

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
TUESDAY, OCTOBER 6, 2020 6:00 P.M., SORRENTO COMMUNITY CENTER, SORRENTO,
LOUISIANA

Members Present:

Councilmen: Christopher Guidry, Wanda Bourgeois, Randy Anny, Donald Schexnaydre

Absent: Patti Poche

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to approve the minutes of the regular meeting of the mayor and council taken Tuesday September 1, 2020.

Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None ABSENT: Patti Poche

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of August 2020. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to send Ordinance 19-14, an Ordinance to create and enact Zoning Table C in conjunction with the Town of Sorrento's updated and restated Development and Rezoning Code, back to the Planning and Zoning board for another recommendation. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Christopher Guidry

NAYS: None ABSENT: Patti Poche

Motion by Councilman Christopher Guidry and seconded by Councilman Randy Anny to reschedule the Tuesday November 3, 2020 town meeting to Tuesday November 10, 2020 at 6:00 pm.

Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Christopher Guidry, Wanda Bourgeois

NAYS: None ABSENT: Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Christopher Guidry to set Trick or Treat hours for October 31, 2020 from 6:00 pm to 8:00 pm. Motion carried. Vote as follows:

YEAS: Randy Anny, Christopher Guidry, Wanda Bourgeois, Donald Schexnaydre

NAYS: None ABSENT: Patti Poche

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to purchase two (2) Hustler Super zero turn lawn mowers from Southland Engine in the amount of \$27,048.46. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None ABSENT: Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to add the Debris removal Contract with Ascension Parish to the agenda as item #12 and add Hurricane Delta update as item #13. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Christopher Guidry

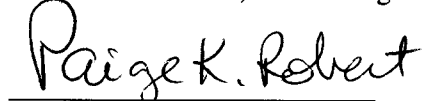
NAYS: None ABSENT: Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to approve the Master Contract for Professional Services for Emergency Debris Removal and Related Services. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Christopher Guidry, Wanda Bourgeois

NAYS: None ABSENT: Patti Poche

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



Michael Lambert, Mayor

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

| | August 2020 | September 2020 | October 2020 | November 2020 | December 2020 | 2020 | 2020 | 2020 |
|------------------------|----------------|-------------------|-----------------|------------------|------------------|------|------|------|
| Veh. Accidents | 14 | 15 | | | | | | |
| Burglaries | 1 | 5 | | | | | | |
| Thefts | 6 | 6 | | | | | | |
| Armed Robbery | 0 | 0 | | | | | | |
| Simple Robbery | 0 | 0 | | | | | | |
| Alarms | 13 | 22 | | | | | | |
| Narcotics | 0 | 0 | | | | | | |
| Shooting | 0 | 0 | | | | | | |
| Total Service C | 102 | 145 | | | | | | |
| SCO/Loud Musi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | |
|-------------------|----|----|--|--|--|--|--|--|
| Traffic Citations | 27 | 46 | | | | | | |
| Adult Arrests | 2 | 0 | | | | | | |


 Cpt. Roosevelt Hampton

| Row Labels | Count of Incident Number |
|---------------------------|---------------------------------|
| 911 Investigation | 1 |
| Accident | 15 |
| Alarm | 22 |
| Animal Complaint | 1 |
| Assault | 1 |
| Assist | 11 |
| Burglary | 5 |
| Check on Welfare | 6 |
| Civil Dispute | 8 |
| Damage to Property | 2 |
| Disturbance | 18 |
| Fire | 1 |
| School Walk Thru | 19 |
| Suicide Investigation | 4 |
| Suspicious Person/Vehicle | 4 |
| Theft | 6 |
| Traffic Incident | 18 |
| Trespassing | 1 |
| Weapons Violations | 2 |
| Grand Total | 145 |

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

August 31, 2020

Town of Sorrento
Key stats
August 31, 2020

1) Cash position

| | <u>Total</u> | <u>Restricted</u> | <u>Unrestricted</u> | |
|-----------------|--------------|-------------------|---------------------|------------------------------------|
| August 31, 2020 | \$ 680,993 | \$ 254,601 | \$ 426,392 | Change since - <u>June 30th</u> |
| June 30, 2020 | 682,588 | | | \$ (1,594) |
| June 30, 2019 | 721,169 | | | (40,176) |

Restricted breakdown

| | |
|-------------------------------------|---------|
| Recreation | 150,884 |
| Senior citizen programs | 63,077 |
| Public safety - fire | 33,520 |
| Public safety - police - restricted | 2,651 |
| Other | 4,470 |

2) Revenue trends

| Sales tax | <u>FYE</u> | <u>General Fund</u> | <u>Restricted Fund</u> | |
|--------------------|------------|---------------------|------------------------|------------------------|
| | | <u>Collections</u> | <u>Collections</u> | |
| 2021 | | \$ 91,898 | \$ 16,217 | |
| 2020 | | 576,720 | 101,774 | 7% |
| 2019 | | 535,232 | 94,416 | -6% |
| 2018 | | 567,257 | 100,104 | |
| 2021 budget | | \$ 560,000 | 16.4% | \$ 97,500 16.6% |

| Utility charges | <u>FYE</u> | <u>Sewer</u> | <u>Garbage</u> | |
|--------------------|------------|------------------|----------------|-------------------------|
| | | 2021 | \$ 9,684 | |
| 2020 | 57,862 | 124,896 | 3% | |
| 2019 | 57,915 | 121,310 | 5% | |
| 2018 | 57,033 | 114,778 | | |
| 2021 budget | | \$ 60,000 | 16.1% | \$ 125,000 16.9% |

