

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
TUESDAY, APRIL 12, 2022, 6:00 P.M., SORRENTO COMMUNITY CENTER, SORRENTO,
LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige K. Robert

Absent: Wanda Bourgeois

Motion by Councilman Duane Humphrey and seconded by Councilman Chad Domingue to approve the minutes of the meeting of the mayor and council taken Tuesday, March 8, 2022. Motion carried. Vote as follows:

YEAS: Chad Domingue, Darnell Gilbert, Duane Humphrey

NAYS: None

ABSENT: Randy Anny, Wanda Bourgeois

Councilman Randy Anny arrived at 6:05 pm.

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

Mayor Guidry opened the public hearing to discuss ORDINANCE #22-03, An Amendment to Section 17-4032. Streets: Construction Standards. Item B.3. to read as follows:

3. Streets with subsurface drainage twenty-seven (27') feet wide with two (2") inch asphalt concrete wearing course and a four (4") inch asphalt concrete binder course on a minimum of ten (10") inch lime treated soil- cement base at least twenty-three (23') feet wide with concrete curb and gutters

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt ordinance #22-03. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

ORDINANCE #22-03

An Amendment to Section 17-4032. Streets: Construction Standards. Item B.3. to read as follows:

3. Streets with subsurface drainage twenty-seven (27') feet wide with two (2") inch asphalt concrete wearing course and a four (4") inch asphalt concrete binder course on a minimum of ten (10") inch lime treated soil- cement base at least twenty-three (23') feet wide with concrete curb and gutters; or

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

An Amendment to "Section 17-4032. Streets: Construction Standards. Item B.3." to read as follows:

3. Streets with subsurface drainage twenty-seven (27') feet wide with two (2") inch asphalt concrete wearing course and a four (4") inch asphalt concrete binder course on a minimum of ten (10") inch lime treated soil- cement base at least twenty-three (23') feet wide with concrete curb and gutters; or

This ordinance was introduced on March 8, 2022, by Councilman Chad Domingue. 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: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

ABSTAINED: None

ABSENT: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Maintenance agreement including mowing and litter pickup between the Town of Sorrento and the State of Louisiana DOTD. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the purchase of a 20 KW Briggs and Stratton generator and 200-amp service entrance rated automatic transfer switch from Rescom Electric, LLC in the amount of \$8,055.00. Motion carried. Vote as follows:
YEAS: Duane Humphrey, Randy Anny, Chad Domingue, Darnell Gilbert
NAYS: None
ABSENT: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the purchase of a John Deere 5075E Utility Tractor from Sunshine Equipment in the amount of \$39,840.04. Motion carried. Vote as follows:
YEAS: Randy Anny, Chad Domingue, Darnell Gilbert, Duane Humphrey
NAYS: None
ABSENT: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the purchase of a Frontier AD11E-72 In. Debris Grapple Bucket from Ascension Equipment in the amount of \$4,411.68. Motion carried. Vote as follows:
YEAS: Chad Domingue, Darnell Gilbert, Duane Humphrey, Randy Anny
NAYS: None
ABSENT: Wanda Bourgeois

Councilman Randy Anny introduced Ordinance 22-04, an ordinance amending the 2022 Budget and adopting the 2023 Operating Budget of Revenues and Expenditures. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, May 10, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Councilman Randy Anny introduced Ordinance 22-05, an Ordinance to establish the fixed annual compensation for the appointed Town Clerk of the Town of Sorrento. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, May 10, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve amendment No. 5 to the agreement for consulting services between the Town of Sorrento and All South Consulting Engineers, LLC for the program and project management for the Town of Sorrento. Motion carried. Vote as follows:

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

Upon Recommendation from Planning and Zoning Commission, Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Simple Division for HBS, LLC for property located on Brittany St. with the following contingencies:

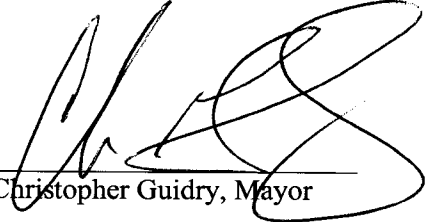
1. Remove "this project is subject to sewer development and traffic impact fees in accordance with Ascension Parish Ordinances" verbiage.
2. Add the frontage dimension of the access to lot 2-F

Motion carried. Vote as follows:

YEAS: Duane Humphrey, Randy Anny, Chad Domingue, Darnell Gilbert
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					
Burglaries	1	1	0					
Thefts	4	6	1					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	5	6	8					
Narcotics	1	1	1					
Shooting	0	0	0					
Total Service Calls	146	96	104					
SCO/Loud Music	0	1	0					

