

MINUTES OF A SPECIAL MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, WEDNESDAY FEBRAURY 22, 2023, 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, January 10, 2023. Motion carried. Vote as follows:

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

NAYS: None

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

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve the beer and liquor license for Reno and Hope Seafood. Motion carried. Vote as follows:

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

NAYS: None

Mayor Chris Guidry opened a public hearing to discuss Ordinance 23-01, An Ordinance to Amend Article II, Division 1., Section -21 subsection (e), (s-1,2,3) and (t-3) of the Code of Ordinances with Respect to Parks and Recreation Rules and Regulations

Mayor Chris Guidry closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to adopt Ordinance 23-01. Motion carried. Vote as follows:

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

NAYS: Chad Domingue

ORDINANCE # 23-01

An Ordinance to Amend Article II, Division 1., Section -21 subsection (e), (s-1,2,3) and (t-3) of the Code of Ordinances with Respect to Parks and Recreation Rules and Regulations

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Article II, Division 1., Section -21 subsection (e) and (s, 1,2,3) of the Code of Ordinances for the Town of Sorrento is hereby amended and restated as follows:

(e) Renter(s) agrees to provide a one million (\$1,000,000) event liability insurance policy. The Town of Sorrento and Sorrento Community Center must be added as an additional insured to policy. A copy of this policy must be given to the Town Hall when rental fee is paid or at least one week before the event. Failure to do so will result in forfeiture of deposit and loss of use of facility.

(s) Renter(s) agrees to provide security for the entirety of their event:

1. A minimum of one (1) Ascension Parish Sheriff's Office officer must be present for all events. It is at the discretion of the Ascension Parish Sheriff's office if they deem additional officers are needed.
2. Renter(s) MUST provide the Town of Sorrento proof that security has been obtained at least one week before the event. Failure to do so will

result in forfeiture of deposit and use of facility.

Removal of number 3

(t) Rules for Minor Activities:

Removal of number 3

This ordinance was introduced on Tuesday January 10, 2023, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Wanda Bourgeois, a record vote was had as follows:

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

NAYS: Chad Domingue

ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 22nd day of February 2023.

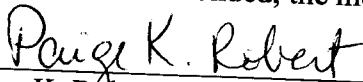
Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to authorize the mayor to sign the donation of property from Susan Burgett located at 44444 Braud St. Motion carried. Vote as follows:

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

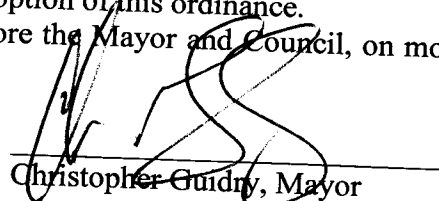
NAYS: None

Councilman Randy Anny introduced Ordinance 23-02, An Amendment to Ordinance #19-06, Section 17-2060, Drainage Studies: Placement of Fill to insure residential and commercial uses are considered. A public hearing was called for Tuesday, March 14, 2023, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

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

Sorrento 2022

Row Labels	Count of Incident Number
911 Investigation	21
Accident	195
Alarm	113
Animal Complaint	31
Assault	10
Assist	161
Burglary	11
Check on Welfare	61
Civil Dispute	29
Criminal Investigation	1
Damage to Property	17
Death	3
Disturbance	135
Escort	9
Fire	2
Juvenile Crimes	1
Missing/Runaway	5
Narcotics	10
New Call	3
School Walk Thru	72
Sex Offense	3
Suicide Investigation	20
Suspicious Person/Vehicle	113
Theft	46
Traffic Incident	191
Trespassing	16
Warrant Arrest	5
Weapons Violations	4
Grand Total	1288

Sorrento calls for service	2019	2020	2021	2022
Calls	1452	1245	1452	1288
Accidents	140	159	223	195
Alarms	98	139	139	113
Assaults	10	13	24	10
Assists	165	83	103	161
Burglaries	12	23	15	11
Deaths	1	3	4	3
Disturbances	117	140	156	135
Narcotics	7	6	7	10
Shootings	2	1	0	2
Suspicious person/ veh.	109	102	130	113
Thefts	63	58	54	46
Trespassing	19	14	20	16
Weapons Violations	5	11	12	4
Arrest	25	21	76	58
Citations	490	522	333	203

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

	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023
Veh. Accidents	9							
Burglaries	0							
Thefts	4							
Armed Robbery	0	0	0	0	0	0	0	
Simple Robbery	0	0	0	0	0	0	0	
Alarms	12							
Narcotics	1	0	0	0	0	0	0	
Shooting	0	0	0	0	0	0	0	
Total Service C	88							
SCO/Loud Musi	0	0	0	0	0	0	0	