3) Utility receivable aging

| | <u>Total</u> | <u>Current</u> | <u>30 days</u> | <u>60 days</u> | <u>90 days</u> | <u>120 days</u> |
|--------------------------|--------------|----------------|----------------|----------------|----------------|-----------------|
| Amount owed - 08/31/2020 | \$ 16,546 | \$ 13,755 | \$ (64) | \$ (496) | \$ (1,752) | \$ 5,103 |
| 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 |
| Amount owed - 06/30/2018 | 14,514 | 13,664 | (1,953) | (449) | (1,179) | 4,431 |

4) Profitability - operating cash flows

| | <u>General Fund</u> | <u>Restricted</u> | | | | |
|---|---------------------|-------------------|-------------|-------------|-------------|--|
| FYE 2021 | | | | | | |
| Surplus (deficit) | \$ (40,502) | \$ 1,488 | | | | |
| Capital outlay activity, net of grants and proceeds | - | 1,480 | | | | |
| Depreciation | - | - | | | | |
| Operating cash flows | \$ (40,502) | \$ 2,968 | | | | |
| <u>Utility</u> | <u>2021B</u> | <u>YTD 2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | |
| Operating deficit | \$ (102,750) | \$ (14,393) | \$ 36,969 | \$ (96,503) | \$ (93,289) | |
| Capital outlay activity, net of grants and proceeds | 26,000 | - | (130,198) | - | - | |
| Depreciation | 80,000 | 13,333 | 85,000 | 85,000 | 85,000 | |
| Net | \$ 3,250 | \$ (1,059) | \$ (8,230) | \$ (11,503) | \$ (8,289) | |

Town of Sorrento
 Overview
 August 31, 2020

| | YTD as of | Current Year - FYE 2020/2021 | | | % of budget |
|--|-----------------|------------------------------|----------------|----------------|-------------|
| | 8/31/2019 | Actual | Budget | Remaining | |
| General: | | | | | |
| Sales tax | 98,402 | 91,898 | 560,000 | 468,102 | |
| Property tax | 164 | 52 | 66,600 | 66,548 | |
| Franchise fees | 21,583 | 22,845 | 90,000 | 67,155 | |
| Beer Tax | 689 | 774 | 3,000 | 2,226 | |
| Licenses and permits | 1,749 | 6,840 | 101,300 | 94,460 | |
| Charges for Services | 5,155 | - | 10,300 | 10,300 | |
| Fines | 256 | 1,168 | 4,600 | 3,432 | |
| Intergovernmental grants - Operational | - | 331 | 8,500 | 8,169 | |
| FEMA | - | - | - | - | |
| Transfers In | 22,440 | 6,933 | 41,600 | 34,667 | |
| Other | 334 | 9 | 51,700 | 51,691 | |
| Total revenue | 150,772 | 130,849 | 937,600 | 806,751 | 14% |
| Administration | 44,257 | 48,547 | 259,100 | 210,553 | 19% |
| Police | 61,140 | 62,317 | 366,500 | 304,183 | 17% |
| Streets | 82,691 | 60,486 | 267,200 | 206,714 | 23% |
| Capital outlay | - | - | 40,000 | 40,000 | 0% |
| Total expenditures | 188,088 | 171,351 | 932,800 | 761,449 | 18% |
| Restricted: | | | | | |
| Sales tax | 17,365 | 16,217 | 97,500 | 81,283 | |
| General fund | - | - | - | - | |
| Other | 5,478 | 1,258 | 18,400 | 17,142 | |
| Total revenue | 22,843 | 17,475 | 115,900 | 98,425 | 15% |
| Fire | 9,101 | 1,876 | 32,500 | 30,624 | |
| Senior citizen programs | 1,047 | 3,458 | 30,000 | 26,542 | |
| Recreation - Community Center | 9,021 | 5,707 | 25,800 | 20,093 | |
| Transfer Out | 19,023 | 3,467 | 20,800 | 17,333 | |
| Other | - | - | 500 | 500 | |
| Capital outlay | 5,825 | 1,480 | - | (1,480) | |
| Total expenditures | 44,018 | 15,988 | 109,600 | 93,612 | 15% |
| Utility Fund: | | | | | |
| Garbage | 20,678 | 21,182 | 125,000 | 103,818 | |
| Sewer | 9,686 | 9,684 | 60,000 | 50,316 | |
| Sewer Grant | - | - | - | - | |
| Other | 2,451 | 2,285 | 10,800 | 8,515 | |
| Total revenue | 32,815 | 33,151 | 195,800 | 162,649 | 17% |
| Garbage | 20,090 | 20,090 | 115,000 | 94,910 | |
| Sewer maintenance | 3,602 | 6,242 | 25,000 | 18,758 | |
| Sewer operating costs | 8,771 | 4,149 | 26,250 | 22,101 | |
| Depreciation | 14,167 | 13,333 | 80,000 | 66,667 | |
| Capital outlay | - | - | 26,000 | 26,000 | |
| Other | 4,119 | 3,729 | 26,300 | 22,571 | |
| Total expenditures | 50,749 | 47,544 | 298,550 | 251,006 | 16% |
| Total: | | | | | |
| Inflows | 206,430 | 181,476 | | | |
| Outflows | 282,855 | 234,882 | | | |
| Net | (76,424) | (53,406) | | | |
| Depreciation | 14,167 | 13,333 | | | |
| Capital outlay, net of grants and proceeds | 5,825 | 1,480 | | | |
| Operating, net | (56,433) | (38,593) | | | |

