

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, SEPTEMBER 13, 2022, 6:00 P.M., SORRENTO COMMUNITY
CENTER, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige K. Robert

Absent: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue
to approve the minutes of the meeting of the mayor and council taken Tuesday, August 9, 2022.
Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

Budget to actual reports were presented by Jacob Waguespack from Faulk and
Winkler to the Mayor and Council for the month of July 2022. A copy is available at the town
hall for review.

Mayor Guidry opened public hearing to consider adoption of ordinance 22-07, An
Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to
Solid Waste Collection Service Charges for Residential and Commercial Customers.

Mayor Guidry closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Duane Humphrey to
adopt Ordinance 22-07. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

ORDINANCE # 22-07

An Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to
Solid Waste Collection Service Charges for Residential and Commercial Customers.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:
Section 49.30, Sub-section d of the Code of Ordinances for the Town of Sorrento is hereby
amended and restated as follows:

Sec. 49.30(d). Solid Waste Collection User Fee; Collection.

The following current user fee schedule shall apply to all customers regarding solid
waste/ garbage disposal:

(1) Residential, \$ 28.00 per month per household

This ordinance was introduced on August 9, 2022, by Councilman Chad Domingue. A public
hearing having been duly held, the title read, and the ordinance considered, on motion by
Councilman Randy Anny, seconded by Councilman Duane Humphrey, a record vote was had as
follows:

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

NAYS: None

ABSTAINED: None

ABSENT: Wanda Bourgeois

Whereupon the presiding officer declared the ordinance duly adopted on the 13th day of
September 2022.

Mayor Guidry opened public hearing to consider adoption of ordinance 22-08, An Amendment to Section 17-2060, Drainage Studies: Placement of Fill. Items G.2.a., G.2.b., G.2.b.v., G.2.b.v.a-c and G.2.c-e

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt ordinance 22-08. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

ORDINANCE #22-08

An Amendment to Section 17-2060, Drainage Studies: Placement of Fill. Items G.2.a., G.2.b., G.2.b.v., G.2.b.v.a-c and G.2.c-e to read as follows:

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

- a. On lots smaller than 2 acres (87,120 square feet)
- b. On lots larger than 2 acres (87,120 square feet)
 - v. Any volume of fill placed below the Base Flood Elevation (100 year and 500 year) shall be compensated for and balanced by a hydraulically equivalent volume of excavation taken from below the Base Flood Elevation and above the normal pool water level in accordance with below:
 - a) The determining criteria for land subject to this requirement shall be all land below the Base Flood elevation as determined by actual on-the-ground contours referenced to the official Town of Sorrento benchmark system, regardless of whether the FEMA Flood Insurance Rate Maps (FIRM) depict the property in question to be in a recognized flood zone.
 - b) Where lakes are excavated, the volume of dirt removed below the normal water surface (pool elevation) of the lake cannot be credited as compensating storage.
 - c) Compensating storage excavations must be constructed to drain freely towards the established drainage for the area. Dead storage volume will not be credited towards fill mitigation.
- c. Fill shall not be placed closer than ten (10') feet to any property line in order to facilitate the collection and transportation of any increased runoff via side-yard or rear-yard swales if necessary
- d. Compaction tests shall be required when the footer of the proposed structure does not extend at least 12" into undisturbed soil.

- i. Compaction test requirements:
 - a.) There shall be 1 compaction test per 12” lift per 1,000 square feet of fill
 - b.) The fill shall meet one of the following standards:
 - 1. 90% modified proctor
 - 2. 95% standard proctor
- e. If after construction, it is determined through an on-site investigation by a Parish Drainage Engineer or the Town of Sorrento ERA that an adjacent property owner is experiencing an increase in off-site runoff due to the construction, then the property owner will be required by the Town of Sorrento to construct a swale sufficient enough in size as stated by the Parish Drainage Engineer or the Town ERA to collect and convey the runoff away from the impacted property.

This ordinance was introduced on August 9, 2022, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Chad Domingue, seconded by Councilman Randy Anny, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: Wanda Bourgeois

Whereupon the presiding officer declared the ordinance duly adopted on the 13th day of September 2022.

Motion by Councilman Duane Humphrey and seconded by Councilman Darnell Gilbert to approve the donation to the Boucherie Festival Association in the amount of \$2,500.00.

Motion carried. Vote as follows:

YEAS: Randy Anny, Darnell Gilbert, Duane Humphrey

ABSTAIN: Chad Domingue

NAYS: None

ABSENT: Wanda Bourgeois

Councilman Randy Anny introduced ordinance 22-09, an ordinance, creating an economic development district within the Town of Sorrento, Louisiana to be named the “Orange Grove Economic Development District. A public hearing was called for the next meeting of the mayor and council on Tuesday, October 11, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to suspend the agenda and to add item 13 to the agenda. #13 Donation from Leadership Ascension.

Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

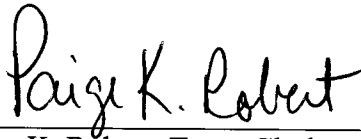
Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to authorize the mayor to execute all documents necessary to accept the donation from Leadership Ascension and to begin the project of building a pavilion at the Sorrento Community Park. Motion carried. Vote as follows:

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

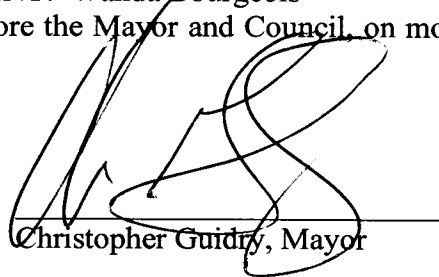
NAYS: None

ABSENT: Wanda Bourgeois

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	8	17	19	12	14	18	21
Burglaries	1	1	0	0	2	0	0	1
Thefts	4	6	1	3	5	8	2	2
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms	5	6	8	6	14	8	10	11
Narcotics	1	1	1	1	0	0	1	0
Shooting	0	0	0	0	0	1	0	2
Total Service C	146	96	104	81	120	89	84	111
SCO/Loud Musi	0	1	0	0	0	0	0	0

Traffic Citations	8	7	12	11	9	4	59	19
Adult Arrests	0	5	3	8	7	2	2	7

Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	1
Accident	21
Alarm	11
Animal Complaint	7
Assault	3
Assist	6
Burglary	1
Check on Welfare	7
Civil Dispute	3
Criminal Investigation	1
Damage to Property	2
Death	1
Disturbance	8
Escort	2
School Walk Thru	8
Sex Offense	1
Suicide Investigation	3
Suspicious Person/Vehicle	5
Theft	2
Traffic Incident	18
Grand Total	111

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

July 31, 2022

Town of Sorrento
Key stats
July 31, 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>
July 31, 2022	\$ 1,085,753	\$ 208,252	\$ 877,501		
June 30, 2022	730,632	109,571	621,061	\$ 98,681	\$ 256,440
June 30, 2021	682,588	253,713	428,875	(45,461)	448,626

Restricted breakdown

American Rescue Plan Grant	109,114
Recreation	29,171
Senior citizen programs	46,612
Public safety - fire	5,532
Public safety - police - restricted	2,651
Other	15,173

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2023	\$ 65,027		\$ 11,475	
	2022	827,475	27%	146,025	27%
	2021	606,952	5%	107,109	5%
	2020	576,720		101,774	
	2023 budget	\$ 650,000	10.0%	\$ 105,000	10.9%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2023	\$ 5,623		\$ 11,616	
	2022	63,961	9%	136,752	7%
	2021	58,482	1%	127,022	2%
	2020	57,862		124,896	
	2023 budget	\$ 71,100	7.9%	\$ 158,500	7.3%

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 - 07/31/2022	\$ 9,172	\$ 15,768	\$ (145)	\$ (2,227)	\$ (320)	\$ (3,904)
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 2022					
Surplus (deficit)	\$ 30,803	\$ 395			
Capital outlay activity, net of grants and proceeds	(11,792)	-			
Depreciation	-	-			
Operating cash flows	\$ 19,011	\$ 395			
<u>Utility</u>	<u>2023B</u>	<u>YTD 2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating deficit	\$ (83,000)	\$ (27,247)	\$ (67,509)	\$ 37,722	\$ 36,969
Capital outlay activity, net of grants and proceeds	20,000	-	(19,805)	(126,392)	(130,198)
Proceeds from Legal Settlement	-	-	(77,500)	-	(981)
Depreciation	85,000	7,083	85,000	80,000	(13,500)
Net	\$ 22,000	\$ (20,164)	\$ (79,814)	\$ (8,669)	\$ (107,710)

