

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, FEBRUARY 6, 2023, 6:00 P.M., SORRENTO COMMUNITY  
CENTER, SORRENTO, LOUISIANA

Members Present:

Councilmen: Duane Humphrey, Darnell Gilbert, Chad Domingue, Wanda Bourgeois  
Mayor: Christopher Guidry  
Town Clerk: Paige Robert  
Absent: Randy Anny

Motion by Councilman Chad Domingue and seconded by Councilman Duane Humphrey to approve the minutes of the meeting of the mayor and council taken Tuesday, January 9, 2024. Motion carried. Vote as follows:

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

Budget to actual reports were presented by Faulk and Winkler to the Mayor and Council for the month of December 2023. A copy is available at the town hall for review.

Motion by Councilman Chad Domingue and seconded by Councilman Duane Humphrey to approve the Engagement letter for Ricky Compton with the following changes: Ricky Compton will be paid \$100.00 per hour not to exceed \$12,000 per year. Motion carried. Vote as follows:

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

Motion by Councilman Chad Domingue and seconded by Councilman Duane Humphrey to approve repairs for the 5100E John Deere tractor in the amount of \$25,905.56. Motion carried. Vote as follows:

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

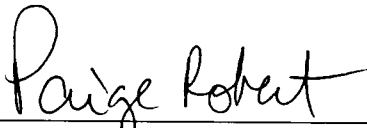
Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to proclaim March 2024 as Flood Awareness month. Motion carried. Vote as follows:

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

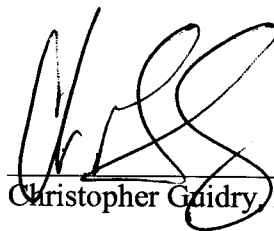
Councilman Chad Domingue introduced Ordinance 24-01, An Ordinance to Amend Article II, Division 1., Section -21 subsection (s) of the Code of Ordinances with Respect to Parks and Recreation Rules and Regulations to add number 3.

3. If the Ascension Parish Sheriffs office can not provide security for an event, it is at the towns discretion to provide renter with additional security options. If security can not be obtained, renters' event will be canceled. Deposit and rental fee will be refunded only if both options for security are unavailable. A public hearing was called for Tuesday, March 12, 2024, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

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							
Burglaries	0							
Thefts	5							
Armed Robbery	0							
Simple Robbery	0							
Alarms	13							
Narcotics	0							
Shooting	0							
<b>Total Service C</b>	<b>88</b>							
SCO/Loud Musi	0	0	0	0				

Traffic Citations	37							
Adult Arrests	6							

*Capt. Roosevelt Hampton*  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	4
Accident	10
Alarm	13
Animal Complaint	2
Assist	9
Check on Welfare	6
Civil Dispute	1
Damage to Property	2
Disturbance	8
Suicide Investigation	2
Suspicious Person/Vehicle	7
Theft	5
Traffic Incident	14
Trespassing	4
Warrant Arrest	1
<b>Grand Total</b>	<b>88</b>

Sorrento calls for service	2019	2020	2021	2022	2023
Calls	1452	1245	1452	1288	1167
Accidents	140	159	223	195	169
Alarms	98	139	139	113	96
Assaults	10	13	24	10	9
Assists	165	83	103	161	133
Burglaries	12	23	15	11	11
Deaths	1	3	4	3	5
Disturbances	117	140	156	135	115
Narcotics	7	6	7	10	10
Shootings	2	1	0	2	1
Suspicious person/ veh.	109	102	130	113	105
Thefts	63	58	54	46	56
Trespassing	19	14	20	16	15
Weapons Violations	5	11	12	4	11
Arrest	25	21	76	58	27
Citations	490	522	333	203	384

<b>Row Labels</b>	<b>Count of Incident Number</b>
	1
911 Investigation	15
Accident	169
Alarm	96
Animal Complaint	27
Assault	9
Assist	133
Burglary	11
Check on Welfare	70
Civil Dispute	27
Computer Crimes	1
Damage to Property	13
Death	5
Disturbance	115
Escort	11
Fire	4
Juvenile Crimes	8
Lost/Found Property	1
Missing/Runaway	1
Narcotics	10
New Call	2
School Walk Thru	38
Sex Offense	1
Shooting	1
Suicide Investigation	19
Suspicious Person/Vehicle	105
Theft	56
Traffic Incident	182
Trespassing	15
Warrant Arrest	10
Weapons Violations	11
<b>Grand Total</b>	<b>1167</b>

# *Sorrento*<sup>®</sup>

LOUISIANA

## **Financial Statements**

December 31, 2023

**Town of Sorrento**  
**Key stats**  
**December 31, 2023**

**1) Cash position**

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
December 31, 2023	\$ 1,642,250	\$ 486,747	\$ 1,155,504		
June 30, 2023	1,436,866	468,322	968,543	\$ 18,425	\$ 186,961
June 30, 2022	730,632	109,571	621,061	377,176	534,443

