

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, JULY 11, 2023, 6:00 P.M., SORRENTO COMMUNITY CENTER,
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige Robert

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve the minutes of the meeting of the mayor and council taken Tuesday, June 13, 2023.

Motion carried. Vote as follows:

YEAS: Chad Domingue, Darnell Gilbert, Duane Humphrey

NAYS: None ABSTAIN: Wanda Bourgeois, Randy Anny

Budget to actual reports were presented to the Mayor and Council for the month of March 2023. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to reappoint Ken Saucier to the Planning and Zoning board. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Maintenance Agreement between the Town of Sorrento and The State of Louisiana DOTD. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt a resolution asking for an attorney general opinion as to if the Planning and Zoning members can be paid a per diem. Motion carried. Vote as follows:

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

NAYS: None

A Resolution of the Town of Sorrento

WHEREAS, the Town of Sorrento Mayor and Council desires to get an opinion from the Attorney General whether Planning and Zoning Board members may be paid a per diem for meeting attendance; and

WHEREAS, the Town of Sorrento Mayor and Council wishes to pay the Planning and Zoning Board members a per diem for meeting attendance; and

NOW THEREFORE, be it resolved that the Town of Sorrento is in support of paying the Planning and Zoning Board members a per diem for meetings and desires an opinion from the Attorney General; 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: Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert

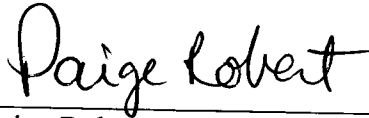
NAYS: None

ABSENT: None

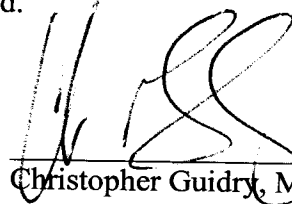
IN WITNESS WHEREOF, I have set my hand and have caused to be affixed the official Seal of the Town of Sorrento, Parish of Ascension, State of Louisiana, on this the 11th day of July 2023.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to request funds from Leadership Ascension for the park pavilion. Motion carried. Vote as follows:
YEAS: Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey,
NAYS: None

There being no further business to be brought before the Mayor and Council, on motion duly made and seconded, the meeting was adjourned.



Paige Robert, Town Clerk



Christopher Guidry, Mayor

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	14	18	11	15	15		
Burglaries	0	1	2	0	1	2		
Thefts	4	6	7	8	5	1		
Armed Robbery	0	0	0	0	0	0	0	
Simple Robbery	0	0	0	0	0	0	0	
Alarms	12	10	8	11	9	7		
Narcotics	1	2	0	1	1	2	0	
Shooting	0	0	0	1	0	0	0	
Total Service C	88	95	166	100	100	90		
SCO/Loud Musi	0	0	0	0	0	0	0	

Traffic Citations	10	15	12	13	10	48		
Adult Arrests	10	7	4	5	7	6		

Capt. Roosevelt
 Cpt. Roosevelt Hampton



Row Labels	Count of Incident Number
911 Investigation	2
Accident	15
Alarm	7
Assist	10
Burglary	2
Check on Welfare	9
Damage to Property	3
Disturbance	6
Fire	1
Juvenile Crimes	1
Narcotics	2
Suicide Investigation	1
Suspicious Person/Vehicle	9
Theft	1
Traffic Incident	19
Warrant Arrest	1
Weapons Violations	1
Grand Total	90

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

May 31, 2023

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

May 31, 2023

Town of Sorrento
Key stats
May 31, 2023

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
May 31, 2023	\$ 1,601,886	\$ 385,137	\$ 1,216,749		
June 30, 2022	730,632	109,571	621,061	\$ 275,566	\$ 595,688
June 30, 2021	682,588	253,713	428,875	131,424	787,874

Restricted breakdown

American Rescue Plan Grant	248,600
Recreation	48,284
Senior citizen programs	53,986
Public safety - fire	12,976
Public safety - police - restricted	2,651
Other	18,641

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2023	\$ 798,856		\$ 140,975	
	2022	827,475	27%	146,025	27%
	2021	606,952	5%	107,109	5%
	2020	576,720		101,774	
	2023 budget	\$ 650,000	122.9%	\$ 105,000	134.3%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2023	\$ 63,460		\$ 144,012	
	2022	63,961	9%	136,752	7%
	2021	58,482	1%	127,022	2%
	2020	57,862		124,896	
	2023 budget	\$ 71,100	89.3%	\$ 158,500	90.9%

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 - 05/31/2023	\$ 10,266	\$ 19,456	\$ (5,104)	\$ 33	\$ (94)	\$ (4,025)
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)	\$ 335,520	\$ 32,796
Capital outlay activity, net of grants and proceeds	(69,086)	-
Depreciation	-	-
Operating cash flows	\$ 266,433	\$ 32,796

