

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, OCTOBER 1, 2019, 6:00 P.M., SORRENTO TOWN HALL, SORRENTO,
LOUISIANA

Members Present:

Councilmen: Patti Poche, Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Donald Schexnaydre and seconded by Councilman Robert Debate to approve the minutes of the regular meeting of the mayor and council taken Tuesday September 3, 2019. Motion carried. Vote as follows:

YEAS: Patti Poche, Robert Debate, Donald Schexnaydre, Wanda Bourgeois

NAYS: None

ABSTAIN: Randy Anny

Motion by Councilman Robert Debate and seconded by Councilman Wanda Bourgeois to approve the bills for the month of September 2019 in the amount of \$42,255.23. Motion carried. Vote as follows:

YEAS: Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of September 2019. A copy is available at the town hall for review.

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to set trick or treat hours from 6:00 pm to 8:00 pm on Thursday October 31, 2019. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Any, Patti Poche, Robert Debate

NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to add sewer update to the agenda. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to pay overage for sewer pond repairs to Mitchell Contracting in the amount of \$26,550. Motion carried. Vote as follows:

YEAS: Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to authorize the mayor to sign the substantial completion report for sewer pond repairs. Motion carried. Vote as follows:

YEAS: Patti Poche, Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to adopt the resolution with Hancock Whitney Bank. Motion carried. Vote as follows:

YEAS: Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to adopt the resolution of the Town of Sorrento to submit a grant application to the Office of Community Development for the LGAP fiscal year 2019-2020. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate
NAYS: None

Councilman Donald Schexnaydre introduced an amendment to the Planning and Zoning ordinance 19-06 Section 17-2045. C.7. If you are located within one of these "side streets" then you cannot place a trailer within 150 feet of the Airline or John Leblanc Blvd. and it must face the side street (Kernan, Saint Amant, Main, Lee, Brittany Streets, Louis, Villeneuve). A public hearing was called for Tuesday, November 5, 2019 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Robert Debate designating the mayor to act on behalf of the Town of Sorrento, in all matters pertaining to the Capital Outlay Sorrento Community Center parking lot project, including certifying requests for State disbursements. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Robert Debate to adopt the CEA between The State of Louisiana and the Town of Sorrento concerning the Sorrento Community Center parking lot and related features. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois
NAYS: None

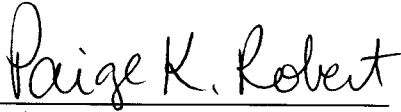
Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to adopt the CEA between the Ponchartrain Levee Board and the Town of Sorrento concerning surplus equipment and vehicles. Motion carried. Vote as follows:

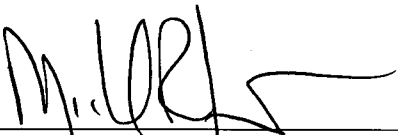
YEAS: Patti Poche, Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Randy Anny
NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Robert Debate to authorize the town attorney to file suit against the East Ascension Drainage District concerning cleaning and maintaining roadside and major drainage ditches. Motion carried. Vote as follows:

YEAS: Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois, 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

	May 2019	Jun 2019	July 2019	Aug 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019
Veh. Accidents	10	15	11	21	16			
Burglaries	1	2	0	2	0			
Thefts	6	5	12	10	8			
Armed Robbery	0	0	0	0	0			
Simple Robbery	0	0	0	0	0			
Alarms	13	9	8	12	13			
Narcotics	1	2	0	1	0			
Shooting	0	0	0	0	1			
Total Service C	124	107	126	129	118			
SCO/Loud Musi	0	0	0	0	0	0	0	

Traffic Citations	10	12	9	32	34	0	0	
Adult Arrests	1	1	7	4	1	0	0	


 Cpt. Rosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	3
Accident	16
Alarm	13
Assist	7
Check on Welfare	4
Civil Dispute	2
Damage to Property	2
Death	1
Disturbance	8
Escort	4
School Walk Thru	19
Shooting	1
Suspicious Person/Vehicle	10
Theft	8
Traffic Incident	14
Trespassing	3
Warrant Arrest	3
Grand Total	118

