

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
TUESDAY APRIL 2, 2019, 6:00 P.M., SORRENTO TOWN HALL, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Robert Debate to approve the minutes of the regular meeting of the mayor and council taken Monday March 11, 2019. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to approve the bills for the month of March 2019 in the amount of \$38,049.77. 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 February 2019. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to accept the Solid Waste Collection Services Contract Renewal between the Town of Sorrento and Republic Waste Services. 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 Patti Poche to proclaim April 22-26, 2019 as National Community Development Week. 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 Randy Anny to proclaim April 2019 as Fair Housing Month. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Robert Debate to authorize the town attorney to draft an amendment to the Utility Billing Policies Ordinance to require the property owner be held responsible for all charges of utility services. 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 Randy Anny to authorize All South Engineering to order a partial smoke test at Oakwood Estates Trailer Park to determine if any damages are being caused by the Trailer Park being tied to the Towns sewer system. Motion carried. Vote as follows:

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

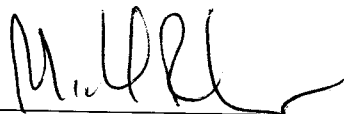
NAYS: None

Councilman Randy Anny introduced an ordinance Rescinding the Flood Damage Prevention Ordinance #19-01. A public hearing was called for May 7, 2019 at 6:00 pm at the Town Hall in Sorrento to consider adoption of this ordinance.

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

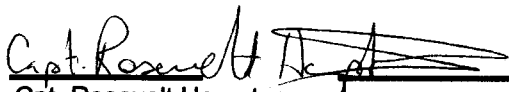


Michael Lambert, Mayor

Mayor and City Council Report
City Calls and Arrest
Sorrento, Louisiana

	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	
Veh. Accidents	15	13	14	16	14	17	20	
Burglaries	1	3	0	5	0	2	1	
Thefts	2	4	6	6	4	6	6	
Armed Robbery	0	0	0	0	0	0	0	
Simple Robbery	0	0	0	0	0	0	0	
Alarms	13	19	20	7	12	9	4	
Narcotics	3	2	0	0	2	0	0	
Total Service Calls	125	118	119	118	93	113	86	
SCO/Loud Music	0	0	3	0	0	0	0	

Traffic Citations	6	8	4	6	9	12	9	
Adult Arrests	4	3	2	2	3	7	1	


 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
Accident	20
Alarm	4
Animal Complaint	1
Assault	1
Assist	9
Burglary	1
Check on Welfare	2
Civil Dispute	5
Damage to Property	3
Disturbance	8
Escort	1
Juvenile Crimes	1
Sex Offense	1
Suspicious Person/Vehicle	13
Theft	6
Traffic Incident	9
Weapons Violations	1
Grand Total	86

