,505.63	-	-	247,552.10	26,875.00	484,649.09
FUND BALANCE								
Prior Month Ending Fund Balance	21,019,913.91	13,357,579.02	9,672,417.54	3,089,673.57	250,611.98	6,838,782.39	-	54,228,978.41
Current Month Net Change in Fund Balance	354,462.58	351,496.11	44,441.92	147,142.77	-	(37,542.27)	-	860,001.11
Total Current Month Fund Balance	21,374,376.49	13,709,075.13	9,716,859.46	3,236,816.34	250,611.98	6,801,240.12	-	55,088,979.52
Nonspendable	6,676.14	-	-	-	-	-	-	6,676.14
Restricted	-	-	9,716,859.46	3,236,816.34	-	2,064,274.85	-	15,017,950.65
Committed	6,339,683.42	13,709,075.13	-	-	-	4,736,965.27	-	24,785,723.82
Assigned	-	-	-	-	250,611.98	-	-	250,611.98
Unassigned	15,028,016.93	-	-	-	-	-	-	15,028,016.93
Total Fund Balance	21,374,376.49	13,709,075.13	9,716,859.46	3,236,816.34	250,611.98	6,801,240.12	-	55,088,979.52
TOTAL LIABILITIES AND FUND BALANCE	21,525,114.43	13,765,053.55	9,720,365.09	3,236,816.34	250,611.98	7,048,792.22	26,875.00	55,573,628.61

City of Central, Louisiana
UNAUDITED FUND BALANCE
GOVERNMENTAL FUNDS
June 30, 2021

	General	Special Revenue Funds				Capital Outlay Fund	Sewer Impact Fee	Total Governmental Funds
		ESDRIM	Half Cent	MovEBR	Traffic			
PRIOR MONTH ENDING FUND BALANCE								
Nonspendable	6,042.00	-	-	-	-	-	-	6,042.00
Restricted - HC - Road Construction (70%)	-	-	8,327,513.76	-	-	936,199.44	-	9,263,713.20
Restricted - HC - Road Rehab (27%)	-	-	930,307.85	-	-	478,235.57	-	1,408,543.42
Restricted - HC - Beautification (3%)	-	-	414,595.94	-	-	16,745.00	-	431,340.94
Restricted - MovEBR	-	-	-	3,089,673.57	-	-	-	3,089,673.57
Restricted - COI - City/Parish Street Maintenance	-	-	-	-	-	703,796.15	-	703,796.15
Committed - GF - Operating Reserve Fund	6,339,527.10	-	-	-	-	-	-	6,339,527.10
Committed - ESDRIM - Emergency (25%)	-	5,667,085.58	-	-	-	-	-	5,667,085.58
Committed - ESDRIM - Drainage (50%)	-	3,765,245.86	-	-	-	(76,020.66)	-	3,689,225.20
Committed - ESDRIM - Road Repair/Maintenance (25%)	-	3,925,247.58	-	-	-	172,026.07	-	4,097,273.65
Committed - COI - Building Construction	-	-	-	-	-	(157,339.58)	-	(157,339.58)
Committed - COI - Drainage	-	-	-	-	-	4,347,583.11	-	4,347,583.11
Committed - COI - Road Construction	-	-	-	-	-	(59,696.26)	-	(59,696.26)
Committed - COI - Sidewalks & Crosswalks	-	-	-	-	-	310,568.26	-	310,568.26
Committed - COI - Storm/Street Drainage	-	-	-	-	-	(42,228.36)	-	(42,228.36)
Committed - COI - General Fund	-	-	-	-	-	208,913.65	-	208,913.65
Assigned - GF - Building Permits	-	-	-	-	-	-	-	-
Assigned - TC - Traffic Contribution	-	-	-	-	250,611.98	-	-	250,611.98
Unassigned - GF	14,674,344.81	-	-	-	-	(0.00)	-	14,674,344.81
Beginning Fund Balance	21,019,913.91	13,357,579.02	9,672,417.54	3,089,673.57	250,611.98	6,838,782.39	-	54,228,978.41

