

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, SEPTEMBER 12, 2023, 6:00 P.M., SORRENTO COMMUNITY
CENTER, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to
approve the minutes of the meeting of the mayor and council taken Tuesday, August 8, 2023.

Motion carried. Vote as follows:

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

NAYS: None ABSTAIN: Wanda Bourgeois

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

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to set
the license fee for the sale of fireworks at \$200.00 per year. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to
make a donation to the Boucherie Festival Association in the amount of \$2,500.00, to assist with
groundskeeping after the festival and to donate the use of the Community Center for the
Boucherie pageant and the cooks meeting. Motion carried. Vote as follows:

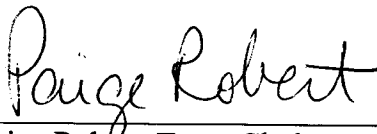
YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Wanda Bourgeois

NAYS: None ABSTAIN: Chad Domingue

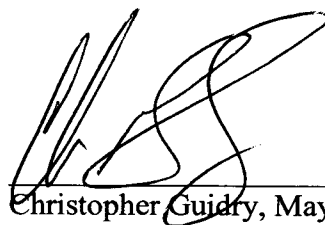
Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to
approve the beer and liquor license for the Boucherie Festival Association. Motion carried. Vote
as follows:

YEAS: Duane Humphrey, Randy Anny, Wand Bourgeois, Darnell Gilbert

NAYS: None ABSTAIN: Chad Domingue



Paige Robert, Town Clerk



Christopher Guidry, Mayor

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023
Veh. Accidents	9	14	18	11	15	15	13	17
Burglaries	0	1	2	0	1	2	0	0
Thefts	4	6	7	8	5	1	4	4
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms	12	10	8	11	9	7	7	7
Narcotics	1	2	0	1	1	2	0	1
Shooting	0	0	0	1	0	0	0	0
Total Service C	88	95	166	100	100	90	74	90
SCO/Loud Musi	0	0	0	0	0	0	0	0

Traffic Citations	10	15	12	13	10	48	49	31
Adult Arrests	10	7	4	5	7	6	4	3

Cpt. Roosevelt Hampton #1633
 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	3
Accident	17
Alarm	7
Animal Complaint	5
Assist	6
Check on Welfare	7
Civil Dispute	4
Damage to Property	1
Disturbance	13
Fire	1
Juvenile Crimes	2
Narcotics	1
Suicide Investigation	2
Suspicious Person/Vehicle	8
Theft	4
Traffic Incident	8
Warrant Arrest	1
Grand Total	90

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

July 31, 2023

Town of Sorrento
Key stats
July 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>
July 31, 2023	\$ 1,620,817	\$ 475,682	\$ 1,145,136		
June 30, 2023	1,436,866	468,322	968,543	\$ 7,360	\$ 176,593
June 30, 2022	730,632	109,571	621,061	366,111	524,075

Restricted breakdown

American Rescue Plan Grant	248,600
Recreation	131,049
Senior citizen programs	56,256
Public safety - fire	18,185
Public safety - police - restricted	2,651
Other	18,941

2) Revenue trends

Sales tax	FYE	General Fund		Rest. Fund	
		Collections		Collections	
	2024	\$ 77,648		\$ 13,703	
	2023	875,473	5%	154,495	5%
	2022	827,475	27%	146,025	27%
	2021	606,952		107,109	
	2024 budget	\$ 830,000	9.4%	\$ 138,000	9.9%

Utility charges	FYE	Sewer		Garbage	
		Collections		Collections	
	2024	\$ 6,012		\$ 13,552	
	2023	69,472	8%	157,536	13%
	2022	63,961	9%	136,752	7%
	2021	58,482		127,022	
	2024 budget	\$ 81,200	7.4%	\$ 157,600	8.6%

3) Utility receivable aging

	<u>Total</u>	<u>Current</u>	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>	<u>120 days</u>
Amount owed - 06/30/2024	\$ 13,519	\$ 17,685	\$ 1,816	\$ (2,465)	\$ (508)	\$ (3,008)
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)	\$ 42,962	\$ 5,546				
Capital outlay activity, net of grants and proceeds	-	-				
Depreciation	-	-				
Operating cash flows	\$ 42,962	\$ 5,546				
<u>Utility</u>	<u>2024B</u>	<u>YTD 2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	
Operating deficit	\$ (72,500)	\$ (5,299)	\$ (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	6,042	85,000	85,000	80,000	
Net	\$ 15,000	\$ 743	\$ (44,453)	\$ (79,814)	\$ (8,669)	

