

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, AUGUST 9, 2022, 6:00 P.M., SORRENTO COMMUNITY
CENTER, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige K. Robert

Mayor Guidry opened public hearing to consider levying additional or increased millage rates without further voter approval or adopting the adjusted millage rates after reassessment and rolling forward to rates not to exceed the prior year's maximum. The estimated amount of tax revenues to be collected in the next year from the increased mileage is \$76,021, and the amount of the increase in taxes attributable to the increased millage increase is \$3,060.

Mayor Guidry closed the public hearing.

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, July 12, 2022. 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 adopt the millage rate. Motion carried. Vote as follows:

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

NAYS: None

RESOLUTION NO. 1

BE IT RESOLVED, by the Town of Sorrento of the Parish of Ascension, Louisiana, in a public meeting held on August 9, 2022, which meeting was conducted in accordance with the Open Meetings Law and the additional requirements of Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B), that the following **adjusted** millage rates be and they are hereby levied upon the dollar of the assessed valuation of all property subject to ad valorem taxation within said Parish for the year 2022, for the purpose of raising revenue:

MILLAGE

General Alimony

5.960 mills

BE IT FURTHER RESOLVED that the Assessor of the Parish of Ascension, shall extend upon the assessment roll for the year 2022 the taxes herein levied, and the tax collector of said Parish shall collect and remit the same to said taxing authority in accordance with law.

The foregoing resolution was read in full; the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

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

NAYS: None

ABSTAINED: None

ABSENT: None

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the meeting held on August 9, 2022, at which meeting a quorum was present and voting.

Sorrento, Louisiana, this 9th day of August 2022.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt resolution 2 to set forth the adjusted millage rate and roll forward to millage rate not exceeding the maximum authorized rate. Motion carried. Vote as follows:
YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois
NAYS: None

RESOLUTION NO. 2

BE IT RESOLVED, by the Town of Sorrento of the Parish of Ascension, Louisiana, in a public meeting held on August 9, 2022, which meeting was conducted in accordance with the Open Meetings Law and the additional requirements of Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B), that the taxing district voted to increase the millage rate(s), but not in excess of the prior year's maximum rate(s), on all taxable property shown on the official assessment roll for the year 2022, and when collected, the revenues from said taxes shall be used only for the specific purposes for which said taxes have been levied. Said millage rate(s) are:

| | <u>Adjusted Rate</u> | <u>2022 Levy</u> |
|-----------------|----------------------|------------------|
| General Alimony | 5.960 mills | 6.210 mills |

BE IT FURTHER RESOLVED that the Assessor of the Parish of Ascension, shall extend upon the assessment roll for the year 2022 the taxes herein levied, and the tax collector of said Parish shall collect and remit the same to said taxing authority in accordance with law.

The foregoing resolution was read in full; the roll was called on the adoption thereof, and the resolution was adopted by no less than two-thirds of the total membership of the taxing authority voting in favor as required by Article VII, Section 23(C) of the Louisiana Constitution and R.S. 47:1705(B). The votes were:

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

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the meeting held on August 9, 2022, at which meeting at least two-thirds of the total membership was present and voting.

Sorrento, Louisiana, this 9th day of August 2022.

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

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the engagement letter from Diez, Dupuy and Ruiz for the upcoming 2021-2022 audit. Motion carried. Vote as follows:

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

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve the compliance questionnaire as part of the state required audit. Motion carried. Vote as follows:

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

Councilman Chad Domingue introduced 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. A public hearing was called for the next meeting of the mayor and council on Tuesday, September 13, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Upon recommendation from Planning and Zoning Commission, Councilman Randy Anny introduced 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. A public hearing was called for the next meeting of the mayor and council on Tuesday, September 13, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Upon recommendation from Planning and Zoning Commission, Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Simple Division for The Estate of Edwin Pezant submitted by Earles and Associates, LLC for property located on Robert St. Motion carried. Vote as follows:

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

NAYS: None

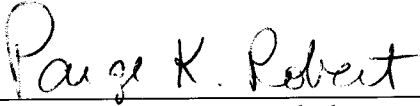
ABSTAIN: Duane Humphrey

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to declare the 5320 John Deere tractor with VIN# 3093 as surplus. Motion carried. Vote as follows:


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

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

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


 Cpt. Roosevelt Hampton

| Row Labels | Count of Incident Number |
|---------------------------|---------------------------------|
| 911 Investigation | 2 |
| Accident | 18 |
| Alarm | 10 |
| Animal Complaint | 1 |
| Assault | 1 |
| Assist | 2 |
| Check on Welfare | 6 |
| Civil Dispute | 2 |
| Damage to Property | 1 |
| Death | 1 |
| Disturbance | 6 |
| Juvenile Crimes | 1 |
| Missing/Runaway | 1 |
| Narcotics | 1 |
| New Call | 1 |
| Suicide Investigation | 2 |
| Suspicious Person/Vehicle | 11 |
| Theft | 2 |
| Traffic Incident | 13 |
| Trespassing | 2 |
| Grand Total | 84 |

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

June 30, 2022

Town of Sorrento
Key stats
June 30, 2022

1) Cash position

| | <u>Total</u> | <u>Restricted</u> | <u>Unrestricted</u> | <u>Change from June 30th</u> | |
|---------------|--------------|-------------------|---------------------|------------------------------|---------------------|
| | | | | <u>Restricted</u> | <u>Unrestricted</u> |
| June 30, 2022 | \$ 1,180,531 | \$ 206,139 | \$ 974,392 | | |
| June 30, 2021 | 730,632 | 109,571 | 621,061 | 96,568 | 353,331 |
| June 30, 2020 | 682,588 | 253,713 | 428,875 | (47,574) | 545,517 |

Restricted breakdown

| | |
|-------------------------------------|---------|
| American Rescue Plan Grant | 109,114 |
| Recreation | 24,229 |
| Senior citizen programs | 45,318 |
| Public safety - fire | 9,654 |
| 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> | |
| | 2022 | \$ 827,475 | | \$ 146,025 | |
| | 2021 | 606,952 | 5% | 107,109 | 5% |
| | 2020 | 576,720 | 7% | 101,774 | 7% |
| | 2019 | 535,232 | | 94,416 | |
| | 2022 budget | \$ 575,000 | 143.9% | \$ 97,500 | 149.8% |

| Utility charges | <u>FYE</u> | <u>Sewer</u> | | <u>Garbage</u> | |
|-----------------|--------------------|------------------|---------------|-------------------|---------------|
| | | | | | |
| | 2022 | \$ 63,961 | | \$ 136,752 | |
| | 2021 | 58,482 | 1% | 127,022 | 2% |
| | 2020 | 57,862 | 0% | 124,896 | 3% |
| | 2019 | 57,915 | | 121,310 | |
| | 2022 budget | \$ 60,000 | 106.6% | \$ 130,000 | 105.2% |

