

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, JANUARY 7, 2020, 6:00 P.M., SORRENTO TOWN HALL,
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to
approve the minutes of the regular meeting of the mayor and council taken Tuesday December 3,
2019. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Randy Anny, Christopher Guidry

NAYS: None ABSTAIN: Patti Poche, Donald Schexnaydre

Motion by Councilman Randy Anny and seconded by Councilman Christopher Guidry to
approve the bills for the month of December 2019 in the amount of \$53,513.47 and to change
approving bills for the month to reviewing bills for the month. Motion carried. Vote as follows:

YEAS: Christopher Guidry, 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 December 2019. A copy is available at the town hall for
review.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to
move item #17 up on the agenda to item #7. Motion carried. Vote as follows:

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

NAYS: None

Mayor Lambert opened public hearing to discuss Ordinance 19-11, An Ordinance to
Amend Article IV, Sections 18-324 through 18-332 of the Code of Ordinances for the Town of
Sorrento with respect to "Condemnation" and related standards of application.

Mayor Lambert closed public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Christopher Guidry to
adopt Ordinance 19-11. Motion carried. Vote as follows:

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

NAYS: None

ORDINANCE #19-11

An Ordinance to Amend Article IV, Sections 18-324 through 18-332 of the Code of Ordinances
for the Town of Sorrento with respect to "Condemnation" and related standards of application.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Article IV, Sections 18-324 through 18-332 of the Code of Ordinances for the Town of Sorrento
is/are hereby amended and restated to read as follows:

"ARTICLE IV. – CONDEMNATION

Sec. 18-324. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Maintenance includes, but is not limited to, grass cutting, weed abatement, and trash and garbage removal.

Securing means the closing of the building or structure by means of placing or attaching boards or other materials over doors, windows, and other means of entrance in order to prohibit persons from entering the building or structure and in order to maintain it in its present condition without further damage to such building or structure or danger to the public welfare and safety.

Sec. 18-325. - Authority to Condemn

The town council may condemn and cause to be demolished or removed any building or structure within the town when it is in a dilapidated and dangerous condition that endangers the public welfare. See LSA-R.S. 33:4761

Sec. 18-326. - Notice to owner; hearing; absent owner; filing of notice.

- (a) Before the council may condemn any building or structure, there must be submitted to it a written report recommending the demolition or removal of the building signed by the mayor or some other official authorized to act in such matters for the town, including but not limited to, an employee of the Parish of Ascension whose duties include such reports upon request. The mayor shall thereupon serve notice on the owner of the building or structure requiring him to show cause at a meeting of the town council, regular or special, why the building or structure should not be condemned. The date and hour of the meeting shall be stated in the notice, which shall be served at least ten days prior to the date of the hearing, except in case of grave public emergency as hereinafter provided.
- (b) The notice may be served by registered or certified mail, return receipt requested, postage prepaid, addressed to the owner at his last known address.
- (c) Service by registered or certified mail shall be considered personal service if the certified return receipt or the return form is signed by the addressee. Service by registered or certified mail shall be considered domiciliary service if the certified return receipt or the return form is signed by anyone other than the addressee.
- (d) If the registered or certified mail is returned for failure to obtain a signature on the return receipt form or returned due to refusal of delivery, service may be accomplished by first class mail, with a certificate of mailing. Service by first class mail in accordance with this Subparagraph shall be considered personal service and is effective when mailed.
- (e) The notice may be served also by the town marshal or by any sheriff, deputy sheriff, or constable having jurisdiction and power to serve legal process where the owner of

the building or structure is found in the state. The officer shall make return of the service as in ordinary cases.

- (f) If the owner is absent from the state or unrepresented therein, then the notice shall be served upon the occupant of the condemned building or structure, if any, and also upon an attorney at law appointed by the mayor to represent the absentee. The mayor shall have the attorney appointed by him vetted by the current Town attorney. After being duly vetted appointed, such attorney shall be paid a reasonable fee to be taxed as costs, and such fee shall not exceed the hourly rate of the then currently appointed Town attorney. Domiciliary service may be made as in ordinary cases.
- (g) In case of grave public emergency, the town council may condemn the building after 24 hours' notice served upon the owner or his agent or the occupant and attorney at law appointed to represent the absentee owner. Grave public emergency exists when the condition of the building is such as to cause possible immediate loss or damage to person or property.
- (h) Any notice served pursuant to this section may be filed with the recorder of mortgages of the parish. Once filed, the notice shall be deemed notice to all subsequent transferees. Any transferee of such property takes the property subject to all recorded liens, mortgages, and notices thereunto pertaining.

Sec. 18-327. - Decision of council; order to demolish or repair.

- (a) After the hearing, if the town council finds that the facts justify it, an order shall be entered condemning the building and ordering that it be demolished or removed within a certain delay. If repairs will correct the dilapidated, dangerous, or unsafe condition, the council may grant the owner the option of making the repairs. In such a case, the general nature or extent of the repairs to be made, the time thereof, and the defects to be corrected shall be specified in the decision of the council.
- (b) The decision and order of the council shall be in writing and shall be final unless appealed from within five (5) days as hereinafter provided.

