

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, MAY 9, 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 Randy Anny and seconded by Councilman Chad Domingue to approve the minutes of the meeting of the mayor and council taken Tuesday, April 11, 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 March 2023. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the engagement letters from Faulk and Winkler. 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 An Amendment to Ordinance # 17-03, Subdivision Regulations, Section 17-4030 requiring Subdivision Access and Connectivity

Mayor Guidry closed public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Wand Bourgeois to adopt ordinance #23-06. Motion carried. Vote as follows:

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

NAYS: None

ORDINANCE #23-06

An Amendment to Ordinance # 17-03, Subdivision Regulations, Section 17-4030 requiring Subdivision Access and Connectivity

Access and connectivity.

A. Purpose. These standards are intended to provide a safe and convenient well-connected system of streets that accommodate efficient travel for vehicles, bicycles, pedestrians, and other modes of travel through the development and to and from surrounding properties.

B. Applicability. This section shall apply to new residential development or redevelopment as follows:

1. Any subdivision involving development on 20 lots or more; or

2. Any subdivision of land where at least 50 percent of the adjacent lands are vacant, undeveloped, or undeveloped, regardless of number of lots proposed.

C. Access and connectivity standards.

1. Where rights-of-way for arterials, collectors, or local streets exist or are designated on property adjacent to a proposed development, and those rights-of-way extend to the property or boundary line of the proposed development, the proposed development shall dedicate rights-of-way to connect those adjacent rights-of-way into or through the land contained in the proposed development.

2. For subdivisions adjacent to vacant or undeveloped land, subdivision streets shall be extended to the boundaries of the parcel proposed for development to appropriate locations to provide future connections to adjacent properties. Such areas shall be dedicated as right-of-way extending to the property line. For areas dedicated for future connection, the Parish shall continually maintain adequate signage indicating that such area is reserved for future road connection and is otherwise undevelopable.

3. Subdivisions with 50 or more lots shall provide at least two access points to and from existing roadways. Such access points shall be located as far apart as practicable to best serve internal and external connectivity. At least one access point shall serve as the primary entry. Secondary access points shall connect either to another roadway or shall be dedicated as right-of-way extending to the property line for future connection. Any right-of-way dedicated for the purpose of future connection to an adjacent property may count toward meeting the required access points in this subsection C.3.

4. For private, gated communities where one or more access points are not continuously and fully secured by a gate, only those access points that are open to public access shall count toward minimum access and connectivity requirements. Fully gated communities with all access points continuously and fully secured by gates shall be exempt from the standards in this section except that such gated communities with frontage on more than one road and with 50 or more lots shall provide at least two access points to the maximum extent practicable.

5. The Planning Commission and the Director of the Department of Planning and Development, in consultation with the Parish Engineer, may only modify the standards in this subsection C. if:

a. Compliance with the access and connectivity standards is not possible or is otherwise impractical due to site conditions or surrounding site conditions, and where full compliance would not result in greater community benefit as intended by this section.

Mayor Chris Guidry opened a public hearing to discuss ordinance 23-07, An ordinance amending the 2023 Budget and adopting the 2024 Operating Budget of Revenues and Expenditures.

Mayor Guidry closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt ordinance #23-07. Motion carried. Vote as follows:

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

NAYS: None

**BUDGET ADOPTION
ORDINANCE 23-07**

An ordinance amending the 2023 Budget and adopting the 2024 Operating Budget of Revenues and Expenditures.

SECTION 1. The 2023 Operating Budget for the year ending June 30, 2023 (as attached) is amended, as summarized for all funds and the 2024 Operating Budget for the year then ending (as attached) is adopted, as follows:

| | 2023 | | 2024 | |
|-------------------------------------------|---------------------|-------------------|---------------------|---------------------|
| | Original | Adjustment | Budget | Budget |
| Revenues: | | | | |
| Taxes | \$ 938,000 | \$ 242,500 | \$ 1,180,500 | \$ 1,158,000 |
| Intergovernmental | 10,000 | 236,100 | 246,100 | 644,500 |
| Charges for services | 275,900 | 1,300 | 277,200 | 288,600 |
| License and permits | 101,200 | 100 | 101,300 | 101,300 |
| Fines | 3,000 | 1,000 | 4,000 | 2,500 |
| Proceeds – capital lease | - | - | - | 200,000 |
| Proceeds – sale of capital assets | - | 3,000 | 3,000 | - |
| Other | 600 | 17,200 | 17,800 | 15,500 |
| Total revenues & other sources | \$ 1,328,700 | \$ 501,200 | \$ 1,829,900 | \$ 2,410,400 |
| Expenditures: | | | | |
| General government | \$ 286,500 | \$ 25,100 | \$ 311,600 | \$ 326,400 |
| Public safety: | | | | |
| Police | 394,000 | 1,900 | 395,900 | 416,200 |
| Fire | 35,000 | 15,000 | 50,000 | 46,000 |

| | | | | |
|---------------------|--------------|------------|--------------|--------------|
| Highway and streets | 278,100 | 246,700 | 524,800 | 1,235,900 |
| Recreation | 29,200 | 26,100 | 55,300 | 47,500 |
| Senior citizens | 30,000 | 6,000 | 36,000 | 36,000 |
| Utility operations | 310,500 | 59,350 | 369,850 | 303,000 |
| Total expenditures | \$ 1,363,300 | \$ 380,250 | \$ 1,743,450 | \$ 2,411,000 |

SECTION 2. The amendment of the 2023 and the adoption of the 2024 operating budget of expenditures is declared to be an appropriation of funds set forth in the budget classifications and that all appropriations lapse at each year end.

SECTION 3. Amounts are available for expenditure only to the extent included within this budget.

SECTION 4. The Mayor is hereby authorized to make line item adjustments during fiscal year 2024 of expenditures within a functional department. Such adjustments are to be reported to the Town Council. To the extent actual expenditures exceed the amount appropriated by 5% or more in an individual fund, the Mayor will recommend a budget amendment to the Town Council for approval as required by the Louisiana Local Government Budget Act, La. R.S. 39:1311.

Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on May 9, 2023 as required by the revised statutes of the State of Louisiana.

Whereas, the Sorrento Town Council has reviewed and considered such proposed budget and made revisions of same,

This ordinance was introduced on April 11, 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 Chad Domingue, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: None

And this ordinance was passed on the 9th day of May 2023.