3) Utility receivable aging

| | <u>Total</u> | <u>Current</u> | <u>30 days</u> | <u>60 days</u> | <u>90 days</u> | <u>120 days</u> |
|--------------------------|--------------|----------------|----------------|----------------|----------------|-----------------|
| Amount owed - 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 |
| 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) | \$ 421,476 | \$ 42,041 | | | | |
| Capital outlay activity, net of grants and proceeds | (265,208) | - | | | | |
| Depreciation | - | - | | | | |
| Operating cash flows | <u>\$ 156,268</u> | <u>\$ 42,041</u> | | | | |
| Utility | <u>2022B</u> | <u>YTD 2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | |
| Operating deficit | \$ (106,800) | \$ (67,509) | \$ 37,722 | \$ 36,969 | \$ (96,503) | |
| Capital outlay activity, net of grants and proceeds | 20,000 | (19,805) | (126,392) | (130,198) | - | |
| Proceeds from Legal Settlement | - | (77,500) | | (526) | | |
| Depreciation | 85,000 | 85,000 | 80,000 | (13,500) | 85,000 | |
| Net | <u>\$ (1,800)</u> | <u>\$ (79,814)</u> | <u>\$ (8,669)</u> | <u>\$ (106,730)</u> | <u>\$ (11,503)</u> | |

Town of Sorrento
 Overview
 June 30, 2022

| | YTD as of | Current Year - FYE 2021/2022 | | | % of budget |
|--|-------------------|------------------------------|-------------------|---------------------|-------------|
| | June 30, 2021 | Actual | Budget | Remaining | |
| General: | | | | | |
| Sales tax | \$ 606,952 | \$ 827,475 | \$ 575,000 | \$ (252,475) | |
| Property tax | 84,406 | 85,163 | 72,000 | (13,163) | |
| Franchise fees | 98,711 | 105,846 | 92,500 | (13,346) | |
| Beer Tax | 3,037 | 2,278 | 3,000 | 722 | |
| Licenses and permits | 89,993 | 113,614 | 101,300 | (12,314) | |
| Charges for Services | 10,310 | 10,310 | 11,500 | 1,190 | |
| Fines | 3,354 | 2,785 | 4,000 | 1,216 | |
| Planning & Zoning | - | 22,938 | - | (22,938) | |
| Intergovernmental grants - Operational | 39,069 | 14,083 | 6,000 | (8,083) | |
| Intergovernmental grants - Capital | - | - | - | - | |
| Highway & Streets State Grants | 12,159 | - | - | - | |
| FEMA | 33,188 | 227,560 | - | (227,560) | |
| Transfers In | 41,600 | 29,400 | 37,400 | 8,000 | |
| Proceeds from sale of assets | 21,685 | 23,564 | - | (23,564) | |
| Other | 19,655 | 772 | 1,000 | 228 | |
| Total revenue | 1,064,120 | 1,465,788 | 903,701 | (562,087) | 162% |
| Administration | 320,146 | 262,248 | 259,100 | (3,148) | |
| Police | 368,899 | 366,044 | 366,500 | 456 | |
| Streets | 347,969 | 416,020 | 267,200 | (148,820) | |
| Capital outlay | - | - | 40,000 | 40,000 | |
| Total expenditures | 1,037,014 | 1,044,312 | 932,800 | (111,512) | 112% |
| Restricted: | | | | | |
| Sales tax | 107,109 | 146,025 | 97,500 | (48,525) | |
| Other | 277,375 | 32,769 | 13,400 | (19,369) | |
| Total revenue | 384,484 | 178,794 | 110,900 | (67,894) | 161% |
| Fire | 49,532 | 57,502 | 32,500 | (25,002) | |
| Senior citizen programs | 33,489 | 35,469 | 30,000 | (5,469) | |
| Recreation - Community Center | 42,575 | 28,299 | 25,800 | (2,499) | |
| Transfer Out | 20,800 | 14,700 | 20,800 | 6,100 | |
| Other | 154 | 783 | 500 | (283) | |
| Capital outlay | 446,016 | - | - | - | |
| Total expenditures | 592,567 | 136,753 | 109,600 | (27,153) | 125% |
| Utility Fund: | | | | | |
| Garbage | 127,146 | 136,520 | 130,000 | (6,520) | |
| Sewer | 58,482 | 63,869 | 60,000 | (3,869) | |
| Sewer Grant | 126,392 | 288,183 | - | (288,183) | |
| Proceeds from Legal Settlement | - | 77,500 | - | (77,500) | |
| Other | 10,669 | 6,296 | 11,150 | 4,854 | |
| Total revenue | 322,689 | 572,368 | 201,150 | (371,218) | 285% |
| Garbage | 120,539 | 130,490 | 115,000 | (15,490) | |
| Sewer maintenance | 38,062 | 103,173 | 25,000 | (78,173) | |
| Sewer operating costs | 22,856 | 33,894 | 40,000 | 6,106 | |
| Sewer Grant expenses | - | 268,378 | - | (268,378) | |
| Depreciation | 80,000 | 85,000 | 85,000 | - | |
| Transfer Out | 20,800 | 14,700 | 18,700 | 4,000 | |
| Capital outlay | - | - | 20,000 | 20,000 | |
| Other | 2,711 | 4,241 | 4,250 | 9 | |
| Total expenditures | \$ 284,967 | 639,877 | \$ 307,950 | \$ (331,927) | 208% |
| Total: | | | | | |
| Inflows | 1,771,293 | 2,216,949 | | | |
| Outflows | 1,914,548 | 1,820,942 | | | |
| Net | (143,255) | 396,007 | | | |
| Depreciation | 80,000 | 85,000 | | | |
| Capital outlay, net of grants and proceeds | 319,624 | (261,449) | | | |
| Proceeds from Legal Settlement | - | (77,500) | | | |
| Proceeds from Sale of Assets | (21,685) | (23,564) | | | |
| Operating, net | 234,685 | \$ 118,494 | | | |

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 | 79,636 | 42.9% |
| February | 54,201 | 88,549 | 63.4% |
| March | 42,238 | 70,394 | 66.7% |
| April | 36,101 | 59,465 | 64.7% |
| May | 66,767 | 81,130 | 21.5% |
| June | 63,565 | 71,678 | 12.8% |
| | <u>\$ 606,952</u> | <u>\$ 827,475</u> | |
| Prior year to date | | <u>\$ 606,952</u> | 36.3% YoY Change |
| FYE 2021/2022 Budget | | <u>\$ 575,000</u> | 143.9% % 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 | 14,053 | 42.9% |
| February | 9,565 | 15,626 | 63.4% |
| March | 7,454 | 12,422 | 66.7% |
| April | 6,371 | 10,494 | 64.7% |
| May | 11,782 | 14,317 | 21.5% |
| June | 11,217 | 12,649 | 12.8% |
| | <u>\$ 107,109</u> | <u>\$ 146,025</u> | |
| Prior year to date | | <u>\$ 107,109</u> | 36.3% YoY Change |
| FYE 2021/2022 Budget | | <u>\$ 97,500</u> | 149.8% % of Budget |