Signs to be posted at condemned buildings

Once a building or structure has been condemned by order of the town council, the mayor shall cause the department of public works to post a sign upon the property notifying the public of the classification of the building or structure as vacant and uninhabitable building. The criminal penalties for trespass and vandalism shall be stated on the sign. The sign shall read as follows:

“By order of the Town of Sorrento Council, this structure has been classified as vacant, uninhabitable building. Trespass and vandalism are prohibited and punishable by law. The penalty for trespass is a fine of not more than twenty-five dollars (\$25.00) or

imprisonment for not more than twenty (20) days. The penalty for vandalism is a fine of not more than five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or both.”

Sec. 18-328. - Appeal from decision.

The owner, occupant, agent or other representative of the owner may appeal from the decision of the council to the district court having jurisdiction over the property. The appeal shall be made by filing a suit against the town, setting forth the reasons why the decision or order of the council is illegal or improper. The issue shall be tried de novo and by preference in the 23rd Judicial District Court. When the town council has declared a grave public emergency, the owner of the building who desires to prevent the demolition or removal thereof must file his petition within 48 hours. At the time of filing, he shall furnish such bond as may be fixed by the district judge to cover any damage that might be caused by the condition of the building. Either party may appeal from the judgment of the district court as in other cases.

Sec. 18-329. - Compliance with order; demolition upon failure to comply; notice.

- (a) The owner or his designated agent may proceed to demolish and remove the building, or have it repaired, in accordance with the order of the town council; provided the owner or his agent executes a contract in writing obligating himself to have the work done within the required time and files with the mayor a copy of the contract together with a bond to guarantee performance.
- (b) If the owner or occupant of the building or structure fails or refuses to comply with the decision of the town council and fails to appeal therefrom with the legal delays provided herein, the mayor may proceed with the demolition or removal of the condemned building, structure, or public nuisance. In such case, neither the mayor nor the town shall be liable in damages.
- (c) Prior to the demolition or removal of the building or structure by the town, the mayor shall serve notice on the owner, or his agent, and on the occupant of the building, if any there be, or upon the attorney at law appointed to represent the minor, interdict, or absentee owner. The mayor shall have the attorney appointed by him vetted by the current Town attorney. After being duly vetted and appointed, such attorney shall be paid a reasonable fee to be taxed as costs, and such fee shall not exceed the hourly rate of the then currently appointed Town attorney. The notice shall give the time when work will begin upon the demolition or removal of the building, structure, or public nuisance.
- (d) When the budget for the demolition a removal of condemned structures has been expended by the town, the council may request the adjutant general to assign national guard personnel and equipment to assist in the removal and demolition of condemned building, structures, or public nuisances. The request must be accompanied by documentation that all procedural protections and substantive restraints have been adhered to by the town.

- (e) If all procedural protections and substantive restraints have been adhered to, the council, the town, and its personnel and the national guard and its personnel shall not be liable to the owner of the building, structure, or public nuisance for any damages sustained resulting from the demolition of the building, structure, or public nuisance.

Sec. 18-330. - Securing a building.

- (a) The town may require an owner to secure an unoccupied building or structure in order to prohibit persons from entering the building or structure and in order to maintain it in its present condition without further damage to such building or structure or danger to the public welfare and safety.
- (b) In default of the owner doing so, the town may secure the building after complying with the provisions of this article pertaining to condemnation of dilapidated buildings.

Sec. 18-331. - Civil fines.

An owner who fails to comply with an order of the council made in compliance with this article shall owe a civil penalty in an amount equal to 10 percent of the costs to the town to do the work. This shall be in addition to all other amounts the owner may owe as provided in section 18-332.

Sec. 18-332. - Lien and privilege; recovery of costs, fines, interest, attorney fees.

- (a) The town has a privilege and lien upon an immovable and its improvements and the owner is personally liable for:
 - 1. The cost to the town of maintenance of the immovable or improvements; and
 - 2. The cost to the town of securing, demolishing or removing, or both
 - 3. a building or other structure situated upon the immovable or improvements, and
 - 4. All attorney fees incurred by the town in connection with such demolition or removal.
 - 5. The payment of any fine levied for failure to comply with the provisions of this article.
- (b) Upon failure of the property owner to pay the amounts owed under subsection (a) of this section after ten (10) days' notice, the town may preserve the privilege and lien by filing in the mortgage records Ascension Parish an affidavit signed by the mayor or his designee. The affidavit shall include a description of the property sufficient to reasonably identify the immovable and a statement of facts listing the approximate costs incurred by the town. The mayor shall attach to the affidavit a copy of an invoice showing the costs incurred or a certified copy of the order levying a fine, or both.
- (c) If authorized by parish or municipal ordinance, the parish or municipality may also recover interest on the amounts secured by the lien. The interest shall not exceed the rate of legal interest provided in R.S. 9:3500 and shall be computed from the date of

recordation of the lien until paid. The lien shall also include all attorney's fees and costs incurred in the locating of the owner, notification of the owner, and the enforcement and collection of the amount secured by the lien.

