

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, NOVEMBER 8, 2022, 6:00 P.M., SORRENTO TOWN HALL  
SORRENTO, LOUISIANA

Members Present:

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

Town Clerk: Paige K. 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, October 11,  
2022. Motion carried. Vote as follows:

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

NAYS: None

ABSTAIN: Wanda Bourgeois

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

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to  
approve Amendment #6 to the Agreement for consulting services between the Town of Sorrento  
and All South Engineers. LLC for the Program and Project Management for the Town of  
Sorrento and authorizing the mayor to execute all documents on behalf of the town. Motion  
carried. Vote as follows:

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

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to  
approve the beer and liquor license for the Boucherie Festival. Motion carried. Vote as follows:  
YEAS: Randy Anny, Duane Humphrey, Darnell Gilbert, Wanda Bourgeois

NAYS: None

ABSTAIN: Chad Domingue

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to  
move agenda item #11 to #9. Motion carried. Vote as follows:

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

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to  
move the Tuesday December 13, 2022 meeting to Wednesday December 14, 2022 at 6:00 pm at  
the Sorrento Community Center due to the Sorrento Christmas Celebration. Motion carried.  
Vote as follows:

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

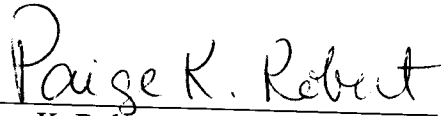
Councilman Chad Domingue introduced Ordinance 22-10, An Ordinance Amending the  
Code of the Town of Sorrento, Louisiana, by adding Section 5.17 through Section 5.21 relative  
to interest and penalties applicable to local sales and use tax. A public hearing was called on  
Wednesday, December 14, 2022, at 6:00 pm at the Sorrento Community Center to consider  
adoption of this ordinance.

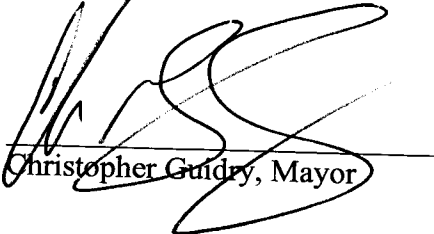
Councilman Chad Domingue introduced Ordinance 22-11, An Ordinance to Amend Section 69-28, Sub-section (B) (3) of the Code of Ordinances with Respect to Sewer User Charges for residential and Commercial Customers Discharging Domestic Sewage into the Towns Sewer System. A public hearing was called on Wednesday, December 14, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt the 2022-23 LGAP grant resolution to replace the Town Hall roof. Motion carried. Vote as follows:

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

There being no further business to be brought before the Mayor and Council, on motion duly made and seconded, the meeting was adjourned.

  
\_\_\_\_\_  
Paige K. Robert, Town Clerk

  
\_\_\_\_\_  
Christopher Guidry, Mayor

**A Resolution of the Town of Sorrento to submit a grant application to the Office of Community Development for the Louisiana Government Assistance Program Fiscal year 2022-23**

**WHEREAS**, the Town of Sorrento desires to maintain a safe and operational Town Hall Building; and

**WHEREAS**, the Town of Sorrento intends to replace the roof and repair water damage to the Town Hall; and

**WHEREAS**, the Town of Sorrento intends to replace the roof and repair water damage to the Town Hall building through local and state funding from the Office of Community Development Louisiana Government Assistance Program; and

**WHEREAS**, the Town of Sorrento supports the project as proposed in the grant application; and

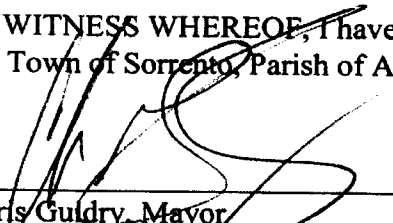
**NOW THEREFORE**, be it resolved that the Town of Sorrento is committed to replace the roof and repair water damage to the Town Hall building and authorizes the Mayor to execute any documents related to the aforementioned grant; and


The forgoing motion was offered by Councilman Randy Anny and seconded by Councilman Chad Domingue.

I the undersigned, hereby certify that the foregoing resolution was duly adopted following a roll call vote:

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

IN WITNESS WHEREOF, I have set my hand and have caused to be affixed the official Seal of the Town of Sorrento, Parish of Ascension, State of Louisiana, on this the 8<sup>th</sup> of November 2022.