Current Month Revenues Fiscal YE 2020-2021								
Taxes	833,247.10	-	-	147,422.04	-	-	-	980,669.14
Charges for Services	74,750.55	-	-	-	-	-	-	74,750.55
Intergovernmental	12,000.00	-	-	-	-	-	-	12,000.00
Admin Hearing Fines & Fees	-	-	-	-	-	-	-	-
Interest on Checking Accounts	746.62	-	-	-	-	-	-	746.62
Investment Earnings	(15,749.51)	(14,533.19)	(11,355.62)	313.40	-	-	-	(41,324.92)
Other Revenue	3,520.44	-	353.17	-	-	-	-	3,873.61
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Restricted - HC - Road Construction (70%)	-	-	103,211.90	-	-	-	-	103,211.90
Restricted - HC - Road Rehab (27%)	-	-	39,810.31	-	-	-	-	39,810.31
Restricted - HC - Beautification (3%)	-	-	4,423.37	-	-	-	-	4,423.37
Restricted - COI - City/Parish Street Maintenance	-	-	-	-	-	22,722.50	-	22,722.50
Committed - ESDRIM - Emergency (25%)	-	109,873.58	-	-	-	-	-	109,873.58
Committed - ESDRIM - Drainage (50%)	-	219,747.15	-	-	-	-	-	219,747.15
Committed - ESDRIM - Road Repair/Maintenance (25%)	-	109,873.58	-	-	-	-	-	109,873.58
Committed - COI - Building Construction	-	-	-	-	-	-	-	-
Committed - COI - Drainage	-	-	-	-	-	-	-	-
Committed - COI - Road Construction	-	-	-	-	-	-	-	-
Committed - COI - Sidewalks & Crosswalks	-	-	-	-	-	-	-	-
Committed - COI - General Fund	-	-	-	-	-	-	-	-
Committed - ESDRIM - Federal Operating Grants - Emergency	-	(40,686.59)	-	-	-	-	-	(40,686.59)
Committed - ESDRIM - Federal Operating Grants - Roads	-	-	-	-	-	-	-	-
Committed - ESDRIM - Federal Operating Grants - Drainage	-	-	-	-	-	-	-	-
Committed - COI - State Capital Grants - Building Construction	-	-	-	-	-	-	-	-
Committed - COI - State Capital Grants - Sidewalks & Crosswalks	-	-	-	-	-	-	-	-
Committed - State Capital Grants - Road Construction	-	-	-	-	-	-	-	-
Committed - Federal Capital Grants - Road Construction	-	-	-	-	-	84,497.88	-	84,497.88
Assigned - TC - Traffic Contribution	-	-	-	-	-	-	-	-
Transfer In - From General Fund to ESDRIM - Drainage	-	-	-	-	-	-	-	-
Transfer In - From General Fund to COI - Building	-	-	-	-	-	-	-	-
Transfer In - From General Fund to COI - Drainage	-	-	-	-	-	-	-	-
Transfer In - From General Fund to COI - Storm/Street Drainage	-	-	-	-	-	-	-	-
Transfer In - From ESDRIM to General Fund	-	-	-	-	-	-	-	-
Transfer In - From ESDRIM - Drainage	-	-	-	-	-	-	-	-
Transfer In - From ESDRIM - Road Repair/Maintenance	-	-	-	-	-	-	-	-
Transfer In - From HC - Road Construction	-	-	-	-	-	-	-	-
Transfer In - From HC - Road Rehab	-	-	-	-	-	87,937.31	-	87,937.31
Transfer In - From HC - Beautification	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	459.00	424.00	-	-	-	883.00
Total Revenues	908,515.20	384,274.53	136,902.13	148,159.44	-	195,157.69	-	1,773,008.99

Current Month Expenditures Fiscal YE 2020 - 2021								
General	530,828.90	-	-	-	-	-	-	530,828.90
Collection Fee	11,017.51	-	1,017.27	1,016.67	-	-	-	13,051.45
Other Expenditures	4,519.96	3,701.98	3,130.63	-	-	-	-	11,352.57
Restricted - HC - Road Construction (70%)	-	-	-	-	-	11,732.52	-	11,732.52
Restricted - HC - Road Rehab (27%)	-	-	-	-	-	-	-	-
Restricted - HC - Beautification (3%)	-	-	375.00	-	-	-	-	375.00
Restricted - COI - City/Parish Street Maintenance	-	-	-	-	-	169,628.60	-	169,628.60
Committed - ESDRIM - Emergency (25%)	-	-	-	-	-	-	-	-
Committed - ESDRIM - Drainage (50%)	-	29,076.44	-	-	-	-	-	29,076.44