Town of Sorrento
Utility charges & collections
Monthly analysis

| <u>Sewer fees</u> | Users | Charges | Collections | Variance |
|-----------------------------|-------|------------------|------------------|------------------|
| July | 200 | \$ 4,902 | \$ 5,174 | \$ 272 |
| August | 199 | 4,902 | 4,397 | (505) |
| September | 200 | 4,922 | 5,683 | 761 |
| October | 203 | 4,982 | 6,094 | 1,112 |
| November | 203 | 5,002 | 3,530 | (1,472) |
| December | 202 | 5,601 | 5,815 | 214 |
| January | 204 | 5,623 | 5,238 | (385) |
| February | 204 | 5,601 | 6,230 | 629 |
| March | 204 | 5,601 | 6,124 | 523 |
| April | 204 | 5,579 | 7,697 | 2,118 |
| May | 207 | 5,623 | 5,189 | (434) |
| June | 207 | 5,623 | 5,808 | 185 |
| | | <u>\$ 63,961</u> | <u>\$ 66,980</u> | <u>\$ 3,019</u> |
| FYE 2021/2022 Budget | | | <u>\$ 60,000</u> | 107% % of Budget |

| <u>Garbage fees</u> | Users | Charges | Collections | Variance |
|-----------------------------|-------|-------------------|-------------------|------------------|
| July | 558 | \$ 10,624 | \$ 10,061 | \$ (563) |
| August | 547 | 10,580 | 9,220 | (1,360) |
| September | 548 | 10,624 | 11,755 | 1,131 |
| October | 550 | 11,684 | 10,528 | (1,156) |
| November | 553 | 11,664 | 10,352 | (1,312) |
| December | 553 | 11,592 | 12,400 | 808 |
| January | 558 | 11,664 | 13,727 | 2,063 |
| February | 561 | 11,664 | 11,586 | (78) |
| March | 558 | 11,640 | 13,214 | 1,574 |
| April | 560 | 11,664 | 11,265 | (399) |
| May | 563 | 11,664 | 11,041 | (624) |
| June | 565 | 11,688 | 12,389 | 701 |
| | | <u>\$ 136,752</u> | <u>\$ 137,537</u> | <u>\$ 785</u> |
| FYE 2021/2022 Budget | | | <u>\$ 130,000</u> | 105% % of Budget |
| Collection rate | | <u>\$ 200,713</u> | <u>\$ 204,518</u> | 102% |

General Fund

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

| | |
|--------------------------------------|-------------------|
| 10000 · Bank Accounts | 464,617.76 |
| 10100 · Hancock Whitney Bank General | 359,344.67 |
| 10200 · LAMP Savings Account | <u>823,962.43</u> |
| Total 10000 · Bank Accounts | <u>823,962.43</u> |

Total Checking/Savings

Accounts Receivable

| | |
|---------------------------|------------------|
| 12000 · Grants Receivable | <u>27,654.45</u> |
|---------------------------|------------------|

Total Accounts Receivable

Other Current Assets

| | |
|--|------------------|
| 13100 · Accounts Receivable-Manual | -100,000.00 |
| 13200 · Allowance for Accounts Receivab | 146,735.00 |
| 13100 · Accounts Receivable-Manual - Other | <u>46,735.00</u> |
| Total 13100 · Accounts Receivable-Manual | <u>46,735.00</u> |

14000 · Cash Drawer

| | |
|------------------|---------------|
| 14100 · Cash Box | <u>150.00</u> |
|------------------|---------------|

Total 14000 · Cash Drawer

Total Other Current Assets

Total Current Assets

Other Assets

| | |
|---------------------------------------|------------------|
| 18000 · Due from other gov't agencies | <u>69,032.00</u> |
|---------------------------------------|------------------|

Total Other Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | |
|--------------------------|------------------|
| 20000 · Accounts Payable | <u>22,024.84</u> |
|--------------------------|------------------|

Total Accounts Payable

Other Current Liabilities

| | |
|-------------------------------------|-------------------|
| 20100 · Accounts Payable-Manual | 5,321.00 |
| 21000 · Payroll Liabilities | -114.59 |
| 23000 · Accrued Expenses | 1,250.00 |
| 24000 · Accrued Payroll Expense | 782.31 |
| 25000 · Bail Bonds Payable | 14,011.50 |
| 28000 · Due to/from Utility account | <u>-88,808.77</u> |

Total Other Current Liabilities

Total Current Liabilities

Total Liabilities

Equity

| | |
|-----------------------------------|------------|
| 31000 · Fund Balance - Unreserved | 591,591.68 |
|-----------------------------------|------------|

Net Income

Total Equity

TOTAL LIABILITIES & EQUITY

| | |
|--|---------------------|
| | <u>421,475.91</u> |
| | <u>1,013,067.59</u> |
| | <u>967,533.88</u> |