Town of Sorrento
Sales and use tax collections
Monthly analysis

| General Fund | 2019/2020 | 2020/2021 | % change |
|-----------------------------|-------------------|-------------------|-------------------|
| July | \$ 46,453 | \$ 45,661 | -1.7% |
| August | 51,949 | 46,237 | -11.0% |
| September | 52,176 | | -100.0% |
| October | 47,175 | | -100.0% |
| November | 46,791 | | -100.0% |
| December | 47,368 | | -100.0% |
| January | 45,242 | | -100.0% |
| February | 53,786 | | -100.0% |
| March | 53,585 | | -100.0% |
| April | 40,160 | | -100.0% |
| May | 45,652 | | -100.0% |
| June | 46,382 | | -100.0% |
| | <u>\$ 576,720</u> | <u>\$ 91,898</u> | |
| Prior year to date | | <u>\$ 98,402</u> | -6.6% YoY Change |
| FYE 2020/2021 Budget | | <u>\$ 560,000</u> | 16.4% % of Budget |

| Restricted Fund | 2019/2020 | 2020/2021 | % change |
|-----------------------------|-------------------|------------------|-------------------|
| July | \$ 8,198 | \$ 8,058 | -1.7% |
| August | 9,167 | 8,159 | -11.0% |
| September | 9,208 | | -100.0% |
| October | 8,325 | | -100.0% |
| November | 8,257 | | -100.0% |
| December | 8,359 | | -100.0% |
| January | 7,984 | | -100.0% |
| February | 9,492 | | -100.0% |
| March | 9,456 | | -100.0% |
| April | 7,087 | | -100.0% |
| May | 8,056 | | -100.0% |
| June | 8,185 | | -100.0% |
| | <u>\$ 101,774</u> | <u>\$ 16,217</u> | |
| Prior year to date | | <u>\$ 17,365</u> | -6.6% YoY Change |
| FYE 2020/2021 Budget | | <u>\$ 97,500</u> | 16.6% % 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 | 190 | \$ 4,822 | \$ 8,438 | \$ 3,616 |
| August | 192 | 4,862 | 4,211 | (651) |
| September | | | | - |
| October | | | | - |
| November | | | | - |
| December | | | | - |
| January | | | | - |
| February | | | | - |
| March | | | | - |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 9,684</u> | <u>\$ 12,649</u> | <u>\$ 2,965</u> |
| FYE 2020/2021 Budget | | | <u>\$ 60,000</u> | 16% % of Budget |

| <u>Garbage fees</u> | <u>Users</u> | <u>Charges</u> | <u>Collections</u> | <u>% Variance</u> |
|-----------------------------|--------------|------------------|--------------------|-------------------|
| July | 533 | \$ 10,580 | \$ 11,626 | \$ 1,046 |
| August | 534 | 10,602 | 9,961 | (641) |
| September | | | | - |
| October | | | | - |
| November | | | | - |
| December | | | | - |
| January | | | | - |
| February | | | | - |
| March | | | | - |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 21,182</u> | <u>\$ 21,587</u> | <u>\$ 405</u> |
| FYE 2020/2021 Budget | | | <u>\$ 125,000</u> | 17% % of Budget |
| Collection rate | | <u>\$ 30,866</u> | <u>\$ 34,236</u> | 111% |

General Fund

| | <u>Aug 31, 20</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank Accounts | |
| Hancock Whitney Bank General | 343,734.31 |
| LAMP Savings Account | 23,223.66 |
| Total Bank Accounts | <u>366,957.97</u> |
| Total Checking/Savings | 366,957.97 |
| Other Current Assets | |
| Accounts Receivable-Manual | |
| Allowance for Accounts Receivab | -100,000.00 |
| Accounts Receivable-Manual - Other | 119,147.00 |
| Total Accounts Receivable-Manual | 19,147.00 |
| Cash Drawer | |
| Cash Box | 150.00 |
| Total Cash Drawer | 150.00 |
| Prepaid Expenses | 3,143.09 |
| Total Other Current Assets | <u>22,440.09</u> |
| Total Current Assets | 389,398.06 |
| Other Assets | |
| Due from other gov't agencies | 51,608.00 |
| Total Other Assets | <u>51,608.00</u> |
| TOTAL ASSETS | <u><u>441,006.06</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 25,115.17 |
| Total Accounts Payable | 25,115.17 |
| Other Current Liabilities | |
| Accounts Payable-Manual | 19,552.00 |
| Accrued Expenses | 29,486.05 |
| Accrued Payroll Expense | 1,227.31 |
| Bail Bonds Payable | 14,011.50 |
| Due to/from Restricted Fund | -3,466.66 |
| Due to/from Utility account | -153,209.39 |
| Payroll Liabilities | 146.75 |
| Total Other Current Liabilities | <u>-92,252.44</u> |
| Total Current Liabilities | <u>-67,137.27</u> |
| Total Liabilities | -67,137.27 |
| Equity | |
| Fund Balance - Unreserved | 548,644.98 |
| Net Income | -40,501.65 |
| Total Equity | <u>508,143.33</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>441,006.06</u></u> |