Traffic Citations	10							
Adult Arrests	10							

Capt Roosevelt Hampton
 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
Accident	9
Alarm	12
Animal Complaint	1
Assault	1
Assist	2
Check on Welfare	5
Civil Dispute	3
Damage to Property	1
Disturbance	9
Fire	1
Juvenile Crimes	1
Narcotics	1
New Call	1
School Walk Thru	8
Suicide Investigation	1
Suspicious Person/Vehicle	13
Theft	4
Traffic Incident	10
Trespassing	2
Weapons Violations	3
Grand Total	88

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

December 31, 2022

Town of Sorrento
Key stats
December 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>
December 31, 2022	\$ 1,396,555	\$ 403,701	\$ 992,854		
June 30, 2022	730,632	109,571	621,061	\$ 294,130	\$ 371,793
June 30, 2021	682,588	253,713	428,875	149,988	563,979

Restricted breakdown

American Rescue Plan Grant	285,628
Recreation	37,193
Senior citizen programs	56,190
Public safety - fire	7,221
Public safety - police - restricted	2,651
Other	14,819

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
2023		\$ 448,977		\$ 79,231	
2022		827,475	27%	146,025	27%
2021		606,952	5%	107,109	5%
2020		576,720		101,774	
2023 budget		\$ 650,000	69.1%	\$ 105,000	75.5%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2023		\$ 33,400		\$ 77,092	
2022		63,961	9%	136,752	7%
2021		58,482	1%	127,022	2%
2020		57,862		124,896	
2023 budget		\$ 71,100	47.0%	\$ 158,500	48.6%

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 - 12/31/2022	\$ 13,523	\$ 15,351	\$ 630	\$ (1,021)	\$ (444)	\$ (993)
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 2023						
Surplus (deficit)	\$ 180,152	\$ 13,886				
Capital outlay activity, net of grants and proceeds	(61,685)	-				
Depreciation	-	-				
Operating cash flows	\$ 118,467	\$ 13,886				
<u>Utility</u>	<u>2023B</u>	<u>YTD 2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	
Operating deficit	\$ (83,000)	\$ (26,638)	\$ (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	42,500	85,000	80,000	(13,500)	
Net	\$ 22,000	\$ (14,138)	\$ (79,814)	\$ (8,669)	\$ (107,710)	

**Town of Sorrento
Overview
December 31, 2022**

	YTD as of	Current Year - FYE 2022/2023			% of budget
	December 31, 2021	Actual	Budget	Remaining	
General:					
Sales tax	\$ 376,623	\$ 448,977	\$ 650,000	\$ 201,023	
Property tax	63,102	62,633	75,000	12,367	
Franchise fees	55,179	66,771	105,000	38,229	
Beer Tax	1,559	1,348	3,000	1,652	
Licenses and permits	21,891	22,822	101,200	78,378	
Charges for Services	-	-	10,300	10,300	
Fines	1,064	945	3,000	2,055	
Planning & Zoning	22,573	745	-	(745)	
Intergovernmental grants - Operational	4,462	27,618	10,000	(17,618)	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	655	34,066	-	(34,066)	
Transfers In	14,700	13,100	26,200	13,100	
Proceeds from sale of assets	-	-	-	-	
Other	35	5,298	100	(5,198)	
Total revenue	561,843	684,325	983,800	299,475	70%
Administration	153,690	160,916	286,500	125,584	
Police	183,146	196,662	394,000	197,338	
Streets	133,138	146,596	278,100	131,504	
Capital outlay	-	-	-	-	
Total expenditures	469,973	504,174	958,600	454,426	53%
Restricted:					
Sales tax	66,463	79,231	105,000	25,769	
Other	17,037	18,250	25,500	7,250	
Total revenue	83,499	97,481	130,500	33,019	75%
Fire	39,955	28,656	35,000	6,344	
Senior citizen programs	12,909	14,784	30,000	15,216	
Recreation - Community Center	16,144	33,452	28,700	(4,752)	
Transfer Out	7,350	6,550	13,100	6,550	
Other	387	153	500	347	
Capital outlay	-	-	-	-	
Total expenditures	76,746	83,595	107,300	23,705	78%
Utility Fund:					
Garbage	66,520	76,950	158,500	81,550	
Sewer	30,223	33,378	71,100	37,722	
Sewer Grant	-	30,000	-	(30,000)	
Proceeds from Legal Settlement	77,500	-	-	-	
Other	5,429	8,869	11,000	2,131	
Total revenue	179,672	149,196	240,600	91,404	62%
Garbage	64,250	74,576	130,000	55,424	
Sewer maintenance	66,394	39,196	30,000	(9,196)	
Sewer operating costs	7,619	10,137	40,500	30,363	
Sewer Grant expenses	-	-	-	-	
Depreciation	42,500	42,500	85,000	42,500	
Transfer Out	7,350	6,550	13,100	6,550	
Capital outlay	-	-	20,000	20,000	
Other	2,977	2,874	5,000	2,126	
Total expenditures	\$ 191,090	\$ 175,834	\$ 323,600	\$ 147,766	54%
Total:					
Inflows	825,015	931,003			
Outflows	737,809	763,602			
Net	87,206	167,401			
Depreciation	42,500	42,500			
Capital outlay, net of grants and proceeds	-	(91,685)			
Proceeds from Legal Settlement	(77,500)	-			
Proceeds from Sale of Assets	-	-			
Operating, net	\$ 52,206	\$ 118,216			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	2021/2022	2022/2023	% change
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	74,175	13.2%
December	70,344	86,706	23.3%
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>\$ 448,977</u>	
Prior year to date		<u>\$ 376,623</u>	19.2% YoY Change
FYE 2022/2023 Budget		<u>\$ 650,000</u>	69.1% % of Budget

