

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, JULY 9, 2024, 6:00 P.M., SORRENTO COMMUNITY CENTER,  
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the minutes of the regular meeting of the mayor and council taken Tuesday, June 11, 2024. 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 Duane Humphrey to approve the minutes of the special meeting of the mayor and council taken Wednesday June 26, 2024. Motion carried. Vote as follows:

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

NAYS: None

Budget to actual reports were presented by Faulk and Winkler to the Mayor and Council for the month of May 2024. A copy is available at the town hall for review.

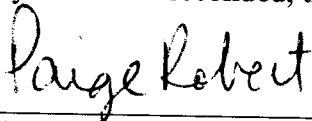
Councilman Chad Domingue introduced ordinance #24-08, to amend Ordinance Section 65-9 (#9), to remove garbage trucks from the exemptions. A public hearing was called for August 13, 2024, at 6:00 pm at the Sorrento Community Center to discuss adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the revised map of the Simple Division for SLC, LLC for property located on the corner of Airline Hwy. and Main St./John LeBlanc Blvd. contingent on moving each power pole at least 10 feet off the property lines. Motion carried. Vote as follows:

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

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 Robert, Town Clerk

  
Christopher Guidry, Mayor

**Mayor and City Council Report**  
**City Calls and Arrest**  
**Sorrento, Louisiana**

	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024
Veh. Accidents	10	11	21	19	11	22		
Burglaries	0	0	0	0	4	2		
Thefts	5	6	3	6	3	4		
Armed Robbery	0	0	0	0	0	0		
Simple Robbery	0	0	0	0	0	0		
Alarms	13	6	6	4	5	8		
Narcotics	0	0	0	0	0	1		
Shooting	0	0	0	0	0	0		
<b>Total Service C</b>	<b>88</b>	<b>84</b>	<b>117</b>	<b>110</b>	<b>89</b>	<b>96</b>		
SCO/Loud Musi	0	0	0	0	0	0		

Traffic Citations	37	20	24	16	24	28		
Adult Arrests	6	2	7	8	4	3		

Cpt. Roosevelt Hampton #1633  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	4
Accident	22
Alarm	8
Animal Complaint	4
Assist	5
Burglary	2
Check on Welfare	8
Civil Dispute	6
Disturbance	8
Escort	1
Narcotics	1
Suspicious Person/Vehicle	7
Theft	4
Traffic Incident	15
Trespassing	1
<b>Grand Total</b>	<b>96</b>

***Sorrento***<sup>®</sup>

LOUISIANA

FINANCIAL STATEMENTS

May 31, 2024

**Town of Sorrento**  
**Key stats**  
**May 31, 2024**

**1) Cash position**

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
May 31, 2024	\$ 1,870,963	\$ 457,720	\$ 1,413,243		
June 30, 2023	1,436,866	468,322	968,543	\$ (10,602)	\$ 444,700
June 30, 2022	730,632	109,571	621,061	348,149	792,182

Restricted breakdown

American Rescue Plan Grant	194,553
Recreation	162,398
Senior citizen programs	59,906
Public safety - fire	18,632
Public safety - police - restricted	-
Other	22,231

**2) Revenue trends**

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2024	\$ 697,119		\$ 125,239	
	2023	875,473	5%	154,495	5%
	2022	827,475	27%	146,025	27%
	2021	606,952		107,109	
	<b>2024 budget</b>	<b>\$ 830,000</b>	<b>84.0%</b>	<b>\$ 138,000</b>	<b>90.8%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2024	\$ 67,468		\$ 147,560	
	2023	69,472	8%	157,536	13%
	2022	63,961	9%	136,752	7%
	2021	58,482		127,022	
	<b>2024 budget</b>	<b>\$ 81,200</b>	<b>83.1%</b>	<b>\$ 157,600</b>	<b>93.6%</b>

**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 - 05/31/2024	\$ 9,139	\$ 11,594	\$ 1,544	\$ 340	\$ (1,658)	\$ (2,681)
Amount owed - 06/30/2023	9,890	16,445	(2,492)	(541)	(146)	(3,377)
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

**4) Profitability - operating cash flows**

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2024						
Surplus (deficit)	\$ 315,159	\$ 42,107				
Capital outlay activity, net of grants and proceeds	(99,299)	(30,076)				
Depreciation	-	-				
Operating cash flows	<u>\$ 215,860</u>	<u>\$ 12,031</u>				
<u>Utility</u>	<u>2024B</u>	<u>YTD 2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	
Operating deficit	\$ (72,500)	\$ (86,015)	\$ (62,425)	\$ (67,509)	\$ 37,722	
Capital outlay activity, net of grants and proceeds	15,000	-	(67,028)	(19,805)	(126,392)	
Proceeds from Legal Settlement	-	-	-	(77,500)	-	
Depreciation	72,500	66,458	85,000	85,000	80,000	
Net	<u>\$ 15,000</u>	<u>\$ (19,557)</u>	<u>\$ (44,453)</u>	<u>\$ (79,814)</u>	<u>\$ (8,669)</u>	