Traffic Citations	8	7	12					
Adult Arrests	0	5	3					

Cpt. Roosevelt Hampton
 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	1
Accident	17
Alarm	8
Animal Complaint	1
Assist	11
Check on Welfare	7
Damage to Property	3
Disturbance	11
Fire	1
Narcotics	1
School Walk Thru	8
Suicide Investigation	1
Suspicious Person/Vehicle	11
Theft	1
Traffic Incident	18
Trespassing	3
Warrant Arrest	1
Grand Total	104

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

February 28, 2022

Town of Sorrento
Key stats
February 28, 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>
February 28, 2022	\$ 1,232,875	\$ 437,448	\$ 795,427		
June 30, 2021	730,632	109,571	621,061	327,877	174,366
June 30, 2020	682,588	253,713	428,875	183,735	366,552

Restricted breakdown

American Rescue Plan Grant	315,114
Recreation	56,192
Senior citizen programs	43,643
Public safety - fire	7,479
Public safety - police - restricted	2,651
Other	12,369

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2022	\$ 544,808		\$ 96,143	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	2022 budget	\$ 575,000	94.7%	\$ 97,500	98.6%

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2022	\$ 41,535		\$ 90,096	
2021	58,482	1%	127,022	2%
2020	57,862	0%	124,896	3%
2019	57,915		121,310	
2022 budget	\$ 60,000	69.2%	\$ 130,000	69.3%

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 - 01/31/2022	\$ 11,339	\$ 17,690	\$ (3,595)	\$ (1,963)	\$ (1,122)	\$ 331
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)	\$ 253,040	\$ 23,708			
Capital outlay activity, net of grants and proceeds	(31,149)	-			
Depreciation	-	-			
Operating cash flows	\$ 221,890	\$ 23,708			
<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating deficit	\$ (106,800)	\$ 48,822	\$ 37,722	\$ 36,969	\$ (96,503)
Capital outlay activity, net of grants and proceeds	20,000	(82,183)	(126,392)	(130,198)	-
Proceeds from Legal Settlement	-	(77,500)		(526)	
Depreciation	85,000	56,667	80,000	(13,500)	85,000
Net	\$ (1,800)	\$ (54,195)	\$ (8,669)	\$ (106,730)	\$ (11,503)

Town of Sorrento
 Overview
 February 28, 2022

	YTD as of	Current Year - FYE 2021/2022			% of budget
	2/28/2021	Actual	Budget	Remaining	
General:					
Sales tax	\$ 398,281	\$ 544,808	\$ 575,000	\$ 30,192	
Property tax	71,823	77,716	72,000	(5,716)	
Franchise fees	72,084	81,333	92,500	11,167	
Beer Tax	2,373	1,559	3,000	1,441	
Licenses and permits	46,784	79,245	101,300	22,055	
Charges for Services	5,155	5,155	11,500	6,345	
Fines	2,414	2,011	4,000	1,989	
Planning & Zoning	-	22,938	-	(22,938)	
Intergovernmental grants - Operational	6,512	10,325	6,000	(4,325)	
Intergovernmental grants - Capital	28,080	-	-	-	
FEMA	15,121	655	-	(655)	
Transfers In	27,733	19,600	37,400	17,800	
Proceeds from sale of assets	-	20,824	-	(20,824)	
Other	9,403	53	1,000	947	
Total revenue	685,762	866,222	903,700	37,478	96%
Administration	195,429	190,520	259,100	68,580	
Police	247,047	243,885	366,500	122,615	
Streets	211,058	178,777	267,200	88,423	
Capital outlay	58,247	-	40,000	40,000	
Total expenditures	711,781	613,182	932,800	319,618	66%
Restricted:					
Sales tax	70,285	96,143	97,500	1,357	
Other	2,379	24,087	13,400	(10,687)	
Total revenue	72,664	120,230	110,900	(9,330)	108%
Fire	25,373	43,096	32,500	(10,596)	
Senior citizen programs	19,231	20,517	30,000	9,483	
Recreation - Community Center	23,574	22,722	25,800	3,078	
Transfer Out	13,867	9,800	20,800	11,000	
Other	154	387	500	113	
Capital outlay	4,054	-	-	-	
Total expenditures	86,253	96,522	109,600	13,078	88%
Utility Fund:					
Garbage	84,706	89,894	130,000	40,106	
Sewer	38,976	41,447	60,000	18,553	
Sewer Grant	3,100	82,183	-	(82,183)	
Proceeds from Legal Settlement	-	77,500	-	(77,500)	
Other	7,720	2,723	11,150	8,427	
Total revenue	134,502	293,747	201,150	(92,597)	146%
Garbage	80,359	86,330	115,000	28,670	
Sewer maintenance	27,828	72,155	25,000	(47,155)	
Sewer operating costs	15,334	16,681	40,000	23,319	
Depreciation	53,333	56,667	85,000	28,333	
Transfer Out	13,867	9,800	18,700	8,900	
Capital outlay	-	-	20,000	20,000	
Other	2,124	3,293	4,250	957	
Total expenditures	192,845	244,925	\$ 307,950	\$ 63,025	80%
Total:					
Inflows	892,929	1,280,199			
Outflows	990,878	954,630			
Net	(97,950)	325,569			
Depreciation	53,333	56,667			
Capital outlay, net of grants and proceeds	31,121	#REF!			
Proceeds from Legal Settlement		(77,500)			
Proceeds from Sale of Assets	21,685	(20,824)			
Operating, net	\$ 8,190	#REF!			