City of Central, Louisiana
UNAUDITED FUND BALANCE
GOVERNMENTAL FUNDS
June 30, 2021

	General	Special Revenue Funds				Capital	Sewer	Total
		ESDRIM	Half Cent	MovEBR	Traffic	Outlay Fund	Impact Fee	Governmental Funds
PRIOR MONTH ENDING FUND BALANCE								
Committed - ESDRIM - Road Repair/Maintenance (25%)	-	-	-	-	-	-	-	-
Committed - COI - Building Construction	-	-	-	-	-	125.00	-	125.00
Committed - COI - Drainage	-	-	-	-	-	46,540.08	-	46,540.08
Committed - COI - Road Construction	-	-	-	-	-	-	-	-
Committed - COI - Sidewalks & Crosswalks	-	-	-	-	-	4,673.76	-	4,673.76
Committed - COI - Storm/Street Drainage	-	-	-	-	-	-	-	-
Committed - COI - Storm/Street Drainage	-	-	-	-	-	-	-	-
Transfer from ESDRIM to General Fund	-	-	-	-	-	-	-	-
Transfer from HC - Beautification to COI - Beautification	-	-	-	-	-	-	-	-
Transfers Out - To COI - Drainage	-	-	-	-	-	-	-	-
Transfer Out - To COI - Rehab	-	-	87,937.31	-	-	-	-	-
	<u>546,366.37</u>	<u>32,778.42</u>	<u>92,460.21</u>	<u>1,016.67</u>	-	<u>232,699.96</u>	-	<u>817,384.32</u>
NET CHANGE IN FUND BALANCE								
Total Revenues	909,115.20	384,274.53	136,902.13	148,159.44	-	195,157.69	-	1,773,608.99
Total Expenditures	(554,652.62)	(32,778.42)	(92,460.21)	(1,016.67)	-	(232,699.96)	-	(913,607.88)
Change in Fund Balance	354,462.58	351,496.11	44,441.92	147,142.77	-	(37,542.27)	-	860,001.11
CURRENT MONTH ENDING FUND BALANCE								
Nonspendable	6,676.14	-	-	-	-	-	-	6,676.14
Restricted - HC - Road Construction (70%)	-	-	8,420,441.71	-	-	924,466.92	-	9,344,908.63
Restricted - HC - Road Rehab (27%)	-	-	878,214.19	-	-	566,172.88	-	1,444,387.07
Restricted - HC - Beautification (3%)	-	-	418,203.57	-	-	16,745.00	-	434,948.57
Restricted - MovEBR	-	-	-	3,236,816.34	-	-	-	3,236,816.34
Restricted - COI - City/Parish Street Maintenance	-	-	-	-	-	556,890.05	-	556,890.05
Committed - GF - Operating Reserve Fund	6,339,683.42	-	-	-	-	-	-	6,339,683.42
Committed - ESDRIM - Emergency (25%)	-	5,731,713.78	-	-	-	-	-	5,731,713.78
Committed - ESDRIM - Drainage (50%)	-	3,946,798.98	-	-	-	(76,020.66)	-	3,870,778.32
Committed - ESDRIM - Road Repair/Maintenance (25%)	-	4,030,562.36	-	-	-	172,026.07	-	4,202,588.43
Committed - COI - Building Construction	-	-	-	-	-	(157,339.58)	-	(157,339.58)
Committed - COI - Drainage	-	-	-	-	-	4,347,458.11	-	4,347,458.11
Committed - COI - Road Construction	-	-	-	-	-	(21,738.46)	-	(21,738.46)
Committed - COI - Sidewalks & Crosswalks	-	-	-	-	-	310,568.26	-	310,568.26
Committed - COI - Storm/Street Drainage	-	-	-	-	-	(46,902.12)	-	(46,902.12)
Committed - COI - General Fund	-	-	-	-	-	208,913.65	-	208,913.65
Assigned - GF - Building Permits	-	-	-	-	-	-	-	-
Assigned - TC - Traffic Contribution	-	-	-	-	250,611.98	-	-	250,611.98
Unassigned - GF	15,028,016.93	-	-	-	-	(0.00)	-	15,028,016.93
Ending Fund Balance	21,374,376.49	13,709,075.13	9,716,859.46	3,236,816.34	250,611.98	6,801,240.12	-	55,088,979.52