General Fund

| | <u>Aug 20</u> | <u>Jul - Aug 20</u> |
|-----------------------------------|------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| Fines & Forfeits | | |
| Court Cost-Sheriff | 119.00 | 248.65 |
| Fines-Sheriff | 546.48 | 919.60 |
| Total Fines & Forfeits | <u>665.48</u> | <u>1,168.25</u> |
| General Gov. Misc. Income | | |
| State Tourism Grant | | 72.50 |
| General Gov. Misc. Income - Other | | 258.04 |
| Total General Gov. Misc. Income | | <u>330.54</u> |
| Interest Income | 3.14 | 9.15 |
| Licenses & Permits | | |
| Occupational Licenses | 225.00 | 6,814.90 |
| Permits | | 25.00 |
| Total Licenses & Permits | <u>225.00</u> | <u>6,839.90</u> |
| Taxes | | |
| Advalorem Taxes | 51.69 | 51.69 |
| Beer Tax | | 773.79 |
| Franchise Tax | 12,992.10 | 22,844.60 |
| Sales and Use Tax | 46,237.11 | 91,897.88 |
| Total Taxes | <u>59,280.90</u> | <u>115,567.96</u> |
| Transfers In | 3,466.66 | 6,933.32 |
| Total Income | <u>63,641.18</u> | <u>130,849.12</u> |
| Expense | | |
| Bank Service fee | 416.44 | 829.97 |
| General Government | | |
| Dues | | 170.00 |
| Insurance | | |
| Liability Ins | | 2,524.77 |
| Workers Comp. | 179.40 | 358.80 |
| Total Insurance | <u>179.40</u> | <u>2,883.57</u> |
| Miscellaneous | 50.63 | 50.63 |
| Office Expense | | |
| Other | 113.58 | 113.58 |
| Planning & zoning | 135.00 | 135.00 |
| Repairs & Maintenance | 89.22 | 212.68 |
| Supplies | 923.55 | 1,335.42 |
| Telephone | 230.95 | 465.87 |
| Utilities | 735.52 | 1,382.63 |
| Total Office Expense | <u>2,227.82</u> | <u>3,645.18</u> |
| Office P/R Expense | | |
| Admin | 7,802.49 | 17,007.92 |
| Medicare | 113.09 | 246.44 |
| Social Security | 483.60 | 1,053.75 |
| Total Office P/R Expense | <u>8,399.18</u> | <u>18,308.11</u> |

General Fund

| | <u>Aug 20</u> | <u>Jul - Aug 20</u> |
|-------------------------------|-------------------|---------------------|
| Professional Services | | |
| Accounting Fees | 4,695.00 | 12,890.00 |
| Attorney Fees | 1,852.00 | 4,523.00 |
| IT Services | 728.37 | 3,650.74 |
| Payroll Fees | 191.00 | 378.00 |
| Total Professional Services | <u>7,466.37</u> | <u>21,441.74</u> |
| Tourism and Promotion | | 1,217.98 |
| Total General Government | <u>18,323.40</u> | <u>47,717.21</u> |
| Highway & Streets | | |
| Debt Service - Lease Payments | 3,143.09 | 6,286.18 |
| Engineering Fees | 5,941.25 | 8,041.25 |
| Insurance | | |
| Liability Ins. | | 2,504.68 |
| Workers Comp | 717.57 | 1,435.14 |
| Total Insurance | <u>717.57</u> | <u>3,939.82</u> |
| Operating | | |
| Fuel Expense | 2,038.74 | 2,038.74 |
| Repairs | 4,428.22 | 7,199.97 |
| Supplies | 4,850.32 | 5,888.78 |
| Telephone | 189.53 | 380.26 |
| Utilities | 212.88 | 390.42 |
| Total Operating | <u>11,719.69</u> | <u>15,898.17</u> |
| P/R Expense | | |
| Medicare | 135.85 | 260.42 |
| Salaries | 9,371.36 | 17,962.61 |
| Social Security | 580.83 | 1,113.51 |
| Total P/R Expense | <u>10,088.04</u> | <u>19,336.54</u> |
| Street Lights | 2,237.17 | 6,984.53 |
| Total Highway & Streets | <u>33,846.81</u> | <u>60,486.49</u> |
| Public Safety | | |
| General Expense | | |
| R & M Vehicle | 128.00 | 128.00 |
| Telephone | 461.91 | 931.75 |
| Utilities | 175.61 | 354.65 |
| Total General Expense | <u>765.52</u> | <u>1,414.40</u> |
| P/R Expense | | |
| Contract Labor | 29,486.05 | 58,972.10 |
| Judges Retirement | 102.45 | 204.90 |
| Salaries | 246.78 | 490.70 |
| Unemployment Wages | 1,235.00 | 1,235.00 |
| Total P/R Expense | <u>31,070.28</u> | <u>60,902.70</u> |
| Total Public Safety | <u>31,835.80</u> | <u>62,317.10</u> |
| Total Expense | <u>84,422.45</u> | <u>171,350.77</u> |
| Net Ordinary Income | <u>-20,781.27</u> | <u>-40,501.65</u> |
| Net Income | <u>-20,781.27</u> | <u>-40,501.65</u> |

