

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO, TUESDAY, JULY 12, 2022, 6:00 P.M., SORRENTO COMMUNITY CENTER, SORRENTO, LOUISIANA

Members Present:

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

Absent: Randy Anny

Mayor: Christopher Guidry

Assistant Town Clerk: Kay Prado

Motion by Councilman Chad Domingue and seconded by Councilman Duane Humphrey to approve the minutes of the meeting of the mayor and council taken Tuesday, June 14, 2022.

Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve All South's General Services Contract. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve the sewer design amendment for electrical services for only what is required per All South's recommendation at a maximum of 4 lift stations. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve the Volkert, Inc debris removal proposal. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve the Ceres Environmental debris monitoring proposal. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Randy Anny

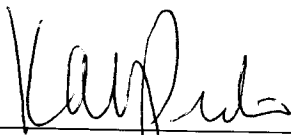
Motion by Councilman Wanda Bourgeois and seconded by Councilman Chad Domingue to re-appoint Brent Alonzo to planning and zoning board. Motion carried. Vote as follows:

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

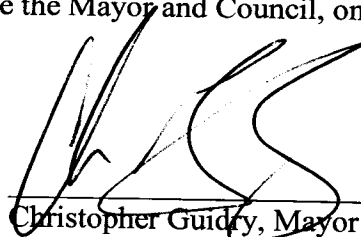
NAYS: None

ABSENT: Randy Anny

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



Kay Prado, Assistant Town Clerk



Christopher Guidry, Mayor

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022
Veh. Accidents	22	8	17	19	12	14		
Burglaries	1	1	0	0	2	0		
Thefts	4	6	1	3	5	8		
Armed Robbery	0	0	0	0	0	0		
Simple Robbery	0	0	0	0	0	0		
Alarms	5	6	8	6	14	8		
Narcotics	1	1	1	1	0	0		
Shooting	0	0	0	0	0	1		
Total Service C	146	96	104	81	120	89		
SCO/Loud Musi	0	1	0	0	0	0		

Traffic Citations	8	7	12	11	9	4		
Adult Arrests	0	5	3	8	7	2		

Cpt. *Rosevelt Hampton*
Cpt. Rosevelt Hampton

Row Labels	Count of Incident Number
Accident	14
Alarm	8
Animal Complaint	2
Assist	13
Check on Welfare	5
Civil Dispute	2
Damage to Property	1
Disturbance	9
Suicide Investigation	2
Suspicious Person/Vehicle	14
Theft	8
Traffic Incident	9
Trespassing	2
Grand Total	89

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

May 31, 2022

Town of Sorrento
Key stats
April 30, 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>
April 30, 2022	\$ 1,371,242	\$ 200,652	\$ 1,170,590		
June 30, 2021	730,632	109,571	621,061	91,081	549,529
June 30, 2020	682,588	253,713	428,875	(53,061)	741,715

Restricted breakdown

American Rescue Plan Grant	109,114
Recreation	21,608
Senior citizen programs	44,822
Public safety - fire	7,284
Public safety - police - restricted	2,651
Other	15,173

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2022	\$ 755,797		\$ 133,376	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	2022 budget	\$ 575,000	131.4%	\$ 97,500	136.8%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2022	\$ 58,347		\$ 125,064	
	2021	58,482	1%	127,022	2%
	2020	57,862	0%	124,896	3%
	2019	57,915		121,310	
	2022 budget	\$ 60,000	97.2%	\$ 130,000	96.2%

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 - 05/31/2022	\$ 8,569	\$ 12,463	\$ 1,261	\$ 117	\$ (120)	\$ (5,153)
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
Amount owed - 06/30/2019	15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2022						
Surplus (deficit)	\$ 570,430	\$ 35,866				
Capital outlay activity, net of grants and proceeds	(265,208)	-				
Depreciation	-	-				
Operating cash flows	\$ 305,222	\$ 35,866				
<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	
Operating deficit	\$ (106,800)	\$ 9,404	\$ 37,722	\$ 36,969	\$ (96,503)	
Capital outlay activity, net of grants and proceeds	20,000	(71,016)	(126,392)	(130,198)	-	
Proceeds from Legal Settlement	-	(77,500)		(526)		
Depreciation	85,000	77,917	80,000	(13,500)	85,000	
Net	\$ (1,800)	\$ (61,196)	\$ (8,669)	\$ (106,730)	\$ (11,503)	