  
Chris Guldry, Mayor

  
Paige K. Robert, Town Clerk



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

	September 2022	October 2022	November 2022	December 2022	2022	2022	2022	2022
Veh. Accidents	20	16						
Burglaries	1	1						
Thefts	3	2						
Armed Robbery	0	0						
Simple Robbery	0	0						
Alarms	18	12						
Narcotics	2	2						
Shooting	0	1						
<b>Total Service C</b>	<b>124</b>	<b>125</b>						
SCO/Loud Musi	0	0	0	0	0	0	0	0

Traffic Citations	10	31						
Adult Arrests	6	6						

Capt. Roosevelt Hampton  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	1
Accident	16
Alarm	12
Animal Complaint	4
Assault	1
Assist	6
Burglary	1
Check on Welfare	4
Civil Dispute	7
Damage to Property	1
Disturbance	12
Escort	2
Fire	1
Narcotics	2
School Walk Thru	7
Suicide Investigation	2
Suspicious Person/Vehicle	19
Theft	2
Traffic Incident	22
Trespassing	2
Warrant Arrest	1
<b>Grand Total</b>	<b>125</b>

# ***Sorrento***<sup>®</sup>

LOUISIANA

FINANCIAL STATEMENTS

September 30, 2022

Town of Sorrento  
Key stats  
September 30, 2022

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
September 30, 2022	\$ 1,342,277	\$ 424,604	\$ 917,673		
June 30, 2022	730,632	109,571	621,061	\$ 315,033	\$ 296,612
June 30, 2021	682,588	253,713	428,875	170,891	488,798

Restricted breakdown

American Rescue Plan Grant	315,628
Recreation	26,792
Senior citizen programs	51,942
Public safety - fire	11,269
Public safety - police - restricted	2,651
Other	16,323

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2023	\$ 216,863		\$ 38,270	
	2022	827,475	27%	146,025	27%
	2021	606,952	5%	107,109	5%
	2020	576,720		101,774	
	<b>2023 budget</b>	<b>\$ 650,000</b>	<b>33.4%</b>	<b>\$ 105,000</b>	<b>36.4%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2023	\$ 16,825		\$ 36,828	
	2022	63,961	9%	136,752	7%
	2021	58,482	1%	127,022	2%
	2020	57,862		124,896	
	<b>2023 budget</b>	<b>\$ 71,100</b>	<b>23.7%</b>	<b>\$ 158,500</b>	<b>23.2%</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 - 09/30/2022	\$ 13,908	\$ 17,670	\$ 1,170	\$ 484	\$ (646)	\$ (4,769)
Amount owed - 06/30/2022	7,981	14,441	(1,772)	(355)	(37)	(4,295)
Amount owed - 06/30/2021	14,684	13,104	(2,723)	(501)	(93)	4,896
Amount owed - 06/30/2020	19,200	14,984	(2,140)	981	768	4,608

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>
FYE 2022		
Surplus (deficit)	\$ 61,197	\$ 10,570
Capital outlay activity, net of grants and proceeds	(42,085)	-
Depreciation	-	-
Operating cash flows	\$ 19,112	\$ 10,570

<u>Utility</u>	<u>2023B</u>	<u>YTD 2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Operating deficit	\$ (83,000)	\$ (21,115)	\$ (67,509)	\$ 37,722	\$ 36,969
Capital outlay activity, net of grants and proceeds	20,000	-	(19,805)	(126,392)	(130,198)
Proceeds from Legal Settlement	-	-	(77,500)	-	(981)
Depreciation	85,000	21,250	85,000	80,000	(13,500)
Net	<b>\$ 22,000</b>	<b>\$ 135</b>	<b>\$ (79,814)</b>	<b>\$ (8,669)</b>	<b>\$ (107,710)</b>