Mayor Chris Guidry opened a public hearing to discuss Ordinance #23-08, An Ordinance to establish the fixed annual compensation for the appointed Town Clerk of the Town of Sorrento.

Mayor Guidry closed public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt ordinance #23-08. Motion carried. Vote as follows:

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

NAYS: None

ORDINANCE 23-08

An Ordinance to establish the fixed annual compensation for the appointed Town Clerk of the Town of Sorrento.

SECTION 1. The Town Council established the fixed annual compensation of the Town's appointed Town Clerk by Ordinance 23-08.

SECTION 2. The Town Council may, by ordinance, amend the established fixed annual compensation amounts in accordance with R.S. 33:404.1 and wishes to increase the compensation of the Town Clerk who is an appointed official.

SECTION 3. Be it ordained by the Sorrento Town Council that an annual increase in fixed annual compensation for the Town Clerk as follows:

| | <u>Annual Increase</u> | <u>Annual Compensation</u> |
|------------------------------|------------------------|----------------------------|
| Town of Sorrento, Town Clerk | \$2,500 | \$52,500 |

Whereas, said proposed fixed annual compensation increase was duly set, after proper notice to the public, during a public hearing which was held on May 9, 2023, as required by R.S. 33:406 and shall be effective July 1, 2023, upon rightful passage by the Town of Sorrento.

Whereas, the Sorrento Town Council has reviewed and considered such proposed increase and made revisions of same.

This ordinance having been submitted to a vote; the vote thereon was as follows:

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

Nays: None

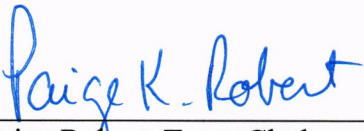
Absent: None

And this ordinance was passed on the 9th day of May 2023. I further certify that the above is a true and correct copy of the Ordinance adopted and actions taken by the Town of Sorrento, Louisiana, through its Mayor and Town Council during the public hearing and Town Council meeting held on May 9, 2023.

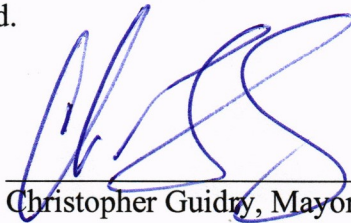
Councilman Chad Domingue introduced Ordinance #23-09, An Amendment to Ordinance #19-06, Zoning Code, to add Mobile Home Park, RV Park and Campground Regulations a public hearing was called for Tuesday, June 13, 2023, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Councilman Randy Anny introduced Ordinance #23-10, An Ordinance to Amend Chapter 2 Section 2-27 of the Code of Ordinances with respect to increasing the compensation of the mayor. A public hearing was called for Tuesday, June 13, 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 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 | | | | |
| Burglaries | 0 | 1 | 2 | 0 | | | | |
| Thefts | 4 | 6 | 7 | 8 | | | | |
| Armed Robbery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Simple Robbery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Alarms | 12 | 10 | 8 | 11 | | | | |
| Narcotics | 1 | 2 | 0 | 1 | 0 | 0 | 0 | |
| Shooting | 0 | 0 | 0 | 1 | 0 | 0 | 0 | |
| Total Service C | 88 | 95 | 166 | 100 | | | | |
| SCO/Loud Musi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | |
|-------------------|----|----|----|----|--|--|--|--|
| Traffic Citations | 10 | 15 | 12 | 13 | | | | |
| Adult Arrests | 10 | 7 | 4 | 5 | | | | |

Capt. Rosevelt Hampton
 Cpt. Rosevelt Hampton

| Row Labels | Count of Incident Number |
|---------------------------|---------------------------------|
| 911 Investigation | 2 |
| Accident | 11 |
| Alarm | 11 |
| Animal Complaint | 2 |
| Assault | 1 |
| Assist | 9 |
| Check on Welfare | 3 |
| Civil Dispute | 2 |
| Death | 1 |
| Disturbance | 13 |
| Escort | 1 |
| Juvenile Crimes | 1 |
| Narcotics | 1 |
| School Walk Thru | 7 |
| Shooting | 1 |
| Suicide Investigation | 3 |
| Suspicious Person/Vehicle | 8 |
| Theft | 8 |
| Traffic Incident | 14 |
| Warrant Arrest | 1 |
| Grand Total | 100 |

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

March 31, 2023

Town of Sorrento
Key stats
March 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> |
| March 31, 2023 | \$ 1,496,515 | \$ 417,249 | \$ 1,079,266 | | |
| June 30, 2022 | 730,632 | 109,571 | 621,061 | \$ 307,678 | \$ 458,205 |
| June 30, 2021 | 682,588 | 253,713 | 428,875 | 163,536 | 650,391 |

Restricted breakdown

| | |
|-------------------------------------|---------|
| American Rescue Plan Grant | 285,628 |
| Recreation | 41,028 |
| Senior citizen programs | 55,143 |
| Public safety - fire | 12,881 |
| Public safety - police - restricted | 2,651 |
| Other | 19,919 |

2) Revenue trends

| Sales tax | <u>FYE</u> | <u>General Fund</u> | | <u>Rest. Fund</u> | |
|------------------|--------------------|---------------------|---------------|--------------------|---------------|
| | | <u>Collections</u> | | <u>Collections</u> | |
| | 2023 | \$ 661,916 | | \$ 116,809 | |
| | 2022 | 827,475 | 27% | 146,025 | 27% |
| | 2021 | 606,952 | 5% | 107,109 | 5% |
| | 2020 | 576,720 | | 101,774 | |
| | 2023 budget | \$ 650,000 | 101.8% | \$ 105,000 | 111.2% |

| Utility charges | <u>FYE</u> | <u>Sewer</u> | | <u>Garbage</u> | |
|------------------------|--------------------|------------------|--------------|-------------------|--------------|
| | | | | | |
| | 2023 | \$ 51,436 | | \$ 117,132 | |
| | 2022 | 63,961 | 9% | 136,752 | 7% |
| | 2021 | 58,482 | 1% | 127,022 | 2% |
| | 2020 | 57,862 | | 124,896 | |
| | 2023 budget | \$ 71,100 | 72.3% | \$ 158,500 | 73.9% |