- (d) The town's privilege and lien shall prime all other liens or privileges against the property filed after the notice to the owner is filed with the recorder of mortgages regardless of the date on which the town's lien and privilege is perfected, except that the town's lien and privilege will not prime other tax liens against the property.
- (e) The mayor shall add the amounts secured by the lien and privilege to the owner's next ad valorem tax bill as a tax against the immovable, to be enforced and collected as any ordinary property tax lien assessed against the property. Said lien and privilege may be collected in the manner fixed for collection of taxes and shall be subject to the same interest and civil penalties as delinquent ad valorem taxes.
- (f) Alternatively, if, within six months after the filing of the lien, the property owner fails to pay such lien and any interest thereon, he council may offer for sale and subsequently sale or otherwise convey such property in accordance with R.S. 33:4754(C)(2). The procedure for notice, advertisement, sale of the property shall be governed by the law applicable to the sale of real property for delinquent municipal taxes except that the property owner's right of redemption shall be limited to six months from the time the property is sold. To redeem the property, the original owner shall reimburse any expenses incurred by the purchaser in the purchase and renovation of the property. In addition, he shall pay the liens placed on the property pursuant to this section, interest thereon, and any amounts required by law applicable to the redemption of property sold for delinquent taxes.
- (g) Alternatively, the lien and privilege may be enforced by ordinary process in district court within three years after it is perfected. In addition to enforcing the lien and privilege, the town shall have a cause of action against the owner personally for all amounts owed. Notices required herein shall be made upon the owner or the owners in indivision at their actual addresses or the last known address listed to the tax rolls of the parish.
- (h) If the building or structure is unoccupied and its owner is absent from the state and unrepresented therein or if the building is owned by a minor who has no tutor or an interdict who has no curator, the mayor shall appoint an attorney at law to represent the absentee, minor, or interdict upon whom the notices and other proceedings provided in this article may be served. The mayor shall have the attorney appointed by him vetted by the current Town attorney. After being duly vetted and appointed, such attorney shall be paid a reasonable fee to be taxed as costs, and such fee shall not exceed the hourly rate of the then currently appointed Town attorney.

This ordinance was introduced on December 3, 2019, by Councilman Christopher Guidry. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Christopher Guidry, a record vote was had as follows:

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

NAYS: None

ABSTAINED:

ABSENT:

Whereupon the presiding officer declared the ordinance duly adopted on the 7th day of January 2020.

Councilman Donald Schexnaydre introduced ordinance 19-10, An Ordinance to Amend Appendix II, Section 17-2045 of the Development Code with Respect to “Manufactured Housing and Mobile Home Standards” and the standards for siting manufactured housing. A public hearing was called for the next meeting of the mayor and council on Tuesday, February 4, 2020 at 6:00 pm at the town hall to consider adoption of this ordinance.

ORDINANCE #19-10

An Ordinance to Amend Appendix II, Section 17-2045 of the Development Code with Respect to “Manufactured Housing and Mobile Home Standards” and the standards for siting manufactured housing.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Appendix II, Section 17-2045 of the Development Code for the Town of Sorrento is hereby amended to read as follows:

17-2040. Manufactured Housing and Mobile Home Standards

- A. The purpose of this section is to provide minimum standards to safeguard public health, property, and public welfare in the Town of Sorrento by establishing standards for the placement of manufactured housing and mobile homes on individual lots or subdivision development lots in the Town and distinguishing between manufactured and mobile homes.
- B. Location of manufactured housing
 - 1. Establishment, location and use of manufactured housing as scattered site residences shall be permitted in any district permitting installation of a single-family dwelling unit as set forth in Appendix 1: **Table B: Site Requirements by District**. Manufactured homes with no HUD Code seal are not permitted in any zoning district.
- C. **Standards for siting manufactured housing.** To be eligible for sitting in the Town, manufactured housing must meet the following requirements:
 - 1. Permanent foundation systems shall be anchored.
 - 2. Exterior material shall be material customarily used on site-built dwellings, such as board siding, plywood or press wood siding, vinyl, stucco, brick, or non-reflective aluminum.
 - 1. Roofing material shall be of wood, tile, composition shingles, or other materials compatible with the conventionally built residential structures in the neighborhood, which shall be installed on a surface appropriately pitched for the materials used.

2. Exterior covering material extending to the ground or to the top of the foundation shall be used. Skirting materials that harmonize with the architectural style of the home shall be used. Skirting will need to be installed completely around the bottom of the home within 90 days of occupancy.
 - a. Failure to comply will result in a daily fine consistent with Section 17-2090.S until the home is brought into compliance.
3. Structural additions or alterations shall be subject to the same regulations and requirements and procedures including building permit that must be complied with to obtain such a permit for additions or alterations to a conventionally built house.
4. Manufactured homes not conforming to the requirements of this section shall not be permitted.
5. No Mobile Home shall be placed within 400' (four-hundred feet) of the edge of right-of-way of Hwy 22 (John LeBlanc Blvd.) south of Airline Highway or on Airline Highway excluding St. Amant Street & LA Hwy 70.

Any mobile home and/or manufactured home to be placed on "side streets" intersecting with Hwy 22 (John Leblanc Blvd), specifically (Kernan, Saint Amant, Main, Lee Brittany, Louis, and Villenurve streets), cannot be placed within 168 feet of Airline Highway or Hwy 22 (John LeBlanc Blvd.), and such mobile home and/or manufactured home must face the aforementioned "side streets" (Kernan, Saint Amant, Main, Lee Brittany, Louis, and Villenurve streets).

D. Permitted placement of mobile homes

1. Mobile homes may be placed in any district permitting installation of a single-family dwelling unit as set forth in Appendix I: **Table B: Site Requirements by District**. Manufactured homes with no HUD Code seal are not permitted in any zoning district.