**Town of Sorrento
Overview
July 31, 2022**

	YTD as of	Current Year - FYE 2022/2023			% of budget
	July 31, 2021	Actual	Budget	Remaining	
General:					
Sales tax	\$ 68,212	\$ 65,027	\$ 650,000	\$ 584,973	
Property tax	169	-	75,000	75,000	
Franchise fees	7,698	9,513	105,000	95,487	
Beer Tax	819	862	3,000	2,138	
Licenses and permits	20,747	19,767	101,200	81,433	
Charges for Services	-	-	10,300	10,300	
Fines	375	157	3,000	2,843	
Planning & Zoning	855	245	-	(245)	
Intergovernmental grants - Operational	-	-	10,000	10,000	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	-	11,792	-	(11,792)	
Transfers In	2,450	2,183	-	(2,183)	
Proceeds from sale of assets	-	-	26,200	26,200	
Other	5	484	100	(384)	
Total revenue	101,330	110,030	983,800	873,770	11%
Administration	21,524	18,877	286,500	267,623	
Police	30,506	30,311	394,000	363,689	
Streets	27,211	30,039	278,100	248,061	
Capital outlay	-	-	-	-	
Total expenditures	79,241	79,227	958,600	879,373	8%
Restricted:					
Sales tax	12,037	11,475	105,000	93,525	
Other	4,185	4,401	25,500	21,099	
Total revenue	16,223	15,876	130,500	114,624	12%
Fire	9,517	7,758	35,000	27,242	
Senior citizen programs	1,650	1,776	30,000	28,224	
Recreation - Community Center	2,097	4,855	28,700	23,845	
Transfer Out	1,225	1,092	13,100	12,008	
Other	-	-	500	500	
Capital outlay	-	-	-	-	
Total expenditures	14,489	15,481	107,300	91,819	14%
Utility Fund:					
Garbage	10,558	11,590	158,500	146,910	
Sewer	4,902	5,623	71,100	65,477	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	1,819	2,287	11,000	8,713	
Total revenue	17,279	19,500	240,600	221,100	8%
Garbage	10,045	11,040	130,000	118,960	
Sewer maintenance	3,240	5,928	30,000	24,072	
Sewer operating costs	1,252	21,442	40,500	19,058	
Sewer Grant expenses	-	-	-	-	
Depreciation	7,083	7,083	85,000	77,917	
Transfer Out	1,225	1,092	13,100	12,008	
Capital outlay	-	-	20,000	20,000	
Other	132	162	5,000	4,838	
Total expenditures	\$ 22,977	46,746	\$ 323,600	\$ 276,854	14%
Total:					
Inflows	134,832.12	145,405.62			
Outflows	116,706.70	141,455.33			
Net	18,125.42	3,950.29			
Depreciation	7,083	7,083			
Capital outlay, net of grants and proceeds	-	(11,792)			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	-	-			
Operating, net	\$ 25,209	\$ (758)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	2021/2022	2022/2023	% change
July	\$ 68,212	\$ 65,027	-4.7%
August	62,855		-100.0%
September	59,544		-100.0%
October	50,149		-100.0%
November	65,519		-100.0%
December	70,344		-100.0%
January	79,636		-100.0%
February	88,549		-100.0%
March	70,394		-100.0%
April	59,465		-100.0%
May	81,130		-100.0%
June	71,678		-100.0%
	<u>\$ 827,475</u>	<u>\$ 65,027</u>	
Prior year to date		<u>\$ 68,212</u>	-4.7% YoY Change
FYE 2022/2023 Budget		<u>\$ 650,000</u>	10.0% % of Budget

<u>Restricted Fund</u>	2021/2022	2022/2023	% change
July	\$ 12,037	\$ 11,475	-4.7%
August	11,092		-100.0%
September	10,508		-100.0%
October	8,850		-100.0%
November	11,562		-100.0%
December	12,414		-100.0%
January	14,053		-100.0%
February	15,626		-100.0%
March	12,422		-100.0%
April	10,494		-100.0%
May	14,317		-100.0%
June	12,649		-100.0%
	<u>\$ 146,025</u>	<u>\$ 11,475</u>	
Prior year to date		<u>\$ 12,037</u>	-4.7% YoY Change
FYE 2022/2023 Budget		<u>\$ 105,000</u>	10.9% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>
July	207	\$ 5,623	\$ 5,772	\$ 149
August				-
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 5,623</u>	<u>\$ 5,772</u>	<u>\$ 149</u>
FYE 2022/2023 Budget			<u>\$ 71,100</u>	8% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	566	\$ 11,616	\$ 10,556	\$ (1,060)
August				-
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 11,616</u>	<u>\$ 10,556</u>	<u>\$ (1,060)</u>
FYE 2022/2023 Budget			<u>\$ 158,500</u>	7% % of Budget
Collection rate		<u>\$ 17,239</u>	<u>\$ 16,328</u>	95%