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		-100.0%
April	36,101		-100.0%
May	66,767		-100.0%
June	63,565		-100.0%
	<u>\$ 606,952</u>	<u>\$ 544,808</u>	
Prior year to date		<u>\$ 398,281</u>	36.8% YoY Change
FYE 2021/2022 Budget		<u>\$ 575,000</u>	94.7% % 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		-100.0%
April	6,371		-100.0%
May	11,782		-100.0%
June	11,217		-100.0%
	<u>\$ 107,109</u>	<u>\$ 96,143</u>	
Prior year to date		<u>\$ 70,285</u>	36.8% YoY Change
FYE 2021/2022 Budget		<u>\$ 97,500</u>	98.6% % 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				-
April				-
May				-
June				-
		<u>\$ 41,535</u>	<u>\$ 42,162</u>	<u>\$ 627</u>
FYE 2021/2022 Budget			<u>\$ 60,000</u>	69% % 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				-
April				-
May				-
June				-
		<u>\$ 90,096</u>	<u>\$ 89,629</u>	<u>\$ (467)</u>
FYE 2021/2022 Budget			<u>\$ 130,000</u>	69% % of Budget
Collection rate		<u>\$ 131,631</u>	<u>\$ 131,791</u>	100%

General Fund

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	483,546.21
10200 · LAMP Savings Account	178,625.93
Total 10000 · Bank Accounts	662,172.14
Total Checking/Savings	662,172.14
Other Current Assets	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	146,735.00
Total 13100 · Accounts Receivable-Manual	46,735.00
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	150.00
Total Other Current Assets	46,885.00
Total Current Assets	709,057.14
Other Assets	
18000 · Due from other gov't agencies	69,032.00
Total Other Assets	69,032.00
TOTAL ASSETS	778,089.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	31,477.09
Total Accounts Payable	31,477.09
Other Current Liabilities	
20100 · Accounts Payable-Manual	5,321.00
21000 · Payroll Liabilities	22.00
23000 · Accrued Expenses	29,486.05
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-43,833.34
28000 · Due to/from Utility account	-103,808.77
Total Other Current Liabilities	-98,019.25
Total Current Liabilities	-66,542.16
Total Liabilities	-66,542.16
Equity	
31000 · Fund Balance - Unreserved	591,591.68
Net Income	253,039.62
Total Equity	844,631.30
TOTAL LIABILITIES & EQUITY	778,089.14

General Fund

Ordinary Income/Expense	Feb 22	Jul '21 - Feb 22
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	51.71	330.42
40200 · Fines	105.60	1,680.80
Total 40000 · Fines & Forfeits	157.31	2,011.22
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant		654.65
41600 · State Tourism Grant		10,325.19
Total 41000 · General Gov. Misc. Income		10,979.84
42000 · Grass Cutting Revenue	5,155.00	5,155.00
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses	375.00	1,364.06
44200 · Occupational Licenses	51,531.20	77,480.54
44300 · Permits	75.00	400.00
Total 44000 · Licenses & Permits	51,981.20	79,244.60
45000 · Planning & Zoning Fees	365.00	2,337.50
45500 · Planning & Zoning-Orange Grove		20,600.00
46000 · Taxes		
46100 · Advalorem Taxes	6,042.37	77,716.15
46200 · Beer Tax		1,559.09
46300 · Franchise Tax	5,491.29	81,333.22
46400 · Sales and Use Tax	88,549.25	544,807.85
Total 46000 · Taxes	100,082.91	705,416.31
48000 · Interest Income	10.20	53.39
Total Income	157,751.62	825,797.86
Expense		
50000 · General Government		
50300 · Dues		1,158.00
50400 · Insurance		
50410 · Liability Ins		4,926.32
50420 · Property and bonds	371.00	2,623.92
50430 · Workers Comp.	208.86	1,149.38
Total 50400 · Insurance	579.86	8,699.62
50500 · Miscellaneous		816.70
50600 · Office Expense		
50610 · Planning & Zoning		1,581.78
50620 · Repairs & Maintenance	3,364.59	6,083.28
50630 · Supplies	400.00	10,250.85
50640 · Telephone	238.03	1,894.62
50650 · Utilities	287.98	2,319.58
50660 · Other	65.00	260.00
Total 50600 · Office Expense	4,355.60	22,390.11
50700 · Professional Services		
50710 · Accounting Fees	2,015.00	42,630.00
50720 · Attorney Fees	1,250.00	9,250.00
50730 · Building Inspector		2,825.00
50740 · IT Services	514.37	7,119.46
50750 · Payroll Fees	171.00	1,618.50
50760 · Professional Services - Other		1,970.00
Total 50700 · Professional Services	3,950.37	65,412.96