Town of Sorrento  
 Overview  
 September 30, 2022

	YTD as of	Current Year - FYE 2022/2023			% of budget
	September 30, 2021	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	\$ 190,611	\$ 216,863	\$ 650,000	\$ 433,137	
Property tax	169	-	75,000	75,000	
Franchise fees	26,013	29,659	105,000	75,341	
Beer Tax	819	862	3,000	2,138	
Licenses and permits	21,635	20,907	101,200	80,293	
Charges for Services	-	-	10,300	10,300	
Fines	659	599	3,000	2,401	
Planning & Zoning	22,063	745	-	(745)	
Intergovernmental grants - Operational	316,698	8,018	10,000	1,982	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	-	34,066	-	(34,066)	
Transfers In	7,350	6,550	-	(6,550)	
Proceeds from sale of assets	-	-	26,200	26,200	
Other	15	1,936	100	(1,836)	
<b>Total revenue</b>	<b>586,031</b>	<b>320,207</b>	<b>983,800</b>	<b>663,593</b>	<b>33%</b>
Administration	61,709	86,663	286,500	199,837	
Police	91,537	91,695	394,000	302,305	
Streets	72,135	80,652	278,100	197,448	
Capital outlay	-	-	-	-	
<b>Total expenditures</b>	<b>225,380</b>	<b>259,010</b>	<b>958,600</b>	<b>699,590</b>	<b>27%</b>
<b>Restricted:</b>					
Sales tax	33,637	38,270	105,000	66,730	
Other	9,776	11,102	25,500	14,398	
<b>Total revenue</b>	<b>43,413</b>	<b>49,372</b>	<b>130,500</b>	<b>81,128</b>	<b>38%</b>
Fire	24,028	11,190	35,000	23,810	
Senior citizen programs	5,016	5,378	30,000	24,622	
Recreation - Community Center	11,918	18,958	28,700	9,742	
Transfer Out	3,675	3,275	13,100	9,825	
Other	165	-	500	500	
Capital outlay	-	-	-	-	
<b>Total expenditures</b>	<b>44,803</b>	<b>38,802</b>	<b>107,300</b>	<b>68,498</b>	<b>36%</b>
<b>Utility Fund:</b>					
Garbage	31,810	36,630	158,500	121,870	
Sewer	14,726	16,803	71,100	54,297	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	2,574	3,354	11,000	7,646	
<b>Total revenue</b>	<b>49,110</b>	<b>56,786</b>	<b>240,600</b>	<b>183,814</b>	<b>24%</b>
Garbage	31,130	36,454	130,000	93,546	
Sewer maintenance	59,559	11,181	30,000	18,819	
Sewer operating costs	4,272	5,249	40,500	35,251	
Sewer Grant expenses	-	-	-	-	
Depreciation	21,250	21,250	85,000	63,750	
Transfer Out	3,675	3,275	13,100	9,825	
Capital outlay	-	-	20,000	20,000	
Other	1,179	491	5,000	4,509	
<b>Total expenditures</b>	<b>\$ 121,064</b>	<b>\$ 77,901</b>	<b>\$ 323,600</b>	<b>\$ 245,699</b>	<b>24%</b>
<b>Total:</b>					
Inflows	678,555	426,365			
Outflows	391,247	375,713			
<b>Net</b>	<b>287,307</b>	<b>50,652</b>			
Depreciation	21,250	21,250			
Capital outlay, net of grants and proceeds	-	(42,085)			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	-	-			
<b>Operating, net</b>	<b>\$ 308,557</b>	<b>\$ 29,817</b>			



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

<u>General Fund</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>% change</u>
July	\$ 68,212	\$ 65,027	-4.7%
August	62,855	82,943	32.0%
September	59,544	68,893	15.7%
October	50,149		-100.0%
November	65,519		-100.0%
December	70,344		-100.0%
January	79,636		-100.0%
February	88,549		-100.0%
March	70,394		-100.0%
April	59,465		-100.0%
May	81,130		-100.0%
June	71,678		-100.0%
	<u>\$ 827,475</u>	<u>\$ 216,863</u>	
Prior year to date		<u>\$ 190,611</u>	13.8% YoY Change
<b>FYE 2022/2023 Budget</b>		<u>\$ 650,000</u>	33.4% % of Budget

<u>Restricted Fund</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>% change</u>
July	\$ 12,037	\$ 11,475	-4.7%
August	11,092	14,637	32.0%
September	10,508	12,158	15.7%
October	8,850		-100.0%
November	11,562		-100.0%
December	12,414		-100.0%
January	14,053		-100.0%
February	15,626		-100.0%
March	12,422		-100.0%
April	10,494		-100.0%
May	14,317		-100.0%
June	12,649		-100.0%
	<u>\$ 146,025</u>	<u>\$ 38,270</u>	
Prior year to date		<u>\$ 33,637</u>	13.8% YoY Change
<b>FYE 2022/2023 Budget</b>		<u>\$ 105,000</u>	36.4% % 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	207	\$ 5,623	\$ 5,772	\$ 149
August	208	5,623	4,987	(636)
September	207	5,579	4,629	(950)
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 16,825</u>	<u>\$ 15,389</u>	<u>\$ (1,436)</u>
<b>FYE 2022/2023 Budget</b>			<u>\$ 71,100</u>	24% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	566	\$ 11,616	\$ 10,556	(1,060)
August	570	11,688	9,882	(1,806)
September	570	13,524	12,758	(766)
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 36,828</u>	<u>\$ 33,196</u>	<u>\$ (3,632)</u>
<b>FYE 2022/2023 Budget</b>			<u>\$ 158,500</u>	23% % of Budget
<b>Collection rate</b>		<u>\$ 53,653</u>	<u>\$ 48,584</u>	91%

General Fund

Sep 30, 22

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10100 · Hancock Whitney Bank General 802,980.69

