

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
TUESDAY, MARCH 8, 2022, 6:00 P.M., SORRENTO COMMUNITY CENTER, SORRENTO,
LOUISIANA

Members Present:

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

Town Clerk: Paige K. Robert

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to suspend the rules. Motion carried. Vote as follows:

YEAS: Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to move agenda item #13 to #7 and item #14 to # 8. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Duane Humphrey to approve the minutes of the special meeting of the mayor and council taken Wednesday January 19, 2022. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois
NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of December 2021. A copy is available at the town hall for review.

The annual audit was presented by Tony Ruiz from Diez, Dupuy, and Ruiz, LLC. to the Mayor and Council for the 2020-2021 fiscal year. A copy is available at the town hall for review.

Councilman Randy Anny introduced ordinance 22-02, An Amendment to Ordinance 21-09, Article 2, Section 22, Sub-section (a:1-2) of the Code of Ordinances with Respect to rental and deposit fees for recreational facilities. A public hearing was called for the next meeting of the mayor and council on Tuesday, March 8, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Mayor Guidry opened the public hearing to discuss Ordinance 21-12, An Amendment to Subdivision Regulations Ordinance #17-03, Section: Standard Fees Schedule, Certified Mail Outs and Concept Plan Notifications.

Mayor Guidry closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt ordinance 21-12. Motion carried. Vote as follows:

YEAS: Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey
NAYS: None

ORDINANCE #21-12

An Amendment to Subdivision Regulations Ordinance #17-03, Section: Standard Fees Schedule, Certified Mail Outs and Concept Plan Notifications to read as follows:

Certified Mail Outs

-Cost will be the actual amount associated with the bills incurred per name of adjacent property owner plus handling fees, which should be no more than the cost of the Certified Mail Fee.

Concept Plan Notifications

-Cost will be the actual amount associated with the bills incurred per name of adjacent property owner plus handling fees, which should be no more than the cost of the Certified Mail Fee.

And the Town of Sorrento is authorized to increase the fees for Certified Mail-outs or Recordation, as necessary, when the USPS or the Clerk of Court revises their fees, but in no instance, shall the increase be more than 10% of actual cost.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:
An Amendment to Subdivision Regulations Ordinance #17-03, Section: Standard Fees Schedule,
Certified Mail Outs and Concept Plan Notifications to read as follows:

Certified Mail Outs	-Cost will be the actual amount associated with the bills incurred per name of adjacent property owner plus handling fees, which should be no more than the cost of the Certified Mail Fee.
Concept Plan Notifications	-Cost will be the actual amount associated with the bills incurred per name of adjacent property owner plus handling fees, which should be no more than the cost of the Certified Mail Fee.

And the Town of Sorrento is authorized to increase the fees for Certified Mail-outs or Recordation, as necessary, when the USPS or the Clerk of Court revises their fees, but in no instance, shall the increase be more than 10% of actual cost.

This ordinance was introduced on January 19, 2022, 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: Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey

NAYS: None

ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 1st day of February 2022.

Mayor Guidry opened the public hearing to discuss Ordinance 22-01, An ordinance to amend Section 2-56 of the Sorrento Code of Ordinances to set the time and place of meetings.

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt ordinance 22-01. Motion carried. Vote as follows:

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

NAYS: None

Ordinance 22-01

An ordinance to amend Section 2-56 of the Sorrento Code of Ordinances to set the time and place of meetings.

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

Section 2-56 of the Sorrento Code of Ordinances to set the time and place of meeting is hereby amended as follows:

Section 1. The Town of Sorrento shall hold one regular meeting per month pursuant to LSA-RS 33:405. Regular meetings of the mayor and council shall be held in the council chambers on the second Tuesday of each month at 6:00 p.m.

Section 2. This ordinance shall be effective March 1, 2022.

The foregoing ordinance was introduced on January 19, 2022, by Councilman Randy Anny, A public hearing was held, notice of which was duly published. Upon the title being read and the ordinance considered, on motion by Councilman Chad Domingue and seconded by Councilman Randy Anny, to adopt said ordinance, a record vote was taken, and the following result was had.