<u>Restricted Fund</u>	2021/2022	2022/2023	% change
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	13,090	13.2%
December	12,414	15,301	23.3%
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>\$ 79,231</u>	
Prior year to date		<u>\$ 66,463</u>	19.2% YoY Change
FYE 2022/2023 Budget		<u>\$ 105,000</u>	75.5% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
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	209	5,535	5,189	(346)
December	210	5,557	6,375	818
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 33,400</u>	<u>\$ 33,624</u>	<u>\$ 224</u>
FYE 2022/2023 Budget			<u>\$ 71,100</u>	47% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
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	574	13,412	13,021	(392)
December	574	13,356	15,064	1,708
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 77,092</u>	<u>\$ 73,302</u>	<u>\$ (3,790)</u>
FYE 2022/2023 Budget			<u>\$ 158,500</u>	49% % of Budget
Collection rate		<u>\$ 110,492</u>	<u>\$ 106,926</u>	97%

General Fund

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	565,883.22
10200 · LAMP Savings Account	364,643.02
Total 10000 · Bank Accounts	930,526.24
Total Checking/Savings	930,526.24
Accounts Receivable	
12000 · Grants Receivable	47,254.45
Total Accounts Receivable	47,254.45
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	49,276.00
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	150.00
Total Other Current Assets	49,426.00
Total Current Assets	1,027,206.69
Other Assets	
18000 · Due from other gov't agencies	65,027.00
Total Other Assets	65,027.00
TOTAL ASSETS	1,092,233.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	31,418.68
Total Accounts Payable	31,418.68
Other Current Liabilities	
20100 · Accounts Payable-Manual	3,140.92
20300 · Deferred Inflows - Grants	19,600.00
21000 · Payroll Liabilities	-126.29
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-7,455.00
28000 · Due to/from Utility account	-88,808.77
Total Other Current Liabilities	-58,855.33
Total Current Liabilities	-27,436.65
Total Liabilities	-27,436.65
Equity	
31000 · Fund Balance - Unreserved	939,518.59
Net Income	180,151.75
Total Equity	1,119,670.34
TOTAL LIABILITIES & EQUITY	1,092,233.69

	<u>Dec 22</u>	<u>Jul - Dec 22</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	33.00	210.82
40200 · Fines	220.00	733.92
Total 40000 · Fines & Forfeits	<u>253.00</u>	<u>944.74</u>
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant		34,066.47
41500 · State LGAP Grant		19,600.00
41600 · State Tourism Grant		8,018.45
Total 41000 · General Gov. Misc. Income		<u>61,684.92</u>
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses	125.00	125.00
44200 · Occupational Licenses	419.40	22,597.27
44300 · Permits		100.00
Total 44000 · Licenses & Permits	<u>544.40</u>	<u>22,822.27</u>
45000 · Planning & Zoning Fees		745.00
46000 · Taxes		
46100 · Advalorem Taxes	51,262.47	62,633.36
46200 · Beer Tax		1,348.35
46300 · Franchise Tax		66,771.24
46400 · Sales and Use Tax	86,706.07	448,977.24
Total 46000 · Taxes	<u>137,968.54</u>	<u>579,730.19</u>
48000 · Interest Income	1,284.59	5,298.35
Total Income	<u>140,050.53</u>	<u>671,225.47</u>
Expense		
50000 · General Government		
50200 · Conventions and Training		710.98
50300 · Dues	140.00	1,032.00
50400 · Insurance		
50410 · Liability Ins	703.72	4,222.32
50420 · Property and bonds		3,382.07
50430 · Workers Comp.	129.93	779.33
Total 50400 · Insurance	<u>833.65</u>	<u>8,383.72</u>
50500 · Miscellaneous	650.00	650.00
50600 · Office Expense		
50610 · Planning & Zoning		140.39
50615 · Planning & Zoning-Orange Grove		2,830.00
50620 · Repairs & Maintenance	155.08	2,151.89
50630 · Supplies	667.44	6,384.29
50640 · Telephone	251.17	1,443.45
50650 · Utilities	1,000.81	2,573.86
50660 · Other		1,225.25
Total 50600 · Office Expense	<u>2,074.50</u>	<u>16,749.13</u>