E. Existing units

1. Mobile homes legally located and existing in the Town of Sorrento at the time this ordinance is passed may continue to be occupied. These mobile homes may be upgraded and replaced, regardless of the zoning district they occupy, if the upgrading and replacement meets the requirements of this ordinance.

F. Permits

1. **Manufactured housing.** Building permits for manufactured homes shall be issued, providing that the other requirements for the zone are met, upon presentation of certification either by the United States Department of Housing and Urban Development or Office of State Fire Marshal, that the home has been constructed in accordance with the Manufactured Home Construction and Safety Standards Act. The Town of Sorrento or their designee shall inspect the manufactured housing in accordance with applicable building regulations.
2. **Mobile homes.** Building permits for Mobile homes shall be issued where permitted after compliance with all the other provisions of the zoning ordinance and subdivision regulations. The Town of Sorrento or their designee shall inspect the manufactured housing in accordance with applicable building regulations.

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to approve the beer and liquor license for Duckroost Seafood (formerly Reno and Hope Seafood). Motion carried. Vote as follows:

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

Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to approve the Grant Fee Request from All South Engineering in the amount of \$15,167.00. Motion carried. Vote as follows:

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

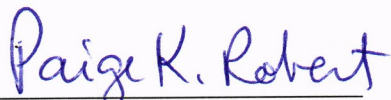
Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to approve Moratorium for major and minor subdivisions for another 3 months. Motion carried. Vote as follows:

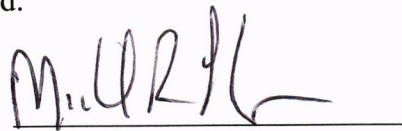
YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche
NAYS: Christopher Guidry

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to approve the Debris Monitoring Contract with the Parish of Ascension. Motion carried. Vote as follows:
YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Christopher Guidry, Wanda Bourgeois
NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Christopher Guidry to appoint Doreen Anzell to the Planning and Zoning Board. Motion carried. Vote as follows:
YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Christopher Guidry
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	16	16	21
Burglaries	1	2	0	2	0	1	1	1
Thefts	6	5	12	10	8	6	6	4
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms	13	9	8	12	13	5	14	18
Narcotics	1	2	0	1	0	1	0	0
Shooting	0	0	0	0	1	0	1	0
Total Service Calls	124	107	126	129	118	132	149	150
SCO/Loud Music	0	0	0	0	0	0	0	0

Traffic Citations	10	12	9	32	34	30	6	11
Adult Arrests	1	1	7	4	1	4	4	1

Cpt. Roosevelt Hampton

 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	1
Accident	21
Alarm	18
Animal Complaint	3
Assault	1
Assist	42
Burglary	1
Check on Welfare	2
Civil Dispute	2
Damage to Property	1
Disturbance	11
School Walk Thru	15
Suicide Investigation	1
Suspicious Person/Vehicle	11
Theft	4
Traffic Incident	14
Trespassing	2
Grand Total	150

Sorrento
LOUISIANA

FINANCIAL STATEMENTS

December 31, 2019

Town of Sorrento
Key stats
December 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>
December 31, 2019	\$ 509,158	\$ 301,942	\$ 207,216		
June 30, 2019	\$ 721,169			\$ (212,011)	
June 30, 2018	838,386				\$ (329,228)
June 30, 2017	869,551				

Restricted breakdown

Recreation	183,431
Senior citizen programs	65,033
Public safety - fire	46,357
Public safety - police - restricted	2,651
Other	4,470

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Restricted Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2020	\$ 291,913		\$ 51,514	
	2019	535,232	-6%	94,416	-6%
	2018	567,257	4%	100,104	4%
	2017	543,170		95,854	
	2020 budget	\$ 550,000	53.1%	\$ 96,000	53.7%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2020	\$ 29,082		\$ 62,108	
	2019	57,915	2%	121,310	5%
	2018	57,033	0%	114,778	0%
	2017	57,304		115,064	
	2020 budget	\$ 58,000	50.1%	\$ 120,000	51.8%

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 - 12/31/2019	\$ 21,150	\$ 16,022	\$ 732	\$ 1,025	\$ (250)	\$ 3,621
Amount owed - 06/30/2019	15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860
Amount owed - 06/30/2018	14,514	\$ 13,664	\$ (1,953)	\$ (449)	\$ (1,179)	\$ 4,431
Amount owed - 06/30/2017	14,879	13,660	(2,089)	402	(28)	2,934

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>			
FYE 2020					
Surplus (deficit)	\$ (61,386)	\$ (23,093)			
Capital outlay activity, net of grants and proceeds	-	14,638			
Depreciation	-	-			
Operating cash flows	\$ (61,386)	\$ (8,456)			
<u>Utility</u>	<u>2020B</u>	<u>YTD 2019</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Operating deficit	\$ (104,000)	\$ (109,713)	\$ (96,503)	\$ (93,289)	\$ (67,657)
Capital outlay activity, net of grants and proceeds	26,000	53,955	-	-	-
Depreciation	85,000	42,500	85,000	85,000	85,000
Net	\$ 7,000	\$ (13,258)	\$ (11,503)	\$ (8,289)	\$ 17,343