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

NEAS: None

ABSENT: None

Whereupon the presiding officers declared the ordinance duly adopted.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve write-offs for delinquent utility customers with the following criteria: 5 years or older from last payment date, deceased, or any amount less than \$125.00. Motion carried. Vote as follows:

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

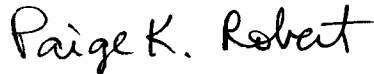
NAYS: None

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to authorize the mayor to execute all necessary documents to enter a contract with All South Consulting Engineers to develop a plan to extend sewer to John Leblanc and Brittany St. Motion carried. Vote as follows:

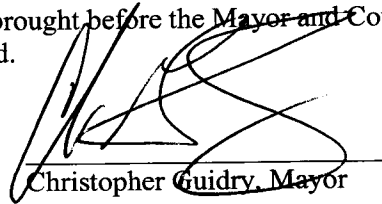
YEAS: Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert

NAYS: None

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



Paige K. Robert, 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							
Burglaries	1							
Thefts	4							
Armed Robbery	0							
Simple Robbery	0							
Alarms	5							
Narcotics	1							
Shooting	0							
Total Service C	146							
SCO/Loud Musi	0							

Traffic Citations	8							
Adult Arrests	0							

Cpt. Roosevelt Hampton

 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	3
Accident	22
Alarm	5
Animal Complaint	4
Assist	42
Burglary	1
Check on Welfare	5
Civil Dispute	3
Damage to Property	2
Disturbance	17
Escort	3
Missing/Runaway	1
Narcotics	1
School Walk Thru	7
Suicide Investigation	1
Suspicious Person/Vehicle	6
Theft	4
Traffic Incident	14
Trespassing	2
Warrant Arrest	1
Weapons Violations	2
Grand Total	146

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

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

December 31, 2021

Town of Sorrento
Key stats
December 31, 2021

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
December 31, 2021	\$ 966,249	\$ 429,641	\$ 536,607		
June 30, 2021	730,632	109,571	621,061	320,070	(84,454)
June 30, 2020	682,588	253,713	428,875	175,928	107,732

Restricted breakdown

American Rescue Plan Grant	315,114
Recreation	45,955
Senior citizen programs	41,358
Public safety - fire	13,345
Public safety - police - restricted	2,651
Other	11,219

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2022	\$ 376,623		\$ 66,463	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	2022 budget	\$ 575,000	65.5%	\$ 97,500	68.2%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2022	\$ 30,311		\$ 66,768	
	2021	58,482		127,022	2%
	2020	57,862	0%	124,896	3%
	2019	57,915		121,310	
	2022 budget	\$ 60,000	50.5%	\$ 130,000	51.4%

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 - 11/30/2021	\$ 18,492	\$ 13,043	\$ (201)	\$ 568	\$ (492)	\$ 5,574
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)	\$ 91,870	\$ 6,754			
Capital outlay activity, net of grants and proceeds	(4,462)	-			
Depreciation	-	-			
Operating cash flows	\$ 87,408	\$ 6,754			
<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating deficit	\$ (106,800)	\$ (11,417)	\$ 37,722	\$ 36,969	\$ (96,503)
Capital outlay activity, net of grants and proceeds	20,000	-	(126,392)	(130,198)	-
Proceeds from Legal Settlement	-	(77,500)			
Depreciation	85,000	42,500	80,000	85,000	85,000
Net	\$ (1,800)	\$ (46,417)	\$ (8,669)	\$ (8,230)	\$ (11,503)

Town of Sorrento
 Overview
 December 31, 2021

	YTD as of	Current Year - FYE 2021/2022			% of budget
	12/31/2020	Actual	Budget	Remaining	
General:					
Sales tax	\$ 288,348	\$ 376,623	\$ 575,000	\$ 198,377	
Property tax	59,997	63,102	72,000	8,898	
Franchise fees	49,844	55,179	92,500	37,321	
Beer Tax	1,553	1,559	3,000	1,441	
Licenses and permits	10,034	21,891	101,300	79,409	
Charges for Services	-	-	11,500	11,500	
Fines	2,251	1,064	4,000	2,936	
Planning & Zoning	-	22,573	-	(22,573)	
Intergovernmental grants - Operational	2,982	-	6,000	6,000	
State tourism grant	-	4,462	-	(4,462)	
Transfers In	20,800	14,700	37,400	22,700	
Other	45,177	690	1,000	310	
Total revenue	480,986	561,843	903,700	341,857	62%
Administration	136,016	153,690	259,100	105,410	
Police	185,874	183,146	366,500	183,354	
Streets	180,762	133,138	267,200	134,062	
Capital outlay	55,127	-	40,000	40,000	
Total expenditures	557,779	469,973	932,800	462,827	50%
Restricted:					
Sales tax	50,885	66,463	97,500	31,037	
Other	2,361	18,797	13,400	(5,397)	
Total revenue	53,246	85,259	110,900	25,641	77%
Fire	15,323	39,955	32,500	(7,455)	
Senior citizen programs	12,147	12,909	30,000	17,091	
Recreation - Community Center	21,253	17,904	25,800	7,896	
Transfer Out	10,400	7,350	20,800	13,450	
Other	154	387	500	113	
Capital outlay	1,738	-	-	-	
Total expenditures	61,015	78,506	109,600	31,094	72%
Utility Fund:					
Garbage	63,638	66,520	130,000	63,480	
Sewer	29,212	30,223	60,000	29,777	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	77,500	-	(77,500)	
Other	5,520	5,429	11,150	5,721	
Total revenue	98,370	179,672	201,150	21,478	89%
Garbage	60,269	64,250	115,000	50,750	
Sewer maintenance	19,081	66,394	25,000	(41,394)	
Sewer operating costs	10,995	7,619	40,000	32,381	
Depreciation	40,000	42,500	85,000	42,500	
Transfer Out	10,400	7,350	18,700	11,350	
Capital outlay	-	-	20,000	20,000	
Other	1,982	2,977	4,250	1,273	
Total expenditures	142,727	191,090	\$ 307,950	\$ 116,860	62%
Total:					
Inflows	632,602	826,775			
Outflows	761,522	739,569			
Net	(128,919)	87,206			
Depreciation	40,000	42,500			
Capital outlay, net of grants and proceeds	56,865	(4,462)			
Proceeds from Legal Settlement	-	(77,500)			
Operating, net	\$ (32,054)	\$ 47,744			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>% change</u>
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		-100.0%
February	54,201		-100.0%
March	42,238		-100.0%
April	36,101		-100.0%
May	66,767		-100.0%
June	63,565		-100.0%
	<u>\$ 606,952</u>	<u>\$ 376,623</u>	
Prior year to date		<u>\$ 288,348</u>	30.6% YoY Change
FYE 2021/2022 Budget		<u>\$ 575,000</u>	65.5% % of Budget