	<u>Dec 22</u>	<u>Jul - Dec 22</u>
50700 · Professional Services		
50710 · Accounting Fees	25,270.00	46,245.00
50720 · Attorney Fees	1,250.00	5,000.00
50740 · IT Services	425.17	5,516.02
50750 · Payroll Fees	161.00	958.00
50760 · Professional Services - Other		2,498.00
Total 50700 · Professional Services	<u>27,106.17</u>	<u>60,217.02</u>
50800 · Office P/R Expense		
50810 · Admin	10,059.75	54,786.05
50820 · Medicare	145.87	794.37
50830 · Social Security	623.69	3,396.74
Total 50800 · Office P/R Expense	<u>10,829.31</u>	<u>58,977.16</u>
50900 · Tourism and Promotion	233.63	10,696.45
50999 · Bank Service fee	562.43	3,499.83
Total 50000 · General Government	<u>42,429.69</u>	<u>160,916.29</u>
51000 · Highway & Streets		
51500 · Engineering Fees	2,396.25	26,140.25
51600 · Insurance		
51610 · Auto		3,113.06
51620 · Liability Ins.	557.06	4,012.36
51630 · Tractors	-252.69	125.82
51640 · Workers Comp	519.49	3,116.94
Total 51600 · Insurance	<u>823.86</u>	<u>10,368.18</u>
51700 · Operating		
51710 · Fuel Expense		7,897.47
51720 · Repairs		12,326.22
51730 · Supplies	1,641.99	13,251.63
51740 · Telephone	200.71	1,311.10
51750 · Utilities	702.04	1,945.21
Total 51700 · Operating	<u>2,544.74</u>	<u>36,731.63</u>
51800 · P/R Expense		
51810 · Salaries	3,067.25	18,628.87
51820 · Medicare	44.47	270.14
51830 · Social Security	190.16	1,154.98
51850 · Contract Expense	6,740.28	35,014.38
Total 51800 · P/R Expense	<u>10,042.16</u>	<u>55,068.37</u>
51950 · Street Lights	6,461.98	18,287.38
Total 51000 · Highway & Streets	<u>22,268.99</u>	<u>146,595.81</u>
52000 · Public Safety		
52100 · Telephone	502.34	2,886.89
52200 · Utilities	839.70	1,880.97
52800 · P/R Expense		
52835 · Judge's Supplemental Pay	243.92	1,463.52
52840 · Judges Retirement	104.89	629.34
52850 · Contract Labor	31,804.47	189,800.82

	<u>Dec 22</u>	<u>Jul - Dec 22</u>
Total 52800 · P/R Expense	<u>32,153.28</u>	<u>191,893.68</u>
Total 52000 · Public Safety	<u>33,495.32</u>	<u>196,661.54</u>
Total Expense	<u>98,194.00</u>	<u>504,173.64</u>
Net Ordinary Income	<u>41,856.53</u>	<u>167,051.83</u>
Other Income/Expense		
Other Income		
71400 · Transfers In	2,183.32	13,099.92
Total Other Income	<u>2,183.32</u>	<u>13,099.92</u>
Net Other Income	<u>2,183.32</u>	<u>13,099.92</u>
Net Income	<u><u>44,039.85</u></u>	<u><u>180,151.75</u></u>