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 - 03/31/2023 | \$ 9,084 | \$ 17,706 | \$ (3,851) | \$ 399 | \$ (1,809) | \$ (3,360) |
| 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) | \$ 291,862 | \$ 31,971 |
| Capital outlay activity, net of grants and proceeds | (69,086) | - |
| Depreciation | - | - |
| Operating cash flows | \$ 222,776 | \$ 31,971 |

| <u>Utility</u> | <u>2023B</u> | <u>YTD 2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
|-----------------------------------------------------|------------------|--------------------|--------------------|-------------------|---------------------|
| Operating deficit | \$ (83,000) | \$ (66,768) | \$ (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 | 63,750 | 85,000 | 80,000 | (13,500) |
| Net | \$ 22,000 | \$ (33,018) | \$ (79,814) | \$ (8,669) | \$ (107,710) |

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

| | YTD as of | Current Year - FYE 2022/2023 | | | % of budget |
|--------------------------------------------|-------------------|------------------------------|-------------------|------------------|-------------|
| | March 31, 2022 | Actual | Budget | Remaining | |
| <u>General:</u> | | | | | |
| Sales tax | \$ 615,202 | \$ 661,916 | \$ 650,000 | \$ (11,916) | |
| Property tax | 80,847 | 83,180 | 75,000 | (8,180) | |
| Franchise fees | 81,333 | 96,214 | 105,000 | 8,786 | |
| Beer Tax | 1,559 | 2,323 | 3,000 | 677 | |
| Licenses and permits | 92,741 | 98,837 | 101,200 | 2,363 | |
| Charges for Services | 5,155 | 5,155 | 10,300 | 5,145 | |
| Fines | 2,165 | 998 | 3,000 | 2,002 | |
| Planning & Zoning | 22,938 | 745 | - | (745) | |
| Intergovernmental grants - Operational | 10,325 | 32,100 | 10,000 | (22,100) | |
| Intergovernmental grants - Capital | - | - | - | - | |
| Highway & Streets State Grants | - | - | - | - | |
| FEMA | 655 | 34,066 | - | (34,066) | |
| Transfers In | 22,050 | 19,650 | 26,200 | 6,550 | |
| Proceeds from sale of assets | 20,824 | 2,920 | - | (2,920) | |
| Other | 105 | 9,389 | 100 | (9,289) | |
| Total revenue | 955,898 | 1,047,494 | 983,800 | (63,694) | 106% |
| Administration | 213,283 | 219,223 | 286,500 | 67,277 | |
| Police | 274,441 | 293,781 | 394,000 | 100,219 | |
| Streets | 189,171 | 242,627 | 278,100 | 35,473 | |
| Capital outlay | - | - | - | - | |
| Total expenditures | 676,895 | 755,631 | 958,600 | 202,969 | 79% |
| <u>Restricted:</u> | | | | | |
| Sales tax | 108,565 | 116,809 | 105,000 | (11,809) | |
| Other | 25,678 | 26,724 | 25,500 | (1,224) | |
| Total revenue | 134,243 | 143,533 | 130,500 | (13,033) | 110% |
| Fire | 44,758 | 34,346 | 35,000 | 654 | |
| Senior citizen programs | 24,309 | 28,357 | 30,000 | 1,643 | |
| Recreation - Community Center | 23,236 | 38,703 | 28,700 | (10,003) | |
| Transfer Out | 11,025 | 9,825 | 13,100 | 3,275 | |
| Other | 387 | 331 | 500 | 169 | |
| Capital outlay | - | - | - | - | |
| Total expenditures | 103,714 | 111,562 | 107,300 | (4,262) | 104% |
| <u>Utility Fund:</u> | | | | | |
| Garbage | 101,510 | 117,038 | 158,500 | 41,462 | |
| Sewer | 47,026 | 51,324 | 71,100 | 19,776 | |
| Sewer Grant | 82,183 | 30,000 | - | (30,000) | |
| Proceeds from Legal Settlement | 77,500 | - | - | - | |
| Other | 3,135 | 14,889 | 11,000 | (3,889) | |
| Total revenue | 311,354 | 213,251 | 240,600 | 27,349 | 89% |
| Garbage | 97,370 | 112,698 | 130,000 | 17,302 | |
| Sewer maintenance | 77,112 | 76,166 | 30,000 | (46,166) | |
| Sewer operating costs | 18,055 | 14,209 | 40,500 | 26,291 | |
| Sewer Grant expenses | - | - | - | - | |
| Depreciation | 63,750 | 63,750 | 85,000 | 21,250 | |
| Transfer Out | 11,025 | 9,825 | 13,100 | 3,275 | |
| Capital outlay | - | - | 20,000 | 20,000 | |
| Other | 3,448 | 3,372 | 5,000 | 1,628 | |
| Total expenditures | \$ 270,759 | \$ 280,019 | \$ 323,600 | \$ 43,581 | 87% |
| <u>Total:</u> | | | | | |
| Inflows | 1,401,494 | 1,404,277 | | | |
| Outflows | 1,051,368 | 1,147,212 | | | |
| Net | 350,126 | 257,065 | | | |
| Depreciation | 63,750 | 63,750 | | | |
| Capital outlay, net of grants and proceeds | (82,183) | (96,166) | | | |
| Proceeds from Legal Settlement | (77,500) | - | | | |
| Proceeds from Sale of Assets | (20,824) | (2,920) | | | |
| Operating, net | \$ 233,369 | \$ 221,728 | | | |

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 | | -100.0% |
| May | 81,130 | | -100.0% |
| June | 71,678 | | -100.0% |
| | <u>\$ 827,475</u> | <u>\$ 661,916</u> | |
| Prior year to date | | <u>\$ 615,202</u> | 7.6% YoY Change |
| FYE 2022/2023 Budget | | <u>\$ 650,000</u> | 101.8% % 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 | | -100.0% |
| May | 14,317 | | -100.0% |
| June | 12,649 | | -100.0% |
| | <u>\$ 146,025</u> | <u>\$ 116,809</u> | |
| Prior year to date | | <u>\$ 108,565</u> | 7.6% YoY Change |
| FYE 2022/2023 Budget | | <u>\$ 105,000</u> | 111.2% % 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 | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 51,436</u> | <u>\$ 51,885</u> | <u>\$ 449</u> |

FYE 2022/2023 Budget \$ 71,100 72% % 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 | 574 | 13,328 | 17,817 | 4,489 |
| February | 575 | 13,356 | 12,126 | (1,230) |
| March | 572 | 13,356 | 14,840 | 1,484 |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 117,132</u> | <u>\$ 118,085</u> | <u>\$ 953</u> |

