

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, JUNE 11, 2020 6:00 P.M., VIRTUAL MEETING, SORRENTO  
TOWN HALL, SORRENTO, LOUISIANA

Members Present:

Councilmen: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald  
Schexnaydre

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Christopher Guidry and seconded by Councilman Randy Anny to  
add item 22, litigation between Town of Sorrento and East Ascension Drainage Board, to the  
agenda. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to  
approve the minutes of the regular meeting of the mayor and council taken Tuesday February 11,  
2020. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Christopher Guidry, Patti Poche, Donald Schexnaydre

NAYS: None

ABSTAIN: Randy Anny

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to  
the Mayor and Council for the month of April 2020. A copy is available at the town hall for  
review.

Councilman Patti Poche introduced ordinance 19-12, an ordinance amending the Code of  
Ordinances for the Town of Sorrento to add Chapter 3-Financial Policies and Procedures to rectify  
the exceptions agreed upon procedures report. A public hearing was called for the next meeting  
of the mayor and council on Tuesday, July 14, 2020 at 6:00 pm at the town hall to consider adoption  
of this ordinance.

Councilman Christopher Guidry introduced ordinance 19-13, an Ordinance to Amend Sec.  
69-28 of the Code of Ordinances with Respect to "Sewer user charges; collections." A public  
hearing was called for the next meeting of the mayor and council on Tuesday, July 14, 2020 at  
6:00 pm at the town hall to consider adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to  
declare tractors 1070, TS 110, 6430, woods bush hog and grooming mower RD990 as surplus.

Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Randy Anny, Patti Poche, Christopher Guidry, Donald Schexnaydre

NAYS: None

Councilman Donald Schexnaydre introduced ordinance 20-01, An ordinance amending the  
2020 Budget and adopting the 2021 Operating Budget of Revenues and Expenditures. A public  
hearing was called for the next meeting of the mayor and council on Tuesday, July 14, 2020 at  
6:00 pm at the town hall to consider adoption of this ordinance.

**BUDGET ADOPTION**

**ORDINANCE 20-01**

An ordinance amending the 2020 Budget and adopting the 2021 Operating Budget of Revenues  
and Expenditures.

**SECTION 1.** The 2020 Operating Budget for the year ending June 30, 2020 (as attached) is  
amended, as summarized for all funds and the 2021 Operating Budget for the year then ending (as  
attached) is adopted, as follows:

	2020		2021	
	Original	Adjustment	Budget	Budget
<b>Revenues:</b>				
Taxes	\$ 802,000	2,500	\$ 804,500	\$ 817,100
Intergovernmental	33,000	9,500	42,500	8,000
Charges for services	214,500	4,750	219,250	222,000
License and permits	96,300	5,000	101,300	101,300
Fines	1,500	3,100	4,600	4,600
Other	4,100	1,100	5,200	4,700
<b>Total revenues &amp; other sources</b>	<b>\$ 1,151,600</b>	<b>\$ 25,950</b>	<b>\$ 1,177,350</b>	<b>\$ 1,157,700</b>
<b>Expenditures:</b>				
General government	\$ 298,200	\$ (24,800)	\$ 273,400	\$ 299,600
Public safety:				
Police	366,700	(200)	366,500	366,500
Fire	32,000	20,000	52,000	32,500
Highway and streets	286,300	38,700	325,000	267,200
Recreation	29,800	31,200	61,000	25,800
Senior citizens	30,000	-	30,000	30,000
Utility operations	270,700	(12,100)	258,600	277,750
<b>Total expenditures</b>	<b>\$ 1,313,700</b>	<b>\$ 52,800</b>	<b>\$ 1,366,500</b>	<b>\$ 1,299,350</b>

**SECTION 2.** The amendment of the 2020 and the adoption of the 2021 operating budget of expenditures is declared to be an appropriation of funds as set forth in the budget classifications and that all appropriations lapse at each year end.

**SECTION 3.** Amounts are available for expenditure only to the extent included within this budget.

**SECTION 4.** The Mayor is hereby authorized to make line item adjustments during fiscal year 2021 of expenditures within a functional department. Such adjustments are to be reported to the Town Council. To the extent actual expenditures exceed the amount appropriated by 5% or more in an individual fund, the Mayor will recommend a budget amendment to the Town Council for approval as required by the Louisiana Local Government Budget Act, La. R.S. 39:1311.

Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on July 14, 2020 as required by the revised statutes of the State of Louisiana.

Whereas, the Sorrento Town Council has reviewed and considered such proposed budget and made revisions of same

Motion by Randy Anny and seconded by Donald Schexnaydre to adopt the resolution for Federal Funding Certification and Agreement to Hold Harmless and Indemnify. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre  
NAYS: None

Motion by Randy Anny and seconded by Wanda Bourgeois to table the CEA with the Parish of Ascension for purchase of generator until next meeting. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre  
NAYS: None

Motion by Patti Poche and seconded by Wanda Bourgeois to accept the proposal from Exxon Pipeline in the amount of \$175,000 upon review and monitoring by the town's engineer. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre  
NAYS: None

Motion by Christopher Guidry and seconded by Wanda Bourgeois to accept the All South General Services Contract. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre  
NAYS: None