<u>Restricted Fund</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>% change</u>
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		-100.0%
February	9,565		-100.0%
March	7,454		-100.0%
April	6,371		-100.0%
May	11,782		-100.0%
June	11,217		-100.0%
	<u>\$ 107,109</u>	<u>\$ 66,463</u>	
Prior year to date		<u>\$ 50,885</u>	30.6% YoY Change
FYE 2021/2022 Budget		<u>\$ 97,500</u>	68.2% % 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				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 30,311</u>	<u>\$ 30,693</u>	<u>\$ 382</u>

FYE 2021/2022 Budget \$ 60,000 51% % 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				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 66,768</u>	<u>\$ 64,316</u>	<u>\$ (2,452)</u>

FYE 2021/2022 Budget \$ 130,000 51% % of Budget

Collection rate \$ 97,079 \$ 95,009 98%

General Fund

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	317,150.21
10200 · LAMP Savings Account	178,607.68
Total 10000 · Bank Accounts	495,757.89
Total Checking/Savings	495,757.89
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	542,642.89
Other Assets	
18000 · Due from other gov't agencies	69,032.00
Total Other Assets	69,032.00
TOTAL ASSETS	611,674.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	26,532.34
Total Accounts Payable	26,532.34
Other Current Liabilities	
20100 · Accounts Payable-Manual	5,321.00
21000 · Payroll Liabilities	22.00
23000 · Accrued Expenses	29,486.05
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-44,133.34
28000 · Due to/from Utility account	-110,454.77
Total Other Current Liabilities	-104,965.25
Total Current Liabilities	-78,432.91
Total Liabilities	-78,432.91
Equity	
31000 · Fund Balance - Unreserved	598,237.68
Net Income	91,870.12
Total Equity	690,107.80
TOTAL LIABILITIES & EQUITY	611,674.89

General Fund

	<u>Dec 21</u>	<u>Jul - Dec 21</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	53.00	192.71
40200 · Fines	88.00	871.20
Total 40000 · Fines & Forfeits	<u>141.00</u>	<u>1,063.91</u>
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant		654.65
41600 · State Tourism Grant		4,462.45
Total 41000 · General Gov. Misc. Income		<u>5,117.10</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses		21,591.38
44300 · Permits	75.00	300.00
Total 44000 · Licenses & Permits	<u>75.00</u>	<u>21,891.38</u>
45000 · Planning & Zoning Fees	145.00	22,572.50
46000 · Taxes		
46100 · Advalorem Taxes	52,193.08	63,101.76
46200 · Beer Tax		1,559.09
46300 · Franchise Tax		55,179.47
46400 · Sales and Use Tax	70,343.51	376,622.63
Total 46000 · Taxes	<u>122,536.59</u>	<u>496,462.95</u>
48000 · Interest Income	7.88	35.14
Total Income	<u>122,905.47</u>	<u>547,142.98</u>
Expense		
50000 · General Government		
50300 · Dues	100.00	635.00
50400 · Insurance		
50410 · Liability Ins	703.76	4,222.56
50420 · Property and bonds		2,252.92
50430 · Workers Comp.	162.49	812.45
Total 50400 · Insurance	<u>866.25</u>	<u>7,287.93</u>
50500 · Miscellaneous		816.70
50600 · Office Expense		
50610 · Planning & zoning	140.39	1,581.78
50620 · Repairs & Maintenance	77.55	1,740.94
50630 · Supplies	1,402.23	9,379.81
50640 · Telephone	236.64	1,420.19
50650 · Utilities	297.75	1,881.64
50660 · Other	65.00	195.00
Total 50600 · Office Expense	<u>2,219.56</u>	<u>16,199.36</u>
50700 · Professional Services		
50710 · Accounting Fees	13,945.00	38,920.00
50720 · Attorney Fees	1,250.00	6,625.00
50730 · Building Inspector	1,350.00	2,825.00
50740 · IT Services	514.37	6,090.72
50750 · Payroll Fees	193.00	1,112.00
50760 · Professional Services - Other		1,970.00
Total 50700 · Professional Services	<u>17,252.37</u>	<u>57,542.72</u>

