

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, AUGUST 8, 2023, 6:00 P.M., SORRENTO COMMUNITY  
CENTER, SORRENTO, LOUISIANA

Members Present:

Councilmen: Duane Humphrey, Darnell Gilbert, Chad Domingue  
Mayor: Christopher Guidry  
Town Clerk: Paige Robert  
Absent: Randy Anny, Wanda Bourgeois

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, July 11, 2023.

Motion carried. Vote as follows:

YEAS: Chad Domingue, Darnell Gilbert, Duane Humphrey

NAYS: None ABSENT: Wanda Bourgeois, Randy Anny

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

Motion by Councilman Chad Domingue and seconded by Councilman Darnell Gilbert to approve the All South Engineering General Services Contract. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Chad Domingue

NAYS: None ABSENT: Wanda Bourgeois, Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Duane Humphrey to approve the engagement letter for the statewide agreed upon procedures for the fiscal year ending June 30, 2023, and approve the engagement letter for the financial statement audit for fiscal year ending June 30, 2023, from Diez, Dupuy, and Ruiz. Motion carried. Vote as follows:

YEAS: Duane Humphrey, Chad Domingue, Darnell Gilbert

NAYS: None ABSENT: Wanda Bourgeois, Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Darnell Gilbert to approve the compliance questionnaire, a required part of the financial audit of the town. Motion carried. Vote as follows:

YEAS: Chad Domingue, Darnell Gilbert, Duane Humphrey

NAYS: None ABSENT: Wanda Bourgeois, Randy Anny

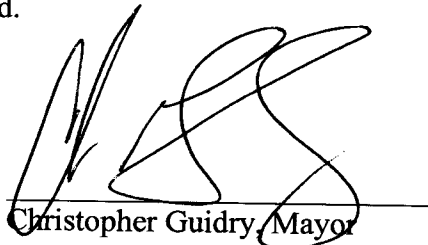
Upon recommendation from the Planning and Zoning Board, Motion by Councilman Chad Domingue and seconded by Councilman Darnell Gilbert to approve to approve the Simple Division for Ben Fields submitted by Earles and Associates, LLC for property located on Guedry St. with the following contingency:

1. Add signature line for Mayor

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	13	
Burglaries	0	1	2	0	1	2	0	
Thefts	4	6	7	8	5	1	4	
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	7	
Narcotics	1	2	0	1	1	2	0	
Shooting	0	0	0	1	0	0	0	
<b>Total Service C</b>	<b>88</b>	<b>95</b>	<b>166</b>	<b>100</b>	<b>100</b>	<b>90</b>	<b>74</b>	
SCO/Loud Musi	0	0	0	0	0	0	0	

Traffic Citations	10	15	12	13	10	48	49	
Adult Arrests	10	7	4	5	7	6	4	

*Cpt. Roosevelt Hampton*  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
Accident	13
Alarm	7
Animal Complaint	3
Assist	6
Check on Welfare	4
Civil Dispute	3
Damage to Property	2
Death	1
Disturbance	8
Juvenile Crimes	1
Missing/Runaway	1
Suicide Investigation	3
Suspicious Person/Vehicle	4
Theft	4
Traffic Incident	12
Warrant Arrest	2
<b>Grand Total</b>	<b>74</b>

***Sorrento***<sup>®</sup>

LOUISIANA

FINANCIAL STATEMENTS

June 30, 2023

Town of Sorrento  
Key stats  
June 30, 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>
June 30, 2023	\$ 1,436,866	\$ 468,322	\$ 968,543		
June 30, 2022	730,632	109,571	621,061	\$ 358,751	\$ 347,482
June 30, 2021	682,588	253,713	428,875	214,609	539,668

Restricted breakdown

American Rescue Plan Grant	248,600
Recreation	129,037
Senior citizen programs	53,873
Public safety - fire	15,521
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	\$ 875,473		\$ 154,495	
	2022	827,475	27%	146,025	27%
	2021	606,952	5%	107,109	5%
	2020	576,720		101,774	
	<b>2023 budget</b>	<b>\$ 650,000</b>	<b>134.7%</b>	<b>\$ 105,000</b>	<b>147.1%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2023	\$ 69,472		\$ 157,536	
	2022	63,961	9%	136,752	7%
	2021	58,482	1%	127,022	2%
	2020	57,862		124,896	
	<b>2023 budget</b>	<b>\$ 71,100</b>	<b>97.7%</b>	<b>\$ 158,500</b>	<b>99.4%</b>

