

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, MARCH 6, 2018, 6:00 P.M., SORRENTO TOWN HALL,
SORRENTO, LOUISIANA

Members Present:

Councilmen: Wanda Bourgeois, Randi Sutton, Patti Poche, Donald Schexnaydre

Mayor: Michael Lambert

Town Clerk: Paige Robert

Absent: Randy Anny

Motion by Councilman Wanda Bourgeois and seconded by Councilman Randi Sutton to approve the minutes of the regular meeting of the mayor and council taken Wednesday February 6, 2018. Motion carried. Vote as follows:

YEAS: Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre

NAYS: None ABSENT: Randy Anny

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to approve the bills for the month of February 2018 in the amount of \$38,976.67. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None ABSENT: Randy Anny

Jacob Waguespack from Faulk and Winkler presented the budget to actual reports to the Mayor and Council for the month of January 2018. A copy is available at the town hall for review.

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to proclaim March 2018 as Flood Awareness Month. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche, Randi Sutton

NAYS: None ABSENT: Randy Anny

Motion by Councilman Randi Sutton and seconded by Councilman Wanda Bourgeois to retract motion on planning and zoning secretary pay for meeting and to set pay at hourly rate. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Patti Poche, Randi Sutton, Wanda Bourgeois,

NAYS: None ABSENT: Randy Anny

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randi Sutton to approve the maintenance agreement between the Town of Sorrento and the State of Louisiana DOTD for grass cutting and litter pick up. Motion carried. Vote as follows:

YEAS: Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre

NAYS: None ABSENT: Randy Anny

Motion by Councilman Randi Sutton and seconded by Councilman Wanda Bourgeois to approve the maintenance agreement between the Town of Sorrento and the State of Louisiana DOTD for sidewalk maintenance on LA 22. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None ABSENT: Randy Anny

Motion by Councilman Patti Poche and seconded by Councilman Randi Sutton to approve the beer and liquor license for the Dollar General. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche, Randi Sutton

NAYS: None ABSENT: Randy Anny

Motion by Councilman Randi Sutton and seconded by Councilman Wanda Bourgeois to accept the recommendation from planning and zoning to approve RaceTrac plat as drawn. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Patti Poche, Randi Sutton, Wanda Bourgeois,

NAYS: None ABSENT: Randy Anny

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to approve the contract renewal with All South Consulting Engineers. Motion carried. Vote as follows:

YEAS: Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre

NAYS: None ABSENT: Randy Anny

Motion by Councilman Randi Sutton and seconded by Councilman Patti Poche to place a moratorium on major and minor subdivisions for a period of 6 months. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Patti Poche

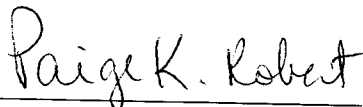
NAYS: None ABSENT: Randy Anny

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to approve the contract with Paystar to accept online payments via credit and debit cards. Motion carried. Vote as follows:

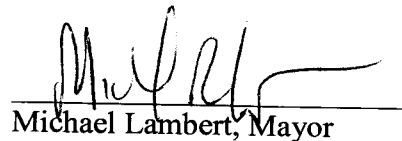
YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None ABSENT: Randy Anny

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

Michael "Mike" Lambert
Mayor

Marvin Martin
Mayor Pro-Tem

Paige K. Robert
Town Clerk

Sorrento

LOUISIANA

Councilmen
Donald Schexnaydre
Randy Anny
Patti Poche
Wanda Bourgeois

Proclamation

WHEREAS, The Amite River Basin has been substantially affected by floods in the past and can be expected to be affected in the future, and

WHEREAS, Some of the most devastating floods occur during the spring season of the year; and

WHEREAS, The citizens, communities and parishes within the Amite River Basin have suffered substantial losses during those floods; and

WHEREAS, The citizens and individual property owners should be aware of the measure which can be taken by himself or through government to reduce the risk of flood losses,

NOW, THEREFORE, I, Mayor Michael Lambert of Sorrento, Louisiana do hereby proclaim

MARCH 2018 FLOOD AWARENESS MONTH

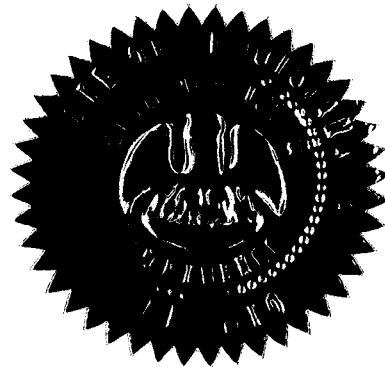
IN WITNESS WHEREOF, I have set my hand and caused to be affixed the official Seal of the Town of Sorrento, Louisiana, on this the 6th day of March 2018.