Town of Sorrento
 Overview
 May 31, 2022

	YTD as of	Current Year - FYE 2021/2022			% of budget
	5/31/2021	Actual	Budget	Remaining	
General:					
Sales tax	\$ 543,387	\$ 755,797	\$ 575,000	\$ (180,797)	
Property tax	84,373	84,922	72,000	(12,922)	
Franchise fees	96,615	105,846	92,500	(13,346)	
Beer Tax	3,037	2,278	3,000	722	
Licenses and permits	86,652	106,105	101,300	(4,805)	
Charges for Services	5,155	5,155	11,500	6,345	
Fines	2,826	2,642	4,000	1,359	
Planning & Zoning	11,951	22,938	-	(22,938)	
Intergovernmental grants - Operational	56,685	14,083	6,000	(8,083)	
Intergovernmental grants - Capital	-	-	-	-	
FEMA	30,965	227,560	-	(227,560)	
Transfers In	38,133	26,950	37,400	10,450	
Proceeds from sale of assets	21,685	23,564	-	(23,564)	
Other	31	436	1,000	564	
Total revenue	981,494	1,378,275	903,700	(474,575)	153%
Administration	273,181	244,086	259,100	15,014	
Police	338,229	335,355	366,500	31,145	
Streets	313,990	228,404	267,200	38,796	
Capital outlay	27,047	-	40,000	40,000	
Total expenditures	952,448	807,844	932,800	124,956	87%
Restricted:					
Sales tax	95,892	133,376	97,500	(35,876)	
Other	163,845	30,318	13,400	(16,918)	
Total revenue	259,737	163,694	110,900	(52,794)	148%
Fire	38,385	55,467	32,500	(22,967)	
Senior citizen programs	29,991	31,749	30,000	(1,749)	
Recreation - Community Center	39,489	26,354	25,800	(554)	
Transfer Out	19,067	13,475	20,800	7,325	
Other	154	783	500	(283)	
Capital outlay	224,080	-	-	-	
Total expenditures	351,165	127,828	109,600	(18,228)	117%
Utility Fund:					
Garbage	116,354	124,812	130,000	5,188	
Sewer	53,580	58,225	60,000	1,775	
Sewer Grant	126,392	288,183	-	(288,183)	
Proceeds from Legal Settlement	-	77,500	-	(77,500)	
Other	10,284	5,631	11,150	5,519	
Total revenue	306,610	554,351	201,150	(353,201)	276%
Garbage	110,494	119,450	115,000	(4,450)	
Sewer maintenance	35,645	92,055	25,000	(67,055)	
Sewer operating costs	21,088	237,983	40,000	(197,983)	
Depreciation	73,333	77,917	85,000	7,083	
Transfer Out	19,067	13,475	18,700	5,225	
Capital outlay	-	-	20,000	20,000	
Other	2,595	4,067	4,250	183	
Total expenditures	262,222	544,947	\$ 307,950	\$ (236,997)	177%
Total:					
Inflows	1,547,841	2,096,320			
Outflows	1,565,835	1,480,619			
Net	(17,994)	615,701			
Depreciation	73,333	77,917			
Capital outlay, net of grants and proceeds	124,735	(529,827)			
Proceeds from Legal Settlement	-	(77,500)			
Proceeds from Sale of Assets	(21,685)	(23,564)			
Operating, net	\$ 158,390	\$ 62,726			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	2020/2021	2021/2022	% change
July	\$ 45,661	\$ 68,212	49.4%
August	46,237	62,855	35.9%
September	44,149	59,544	34.9%
October	49,239	50,149	1.8%
November	55,008	65,519	19.1%
December	48,054	70,344	46.4%
January	55,732	79,636	42.9%
February	54,201	88,549	63.4%
March	42,238	70,394	66.7%
April	36,101	59,465	64.7%
May	66,767	81,130	21.5%
June	63,565		-100.0%
	<u>\$ 606,952</u>	<u>\$ 755,797</u>	
Prior year to date		<u>\$ 543,387</u>	39.1% YoY Change
FYE 2021/2022 Budget		<u>\$ 575,000</u>	131.4% % of Budget

<u>Restricted Fund</u>	2020/2021	2021/2022	% change
July	\$ 8,058	\$ 12,037	49.4%
August	8,159	11,092	35.9%
September	7,791	10,508	34.9%
October	8,689	8,850	1.8%
November	9,707	11,562	19.1%
December	8,480	12,414	46.4%
January	9,835	14,053	42.9%
February	9,565	15,626	63.4%
March	7,454	12,422	66.7%
April	6,371	10,494	64.7%
May	11,782	14,317	21.5%
June	11,217		-100.0%
	<u>\$ 107,109</u>	<u>\$ 133,376</u>	
Prior year to date		<u>\$ 95,892</u>	39.1% YoY Change
FYE 2021/2022 Budget		<u>\$ 97,500</u>	136.8% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	200	\$ 4,902	\$ 5,174	\$ 272
August	199	4,902	4,397	(505)
September	200	4,922	5,683	761
October	203	4,982	6,094	1,112
November	203	5,002	3,530	(1,472)
December	202	5,601	5,815	214
January	204	5,623	5,238	(385)
February	204	5,601	6,230	629
March	204	5,601	6,124	523
April	204	5,579	7,697	2,118
May	207	5,632	5,189	(443)
June				-
		<u>\$ 58,347</u>	<u>\$ 61,172</u>	<u>\$ 2,825</u>