Town of Sorrento  
 Overview  
 May 31, 2024

	YTD as of 5/31/2023	Current Year - FYE 2023/2024			% of budget
		Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	\$ 798,856	\$ 697,119	\$ 830,000	\$ 132,881	
Property tax	85,685	89,930	82,000	(7,930)	
Franchise fees	123,209	110,885	105,000	(5,885)	
Beer Tax	2,887	2,059	1,000	(1,059)	
Licenses and permits	109,931	95,169	100,300	5,131	
Charges for Services	5,155	5,555	10,300	4,745	
Fines	1,161	900	2,500	1,600	
Planning & Zoning	745	9,220	-	(9,220)	
Intergovernmental grants - Operational	32,100	33,550	644,500	610,950	
Intergovernmental grants - Capital	-	125,000	-	(125,000)	
Highway & Streets State Grants	-	41,017	-	(41,017)	
FEMA	34,066	18,932	-	(18,932)	
Transfers In	24,017	47,300	51,600	4,300	
Proceeds from sale of assets	2,920	10,190	-	(10,190)	
Proceeds from capital lease	-	-	200,000	200,000	
Interest	15,000	45,590	-	(45,590)	
Other	14,220	26	13,000	12,975	
<b>Total revenue</b>	<b>1,249,951</b>	<b>1,332,441</b>	<b>2,040,200</b>	<b>707,759</b>	<b>65%</b>
Administration	261,957	294,535	318,000	23,465	
Police	358,903	358,955	416,200	57,245	
Streets	283,628	297,076	465,900	168,824	
Capital outlay	15,364	66,717	791,000	724,283	
<b>Total expenditures</b>	<b>919,852</b>	<b>1,017,282</b>	<b>1,991,100</b>	<b>973,818</b>	<b>51%</b>
<b>Restricted:</b>					
Sales tax	140,975	125,239	138,000	12,761	
Rentals	31,900	25,500	27,000	1,500	
Capital Outlay - Leadership Ascension	-	30,076	-	(30,076)	
Other	634	2,865	500	(2,365)	
<b>Total revenue</b>	<b>173,509</b>	<b>183,681</b>	<b>165,500</b>	<b>(18,181)</b>	<b>111%</b>
Fire	43,381	40,051	46,000	5,949	
Senior citizen programs	37,569	37,936	36,000	(1,936)	
Recreation - Community Center	47,423	39,758	47,500	7,742	
Transfer Out	12,008	23,650	25,800	2,150	
Other	331	178	-	(178)	
Capital outlay	-	-	-	-	
<b>Total expenditures</b>	<b>140,712</b>	<b>141,574</b>	<b>155,300</b>	<b>13,726</b>	<b>91%</b>
<b>Utility Fund:</b>					
Garbage	143,968	147,123	157,600	10,477	
Sewer	63,421	67,843	81,200	13,357	
Sewer Grant	67,028	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	19,418	18,456	17,500	(956)	
<b>Total revenue</b>	<b>293,835</b>	<b>233,422</b>	<b>256,300</b>	<b>22,878</b>	<b>91%</b>
Garbage	138,112	140,196	150,000	9,804	
Sewer maintenance	94,619	55,079	25,000	(30,079)	
Sewer operating costs	17,319	29,984	40,250	10,266	
Depreciation	77,917	66,458	72,500	6,042	
Transfer Out	12,008	23,650	25,800	2,150	
Capital outlay	-	-	15,000	15,000	
Other	3,826	4,070	250	(3,820)	
<b>Total expenditures</b>	<b>\$ 343,802</b>	<b>\$ 319,437</b>	<b>\$ 328,800</b>	<b>\$ 9,363</b>	<b>97%</b>
<b>Total:</b>					
Inflows	1,717,295	1,749,544			
Outflows	1,404,366	1,478,293			
<b>Net</b>	<b>312,929</b>	<b>271,251</b>			
Depreciation	77,917	66,458			
Capital outlay, net of grants and proceeds	(51,664)	(129,376)			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	(2,920)	(10,190)			
<b>Operating, net</b>	<b>\$ 336,262</b>	<b>\$ 198,144</b>			

**Town of Sorrento**  
**Sales and use tax collections**  
**Monthly analysis**

<b>General Fund</b>	2022/2023	2023/2024	% change
July	\$ 65,027	\$ 77,648	19.4%
August	82,943	77,034	-7.1%
September	68,893	63,908	-7.2%
October	71,233	61,137	-14.2%
November	74,175	53,894	-27.3%
December	86,706	59,658	-31.2%
January	71,067	59,227	-16.7%
February	73,920	60,587	-18.0%
March	67,952	55,047	-19.0%
April	57,794	57,242	-1.0%
May	79,145	71,736	-9.4%
June	76,617		-100.0%
	<u>\$ 875,473</u>	<u>\$ 697,119</u>	
Prior year to date		<u>\$ 798,856</u>	-12.7% YoY Change
<b>FYE 2023/2024 Budget</b>		<u>\$ 830,000</u>	84.0% % of Budget

<b>Restricted Fund</b>	2022/2023	2023/2024	% change
July	\$ 11,475	\$ 15,921	38.7%
August	14,637	13,594	-7.1%
September	12,158	11,278	-7.2%
October	12,571	10,789	-14.2%
November	13,090	9,511	-27.3%
December	15,301	10,528	-31.2%
January	12,541	10,452	-16.7%
February	13,045	10,692	-18.0%
March	11,992	9,714	-19.0%
April	10,199	10,102	-1.0%
May	13,967	12,659	-9.4%
June	13,521		-100.0%
	<u>\$ 154,495</u>	<u>\$ 125,239</u>	
Prior year to date		<u>\$ 140,975</u>	-11.2% YoY Change
<b>FYE 2023/2024 Budget</b>		<u>\$ 138,000</u>	90.8% % 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	210	\$ 6,012	\$ 5,629	\$ (383)
August	210	6,035	6,396	361
September	211	6,035	6,324	289
October	211	6,012	5,823	(189)
November	212	6,035	6,445	410
December	211	6,012	6,121	109
January	212	6,275	5,676	(599)
February	212	6,275	6,604	329
March	212	6,275	7,163	888
April	212	6,251	5,803	(448)
May	212	6,251	7,390	1,139
June				-
		<u>\$ 67,468</u>	<u>\$ 69,375</u>	<u>\$ 1,907</u>