**Town of Sorrento
Overview
December 31, 2019**

	YTD as of	Current Year - FYE 2019/2020			% of budget
	12/31/2018	Actual	Budget	Remaining	
<u>General:</u>					
Sales tax	268,235	291,913	550,000	258,087	
Property tax	43,777	55,951	63,000	7,049	
Franchise fees	47,418	48,402	90,000	41,598	
Beer Tax	1,457	1,356	3,000	1,644	
Licenses and permits	1,324	2,347	96,300	93,954	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	816	2,431	1,700	(731)	
Intergovernmental grants - Operational	21,878	4,626	33,000	28,374	
FEMA	-	-	-	-	
Transfers In	17,500	36,206	-	(36,206)	
Other	936	519	2,200	1,681	
Total revenue	408,497	448,904	849,500	400,596	53%
Administration	155,740	144,549	297,700	153,151	49%
Police	182,977	182,996	366,700	183,704	50%
Streets	169,575	182,745	286,300	103,555	64%
Capital outlay	7,180	-	-	-	0%
Total expenditures	515,472	510,290	950,700	440,410	54%
<u>Restricted:</u>					
Sales tax	47,300	51,514	96,000	44,486	
General fund	-	-	-	-	
Other	11,987	12,300	18,900	6,600	
Total revenue	59,287	63,815	114,900	51,085	56%
Fire	24,337	22,972	32,000	9,028	
Senior citizen programs	11,501	9,426	30,000	20,574	
Recreation - Community Center	14,577	13,845	29,800	15,955	
Other	9,854	26,027	36,856	10,829	
Capital outlay	9,663	14,638	-	(14,638)	
Total expenditures	69,932	86,908	128,656	41,748	68%
<u>Utility Fund:</u>					
Garbage	58,526	62,108	120,000	57,892	
Sewer	28,882	29,082	58,000	28,918	
FEMA	-	-	-	-	
Other	4,397	6,024	9,200	3,176	
Total revenue	91,805	97,214	187,200	89,986	52%
Garbage	53,524	70,314	110,000	39,686	
Sewer maintenance	22,665	11,965	25,000	13,035	
Sewer operating costs	22,177	15,326	19,200	3,874	
Depreciation	42,500	42,500	85,000	42,500	
Capital outlay	-	53,955	26,000	(27,955)	
Other	10,803	12,866	26,000	13,134	
Total expenditures	151,669	206,927	291,200	84,273	71%
<u>Total:</u>					
Inflows	559,589	609,933			
Outflows	737,072	804,125			
Net	(177,483)	(194,192)			
Depreciation	42,500	42,500			
Capital outlay, net of grants and proceeds	16,844	68,593			
Operating, net	(118,140)	(83,099)			

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	52,176	9.7%
October	41,763	47,175	13.0%
November	46,061	46,791	1.6%
December	46,468	47,368	1.9%
January	41,942		-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>\$ 291,913</u>	
Prior year to date		<u>\$ 268,235</u>	8.8% YoY Change
FYE 2019/2020 Budget		<u>\$ 550,000</u>	53.1% % 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	9,208	9.7%
October	7,370	8,325	13.0%
November	8,093	8,257	2.0%
December	8,200	8,359	1.9%
January	7,402		-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>\$ 51,514</u>	
Prior year to date		<u>\$ 47,300</u>	8.9% YoY Change
FYE 2019/2020 Budget		<u>\$ 96,000</u>	53.7% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>
July	194	\$ 4,822	\$ 4,433	\$ (389)
August	194	4,864	5,141	277
September	195	4,864	3,664	(1,200)
October	195	4,844	6,060	1,216
November	196	4,864	3,827	(1,037)
December	195	4,824	5,523	699
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 29,082</u>	<u>\$ 28,647</u>	<u>\$ (435)</u>

FYE 2019/2020 Budget \$ 58,000 50% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	540	\$ 10,350	\$ 8,595	\$ (1,755)
August	532	10,328	11,157	829
September	534	10,428	9,337	(1,091)
October	533	10,130	10,603	473
November	537	10,306	9,293	(1,013)
December	542	10,566	10,351	(215)
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 62,108</u>	<u>\$ 59,336</u>	<u>\$ (2,772)</u>

FYE 2019/2020 Budget \$ 120,000 52% % of Budget

Collection rate \$ 91,190 \$ 87,983 96%

General Fund

Dec 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	23,082.02
UCB Operating - 3194	104,706.63
Total Bank Accounts	<u>127,788.65</u>
Total Checking/Savings	127,788.65
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,147.00
Total Accounts Receivable-Manual	<u>19,147.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Prepaid Expenses	3,143.11
Total Other Current Assets	<u>22,440.11</u>
Total Current Assets	150,228.76
Other Assets	
Due from other gov't agencies	51,608.00
Total Other Assets	<u>51,608.00</u>
TOTAL ASSETS	<u>201,836.76</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	24,220.83
Total Accounts Payable	<u>24,220.83</u>
Other Current Liabilities	
Accounts Payable-Manual	19,552.00
Accrued Expenses	29,486.05
Accrued Payroll Expense	1,227.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-197.20
Due to/from Utility account	-184,984.86
Payroll Liabilities	46.55
Total Other Current Liabilities	<u>-120,858.65</u>
Total Current Liabilities	<u>-96,637.82</u>
Total Liabilities	-96,637.82
Equity	
Fund Balance - Unreserved	359,860.07
Net Income	-61,385.49
Total Equity	<u>298,474.58</u>
TOTAL LIABILITIES & EQUITY	<u>201,836.76</u>