General Fund

Jul 31, 22

ASSETS		
Current Assets		
Checking/Savings		
10000 · Bank Accounts		
10100 · Hancock Whitney Bank General	492,421.58	
10200 · LAMP Savings Account	359,828.19	
Total 10000 · Bank Accounts	<u>852,249.77</u>	
Total Checking/Savings	<u>852,249.77</u>	
Accounts Receivable		
12000 · Grants Receivable	27,654.45	
Total Accounts Receivable	<u>27,654.45</u>	
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	<u>46,735.00</u>	
14000 · Cash Drawer		
14100 · Cash Box	150.00	
Total 14000 · Cash Drawer	<u>150.00</u>	
Total Other Current Assets	<u>46,885.00</u>	
Total Current Assets	<u>926,789.22</u>	
Other Assets		
18000 · Due from other gov't agencies	69,032.00	
Total Other Assets	<u>69,032.00</u>	
TOTAL ASSETS	<u><u>995,821.22</u></u>	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	20,493.77	
Total Accounts Payable	<u>20,493.77</u>	
Other Current Liabilities		
20100 · Accounts Payable-Manual	5,321.00	
21000 · Payroll Liabilities	-116.54	
24000 · Accrued Payroll Expense	782.31	
25000 · Bail Bonds Payable	14,011.50	
27000 · Due to/from Restricted Fund	133.34	
28000 · Due to/from Utility account	-88,675.43	
Total Other Current Liabilities	<u>-68,543.82</u>	
Total Current Liabilities	<u>-48,050.05</u>	
Total Liabilities	-48,050.05	
Equity		
31000 · Fund Balance - Unreserved	1,013,067.59	
Net Income	30,803.68	
Total Equity	<u>1,043,871.27</u>	
TOTAL LIABILITIES & EQUITY	<u><u>995,821.22</u></u>	

General Fund

	Jul 22	Jul 22
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	51.82	51.82
40200 · Fines	105.60	105.60
Total 40000 · Fines & Forfeits	<u>157.42</u>	<u>157.42</u>
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant	11,791.80	11,791.80
Total 41000 · General Gov. Misc. Income	<u>11,791.80</u>	<u>11,791.80</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses	19,716.79	19,716.79
44300 · Permits	50.00	50.00
Total 44000 · Licenses & Permits	<u>19,766.79</u>	<u>19,766.79</u>
45000 · Planning & Zoning Fees	245.00	245.00
46000 · Taxes		
46200 · Beer Tax	862.28	862.28
46300 · Franchise Tax	9,513.81	9,513.81
46400 · Sales and Use Tax	65,027.12	65,027.12
Total 46000 · Taxes	<u>75,403.21</u>	<u>75,403.21</u>
48000 · Interest Income	483.52	483.52
Total Income	<u>107,847.74</u>	<u>107,847.74</u>
Expense		
50000 · General Government		
50200 · Conventions and Training	150.00	150.00
50400 · Insurance		
50410 · Liability Ins	703.72	703.72
50430 · Workers Comp.	129.88	129.88
Total 50400 · Insurance	<u>833.60</u>	<u>833.60</u>
50600 · Office Expense		
50620 · Repairs & Maintenance	122.13	122.13
50630 · Supplies	1,568.37	1,568.37
50640 · Telephone	238.13	238.13
50650 · Utilities	154.00	154.00
Total 50600 · Office Expense	<u>2,082.63</u>	<u>2,082.63</u>
50700 · Professional Services		
50710 · Accounting Fees	1,695.00	1,695.00
50740 · IT Services	2,389.17	2,389.17
50750 · Payroll Fees	169.00	169.00
50760 · Professional Services - Other	500.00	500.00
Total 50700 · Professional Services	<u>4,753.17</u>	<u>4,753.17</u>
50800 · Office P/R Expense		
50810 · Admin	9,693.10	9,693.10
50820 · Medicare	140.54	140.54
50830 · Social Securiry	600.98	600.98
Total 50800 · Office P/R Expense	<u>10,434.62</u>	<u>10,434.62</u>
50999 · Bank Service fee	622.79	622.79
Total 50000 · General Government	<u>18,876.81</u>	<u>18,876.81</u>
51000 · Highway & Streets		
51500 · Engineering Fees	4,619.25	4,619.25
51600 · Insurance		
51620 · Liability Ins.	557.06	557.06
51640 · Workers Comp	519.49	519.49

General Fund

	<u>Jul 22</u>	<u>Jul 22</u>
Total 51600 · Insurance	1,076.55	1,076.55
51700 · Operating		
Contract Expense	3,943.68	3,943.68
Maintenance Misc.	384.36	384.36
51710 · Fuel Expense	4,237.38	4,237.38
51720 · Repairs	5,340.87	5,340.87
51730 · Supplies	2,506.03	2,506.03
51740 · Telephone	197.52	197.52
51750 · Utilities	184.36	184.36
Total 51700 · Operating	<u>16,794.20</u>	<u>16,794.20</u>
51800 · P/R Expense		
51810 · Salaries	5,391.50	5,391.50
51820 · Medicare	78.19	78.19
51830 · Social Security	334.27	334.27
Total 51800 · P/R Expense	<u>5,803.96</u>	<u>5,803.96</u>
51950 · Street Lights	1,745.49	1,745.49
Total 51000 · Highway & Streets	<u>30,039.45</u>	<u>30,039.45</u>
52000 · Public Safety		
52100 · Telephone	476.26	476.26
52800 · P/R Expense		
52840 · Judges Retirement	348.81	348.81
52850 · Contract Labor	29,486.05	29,486.05
Total 52800 · P/R Expense	<u>29,834.86</u>	<u>29,834.86</u>
Total 52000 · Public Safety	<u>30,311.12</u>	<u>30,311.12</u>
Total Expense	<u>79,227.38</u>	<u>79,227.38</u>
Net Ordinary Income	<u>28,620.36</u>	<u>28,620.36</u>
Other Income/Expense		
Other Income		
71400 · Transfers In	2,183.32	2,183.32
Total Other Income	<u>2,183.32</u>	<u>2,183.32</u>
Net Other Income	<u>2,183.32</u>	<u>2,183.32</u>
Net Income	<u><u>30,803.68</u></u>	<u><u>30,803.68</u></u>