FYE 2022/2023 Budget \$ 158,500 74% % of Budget

Collection rate \$ 168,568 \$ 169,970 101%

General Fund

Mar 31, 23

| | |
|--------------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank Accounts | |
| 10100 · Hancock Whitney Bank General | 683,338.08 |
| 10200 · LAMP Savings Account | 368,733.81 |
| Total 10000 · Bank Accounts | <u>1,052,071.89</u> |
| Total Checking/Savings | 1,052,071.89 |
| Accounts Receivable | |
| 12000 · Grants Receivable | 47,254.45 |
| 13000 · Accounts Receivable | 4,568.32 |
| Total Accounts Receivable | <u>51,822.77</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 | 1,153,320.66 |
| Other Assets | |
| 18000 · Due from other gov't agencies | 65,027.00 |
| Total Other Assets | <u>65,027.00</u> |
| TOTAL ASSETS | <u><u>1,218,347.66</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 38,372.84 |
| Total Accounts Payable | <u>38,372.84</u> |
| Other Current Liabilities | |
| 20100 · Accounts Payable-Manual | 3,140.92 |
| 20300 · Deferred Inflows - Grants | 19,600.00 |
| 21000 · Payroll Liabilities | -132.14 |
| 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>-51,406.18</u> |
| Total Current Liabilities | <u>-13,033.34</u> |
| Total Liabilities | -13,033.34 |
| Equity | |
| 31000 · Fund Balance - Unreserved | 939,518.59 |
| Net Income | 291,862.41 |
| Total Equity | <u>1,231,381.00</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,218,347.66</u></u> |

General Fund

| | <u>Mar 23</u> | <u>Jul '22 - Mar 23</u> |
|-----------------------------------------|-------------------|-------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Fines & Forfeits | | |
| 40100 · Court Costs | 20.00 | 241.82 |
| 40200 · Fines | | 755.92 |
| Total 40000 · Fines & Forfeits | <u>20.00</u> | <u>997.74</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 | 375.00 | 875.00 |
| 44200 · Occupational Licenses | 50,078.03 | 97,812.41 |
| 44300 · Permits | 25.00 | 150.00 |
| Total 44000 · Licenses & Permits | <u>50,478.03</u> | <u>98,837.41</u> |
| 45000 · Planning & Zoning Fees | | 745.00 |
| 46000 · Taxes | | |
| 46100 · Advalorem Taxes | 1,275.15 | 83,179.77 |
| 46200 · Beer Tax | | 2,323.15 |
| 46300 · Franchise Tax | | 96,213.93 |
| 46400 · Sales and Use Tax | 67,951.91 | 661,916.21 |
| Total 46000 · Taxes | <u>69,227.06</u> | <u>843,633.06</u> |
| 48000 · Interest Income | 1,456.36 | 9,389.14 |
| Total Income | <u>121,181.45</u> | <u>1,024,923.82</u> |
| Expense | | |
| 50000 · General Government | | |
| 50200 · Conventions and Training | | 710.98 |
| 50300 · Dues | | 1,032.00 |
| 50400 · Insurance | | |
| 50410 · Liability Ins | 703.72 | 6,102.04 |
| 50420 · Property and bonds | | 3,753.07 |
| 50430 · Workers Comp. | 129.63 | 1,168.22 |
| Total 50400 · Insurance | <u>833.35</u> | <u>11,023.33</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 | 135.58 | 2,597.33 |
| 50630 · Supplies | 4,678.59 | 11,573.49 |
| 50640 · Telephone | 239.40 | 2,164.89 |
| 50650 · Utilities | -913.03 | 3,063.34 |
| 50660 · Other | 105.00 | 1,529.38 |
| Total 50600 · Office Expense | <u>4,245.54</u> | <u>23,916.32</u> |

General Fund

| | <u>Mar 23</u> | <u>Jul '22 - Mar 23</u> |
|---------------------------------------|------------------|-------------------------|
| 50700 · Professional Services | | |
| 50710 · Accounting Fees | 1,695.00 | 51,510.00 |
| 50720 · Attorney Fees | 1,250.00 | 10,000.00 |
| 50730 · Building Inspector | | 1,050.00 |
| 50740 · IT Services | 701.17 | 7,932.53 |
| 50750 · Payroll Fees | 167.00 | 1,535.50 |
| 50760 · Professional Services - Other | | 2,498.00 |
| Total 50700 · Professional Services | <u>3,813.17</u> | <u>74,526.03</u> |
| 50800 · Office P/R Expense | | |
| 50810 · Admin | 11,095.02 | 82,844.98 |
| 50820 · Medicare | 160.87 | 1,201.22 |
| 50830 · Social Securiry | 687.88 | 5,136.38 |
| Total 50800 · Office P/R Expense | <u>11,943.77</u> | <u>89,182.58</u> |
| 50900 · Tourism and Promotion | 1,193.19 | 12,690.60 |
| 50999 · Bank Service fee | 553.64 | 5,208.82 |
| Total 50000 · General Government | <u>22,582.66</u> | <u>219,222.91</u> |
| 51000 · Highway & Streets | | |
| 51400 · Drainage maintenance | 9,391.00 | 19,311.00 |
| 51500 · Engineering Fees | 1,041.25 | 37,704.50 |
| 51600 · Insurance | | |
| 51610 · Auto | | 3,113.06 |
| 51620 · Liability Ins. | 557.06 | 5,542.68 |
| 51630 · Tractors | | 125.82 |
| 51640 · Workers Comp | 506.57 | 4,636.65 |
| Total 51600 · Insurance | <u>1,063.63</u> | <u>13,418.21</u> |
| 51700 · Operating | | |
| 51710 · Fuel Expense | 2,850.80 | 10,748.27 |
| 51720 · Repairs | 12,067.35 | 26,427.69 |
| 51730 · Supplies | 744.96 | 21,107.79 |
| 51740 · Telephone | 197.11 | 1,903.51 |
| 51750 · Utilities | -443.22 | 2,358.21 |
| Total 51700 · Operating | <u>15,417.00</u> | <u>62,545.47</u> |
| 51800 · P/R Expense | | |
| 51810 · Salaries | 5,812.50 | 27,838.87 |
| 51820 · Medicare | 84.29 | 403.69 |
| 51830 · Social Security | 360.38 | 1,726.01 |
| 51850 · Contract Expense | 4,569.36 | 49,423.98 |
| Total 51800 · P/R Expense | <u>10,826.53</u> | <u>79,392.55</u> |
| 51900 · Road Maintenance and repairs | 1,935.00 | 1,935.00 |
| 51950 · Street Lights | -3,045.82 | 28,320.33 |
| Total 51000 · Highway & Streets | <u>36,628.59</u> | <u>242,627.06</u> |

