

CLAY MADDEN
MAYOR

City of Mandeville

"THE HEART OF THE OZONE BELT"



3101 East Causeway Approach, Mandeville, LA 70448
985-626-3144

City Council

SCOTT DISCON

Council Chairman

JASON ZUCKERMAN

AT LARGE

CYNTHIA STRONG-THOMPSON

DISTRICT I

KEVIN VOGELTANZ

DISTRICT II

JILL McGUIRE

DISTRICT III

July 15, 2024

Memo to: Mayor, Council and Citizens
From: Kathleen Sides
Reference: Financial Statements for the 10-month period ending June 30, 2024

GOVERNMENTAL FUNDS

REVENUE

The FYTD Revenue collected is \$26.3 million, 52% of the 2024 budget. Sales Tax Collections for the fiscal year are \$18.1 million, 79% of the budget for overall collections. This is \$36.8 thousand higher than FYTD collections for 2023.

EXPENDITURES

The operating expenditures incurred to date during fiscal year 2024 total \$17.4 million, 83% of the operating expenditure budget of \$20.8 million. Capital outlay to date is \$7.1 million and 124% of the Capital Outlay Budget.

ENTERPRISE FUND

REVENUE

The enterprise revenue for the fiscal year to date totals \$3.9 million, 94% of the operating revenue budget of \$4.2 million.

EXPENSES

The operating expenses incurred to date during fiscal year 2024 total \$3.6 million of the \$4.1 million budget, 87%, excluding depreciation. Capital Outlay to date is \$3.5 million, 60% of the Capital Outlay Budget.

The City currently has 113 active employees. We are always working to fill vacant positions.

City of Mandeville
Governmental Funds Report
June 30, 2024

	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Funds	Street Const. Fund	Non-Major Funds	FYTD 2024 Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget	FY 2023 Actuals
REVENUES												
Advalorem Taxes	2,124,496						2,124,496	2,075,420	2,075,420	102.36%	2,015,792	2,052,673
Franchise Taxes	575,345						575,345	1,091,279	1,091,279	52.72%	1,034,324	675,607
Sales and Use Taxes		18,084,150					18,084,150	22,807,156	22,807,156	79.29%	19,623,351	18,057,350
Grants Revenue	65,065						65,065	12,841,781	12,841,781	0.51%	13,740,657	2,601,402
Other Revenue	4,678,224	5,514	411,746	4,378	354,978	37,629	5,492,469	11,893,000	11,893,000	46.18%	9,845,782	4,654,713
Subtotal Revenues	7,443,130	18,089,664	411,746	4,378	354,978	37,629	26,341,525	50,708,636	50,708,636	51.95%	46,259,906	28,041,745
Operating Transfers In	10,678,254		3,080,884	2,471,904	3,080,884		19,311,926	11,030,000	11,030,000			11,753,100
TOTAL REVENUES and TRANSFERS IN	18,121,384	18,089,664	3,492,630	2,476,282	3,435,862	37,629	45,653,451	61,738,636	61,738,636		46,259,906	39,794,845
EXPENDITURES												
General Government	6,039,132	207,926	13,868		13,749	774	6,275,449	6,591,638	6,591,638	95.20%	6,840,725	7,072,802
Public Safety	8,718,843						8,718,843	11,283,601	11,283,601	77.27%	10,717,053	8,375,667
Public Works	2,321,936						2,321,936	2,898,338	2,898,338	80.11%	3,079,733	2,102,126
Cemetery	47,772						47,772	40,000	40,000	119.43%	100,000	31619
Capital Outlay	3,054,901				3,978,540		7,033,441	5,352,000	5,652,000	124.44%	13,409,055	4,249,054
Subtotal Expenditures	20,182,584	207,926	13,868	-	3,992,289	774	24,397,441	26,165,577	26,465,577	93.24%	34,146,566	21,831,268
Operating Transfers Out		17,876,322	-	-			17,876,322					17,839,902
TOTAL EXPENDITURES and TRANSFERS OUT	20,182,584	18,084,248	13,868	-	3,992,289	774	42,273,763	26,165,577	26,465,577	161.56%	34,146,566	39,671,170
NET FUND INCREASE/(DECREASE) *	(2,061,200)	5,416	3,478,762	2,476,282	(556,427)	36,855	3,379,688	35,573,059	35,273,059	-	12,113,340	123,675