Sheriff Beats Updated
DRAFT 2019
 March 25, 2019

Legend

SheriffBeats2019_Districts

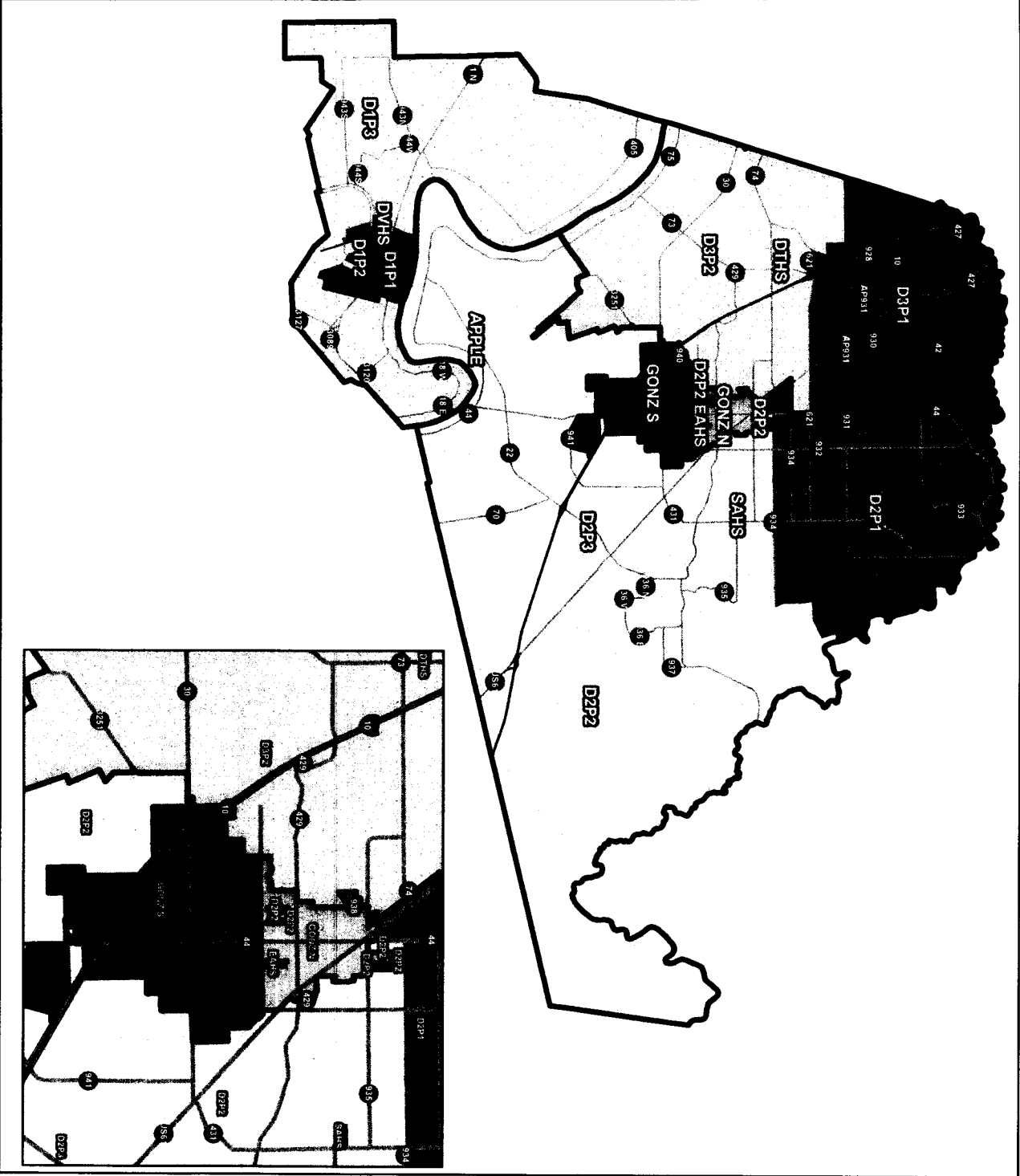
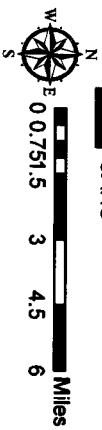
District

- District 1
- District 2
- District 3
- Gonzales

SheriffBeats2019

BEAT

- APPLE
- D1P1
- D1P2
- D1P3
- D2P1
- D2P2
- D2P3
- D3P1
- D3P2
- D3P3
- DTHS
- DVHS
- EAHS
- GONZ N
- GONZ S
- SAHS



Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

February 28, 2019

Town of Sorrento
Key stats
February 28, 2019

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>		<u>Change since - June 30, 2018</u>	<u>Change since - June 30, 2017</u>
February 28, 2019	\$ 725,120	\$ 347,130	\$ 377,990			
June 30, 2018	838,386					
June 30, 2017	869,551			\$	(113,266)	
June 30, 2016	908,795					\$ (144,431)

Restricted breakdown

Recreation	
Senior citizen programs	196,463
Public safety - fire	59,341
Public safety - police - restricted	58,365
Public safety - police - misc donations	10,823
Other	7,384
	14,755

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>	<u>Restricted Fund</u>	
		<u>Collections</u>	<u>Collections</u>	
	2019	\$ 357,512	\$ 63,054	
	2018	567,257	4% 100,104	4%
	2017	543,170	3% 95,854	3%
	2016	526,282	92,873	
	2019 budget	\$ 540,000	66.2% \$ 92,250	68.4%

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2019	\$ 38,507		\$ 79,577	
2018	57,033	0%	114,778	0%
2017	57,304	1%	115,064	2%
2016	56,984		112,764	
2019 budget	\$ 56,000	68.8%	\$ 112,500	70.7%

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 - 2/28/2019	\$ 18,447	\$ 15,074	\$ (2,134)	\$ (296)	\$ (27)	\$ 5,830
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

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2019						
Surplus (deficit)	\$ (84,182)	\$ (14,207)				
Capital outlay activity, net of grants and proceeds	7,180	9,663				
Depreciation	-	-				
Operating cash flows	\$ (77,002)	\$ (4,544)				
<u>Utility</u>						
	2019B	YTD 2019	2018	2017	2016	
Operating deficit	\$ (89,550)	\$ (73,395)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	56,667	85,000	85,000	85,000	
Net	\$ (4,550)	\$ (16,728)	\$ (8,289)	\$ 17,343	\$ 28,951	