Restricted breakdown

American Rescue Plan Grant	235,570
Recreation	151,896
Senior citizen programs	63,937
Public safety - fire	13,928
Public safety - police - restricted	2,651
Other	18,766

**2) Revenue trends**

<b>Sales tax</b>	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2024	\$ 393,279		\$ 69,402	
	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>47.4%</b>	<b>\$ 138,000</b>	<b>50.3%</b>

<b>Utility charges</b>	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2024	\$ 36,141		\$ 80,920	
	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>44.5%</b>	<b>\$ 157,600</b>	<b>51.3%</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 - 12/31/2023	\$ 14,564	\$ 16,215	\$ 1,271	\$ (570)	\$ 111	\$ (2,463)
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)	\$ 55,778	\$ 32,662				
Capital outlay activity, net of grants and proceeds	17,368	-				
Depreciation	-	-				
Operating cash flows	\$ 73,146	\$ 32,662				
<u>Utility</u>	<u>2024B</u>	<u>YTD 2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	
Operating deficit	\$ (72,500)	\$ (39,660)	\$ (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	36,250	85,000	85,000	80,000	
<b>Net</b>	<b>\$ 15,000</b>	<b>\$ (3,410)</b>	<b>\$ (44,453)</b>	<b>\$ (79,814)</b>	<b>\$ (8,669)</b>	

**Town of Sorrento**  
**Overview**  
**December 31, 2023**

	YTD as of	Current Year - FYE 2023/2024			% of budget
	12/31/2022	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	\$ 448,977	\$ 393,279	\$ 830,000	\$ 436,721	
Property tax	62,633	59,570	82,000	22,430	
Franchise fees	66,771	58,855	105,000	46,145	
Beer Tax	1,348	739	1,000	261	
Licenses and permits	22,822	6,878	100,300	93,422	
Charges for Services	-	5,555	10,300	4,745	
Fines	945	121	2,500	2,379	
Planning & Zoning	745	380	-	(380)	
Intergovernmental grants - Operational	27,618	33,046	644,500	611,454	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	34,066	-	-	-	
Transfers In	13,100	25,800	51,600	25,800	
Proceeds from sale of assets	-	10,190	-	(10,190)	
Proceeds from capital lease	-	-	200,000	200,000	
Interest	5,298	20,260	-	(20,260)	
Other	-	-	13,000	13,000	
<b>Total revenue</b>	<b>684,325</b>	<b>614,674</b>	<b>2,040,200</b>	<b>1,425,526</b>	<b>30%</b>
Administration	160,916	172,271	339,000	166,729	
Police	196,662	195,815	416,200	220,385	
Streets	141,755	163,251	1,235,900	1,072,649	
Capital outlay	4,841	27,558	-	(27,558)	
<b>Total expenditures</b>	<b>504,174</b>	<b>558,895</b>	<b>1,991,100</b>	<b>1,432,205</b>	<b>28%</b>
<b>Restricted:</b>					
Sales tax	79,231	71,620	138,000	66,380	
Rentals	18,240	16,100	27,000	10,900	
Capital Outlay - Leadership Ascension	-	30,076	-	(30,076)	
Other	10	29	500	471	
<b>Total revenue</b>	<b>97,481</b>	<b>117,825</b>	<b>165,500</b>	<b>47,675</b>	<b>71%</b>
Fire	28,656	26,628	46,000	19,372	
Senior citizen programs	14,784	15,114	36,000	20,886	
Recreation - Community Center	33,452	30,404	47,500	17,096	
Transfer Out	6,550	12,900	25,800	12,900	
Other	153	118	-	(118)	
Capital outlay	-	-	-	-	
<b>Total expenditures</b>	<b>83,595</b>	<b>85,164</b>	<b>155,300</b>	<b>70,136</b>	<b>55%</b>
<b>Utility Fund:</b>					
Garbage	76,950	80,621	157,600	76,979	
Sewer	33,378	36,516	81,200	44,684	
Sewer Grant	30,000	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	8,819	12,143	17,500	5,357	
<b>Total revenue</b>	<b>149,146</b>	<b>129,280</b>	<b>256,300</b>	<b>127,020</b>	<b>50%</b>
Garbage	74,576	76,452	150,000	73,548	
Sewer maintenance	39,196	28,052	25,000	(3,052)	
Sewer operating costs	10,137	12,175	40,250	28,075	
Depreciation	42,500	36,250	72,500	36,250	
Transfer Out	6,550	12,900	25,800	12,900	
Capital outlay	-	-	15,000	15,000	
Other	2,824	3,111	250	(2,861)	
<b>Total expenditures</b>	<b>\$ 175,784</b>	<b>\$ 168,940</b>	<b>\$ 328,800</b>	<b>\$ 159,860</b>	<b>51%</b>
<b>Total:</b>					
Inflows	930,953	861,779			
Outflows	763,552	812,999			
<b>Net</b>	<b>167,401</b>	<b>48,780</b>			
Depreciation	42,500	36,250			
Capital outlay, net of grants and proceeds	(25,159)	(27,558)			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	-	(10,190)			
<b>Operating, net</b>	<b>\$ 184,742</b>	<b>\$ 47,282</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		-100.0%
February	73,920		-100.0%
March	67,952		-100.0%
April	57,794		-100.0%
May	79,145		-100.0%
June	76,617		-100.0%
	<u>\$ 875,473</u>	<u>\$ 393,279</u>	
Prior year to date		<u>\$ 448,977</u>	-12.4% YoY Change
<b>FYE 2023/2024 Budget</b>		<u>\$ 830,000</u>	47.4% % of Budget