City of Central, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
Taxes:				
General Sales & Use Tax	575,873.64	7,126,817.96	7,200,774.27	99%
Auto Sales Tax	161,869.62	1,776,127.82	1,559,675.00	114%
EBR Industrial Tax	-	139,980.00	139,980.00	100%
Insurance Premium Tax	95,503.84	285,118.83	275,045.00	104%
Refunds- Insurance Premium Tax	-	-	-	0%
	833,247.10	9,328,044.61	9,175,474.27	102%
Charges for Services:				
Contractor License	1,500.00	33,200.00	33,500.00	99%
Occupational License	1,400.00	305,059.97	300,000.00	102%
Building Permits & Fees	46,869.25	412,518.60	359,300.00	115%
Zoning & Subdivision Fees	4,386.50	48,361.50	44,610.00	108%
Public Records Request	8.30	138.55	70.00	198%
Convenience Fee	-	-	-	0%
Construction Board of Appeals	-	-	-	0%
Crash Report Fees	632.50	7,182.00	6,880.00	104%
Rebate of Permits	20,054.00	20,054.00	-	0%
Refunds-Occupational License	-	-	-	0%
Refunds-Contractor License	-	-	-	0%
Refunds-Building Permits	(100.00)	(9,508.65)	(9,225.00)	103%
Refunds-Construction Board of Appeals	-	-	(50.00)	0%
Refunds-Zoning	-	(75.00)	(225.00)	33%
	74,750.55	816,930.97	734,860.00	111%
Intergovernmental:				
Grants-Federal-Operating	-	-	-	0%
Grants-Federal-Capital	-	-	-	0%
Grants-State-Police Department	-	17,421.00	17,421.00	100%
Grants-State-Operating	12,000.00	12,000.00	12,000.00	100%
Grants-State-Capital	-	-	-	0%
	12,000.00	29,421.00	29,421.00	100%
Admin Hearing Fines & Fees	-	9,700.00	9,700.00	100%
	-	9,700.00	9,700.00	100%
Total Revenues	919,997.65	10,184,096.58	9,949,455.27	102%

City of Central, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
EXPENDITURES				
Legislative:				
Dues & Subscriptions	-	-	-	0%
Salary/Wages-Council	5,600.00	66,880.48	67,200.00	100%
Payroll Taxes	428.40	5,116.36	5,140.80	100%
Education & Conferences	-	-	-	0%
Rent - Meetings	450.00	4,200.00	3,900.00	108%
Notifications	886.82	5,793.33	5,340.00	108%
	7,365.22	81,990.17	81,580.80	101%
Judicial:				
Legal Services	3,951.00	48,232.40	56,900.00	85%
Admin Hearing Officer	-	6,104.50	6,730.00	91%
General Supplies & Office Exp.	-	-	250.00	0%
Enforcement of Admin Orders	-	-	-	0%
	3,951.00	54,336.90	63,880.00	85%
Executive:				
Reimbursements-Mayor	-	423.80	465.00	91%
Salary/Wages-Mayor	4,583.33	54,999.96	55,000.00	100%
Fuel & Maintenance	167.26	843.76	875.00	96%
Salary/Wages-Admin	3,749.12	49,198.80	47,750.00	103%
Payroll Taxes	353.27	3,692.09	6,153.88	60%
Retirement Plan	1,352.08	21,455.22	21,475.00	100%
City Clerk Services	1,250.00	15,000.00	15,000.00*	100%
Dues & Subscriptions	-	5,905.00	6,000.00	98%
Education & Conferences	-	-	1,000.00	0%
	11,455.06	151,518.63	153,718.88	99%
Elections:				
Elections	-	8,296.06	8,300.00	100%
	-	8,296.06	8,300.00	
Financial Administration:				
Accounting & Payroll	1,063.39	16,036.87	20,500.00	78%
Auditing	-	25,500.00	28,000.00	91%
Legal Services	7,668.00	95,632.20	109,750.00	87%
	8,731.39	137,169.07	158,250.00	87%
City Operations & Services:				
City Services Contractor	342,486.83	4,109,841.96	4,109,842.00	100%
Permit Management Fees	31,450.72	332,729.55	326,250.00	102%
	373,937.55	4,442,571.51	4,436,092.00	100%