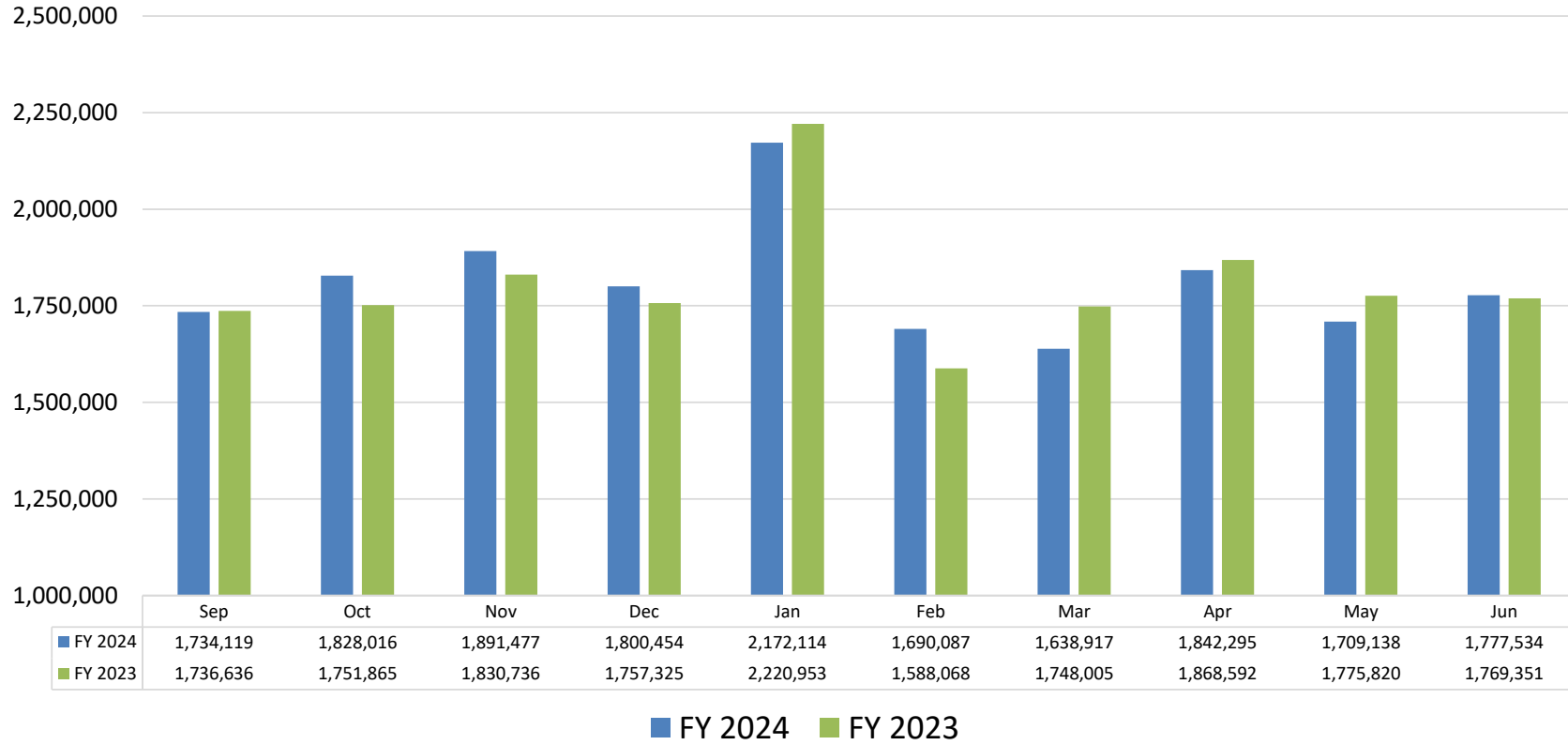
* These amounts are unaudited and subject to change.

City of Mandeville
Enterprise Fund Report
June 30, 2024

	Water	Sewer	FYTD 2024 Actuals	FY 2024 Budget	FY 2024 Revised Budget	% of Budget	FY 2023 Budget	FY 2023 Actuals
REVENUES								
Water Income	1,757,719		1,757,719	1,410,241	1,410,241	124.64%	1,246,070	1,127,759
Sewer Income		1,905,625	1,905,625	2,480,262	2,480,262	76.83%	2,187,845	1,909,653
Other Revenue	138,038	138,038	276,076	316,233	316,233	87.30%	93,915	167,646
Subtotal Revenues	1,895,757	2,043,663	3,939,420	4,206,736	4,206,736	93.65%	3,527,830	3,205,058
Interfund Transfers In			-	1,545,000	1,545,000			
TOTAL REVENUES and INTERFUND TRANSFERS IN	1,895,757	2,043,663	3,939,420	5,751,736	5,751,736	68.49%	3,527,830	3,205,058
EXPENDITURES								
Wages and Benefits	885,400	701,799	1,587,199	2,289,460	2,289,460	69.33%	2,111,652	1,558,408
Other Operational Expenditures	1,127,139	839,041	1,966,180	1,795,496	1,795,496	109.51%	1,724,971	1,288,392
Depreciation Expense	-	-	-	1,867,263	1,867,263	0.00%	1,867,263	
Subtotal Expenditures	2,012,539	1,540,840	3,553,379	5,952,219	5,952,219	59.70%	5,703,886	2,846,800
NET FUND INCREASE/(DECREASE) *	(116,782)	502,823	386,041	(200,483)	(200,483)		(2,176,056)	358,258

* These amounts are unaudited and subject to change.