Utility

	<u>2023B</u>	<u>YTD 2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating deficit	\$ (83,000)	\$ (49,967)	\$ (67,509)	\$ 37,722	\$ 36,969
Capital outlay activity, net of grants and proceeds	20,000	(67,028)	(19,805)	(126,392)	(130,198)
Proceeds from Legal Settlement	-	-	(77,500)	-	(981)
Depreciation	85,000	77,917	85,000	80,000	(13,500)
Net	\$ 22,000	\$ (39,078)	\$ (79,814)	\$ (8,669)	\$ (107,710)

**Town of Sorrento
Overview
May 31, 2023**

	YTD as of	Current Year - FYE 2022/2023			% of budget
	May 31, 2022	Actual	Budget	Remaining	
General:					
Sales tax	755,797	798,856	\$ 650,000	\$ (148,856)	
Property tax	84,922	85,685	75,000	(10,685)	
Franchise fees	105,846	123,209	105,000	(18,209)	
Beer Tax	2,278	2,887	3,000	113	
Licenses and permits	106,105	109,931	101,200	(8,731)	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	2,642	1,161	3,000	1,839	
Planning & Zoning	22,938	745	-	(745)	
Intergovernmental grants - Operational	14,083	32,100	10,000	(22,100)	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	227,560	34,066	-	(34,066)	
Transfers In	26,950	24,017	26,200	2,183	
Proceeds from sale of assets	23,564	2,920	-	(2,920)	
Other	436	29,220	100	(29,120)	
Total revenue	1,378,275	1,249,951	983,800	(266,151)	127%
Administration	247,703	256,537	286,500	29,963	
Police	335,355	358,903	394,000	35,097	
Streets	222,043	298,992	278,100	(20,892)	
Capital outlay	-	-	-	-	
Total expenditures	805,100	914,432	958,600	44,168	95%
Restricted:					
Sales tax	133,376	140,975	105,000	(35,975)	
Other	30,318	32,534	25,500	(7,034)	
Total revenue	163,694	173,509	130,500	(43,009)	133%
Fire	55,467	43,381	35,000	(8,381)	
Senior citizen programs	31,749	37,569	30,000	(7,569)	
Recreation - Community Center	26,354	47,423	28,700	(18,723)	
Transfer Out	13,475	12,008	13,100	1,092	
Other	783	331	500	169	
Capital outlay	-	-	-	-	
Total expenditures	127,828	140,712	107,300	(33,412)	131%
Utility Fund:					
Garbage	124,812	143,968	158,500	14,532	
Sewer	58,226	63,421	71,100	7,679	
Sewer Grant	288,183	67,028	-	(67,028)	
Proceeds from Legal Settlement	77,500	-	-	-	
Other	5,631	19,418	11,000	(8,418)	
Total revenue	554,352	293,835	240,600	(53,235)	122%
Garbage	119,450	138,112	130,000	(8,112)	
Sewer maintenance	92,055	94,619	30,000	(64,619)	
Sewer operating costs	237,983	17,319	40,500	23,181	
Sewer Grant expenses	-	-	-	-	
Depreciation	77,917	77,917	85,000	7,083	
Transfer Out	13,475	12,008	13,100	1,092	
Capital outlay	-	-	20,000	20,000	
Other	4,067	3,826	5,000	1,174	
Total expenditures	\$ 544,947	\$ 343,802	\$ 323,600	\$ (20,202)	106%
Total:					
Inflows	2,096,321	1,717,295			
Outflows	1,477,875	1,398,946			
Net	618,446	318,349			
Depreciation	77,917	77,917			
Capital outlay, net of grants and proceeds	(288,183)	(133,194)			
Proceeds from Legal Settlement	(77,500)	-			
Proceeds from Sale of Assets	(23,564)	(2,920)			
Operating, net	\$ 307,115	\$ 260,151			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	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	71,067	-10.8%
February	88,549	73,920	-16.5%
March	70,394	67,952	-3.5%
April	59,465	57,794	-2.8%
May	81,130	79,145	-2.4%
June	71,678		-100.0%
	<u>\$ 827,475</u>	<u>\$ 798,856</u>	
Prior year to date		<u>\$ 755,797</u>	5.7% YoY Change
FYE 2022/2023 Budget		<u>\$ 650,000</u>	122.9% % of Budget