Town of Sorrento
Overview
July 31, 2023

	YTD as of 7/31/2022	Current Year - FYE 2023/2024			% of budget
		Actual	Budget	Remaining	
General:					
Sales tax	\$ 65,027	\$ 77,648	\$ 830,000	\$ 752,352	
Property tax	-	777	82,000	81,223	
Franchise fees	9,514	7,853	105,000	97,147	
Beer Tax	862	-	1,000	1,000	
Licenses and permits	19,767	6,189	100,300	94,111	
Charges for Services	-	5,155	10,300	5,145	
Fines	157	-	2,500	2,500	
Planning & Zoning	245	180	-	(180)	
Intergovernmental grants - Operational	-	-	644,500	644,500	
Intergovernmental grants - Capital	-	-	-	-	
Highway & Streets State Grants	-	-	-	-	
FEMA	11,792	-	-	-	
Transfers In	2,183	4,300	51,600	47,300	
Proceeds from sale of assets	-	10,000	-	(10,000)	
Proceeds from capital lease	-	-	200,000	200,000	
Other	484	2,968	13,000	10,032	
Total revenue	110,031	115,070	2,040,200	1,925,130	6%
Administration	19,139	18,629	339,000	320,371	
Police	30,311	32,633	416,200	383,567	
Streets	28,032	20,845	1,235,900	1,215,055	
Capital outlay	-	-	-	-	
Total expenditures	77,482	72,107	1,991,100	1,918,993	4%
Restricted:					
Sales tax	11,475	13,703	138,000	124,297	
Other	4,401	1,205	27,500	26,295	
Total revenue	15,876	14,908	165,500	150,593	9%
Fire	7,758	2,668	46,000	43,332	
Senior citizen programs	1,776	2,184	36,000	33,816	
Recreation - Community Center	4,855	2,360	47,500	45,140	
Transfer Out	1,092	2,150	25,800	23,650	
Other	-	-	-	-	
Capital outlay	-	-	-	-	
Total expenditures	15,481	9,362	155,300	145,938	6%
Utility Fund:					
Garbage	11,590	12,580	157,600	145,020	
Sewer	5,623	6,012	81,200	75,188	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	2,287	3,302	17,500	14,198	
Total revenue	19,500	21,894	256,300	234,406	9%
Garbage	11,040	12,707	150,000	137,293	
Sewer maintenance	5,928	4,315	25,000	20,685	
Sewer operating costs	1,210	1,358	40,250	38,892	
Depreciation	7,083	6,042	72,500	66,458	
Transfer Out	1,092	2,150	25,800	23,650	
Capital outlay	-	-	15,000	15,000	
Other	162	621	250	(371)	
Total expenditures	\$ 26,515	\$ 27,193	\$ 328,800	\$ 301,607	8%
Total:					
Inflows	145,407	151,871			
Outflows	119,479	108,662			
Net	25,928	43,209			
Depreciation	7,083	6,042			
Capital outlay, net of grants and proceeds	-	-			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	-	(10,000)			
Operating, net	\$ 33,011	\$ 39,251			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	2022/2023	2023/2024	% change
July	\$ 65,027	\$ 77,648	19.4%
August	82,943		-100.0%
September	68,893		-100.0%
October	71,233		-100.0%
November	74,175		-100.0%
December	86,706		-100.0%
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>\$ 77,648</u>	
Prior year to date		<u>\$ 65,027</u>	19.4% YoY Change
FYE 2023/2024 Budget		<u>\$ 830,000</u>	9.4% % of Budget

Restricted Fund	2022/2023	2023/2024	% change
July	\$ 11,475	\$ 13,703	19.4%
August	14,637		-100.0%
September	12,158		-100.0%
October	12,571		-100.0%
November	13,090		-100.0%
December	15,301		-100.0%
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>\$ 13,703</u>	
Prior year to date		<u>\$ 11,475</u>	19.4% YoY Change
FYE 2023/2024 Budget		<u>\$ 138,000</u>	9.9% % of Budget

**Town of Sorrento
 Utility charges & collections
 Monthly analysis**

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	210	\$ 6,012	\$ 5,629	\$ (383)
August				-
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 6,012</u>	<u>\$ 5,629</u>	<u>\$ (383)</u>
FYE 2023/2024 Budget			<u>\$ 81,200</u>	<u>7% % of Budget</u>