ATTEST:

Paige K. Robert
Paige K. Robert, Town Clerk

APPROVED:

Michael Lambert
Michael Lambert, Mayor



Michael "Mike" Lambert
Mayor

Marvin Martin
Mayor Pro-Tem

Paige K. Robert
Town Clerk

Sorrento

LOUISIANA

Councilmen

Donald Schexnaydre

Randy Anny

Patti Poche

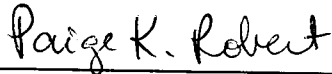
Wanda Bourgeois

Resolution Town of Sorrento, Louisiana

A meeting was held by the Members of the Council of the Town of Sorrento, Louisiana on the 6th day of March 2018, at which the following resolution was adopted.

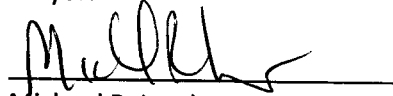
BE IT RESOLVED, that Michael R. Lambert, Mayor of the Town of Sorrento, Louisiana is hereby authorized to represent the Town of Sorrento in the sidewalk maintenance agreement on LA 22: near I-10, between the State of Louisiana through the Department of Transportation and Development and the Town of Sorrento.

Attest:



Town Clerk, Paige K. Robert

Mayor:



Michael R. Lambert

Date: Mar 6, 2018

To: Mayor and City Council

Re: Ascension Parish Sheriff's Office Activity Report during the Month of January

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	June 2017	July 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018
Veh. Accidents	3	5	11	4	10	12	7	5
Burglaries	2	1	1	3	1	3	1	1
Thefts	3	5	3	3	3	1	1	6
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms, Canceled	0	1	4	3	0	3	2	
Alarms, Residential	4	5	5	6	11	3	5	6
Alarms Business	9	6	11	15	6	2	7	6
Narcotics	0	0	1	0	0	0	0	0
Total Service Calls	111	120	116	110	126	99	102	102
SCO/Loud Music	3	4	1	3	3	1	3	1

Traffic Citations	16	25	29	18	9	26	2	10
Adult Arrests	2	9	3	4	3	1	0	4

Joey C. Mayeaux, Captain
East Patrol Division

Jeffery F. Wiley, Sheriff
Parish of Ascension

Type of call	Count of Incident Number
	1
Accident - No Injuries	5
ATL - Criminal	1
Burglary	1
Burglary - Alarm	16
Child Custody Interference	1
Civil Matter	2
Death - Natural Causes	1
Disturbance - Domestic	9
Disturbance - Mental	1
Disturbance - Non Domestic	6
Escort - Funeral	2
FINS	1
Hit and Run	1
Illegal Use of Weapons	1
Improper Telephone Communication	1
Littering	2
Loud Music/Noise Complaint	1
Medical Emergency	6
Obscenity	1
Public Assist	3
Reckless Operation	3
Shoplifting	1
Suspicious Activity	15
Theft	6
Traffic Hazard	2
Traffic Incident	3
Trespassing	1
Warrant Arrest	1
Welfare Check/Concern	6
ZM-Assault	1
Grand Total	102

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

January 31, 2018

Town of Sorrento
Key stats
January 31, 2018

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>		<u>Change since - June 30, 2017</u>	<u>Change since - June 30, 2016</u>
1/31/2018	\$ 796,306	\$ 379,933	\$ 416,373			
June 30, 2017	869,551				\$ (73,245)	
June 30, 2016	908,795					
June 30, 2015	732,362					\$ (112,489)

Restricted breakdown

Recreation	203,438
Senior citizen programs	58,562
Public safety - fire	86,768
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	12,958

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2018	\$ 340,035		\$ 60,006	
	2017	543,170	3%	95,854	3%
	2016	526,282	5%	92,873	5%
	2015	497,964	-4%	87,969	-5%
	2014	519,841		92,196	
	2017 budget	\$ 530,000	64.2%	\$ 92,250	65.0%

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2018	\$ 33,453		\$ 67,571	
2017	57,304	1%	115,064	2%
2016	56,984	2%	112,764	2%
2015	55,804	12%	110,404	4%
2014	49,132		105,504	
2017 budget	\$ 56,000	59.7%	\$ 112,000	60.3%

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 - 01/31/2018	16,421	13,448	(1,773)	(101)	680	4,167
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
Amount owed - 06/30/2015	31,822	7,972	3,729	705	493	18,923

4) Profitability - operating cash flows

FYE 2018	<u>General Fund</u>	<u>Restricted</u>				
Surplus (deficit)	\$ (55,454)	\$ 16,440				
Capital outlay activity, net of grants and proceeds	-	3,950				
Depreciation	-	-				
Operating cash flows	\$ (55,454)	\$ 20,390				
<u>Utility</u>	<u>2018B</u>	<u>YTD 2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Operating deficit	\$ (89,550)	\$ (57,526)	\$ (67,657)	\$ (56,049)	\$ (65,596)	
Depreciation	85,000	49,583	85,000	85,000	85,000	
Net	\$ (4,550)	\$ (7,943)	\$ 17,343	\$ 28,951	\$ 19,404	