Motion by Randy Anny and seconded by Patti Poche to accept the All South Program and Grant Management Contract Amendment 3. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre  
NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to call for a public hearing at the meeting of the mayor and council on Tuesday, August 4, 2020 at 6:00 pm at the town hall to Adopt the adjusted millage rate. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Randy Anny, Patti Poche, Christopher Guidry, Donald Schexnaydre  
NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to call for a public hearing at the meeting of the mayor and council on Tuesday, August 4, 2020 at 6:00 pm at the town hall to Set forth the adjusted millage rate and roll forward to millage rate not exceeding the maximum authorized rate. Motion carried. Vote as follows:

YEAS: Patti Poche, Christopher Guidry, Donald Schexnaydre, Wanda Bourgeois, Randy Anny  
NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to extend the moratorium for major and minor subdivisions for 3 months. Motion carried. Vote as follows:

YEAS: Patti Poche, Donald Schexnaydre, Wanda Bourgeois

NAYS: Christopher Guidry, Randy Anny

Motion by Patti Poche and seconded by Councilman Randy Anny to appoint Doreen Ansell to the planning and zoning board. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Christopher Guidry, Randy Anny, Patti Poche, Donald Schexnaydre  
NAYS: None

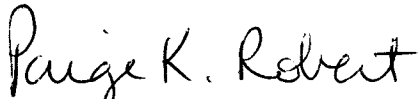
Motion by Randy Anny and seconded by Councilman Patti Poche to appoint Chad Domingue to the planning and zoning board. Motion carried. Vote as follows:  
YEAS: Randy Anny, Patti Poche, Donald Schexnaydre, Wanda Bourgeois, Christopher Guidry  
NAYS: None


Motion by Randy Anny and seconded by Councilman Chris Guidry to approve the Municode Supplement in the amount of \$1,127.00. Motion carried. Vote as follows:  
YEAS: Patti Poche, Donald Schexnaydre, Wanda Bourgeois, Christopher Guidry, Randy Anny  
NAYS: None

Motion by Randy Anny and seconded by Councilman Wanda Bourgeois to approve the DOTD maintenance agreement. Motion carried. Vote as follows:  
YEAS: Christopher Guidry, Randy Anny, Patti Poche, Donald Schexnaydre, Wanda Bourgeois  
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Christopher Guidry to set-up a meeting with the East Ascension Drainage District to discuss the drainage issues in the Town of Sorrento. Motion carried. Vote as follows:  
YEAS: Christopher Guidry, Wanda Bourgeois, Randy Anny, Patti Poche, Donald Schexnaydre  
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

  
\_\_\_\_\_  
Michael Lambert, Mayor

**Mayor and City Council Report**

**City Calls and Arrest**

**Sorrento, Louisiana**

	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020
Veh. Accidents	19	10	11	8	10			
Burglaries	0	3	4	2	1			
Thefts	3	3	2	6	6			
Armed Robbery	0	0	0	0	0			
Simple Robbery	0	0	0	0	0			
Alarms	13	7	11	14	9			
Narcotics	0	2	0	0	0			
Shooting	1	0	1	0	0			
<b>Total Service Calls</b>	<b>114</b>	<b>103</b>	<b>110</b>	<b>73</b>	<b>79</b>			
SCO/Loud Music	0	0	0	0				

Traffic Citations	56	27	9	5	23			
Adult Arrests	1	1	0	0	4			



Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	1
Accident	10
Alarm	9
Animal Complaint	2
Assault	2
Assist	1
Burglary	1
Check on Welfare	6
Civil Dispute	1
Damage to Property	1
Death	1
Disturbance	8
Fire	1
Missing/Runaway	1
Suicide Investigation	2
Suspicious Person/Vehicle	7
Theft	6
Traffic Incident	17
Trespassing	2
<b>Grand Total</b>	<b>79</b>

# ***Sorrento***<sup>®</sup>

LOUISIANA

FINANCIAL STATEMENTS

April 30, 2020

Town of Sorrento  
Key stats  
April 30, 2020

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - April 30, 2019</u>	<u>Change since - June 30th</u>
April 30, 2020	\$ 534,856	\$ 287,053	\$ 247,803		
April 30, 2019	\$ 718,309			\$ (183,453)	
June 30, 2019	721,169				\$ (186,313)
June 30, 2018	838,386				(303,530)
June 30, 2017	869,551				

Restricted breakdown

Recreation	170,955
Senior citizen programs	62,699
Public safety - fire	44,428
Public safety - police - restricted	2,651
Other	6,320

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>	<u>Restricted Fund</u>	
		<u>Collections</u>	<u>Collections</u>	
	2020	\$ 484,686	\$ 85,533	
	2019	535,232	94,416	-6%
	2018	567,257	100,104	4%
	2017	543,170	95,854	
	<b>2020 budget</b>	<b>\$ 550,000</b>	<b>\$ 96,000</b>	<b>89.1%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>	<u>Garbage</u>	
	2020	\$ 48,290	\$ 103,826	
	2019	57,915	121,310	5%
	2018	57,033	114,778	0%
	2017	57,304	115,064	
	<b>2020 budget</b>	<b>\$ 58,000</b>	<b>\$ 120,000</b>	<b>86.5%</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 - 04/30/2020	\$ 15,295	\$ 10,089	\$ 901	\$ 224	\$ (127)	\$ 4,209
Amount owed - 06/30/2019	15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860
Amount owed - 06/30/2018	14,514	\$ 13,664	\$ (1,953)	\$ (449)	\$ (1,179)	\$ 4,431
Amount owed - 06/30/2017	14,879	13,660	(2,089)	402	(28)	2,934