City of Central, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
Planning & Zoning:				
Rent-Meetings	150.00	1,950.00	1,950.00	100%
Education & Conferences	-	-	-	0%
City Planner Services	-	18,000.00	20,000.00	90%
Zoning & Elevation Studies	-	-	-	0%
Notifications	927.65	6,356.26	5,660.00	112%
Legal Services	2,745.00	35,326.43	57,000.00	62%
Offsite Drainage Assessment	4,176.25	5,841.25	10,000.00	58%
	7,998.90	67,473.94	94,610.00	71%
General Administration:				
Dues & Subscriptions	78.00	3,005.00	3,000.00	100%
Repairs & Maintenance	176.00	794.04	1,450.00	55%
Rent	1,350.00	16,200.00	16,200.00	100%
Insurance-Worker's Comp	-	994.60	1,000.00	99%
Insurance-Liability	-	50,484.00	52,200.00	97%
Insurance-Vehicle	-	1,398.45	1,400.00	100%
Utilities	138.42	1,793.41	2,200.00	82%
Telephone	280.30	6,689.86	7,000.00	96%
Internet Services	278.50	6,680.75	7,000.00	95%
General Supplies & Office Exp.	211.59	3,656.24	3,600.00	102%
Small Equipment	-	179.99	180.00	100%
	2,512.81	91,876.34	95,230.00	96%
Public Safety:				
Fire Hydrant Rental Fees	-	-	-	0%
	-	-	-	0%

City of Central, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
Police Department:				
Salary/Wages-Chief	4,483.34	53,800.08	53,800.00	100%
Payroll Taxes	3,518.05	30,756.46	31,000.00	99%
Salary/Wages-Employees	38,710.34	311,116.65	315,000.00	99%
Insurance-Worker's Comp	-	24,572.94	24,600.00	100%
Education & Conferences	406.93	6,704.65	8,700.00	77%
Extra Duty Deputy Labor	6,120.00	75,330.00	78,000.00	97%
Utilities	765.10	6,973.10	7,100.00	98%
Rent	-	-	-	0%
Repairs & Maintenance - Vehicles/Equip	2,674.45	15,996.78	15,650.00	102%
Computer Repairs & Maintenance	4,643.20	5,854.70	6,270.00	93%
Insurance - Liability	-	17,623.65	16,950.00	104%
Telephone	319.40	5,783.91	6,000.00	96%
Internet Services	858.56	11,577.73	12,000.00	96%
Insurance - Building	-	2,042.16	2,100.00	97%
General Supplies & Office Exp.	1,084.91	9,358.21	8,500.00	110%
Law Enforcement Supplies	237.95	6,647.54	6,400.00	104%
Fuel	1,930.96	20,128.78	20,500.00	98%
Insurance-Vehicle	-	20,338.70	20,400.00	100%
Small Equipment	3,076.34	6,289.88	10,000.00	63%
Small Furniture & Fixtures	840.00	840.00	-	0%
Weapons	581.89	3,731.42	4,000.00	93%
Uniforms	269.03	6,851.87	8,000.00	86%
Vest	-	2,617.89	3,000.00	87%
Repairs & Maintenance - Building	440.97	2,038.14	12,200.00	17%
	70,961.42	646,975.24	670,170.00	97%
Flood Control:				
Maintenance & Repairs	-	-	-	0%
Consulting & Technical Assistance	8,286.25	56,765.00	56,000.00	101%
	8,286.25	56,765.00	56,000.00	101%
Highways & Streets:				
Sidewalks & Crosswalks	-	-	-	0%
Street Lights	1,728.84	19,463.93	20,000.00	97%
Storm/Street Drainage	-	-	-	0%
City/Parish Street Maintenance	-	-	-	0%
	1,728.84	19,463.93	20,000.00	97%
Sanitation:				
Sanitation Studies	-	-	-	0%
Weed Control	6,724.00	101,192.20	110,700.00	91%
	6,724.00	101,192.20	110,700.00	91%