FYE 2021/2022 Budget \$ 60,000 97% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	558	\$ 10,624	\$ 10,061	\$ (563)
August	547	10,580	9,220	(1,360)
September	548	10,624	11,755	1,131
October	550	11,684	10,528	(1,156)
November	553	11,664	10,352	(1,312)
December	553	11,592	12,400	808
January	558	11,664	13,727	2,063
February	561	11,664	11,586	(78)
March	558	11,640	13,214	1,574
April	560	11,664	11,265	(399)
May	563	11,664	11,041	(624)
June				-
		<u>\$ 125,064</u>	<u>\$ 125,148</u>	<u>\$ 84</u>

FYE 2021/2022 Budget \$ 130,000 96% % of Budget

Collection rate \$ 183,411 \$ 186,320 102%

General Fund

	May 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	633,811.00
10200 · LAMP Savings Account	359,008.63
Total 10000 · Bank Accounts	992,819.63
Total Checking/Savings	992,819.63
Accounts Receivable	
12000 · Grants Receivable	27,654.45
Total Accounts Receivable	27,654.45
Other Current Assets	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	146,735.00
Total 13100 · Accounts Receivable-Manual	46,735.00
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	150.00
Total Other Current Assets	46,885.00
Total Current Assets	1,067,359.08
Other Assets	
18000 · Due from other gov't agencies	69,032.00
Total Other Assets	69,032.00
TOTAL ASSETS	1,136,391.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	43,177.67
Total Accounts Payable	43,177.67
Other Current Liabilities	
20100 · Accounts Payable-Manual	5,321.00
21000 · Payroll Liabilities	-114.59
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	-68,808.55
Total Current Liabilities	-25,630.88
Total Liabilities	-25,630.88
Equity	
31000 · Fund Balance - Unreserved	591,591.68
Net Income	570,430.28
Total Equity	1,162,021.96
TOTAL LIABILITIES & EQUITY	1,136,391.08

General Fund

Ordinary Income/Expense	May 22	Jul '21 - May 22
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	75.00	493.42
40200 · Fines	313.28	2,148.08
Total 40000 · Fines & Forfeits	388.28	2,641.50
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant	116,287.99	227,560.43
41600 · State Tourism Grant		14,083.37
Total 41000 · General Gov. Misc. Income	116,287.99	241,643.80
42000 · Grass Cutting Revenue		5,155.00
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses		1,639.06
44200 · Occupational Licenses	2,347.60	104,040.83
44300 · Permits		425.00
Total 44000 · Licenses & Permits	2,347.60	106,104.89
45000 · Planning & Zoning Fees		2,337.50
45500 · Planning & Zoning-Orange Grove		20,600.00
46000 · Taxes		
46100 · Advalorem Taxes	136.07	84,921.66
46200 · Beer Tax		2,277.73
46300 · Franchise Tax	15,338.23	105,845.56
46400 · Sales and Use Tax	81,130.31	755,796.90
Total 46000 · Taxes	96,604.61	948,841.85
48000 · Interest Income	231.55	436.09
Total Income	215,860.03	1,327,760.63
Expense		
50000 · General Government		
50200 · Conventions and Training	500.00	500.00
50300 · Dues		1,158.00
50400 · Insurance		
50410 · Liability Ins	703.72	6,551.11
50420 · Property and bonds		2,623.92
50430 · Workers Comp.	129.88	1,539.02
Total 50400 · Insurance	833.60	10,714.05
50500 · Miscellaneous		816.70
50600 · Office Expense		
50610 · Planning & Zoning	129.99	1,852.16
50620 · Repairs & Maintenance	238.36	6,531.35
50630 · Supplies	892.38	12,567.54
50640 · Telephone	237.68	2,604.86
50650 · Utilities	276.60	3,292.55
50660 · Other	126.06	451.06
Total 50600 · Office Expense	1,901.07	27,299.52
50700 · Professional Services		
50710 · Accounting Fees	1,695.00	51,665.00
50720 · Attorney Fees	1,250.00	13,142.88
50730 · Building Inspector	1,025.00	3,850.00
50740 · IT Services	475.17	8,928.63
50750 · Payroll Fees	169.00	2,129.50
50760 · Professional Services - Other		2,835.00
Total 50700 · Professional Services	4,614.17	82,551.01