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2020						
Surplus (deficit)	\$ 2,330	\$ (51,374)				
Capital outlay activity, net of grants and proceeds	-	40,296				
Depreciation	-	-				
Operating cash flows	<b>\$ 2,330</b>	<b>\$ (11,078)</b>				
<u>Utility</u>	<u>2020B</u>	<u>YTD 2019</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	
Operating deficit	\$ (104,000)	\$ (80,114)	\$ (96,503)	\$ (93,289)	\$ (67,657)	
Capital outlay activity, net of grants and proceeds	26,000	-	-	-	-	
Depreciation	85,000	70,833	85,000	85,000	85,000	
Net	<b>\$ 7,000</b>	<b>\$ (9,281)</b>	<b>\$ (11,503)</b>	<b>\$ (8,289)</b>	<b>\$ 17,343</b>	



Town of Sorrento  
 Overview  
 April 30, 2020

	YTD as of	Current Year - FYE 2019/2020			% of budget
	4/30/2019	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	432,787	484,686	550,000	65,314	
Property tax	62,324	66,644	63,000	(3,644)	
Franchise fees	87,514	90,239	90,000	(239)	
Beer Tax	2,649	2,649	3,000	351	
Licenses and permits	68,381	69,515	96,300	26,785	
Charges for Services	10,310	10,310	10,300	(10)	
Fines	1,521	5,338	1,700	(3,638)	
Intergovernmental grants - Operational	27,019	10,837	33,000	22,163	
FEMA	-	10,598	-	(10,598)	
Transfers In	29,167	49,973	-	(49,973)	
Other	2,077	1,218	2,200	982	
<b>Total revenue</b>	<b>723,748</b>	<b>802,007</b>	<b>849,500</b>	<b>47,493</b>	<b>94%</b>
Administration	241,534	222,463	297,700	75,237	75%
Police	304,666	304,954	366,700	61,746	83%
Streets	258,146	272,260	286,300	14,040	95%
Capital outlay	7,180	-	-	-	0%
<b>Total expenditures</b>	<b>811,526</b>	<b>799,677</b>	<b>950,700</b>	<b>151,023</b>	<b>84%</b>
<b>Restricted:</b>					
Sales tax	76,338	85,533	96,000	10,467	
General fund	-	-	-	-	
Other	17,695	16,044	18,900	2,856	
<b>Total revenue</b>	<b>94,033</b>	<b>101,577</b>	<b>114,900</b>	<b>13,323</b>	<b>88%</b>
Fire	42,815	36,928	32,000	(4,928)	
Senior citizen programs	25,561	23,250	30,000	6,750	
Recreation - Community Center	24,388	19,443	29,800	10,357	
Other	16,096	33,035	36,856	3,821	
Capital outlay	9,663	40,296	-	(40,296)	
<b>Total expenditures</b>	<b>118,522</b>	<b>152,952</b>	<b>128,656</b>	<b>(24,296)</b>	<b>119%</b>
<b>Utility Fund:</b>					
Garbage	100,585	103,826	120,000	16,174	
Sewer	48,173	48,290	58,000	9,710	
FEMA	-	-	-	-	
Other	9,123	10,426	9,200	(1,226)	
<b>Total revenue</b>	<b>157,881</b>	<b>162,542</b>	<b>187,200</b>	<b>24,658</b>	<b>87%</b>
Garbage	93,703	110,494	110,000	(494)	
Sewer maintenance	34,909	20,876	25,000	4,124	
Sewer operating costs	31,480	20,184	19,200	(984)	
Depreciation	70,833	70,833	85,000	14,167	
Capital outlay	-	-	26,000	26,000	
Other	17,135	20,269	26,000	5,731	
<b>Total expenditures</b>	<b>248,061</b>	<b>242,656</b>	<b>291,200</b>	<b>48,544</b>	<b>83%</b>
<b>Total:</b>					
Inflows	975,663	1,066,126			
Outflows	1,178,109	1,195,284			
<b>Net</b>	<b>(202,447)</b>	<b>(129,158)</b>			
Depreciation	70,833	70,833			
Capital outlay, net of grants and proceeds	16,844	40,296			
<b>Operating, net</b>	<b>(114,770)</b>	<b>(18,029)</b>			

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

<b>General Fund</b>	2018/2019	2019/2020	% change
July	\$ 41,351	\$ 46,453	12.3%
August	45,036	51,949	15.4%
September	47,556	52,176	9.7%
October	41,763	47,175	13.0%
November	46,061	46,791	1.6%
December	46,468	47,368	1.9%
January	41,942	45,242	7.9%
February	47,334	53,786	13.6%
March	37,326	53,585	43.6%
April	37,949	40,160	5.8%
May	54,995		-100.0%
June	47,450		-100.0%
	<u>\$ 535,232</u>	<u>\$ 484,686</u>	
Prior year to date		<u>\$ 432,787</u>	12.0% YoY Change
<b>FYE 2019/2020 Budget</b>		<u>\$ 550,000</u>	88.1% % of Budget