Restricted Fund	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	12,541	-10.8%
February	15,626	13,045	-16.5%
March	12,422	11,992	-3.5%
April	10,494	10,199	-2.8%
May	14,317	13,967	-2.4%
June	12,649		-100.0%
	<u>\$ 146,025</u>	<u>\$ 140,975</u>	
Prior year to date		<u>\$ 133,376</u>	5.7% YoY Change
FYE 2022/2023 Budget		<u>\$ 105,000</u>	134.3% % 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	211	5,989	6,374	385
February	212	6,012	5,346	(666)
March	211	6,035	6,541	506
April	211	6,012	5,702	(310)
May	212	6,012	6,158	146
June				-
		<u>\$ 63,460</u>	<u>\$ 63,746</u>	<u>\$ 286</u>
FYE 2022/2023 Budget			<u>\$ 71,100</u>	<u>89% % of Budget</u>

<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	574	13,328	17,817	4,489
February	575	13,356	12,126	(1,230)
March	572	13,356	14,840	1,484
April	574	13,440	12,796	(644)
May	575	13,440	13,666	226
June				-
		<u>\$ 144,012</u>	<u>\$ 144,547</u>	<u>\$ 535</u>
FYE 2022/2023 Budget			<u>\$ 158,500</u>	<u>91% % of Budget</u>
Collection rate		<u>\$ 207,472</u>	<u>\$ 208,293</u>	<u>100%</u>

General Fund

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	252,785.54
10200 · LAMP Savings Account	824,345.07
Total 10000 · Bank Accounts	<u>1,077,130.61</u>
Total Checking/Savings	1,077,130.61
Accounts Receivable	
12000 · Grants Receivable	49,269.45
13000 · Accounts Receivable	789.00
Total Accounts Receivable	<u>50,058.45</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>
Total Other Current Assets	<u>49,426.00</u>
Total Current Assets	1,176,615.06
Other Assets	
18000 · Due from other gov't agencies	65,027.00
Total Other Assets	<u>65,027.00</u>
TOTAL ASSETS	<u><u>1,241,642.06</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	15,999.00
Total Accounts Payable	<u>15,999.00</u>
Other Current Liabilities	
20100 · Accounts Payable-Manual	3,140.92
20300 · Deferred Inflows - Grants	19,600.00
21000 · Payroll Liabilities	-136.02
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>-51,410.06</u>
Total Current Liabilities	<u>-35,411.06</u>
Total Liabilities	-35,411.06
Equity	
31000 · Fund Balance - Unreserved	941,533.59
Net Income	335,519.53
Total Equity	<u>1,277,053.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,241,642.06</u></u>

General Fund

	<u>May 23</u>	<u>Jul '22 - May 23</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs		252.82
40200 · Fines	20.00	907.92
Total 40000 · Fines & Forfeits	<u>20.00</u>	<u>1,160.74</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		12,500.00
Total 41000 · General Gov. Misc. Income		<u>66,166.47</u>
42000 · Grass Cutting Revenue		5,155.00
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses		1,000.00
44200 · Occupational Licenses	1,491.83	108,780.54
44300 · Permits		150.00
Total 44000 · Licenses & Permits	<u>1,491.83</u>	<u>109,930.54</u>
45000 · Planning & Zoning Fees		745.00
46000 · Taxes		
46100 · Advalorem Taxes	2,049.84	85,684.79
46200 · Beer Tax		2,887.14
46300 · Franchise Tax	17,629.25	123,208.89
46400 · Sales and Use Tax	79,144.92	798,855.62
Total 46000 · Taxes	<u>98,824.01</u>	<u>1,010,636.44</u>
48000 · Interest Income	3,494.29	15,000.40
49000 · Miscellaneous Income	14,220.00	14,220.00
Total Income	<u>118,050.13</u>	<u>1,223,014.59</u>
Expense		
50000 · General Government		
50200 · Conventions and Training		710.98
50300 · Dues		1,032.00
50400 · Insurance		
50410 · Liability Ins	685.34	7,491.07
50420 · Property and bonds		3,753.07
50430 · Workers Comp.	129.63	1,427.48
Total 50400 · Insurance	<u>814.97</u>	<u>12,671.62</u>
50500 · Miscellaneous		932.25
50600 · Office Expense		
Travel		17.50
50610 · Planning & Zoning		140.39
50615 · Planning & Zoning-Orange Grove		2,830.00
50620 · Repairs & Maintenance	207.17	2,869.50
50630 · Supplies	113.42	12,562.87
50640 · Telephone	238.50	2,641.92
50650 · Utilities	491.35	3,786.24
50660 · Other		1,734.38
Total 50600 · Office Expense	<u>1,050.44</u>	<u>26,582.80</u>