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 - 06/30/2023	\$ 9,890	\$ 16,445	\$ (2,492)	\$ (541)	\$ (146)	\$ (3,377)
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)	\$ 317,610	\$ 38,007				
Capital outlay activity, net of grants and proceeds	(69,086)	-				
Depreciation	-	-				
Operating cash flows	<b>\$ 248,523</b>	<b>\$ 38,007</b>				
<u>Utility</u>	<u>2023B</u>	<u>YTD 2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	
Operating deficit	\$ (83,000)	\$ (62,425)	\$ (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	85,000	85,000	80,000	(13,500)	
Net	<b>\$ 22,000</b>	<b>\$ (44,453)</b>	<b>\$ (79,814)</b>	<b>\$ (8,669)</b>	<b>\$ (107,710)</b>	

**Town of Sorrento  
Overview  
June 30, 2023**

	YTD as of	Current Year - FYE 2022/2023			% of budget
	June 30, 2022	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	823,470	875,473	\$ 650,000	\$ (225,473)	
Property tax	81,656	85,726	75,000	(10,726)	
Franchise fees	112,999	123,209	105,000	(18,209)	
Beer Tax	2,278	2,887	3,000	- 113	
Licenses and permits	112,509	131,103	101,200	(29,903)	
Charges for Services	10,310	5,155	10,300	5,145	
Fines	2,785	1,326	3,000	1,674	
Planning & Zoning	22,938	945	-	(945)	
Intergovernmental grants - Operational	14,083	32,100	10,000	(22,100)	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	150,000	-	(150,000)	
FEMA	229,575	34,066	-	(34,066)	
Transfers In	29,400	26,200	26,200	0	
Proceeds from sale of assets	23,564	2,920	-	(2,920)	
Other	772	32,604	100	(32,504)	
<b>Total revenue</b>	<b>1,466,339</b>	<b>1,503,714</b>	<b>983,800</b>	<b>(519,914)</b>	<b>153%</b>
Administration	264,391	285,294	286,500	1,207	
Police	366,044	391,502	394,000	2,498	
Streets	485,962	509,309	278,100	(231,209)	
Capital outlay	-	-	-	-	
<b>Total expenditures</b>	<b>1,116,397</b>	<b>1,186,104</b>	<b>958,600</b>	<b>(227,504)</b>	<b>124%</b>
<b>Restricted:</b>					
Sales tax	145,463	154,495	105,000	(49,495)	
Other	32,769	34,539	25,500	(9,039)	
<b>Total revenue</b>	<b>178,232</b>	<b>189,034</b>	<b>130,500</b>	<b>(58,534)</b>	<b>145%</b>
Fire	59,259	45,343	35,000	(10,343)	
Senior citizen programs	35,469	42,189	30,000	(12,189)	
Recreation - Community Center	28,299	50,064	28,700	(21,364)	
Transfer Out	14,700	13,100	13,100	0	
Other	783	331	500	169	
Capital outlay	-	-	-	-	
<b>Total expenditures</b>	<b>138,510</b>	<b>151,027</b>	<b>107,300</b>	<b>(43,727)</b>	<b>141%</b>
<b>Utility Fund:</b>					
Garbage	136,520	157,492	158,500	1,008	
Sewer	63,869	69,433	71,100	1,667	
Sewer Grant	455,171	67,028	-	(67,028)	
Proceeds from Legal Settlement	77,500	-	-	-	
Other	14,821	20,902	11,000	(9,902)	
<b>Total revenue</b>	<b>747,881</b>	<b>314,854</b>	<b>240,600</b>	<b>(74,254)</b>	<b>131%</b>
Garbage	130,490	150,819	130,000	(20,819)	
Sewer maintenance	50,282	97,033	30,000	(67,033)	
Sewer operating costs	34,009	27,342	40,500	13,158	
Sewer Grant expenses	-	-	-	-	
Depreciation	71,014	85,000	85,000	-	
Transfer Out	14,700	13,100	13,100	0	
Capital outlay	-	-	20,000	20,000	
Other	4,241	3,985	5,000	1,015	
<b>Total expenditures</b>	<b>\$ 304,737</b>	<b>\$ 377,279</b>	<b>\$ 323,600</b>	<b>\$ (53,679)</b>	<b>117%</b>
<b>Total:</b>					
Inflows	2,392,451	2,007,602			
Outflows	1,559,644	1,714,410			
<b>Net</b>	<b>832,808</b>	<b>293,192</b>			
Depreciation	71,014	85,000			
Capital outlay, net of grants and proceeds	(455,171)	(133,194)			
Proceeds from Legal Settlement	(77,500)	-			
Proceeds from Sale of Assets	(23,564)	(2,920)			
<b>Operating, net</b>	<b>\$ 347,586</b>	<b>\$ 242,078</b>			

**Town of Sorrento**  
**Sales and use tax collections**  
**Monthly analysis**

<b><u>General Fund</u></b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>% change</b>
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	76,617	6.9%
	<u>\$ 827,475</u>	<u>\$ 875,473</u>	
Prior year to date		<u>\$ 827,475</u>	5.8% YoY Change
<b>FYE 2022/2023 Budget</b>		<u>\$ 650,000</u>	134.7% % of Budget