General Fund

	<u>Dec 19</u>	<u>Jul - Dec 19</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff		256.58
Court Fees	141.00	141.00
Fines-Sheriff	943.36	2,033.68
Total Fines & Forfeits	<u>1,084.36</u>	<u>2,431.26</u>
General Gov. Misc. Income		
State Tourism Grant		4,625.54
General Gov. Misc. Income - Other	1.50	39.45
Total General Gov. Misc. Income	<u>1.50</u>	<u>4,664.99</u>
Grass Cutting Revenue		5,155.00
Interest Income	33.39	234.43
Licenses & Permits		
Beer & Liquor Licenses		125.00
Occupational Licenses	100.00	1,971.50
Permits	50.00	250.00
Total Licenses & Permits	<u>150.00</u>	<u>2,346.50</u>
Planning & Zoning Fees		245.00
Taxes		
Advalorem Taxes	43,855.21	55,950.55
Beer Tax		1,355.77
Franchise Tax		48,401.64
Sales and Use Tax	47,367.83	291,913.03
Total Taxes	<u>91,223.04</u>	<u>397,620.99</u>
Transfers In	3,441.68	36,206.31
Total Income	<u>95,933.97</u>	<u>448,904.48</u>

General Fund

Expense		
Bank Service fee	13.66	42.73
General Government		
Conventions and Training		2,873.40
Dues	50.00	1,198.00
Insurance		
Auto	1,303.68	1,303.68
Liability Ins	2,432.63	7,297.89
Property and bonds		2,111.80
Workers Comp.	372.95	1,378.00
Total Insurance	4,109.26	12,091.37
Miscellaneous		570.47
Office Expense		
Advertising		336.60
Other	223.52	1,736.36
Planning & zoning		505.35
Repairs & Maintenance	97.00	2,782.58
Supplies	575.42	2,762.20
Telephone	228.71	1,386.92
Travel	42.34	277.00
Utilities	73.86	3,198.31
Total Office Expense	1,240.85	12,985.32
Office P/R Expense		
Admin	7,783.90	50,074.51
Medicare	112.85	726.07
Social Securiry	482.59	3,104.66
Total Office P/R Expense	8,379.34	53,905.24
Professional Services		
Accounting Fees	17,695.00	36,070.00
Attorney Fees		6,871.71
Building Inspector		2,900.00
IT Services	660.89	7,794.74
Payroll Fees	181.00	1,888.00
Total Professional Services	18,536.89	55,524.45
Tourism and Promotion	2,191.74	5,357.74
Total General Government	34,508.08	144,505.99

General Fund

Highway & Streets		
Animal Control	2,175.00	13,450.00
Debt Service - Lease Payments	3,143.07	18,858.52
Engineering Fees	243.75	13,835.00
Insurance		
Liability Ins.	1,932.64	5,797.92
Workers Comp	1,407.76	5,007.36
Total Insurance	<u>3,340.40</u>	<u>10,805.28</u>
Operating		
Fuel Expense		8,993.67
Repairs	1,450.55	17,930.92
Supplies	585.40	5,506.75
Telephone	76.25	1,231.11
Utilities	99.64	1,167.11
Total Operating	<u>2,211.84</u>	<u>34,829.56</u>
P/R Expense		
Medicare	102.82	988.47
Salaries	7,089.92	68,169.84
Social Security	439.59	4,226.53
Total P/R Expense	<u>7,632.33</u>	<u>73,384.84</u>
Road Maintenance and repairs		1,200.00
Street Lights	1,237.53	16,382.09
Total Highway & Streets	<u>19,983.92</u>	<u>182,745.29</u>
Payroll Expenses	-0.04	-0.05
Public Safety		
General Expense		
Contract Expense		228.00
Telephone	457.43	2,773.88
Utilities		1,006.93
Total General Expense	<u>457.43</u>	<u>4,008.81</u>
P/R Expense		
Contract Labor	58,972.10	176,916.30
Judges Retirement	102.45	607.38
Salaries	243.92	1,463.52
Total P/R Expense	<u>59,318.47</u>	<u>178,987.20</u>
Total Public Safety	<u>59,775.90</u>	<u>182,996.01</u>
Total Expense	<u>114,281.52</u>	<u>510,289.97</u>
Net Ordinary Income	<u>-18,347.55</u>	<u>-61,385.49</u>
Net Income	<u>-18,347.55</u>	<u>-61,385.49</u>

General Fund

	<u>Jul - Dec 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	256.58	500.00	-243.42	51.32%
Court Fees	141.00			
Fines-Sheriff	2,033.68	1,200.00	833.68	169.47%
Total Fines & Forfeits	<u>2,431.26</u>	<u>1,700.00</u>	<u>731.26</u>	<u>143.02%</u>
General Gov. Misc. Income				
State LGAP Grant		15,000.00	-15,000.00	
State Tourism Grant	4,625.54	18,000.00	-13,374.46	25.7%
General Gov. Misc. Income - Other	39.45	500.00	-460.55	7.89%
Total General Gov. Misc. Income	<u>4,664.99</u>	<u>33,500.00</u>	<u>-28,835.01</u>	<u>13.93%</u>
Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
Interest Income	234.43	500.00	-265.57	46.89%
Licenses & Permits				
Beer & Liquor Licenses	125.00	1,000.00	-875.00	12.5%
Occupational Licenses	1,971.50	95,000.00	-93,028.50	2.08%
Permits	250.00	300.00	-50.00	83.33%
Total Licenses & Permits	<u>2,346.50</u>	<u>96,300.00</u>	<u>-93,953.50</u>	<u>2.44%</u>
Planning & Zoning Fees	245.00	1,200.00	-955.00	20.42%
Taxes				
Advalorem Taxes	55,950.55	63,000.00	-7,049.45	88.81%
Beer Tax	1,355.77	3,000.00	-1,644.23	45.19%
Franchise Tax	48,401.64	90,000.00	-41,598.36	53.78%
Sales and Use Tax	291,913.03	550,000.00	-258,086.97	53.08%
Total Taxes	<u>397,620.99</u>	<u>706,000.00</u>	<u>-308,379.01</u>	<u>56.32%</u>
Transfers In	<u>36,206.31</u>	<u>57,156.00</u>	<u>-20,949.69</u>	<u>63.35%</u>
Total Income	<u>448,904.48</u>	<u>906,656.00</u>	<u>-457,751.52</u>	<u>49.51%</u>