General Fund

	<u>May 22</u>	<u>Jul '21 - May 22</u>
50800 · Office P/R Expense		
50810 · Admin	7,892.64	93,625.63
50820 · Medicare	114.41	1,357.24
50830 · Social Securty	489.21	6,457.77
Total 50800 · Office P/R Expense	<u>8,496.26</u>	<u>101,440.64</u>
50900 · Tourism and Promotion	223.15	13,522.66
50999 · Bank Service fee	621.36	6,083.22
Total 50000 · General Government	<u>17,189.61</u>	<u>244,085.80</u>
51000 · Highway & Streets		
51500 · Engineering Fees	7,337.50	45,424.00
51600 · Insurance		
51610 · Auto	640.63	2,977.80
51620 · Liability Ins.	557.06	7,402.38
51640 · Workers Comp	519.49	6,174.00
Total 51600 · Insurance	<u>1,717.18</u>	<u>16,554.18</u>
51700 · Operating		
51710 · Fuel Expense	3,448.64	15,495.06
51720 · Repairs	676.62	22,985.83
51730 · Supplies	1,350.24	20,666.38
51740 · Telephone	191.00	2,033.39
51750 · Utilities	254.31	2,495.83
Total 51700 · Operating	<u>5,920.81</u>	<u>63,676.49</u>
51800 · P/R Expense		
51810 · Salaries	4,477.42	75,807.94
51820 · Medicare	64.89	1,098.92
51830 · Social Security	277.45	4,044.41
Total 51800 · P/R Expense	<u>4,819.76</u>	<u>80,951.27</u>
51950 · Street Lights	1,601.67	21,798.11
Total 51000 · Highway & Streets	<u>21,396.92</u>	<u>228,404.05</u>
52000 · Public Safety		
General Expense		
Contract Expense		228.00
Total General Expense		<u>228.00</u>
52100 · Telephone	475.37	5,209.71
52200 · Utilities	125.36	1,554.49
52300 · Other		304.00
52800 · P/R Expense		
52810 · Salaries		243.98
52835 · Judge's Supplemental Pay		487.86
52840 · Judges Retirement	213.05	2,979.96
52850 · Contract Labor	29,486.05	324,346.55
Total 52800 · P/R Expense	<u>29,699.10</u>	<u>328,058.35</u>
Total 52000 · Public Safety	<u>30,299.83</u>	<u>335,354.55</u>
Total Expense	<u>68,886.36</u>	<u>807,844.40</u>
Net Ordinary Income	146,973.67	519,916.23
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		23,564.05
71400 · Transfers In	2,450.00	26,950.00
Total Other Income	<u>2,450.00</u>	<u>50,514.05</u>
Net Other Income	<u>2,450.00</u>	<u>50,514.05</u>
Net Income	<u>149,423.67</u>	<u>570,430.28</u>

General Fund

Ordinary Income/Expense	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	493.42	1,000.00	-506.58	49.34%
40200 · Fines	2,148.08	3,000.00	-851.92	71.6%
Total 40000 · Fines & Forfeits	<u>2,641.50</u>	<u>4,000.00</u>	<u>-1,358.50</u>	<u>66.04%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	227,560.43		227,560.43	100.0%
41600 · State Tourism Grant	14,083.37	6,000.00	8,083.37	234.72%
Total 41000 · General Gov. Misc. Income	<u>241,643.80</u>	<u>6,000.00</u>	<u>235,643.80</u>	<u>4,027.4%</u>
42000 · Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	1,639.06	1,000.00	639.06	163.91%
44200 · Occupational Licenses	104,040.83	100,000.00	4,040.83	104.04%
44300 · Permits	425.00	300.00	125.00	141.67%
Total 44000 · Licenses & Permits	<u>106,104.89</u>	<u>101,300.00</u>	<u>4,804.89</u>	<u>104.74%</u>
45000 · Planning & Zoning Fees	2,337.50	1,200.00	1,137.50	194.79%
45500 · Planning & Zoning-Orange Grove	20,600.00			
46000 · Taxes				
46100 · Advalorem Taxes	84,921.66	72,000.00	12,921.66	117.95%
46200 · Beer Tax	2,277.73	3,000.00	-722.27	75.92%
46300 · Franchise Tax	105,845.56	92,500.00	13,345.56	114.43%
46400 · Sales and Use Tax	755,796.90	575,000.00	180,796.90	131.44%
Total 46000 · Taxes	<u>948,841.85</u>	<u>742,500.00</u>	<u>206,341.85</u>	<u>127.79%</u>
48000 · Interest Income	436.09	500.00	-63.91	87.22%
49000 · Miscellaneous Income		500.00	-500.00	
Total Income	<u>1,327,760.63</u>	<u>866,300.00</u>	<u>461,460.63</u>	<u>153.27%</u>
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training	500.00	4,000.00	-3,500.00	12.5%
50300 · Dues	1,158.00	1,500.00	-342.00	77.2%
50400 · Insurance				
50410 · Liability Ins	6,551.11	12,000.00	-5,448.89	54.59%
50420 · Property and bonds	2,623.92	3,000.00	-376.08	87.46%
50430 · Workers Comp.	1,539.02	2,500.00	-960.98	61.56%
Total 50400 · Insurance	<u>10,714.05</u>	<u>17,500.00</u>	<u>-6,785.95</u>	<u>61.22%</u>
50500 · Miscellaneous	816.70	500.00	316.70	163.34%
50600 · Office Expense				
50610 · Planning & Zoning	1,852.16	1,000.00	852.16	185.22%
50620 · Repairs & Maintenance	6,531.35	5,000.00	1,531.35	130.63%
50630 · Supplies	12,567.54	8,500.00	4,067.54	147.85%
50640 · Telephone	2,604.86	2,800.00	-195.14	93.03%
50650 · Utilities	3,292.55	9,500.00	-6,207.45	34.66%
50660 · Other	451.06	500.00	-48.94	90.21%
Total 50600 · Office Expense	<u>27,299.52</u>	<u>27,300.00</u>	<u>-0.48</u>	<u>100.0%</u>
50700 · Professional Services				