10200 · LAMP Savings Account 361,281.13

Total 10000 · Bank Accounts 1,164,261.82

Total Checking/Savings 1,164,261.82

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 149,276.00

Total 13100 · Accounts Receivable-Manual 49,276.00

14000 · Cash Drawer

14100 · Cash Box 150.00

Total 14000 · Cash Drawer 150.00

Total Other Current Assets 49,426.00

Total Current Assets 1,241,342.27

Other Assets

18000 · Due from other gov't agencies 65,027.00

Total Other Assets 65,027.00

TOTAL ASSETS 1,306,369.27

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 28,340.62

Total Accounts Payable 28,340.62

Other Current Liabilities

20100 · Accounts Payable-Manual 4,411.96

21000 · Payroll Liabilities -120.44

24000 · Accrued Payroll Expense 782.31

25000 · Bail Bonds Payable 14,011.50

28000 · Due to/from Utility account 226,818.79

Total Other Current Liabilities 245,904.12

Total Current Liabilities 274,244.74

Total Liabilities 274,244.74

Equity

31000 · Fund Balance - Unreserved 970,927.59

Net Income 61,196.94

Total Equity 1,032,124.53

TOTAL LIABILITIES & EQUITY 1,306,369.27

General Fund

	Sep 22	Jul - Sep 22
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	31.00	146.82
40200 · Fines	132.00	452.32
Total 40000 · Fines & Forfeits	163.00	599.14
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant	13,333.50	34,066.47
41600 · State Tourism Grant	8,018.45	8,018.45
Total 41000 · General Gov. Misc. Income	21,351.95	42,084.92
44000 · Licenses & Permits		
44200 · Occupational Licenses		20,857.17
44300 · Permits		50.00
Total 44000 · Licenses & Permits		20,907.17
45000 · Planning & Zoning Fees	500.00	745.00
46000 · Taxes		
46200 · Beer Tax		862.28
46300 · Franchise Tax		29,658.79
46400 · Sales and Use Tax	68,893.23	216,863.15
Total 46000 · Taxes	68,893.23	247,384.22
48000 · Interest Income	760.26	1,936.46
Total Income	91,668.44	313,656.91
Expense		
50000 · General Government		
50200 · Conventions and Training		710.98
50400 · Insurance		
50410 · Liability Ins		2,111.16
50420 · Property and bonds	11,308.07	11,308.07
50430 · Workers Comp.	129.88	389.64
Total 50400 · Insurance	11,437.95	13,808.87
50600 · Office Expense		
50615 · Planning & Zoning-Orange Grove		2,647.50
50620 · Repairs & Maintenance	78.49	729.05
50630 · Supplies	299.94	2,976.85
50640 · Telephone	238.22	716.20
50650 · Utilities	164.16	1,045.37
50660 · Other		1,285.25
Total 50600 · Office Expense	780.81	9,400.22
50700 · Professional Services		
50710 · Accounting Fees	1,695.00	14,585.00
50720 · Attorney Fees	1,250.00	2,500.00
50740 · IT Services	475.17	3,564.51
50750 · Payroll Fees	169.00	493.00
50760 · Professional Services - Other		500.00
Total 50700 · Professional Services	3,589.17	21,642.51
50800 · Office P/R Expense		
50810 · Admin	9,797.70	27,988.77
50820 · Medicare	142.05	405.82
50830 · Social Securty	607.46	1,735.31
Total 50800 · Office P/R Expense	10,547.21	30,129.90

General Fund

	<u>Sep 22</u>	<u>Jul - Sep 22</u>
50900 · Tourism and Promotion	9,137.23	9,137.23
50999 · Bank Service fee	583.12	1,833.36
Total 50000 · General Government	<u>36,075.49</u>	<u>86,663.07</u>
51000 · Highway & Streets		
51500 · Engineering Fees	3,436.25	17,623.00
51600 · Insurance		
51620 · Liability Ins.		1,671.18
51630 · Tractors		378.51
51640 · Workers Comp	519.49	1,558.47
Total 51600 · Insurance	<u>519.49</u>	<u>3,608.16</u>
51700 · Operating		
51705 · Contract Expense	5,469.96	16,390.92
51710 · Fuel Expense		4,237.38
51720 · Repairs	369.57	8,813.92
51730 · Supplies	1,802.67	8,533.47
51740 · Telephone	79.41	596.12
51750 · Utilities	143.46	924.56
Total 51700 · Operating	<u>7,865.07</u>	<u>39,496.37</u>
51800 · P/R Expense		
51810 · Salaries	3,893.62	11,944.62
51820 · Medicare	56.46	173.21
51830 · Social Security	241.40	740.56
Total 51800 · P/R Expense	<u>4,191.48</u>	<u>12,858.39</u>
51950 · Street Lights	1,854.05	7,066.08
Total 51000 · Highway & Streets	<u>17,866.34</u>	<u>80,652.00</u>
52000 · Public Safety		
52100 · Telephone	476.44	1,432.39
52200 · Utilities	49.34	757.89
52800 · P/R Expense		
52840 · Judges Retirement	348.81	1,046.43
52850 · Contract Labor	29,486.05	88,458.15
Total 52800 · P/R Expense	<u>29,834.86</u>	<u>89,504.58</u>
Total 52000 · Public Safety	<u>30,360.64</u>	<u>91,694.86</u>
Total Expense	<u>84,302.47</u>	<u>259,009.93</u>
Net Ordinary Income	<u>7,365.97</u>	<u>54,646.98</u>
Other Income/Expense		
Other Income		
71400 · Transfers In	2,183.32	6,549.96
Total Other Income	<u>2,183.32</u>	<u>6,549.96</u>
Net Other Income	<u>2,183.32</u>	<u>6,549.96</u>
Net Income	<u>9,549.29</u>	<u>61,196.94</u>