<b>Restricted Fund</b>	2022/2023	2023/2024	% change
July	\$ 11,475	\$ 13,703	19.4%
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		-100.0%
February	13,045		-100.0%
March	11,992		-100.0%
April	10,199		-100.0%
May	13,967		-100.0%
June	13,521		-100.0%
	<u>\$ 154,495</u>	<u>\$ 69,402</u>	
Prior year to date		<u>\$ 79,231</u>	-12.4% YoY Change
<b>FYE 2023/2024 Budget</b>		<u>\$ 138,000</u>	50.3% % 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				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 36,141</u>	<u>\$ 36,738</u>	<u>\$ 597</u>

**FYE 2023/2024 Budget** \$ 81,200 45% % 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				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 80,920</u>	<u>\$ 77,700</u>	<u>\$ (3,220)</u>

**FYE 2023/2024 Budget** \$ 157,600 51% % of Budget

Collection rate \$ 117,061 \$ 114,438 98%

General Fund

Dec 31, 23

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10100 · Hancock Whitney Bank General 392,369.38

10200 · LAMP Savings Account 947,799.10

Total 10000 · Bank Accounts 1,340,168.48

Total Checking/Savings 1,340,168.48

Accounts Receivable

12000 · Grants Receivable 27,654.45

Total Accounts Receivable 27,654.45

Other Current Assets

13100 · Accounts Receivable-Manual

13200 · Allowance for Accounts Receivab -100,000.00

13100 · Accounts Receivable-Manual - Other 136,127.00

Total 13100 · Accounts Receivable-Manual 36,127.00

14000 · Cash Drawer

14100 · Cash Box 150.00

Total 14000 · Cash Drawer 150.00

Total Other Current Assets 36,277.00

Total Current Assets 1,404,099.93

Other Assets

18000 · Due from other gov't agencies 77,648.00

Total Other Assets 77,648.00

TOTAL ASSETS 1,481,747.93

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 11,628.77

Total Accounts Payable 11,628.77

Other Current Liabilities

20100 · Accounts Payable-Manual 8,690.92

21000 · Payroll Liabilities -2.03

24000 · Accrued Payroll Expense 782.31

25000 · Bail Bonds Payable 14,011.50

27000 · Due to/from Restricted Fund -2,150.00

28000 · Due to/from Utility account -52,713.70

28500 · Unearned Revenue - ARPA Grant 235,569.56

Total Other Current Liabilities 204,188.56

Total Current Liabilities 215,817.33

Total Liabilities 215,817.33

Equity

31000 · Fund Balance - Unreserved 1,210,152.40

Net Income 55,778.20

Total Equity 1,265,930.60

TOTAL LIABILITIES & EQUITY 1,481,747.93

General Fund

	Dec 23	Jul - Dec 23
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs		73.00
40200 · Fines		48.40
Total 40000 · Fines & Forfeits		121.40
41000 · General Gov. Misc. Income		
41500 · State LGAP Grant		21,050.00
41600 · State Tourism Grant		11,996.23
Total 41000 · General Gov. Misc. Income		33,046.23
42000 · Grass Cutting Revenue	400.00	5,555.00
44000 · Licenses & Permits		
44200 · Occupational Licenses	200.00	6,753.06
44300 · Permits		125.00
Total 44000 · Licenses & Permits	200.00	6,878.06
45000 · Planning & Zoning Fees		380.00
46000 · Taxes		
46100 · Advalorem Taxes	51,245.90	59,570.28
46200 · Beer Tax		738.75
46300 · Franchise Tax		58,854.84
46400 · Sales and Use Tax	59,657.58	393,279.15
Total 46000 · Taxes	110,903.48	512,443.02
48000 · Interest Income	4,341.56	20,259.97
Total Income	115,845.04	578,683.68
Expense		
50000 · General Government		
50110 · Capital outlay-buildings		24,075.00
50200 · Conventions and Training		253.19
50300 · Dues	405.00	954.00
50400 · Insurance		
50410 · Liability Ins	685.34	4,112.04
50420 · Property and bonds		3,055.57
50430 · Workers Comp.	129.69	777.84
Total 50400 · Insurance	815.03	7,945.45
50600 · Office Expense		
50610 · Planning & Zoning		135.00
50618 · Planning & Zoning-OG (Capital)		400.00
50620 · Repairs & Maintenance	162.48	4,231.71
50630 · Supplies	2,687.89	12,698.81
50640 · Telephone	239.72	1,438.23
50650 · Utilities	143.28	1,984.19
50660 · Other	143.74	2,735.74
Total 50600 · Office Expense	3,377.11	23,623.68
50700 · Professional Services		
50710 · Accounting Fees	19,500.00	43,800.00
50720 · Attorney Fees	1,400.00	7,000.00
50730 · Building Inspector		1,375.00
50740 · IT Services	887.67	5,311.18
50750 · Payroll Fees	202.50	1,105.00
Total 50700 · Professional Services	21,990.17	58,591.18