General Fund

| | <u>Mar 23</u> | <u>Jul '22 - Mar 23</u> |
|--------------------------------------|------------------|-------------------------|
| 52000 · Public Safety | | |
| 52100 · Telephone | 478.79 | 4,329.75 |
| 52200 · Utilities | -999.16 | 1,782.05 |
| 52800 · P/R Expense | | |
| 52835 · Judge's Supplemental Pay | 243.92 | 2,195.28 |
| 52840 · Judges Retirement | 104.89 | 944.01 |
| 52850 · Contract Labor | 31,576.47 | 284,530.23 |
| Total 52800 · P/R Expense | <u>31,925.28</u> | <u>287,669.52</u> |
| Total 52000 · Public Safety | <u>31,404.91</u> | <u>293,781.32</u> |
| Total Expense | <u>90,616.16</u> | <u>755,631.29</u> |
| Net Ordinary Income | 30,565.29 | 269,292.53 |
| Other Income/Expense | | |
| Other Income | | |
| 71000 · Proceeds from sale of assets | | 2,920.00 |
| 71400 · Transfers In | 2,183.32 | 19,649.88 |
| Total Other Income | <u>2,183.32</u> | <u>22,569.88</u> |
| Net Other Income | <u>2,183.32</u> | <u>22,569.88</u> |
| Net Income | <u>32,748.61</u> | <u>291,862.41</u> |

General Fund

| | <u>Jul '22 - Mar 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-----------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Fines & Forfeits | | | | |
| 40100 · Court Costs | 241.82 | 500.00 | -258.18 | 48.36% |
| 40200 · Fines | 755.92 | 2,500.00 | -1,744.08 | 30.24% |
| Total 40000 · Fines & Forfeits | <u>997.74</u> | <u>3,000.00</u> | <u>-2,002.26</u> | <u>33.26%</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 | 875.00 | 1,000.00 | -125.00 | 87.5% |
| 44200 · Occupational Licenses | 97,812.41 | 100,000.00 | -2,187.59 | 97.81% |
| 44300 · Permits | 150.00 | 200.00 | -50.00 | 75.0% |
| Total 44000 · Licenses & Permits | <u>98,837.41</u> | <u>101,200.00</u> | <u>-2,362.59</u> | <u>97.67%</u> |
| 45000 · Planning & Zoning Fees | 745.00 | | 745.00 | 100.0% |
| 46000 · Taxes | | | | |
| 46100 · Advalorem Taxes | 83,179.77 | 75,000.00 | 8,179.77 | 110.91% |
| 46200 · Beer Tax | 2,323.15 | 3,000.00 | -676.85 | 77.44% |
| 46300 · Franchise Tax | 96,213.93 | 105,000.00 | -8,786.07 | 91.63% |
| 46400 · Sales and Use Tax | 661,916.21 | 650,000.00 | 11,916.21 | 101.83% |
| Total 46000 · Taxes | <u>843,633.06</u> | <u>833,000.00</u> | <u>10,633.06</u> | <u>101.28%</u> |
| 48000 · Interest Income | 9,389.14 | 100.00 | 9,289.14 | 9,389.14% |
| Total Income | <u>1,024,923.82</u> | <u>957,600.00</u> | <u>67,323.82</u> | <u>107.03%</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 | 6,102.04 | 12,000.00 | -5,897.96 | 50.85% |
| 50420 · Property and bonds | 3,753.07 | 3,000.00 | 753.07 | 125.1% |
| 50430 · Workers Comp. | 1,168.22 | 2,000.00 | -831.78 | 58.41% |
| Total 50400 · Insurance | <u>11,023.33</u> | <u>17,000.00</u> | <u>-5,976.67</u> | <u>64.84%</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 | 2,597.33 | 7,500.00 | -4,902.67 | 34.63% |
| 50630 · Supplies | 11,573.49 | 10,000.00 | 1,573.49 | 115.74% |
| 50640 · Telephone | 2,164.89 | 2,800.00 | -635.11 | 77.32% |
| 50650 · Utilities | 3,063.34 | 8,000.00 | -4,936.66 | 38.29% |
| 50660 · Other | 1,529.38 | 500.00 | 1,029.38 | 305.88% |
| Total 50600 · Office Expense | <u>23,916.32</u> | <u>29,800.00</u> | <u>-5,883.68</u> | <u>80.26%</u> |