<b><u>Restricted Fund</u></b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>% change</b>
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	13,521	6.9%
	<u>\$ 146,025</u>	<u>\$ 154,495</u>	
Prior year to date		<u>\$ 146,025</u>	5.8% YoY Change
<b>FYE 2022/2023 Budget</b>		<u>\$ 105,000</u>	147.1% % 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	210	6,012	6,130	118
		<u>\$ 69,472</u>	<u>\$ 69,876</u>	<u>\$ 404</u>

**FYE 2022/2023 Budget** \$ 71,100 98% % 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	574	13,440	12,796	(644)
May	575	13,440	13,666	226
June	576	13,524	14,025	501
		<u>\$ 157,536</u>	<u>\$ 158,572</u>	<u>\$ 1,036</u>

**FYE 2022/2023 Budget** \$ 158,500 99% % of Budget

Collection rate \$ 227,008 \$ 228,448 101%



General Fund

Jun 30, 23

<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	239,056.91
10200 · LAMP Savings Account	677,728.49
Total 10000 · Bank Accounts	<u>916,785.40</u>
Total Checking/Savings	<u>916,785.40</u>
Accounts Receivable	
12000 · Grants Receivable	199,269.45
13000 · Accounts Receivable	299.00
Total Accounts Receivable	<u>199,568.45</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	<u>1,165,779.85</u>
Other Assets	
18000 · Due from other gov't agencies	65,027.00
Total Other Assets	<u>65,027.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,230,806.85</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	21,825.48
Total Accounts Payable	<u>21,825.48</u>
Other Current Liabilities	
20100 · Accounts Payable-Manual	3,140.92
20300 · Deferred Inflows - Grants	19,600.00
21000 · Payroll Liabilities	-137.99
23000 · Accrued Expenses	1,250.00
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>-50,162.03</u>
Total Current Liabilities	<u>-28,336.55</u>
Total Liabilities	<u>-28,336.55</u>
<b>Equity</b>	
31000 · Fund Balance - Unreserved	941,533.59
Net Income	317,609.81
Total Equity	<u>1,259,143.40</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,230,806.85</u></u>

General Fund

	Jun 23	Jul '22 - Jun 23
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	11.00	263.82
40200 · Fines	154.00	1,061.92
Total 40000 · Fines & Forfeits	<u>165.00</u>	<u>1,325.74</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
43000 · Highway & Streets Income		
43300 · State Grants	150,000.00	150,000.00
Total 43000 · Highway & Streets Income	<u>150,000.00</u>	<u>150,000.00</u>
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses		1,000.00
44200 · Occupational Licenses	21,172.22	129,952.76
44300 · Permits		150.00
Total 44000 · Licenses & Permits	<u>21,172.22</u>	<u>131,102.76</u>
45000 · Planning & Zoning Fees	200.00	945.00
46000 · Taxes		
46100 · Advalorem Taxes	41.57	85,726.36
46200 · Beer Tax		2,887.14
46300 · Franchise Tax		123,208.89
46400 · Sales and Use Tax	76,617.39	875,473.01
Total 46000 · Taxes	<u>76,658.96</u>	<u>1,087,295.40</u>
48000 · Interest Income	3,383.42	18,383.82
49000 · Miscellaneous Income		14,220.00
Total Income	<u>251,579.60</u>	<u>1,474,594.19</u>
Expense		
50000 · General Government		
50200 · Conventions and Training		710.98
50300 · Dues		1,032.00
50400 · Insurance		
50410 · Liability Ins	685.34	8,176.41
50420 · Property and bonds		3,753.07
50430 · Workers Comp.	129.63	1,557.11
Total 50400 · Insurance	<u>814.97</u>	<u>13,486.59</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	65.00	2,934.50
50630 · Supplies	596.80	13,159.67
50640 · Telephone	238.51	2,880.43
50650 · Utilities	339.41	4,125.65
50660 · Other	105.00	1,839.38
Total 50600 · Office Expense	<u>1,344.72</u>	<u>27,927.52</u>