General Fund

| | Jun 22 | Jul '21 - Jun 22 |
|---|------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Fines & Forfeits | 11.00 | 504.42 |
| 40100 · Court Costs | 132.00 | 2,280.08 |
| 40200 · Fines | <u>143.00</u> | <u>2,784.50</u> |
| Total 40000 · Fines & Forfeits | | |
| 41000 · General Gov. Misc. Income | | 227,560.43 |
| 41300 · FEMA Public Assistance Grant | | 14,083.37 |
| 41600 · State Tourism Grant | | <u>241,643.80</u> |
| Total 41000 · General Gov. Misc. Income | 5,155.00 | 10,310.00 |
| 42000 · Grass Cutting Revenue | | |
| 44000 · Licenses & Permits | | 1,639.06 |
| 44100 · Beer & Liquor Licenses | 7,509.30 | 111,550.13 |
| 44200 · Occupational Licenses | | 425.00 |
| 44300 · Permits | <u>7,509.30</u> | <u>113,614.19</u> |
| Total 44000 · Licenses & Permits | | 2,337.50 |
| 45000 · Planning & Zoning Fees | | 20,600.00 |
| 45500 · Planning & Zoning-Orange Grove | | |
| 46000 · Taxes | 241.56 | 85,163.22 |
| 46100 · Advalorem Taxes | | 2,277.73 |
| 46200 · Beer Tax | | 105,845.56 |
| 46300 · Franchise Tax | 71,678.20 | <u>827,475.10</u> |
| 46400 · Sales and Use Tax | <u>71,919.76</u> | <u>1,020,761.61</u> |
| Total 46000 · Taxes | 336.04 | 772.13 |
| 48000 · Interest Income | <u>85,063.10</u> | <u>1,412,823.73</u> |
| Total Income | | |
| Expense | | |
| 50000 · General Government | | 500.00 |
| 50200 · Conventions and Training | 170.00 | 1,328.00 |
| 50300 · Dues | | |
| 50400 · Insurance | 703.72 | 7,254.83 |
| 50410 · Liability Ins | | 2,623.92 |
| 50420 · Property and bonds | 129.88 | 1,668.90 |
| 50430 · Workers Comp. | <u>833.60</u> | <u>11,547.65</u> |
| Total 50400 · Insurance | | 816.70 |
| 50500 · Miscellaneous | | |
| 50600 · Office Expense | 1,441.80 | 1,441.80 |
| Advertising | | 1,852.16 |
| 50610 · Planning & Zoning | 102.73 | 6,634.08 |
| 50620 · Repairs & Maintenance | 1,001.97 | 13,569.51 |
| 50630 · Supplies | 236.24 | 2,841.10 |
| 50640 · Telephone | 490.81 | 3,783.36 |
| 50650 · Utilities | 65.00 | 516.06 |
| 50660 · Other | <u>3,338.55</u> | <u>30,638.07</u> |
| Total 50600 · Office Expense | | |
| 50700 · Professional Services | 1,695.00 | 53,360.00 |
| 50710 · Accounting Fees | 2,500.00 | 15,642.88 |
| 50720 · Attorney Fees | | 3,850.00 |
| 50730 · Building Inspector | 475.17 | 9,403.80 |
| 50740 · IT Services | 165.00 | 2,294.50 |
| 50750 · Payroll Fees | | 2,835.00 |
| 50760 · Professional Services - Other | <u>4,835.17</u> | <u>87,386.18</u> |
| Total 50700 · Professional Services | | |

General Fund

| | <u>Jun 22</u> | <u>Jul '21 - Jun 22</u> |
|--------------------------------------|--------------------|-------------------------|
| 50800 · Office P/R Expense | 7,779.27 | 101,404.90 |
| 50810 · Admin | 112.82 | 1,470.06 |
| 50820 · Medicare | 482.32 | 6,940.09 |
| 50830 · Social Security | <u>8,374.41</u> | <u>109,815.05</u> |
| Total 50800 · Office P/R Expense | | 13,522.66 |
| 50900 · Tourism and Promotion | 610.47 | 6,693.69 |
| 50999 · Bank Service fee | <u>18,162.20</u> | <u>262,248.00</u> |
| Total 50000 · General Government | | |
| 51000 · Highway & Streets | 15,965.50 | 58,645.50 |
| 51500 · Engineering Fees | | |
| 51600 · Insurance | | 2,977.80 |
| 51610 · Auto | 1,492.97 | 8,895.35 |
| 51620 · Liability Ins. | 3,443.27 | 3,443.27 |
| 51630 · Tractors | 519.49 | 6,693.49 |
| 51640 · Workers Comp | <u>5,455.73</u> | <u>22,009.91</u> |
| Total 51600 · Insurance | | |
| 51700 · Operating | | 15,495.06 |
| 51710 · Fuel Expense | 759.03 | 23,744.86 |
| 51720 · Repairs | 2,917.83 | 23,584.21 |
| 51730 · Supplies | 190.52 | 2,223.91 |
| 51740 · Telephone | 337.15 | 2,832.98 |
| 51750 · Utilities | 157,936.36 | 157,936.36 |
| 51700 · Operating - Other | <u>162,140.89</u> | <u>225,817.38</u> |
| Total 51700 · Operating | | |
| 51800 · P/R Expense | 3,406.52 | 79,214.46 |
| 51810 · Salaries | 49.37 | 1,148.29 |
| 51820 · Medicare | 211.20 | 4,255.61 |
| 51830 · Social Security | <u>3,667.09</u> | <u>84,618.36</u> |
| Total 51800 · P/R Expense | | 24,928.42 |
| 51950 · Street Lights | <u>3,130.31</u> | <u>416,019.57</u> |
| Total 51000 · Highway & Streets | 190,359.52 | 416,019.57 |
| 52000 · Public Safety | | |
| General Expense | | 228.00 |
| Contract Expense | | <u>228.00</u> |
| Total General Expense | | 5,682.19 |
| 52100 · Telephone | 472.48 | 1,936.88 |
| 52200 · Utilities | 382.39 | 304.00 |
| 52300 · Other | | |
| 52800 · P/R Expense | | 243.98 |
| 52810 · Salaries | | 487.86 |
| 52835 · Judge's Supplemental Pay | 348.83 | 3,328.79 |
| 52840 · Judges Retirement | 29,486.05 | 353,832.60 |
| 52850 · Contract Labor | <u>29,834.88</u> | <u>357,893.23</u> |
| Total 52800 · P/R Expense | | 366,044.30 |
| Total 52000 · Public Safety | <u>30,689.75</u> | <u>1,044,311.87</u> |
| Total Expense | <u>-154,148.37</u> | <u>368,511.86</u> |
| Net Ordinary Income | | |
| Other Income/Expense | | |
| Other Income | | 23,564.05 |
| 71000 · Proceeds from sale of assets | 2,450.00 | 29,400.00 |
| 71400 · Transfers In | <u>2,450.00</u> | <u>52,964.05</u> |
| Total Other Income | | 52,964.05 |
| Net Other Income | <u>2,450.00</u> | <u>52,964.05</u> |
| Net Income | <u>-151,698.37</u> | <u>421,475.91</u> |