General Fund

Ordinary Income/Expense	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	51.82	500.00	-448.18	10.36%
40200 · Fines	105.60	2,500.00	-2,394.40	4.22%
Total 40000 · Fines & Forfeits	<u>157.42</u>	<u>3,000.00</u>	<u>-2,842.58</u>	<u>5.25%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	11,791.80		11,791.80	100.0%
41600 · State Tourism Grant		10,000.00	-10,000.00	
Total 41000 · General Gov. Misc. Income	<u>11,791.80</u>	<u>10,000.00</u>	<u>1,791.80</u>	<u>117.92%</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	19,716.79	100,000.00	-80,283.21	19.72%
44300 · Permits	50.00	200.00	-150.00	25.0%
Total 44000 · Licenses & Permits	<u>19,766.79</u>	<u>101,200.00</u>	<u>-81,433.21</u>	<u>19.53%</u>
45000 · Planning & Zoning Fees	245.00		245.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes		75,000.00	-75,000.00	
46200 · Beer Tax	862.28	3,000.00	-2,137.72	28.74%
46300 · Franchise Tax	9,513.81	105,000.00	-95,486.19	9.06%
46400 · Sales and Use Tax	65,027.12	650,000.00	-584,972.88	10.0%
Total 46000 · Taxes	<u>75,403.21</u>	<u>833,000.00</u>	<u>-757,596.79</u>	<u>9.05%</u>
48000 · Interest Income	483.52	100.00	383.52	483.52%
Total Income	<u>107,847.74</u>	<u>957,600.00</u>	<u>-849,752.26</u>	<u>11.26%</u>
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training	150.00	4,000.00	-3,850.00	3.75%
50300 · Dues		1,500.00	-1,500.00	
50400 · Insurance				
50410 · Liability Ins	703.72	12,000.00	-11,296.28	5.86%
50420 · Property and bonds		3,000.00	-3,000.00	
50430 · Workers Comp.	129.88	2,000.00	-1,870.12	6.49%
Total 50400 · Insurance	<u>833.60</u>	<u>17,000.00</u>	<u>-16,166.40</u>	<u>4.9%</u>
50500 · Miscellaneous		500.00	-500.00	
50600 · Office Expense				
50610 · Planning & Zoning		1,000.00	-1,000.00	
50620 · Repairs & Maintenance	122.13	7,500.00	-7,377.87	1.63%
50630 · Supplies	1,568.37	10,000.00	-8,431.63	15.68%
50640 · Telephone	238.13	2,800.00	-2,561.87	8.51%
50650 · Utilities	154.00	8,000.00	-7,846.00	1.93%
50660 · Other		500.00	-500.00	
Total 50600 · Office Expense	<u>2,082.63</u>	<u>29,800.00</u>	<u>-27,717.37</u>	<u>6.99%</u>