<b>Restricted Fund</b>	2018/2019	2019/2020	% change
July	\$ 7,297	\$ 8,198	12.3%
August	7,947	9,167	15.4%
September	8,392	9,208	9.7%
October	7,370	8,325	13.0%
November	8,093	8,257	2.0%
December	8,200	8,359	1.9%
January	7,402	7,984	7.9%
February	8,353	9,492	13.6%
March	6,587	9,456	43.6%
April	6,697	7,087	5.8%
May	9,705		-100.0%
June	8,373		-100.0%
	<u>\$ 94,416</u>	<u>\$ 85,533</u>	
Prior year to date		<u>\$ 76,338</u>	12.0% YoY Change
<b>FYE 2019/2020 Budget</b>		<u>\$ 96,000</u>	89.1% % 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	194	\$ 4,822	\$ 4,433	\$ (389)
August	194	4,864	5,141	277
September	195	4,864	3,664	(1,200)
October	195	4,844	6,060	1,216
November	196	4,864	3,827	(1,037)
December	195	4,824	5,523	699
January	195	4,802	6,079	1,277
February	196	4,802	4,738	(64)
March	196	4,802	5,161	359
April	197	4,802	4,278	(524)
May				-
June				-
		<u>\$ 48,290</u>	<u>\$ 48,904</u>	<u>\$ 614</u>

**FYE 2019/2020 Budget** \$ 58,000 83% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	540	\$ 10,350	\$ 8,595	\$ (1,755)
August	532	10,328	11,157	829
September	534	10,428	9,337	(1,091)
October	533	10,130	10,603	473
November	537	10,306	9,293	(1,013)
December	542	10,566	10,351	(215)
January	546	10,476	14,598	4,122
February	547	10,412	9,955	(457)
March	547	10,414	11,457	1,043
April	550	10,416	11,041	625
May				-
June				-
		<u>\$ 103,826</u>	<u>\$ 106,388</u>	<u>\$ 2,562</u>

**FYE 2019/2020 Budget** \$ 120,000 87% % of Budget

Collection rate \$ 152,116 \$ 155,292 102% \*

General Fund

Apr 30, 20

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
Hancock Whitney Bank General	158,728.60
LAMP Savings Account	23,190.72
Total Bank Accounts	<u>181,919.32</u>
Total Checking/Savings	181,919.32
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,147.00
Total Accounts Receivable-Manual	<u>19,147.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Prepaid Expenses	3,143.09
Total Other Current Assets	<u>22,440.09</u>
Total Current Assets	204,359.41
Other Assets	
Due from other gov't agencies	51,608.00
Total Other Assets	<u>51,608.00</u>
TOTAL ASSETS	<u>255,967.41</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	15,442.64
Total Accounts Payable	<u>15,442.64</u>
Other Current Liabilities	
Accounts Payable-Manual	19,552.00
Accrued Expenses	29,486.05
Accrued Payroll Expense	1,227.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-2,430.88
Due to/from Restricted Fund	-1,733.32
Due to/from Utility account	-181,185.18
Payroll Liabilities	-592.95
Total Other Current Liabilities	<u>-121,665.47</u>
Total Current Liabilities	<u>-106,222.83</u>
Total Liabilities	-106,222.83
Equity	
Fund Balance - Unreserved	359,860.07
Net Income	2,330.17
Total Equity	<u>362,190.24</u>
TOTAL LIABILITIES & EQUITY	<u>255,967.41</u>

General Fund

	<u>Apr 20</u>	<u>Jul '19 - Apr 20</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	99.00	746.58
Court Fees		141.00
Fines-Sheriff	854.48	4,450.16
Total Fines & Forfeits	<u>953.48</u>	<u>5,337.74</u>
General Gov. Misc. Income		
FEMA Public Assistance Grant		10,598.34
State Tourism Grant	2,836.56	10,837.19
General Gov. Misc. Income - Other		39.45
Total General Gov. Misc. Income	<u>2,836.56</u>	<u>21,474.98</u>
Grass Cutting Revenue		10,310.00
Interest Income	19.02	343.13
Licenses & Permits		
Beer & Liquor Licenses		1,135.00
Occupational Licenses	9,389.60	68,055.25
Permits	25.00	325.00
Total Licenses & Permits	<u>9,414.60</u>	<u>69,515.25</u>
Planning & Zoning Fees		835.00
Taxes		
Advalorem Taxes	867.26	66,643.52
Beer Tax	592.94	2,649.05
Franchise Tax	19,999.38	90,238.89
Sales and Use Tax	40,159.64	484,686.25
Total Taxes	<u>61,619.22</u>	<u>644,217.71</u>
Transfers In	3,441.66	49,972.95
Total Income	<u>78,284.54</u>	<u>802,006.76</u>

General Fund

Expense	<u>Apr 20</u>	<u>Jul '19 - Apr 20</u>
Bank Service fee		201.39
General Government		
Conventions and Training	79.32	3,591.64
Dues		1,248.00
Insurance		
Auto		1,839.46
Liability Ins		9,730.52
Property and bonds		2,482.80
Workers Comp.		1,916.20
Total Insurance		<u>15,968.98</u>
Miscellaneous		570.47
Office Expense		
Advertising		336.60
Other	257.50	2,058.86
Planning & zoning		620.35
Repairs & Maintenance	130.72	3,414.23
Supplies	593.97	6,582.06
Telephone	231.35	2,307.57
Travel		277.00
Utilities	698.59	6,135.97
Total Office Expense	<u>1,912.13</u>	<u>21,732.64</u>
Office P/R Expense		
Admin	7,767.68	82,473.44
Medicare	112.63	1,195.85
Social Securiry	481.60	5,113.38
Total Office P/R Expense	<u>8,361.91</u>	<u>88,782.67</u>
Professional Services		
Accounting Fees	6,890.00	53,190.00
Attorney Fees	910.00	12,605.91
Building Inspector		3,125.00
IT Services	1,076.83	10,546.68
Ordinance codification		865.00
Payroll Fees	302.00	2,761.00
Total Professional Services	<u>9,178.83</u>	<u>83,093.59</u>
Tourism and Promotion		7,273.19
Total General Government	<u>19,532.19</u>	<u>222,261.18</u>