Expense	General Fund			
	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Bank Service fee	42.73			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Conventions and Training	2,873.40	3,000.00	-126.60	95.78%
Dues	1,198.00	1,500.00	-302.00	79.87%
Insurance				
Auto	1,303.68			
Liability Ins	7,297.89	12,500.00	-5,202.11	58.38%
Property and bonds	2,111.80	2,500.00	-388.20	84.47%
Workers Comp.	1,378.00	2,100.00	-722.00	65.62%
Total Insurance	12,091.37	17,100.00	-5,008.63	70.71%
Miscellaneous	570.47	800.00	-229.53	71.31%
Office Expense				
Advertising	336.60			
Other	1,736.36	6,500.00	-4,763.64	26.71%
Planning & zoning	505.35	1,000.00	-494.65	50.54%
Repairs & Maintenance	2,782.58	5,000.00	-2,217.42	55.65%
Supplies	2,762.20	7,500.00	-4,737.80	36.83%
Telephone	1,386.92	2,800.00	-1,413.08	49.53%
Travel	277.00			
Utilities	3,198.31	6,000.00	-2,801.69	53.31%
Total Office Expense	12,985.32	28,800.00	-15,814.68	45.09%
Office P/R Expense				
Admin	50,074.51	120,000.00	-69,925.49	41.73%
Medicare	726.07	1,700.00	-973.93	42.71%
Social Securiry	3,104.66	7,800.00	-4,695.34	39.8%
Total Office P/R Expense	53,905.24	129,500.00	-75,594.76	41.63%
Professional Services				
Accounting Fees	36,070.00	55,000.00	-18,930.00	65.58%
Attorney Fees	6,871.71	7,500.00	-628.29	91.62%
Building Inspector	2,900.00	3,000.00	-100.00	96.67%
IT Services	7,794.74	3,000.00	4,794.74	259.83%
Payroll Fees	1,888.00			
Professional Services - Other		500.00	-500.00	
Total Professional Services	55,524.45	69,000.00	-13,475.55	80.47%
Tourism and Promotion	5,357.74	18,000.00	-12,642.26	29.77%
Total General Government	144,505.99	297,700.00	-153,194.01	48.54%

	General Fund			
	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Highway & Streets				
Animal Control	13,450.00	7,500.00	5,950.00	179.33%
Debt Service - Lease Payments	18,858.52	41,000.00	-22,141.48	46.0%
Drainage maintenance		25,000.00	-25,000.00	
Engineering Fees	13,835.00	6,000.00	7,835.00	230.58%
Insurance				
Auto		1,300.00	-1,300.00	
Liability Ins.	5,797.92	6,000.00	-202.08	96.63%
Tractors		3,500.00	-3,500.00	
Workers Comp	5,007.36	9,000.00	-3,992.64	55.64%
Total Insurance	10,805.28	19,800.00	-8,994.72	54.57%
Operating				
Fuel Expense	8,993.67	15,000.00	-6,006.33	59.96%
Repairs	17,930.92	12,500.00	5,430.92	143.45%
Supplies	5,506.75	1,000.00	4,506.75	550.68%
Telephone	1,231.11	2,000.00	-768.89	61.56%
Utilities	1,167.11	3,500.00	-2,332.89	33.35%
Total Operating	34,829.56	34,000.00	829.56	102.44%
P/R Expense				
Medicare	988.47	1,700.00	-711.53	58.15%
Salaries	68,169.84	120,000.00	-51,830.16	56.81%
Social Security	4,226.53	7,800.00	-3,573.47	54.19%
Total P/R Expense	73,384.84	129,500.00	-56,115.16	56.67%
Road Maintenance and repairs	1,200.00			
Street Lights	16,382.09	23,500.00	-7,117.91	69.71%
Total Highway & Streets	182,745.29	286,300.00	-103,554.71	63.83%
Payroll Expenses	-0.05			
Public Safety				
General Expense				
Contract Expense	228.00			
Other		500.00	-500.00	
Telephone	2,773.88	5,500.00	-2,726.12	50.43%
Utilities	1,006.93	1,500.00	-493.07	67.13%
Total General Expense	4,008.81	7,500.00	-3,491.19	53.45%
P/R Expense				
Contract Labor	176,916.30	355,000.00	-178,083.70	49.84%
Judges Retirement	607.38	1,200.00	-592.62	50.62%
Salaries	1,463.52	3,000.00	-1,536.48	48.78%
Total P/R Expense	178,987.20	359,200.00	-180,212.80	49.83%
Total Public Safety	182,996.01	366,700.00	-183,703.99	49.9%
Total Expense	510,289.97	950,700.00	-440,410.03	53.68%
Net Ordinary Income	-61,385.49	-44,044.00	-17,341.49	139.37%
Net Income	-61,385.49	-44,044.00	-17,341.49	139.37%