General Fund

| | <u>Jul '22 - Mar 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| 50700 · Professional Services | | | | |
| 50710 · Accounting Fees | 51,510.00 | 60,000.00 | -8,490.00 | 85.85% |
| 50720 · Attorney Fees | 10,000.00 | 15,000.00 | -5,000.00 | 66.67% |
| 50730 · Building Inspector | 1,050.00 | 5,000.00 | -3,950.00 | 21.0% |
| 50740 · IT Services | 7,932.53 | 6,000.00 | 1,932.53 | 132.21% |
| 50750 · Payroll Fees | 1,535.50 | 2,500.00 | -964.50 | 61.42% |
| 50760 · Professional Services - Other | 2,498.00 | | 2,498.00 | 100.0% |
| Total 50700 · Professional Services | <u>74,526.03</u> | <u>88,500.00</u> | <u>-13,973.97</u> | <u>84.21%</u> |
| 50800 · Office P/R Expense | | | | |
| 50810 · Admin | 82,844.98 | 107,000.00 | -24,155.02 | 77.43% |
| 50820 · Medicare | 1,201.22 | 1,500.00 | -298.78 | 80.08% |
| 50830 · Social Securiry | 5,136.38 | 8,200.00 | -3,063.62 | 62.64% |
| Total 50800 · Office P/R Expense | <u>89,182.58</u> | <u>116,700.00</u> | <u>-27,517.42</u> | <u>76.42%</u> |
| 50900 · Tourism and Promotion | 12,690.60 | 10,000.00 | 2,690.60 | 126.91% |
| 50995 · Public Notice Fees | | 3,000.00 | -3,000.00 | |
| 50999 · Bank Service fee | 5,208.82 | 5,500.00 | -291.18 | 94.71% |
| Total 50000 · General Government | <u>219,222.91</u> | <u>286,500.00</u> | <u>-67,277.09</u> | <u>76.52%</u> |
| 51000 · Highway & Streets | | | | |
| 51400 · Drainage maintenance | 19,311.00 | 25,000.00 | -5,689.00 | 77.24% |
| 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. | 5,542.68 | 9,500.00 | -3,957.32 | 58.34% |
| 51630 · Tractors | 125.82 | 4,000.00 | -3,874.18 | 3.15% |
| 51640 · Workers Comp | 4,636.65 | 8,500.00 | -3,863.35 | 54.55% |
| Total 51600 · Insurance | <u>13,418.21</u> | <u>24,000.00</u> | <u>-10,581.79</u> | <u>55.91%</u> |
| 51700 · Operating | | | | |
| 51710 · Fuel Expense | 10,748.27 | 15,000.00 | -4,251.73 | 71.66% |
| 51720 · Repairs | 26,427.69 | 10,000.00 | 16,427.69 | 264.28% |
| 51730 · Supplies | 21,107.79 | 15,000.00 | 6,107.79 | 140.72% |
| 51740 · Telephone | 1,903.51 | 2,500.00 | -596.49 | 76.14% |
| 51750 · Utilities | 2,358.21 | 2,500.00 | -141.79 | 94.33% |
| Total 51700 · Operating | <u>62,545.47</u> | <u>45,000.00</u> | <u>17,545.47</u> | <u>138.99%</u> |
| 51800 · P/R Expense | | | | |
| 51810 · Salaries | 27,838.87 | 110,000.00 | -82,161.13 | 25.31% |
| 51820 · Medicare | 403.69 | 1,700.00 | -1,296.31 | 23.75% |
| 51830 · Social Security | 1,726.01 | 8,400.00 | -6,673.99 | 20.55% |
| 51850 · Contract Expense | 49,423.98 | | | |
| Total 51800 · P/R Expense | <u>79,392.55</u> | <u>120,100.00</u> | <u>-40,707.45</u> | <u>66.11%</u> |
| 51900 · Road Maintenance and repairs | 1,935.00 | 25,000.00 | -23,065.00 | 7.74% |
| 51950 · Street Lights | 28,320.33 | 30,000.00 | -1,679.67 | 94.4% |
| Total 51000 · Highway & Streets | <u>242,627.06</u> | <u>278,100.00</u> | <u>-35,472.94</u> | <u>87.25%</u> |

General Fund

| | <u>Jul '22 - Mar 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| 52000 · Public Safety | | | | |
| 52100 · Telephone | 4,329.75 | 5,700.00 | -1,370.25 | 75.96% |
| 52200 · Utilities | 1,782.05 | 1,800.00 | -17.95 | 99.0% |
| 52300 · Other | | 500.00 | -500.00 | |
| 52800 · P/R Expense | | | | |
| 52835 · Judge's Supplemental Pay | 2,195.28 | 3,000.00 | -804.72 | 73.18% |
| 52840 · Judges Retirement | 944.01 | 3,000.00 | -2,055.99 | 31.47% |
| 52850 · Contract Labor | 284,530.23 | 380,000.00 | -95,469.77 | 74.88% |
| Total 52800 · P/R Expense | <u>287,669.52</u> | <u>386,000.00</u> | <u>-98,330.48</u> | <u>74.53%</u> |
| Total 52000 · Public Safety | <u>293,781.32</u> | <u>394,000.00</u> | <u>-100,218.68</u> | <u>74.56%</u> |
| Total Expense | <u>755,631.29</u> | <u>958,600.00</u> | <u>-202,968.71</u> | <u>78.83%</u> |
| Net Ordinary Income | <u>269,292.53</u> | <u>-1,000.00</u> | <u>270,292.53</u> | <u>-26,929.25%</u> |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 71000 · Proceeds from sale of assets | 2,920.00 | | 2,920.00 | 100.0% |
| 71400 · Transfers In | 19,649.88 | 26,200.00 | -6,550.12 | 75.0% |
| Total Other Income | <u>22,569.88</u> | <u>26,200.00</u> | <u>-3,630.12</u> | <u>86.15%</u> |
| Net Other Income | <u>22,569.88</u> | <u>26,200.00</u> | <u>-3,630.12</u> | <u>86.15%</u> |
| Net Income | <u>291,862.41</u> | <u>25,200.00</u> | <u>266,662.41</u> | <u>1,158.18%</u> |

Restricted Fund

| | <u>Mar 31, 23</u> |
|----------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank accounts | |
| 10100 · Hancock Whitney Rest. Oper. | 113,199.01 |
| 10200 · Hancock Whitney SCC Deposit | 19,497.53 |
| 10300 · Savings Account-LAMP | 0.16 |
| Total 10000 · Bank accounts | <u>132,696.70</u> |
| Total Checking/Savings | 132,696.70 |
| Other Current Assets | |
| 12000 · Due from other govt. units | 92,796.00 |
| Total Other Current Assets | <u>92,796.00</u> |
| Total Current Assets | <u>225,492.70</u> |
| TOTAL ASSETS | <u><u>225,492.70</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 251.99 |
| Total Accounts Payable | <u>251.99</u> |
| Other Current Liabilities | |
| 21000 · Accounts Payable - Manual | 11,057.00 |
| 23000 · Community Center Deposit | 19,100.00 |
| 25000 · Unclaimed Forfeitures | 2,650.69 |
| Total Other Current Liabilities | <u>32,807.69</u> |
| Total Current Liabilities | <u>33,059.68</u> |
| Total Liabilities | 33,059.68 |
| Equity | |
| 30000 · Fund Balance - Reserved | 160,462.23 |
| Net Income | 31,970.79 |
| Total Equity | <u>192,433.02</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>225,492.70</u></u> |