Town of Sorrento
 Overview
 January 31, 2018

	YTD as of	Current Year - FYE 2017/2018			% of budget
	1/31/2017	Actual	Budget	Remaining	
General:					
Sales tax	\$ 305,177	\$ 340,035	\$ 530,000	\$ 189,965	
Property tax	55,372	55,303	62,000	6,697	
Franchise fees	54,103	58,313	95,000	36,687	
Beer Tax	2,634	2,296	2,500	204	
Licenses and permits	17,371	9,110	90,000	80,890	
Charges for Services	50	5,155	11,000	5,845	
Fines	1,943	654	4,750	4,096	
Intergovernmental grants - Operational	22,020	9,384	38,000	28,616	
Fema Grant	105,895	-	-	-	
Transfers In	7,000	19,192	32,900	13,708	
Proceeds from sale of assets	1,600	-	-	-	
Proceeds from sale of right of way	5,000	-	-	-	
Other	2,307	408	-	(408)	
Total revenue	580,473	499,850	866,150	366,300	58%
Administration	202,302	157,817	237,100	79,283	67%
Police	215,927	213,409	363,400	149,991	59%
Fire	-	-	-	-	0%
Streets	251,848	184,078	263,200	79,122	70%
Capital outlay	-	-	-	-	0%
Total expenditures	670,076	555,304	863,700	308,396	64%
Restricted:					
Sales tax	53,855	60,006	92,250	32,244	
General fund	50,000	-	-	-	
Other	4,717	9,655	7,250	(2,405)	
Total revenue	108,572	69,661	99,500	29,839	70%
Fire	32,437	6,974	56,000	49,026	
Senior citizen programs	14,043	14,662	25,000	10,338	
Recreation	18,906	27,241	36,000	8,759	
Law enforcement	-	-	-	-	
Other	139	394	250	(144)	
Capital Outlay	-	3,950	-	(3,950)	
Total expenditures	65,525	53,221	117,250	64,029	45%
Utility Fund:					
Garbage	66,854	67,571	112,500	44,929	
Sewer	33,424	33,453	56,000	22,547	
Fema Grant	19,105	-	-	-	
Other	5,501	7,575	4,550	(3,025)	
Total revenue	124,884	108,599	173,050	64,451	63%
Garbage	59,207	59,087	102,500	43,413	
Sewer maintenance	40,727	25,887	12,000	(13,887)	
Sewer operating costs	7,715	20,363	45,000	24,637	
Depreciation	49,583	49,583	85,000	35,417	
Other	5,659	11,205	18,100	6,895	
Total expenses	162,891	166,125	262,600	96,475	63%
Total:					
Inflows	813,929	678,110			
Outflows	898,493	774,650			
Net	(84,564)	(96,540)			
Depreciation	49,583	49,583			
Capital outlay, net of grants and proceeds	-	3,950			
Operating, net	\$ (34,981)	\$ (43,007)			

Town of Sorrento
 Sales and use tax collections
 Monthly analysis

<u>General Fund</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>% change</u>
July	\$ 41,788	\$ 47,661	14.1%
August	45,352	52,570	15.9%
September	36,928	50,481	36.7%
October	35,831	66,021	84.3%
November	48,819	45,065	-7.7%
December	51,192	41,007	-19.9%
January	45,267	37,230	-17.8%
February	50,426		-100.0%
March	43,661		-100.0%
April	51,238		-100.0%
May	53,185		-100.0%
June	39,483		-100.0%
Prior year to date	<u>\$ 543,170</u>	<u>\$ 340,035</u>	
		<u>\$ 305,177</u>	11.4% YoY Change
FYE 2017/2018 Budget		<u>\$ 530,000</u>	64.2% % of Budget

<u>Restricted Fund</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>% change</u>
July	\$ 7,374	\$ 8,411	14.1%
August	8,003	9,277	15.9%
September	6,517	8,908	36.7%
October	6,323	11,651	84.3%
November	8,615	7,953	-7.7%
December	9,034	7,237	-19.9%
January	7,988	6,570	-17.8%
February	8,899		-100.0%
March	7,705		-100.0%
April	9,042		-100.0%
May	9,386		-100.0%
June	6,968		-100.0%
Prior year to date	<u>\$ 95,854</u>	<u>\$ 60,006</u>	
		<u>\$ 53,855</u>	11.4% YoY Change
FYE 2017/2018 Budget		<u>\$ 92,250</u>	65.0% % 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	182	\$ 4,781	\$ 4,443	\$ (338)
August	183	4,812	5,347	535
September	182	4,812	4,805	(7)
October	187	4,772	4,508	(264)
November	188	4,772	5,018	246
December	191	4,812	4,543	(269)
January	191	4,692	5,417	725
February				-
March				-
April				-
May				-
June				-
		<u>\$ 33,453</u>	<u>\$ 34,081</u>	<u>\$ 627</u>