General Fund

	<u>Feb 22</u>	<u>Jul '21 - Feb 22</u>
50800 · Office P/R Expense		
50810 · Admin	8,081.89	69,049.28
50820 · Medicare	117.15	1,000.99
50830 · Social Security	500.95	4,934.50
Total 50800 · Office P/R Expense	<u>8,699.99</u>	<u>74,984.77</u>
50900 · Tourism and Promotion	1,381.58	12,873.96
50999 · Bank Service fee	622.64	4,183.67
Total 50000 · General Government	<u>19,590.04</u>	<u>190,519.79</u>
51000 · Highway & Streets		
51500 · Engineering Fees	18,251.25	36,781.50
51600 · Insurance		
51610 · Auto		2,337.17
51620 · Liability Ins.		6,181.22
51640 · Workers Comp	844.43	4,615.53
Total 51600 · Insurance	<u>844.43</u>	<u>13,133.92</u>
51700 · Operating		
51710 · Fuel Expense	1,573.90	12,046.42
51720 · Repairs	1,368.03	17,665.52
51730 · Supplies	1,699.28	13,893.36
51740 · Telephone	79.34	1,460.93
51750 · Utilities	173.40	1,760.22
Total 51700 · Operating	<u>4,893.95</u>	<u>46,826.45</u>
51800 · P/R Expense		
51810 · Salaries	5,561.87	60,920.20
51820 · Medicare	80.62	883.15
51830 · Social Security	344.70	3,121.85
Total 51800 · P/R Expense	<u>5,987.19</u>	<u>64,925.20</u>
51950 · Street Lights	2,561.14	17,110.07
Total 51000 · Highway & Streets	<u>32,537.96</u>	<u>178,777.14</u>
52000 · Public Safety		
General Expense		
Contract Expense		228.00
Total General Expense		<u>228.00</u>
52100 · Telephone	476.06	3,789.23
52200 · Utilities	117.39	1,183.94
52800 · P/R Expense		
52810 · Salaries		243.98
52835 · Judge's Supplemental Pay		487.86
52840 · Judges Retirement	350.92	2,063.95
52850 · Contract Labor	29,486.05	235,888.40
Total 52800 · P/R Expense	<u>29,836.97</u>	<u>238,684.19</u>
Total 52000 · Public Safety	<u>30,430.42</u>	<u>243,885.36</u>
Total Expense	<u>82,558.42</u>	<u>613,182.29</u>
Net Ordinary Income	<u>75,193.20</u>	<u>212,615.57</u>
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets	7,324.05	20,824.05
71400 · Transfers In	2,450.00	19,600.00
Total Other Income	<u>9,774.05</u>	<u>40,424.05</u>
Net Other Income	<u>9,774.05</u>	<u>40,424.05</u>
Net Income	<u>84,967.25</u>	<u>253,039.62</u>