Town of Sorrento
 Overview
 February 28, 2019

	YTD as of	Current Year - FYE 2018/2019			% of budget
	2/28/2019	Actual	Budget	Remaining	
General:					
Sales tax					
Property tax	383,177	357,512	540,000	182,488	
Franchise fees	58,144	58,276	60,000	1,724	
Beer Tax	70,054	68,269	90,000	21,731	
Licenses and permits	2,296	2,067	3,000	933	
Charges for Services	36,942	30,914	94,500	63,586	
Fines	5,155	10,310	10,300	(10)	
Intergovernmental grants - Operational	683	1,232	1,500	268	
Transfers In	11,709	24,729	48,000	23,271	
Other	21,933	23,333	-	(23,333)	
	432	1,943	550	(1,393)	
Total revenue	590,526	578,585	847,850	269,265	68%
Administration	184,327	194,861	281,900	87,039	69%
Police	243,694	243,710	366,000	122,290	67%
Streets	188,739	217,017	234,000	16,983	93%
Capital outlay	5,659	7,180	-	(7,180)	0%
Total expenditures	622,419	662,767	881,900	219,133	75%
Restricted:					
Sales tax					
General fund	67,620	63,054	92,250	29,196	
Other	-	-	-	-	
	10,525	14,728	7,250	(7,478)	
Total revenue	78,144	77,782	99,500	21,718	78%
Fire	8,337	33,561	56,000	22,439	
Senior citizen programs	17,782	18,607	25,000	6,394	
Recreation - Community Center	28,125	29,655	36,000	6,345	
Other	394	504	250	(254)	
Capital outlay	5,799	9,663	-	(9,663)	
Total expenditures	60,437	91,989	117,250	25,261	78%
Utility Fund:					
Garbage	76,905	79,577	112,500	32,923	
Sewer	38,105	38,507	56,000	17,493	
FEMA	-	-	-	-	
Other	8,091	6,909	4,550	-	
Total revenue	123,101	124,993	173,050	48,057	72%
Garbage	67,528	73,614	102,500	28,886	
Sewer maintenance	28,469	27,524	12,000	(15,524)	
Sewer operating costs	21,414	26,472	45,000	18,528	
Depreciation	56,667	56,667	85,000	28,333	
Other	12,776	14,112	18,100	3,988	
Total expenses	186,854	198,388	262,600	64,212	76%
Total:					
Inflows	791,771	781,360			
Outflows	869,709	953,144			
Net	(77,938)	(171,784)			
Depreciation	56,667	56,667			
Capital outlay, net of grants and proceeds	11,458	16,844			
Operating, net	(9,814)	(98,274)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	2017/2018	2018/2019	% change
July	\$ 47,661	\$ 41,351	-13.2%
August	52,570	45,036	-14.3%
September	50,481	47,556	-5.8%
October	66,021	41,763	-36.7%
November	45,065	46,061	2.2%
December	41,007	46,468	13.3%
January	37,230	41,942	12.7%
February	43,142	47,334	9.7%
March	38,907		-100.0%
April	27,928		-100.0%
May	64,365		-100.0%
June	52,879		-100.0%
	<u>\$ 567,257</u>	<u>\$ 357,512</u>	
Prior year to date		<u>\$ 383,177</u>	-6.7% YoY Change
FYE 2018/2019 Budget		<u>\$ 540,000</u>	66.2% % of Budget

Restricted Fund	2017/2018	2018/2019	% change
July	\$ 8,411	\$ 7,297	-13.2%
August	9,277	7,947	-14.3%
September	8,908	8,392	-5.8%
October	11,651	7,370	-36.7%
November	7,953	8,093	1.8%
December	7,237	8,200	13.3%
January	6,570	7,402	12.7%
February	7,613	8,353	9.7%
March	6,866		-100.0%
April	4,928		-100.0%
May	11,359		-100.0%
June	9,332		-100.0%
	<u>\$ 100,104</u>	<u>\$ 63,054</u>	
Prior year to date		<u>\$ 67,620</u>	-6.8% YoY Change
FYE 2018/2019 Budget		<u>\$ 92,250</u>	68.4% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	185	\$ 4,792	\$ 4,041	\$ (751)
August	187	4,822	5,118	296
September	188	4,862	4,527	(335)
October	188	4,822	5,702	880
November	188	4,782	3,722	(1,060)
December	189	4,802	4,468	(334)
January	189	4,782	4,410	(372)
February	190	4,843	4,674	(169)
March				-
April				-
May				-
June				-
		<u>\$ 38,507</u>	<u>\$ 36,662</u>	<u>\$ (1,845)</u>

FYE 2018/2019 Budget \$ 56,000 **69% % of Budget**

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	521	\$ 9,542	\$ 7,527	\$ (2,015)
August	527	9,545	10,405	860
September	530	9,619	9,177	(442)
October	531	9,582	9,671	89
November	532	9,542	9,138	(404)
December	536	10,696	8,384	(2,312)
January	535	10,462	15,285	4,823
February	536	10,589	10,986	397
March				-
April				-
May				-
June				-
		<u>\$ 79,577</u>	<u>\$ 80,573</u>	<u>\$ 996</u>