General Fund

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
50800 · Office P/R Expense		
50810 · Admin	12,015.22	64,580.85
50820 · Medicare	172.65	934.62
50830 · Social Security	738.15	3,996.21
Total 50800 · Office P/R Expense	<u>12,926.02</u>	<u>69,511.68</u>
50900 · Tourism and Promotion	1,511.77	11,253.58
50999 · Bank Service fee	779.66	3,621.53
Total 50000 · General Government	<u>41,804.76</u>	<u>199,829.29</u>
51000 · Highway & Streets		
51500 · Engineering Fees	556.00	22,251.76
51600 · Insurance		
51610 · Auto	2,710.44	2,710.44
51620 · Liability Ins.	509.98	4,054.45
51640 · Workers Comp	506.57	3,039.42
Total 51600 · Insurance	<u>3,726.99</u>	<u>9,804.31</u>
51700 · Operating		
51710 · Fuel Expense		8,745.35
51720 · Repairs	151.00	25,695.80
51730 · Supplies	948.51	13,299.60
51740 · Telephone	198.43	1,184.58
51750 · Utilities	140.03	3,074.09
Total 51700 · Operating	<u>1,437.97</u>	<u>51,999.42</u>
51800 · P/R Expense		
51810 · Salaries		35,222.52
51820 · Medicare	107.52	618.05
51830 · Social Security	459.76	2,642.76
51850 · Contract Expense	2,957.76	19,859.08
51800 · P/R Expense - Other	7,303.80	7,303.80
Total 51800 · P/R Expense	<u>10,828.84</u>	<u>65,646.21</u>
51950 · Street Lights	1,669.54	13,549.69
Total 51000 · Highway & Streets	<u>18,219.34</u>	<u>163,251.39</u>
52000 · Public Safety		
52100 · Telephone	479.43	2,876.45
52200 · Utilities		987.45
52800 · P/R Expense		
52820 · Medicare	3.54	21.22
52835 · Judge's Supplemental Pay	246.16	1,469.05
52840 · Judges Retirement	109.03	641.76
52850 · Contract Labor	31,936.47	189,818.82
Total 52800 · P/R Expense	<u>32,295.20</u>	<u>191,950.85</u>
Total 52000 · Public Safety	<u>32,774.63</u>	<u>195,814.75</u>
Total Expense	<u>92,798.73</u>	<u>558,895.43</u>
Net Ordinary Income	23,046.31	19,788.25
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		10,189.95
71400 · Transfers In	4,300.00	25,800.00
Total Other Income	<u>4,300.00</u>	<u>35,989.95</u>
Net Other Income	<u>4,300.00</u>	<u>35,989.95</u>
Net Income	<u>27,346.31</u>	<u>55,778.20</u>