General Fund

Ordinary Income/Expense	<u>Jul '21 - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	330.42	1,000.00	-669.58	33.04%
40200 · Fines	1,680.80	3,000.00	-1,319.20	56.03%
Total 40000 · Fines & Forfeits	<u>2,011.22</u>	<u>4,000.00</u>	<u>-1,988.78</u>	<u>50.28%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	654.65		654.65	100.0%
41600 · State Tourism Grant	10,325.19	6,000.00	4,325.19	172.09%
Total 41000 · General Gov. Misc. Income	<u>10,979.84</u>	<u>6,000.00</u>	<u>4,979.84</u>	<u>183.0%</u>
42000 · Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	1,364.06	1,000.00	364.06	136.41%
44200 · Occupational Licenses	77,480.54	100,000.00	-22,519.46	77.48%
44300 · Permits	400.00	300.00	100.00	133.33%
Total 44000 · Licenses & Permits	<u>79,244.60</u>	<u>101,300.00</u>	<u>-22,055.40</u>	<u>78.23%</u>
45000 · Planning & Zoning Fees	2,337.50	1,200.00	1,137.50	194.79%
45500 · Planning & Zoning-Orange Grove	20,600.00			
46000 · Taxes				
46100 · Advalorem Taxes	77,716.15	72,000.00	5,716.15	107.94%
46200 · Beer Tax	1,559.09	3,000.00	-1,440.91	51.97%
46300 · Franchise Tax	81,333.22	92,500.00	-11,166.78	87.93%
46400 · Sales and Use Tax	544,807.85	575,000.00	-30,192.15	94.75%
Total 46000 · Taxes	<u>705,416.31</u>	<u>742,500.00</u>	<u>-37,083.69</u>	<u>95.01%</u>
48000 · Interest Income	53.39	500.00	-446.61	10.68%
49000 · Miscellaneous Income		500.00	-500.00	
Total Income	<u>825,797.86</u>	<u>866,300.00</u>	<u>-40,502.14</u>	<u>95.33%</u>
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training		4,000.00	-4,000.00	
50300 · Dues	1,158.00	1,500.00	-342.00	77.2%
50400 · Insurance				
50410 · Liability Ins	4,926.32	12,000.00	-7,073.68	41.05%
50420 · Property and bonds	2,623.92	3,000.00	-376.08	87.46%
50430 · Workers Comp.	1,149.38	2,500.00	-1,350.62	45.98%
Total 50400 · Insurance	<u>8,699.62</u>	<u>17,500.00</u>	<u>-8,800.38</u>	<u>49.71%</u>
50500 · Miscellaneous	816.70	500.00	316.70	163.34%
50600 · Office Expense				
50610 · Planning & Zoning	1,581.78	1,000.00	581.78	158.18%
50620 · Repairs & Maintenance	6,083.28	5,000.00	1,083.28	121.67%
50630 · Supplies	10,250.85	8,500.00	1,750.85	120.6%
50640 · Telephone	1,894.62	2,800.00	-905.38	67.67%
50650 · Utilities	2,319.58	9,500.00	-7,180.42	24.42%
50660 · Other	260.00	500.00	-240.00	52.0%
Total 50600 · Office Expense	<u>22,390.11</u>	<u>27,300.00</u>	<u>-4,909.89</u>	<u>82.02%</u>

	General Fund			
	<u>Jul '21 - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	42,630.00	55,000.00	-12,370.00	77.51%
50720 · Attorney Fees	9,250.00	17,500.00	-8,250.00	52.86%
50730 · Building Inspector	2,825.00	2,500.00	325.00	113.0%
50740 · IT Services	7,119.46	6,000.00	1,119.46	118.66%
50750 · Payroll Fees	1,618.50	2,600.00	-981.50	62.25%
50760 · Professional Services - Other	1,970.00			
Total 50700 · Professional Services	<u>65,412.96</u>	<u>83,600.00</u>	<u>-18,187.04</u>	<u>78.25%</u>
50800 · Office P/R Expense				
50810 · Admin	69,049.28	103,000.00	-33,950.72	67.04%
50820 · Medicare	1,000.99	1,500.00	-499.01	66.73%
50830 · Social Security	4,934.50	6,400.00	-1,465.50	77.1%
Total 50800 · Office P/R Expense	<u>74,984.77</u>	<u>110,900.00</u>	<u>-35,915.23</u>	<u>67.62%</u>
50900 · Tourism and Promotion	12,873.96	6,500.00	6,373.96	198.06%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	4,183.67	1,000.00	3,183.67	418.37%
Total 50000 · General Government	<u>190,519.79</u>	<u>264,300.00</u>	<u>-73,780.21</u>	<u>72.09%</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	36,781.50	18,000.00	18,781.50	204.34%
51600 · Insurance				
51610 · Auto	2,337.17	1,800.00	537.17	129.84%
51620 · Liability Ins.	6,181.22	9,500.00	-3,318.78	65.07%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	4,615.53	9,500.00	-4,884.47	48.59%
Total 51600 · Insurance	<u>13,133.92</u>	<u>23,800.00</u>	<u>-10,666.08</u>	<u>55.19%</u>
51700 · Operating				
51710 · Fuel Expense	12,046.42	1,000.00	11,046.42	1,204.64%
51720 · Repairs	17,665.52	15,000.00	2,665.52	117.77%
51730 · Supplies	13,893.36	15,000.00	-1,106.64	92.62%
51740 · Telephone	1,460.93	3,000.00	-1,539.07	48.7%
51750 · Utilities	1,760.22	2,500.00	-739.78	70.41%
Total 51700 · Operating	<u>46,826.45</u>	<u>36,500.00</u>	<u>10,326.45</u>	<u>128.29%</u>
51800 · P/R Expense				
51810 · Salaries	60,920.20	118,000.00	-57,079.80	51.63%
51820 · Medicare	883.15	1,700.00	-816.85	51.95%
51830 · Social Security	3,121.85	7,700.00	-4,578.15	40.54%
Total 51800 · P/R Expense	<u>64,925.20</u>	<u>127,400.00</u>	<u>-62,474.80</u>	<u>50.96%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	17,110.07	32,000.00	-14,889.93	53.47%
Total 51000 · Highway & Streets	<u>178,777.14</u>	<u>411,700.00</u>	<u>-232,922.86</u>	<u>43.42%</u>