FYE 2018/2019 Budget \$ 112,500 **71% % of Budget**

Collection rate \$ 118,084 \$ 117,235 **99%**

General Fund

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,660.43
UCB General Account	9,990.82
UCB Operating - 3194	<u>252,608.67</u>
Total Bank Accounts	<u>285,259.92</u>
Total Checking/Savings	<u>285,259.92</u>
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	<u>8,981.00</u>
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	<u>119,355.00</u>
Total Accounts Receivable-Manual	<u>19,355.00</u>
Cash Drawer	
Cash Box	<u>150.00</u>
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>19,505.00</u>
Total Current Assets	<u>317,772.24</u>
Other Assets	
Due from other gov't agencies	<u>53,804.00</u>
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u><u>371,576.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>10,334.08</u>
Total Accounts Payable	<u>10,334.08</u>
Other Current Liabilities	
Accrued Expenses	32,629.14
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-4,028.41
Due to/from Restricted Fund	-3,083.34
Due to/from Utility account	-77,393.02
Payroll Liabilities	<u>-1,137.47</u>
Total Other Current Liabilities	<u>-36,678.29</u>
Total Current Liabilities	<u>-26,344.21</u>
Total Liabilities	<u>-26,344.21</u>
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	<u>-84,182.17</u>
Total Equity	<u>397,920.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>371,576.24</u></u>

General Fund

	Feb 19	Jul '18 - Feb 19
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	53.00	317.60
Fines-Sheriff	176.00	914.76
Total Fines & Forfeits	<u>229.00</u>	<u>1,232.36</u>
General Gov. Misc. Income		
State LGAP Grant		15,456.54
State Tourism Grant		9,272.72
General Gov. Misc. Income - Other	151.42	164.36
Total General Gov. Misc. Income	<u>151.42</u>	<u>24,893.62</u>
Grass Cutting Revenue	5,155.00	10,310.00
Interest Income	43.14	333.53
Licenses & Permits		
Beer & Liquor Licenses	125.00	625.00
Occupational Licenses	19,129.72	30,238.75
Permits	25.00	50.00
Total Licenses & Permits	<u>19,279.72</u>	<u>30,913.75</u>
Planning & Zoning Fees	765.00	1,150.00
Police		
Misc. Income		295.00
Total Police		<u>295.00</u>
Taxes		
Advalorem Taxes	992.28	58,275.91
Beer Tax		2,067.35
Franchise Tax	15,372.39	68,268.51
Sales and Use Tax	47,334.37	357,511.62
Total Taxes	<u>63,699.04</u>	<u>486,123.39</u>
Transfers In	2,916.66	23,333.32
Total Income	<u>92,238.98</u>	<u>578,584.97</u>

General Fund

Expense	Feb 19	Jul '18 - Feb 19
Bad debts		1,966.00
Bank Service fee	4.34	16.35
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training	110.00	2,717.24
Dues		1,043.00
Insurance		
Liability Ins		9,487.41
Property and bonds		2,111.80
Workers Comp.	201.01	1,365.44
Total Insurance	201.01	12,964.65
Office Expense		
Other	285.00	4,610.38
Planning & zoning	15.00	545.00
Repairs & Maintenance	189.08	4,883.99
Supplies	1,618.70	5,084.03
Telephone	227.79	1,822.79
Utilities	496.48	3,962.29
Total Office Expense	2,832.05	20,908.48
Office P/R Expense		
Admin	9,117.47	75,529.39
Medicare	132.20	1,091.63
Social Securiry	565.27	4,667.70
Total Office P/R Expense	9,814.94	81,288.72
Professional Services		
Accounting Fees	1,890.00	43,100.00
Attorney Fees	2,225.25	9,689.61
Building Inspector		2,300.00
IT Services	452.37	6,695.98
Ordinance codification		1,879.79
Payroll Fees	145.68	1,504.68
Professional Services - Other	1,500.00	1,500.00
Total Professional Services	6,213.30	66,670.06
Tourism and Promotion	186.34	7,392.29
Total General Government	19,357.64	195,884.99