General Fund

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40000 · Fines & Forfeits				
40100 · Court Costs	73.00	500.00	-427.00	14.6%
40200 · Fines	48.40	2,000.00	-1,951.60	2.42%
<b>Total 40000 · Fines &amp; Forfeits</b>	<b>121.40</b>	<b>2,500.00</b>	<b>-2,378.60</b>	<b>4.86%</b>
41000 · General Gov. Misc. Income				
41100 · Capital Grants		591,000.00	-591,000.00	
41500 · State LGAP Grant	21,050.00	41,000.00	-19,950.00	51.34%
41600 · State Tourism Grant	11,996.23	12,500.00	-503.77	95.97%
<b>Total 41000 · General Gov. Misc. Income</b>	<b>33,046.23</b>	<b>644,500.00</b>	<b>-611,453.77</b>	<b>5.13%</b>
42000 · Grass Cutting Revenue	5,555.00	10,300.00	-4,745.00	53.93%
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses		1,000.00	-1,000.00	
44200 · Occupational Licenses	6,753.06	100,000.00	-93,246.94	6.75%
44300 · Permits	125.00	300.00	-175.00	41.67%
<b>Total 44000 · Licenses &amp; Permits</b>	<b>6,878.06</b>	<b>101,300.00</b>	<b>-94,421.94</b>	<b>6.79%</b>
45000 · Planning & Zoning Fees	380.00		380.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes	59,570.28	82,000.00	-22,429.72	72.65%
46200 · Beer Tax	738.75	3,000.00	-2,261.25	24.63%
46300 · Franchise Tax	58,854.84	105,000.00	-46,145.16	56.05%
46400 · Sales and Use Tax	393,279.15	830,000.00	-436,720.85	47.38%
<b>Total 46000 · Taxes</b>	<b>512,443.02</b>	<b>1,020,000.00</b>	<b>-507,556.98</b>	<b>50.24%</b>
48000 · Interest Income	20,259.97	10,000.00	10,259.97	202.6%
<b>Total Income</b>	<b>578,683.68</b>	<b>1,788,600.00</b>	<b>-1,209,916.32</b>	<b>32.35%</b>
<b>Expense</b>				
50000 · General Government				
50110 · Capital outlay-buildings	24,075.00	21,000.00	3,075.00	114.64%
50200 · Conventions and Training	253.19	5,000.00	-4,746.81	5.06%
50300 · Dues	954.00	1,500.00	-546.00	63.6%
50400 · Insurance				
50410 · Liability Ins	4,112.04	10,000.00	-5,887.96	41.12%
50420 · Property and bonds	3,055.57	4,000.00	-944.43	76.39%
50430 · Workers Comp.	777.84	2,000.00	-1,222.16	38.89%
<b>Total 50400 · Insurance</b>	<b>7,945.45</b>	<b>16,000.00</b>	<b>-8,054.55</b>	<b>49.66%</b>
50500 · Miscellaneous		500.00	-500.00	
50600 · Office Expense				
50610 · Planning & Zoning	135.00	1,000.00	-865.00	13.5%
50618 · Planning & Zoning-OG (Capital)	400.00			
50620 · Repairs & Maintenance	4,231.71	7,500.00	-3,268.29	56.42%
50630 · Supplies	12,698.81	10,000.00	2,698.81	126.99%
50640 · Telephone	1,438.23	2,800.00	-1,361.77	51.37%
50650 · Utilities	1,984.19	8,000.00	-6,015.81	24.8%
50660 · Other	2,735.74	3,000.00	-264.26	91.19%
<b>Total 50600 · Office Expense</b>	<b>23,623.68</b>	<b>32,300.00</b>	<b>-8,676.32</b>	<b>73.14%</b>
50700 · Professional Services				
50710 · Accounting Fees	43,800.00	65,000.00	-21,200.00	67.39%
50720 · Attorney Fees	7,000.00	16,800.00	-9,800.00	41.67%
50730 · Building Inspector	1,375.00	3,000.00	-1,625.00	45.83%
50740 · IT Services	5,311.18	8,000.00	-2,688.82	66.39%
50750 · Payroll Fees	1,105.00	2,500.00	-1,395.00	44.2%
50760 · Professional Services - Other		1,000.00	-1,000.00	
<b>Total 50700 · Professional Services</b>	<b>58,591.18</b>	<b>96,300.00</b>	<b>-37,708.82</b>	<b>60.84%</b>