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

August 31, 2019

Town of Sorrento
Key stats
August 31, 2019

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - June 30, 2019</u>	<u>Change since - June 30, 2018</u>
August 31, 2019	\$ 486,527	\$ 308,002	\$ 178,525		
June 30, 2019	\$ 721,169			\$ (234,642)	
June 30, 2018	838,386				\$ (351,859)
June 30, 2017	869,551				

Restricted breakdown

Recreation	189,861
Senior citizen programs	61,821
Public safety - fire	48,874
Public safety - police - restricted	2,651
Other	4,796

2) Revenue trends

Sales tax	FYE	General Fund	Restricted Fund		
		Collections	Collections		
	2020	\$ 98,402	\$ 17,365		
	2019	535,232	94,416	-6%	
	2018	567,257	100,104	4%	4%
	2017	543,170	95,854		
	2020 budget	\$ 550,000	\$ 96,000	17.9%	18.1%

Utility charges	FYE	Sewer	Garbage		
	2020	\$ 9,686	\$ 20,678		
	2019	57,915	121,310	2%	5%
	2018	57,033	114,778	0%	0%
	2017	57,304	115,064		
	2020 budget	\$ 58,000	\$ 120,000	16.7%	17.2%

3) Utility receivable aging

	Total	Current	30 days	60 days	90 days	120 days
Amount owed - 08/31/2019	\$ 16,953	\$ 14,095	\$ (229)	\$ 329	\$ (2,230)	\$ 4,988
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
Amount owed - 06/30/2016	17,527	13,365	(2,022)	872	(264)	5,576

4) Profitability - operating cash flows

	General Fund	Restricted				
FYE 2019						
Surplus (deficit)	\$ (37,316)	\$ (21,175)				
Capital outlay activity, net of grants and proceeds	-	5,825				
Depreciation	-	-				
Operating cash flows	<u>\$ (37,316)</u>	<u>\$ (15,350)</u>				
Utility	<u>2020B</u>	<u>YTD 2019</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	
Operating deficit	\$ (104,000)	\$ (17,934)	\$ (96,503)	\$ (93,289)	\$ (67,657)	
Capital outlay activity, net of grants and proceeds	26,000	-	-	-	-	
Depreciation	85,000	14,167	85,000	85,000	85,000	
Net	<u>\$ 7,000</u>	<u>\$ (3,767)</u>	<u>\$ (11,503)</u>	<u>\$ (8,289)</u>	<u>\$ 17,343</u>	

Town of Sorrento
 Overview
 August 31, 2019

	YTD as of	Current Year - FYE 2019/2020			% of budget
	8/31/2018	Actual	Budget	Remaining	
General:					
Sales tax	86,387	98,402	550,000	451,598	
Property tax	561	164	63,000	62,836	
Franchise fees	21,750	21,583	90,000	68,417	
Beer Tax	738	689	3,000	2,311	
Licenses and permits	585	1,749	96,300	94,551	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	181	256	1,700	1,444	
Intergovernmental grants - Operational	-	-	33,000	33,000	
FEMA	-	-	-	-	
Transfers In	5,483	22,440	-	(22,440)	
Other	484	334	2,200	1,866	
Total revenue	121,324	150,772	849,500	698,728	18%
Administration	47,184	44,257	297,700	253,443	15%
Police	60,877	61,140	366,700	305,560	17%
Streets	54,531	82,691	286,300	203,609	29%
Capital outlay	4,280	-	-	-	0%
Total expenditures	166,872	188,088	950,700	762,612	20%
Restricted:					
Sales tax	15,245	17,365	96,000	78,635	
General fund	-	-	-	-	
Other	3,860	5,478	18,900	13,422	
Total revenue	19,105	22,843	114,900	92,057	20%
Fire	11,276	9,101	32,000	22,899	
Senior citizen programs	3,160	1,047	30,000	28,953	
Recreation - Community Center	2,976	9,021	29,800	20,779	
Other	3,283	19,023	36,856	17,833	
Capital outlay	9,663	5,825	-	(5,825)	
Total expenditures	30,358	44,018	128,656	84,638	34%
Utility Fund:					
Garbage	19,087	20,678	120,000	99,322	
Sewer	9,614	9,686	58,000	48,314	
FEMA	-	-	-	-	
Other	817	2,451	9,200	6,749	
Total revenue	29,518	32,815	187,200	154,385	18%
Garbage	18,001	20,090	110,000	89,910	
Sewer maintenance	13,977	3,602	25,000	21,398	
Sewer operating costs	899	8,771	19,200	10,429	
Depreciation	14,167	14,167	85,000	70,833	
Capital outlay	-	-	26,000	26,000	
Other	3,099	4,119	26,000	21,881	
Total expenditures	50,142	50,749	291,200	240,451	17%
Total:					
Inflows	169,947	206,430			
Outflows	247,372	282,855			
Net	(77,425)	(76,424)			
Depreciation	14,167	14,167			
Capital outlay, net of grants and proceeds	13,943	5,825			
Operating, net	(49,316)	(56,433)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	2018/2019	2019/2020	% change
July	\$ 41,351	\$ 46,453	12.3%
August	45,036	51,949	15.4%
September	47,556		-100.0%
October	41,763		-100.0%
November	46,061		-100.0%
December	46,468		-100.0%
January	41,942		-100.0%
February	47,334		-100.0%
March	37,326		-100.0%
April	37,949		-100.0%
May	54,995		-100.0%
June	47,450		-100.0%
	<u>\$ 535,232</u>	<u>\$ 98,402</u>	
Prior year to date		<u>\$ 86,387</u>	13.9% YoY Change
FYE 2019/2020 Budget		<u>\$ 550,000</u>	17.9% % of Budget