| Ordinary Income/Expense | General Fund | | | |
|-----------------------------------|--------------|------------|----------------|-------------|
| | Jul - Aug 20 | Budget | \$ Over Budget | % of Budget |
| Income | | | | |
| Fines & Forfeits | | | | |
| Court Cost-Sheriff | 248.65 | 1,000.00 | -751.35 | 24.87% |
| Fines-Sheriff | 919.60 | 3,600.00 | -2,680.40 | 25.54% |
| Total Fines & Forfeits | 1,168.25 | 4,600.00 | -3,431.75 | 25.4% |
| General Gov. Misc. Income | | | | |
| State Tourism Grant | 72.50 | 8,000.00 | -7,927.50 | 0.91% |
| General Gov. Misc. Income - Other | 258.04 | 500.00 | -241.96 | 51.61% |
| Total General Gov. Misc. Income | 330.54 | 8,500.00 | -8,169.46 | 3.89% |
| Grass Cutting Revenue | | 10,300.00 | -10,300.00 | |
| Interest Income | 9.15 | 500.00 | -490.85 | 1.83% |
| Licenses & Permits | | | | |
| Beer & Liquor Licenses | | 1,000.00 | -1,000.00 | |
| Occupational Licenses | 6,814.90 | 100,000.00 | -93,185.10 | 6.82% |
| Permits | 25.00 | 300.00 | -275.00 | 8.33% |
| Total Licenses & Permits | 6,839.90 | 101,300.00 | -94,460.10 | 6.75% |
| Planning & Zoning Fees | | 1,200.00 | -1,200.00 | |
| Taxes | | | | |
| Advalorem Taxes | 51.69 | 66,600.00 | -66,548.31 | 0.08% |
| Beer Tax | 773.79 | 3,000.00 | -2,226.21 | 25.79% |
| Franchise Tax | 22,844.60 | 90,000.00 | -67,155.40 | 25.38% |
| Sales and Use Tax | 91,897.88 | 560,000.00 | -468,102.12 | 16.41% |
| Total Taxes | 115,567.96 | 719,600.00 | -604,032.04 | 16.06% |
| Transfers In | 6,933.32 | 41,600.00 | -34,666.68 | 16.67% |
| Total Income | 130,849.12 | 887,600.00 | -756,750.88 | 14.74% |
| Expense | | | | |
| Bank Service fee | 829.97 | | 829.97 | 100.0% |
| General Government | | | | |
| Capital outlay-buildings | | 35,000.00 | -35,000.00 | |
| Capital Outlay-equipment | | 5,000.00 | -5,000.00 | |
| Conventions and Training | | 4,000.00 | -4,000.00 | |
| Dues | 170.00 | 1,500.00 | -1,330.00 | 11.33% |
| Insurance | | | | |
| Liability Ins | 2,524.77 | 13,000.00 | -10,475.23 | 19.42% |
| Property and bonds | | 3,300.00 | -3,300.00 | |
| Workers Comp. | 358.80 | 2,100.00 | -1,741.20 | 17.09% |
| Total Insurance | 2,883.57 | 18,400.00 | -15,516.43 | 15.67% |
| Miscellaneous | 50.63 | 3,500.00 | -3,449.37 | 1.45% |
| Office Expense | | | | |
| Other | 113.58 | | 113.58 | 100.0% |
| Planning & zoning | 135.00 | 1,000.00 | -865.00 | 13.5% |
| Repairs & Maintenance | 212.68 | 5,000.00 | -4,787.32 | 4.25% |
| Supplies | 1,335.42 | 8,500.00 | -7,164.58 | 15.71% |
| Telephone | 465.87 | 2,800.00 | -2,334.13 | 16.64% |
| Utilities | 1,382.63 | 7,500.00 | -6,117.37 | 18.44% |
| Total Office Expense | 3,645.18 | 24,800.00 | -21,154.82 | 14.7% |
| Office P/R Expense | | | | |
| Admin | 17,007.92 | 101,000.00 | -83,992.08 | 16.84% |
| Medicare | 246.44 | 1,500.00 | -1,253.56 | 16.43% |
| Social Securiry | 1,053.75 | 6,600.00 | -5,546.25 | 15.97% |
| Total Office P/R Expense | 18,308.11 | 109,100.00 | -90,791.89 | 16.78% |