General Fund

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50800 · Office P/R Expense				
50810 · Admin	64,580.85	135,000.00	-70,419.15	47.84%
50820 · Medicare	934.62	2,000.00	-1,065.38	46.73%
50830 · Social Securty	3,996.21	8,400.00	-4,403.79	47.57%
<u>Total 50800 · Office P/R Expense</u>	<u>69,511.68</u>	<u>145,400.00</u>	<u>-75,888.32</u>	<u>47.81%</u>
50900 · Tourism and Promotion	11,253.58	12,500.00	-1,246.42	90.03%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	3,621.53	7,000.00	-3,378.47	51.74%
<u>Total 50000 · General Government</u>	<u>199,829.29</u>	<u>339,000.00</u>	<u>-139,170.71</u>	<u>58.95%</u>
51000 · Highway & Streets				
51200 · Capital outlay		770,000.00	-770,000.00	
51300 · Debt Service - Lease Payments		40,000.00	-40,000.00	
51400 · Drainage maintenance		40,000.00	-40,000.00	
51500 · Engineering Fees	22,251.76	9,000.00	13,251.76	247.24%
51600 · Insurance				
51610 · Auto	2,710.44	5,000.00	-2,289.56	54.21%
51620 · Liability Ins.	4,054.45	9,500.00	-5,445.55	42.68%
51630 · Tractors		4,000.00	-4,000.00	
51640 · Workers Comp	3,039.42	8,500.00	-5,460.58	35.76%
<u>Total 51600 · Insurance</u>	<u>9,804.31</u>	<u>27,000.00</u>	<u>-17,195.69</u>	<u>36.31%</u>
51700 · Operating				
51710 · Fuel Expense	8,745.35	20,000.00	-11,254.65	43.73%
51720 · Repairs	25,695.80	20,000.00	5,695.80	128.48%
51730 · Supplies	13,299.60	25,000.00	-11,700.40	53.2%
51740 · Telephone	1,184.58	2,500.00	-1,315.42	47.38%
51750 · Utilities	3,074.09	4,000.00	-925.91	76.85%
<u>Total 51700 · Operating</u>	<u>51,999.42</u>	<u>71,500.00</u>	<u>-19,500.58</u>	<u>72.73%</u>
51800 · P/R Expense				
51810 · Salaries	35,222.52	175,000.00	-139,777.48	20.13%
51820 · Medicare	618.05	2,500.00	-1,881.95	24.72%
51830 · Social Security	2,642.76	10,900.00	-8,257.24	24.25%
51850 · Contract Expense	19,859.08			
51800 · P/R Expense - Other	7,303.80			
<u>Total 51800 · P/R Expense</u>	<u>65,646.21</u>	<u>188,400.00</u>	<u>-122,753.79</u>	<u>34.84%</u>
51900 · Road Maintenance and repairs		40,000.00	-40,000.00	
51950 · Street Lights	13,549.69	50,000.00	-36,450.31	27.1%
<u>Total 51000 · Highway &amp; Streets</u>	<u>163,251.39</u>	<u>1,235,900.00</u>	<u>-1,072,648.61</u>	<u>13.21%</u>
52000 · Public Safety				
52100 · Telephone	2,876.45	5,700.00	-2,823.55	50.46%
52200 · Utilities	987.45	4,500.00	-3,512.55	21.94%
52800 · P/R Expense				
52820 · Medicare	21.22			
52835 · Judge's Supplemental Pay	1,469.05	3,000.00	-1,530.95	48.97%
52840 · Judges Retirement	641.76	3,000.00	-2,358.24	21.39%
52850 · Contract Labor	189,818.82	400,000.00	-210,181.18	47.46%
<u>Total 52800 · P/R Expense</u>	<u>191,950.85</u>	<u>406,000.00</u>	<u>-214,049.15</u>	<u>47.28%</u>
<u>Total 52000 · Public Safety</u>	<u>195,814.75</u>	<u>416,200.00</u>	<u>-220,385.25</u>	<u>47.05%</u>
<u>Total Expense</u>	<u>558,895.43</u>	<u>1,991,100.00</u>	<u>-1,432,204.57</u>	<u>28.07%</u>
Net Ordinary Income	19,788.25	-202,500.00	222,288.25	-9.77%
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	25,800.00	51,600.00	-25,800.00	50.0%
<u>Total Other Income</u>	<u>35,989.95</u>	<u>251,600.00</u>	<u>-215,610.05</u>	<u>14.3%</u>
Net Other Income	35,989.95	251,600.00	-215,610.05	14.3%
<u>Net Income</u>	<u>55,778.20</u>	<u>49,100.00</u>	<u>6,678.20</u>	<u>113.6%</u>

## Restricted Fund

	<u>Dec 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	232,935.59
10200 · Hancock Whitney SCC Deposit	18,241.19
10300 · Savings Account-LAMP	0.16
<b>Total 10000 · Bank accounts</b>	<u>251,176.94</u>
<b>Total Checking/Savings</b>	251,176.94
<b>Other Current Assets</b>	
12000 · Due from other govt. units	15,921.02
<b>Total Other Current Assets</b>	<u>15,921.02</u>
<b>Total Current Assets</b>	<u>267,097.96</u>
<b>TOTAL ASSETS</b>	<u><u>267,097.96</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	2,241.07
<b>Total Accounts Payable</b>	<u>2,241.07</u>
<b>Other Current Liabilities</b>	
21000 · Accounts Payable - Manual	8,318.00
23000 · Community Center Deposit	17,800.00
25000 · Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>28,768.69</u>
<b>Total Current Liabilities</b>	<u>31,009.76</u>
<b>Total Liabilities</b>	31,009.76
<b>Equity</b>	
30000 · Fund Balance - Reserved	203,426.42
Net Income	32,661.78
<b>Total Equity</b>	<u>236,088.20</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>267,097.96</u></u>



## Restricted Fund

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	4,000.00	16,100.00
41040 · Community Center Capital Outlay	0.00	30,076.17
<b>Total 41000 · Community Center Income</b>	<u>4,000.00</u>	<u>46,176.17</u>
44000 · Interest Income	4.83	29.04
46000 · Sales & Use Taxes		
46010 · Fire Department	3,509.27	23,874.08
46020 · Recreation	3,509.27	23,874.05
46030 · Senior Citizens	3,509.27	23,872.07
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>10,527.81</u>	<u>71,620.20</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>14,532.64</u>	<u>117,825.41</u>
<b>Total Income</b>	<u>14,532.64</u>	<u>117,825.41</u>
<b>Gross Profit</b>	14,532.64	117,825.41
<b>Expense</b>		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	2,082.07	14,941.83
51040 · Personnel Reimbursement	0.00	11,686.25
<b>Total 51000 · Fire Department</b>	<u>2,082.07</u>	<u>26,628.08</u>
52000 · Recreation		
52010 · Operating Expense	55.00	299.94
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	0.00	1,099.45
52060 · Utilities	503.35	8,462.31
<b>Total 52000 · Recreation</b>	<u>558.35</u>	<u>30,403.59</u>
53000 · Senior Citizen	4,347.83	15,114.15
50000 · Restricted Fund Expense - Other	0.00	0.00
<b>Total 50000 · Restricted Fund Expense</b>	<u>6,988.25</u>	<u>72,145.82</u>
54000 · Holiday Celebration Expense	0.00	117.81
56000 · Transfers Out - Personnel	2,150.00	12,900.00
<b>Total Expense</b>	<u>9,138.25</u>	<u>85,163.63</u>
<b>Net Ordinary Income</b>	<u>5,394.39</u>	<u>32,661.78</u>
<b>Net Income</b>	<u><u>5,394.39</u></u>	<u><u>32,661.78</u></u>