Restricted Fund	2018/2019	2019/2020	% change
July	\$ 7,297	\$ 8,198	12.3%
August	7,947	9,167	15.4%
September	8,392		-100.0%
October	7,370		-100.0%
November	8,093		-100.0%
December	8,200		-100.0%
January	7,402		-100.0%
February	8,353		-100.0%
March	6,587		-100.0%
April	6,697		-100.0%
May	9,705		-100.0%
June	8,373		-100.0%
	<u>\$ 94,416</u>	<u>\$ 17,365</u>	
Prior year to date		<u>\$ 15,245</u>	13.9% YoY Change
FYE 2019/2020 Budget		<u>\$ 96,000</u>	18.1% % 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				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 9,686</u>	<u>\$ 9,574</u>	<u>\$ (112)</u>
FYE 2019/2020 Budget			<u>\$ 58,000</u>	<u>17% % of Budget</u>

<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				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 20,678</u>	<u>\$ 19,752</u>	<u>\$ (926)</u>
FYE 2019/2020 Budget			<u>\$ 120,000</u>	<u>17% % of Budget</u>
Collection rate		<u>\$ 30,364</u>	<u>\$ 29,326</u>	<u>97%</u>

General Fund

Aug 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,936.69
UCB Operating - 3194	75,360.60
Total Bank Accounts	<u>98,297.29</u>
Total Checking/Savings	98,297.29
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	8,981.00
Total Accounts Receivable	<u>13,007.32</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,355.00
Total Accounts Receivable-Manual	<u>19,355.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Prepaid Expenses	3,143.11
Total Other Current Assets	<u>22,648.11</u>
Total Current Assets	133,952.72
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u>187,756.72</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	22,404.87
Total Accounts Payable	<u>22,404.87</u>
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-197.20
Due to/from Restricted Fund	-3,466.66
Due to/from Utility account	-238,199.99
Payroll Liabilities	46.55
Total Other Current Liabilities	<u>-195,996.44</u>
Total Current Liabilities	<u>-173,591.57</u>
Total Liabilities	-173,591.57
Equity	
Fund Balance - Unreserved	398,664.39
Net Income	-37,316.10
Total Equity	<u>361,348.29</u>
TOTAL LIABILITIES & EQUITY	<u>187,756.72</u>