General Fund

	Feb 19	Jul '18 - Feb 19
Highway & Streets		
Animal Control		4,900.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	28,287.72
Engineering Fees	1,131.25	22,690.75
Insurance		
Auto		1,303.68
Liability Ins.		5,887.75
Workers Comp	719.92	5,293.22
Total Insurance	719.92	12,484.65
Operating		
Fuel Expense	122.08	9,504.09
Repairs	3,252.53	24,379.84
Supplies	1,508.77	9,155.28
Telephone	75.93	1,444.35
Utilities	92.17	2,503.43
Total Operating	5,051.48	46,986.99
P/R Expense		
Medicare	119.37	1,148.67
Salaries	8,231.60	79,217.95
Social Security	510.35	4,911.51
Total P/R Expense	8,861.32	85,278.13
Road Maintenance and repairs		775.19
Street Lights	1,170.97	15,613.25
Total Highway & Streets	20,078.03	221,296.48
Payroll Expenses	-0.02	-106.19
Public Safety		
General Expense		
Contract Expense		456.00
Telephone	455.58	3,645.59
Utilities		925.67
Total General Expense	455.58	5,027.26
P/R Expense		
Contract Labor	29,486.05	235,888.40
Judges Retirement	190.25	777.11
Medicare		3.54
Salaries	290.64	1,998.08
Social Security		15.12
Total P/R Expense	29,966.94	238,682.25
Total Public Safety	30,422.52	243,709.51
Total Expense	69,862.51	662,767.14
Net Ordinary Income	22,376.47	-84,182.17
Net Income	22,376.47	-84,182.17

General Fund

	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	317.60	500.00	-182.40	63.52%
Fines-Sheriff	914.76	1,000.00	-85.24	91.48%
Total Fines & Forfeits	<u>1,232.36</u>	<u>1,500.00</u>	<u>-267.64</u>	<u>82.16%</u>
General Gov. Misc. Income				
State LGAP Grant	15,456.54	30,000.00	-14,543.46	51.52%
State Tourism Grant	9,272.72	18,000.00	-8,727.28	51.52%
General Gov. Misc. Income - Other	164.36			
Total General Gov. Misc. Income	<u>24,893.62</u>	<u>48,000.00</u>	<u>-23,106.38</u>	<u>51.86%</u>
Grass Cutting Revenue	10,310.00	10,300.00	10.00	100.1%
Interest Income	333.53	250.00	83.53	133.41%
Licenses & Permits				
Beer & Liquor Licenses	625.00	2,000.00	-1,375.00	31.25%
Occupational Licenses	30,238.75	92,000.00	-61,761.25	32.87%
Permits	50.00	500.00	-450.00	10.0%
Total Licenses & Permits	<u>30,913.75</u>	<u>94,500.00</u>	<u>-63,586.25</u>	<u>32.71%</u>
Planning & Zoning Fees	1,150.00	300.00	850.00	383.33%
Police				
Misc. Income	295.00			
Total Police	<u>295.00</u>			
Taxes				
Advalorem Taxes	58,275.91	60,000.00	-1,724.09	97.13%
Beer Tax	2,067.35	3,000.00	-932.65	68.91%
Franchise Tax	68,268.51	90,000.00	-21,731.49	75.85%
Sales and Use Tax	357,511.62	540,000.00	-182,488.38	66.21%
Total Taxes	<u>486,123.39</u>	<u>693,000.00</u>	<u>-206,876.61</u>	<u>70.15%</u>
Transfers In	23,333.32	35,000.00	-11,666.68	66.67%
Total Income	<u>578,584.97</u>	<u>882,850.00</u>	<u>-304,265.03</u>	<u>65.54%</u>

General Fund				
Expense	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Bad debts	1,966.00			
Bank Service fee	16.35			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Capital Outlay-equipment	2,900.55			
Conventions and Training	2,717.24	3,000.00	-282.76	90.58%
Dues	1,043.00	1,400.00	-357.00	74.5%
Insurance				
Liability Ins	9,487.41	12,000.00	-2,512.59	79.06%
Property and bonds	2,111.80	2,100.00	11.80	100.56%
Workers Comp.	1,365.44	2,100.00	-734.56	65.02%
Total Insurance	12,964.65	16,200.00	-3,235.35	80.03%
Miscellaneous		700.00	-700.00	
Office Expense				
Other	4,610.38	6,500.00	-1,889.62	70.93%
Planning & zoning	545.00	1,000.00	-455.00	54.5%
Repairs & Maintenance	4,883.99	3,000.00	1,883.99	162.8%
Supplies	5,084.03	7,000.00	-1,915.97	72.63%
Telephone	1,822.79	3,000.00	-1,177.21	60.76%
Utilities	3,962.29	5,000.00	-1,037.71	79.25%
Total Office Expense	20,908.48	25,500.00	-4,591.52	81.99%
Office P/R Expense				
Admin	75,529.39	107,000.00	-31,470.61	70.59%
Medicare	1,091.63	1,600.00	-508.37	68.23%
Social Securiry	4,667.70	7,000.00	-2,332.30	66.68%
Total Office P/R Expense	81,288.72	115,600.00	-34,311.28	70.32%
Professional Services				
Accounting Fees	43,100.00	52,000.00	-8,900.00	82.89%
Attorney Fees	9,689.61	5,500.00	4,189.61	176.18%
Building Inspector	2,300.00	12,000.00	-9,700.00	19.17%
IT Services	6,695.98	2,000.00	4,695.98	334.8%
Ordinance codification	1,879.79			
Payroll Fees	1,504.68			
Professional Services - Other	1,500.00			
Total Professional Services	66,670.06	71,500.00	-4,829.94	93.25%
Tourism and Promotion	7,392.29	18,000.00	-10,607.71	41.07%
Total General Government	195,884.99	281,900.00	-86,015.01	69.49%