General Fund

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	146.82	500.00	-353.18	29.36%
40200 · Fines	452.32	2,500.00	-2,047.68	18.09%
Total 40000 · Fines & Forfeits	599.14	3,000.00	-2,400.86	19.97%
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	34,066.47		34,066.47	100.0%
41600 · State Tourism Grant	8,018.45	10,000.00	-1,981.55	80.19%
Total 41000 · General Gov. Misc. Income	42,084.92	10,000.00	32,084.92	420.85%
42000 · Grass Cutting Revenue		10,300.00	-10,300.00	
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses		1,000.00	-1,000.00	
44200 · Occupational Licenses	20,857.17	100,000.00	-79,142.83	20.86%
44300 · Permits	50.00	200.00	-150.00	25.0%
Total 44000 · Licenses & Permits	20,907.17	101,200.00	-80,292.83	20.66%
45000 · Planning & Zoning Fees	745.00		745.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes		75,000.00	-75,000.00	
46200 · Beer Tax	862.28	3,000.00	-2,137.72	28.74%
46300 · Franchise Tax	29,658.79	105,000.00	-75,341.21	28.25%
46400 · Sales and Use Tax	216,863.15	650,000.00	-433,136.85	33.36%
Total 46000 · Taxes	247,384.22	833,000.00	-585,615.78	29.7%
48000 · Interest Income	1,936.46	100.00	1,836.46	1,936.46%
Total Income	313,656.91	957,600.00	-643,943.09	32.75%
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training	710.98	4,000.00	-3,289.02	17.78%
50300 · Dues		1,500.00	-1,500.00	
50400 · Insurance				
50410 · Liability Ins	2,111.16	12,000.00	-9,888.84	17.59%
50420 · Property and bonds	11,308.07	3,000.00	8,308.07	376.94%
50430 · Workers Comp.	389.64	2,000.00	-1,610.36	19.48%
Total 50400 · Insurance	13,808.87	17,000.00	-3,191.13	81.23%
50500 · Miscellaneous		500.00	-500.00	
50600 · Office Expense				
50610 · Planning & Zoning		1,000.00	-1,000.00	
50615 · Planning & Zoning-Orange Grc	2,647.50			
50620 · Repairs & Maintenance	729.05	7,500.00	-6,770.95	9.72%
50630 · Supplies	2,976.85	10,000.00	-7,023.15	29.77%
50640 · Telephone	716.20	2,800.00	-2,083.80	25.58%
50650 · Utilities	1,045.37	8,000.00	-6,954.63	13.07%
50660 · Other	1,285.25	500.00	785.25	257.05%
Total 50600 · Office Expense	9,400.22	29,800.00	-20,399.78	31.54%

General Fund				
	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	14,585.00	60,000.00	-45,415.00	24.31%
50720 · Attorney Fees	2,500.00	15,000.00	-12,500.00	16.67%
50730 · Building Inspector		5,000.00	-5,000.00	
50740 · IT Services	3,564.51	6,000.00	-2,435.49	59.41%
50750 · Payroll Fees	493.00	2,500.00	-2,007.00	19.72%
50760 · Professional Services - Other	500.00		500.00	100.0%
Total 50700 · Professional Services	<u>21,642.51</u>	<u>88,500.00</u>	<u>-66,857.49</u>	<u>24.46%</u>
50800 · Office P/R Expense				
50810 · Admin	27,988.77	107,000.00	-79,011.23	26.16%
50820 · Medicare	405.82	1,500.00	-1,094.18	27.06%
50830 · Social Securiry	1,735.31	8,200.00	-6,464.69	21.16%
Total 50800 · Office P/R Expense	<u>30,129.90</u>	<u>116,700.00</u>	<u>-86,570.10</u>	<u>25.82%</u>
50900 · Tourism and Promotion	9,137.23	10,000.00	-862.77	91.37%
50995 · Public Notice Fees		3,000.00	-3,000.00	
50999 · Bank Service fee	1,833.36	5,500.00	-3,666.64	33.33%
Total 50000 · General Government	<u>86,663.07</u>	<u>286,500.00</u>	<u>-199,836.93</u>	<u>30.25%</u>
51000 · Highway & Streets				
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	17,623.00	9,000.00	8,623.00	195.81%
51600 · Insurance				
51610 · Auto		2,000.00	-2,000.00	
51620 · Liability Ins.	1,671.18	9,500.00	-7,828.82	17.59%
51630 · Tractors	378.51	4,000.00	-3,621.49	9.46%
51640 · Workers Comp	1,558.47	8,500.00	-6,941.53	18.34%
Total 51600 · Insurance	<u>3,608.16</u>	<u>24,000.00</u>	<u>-20,391.84</u>	<u>15.03%</u>
51700 · Operating				
51705 · Contract Expense	16,390.92			
51710 · Fuel Expense	4,237.38	15,000.00	-10,762.62	28.25%
51720 · Repairs	8,813.92	10,000.00	-1,186.08	88.14%
51730 · Supplies	8,533.47	15,000.00	-6,466.53	56.89%
51740 · Telephone	596.12	2,500.00	-1,903.88	23.85%
51750 · Utilities	924.56	2,500.00	-1,575.44	36.98%
Total 51700 · Operating	<u>39,496.37</u>	<u>45,000.00</u>	<u>-5,503.63</u>	<u>87.77%</u>
51800 · P/R Expense				
51810 · Salaries	11,944.62	110,000.00	-98,055.38	10.86%
51820 · Medicare	173.21	1,700.00	-1,526.79	10.19%
51830 · Social Security	740.56	8,400.00	-7,659.44	8.82%
Total 51800 · P/R Expense	<u>12,858.39</u>	<u>120,100.00</u>	<u>-107,241.61</u>	<u>10.71%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	7,066.08	30,000.00	-22,933.92	23.55%
Total 51000 · Highway & Streets	<u>80,652.00</u>	<u>278,100.00</u>	<u>-197,448.00</u>	<u>29.0%</u>