General Fund				
	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	1,695.00	60,000.00	-58,305.00	2.83%
50720 · Attorney Fees		15,000.00	-15,000.00	
50730 · Building Inspector		5,000.00	-5,000.00	
50740 · IT Services	2,389.17	6,000.00	-3,610.83	39.82%
50750 · Payroll Fees	169.00	2,500.00	-2,331.00	6.76%
50760 · Professional Services - Other	500.00		500.00	100.0%
Total 50700 · Professional Services	<u>4,753.17</u>	<u>88,500.00</u>	<u>-83,746.83</u>	<u>5.37%</u>
50800 · Office P/R Expense				
50810 · Admin	9,693.10	107,000.00	-97,306.90	9.06%
50820 · Medicare	140.54	1,500.00	-1,359.46	9.37%
50830 · Social Securiry	600.98	8,200.00	-7,599.02	7.33%
Total 50800 · Office P/R Expense	<u>10,434.62</u>	<u>116,700.00</u>	<u>-106,265.38</u>	<u>8.94%</u>
50900 · Tourism and Promotion		10,000.00	-10,000.00	
50995 · Public Notice Fees		3,000.00	-3,000.00	
50999 · Bank Service fee	622.79	5,500.00	-4,877.21	11.32%
Total 50000 · General Government	<u>18,876.81</u>	<u>286,500.00</u>	<u>-267,623.19</u>	<u>6.59%</u>
51000 · Highway & Streets				
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	4,619.25	9,000.00	-4,380.75	51.33%
51600 · Insurance				
51610 · Auto		2,000.00	-2,000.00	
51620 · Liability Ins.	557.06	9,500.00	-8,942.94	5.86%
51630 · Tractors		4,000.00	-4,000.00	
51640 · Workers Comp	519.49	8,500.00	-7,980.51	6.11%
Total 51600 · Insurance	<u>1,076.55</u>	<u>24,000.00</u>	<u>-22,923.45</u>	<u>4.49%</u>
51700 · Operating				
Contract Expense	3,943.68			
Maintenance Misc.	384.36			
51710 · Fuel Expense	4,237.38	15,000.00	-10,762.62	28.25%
51720 · Repairs	5,340.87	10,000.00	-4,659.13	53.41%
51730 · Supplies	2,506.03	15,000.00	-12,493.97	16.71%
51740 · Telephone	197.52	2,500.00	-2,302.48	7.9%
51750 · Utilities	184.36	2,500.00	-2,315.64	7.37%
Total 51700 · Operating	<u>16,794.20</u>	<u>45,000.00</u>	<u>-28,205.80</u>	<u>37.32%</u>
51800 · P/R Expense				
51810 · Salaries	5,391.50	110,000.00	-104,608.50	4.9%
51820 · Medicare	78.19	1,700.00	-1,621.81	4.6%
51830 · Social Security	334.27	8,400.00	-8,065.73	3.98%
Total 51800 · P/R Expense	<u>5,803.96</u>	<u>120,100.00</u>	<u>-114,296.04</u>	<u>4.83%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	1,745.49	30,000.00	-28,254.51	5.82%
Total 51000 · Highway & Streets	<u>30,039.45</u>	<u>278,100.00</u>	<u>-248,060.55</u>	<u>10.8%</u>
52000 · Public Safety				
52100 · Telephone	476.26	5,700.00	-5,223.74	8.36%
52200 · Utilities		1,800.00	-1,800.00	
52300 · Other		500.00	-500.00	

General Fund				
	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52800 · P/R Expense				
52835 · Judge's Supplemental Pay		3,000.00	-3,000.00	
52840 · Judges Retirement	348.81	3,000.00	-2,651.19	11.63%
52850 · Contract Labor	29,486.05	380,000.00	-350,513.95	7.76%
Total 52800 · P/R Expense	<u>29,834.86</u>	<u>386,000.00</u>	<u>-356,165.14</u>	<u>7.73%</u>
Total 52000 · Public Safety	<u>30,311.12</u>	<u>394,000.00</u>	<u>-363,688.88</u>	<u>7.69%</u>
Total Expense	<u>79,227.38</u>	<u>958,600.00</u>	<u>-879,372.62</u>	<u>8.27%</u>
Net Ordinary Income	<u>28,620.36</u>	<u>-1,000.00</u>	<u>29,620.36</u>	<u>-2,862.04%</u>
Other Income/Expense				
Other Income				
71400 · Transfers In	2,183.32	26,200.00	-24,016.68	8.33%
Total Other Income	<u>2,183.32</u>	<u>26,200.00</u>	<u>-24,016.68</u>	<u>8.33%</u>
Net Other Income	<u>2,183.32</u>	<u>26,200.00</u>	<u>-24,016.68</u>	<u>8.33%</u>
Net Income	<u><u>30,803.68</u></u>	<u><u>25,200.00</u></u>	<u><u>5,603.68</u></u>	<u><u>122.24%</u></u>

Restricted Fund

	<u>Jul 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	83,963.83
10200 · Hancock Whitney SCC Deposit	15,174.12
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>99,138.11</u>
Total Checking/Savings	99,138.11
Other Current Assets	
12000 · Due from other govt. units	93,358.00
14000 · Due to/from General Fund	133.34
Total Other Current Assets	<u>93,491.34</u>
Total Current Assets	<u>192,629.45</u>
TOTAL ASSETS	<u><u>192,629.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,702.97
Total Accounts Payable	<u>2,702.97</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>29,453.66</u>
Total Liabilities	29,453.66
Equity	
30000 · Fund Balance - Reserved	120,740.72
32000 · Retained Earnings	42,040.51
Net Income	394.56
Total Equity	<u>163,175.79</u>
TOTAL LIABILITIES & EQUITY	<u><u>192,629.45</u></u>