General Fund

	<u>Apr 20</u>	<u>Jul '19 - Apr 20</u>
Highway & Streets		
Animal Control		15,025.00
Debt Service - Lease Payments	3,143.09	31,430.90
Engineering Fees	1,180.00	17,781.25
Insurance		
Liability Ins.		8,338.29
Workers Comp		7,160.07
Total Insurance		<u>15,498.36</u>
Operating		
Fuel Expense		11,007.83
Repairs	7,006.17	29,911.98
Supplies	524.65	12,993.21
Telephone	188.37	2,100.82
Utilities	223.60	1,915.56
Total Operating	<u>7,942.79</u>	<u>57,929.40</u>
P/R Expense		
Medicare	98.63	1,456.56
Salaries	6,802.02	100,451.56
Social Security	421.71	6,228.00
Total P/R Expense	<u>7,322.36</u>	<u>108,136.12</u>
Road Maintenance and repairs		1,200.00
Street Lights	2,845.31	25,258.75
Total Highway & Streets	<u>22,433.55</u>	<u>272,259.78</u>
Payroll Expenses	0.01	0.01
Public Safety		
General Expense		
Contract Expense		228.00
Telephone	462.70	4,615.19
Utilities	281.17	1,597.00
Total General Expense	<u>743.87</u>	<u>6,440.19</u>
P/R Expense		
Contract Labor	29,486.05	294,860.50
Judges Retirement	102.45	1,017.18
Salaries	243.92	2,439.16
P/R Expense - Other		197.20
Total P/R Expense	<u>29,832.42</u>	<u>298,514.04</u>
Total Public Safety	<u>30,576.29</u>	<u>304,954.23</u>
Total Expense	<u>72,542.04</u>	<u>799,676.59</u>
Net Ordinary Income	<u>5,742.50</u>	<u>2,330.17</u>
Net Income	<u>5,742.50</u>	<u>2,330.17</u>

Ordinary Income/Expense	General Fund			
	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Income				
Fines & Forfeits				
Court Cost-Sheriff	746.58	500.00	246.58	149.32%
Court Fees	141.00			
Fines-Sheriff	4,450.16	1,200.00	3,250.16	370.85%
Total Fines & Forfeits	5,337.74	1,700.00	3,637.74	313.99%
General Gov. Misc. Income				
FEMA Public Assistance Grant	10,598.34			
State LGAP Grant		15,000.00	-15,000.00	
State Tourism Grant	10,837.19	18,000.00	-7,162.81	60.21%
General Gov. Misc. Income - Other	39.45	500.00	-460.55	7.89%
Total General Gov. Misc. Income	21,474.98	33,500.00	-12,025.02	64.1%
Grass Cutting Revenue	10,310.00	10,300.00	10.00	100.1%
Interest Income	343.13	500.00	-156.87	68.63%
Licenses & Permits				
Beer & Liquor Licenses	1,135.00	1,000.00	135.00	113.5%
Occupational Licenses	68,055.25	95,000.00	-26,944.75	71.64%
Permits	325.00	300.00	25.00	108.33%
Total Licenses & Permits	69,515.25	96,300.00	-26,784.75	72.19%
Planning & Zoning Fees	835.00	1,200.00	-365.00	69.58%
Taxes				
Advalorem Taxes	66,643.52	63,000.00	3,643.52	105.78%
Beer Tax	2,649.05	3,000.00	-350.95	88.3%
Franchise Tax	90,238.89	90,000.00	238.89	100.27%
Sales and Use Tax	484,686.25	550,000.00	-65,313.75	88.13%
Total Taxes	644,217.71	706,000.00	-61,782.29	91.25%
Transfers In	49,972.95	57,156.00	-7,183.05	87.43%
Total Income	802,006.76	906,656.00	-104,649.24	88.46%



General Fund

Ordinary Income/Expense				
Expense				
Bank Service fee	201.39			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Conventions and Training	3,591.64	3,000.00	591.64	119.72%
Dues	1,248.00	1,500.00	-252.00	83.2%
Insurance				
Auto	1,839.46			
Liability Ins	9,730.52	12,500.00	-2,769.48	77.84%
Property and bonds	2,482.80	2,500.00	-17.20	99.31%
Workers Comp.	1,916.20	2,100.00	-183.80	91.25%
Total Insurance	<u>15,968.98</u>	<u>17,100.00</u>	<u>-1,131.02</u>	<u>93.39%</u>
Miscellaneous	570.47	800.00	-229.53	71.31%
Office Expense				
Advertising	336.60			
Other	2,058.86	6,500.00	-4,441.14	31.68%
Planning & zoning	620.35	1,000.00	-379.65	62.04%
Repairs & Maintenance	3,414.23	5,000.00	-1,585.77	68.29%
Supplies	6,582.06	7,500.00	-917.94	87.76%
Telephone	2,307.57	2,800.00	-492.43	82.41%
Travel	277.00			
Utilities	6,135.97	6,000.00	135.97	102.27%
Total Office Expense	<u>21,732.64</u>	<u>28,800.00</u>	<u>-7,067.36</u>	<u>75.46%</u>
Office P/R Expense				
Admin	82,473.44	120,000.00	-37,526.56	68.73%
Medicare	1,195.85	1,700.00	-504.15	70.34%
Social Securiry	5,113.38	7,800.00	-2,686.62	65.56%
Total Office P/R Expense	<u>88,782.67</u>	<u>129,500.00</u>	<u>-40,717.33</u>	<u>68.56%</u>
Professional Services				
Accounting Fees	53,190.00	55,000.00	-1,810.00	96.71%
Attorney Fees	12,605.91	7,500.00	5,105.91	168.08%
Building Inspector	3,125.00	3,000.00	125.00	104.17%
IT Services	10,546.68	3,000.00	7,546.68	351.56%
Ordinance codification	865.00			
Payroll Fees	2,761.00			
Professional Services - Other		500.00	-500.00	
Total Professional Services	<u>83,093.59</u>	<u>69,000.00</u>	<u>14,093.59</u>	<u>120.43%</u>
Tourism and Promotion	7,273.19	18,000.00	-10,726.81	40.41%
Total General Government	<u>222,261.18</u>	<u>297,700.00</u>	<u>-75,438.82</u>	<u>74.66%</u>