City of Mandeville Sales Tax Revenue



ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10000	30000	AD VALOREM TAXES	-2,075,420	0	-2,075,420	-2,124,496	0	49,076	102.40
10000	30400	BEER TAX & LIQUOR LIC.	-35,000	0	-35,000	-24,645	0	-10,355	70.40
10000	30600	STUDENT RESOURCE OFFICER	-721,742	0	-721,742	-657,176	0	-64,566	91.10
10000	30800	FRANCHISE TAXES	-1,091,279	0	-1,091,279	-575,345	0	-515,934	52.70
10000	30900	GARBAGE COLLECTION FEES	-888,840	0	-888,840	-753,860	0	-134,980	84.80
10000	31100	INSURANCE LICENSES	-695,000	0	-695,000	-752,398	0	57,398	108.30
10000	31200	MISCELLANEOUS INCOME	-492,400	0	-492,400	-269,552	0	-222,848	54.70
10000	31300	POLICE FEES	-383,140	0	-383,140	-422,296	0	39,156	110.20
10000	31400	INTEREST INCOME	-259,649	0	-259,649	-497,506	0	237,857	191.60
10000	31500	OCCUPATIONAL LICENSES	-650,000	0	-650,000	-688,930	0	38,930	106.00
10000	31600	CONTRACTOR LICENSES	-35,000	0	-35,000	-38,440	0	3,440	109.80
10000	31900	DMV	-52,535	0	-52,535	-38,408	0	-14,128	73.10
10000	32200	GRANT INCOME	-2,000,000	0	-2,000,000	-65,065	0	-1,934,935	3.30
10000	32250	SUPPLEMENTAL PAY	0	0	0	-212,540	0	212,540	100.00
10000	32300	BUILDING PERMITS	-200,000	0	-200,000	-161,756	0	-38,244	80.90
10000	32400	ZONING FEES	-5,000	0	-5,000	-15,319	0	10,319	306.40
10000	32700	SALE OF PLOTS AND CRYPTS	-30,000	0	-30,000	-9,925	0	-20,075	33.10
10000	33700	SERVICE CHGS NSF	0	0	0	-10	0	10	100.00
10000	34100	SALE OF PROPERTY	-15,000	0	-15,000	0	0	-15,000	0.00
10000	34200	TRAILHEAD REVENUES	-115,000	0	-115,000	-130,622	0	15,622	113.60
10000	34400	COMMUNITY CENTER	-10,000	0	-10,000	-4,843	0	-5,157	48.40
10000	34600	EMERGENCY INCOME	-6,533,000	0	-6,533,000	0	0	-6,533,000	0.00
10000	34601	ELEVATIONS INCOME	-100,000	0	-100,000	0	0	-100,000	0.00
10000	90500	TRANSFER SALES TAX	-11,575,555	0	-11,575,555	-9,242,651	0	-2,332,904	79.80
10000	90600	TRANSFER SPECIAL SALES TAX	-3,820,000	0	-3,820,000	-1,435,604	0	-2,384,396	37.60
10000	91100	TRANSFER TAX COLLECTOR	0	0	0	-1,255	0	1,255	100.00
10100	40000	SALARIES	1,470,971	0	1,470,971	1,216,002	0	254,969	82.70
10100	40100	OVERTIME	17,240	0	17,240	19,122	0	-1,882	110.90
10100	40200	FICA	113,848	0	113,848	91,777	0	22,071	80.60
10100	40300	RETIREMENT	565,691	0	565,691	470,101	0	95,590	83.10
10100	40301	HEALTH INSURANCE RETIREES	35,650	0	35,650	20,919	0	14,731	58.70
10100	40400	INSURANCE EMPLOYEES	469,562	0	469,562	360,785	0	108,777	76.80
10100	40600	WORKER'S COMPENSATION	45,000	0	45,000	41,748	0	3,252	92.80
10100	40700	DMV	82,871	0	82,871	73,205	0	9,666	88.30
10100	41000	AUDIT & ACCOUNTING FEES	75,000	0	75,000	146,500	0	-71,500	195.30
10100	41200	MAGISTRATE RETAINER	24,000	0	24,000	20,000	0	4,000	83.30
10100	41300	LEGAL FEES	362,000	0	362,000	408,492	0	-46,492	112.80
10100	41400	COMP LAND USE PLAN REVISION	100,000	0	100,000	85	0	99,915	0.10
10100	41500	ENGINEERING FEES	126,000	0	126,000	98,115	0	27,885	77.90
10100	41600	COMPUTER SUPPLIES & PROGRAMS	175,185	0	175,185	134,085	9,430	31,671	81.90
10100	42100	MEMBERSHIP DUES & SUBS.	21,853	0	21,853	17,595	0	4,258	80.50
10100	42200	PRINTING	7,300	0	7,300	12,191	0	-4,891	167.00
10100	42300	UTILITIES	70,935	0	70,935	43,484	0	27,451	61.30
10100	42400	TELEPHONE	24,960	0	24,960	20,239	0	4,721	81.10
10100	42500	ADVERTISING	30,255	0	30,255	21,909	0	8,346	72.40
10100	42600	INSURANCE GENERAL	30,483	0	30,483	25,035	0	5,448	82.10
10100	42700	JANITORIAL SERVICES	18,564	0	18,564	15,720	0	2,844	84.70
10100	42800	INSURANCE PROPERTY	56,917	0	56,917	48,351	0	8,566	84.90
10100	42900	BANK CHARGES	38,047	0	38,047	33,548	0	4,499	88.20
10100	43000	OFFICE SUPPLIES	15,401	0	15,401	13,704	0	1,697	89.00