General Fund

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>
50700 · Professional Services		
50710 · Accounting Fees	1,695.00	63,825.00
50720 · Attorney Fees	2,500.00	15,000.00
50730 · Building Inspector		3,625.00
50740 · IT Services	475.17	9,827.50
50750 · Payroll Fees	163.00	2,012.50
50760 · Professional Services - Other		2,498.00
Total 50700 · Professional Services	<u>4,833.17</u>	<u>96,788.00</u>
50800 · Office P/R Expense		
50810 · Admin	11,089.87	111,367.95
50820 · Medicare	160.78	1,614.80
50830 · Social Securiry	687.58	6,904.82
Total 50800 · Office P/R Expense	<u>11,938.23</u>	<u>119,887.57</u>
50900 · Tourism and Promotion	3,780.00	17,588.20
50999 · Bank Service fee	625.66	6,940.39
Total 50000 · General Government	<u>23,336.75</u>	<u>285,293.50</u>
51000 · Highway & Streets		
51200 · Capital outlay	186,247.83	201,611.83
51400 · Drainage maintenance		41,301.00
51500 · Engineering Fees	340.00	22,680.50
51600 · Insurance		
51610 · Auto		3,113.06
51620 · Liability Ins.	509.98	7,119.70
51630 · Tractors	3,495.70	3,621.52
51640 · Workers Comp	506.57	6,156.36
Total 51600 · Insurance	<u>4,512.25</u>	<u>20,010.64</u>
51700 · Operating		
51710 · Fuel Expense	2,146.38	14,248.41
51720 · Repairs	525.00	27,216.35
51730 · Supplies	1,333.25	27,880.30
51740 · Telephone	313.21	2,492.58
51750 · Utilities	241.20	3,136.84
51700 · Operating - Other	7.50	7.50
Total 51700 · Operating	<u>4,566.54</u>	<u>74,981.98</u>
51800 · P/R Expense		
51810 · Salaries	4,814.50	39,800.87
51820 · Medicare	69.82	577.14
51830 · Social Security	298.49	2,467.64
51850 · Contract Expense	6,768.72	67,535.52
Total 51800 · P/R Expense	<u>11,951.53</u>	<u>110,381.17</u>
51900 · Road Maintenance and repairs		1,935.00
51950 · Street Lights	2,698.78	36,407.00
Total 51000 · Highway & Streets	<u>210,316.93</u>	<u>509,309.12</u>

General Fund

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>
52000 · Public Safety		
52100 · Telephone	477.02	5,760.83
52200 · Utilities	193.12	2,291.86
52800 · P/R Expense		
52820 · Medicare	3.54	3.54
52835 · Judge's Supplemental Pay	243.92	2,927.05
52840 · Judges Retirement	104.89	1,258.68
52850 · Contract Labor	31,576.47	379,259.64
Total 52800 · P/R Expense	<u>31,928.82</u>	<u>383,448.91</u>
Total 52000 · Public Safety	<u>32,598.96</u>	<u>391,501.60</u>
Total Expense	<u>266,252.64</u>	<u>1,186,104.22</u>
Net Ordinary Income	-14,673.04	288,489.97
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		2,920.00
71400 · Transfers In	2,183.32	26,199.84
Total Other Income	<u>2,183.32</u>	<u>29,119.84</u>
Net Other Income	<u>2,183.32</u>	<u>29,119.84</u>
Net Income	<u>-12,489.72</u>	<u>317,609.81</u>

General Fund

Ordinary Income/Expense	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
40000 · Fines & Forfeits				
40100 · Court Costs	263.82	500.00	-236.18	52.76%
40200 · Fines	1,061.92	2,500.00	-1,438.08	42.48%
Total 40000 · Fines & Forfeits	<u>1,325.74</u>	<u>3,000.00</u>	<u>-1,674.26</u>	<u>44.19%</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%
43000 · Highway & Streets Income				
43300 · State Grants	150,000.00		150,000.00	100.0%
Total 43000 · Highway & Streets Income	<u>150,000.00</u>		<u>150,000.00</u>	<u>100.0%</u>
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	1,000.00	1,000.00		100.0%
44200 · Occupational Licenses	129,952.76	100,000.00	29,952.76	129.95%
44300 · Permits	150.00	200.00	-50.00	75.0%
Total 44000 · Licenses & Permits	<u>131,102.76</u>	<u>101,200.00</u>	<u>29,902.76</u>	<u>129.55%</u>
45000 · Planning & Zoning Fees	945.00		945.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes	85,726.36	75,000.00	10,726.36	114.3%
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	875,473.01	650,000.00	225,473.01	134.69%
Total 46000 · Taxes	<u>1,087,295.40</u>	<u>833,000.00</u>	<u>254,295.40</u>	<u>130.53%</u>
48000 · Interest Income	18,383.82	100.00	18,283.82	18,383.82%
49000 · Miscellaneous Income	14,220.00			
Total Income	<u>1,474,594.19</u>	<u>957,600.00</u>	<u>516,994.19</u>	<u>153.99%</u>
<b>Expense</b>				
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	8,176.41	12,000.00	-3,823.59	68.14%
50420 · Property and bonds	3,753.07	3,000.00	753.07	125.1%
50430 · Workers Comp.	1,557.11	2,000.00	-442.89	77.86%
Total 50400 · Insurance	<u>13,486.59</u>	<u>17,000.00</u>	<u>-3,513.41</u>	<u>79.33%</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	2,934.50	7,500.00	-4,565.50	39.13%
50630 · Supplies	13,159.67	10,000.00	3,159.67	131.6%
50640 · Telephone	2,880.43	2,800.00	80.43	102.87%
50650 · Utilities	4,125.65	8,000.00	-3,874.35	51.57%
50660 · Other	1,839.38	500.00	1,339.38	367.88%
Total 50600 · Office Expense	<u>27,927.52</u>	<u>29,800.00</u>	<u>-1,872.48</u>	<u>93.72%</u>