General Fund

	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	4,900.00	10,000.00	-5,100.00	49.0%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	28,287.72	38,000.00	-9,712.28	74.44%
Engineering Fees	22,690.75	6,000.00	16,690.75	378.18%
Insurance				
Auto	1,303.68	1,500.00	-196.32	86.91%
Liability Ins.	5,887.75	6,000.00	-112.25	98.13%
Tractors		3,500.00	-3,500.00	
Workers Comp	5,293.22	10,000.00	-4,706.78	52.93%
Total Insurance	<u>12,484.65</u>	<u>21,000.00</u>	<u>-8,515.35</u>	<u>59.45%</u>
Operating				
Fuel Expense	9,504.09	15,000.00	-5,495.91	63.36%
Repairs	24,379.84	7,500.00	16,879.84	325.07%
Supplies	9,155.28	10,000.00	-844.72	91.55%
Telephone	1,444.35	2,000.00	-555.65	72.22%
Utilities	2,503.43	2,500.00	3.43	100.14%
Total Operating	<u>46,986.99</u>	<u>37,000.00</u>	<u>9,986.99</u>	<u>126.99%</u>
P/R Expense				
Medicare	1,148.67	1,300.00	-151.33	88.36%
Salaries	79,217.95	88,000.00	-8,782.05	90.02%
Social Security	4,911.51	5,700.00	-788.49	86.17%
Total P/R Expense	<u>85,278.13</u>	<u>95,000.00</u>	<u>-9,721.87</u>	<u>89.77%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	<u>15,613.25</u>	<u>25,000.00</u>	<u>-9,386.75</u>	<u>62.45%</u>
Total Highway & Streets	<u>221,296.48</u>	<u>234,000.00</u>	<u>-12,703.52</u>	<u>94.57%</u>
Payroll Expenses	-106.19			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	3,645.59	5,000.00	-1,354.41	72.91%
Utilities	925.67	1,800.00	-874.33	51.43%
Total General Expense	<u>5,027.26</u>	<u>6,800.00</u>	<u>-1,772.74</u>	<u>73.93%</u>
P/R Expense				
Contract Labor	235,888.40	355,000.00	-119,111.60	66.45%
Judges Retirement	777.11	1,200.00	-422.89	64.76%
Medicare	3.54			
Salaries	1,998.08	3,000.00	-1,001.92	66.6%
Social Security	15.12			
Total P/R Expense	<u>238,682.25</u>	<u>359,200.00</u>	<u>-120,517.75</u>	<u>66.45%</u>
Total Public Safety	<u>243,709.51</u>	<u>366,000.00</u>	<u>-122,290.49</u>	<u>66.59%</u>
Total Expense	<u>662,767.14</u>	<u>881,900.00</u>	<u>-219,132.86</u>	<u>75.15%</u>
Net Ordinary Income	<u>-84,182.17</u>	<u>950.00</u>	<u>-85,132.17</u>	<u>-8,861.28%</u>
Net Income	<u>-84,182.17</u>	<u>950.00</u>	<u>-85,132.17</u>	<u>-8,861.28%</u>

Restricted Fund

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	140,029.45
UCB Restricted Fund	<u>207,100.53</u>
Total Bank accounts	<u>347,129.98</u>
Total Checking/Savings	347,129.98
Other Current Assets	
Due from other govt. units	7,297.00
Due to/from General Fund	<u>-3,083.34</u>
Total Other Current Assets	<u>4,213.66</u>
Total Current Assets	<u>351,343.64</u>
TOTAL ASSETS	<u><u>351,343.64</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable - Manual	9,625.00
Assurity Bond	9,500.00
Community Center Deposit	4,550.00
Unclaimed Forfeitures	<u>2,650.69</u>
Total Other Current Liabilities	<u>26,325.69</u>
Total Current Liabilities	<u>26,325.69</u>
Total Liabilities	26,325.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	<u>-14,207.04</u>
Total Equity	<u>325,017.95</u>
TOTAL LIABILITIES & EQUITY	<u><u>351,343.64</u></u>