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10100	43200	BUILDING MAINTENANCE	45,000	0	45,000	103,236	0	-58,236	229.40
10100	43300	MAINTENANCE RECREATION	16,312	0	16,312	25,278	0	-8,966	155.00
10100	43400	COMMUNITY CENTER	45,000	0	45,000	44,838	0	162	99.60
10100	43500	PLANNING & DEVELOPMENT	847,000	0	847,000	624,203	37,910	184,887	78.20
10100	43600	RECORDING FEES	6,761	0	6,761	6,075	0	686	89.90
10100	43700	TRAILHEAD	155,000	0	155,000	149,887	0	5,113	96.70
10100	43900	KEEP MANDEVILLE BEAUTIFUL	67,000	0	67,000	62,036	0	4,964	92.60
10100	44000	POSTAGE	6,160	0	6,160	5,140	0	1,020	83.40
10100	44100	BANQUETS	3,000	0	3,000	2,717	0	283	90.60
10100	44200	TRAVEL CONVS. & CONFS.	38,896	0	38,896	48,156	0	-9,260	123.80
10100	45000	DECOR. & BEAUTIFICATION	25,000	0	25,000	20,694	0	4,306	82.80
10100	45100	SOCIAL SERVICES	47,000	0	47,000	32,000	0	15,000	68.10
10100	45300	ECONOMIC DEVELOPMENT	6,500	0	6,500	633	0	5,867	9.70
10100	45500	ANIMAL CONTROL	1,000	0	1,000	595	0	405	59.50
10100	45700	YOUTH SERVICES	10,000	0	10,000	10,000	0	0	100.00
10100	45800	MAYOR'S ALLOWANCE	500	0	500	0	0	500	0.00
10100	45900	P & Z MEETING FEES	8,400	0	8,400	7,000	0	1,400	83.30
10100	46000	COUNCIL MEETING FEES	72,000	0	72,000	60,052	0	11,948	83.40
10100	46400	ELECTION EXPENSE	0	0	0	31,007	0	-31,007	100.00
10100	46500	CIVIL SERVICE	9,411	0	9,411	3,471	0	5,940	36.90
10100	46700	UNIFORMS	5,615	0	5,615	5,662	0	-47	100.80
10100	46800	FUEL	1,645	0	1,645	2,173	0	-528	132.10
10100	46900	INSURANCE VEHICLES	2,343	0	2,343	3,709	0	-1,366	158.30
10100	47000	VEHICLE MAINTENANCE	3,000	0	3,000	2,516	0	484	83.90
10100	47100	EQUIPMENT MAINTENANCE	1,885	0	1,885	1,687	0	198	89.50
10100	47500	EQUIPMENT RENTAL	25,637	0	25,637	22,976	0	2,661	89.60
10100	47600	CONTRACTED SERVICES	90,000	0	90,000	101,403	0	-11,403	112.70
10100	48900	TRAINING	15,000	0	15,000	562	0	14,438	3.70
10100	49000	GARBAGE COLLECTION FEES	888,840	0	888,840	922,531	0	-33,691	103.80
10100	49900	EMERGENCY EXPENSE	0	0	0	289,961	0	-289,961	100.00
10100	49901	ELEVATIONS EXPENSE	100,000	0	100,000	71,434	0	28,566	71.40
10100	50000	GENERAL LIABILITY CLAIMS	70,000	0	70,000	24,786	0	45,214	35.40
10100	88000	CAPITAL OUTLAY	2,740,000	0	2,740,000	1,878,081	32,963	828,956	69.70
10110	40000	SALARIES	4,581,031	0	4,581,031	3,410,687	0	1,170,344	74.50
10110	40050	SUPPLEMENTAL PAY	0	0	0	22,040	0	-22,040	100.00
10110	40100	OVERTIME	769,114	0	769,114	652,037	0	117,077	84.80
10110	40200	FICA	386,152	0	386,152	304,781	0	81,371	78.90
10110	40300	RETIREMENT	1,862,726	0	1,862,726	1,474,393	0	388,333	79.20
10110	40301	HEALTH INSURANCE RETIREES	338,981	0	338,981	262,842	0	76,139	77.50
10110	40400	INSURANCE EMPLOYEES	1,289,820	0	1,289,820	963,694	0	326,126	74.70
10110	40600	WORKER'S COMPENSATION	215,000	0	215,000	137,523	0	77,477	64.00
10110	41600	COMPUTER SUPPLIES & PROGRAMS	822,382	0	822,382	658,206	7,576	156,600	81.00
10110	42100	MEMBERSHIP DUES & SUBS.	2,269	0	2,269	2,580	0	-311	113.70
10110	42200	PRINTING	1,000	0	1,000	2,602	0	-1,602	260.20
10110	42300	UTILITIES	25,438	0	25,438	16,983	0	8,455	66.80
10110	42400	TELEPHONE	34,200	0	34,200	31,413	0	2,787	91.90
10110	42600	INSURANCE GENERAL	141,738	0	141,738	129,129	0	12,609	91.10
10110	42700	JANITORIAL	18,564	0	18,564	16,210	0	2,354	87.30
10110	42800	INSURANCE PROPERTY	159,764	0	159,764	170,109	0	-10,345	106.50
10110	43000	OFFICE SUPPLIES	12,000	0	12,000	8,157	0	3,843	68.00