General Fund

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	63,825.00	60,000.00	3,825.00	106.38%
50720 · Attorney Fees	15,000.00	15,000.00		100.0%
50730 · Building Inspector	3,625.00	5,000.00	-1,375.00	72.5%
50740 · IT Services	9,827.50	6,000.00	3,827.50	163.79%
50750 · Payroll Fees	2,012.50	2,500.00	-487.50	80.5%
50760 · Professional Services - Other	2,498.00		2,498.00	100.0%
Total 50700 · Professional Services	<u>96,788.00</u>	<u>88,500.00</u>	<u>8,288.00</u>	<u>109.37%</u>
50800 · Office P/R Expense				
50810 · Admin	111,367.95	107,000.00	4,367.95	104.08%
50820 · Medicare	1,614.80	1,500.00	114.80	107.65%
50830 · Social Securiry	6,904.82	8,200.00	-1,295.18	84.21%
Total 50800 · Office P/R Expense	<u>119,887.57</u>	<u>116,700.00</u>	<u>3,187.57</u>	<u>102.73%</u>
50900 · Tourism and Promotion	17,588.20	10,000.00	7,588.20	175.88%
50995 · Public Notice Fees		3,000.00	-3,000.00	
50999 · Bank Service fee	6,940.39	5,500.00	1,440.39	126.19%
Total 50000 · General Government	<u>285,293.50</u>	<u>286,500.00</u>	<u>-1,206.50</u>	<u>99.58%</u>
51000 · Highway & Streets				
51200 · Capital outlay	201,611.83		201,611.83	100.0%
51400 · Drainage maintenance	41,301.00	25,000.00	16,301.00	165.2%
51500 · Engineering Fees	22,680.50	9,000.00	13,680.50	252.01%
51600 · Insurance				
51610 · Auto	3,113.06	2,000.00	1,113.06	155.65%
51620 · Liability Ins.	7,119.70	9,500.00	-2,380.30	74.94%
51630 · Tractors	3,621.52	4,000.00	-378.48	90.54%
51640 · Workers Comp	6,156.36	8,500.00	-2,343.64	72.43%
Total 51600 · Insurance	<u>20,010.64</u>	<u>24,000.00</u>	<u>-3,989.36</u>	<u>83.38%</u>
51700 · Operating				
51710 · Fuel Expense	14,248.41	15,000.00	-751.59	94.99%
51720 · Repairs	27,216.35	10,000.00	17,216.35	272.16%
51730 · Supplies	27,880.30	15,000.00	12,880.30	185.87%
51740 · Telephone	2,492.58	2,500.00	-7.42	99.7%
51750 · Utilities	3,136.84	2,500.00	636.84	125.47%
51700 · Operating - Other	7.50		7.50	100.0%
Total 51700 · Operating	<u>74,981.98</u>	<u>45,000.00</u>	<u>29,981.98</u>	<u>166.63%</u>
51800 · P/R Expense				
51810 · Salaries	39,800.87	110,000.00	-70,199.13	36.18%
51820 · Medicare	577.14	1,700.00	-1,122.86	33.95%
51830 · Social Security	2,467.64	8,400.00	-5,932.36	29.38%
51850 · Contract Expense	67,535.52		67,535.52	
Total 51800 · P/R Expense	<u>110,381.17</u>	<u>120,100.00</u>	<u>-9,718.83</u>	<u>91.91%</u>
51900 · Road Maintenance and repairs	1,935.00	25,000.00	-23,065.00	7.74%
51950 · Street Lights	36,407.00	30,000.00	6,407.00	121.36%
Total 51000 · Highway & Streets	<u>509,309.12</u>	<u>278,100.00</u>	<u>231,209.12</u>	<u>183.14%</u>