## Restricted Fund

	<u>Jul - Dec 23</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	16,100.00	27,000.00	-10,900.00	59.63%
41040 · Community Center Capital Outlay	30,076.17			
<b>Total 41000 · Community Center Income</b>	<u>46,176.17</u>	<u>27,000.00</u>	<u>19,176.17</u>	<u>171.02%</u>
44000 · Interest Income	29.04			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
46010 · Fire Department	23,874.08	46,000.00	-22,125.92	51.9%
46020 · Recreation	23,874.05	46,000.00	-22,125.95	51.9%
46030 · Senior Citizens	23,872.07	46,000.00	-22,127.93	51.9%
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>71,620.20</u>	<u>138,000.00</u>	<u>-66,379.80</u>	<u>51.9%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>117,825.41</u>	<u>165,500.00</u>	<u>-47,674.59</u>	<u>71.19%</u>
<b>Total Income</b>	<u>117,825.41</u>	<u>165,500.00</u>	<u>-47,674.59</u>	<u>71.19%</u>
<b>Gross Profit</b>	117,825.41	165,500.00	-47,674.59	71.19%
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
51010 · Operating Expense	14,941.83	20,000.00	-5,058.17	74.71%
51040 · Personnel Reimbursement	11,686.25	26,000.00	-14,313.75	44.95%
<b>Total 51000 · Fire Department</b>	<u>26,628.08</u>	<u>46,000.00</u>	<u>-19,371.92</u>	<u>57.89%</u>
<b>52000 · Recreation</b>				
52010 · Operating Expense	299.94			
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	1,099.45	3,000.00	-1,900.55	36.65%
52060 · Utilities	8,462.31	20,000.00	-11,537.69	42.31%
<b>Total 52000 · Recreation</b>	<u>30,403.59</u>	<u>47,000.00</u>	<u>-16,596.41</u>	<u>64.69%</u>
<b>53000 · Senior Citizen</b>	<u>15,114.15</u>	<u>36,000.00</u>	<u>-20,885.85</u>	<u>41.98%</u>
<b>Total 50000 · Restricted Fund Expense</b>	<u>72,145.82</u>	<u>129,000.00</u>	<u>-56,854.18</u>	<u>55.93%</u>
54000 · Holiday Celebration Expense	117.81	500.00	-382.19	23.56%
56000 · Transfers Out - Personnel	12,900.00	25,800.00	-12,900.00	50.0%
<b>Total Expense</b>	<u>85,163.63</u>	<u>155,300.00</u>	<u>-70,136.37</u>	<u>54.84%</u>
<b>Net Ordinary Income</b>	<u>32,661.78</u>	<u>10,200.00</u>	<u>22,461.78</u>	<u>320.21%</u>
<b>Net Income</b>	<u><u>32,661.78</u></u>	<u><u>10,200.00</u></u>	<u><u>22,461.78</u></u>	<u><u>320.21%</u></u>

Utility Fund

Dec 31, 23

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10100 · Hancock Whitney Operating 22,938.06