General Fund

	<u>Aug 19</u>	<u>Jul - Aug 19</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits	1	
Court Cost-Sheriff		57.58
Fines-Sheriff		198.00
Total Fines & Forfeits		<u>255.58</u>
Grass Cutting Revenue		5,155.00
Interest Income	42.74	89.10
Licenses & Permits		
Occupational Licenses	594.17	1,674.11
Permits	25.00	75.00
Total Licenses & Permits	<u>619.17</u>	<u>1,749.11</u>
Planning & Zoning Fees		245.00
Taxes		
Advalorem Taxes		164.36
Beer Tax		689.29
Franchise Tax	15,346.35	21,582.53
Sales and Use Tax	51,949.10	98,402.48
Total Taxes	<u>67,295.45</u>	<u>120,838.66</u>
Transfers In	3,441.66	22,439.65
Total Income	<u>71,399.02</u>	<u>150,772.10</u>

General Fund

	<u>Aug 19</u>	<u>Jul - Aug 19</u>
Expense		
Bank Service fee		10.36
General Government		
Conventions and Training	2,144.14	2,444.14
Dues		170.00
Insurance		
Liability Ins		2,432.63
Workers Comp.	201.01	402.02
Total Insurance	201.01	2,834.65
Miscellaneous		570.47
Office Expense		
Other	65.00	65.00
Planning & zoning	125.00	125.00
Repairs & Maintenance	222.66	528.11
Supplies	742.76	868.60
Telephone	230.30	472.19
Travel	78.88	78.88
Utilities	734.28	1,292.08
Total Office Expense	2,198.88	3,429.86
Office P/R Expense		
Admin	9,102.36	17,195.00
Medicare	131.99	249.35
Social Securty	564.34	1,066.10
Total Office P/R Expense	9,798.69	18,510.45
Professional Services		
Accounting Fees	7,945.00	9,640.00
Attorney Fees	987.79	2,412.31
Building Inspector		1,750.00
IT Services	502.37	1,504.74
Payroll Fees	209.00	402.00
Total Professional Services	9,644.16	15,709.05
Tourism and Promotion	495.56	577.96
Total General Government	24,482.44	44,246.58

General Fund

	<u>Aug 19</u>	<u>Jul - Aug 19</u>
Highway & Streets		
Animal Control	6,100.00	11,275.00
Debt Service - Lease Payments	3,143.09	6,286.16
Engineering Fees	2,681.25	4,132.50
Insurance		
Liability Ins.		1,932.64
Workers Comp	719.92	1,439.84
Total Insurance	<u>719.92</u>	<u>3,372.48</u>
Operating		
Fuel Expense	3,508.45	4,829.08
Repairs	827.47	7,844.51
Supplies	801.54	2,621.07
Telephone	76.78	468.93
Utilities	323.28	506.24
Total Operating	<u>5,537.52</u>	<u>16,269.83</u>
P/R Expense		
Medicare	203.21	420.70
Salaries	14,015.55	29,015.26
Social Security	868.97	1,798.94
Total P/R Expense	<u>15,087.73</u>	<u>31,234.90</u>
Road Maintenance and repairs		1,200.00
Street Lights	<u>6,883.49</u>	<u>8,920.53</u>
Total Highway & Streets	<u>40,153.00</u>	<u>82,691.40</u>
Payroll Expenses		0.04
Public Safety		
General Expense		
Telephone	460.61	944.40
Utilities	366.20	537.90
Total General Expense	<u>826.81</u>	<u>1,482.30</u>
P/R Expense		
Contract Labor	29,486.05	58,972.10
Judges Retirement	102.45	197.58
Salaries	243.92	487.84
Total P/R Expense	<u>29,832.42</u>	<u>59,657.52</u>
Total Public Safety	<u>30,659.23</u>	<u>61,139.82</u>
Total Expense	<u>95,294.67</u>	<u>188,088.20</u>
Net Ordinary Income	<u>-23,895.65</u>	<u>-37,316.10</u>
Net Income	<u>-23,895.65</u>	<u>-37,316.10</u>
Total Expense	<u>95,294.67</u>	<u>188,088.20</u>
Net Ordinary Income	<u>-23,895.65</u>	<u>-37,316.10</u>
Net Income	<u>-23,895.65</u>	<u>-37,316.10</u>