City of Central, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
Welfare:				
Council on Aging	-	-	-	0%
Public Assistance	-	-	-	0%
	-	-	-	0%
Special Events				
Community Events	-	7,500.00	7,500.00	100%
	-	7,500.00	7,500.00	100%
Economic Development:				
Dues & Subscriptions	-	-	-	0%
Grant Writing Services	-	-	-	0%
Consulting Services	4,000.00	48,000.00	48,000.00	100%
Studies	5,000.00	25,000.00	25,000.00	100%
Publicity	-	-	-	0%
Miscellaneous	-	-	-	0%
Special Events	-	1,660.00	1,150.00	144%
Education & Conferences	-	-	-	0%
Travel	-	-	-	0%
	9,000.00	74,660.00	74,150.00	101%
Fiscal Agent:				
Investment Fees	4,519.96	18,080.81	18,500.00	98%
	4,519.96	18,080.81	18,500.00	98%
Intergovernmental Expenditures:				
Collection Fees-Sales Tax	11,017.51	102,434.11	90,800.00	113%
Animal Control	10,387.50	124,650.00	124,650.00	100%
	21,405.01	227,084.11	215,450.00	105%
Miscellaneous Expenditures				
	-	50.00	50.00	100%
Total Expenditures	538,577.41	6,187,003.91	6,264,181.68	99%

City of Central, Louisiana General Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
OTHER REVENUES AND EXPENDITURES				
Other Revenues:				
Penalties & Interest-Sales Tax	1,412.81	54,192.05	71,750.00	76%
Penalties & Interest-Occupancy License	289.63	6,866.69	5,400.00	127%
Interest on Checking Account	746.62	46,222.96	54,800.00	84%
Interest & Dividends on Investments	13,328.39	167,056.91	167,700.00	100%
Amortized Premiums on Investments	(4,247.49)	(47,481.38)	(48,000.00)	99%
Accreted Discounts on Investments	565.12	7,778.67	8,000.00	97%
Unrealized Gain/(Losses) on Investments	(25,395.53)	(100,109.10)	17,798.02	-562%
Realized Gains/(Losses) on Investments	-	-	-	0%
Contributions & Donations - City	-	9,400.00	9,400.00	100%
Contributions & Donations - PD	-	-	-	0%
Donations - Disaster Relief	-	-	-	0%
Insurance Proceeds	-	-	-	0%
Insurance - Damage Claims	600.00	600.00	-	0%
Gain on Disposal of Assets - City	-	-	-	0%
Gain on Disposal of Assets - PD	-	640.00	640.00	100%
Miscellaneous Revenue	1,818.00	14,538.93	12,600.00	115%
Transfer from ESDLRIM to General Fund	-	-	-	0%
Total Other Revenues	(10,882.45)	159,705.73	300,088.02	53%
Other Expenditures:				
Software-City	-	-	-	0%
Equipment-City	5,749.02	31,322.02	31,600.00	99%
Furniture & Fixtures-City	-	-	-	0%
Building - PD	1,762.59	1,762.59	-	0%
Furniture & Fixtures-PD	3,150.00	3,150.00	-	0%
Equipment-PD	4,107.61	21,548.79	21,000.00	103%
Software-PD	20.99	4,490.99	4,500.00	100%
Vehicles-PD	1,285.00	14,074.75	12,950.00	109%
Donation of PD Vehicles	-	-	-	0%
Loss on Disposal of Assets - PD	-	-	-	0%
Transfer to ESDLRIM Fund	-	-	-	0%
Transfer to Capital Outlay Fund	-	-	-	0%
Total Other Expenditures	16,075.21	76,349.14	70,050.00	109%
NET CHANGE IN FUND BALANCE	354,462.58	4,080,449.26	3,915,311.61	104%