Restricted Fund

	<u>Feb 19</u>	<u>Jul '18 - Feb 19</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Christmas Fund	0.00	400.00
Community Center Rental Income	1,100.00	12,125.00
Interest Income	282.42	2,202.78
Miscellaneous	0.00	0.09
Sales & Use Taxes		
Fire Department	2,784.31	21,018.12
Recreation	2,784.32	21,018.06
Senior Citizens	2,784.31	21,018.10
Total Sales & Use Taxes	<u>8,352.94</u>	<u>63,054.28</u>
Total Restricted Fund Income	<u>9,735.36</u>	<u>77,782.15</u>
Total Income	<u>9,735.36</u>	<u>77,782.15</u>
Gross Profit	9,735.36	77,782.15
Expense		
Christmas Fund (Celebration)	0.00	503.64
Restricted Fund Expense		
Fire Department		
Operating Expense	830.60	33,561.15
Total Fire Department	830.60	33,561.15
Recreation		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	956.77	17,188.04
Transfers Out - Debt Service	1,558.33	12,466.66
Total Recreation	<u>2,515.10</u>	<u>39,317.90</u>
Senior Citizen	3,476.00	18,606.50
Total Restricted Fund Expense	<u>6,821.70</u>	<u>91,485.55</u>
Total Expense	<u>6,821.70</u>	<u>91,989.19</u>
Net Ordinary Income	<u>2,913.66</u>	<u>-14,207.04</u>
Net Income	<u><u>2,913.66</u></u>	<u><u>-14,207.04</u></u>

Restricted Fund

	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Christmas Fund	400.00	0.00	400.00	100.0%
Community Center Rental Income	12,125.00	12,000.00	125.00	101.04%
Fire Department				
Fire Department Donation	0.00	0.00	0.00	0.0%
Total Fire Department	0.00	0.00	0.00	0.0%
Interest Income	2,202.78	1,800.00	402.78	122.38%
Miscellaneous	0.09	500.00	-499.91	0.02%
Sales & Use Taxes				
Fire Department	21,018.12	32,000.00	-10,981.88	65.68%
Recreation	21,018.06	32,000.00	-10,981.94	65.68%
Senior Citizens	21,018.10	32,000.00	-10,981.90	65.68%
Total Sales & Use Taxes	63,054.28	96,000.00	-32,945.72	65.68%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
Total Restricted Fund Income	<u>77,782.15</u>	<u>110,300.00</u>	<u>-32,517.85</u>	<u>70.52%</u>
Total Income	<u>77,782.15</u>	<u>110,300.00</u>	<u>-32,517.85</u>	<u>70.52%</u>
Gross Profit	<u>77,782.15</u>	<u>110,300.00</u>	<u>-32,517.85</u>	<u>70.52%</u>
Expense				
Christmas Fund (Celebration)	503.64	0.00	503.64	100.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	33,561.15	26,000.00	7,561.15	129.08%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	33,561.15	32,000.00	1,561.15	104.88%
Recreation				
Capital Outlay - Comm. Center	9,663.20	16,000.00	-6,336.80	60.4%
Insurance - Community Center	0.00	5,000.00	-5,000.00	0.0%
Operating Expense	17,188.04	24,800.00	-7,611.96	69.31%
Transfers Out - Debt Service	12,466.66	18,700.00	-6,233.34	66.67%
Total Recreation	39,317.90	64,500.00	-25,182.10	60.96%
Senior Citizen	18,606.50	30,000.00	-11,393.50	62.02%
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	<u>91,485.55</u>	<u>127,000.00</u>	<u>-35,514.45</u>	<u>72.04%</u>
Total Expense	<u>91,989.19</u>	<u>127,000.00</u>	<u>-35,010.81</u>	<u>72.43%</u>
Net Ordinary Income	<u>-14,207.04</u>	<u>-16,700.00</u>	<u>2,492.96</u>	<u>85.07%</u>
Net Income	<u>-14,207.04</u>	<u>-16,700.00</u>	<u>2,492.96</u>	<u>85.07%</u>

Utility Fund

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,445.91
UCB - Utility Deposit Account	18,045.00
UCB Utility Account	63,139.46
Total Bank Accounts	92,630.37
Cash on hand	100.00
Total Checking/Savings	92,730.37
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	2,238.03
Accounts Receivable - Other	19,430.55
Total Accounts Receivable	21,668.58
Allowance for Bad Debts	-3,700.00
Total Accounts Receivable	17,968.58
Total Current Assets	110,698.95
Fixed Assets	
Accum. Depreciation-Water Tower	-1,165,270.56
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	1,085,980.74
TOTAL ASSETS	1,196,679.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	13,745.92
Total Accounts Payable	13,745.92
Other Current Liabilities	
Due to General Fund	77,393.02
Garbage Deposits Liabilty	18,354.32
Total Other Current Liabilities	95,747.34
Total Current Liabilities	109,493.26
Total Liabilities	109,493.26
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	-73,395.11
Total Equity	1,087,186.43
TOTAL LIABILITIES & EQUITY	1,196,679.69