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	575	\$ 13,552	\$ 10,649	\$ (2,903)
August				-
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 13,552</u>	<u>\$ 10,649</u>	<u>\$ (2,903)</u>
FYE 2023/2024 Budget			<u>\$ 157,600</u>	<u>9% % of Budget</u>
Collection rate		<u>\$ 19,564</u>	<u>\$ 16,278</u>	<u>83%</u>

General Fund

Jul 31, 23

ASSETS

Current Assets

Checking/Savings

10000 · Bank Accounts

10100 · Hancock Whitney Bank General

412,711.57

10200 · LAMP Savings Account

680,689.25

Total 10000 · Bank Accounts

1,093,400.82

Total Checking/Savings

1,093,400.82

Accounts Receivable

12000 · Grants Receivable

49,269.45

13000 · Accounts Receivable

4,599.00

Total Accounts Receivable

53,868.45

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

1,196,695.27

Other Assets

18000 · Due from other gov't agencies

65,027.00

Total Other Assets

65,027.00

TOTAL ASSETS

1,261,722.27

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable

11,004.73

Total Accounts Payable

11,004.73

Other Current Liabilities

20100 · Accounts Payable-Manual

3,140.92

20300 · Deferred Inflows - Grants

19,600.00

21000 · Payroll Liabilities

-114.13

24000 · Accrued Payroll Expense

782.31

25000 · Bail Bonds Payable

14,011.50

28000 · Due to/from Utility account

-88,808.77

Total Other Current Liabilities

-51,388.17

Total Current Liabilities

-40,383.44

Total Liabilities

-40,383.44

Equity

31000 · Fund Balance - Unreserved

1,259,143.40

Net Income

42,962.31

Total Equity

1,302,105.71

TOTAL LIABILITIES & EQUITY

1,261,722.27

General Fund

	<u>Jul 23</u>	<u>Jul 23</u>
Ordinary Income/Expense		
Income		
42000 · Grass Cutting Revenue	5,155.00	5,155.00
44000 · Licenses & Permits		
44200 · Occupational Licenses	6,188.60	6,188.60
Total 44000 · Licenses & Permits	<u>6,188.60</u>	<u>6,188.60</u>
45000 · Planning & Zoning Fees	180.00	180.00
46000 · Taxes		
46100 · Advalorem Taxes	777.18	777.18
46300 · Franchise Tax	7,853.10	7,853.10
46400 · Sales and Use Tax	77,648.17	77,648.17
Total 46000 · Taxes	<u>86,278.45</u>	<u>86,278.45</u>
48000 · Interest Income	2,967.75	2,967.75
Total Income	<u>100,769.80</u>	<u>100,769.80</u>
Expense		
50000 · General Government		
50200 · Conventions and Training	204.60	204.60
50300 · Dues	179.00	179.00
50400 · Insurance		
50410 · Liability Ins	685.34	685.34
50430 · Workers Comp.	129.63	129.63
Total 50400 · Insurance	<u>814.97</u>	<u>814.97</u>
50600 · Office Expense		
50620 · Repairs & Maintenance	275.74	275.74
50630 · Supplies	1,641.28	1,641.28
50640 · Telephone	238.56	238.56
50650 · Utilities	381.12	381.12
50660 · Other	550.00	550.00
Total 50600 · Office Expense	<u>3,086.70</u>	<u>3,086.70</u>
50700 · Professional Services		
50710 · Accounting Fees	2,300.00	2,300.00
50740 · IT Services	475.17	475.17
50750 · Payroll Fees	165.00	165.00
Total 50700 · Professional Services	<u>2,940.17</u>	<u>2,940.17</u>
50800 · Office P/R Expense		
50810 · Admin	10,027.22	10,027.22
50820 · Medicare	145.40	145.40
50830 · Social Securiry	621.67	621.67
Total 50800 · Office P/R Expense	<u>10,794.29</u>	<u>10,794.29</u>
50999 · Bank Service fee	609.70	609.70
Total 50000 · General Government	<u>18,629.43</u>	<u>18,629.43</u>
51000 · Highway & Streets		
51200 · Capital outlay	356.00	356.00
51500 · Engineering Fees	1,035.00	1,035.00
51600 · Insurance		
51620 · Liability Ins.	509.98	509.98
51640 · Workers Comp	506.57	506.57
Total 51600 · Insurance	<u>1,016.55</u>	<u>1,016.55</u>