City of Central, Louisiana
Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
Charges for Services:				
Emergency (25%)	109,873.58	422,111.45	404,085.00	104%
Drainage (50%)	219,747.15	844,222.84	817,770.00	103%
Road Repair/Maintenance (25%)	109,873.58	422,111.45	404,085.00	104%
	439,494.31	1,688,445.74	1,625,940.00	104%
Total Revenues	439,494.31	1,688,445.74	1,625,940.00	104%
EXPENDITURES				
Emergency (25%)	-	352,944.66	346,000.00	102%
Drainage (50%)	29,076.44	197,174.21	225,000.00	88%
Road Repair/Maintenance (25%)	-	-	-	0%
Total Expenditures	29,076.44	550,118.87	571,000.00	96%
OTHER REVENUES AND EXPENDITURES				
Other Revenues:				
Interest & Dividends on Investments	9,842.90	137,608.42	140,700.00	98%
Amortized Premiums on Investments	(3,274.41)	(34,774.29)	(35,500.00)	98%
Accreted Discounts on Investments	538.45	7,767.55	5,600.00	139%
Unrealized Gain/(Losses) on Investments	(21,640.13)	(109,358.84)	(103,500.92)	106%
Realized Gains/(Losses) on Investments	-	-	-	0%
Grants - Federal	(40,686.59)	162,771.30	-	0%
Transfer from General Fund	-	-	-	0%
Total Other Revenues	(55,219.78)	164,014.14	7,299.08	2247%
Other Expenditures:				
Investment Fees	3,701.98	14,810.04	15,000.00	99%
Total Other Expenditures	3,701.98	14,810.04	15,000.00	99%
Interfund Transfers				
Transfer to General Fund	-	-	-	0%
Transfer to CO&I Fund - Repair Maintenance	-	-	-	0%
Transfer to CO&I Fund - Drainage	-	-	-	0%
Total Interfund Transfers Out	-	-	-	0%
NET CHANGE IN FUND BALANCE	351,496.11	1,287,530.97	1,047,239.08	123%

City of Central, Louisiana Half Cent Sales Tax - Roadway Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
Taxes:				
Construction (70%)	103,211.90	1,130,182.55	1,049,200.00	108%
Rehab (27%)	39,810.31	435,927.57	408,400.00	107%
Beautification (3%)	4,423.37	48,436.39	45,200.00	107%
Total Revenues	147,445.58	1,614,546.51	1,502,800.00	107%
EXPENDITURES				
Roadway & Street:				
Construction (70%)	-	-	-	0%
Rehab (27%)	-	-	-	0%
Beautification (3%)	375.00	5,815.00	6,065.00	96%
	375.00	5,815.00	6,065.00	96%
Intergovernmental Expenditures:				
Collection Fees-EBR Roadway Tax	1,017.27	12,239.34	12,646.10	97%
	1,017.27	12,239.34	12,646.10	97%
Total Expenditures	1,392.27	18,054.34	18,711.10	96%
OTHER REVENUES AND EXPENDITURES				
Other Revenues:				
Penalties & Interest-Sales Tax	353.17	13,182.67	17,390.00	76%
Interest & Dividends on Investments	9,143.41	118,593.12	101,300.00	117%
Amortized Premiums on Investments	(2,494.55)	(32,184.63)	(33,600.00)	96%
Accreted Discounts on Investments	528.90	7,032.94	7,200.00	98%
Unrealized Gain/(Losses) on Investments	(18,533.38)	(78,800.94)	(68,780.00)	115%
Realized Gains/(Losses) on Investments	-	-	-	0%
Miscellaneous Revenues	459.00	563.00	-	0%
Total Other Revenues	(10,543.45)	28,386.16	23,510.00	121%
Other Expenditures				
Investment Fees	3,130.63	12,518.14	12,500.00	100%
Total Other Expenditures	3,130.63	12,518.14	12,500.00	100%
Interfund Transfers				
Transfer to CO&I Fund - Construction	-	-	-	0%
Transfer to CO&I Fund - Rehab	87,937.31	87,937.31	88,000.00	100%
Transfer to CO&I Fund - Beautification	-	-	-	0%
Other Financing Uses	-	-	-	0%
Total Interfund Transfers Out	87,937.31	87,937.31	88,000.00	100%
NET CHANGE IN FUND BALANCE	44,441.92	1,524,422.88	1,407,098.90	108%