FYE 2017/2018 Budget \$ 56,000 60% of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	517	\$ 9,653	\$ 8,094	\$ (1,559)
August	522	9,842	9,781	(61)
September	521	9,822	9,325	(497)
October	527	9,842	7,907	(1,935)
November	529	9,556	10,553	997
December	532	9,582	10,050	468
January	531	9,274	12,560	3,286
February				-
March				-
April				-
May				-
June				-
		<u>\$ 67,571</u>	<u>\$ 68,270</u>	<u>\$ 699</u>

FYE 2017/2018 Budget \$ 112,000 60% of Budget

Collection rate \$ 101,024 \$ 102,351 101%

General Fund

Jan 31, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,168.56
UCB General Account	283,341.70
Total Bank Accounts	<u>305,510.26</u>
Total Checking/Savings	305,510.26
Accounts Receivable	
Accounts Receivable	11,765.73
Total Accounts Receivable	<u>11,765.73</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Due from employee	567.00
Accounts Receivable-Manual - Other	121,992.70
Total Accounts Receivable-Manual	<u>22,559.70</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>22,709.70</u>
Total Current Assets	339,985.69
Other Assets	
Due from other gov't agencies	62,124.00
Total Other Assets	<u>62,124.00</u>
TOTAL ASSETS	<u>402,109.69</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	26,567.17
Total Accounts Payable	<u>26,567.17</u>
Other Current Liabilities	
Accounts Payable-Manual	1,350.00
Accrued Expenses	29,486.05
Accrued Payroll Expense	-605.00
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-1,033.94
Due to/from Restricted Fund	-6,166.69
Due to/from Utility account	-96,165.00
Payroll Liabilities	-269.70
Total Other Current Liabilities	<u>-59,392.78</u>
Total Current Liabilities	<u>-32,825.61</u>
Total Liabilities	-32,825.61
Equity	
Fund Balance - Unreserved	490,389.09
Net Income	-55,453.79
Total Equity	<u>434,935.30</u>
TOTAL LIABILITIES & EQUITY	<u>402,109.69</u>

General Fund

	Jan 18	Jul '17 - Jan 18
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	11.00	177.00
Fines		1.80
Fines-Sheriff	44.00	475.20
Total Fines & Forfeits	55.00	654.00
General Gov. Misc. Income		
State Tourism Grant		9,383.98
General Gov. Misc. Income - Other	30.00	30.00
Total General Gov. Misc. Income	30.00	9,413.98
Grass Cutting Revenue		5,155.00
Interest Income	25.51	148.05
Licenses & Permits		
Beer & Liquor Licenses	125.00	125.00
Occupational Licenses	6,750.00	8,834.88
Permits		150.00
Total Licenses & Permits	6,875.00	9,109.88
Planning & Zoning Fees	100.00	230.00
Taxes		
Advalorem Taxes	25,437.65	55,303.04
Beer Tax	673.73	2,295.82
Franchise Tax	10,173.47	58,312.94
Sales and Use Tax	37,229.92	340,035.44
Total Taxes	73,514.77	455,947.24
Transfers In	2,741.67	19,191.69
Total Income	83,341.95	499,849.84

General Fund

Expense	Jan 18	Jul '17 - Jan 18
Bank Service fee	-3.53	8.47
General Government		
Capital Outlay-equipment		5,658.57
Conventions and Training		2,497.63
Dues	330.00	1,363.00
Insurance		
Liability Ins		5,801.74
Property and bonds		6,740.59
Workers Comp.	160.57	1,265.26
Total Insurance	160.57	13,807.59
Litigation Expense		
Miscellaneous	150.00	299.94
Office Expense		
Other	356.28	6,602.19
Planning & zoning		330.00
Repairs & Maintenance	154.88	2,351.36
Supplies	252.38	6,010.14
Telephone	228.69	1,588.37
Utilities	692.58	3,005.69
Total Office Expense	1,684.81	19,887.75
Office P/R Expense		
Admin	8,921.31	63,595.67
Medicare	129.37	1,006.37
Social Security	553.11	4,303.07
Total Office P/R Expense	9,603.79	68,905.11
Professional Services		
Accounting Fees	17,695.00	39,375.00
Attorney Fees	402.10	3,468.00
Building Inspector	1,000.00	6,000.00
Engineering Fees	-13,865.00	-13,865.00
IT Services	395.00	1,147.86
Payroll Fees	302.50	1,074.89
Total Professional Services	5,929.60	37,200.75
Tourism and Promotion	649.08	8,153.93
Total General Government	18,507.85	157,774.27