General Fund

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52000 · Public Safety				
52100 · Telephone	1,432.39	5,700.00	-4,267.61	25.13%
52200 · Utilities	757.89	1,800.00	-1,042.11	42.11%
52300 · Other		500.00	-500.00	
52800 · P/R Expense				
52835 · Judge's Supplemental Pay		3,000.00	-3,000.00	
52840 · Judges Retirement	1,046.43	3,000.00	-1,953.57	34.88%
52850 · Contract Labor	88,458.15	380,000.00	-291,541.85	23.28%
Total 52800 · P/R Expense	<u>89,504.58</u>	<u>386,000.00</u>	<u>-296,495.42</u>	<u>23.19%</u>
Total 52000 · Public Safety	<u>91,694.86</u>	<u>394,000.00</u>	<u>-302,305.14</u>	<u>23.27%</u>
Total Expense	<u>259,009.93</u>	<u>958,600.00</u>	<u>-699,590.07</u>	<u>27.02%</u>
Net Ordinary Income	54,646.98	-1,000.00	55,646.98	-5,464.7%
Other Income/Expense				
Other Income				
71400 · Transfers In	6,549.96	26,200.00	-19,650.04	25.0%
Total Other Income	<u>6,549.96</u>	<u>26,200.00</u>	<u>-19,650.04</u>	<u>25.0%</u>
Net Other Income	<u>6,549.96</u>	<u>26,200.00</u>	<u>-19,650.04</u>	<u>25.0%</u>
Net Income	<u>61,196.94</u>	<u>25,200.00</u>	<u>35,996.94</u>	<u>242.85%</u>



Restricted Fund

Sep 30, 22

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	92,650.84
10200 · Hancock Whitney SCC Deposit	16,325.45
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>108,976.45</u>
Total Checking/Savings	108,976.45
Other Current Assets	
12000 · Due from other govt. units	92,796.00
Total Other Current Assets	<u>92,796.00</u>
Total Current Assets	<u>201,772.45</u>
<b>TOTAL ASSETS</b>	<b><u>201,772.45</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>1,082.41</u>
Total Accounts Payable	1,082.41
Other Current Liabilities	
21000 · Accounts Payable - Manual	11,057.00
23000 · Community Center Deposit	15,950.00
25000 · Unclaimed Forfeitures	<u>2,650.69</u>
Total Other Current Liabilities	<u>29,657.69</u>
Total Current Liabilities	<u>30,740.10</u>
Total Liabilities	30,740.10
Equity	
30000 · Fund Balance - Reserved	160,462.23
Net Income	<u>10,570.12</u>
Total Equity	<u>171,032.35</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>201,772.45</u></b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>192,629.45</u></b>

## Restricted Fund

	Sep 22	Jul - Sep 22
<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	3,500.00	11,100.00
<b>Total 41000 · Community Center Income</b>	3,500.00	11,100.00
<b>44000 · Interest Income</b>	0.66	1.99
<b>46000 · Sales &amp; Use Taxes</b>		
46010 · Fire Department	4,052.54	12,756.65
46020 · Recreation	4,052.55	12,756.66
46030 · Senior Citizens	4,052.54	12,756.65
<b>Total 46000 · Sales &amp; Use Taxes</b>	12,157.63	38,269.96
<b>Total 40000 · Restricted Fund Income</b>	15,658.29	49,371.95
<b>Total Income</b>	15,658.29	49,371.95
<b>Gross Profit</b>	15,658.29	49,371.95
<b>Expense</b>		
<b>50000 · Restricted Fund Expense</b>		
<b>51000 · Fire Department</b>		
51010 · Operating Expense	1,605.45	11,190.49
<b>Total 51000 · Fire Department</b>	1,605.45	11,190.49
<b>52000 · Recreation</b>		
52010 · Operating Expense	0.00	342.74
52030 · Engineering Expense	0.00	1,000.00
52040 · Insurance - Community Center	0.00	10,080.00
52045 · Maintenance & Repairs	0.00	1,635.01
52050 · Supplies	355.35	669.69
52060 · Utilities	1,651.93	5,230.92
<b>Total 52000 · Recreation</b>	2,007.28	18,958.36
<b>53000 · Senior Citizen</b>	1,826.00	5,378.00
<b>Total 50000 · Restricted Fund Expense</b>	5,438.73	35,526.85
<b>56000 · Transfers Out - Personnel</b>	1,091.66	3,274.98
<b>Total Expense</b>	6,530.39	38,801.83
<b>Net Ordinary Income</b>	9,127.90	10,570.12
<b>Net Income</b>	9,127.90	10,570.12