General Fund

	<u>Jul - Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	57.58	500.00	-442.42	11.52%
Fines-Sheriff	198.00	1,200.00	-1,002.00	16.5%
Total Fines & Forfeits	<u>255.58</u>	<u>1,700.00</u>	<u>-1,444.42</u>	<u>15.03%</u>
General Gov. Misc. Income				
State LGAP Grant		15,000.00	-15,000.00	
State Tourism Grant		18,000.00	-18,000.00	
General Gov. Misc. Income - Other		500.00	-500.00	
Total General Gov. Misc. Income		<u>33,500.00</u>	<u>-33,500.00</u>	
Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
Interest Income	89.10	500.00	-410.90	17.82%
Licenses & Permits				
Beer & Liquor Licenses		1,000.00	-1,000.00	
Occupational Licenses	1,674.11	95,000.00	-93,325.89	1.76%
Permits	75.00	300.00	-225.00	25.0%
Total Licenses & Permits	<u>1,749.11</u>	<u>96,300.00</u>	<u>-94,550.89</u>	<u>1.82%</u>
Planning & Zoning Fees	245.00	1,200.00	-955.00	20.42%
Taxes				
Advalorem Taxes	164.36	63,000.00	-62,835.64	0.26%
Beer Tax	689.29	3,000.00	-2,310.71	22.98%
Franchise Tax	21,582.53	90,000.00	-68,417.47	23.98%
Sales and Use Tax	98,402.48	550,000.00	-451,597.52	17.89%
Total Taxes	<u>120,838.66</u>	<u>706,000.00</u>	<u>-585,161.34</u>	<u>17.12%</u>
Transfers In	<u>22,439.65</u>	<u>57,156.00</u>	<u>-34,716.35</u>	<u>39.26%</u>
Total Income	<u>150,772.10</u>	<u>906,656.00</u>	<u>-755,883.90</u>	<u>16.63%</u>

Expense	General Fund			
	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Bank Service fee	10.36			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Conventions and Training	2,444.14	3,000.00	-555.86	81.47%
Dues	170.00	1,500.00	-1,330.00	11.33%
Insurance				
Liability Ins	2,432.63	12,500.00	-10,067.37	19.46%
Property and bonds		2,500.00	-2,500.00	
Workers Comp.	402.02	2,100.00	-1,697.98	19.14%
Total Insurance	2,834.65	17,100.00	-14,265.35	16.58%
Miscellaneous	570.47	800.00	-229.53	71.31%
Office Expense				
Other	65.00	6,500.00	-6,435.00	1.0%
Planning & zoning	125.00	1,000.00	-875.00	12.5%
Repairs & Maintenance	528.11	5,000.00	-4,471.89	10.56%
Supplies	868.60	7,500.00	-6,631.40	11.58%
Telephone	472.19	2,800.00	-2,327.81	16.86%
Travel	78.88			
Utilities	1,292.08	6,000.00	-4,707.92	21.54%
Total Office Expense	3,429.86	28,800.00	-25,370.14	11.91%
Office P/R Expense				
Admin	17,195.00	120,000.00	-102,805.00	14.33%
Medicare	249.35	1,700.00	-1,450.65	14.67%
Social Securiry	1,066.10	7,800.00	-6,733.90	13.67%
Total Office P/R Expense	18,510.45	129,500.00	-110,989.55	14.29%
Professional Services				
Accounting Fees	9,640.00	55,000.00	-45,360.00	17.53%
Attorney Fees	2,412.31	7,500.00	-5,087.69	32.16%
Building Inspector	1,750.00	3,000.00	-1,250.00	58.33%
IT Services	1,504.74	3,000.00	-1,495.26	50.16%
Payroll Fees	402.00			
Professional Services - Other		500.00	-500.00	
Total Professional Services	15,709.05	69,000.00	-53,290.95	22.77%
Tourism and Promotion	577.96	18,000.00	-17,422.04	3.21%
Total General Government	44,246.58	297,700.00	-253,453.42	14.86%