Utility Fund

	<u>Feb 19</u>	<u>Jul '18 - Feb 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	21.81	168.42
Total Interest Income	<u>21.81</u>	<u>168.42</u>
Utility Income		
Garbage Fee	10,589.00	79,577.00
Late Payment Penalties	342.60	2,772.40
Return Fee	125.00	1,050.00
Sewer Fee	4,843.00	38,507.00
Sundry	0.00	203.00
Water Franchise fees	0.00	2,715.00
Total Utility Income	<u>15,899.60</u>	<u>124,824.40</u>
Total Income	<u>15,921.41</u>	<u>124,992.82</u>
Expense		
Bank Service charges	144.86	345.25
Depreciation Expense	7,083.33	56,666.64
Garbage Department Expenses		
Garbage Service	10,044.88	73,458.99
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	154.66
Total Garbage Department Expenses	<u>10,044.88</u>	<u>73,613.65</u>
General Administrative		
Billing Supplies	0.00	536.06
Dues & Memberships	0.00	1,160.34
Postage	143.15	1,203.30
Transfer Out - Debt Service	1,358.33	10,866.66
Total General Administrative	<u>1,501.48</u>	<u>13,766.36</u>
Sewer Department Expenses		
Engineering	2,920.00	17,077.03
Other	0.00	1,964.60
Repairs	0.00	2,330.83
Rural Development Grant	0.00	1,145.26
Sewer Service	0.00	-884.00
Sewer System Maintenance	2,602.66	27,523.58
Sundry	0.00	332.95
Utility Bills	635.36	4,351.12
Sewer Department Expenses - Other	0.00	154.66
Total Sewer Department Expenses	<u>6,158.02</u>	<u>53,996.03</u>
Total Expense	<u>24,932.57</u>	<u>198,387.93</u>
Net Ordinary Income	<u>-9,011.16</u>	<u>-73,395.11</u>
Net Income	<u>-9,011.16</u>	<u>-73,395.11</u>

Utility Fund

	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	168.42	100.00	68.42	168.42%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	<u>168.42</u>	<u>100.00</u>	<u>68.42</u>	<u>168.42%</u>
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	79,577.00	115,000.00	-35,423.00	69.2%
Late Payment Penalties	2,772.40	3,000.00	-227.60	92.41%
Return Fee	1,050.00	1,000.00	50.00	105.0%
Sewer Fee	38,507.00	57,000.00	-18,493.00	67.56%
Sundry	203.00			
Water Franchise fees	2,715.00	5,500.00	-2,785.00	49.36%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	<u>124,824.40</u>	<u>181,500.00</u>	<u>-56,675.60</u>	<u>68.77%</u>
Total Income	<u>124,992.82</u>	<u>181,600.00</u>	<u>-56,607.18</u>	<u>68.83%</u>
Expense				
Bank Service charges	345.25	450.00	-104.75	76.72%
Depreciation Expense	56,666.64	80,000.00	-23,333.36	70.83%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	73,458.99	105,000.00	-31,541.01	69.96%
Sundry	0.00			
Garbage Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Garbage Department Expenses	<u>73,613.65</u>	<u>105,000.00</u>	<u>-31,386.35</u>	<u>70.11%</u>
General Administrative				
Billing Supplies	536.06	1,200.00	-663.94	44.67%
Dues & Memberships	1,160.34	1,000.00	160.34	116.03%
Postage	1,203.30	1,800.00	-596.70	66.85%
Transfer Out - Debt Service	10,866.66	16,300.00	-5,433.34	66.67%
Total General Administrative	<u>13,766.36</u>	<u>20,300.00</u>	<u>-6,533.64</u>	<u>67.82%</u>
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	17,077.03	6,000.00	11,077.03	284.62%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,964.60	2,000.00	-35.40	98.23%
Repairs	2,330.83	100.00	2,230.83	2,330.83%
Rural Development Grant	1,145.26			
Sewer Service	-884.00	0.00	-884.00	100.0%
Sewer System Maintenance	27,523.58	15,000.00	12,523.58	183.49%
Sundry	332.95	100.00	232.95	332.95%
Utility Bills	4,351.12	8,500.00	-4,148.88	51.19%
Sewer Department Expenses - Other	154.66	187.98	-33.32	82.28%
Total Sewer Department Expenses	<u>53,996.03</u>	<u>107,887.98</u>	<u>-53,891.95</u>	<u>50.05%</u>
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>198,387.93</u>	<u>313,637.98</u>	<u>-115,250.05</u>	<u>63.25%</u>
Net Ordinary Income	<u>-73,395.11</u>	<u>-132,037.98</u>	<u>58,642.87</u>	<u>55.59%</u>
Net Income	<u>-73,395.11</u>	<u>-132,037.98</u>	<u>58,642.87</u>	<u>55.59%</u>