General Fund

| | | | | |
|-------------------------------|-------------------|-------------------|--------------------|-----------------|
| Ordinary Income/Expense | | | | |
| Professional Services | | | | |
| Accounting Fees | 12,890.00 | 55,000.00 | -42,110.00 | 23.44% |
| Attorney Fees | 4,523.00 | 14,000.00 | -9,477.00 | 32.31% |
| Building Inspector | | 5,000.00 | -5,000.00 | |
| IT Services | 3,650.74 | 12,000.00 | -8,349.26 | 30.42% |
| Payroll Fees | 378.00 | 3,300.00 | -2,922.00 | 11.46% |
| Professional Services - Other | | 500.00 | -500.00 | |
| Total Professional Services | <u>21,441.74</u> | <u>89,800.00</u> | <u>-68,358.26</u> | <u>23.88%</u> |
| Tourism and Promotion | <u>1,217.98</u> | <u>8,000.00</u> | <u>-6,782.02</u> | <u>15.23%</u> |
| Total General Government | <u>47,717.21</u> | <u>299,100.00</u> | <u>-251,382.79</u> | <u>15.95%</u> |
| Highway & Streets | | | | |
| Debt Service - Lease Payments | 6,286.18 | 38,000.00 | -31,713.82 | 16.54% |
| Engineering Fees | 8,041.25 | 6,000.00 | 2,041.25 | 134.02% |
| Insurance | | | | |
| Auto | | 1,800.00 | -1,800.00 | |
| Liability Ins. | 2,504.68 | 6,000.00 | -3,495.32 | 41.75% |
| Tractors | | 3,500.00 | -3,500.00 | |
| Workers Comp | 1,435.14 | 9,000.00 | -7,564.86 | 15.95% |
| Total Insurance | <u>3,939.82</u> | <u>20,300.00</u> | <u>-16,360.18</u> | <u>19.41%</u> |
| Operating | | | | |
| Fuel Expense | 2,038.74 | 15,000.00 | -12,961.26 | 13.59% |
| Repairs | 7,199.97 | 12,500.00 | -5,300.03 | 57.6% |
| Supplies | 5,888.78 | 12,500.00 | -6,611.22 | 47.11% |
| Telephone | 380.26 | 2,500.00 | -2,119.74 | 15.21% |
| Utilities | 390.42 | 3,000.00 | -2,609.58 | 13.01% |
| Total Operating | <u>15,898.17</u> | <u>45,500.00</u> | <u>-29,601.83</u> | <u>34.94%</u> |
| P/R Expense | | | | |
| Medicare | 260.42 | 1,700.00 | -1,439.58 | 15.32% |
| Salaries | 17,962.61 | 118,000.00 | -100,037.39 | 15.22% |
| Social Security | 1,113.51 | 7,700.00 | -6,586.49 | 14.46% |
| Total P/R Expense | <u>19,336.54</u> | <u>127,400.00</u> | <u>-108,063.46</u> | <u>15.18%</u> |
| Street Lights | <u>6,984.53</u> | <u>30,000.00</u> | <u>-23,015.47</u> | <u>23.28%</u> |
| Total Highway & Streets | <u>60,486.49</u> | <u>267,200.00</u> | <u>-206,713.51</u> | <u>22.64%</u> |
| Public Safety | | | | |
| General Expense | | | | |
| R & M Vehicle | 128.00 | | | |
| Telephone | 931.75 | 5,500.00 | -4,568.25 | 16.94% |
| Utilities | 354.65 | 1,800.00 | -1,445.35 | 19.7% |
| Total General Expense | <u>1,414.40</u> | <u>7,300.00</u> | <u>-5,885.60</u> | <u>19.38%</u> |
| P/R Expense | | | | |
| Contract Labor | 58,972.10 | 355,000.00 | -296,027.90 | 16.61% |
| Judges Retirement | 204.90 | 1,200.00 | -995.10 | 17.08% |
| Salaries | 490.70 | 3,000.00 | -2,509.30 | 16.36% |
| Unemployment Wages | 1,235.00 | | | |
| Total P/R Expense | <u>60,902.70</u> | <u>359,200.00</u> | <u>-298,297.30</u> | <u>16.96%</u> |
| Total Public Safety | <u>62,317.10</u> | <u>366,500.00</u> | <u>-304,182.90</u> | <u>17.0%</u> |
| Total Expense | <u>171,350.77</u> | <u>932,800.00</u> | <u>-761,449.23</u> | <u>18.37%</u> |
| Net Ordinary Income | <u>-40,501.65</u> | <u>-45,200.00</u> | <u>4,698.35</u> | <u>89.61%</u> |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Proceeds from Debt | | 50,000.00 | -50,000.00 | |
| Total Other Income | | <u>50,000.00</u> | <u>-50,000.00</u> | |
| Net Other Income | | <u>50,000.00</u> | <u>-50,000.00</u> | |
| Net Income | <u>-40,501.65</u> | <u>4,800.00</u> | <u>-45,301.65</u> | <u>-843.78%</u> |

Restricted Fund

| | <u>Aug 31, 20</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank accounts | |
| Hancock Whitney Rest. Oper. | 107,227.64 |
| Hancock Whitney SCC Deposit | 3,863.07 |
| Savings Account-LAMP | 143,509.68 |
| Total Bank accounts | <u>254,600.39</u> |
| Total Checking/Savings | 254,600.39 |
| Other Current Assets | |
| Due from other govt. units | 8,198.00 |
| Due to/from General Fund | -3,466.66 |
| Total Other Current Assets | <u>4,731.34</u> |
| Total Current Assets | <u>259,331.73</u> |
| TOTAL ASSETS | <u><u>259,331.73</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 1,189.27 |
| Total Accounts Payable | <u>1,189.27</u> |
| Other Current Liabilities | |
| Accounts Payable - Manual | 13,679.00 |
| Community Center Deposit | 3,500.00 |
| Unclaimed Forfeitures | 2,650.69 |
| Total Other Current Liabilities | <u>19,829.69</u> |
| Total Current Liabilities | <u>21,018.96</u> |
| Total Liabilities | 21,018.96 |
| Equity | |
| Fund Balance - Reserved | 265,092.29 |
| Retained Earnings | -28,267.39 |
| Net Income | 1,487.87 |
| Total Equity | <u>238,312.77</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>259,331.73</u></u> |

Restricted Fund

| | Aug 20 | Jul - Aug 20 |
|--------------------------------------|----------|--------------|
| Ordinary Income/Expense | | |
| Income | | |
| Restricted Fund Income | | |
| Community Center Rental Income | 250.00 | 1,200.00 |
| Interest Income | 20.15 | 58.16 |
| Sales & Use Taxes | | |
| Fire Department | 2,719.83 | 5,405.75 |
| Recreation | 2,719.83 | 5,405.77 |
| Senior Citizens | 2,719.83 | 5,405.75 |
| Total Sales & Use Taxes | 8,159.49 | 16,217.27 |
| Total Restricted Fund Income | 8,429.64 | 17,475.43 |
| Total Income | 8,429.64 | 17,475.43 |
| Gross Profit | 8,429.64 | 17,475.43 |
| Expense | | |
| Restricted Fund Expense | | |
| Fire Department | | |
| Operating Expense | 822.06 | 1,875.80 |
| Total Fire Department | 822.06 | 1,875.80 |
| Recreation | | |
| Capital Outlay - Comm. Center | 0.00 | 1,480.00 |
| Operating Expense | 1,671.36 | 5,707.10 |
| Total Recreation | 1,671.36 | 7,187.10 |
| Senior Citizen | 1,874.00 | 3,458.00 |
| Total Restricted Fund Expense | 4,367.42 | 12,520.90 |
| Transfers Out - Debt Service | 1,733.33 | 3,466.66 |
| Total Expense | 6,100.75 | 15,987.56 |
| Net Ordinary Income | 2,328.89 | 1,487.87 |
| Net Income | 2,328.89 | 1,487.87 |