General Fund

	<u>May 23</u>	<u>Jul '22 - May 23</u>
50700 · Professional Services		
50710 · Accounting Fees		56,710.00
50720 · Attorney Fees	1,250.00	12,500.00
50730 · Building Inspector		3,625.00
50740 · IT Services	769.63	9,352.33
50750 · Payroll Fees	157.00	1,849.50
50760 · Professional Services - Other		2,498.00
Total 50700 · Professional Services	<u>2,176.63</u>	<u>86,534.83</u>
50800 · Office P/R Expense		
50810 · Admin	8,548.97	100,278.08
50820 · Medicare	123.98	1,454.02
50830 · Social Securty	530.04	6,217.24
Total 50800 · Office P/R Expense	<u>9,202.99</u>	<u>107,949.34</u>
50900 · Tourism and Promotion	1,117.60	13,808.20
50999 · Bank Service fee	554.72	6,314.73
Total 50000 · General Government	<u>14,917.35</u>	<u>256,536.75</u>
51000 · Highway & Streets		
51400 · Drainage maintenance		41,301.00
51500 · Engineering Fees		37,704.50
51600 · Insurance		
51610 · Auto		3,113.06
51620 · Liability Ins.	509.98	6,609.72
51630 · Tractors		125.82
51640 · Workers Comp	506.57	5,649.79
Total 51600 · Insurance	<u>1,016.55</u>	<u>15,498.39</u>
51700 · Operating		
51710 · Fuel Expense	1,353.76	12,102.03
51720 · Repairs	163.66	26,691.35
51730 · Supplies	4,610.50	26,547.05
51740 · Telephone	196.35	2,179.37
51750 · Utilities	405.41	2,895.64
Total 51700 · Operating	<u>6,729.68</u>	<u>70,415.44</u>
51800 · P/R Expense		
51810 · Salaries	3,435.00	34,986.37
51820 · Medicare	49.80	507.32
51830 · Social Security	212.97	2,169.15
51850 · Contract Expense	5,891.82	60,766.80
Total 51800 · P/R Expense	<u>9,589.59</u>	<u>98,429.64</u>
51900 · Road Maintenance and repairs		1,935.00
51950 · Street Lights	3,755.96	33,708.22
Total 51000 · Highway & Streets	<u>21,091.78</u>	<u>298,992.19</u>

General Fund

	<u>May 23</u>	<u>Jul '22 - May 23</u>
52000 · Public Safety		
52100 · Telephone	477.00	5,283.81
52200 · Utilities	316.69	2,098.74
52800 · P/R Expense		
52835 · Judge's Supplemental Pay	243.93	2,683.13
52840 · Judges Retirement	104.89	1,153.79
52850 · Contract Labor	31,576.47	347,683.17
Total 52800 · P/R Expense	<u>31,925.29</u>	<u>351,520.09</u>
Total 52000 · Public Safety	<u>32,718.98</u>	<u>358,902.64</u>
Total Expense	<u>68,728.11</u>	<u>914,431.58</u>
Net Ordinary Income	49,322.02	308,583.01
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		2,920.00
71400 · Transfers In	2,183.32	24,016.52
Total Other Income	<u>2,183.32</u>	<u>26,936.52</u>
Net Other Income	<u>2,183.32</u>	<u>26,936.52</u>
Net Income	<u><u>51,505.34</u></u>	<u><u>335,519.53</u></u>

General Fund

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	252.82	500.00	-247.18	50.56%
40200 · Fines	907.92	2,500.00	-1,592.08	36.32%
Total 40000 · Fines & Forfeits	<u>1,160.74</u>	<u>3,000.00</u>	<u>-1,839.26</u>	<u>38.69%</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		19,600.00	100.0%
41600 · State Tourism Grant	12,500.00	10,000.00	2,500.00	125.0%
Total 41000 · General Gov. Misc. Income	<u>66,166.47</u>	<u>10,000.00</u>	<u>56,166.47</u>	<u>661.67%</u>
42000 · Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	1,000.00	1,000.00		100.0%
44200 · Occupational Licenses	108,780.54	100,000.00	8,780.54	108.78%
44300 · Permits	150.00	200.00	-50.00	75.0%
Total 44000 · Licenses & Permits	<u>109,930.54</u>	<u>101,200.00</u>	<u>8,730.54</u>	<u>108.63%</u>
45000 · Planning & Zoning Fees	745.00		745.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes	85,684.79	75,000.00	10,684.79	114.25%
46200 · Beer Tax	2,887.14	3,000.00	-112.86	96.24%
46300 · Franchise Tax	123,208.89	105,000.00	18,208.89	117.34%
46400 · Sales and Use Tax	798,855.62	650,000.00	148,855.62	122.9%
Total 46000 · Taxes	<u>1,010,636.44</u>	<u>833,000.00</u>	<u>177,636.44</u>	<u>121.33%</u>
48000 · Interest Income	15,000.40	100.00	14,900.40	15,000.4%
49000 · Miscellaneous Income	14,220.00			
Total Income	<u>1,223,014.59</u>	<u>957,600.00</u>	<u>265,414.59</u>	<u>127.72%</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	7,491.07	12,000.00	-4,508.93	62.43%
50420 · Property and bonds	3,753.07	3,000.00	753.07	125.1%
50430 · Workers Comp.	1,427.48	2,000.00	-572.52	71.37%
Total 50400 · Insurance	<u>12,671.62</u>	<u>17,000.00</u>	<u>-4,328.38</u>	<u>74.54%</u>
50500 · Miscellaneous	932.25	500.00	432.25	186.45%
50600 · Office Expense				
Travel	17.50			
50610 · Planning & Zoning	140.39	1,000.00	-859.61	14.04%
50615 · Planning & Zoning-Orange Grove	2,830.00			
50620 · Repairs & Maintenance	2,869.50	7,500.00	-4,630.50	38.26%
50630 · Supplies	12,562.87	10,000.00	2,562.87	125.63%
50640 · Telephone	2,641.92	2,800.00	-158.08	94.35%
50650 · Utilities	3,786.24	8,000.00	-4,213.76	47.33%
50660 · Other	1,734.38	500.00	1,234.38	346.88%
Total 50600 · Office Expense	<u>26,582.80</u>	<u>29,800.00</u>	<u>-3,217.20</u>	<u>89.2%</u>