General Fund

| Ordinary Income/Expense | <u>Jul '21 - Jun 22</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-------------------------|-------------------|-----------------------|--------------------|
| Income | | | | |
| 40000 · Fines & Forfeits | 504.42 | 1,000.00 | -495.58 | 50.44% |
| 40100 · Court Costs | 2,280.08 | 3,000.00 | -719.92 | 76.0% |
| 40200 · Fines | <u>2,784.50</u> | <u>4,000.00</u> | <u>-1,215.50</u> | <u>69.61%</u> |
| Total 40000 · Fines & Forfeits | | | | |
| 41000 · General Gov. Misc. Income | 227,560.43 | | 227,560.43 | 100.0% |
| 41300 · FEMA Public Assistance Grant | 14,083.37 | 6,000.00 | 8,083.37 | 234.72% |
| 41600 · State Tourism Grant | <u>241,643.80</u> | <u>6,000.00</u> | <u>235,643.80</u> | <u>4,027.4%</u> |
| Total 41000 · General Gov. Misc. Income | 10,310.00 | 10,300.00 | 10.00 | 100.1% |
| 42000 · Grass Cutting Revenue | | | | |
| 44000 · Licenses & Permits | 1,639.06 | 1,000.00 | 639.06 | 163.91% |
| 44100 · Beer & Liquor Licenses | 111,550.13 | 100,000.00 | 11,550.13 | 111.55% |
| 44200 · Occupational Licenses | 425.00 | 300.00 | 125.00 | 141.67% |
| 44300 · Permits | <u>113,614.19</u> | <u>101,300.00</u> | <u>12,314.19</u> | <u>112.16%</u> |
| Total 44000 · Licenses & Permits | 2,337.50 | 1,200.00 | 1,137.50 | 194.79% |
| 45000 · Planning & Zoning Fees | 20,600.00 | | | |
| 45500 · Planning & Zoning-Orange Grove | | | | |
| 46000 · Taxes | 85,163.22 | 72,000.00 | 13,163.22 | 118.28% |
| 46100 · Advalorem Taxes | 2,277.73 | 3,000.00 | -722.27 | 75.92% |
| 46200 · Beer Tax | 105,845.56 | 92,500.00 | 13,345.56 | 114.43% |
| 46300 · Franchise Tax | 827,475.10 | 575,000.00 | 252,475.10 | 143.91% |
| 46400 · Sales and Use Tax | <u>1,020,761.61</u> | <u>742,500.00</u> | <u>278,261.61</u> | <u>137.48%</u> |
| Total 46000 · Taxes | 772.13 | 500.00 | 272.13 | 154.43% |
| 48000 · Interest Income | | 500.00 | -500.00 | |
| 49000 · Miscellaneous Income | <u>1,412,823.73</u> | <u>866,300.00</u> | <u>546,523.73</u> | <u>163.09%</u> |
| Total Income | | | | |
| Expense | | | | |
| 50000 · General Government | | 10,000.00 | -10,000.00 | |
| 50120 · Capital Outlay-equipment | 500.00 | 4,000.00 | -3,500.00 | 12.5% |
| 50200 · Conventions and Training | 1,328.00 | 1,500.00 | -172.00 | 88.53% |
| 50300 · Dues | | | | |
| 50400 · Insurance | 7,254.83 | 12,000.00 | -4,745.17 | 60.46% |
| 50410 · Liability Ins | 2,623.92 | 3,000.00 | -376.08 | 87.46% |
| 50420 · Property and bonds | 1,668.90 | 2,500.00 | -831.10 | 66.76% |
| 50430 · Workers Comp. | <u>11,547.65</u> | <u>17,500.00</u> | <u>-5,952.35</u> | <u>65.99%</u> |
| Total 50400 · Insurance | 816.70 | 500.00 | 316.70 | 163.34% |
| 50500 · Miscellaneous | | | | |
| 50600 · Office Expense | 1,441.80 | | | |
| Advertising | 1,852.16 | 1,000.00 | 852.16 | 185.22% |
| 50610 · Planning & Zoning | 6,634.08 | 5,000.00 | 1,634.08 | 132.68% |
| 50620 · Repairs & Maintenance | 13,569.51 | 8,500.00 | 5,069.51 | 159.64% |
| 50630 · Supplies | 2,841.10 | 2,800.00 | 41.10 | 101.47% |
| 50640 · Telephone | 3,783.36 | 9,500.00 | -5,716.64 | 39.83% |
| 50650 · Utilities | 516.06 | 500.00 | 16.06 | 103.21% |
| 50660 · Other | <u>30,638.07</u> | <u>27,300.00</u> | <u>3,338.07</u> | <u>112.23%</u> |
| Total 50600 · Office Expense | | | | |

General Fund

| | <u>Jul '21 - Jun 22</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-------------------------|-------------------|-----------------------|--------------------|
| 50700 · Professional Services | | | | |
| 50710 · Accounting Fees | 53,360.00 | 55,000.00 | -1,640.00 | 97.02% |
| 50720 · Attorney Fees | 15,642.88 | 17,500.00 | -1,857.12 | 89.39% |
| 50730 · Building Inspector | 3,850.00 | 2,500.00 | 1,350.00 | 154.0% |
| 50740 · IT Services | 9,403.80 | 6,000.00 | 3,403.80 | 156.73% |
| 50750 · Payroll Fees | 2,294.50 | 2,600.00 | -305.50 | 88.25% |
| 50760 · Professional Services - Other | 2,835.00 | | 2,835.00 | 100.0% |
| <u>Total 50700 · Professional Services</u> | <u>87,386.18</u> | <u>83,600.00</u> | <u>3,786.18</u> | <u>104.53%</u> |
| 50800 · Office P/R Expense | | | | |
| 50810 · Admin | 101,404.90 | 103,000.00 | -1,595.10 | 98.45% |
| 50820 · Medicare | 1,470.06 | 1,500.00 | -29.94 | 98.0% |
| 50830 · Social Security | 6,940.09 | 6,400.00 | 540.09 | 108.44% |
| <u>Total 50800 · Office P/R Expense</u> | <u>109,815.05</u> | <u>110,900.00</u> | <u>-1,084.95</u> | <u>99.02%</u> |
| 50900 · Tourism and Promotion | 13,522.66 | 6,500.00 | 7,022.66 | 208.04% |
| 50995 · Public Notice Fees | | 1,500.00 | -1,500.00 | |
| 50999 · Bank Service fee | 6,693.69 | 1,000.00 | 5,693.69 | 669.37% |
| <u>Total 50000 · General Government</u> | <u>262,248.00</u> | <u>264,300.00</u> | <u>-2,052.00</u> | <u>99.22%</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 | 58,645.50 | 18,000.00 | 40,645.50 | 325.81% |
| 51600 · Insurance | | | | |
| 51610 · Auto | 2,977.80 | 1,800.00 | 1,177.80 | 165.43% |
| 51620 · Liability Ins. | 8,895.35 | 9,500.00 | -604.65 | 93.64% |
| 51630 · Tractors | 3,443.27 | 3,000.00 | 443.27 | 114.78% |
| 51640 · Workers Comp | 6,693.49 | 9,500.00 | -2,806.51 | 70.46% |
| <u>Total 51600 · Insurance</u> | <u>22,009.91</u> | <u>23,800.00</u> | <u>-1,790.09</u> | <u>92.48%</u> |
| 51700 · Operating | | | | |
| 51710 · Fuel Expense | 15,495.06 | 1,000.00 | 14,495.06 | 1,549.51% |
| 51720 · Repairs | 23,744.86 | 15,000.00 | 8,744.86 | 158.3% |
| 51730 · Supplies | 23,584.21 | 15,000.00 | 8,584.21 | 157.23% |
| 51740 · Telephone | 2,223.91 | 3,000.00 | -776.09 | 74.13% |
| 51750 · Utilities | 2,832.98 | 2,500.00 | 332.98 | 113.32% |
| 51700 · Operating - Other | 157,936.36 | | | |
| <u>Total 51700 · Operating</u> | <u>225,817.38</u> | <u>36,500.00</u> | <u>189,317.38</u> | <u>618.68%</u> |
| 51800 · P/R Expense | | | | |
| 51810 · Salaries | 79,214.46 | 118,000.00 | -38,785.54 | 67.13% |
| 51820 · Medicare | 1,148.29 | 1,700.00 | -551.71 | 67.55% |
| 51830 · Social Security | 4,255.61 | 7,700.00 | -3,444.39 | 55.27% |
| <u>Total 51800 · P/R Expense</u> | <u>84,618.36</u> | <u>127,400.00</u> | <u>-42,781.64</u> | <u>66.42%</u> |
| 51900 · Road Maintenance and repairs | | 25,000.00 | -25,000.00 | |
| 51950 · Street Lights | 24,928.42 | 32,000.00 | -7,071.58 | 77.9% |
| <u>Total 51000 · Highway & Streets</u> | <u>416,019.57</u> | <u>411,700.00</u> | <u>4,319.57</u> | <u>101.05%</u> |