General Fund

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52000 · Public Safety				
52100 · Telephone	5,760.83	5,700.00	60.83	101.07%
52200 · Utilities	2,291.86	1,800.00	491.86	127.33%
52300 · Other		500.00	-500.00	
52800 · P/R Expense				
52820 · Medicare	3.54			
52835 · Judge's Supplemental Pay	2,927.05	3,000.00	-72.95	97.57%
52840 · Judges Retirement	1,258.68	3,000.00	-1,741.32	41.96%
52850 · Contract Labor	379,259.64	380,000.00	-740.36	99.81%
Total 52800 · P/R Expense	<u>383,448.91</u>	<u>386,000.00</u>	<u>-2,551.09</u>	<u>99.34%</u>
Total 52000 · Public Safety	<u>391,501.60</u>	<u>394,000.00</u>	<u>-2,498.40</u>	<u>99.37%</u>
Total Expense	<u>1,186,104.22</u>	<u>958,600.00</u>	<u>227,504.22</u>	<u>123.73%</u>
Net Ordinary Income	<u>288,489.97</u>	<u>-1,000.00</u>	<u>289,489.97</u>	<u>-28,849.0%</u>
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	2,920.00		2,920.00	100.0%
71400 · Transfers In	26,199.84	26,200.00	-0.16	100.0%
Total Other Income	<u>29,119.84</u>	<u>26,200.00</u>	<u>2,919.84</u>	<u>111.14%</u>
Net Other Income	<u>29,119.84</u>	<u>26,200.00</u>	<u>2,919.84</u>	<u>111.14%</u>
Net Income	<u>317,609.81</u>	<u>25,200.00</u>	<u>292,409.81</u>	<u>1,260.36%</u>

## Restricted Fund

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	201,310.52
10200 · Hancock Whitney SCC Deposit	18,412.15
10300 · Savings Account-LAMP	0.16
<b>Total 10000 · Bank accounts</b>	<u>219,722.83</u>
<b>Total Checking/Savings</b>	<u>219,722.83</u>
<b>Other Current Assets</b>	
12000 · Due from other govt. units	11,485.02
<b>Total Other Current Assets</b>	<u>11,485.02</u>
<b>Total Current Assets</b>	<u>231,207.85</u>
<b>TOTAL ASSETS</b>	<u><u>231,207.85</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	1,230.74
<b>Total Accounts Payable</b>	<u>1,230.74</u>
<b>Other Current Liabilities</b>	
21000 · Accounts Payable - Manual	11,057.00
23000 · Community Center Deposit	17,800.00
25000 · Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>31,507.69</u>
<b>Total Current Liabilities</b>	<u>32,738.43</u>
<b>Total Liabilities</b>	32,738.43
<b>Equity</b>	
30000 · Fund Balance - Reserved	160,462.23
Net Income	38,007.19
<b>Total Equity</b>	<u>198,469.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>231,207.85</u></u>



## Restricted Fund

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>40000 · Restricted Fund Income</b>		
<b>41000 · Community Center Income</b>		
41010 · Community Center Rental Income	2,000.00	33,900.00
41030 · Community Center State Grant	0.00	0.00
<b>Total 41000 · Community Center Income</b>	<u>2,000.00</u>	<u>33,900.00</u>
43000 · Holiday Celebration Income	0.00	600.00
44000 · Interest Income	4.67	38.69
<b>46000 · Sales &amp; Use Taxes</b>		
46010 · Fire Department	4,506.91	51,498.41
46020 · Recreation	4,506.90	51,498.41
46030 · Senior Citizens	4,506.91	51,498.41
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>13,520.72</u>	<u>154,495.23</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>15,525.39</u>	<u>189,033.92</u>
<b>Total Income</b>	<u>15,525.39</u>	<u>189,033.92</u>
<b>Gross Profit</b>	15,525.39	189,033.92
<b>Expense</b>		
<b>50000 · Restricted Fund Expense</b>		
<b>51000 · Fire Department</b>		
51010 · Operating Expense	1,962.02	25,865.35
51040 · Personnel Reimbursement	0.00	19,477.50
<b>Total 51000 · Fire Department</b>	<u>1,962.02</u>	<u>45,342.85</u>
<b>52000 · Recreation</b>		
52010 · Operating Expense	180.00	5,381.99
52030 · Engineering Expense	28.75	1,555.00
52040 · Insurance - Community Center	0.00	17,535.00
52045 · Maintenance & Repairs	817.00	5,187.53
52050 · Supplies	141.93	2,287.54
52060 · Utilities	1,473.16	18,116.93
<b>Total 52000 · Recreation</b>	<u>2,640.84</u>	<u>50,063.99</u>
53000 · Senior Citizen	4,620.00	42,188.61
<b>Total 50000 · Restricted Fund Expense</b>	<u>9,222.86</u>	<u>137,595.45</u>
54000 · Holiday Celebration Expense	0.00	331.36
56000 · Transfers Out - Personnel	1,091.66	13,099.92
<b>Total Expense</b>	<u>10,314.52</u>	<u>151,026.73</u>
<b>Net Ordinary Income</b>	<u>5,210.87</u>	<u>38,007.19</u>
<b>Net Income</b>	<u>5,210.87</u>	<u>38,007.19</u>