General Fund

Ordinary Income/Expense				
Highway & Streets				
Animal Control	15,025.00	7,500.00	7,525.00	200.33%
Debt Service - Lease Payments	31,430.90	41,000.00	-9,569.10	76.66%
Drainage maintenance		25,000.00	-25,000.00	
Engineering Fees	17,781.25	6,000.00	11,781.25	296.35%
Insurance				
Auto		1,300.00	-1,300.00	
Liability Ins.	8,338.29	6,000.00	2,338.29	138.97%
Tractors		3,500.00	-3,500.00	
Workers Comp	7,160.07	9,000.00	-1,839.93	79.56%
Total Insurance	<u>15,498.36</u>	<u>19,800.00</u>	<u>-4,301.64</u>	<u>78.28%</u>
Operating				
Fuel Expense	11,007.83	15,000.00	-3,992.17	73.39%
Repairs	29,911.98	12,500.00	17,411.98	239.3%
Supplies	12,993.21	1,000.00	11,993.21	1,299.32%
Telephone	2,100.82	2,000.00	100.82	105.04%
Utilities	1,915.56	3,500.00	-1,584.44	54.73%
Total Operating	<u>57,929.40</u>	<u>34,000.00</u>	<u>23,929.40</u>	<u>170.38%</u>
P/R Expense				
Medicare	1,456.56	1,700.00	-243.44	85.68%
Salaries	100,451.56	120,000.00	-19,548.44	83.71%
Social Security	6,228.00	7,800.00	-1,572.00	79.85%
Total P/R Expense	<u>108,136.12</u>	<u>129,500.00</u>	<u>-21,363.88</u>	<u>83.5%</u>
Road Maintenance and repairs	1,200.00			
Street Lights	25,258.75	23,500.00	1,758.75	107.48%
Total Highway & Streets	<u>272,259.78</u>	<u>286,300.00</u>	<u>-14,040.22</u>	<u>95.1%</u>
Payroll Expenses	0.01			
Public Safety				
General Expense				
Contract Expense	228.00			
Other		500.00	-500.00	
Telephone	4,615.19	5,500.00	-884.81	83.91%
Utilities	1,597.00	1,500.00	97.00	106.47%
Total General Expense	<u>6,440.19</u>	<u>7,500.00</u>	<u>-1,059.81</u>	<u>85.87%</u>
P/R Expense				
Contract Labor	294,860.50	355,000.00	-60,139.50	83.06%
Judges Retirement	1,017.18	1,200.00	-182.82	84.77%
Salaries	2,439.16	3,000.00	-560.84	81.31%
P/R Expense - Other	197.20			
Total P/R Expense	<u>298,514.04</u>	<u>359,200.00</u>	<u>-60,685.96</u>	<u>83.11%</u>
Total Public Safety	<u>304,954.23</u>	<u>366,700.00</u>	<u>-61,745.77</u>	<u>83.16%</u>
Total Expense	<u>799,676.59</u>	<u>950,700.00</u>	<u>-151,023.41</u>	<u>84.12%</u>
Net Ordinary Income	<u>2,330.17</u>	<u>-44,044.00</u>	<u>46,374.17</u>	<u>-5.29%</u>
Net Income	<u>2,330.17</u>	<u>-44,044.00</u>	<u>46,374.17</u>	<u>-5.29%</u>

## Restricted Fund

Apr 30, 20

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
Hancock Whitney Rest. Oper.	138,039.97
Hancock Whitney SCC Deposit	5,707.27
Savings Account-LAMP	143,305.89
<b>Total Bank accounts</b>	<u>287,053.13</u>
<b>Total Checking/Savings</b>	287,053.13
<b>Other Current Assets</b>	
Due from other govt. units	8,198.00
Due to/from General Fund	-1,733.32
<b>Total Other Current Assets</b>	<u>6,464.68</u>
<b>Total Current Assets</b>	<u>293,517.81</u>
<b>TOTAL ASSETS</b>	<u><u>293,517.81</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	9,734.05
<b>Total Accounts Payable</b>	9,734.05
<b>Other Current Liabilities</b>	
Accounts Payable - Manual	23,545.00
Community Center Deposit	5,350.00
Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>31,545.69</u>
<b>Total Current Liabilities</b>	<u>41,279.74</u>
<b>Total Liabilities</b>	41,279.74
<b>Equity</b>	
Fund Balance - Reserved	265,092.29
Retained Earnings	38,520.26
Net Income	-51,374.48
<b>Total Equity</b>	<u>252,238.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>293,517.81</u></u>