General Fund

	<u>Dec 21</u>	<u>Jul - Dec 21</u>
50800 · Office P/R Expense		
50810 · Admin	9,562.24	53,482.98
50820 · Medicare	138.64	775.34
50830 · Social Security	592.86	3,969.63
Total 50800 · Office P/R Expense	<u>10,293.74</u>	<u>58,227.95</u>
50900 · Tourism and Promotion	1,826.42	10,068.92
50999 · Bank Service fee	659.43	2,911.14
Total 50000 · General Government	<u>33,217.77</u>	<u>153,689.72</u>
51000 · Highway & Streets		
51500 · Engineering Fees	4,055.00	17,325.25
51600 · Insurance		
51610 · Auto	2,337.17	2,337.17
51620 · Liability Ins.	521.87	5,659.35
51640 · Workers Comp	649.96	3,249.80
Total 51600 · Insurance	<u>3,509.00</u>	<u>11,246.32</u>
51700 · Operating		
51710 · Fuel Expense		7,866.24
51720 · Repairs	1,475.30	16,297.49
51730 · Supplies	999.09	10,477.22
51740 · Telephone	78.88	1,076.24
51750 · Utilities	232.47	1,457.27
Total 51700 · Operating	<u>2,785.74</u>	<u>37,174.46</u>
51800 · P/R Expense		
51810 · Salaries	7,959.55	49,695.93
51820 · Medicare	115.42	720.45
51830 · Social Security	493.50	2,426.17
Total 51800 · P/R Expense	<u>8,568.47</u>	<u>52,842.55</u>
51950 · Street Lights	2,474.58	14,548.93
Total 51000 · Highway & Streets	<u>21,392.79</u>	<u>133,137.51</u>
52000 · Public Safety		
General Expense		
Contract Expense	228.00	228.00
Total General Expense	<u>228.00</u>	<u>228.00</u>
52100 · Telephone	473.28	2,840.37
52200 · Utilities	128.69	1,066.55
52800 · P/R Expense		
52810 · Salaries		243.98
52835 · Judge's Supplemental Pay		487.86
52840 · Judges Retirement	348.81	1,362.57
52850 · Contract Labor	29,486.05	176,916.30
Total 52800 · P/R Expense	<u>29,834.86</u>	<u>179,010.71</u>
Total 52000 · Public Safety	<u>30,664.83</u>	<u>183,145.63</u>
Total Expense	<u>85,275.39</u>	<u>469,972.86</u>
Net Ordinary Income	37,630.08	77,170.12
Other Income/Expense		
Other Income		
71400 · Transfers In	2,450.00	14,700.00
Total Other Income	<u>2,450.00</u>	<u>14,700.00</u>
Net Other Income	<u>2,450.00</u>	<u>14,700.00</u>
Net Income	<u>40,080.08</u>	<u>91,870.12</u>