**FYE 2023/2024 Budget** \$ 81,200 83% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	575	\$ 13,552	\$ 10,649	\$ (2,903)
August	578	13,524	14,607	1,083
September	579	13,552	13,418	(134)
October	579	13,496	12,328	(1,168)
November	583	13,412	14,229	817
December	581	13,384	12,470	(914)
January	577	13,300	14,917	1,617
February	579	13,328	15,681	2,353
March	581	13,356	14,332	976
April	581	13,300	12,115	(1,185)
May	582	13,356	15,048	1,692
June				-
		<u>\$ 147,560</u>	<u>\$ 149,791</u>	<u>\$ 2,231</u>

**FYE 2023/2024 Budget** \$ 157,600 94% % of Budget

**Collection rate** \$ 215,028 \$ 219,166 102%



General Fund

	<u>May 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	381,875.14
10200 · LAMP Savings Account	1,173,129.17
<b>Total 10000 · Bank Accounts</b>	<u>1,555,004.31</u>
<b>Total Checking/Savings</b>	<u>1,555,004.31</u>
Accounts Receivable	
12000 · Grants Receivable	27,654.45
<b>Total Accounts Receivable</b>	<u>27,654.45</u>
<b>Other Current Assets</b>	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	136,127.00
<b>Total 13100 · Accounts Receivable-Manual</b>	<u>36,127.00</u>
14000 · Cash Drawer	
14100 · Cash Box	150.00
<b>Total 14000 · Cash Drawer</b>	<u>150.00</u>
<b>Total Other Current Assets</b>	<u>36,277.00</u>
<b>Total Current Assets</b>	<u>1,618,935.76</u>
<b>Other Assets</b>	
18000 · Due from other gov't agencies	77,648.00
<b>Total Other Assets</b>	<u>77,648.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,696,583.76</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	24,769.47
<b>Total Accounts Payable</b>	<u>24,769.47</u>
Credit Cards	
22100 · Lowe's Credit Account	-765.14
<b>Total Credit Cards</b>	<u>-765.14</u>
<b>Other Current Liabilities</b>	
20100 · Accounts Payable-Manual	8,690.92
21000 · Payroll Liabilities	-206.41
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
28000 · Due to/from Utility account	-70,563.70
28500 · Unearned Revenue - ARPA Grant	194,553.06
<b>Total Other Current Liabilities</b>	<u>147,267.68</u>
<b>Total Current Liabilities</b>	<u>171,272.01</u>
<b>Total Liabilities</b>	<u>171,272.01</u>
<b>Equity</b>	
31000 · Fund Balance - Unreserved	1,210,152.40
Net Income	315,159.35
<b>Total Equity</b>	<u>1,525,311.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,696,583.76</u></u>

General Fund

	<u>May 24</u>	<u>Jul '23 - May 24</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	42.00	254.00
40200 · Fines	66.00	645.92
Total 40000 · Fines & Forfeits	<u>108.00</u>	<u>899.92</u>
41000 · General Gov. Misc. Income		
41100 · Capital Grants		125,000.00
41300 · FEMA Public Assistance Grant		18,931.78
41500 · State LGAP Grant		21,050.00
41600 · State Tourism Grant		12,500.00
41000 · General Gov. Misc. Income - Other	10.50	10.50
Total 41000 · General Gov. Misc. Income	<u>10.50</u>	<u>177,492.28</u>
42000 · Grass Cutting Revenue		5,555.00
43000 · Highway & Streets Income		
43200 · Federal Grants		41,016.50
Total 43000 · Highway & Streets Income		<u>41,016.50</u>
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses		1,026.19
44200 · Occupational Licenses	3,201.56	94,018.27
44300 · Permits		125.00
Total 44000 · Licenses & Permits	<u>3,201.56</u>	<u>95,169.46</u>
45000 · Planning & Zoning Fees		720.00
45550 · Planning & Zoning-OG (Capital)		8,500.00
46000 · Taxes		
46100 · Advalorem Taxes	182.93	89,929.90
46200 · Beer Tax		2,059.33
46300 · Franchise Tax	17,599.07	110,885.37
46400 · Sales and Use Tax	71,736.30	697,118.61
Total 46000 · Taxes	<u>89,518.30</u>	<u>899,993.21</u>
48000 · Interest Income	5,239.98	45,590.04
49000 · Miscellaneous Income		15.00
Total Income	<u>98,078.34</u>	<u>1,274,951.41</u>
Expense		
50000 · General Government		
50110 · Capital outlay-buildings		24,075.00
50120 · Capital Outlay-equipment		1,625.53
50200 · Conventions and Training		376.59
50300 · Dues		1,316.00
50400 · Insurance		
50410 · Liability Ins	725.57	7,579.03
50420 · Property and bonds		3,426.57
50430 · Workers Comp.	89.40	1,224.84
Total 50400 · Insurance	<u>814.97</u>	<u>12,230.44</u>
50600 · Office Expense		
Advertising		1,659.08
50610 · Planning & Zoning	140.39	275.39
50618 · Planning & Zoning-OG (Capital)	1,956.00	4,705.00
50620 · Repairs & Maintenance	85.27	4,857.06
50630 · Supplies	621.95	10,934.63
50640 · Telephone	247.24	2,669.95
50650 · Utilities	308.69	3,865.78
50660 · Other	250.00	3,935.74
Total 50600 · Office Expense	<u>3,609.54</u>	<u>32,902.63</u>