General Fund

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	210.82	500.00	-289.18	42.16%
40200 · Fines	733.92	2,500.00	-1,766.08	29.36%
Total 40000 · Fines & Forfeits	<u>944.74</u>	<u>3,000.00</u>	<u>-2,055.26</u>	<u>31.49%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	34,066.47		34,066.47	100.0%
41500 · State LGAP Grant	19,600.00			
41600 · State Tourism Grant	8,018.45	10,000.00	-1,981.55	80.19%
Total 41000 · General Gov. Misc. Income	<u>61,684.92</u>	<u>10,000.00</u>	<u>51,684.92</u>	<u>616.85%</u>
42000 · Grass Cutting Revenue		10,300.00	-10,300.00	
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	125.00	1,000.00	-875.00	12.5%
44200 · Occupational Licenses	22,597.27	100,000.00	-77,402.73	22.6%
44300 · Permits	100.00	200.00	-100.00	50.0%
Total 44000 · Licenses & Permits	<u>22,822.27</u>	<u>101,200.00</u>	<u>-78,377.73</u>	<u>22.55%</u>
45000 · Planning & Zoning Fees	745.00		745.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes	62,633.36	75,000.00	-12,366.64	83.51%
46200 · Beer Tax	1,348.35	3,000.00	-1,651.65	44.95%
46300 · Franchise Tax	66,771.24	105,000.00	-38,228.76	63.59%
46400 · Sales and Use Tax	448,977.24	650,000.00	-201,022.76	69.07%
Total 46000 · Taxes	<u>579,730.19</u>	<u>833,000.00</u>	<u>-253,269.81</u>	<u>69.6%</u>
48000 · Interest Income	5,298.35	100.00	5,198.35	5,298.35%
Total Income	<u>671,225.47</u>	<u>957,600.00</u>	<u>-286,374.53</u>	<u>70.1%</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	1,032.00	1,500.00	-468.00	68.8%
50400 · Insurance				
50410 · Liability Ins	4,222.32	12,000.00	-7,777.68	35.19%
50420 · Property and bonds	3,382.07	3,000.00	382.07	112.74%
50430 · Workers Comp.	779.33	2,000.00	-1,220.67	38.97%
Total 50400 · Insurance	<u>8,383.72</u>	<u>17,000.00</u>	<u>-8,616.28</u>	<u>49.32%</u>
50500 · Miscellaneous	650.00	500.00	150.00	130.0%
50600 · Office Expense				
50610 · Planning & Zoning	140.39	1,000.00	-859.61	14.04%
50615 · Planning & Zoning-Orange Grove	2,830.00			
50620 · Repairs & Maintenance	2,151.89	7,500.00	-5,348.11	28.69%
50630 · Supplies	6,384.29	10,000.00	-3,615.71	63.84%
50640 · Telephone	1,443.45	2,800.00	-1,356.55	51.55%
50650 · Utilities	2,573.86	8,000.00	-5,426.14	32.17%
50660 · Other	1,225.25	500.00	725.25	245.05%
Total 50600 · Office Expense	<u>16,749.13</u>	<u>29,800.00</u>	<u>-13,050.87</u>	<u>56.21%</u>

General Fund

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	46,245.00	60,000.00	-13,755.00	77.08%
50720 · Attorney Fees	5,000.00	15,000.00	-10,000.00	33.33%
50730 · Building Inspector		5,000.00	-5,000.00	
50740 · IT Services	5,516.02	6,000.00	-483.98	91.93%
50750 · Payroll Fees	958.00	2,500.00	-1,542.00	38.32%
50760 · Professional Services - Other	2,498.00		2,498.00	100.0%
Total 50700 · Professional Services	<u>60,217.02</u>	<u>88,500.00</u>	<u>-28,282.98</u>	<u>68.04%</u>
50800 · Office P/R Expense				
50810 · Admin	54,786.05	107,000.00	-52,213.95	51.2%
50820 · Medicare	794.37	1,500.00	-705.63	52.96%
50830 · Social Securiry	3,396.74	8,200.00	-4,803.26	41.42%
Total 50800 · Office P/R Expense	<u>58,977.16</u>	<u>116,700.00</u>	<u>-57,722.84</u>	<u>50.54%</u>
50900 · Tourism and Promotion	10,696.45	10,000.00	696.45	106.97%
50995 · Public Notice Fees		3,000.00	-3,000.00	
50999 · Bank Service fee	3,499.83	5,500.00	-2,000.17	63.63%
Total 50000 · General Government	<u>160,916.29</u>	<u>286,500.00</u>	<u>-125,583.71</u>	<u>56.17%</u>
51000 · Highway & Streets				
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	26,140.25	9,000.00	17,140.25	290.45%
51600 · Insurance				
51610 · Auto	3,113.06	2,000.00	1,113.06	155.65%
51620 · Liability Ins.	4,012.36	9,500.00	-5,487.64	42.24%
51630 · Tractors	125.82	4,000.00	-3,874.18	3.15%
51640 · Workers Comp	3,116.94	8,500.00	-5,383.06	36.67%
Total 51600 · Insurance	<u>10,368.18</u>	<u>24,000.00</u>	<u>-13,631.82</u>	<u>43.2%</u>
51700 · Operating				
51710 · Fuel Expense	7,897.47	15,000.00	-7,102.53	52.65%
51720 · Repairs	12,326.22	10,000.00	2,326.22	123.26%
51730 · Supplies	13,251.63	15,000.00	-1,748.37	88.34%
51740 · Telephone	1,311.10	2,500.00	-1,188.90	52.44%
51750 · Utilities	1,945.21	2,500.00	-554.79	77.81%
Total 51700 · Operating	<u>36,731.63</u>	<u>45,000.00</u>	<u>-8,268.37</u>	<u>81.63%</u>
51800 · P/R Expense				
51810 · Salaries	18,628.87	110,000.00	-91,371.13	16.94%
51820 · Medicare	270.14	1,700.00	-1,429.86	15.89%
51830 · Social Security	1,154.98	8,400.00	-7,245.02	13.75%
51850 · Contract Expense	35,014.38			
Total 51800 · P/R Expense	<u>55,068.37</u>	<u>120,100.00</u>	<u>-65,031.63</u>	<u>45.85%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	18,287.38	30,000.00	-11,712.62	60.96%
Total 51000 · Highway & Streets	<u>146,595.81</u>	<u>278,100.00</u>	<u>-131,504.19</u>	<u>52.71%</u>