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10110	43200	BUILDING MAINTENANCE	30,000	0	30,000	32,221	0	-2,221	107.40
10110	44000	POSTAGE	1,000	0	1,000	1,094	0	-94	109.40
10110	44200	TRAVEL CONVS. & CONFS.	9,705	0	9,705	3,459	0	6,246	35.60
10110	46300	CRIME PREVENTION	14,000	0	14,000	13,025	0	975	93.00
10110	46500	CIVIL SERVICE	42,969	0	42,969	10,116	0	32,853	23.50
10110	46600	RADIO MAINTENANCE	60,000	0	60,000	0	52,346	7,654	87.20
10110	46700	UNIFORMS	40,000	0	40,000	21,852	15,862	2,285	94.30
10110	46800	FUEL	129,728	0	129,728	116,093	0	13,635	89.50
10110	46900	INSURANCE VEHICLES	39,020	0	39,020	54,743	0	-15,723	140.30
10110	47000	VEHICLE MAINTENANCE	95,000	0	95,000	119,330	0	-24,330	125.60
10110	47100	EQUIPMENT MAINTENANCE	1,000	0	1,000	0	476	524	47.60
10110	47200	CRIME INVESTIGATION	8,000	0	8,000	5,872	197	1,931	75.90
10110	47300	POLICE SUPPLIES	60,000	0	60,000	9,806	18,755	31,439	47.60
10110	47500	EQUIPMENT RENTAL	3,000	0	3,000	2,325	0	675	77.50
10110	47600	CONTRACTED SERVICES	5,000	0	5,000	1,857	0	3,143	37.10
10110	48900	TRAINING	85,000	0	85,000	63,663	2,976	18,361	78.40
10110	88000	CAPITAL OUTLAY	2,592,000	842,528	3,434,528	955,483	174,202	2,304,844	32.90
10120	40000	SALARIES	1,198,285	0	1,198,285	953,145	0	245,140	79.50
10120	40100	OVERTIME	59,689	0	59,689	41,271	0	18,418	69.10
10120	40200	FICA	96,235	0	96,235	73,814	0	22,421	76.70
10120	40300	RETIREMENT	475,515	0	475,515	371,244	0	104,271	78.10
10120	40301	HEALTH INSURANCE RETIREES	41,952	0	41,952	31,432	0	10,520	74.90
10120	40400	INSURANCE EMPLOYEES	392,707	0	392,707	252,332	0	140,375	64.30
10120	40600	WORKER'S COMPENSATION	85,000	0	85,000	34,381	0	50,619	40.40
10120	41600	COMPUTER SUPPLIES & PROGRAMS	77,731	0	77,731	60,458	2,782	14,492	81.40
10120	42100	MEMBERSHIP DUES & SUBS.	1,500	0	1,500	50	0	1,450	3.30
10120	42300	UTILITIES	192,242	0	192,242	154,047	0	38,195	80.10
10120	42400	TELEPHONE	5,700	0	5,700	6,451	0	-751	113.20
10120	42600	INSURANCE GENERAL	17,660	0	17,660	20,933	0	-3,273	118.50
10120	42800	INSURANCE PROPERTY	31,304	0	31,304	40,846	0	-9,542	130.50
10120	43000	OFFICE SUPPLIES	4,000	0	4,000	2,906	0	1,094	72.70
10120	43200	BUILDING MAINTENANCE	23,000	0	23,000	60,434	0	-37,434	262.80
10120	43900	CANALS & DRAINAGE	8,000	0	8,000	6,388	0	1,612	79.90
10120	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	715	0	1,285	35.70
10120	46700	UNIFORMS	12,117	0	12,117	11,107	0	1,010	91.70
10120	46800	FUEL	21,635	0	21,635	12,117	3,544	5,974	72.40
10120	46900	INSURANCE VEHICLES	11,066	0	11,066	17,664	0	-6,598	159.60
10120	47000	VEHICLE MAINTENANCE	25,000	0	25,000	33,108	0	-8,108	132.40
10120	47100	EQUIPMENT MAINTENANCE	60,000	0	60,000	74,801	0	-14,801	124.70
10120	47500	EQUIPMENT RENTAL	1,000	0	1,000	1,346	0	-346	134.60
10120	47600	CONTRACTED SERVICES	5,000	0	5,000	13,884	0	-8,884	277.70
10120	47700	SMALL TOOLS & SUPPLIES	18,000	0	18,000	17,738	0	262	98.50
10120	47900	SIGNS & LIGHTS	5,000	0	5,000	4,846	0	154	96.90
10120	48000	SAND ASPHALT & GRAVEL	25,000	0	25,000	24,478	1,926	-1,404	105.60
10120	50000	GENERAL LIABILITY CLAIMS	2,000	0	2,000	0	0	2,000	0.00
10120	88000	CAPITAL OUTLAY	20,000	204,749	224,749	221,338	0	3,411	98.50
10140	43400	MAINTENANCE CEMETERY	40,000	0	40,000	47,772	0	-7,772	119.40
20000	31400	INTEREST INCOME	-174,323	0	-174,323	-276,076	0	101,753	158.40
20000	33300	WATER IMPACT FEES	-28,524	0	-28,524	-3,510	0	-25,014	12.30
20000	33400	WATER INSPECTION FEES	-900	0	-900	-425	0	-475	47.20