General Fund

	<u>May 24</u>	<u>Jul '23 - May 24</u>
50700 · Professional Services		
50710 · Accounting Fees	6,450.00	71,660.00
50720 · Attorney Fees	1,400.00	14,000.00
50730 · Building Inspector		1,375.00
50740 · IT Services	823.93	12,247.97
50750 · Payroll Fees	197.50	2,164.50
Total 50700 · Professional Services	<u>8,871.43</u>	<u>101,447.47</u>
50800 · Office P/R Expense		
50810 · Admin	10,588.30	115,775.90
50820 · Medicare	153.54	1,675.67
50830 · Social Securiry	656.47	7,164.79
Total 50800 · Office P/R Expense	<u>11,398.31</u>	<u>124,616.36</u>
50900 · Tourism and Promotion	1,443.90	14,787.55
50999 · Bank Service fee	611.31	6,857.53
Total 50000 · General Government	<u>26,749.46</u>	<u>320,235.10</u>
51000 · Highway & Streets		
51200 · Capital outlay		41,016.50
51400 · Drainage maintenance		9,225.39
51500 · Engineering Fees	7,130.00	32,403.26
51600 · Insurance		
51610 · Auto		2,710.44
51620 · Liability Ins.	561.22	6,655.59
51640 · Workers Comp	212.20	4,100.42
Total 51600 · Insurance	<u>773.42</u>	<u>13,466.45</u>
51700 · Operating		
51710 · Fuel Expense	2,154.00	13,787.77
51720 · Repairs	2,667.00	57,359.51
51730 · Supplies	2,327.89	20,085.43
51740 · Telephone	203.72	2,195.00
51750 · Utilities	265.39	4,555.21
Total 51700 · Operating	<u>7,618.00</u>	<u>97,982.92</u>
51800 · P/R Expense		
51810 · Salaries	6,398.88	72,523.78
51820 · Medicare	92.78	1,054.33
51830 · Social Security	396.73	4,508.24
51850 · Contract Expense	5,967.66	32,846.68
Total 51800 · P/R Expense	<u>12,856.05</u>	<u>110,933.03</u>
51900 · Road Maintenance and repairs		3,079.23
51950 · Street Lights	3,020.42	29,985.54
Total 51000 · Highway & Streets	<u>31,397.89</u>	<u>338,092.32</u>
52000 · Public Safety		
52100 · Telephone	494.48	5,339.88
52200 · Utilities	153.85	1,816.94
52800 · P/R Expense		
52820 · Medicare	3.53	38.90
52835 · Judge's Supplemental Pay	243.93	2,690.79
52840 · Judges Retirement	109.03	1,186.91
52850 · Contract Labor	31,576.47	347,881.17
Total 52800 · P/R Expense	<u>31,932.96</u>	<u>351,797.77</u>
Total 52000 · Public Safety	<u>32,581.29</u>	<u>358,954.59</u>
Total Expense	<u>90,728.64</u>	<u>1,017,282.01</u>

General Fund

	<u>May 24</u>	<u>Jul '23 - May 24</u>
Net Ordinary Income	7,349.70	257,669.40
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		10,189.95
71400 · Transfers In	4,300.00	47,300.00
Total Other Income	<u>4,300.00</u>	<u>57,489.95</u>
Net Other Income	<u>4,300.00</u>	<u>57,489.95</u>
Net Income	<u><u>11,649.70</u></u>	<u><u>315,159.35</u></u>