General Fund

	<u>Jan 18</u>	<u>Jul '17 - Jan 18</u>
Highway & Streets		
Animal Control		3,925.00
Debt Service - Lease Payments	3,143.09	22,001.63
Engineering Fees	1,237.50	41,177.00
Insurance		
Auto		1,303.68
Liability Ins.		2,999.34
Workers Comp	642.23	5,837.84
Total Insurance	<u>642.23</u>	<u>10,140.86</u>
Operating		
Fuel Expense	2,500.58	10,640.14
Repairs	2,160.47	19,421.14
Supplies	443.02	8,887.42
Telephone	76.22	1,056.55
Utilities	235.32	1,372.95
Total Operating	<u>5,415.61</u>	<u>41,378.20</u>
P/R Expense		
Medicare	76.11	632.89
Salaries	5,249.40	47,683.57
Social Security	325.47	2,706.17
Total P/R Expense	<u>5,650.98</u>	<u>51,022.63</u>
Street Lights	2,885.71	14,432.87
Total Highway & Streets	<u>18,975.12</u>	<u>184,078.19</u>
Payroll Expenses		34.02
Public Safety		
General Expense		
Contract Expense		456.00
Telephone	457.38	3,177.43
Utilities	208.82	985.91
Total General Expense	<u>666.20</u>	<u>4,619.34</u>
P/R Expense		
Contract Labor	29,486.05	206,402.35
Judges Retirement	97.81	679.55
Salaries	243.92	1,707.44
Total P/R Expense	<u>29,827.78</u>	<u>208,789.34</u>
Total Public Safety	<u>30,493.98</u>	<u>213,408.68</u>
Suspense Account		
Total Expense	<u>67,973.42</u>	<u>555,303.63</u>
Net Ordinary Income	<u>15,368.53</u>	<u>-55,453.79</u>
Net Income	<u>15,368.53</u>	<u>-55,453.79</u>

General Fund

	<u>Jul '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	177.00	437.50	-260.50	40.46%
Fines	1.80			
Fines-Sheriff	475.20	2,333.35	-1,858.15	20.37%
Total Fines & Forfeits	<u>654.00</u>	<u>2,770.85</u>	<u>-2,116.85</u>	<u>23.6%</u>
General Gov. Misc. Income				
State LGAP Grant		11,666.65	-11,666.65	
State Tourism Grant	9,383.98	10,500.00	-1,116.02	89.37%
General Gov. Misc. Income - Otl	30.00			
Total General Gov. Misc. Income	<u>9,413.98</u>	<u>22,166.65</u>	<u>-12,752.67</u>	<u>42.47%</u>
Grass Cutting Revenue	5,155.00	6,008.35	-853.35	85.8%
Interest Income	148.05			
Licenses & Permits				
Beer & Liquor Licenses	125.00	1,458.31	-1,333.31	8.57%
Occupational Licenses	8,834.88	50,750.00	-41,915.12	17.41%
Permits	150.00	291.65	-141.65	51.43%
Total Licenses & Permits	<u>9,109.88</u>	<u>52,499.96</u>	<u>-43,390.08</u>	<u>17.35%</u>
Planning & Zoning Fees	230.00	408.35	-178.35	56.32%
Taxes				
Advalorem Taxes	55,303.04	36,166.65	19,136.39	152.91%
Beer Tax	2,295.82	1,458.35	837.47	157.43%
Franchise Tax	58,312.94	55,416.65	2,896.29	105.23%
Sales and Use Tax	340,035.44	309,166.65	30,868.79	109.99%
Total Taxes	<u>455,947.24</u>	<u>402,208.30</u>	<u>53,738.94</u>	<u>113.36%</u>
Transfers In	19,191.69	19,191.65	0.04	100.0%
Total Income	<u>499,849.84</u>	<u>505,254.11</u>	<u>-5,404.27</u>	<u>98.93%</u>