## Restricted Fund

	<u>Jul - Sep 22</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	11,100.00	25,000.00	-13,900.00	44.4%
<b>Total 41000 · Community Center Income</b>	<u>11,100.00</u>	<u>25,000.00</u>	<u>-13,900.00</u>	<u>44.4%</u>
44000 · Interest Income	1.99			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
46010 · Fire Department	12,756.65	35,000.00	-22,243.35	36.45%
46020 · Recreation	12,756.66	35,000.00	-22,243.34	36.45%
46030 · Senior Citizens	12,756.65	35,000.00	-22,243.35	36.45%
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>38,269.96</u>	<u>105,000.00</u>	<u>-66,730.04</u>	<u>36.45%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>49,371.95</u>	<u>130,500.00</u>	<u>-81,128.05</u>	<u>37.83%</u>
<b>Total Income</b>	<u>49,371.95</u>	<u>130,500.00</u>	<u>-81,128.05</u>	<u>37.83%</u>
<b>Gross Profit</b>	49,371.95	130,500.00	-81,128.05	37.83%
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
51010 · Operating Expense	11,190.49	17,000.00	-5,809.51	65.83%
51040 · Personnel Reimbursement	0.00	18,000.00	-18,000.00	0.0%
<b>Total 51000 · Fire Department</b>	<u>11,190.49</u>	<u>35,000.00</u>	<u>-23,809.51</u>	<u>31.97%</u>
<b>52000 · Recreation</b>				
52010 · Operating Expense	342.74			
52030 · Engineering Expense	1,000.00			
52040 · Insurance - Community Center	10,080.00	6,000.00	4,080.00	168.0%
52045 · Maintenance & Repairs	1,635.01	7,500.00	-5,864.99	21.8%
52050 · Supplies	669.69	1,200.00	-530.31	55.81%
52060 · Utilities	5,230.92	14,000.00	-8,769.08	37.36%
<b>Total 52000 · Recreation</b>	<u>18,958.36</u>	<u>28,700.00</u>	<u>-9,741.64</u>	<u>66.06%</u>
<b>53000 · Senior Citizen</b>	<u>5,378.00</u>	<u>30,000.00</u>	<u>-24,622.00</u>	<u>17.93%</u>
<b>Total 50000 · Restricted Fund Expense</b>	<u>35,526.85</u>	<u>93,700.00</u>	<u>-58,173.15</u>	<u>37.92%</u>
54000 · Holiday Celebration Expense	0.00	500.00	-500.00	0.0%
55000 · Transfers Out - Debt Service	0.00	13,100.00	-13,100.00	0.0%
56000 · Transfers Out - Personnel	3,274.98			
<b>Total Expense</b>	<u>38,801.83</u>	<u>107,300.00</u>	<u>-68,498.17</u>	<u>36.16%</u>
<b>Net Ordinary Income</b>	<u>10,570.12</u>	<u>23,200.00</u>	<u>-12,629.88</u>	<u>45.56%</u>
<b>Net Income</b>	<u>10,570.12</u>	<u>23,200.00</u>	<u>-12,629.88</u>	<u>45.56%</u>

Utility Fund

Sep 30, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	34,748.48
10200 · Hancock Whitney Utility Deposit	24,334.00
10300 · LAMP Savings Account	9,856.59
Total 10000 · Bank Accounts	<u>68,939.07</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>69,039.07</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	7,427.00
13000 · Accounts Receivable - Other	15,271.37
Total 13000 · Accounts Receivable	<u>22,698.37</u>
14000 · Allowance for Bad Debts	<u>-2,200.00</u>
Total Accounts Receivable	<u>20,498.37</u>
Other Current Assets	
15000 · Construction In Progress	360,997.58
Total Other Current Assets	<u>360,997.58</u>
Total Current Assets	<u>450,535.02</u>
Fixed Assets	
15100 · Fixed Assets	1,204,083.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,168,540.83
Total Fixed Assets	<u>869,191.56</u>
TOTAL ASSETS	<u><u>1,319,726.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	45,378.55
Total Accounts Payable	<u>45,378.55</u>
Other Current Liabilities	
21000 · Accounts Payable-Audit	1,500.00
24000 · Customer Prepayments	5,722.00
25000 · Due to General Fund	-226,818.79
26000 · Garbage Deposits Liabilty	24,643.32
28000 · Unearned Revenue - ARPA Grant	315,627.56
Total Other Current Liabilities	<u>120,674.09</u>
Total Current Liabilities	<u>166,052.64</u>
Total Liabilities	<u>166,052.64</u>
Equity	
30000 · Retained Earnings	1,174,788.76
Net Income	-21,114.82
Total Equity	<u>1,153,673.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,319,726.58</u></u>