General Fund

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	254.00	500.00	-246.00	50.8%
40200 · Fines	645.92	2,000.00	-1,354.08	32.3%
Total 40000 · Fines & Forfeits	<u>899.92</u>	<u>2,500.00</u>	<u>-1,600.08</u>	<u>36.0%</u>
41000 · General Gov. Misc. Income				
41100 · Capital Grants	125,000.00	591,000.00	-466,000.00	21.15%
41300 · FEMA Public Assistance Grant	18,931.78		18,931.78	100.0%
41500 · State LGAP Grant	21,050.00	41,000.00	-19,950.00	51.34%
41600 · State Tourism Grant	12,500.00	12,500.00		100.0%
41000 · General Gov. Misc. Income - Other	10.50		10.50	100.0%
Total 41000 · General Gov. Misc. Income	<u>177,492.28</u>	<u>644,500.00</u>	<u>-467,007.72</u>	<u>27.54%</u>
42000 · Grass Cutting Revenue	5,555.00	10,300.00	-4,745.00	53.93%
43000 · Highway & Streets Income				
43200 · Federal Grants	41,016.50			
Total 43000 · Highway & Streets Income	<u>41,016.50</u>		<u>41,016.50</u>	<u>100.0%</u>
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	1,026.19	1,000.00	26.19	102.62%
44200 · Occupational Licenses	94,018.27	100,000.00	-5,981.73	94.02%
44300 · Permits	125.00	300.00	-175.00	41.67%
Total 44000 · Licenses & Permits	<u>95,169.46</u>	<u>101,300.00</u>	<u>-6,130.54</u>	<u>93.95%</u>
45000 · Planning & Zoning Fees	720.00		720.00	100.0%
45550 · Planning & Zoning-OG (Capital)	8,500.00			
46000 · Taxes				
46100 · Advalorem Taxes	89,929.90	82,000.00	7,929.90	109.67%
46200 · Beer Tax	2,059.33	3,000.00	-940.67	68.64%
46300 · Franchise Tax	110,885.37	105,000.00	5,885.37	105.61%
46400 · Sales and Use Tax	697,118.61	830,000.00	-132,881.39	83.99%
Total 46000 · Taxes	<u>899,993.21</u>	<u>1,020,000.00</u>	<u>-120,006.79</u>	<u>88.24%</u>
48000 · Interest Income	45,590.04	10,000.00	35,590.04	455.9%
49000 · Miscellaneous Income	15.00			
Total Income	<u>1,274,951.41</u>	<u>1,788,600.00</u>	<u>-513,648.59</u>	<u>71.28%</u>
Expense				
50000 · General Government				
50110 · Capital outlay-buildings	24,075.00	21,000.00	3,075.00	114.64%
50120 · Capital Outlay-equipment	1,625.53			
50200 · Conventions and Training	376.59	5,000.00	-4,623.41	7.53%
50300 · Dues	1,316.00	1,500.00	-184.00	87.73%
50400 · Insurance				
50410 · Liability Ins	7,579.03	10,000.00	-2,420.97	75.79%
50420 · Property and bonds	3,426.57	4,000.00	-573.43	85.66%
50430 · Workers Comp.	1,224.84	2,000.00	-775.16	61.24%
Total 50400 · Insurance	<u>12,230.44</u>	<u>16,000.00</u>	<u>-3,769.56</u>	<u>76.44%</u>
50500 · Miscellaneous		500.00	-500.00	
50600 · Office Expense				
Advertising	1,659.08			
50610 · Planning & Zoning	275.39	1,000.00	-724.61	27.54%
50618 · Planning & Zoning-OG (Capital)	4,705.00			
50620 · Repairs & Maintenance	4,857.06	7,500.00	-2,642.94	64.76%
50630 · Supplies	10,934.63	10,000.00	934.63	109.35%
50640 · Telephone	2,669.95	2,800.00	-130.05	95.36%
50650 · Utilities	3,865.78	8,000.00	-4,134.22	48.32%
50660 · Other	3,935.74	3,000.00	935.74	131.19%
Total 50600 · Office Expense	<u>32,902.63</u>	<u>32,300.00</u>	<u>602.63</u>	<u>101.87%</u>

General Fund

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	71,660.00	65,000.00	6,660.00	110.25%
50720 · Attorney Fees	14,000.00	16,800.00	-2,800.00	83.33%
50730 · Building Inspector	1,375.00	3,000.00	-1,625.00	45.83%
50740 · IT Services	12,247.97	8,000.00	4,247.97	153.1%
50750 · Payroll Fees	2,164.50	2,500.00	-335.50	86.58%
50760 · Professional Services - Other		1,000.00	-1,000.00	
<b>Total 50700 · Professional Services</b>	<b>101,447.47</b>	<b>96,300.00</b>	<b>5,147.47</b>	<b>105.35%</b>
50800 · Office P/R Expense				
50810 · Admin	115,775.90	135,000.00	-19,224.10	85.76%
50820 · Medicare	1,675.67	2,000.00	-324.33	83.78%
50830 · Social Securiry	7,164.79	8,400.00	-1,235.21	85.3%
<b>Total 50800 · Office P/R Expense</b>	<b>124,616.36</b>	<b>145,400.00</b>	<b>-20,783.64</b>	<b>85.71%</b>
50900 · Tourism and Promotion	14,787.55	12,500.00	2,287.55	118.3%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	6,857.53	7,000.00	-142.47	97.97%
<b>Total 50000 · General Government</b>	<b>320,235.10</b>	<b>339,000.00</b>	<b>-18,764.90</b>	<b>94.47%</b>
51000 · Highway & Streets				
51200 · Capital outlay	41,016.50	770,000.00	-728,983.50	5.33%
51300 · Debt Service - Lease Payments		40,000.00	-40,000.00	
51400 · Drainage maintenance	9,225.39	40,000.00	-30,774.61	23.06%
51500 · Engineering Fees	32,403.26	9,000.00	23,403.26	360.04%
51600 · Insurance				
51610 · Auto	2,710.44	5,000.00	-2,289.56	54.21%
51620 · Liability Ins.	6,655.59	9,500.00	-2,844.41	70.06%
51630 · Tractors		4,000.00	-4,000.00	
51640 · Workers Comp	4,100.42	8,500.00	-4,399.58	48.24%
<b>Total 51600 · Insurance</b>	<b>13,466.45</b>	<b>27,000.00</b>	<b>-13,533.55</b>	<b>49.88%</b>
51700 · Operating				
51710 · Fuel Expense	13,787.77	20,000.00	-6,212.23	68.94%
51720 · Repairs	57,359.51	20,000.00	37,359.51	286.8%
51730 · Supplies	20,085.43	25,000.00	-4,914.57	80.34%
51740 · Telephone	2,195.00	2,500.00	-305.00	87.8%
51750 · Utilities	4,555.21	4,000.00	555.21	113.88%
<b>Total 51700 · Operating</b>	<b>97,982.92</b>	<b>71,500.00</b>	<b>26,482.92</b>	<b>137.04%</b>
51800 · P/R Expense				
51810 · Salaries	72,523.78	175,000.00	-102,476.22	41.44%
51820 · Medicare	1,054.33	2,500.00	-1,445.67	42.17%
51830 · Social Security	4,508.24	10,900.00	-6,391.76	41.36%
51850 · Contract Expense	32,846.68			
<b>Total 51800 · P/R Expense</b>	<b>110,933.03</b>	<b>188,400.00</b>	<b>-77,466.97</b>	<b>58.88%</b>
51900 · Road Maintenance and repairs	3,079.23	40,000.00	-36,920.77	7.7%
51950 · Street Lights	29,985.54	50,000.00	-20,014.46	59.97%
<b>Total 51000 · Highway &amp; Streets</b>	<b>338,092.32</b>	<b>1,235,900.00</b>	<b>-897,807.68</b>	<b>27.36%</b>
52000 · Public Safety				
52100 · Telephone	5,339.88	5,700.00	-360.12	93.68%
52200 · Utilities	1,816.94	4,500.00	-2,683.06	40.38%
52800 · P/R Expense				
52820 · Medicare	38.90			
52835 · Judge's Supplemental Pay	2,690.79	3,000.00	-309.21	89.69%
52840 · Judges Retirement	1,186.91	3,000.00	-1,813.09	39.56%
52850 · Contract Labor	347,881.17	400,000.00	-52,118.83	86.97%
<b>Total 52800 · P/R Expense</b>	<b>351,797.77</b>	<b>406,000.00</b>	<b>-54,202.23</b>	<b>86.65%</b>
<b>Total 52000 · Public Safety</b>	<b>358,954.59</b>	<b>416,200.00</b>	<b>-57,245.41</b>	<b>86.25%</b>
<b>Total Expense</b>	<b>1,017,282.01</b>	<b>1,991,100.00</b>	<b>-973,817.99</b>	<b>51.09%</b>