## Restricted Fund

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Restricted Fund Income</b>				
<b>41000 · Community Center Income</b>				
41010 · Community Center Rental Income	33,900.00	25,000.00	8,900.00	135.6%
<b>Total 41000 · Community Center Income</b>	<u>33,900.00</u>	<u>25,000.00</u>	<u>8,900.00</u>	<u>135.6%</u>
43000 · Holiday Celebration Income	600.00			
44000 · Interest Income	38.69			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
46010 · Fire Department	51,498.41	35,000.00	16,498.41	147.14%
46020 · Recreation	51,498.41	35,000.00	16,498.41	147.14%
46030 · Senior Citizens	51,498.41	35,000.00	16,498.41	147.14%
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>154,495.23</u>	<u>105,000.00</u>	<u>49,495.23</u>	<u>147.14%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>189,033.92</u>	<u>130,500.00</u>	<u>58,533.92</u>	<u>144.85%</u>
<b>Total Income</b>	<u>189,033.92</u>	<u>130,500.00</u>	<u>58,533.92</u>	<u>144.85%</u>
<b>Gross Profit</b>	<u>189,033.92</u>	<u>130,500.00</u>	<u>58,533.92</u>	<u>144.85%</u>
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
51010 · Operating Expense	25,865.35	17,000.00	8,865.35	152.15%
51040 · Personnel Reimbursement	19,477.50	18,000.00	1,477.50	108.21%
<b>Total 51000 · Fire Department</b>	<u>45,342.85</u>	<u>35,000.00</u>	<u>10,342.85</u>	<u>129.55%</u>
<b>52000 · Recreation</b>				
52010 · Operating Expense	5,381.99			
52030 · Engineering Expense	1,555.00			
52040 · Insurance - Community Center	17,535.00	6,000.00	11,535.00	292.25%
52045 · Maintenance & Repairs	5,187.53	7,500.00	-2,312.47	69.17%
52050 · Supplies	2,287.54	1,200.00	1,087.54	190.63%
52060 · Utilities	18,116.93	14,000.00	4,116.93	129.41%
<b>Total 52000 · Recreation</b>	<u>50,063.99</u>	<u>28,700.00</u>	<u>21,363.99</u>	<u>174.44%</u>
53000 · Senior Citizen	42,188.61	30,000.00	12,188.61	140.63%
<b>Total 50000 · Restricted Fund Expense</b>	<u>137,595.45</u>	<u>93,700.00</u>	<u>43,895.45</u>	<u>146.85%</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	13,099.92			
<b>Total Expense</b>	<u>151,026.73</u>	<u>107,300.00</u>	<u>43,726.73</u>	<u>140.75%</u>
<b>Net Ordinary Income</b>	<u>38,007.19</u>	<u>23,200.00</u>	<u>14,807.19</u>	<u>163.82%</u>
<b>Net Income</b>	<u>38,007.19</u>	<u>23,200.00</u>	<u>14,807.19</u>	<u>163.82%</u>

Utility Fund

Jun 30, 23

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	27,610.47
10200 · Hancock Whitney Utility Deposit	25,033.80
10300 · LAMP Savings Account	247,613.14
Total 10000 · Bank Accounts	<u>300,257.41</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>300,357.41</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	7,427.00
13000 · Accounts Receivable - Other	10,515.05
Total 13000 · Accounts Receivable	<u>17,942.05</u>
14000 · Allowance for Bad Debts	-2,200.00
14500 · Grants Receivable	9,777.00
Total Accounts Receivable	<u>25,519.05</u>
Other Current Assets	
15000 · Construction In Progress	393,201.87
Total Other Current Assets	<u>393,201.87</u>
Total Current Assets	<u>719,078.33</u>
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	-1,240,261.84
Total Fixed Assets	<u>864,428.55</u>
<b>TOTAL ASSETS</b>	<u><u>1,583,506.88</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	12,729.24
Total Accounts Payable	<u>12,729.24</u>
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	24,902.12
28000 · Unearned Revenue - ARPA Grant	248,599.56
Total Other Current Liabilities	<u>389,649.45</u>
Total Current Liabilities	<u>402,378.69</u>
Total Liabilities	402,378.69
Equity	
30000 · Retained Earnings	1,243,552.76
Net Income	-62,424.57
Total Equity	<u>1,181,128.19</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,583,506.88</u></u>