General Fund

	<u>Jul 23</u>	<u>Jul 23</u>
51700 · Operating		
51710 · Fuel Expense	2,185.00	2,185.00
51730 · Supplies	2,787.26	2,787.26
51740 · Telephone	196.35	196.35
51750 · Utilities	1,896.46	1,896.46
Total 51700 · Operating	<u>7,065.07</u>	<u>7,065.07</u>
51800 · P/R Expense		
51810 · Salaries	6,067.50	6,067.50
51820 · Medicare	87.98	87.98
51830 · Social Security	376.20	376.20
51850 · Contract Expense	3,787.26	3,787.26
Total 51800 · P/R Expense	<u>10,318.94</u>	<u>10,318.94</u>
51950 · Street Lights	1,053.90	1,053.90
Total 51000 · Highway & Streets	<u>20,845.46</u>	<u>20,845.46</u>
52000 · Public Safety		
52100 · Telephone	477.11	477.11
52200 · Utilities	226.68	226.68
52800 · P/R Expense		
52820 · Medicare	3.53	3.53
52835 · Judge's Supplemental Pay	243.92	243.92
52840 · Judges Retirement	104.89	104.89
52850 · Contract Labor	31,576.47	31,576.47
Total 52800 · P/R Expense	<u>31,928.81</u>	<u>31,928.81</u>
Total 52000 · Public Safety	<u>32,632.60</u>	<u>32,632.60</u>
Total Expense	<u>72,107.49</u>	<u>72,107.49</u>
Net Ordinary Income	28,662.31	28,662.31
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets	10,000.00	10,000.00
71400 · Transfers In	4,300.00	4,300.00
Total Other Income	<u>14,300.00</u>	<u>14,300.00</u>
Net Other Income	<u>14,300.00</u>	<u>14,300.00</u>
Net Income	<u>42,962.31</u>	<u>42,962.31</u>

General Fund

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs		500.00	-500.00	
40200 · Fines		2,000.00	-2,000.00	
Total 40000 · Fines & Forfeits		<u>2,500.00</u>	<u>-2,500.00</u>	
41000 · General Gov. Misc. Income				
41100 · Capital Grants		591,000.00	-591,000.00	
41500 · State LGAP Grant		41,000.00	-41,000.00	
41600 · State Tourism Grant		12,500.00	-12,500.00	
Total 41000 · General Gov. Misc. Income		<u>644,500.00</u>	<u>-644,500.00</u>	
42000 · Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses		1,000.00	-1,000.00	
44200 · Occupational Licenses	6,188.60	100,000.00	-93,811.40	6.19%
44300 · Permits		300.00	-300.00	
Total 44000 · Licenses & Permits	<u>6,188.60</u>	<u>101,300.00</u>	<u>-95,111.40</u>	<u>6.11%</u>
45000 · Planning & Zoning Fees	180.00		180.00	100.0%
46000 · Taxes				
46100 · Advalorem Taxes	777.18	82,000.00	-81,222.82	0.95%
46200 · Beer Tax		3,000.00	-3,000.00	
46300 · Franchise Tax	7,853.10	105,000.00	-97,146.90	7.48%
46400 · Sales and Use Tax	77,648.17	830,000.00	-752,351.83	9.36%
Total 46000 · Taxes	<u>86,278.45</u>	<u>1,020,000.00</u>	<u>-933,721.55</u>	<u>8.46%</u>
48000 · Interest Income	2,967.75	10,000.00	-7,032.25	29.68%
Total Income	<u>100,769.80</u>	<u>1,788,600.00</u>	<u>-1,687,830.20</u>	<u>5.63%</u>
Expense				
50000 · General Government				
50110 · Capital outlay-buildings		21,000.00	-21,000.00	
50200 · Conventions and Training	204.60	5,000.00	-4,795.40	4.09%
50300 · Dues	179.00	1,500.00	-1,321.00	11.93%
50400 · Insurance				
50410 · Liability Ins	685.34	10,000.00	-9,314.66	6.85%
50420 · Property and bonds		4,000.00	-4,000.00	
50430 · Workers Comp.	129.63	2,000.00	-1,870.37	6.48%
Total 50400 · Insurance	<u>814.97</u>	<u>16,000.00</u>	<u>-15,185.03</u>	<u>5.09%</u>
50500 · Miscellaneous		500.00	-500.00	
50600 · Office Expense				
50610 · Planning & Zoning		1,000.00	-1,000.00	
50620 · Repairs & Maintenance	275.74	7,500.00	-7,224.26	3.68%
50630 · Supplies	1,641.28	10,000.00	-8,358.72	16.41%
50640 · Telephone	238.56	2,800.00	-2,561.44	8.52%
50650 · Utilities	381.12	8,000.00	-7,618.88	4.76%
50660 · Other	550.00	3,000.00	-2,450.00	18.33%
Total 50600 · Office Expense	<u>3,086.70</u>	<u>32,300.00</u>	<u>-29,213.30</u>	<u>9.56%</u>
50700 · Professional Services				
50710 · Accounting Fees	2,300.00	65,000.00	-62,700.00	3.54%
50720 · Attorney Fees		16,800.00	-16,800.00	
50730 · Building Inspector		3,000.00	-3,000.00	
50740 · IT Services	475.17	8,000.00	-7,524.83	5.94%
50750 · Payroll Fees	165.00	2,500.00	-2,335.00	6.6%
50760 · Professional Services - Other		1,000.00	-1,000.00	
Total 50700 · Professional Services	<u>2,940.17</u>	<u>96,300.00</u>	<u>-93,359.83</u>	<u>3.05%</u>