General Fund

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	257,669.40	-202,500.00	460,169.40	-127.24%
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	10,189.95		10,189.95	100.0%
71300 · Proceeds from Capital Lease		200,000.00	-200,000.00	
71400 · Transfers In	47,300.00	51,600.00	-4,300.00	91.67%
Total Other Income	<u>57,489.95</u>	<u>251,600.00</u>	<u>-194,110.05</u>	<u>22.85%</u>
Net Other Income	<u>57,489.95</u>	<u>251,600.00</u>	<u>-194,110.05</u>	<u>22.85%</u>
Net Income	<u>315,159.35</u>	<u>49,100.00</u>	<u>266,059.35</u>	<u>641.87%</u>

## Restricted Fund

	<u>May 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	91,239.27
10200 · Hancock Whitney SCC Deposit	19,115.75
10300 · Savings Account-LAMP	<u>152,812.04</u>
<b>Total 10000 · Bank accounts</b>	<u>263,167.06</u>
<b>Total Checking/Savings</b>	263,167.06
<b>Other Current Assets</b>	
12000 · Due from other govt. units	<u>15,921.02</u>
<b>Total Other Current Assets</b>	<u>15,921.02</u>
<b>Total Current Assets</b>	<u>279,088.08</u>
<b>TOTAL ASSETS</b>	<u><u>279,088.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>3,935.90</u>
<b>Total Accounts Payable</b>	3,935.90
<b>Other Current Liabilities</b>	
21000 · Accounts Payable - Manual	8,318.00
23000 · Community Center Deposit	18,650.00
25000 · Unclaimed Forfeitures	<u>2,650.69</u>
<b>Total Other Current Liabilities</b>	<u>29,618.69</u>
<b>Total Current Liabilities</b>	<u>33,554.59</u>
<b>Total Liabilities</b>	33,554.59
<b>Equity</b>	
30000 · Fund Balance - Reserved	203,426.42
Net Income	<u>42,107.07</u>
<b>Total Equity</b>	<u>245,533.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>279,088.08</u></u>



## Restricted Fund

	<u>May 24</u>	<u>Jul '23 - May 24</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>40000 · Restricted Fund Income</b>		
<b>41000 · Community Center Income</b>		
41010 · Community Center Rental Income	2,800.00	25,500.00
41040 · Community Center Capital Outlay	0.00	30,076.17
<b>Total 41000 · Community Center Income</b>	<u>2,800.00</u>	<u>55,576.17</u>
<b>44000 · Interest Income</b>	687.69	2,865.48
<b>46000 · Sales &amp; Use Taxes</b>		
46010 · Fire Department	4,219.78	41,746.99
46020 · Recreation	0.00	37,527.17
46030 · Senior Citizens	4,219.78	41,744.98
46000 · Sales & Use Taxes - Other	4,219.79	4,219.79
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>12,659.35</u>	<u>125,238.93</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>16,147.04</u>	<u>183,680.58</u>
<b>Total Income</b>	<u>16,147.04</u>	<u>183,680.58</u>
<b>Gross Profit</b>	16,147.04	183,680.58
<b>Expense</b>		
<b>50000 · Restricted Fund Expense</b>		
<b>51000 · Fire Department</b>		
51010 · Operating Expense	2,563.88	24,766.52
51040 · Personnel Reimbursement	0.00	15,284.75
<b>Total 51000 · Fire Department</b>	<u>2,563.88</u>	<u>40,051.27</u>
<b>52000 · Recreation</b>		
52010 · Operating Expense	0.00	488.50
52030 · Engineering Expense	0.00	428.75
52040 · Insurance - Community Center	0.00	18,572.14
52045 · Maintenance & Repairs	0.00	1,541.00
52050 · Supplies	345.34	2,359.63
52060 · Utilities	1,328.02	16,368.26
<b>Total 52000 · Recreation</b>	<u>1,673.36</u>	<u>39,758.28</u>
<b>53000 · Senior Citizen</b>	4,678.00	37,936.15
<b>50000 · Restricted Fund Expense - Other</b>	0.00	0.00
<b>Total 50000 · Restricted Fund Expense</b>	<u>8,915.24</u>	<u>117,745.70</u>
<b>54000 · Holiday Celebration Expense</b>	0.00	177.81
<b>56000 · Transfers Out - Personnel</b>	2,150.00	23,650.00
<b>Total Expense</b>	<u>11,065.24</u>	<u>141,573.51</u>
<b>Net Ordinary Income</b>	<u>5,081.80</u>	<u>42,107.07</u>
<b>Net Income</b>	<u><u>5,081.80</u></u>	<u><u>42,107.07</u></u>