General Fund

| | <u>Jul '21 - Jun 22</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|-------------------------|---------------|-----------------------|--------------------|
| 52000 · Public Safety | | | | |
| General Expense | | | | |
| Contract Expense | 228.00 | | | |
| Total General Expense | 228.00 | | | |
| 52100 · Telephone | 5,682.19 | 5,500.00 | 182.19 | 103.31% |
| 52200 · Utilities | 1,936.88 | 1,800.00 | 136.88 | 107.6% |
| 52300 · Other | 304.00 | | 304.00 | 100.0% |
| 52800 · P/R Expense | | | | |
| 52810 · Salaries | 243.98 | | 243.98 | 100.0% |
| 52835 · Judge's Supplemental Pay | 487.86 | 3,000.00 | -2,512.14 | 16.26% |
| 52840 · Judges Retirement | 3,328.79 | 1,200.00 | 2,128.79 | 277.4% |
| 52850 · Contract Labor | 353,832.60 | 355,000.00 | -1,167.40 | 99.67% |
| Total 52800 · P/R Expense | 357,893.23 | 359,200.00 | -1,306.77 | 99.64% |
| Total 52000 · Public Safety | 366,044.30 | 366,500.00 | -455.70 | 99.88% |
| Total Expense | 1,044,311.87 | 1,042,500.00 | 1,811.87 | 100.17% |
| Net Ordinary Income | 368,511.86 | -176,200.00 | 544,711.86 | -209.14% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 71000 · Proceeds from sale of assets | 23,564.05 | | 23,564.05 | 100.0% |
| 71300 · Proceeds from Capital Lease | | 100,000.00 | -100,000.00 | |
| 71400 · Transfers In | 29,400.00 | 37,400.00 | -8,000.00 | 78.61% |
| Total Other Income | 52,964.05 | 137,400.00 | -84,435.95 | 38.55% |
| Net Other Income | 52,964.05 | 137,400.00 | -84,435.95 | 38.55% |
| Net Income | 421,475.91 | -38,800.00 | 460,275.91 | -1,086.28% |

Restricted Fund

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

| | |
|-------------------------------------|------------------|
| 10000 · Bank accounts | 81,850.95 |
| 10100 · Hancock Whitney Rest. Oper. | 15,173.46 |
| 10200 · Hancock Whitney SCC Deposit | 0.16 |
| 10300 · Savings Account-LAMP | <u>97,024.57</u> |
| Total 10000 · Bank accounts | <u>97,024.57</u> |

Total Checking/Savings

Other Current Assets

| | |
|------------------------------------|------------------|
| 12000 · Due from other govt. units | <u>93,358.00</u> |
| Total Other Current Assets | <u>93,358.00</u> |

Total Current Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | |
|--------------------------|---------------|
| 20000 · Accounts Payable | <u>850.65</u> |
| Total Accounts Payable | 850.65 |

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

Total Liabilities

Equity

| | |
|---------------------------------|-------------------|
| 30000 · Fund Balance - Reserved | 120,740.72 |
| Net Income | <u>42,040.51</u> |
| Total Equity | <u>162,781.23</u> |

TOTAL LIABILITIES & EQUITY

190,382.57

Restricted Fund

| | Jun 22 | Jul '21 - Jun 22 |
|--|-----------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Restricted Fund Income | | |
| 41000 · Community Center Income | | |
| 41010 · Community Center Rental Income | 2,450.00 | 32,425.00 |
| Total 41000 · Community Center Income | 2,450.00 | 32,425.00 |
| 43000 · Holiday Celebration Income | 0.00 | 340.00 |
| 44000 · Interest Income | 0.38 | 3.66 |
| 46000 · Sales & Use Taxes | | |
| 46010 · Fire Department | 4,216.36 | 48,675.00 |
| 46020 · Recreation | 4,216.36 | 48,675.01 |
| 46030 · Senior Citizens | 4,216.36 | 48,675.00 |
| Total 46000 · Sales & Use Taxes | 12,649.08 | 146,025.01 |
| Total 40000 · Restricted Fund Income | 15,099.46 | 178,793.67 |
| Total Income | 15,099.46 | 178,793.67 |
| Gross Profit | 15,099.46 | 178,793.67 |
| Expense | | |
| 50000 · Restricted Fund Expense | | |
| 51000 · Fire Department | | |
| 51010 · Operating Expense | 2,035.37 | 45,450.81 |
| 51030 · Engineering Expense | 0.00 | 12,051.25 |
| Total 51000 · Fire Department | 2,035.37 | 57,502.06 |
| 52000 · Recreation | | |
| 52030 · Engineering Expense | 0.00 | 3,633.75 |
| 52040 · Insurance - Community Center | 0.00 | 5,919.92 |
| 52045 · Maintenance & Repairs | 522.48 | 2,357.33 |
| 52050 · Supplies | 0.00 | 1,437.70 |
| 52060 · Utilities | 1,422.53 | 14,949.93 |
| Total 52000 · Recreation | 1,945.01 | 28,298.63 |
| 53000 · Senior Citizen | 3,720.00 | 35,469.25 |
| Total 50000 · Restricted Fund Expense | 7,700.38 | 121,269.94 |
| 54000 · Holiday Celebration Expense | 0.00 | 783.22 |
| 56000 · Transfers Out - Personnel | 1,225.00 | 14,700.00 |
| Total Expense | 8,925.38 | 136,753.16 |
| Net Ordinary Income | 6,174.08 | 42,040.51 |
| Net Income | 6,174.08 | 42,040.51 |