Utility Fund

	<u>Jun 23</u>	<u>Jul '22 - Jun 23</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,524.00	157,491.60
40200 · Grant		
	40% <u>0.00</u>	<u>67,028.00</u>
Total 40200 · Grant	0.00	67,028.00
40300 · Late Payment Penalties	243.10	3,622.80
40400 · Return Fee	150.00	1,700.00
40500 · Sewer Fee	6,012.00	69,433.00
40600 · Sewer tie-in	50.00	50.00
40700 · Water Franchise fees	0.00	6,753.00
Total 40000 · Utility Income	<u>19,979.10</u>	<u>306,078.40</u>
41000 · Interest Income		
42000 · LAMP Account	1,030.85	8,684.49
41000 · Interest Income - Other	9.38	66.38
Total 41000 · Interest Income	<u>1,040.23</u>	<u>8,750.87</u>
43000 · Other Income	0.00	25.00
Total Income	<u>21,019.33</u>	<u>314,854.27</u>
Expense		
50000 · Bank Service charges	0.00	163.00
52000 · Depreciation Expense	7,083.37	85,000.00
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,707.19	150,819.08
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>150,819.08</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	425.63
54020 · Dues & Memberships	0.00	1,427.00
54030 · Postage	158.88	1,969.68
Total 54000 · General Administrative	<u>158.88</u>	<u>3,822.31</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	555.00
55015 · Fire Hydrant Maintenance	8,550.00	8,550.00
55030 · Other	0.00	0.00
55040 · Sewer Supplies	0.00	929.94
55050 · Sewer System Maintenance	2,413.38	97,032.66
55070 · Utility Bills	1,472.60	17,306.93
Total 55000 · Sewer Department Expenses	<u>12,435.98</u>	<u>124,374.53</u>
61000 · Transfers Out - Payroll	1,091.66	13,099.92
Total Expense	<u>33,477.08</u>	<u>377,278.84</u>
Net Ordinary Income	<u>-12,457.75</u>	<u>-62,424.57</u>
Net Income	<u>-12,457.75</u>	<u>-62,424.57</u>

Utility Fund

Ordinary Income/Expense	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
40000 · Utility Income				
40100 · Garbage Fee	157,491.60	158,500.00	-1,008.40	99.36%
40200 · Grant				
	<u>67,028.00</u>			
Total 40200 · Grant	67,028.00			
40300 · Late Payment Penalties	3,622.80	3,500.00	122.80	103.51%
40400 · Return Fee	1,700.00	1,000.00	700.00	170.0%
40500 · Sewer Fee	69,433.00	71,100.00	-1,667.00	97.66%
40600 · Sewer tie-in	50.00			
40700 · Water Franchise fees	6,753.00	6,500.00	253.00	103.89%
Total 40000 · Utility Income	<u>306,078.40</u>	<u>240,600.00</u>	<u>65,478.40</u>	<u>127.22%</u>
41000 · Interest Income				
42000 · LAMP Account	8,684.49			
41000 · Interest Income - Other	66.38	0.00	66.38	100.0%
Total 41000 · Interest Income	<u>8,750.87</u>	<u>0.00</u>	<u>8,750.87</u>	<u>100.0%</u>
43000 · Other Income	25.00			
Total Income	<u>314,854.27</u>	<u>240,600.00</u>	<u>74,254.27</u>	<u>130.86%</u>
<b>Expense</b>				
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	85,000.00	85,000.00	0.00	100.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	150,819.08	130,000.00	20,819.08	116.02%
Total 53000 · Garbage Department Expenses	<u>150,819.08</u>	<u>130,000.00</u>	<u>20,819.08</u>	<u>116.02%</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	1,969.68	2,000.00	-30.32	98.48%
Total 54000 · General Administrative	<u>3,822.31</u>	<u>5,000.00</u>	<u>-1,177.69</u>	<u>76.45%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	555.00	18,000.00	-17,445.00	3.08%
55015 · Fire Hydrant Maintenance	8,550.00	9,000.00	-450.00	95.0%
55040 · Sewer Supplies	929.94	0.00	929.94	100.0%
55050 · Sewer System Maintenance	97,032.66	30,000.00	67,032.66	323.44%
55070 · Utility Bills	17,306.93	13,500.00	3,806.93	128.2%
Total 55000 · Sewer Department Expenses	<u>124,374.53</u>	<u>70,500.00</u>	<u>53,874.53</u>	<u>176.42%</u>
61000 · Transfers Out - Payroll	13,099.92	13,100.00	-0.08	100.0%
Total Expense	<u>377,278.84</u>	<u>323,600.00</u>	<u>53,678.84</u>	<u>116.59%</u>
Net Ordinary Income	<u>-62,424.57</u>	<u>-83,000.00</u>	<u>20,575.43</u>	<u>75.21%</u>
Net Income	<u>-62,424.57</u>	<u>-83,000.00</u>	<u>20,575.43</u>	<u>75.21%</u>