## Restricted Fund

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Restricted Fund Income</b>				
<b>41000 · Community Center Income</b>				
41010 · Community Center Rental Income	25,500.00	27,000.00	-1,500.00	94.44%
41040 · Community Center Capital Outlay	30,076.17			
<b>Total 41000 · Community Center Income</b>	<u>55,576.17</u>	<u>27,000.00</u>	<u>28,576.17</u>	<u>205.84%</u>
44000 · Interest Income	2,865.48			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
46010 · Fire Department	41,746.99	46,000.00	-4,253.01	90.75%
46020 · Recreation	37,527.17	46,000.00	-8,472.83	81.58%
46030 · Senior Citizens	41,744.98	46,000.00	-4,255.02	90.75%
46000 · Sales & Use Taxes - Other	4,219.79			
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>125,238.93</u>	<u>138,000.00</u>	<u>-12,761.07</u>	<u>90.75%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>183,680.58</u>	<u>165,500.00</u>	<u>18,180.58</u>	<u>110.99%</u>
<b>Total Income</b>	<u>183,680.58</u>	<u>165,500.00</u>	<u>18,180.58</u>	<u>110.99%</u>
<b>Gross Profit</b>	<u>183,680.58</u>	<u>165,500.00</u>	<u>18,180.58</u>	<u>110.99%</u>
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
51010 · Operating Expense	24,766.52	20,000.00	4,766.52	123.83%
51040 · Personnel Reimbursement	15,284.75	26,000.00	-10,715.25	58.79%
<b>Total 51000 · Fire Department</b>	<u>40,051.27</u>	<u>46,000.00</u>	<u>-5,948.73</u>	<u>87.07%</u>
<b>52000 · Recreation</b>				
52010 · Operating Expense	488.50			
52030 · Engineering Expense	428.75			
52040 · Insurance - Community Center	18,572.14	18,000.00	572.14	103.18%
52045 · Maintenance & Repairs	1,541.00	6,000.00	-4,459.00	25.68%
52050 · Supplies	2,359.63	3,000.00	-640.37	78.65%
52060 · Utilities	16,368.26	20,000.00	-3,631.74	81.84%
<b>Total 52000 · Recreation</b>	<u>39,758.28</u>	<u>47,000.00</u>	<u>-7,241.72</u>	<u>84.59%</u>
53000 · Senior Citizen	37,936.15	36,000.00	1,936.15	105.38%
<b>Total 50000 · Restricted Fund Expense</b>	<u>117,745.70</u>	<u>129,000.00</u>	<u>-11,254.30</u>	<u>91.28%</u>
54000 · Holiday Celebration Expense	177.81	500.00	-322.19	35.56%
56000 · Transfers Out - Personnel	23,650.00	25,800.00	-2,150.00	91.67%
<b>Total Expense</b>	<u>141,573.51</u>	<u>155,300.00</u>	<u>-13,726.49</u>	<u>91.16%</u>
<b>Net Ordinary Income</b>	<u>42,107.07</u>	<u>10,200.00</u>	<u>31,907.07</u>	<u>412.81%</u>
<b>Net Income</b>	<u>42,107.07</u>	<u>10,200.00</u>	<u>31,907.07</u>	<u>412.81%</u>

Utility Fund

May 31, 24

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10100 · Hancock Whitney Operating 24,456.67