Restricted Fund

	Jul 22	Jul 22
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	4,400.00	4,400.00
Total 41000 · Community Center Income	4,400.00	4,400.00
44000 · Interest Income	0.66	0.66
46000 · Sales & Use Taxes		
46010 · Fire Department	3,825.12	3,825.12
46020 · Recreation	3,825.13	3,825.13
46030 · Senior Citizens	3,825.12	3,825.12
Total 46000 · Sales & Use Taxes	11,475.37	11,475.37
Total 40000 · Restricted Fund Income	15,876.03	15,876.03
Total Income	15,876.03	15,876.03
Gross Profit	15,876.03	15,876.03
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	7,758.32	7,758.32
Total 51000 · Fire Department	7,758.32	7,758.32
52000 · Recreation		
52010 · Operating Expense	287.74	287.74
52030 · Engineering Expense	1,000.00	1,000.00
52040 · Insurance - Community Center	250.00	250.00
52045 · Maintenance & Repairs	1,035.01	1,035.01
52050 · Supplies	314.34	314.34
52060 · Utilities	1,968.40	1,968.40
Total 52000 · Recreation	4,855.49	4,855.49
53000 · Senior Citizen	1,776.00	1,776.00
Total 50000 · Restricted Fund Expense	14,389.81	14,389.81
56000 · Transfers Out - Personnel	1,091.66	1,091.66
Total Expense	15,481.47	15,481.47
Net Ordinary Income	394.56	394.56
Net Income	394.56	394.56

Restricted Fund

	<u>Jul 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	4,400.00	25,000.00	-20,600.00	17.6%
Total 41000 · Community Center Income	<u>4,400.00</u>	<u>25,000.00</u>	<u>-20,600.00</u>	<u>17.6%</u>
44000 · Interest Income	0.66			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	3,825.12	35,000.00	-31,174.88	10.93%
46020 · Recreation	3,825.13	35,000.00	-31,174.87	10.93%
46030 · Senior Citizens	3,825.12	35,000.00	-31,174.88	10.93%
Total 46000 · Sales & Use Taxes	<u>11,475.37</u>	<u>105,000.00</u>	<u>-93,524.63</u>	<u>10.93%</u>
Total 40000 · Restricted Fund Income	<u>15,876.03</u>	<u>130,500.00</u>	<u>-114,623.97</u>	<u>12.17%</u>
Total Income	<u>15,876.03</u>	<u>130,500.00</u>	<u>-114,623.97</u>	<u>12.17%</u>
Gross Profit	15,876.03	130,500.00	-114,623.97	12.17%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	7,758.32	17,000.00	-9,241.68	45.64%
51040 · Personnel Reimbursement	0.00	18,000.00	-18,000.00	0.0%
Total 51000 · Fire Department	<u>7,758.32</u>	<u>35,000.00</u>	<u>-27,241.68</u>	<u>22.17%</u>
52000 · Recreation				
52010 · Operating Expense	287.74			
52030 · Engineering Expense	1,000.00			
52040 · Insurance - Community Center	250.00	6,000.00	-5,750.00	4.17%
52045 · Maintenance & Repairs	1,035.01	7,500.00	-6,464.99	13.8%
52050 · Supplies	314.34	1,200.00	-885.66	26.2%
52060 · Utilities	1,968.40	14,000.00	-12,031.60	14.06%
Total 52000 · Recreation	<u>4,855.49</u>	<u>28,700.00</u>	<u>-23,844.51</u>	<u>16.92%</u>
53000 · Senior Citizen	1,776.00	30,000.00	-28,224.00	5.92%
Total 50000 · Restricted Fund Expense	<u>14,389.81</u>	<u>93,700.00</u>	<u>-79,310.19</u>	<u>15.36%</u>
54000 · Holiday Celebration Expense	0.00	500.00	-500.00	0.0%
55000 · Transfers Out - Debt Service	0.00	13,100.00	-13,100.00	0.0%
56000 · Transfers Out - Personnel	1,091.66			
Total Expense	<u>15,481.47</u>	<u>107,300.00</u>	<u>-91,818.53</u>	<u>14.43%</u>
Net Ordinary Income	<u>394.56</u>	<u>23,200.00</u>	<u>-22,805.44</u>	<u>1.7%</u>
Net Income	<u>394.56</u>	<u>23,200.00</u>	<u>-22,805.44</u>	<u>1.7%</u>