	General Fund			
	<u>Jul '21 - Feb 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	<u>228.00</u>			
52100 · Telephone	3,789.23	5,500.00	-1,710.77	68.9%
52200 · Utilities	1,183.94	1,800.00	-616.06	65.77%
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	2,063.95	1,200.00	863.95	172.0%
52850 · Contract Labor	235,888.40	355,000.00	-119,111.60	66.45%
Total 52800 · P/R Expense	<u>238,684.19</u>	<u>359,200.00</u>	<u>-120,515.81</u>	<u>66.45%</u>
Total 52000 · Public Safety	<u>243,885.36</u>	<u>366,500.00</u>	<u>-122,614.64</u>	<u>66.54%</u>
Total Expense	<u>613,182.29</u>	<u>1,042,500.00</u>	<u>-429,317.71</u>	<u>58.82%</u>
Net Ordinary Income	<u>212,615.57</u>	<u>-176,200.00</u>	<u>388,815.57</u>	<u>-120.67%</u>
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	20,824.05			
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	19,600.00	37,400.00	-17,800.00	52.41%
Total Other Income	<u>40,424.05</u>	<u>137,400.00</u>	<u>-96,975.95</u>	<u>29.42%</u>
Net Other Income	<u>40,424.05</u>	<u>137,400.00</u>	<u>-96,975.95</u>	<u>29.42%</u>
Net Income	<u>253,039.62</u>	<u>-38,800.00</u>	<u>291,839.62</u>	<u>-652.16%</u>

Restricted Fund

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	110,061.93
10200 · Hancock Whitney SCC Deposit	12,272.00
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	122,334.09
Total Checking/Savings	122,334.09
Other Current Assets	
12000 · Due from other govt. units	93,358.00
14000 · Due to/from General Fund	-43,833.34
Total Other Current Assets	49,524.66
Total Current Assets	171,858.75
TOTAL ASSETS	171,858.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	3,559.66
Total Accounts Payable	3,559.66
Other Current Liabilities	
21000 · Accounts Payable - Manual	9,300.00
23000 · Community Center Deposit	11,900.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	23,850.69
Total Current Liabilities	27,410.35
Total Liabilities	27,410.35
Equity	
30000 · Fund Balance - Reserved	120,740.72
Net Income	23,707.68
Total Equity	144,448.40
TOTAL LIABILITIES & EQUITY	171,858.75

Restricted Fund

	<u>Feb 22</u>	<u>Jul '21 - Feb 22</u>
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	2,050.00	23,745.00
Total 41000 · Community Center Income	<u>2,050.00</u>	<u>23,745.00</u>
43000 · Holiday Celebration Income	300.00	340.00
44000 · Interest Income	0.28	2.20
46000 · Sales & Use Taxes		
46010 · Fire Department	5,208.78	32,047.52
46020 · Recreation	5,208.78	32,047.53
46030 · Senior Citizens	5,208.78	32,047.52
Total 46000 · Sales & Use Taxes	<u>15,626.34</u>	<u>96,142.57</u>
Total 40000 · Restricted Fund Income	<u>17,976.62</u>	<u>120,229.77</u>
Total Income	<u>17,976.62</u>	<u>120,229.77</u>
Gross Profit	17,976.62	120,229.77
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	2,209.27	31,044.90
51030 · Engineering Expense	0.00	12,051.25
Total 51000 · Fire Department	<u>2,209.27</u>	<u>43,096.15</u>
52000 · Recreation		
52010 · Operating Expense	55.00	2,652.35
52030 · Engineering Expense	2,513.75	2,513.75
52040 · Insurance - Community Center	0.00	5,919.92
52045 · Maintenance & Repairs	130.00	1,659.85
52050 · Supplies	25.36	768.17
52060 · Utilities	1,088.64	9,207.75
Total 52000 · Recreation	<u>3,812.75</u>	<u>22,721.79</u>
53000 · Senior Citizen	3,816.00	20,517.25
Total 50000 · Restricted Fund Expense	<u>9,838.02</u>	<u>86,335.19</u>
54000 · Holiday Celebration Expense	0.00	386.90
56000 · Transfers Out - Personnel	1,225.00	9,800.00
Total Expense	<u>11,063.02</u>	<u>96,522.09</u>
Net Ordinary Income	<u>6,913.60</u>	<u>23,707.68</u>
Net Income	<u><u>6,913.60</u></u>	<u><u>23,707.68</u></u>