General Fund

Ordinary Income/Expense

50710 · Accounting Fees	51,665.00	55,000.00	-3,335.00	93.94%
50720 · Attorney Fees	13,142.88	17,500.00	-4,357.12	75.1%
50730 · Building Inspector	3,850.00	2,500.00	1,350.00	154.0%
50740 · IT Services	8,928.63	6,000.00	2,928.63	148.81%
50750 · Payroll Fees	2,129.50	2,600.00	-470.50	81.9%
50760 · Professional Services - Other	2,835.00		2,835.00	100.0%
Total 50700 · Professional Services	82,551.01	83,600.00	-1,048.99	98.75%
50800 · Office P/R Expense				
50810 · Admin	93,625.63	103,000.00	-9,374.37	90.9%
50820 · Medicare	1,357.24	1,500.00	-142.76	90.48%
50830 · Social Securty	6,457.77	6,400.00	57.77	100.9%
Total 50800 · Office P/R Expense	101,440.64	110,900.00	-9,459.36	91.47%
50900 · Tourism and Promotion	13,522.66	6,500.00	7,022.66	208.04%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	6,083.22	1,000.00	5,083.22	608.32%
Total 50000 · General Government	244,085.80	264,300.00	-20,214.20	92.35%
51000 · Highway & Streets				
51200 · Capital outlay		100,000.00	-100,000.00	
51300 · Debt Service - Lease Payments		24,000.00	-24,000.00	
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	45,424.00	18,000.00	27,424.00	252.36%
51600 · Insurance				
51610 · Auto	2,977.80	1,800.00	1,177.80	165.43%
51620 · Liability Ins.	7,402.38	9,500.00	-2,097.62	77.92%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	6,174.00	9,500.00	-3,326.00	64.99%
Total 51600 · Insurance	16,554.18	23,800.00	-7,245.82	69.56%
51700 · Operating				
51710 · Fuel Expense	15,495.06	1,000.00	14,495.06	1,549.51%
51720 · Repairs	22,985.83	15,000.00	7,985.83	153.24%
51730 · Supplies	20,666.38	15,000.00	5,666.38	137.78%
51740 · Telephone	2,033.39	3,000.00	-966.61	67.78%
51750 · Utilities	2,495.83	2,500.00	-4.17	99.83%
Total 51700 · Operating	63,676.49	36,500.00	27,176.49	174.46%
51800 · P/R Expense				
51810 · Salaries	75,807.94	118,000.00	-42,192.06	64.24%
51820 · Medicare	1,098.92	1,700.00	-601.08	64.64%
51830 · Social Security	4,044.41	7,700.00	-3,655.59	52.53%
Total 51800 · P/R Expense	80,951.27	127,400.00	-46,448.73	63.54%
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	21,798.11	32,000.00	-10,201.89	68.12%
Total 51000 · Highway & Streets	228,404.05	411,700.00	-183,295.95	55.48%
52000 · Public Safety				