General Fund

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	56,710.00	60,000.00	-3,290.00	94.52%
50720 · Attorney Fees	12,500.00	15,000.00	-2,500.00	83.33%
50730 · Building Inspector	3,625.00	5,000.00	-1,375.00	72.5%
50740 · IT Services	9,352.33	6,000.00	3,352.33	155.87%
50750 · Payroll Fees	1,849.50	2,500.00	-650.50	73.98%
50760 · Professional Services - Other	2,498.00		2,498.00	100.0%
Total 50700 · Professional Services	<u>86,534.83</u>	<u>88,500.00</u>	<u>-1,965.17</u>	<u>97.78%</u>
50800 · Office P/R Expense				
50810 · Admin	100,278.08	107,000.00	-6,721.92	93.72%
50820 · Medicare	1,454.02	1,500.00	-45.98	96.94%
50830 · Social Securiry	6,217.24	8,200.00	-1,982.76	75.82%
Total 50800 · Office P/R Expense	<u>107,949.34</u>	<u>116,700.00</u>	<u>-8,750.66</u>	<u>92.5%</u>
50900 · Tourism and Promotion	13,808.20	10,000.00	3,808.20	138.08%
50995 · Public Notice Fees		3,000.00	-3,000.00	
50999 · Bank Service fee	6,314.73	5,500.00	814.73	114.81%
Total 50000 · General Government	<u>256,536.75</u>	<u>286,500.00</u>	<u>-29,963.25</u>	<u>89.54%</u>
51000 · Highway & Streets				
51400 · Drainage maintenance	41,301.00	25,000.00	16,301.00	165.2%
51500 · Engineering Fees	37,704.50	9,000.00	28,704.50	418.94%
51600 · Insurance				
51610 · Auto	3,113.06	2,000.00	1,113.06	155.65%
51620 · Liability Ins.	6,609.72	9,500.00	-2,890.28	69.58%
51630 · Tractors	125.82	4,000.00	-3,874.18	3.15%
51640 · Workers Comp	5,649.79	8,500.00	-2,850.21	66.47%
Total 51600 · Insurance	<u>15,498.39</u>	<u>24,000.00</u>	<u>-8,501.61</u>	<u>64.58%</u>
51700 · Operating				
51710 · Fuel Expense	12,102.03	15,000.00	-2,897.97	80.68%
51720 · Repairs	26,691.35	10,000.00	16,691.35	266.91%
51730 · Supplies	26,547.05	15,000.00	11,547.05	176.98%
51740 · Telephone	2,179.37	2,500.00	-320.63	87.18%
51750 · Utilities	2,895.64	2,500.00	395.64	115.83%
Total 51700 · Operating	<u>70,415.44</u>	<u>45,000.00</u>	<u>25,415.44</u>	<u>156.48%</u>
51800 · P/R Expense				
51810 · Salaries	34,986.37	110,000.00	-75,013.63	31.81%
51820 · Medicare	507.32	1,700.00	-1,192.68	29.84%
51830 · Social Security	2,169.15	8,400.00	-6,230.85	25.82%
51850 · Contract Expense	60,766.80			
Total 51800 · P/R Expense	<u>98,429.64</u>	<u>120,100.00</u>	<u>-21,670.36</u>	<u>81.96%</u>
51900 · Road Maintenance and repairs	1,935.00	25,000.00	-23,065.00	7.74%
51950 · Street Lights	33,708.22	30,000.00	3,708.22	112.36%
Total 51000 · Highway & Streets	<u>298,992.19</u>	<u>278,100.00</u>	<u>20,892.19</u>	<u>107.51%</u>