General Fund

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	192.71	1,000.00	-807.29	19.27%
40200 · Fines	871.20	3,000.00	-2,128.80	29.04%
Total 40000 · Fines & Forfeits	<u>1,063.91</u>	<u>4,000.00</u>	<u>-2,936.09</u>	<u>26.6%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	654.65		654.65	100.0%
41600 · State Tourism Grant	4,462.45	6,000.00	-1,537.55	74.37%
Total 41000 · General Gov. Misc. Income	<u>5,117.10</u>	<u>6,000.00</u>	<u>-882.90</u>	<u>85.29%</u>
42000 · Grass Cutting Revenue		10,300.00	-10,300.00	
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses		1,000.00	-1,000.00	
44200 · Occupational Licenses	21,591.38	100,000.00	-78,408.62	21.59%
44300 · Permits	300.00	300.00		100.0%
Total 44000 · Licenses & Permits	<u>21,891.38</u>	<u>101,300.00</u>	<u>-79,408.62</u>	<u>21.61%</u>
45000 · Planning & Zoning Fees	22,572.50	1,200.00	21,372.50	1,881.04%
46000 · Taxes				
46100 · Advalorem Taxes	63,101.76	72,000.00	-8,898.24	87.64%
46200 · Beer Tax	1,559.09	3,000.00	-1,440.91	51.97%
46300 · Franchise Tax	55,179.47	92,500.00	-37,320.53	59.65%
46400 · Sales and Use Tax	376,622.63	575,000.00	-198,377.37	65.5%
Total 46000 · Taxes	<u>496,462.95</u>	<u>742,500.00</u>	<u>-246,037.05</u>	<u>66.86%</u>
48000 · Interest Income	35.14	500.00	-464.86	7.03%
49000 · Miscellaneous Income		500.00	-500.00	
Total Income	<u>547,142.98</u>	<u>866,300.00</u>	<u>-319,157.02</u>	<u>63.16%</u>
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training		4,000.00	-4,000.00	
50300 · Dues	635.00	1,500.00	-865.00	42.33%
50400 · Insurance				
50410 · Liability Ins	4,222.56	12,000.00	-7,777.44	35.19%
50420 · Property and bonds	2,252.92	3,000.00	-747.08	75.1%
50430 · Workers Comp.	812.45	2,500.00	-1,687.55	32.5%
Total 50400 · Insurance	<u>7,287.93</u>	<u>17,500.00</u>	<u>-10,212.07</u>	<u>41.65%</u>
50500 · Miscellaneous	816.70	500.00	316.70	163.34%
50600 · Office Expense				
50610 · Planning & zoning	1,581.78	1,000.00	581.78	158.18%
50620 · Repairs & Maintenance	1,740.94	5,000.00	-3,259.06	34.82%
50630 · Supplies	9,379.81	8,500.00	879.81	110.35%
50640 · Telephone	1,420.19	2,800.00	-1,379.81	50.72%
50650 · Utilities	1,881.64	9,500.00	-7,618.36	19.81%
50660 · Other	195.00	500.00	-305.00	39.0%
Total 50600 · Office Expense	<u>16,199.36</u>	<u>27,300.00</u>	<u>-11,100.64</u>	<u>59.34%</u>
50700 · Professional Services				
50710 · Accounting Fees	38,920.00	55,000.00	-16,080.00	70.76%
50720 · Attorney Fees	6,625.00	17,500.00	-10,875.00	37.86%
50730 · Building Inspector	2,825.00	2,500.00	325.00	113.0%
50740 · IT Services	6,090.72	6,000.00	90.72	101.51%
50750 · Payroll Fees	1,112.00	2,600.00	-1,488.00	42.77%
50760 · Professional Services - Other	1,970.00			
Total 50700 · Professional Services	<u>57,542.72</u>	<u>83,600.00</u>	<u>-26,057.28</u>	<u>68.83%</u>
50800 · Office P/R Expense				
50810 · Admin	53,482.98	103,000.00	-49,517.02	51.93%
50820 · Medicare	775.34	1,500.00	-724.66	51.69%
50830 · Social Securiry	3,969.63	6,400.00	-2,430.37	62.03%
Total 50800 · Office P/R Expense	<u>58,227.95</u>	<u>110,900.00</u>	<u>-52,672.05</u>	<u>52.51%</u>
50900 · Tourism and Promotion	10,068.92	6,500.00	3,568.92	154.91%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	2,911.14	1,000.00	1,911.14	291.11%
Total 50000 · General Government	<u>153,689.72</u>	<u>264,300.00</u>	<u>-110,610.28</u>	<u>58.15%</u>