Restricted Fund

	Apr 20	Jul '19 - Apr 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Community Center Rental Income	0.00	13,400.00
Holiday Celebration Income	0.00	420.00
Interest Income	119.86	2,224.49
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,362.33	28,510.86
Recreation	2,362.33	28,510.90
Senior Citizens	2,362.33	28,510.89
<b>Total Sales &amp; Use Taxes</b>	7,086.99	85,532.65
<b>Total Restricted Fund Income</b>	7,206.85	101,577.14
<b>Total Income</b>	7,206.85	101,577.14
<b>Gross Profit</b>	7,206.85	101,577.14
<b>Expense</b>		
Holiday Celebration Expense	0.00	145.56
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Operating Expense	1,148.93	36,928.01
<b>Total Fire Department</b>	1,148.93	36,928.01
<b>Recreation</b>		
Capital Outlay - Comm. Center	8,691.75	40,296.00
Insurance - Community Center	0.00	4,655.00
Operating Expense	1,095.13	14,787.57
<b>Total Recreation</b>	9,786.88	59,738.57
Senior Citizen	3,454.00	23,249.83
<b>Total Restricted Fund Expense</b>	14,389.81	119,916.41
Transfers Out - Debt Service	1,733.33	32,889.65
Uncategorized Expenses	0.00	0.00
<b>Total Expense</b>	16,123.14	152,951.62
<b>Net Ordinary Income</b>	-8,916.29	-51,374.48
<b>Net Income</b>	-8,916.29	-51,374.48

## Restricted Fund

Ordinary Income/Expense	<u>Jul '19 - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>Restricted Fund Income</b>				
Community Center Rental Income	13,400.00	16,000.00	-2,600.00	83.75%
<b>Fire Department</b>				
Fire Department Donation	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	0.00	0.00	0.00	0.0%
Holiday Celebration Income	420.00	0.00	420.00	100.0%
Interest Income	2,224.49	2,500.00	-275.51	88.98%
Miscellaneous	0.00	400.00	-400.00	0.0%
<b>Sales &amp; Use Taxes</b>				
Fire Department	28,510.86	32,000.00	-3,489.14	89.1%
Recreation	28,510.90	32,000.00	-3,489.10	89.1%
Senior Citizens	28,510.89	32,000.00	-3,489.11	89.1%
<b>Total Sales &amp; Use Taxes</b>	85,532.65	96,000.00	-10,467.35	89.1%
<b>Total Restricted Fund Income</b>	101,577.14	114,900.00	-13,322.86	88.41%
<b>Total Income</b>	101,577.14	114,900.00	-13,322.86	88.41%
<b>Gross Profit</b>	101,577.14	114,900.00	-13,322.86	88.41%
<b>Expense</b>				
Holiday Celebration Expense	145.56	0.00	145.56	100.0%
<b>Restricted Fund Expense</b>				
<b>Fire Department</b>				
Hydrant Maintenance	0.00	0.00	0.00	0.0%
Operating Expense	36,928.01	26,000.00	10,928.01	142.03%
Fire Department - Other	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	36,928.01	26,000.00	10,928.01	142.03%
<b>Recreation</b>				
Capital Outlay - Comm. Center	40,296.00	0.00	40,296.00	100.0%
Insurance - Community Center	4,655.00	5,000.00	-345.00	93.1%
Operating Expense	14,787.57	24,800.00	-10,012.43	59.63%
<b>Total Recreation</b>	59,738.57	29,800.00	29,938.57	200.47%
Senior Citizen	23,249.83	30,000.00	-6,750.17	77.5%
Supplies	0.00	0.00	0.00	0.0%
<b>Restricted Fund Expense - Other</b>	0.00	500.00	-500.00	0.0%
<b>Total Restricted Fund Expense</b>	119,916.41	86,300.00	33,616.41	138.95%
Transfers Out - Debt Service	32,889.65	36,356.00	-3,466.35	90.47%
Uncategorized Expenses	0.00			
<b>Total Expense</b>	152,951.62	122,656.00	30,295.62	124.7%
<b>Net Ordinary Income</b>	-51,374.48	-7,756.00	-43,618.48	662.38%
<b>Net Income</b>	-51,374.48	-7,756.00	-43,618.48	662.38%

Utility Fund

Apr 30, 20

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank Accounts	
Hancock Whitney Operating	33,842.13
Hancock Whitney Utility Deposit	20,228.00
LAMP Savings Account	11,713.68
Total Bank Accounts	<u>65,783.81</u>
Cash on hand	100.00
Total Checking/Savings	<u>65,883.81</u>
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	1,319.00
Accounts Receivable - Other	16,365.47
Total Accounts Receivable	<u>17,684.47</u>
Allowance for Bad Debts	-8,700.00
Grants Receivable	29,211.55
Total Accounts Receivable	<u>38,196.02</u>
Other Current Assets	
Construction In Progress	252,444.60
Total Other Current Assets	<u>252,444.60</u>
Total Current Assets	<u>356,524.43</u>
Fixed Assets	
Accum. Depreciation-Water Tower	-1,142,605.18
Fixed Assets	1,127,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>818,646.12</u>
<b>TOTAL ASSETS</b>	<u><u>1,175,170.55</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	10,158.06
Total Accounts Payable	<u>10,158.06</u>
Other Current Liabilities	
Accounts Payable-Audit	11,548.50
Due to General Fund	181,185.18
Garbage Deposits Liabilty	20,537.32
Total Other Current Liabilities	<u>213,271.00</u>
Total Current Liabilities	<u>223,429.06</u>
Total Liabilities	223,429.06
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	420,015.25
Net Income	-80,113.96
Total Equity	<u>951,741.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,175,170.55</u></u>