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20000	33500	WATER FEES	-1,350,884	0	-1,350,884	-1,218,934	0	-131,950	90.20
20000	33600	WATER TAPPING FEES	-16,000	0	-16,000	-8,564	0	-7,436	53.50
20000	33700	WATER SERVICE CHARGES	-13,933	0	-13,933	-11,225	0	-2,708	80.60
20000	33800	DELINQUENT FEES	-60,000	0	-60,000	-47,504	0	-12,496	79.20
20000	33900	CONVENIENCE FEES	-16,735	0	-16,735	-15,601	0	-1,134	93.20
20000	34600	EMERGENCY INCOME	0	0	0	-451,956	0	451,956	100.00
20000	35200	SEWER FEES	-2,448,572	0	-2,448,572	-1,849,081	0	-599,491	75.50
20000	35300	SEWER TAPPING FEES	-7,500	0	-7,500	-2,100	0	-5,400	28.00
20000	35400	SEWER INSPECTION FEES	-733	0	-733	-175	0	-558	23.90
20000	35500	SEWER IMPACT FEES	-23,457	0	-23,457	-4,500	0	-18,957	19.20
20000	39900	DHH FEES	-65,175	0	-65,175	-49,769	0	-15,406	76.40
20000	90400	TRANS FROM SPEC SALES TAX	-1,545,000	0	-1,545,000	0	0	-1,545,000	0.00
20211	40000	SALARIES	743,268	0	743,268	464,230	0	279,038	62.50
20211	40100	OVERTIME	48,009	0	48,009	52,381	0	-4,372	109.10
20211	40200	FICA	60,533	0	60,533	38,930	0	21,603	64.30
20211	40300	RETIREMENT	293,591	0	293,591	178,010	0	115,581	60.60
20211	40301	HEALTH INSURANCE RETIREES	21,035	0	21,035	27,537	0	-6,502	130.90
20211	40400	INSURANCE EMPLOYEES	195,456	0	195,456	104,666	0	90,790	53.50
20211	40600	WORKER'S COMPENSATION	45,000	0	45,000	19,646	0	25,354	43.70
20211	41000	LICENSES & PERMITS	55,000	0	55,000	32,905	0	22,095	59.80
20211	41600	COMPUTER SUPPLIES & PROGRAMS	97,866	0	97,866	68,602	1,590	27,675	71.70
20211	41700	PUMPS MAINTENANCE	15,000	0	15,000	0	1,400	13,600	9.30
20211	41900	PURIFICATION CHEMICALS	70,000	0	70,000	76,176	7,444	-13,620	119.50
20211	42100	MEMBERSHIP DUES & SUBS.	2,500	0	2,500	669	0	1,831	26.80
20211	42200	PRINTING	15,000	0	15,000	19,409	0	-4,409	129.40
20211	42300	UTILITIES	164,714	0	164,714	105,116	0	59,598	63.80
20211	42400	TELEPHONE	6,020	0	6,020	5,289	0	731	87.90
20211	42600	INSURANCE GENERAL	10,669	0	10,669	11,616	0	-947	108.90
20211	42800	INSURANCE PROPERTY	25,149	0	25,149	28,071	0	-2,922	111.60
20211	42900	BANK CHARGES	28,483	0	28,483	32,440	0	-3,957	113.90
20211	43000	OFFICE SUPPLIES	2,000	0	2,000	1,833	0	167	91.70
20211	43200	BUILDING MAINTENANCE	6,000	0	6,000	4,165	0	1,835	69.40
20211	44000	POSTAGE	300	0	300	0	0	300	0.00
20211	44200	TRAVEL CONVS. & CONFS.	1,650	0	1,650	818	0	832	49.60
20211	46500	CIVIL SERVICE	5,433	0	5,433	1,420	0	4,013	26.10
20211	46700	UNIFORMS	8,155	0	8,155	6,881	0	1,274	84.40
20211	46800	FUEL	34,784	0	34,784	29,023	3,544	2,218	93.60
20211	46900	INSURANCE VEHICLES	11,066	0	11,066	17,512	0	-6,446	158.30
20211	47000	VEHICLE MAINTENANCE	19,000	0	19,000	20,736	0	-1,736	109.10
20211	47100	EQUIPMENT MAINT. & SERVICE	20,000	0	20,000	18,272	0	1,728	91.40
20211	47500	EQUIPMENT RENTAL	1,000	0	1,000	809	0	191	80.90
20211	47600	CONTRACTED SERVICES	15,000	0	15,000	4,473	206	10,321	31.20
20211	47700	SMALL TOOLS & SUPPLIES	17,000	0	17,000	17,386	0	-386	102.30
20211	48100	DEPRECIATION	838,146	0	838,146	0	0	838,146	0.00
20211	48200	CONNECTION SUPPLIES	100,000	0	100,000	68,154	16,764	15,081	84.90
20211	48300	TESTING	16,000	0	16,000	14,177	2,567	-744	104.60
20211	48400	PLANT MAINTENANCE	30,000	0	30,000	60,806	0	-30,806	202.70
20211	48900	TRAINING	3,000	0	3,000	2,460	0	540	82.00
20211	49300	EMERGENCY REPAIRS	5,000	0	5,000	477,921	0	-472,921	9,558.40
20212	40000	SALARIES	432,326	0	432,326	345,865	0	86,461	80.00