General Fund

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52000 · Public Safety				
52100 · Telephone	5,283.81	5,700.00	-416.19	92.7%
52200 · Utilities	2,098.74	1,800.00	298.74	116.6%
52300 · Other		500.00	-500.00	
52800 · P/R Expense				
52835 · Judge's Supplemental Pay	2,683.13	3,000.00	-316.87	89.44%
52840 · Judges Retirement	1,153.79	3,000.00	-1,846.21	38.46%
52850 · Contract Labor	347,683.17	380,000.00	-32,316.83	91.5%
Total 52800 · P/R Expense	<u>351,520.09</u>	<u>386,000.00</u>	<u>-34,479.91</u>	<u>91.07%</u>
Total 52000 · Public Safety	<u>358,902.64</u>	<u>394,000.00</u>	<u>-35,097.36</u>	<u>91.09%</u>
Total Expense	<u>914,431.58</u>	<u>958,600.00</u>	<u>-44,168.42</u>	<u>95.39%</u>
Net Ordinary Income	308,583.01	-1,000.00	309,583.01	-30,858.3%
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	2,920.00		2,920.00	100.0%
71400 · Transfers In	24,016.52	26,200.00	-2,183.48	91.67%
Total Other Income	<u>26,936.52</u>	<u>26,200.00</u>	<u>736.52</u>	<u>102.81%</u>
Net Other Income	<u>26,936.52</u>	<u>26,200.00</u>	<u>736.52</u>	<u>102.81%</u>
Net Income	<u>335,519.53</u>	<u>25,200.00</u>	<u>310,319.53</u>	<u>1,331.43%</u>

Restricted Fund

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	199,441.01
10200 · Hancock Whitney SCC Deposit	18,407.48
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>217,848.65</u>
Total Checking/Savings	217,848.65
Other Current Assets	
12000 · Due from other govt. units	11,485.02
Total Other Current Assets	<u>11,485.02</u>
Total Current Assets	<u>229,333.67</u>
TOTAL ASSETS	<u><u>229,333.67</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	4,367.43
Total Accounts Payable	<u>4,367.43</u>
Other Current Liabilities	
21000 · Accounts Payable - Manual	11,057.00
23000 · Community Center Deposit	18,000.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>31,707.69</u>
Total Current Liabilities	<u>36,075.12</u>
Total Liabilities	36,075.12
Equity	
30000 · Fund Balance - Reserved	160,462.23
Net Income	32,796.32
Total Equity	<u>193,258.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>229,333.67</u></u>

Restricted Fund

	<u>May 23</u>	<u>Jul '22 - May 23</u>
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	3,000.00	31,900.00
Total 41000 · Community Center Income	<u>3,000.00</u>	<u>31,900.00</u>
43000 · Holiday Celebration Income	0.00	600.00
44000 · Interest Income	5.00	34.02
46000 · Sales & Use Taxes		
46010 · Fire Department	4,655.58	46,991.50
46020 · Recreation	4,655.59	46,991.51
46030 · Senior Citizens	4,655.58	46,991.50
Total 46000 · Sales & Use Taxes	<u>13,966.75</u>	<u>140,974.51</u>
Total 40000 · Restricted Fund Income	<u>16,971.75</u>	<u>173,508.53</u>
Total Income	<u>16,971.75</u>	<u>173,508.53</u>
Gross Profit	16,971.75	173,508.53
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	1,571.13	23,903.33
51040 · Personnel Reimbursement	0.00	19,477.50
Total 51000 · Fire Department	<u>1,571.13</u>	<u>43,380.83</u>
52000 · Recreation		
52010 · Operating Expense	4,810.00	5,366.99
52030 · Engineering Expense	0.00	1,526.25
52040 · Insurance - Community Center	0.00	17,535.00
52045 · Maintenance & Repairs	0.00	4,370.53
52050 · Supplies	291.43	2,145.61
52060 · Utilities	1,254.62	16,478.77
Total 52000 · Recreation	<u>6,356.05</u>	<u>47,423.15</u>
53000 · Senior Citizen	4,648.00	37,568.61
Total 50000 · Restricted Fund Expense	<u>12,575.18</u>	<u>128,372.59</u>
54000 · Holiday Celebration Expense	0.00	331.36
56000 · Transfers Out - Personnel	1,091.66	12,008.26
Total Expense	<u>13,666.84</u>	<u>140,712.21</u>
Net Ordinary Income	<u>3,304.91</u>	<u>32,796.32</u>
Net Income	<u><u>3,304.91</u></u>	<u><u>32,796.32</u></u>