General Fund

Ordinary Income/Expense

General Expense				
Contract Expense	228.00			
Total General Expense	<u>228.00</u>			
52100 · Telephone	5,209.71	5,500.00	-290.29	94.72%
52200 · Utilities	1,554.49	1,800.00	-245.51	86.36%
52300 · Other	304.00		304.00	100.0%
52800 · P/R Expense				
52810 · Salaries	243.98		243.98	100.0%
52835 · Judge's Supplemental Pay	487.86	3,000.00	-2,512.14	16.26%
52840 · Judges Retirement	2,979.96	1,200.00	1,779.96	248.33%
52850 · Contract Labor	324,346.55	355,000.00	-30,653.45	91.37%
Total 52800 · P/R Expense	<u>328,058.35</u>	<u>359,200.00</u>	<u>-31,141.65</u>	<u>91.33%</u>
Total 52000 · Public Safety	<u>335,354.55</u>	<u>366,500.00</u>	<u>-31,145.45</u>	<u>91.5%</u>
Total Expense	<u>807,844.40</u>	<u>1,042,500.00</u>	<u>-234,655.60</u>	<u>77.49%</u>
Net Ordinary Income	<u>519,916.23</u>	<u>-176,200.00</u>	<u>696,116.23</u>	<u>-295.07%</u>
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	23,564.05		23,564.05	100.0%
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	26,950.00	37,400.00	-10,450.00	72.06%
Total Other Income	<u>50,514.05</u>	<u>137,400.00</u>	<u>-86,885.95</u>	<u>36.76%</u>
Net Other Income	<u>50,514.05</u>	<u>137,400.00</u>	<u>-86,885.95</u>	<u>36.76%</u>
Net Income	<u><u>570,430.28</u></u>	<u><u>-38,800.00</u></u>	<u><u>609,230.28</u></u>	<u><u>-1,470.18%</u></u>

Restricted Fund

May 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	76,364.71
10200 · Hancock Whitney SCC Deposit	15,173.08
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>91,537.95</u>
Total Checking/Savings	91,537.95
Other Current Assets	
12000 · Due from other govt. units	93,358.00
Total Other Current Assets	<u>93,358.00</u>
Total Current Assets	<u>184,895.95</u>
TOTAL ASSETS	<u><u>184,895.95</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,538.11
Total Accounts Payable	<u>1,538.11</u>
Other Current Liabilities	
21000 · Accounts Payable - Manual	9,300.00
23000 · Community Center Deposit	14,800.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>26,750.69</u>
Total Current Liabilities	<u>28,288.80</u>
Total Liabilities	28,288.80
Equity	
30000 · Fund Balance - Reserved	120,740.72
Net Income	35,866.43
Total Equity	<u>156,607.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>184,895.95</u></u>

Restricted Fund

	May 22	Jul '21 - May 22
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	3,240.00	29,975.00
Total 41000 · Community Center Income	3,240.00	29,975.00
43000 · Holiday Celebration Income	0.00	340.00
44000 · Interest Income	0.38	3.28
46000 · Sales & Use Taxes		
46010 · Fire Department	4,772.37	44,458.64
46020 · Recreation	4,772.37	44,458.65
46030 · Senior Citizens	4,772.37	44,458.64
Total 46000 · Sales & Use Taxes	14,317.11	133,375.93
Total 40000 · Restricted Fund Income	17,557.49	163,694.21
Total Income	17,557.49	163,694.21
Gross Profit	17,557.49	163,694.21
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	9,345.28	43,415.44
51030 · Engineering Expense	0.00	12,051.25
Total 51000 · Fire Department	9,345.28	55,466.69
52000 · Recreation		
52030 · Engineering Expense	0.00	3,633.75
52040 · Insurance - Community Center	0.00	5,919.92
52045 · Maintenance & Repairs	375.00	1,834.85
52050 · Supplies	335.69	1,437.70
52060 · Utilities	1,132.55	13,527.40
Total 52000 · Recreation	1,843.24	26,353.62
53000 · Senior Citizen	3,720.00	31,749.25
Total 50000 · Restricted Fund Expense	14,908.52	113,569.56
54000 · Holiday Celebration Expense	35.00	783.22
56000 · Transfers Out - Personnel	1,225.00	13,475.00
Total Expense	16,168.52	127,827.78
Net Ordinary Income	1,388.97	35,866.43
Net Income	1,388.97	35,866.43