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20212	40100	OVERTIME	25,503	0	25,503	29,738	0	-4,235	116.60
20212	40200	FICA	35,024	0	35,024	27,692	0	7,332	79.10
20212	40300	RETIREMENT	169,879	0	169,879	135,552	0	34,327	79.80
20212	40301	HEALTH INSURANCE RETIREES	20,211	0	20,211	17,722	0	2,489	87.70
20212	40400	INSURANCE EMPLOYEES	184,625	0	184,625	132,951	0	51,674	72.00
20212	40600	WORKER'S COMPENSATION	15,000	0	15,000	12,279	0	2,721	81.90
20212	41000	LICENSES & PERMITS	8,000	0	8,000	2,376	0	5,624	29.70
20212	41500	ENGINEERING FEES	0	0	0	98	0	-98	100.00
20212	41600	COMPUTER SUPPLIES & PROGRAMS	85,633	0	85,633	58,609	994	26,031	69.60
20212	41700	PUMPS MAINTENANCE	40,000	0	40,000	8,377	7,513	24,110	39.70
20212	41900	PURIFICATION CHEMICALS	60,000	0	60,000	589	0	59,411	1.00
20212	42100	MEMBERSHIP DUES & SUBS.	471	0	471	6	0	465	1.30
20212	42200	PRINTING	21,141	0	21,141	19,289	0	1,852	91.20
20212	42300	UTILITIES	353,212	0	353,212	278,773	0	74,439	78.90
20212	42400	TELEPHONE	4,820	0	4,820	4,289	0	531	89.00
20212	42600	INSURANCE GENERAL	9,145	0	9,145	7,260	0	1,885	79.40
20212	42800	INSURANCE PROPERTY	17,075	0	17,075	14,588	0	2,487	85.40
20212	43000	OFFICE SUPPLIES	1,434	0	1,434	1,772	0	-338	123.60
20212	43200	BUILDING MAINTENANCE	0	0	0	5,319	0	-5,319	100.00
20212	44200	TRAVEL CONVS. & CONFS.	2,000	0	2,000	482	0	1,518	24.10
20212	46500	CIVIL SERVICE	4,998	0	4,998	857	0	4,141	17.10
20212	46700	UNIFORMS	7,034	0	7,034	6,464	0	570	91.90
20212	46800	FUEL	27,180	0	27,180	26,876	3,544	-3,240	111.90
20212	46900	INSURANCE VEHICLES	11,066	0	11,066	17,512	0	-6,446	158.30
20212	47000	VEHICLE MAINTENANCE	20,000	0	20,000	11,222	0	8,778	56.10
20212	47100	EQUIP.-MAINT. & SERVICE	25,000	0	25,000	28,196	0	-3,196	112.80
20212	47500	EQUIPMENT RENTAL	1,000	0	1,000	807	0	193	80.70
20212	47600	CONTRACTED SERVICES	25,000	0	25,000	15,435	0	9,565	61.70
20212	47700	SMALL TOOLS & SUPPLIES	15,000	0	15,000	14,487	0	513	96.60
20212	48100	DEPRECIATION	1,029,117	0	1,029,117	0	0	1,029,117	0.00
20212	48200	CONNECTION SUPPLIES	20,000	0	20,000	11,190	1,305	7,505	62.50
20212	48300	TESTING	162,498	0	162,498	120,463	0	42,035	74.10
20212	48400	PLANT MAINTENANCE	80,000	0	80,000	179,125	0	-99,125	223.90
20212	48900	TRAINING	3,000	0	3,000	2,784	0	216	92.80
20212	49300	EMERGENCY REPAIRS	5,000	0	5,000	1,799	0	3,201	36.00
30000	30500	INT. COLLECTED-DEL. BILLS	-3,500	0	-3,500	0	0	-3,500	0.00
30000	30600	BACK TAXES	-500	0	-500	0	0	-500	0.00
30000	31400	INTEREST INCOME	-9,860	0	-9,860	-17,594	0	7,734	178.40
30000	42900	MISCELLANEOUS	250	0	250	522	0	-272	208.80
30000	49000	BILLING SUPPLIES & EXP.	30,000	0	30,000	0	0	30,000	0.00
30000	90800	TRANSFER-GENERAL FUND	0	0	0	1,255	0	-1,255	100.00
40000	31400	INTEREST INCOME	-4,394	0	-4,394	-5,514	0	1,120	125.50
40000	35500	SALES & USE TAX	-22,807,156	0	-22,807,156	-18,084,150	0	-4,723,006	79.30
40000	41000	COLLECTION EXPENSE	273,686	0	273,686	207,826	0	65,860	75.90
40000	42900	MISCELLANEOUS	0	0	0	100	0	-100	100.00
40000	90400	TRANS TO CAP PROJ-STREETS	3,858,518	0	3,858,518	3,080,884	0	777,634	79.80
40000	90600	TRANSFER TO GENERAL FUND	11,575,555	0	11,575,555	9,242,651	0	2,332,904	79.80
40000	90800	TRANS. TO SPEC. SALES TAX	3,858,518	0	3,858,518	3,080,884	0	777,634	79.80
40000	91100	TRANSFER DISTRICT 3 SALES TAX	3,240,878	0	3,240,878	2,471,904	0	768,974	76.30
50000	31200	MISCELLANEOUS REVENUES	-2,916,781	0	-2,916,781	0	0	-2,916,781	0.00