10200 · Hancock Whitney Utility Deposit 25,155.80

10300 · LAMP Savings Account 2,711.12

Total 10000 · Bank Accounts 50,804.98

10400 · Cash on hand 100.00

Total Checking/Savings 50,904.98

Accounts Receivable

13000 · Accounts Receivable

13100 · Accounts Receivable 1,746.00

13000 · Accounts Receivable - Other 16,715.48

Total 13000 · Accounts Receivable 18,461.48

14000 · Allowance for Bad Debts -1,700.00

Total Accounts Receivable 16,761.48

Other Current Assets

15000 · Construction In Progress 373,084.87

Total Other Current Assets 373,084.87

Total Current Assets 440,751.33

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 -1,265,665.86

Total Fixed Assets 877,699.53

TOTAL ASSETS 1,318,450.86

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 22,171.49

Total Accounts Payable 22,171.49

Other Current Liabilities

21000 · Accounts Payable-Audit 1,670.00

25000 · Due to General Fund 50,563.70

26000 · Garbage Deposits Liability 25,435.12

Total Other Current Liabilities 77,668.82

Total Current Liabilities 99,840.31

Total Liabilities 99,840.31

Equity

30000 · Retained Earnings 1,258,270.19

Net Income -39,659.64

Total Equity 1,218,610.55

TOTAL LIABILITIES & EQUITY 1,318,450.86

Utility Fund

	<u>Dec 23</u>	<u>Jul - Dec 23</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,408.00	80,621.00
40300 · Late Payment Penalties	403.66	2,049.76
40400 · Return Fee	275.00	1,575.00
40500 · Sewer Fee	6,012.00	36,516.00
40700 · Water Franchise fees	0.00	3,559.00
Total 40000 · Utility Income	<u>20,098.66</u>	<u>124,320.76</u>
41000 · Interest Income		
42000 · LAMP Account	12.41	4,915.61
41000 · Interest Income - Other	6.00	43.63
Total 41000 · Interest Income	<u>18.41</u>	<u>4,959.24</u>
Total Income	<u>20,117.07</u>	<u>129,280.00</u>
Expense		
50000 · Bank Service charges	0.00	89.00
52000 · Depreciation Expense	6,041.67	36,250.02
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,748.87	76,451.54
Total 53000 · Garbage Department Expenses	<u>12,748.87</u>	<u>76,451.54</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	426.28
54020 · Dues & Memberships	375.00	1,421.00
54030 · Postage	197.88	1,175.04
Total 54000 · General Administrative	<u>572.88</u>	<u>3,022.32</u>
55000 · Sewer Department Expenses		
55010 · Engineering	1,234.00	3,636.00
55030 · Other	0.00	60.00
55050 · Sewer System Maintenance	11,517.77	28,051.57
55070 · Utility Bills	1,418.85	8,479.19
Total 55000 · Sewer Department Expenses	<u>14,170.62</u>	<u>40,226.76</u>
61000 · Transfers Out - Payroll	2,150.00	12,900.00
Total Expense	<u>35,684.04</u>	<u>168,939.64</u>
Net Ordinary Income	<u>-15,566.97</u>	<u>-39,659.64</u>
Net Income	<u><u>-15,566.97</u></u>	<u><u>-39,659.64</u></u>

Utility Fund

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	80,621.00	157,600.00	-76,979.00	51.16%
40300 · Late Payment Penalties	2,049.76	3,500.00	-1,450.24	58.57%
40400 · Return Fee	1,575.00	1,500.00	75.00	105.0%
40500 · Sewer Fee	36,516.00	81,200.00	-44,684.00	44.97%
40700 · Water Franchise fees	3,559.00	7,500.00	-3,941.00	47.45%
Total 40000 · Utility Income	<u>124,320.76</u>	<u>251,300.00</u>	<u>-126,979.24</u>	<u>49.47%</u>
41000 · Interest Income				
42000 · LAMP Account	4,915.61			
41000 · Interest Income - Other	43.63	5,000.00	-4,956.37	0.87%
Total 41000 · Interest Income	<u>4,959.24</u>	<u>5,000.00</u>	<u>-40.76</u>	<u>99.19%</u>
Total Income	<u>129,280.00</u>	<u>256,300.00</u>	<u>-127,020.00</u>	<u>50.44%</u>
Expense				
50000 · Bank Service charges	89.00	250.00	-161.00	35.6%
51000 · Capital Outlay - Sewer	0.00	15,000.00	-15,000.00	0.0%
52000 · Depreciation Expense	36,250.02	72,500.00	-36,249.98	50.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	76,451.54	150,000.00	-73,548.46	50.97%
Total 53000 · Garbage Department Expenses	<u>76,451.54</u>	<u>150,000.00</u>	<u>-73,548.46</u>	<u>50.97%</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	1,175.04	2,000.00	-824.96	58.75%
Total 54000 · General Administrative	<u>3,022.32</u>	<u>4,250.00</u>	<u>-1,227.68</u>	<u>71.11%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	3,636.00	9,000.00	-5,364.00	40.4%
55015 · Fire Hydrant Maintenance	0.00	8,500.00	-8,500.00	0.0%
55030 · Other	60.00			
55040 · Sewer Supplies	0.00	500.00	-500.00	0.0%
55050 · Sewer System Maintenance	28,051.57	25,000.00	3,051.57	112.21%
55070 · Utility Bills	8,479.19	18,000.00	-9,520.81	47.11%
Total 55000 · Sewer Department Expenses	<u>40,226.76</u>	<u>61,000.00</u>	<u>-20,773.24</u>	<u>65.95%</u>
61000 · Transfers Out - Payroll	12,900.00	25,800.00	-12,900.00	50.0%
Total Expense	<u>168,939.64</u>	<u>328,800.00</u>	<u>-159,860.36</u>	<u>51.38%</u>
Net Ordinary Income	<u>-39,659.64</u>	<u>-72,500.00</u>	<u>32,840.36</u>	<u>54.7%</u>
Net Income	<u>-39,659.64</u>	<u>-72,500.00</u>	<u>32,840.36</u>	<u>54.7%</u>