General Fund

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50800 · Office P/R Expense				
50810 · Admin	10,027.22	135,000.00	-124,972.78	7.43%
50820 · Medicare	145.40	2,000.00	-1,854.60	7.27%
50830 · Social Securiry	621.67	8,400.00	-7,778.33	7.4%
<u>Total 50800 · Office P/R Expense</u>	<u>10,794.29</u>	<u>145,400.00</u>	<u>-134,605.71</u>	<u>7.42%</u>
50900 · Tourism and Promotion		12,500.00	-12,500.00	
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	609.70	7,000.00	-6,390.30	8.71%
<u>Total 50000 · General Government</u>	<u>18,629.43</u>	<u>339,000.00</u>	<u>-320,370.57</u>	<u>5.5%</u>
51000 · Highway & Streets				
51200 · Capital outlay	356.00	770,000.00	-769,644.00	0.05%
51300 · Debt Service - Lease Payments		40,000.00	-40,000.00	
51400 · Drainage maintenance		40,000.00	-40,000.00	
51500 · Engineering Fees	1,035.00	9,000.00	-7,965.00	11.5%
51600 · Insurance				
51610 · Auto		5,000.00	-5,000.00	
51620 · Liability Ins.	509.98	9,500.00	-8,990.02	5.37%
51630 · Tractors		4,000.00	-4,000.00	
51640 · Workers Comp	506.57	8,500.00	-7,993.43	5.96%
<u>Total 51600 · Insurance</u>	<u>1,016.55</u>	<u>27,000.00</u>	<u>-25,983.45</u>	<u>3.77%</u>
51700 · Operating				
51710 · Fuel Expense	2,185.00	20,000.00	-17,815.00	10.93%
51720 · Repairs		20,000.00	-20,000.00	
51730 · Supplies	2,787.26	25,000.00	-22,212.74	11.15%
51740 · Telephone	196.35	2,500.00	-2,303.65	7.85%
51750 · Utilities	1,896.46	4,000.00	-2,103.54	47.41%
<u>Total 51700 · Operating</u>	<u>7,065.07</u>	<u>71,500.00</u>	<u>-64,434.93</u>	<u>9.88%</u>
51800 · P/R Expense				
51810 · Salaries	6,067.50	175,000.00	-168,932.50	3.47%
51820 · Medicare	87.98	2,500.00	-2,412.02	3.52%
51830 · Social Security	376.20	10,900.00	-10,523.80	3.45%
51850 · Contract Expense	3,787.26			
<u>Total 51800 · P/R Expense</u>	<u>10,318.94</u>	<u>188,400.00</u>	<u>-178,081.06</u>	<u>5.48%</u>
51900 · Road Maintenance and repairs		40,000.00	-40,000.00	
51950 · Street Lights	1,053.90	50,000.00	-48,946.10	2.11%
<u>Total 51000 · Highway & Streets</u>	<u>20,845.46</u>	<u>1,235,900.00</u>	<u>-1,215,054.54</u>	<u>1.69%</u>
52000 · Public Safety				
52100 · Telephone	477.11	5,700.00	-5,222.89	8.37%
52200 · Utilities	226.68	4,500.00	-4,273.32	5.04%
52800 · P/R Expense				
52820 · Medicare	3.53			
52835 · Judge's Supplemental Pay	243.92	3,000.00	-2,756.08	8.13%
52840 · Judges Retirement	104.89	3,000.00	-2,895.11	3.5%
52850 · Contract Labor	31,576.47	400,000.00	-368,423.53	7.89%
<u>Total 52800 · P/R Expense</u>	<u>31,928.81</u>	<u>406,000.00</u>	<u>-374,071.19</u>	<u>7.86%</u>
<u>Total 52000 · Public Safety</u>	<u>32,632.60</u>	<u>416,200.00</u>	<u>-383,567.40</u>	<u>7.84%</u>
<u>Total Expense</u>	<u>72,107.49</u>	<u>1,991,100.00</u>	<u>-1,918,992.51</u>	<u>3.62%</u>
Net Ordinary Income	28,662.31	-202,500.00	231,162.31	-14.15%
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	10,000.00		10,000.00	100.0%
71300 · Proceeds from Capital Lease		200,000.00	-200,000.00	
71400 · Transfers In	4,300.00	51,600.00	-47,300.00	8.33%
<u>Total Other Income</u>	<u>14,300.00</u>	<u>251,600.00</u>	<u>-237,300.00</u>	<u>5.68%</u>
Net Other Income	14,300.00	251,600.00	-237,300.00	5.68%
<u>Net Income</u>	<u>42,962.31</u>	<u>49,100.00</u>	<u>-6,137.69</u>	<u>87.5%</u>