ORG	OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
50000	31400	INTEREST INCOME	-548,734	0	-548,734	-411,746	0	-136,988	75.00
50000	42900	MISCELLANEOUS	0	0	0	13,868	0	-13,868	100.00
50000	90100	TRANS. FROM SALES TAX	-3,858,518	0	-3,858,518	-3,080,884	0	-777,634	79.80
50000	90300	TRANS. TO ENTERPRISE FUND	5,365,000	0	5,365,000	0	0	5,365,000	0.00
50000	90800	TRANSFER TO GENERAL FUND	0	0	0	1,435,604	0	-1,435,604	100.00
51000	31400	INTEREST INCOME	-11,298	0	-11,298	-15,598	0	4,300	138.10
51000	42900	MISCELLANEOUS	0	0	0	252	0	-252	100.00
52000	31400	INTEREST INCOME	-3,591	0	-3,591	-4,437	0	846	123.60
60000	31400	INTEREST INCOME	-4,976	0	-4,976	-4,378	0	-598	88.00
60000	32200	FEDERAL GRANT	-7,825,000	0	-7,825,000	0	0	-7,825,000	0.00
60000	90500	TRANSFER-SALES TAX	-3,240,878	0	-3,240,878	-2,471,904	0	-768,974	76.30
60000	90600	TRANSFER-SPEC. SALES TAX	7,210,000	0	7,210,000	0	0	7,210,000	0.00
70000	31400	INTEREST INCOME	-184,840	0	-184,840	-354,978	0	170,138	192.00

CLAY MADDEN
MAYOR

City of Mandeville

“THE HEART OF THE OZONE BELT”



3101 East Causeway Approach, Mandeville, LA 70448
985-626-3144

City Council

SCOTT DISCON

Council Chairman

JASON ZUCKERMAN

AT LARGE

CYNTHIA STRONG-THOMPSON

DISTRICT I

KEVIN VOGELTANZ

DISTRICT II

JILL McGUIRE

DISTRICT III

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended August 31, 2023

2023-001 PROCEDURES OVER FINANCIAL STATEMENT CLOSING PROCESS

The City of Mandeville Finance Director, Kathleen Sides, is working closely with Accountant, Cady Ball, and Accounting Specialist, Ann Wilson, to make sure that procedures and internal controls are followed in a timely manner. We are creating a checklist to determine if all year end transactions are recorded and all year-end closeout documentation steps are completed. This will be implemented immediately.

03/31/24 - Finance Director has met with Accountant and Accounting Specialist to review and update procedures to ensure that they are met in a timely manner. We are in the process of creating a checklist for year-end closeout.

04/30/24 – We are still working on this finding.

05/31/24 – We are still working on this finding.

06/30/24 – We are still working on this finding.

2023-002 LOCAL GOVERNMENT BUDGET ACT

The City of Mandeville Finance Director will ensure that compliance with all requirements of the Local Government Budget Act are met. The City has already begun to include estimated beginning and ending fund balances in the budget schedules, starting with the Fiscal Year 2024 budget.

03/31/24 – Fully resolved.

2023-003 DISASTER ASSISTANCE REIMBURSEMENT SUBMISSIONS

The City of Mandeville has hired Melissia O’Neil, Executive Assistant to the Mayor. She is experienced in this field and is helping in determining that grant agreements are executed on expenditures expected to be reimbursed. We are also creating documentation to track these expenditures and revenues as they are paid/received.

03/31/24 – We are working on the tracking documentation.

04/30/24 – We are still working on this finding.

05/31/24 – We are still working on this finding.

06/30/24 – We are still working on this finding.

2023-004 CONTROLS OVER CAPITALIZED ASSETS AND ACCURACY OF REPORTS

The City of Mandeville has recently purchased two pieces of software, Capital Predictor and Asset Essentials to ensure that the listing of capitalized assets is accurate. Both systems are currently in the process of being implemented. Finance Director, Kathleen Sides, and Public Works Director, Keith LaGrange, are managing this process.

03/31/24 – We are working with our software support team to see if these pieces of software can assist in capitalization of assets.

04/30/24 – We are still working on this finding.

05/31/24 – We are still working on this finding.

06/30/24 – We are still working on this finding.

2023-005 AUDIT LAW

The City of Mandeville Finance Director, Kathleen Sides, will ensure that the necessary support and financial information are prepared more timely and accurately for the next audit. The steps to make this happen are being implemented immediately.

03/31/24 – Fully resolved.

2023-006 REVENUE RECEIVED FROM GARBAGE COLLECTIONS

The City is currently in the process of developing a plan to increase the rates to approved ordinance amount of \$17.18. This is being discussed with the Mayor, Finance Director, Public Works Director and the City Council.

03/31/24 - We are in the process of developing a plan to increase the rates.

04/30/24 – We are still working on this finding.

05/31/24 – We are still working on this finding.

06/30/24 – We are still working on this finding.

2023-007 PROCEDURES OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The City of Mandeville has hired Melissia O’Neil, Executive Assistant to the Mayor. She is experienced in this field and is helping to ensure that the information and balances that are accumulated and reported are accurate. This has already begun.

03/31/24 - We are working on the tracking documentation.

04/30/24 – We are still working on this finding.

05/31/24 – We are still working on this finding.

06/30/24 – We are still working on this finding.