	General Fund			
	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Highway & Streets				
Animal Control	11,275.00	7,500.00	3,775.00	150.33%
Debt Service - Lease Payments	6,286.16	41,000.00	-34,713.84	15.33%
Drainage maintenance		25,000.00	-25,000.00	
Engineering Fees	4,132.50	6,000.00	-1,867.50	68.88%
Insurance				
Auto		1,300.00	-1,300.00	
Liability Ins.	1,932.64	6,000.00	-4,067.36	32.21%
Tractors		3,500.00	-3,500.00	
Workers Comp	1,439.84	9,000.00	-7,560.16	16.0%
Total Insurance	3,372.48	19,800.00	-16,427.52	17.03%
Operating				
Fuel Expense	4,829.08	15,000.00	-10,170.92	32.19%
Repairs	7,844.51	12,500.00	-4,655.49	62.76%
Supplies	2,621.07	1,000.00	1,621.07	262.11%
Telephone	468.93	2,000.00	-1,531.07	23.45%
Utilities	506.24	3,500.00	-2,993.76	14.46%
Total Operating	16,269.83	34,000.00	-17,730.17	47.85%
P/R Expense				
Medicare	420.70	1,700.00	-1,279.30	24.75%
Salaries	29,015.26	120,000.00	-90,984.74	24.18%
Social Security	1,798.94	7,800.00	-6,001.06	23.06%
Total P/R Expense	31,234.90	129,500.00	-98,265.10	24.12%
Road Maintenance and repairs	1,200.00			
Street Lights	8,920.53	23,500.00	-14,579.47	37.96%
Total Highway & Streets	82,691.40	286,300.00	-203,608.60	28.88%
Payroll Expenses	0.04			
Public Safety				
General Expense				
Other		500.00	-500.00	
Telephone	944.40	5,500.00	-4,555.60	17.17%
Utilities	537.90	1,500.00	-962.10	35.86%
Total General Expense	1,482.30	7,500.00	-6,017.70	19.76%
P/R Expense				
Contract Labor	58,972.10	355,000.00	-296,027.90	16.61%
Judges Retirement	197.58	1,200.00	-1,002.42	16.47%
Salaries	487.84	3,000.00	-2,512.16	16.26%
Total P/R Expense	59,657.52	359,200.00	-299,542.48	16.61%
Total Public Safety	61,139.82	366,700.00	-305,560.18	16.67%
Total Expense	188,088.20	950,700.00	-762,611.80	19.78%
Net Ordinary Income	-37,316.10	-44,044.00	6,727.90	84.73%
Net Income	-37,316.10	-44,044.00	6,727.90	84.73%
Salaries	487.84	3,000.00	-2,512.16	16.26%
Total P/R Expense	59,657.52	359,200.00	-299,542.48	16.61%
Total Public Safety	61,139.82	366,700.00	-305,560.18	16.67%
Total Expense	188,088.20	950,700.00	-762,611.80	19.78%
Net Ordinary Income	-37,316.10	-101,200.00	63,883.90	36.87%
Net Income	-37,316.10	-101,200.00	63,883.90	36.87%

Restricted Fund

Aug 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	141,736.37
UCB Restricted-8551	166,265.87
Total Bank accounts	<u>308,002.24</u>
Total Checking/Savings	<u>308,002.24</u>
Other Current Assets	
Due from other govt. units	7,297.00
Due to/ from Utility	-8,550.00
Due to/from General Fund	-3,466.66
Total Other Current Assets	<u>-4,719.66</u>
Total Current Assets	<u>303,282.58</u>
TOTAL ASSETS	<u><u>303,282.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable - Manual	9,625.00
Community Center Deposit	4,100.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>16,375.69</u>
Total Current Liabilities	<u>16,375.69</u>
Total Liabilities	16,375.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	42,989.26
Net Income	-21,174.66
Total Equity	<u>286,906.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>303,282.58</u></u>

Restricted Fund

	Aug 19	Jul - Aug 19
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Community Center Rental Income	2,100.00	4,900.00
Interest Income	280.31	577.98
Sales & Use Taxes		
Fire Department	3,055.83	5,788.38
Recreation	3,055.82	5,788.37
Senior Citizens	3,055.83	5,788.38
Total Sales & Use Taxes	9,167.48	17,365.13
Total Restricted Fund Income	11,547.79	22,843.11
Total Income	11,547.79	22,843.11
Gross Profit	11,547.79	22,843.11
Expense		
Restricted Fund Expense		
Fire Department		
Operating Expense	858.86	9,101.07
Total Fire Department	858.86	9,101.07
Recreation		
Capital Outlay - Comm. Center	5,825.00	5,825.00
Operating Expense	2,159.28	9,021.38
Total Recreation	7,984.28	14,846.38
Senior Citizen	1,716.00	1,047.33
Total Restricted Fund Expense	10,559.14	24,994.78
Transfers Out - Debt Service	1,733.33	19,022.99
Uncategorized Expenses	0.00	0.00
Total Expense	12,292.47	44,017.77
Net Ordinary Income	-744.68	-21,174.66
Net Income	-744.68	-21,174.66