Restricted Fund

| | <u>Jul - Aug 20</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------|------------------------|------------------------|-------------------------|----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Restricted Fund Income | | | | |
| Community Center Rental Income | 1,200.00 | 15,000.00 | -13,800.00 | 8.0% |
| Interest Income | 58.16 | 3,000.00 | -2,941.84 | 1.94% |
| Miscellaneous | 0.00 | 400.00 | -400.00 | 0.0% |
| Sales & Use Taxes | | | | |
| Fire Department | 5,405.75 | 32,500.00 | -27,094.25 | 16.63% |
| Recreation | 5,405.77 | 32,500.00 | -27,094.23 | 16.63% |
| Senior Citizens | 5,405.75 | 32,500.00 | -27,094.25 | 16.63% |
| Total Sales & Use Taxes | <u>16,217.27</u> | <u>97,500.00</u> | <u>-81,282.73</u> | <u>16.63%</u> |
| Total Restricted Fund Income | <u>17,475.43</u> | <u>115,900.00</u> | <u>-98,424.57</u> | <u>15.08%</u> |
| Total Income | <u>17,475.43</u> | <u>115,900.00</u> | <u>-98,424.57</u> | <u>15.08%</u> |
| Gross Profit | 17,475.43 | 115,900.00 | -98,424.57 | 15.08% |
| Expense | | | | |
| Restricted Fund Expense | | | | |
| Fire Department | | | | |
| Hydrant Maintenance | 0.00 | 0.00 | 0.00 | 0.0% |
| Operating Expense | <u>1,875.80</u> | <u>32,500.00</u> | <u>-30,624.20</u> | <u>5.77%</u> |
| Total Fire Department | <u>1,875.80</u> | <u>32,500.00</u> | <u>-30,624.20</u> | <u>5.77%</u> |
| Recreation | | | | |
| Capital Outlay - Comm. Center | 1,480.00 | | | |
| Insurance - Community Center | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Operating Expense | <u>5,707.10</u> | <u>20,800.00</u> | <u>-15,092.90</u> | <u>27.44%</u> |
| Total Recreation | <u>7,187.10</u> | <u>25,800.00</u> | <u>-18,612.90</u> | <u>27.86%</u> |
| Senior Citizen | 3,458.00 | 30,000.00 | -26,542.00 | 11.53% |
| Supplies | 0.00 | 0.00 | 0.00 | 0.0% |
| Restricted Fund Expense - Other | <u>0.00</u> | <u>500.00</u> | <u>-500.00</u> | <u>0.0%</u> |
| Total Restricted Fund Expense | <u>12,520.90</u> | <u>88,800.00</u> | <u>-76,279.10</u> | <u>14.1%</u> |
| Transfers Out - Debt Service | <u>3,466.66</u> | <u>20,800.00</u> | <u>-17,333.34</u> | <u>16.67%</u> |
| Total Expense | <u>15,987.56</u> | <u>109,600.00</u> | <u>-93,612.44</u> | <u>14.59%</u> |
| Net Ordinary Income | <u>1,487.87</u> | <u>6,300.00</u> | <u>-4,812.13</u> | <u>23.62%</u> |
| Net Income | <u><u>1,487.87</u></u> | <u><u>6,300.00</u></u> | <u><u>-4,812.13</u></u> | <u><u>23.62%</u></u> |

Utility Fund

Aug 31, 20

| | |
|---------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank Accounts | |
| Hancock Whitney Operating | 26,616.73 |
| Hancock Whitney Utility Deposit | 20,988.00 |
| LAMP Savings Account | 11,730.36 |
| Total Bank Accounts | 59,335.09 |
| Cash on hand | 100.00 |
| Total Checking/Savings | 59,435.09 |
| Accounts Receivable | |
| Accounts Receivable | |
| Accounts Receivable | 1,319.00 |
| Accounts Receivable - Other | 17,526.69 |
| Total Accounts Receivable | 18,845.69 |
| Allowance for Bad Debts | -8,700.00 |
| Grants Receivable | 129,675.89 |
| Total Accounts Receivable | 139,821.58 |
| Other Current Assets | |
| Construction In Progress | 252,444.60 |
| Total Other Current Assets | 252,444.60 |
| Total Current Assets | 451,701.27 |
| Fixed Assets | |
| Accum. Depreciation-Water Tower | -1,170,105.18 |
| Fixed Assets | 1,127,602.30 |
| Land | 60,366.00 |
| Water Tower | 773,283.00 |
| Total Fixed Assets | 791,146.12 |
| TOTAL ASSETS | 1,242,847.39 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 13,909.04 |
| Total Accounts Payable | 13,909.04 |
| Other Current Liabilities | |
| Due to General Fund | 153,209.39 |
| Garbage Deposits Liabilty | 21,297.32 |
| Total Other Current Liabilities | 174,506.71 |
| Total Current Liabilities | 188,415.75 |
| Total Liabilities | 188,415.75 |
| Equity | |
| Contributed Captial | 611,885.00 |
| Opening Bal Equity | -44.80 |
| Retained Earnings | 456,984.03 |
| Net Income | -14,392.59 |
| Total Equity | 1,054,431.64 |
| TOTAL LIABILITIES & EQUITY | 1,242,847.39 |