General Fund

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52000 · Public Safety				
52100 · Telephone	2,886.89	5,700.00	-2,813.11	50.65%
52200 · Utilities	1,880.97	1,800.00	80.97	104.5%
52300 · Other		500.00	-500.00	
52800 · P/R Expense				
52835 · Judge's Supplemental Pay	1,463.52	3,000.00	-1,536.48	48.78%
52840 · Judges Retirement	629.34	3,000.00	-2,370.66	20.98%
52850 · Contract Labor	189,800.82	380,000.00	-190,199.18	49.95%
Total 52800 · P/R Expense	<u>191,893.68</u>	<u>386,000.00</u>	<u>-194,106.32</u>	<u>49.71%</u>
Total 52000 · Public Safety	<u>196,661.54</u>	<u>394,000.00</u>	<u>-197,338.46</u>	<u>49.91%</u>
Total Expense	<u>504,173.64</u>	<u>958,600.00</u>	<u>-454,426.36</u>	<u>52.6%</u>
Net Ordinary Income	<u>167,051.83</u>	<u>-1,000.00</u>	<u>168,051.83</u>	<u>-16,705.18%</u>
Other Income/Expense				
Other Income				
71400 · Transfers In	13,099.92	26,200.00	-13,100.08	50.0%
Total Other Income	<u>13,099.92</u>	<u>26,200.00</u>	<u>-13,100.08</u>	<u>50.0%</u>
Net Other Income	<u>13,099.92</u>	<u>26,200.00</u>	<u>-13,100.08</u>	<u>50.0%</u>
Net Income	<u>180,151.75</u>	<u>25,200.00</u>	<u>154,951.75</u>	<u>714.89%</u>

Restricted Fund

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	103,089.75
10200 · Hancock Whitney SCC Deposit	14,983.59
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>118,073.50</u>
Total Checking/Savings	118,073.50
Other Current Assets	
12000 · Due from other govt. units	92,796.00
14000 · Due to/from General Fund	-7,455.00
Total Other Current Assets	<u>85,341.00</u>
Total Current Assets	<u>203,414.50</u>
TOTAL ASSETS	<u><u>203,414.50</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	758.10
Total Accounts Payable	<u>758.10</u>
Other Current Liabilities	
21000 · Accounts Payable - Manual	11,057.00
23000 · Community Center Deposit	14,600.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>28,307.69</u>
Total Current Liabilities	<u>29,065.79</u>
Total Liabilities	29,065.79
Equity	
30000 · Fund Balance - Reserved	160,462.23
Net Income	13,886.48
Total Equity	<u>174,348.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>203,414.50</u></u>