Restricted Fund

	<u>Jul - Aug 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Community Center Rental Income	4,900.00	16,000.00	-11,100.00	30.63%
Fire Department				
Fire Department Donation	0.00	0.00	0.00	0.0%
Total Fire Department	0.00	0.00	0.00	0.0%
Holiday Celebration Income	0.00	0.00	0.00	0.0%
Interest Income	577.98	2,500.00	-1,922.02	23.12%
Miscellaneous	0.00	400.00	-400.00	0.0%
Sales & Use Taxes				
Fire Department	5,788.38	32,000.00	-26,211.62	18.09%
Recreation	5,788.37	32,000.00	-26,211.63	18.09%
Senior Citizens	5,788.38	32,000.00	-26,211.62	18.09%
Total Sales & Use Taxes	17,365.13	96,000.00	-78,634.87	18.09%
Total Restricted Fund Income	22,843.11	114,900.00	-92,056.89	19.88%
Total Income	22,843.11	114,900.00	-92,056.89	19.88%
Gross Profit	22,843.11	114,900.00	-92,056.89	19.88%
Expense				
Holiday Celebration Expense	0.00	0.00	0.00	0.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	9,101.07	26,000.00	-16,898.93	35.0%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	9,101.07	32,000.00	-22,898.93	28.44%
Recreation				
Capital Outlay - Comm. Center	5,825.00	0.00	5,825.00	100.0%
Insurance - Community Center	0.00	5,000.00	-5,000.00	0.0%
Operating Expense	9,021.38	24,800.00	-15,778.62	36.38%
Total Recreation	14,846.38	29,800.00	-14,953.62	49.82%
Senior Citizen	1,047.33	30,000.00	-28,952.67	3.49%
Supplies	0.00	0.00	0.00	0.0%
Restricted Fund Expense - Other	0.00	500.00	-500.00	0.0%
Total Restricted Fund Expense	24,994.78	92,300.00	-67,305.22	27.08%
Transfers Out - Debt Service	19,022.99	36,356.00	-17,333.01	52.32%
Uncategorized Expenses	0.00			
Total Expense	44,017.77	128,656.00	-84,638.23	34.21%
Net Ordinary Income	-21,174.66	-13,756.00	-7,418.66	153.93%
Net Income	-21,174.66	-13,756.00	-7,418.66	153.93%
Net Income	-21,174.66	-13,756.00	-7,418.66	153.93%

Utility Fund

	Aug 31, 19
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,585.47
UCB - Utility Deposit Account	18,460.00
UCB Utility Account	50,082.44
Total Bank Accounts	80,127.91
Cash on hand	100.00
Total Checking/Savings	80,227.91
Accounts Receivable	
Accounts Receivable	17,821.17
Allowance for Bad Debts	-3,700.00
Grants Receivable	139,518.00
Total Accounts Receivable	153,639.17
Other Current Assets	
Due from Restricted Fund	8,550.00
Total Other Current Assets	8,550.00
Total Current Assets	242,417.08
Fixed Assets	
Accum. Depreciation-Water Tower	-1,207,770.54
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	1,043,480.76
TOTAL ASSETS	1,285,897.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,768.38
Total Accounts Payable	2,768.38
Other Current Liabilities	
Due to General Fund	238,199.99
Garbage Deposits Liability	18,769.32
Total Other Current Liabilities	256,969.31
Total Current Liabilities	259,737.69
Total Liabilities	259,737.69
Equity	
Contributed Capital	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	432,253.65
Net Income	-17,933.70
Total Equity	1,026,160.15
TOTAL LIABILITIES & EQUITY	1,285,897.84