General Fund

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	17,325.25	18,000.00	-674.75	96.25%
51600 · Insurance				
51610 · Auto	2,337.17	1,800.00	537.17	129.84%
51620 · Liability Ins.	5,659.35	9,500.00	-3,840.65	59.57%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	3,249.80	9,500.00	-6,250.20	34.21%
Total 51600 · Insurance	<u>11,246.32</u>	<u>23,800.00</u>	<u>-12,553.68</u>	<u>47.25%</u>
51700 · Operating				
51710 · Fuel Expense	7,866.24	1,000.00	6,866.24	786.62%
51720 · Repairs	16,297.49	15,000.00	1,297.49	108.65%
51730 · Supplies	10,477.22	15,000.00	-4,522.78	69.85%
51740 · Telephone	1,076.24	3,000.00	-1,923.76	35.88%
51750 · Utilities	1,457.27	2,500.00	-1,042.73	58.29%
Total 51700 · Operating	<u>37,174.46</u>	<u>36,500.00</u>	<u>674.46</u>	<u>101.85%</u>
51800 · P/R Expense				
51810 · Salaries	49,695.93	118,000.00	-68,304.07	42.12%
51820 · Medicare	720.45	1,700.00	-979.55	42.38%
51830 · Social Security	2,426.17	7,700.00	-5,273.83	31.51%
Total 51800 · P/R Expense	<u>52,842.55</u>	<u>127,400.00</u>	<u>-74,557.45</u>	<u>41.48%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	14,548.93	32,000.00	-17,451.07	45.47%
Total 51000 · Highway & Streets	<u>133,137.51</u>	<u>411,700.00</u>	<u>-278,562.49</u>	<u>32.34%</u>
52000 · Public Safety				
General Expense				
Contract Expense	228.00			
Total General Expense	<u>228.00</u>			
52100 · Telephone	2,840.37	5,500.00	-2,659.63	51.64%
52200 · Utilities	1,066.55	1,800.00	-733.45	59.25%
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	1,362.57	1,200.00	162.57	113.55%
52850 · Contract Labor	176,916.30	355,000.00	-178,083.70	49.84%
Total 52800 · P/R Expense	<u>179,010.71</u>	<u>359,200.00</u>	<u>-180,189.29</u>	<u>49.84%</u>
Total 52000 · Public Safety	<u>183,145.63</u>	<u>366,500.00</u>	<u>-183,354.37</u>	<u>49.97%</u>
Total Expense	<u>469,972.86</u>	<u>1,042,500.00</u>	<u>-572,527.14</u>	<u>45.08%</u>
Net Ordinary Income	<u>77,170.12</u>	<u>-176,200.00</u>	<u>253,370.12</u>	<u>-43.8%</u>
Other Income/Expense				
Other Income				
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	14,700.00	37,400.00	-22,700.00	39.31%
Total Other Income	<u>14,700.00</u>	<u>137,400.00</u>	<u>-122,700.00</u>	<u>10.7%</u>
Net Other Income	<u>14,700.00</u>	<u>137,400.00</u>	<u>-122,700.00</u>	<u>10.7%</u>
Net Income	<u>91,870.12</u>	<u>-38,800.00</u>	<u>130,670.12</u>	<u>-236.78%</u>

Restricted Fund

Dec 31, 21

ASSETS

Current Assets

Checking/Savings

10000 · Bank accounts

10100 · Hancock Whitney Rest. Oper. 103,405.61

10200 · Hancock Whitney SCC Deposit 11,121.43

10300 · Savings Account-LAMP 0.16

Total 10000 · Bank accounts 114,527.20

Total Checking/Savings 114,527.20

Other Current Assets

12000 · Due from other govt. units 93,358.00

14000 · Due to/from General Fund -44,133.34

Total Other Current Assets 49,224.66

Total Current Assets 163,751.86

TOTAL ASSETS

163,751.86

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 13,556.92

Total Accounts Payable 13,556.92

Other Current Liabilities

21000 · Accounts Payable - Manual 9,300.00

23000 · Community Center Deposit 10,750.00

25000 · Unclaimed Forfeitures 2,650.69

Total Other Current Liabilities 22,700.69

Total Current Liabilities 36,257.61

Total Liabilities 36,257.61

Equity

30000 · Fund Balance - Reserved 44,739.72

32000 · Retained Earnings 76,001.00

Net Income 6,753.53

Total Equity 127,494.25

TOTAL LIABILITIES & EQUITY

163,751.86

Restricted Fund

	<u>Dec 21</u>	<u>Jul - Dec 21</u>
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	2,245.00	18,755.00
Total 41000 · Community Center Income	<u>2,245.00</u>	<u>18,755.00</u>
43000 · Holiday Celebration Income	40.00	40.00
44000 · Interest Income	0.30	1.63
46000 · Sales & Use Taxes		
46010 · Fire Department	4,137.85	22,154.27
46020 · Recreation	4,137.86	22,154.28
46030 · Senior Citizens	4,137.85	22,154.27
Total 46000 · Sales & Use Taxes	<u>12,413.56</u>	<u>66,462.82</u>
Total 40000 · Restricted Fund Income	<u>14,698.86</u>	<u>85,259.45</u>
Total Income	<u>14,698.86</u>	<u>85,259.45</u>
Gross Profit	14,698.86	85,259.45
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	2,172.58	27,904.15
51030 · Engineering Expense	0.00	12,051.25
Total 51000 · Fire Department	<u>2,172.58</u>	<u>39,955.40</u>
52000 · Recreation		
52010 · Operating Expense	85.00	2,567.35
52040 · Insurance - Community Center	0.00	5,919.92
52045 · Maintenance & Repairs	340.00	1,529.85
52050 · Supplies	24.86	742.81
52060 · Utilities	993.81	7,144.44
Total 52000 · Recreation	<u>1,443.67</u>	<u>17,904.37</u>
53000 · Senior Citizen	<u>3,745.25</u>	<u>12,909.25</u>
Total 50000 · Restricted Fund Expense	<u>7,361.50</u>	<u>70,769.02</u>
54000 · Holiday Celebration Expense	222.20	386.90
56000 · Transfers Out - Personnel	1,225.00	7,350.00
Total Expense	<u>8,808.70</u>	<u>78,505.92</u>
Net Ordinary Income	<u>5,890.16</u>	<u>6,753.53</u>
Net Income	<u><u>5,890.16</u></u>	<u><u>6,753.53</u></u>