Restricted Fund

	<u>Dec 22</u>	<u>Jul - Dec 22</u>
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	2,290.00	18,240.00
Total 41000 · Community Center Income	<u>2,290.00</u>	<u>18,240.00</u>
44000 · Interest Income	4.02	10.13
46000 · Sales & Use Taxes		
46010 · Fire Department	5,100.36	26,410.42
46020 · Recreation	5,100.35	26,410.43
46030 · Senior Citizens	5,100.36	26,410.42
Total 46000 · Sales & Use Taxes	<u>15,301.07</u>	<u>79,231.27</u>
Total 40000 · Restricted Fund Income	<u>17,595.09</u>	<u>97,481.40</u>
Total Income	<u>17,595.09</u>	<u>97,481.40</u>
Gross Profit	<u>17,595.09</u>	<u>97,481.40</u>
Expense	17,595.09	97,481.40
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	7,487.85	14,596.12
51040 · Personnel Reimbursement	0.00	14,060.25
Total 51000 · Fire Department	<u>7,487.85</u>	<u>28,656.37</u>
52000 · Recreation		
52010 · Operating Expense	0.00	0.00
52030 · Engineering Expense	287.50	1,382.50
52040 · Insurance - Community Center	0.00	17,535.00
52045 · Maintenance & Repairs	55.00	3,865.53
52050 · Supplies	0.00	970.43
52060 · Utilities	1,470.65	9,698.11
Total 52000 · Recreation	<u>1,813.15</u>	<u>33,451.57</u>
53000 · Senior Citizen	3,755.21	14,783.61
Total 50000 · Restricted Fund Expense	<u>13,056.21</u>	<u>76,891.55</u>
54000 · Holiday Celebration Expense	0.00	153.41
56000 · Transfers Out - Personnel	1,091.66	6,549.96
Total Expense	<u>14,147.87</u>	<u>83,594.92</u>
Net Ordinary Income	<u>3,447.22</u>	<u>13,886.48</u>
Net Income	<u><u>3,447.22</u></u>	<u><u>13,886.48</u></u>

Restricted Fund

Ordinary Income/Expense	<u>Jul - Dec 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	18,240.00	25,000.00	-6,760.00	72.96%
Total 41000 · Community Center Income	<u>18,240.00</u>	<u>25,000.00</u>	<u>-6,760.00</u>	<u>72.96%</u>
44000 · Interest Income	10.13			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	26,410.42	35,000.00	-8,589.58	75.46%
46020 · Recreation	26,410.43	35,000.00	-8,589.57	75.46%
46030 · Senior Citizens	26,410.42	35,000.00	-8,589.58	75.46%
Total 46000 · Sales & Use Taxes	<u>79,231.27</u>	<u>105,000.00</u>	<u>-25,768.73</u>	<u>75.46%</u>
Total 40000 · Restricted Fund Income	<u>97,481.40</u>	<u>130,500.00</u>	<u>-33,018.60</u>	<u>74.7%</u>
Total Income	<u>97,481.40</u>	<u>130,500.00</u>	<u>-33,018.60</u>	<u>74.7%</u>
Gross Profit	<u>97,481.40</u>	<u>130,500.00</u>	<u>-33,018.60</u>	<u>74.7%</u>
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	14,596.12	17,000.00	-2,403.88	85.86%
51040 · Personnel Reimbursement	14,060.25	18,000.00	-3,939.75	78.11%
Total 51000 · Fire Department	<u>28,656.37</u>	<u>35,000.00</u>	<u>-6,343.63</u>	<u>81.88%</u>
52000 · Recreation				
52030 · Engineering Expense	1,382.50			
52040 · Insurance - Community Center	17,535.00	6,000.00	11,535.00	292.25%
52045 · Maintenance & Repairs	3,865.53	7,500.00	-3,634.47	51.54%
52050 · Supplies	970.43	1,200.00	-229.57	80.87%
52060 · Utilities	9,698.11	14,000.00	-4,301.89	69.27%
Total 52000 · Recreation	<u>33,451.57</u>	<u>28,700.00</u>	<u>4,751.57</u>	<u>116.56%</u>
53000 · Senior Citizen	14,783.61	30,000.00	-15,216.39	49.28%
Total 50000 · Restricted Fund Expense	<u>76,891.55</u>	<u>93,700.00</u>	<u>-16,808.45</u>	<u>82.06%</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	6,549.96			
Total Expense	<u>83,594.92</u>	<u>107,300.00</u>	<u>-23,705.08</u>	<u>77.91%</u>
Net Ordinary Income	<u>13,886.48</u>	<u>23,200.00</u>	<u>-9,313.52</u>	<u>59.86%</u>
Net Income	<u>13,886.48</u>	<u>23,200.00</u>	<u>-9,313.52</u>	<u>59.86%</u>

Utility Fund

	<u>Dec 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	25,523.57
10200 · Hancock Whitney Utility Deposit	24,715.80
10300 · LAMP Savings Account	297,616.09
Total 10000 · Bank Accounts	<u>347,855.46</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>347,955.46</u>
Accounts Receivable	
13000 · Accounts Receivable	7,427.00
13100 · Accounts Receivable	14,674.54
13000 · Accounts Receivable - Other	22,101.54
Total 13000 · Accounts Receivable	<u>-2,200.00</u>
14000 · Allowance for Bad Debts	19,901.54
Total Accounts Receivable	<u>373,084.87</u>
Other Current Assets	
15000 · Construction In Progress	373,084.87
Total Other Current Assets	<u>740,941.87</u>
Total Current Assets	<u>740,941.87</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	-1,189,790.82
Total Fixed Assets	<u>847,941.57</u>
TOTAL ASSETS	<u><u>1,588,883.44</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	34,060.74
Total Accounts Payable	<u>34,060.74</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	25,013.12
28000 · Unearned Revenue - ARPA Grant	285,627.56
Total Other Current Liabilities	<u>406,671.45</u>
Total Current Liabilities	<u>440,732.19</u>
Total Liabilities	<u>440,732.19</u>
Equity	
30000 · Retained Earnings	1,174,788.76
Net Income	-26,637.51
Total Equity	<u>1,148,151.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,588,883.44</u></u>