Expense	General Fund			
	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
Bank Service fee	8.47			
General Government				
Capital outlay-buildings				
Capital Outlay-equipment	5,658.57		5,658.57	100.0%
Conventions and Training	2,497.63	1,166.65	1,330.98	214.09%
Dues	1,363.00	525.00	838.00	259.62%
Insurance				
Liability Ins	5,801.74	7,000.00	-1,198.26	82.88%
Property and bonds	6,740.59	1,050.00	5,690.59	641.96%
Workers Comp.	1,265.26	816.69	448.57	154.93%
Insurance - Other		583.31	-583.31	
Total Insurance	13,807.59	9,450.00	4,357.59	146.11%
Litigation Expense				
Miscellaneous	299.94	583.35	-283.41	51.42%
Office Expense				
Fuel				
Other	6,602.19	875.00	5,727.19	754.54%
Planning & zoning	330.00	291.65	38.35	113.15%
Repairs & Maintenance	2,351.36	1,458.35	893.01	161.23%
Supplies	6,010.14	2,916.65	3,093.49	206.06%
Telephone	1,588.37	583.35	1,005.02	272.28%
Utilities	3,005.69	2,916.65	89.04	103.05%
Total Office Expense	19,887.75	9,041.65	10,846.10	219.96%
Office P/R Expense				
Admin	63,595.67	61,833.35	1,762.32	102.85%
Medicare	1,006.37	875.00	131.37	115.01%
Retirement				
Social Securiry	4,303.07	4,025.00	278.07	106.91%
Total Office P/R Expense	68,905.11	66,733.35	2,171.76	103.25%
Professional Services				
Accounting Fees	39,375.00	29,166.65	10,208.35	135.0%
Attorney Fees	3,468.00	3,091.65	376.35	112.17%
Building Inspector	6,000.00	7,000.00	-1,000.00	85.71%
Engineering Fees	-13,865.00			
IT Services	1,147.86	1,050.00	97.86	109.32%
Payroll Fees	1,074.89			
Total Professional Services	37,200.75	40,308.30	-3,107.55	92.29%
Tourism and Promotion	8,153.93	10,500.00	-2,346.07	77.66%
Total General Government	157,774.27	138,308.30	19,465.97	114.07%

General Fund

	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
Highway & Streets				
Animal Control	3,925.00	4,666.65	-741.65	84.11%
Capital outlay		3,500.00	-3,500.00	
Debt Service - Lease Payments	22,001.63	22,166.65	-165.02	99.26%
Drainage maintenance				
Engineering Fees	41,177.00	3,500.00	37,677.00	1,176.49%
Insurance				
Auto	1,303.68	1,225.00	78.68	106.42%
Liability Ins.	2,999.34	4,958.35	-1,959.01	60.49%
Tractors		1,866.65	-1,866.65	
Workers Comp	5,837.84	5,833.35	4.49	100.08%
Total Insurance	<u>10,140.86</u>	<u>13,883.35</u>	<u>-3,742.49</u>	<u>73.04%</u>
Operating				
Fuel Expense	10,640.14	5,833.35	4,806.79	182.4%
Repairs	19,421.14	1,750.00	17,671.14	1,109.78%
Supplies	8,887.42	4,375.00	4,512.42	203.14%
Telephone	1,056.55	350.00	706.55	301.87%
Utilities	1,372.95	2,333.31	-960.36	58.84%
Total Operating	<u>41,378.20</u>	<u>14,641.66</u>	<u>26,736.54</u>	<u>282.61%</u>
P/R Expense				
Medicare	632.89	991.65	-358.76	63.82%
Salaries	47,683.57	68,250.00	-20,566.43	69.87%
Social Security	2,706.17	4,433.31	-1,727.14	61.04%
Total P/R Expense	<u>51,022.63</u>	<u>73,674.96</u>	<u>-22,652.33</u>	<u>69.25%</u>
Road Maintenance and repairs		2,916.65	-2,916.65	
Street Lights	14,432.87	14,583.35	-150.48	98.97%
Total Highway & Streets	<u>184,078.19</u>	<u>153,533.27</u>	<u>30,544.92</u>	<u>119.9%</u>
Payroll Expenses	34.02			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	3,177.43	2,041.69	1,135.74	155.63%
Utilities	985.91	1,050.00	-64.09	93.9%
Total General Expense	<u>4,619.34</u>	<u>3,091.69</u>	<u>1,527.65</u>	<u>149.41%</u>
P/R Expense				
Contract Labor	206,402.35	206,500.00	-97.65	99.95%
Judges Retirement	679.55	670.85	8.70	101.3%
Salaries	1,707.44	1,720.85	-13.41	99.22%
Total P/R Expense	<u>208,789.34</u>	<u>208,891.70</u>	<u>-102.36</u>	<u>99.95%</u>
Total Public Safety	<u>213,408.68</u>	<u>211,983.39</u>	<u>1,425.29</u>	<u>100.67%</u>
Suspense Account				
Total Expense	<u>555,303.63</u>	<u>503,824.96</u>	<u>51,478.67</u>	<u>110.22%</u>
Net Ordinary Income	<u>-55,453.79</u>	<u>1,429.15</u>	<u>-56,882.94</u>	<u>-3,880.19%</u>
Net Income	<u>-55,453.79</u>	<u>1,429.15</u>	<u>-56,882.94</u>	<u>-3,880.19%</u>