Restricted Fund

Jul 31, 23

ASSETS

Current Assets

Checking/Savings

10000 · Bank accounts

10100 · Hancock Whitney Rest. Oper. 208,365.11

10200 · Hancock Whitney SCC Deposit 18,717.03

10300 · Savings Account-LAMP 0.16

Total 10000 · Bank accounts 227,082.30

Total Checking/Savings 227,082.30

Other Current Assets

12000 · Due from other govt. units 11,485.02

Total Other Current Assets 11,485.02

Total Current Assets 238,567.32

TOTAL ASSETS 238,567.32

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 2,544.58

Total Accounts Payable 2,544.58

Other Current Liabilities

21000 · Accounts Payable - Manual 11,057.00

23000 · Community Center Deposit 18,300.00

25000 · Unclaimed Forfeitures 2,650.69

Total Other Current Liabilities 32,007.69

Total Current Liabilities 34,552.27

Total Liabilities 34,552.27

Equity

30000 · Fund Balance - Reserved 198,469.42

Net Income 5,545.63

Total Equity 204,015.05

TOTAL LIABILITIES & EQUITY 238,567.32

Restricted Fund

	Jul 23	Jul 23
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	1,200.00	1,200.00
Total 41000 · Community Center Income	1,200.00	1,200.00
44000 · Interest Income	4.88	4.88
46000 · Sales & Use Taxes		
46010 · Fire Department	4,567.54	4,567.54
46020 · Recreation	4,567.54	4,567.54
46030 · Senior Citizens	4,567.54	4,567.54
Total 46000 · Sales & Use Taxes	13,702.62	13,702.62
Total 40000 · Restricted Fund Income	14,907.50	14,907.50
Total Income	14,907.50	14,907.50
Gross Profit	14,907.50	14,907.50
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	2,667.68	2,667.68
Total 51000 · Fire Department	2,667.68	2,667.68
52000 · Recreation		
52010 · Operating Expense	30.00	30.00
52030 · Engineering Expense	28.75	28.75
52045 · Maintenance & Repairs	100.00	100.00
52050 · Supplies	283.14	283.14
52060 · Utilities	1,918.30	1,918.30
Total 52000 · Recreation	2,360.19	2,360.19
53000 · Senior Citizen	2,184.00	2,184.00
Total 50000 · Restricted Fund Expense	7,211.87	7,211.87
56000 · Transfers Out - Personnel	2,150.00	2,150.00
Total Expense	9,361.87	9,361.87
Net Ordinary Income	5,545.63	5,545.63
Net Income	5,545.63	5,545.63