Utility Fund

Jul 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	60,668.16
10200 · Hancock Whitney Utility Deposit	23,904.00
10300 · LAMP Savings Account	49,692.90
Total 10000 · Bank Accounts	<u>134,265.06</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>134,365.06</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	10,354.03
Total 13000 · Accounts Receivable	<u>16,727.03</u>
14000 · Allowance for Bad Debts	-10,450.00
Total Accounts Receivable	<u>6,277.03</u>
Total Current Assets	<u>140,642.09</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	-1,182,581.17
Total Fixed Assets	<u>825,871.22</u>
TOTAL ASSETS	<u><u>966,513.31</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	33,914.77
Total Accounts Payable	<u>33,914.77</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	88,675.43
26000 · Garbage Deposits Liabilty	24,213.32
28000 · Unearned Revenue - ARPA Grant	109,114.22
Total Other Current Liabilities	<u>226,945.97</u>
Total Current Liabilities	<u>260,860.74</u>
Total Liabilities	260,860.74
Equity	
30000 · Retained Earnings	732,899.52
Net Income	-27,246.95
Total Equity	<u>705,652.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>966,513.31</u></u>

Utility Fund

	<u>Jul 22</u>	<u>Jul 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,590.00	11,590.00
40300 · Late Payment Penalties	258.40	258.40
40400 · Return Fee	225.00	225.00
40500 · Sewer Fee	5,623.00	5,623.00
40700 · Water Franchise fees	1,705.00	1,705.00
Total 40000 · Utility Income	<u>19,401.40</u>	<u>19,401.40</u>
41000 · Interest Income		
42000 · LAMP Account	91.81	91.81
41000 · Interest Income - Other	6.32	6.32
Total 41000 · Interest Income	<u>98.13</u>	<u>98.13</u>
Total Income	<u>19,499.53</u>	<u>19,499.53</u>
Expense		
52000 · Depreciation Expense	7,083.33	7,083.33
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	11,039.99
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>11,039.99</u>
54000 · General Administrative		
54030 · Postage	161.92	161.92
Total 54000 · General Administrative	<u>161.92</u>	<u>161.92</u>
55000 · Sewer Department Expenses		
55010 · Engineering	20,116.57	20,116.57
55050 · Sewer System Maintenance	5,927.76	5,927.76
55070 · Utility Bills	1,325.25	1,325.25
Total 55000 · Sewer Department Expenses	<u>27,369.58</u>	<u>27,369.58</u>
61000 · Transfers Out - Payroll	1,091.66	1,091.66
Total Expense	<u>46,746.48</u>	<u>46,746.48</u>
Net Ordinary Income	<u>-27,246.95</u>	<u>-27,246.95</u>
Net Income	<u>-27,246.95</u>	<u>-27,246.95</u>

Utility Fund

Ordinary Income/Expense	<u>Jul 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Utility Income				
40100 · Garbage Fee	11,590.00	158,500.00	-146,910.00	7.31%
40300 · Late Payment Penalties	258.40	3,500.00	-3,241.60	7.38%
40400 · Return Fee	225.00	1,000.00	-775.00	22.5%
40500 · Sewer Fee	5,623.00	71,100.00	-65,477.00	7.91%
40700 · Water Franchise fees	1,705.00	6,500.00	-4,795.00	26.23%
Total 40000 · Utility Income	<u>19,401.40</u>	<u>240,600.00</u>	<u>-221,198.60</u>	<u>8.06%</u>
41000 · Interest Income				
42000 · LAMP Account	91.81			
41000 · Interest Income - Other	6.32			
Total 41000 · Interest Income	<u>98.13</u>			
Total Income	<u>19,499.53</u>	<u>240,600.00</u>	<u>-221,100.47</u>	<u>8.11%</u>
Expense				
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	7,083.33	85,000.00	-77,916.67	8.33%
53000 · Garbage Department Expenses				
53010 · Garbage Service	11,039.99	130,000.00	-118,960.01	8.49%
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>130,000.00</u>	<u>-118,960.01</u>	<u>8.49%</u>
54000 · General Administrative				
54010 · Billing Supplies	0.00	1,000.00	-1,000.00	0.0%
54020 · Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
54030 · Postage	161.92	2,000.00	-1,838.08	8.1%
Total 54000 · General Administrative	<u>161.92</u>	<u>5,000.00</u>	<u>-4,838.08</u>	<u>3.24%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	20,116.57	18,000.00	2,116.57	111.76%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55050 · Sewer System Maintenance	5,927.76	30,000.00	-24,072.24	19.76%
55070 · Utility Bills	1,325.25	13,500.00	-12,174.75	9.82%
Total 55000 · Sewer Department Expenses	<u>27,369.58</u>	<u>70,500.00</u>	<u>-43,130.42</u>	<u>38.82%</u>
61000 · Transfers Out - Payroll	1,091.66	13,100.00	-12,008.34	8.33%
Total Expense	<u>46,746.48</u>	<u>323,600.00</u>	<u>-276,853.52</u>	<u>14.45%</u>
Net Ordinary Income	<u>-27,246.95</u>	<u>-83,000.00</u>	<u>55,753.05</u>	<u>32.83%</u>
Net Income	<u>-27,246.95</u>	<u>-83,000.00</u>	<u>55,753.05</u>	<u>32.83%</u>