Restricted Fund

| | <u>Jul '21 - Jun 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 | 32,425.00 | 10,000.00 | 22,425.00 | 324.25% |
| Total 41000 · Community Center Income | <u>32,425.00</u> | <u>10,000.00</u> | <u>22,425.00</u> | <u>324.25%</u> |
| 43000 · Holiday Celebration Income | 340.00 | | | |
| 44000 · Interest Income | 3.66 | 3,000.00 | -2,996.34 | 0.12% |
| 45000 · Miscellaneous | 0.00 | 400.00 | -400.00 | 0.0% |
| 46000 · Sales & Use Taxes | | | | |
| 46010 · Fire Department | 48,675.00 | 32,500.00 | 16,175.00 | 149.77% |
| 46020 · Recreation | 48,675.01 | 32,500.00 | 16,175.01 | 149.77% |
| 46030 · Senior Citizens | 48,675.00 | 32,500.00 | 16,175.00 | 149.77% |
| Total 46000 · Sales & Use Taxes | <u>146,025.01</u> | <u>97,500.00</u> | <u>48,525.01</u> | <u>149.77%</u> |
| Total 40000 · Restricted Fund Income | <u>178,793.67</u> | <u>110,900.00</u> | <u>67,893.67</u> | <u>161.22%</u> |
| Total Income | <u>178,793.67</u> | <u>110,900.00</u> | <u>67,893.67</u> | <u>161.22%</u> |
| Gross Profit | <u>178,793.67</u> | <u>110,900.00</u> | <u>67,893.67</u> | <u>161.22%</u> |
| Expense | | | | |
| 50000 · Restricted Fund Expense | | | | |
| 51000 · Fire Department | | | | |
| 51010 · Operating Expense | 45,450.81 | 20,500.00 | 24,950.81 | 221.71% |
| 51030 · Engineering Expense | 12,051.25 | | | |
| 51040 · Personnel Reimbursement | 0.00 | 12,000.00 | -12,000.00 | 0.0% |
| Total 51000 · Fire Department | <u>57,502.06</u> | <u>32,500.00</u> | <u>25,002.06</u> | <u>176.93%</u> |
| 52000 · Recreation | | | | |
| 52030 · Engineering Expense | 3,633.75 | | | |
| 52040 · Insurance - Community Center | 5,919.92 | 5,000.00 | 919.92 | 118.4% |
| 52045 · Maintenance & Repairs | 2,357.33 | 4,000.00 | -1,642.67 | 58.93% |
| 52050 · Supplies | 1,437.70 | 800.00 | 637.70 | 179.71% |
| 52060 · Utilities | 14,949.93 | 12,000.00 | 2,949.93 | 124.58% |
| Total 52000 · Recreation | <u>28,298.63</u> | <u>21,800.00</u> | <u>6,498.63</u> | <u>129.81%</u> |
| 53000 · Senior Citizen | <u>35,469.25</u> | <u>30,000.00</u> | <u>5,469.25</u> | <u>118.23%</u> |
| Total 50000 · Restricted Fund Expense | <u>121,269.94</u> | <u>84,300.00</u> | <u>36,969.94</u> | <u>143.86%</u> |
| 54000 · Holiday Celebration Expense | 783.22 | 500.00 | 283.22 | 156.64% |
| 55000 · Transfers Out - Debt Service | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 56000 · Transfers Out - Personnel | 14,700.00 | 14,700.00 | 0.00 | 100.0% |
| Total Expense | <u>136,753.16</u> | <u>103,500.00</u> | <u>33,253.16</u> | <u>132.13%</u> |
| Net Ordinary Income | <u>42,040.51</u> | <u>7,400.00</u> | <u>34,640.51</u> | <u>568.12%</u> |
| Net Income | <u>42,040.51</u> | <u>7,400.00</u> | <u>34,640.51</u> | <u>568.12%</u> |

Utility Fund

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

| | |
|---|-------------------|
| 10000 · Bank Accounts | 59,872.10 |
| 10100 · Hancock Whitney Operating | 23,971.00 |
| 10200 · Hancock Whitney Utility Deposit | 175,601.09 |
| 10300 · LAMP Savings Account | <u>259,444.19</u> |
| Total 10000 · Bank Accounts | 100.00 |
| 10400 · Cash on hand | <u>259,544.19</u> |

Total Checking/Savings

Accounts Receivable

| | |
|-------------------------------------|------------------|
| 13000 · Accounts Receivable | 6,373.00 |
| 13100 · Accounts Receivable | 9,048.53 |
| 13000 · Accounts Receivable - Other | <u>15,421.53</u> |
| Total 13000 · Accounts Receivable | -10,450.00 |
| 14000 · Allowance for Bad Debts | <u>4,971.53</u> |

Total Accounts Receivable

Total Current Assets

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 | <u>-1,175,497.84</u> |
| Total Fixed Assets | <u>832,954.55</u> |

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

| | |
|--------------------------|-------------------|
| Accounts Payable | 137,424.44 |
| 20000 · Accounts Payable | <u>137,424.44</u> |

Total Accounts Payable

Other Current Liabilities

| | |
|---------------------------------------|-------------------|
| 24000 · Customer Prepayments | 4,943.00 |
| 25000 · Due to General Fund | 88,808.77 |
| 26000 · Garbage Deposits Liability | 24,280.32 |
| 28000 · Unearned Revenue - ARPA Grant | 109,114.22 |
| Total Other Current Liabilities | <u>227,146.31</u> |

Total Current Liabilities

Total Liabilities

Equity

| | |
|---------------------------|-------------------|
| 30000 · Retained Earnings | 800,408.67 |
| Net Income | <u>-67,509.15</u> |