10200 · Hancock Whitney Utility Deposit 25,562.80

10300 · LAMP Savings Account 2,771.82

Total 10000 · Bank Accounts 52,791.29

10400 · Cash on hand 100.00

Total Checking/Savings 52,891.29

Accounts Receivable

13000 · Accounts Receivable

13100 · Accounts Receivable 1,746.00

13000 · Accounts Receivable - Other 11,288.37

Total 13000 · Accounts Receivable 13,034.37

14000 · Allowance for Bad Debts -1,700.00

Total Accounts Receivable 11,334.37

Other Current Assets

15000 · Construction In Progress 373,084.87

Total Other Current Assets 373,084.87

Total Current Assets 437,310.53

Fixed Assets

15100 · Fixed Assets 1,309,716.39

15200 · Land 60,366.00

15300 · Water Tower 773,283.00

15400 · Accum. Depreciation-Water Tower -1,295,874.21

Total Fixed Assets 847,491.18

TOTAL ASSETS 1,284,801.71

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 14,470.69

Total Accounts Payable 14,470.69

Other Current Liabilities

21000 · Accounts Payable-Audit 1,670.00

25000 · Due to General Fund 70,563.70

26000 · Garbage Deposits Liabilty 25,842.12

Total Other Current Liabilities 98,075.82

Total Current Liabilities 112,546.51

Total Liabilities 112,546.51

Equity

30000 · Retained Earnings 1,258,270.19

Net Income -86,014.99

Total Equity 1,172,255.20

TOTAL LIABILITIES & EQUITY 1,284,801.71

Utility Fund

	May 24	Jul '23 - May 24
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,300.00	147,123.00
40300 · Late Payment Penalties	337.90	3,598.82
40400 · Return Fee	225.00	2,600.21
40500 · Sewer Fee	6,251.00	67,843.00
40700 · Water Franchise fees	0.00	7,210.00
Total 40000 · Utility Income	<u>20,113.90</u>	<u>228,375.03</u>
41000 · Interest Income		
42000 · LAMP Account	12.40	4,976.31
41000 · Interest Income - Other	7.21	71.01
Total 41000 · Interest Income	<u>19.61</u>	<u>5,047.32</u>
Total Income	<u>20,133.51</u>	<u>233,422.35</u>
Expense		
50000 · Bank Service charges	0.00	148.19
52000 · Depreciation Expense	6,041.67	66,458.37
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,748.87	140,195.89
Total 53000 · Garbage Department Expenses	<u>12,748.87</u>	<u>140,195.89</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	426.28
54020 · Dues & Memberships	0.00	1,421.00
54030 · Postage	174.90	2,074.98
Total 54000 · General Administrative	<u>174.90</u>	<u>3,922.26</u>
55000 · Sewer Department Expenses		
55010 · Engineering	0.00	5,271.50
55020 · Grant Consultant	0.00	8,497.50
55030 · Other	0.00	180.00
55050 · Sewer System Maintenance	2,435.90	55,079.12
55070 · Utility Bills	1,802.56	16,034.51
Total 55000 · Sewer Department Expenses	<u>4,238.46</u>	<u>85,062.63</u>
61000 · Transfers Out - Payroll	2,150.00	23,650.00
Total Expense	<u>25,353.90</u>	<u>319,437.34</u>
Net Ordinary Income	<u>-5,220.39</u>	<u>-86,014.99</u>
Net Income	<u>-5,220.39</u>	<u>-86,014.99</u>

Utility Fund

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	147,123.00	157,600.00	-10,477.00	93.35%
40300 · Late Payment Penalties	3,598.82	3,500.00	98.82	102.82%
40400 · Return Fee	2,600.21	1,500.00	1,100.21	173.35%
40500 · Sewer Fee	67,843.00	81,200.00	-13,357.00	83.55%
40700 · Water Franchise fees	7,210.00	7,500.00	-290.00	96.13%
Total 40000 · Utility Income	<u>228,375.03</u>	<u>251,300.00</u>	<u>-22,924.97</u>	<u>90.88%</u>
41000 · Interest Income				
42000 · LAMP Account	4,976.31			
41000 · Interest Income - Other	71.01	5,000.00	-4,928.99	1.42%
Total 41000 · Interest Income	<u>5,047.32</u>	<u>5,000.00</u>	<u>47.32</u>	<u>100.95%</u>
Total Income	<u>233,422.35</u>	<u>256,300.00</u>	<u>-22,877.65</u>	<u>91.07%</u>
Expense				
50000 · Bank Service charges	148.19	250.00	-101.81	59.28%
51000 · Capital Outlay - Sewer	0.00	15,000.00	-15,000.00	0.0%
52000 · Depreciation Expense	66,458.37	72,500.00	-6,041.63	91.67%
53000 · Garbage Department Expenses				
53010 · Garbage Service	140,195.89	150,000.00	-9,804.11	93.46%
Total 53000 · Garbage Department Expenses	<u>140,195.89</u>	<u>150,000.00</u>	<u>-9,804.11</u>	<u>93.46%</u>
54000 · General Administrative				
54010 · Billing Supplies	426.28	750.00	-323.72	56.84%
54020 · Dues & Memberships	1,421.00	1,500.00	-79.00	94.73%
54030 · Postage	2,074.98	2,000.00	74.98	103.75%
Total 54000 · General Administrative	<u>3,922.26</u>	<u>4,250.00</u>	<u>-327.74</u>	<u>92.29%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	5,271.50	9,000.00	-3,728.50	58.57%
55015 · Fire Hydrant Maintenance	0.00	8,500.00	-8,500.00	0.0%
55020 · Grant Consultant	8,497.50			
55030 · Other	180.00			
55040 · Sewer Supplies	0.00	500.00	-500.00	0.0%
55050 · Sewer System Maintenance	55,079.12	25,000.00	30,079.12	220.32%
55070 · Utility Bills	16,034.51	18,000.00	-1,965.49	89.08%
Total 55000 · Sewer Department Expenses	<u>85,062.63</u>	<u>61,000.00</u>	<u>24,062.63</u>	<u>139.45%</u>
61000 · Transfers Out - Payroll	23,650.00	25,800.00	-2,150.00	91.67%
Total Expense	<u>319,437.34</u>	<u>328,800.00</u>	<u>-9,362.66</u>	<u>97.15%</u>
Net Ordinary Income	<u>-86,014.99</u>	<u>-72,500.00</u>	<u>-13,514.99</u>	<u>118.64%</u>
Net Income	<u>-86,014.99</u>	<u>-72,500.00</u>	<u>-13,514.99</u>	<u>118.64%</u>