Restricted Fund

Ordinary Income/Expense	<u>Jul '21 - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Restricted Fund Income				
41000 · Community Center Income				
41010 · Community Center Rental Income	23,745.00	10,000.00	13,745.00	237.45%
Total 41000 · Community Center Income	<u>23,745.00</u>	<u>10,000.00</u>	<u>13,745.00</u>	<u>237.45%</u>
43000 · Holiday Celebration Income	340.00			
44000 · Interest Income	2.20	3,000.00	-2,997.80	0.07%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	32,047.52	32,500.00	-452.48	98.61%
46020 · Recreation	32,047.53	32,500.00	-452.47	98.61%
46030 · Senior Citizens	32,047.52	32,500.00	-452.48	98.61%
Total 46000 · Sales & Use Taxes	<u>96,142.57</u>	<u>97,500.00</u>	<u>-1,357.43</u>	<u>98.61%</u>
Total 40000 · Restricted Fund Income	<u>120,229.77</u>	<u>110,900.00</u>	<u>9,329.77</u>	<u>108.41%</u>
Total Income	<u>120,229.77</u>	<u>110,900.00</u>	<u>9,329.77</u>	<u>108.41%</u>
Gross Profit	120,229.77	110,900.00	9,329.77	108.41%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	31,044.90	20,500.00	10,544.90	151.44%
51030 · Engineering Expense	12,051.25			
51040 · Personnel Reimbursement	0.00	12,000.00	-12,000.00	0.0%
Total 51000 · Fire Department	<u>43,096.15</u>	<u>32,500.00</u>	<u>10,596.15</u>	<u>132.6%</u>
52000 · Recreation				
52010 · Operating Expense	2,652.35			
52030 · Engineering Expense	2,513.75			
52040 · Insurance - Community Center	5,919.92	5,000.00	919.92	118.4%
52045 · Maintenance & Repairs	1,659.85	4,000.00	-2,340.15	41.5%
52050 · Supplies	768.17	800.00	-31.83	96.02%
52060 · Utilities	9,207.75	12,000.00	-2,792.25	76.73%
Total 52000 · Recreation	<u>22,721.79</u>	<u>21,800.00</u>	<u>921.79</u>	<u>104.23%</u>
53000 · Senior Citizen	20,517.25	30,000.00	-9,482.75	68.39%
Total 50000 · Restricted Fund Expense	<u>86,335.19</u>	<u>84,300.00</u>	<u>2,035.19</u>	<u>102.41%</u>
54000 · Holiday Celebration Expense	386.90	500.00	-113.10	77.38%
55000 · Transfers Out - Debt Service	0.00	4,000.00	-4,000.00	0.0%
56000 · Transfers Out - Personnel	9,800.00	14,700.00	-4,900.00	66.67%
Total Expense	<u>96,522.09</u>	<u>103,500.00</u>	<u>-6,977.91</u>	<u>93.26%</u>
Net Ordinary Income	<u>23,707.68</u>	<u>7,400.00</u>	<u>16,307.68</u>	<u>320.37%</u>
Net Income	<u>23,707.68</u>	<u>7,400.00</u>	<u>16,307.68</u>	<u>320.37%</u>

Utility Fund

Feb 28, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	109,934.99
10200 · Hancock Whitney Utility Deposit	23,198.00
10300 · LAMP Savings Account	315,135.54
Total 10000 · Bank Accounts	<u>448,268.53</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>448,368.53</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	11,339.47
Total 13000 · Accounts Receivable	<u>17,712.47</u>
14000 · Allowance for Bad Debts	-10,450.00
Total Accounts Receivable	<u>7,262.47</u>
Total Current Assets	<u>455,631.00</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	-1,147,164.48
Total Fixed Assets	<u>861,287.91</u>
TOTAL ASSETS	<u><u>1,316,918.91</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	9,275.30
Total Accounts Payable	<u>9,275.30</u>
Other Current Liabilities	
23000 · Accrued Items	11,039.99
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	103,808.77
26000 · Garbage Deposits Liabilty	23,507.32
28000 · Unearned Revenue - ARPA Grant	315,114.22
Total Other Current Liabilities	<u>458,413.30</u>
Total Current Liabilities	<u>467,688.60</u>
Total Liabilities	<u>467,688.60</u>
Equity	
30000 · Retained Earnings	800,408.67
Net Income	48,821.64
Total Equity	<u>849,230.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,316,918.91</u></u>