Total Equity

TOTAL LIABILITIES & EQUITY

1,097,470.27

Utility Fund

| | <u>Jun 22</u> | <u>Jul '21 - Jun 22</u> |
|---|-------------------|-------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Utility Income | 11,708.00 | 136,520.00 |
| 40100 · Garbage Fee | | |
| 40200 · Grant | | |
| 40210 · Federal Grant | 0.00 | 288,183.13 |
| Total 40200 · Grant | 0.00 | 288,183.13 |
| 40300 · Late Payment Penalties | 270.40 | 3,413.40 |
| 40400 · Return Fee | 200.00 | 1,325.00 |
| 40500 · Sewer Fee | 5,643.00 | 63,868.80 |
| 40700 · Water Franchise fees | 0.00 | 6,709.00 |
| Total 40000 · Utility Income | <u>17,821.40</u> | <u>500,019.33</u> |
| 41000 · Interest Income | | |
| 42000 · LAMP Account | 164.22 | 486.87 |
| 41000 · Interest Income - Other | 2.03 | 14.51 |
| Total 41000 · Interest Income | <u>166.25</u> | <u>501.38</u> |
| 43000 · Other Income | 0.00 | 25.00 |
| 44000 · Bad Debts | 28.00 | -5,678.20 |
| Total Income | <u>18,015.65</u> | <u>494,867.51</u> |
| Expense | | |
| 50000 · Bank Service charges | 40.00 | 155.00 |
| 52000 · Depreciation Expense | 7,083.37 | 85,000.00 |
| 53000 · Garbage Department Expenses | | |
| 53010 · Garbage Service | 11,039.99 | 130,489.66 |
| Total 53000 · Garbage Department Expenses | <u>11,039.99</u> | <u>130,489.66</u> |
| 54000 · General Administrative | | |
| 54010 · Billing Supplies | 0.00 | 376.62 |
| 54020 · Dues & Memberships | 0.00 | 1,328.00 |
| 54030 · Postage | 134.40 | 2,021.71 |
| 54000 · General Administrative - Other | 0.00 | 360.00 |
| Total 54000 · General Administrative | <u>134.40</u> | <u>4,086.33</u> |
| 55000 · Sewer Department Expenses | | |
| 55010 · Engineering | 63,093.73 | 280,260.88 |
| 55015 · Fire Hydrant Maintenance | 0.00 | 8,550.00 |
| 55030 · Other | 0.00 | 11.60 |
| 55040 · Sewer Supplies | 0.00 | -16.78 |
| 55050 · Sewer System Maintenance | 11,118.00 | 103,173.46 |
| 55070 · Utility Bills | 1,195.10 | 13,466.51 |
| Total 55000 · Sewer Department Expenses | <u>75,406.83</u> | <u>405,445.67</u> |
| 60000 · Transfer Out - Debt Service | 1,225.00 | 14,700.00 |
| Total Expense | <u>94,929.59</u> | <u>639,876.66</u> |
| Net Ordinary Income | -76,913.94 | -145,009.15 |
| Other Income/Expense | | |
| Other Income | | |
| 82000 · Proceeds fom Legal Settlement | 0.00 | 77,500.00 |
| Total Other Income | <u>0.00</u> | <u>77,500.00</u> |
| Net Other Income | 0.00 | 77,500.00 |
| Net Income | <u>-76,913.94</u> | <u>-67,509.15</u> |

Utility Fund

| | <u>Jul '21 - Jun 22</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-------------------------|--------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Utility Income | | | | |
| 40100 · Garbage Fee | 136,520.00 | 130,000.00 | 6,520.00 | 105.02% |
| 40200 · Grant | | | | |
| 40210 · Federal Grant | 288,183.13 | | | |
| Total 40200 · Grant | <u>288,183.13</u> | | | |
| 40300 · Late Payment Penalties | 3,413.40 | 3,500.00 | -86.60 | 97.53% |
| 40400 · Return Fee | 1,325.00 | 1,000.00 | 325.00 | 132.5% |
| 40500 · Sewer Fee | 63,868.80 | 60,000.00 | 3,868.80 | 106.45% |
| 40700 · Water Franchise fees | 6,709.00 | 6,500.00 | 209.00 | 103.22% |
| Total 40000 · Utility Income | <u>500,019.33</u> | <u>201,000.00</u> | <u>299,019.33</u> | <u>248.77%</u> |
| 41000 · Interest Income | | | | |
| 42000 · LAMP Account | 486.87 | 0.00 | 486.87 | 100.0% |
| 41000 · Interest Income - Other | 14.51 | 150.00 | -135.49 | 9.67% |
| Total 41000 · Interest Income | <u>501.38</u> | <u>150.00</u> | <u>351.38</u> | <u>334.25%</u> |
| 43000 · Other Income | 25.00 | 0.00 | 25.00 | 100.0% |
| 44000 · Bad Debts | -5,678.20 | | | |
| Total Income | <u>494,867.51</u> | <u>201,150.00</u> | <u>293,717.51</u> | <u>246.02%</u> |
| Expense | | | | |
| 50000 · Bank Service charges | 155.00 | 0.00 | 155.00 | 100.0% |
| 51000 · Capital Outlay - Sewer | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 52000 · Depreciation Expense | 85,000.00 | 85,000.00 | 0.00 | 100.0% |
| 53000 · Garbage Department Expenses | | | | |
| 53010 · Garbage Service | 130,489.66 | 115,000.00 | 15,489.66 | 113.47% |
| Total 53000 · Garbage Department Expenses | <u>130,489.66</u> | <u>115,000.00</u> | <u>15,489.66</u> | <u>113.47%</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 | 2,021.71 | 1,250.00 | 771.71 | 161.74% |
| 54000 · General Administrative - Other | 360.00 | | | |
| Total 54000 · General Administrative | <u>4,086.33</u> | <u>4,250.00</u> | <u>-163.67</u> | <u>96.15%</u> |
| 55000 · Sewer Department Expenses | | | | |
| 55010 · Engineering | 280,260.88 | 18,000.00 | 262,260.88 | 1,557.01% |
| 55015 · Fire Hydrant Maintenance | 8,550.00 | 9,000.00 | -450.00 | 95.0% |
| 55030 · Other | 11.60 | 2,000.00 | -1,988.40 | 0.58% |
| 55040 · Sewer Supplies | -16.78 | 1,000.00 | -1,016.78 | -1.68% |
| 55050 · Sewer System Maintenance | 103,173.46 | 25,000.00 | 78,173.46 | 412.69% |
| 55070 · Utility Bills | 13,466.51 | 10,000.00 | 3,466.51 | 134.67% |
| Total 55000 · Sewer Department Expenses | <u>405,445.67</u> | <u>65,000.00</u> | <u>340,445.67</u> | <u>623.76%</u> |
| 60000 · Transfer Out - Debt Service | 14,700.00 | 4,000.00 | 10,700.00 | 367.5% |
| 61000 · Transfers Out - Payroll | 0.00 | 14,700.00 | -14,700.00 | 0.0% |
| Total Expense | <u>639,876.66</u> | <u>307,950.00</u> | <u>331,926.66</u> | <u>207.79%</u> |
| Net Ordinary Income | <u>-145,009.15</u> | <u>-106,800.00</u> | <u>-38,209.15</u> | <u>135.78%</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>-67,509.15</u> | <u>-106,800.00</u> | <u>39,290.85</u> | <u>63.21%</u> |