Utility Fund

	<u>Dec 22</u>	<u>Jul - Dec 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,356.00	76,949.60
40200 · Grant		
40210 · Federal Grant	0.00	30,000.00
Total 40200 · Grant	<u>0.00</u>	<u>30,000.00</u>
40300 · Late Payment Penalties	368.00	2,043.20
40400 · Return Fee	275.00	925.00
40500 · Sewer Fee	5,557.00	33,378.00
40700 · Water Franchise fees	0.00	3,434.00
Total 40000 · Utility Income	<u>19,556.00</u>	<u>146,729.80</u>
41000 · Interest Income		
42000 · LAMP Account	1,048.48	2,387.44
41000 · Interest Income - Other	7.03	29.13
Total 41000 · Interest Income	<u>1,055.51</u>	<u>2,416.57</u>
44000 · Bad Debts	50.00	50.00
Total Income	<u>20,661.51</u>	<u>149,196.37</u>
Expense		
50000 · Bank Service charges	0.00	56.00
52000 · Depreciation Expense	7,083.33	42,499.98
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,707.19	74,575.94
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>74,575.94</u>
54000 · General Administrative		
54010 · Billing Supplies	425.63	425.63
54020 · Dues & Memberships	375.00	1,387.00
54030 · Postage	174.24	1,005.84
Total 54000 · General Administrative	<u>974.87</u>	<u>2,818.47</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	22,818.86	39,196.20
55070 · Utility Bills	1,730.89	9,234.74
Total 55000 · Sewer Department Expenses	<u>24,549.75</u>	<u>49,333.53</u>
61000 · Transfers Out - Payroll	1,091.66	6,549.96
Total Expense	<u>46,406.80</u>	<u>175,833.88</u>
Net Ordinary Income	<u>-25,745.29</u>	<u>-26,637.51</u>
Net Income	<u>-25,745.29</u>	<u>-26,637.51</u>

Utility Fund

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	76,949.60	158,500.00	-81,550.40	48.55%
40200 · Grant				
40210 · Federal Grant	30,000.00			
Total 40200 · Grant	30,000.00			
40300 · Late Payment Penalties	2,043.20	3,500.00	-1,456.80	58.38%
40400 · Return Fee	925.00	1,000.00	-75.00	92.5%
40500 · Sewer Fee	33,378.00	71,100.00	-37,722.00	46.95%
40700 · Water Franchise fees	3,434.00	6,500.00	-3,066.00	52.83%
Total 40000 · Utility Income	146,729.80	240,600.00	-93,870.20	60.99%
41000 · Interest Income				
42000 · LAMP Account	2,387.44			
41000 · Interest Income - Other	29.13			
Total 41000 · Interest Income	2,416.57			
44000 · Bad Debts	50.00			
Total Income	149,196.37	240,600.00	-91,403.63	62.01%
Expense				
50000 · Bank Service charges	56.00			
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	42,499.98	85,000.00	-42,500.02	50.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	74,575.94	130,000.00	-55,424.06	57.37%
Total 53000 · Garbage Department Expenses	74,575.94	130,000.00	-55,424.06	57.37%
54000 · General Administrative				
54010 · Billing Supplies	425.63	1,000.00	-574.37	42.56%
54020 · Dues & Memberships	1,387.00	2,000.00	-613.00	69.35%
54030 · Postage	1,005.84	2,000.00	-994.16	50.29%
Total 54000 · General Administrative	2,818.47	5,000.00	-2,181.53	56.37%
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	39,196.20	30,000.00	9,196.20	130.65%
55070 · Utility Bills	9,234.74	13,500.00	-4,265.26	68.41%
Total 55000 · Sewer Department Expenses	49,333.53	70,500.00	-21,166.47	69.98%
61000 · Transfers Out - Payroll	6,549.96	13,100.00	-6,550.04	50.0%
Total Expense	175,833.88	323,600.00	-147,766.12	54.34%
Net Ordinary Income	-26,637.51	-83,000.00	56,362.49	32.09%
Net Income	-26,637.51	-83,000.00	56,362.49	32.09%