| | Utility Fund | |
|-----------------------------------|------------------|---------------------|
| | <u>Aug 20</u> | <u>Jul - Aug 20</u> |
| Ordinary Income/Expense | | |
| Income | | |
| Interest Income | | |
| LAMP Account | 1.58 | 4.64 |
| Interest Income - Other | 4.69 | 8.53 |
| Total Interest Income | <u>6.27</u> | <u>13.17</u> |
| Other Income | 0.06 | 0.06 |
| Utility Income | | |
| Garbage Fee | 10,602.00 | 21,182.00 |
| Late Payment Penalties | 282.00 | 592.00 |
| Return Fee | 125.00 | 250.00 |
| Sewer Fee | 4,862.00 | 9,684.00 |
| Water Franchise fees | 0.00 | 1,430.00 |
| Total Utility Income | <u>15,871.00</u> | <u>33,138.00</u> |
| Total Income | <u>15,877.33</u> | <u>33,151.23</u> |
| Expense | | |
| Depreciation Expense | 6,666.67 | 13,333.34 |
| Garbage Department Expenses | | |
| Garbage Service | 10,044.88 | 20,089.76 |
| Refund | 0.00 | 0.00 |
| Total Garbage Department Expenses | <u>10,044.88</u> | <u>20,089.76</u> |
| General Administrative | | |
| Postage | 127.40 | 262.50 |
| Total General Administrative | <u>127.40</u> | <u>262.50</u> |
| Sewer Department Expenses | | |
| Engineering | 1,462.50 | 1,462.50 |
| Other | 0.00 | 1,569.60 |
| Sewer System Maintenance | 4,572.17 | 6,242.17 |
| Utility Bills | 545.60 | 1,117.29 |
| Total Sewer Department Expenses | <u>6,580.27</u> | <u>10,391.56</u> |
| Transfer Out - Debt Service | 1,733.33 | 3,466.66 |
| Total Expense | <u>25,152.55</u> | <u>47,543.82</u> |
| Net Ordinary Income | <u>-9,275.22</u> | <u>-14,392.59</u> |
| Net Income | <u>-9,275.22</u> | <u>-14,392.59</u> |

| | Utility Fund | | | |
|-----------------------------------|--------------|-------------|----------------|-------------|
| | Jul - Aug 20 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Interest Income | | | | |
| LAMP Account | 4.64 | 0.00 | 4.64 | 100.0% |
| Interest Income - Other | 8.53 | 300.00 | -291.47 | 2.84% |
| Total Interest Income | 13.17 | 300.00 | -286.83 | 4.39% |
| Other Income | 0.06 | | | |
| Sundry | 0.00 | 0.00 | 0.00 | 0.0% |
| Utility Income | | | | |
| Garbage Fee | 21,182.00 | 125,000.00 | -103,818.00 | 16.95% |
| Late Payment Penalties | 592.00 | 3,500.00 | -2,908.00 | 16.91% |
| Return Fee | 250.00 | 1,500.00 | -1,250.00 | 16.67% |
| Sewer Fee | 9,684.00 | 60,000.00 | -50,316.00 | 16.14% |
| Water Franchise fees | 1,430.00 | 5,500.00 | -4,070.00 | 26.0% |
| Utility Income - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Utility Income | 33,138.00 | 195,500.00 | -162,362.00 | 16.95% |
| Total Income | 33,151.23 | 195,800.00 | -162,648.77 | 16.93% |
| Expense | | | | |
| Bank Service charges | 0.00 | 500.00 | -500.00 | 0.0% |
| Capital Outlay - Sewer | 0.00 | 26,000.00 | -26,000.00 | 0.0% |
| Depreciation Expense | 13,333.34 | 80,000.00 | -66,666.66 | 16.67% |
| Garbage Department Expenses | | | | |
| Garbage Service | 20,089.76 | 115,000.00 | -94,910.24 | 17.47% |
| Refund | 0.00 | | | |
| Total Garbage Department Expenses | 20,089.76 | 115,000.00 | -94,910.24 | 17.47% |
| General Administrative | | | | |
| Billing Supplies | 0.00 | 1,200.00 | -1,200.00 | 0.0% |
| Dues & Memberships | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Postage | 262.50 | 1,800.00 | -1,537.50 | 14.58% |
| Total General Administrative | 262.50 | 5,000.00 | -4,737.50 | 5.25% |
| Professional Services | | | | |
| Engineers | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Professional Services | 0.00 | 0.00 | 0.00 | 0.0% |
| Sewer Department Expenses | | | | |
| Engineering | 1,462.50 | 6,000.00 | -4,537.50 | 24.38% |
| Fire Hydrants | 0.00 | 8,550.00 | -8,550.00 | 0.0% |
| Grant consultant | 0.00 | 1,200.00 | -1,200.00 | 0.0% |
| Other | 1,569.60 | 2,000.00 | -430.40 | 78.48% |
| Repairs, Maintenance & Supplies | 0.00 | 0.00 | 0.00 | 0.0% |
| Rural Development Grant | 0.00 | 0.00 | 0.00 | 0.0% |
| Sewer Supplies | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Sewer System Maintenance | 6,242.17 | 25,000.00 | -18,757.83 | 24.97% |
| Sundry | 0.00 | 500.00 | -500.00 | 0.0% |
| Utility Bills | 1,117.29 | 7,000.00 | -5,882.71 | 15.96% |
| Total Sewer Department Expenses | 10,391.56 | 51,250.00 | -40,858.44 | 20.28% |
| Transfer Out - Debt Service | 3,466.66 | 20,800.00 | -17,333.34 | 16.67% |
| Total Expense | 47,543.82 | 298,550.00 | -251,006.18 | 15.93% |
| Net Ordinary Income | -14,392.59 | -102,750.00 | 88,357.41 | 14.01% |
| Net Income | -14,392.59 | -102,750.00 | 88,357.41 | 14.01% |