	Utility Fund	
	<u>Apr 20</u>	<u>Jul '19 - Apr 20</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	9.59	173.22
Interest Income - Other	13.60	48.94
Total Interest Income	<u>23.19</u>	<u>222.16</u>
Sundry	0.00	0.00
Utility Income		
Garbage Fee	10,416.00	103,826.14
Late Payment Penalties	306.60	2,719.20
Return Fee	25.00	1,797.60
Sewer Fee	4,802.00	48,290.00
Water Franchise fees	1,370.00	5,537.00
Utility Income - Other	0.00	150.00
Total Utility Income	<u>16,919.60</u>	<u>162,319.94</u>
Total Income	<u>16,942.79</u>	<u>162,542.10</u>
Expense		
Bank Service charges	0.00	216.80
Capital Outlay - Sewer	0.00	0.00
Depreciation Expense	7,083.33	70,833.30
Garbage Department Expenses		
Garbage Service	10,044.88	110,493.68
Garbage Department Expenses - Other	0.00	0.00
Total Garbage Department Expenses	<u>10,044.88</u>	<u>110,493.68</u>
General Administrative		
Billing Supplies	0.00	374.47
Dues & Memberships	0.00	1,170.00
Postage	129.50	1,424.15
Total General Administrative	<u>129.50</u>	<u>2,968.62</u>
Sewer Department Expenses		
Engineering	0.00	7,451.25
Other	21.97	1,942.48
Repairs, Maintenance & Supplies	0.00	1,630.88
Rural Development Grant	0.00	3,817.55
Sewer System Maintenance	1,761.21	20,876.33
Utility Bills	566.37	5,341.87
Total Sewer Department Expenses	<u>2,349.55</u>	<u>41,060.36</u>
Transfer Out - Debt Service	1,708.33	17,083.30
Uncategorized Expenses	0.00	0.00
Total Expense	<u>21,315.59</u>	<u>242,656.06</u>
Net Ordinary Income	<u>-4,372.80</u>	<u>-80,113.96</u>
Net Income	<u>-4,372.80</u>	<u>-80,113.96</u>

	Utility Fund			
	<u>Jul '19 - Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	173.22	200.00	-26.78	86.61%
Interest Income - Other	48.94	0.00	48.94	100.0%
Total Interest Income	<u>222.16</u>	<u>200.00</u>	<u>22.16</u>	<u>111.08%</u>
Other Income	0.00	0.00	0.00	0.0%
Sundry	0.00			
Utility Income				
Garbage Fee	103,826.14	120,000.00	-16,173.86	86.52%
Late Payment Penalties	2,719.20	3,500.00	-780.80	77.69%
Return Fee	1,797.60	1,500.00	297.60	119.84%
Sewer Fee	48,290.00	58,000.00	-9,710.00	83.26%
Water Franchise fees	5,537.00	4,000.00	1,537.00	138.43%
Utility Income - Other	150.00	0.00	150.00	100.0%
Total Utility Income	<u>162,319.94</u>	<u>187,000.00</u>	<u>-24,680.06</u>	<u>86.8%</u>
Total Income	<u>162,542.10</u>	<u>187,200.00</u>	<u>-24,657.90</u>	<u>86.83%</u>
Expense				
Bank Service charges	216.80	500.00	-283.20	43.36%
Capital Outlay - Sewer	0.00	26,000.00	-26,000.00	0.0%
Depreciation Expense	70,833.30	85,000.00	-14,166.70	83.33%
Fire Hydrants	0.00	6,000.00	-6,000.00	0.0%
Garbage Department Expenses				
Garbage Service	110,493.68	110,000.00	493.68	100.45%
Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	<u>110,493.68</u>	<u>110,000.00</u>	<u>493.68</u>	<u>100.45%</u>
General Administrative				
Billing Supplies	374.47	1,200.00	-825.53	31.21%
Dues & Memberships	1,170.00	2,000.00	-830.00	58.5%
Postage	1,424.15	1,800.00	-375.85	79.12%
Total General Administrative	<u>2,968.62</u>	<u>5,000.00</u>	<u>-2,031.38</u>	<u>59.37%</u>
Sewer Department Expenses				
Engineering	7,451.25	6,000.00	1,451.25	124.19%
Grant consultant	0.00	1,200.00	-1,200.00	0.0%
Other	1,942.48	2,000.00	-57.52	97.12%
Repairs, Maintenance & Supplies	1,630.88	1,000.00	630.88	163.09%
Rural Development Grant	3,817.55			
Sewer Service	0.00	0.00	0.00	0.0%
Sewer System Maintenance	20,876.33	25,000.00	-4,123.67	83.51%
Sundry	0.00	500.00	-500.00	0.0%
Utility Bills	5,341.87	8,500.00	-3,158.13	62.85%
Sewer Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Sewer Department Expenses	<u>41,060.36</u>	<u>44,200.00</u>	<u>-3,139.64</u>	<u>92.9%</u>
Transfer Out - Debt Service	17,083.30	20,500.00	-3,416.70	83.33%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>242,656.06</u>	<u>297,200.00</u>	<u>-54,543.94</u>	<u>81.65%</u>
Net Ordinary Income	<u>-80,113.96</u>	<u>-110,000.00</u>	<u>29,886.04</u>	<u>72.83%</u>
Net Income	<u>-80,113.96</u>	<u>-110,000.00</u>	<u>29,886.04</u>	<u>72.83%</u>