Restricted Fund

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Restricted Fund Income				
41000 · Community Center Income				
41010 · Community Center Rental Income	31,900.00	25,000.00	6,900.00	127.6%
Total 41000 · Community Center Income	<u>31,900.00</u>	<u>25,000.00</u>	<u>6,900.00</u>	<u>127.6%</u>
43000 · Holiday Celebration Income	600.00			
44000 · Interest Income	34.02			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	46,991.50	35,000.00	11,991.50	134.26%
46020 · Recreation	46,991.51	35,000.00	11,991.51	134.26%
46030 · Senior Citizens	46,991.50	35,000.00	11,991.50	134.26%
Total 46000 · Sales & Use Taxes	<u>140,974.51</u>	<u>105,000.00</u>	<u>35,974.51</u>	<u>134.26%</u>
Total 40000 · Restricted Fund Income	<u>173,508.53</u>	<u>130,500.00</u>	<u>43,008.53</u>	<u>132.96%</u>
Total Income	<u>173,508.53</u>	<u>130,500.00</u>	<u>43,008.53</u>	<u>132.96%</u>
Gross Profit	<u>173,508.53</u>	<u>130,500.00</u>	<u>43,008.53</u>	<u>132.96%</u>
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	23,903.33	17,000.00	6,903.33	140.61%
51040 · Personnel Reimbursement	19,477.50	18,000.00	1,477.50	108.21%
Total 51000 · Fire Department	<u>43,380.83</u>	<u>35,000.00</u>	<u>8,380.83</u>	<u>123.95%</u>
52000 · Recreation				
52010 · Operating Expense	5,366.99			
52030 · Engineering Expense	1,526.25			
52040 · Insurance - Community Center	17,535.00	6,000.00	11,535.00	292.25%
52045 · Maintenance & Repairs	4,370.53	7,500.00	-3,129.47	58.27%
52050 · Supplies	2,145.61	1,200.00	945.61	178.8%
52060 · Utilities	16,478.77	14,000.00	2,478.77	117.71%
Total 52000 · Recreation	<u>47,423.15</u>	<u>28,700.00</u>	<u>18,723.15</u>	<u>165.24%</u>
53000 · Senior Citizen	37,568.61	30,000.00	7,568.61	125.23%
Total 50000 · Restricted Fund Expense	<u>128,372.59</u>	<u>93,700.00</u>	<u>34,672.59</u>	<u>137.0%</u>
54000 · Holiday Celebration Expense	331.36	500.00	-168.64	66.27%
55000 · Transfers Out - Debt Service	0.00	13,100.00	-13,100.00	0.0%
56000 · Transfers Out - Personnel	12,008.26			
Total Expense	<u>140,712.21</u>	<u>107,300.00</u>	<u>33,412.21</u>	<u>131.14%</u>
Net Ordinary Income	<u>32,796.32</u>	<u>23,200.00</u>	<u>9,596.32</u>	<u>141.36%</u>
Net Income	<u>32,796.32</u>	<u>23,200.00</u>	<u>9,596.32</u>	<u>141.36%</u>

Utility Fund

May 31, 23

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	35,829.87
10200 · Hancock Whitney Utility Deposit	24,394.80
10300 · LAMP Savings Account	246,582.29
Total 10000 · Bank Accounts	306,806.96
10400 · Cash on hand	100.00
Total Checking/Savings	306,906.96
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	7,427.00
13000 · Accounts Receivable - Other	10,595.18
Total 13000 · Accounts Receivable	18,022.18
14000 · Allowance for Bad Debts	-2,200.00
14500 · Grants Receivable	9,777.00
Total Accounts Receivable	25,599.18
Other Current Assets	
15000 · Construction In Progress	393,201.87
Total Other Current Assets	393,201.87
Total Current Assets	725,708.01
Fixed Assets	
15100 · Fixed Assets	1,271,041.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,233,178.47
Total Fixed Assets	871,511.92
TOTAL ASSETS	1,597,219.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	14,209.54
Total Accounts Payable	14,209.54
Other Current Liabilities	
21000 · Accounts Payable-Audit	21,617.00
24000 · Customer Prepayments	5,722.00
25000 · Due to General Fund	88,808.77
26000 · Garbage Deposits Liabilty	24,677.12
28000 · Unearned Revenue - ARPA Grant	248,599.56
Total Other Current Liabilities	389,424.45
Total Current Liabilities	403,633.99
Total Liabilities	403,633.99
Equity	
30000 · Retained Earnings	1,243,552.76
Net Income	-49,966.82
Total Equity	1,193,585.94
TOTAL LIABILITIES & EQUITY	1,597,219.93