Restricted Fund

| | <u>Mar 23</u> | <u>Jul '22 - Mar 23</u> |
|----------------------------------------------|------------------------|-------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Restricted Fund Income | | |
| 41000 · Community Center Income | | |
| 41010 · Community Center Rental Income | 2,800.00 | 26,100.00 |
| Total 41000 · Community Center Income | <u>2,800.00</u> | <u>26,100.00</u> |
| 43000 · Holiday Celebration Income | 600.00 | 600.00 |
| 44000 · Interest Income | 5.23 | 24.07 |
| 46000 · Sales & Use Taxes | | |
| 46010 · Fire Department | 3,997.17 | 38,936.24 |
| 46020 · Recreation | 3,997.17 | 38,936.25 |
| 46030 · Senior Citizens | 3,997.17 | 38,936.24 |
| Total 46000 · Sales & Use Taxes | <u>11,991.51</u> | <u>116,808.73</u> |
| Total 40000 · Restricted Fund Income | <u>15,396.74</u> | <u>143,532.80</u> |
| Total Income | <u>15,396.74</u> | <u>143,532.80</u> |
| Gross Profit | 15,396.74 | 143,532.80 |
| Expense | | |
| 50000 · Restricted Fund Expense | | |
| 51000 · Fire Department | | |
| 51010 · Operating Expense | 917.40 | 20,285.56 |
| 51040 · Personnel Reimbursement | 0.00 | 14,060.25 |
| Total 51000 · Fire Department | <u>917.40</u> | <u>34,345.81</u> |
| 52000 · Recreation | | |
| 52010 · Operating Expense | 221.99 | 221.99 |
| 52030 · Engineering Expense | 0.00 | 1,526.25 |
| 52040 · Insurance - Community Center | 0.00 | 17,535.00 |
| 52045 · Maintenance & Repairs | 450.00 | 4,370.53 |
| 52050 · Supplies | 0.00 | 1,239.46 |
| 52060 · Utilities | 1,227.97 | 13,810.06 |
| Total 52000 · Recreation | <u>1,899.96</u> | <u>38,703.29</u> |
| 53000 · Senior Citizen | 4,508.00 | 28,356.61 |
| Total 50000 · Restricted Fund Expense | <u>7,325.36</u> | <u>101,405.71</u> |
| 54000 · Holiday Celebration Expense | 177.95 | 331.36 |
| 56000 · Transfers Out - Personnel | 1,091.66 | 9,824.94 |
| Total Expense | <u>8,594.97</u> | <u>111,562.01</u> |
| Net Ordinary Income | <u>6,801.77</u> | <u>31,970.79</u> |
| Net Income | <u><u>6,801.77</u></u> | <u><u>31,970.79</u></u> |

Restricted Fund

| | <u>Jul '22 - Mar 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 | 26,100.00 | 25,000.00 | 1,100.00 | 104.4% |
| Total 41000 · Community Center Income | <u>26,100.00</u> | <u>25,000.00</u> | <u>1,100.00</u> | <u>104.4%</u> |
| 43000 · Holiday Celebration Income | 600.00 | | | |
| 44000 · Interest Income | 24.07 | | | |
| 45000 · Miscellaneous | 0.00 | 500.00 | -500.00 | 0.0% |
| 46000 · Sales & Use Taxes | | | | |
| 46010 · Fire Department | 38,936.24 | 35,000.00 | 3,936.24 | 111.25% |
| 46020 · Recreation | 38,936.25 | 35,000.00 | 3,936.25 | 111.25% |
| 46030 · Senior Citizens | 38,936.24 | 35,000.00 | 3,936.24 | 111.25% |
| Total 46000 · Sales & Use Taxes | <u>116,808.73</u> | <u>105,000.00</u> | <u>11,808.73</u> | <u>111.25%</u> |
| Total 40000 · Restricted Fund Income | <u>143,532.80</u> | <u>130,500.00</u> | <u>13,032.80</u> | <u>109.99%</u> |
| Total Income | <u>143,532.80</u> | <u>130,500.00</u> | <u>13,032.80</u> | <u>109.99%</u> |
| Gross Profit | 143,532.80 | 130,500.00 | 13,032.80 | 109.99% |
| Expense | | | | |
| 50000 · Restricted Fund Expense | | | | |
| 51000 · Fire Department | | | | |
| 51010 · Operating Expense | 20,285.56 | 17,000.00 | 3,285.56 | 119.33% |
| 51040 · Personnel Reimbursement | 14,060.25 | 18,000.00 | -3,939.75 | 78.11% |
| Total 51000 · Fire Department | <u>34,345.81</u> | <u>35,000.00</u> | <u>-654.19</u> | <u>98.13%</u> |
| 52000 · Recreation | | | | |
| 52010 · Operating Expense | 221.99 | | | |
| 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 | 1,239.46 | 1,200.00 | 39.46 | 103.29% |
| 52060 · Utilities | 13,810.06 | 14,000.00 | -189.94 | 98.64% |
| Total 52000 · Recreation | <u>38,703.29</u> | <u>28,700.00</u> | <u>10,003.29</u> | <u>134.86%</u> |
| 53000 · Senior Citizen | 28,356.61 | 30,000.00 | -1,643.39 | 94.52% |
| Total 50000 · Restricted Fund Expense | <u>101,405.71</u> | <u>93,700.00</u> | <u>7,705.71</u> | <u>108.22%</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 | 9,824.94 | | | |
| Total Expense | <u>111,562.01</u> | <u>107,300.00</u> | <u>4,262.01</u> | <u>103.97%</u> |
| Net Ordinary Income | <u>31,970.79</u> | <u>23,200.00</u> | <u>8,770.79</u> | <u>137.81%</u> |
| Net Income | <u><u>31,970.79</u></u> | <u><u>23,200.00</u></u> | <u><u>8,770.79</u></u> | <u><u>137.81%</u></u> |

Utility Fund

Mar 31, 23

| | |
|-----------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank Accounts | |
| 10100 · Hancock Whitney Operating | 12,987.47 |
| 10200 · Hancock Whitney Utility Deposit | 24,229.80 |
| 10300 · LAMP Savings Account | 274,429.61 |
| Total 10000 · Bank Accounts | <u>311,646.88</u> |
| 10400 · Cash on hand | 100.00 |
| Total Checking/Savings | <u>311,746.88</u> |
| Accounts Receivable | |
| 13000 · Accounts Receivable | |
| 13100 · Accounts Receivable | 7,427.00 |
| 13000 · Accounts Receivable - Other | 10,150.64 |
| Total 13000 · Accounts Receivable | <u>17,577.64</u> |
| 14000 · Allowance for Bad Debts | -2,200.00 |
| Total Accounts Receivable | <u>15,377.64</u> |
| Other Current Assets | |
| 15000 · Construction In Progress | 373,084.87 |
| Total Other Current Assets | <u>373,084.87</u> |
| Total Current Assets | <u>700,209.39</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 | -1,211,040.81 |
| Total Fixed Assets | <u>826,691.58</u> |
| TOTAL ASSETS | <u><u>1,526,900.97</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 12,707.19 |
| Total Accounts Payable | <u>12,707.19</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 Liability | 24,515.12 |
| 28000 · Unearned Revenue - ARPA Grant | 285,627.56 |
| Total Other Current Liabilities | <u>406,173.45</u> |
| Total Current Liabilities | <u>418,880.64</u> |
| Total Liabilities | 418,880.64 |
| Equity | |
| 30000 · Retained Earnings | 1,174,788.76 |
| Net Income | -66,768.43 |
| Total Equity | <u>1,108,020.33</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,526,900.97</u></u> |