Utility Fund

	<u>Sep 22</u>	<u>Jul - Sep 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	13,524.00	36,629.60
40300 · Late Payment Penalties	414.20	982.40
40400 · Return Fee	125.00	400.00
40500 · Sewer Fee	5,579.00	16,803.00
40700 · Water Franchise fees	0.00	1,705.00
Total 40000 · Utility Income	<u>19,642.20</u>	<u>56,520.00</u>
41000 · Interest Income		
42000 · LAMP Account	68.05	255.50
41000 · Interest Income - Other	2.12	10.76
Total 41000 · Interest Income	<u>70.17</u>	<u>266.26</u>
Total Income	<u>19,712.37</u>	<u>56,786.26</u>
Expense		
52000 · Depreciation Expense	7,083.33	21,249.99
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,707.19	36,454.37
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>36,454.37</u>
54000 · General Administrative		
54030 · Postage	165.00	491.04
Total 54000 · General Administrative	<u>165.00</u>	<u>491.04</u>
55000 · Sewer Department Expenses		
55010 · Engineering	555.00	555.00
55030 · Other	0.00	5.02
55040 · Sewer Supplies	0.00	347.59
55050 · Sewer System Maintenance	3,563.50	11,181.26
55070 · Utility Bills	1,525.24	4,341.83
Total 55000 · Sewer Department Expenses	<u>5,643.74</u>	<u>16,430.70</u>
61000 · Transfers Out - Payroll	1,091.66	3,274.98
Total Expense	<u>26,690.92</u>	<u>77,901.08</u>
Net Ordinary Income	<u>-6,978.55</u>	<u>-21,114.82</u>
Net Income	<u>-6,978.55</u>	<u>-21,114.82</u>

Utility Fund

Ordinary Income/Expense	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Utility Income				
40100 · Garbage Fee	36,629.60	158,500.00	-121,870.40	23.11%
40300 · Late Payment Penalties	982.40	3,500.00	-2,517.60	28.07%
40400 · Return Fee	400.00	1,000.00	-600.00	40.0%
40500 · Sewer Fee	16,803.00	71,100.00	-54,297.00	23.63%
40700 · Water Franchise fees	1,705.00	6,500.00	-4,795.00	26.23%
Total 40000 · Utility Income	<u>56,520.00</u>	<u>240,600.00</u>	<u>-184,080.00</u>	<u>23.49%</u>
41000 · Interest Income				
42000 · LAMP Account	255.50			
41000 · Interest Income - Other	10.76			
Total 41000 · Interest Income	<u>266.26</u>			
Total Income	<u>56,786.26</u>	<u>240,600.00</u>	<u>-183,813.74</u>	<u>23.6%</u>
Expense				
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	21,249.99	85,000.00	-63,750.01	25.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	36,454.37	130,000.00	-93,545.63	28.04%
Total 53000 · Garbage Department Expenses	<u>36,454.37</u>	<u>130,000.00</u>	<u>-93,545.63</u>	<u>28.04%</u>
54000 · General Administrative				
54010 · Billing Supplies	0.00	1,000.00	-1,000.00	0.0%
54020 · Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
54030 · Postage	491.04	2,000.00	-1,508.96	24.55%
Total 54000 · General Administrative	<u>491.04</u>	<u>5,000.00</u>	<u>-4,508.96</u>	<u>9.82%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	555.00	18,000.00	-17,445.00	3.08%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55030 · Other	5.02			
55040 · Sewer Supplies	347.59			
55050 · Sewer System Maintenance	11,181.26	30,000.00	-18,818.74	37.27%
55070 · Utility Bills	4,341.83	13,500.00	-9,158.17	32.16%
Total 55000 · Sewer Department Expenses	<u>16,430.70</u>	<u>70,500.00</u>	<u>-54,069.30</u>	<u>23.31%</u>
61000 · Transfers Out - Payroll	3,274.98	13,100.00	-9,825.02	25.0%
Total Expense	<u>77,901.08</u>	<u>323,600.00</u>	<u>-245,698.92</u>	<u>24.07%</u>
Net Ordinary Income	<u>-21,114.82</u>	<u>-83,000.00</u>	<u>61,885.18</u>	<u>25.44%</u>
Net Income	<u>-21,114.82</u>	<u>-83,000.00</u>	<u>61,885.18</u>	<u>25.44%</u>