Restricted Fund

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Restricted Fund Income				
41000 · Community Center Income				
41010 · Community Center Rental Income	1,200.00	27,000.00	-25,800.00	4.44%
Total 41000 · Community Center Income	<u>1,200.00</u>	<u>27,000.00</u>	<u>-25,800.00</u>	<u>4.44%</u>
44000 · Interest Income	4.88			
45000 · Miscellaneous	0.00	500.00	-500.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	4,567.54	46,000.00	-41,432.46	9.93%
46020 · Recreation	4,567.54	46,000.00	-41,432.46	9.93%
46030 · Senior Citizens	4,567.54	46,000.00	-41,432.46	9.93%
Total 46000 · Sales & Use Taxes	<u>13,702.62</u>	<u>138,000.00</u>	<u>-124,297.38</u>	<u>9.93%</u>
Total 40000 · Restricted Fund Income	<u>14,907.50</u>	<u>165,500.00</u>	<u>-150,592.50</u>	<u>9.01%</u>
Total Income	<u>14,907.50</u>	<u>165,500.00</u>	<u>-150,592.50</u>	<u>9.01%</u>
Gross Profit	14,907.50	165,500.00	-150,592.50	9.01%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	2,667.68	20,000.00	-17,332.32	13.34%
51040 · Personnel Reimbursement	0.00	26,000.00	-26,000.00	0.0%
Total 51000 · Fire Department	<u>2,667.68</u>	<u>46,000.00</u>	<u>-43,332.32</u>	<u>5.8%</u>
52000 · Recreation				
52010 · Operating Expense	30.00			
52030 · Engineering Expense	28.75			
52040 · Insurance - Community Center	0.00	18,000.00	-18,000.00	0.0%
52045 · Maintenance & Repairs	100.00	6,000.00	-5,900.00	1.67%
52050 · Supplies	283.14	3,000.00	-2,716.86	9.44%
52060 · Utilities	1,918.30	20,000.00	-18,081.70	9.59%
Total 52000 · Recreation	<u>2,360.19</u>	<u>47,000.00</u>	<u>-44,639.81</u>	<u>5.02%</u>
53000 · Senior Citizen	2,184.00	36,000.00	-33,816.00	6.07%
Total 50000 · Restricted Fund Expense	<u>7,211.87</u>	<u>129,000.00</u>	<u>-121,788.13</u>	<u>5.59%</u>
54000 · Holiday Celebration Expense	0.00	500.00	-500.00	0.0%
56000 · Transfers Out - Personnel	2,150.00	25,800.00	-23,650.00	8.33%
Total Expense	<u>9,361.87</u>	<u>155,300.00</u>	<u>-145,938.13</u>	<u>6.03%</u>
Net Ordinary Income	<u>5,545.63</u>	<u>10,200.00</u>	<u>-4,654.37</u>	<u>54.37%</u>
Net Income	<u>5,545.63</u>	<u>10,200.00</u>	<u>-4,654.37</u>	<u>54.37%</u>

Utility Fund

Jul 31, 23

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	26,415.60
10200 · Hancock Whitney Utility Deposit	25,123.80
10300 · LAMP Savings Account	248,694.90
Total 10000 · Bank Accounts	<u>300,234.30</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>300,334.30</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	7,427.00
13000 · Accounts Receivable - Other	• 13,893.15
Total 13000 · Accounts Receivable	<u>21,320.15</u>
14000 · Allowance for Bad Debts	-2,200.00
14500 · Grants Receivable	9,777.00
Total Accounts Receivable	<u>28,897.15</u>
Other Current Assets	
15000 · Construction In Progress	393,201.87
Total Other Current Assets	<u>393,201.87</u>
Total Current Assets	<u>722,433.32</u>
Fixed Assets	
15100 · Fixed Assets	1,271,041.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,246,303.51
Total Fixed Assets	<u>858,386.88</u>
TOTAL ASSETS	<u>1,580,820.20</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	14,840.53
Total Accounts Payable	<u>14,840.53</u>
Other Current Liabilities	
21000 · Accounts Payable-Audit	21,617.00
24000 · Customer Prepayments	5,722.00
25000 · Due to General Fund	88,808.77
26000 · Garbage Deposits Liabilty	25,403.12
28000 · Unearned Revenue - ARPA Grant	248,599.56
Total Other Current Liabilities	<u>390,150.45</u>
Total Current Liabilities	<u>404,990.98</u>
Total Liabilities	404,990.98
Equity	
30000 · Retained Earnings	1,181,128.19
Net Income	-5,298.97
Total Equity	<u>1,175,829.22</u>
TOTAL LIABILITIES & EQUITY	<u>1,580,820.20</u>