Restricted Fund

	<u>Jul '21 - May 22</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	29,975.00	10,000.00	19,975.00	299.75%
Total 41000 · Community Center Income	<u>29,975.00</u>	<u>10,000.00</u>	<u>19,975.00</u>	<u>299.75%</u>
43000 · Holiday Celebration Income	340.00			
44000 · Interest Income	3.28	3,000.00	-2,996.72	0.11%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	44,458.64	32,500.00	11,958.64	136.8%
46020 · Recreation	44,458.65	32,500.00	11,958.65	136.8%
46030 · Senior Citizens	44,458.64	32,500.00	11,958.64	136.8%
Total 46000 · Sales & Use Taxes	<u>133,375.93</u>	<u>97,500.00</u>	<u>35,875.93</u>	<u>136.8%</u>
Total 40000 · Restricted Fund Income	<u>163,694.21</u>	<u>110,900.00</u>	<u>52,794.21</u>	<u>147.61%</u>
Total Income	<u>163,694.21</u>	<u>110,900.00</u>	<u>52,794.21</u>	<u>147.61%</u>
Gross Profit	163,694.21	110,900.00	52,794.21	147.61%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	43,415.44	20,500.00	22,915.44	211.78%
51030 · Engineering Expense	12,051.25			
51040 · Personnel Reimbursement	0.00	12,000.00	-12,000.00	0.0%
Total 51000 · Fire Department	<u>55,466.69</u>	<u>32,500.00</u>	<u>22,966.69</u>	<u>170.67%</u>
52000 · Recreation				
52030 · Engineering Expense	3,633.75			
52040 · Insurance - Community Center	5,919.92	5,000.00	919.92	118.4%
52045 · Maintenance & Repairs	1,834.85	4,000.00	-2,165.15	45.87%
52050 · Supplies	1,437.70	800.00	637.70	179.71%
52060 · Utilities	13,527.40	12,000.00	1,527.40	112.73%
Total 52000 · Recreation	<u>26,353.62</u>	<u>21,800.00</u>	<u>4,553.62</u>	<u>120.89%</u>
53000 · Senior Citizen	<u>31,749.25</u>	<u>30,000.00</u>	<u>1,749.25</u>	<u>105.83%</u>
Total 50000 · Restricted Fund Expense	<u>113,569.56</u>	<u>84,300.00</u>	<u>29,269.56</u>	<u>134.72%</u>
54000 · Holiday Celebration Expense	783.22	500.00	283.22	156.64%
55000 · Transfers Out - Debt Service	0.00	4,000.00	-4,000.00	0.0%
56000 · Transfers Out - Personnel	13,475.00	14,700.00	-1,225.00	91.67%
Total Expense	<u>127,827.78</u>	<u>103,500.00</u>	<u>24,327.78</u>	<u>123.51%</u>
Net Ordinary Income	<u>35,866.43</u>	<u>7,400.00</u>	<u>28,466.43</u>	<u>484.68%</u>
Net Income	<u>35,866.43</u>	<u>7,400.00</u>	<u>28,466.43</u>	<u>484.68%</u>

Utility Fund

May 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	87,520.41
10200 · Hancock Whitney Utility Deposit	23,827.00
10300 · LAMP Savings Account	175,436.87
Total 10000 · Bank Accounts	<u>286,784.28</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>286,884.28</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	9,190.28
Total 13000 · Accounts Receivable	<u>15,563.28</u>
14000 · Allowance for Bad Debts	-10,450.00
Total Accounts Receivable	<u>5,113.28</u>
Total Current Assets	<u>291,997.56</u>
Fixed Assets	
15100 · Fixed Assets	1,174,803.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,168,414.47
Total Fixed Assets	<u>840,037.92</u>
TOTAL ASSETS	<u><u>1,132,035.48</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	95,219.71
Total Accounts Payable	<u>95,219.71</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	88,808.77
26000 · Garbage Deposits Liabilty	24,136.32
28000 · Unearned Revenue - ARPA Grant	109,114.22
Total Other Current Liabilities	<u>227,002.31</u>
Total Current Liabilities	<u>322,222.02</u>
Total Liabilities	<u>322,222.02</u>
Equity	
30000 · Retained Earnings	800,408.67
Net Income	9,404.79
Total Equity	<u>809,813.46</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,132,035.48</u></u>