Restricted Fund

	<u>Jul - Dec 21</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	18,755.00	10,000.00	8,755.00	187.55%
Total 41000 · Community Center Income	<u>18,755.00</u>	<u>10,000.00</u>	<u>8,755.00</u>	<u>187.55%</u>
43000 · Holiday Celebration Income	40.00			
44000 · Interest Income	1.63	3,000.00	-2,998.37	0.05%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	22,154.27	32,500.00	-10,345.73	68.17%
46020 · Recreation	22,154.28	32,500.00	-10,345.72	68.17%
46030 · Senior Citizens	22,154.27	32,500.00	-10,345.73	68.17%
Total 46000 · Sales & Use Taxes	<u>66,462.82</u>	<u>97,500.00</u>	<u>-31,037.18</u>	<u>68.17%</u>
Total 40000 · Restricted Fund Income	<u>85,259.45</u>	<u>110,900.00</u>	<u>-25,640.55</u>	<u>76.88%</u>
Total Income	<u>85,259.45</u>	<u>110,900.00</u>	<u>-25,640.55</u>	<u>76.88%</u>
Gross Profit	85,259.45	110,900.00	-25,640.55	76.88%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	27,904.15	20,500.00	7,404.15	136.12%
51030 · Engineering Expense	12,051.25			
51040 · Personnel Reimbursement	0.00	12,000.00	-12,000.00	0.0%
Total 51000 · Fire Department	<u>39,955.40</u>	<u>32,500.00</u>	<u>7,455.40</u>	<u>122.94%</u>
52000 · Recreation				
52010 · Operating Expense	2,567.35			
52040 · Insurance - Community Center	5,919.92	5,000.00	919.92	118.4%
52045 · Maintenance & Repairs	1,529.85	4,000.00	-2,470.15	38.25%
52050 · Supplies	742.81	800.00	-57.19	92.85%
52060 · Utilities	7,144.44	12,000.00	-4,855.56	59.54%
Total 52000 · Recreation	<u>17,904.37</u>	<u>21,800.00</u>	<u>-3,895.63</u>	<u>82.13%</u>
53000 · Senior Citizen	12,909.25	30,000.00	-17,090.75	43.03%
Total 50000 · Restricted Fund Expense	<u>70,769.02</u>	<u>84,300.00</u>	<u>-13,530.98</u>	<u>83.95%</u>
54000 · Holiday Celebration Expense	386.90	500.00	-113.10	77.38%
55000 · Transfers Out - Debt Service	0.00	4,000.00	-4,000.00	0.0%
56000 · Transfers Out - Personnel	7,350.00	14,700.00	-7,350.00	50.0%
Total Expense	<u>78,505.92</u>	<u>103,500.00</u>	<u>-24,994.08</u>	<u>75.85%</u>
Net Ordinary Income	<u>6,753.53</u>	<u>7,400.00</u>	<u>-646.47</u>	<u>91.26%</u>
Net Income	<u>6,753.53</u>	<u>7,400.00</u>	<u>-646.47</u>	<u>91.26%</u>

Utility Fund

Dec 31, 21

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	17,724.57
10200 · Hancock Whitney Utility Deposit	23,025.00
10300 · LAMP Savings Account	315,114.22
Total 10000 · Bank Accounts	<u>355,863.79</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>355,963.79</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	20,348.72
Total 13000 · Accounts Receivable	<u>26,721.72</u>
14000 · Allowance for Bad Debts	-7,700.00
14500 · Grants Receivable	123,291.65
Total Accounts Receivable	<u>142,313.37</u>
Total Current Assets	<u>498,277.16</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	-1,132,844.82
Total Fixed Assets	<u>875,607.57</u>
TOTAL ASSETS	<u><u>1,373,884.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	11,498.43
Total Accounts Payable	<u>11,498.43</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	110,454.77
26000 · Garbage Deposits Liabilty	23,334.32
28000 · Unearned Revenue - ARPA Grant	315,114.22
Total Other Current Liabilities	<u>453,846.31</u>
Total Current Liabilities	<u>465,344.74</u>
Total Liabilities	465,344.74
Equity	
30000 · Retained Earnings	919,957.32
Net Income	-11,417.33
Total Equity	<u>908,539.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,373,884.73</u></u>