Utility Fund

	<u>Jul 23</u>	<u>Jul 23</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	12,580.00	12,580.00
40300 · Late Payment Penalties	315.00	315.00
40400 · Return Fee	150.00	150.00
40500 · Sewer Fee	6,012.00	6,012.00
40700 · Water Franchise fees	1,746.00	1,746.00
Total 40000 · Utility Income	<u>20,803.00</u>	<u>20,803.00</u>
41000 · Interest Income		
42000 · LAMP Account	1,081.76	1,081.76
41000 · Interest Income - Other	8.95	8.95
Total 41000 · Interest Income	<u>1,090.71</u>	<u>1,090.71</u>
Total Income	<u>21,893.71</u>	<u>21,893.71</u>
Expense		
52000 · Depreciation Expense	6,041.67	6,041.67
53000 · Garbage Department Expenses		
53010 · Garbage Service	12,707.19	12,707.19
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>12,707.19</u>
54000 · General Administrative		
54010 · Billing Supplies	426.28	426.28
54030 · Postage	194.82	194.82
Total 54000 · General Administrative	<u>621.10</u>	<u>621.10</u>
55000 · Sewer Department Expenses		
55050 · Sewer System Maintenance	4,314.60	4,314.60
55070 · Utility Bills	1,358.12	1,358.12
Total 55000 · Sewer Department Expenses	<u>5,672.72</u>	<u>5,672.72</u>
61000 · Transfers Out - Payroll	2,150.00	2,150.00
Total Expense	<u>27,192.68</u>	<u>27,192.68</u>
Net Ordinary Income	<u>-5,298.97</u>	<u>-5,298.97</u>
Net Income	<u>-5,298.97</u>	<u>-5,298.97</u>

Utility Fund

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	12,580.00	157,600.00	-145,020.00	7.98%
40300 · Late Payment Penalties	315.00	3,500.00	-3,185.00	9.0%
40400 · Return Fee	150.00	1,500.00	-1,350.00	10.0%
40500 · Sewer Fee	6,012.00	81,200.00	-75,188.00	7.4%
40700 · Water Franchise fees	1,746.00	7,500.00	-5,754.00	23.28%
Total 40000 · Utility Income	<u>20,803.00</u>	<u>251,300.00</u>	<u>-230,497.00</u>	<u>8.28%</u>
41000 · Interest Income				
42000 · LAMP Account	1,081.76			
41000 · Interest Income - Other	8.95	5,000.00	-4,991.05	0.18%
Total 41000 · Interest Income	<u>1,090.71</u>	<u>5,000.00</u>	<u>-3,909.29</u>	<u>21.81%</u>
Total Income	<u>21,893.71</u>	<u>256,300.00</u>	<u>-234,406.29</u>	<u>8.54%</u>
Expense				
50000 · Bank Service charges	0.00	250.00	-250.00	0.0%
51000 · Capital Outlay - Sewer	0.00	15,000.00	-15,000.00	0.0%
52000 · Depreciation Expense	6,041.67	72,500.00	-66,458.33	8.33%
53000 · Garbage Department Expenses				
53010 · Garbage Service	12,707.19	150,000.00	-137,292.81	8.47%
Total 53000 · Garbage Department Expenses	<u>12,707.19</u>	<u>150,000.00</u>	<u>-137,292.81</u>	<u>8.47%</u>
54000 · General Administrative				
54010 · Billing Supplies	426.28	750.00	-323.72	56.84%
54020 · Dues & Memberships	0.00	1,500.00	-1,500.00	0.0%
54030 · Postage	194.82	2,000.00	-1,805.18	9.74%
Total 54000 · General Administrative	<u>621.10</u>	<u>4,250.00</u>	<u>-3,628.90</u>	<u>14.61%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	0.00	9,000.00	-9,000.00	0.0%
55015 · Fire Hydrant Maintenance	0.00	8,500.00	-8,500.00	0.0%
55040 · Sewer Supplies	0.00	500.00	-500.00	0.0%
55050 · Sewer System Maintenance	4,314.60	25,000.00	-20,685.40	17.26%
55070 · Utility Bills	1,358.12	18,000.00	-16,641.88	7.55%
Total 55000 · Sewer Department Expenses	<u>5,672.72</u>	<u>61,000.00</u>	<u>-55,327.28</u>	<u>9.3%</u>
61000 · Transfers Out - Payroll	2,150.00	25,800.00	-23,650.00	8.33%
Total Expense	<u>27,192.68</u>	<u>328,800.00</u>	<u>-301,607.32</u>	<u>8.27%</u>
Net Ordinary Income	<u>-5,298.97</u>	<u>-72,500.00</u>	<u>67,201.03</u>	<u>7.31%</u>
Net Income	<u>-5,298.97</u>	<u>-72,500.00</u>	<u>67,201.03</u>	<u>7.31%</u>