Restricted Fund

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	136,989.65
UCB Restricted Fund	242,943.40
Total Bank accounts	<u>379,933.05</u>
Total Checking/Savings	379,933.05
Other Current Assets	
Due from other govt. units	8,411.00
Due to/from General Fund	-6,166.69
Total Other Current Assets	<u>2,244.31</u>
Total Current Assets	<u>382,177.36</u>
TOTAL ASSETS	<u><u>382,177.36</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Assurity Bond	9,500.00
Community Center Deposit	2,650.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>14,800.69</u>
Total Current Liabilities	<u>14,800.69</u>
Total Liabilities	14,800.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	85,844.65
Net Income	16,439.73
Total Equity	<u>367,376.67</u>
TOTAL LIABILITIES & EQUITY	<u><u>382,177.36</u></u>

Restricted Fund

	Jan 18	Jul '17 - Jan 18
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Christmas Fund	0.00	400.00
Community Center Rental Income	2,090.00	8,200.00
Interest Income	179.62	1,054.57
Sales & Use Taxes		
Fire Department	2,190.00	20,002.13
Recreation	2,189.99	20,002.06
Senior Citizens	2,190.00	20,002.11
Total Sales & Use Taxes	6,569.99	60,006.30
Total Restricted Fund Income	8,839.61	69,660.87
Total Income	8,839.61	69,660.87
Gross Profit	8,839.61	69,660.87
Expense		
Christmas Fund (Celebration)	0.00	393.72
Restricted Fund Expense		
Fire Department		
Operating Expense	1,343.90	6,913.62
Fire Department - Other	0.00	60.00
Total Fire Department	1,343.90	6,973.62
Recreation		
Capital Outlay - Comm. Center	0.00	3,950.00
Operating Expense	1,200.30	16,449.75
Transfers Out - Debt Service	1,541.67	10,791.69
Total Recreation	2,741.97	31,191.44
Senior Citizen	3,240.00	14,662.36
Total Restricted Fund Expense	7,325.87	52,827.42
Total Expense	7,325.87	53,221.14
Net Ordinary Income	1,513.74	16,439.73
Net Income	1,513.74	16,439.73

Restricted Fund

	<u>Jul '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Christmas Fund	400.00			
Community Center Rental Income	8,200.00	3,208.31	4,991.69	255.59%
Fire Department	0.00	0.00	0.00	0.0%
Interest Income	1,054.57	583.31	471.26	180.79%
Miscellaneous	0.00	0.00	0.00	0.0%
Sales & Use Taxes				
Fire Department	20,002.13	17,937.50	2,064.63	111.51%
Recreation	20,002.06	17,937.50	2,064.56	111.51%
Senior Citizens	20,002.11	17,937.50	2,064.61	111.51%
Total Sales & Use Taxes	60,006.30	53,812.50	6,193.80	111.51%
Restricted Fund Income - Other	0.00	437.50	-437.50	0.0%
Total Restricted Fund Income	69,660.87	58,041.62	11,619.25	120.02%
Total Income	69,660.87	58,041.62	11,619.25	120.02%
Gross Profit	69,660.87	58,041.62	11,619.25	120.02%
Expense				
Christmas Fund (Celebration)	393.72	0.00	393.72	100.0%
Police Donation	0.00	0.00	0.00	0.0%
Police Unclaimed Forfeiture	0.00	0.00	0.00	0.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	3,500.00	-3,500.00	0.0%
Operating Expense	6,913.62	29,166.65	-22,253.03	23.7%
Fire Department - Other	60.00	0.00	60.00	100.0%
Total Fire Department	6,973.62	32,666.65	-25,693.03	21.35%
Recreation				
Capital Outlay - Comm. Center	3,950.00	0.00	3,950.00	100.0%
Insurance - Community Center	0.00	3,208.31	-3,208.31	0.0%
Operating Expense	16,449.75	7,000.00	9,449.75	235.0%
Transfers Out - Debt Service	10,791.69	10,791.69	0.00	100.0%
Recreation - Other	0.00	0.00	0.00	0.0%
Total Recreation	31,191.44	21,000.00	10,191.44	148.53%
Senior Citizen	14,662.36	14,583.35	79.01	100.54%
Restricted Fund Expense - Other	0.00	145.81	-145.81	0.0%
Total Restricted Fund Expense	52,827.42	68,395.81	-15,568.39	77.24%
Total Expense	53,221.14	68,395.81	-15,174.67	77.81%
Net Ordinary Income	16,439.73	-10,354.19	26,793.92	-158.77%
Net Income	16,439.73	-10,354.19	26,793.92	-158.77%