Utility Fund

	<u>Dec 21</u>	<u>Jul - Dec 21</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,426.00	66,520.00
40300 · Late Payment Penalties	340.00	1,692.00
40400 · Return Fee	175.00	700.00
40500 · Sewer Fee	5,601.00	30,223.00
40700 · Water Franchise fees	0.00	3,010.00
Total 40000 · Utility Income	<u>17,542.00</u>	<u>102,145.00</u>
41000 · Interest Income	0.46	2.46
43000 · Other Income	0.00	25.00
Total Income	<u>17,542.46</u>	<u>102,172.46</u>
Expense		
50000 · Bank Service charges	21.00	69.00
52000 · Depreciation Expense	7,083.33	42,499.98
53000 · Garbage Department Expenses		
53010 · Garbage Service	<u>11,039.99</u>	<u>64,249.72</u>
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>64,249.72</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54020 · Dues & Memberships	375.00	1,328.00
54030 · Postage	<u>155.16</u>	<u>1,203.31</u>
Total 54000 · General Administrative	<u>530.16</u>	<u>2,907.93</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	698.75
55040 · Sewer Supplies	-16.78	-16.78
55050 · Sewer System Maintenance	1,174.13	66,394.09
55070 · Utility Bills	<u>1,125.16</u>	<u>6,937.10</u>
Total 55000 · Sewer Department Expenses	<u>2,282.51</u>	<u>74,013.16</u>
60000 · Transfer Out - Debt Service	<u>1,225.00</u>	<u>7,350.00</u>
Total Expense	<u>22,181.99</u>	<u>191,089.79</u>
Net Ordinary Income	<u>-4,639.53</u>	<u>-88,917.33</u>
Other Income/Expense		
Other Income		
82000 · Proceeds fom Legal Settlement	<u>0.00</u>	<u>77,500.00</u>
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>-4,639.53</u></u>	<u><u>-11,417.33</u></u>

Utility Fund

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	66,520.00	130,000.00	-63,480.00	51.17%
40300 · Late Payment Penalties	1,692.00	3,500.00	-1,808.00	48.34%
40400 · Return Fee	700.00	1,000.00	-300.00	70.0%
40500 · Sewer Fee	30,223.00	60,000.00	-29,777.00	50.37%
40700 · Water Franchise fees	3,010.00	6,500.00	-3,490.00	46.31%
Total 40000 · Utility Income	<u>102,145.00</u>	<u>201,000.00</u>	<u>-98,855.00</u>	<u>50.82%</u>
41000 · Interest Income	2.46	150.00	-147.54	1.64%
43000 · Other Income	25.00	0.00	25.00	100.0%
Total Income	<u>102,172.46</u>	<u>201,150.00</u>	<u>-98,977.54</u>	<u>50.79%</u>
Expense				
50000 · Bank Service charges	69.00	0.00	69.00	100.0%
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	42,499.98	85,000.00	-42,500.02	50.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	64,249.72	115,000.00	-50,750.28	55.87%
Total 53000 · Garbage Department Expenses	<u>64,249.72</u>	<u>115,000.00</u>	<u>-50,750.28</u>	<u>55.87%</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	1,203.31	1,250.00	-46.69	96.27%
Total 54000 · General Administrative	<u>2,907.93</u>	<u>4,250.00</u>	<u>-1,342.07</u>	<u>68.42%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	698.75	18,000.00	-17,301.25	3.88%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55030 · Other	0.00	2,000.00	-2,000.00	0.0%
55040 · Sewer Supplies	-16.78	1,000.00	-1,016.78	-1.68%
55050 · Sewer System Maintenance	66,394.09	25,000.00	41,394.09	265.58%
55070 · Utility Bills	6,937.10	10,000.00	-3,062.90	69.37%
Total 55000 · Sewer Department Expenses	<u>74,013.16</u>	<u>65,000.00</u>	<u>9,013.16</u>	<u>113.87%</u>
60000 · Transfer Out - Debt Service	7,350.00	4,000.00	3,350.00	183.75%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	<u>191,089.79</u>	<u>307,950.00</u>	<u>-116,860.21</u>	<u>62.05%</u>
Net Ordinary Income	<u>-88,917.33</u>	<u>-106,800.00</u>	<u>17,882.67</u>	<u>83.26%</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><u>-11,417.33</u></u>	<u><u>-106,800.00</u></u>	<u><u>95,382.67</u></u>	<u><u>10.69%</u></u>