Utility Fund

| | <u>Mar 23</u> | <u>Jul '22 - Mar 23</u> |
|-------------------------------------------|------------------|-------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Utility Income | | |
| 40100 · Garbage Fee | 13,348.00 | 117,037.60 |
| 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 | 138.30 | 2,902.10 |
| 40400 · Return Fee | 225.00 | 1,400.00 |
| 40500 · Sewer Fee | 5,989.00 | 51,324.00 |
| 40700 · Water Franchise fees | 0.00 | 5,041.00 |
| Total 40000 · Utility Income | <u>19,700.30</u> | <u>207,704.70</u> |
| 41000 · Interest Income | | |
| 42000 · LAMP Account | 1,083.91 | 5,500.96 |
| 41000 · Interest Income - Other | 3.84 | 44.99 |
| Total 41000 · Interest Income | <u>1,087.75</u> | <u>5,545.95</u> |
| Total Income | <u>20,788.05</u> | <u>213,250.65</u> |
| Expense | | |
| 50000 · Bank Service charges | 0.00 | 62.00 |
| 52000 · Depreciation Expense | 7,083.33 | 63,749.97 |
| 53000 · Garbage Department Expenses | | |
| 53010 · Garbage Service | 12,707.19 | 112,697.51 |
| Total 53000 · Garbage Department Expenses | <u>12,707.19</u> | <u>112,697.51</u> |
| 54000 · General Administrative | | |
| 54010 · Billing Supplies | 0.00 | 425.63 |
| 54020 · Dues & Memberships | 0.00 | 1,387.00 |
| 54030 · Postage | 158.88 | 1,496.88 |
| Total 54000 · General Administrative | <u>158.88</u> | <u>3,309.51</u> |
| 55000 · Sewer Department Expenses | | |
| 55010 · Engineering | 0.00 | 555.00 |
| 55030 · Other | 0.00 | 0.00 |
| 55040 · Sewer Supplies | 0.00 | 347.59 |
| 55050 · Sewer System Maintenance | 2,540.00 | 76,165.78 |
| 55070 · Utility Bills | 1,206.10 | 13,306.78 |
| Total 55000 · Sewer Department Expenses | <u>3,746.10</u> | <u>90,375.15</u> |
| 61000 · Transfers Out - Payroll | 1,091.66 | 9,824.94 |
| Total Expense | <u>24,787.16</u> | <u>280,019.08</u> |
| Net Ordinary Income | <u>-3,999.11</u> | <u>-66,768.43</u> |
| Net Income | <u>-3,999.11</u> | <u>-66,768.43</u> |

Utility Fund

| | <u>Jul '22 - Mar 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-------------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Utility Income | | | | |
| 40100 · Garbage Fee | 117,037.60 | 158,500.00 | -41,462.40 | 73.84% |
| 40200 · Grant | | | | |
| 40210 · Federal Grant | 30,000.00 | | | |
| Total 40200 · Grant | <u>30,000.00</u> | | | |
| 40300 · Late Payment Penalties | 2,902.10 | 3,500.00 | -597.90 | 82.92% |
| 40400 · Return Fee | 1,400.00 | 1,000.00 | 400.00 | 140.0% |
| 40500 · Sewer Fee | 51,324.00 | 71,100.00 | -19,776.00 | 72.19% |
| 40700 · Water Franchise fees | 5,041.00 | 6,500.00 | -1,459.00 | 77.55% |
| Total 40000 · Utility Income | <u>207,704.70</u> | <u>240,600.00</u> | <u>-32,895.30</u> | <u>86.33%</u> |
| 41000 · Interest Income | | | | |
| 42000 · LAMP Account | 5,500.96 | | | |
| 41000 · Interest Income - Other | 44.99 | | | |
| Total 41000 · Interest Income | <u>5,545.95</u> | | | |
| Total Income | <u>213,250.65</u> | <u>240,600.00</u> | <u>-27,349.35</u> | <u>88.63%</u> |
| Expense | | | | |
| 50000 · Bank Service charges | 62.00 | | | |
| 51000 · Capital Outlay - Sewer | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 52000 · Depreciation Expense | 63,749.97 | 85,000.00 | -21,250.03 | 75.0% |
| 53000 · Garbage Department Expenses | | | | |
| 53010 · Garbage Service | 112,697.51 | 130,000.00 | -17,302.49 | 86.69% |
| Total 53000 · Garbage Department Expenses | <u>112,697.51</u> | <u>130,000.00</u> | <u>-17,302.49</u> | <u>86.69%</u> |
| 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 | 1,496.88 | 2,000.00 | -503.12 | 74.84% |
| Total 54000 · General Administrative | <u>3,309.51</u> | <u>5,000.00</u> | <u>-1,690.49</u> | <u>66.19%</u> |
| 55000 · Sewer Department Expenses | | | | |
| 55010 · Engineering | 555.00 | 18,000.00 | -17,445.00 | 3.08% |
| 55015 · Fire Hydrant Maintenance | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| 55040 · Sewer Supplies | 347.59 | | | |
| 55050 · Sewer System Maintenance | 76,165.78 | 30,000.00 | 46,165.78 | 253.89% |
| 55070 · Utility Bills | 13,306.78 | 13,500.00 | -193.22 | 98.57% |
| Total 55000 · Sewer Department Expenses | <u>90,375.15</u> | <u>70,500.00</u> | <u>19,875.15</u> | <u>128.19%</u> |
| 61000 · Transfers Out - Payroll | 9,824.94 | 13,100.00 | -3,275.06 | 75.0% |
| Total Expense | <u>280,019.08</u> | <u>323,600.00</u> | <u>-43,580.92</u> | <u>86.53%</u> |
| Net Ordinary Income | <u>-66,768.43</u> | <u>-83,000.00</u> | <u>16,231.57</u> | <u>80.44%</u> |
| Net Income | <u>-66,768.43</u> | <u>-83,000.00</u> | <u>16,231.57</u> | <u>80.44%</u> |