Utility Fund

	<u>May 22</u>	<u>Jul '21 - May 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,640.00	124,812.00
40200 · Grant		
40210 · Federal Grant	206,000.00	288,183.13
Total 40200 · Grant	<u>206,000.00</u>	<u>288,183.13</u>
40300 · Late Payment Penalties	262.60	3,143.00
40400 · Return Fee	0.00	1,125.00
40500 · Sewer Fee	5,623.00	58,225.80
40700 · Water Franchise fees	0.00	6,709.00
Total 40000 · Utility Income	<u>223,525.60</u>	<u>482,197.93</u>
41000 · Interest Income		
42000 · LAMP Account	165.39	322.65
41000 · Interest Income - Other	3.55	12.48
Total 41000 · Interest Income	<u>168.94</u>	<u>335.13</u>
43000 · Other Income	0.00	25.00
44000 · Bad Debts	0.00	-5,706.20
Total Income	<u>223,694.54</u>	<u>476,851.86</u>
Expense		
50000 · Bank Service charges	0.00	115.00
52000 · Depreciation Expense	7,083.33	77,916.63
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	119,449.67
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>119,449.67</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54020 · Dues & Memberships	0.00	1,328.00
54030 · Postage	128.00	1,887.31
54000 · General Administrative - Other	0.00	360.00
Total 54000 · General Administrative	<u>128.00</u>	<u>3,951.93</u>
55000 · Sewer Department Expenses		
55010 · Engineering	209,198.40	217,167.15
55015 · Fire Hydrant Maintenance	8,550.00	8,550.00
55030 · Other	11.60	11.60
55040 · Sewer Supplies	0.00	-16.78
55050 · Sewer System Maintenance	11,615.00	92,055.46
55070 · Utility Bills	1,111.27	12,271.41
Total 55000 · Sewer Department Expenses	<u>230,486.27</u>	<u>330,038.84</u>
60000 · Transfer Out - Debt Service	1,225.00	13,475.00
Total Expense	<u>249,962.59</u>	<u>544,947.07</u>
Net Ordinary Income	<u>-26,268.05</u>	<u>-68,095.21</u>
Other Income/Expense		
Other Income		
82000 · Proceeds fom Legal Settlement	0.00	77,500.00
Total Other Income	<u>0.00</u>	<u>77,500.00</u>
Net Other Income	<u>0.00</u>	<u>77,500.00</u>
Net Income	<u><u>-26,268.05</u></u>	<u><u>9,404.79</u></u>

Utility Fund

	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	124,812.00	130,000.00	-5,188.00	96.01%
40200 · Grant				
40210 · Federal Grant	288,183.13			
Total 40200 · Grant	<u>288,183.13</u>			
40300 · Late Payment Penalties	3,143.00	3,500.00	-357.00	89.8%
40400 · Return Fee	1,125.00	1,000.00	125.00	112.5%
40500 · Sewer Fee	58,225.80	60,000.00	-1,774.20	97.04%
40700 · Water Franchise fees	6,709.00	6,500.00	209.00	103.22%
Total 40000 · Utility Income	<u>482,197.93</u>	<u>201,000.00</u>	<u>281,197.93</u>	<u>239.9%</u>
41000 · Interest Income				
42000 · LAMP Account	322.65	0.00	322.65	100.0%
41000 · Interest Income - Other	12.48	150.00	-137.52	8.32%
Total 41000 · Interest Income	<u>335.13</u>	<u>150.00</u>	<u>185.13</u>	<u>223.42%</u>
43000 · Other Income	25.00	0.00	25.00	100.0%
44000 · Bad Debts	-5,706.20			
Total Income	<u>476,851.86</u>	<u>201,150.00</u>	<u>275,701.86</u>	<u>237.06%</u>
Expense				
50000 · Bank Service charges	115.00	0.00	115.00	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	119,449.67	115,000.00	4,449.67	103.87%
Total 53000 · Garbage Department Expenses	<u>119,449.67</u>	<u>115,000.00</u>	<u>4,449.67</u>	<u>103.87%</u>
54000 · General Administrative				
54010 · Billing Supplies	376.62	1,000.00	-623.38	37.66%
54020 · Dues & Memberships	1,328.00	2,000.00	-672.00	66.4%
54030 · Postage	1,887.31	1,250.00	637.31	150.99%
54000 · General Administrative - Other	360.00			
Total 54000 · General Administrative	<u>3,951.93</u>	<u>4,250.00</u>	<u>-298.07</u>	<u>92.99%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	217,167.15	18,000.00	199,167.15	1,206.48%
55015 · Fire Hydrant Maintenance	8,550.00	9,000.00	-450.00	95.0%
55030 · Other	11.60	2,000.00	-1,988.40	0.58%
55040 · Sewer Supplies	-16.78	1,000.00	-1,016.78	-1.68%
55050 · Sewer System Maintenance	92,055.46	25,000.00	67,055.46	368.22%
55070 · Utility Bills	12,271.41	10,000.00	2,271.41	122.71%
Total 55000 · Sewer Department Expenses	<u>330,038.84</u>	<u>65,000.00</u>	<u>265,038.84</u>	<u>507.75%</u>
60000 · Transfer Out - Debt Service	13,475.00	4,000.00	9,475.00	336.88%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	<u>544,947.07</u>	<u>307,950.00</u>	<u>236,997.07</u>	<u>176.96%</u>
Net Ordinary Income	<u>-68,095.21</u>	<u>-106,800.00</u>	<u>38,704.79</u>	<u>63.76%</u>
Other Income/Expense				
Other Income				
82000 · Proceeds fom Legal Settlement	77,500.00			
Total Other Income	<u>77,500.00</u>			
Net Other Income	<u>77,500.00</u>			
Net Income	<u>9,404.79</u>	<u>-106,800.00</u>	<u>116,204.79</u>	<u>-8.81%</u>