Utility Fund

	<u>May 23</u>	<u>Jul '22 - May 23</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,490.00	143,967.60
40200 · Grant		
40210 · Federal Grant	<u>20,000.00</u>	<u>67,028.00</u>
Total 40200 · Grant	<u>20,000.00</u>	<u>67,028.00</u>
40300 · Late Payment Penalties	224.50	3,379.70
40400 · Return Fee	125.00	1,550.00
40500 · Sewer Fee	6,062.00	63,421.00
40700 · Water Franchise fees	0.00	6,753.00
Total 40000 · Utility Income	<u>39,901.50</u>	<u>286,099.30</u>
41000 · Interest Income		
42000 · LAMP Account	1,069.50	7,653.64
41000 · Interest Income - Other	<u>7.93</u>	<u>57.00</u>
Total 41000 · Interest Income	<u>1,077.43</u>	<u>7,710.64</u>
43000 · Other Income	25.00	25.00
Total Income	<u>41,003.93</u>	<u>293,834.94</u>
Expense		
50000 · Bank Service charges	0.00	163.00
52000 · Depreciation Expense	7,083.33	77,916.63
53000 · Garbage Department Expenses		
53010 · Garbage Service	<u>12,707.19</u>	<u>138,111.89</u>
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>138,111.89</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	425.63
54020 · Dues & Memberships	40.00	1,427.00
54030 · Postage	<u>156.48</u>	<u>1,810.80</u>
Total 54000 · General Administrative	<u>196.48</u>	<u>3,663.43</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	555.00
55030 · Other	0.00	0.00
55040 · Sewer Supplies	582.35	929.94
55050 · Sewer System Maintenance	2,590.00	94,619.28
55070 · Utility Bills	<u>1,324.09</u>	<u>15,834.33</u>
Total 55000 · Sewer Department Expenses	<u>4,496.44</u>	<u>111,938.55</u>
61000 · Transfers Out - Payroll	1,091.66	12,008.26
Total Expense	<u>25,575.10</u>	<u>343,801.76</u>
Net Ordinary Income	<u>15,428.83</u>	<u>-49,966.82</u>
Net Income	<u>15,428.83</u>	<u>-49,966.82</u>

Utility Fund

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	143,967.60	158,500.00	-14,532.40	90.83%
40200 · Grant				
40210 · Federal Grant	67,028.00			
Total 40200 · Grant	<u>67,028.00</u>			
40300 · Late Payment Penalties	3,379.70	3,500.00	-120.30	96.56%
40400 · Return Fee	1,550.00	1,000.00	550.00	155.0%
40500 · Sewer Fee	63,421.00	71,100.00	-7,679.00	89.2%
40700 · Water Franchise fees	6,753.00	6,500.00	253.00	103.89%
Total 40000 · Utility Income	<u>286,099.30</u>	<u>240,600.00</u>	<u>45,499.30</u>	<u>118.91%</u>
41000 · Interest Income				
42000 · LAMP Account	7,653.64			
41000 · Interest Income - Other	57.00	0.00	57.00	100.0%
Total 41000 · Interest Income	<u>7,710.64</u>	<u>0.00</u>	<u>7,710.64</u>	<u>100.0%</u>
43000 · Other Income	25.00			
Total Income	<u>293,834.94</u>	<u>240,600.00</u>	<u>53,234.94</u>	<u>122.13%</u>
Expense				
50000 · Bank Service charges	163.00	0.00	163.00	100.0%
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	77,916.63	85,000.00	-7,083.37	91.67%
53000 · Garbage Department Expenses				
53010 · Garbage Service	138,111.89	130,000.00	8,111.89	106.24%
Total 53000 · Garbage Department Expenses	<u>138,111.89</u>	<u>130,000.00</u>	<u>8,111.89</u>	<u>106.24%</u>
54000 · General Administrative				
54010 · Billing Supplies	425.63	1,000.00	-574.37	42.56%
54020 · Dues & Memberships	1,427.00	2,000.00	-573.00	71.35%
54030 · Postage	1,810.80	2,000.00	-189.20	90.54%
Total 54000 · General Administrative	<u>3,663.43</u>	<u>5,000.00</u>	<u>-1,336.57</u>	<u>73.27%</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	929.94	0.00	929.94	100.0%
55050 · Sewer System Maintenance	94,619.28	30,000.00	64,619.28	315.4%
55070 · Utility Bills	15,834.33	13,500.00	2,334.33	117.29%
Total 55000 · Sewer Department Expenses	<u>111,938.55</u>	<u>70,500.00</u>	<u>41,438.55</u>	<u>158.78%</u>
61000 · Transfers Out - Payroll	12,008.26	13,100.00	-1,091.74	91.67%
Total Expense	<u>343,801.76</u>	<u>323,600.00</u>	<u>20,201.76</u>	<u>106.24%</u>
Net Ordinary Income	<u>-49,966.82</u>	<u>-83,000.00</u>	<u>33,033.18</u>	<u>60.2%</u>
Net Income	<u>-49,966.82</u>	<u>-83,000.00</u>	<u>33,033.18</u>	<u>60.2%</u>