	Utility Fund	
	<u>Aug 19</u>	<u>Jul - Aug 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	21.59	45.01
Total Interest Income	<u>21.59</u>	<u>45.01</u>
Utility Income		
Garbage Fee	10,328.00	20,678.00
Late Payment Penalties	314.00	612.00
Return Fee	150.00	400.00
Sewer Fee	4,864.00	9,686.00
Water Franchise fees	0.00	1,319.00
Utility Income - Other	75.00	75.00
Total Utility Income	<u>15,731.00</u>	<u>32,770.00</u>
Total Income	<u>15,752.59</u>	<u>32,815.01</u>
Expense		
Bank Service charges	-15.41	27.39
Depreciation Expense	7,083.33	14,166.66
Garbage Department Expenses		
Garbage Service	0.00	20,089.76
Total Garbage Department Expenses	<u>0.00</u>	<u>20,089.76</u>
General Administrative		
Billing Supplies	0.00	374.47
Postage	148.75	300.65
Total General Administrative	<u>148.75</u>	<u>675.12</u>
Sewer Department Expenses		
Engineering	1,512.50	2,487.50
Other	120.00	1,689.60
Repairs, Maintenance & Supplies	1,255.88	1,255.88
Rural Development Grant	858.95	2,290.53
Sewer System Maintenance	1,670.00	3,601.98
Utility Bills	492.22	1,047.63
Total Sewer Department Expenses	<u>5,909.55</u>	<u>12,373.12</u>
Transfer Out - Debt Service	<u>1,708.33</u>	<u>3,416.66</u>
Total Expense	<u>14,834.55</u>	<u>50,748.71</u>
Net Ordinary Income	<u>918.04</u>	<u>-17,933.70</u>
Net Income	<u>918.04</u>	<u>-17,933.70</u>

	Utility Fund			
	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	45.01	200.00	-154.99	22.51%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	45.01	200.00	-154.99	22.51%
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	20,678.00	120,000.00	-99,322.00	17.23%
Late Payment Penalties	612.00	3,500.00	-2,888.00	17.49%
Return Fee	400.00	1,500.00	-1,100.00	26.67%
Sewer Fee	9,686.00	58,000.00	-48,314.00	16.7%
Water Franchise fees	1,319.00	4,000.00	-2,681.00	32.98%
Utility Income - Other	75.00	0.00	75.00	100.0%
Total Utility Income	32,770.00	187,000.00	-154,230.00	17.52%
Total Income	32,815.01	187,200.00	-154,384.99	17.53%
Expense				
Bank Service charges	27.39	500.00	-472.61	5.48%
Capital Outlay - Sewer	0.00	26,000.00	-26,000.00	0.0%
Depreciation Expense	14,166.66	85,000.00	-70,833.34	16.67%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	20,089.76	110,000.00	-89,910.24	18.26%
Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	20,089.76	110,000.00	-89,910.24	18.26%
General Administrative				
Billing Supplies	374.47	1,200.00	-825.53	31.21%
Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
Postage	300.65	1,800.00	-1,499.35	16.7%
Total General Administrative	675.12	5,000.00	-4,324.88	13.5%
Sewer Department Expenses				
Engineering	2,487.50	6,000.00	-3,512.50	41.46%
Grant consultant	0.00	1,200.00	-1,200.00	0.0%
Other	1,689.60	2,000.00	-310.40	84.48%
Repairs, Maintenance & Supplies	1,255.88	1,000.00	255.88	125.59%
Rural Development Grant	2,290.53			
Sewer Service	0.00	0.00	0.00	0.0%
Sewer System Maintenance	3,601.98	25,000.00	-21,398.02	14.41%
Sundry	0.00	500.00	-500.00	0.0%
Utility Bills	1,047.63	8,500.00	-7,452.37	12.33%
Sewer Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Sewer Department Expenses	12,373.12	44,200.00	-31,826.88	27.99%
Transfer Out - Debt Service	3,416.66	20,500.00	-17,083.34	16.67%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	50,748.71	291,200.00	-240,451.29	17.43%
Net Ordinary Income	-17,933.70	-104,000.00	86,066.30	17.24%
Net Income	-17,933.70	-104,000.00	86,066.30	17.24%