City of Central, Louisiana MovEBR Fund

Projected Statement of Revenues, Expenditures and Changes in Fund Balance Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
MovEBR Tax Collections	147,422.04	1,599,132.37	1,525,200.00	105%
Total Revenues	147,422.04	1,599,132.37	1,525,200.00	105%
EXPENDITURES				
Collection Fees	1,016.67	11,971.25	13,000.00	92%
Total Expenditures	1,016.67	11,971.25	13,000.00	92%
OTHER REVENUES AND EXPENDITURES				
Other Revenues:				
Penalties & Interest-Sales Tax	313.40	2,570.35	2,150.00	120%
Miscellaneous Reveunes	424.00	1,102.00	-	0%
Total Other Revenues	737.40	3,672.35	2,150.00	171%
Other Expenditures:				
Transfer to CO&I Fund - MovEBR	-	-	-	0%
Total Other Expenditures	-	-	-	0%
NET CHANGE IN FUND BALANCE	147,142.77	1,590,833.47	1,514,350.00	105%

City of Central, Louisiana Traffic Contribution Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
Traffic Contribution	-	-	-	0%
Total Revenues	-	-	-	0%
EXPENDITURES				
Traffic Engineering	-	-	-	0%
Total Expenditures	-	-	-	0%
OTHER REVENUES AND EXPENDITURES				
Other Revenues:				
Interest Revenue	-	-	-	0%
Total Other Revenues	-	-	-	0%
Other Expenditures:				
Furniture, Fixtures & Equipment	-	-	-	0%
Total Other Expenditures	-	-	-	0%
NET CHANGE IN FUND BALANCE				
	-	-	-	0%

City of Central, Louisiana Capital Outlay Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
Transfers:				
City Parish Street Maintenance Revenue	22,722.50	90,890.00	90,890.00	100%
Federal Grant - Capital	84,497.88	701,988.91	752,000.00	93%
State Grant - Capital	-	254,794.61	255,300.00	100%
Proceeds from Sale of Assets	-	-	-	0%
Transfer from General Fund for Building	-	-	-	0%
Transfer from General Fund for Drainage	-	-	-	0%
Transfer from General Fund for Storm/Street Drainage	-	-	-	0%
Transfer from ESDLRIM - Drainage	-	-	-	0%
Transfer from ESDLRIM - Rep/Maint.	-	-	-	0%
Transfer from HC Construction	-	-	-	0%
Transfer from HC Rehab	87,937.31	87,937.31	88,000.00	100%
Transfer from HC Beautification	-	-	-	0%
Total Revenues	195,157.69	1,135,610.83	1,186,190.00	96%
EXPENDITURES				
Roadway & Street:				
Road Construction	46,540.08	905,429.11	1,025,000.00	88%
Building Construction	-	6,107.99	16,200.00	38%
Drainage	125.00	125.00	-	0%
ESDLRIM Drainage	-	10,292.56	10,293.00	100%
ESDLRIM - Road Repair & Maintenance	-	-	-	0%
HC - Road Construction	11,732.52	330,341.23	398,000.00	83%
HC - Road Rehab	-	87,937.31	88,000.00	100%
Sidewalks & Crosswalks	-	-	-	0%
Storm/Street Drainage	4,673.76	73,027.53	75,000.00	97%
City/Parish Street Maintenance Expense	169,628.60	169,628.60	203,448.00	83%
HC - Beautification	-	(2,325.00)	-	0%
Total Expenditures	232,699.96	1,580,564.33	1,815,941.00	87%
NET CHANGE IN FUND BALANCE	(37,542.27)	(444,953.50)	(629,751.00)	71%

City of Central, Louisiana

Sewer Impact Fee Fund

Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Fiscal Year 2020-2021 - July 1, 2020 - June 30, 2021

	06/01/21 - 06/30/21	Fiscal YTD	Amended Budget 2020 - 2021	Variance
REVENUES				
Total Revenues	-	-	-	0%
EXPENDITURES				
Total Expenditures	-	-	-	0%
NET CHANGE IN FUND BALANCE				
	-	-	-	0%