Utility Fund

Jan 31, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,197.49
UCB - Utility Deposit Account	15,464.00
UCB Utility Account	84,151.04
Total Bank Accounts	<u>110,812.53</u>
Cash on hand	50.00
Total Checking/Savings	<u>110,862.53</u>
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	19,105.00
Accounts Receivable - Other	17,448.82
Total Accounts Receivable	<u>36,553.82</u>
Allowance for Bad Debts	-3,300.00
Total Accounts Receivable	<u>33,253.82</u>
Total Current Assets	<u>144,116.35</u>
Fixed Assets	
Accum. Depreciation-Water Tower	-1,077,408.27
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>1,173,843.03</u>
TOTAL ASSETS	<u><u>1,317,959.38</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	9,479.30
Total Accounts Payable	<u>9,479.30</u>
Other Current Liabilities	
Accounts Payable-Audit	1,570.00
Due to General Fund	96,165.00
Garbage Deposits Liability	15,471.00
Total Other Current Liabilities	<u>113,206.00</u>
Total Current Liabilities	<u>122,685.30</u>
Total Liabilities	122,685.30
Equity	
Contributed Capital	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	640,959.69
Net Income	-57,525.81
Total Equity	<u>1,195,274.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,317,959.38</u></u>

Utility Fund

	<u>Jan 18</u>	<u>Jul '17 - Jan 18</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	12.89	74.85
Total Interest Income	<u>12.89</u>	<u>74.85</u>
Utility Income		
Garbage Fee	9,274.00	67,571.18
Late Payment Penalties	311.00	2,826.80
Return Fee	300.00	1,125.00
Sewer Fee	4,692.00	33,453.18
Water Franchise fees	1,194.00	3,548.00
Total Utility Income	<u>15,771.00</u>	<u>108,524.16</u>
Total Income	<u>15,783.89</u>	<u>108,599.01</u>
Expense		
Bank Service charges	64.33	294.34
Depreciation Expense	7,083.33	49,583.31
Garbage Department Expenses		
Garbage Service	8,441.00	59,087.00
Total Garbage Department Expenses	<u>8,441.00</u>	<u>59,087.00</u>
General Administrative		
Billing Supplies	0.00	368.26
Dues & Memberships	0.00	1,104.00
Postage	144.90	1,038.08
Transfer Out - Debt Service	1,200.00	8,400.00
Total General Administrative	<u>1,344.90</u>	<u>10,910.34</u>
Sewer Department Expenses		
Engineering	13,865.00	13,865.00
Other	0.00	1,569.60
Repairs	0.00	65.00
Sewer System Maintenance	2,684.60	25,886.70
Utility Bills	567.91	4,863.53
Total Sewer Department Expenses	<u>17,117.51</u>	<u>46,249.83</u>
Total Expense	<u>34,051.07</u>	<u>166,124.82</u>
Net Ordinary Income	<u>-18,267.18</u>	<u>-57,525.81</u>
Net Income	<u><u>-18,267.18</u></u>	<u><u>-57,525.81</u></u>

	Utility Fund			
	<u>Jul '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	74.85			
Interest Income - Other	0.00	29.19	-29.19	0.0%
Total Interest Income	74.85	29.19	45.66	256.42%
Utility Income				
Garbage Fee	67,571.18	65,333.35	2,237.83	103.43%
Late Payment Penalties	2,826.80	291.65	2,535.15	969.24%
Return Fee	1,125.00	291.65	833.35	385.74%
Sewer Fee	33,453.18	32,666.65	786.53	102.41%
Water Franchise fees	3,548.00	2,333.31	1,214.69	152.06%
Total Utility Income	108,524.16	100,916.61	7,607.55	107.54%
Total Income	108,599.01	100,945.80	7,653.21	107.58%
Expense				
Bank Service charges	294.34	116.67	177.67	252.28%
Depreciation Expense	49,583.31	49,583.35	-0.04	100.0%
Garbage Department Expenses				
Garbage Service	59,087.00	59,791.65	-704.65	98.82%
Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	59,087.00	59,791.65	-704.65	98.82%
General Administrative				
Billing Supplies	368.26	875.00	-506.74	42.09%
Dues & Memberships	1,104.00	175.00	929.00	630.86%
Postage	1,038.08	991.65	46.43	104.68%
Transfer Out - Debt Service	8,400.00	8,400.00	0.00	100.0%
Total General Administrative	10,910.34	10,441.65	468.69	104.49%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	15,166.65	-15,166.65	0.0%
Engineering	13,865.00	3,500.00	10,365.00	396.14%
Grant consultant	0.00	1,750.00	-1,750.00	0.0%
Other	1,569.60	875.00	694.60	179.38%
Repairs	65.00			
Sewer System Maintenance	25,886.70	7,000.00	18,886.70	369.81%
Utility Bills	4,863.53	4,958.31	-94.78	98.09%
Total Sewer Department Expenses	46,249.83	33,249.96	12,999.87	139.1%
Total Expense	166,124.82	153,183.28	12,941.54	108.45%
Net Ordinary Income	-57,525.81	-52,237.48	-5,288.33	110.12%
Net Income	-57,525.81	-52,237.48	-5,288.33	110.12%