Utility Fund

	<u>Feb 22</u>	<u>Jul '21 - Feb 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,664.00	89,894.00
40200 · Grant		
40210 · Federal Grant	0.00	82,183.13
Total 40200 · Grant	<u>0.00</u>	<u>82,183.13</u>
40300 · Late Payment Penalties	265.00	2,412.80
40400 · Return Fee	175.00	925.00
40500 · Sewer Fee	5,601.00	41,447.00
40700 · Water Franchise fees	0.00	5,047.00
Total 40000 · Utility Income	<u>17,705.00</u>	<u>221,908.93</u>
41000 · Interest Income		
42000 · LAMP Account	17.98	21.32
41000 · Interest Income - Other	0.94	4.08
Total 41000 · Interest Income	<u>18.92</u>	<u>25.40</u>
43000 · Other Income	0.00	25.00
44000 · Bad Debts	-5,712.20	-5,712.20
Total Income	<u>12,011.72</u>	<u>216,247.13</u>
Expense		
50000 · Bank Service charges	0.00	115.00
52000 · Depreciation Expense	7,083.33	56,666.64
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	86,329.70
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>86,329.70</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54020 · Dues & Memberships	0.00	1,328.00
54030 · Postage	132.00	1,473.31
Total 54000 · General Administrative	<u>132.00</u>	<u>3,177.93</u>
55000 · Sewer Department Expenses		
55010 · Engineering	6,955.00	7,653.75
55040 · Sewer Supplies	0.00	-16.78
55050 · Sewer System Maintenance	3,505.14	72,155.21
55070 · Utility Bills	1,136.06	9,044.04
Total 55000 · Sewer Department Expenses	<u>11,596.20</u>	<u>88,836.22</u>
60000 · Transfer Out - Debt Service	1,225.00	9,800.00
Total Expense	<u>31,076.52</u>	<u>244,925.49</u>
Net Ordinary Income	<u>-19,064.80</u>	<u>-28,678.36</u>
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	<u>0.00</u>	<u>77,500.00</u>
Net Income	<u>-19,064.80</u>	<u>48,821.64</u>

Utility Fund

	<u>Jul '21 - Feb 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	89,894.00	130,000.00	-40,106.00	69.15%
40200 · Grant				
40210 · Federal Grant	82,183.13			
Total 40200 · Grant	82,183.13			
40300 · Late Payment Penalties	2,412.80	3,500.00	-1,087.20	68.94%
40400 · Return Fee	925.00	1,000.00	-75.00	92.5%
40500 · Sewer Fee	41,447.00	60,000.00	-18,553.00	69.08%
40700 · Water Franchise fees	5,047.00	6,500.00	-1,453.00	77.65%
Total 40000 · Utility Income	221,908.93	201,000.00	20,908.93	110.4%
41000 · Interest Income				
42000 · LAMP Account	21.32	0.00	21.32	100.0%
41000 · Interest Income - Other	4.08	150.00	-145.92	2.72%
Total 41000 · Interest Income	25.40	150.00	-124.60	16.93%
43000 · Other Income	25.00	0.00	25.00	100.0%
44000 · Bad Debts	-5,712.20			
Total Income	216,247.13	201,150.00	15,097.13	107.51%
Expense				
50000 · Bank Service charges	115.00	0.00	115.00	100.0%
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	56,666.64	85,000.00	-28,333.36	66.67%
53000 · Garbage Department Expenses				
53010 · Garbage Service	86,329.70	115,000.00	-28,670.30	75.07%
Total 53000 · Garbage Department Expenses	86,329.70	115,000.00	-28,670.30	75.07%
54000 · General Administrative				
54010 · Billing Supplies	376.62	1,000.00	-623.38	37.66%
54020 · Dues & Memberships	1,328.00	2,000.00	-672.00	66.4%
54030 · Postage	1,473.31	1,250.00	223.31	117.87%
Total 54000 · General Administrative	3,177.93	4,250.00	-1,072.07	74.78%
55000 · Sewer Department Expenses				
55010 · Engineering	7,653.75	18,000.00	-10,346.25	42.52%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55030 · Other	0.00	2,000.00	-2,000.00	0.0%
55040 · Sewer Supplies	-16.78	1,000.00	-1,016.78	-1.68%
55050 · Sewer System Maintenance	72,155.21	25,000.00	47,155.21	288.62%
55070 · Utility Bills	9,044.04	10,000.00	-955.96	90.44%
Total 55000 · Sewer Department Expenses	88,836.22	65,000.00	23,836.22	136.67%
60000 · Transfer Out - Debt Service	9,800.00	4,000.00	5,800.00	245.0%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	244,925.49	307,950.00	-63,024.51	79.53%
Net Ordinary Income	-28,678.36	-106,800.00	78,121.64	26.85%
Other Income/Expense				
Other Income				
82000 · Proceeds fom Legal Settlement	77,500.00			
Total Other Income	77,500.00			
Net Other Income	77,500.00			
Net Income	48,821.64	-106,800.00	155,621.64	-45.71%