Restricted Fund

Dec 31, 19

ASSETS

Current Assets

Checking/Savings

Bank accounts

Savings Account-LAMP 142,634.52

UCB Restricted-8551 159,307.34

Total Bank accounts 301,941.86

Total Checking/Savings 301,941.86

Other Current Assets

Due from other govt. units 8,198.00

Total Other Current Assets 8,198.00

Total Current Assets 310,139.86

TOTAL ASSETS

310,139.86

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Accounts Payable - Manual 23,545.00

Community Center Deposit 3,425.00

Unclaimed Forfeitures 2,650.69

Total Other Current Liabilities 29,620.69

Total Current Liabilities 29,620.69

Total Liabilities 29,620.69

Equity

Fund Balance - Reserved 265,092.29

Retained Earnings 38,520.26

Net Income -23,093.38

Total Equity 280,519.17

TOTAL LIABILITIES & EQUITY

310,139.86

Restricted Fund

	<u>Dec 19</u>	<u>Jul - Dec 19</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Community Center Rental Income	1,700.00	10,350.00
Holiday Celebration Income	20.00	420.00
Interest Income	219.11	1,530.47
Sales & Use Taxes		
Fire Department	2,786.34	17,171.33
Recreation	2,786.34	17,171.35
Senior Citizens	2,786.34	17,171.36
Total Sales & Use Taxes	<u>8,359.02</u>	<u>51,514.04</u>
Total Restricted Fund Income	<u>10,298.13</u>	<u>63,814.51</u>
Total Income	<u>10,298.13</u>	<u>63,814.51</u>
Gross Profit	10,298.13	63,814.51
Expense		
Holiday Celebration Expense	0.00	70.32
Restricted Fund Expense		
Fire Department		
Operating Expense	1,504.18	22,972.42
Total Fire Department	1,504.18	22,972.42
Recreation		
Capital Outlay - Comm. Center	0.00	14,637.50
Insurance - Community Center	0.00	4,655.00
Operating Expense	3,351.34	9,190.49
Total Recreation	3,351.34	28,482.99
Senior Citizen	3,514.50	9,425.83
Total Restricted Fund Expense	8,370.02	60,881.24
Transfers Out - Debt Service	1,733.35	25,956.33
Uncategorized Expenses	0.00	0.00
Total Expense	<u>10,103.37</u>	<u>86,907.89</u>
Net Ordinary Income	194.76	-23,093.38
Net Income	<u>194.76</u>	<u>-23,093.38</u>

Restricted Fund

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Community Center Rental Income	10,350.00	16,000.00	-5,650.00	64.69%
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	420.00	0.00	420.00	100.0%
Interest Income	1,530.47	2,500.00	-969.53	61.22%
Miscellaneous	0.00	400.00	-400.00	0.0%
Sales & Use Taxes				
Fire Department	17,171.33	32,000.00	-14,828.67	53.66%
Recreation	17,171.35	32,000.00	-14,828.65	53.66%
Senior Citizens	17,171.36	32,000.00	-14,828.64	53.66%
Total Sales & Use Taxes	51,514.04	96,000.00	-44,485.96	53.66%
Total Restricted Fund Income	63,814.51	114,900.00	-51,085.49	55.54%
Total Income	63,814.51	114,900.00	-51,085.49	55.54%
Gross Profit	63,814.51	114,900.00	-51,085.49	55.54%
Expense				
Holiday Celebration Expense	70.32	0.00	70.32	100.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	0.00	0.00	0.0%
Operating Expense	22,972.42	26,000.00	-3,027.58	88.36%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	22,972.42	26,000.00	-3,027.58	88.36%
Recreation				
Capital Outlay - Comm. Center	14,637.50	0.00	14,637.50	100.0%
Insurance - Community Center	4,655.00	5,000.00	-345.00	93.1%
Operating Expense	9,190.49	24,800.00	-15,609.51	37.06%
Total Recreation	28,482.99	29,800.00	-1,317.01	95.58%
Senior Citizen	9,425.83	30,000.00	-20,574.17	31.42%
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	60,881.24	86,300.00	-25,418.76	70.55%
Transfers Out - Debt Service	25,956.33	36,356.00	-10,399.67	71.4%
Uncategorized Expenses	0.00			
Total Expense	86,907.89	122,656.00	-35,748.11	70.86%
Net Ordinary Income	-23,093.38	-7,756.00	-15,337.38	297.75%
Net Income	-23,093.38	-7,756.00	-15,337.38	297.75%

Utility Fund

Dec 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,658.83
UCB - Utility Deposit Account	19,418.00
UCB Utility Account	48,250.85
Total Bank Accounts	<u>79,327.68</u>
Cash on hand	100.00
Total Checking/Savings	<u>79,427.68</u>
Accounts Receivable	
Accounts Receivable	1,319.00
Accounts Receivable - Other	21,150.25
Total Accounts Receivable	<u>22,469.25</u>
Allowance for Bad Debts	-8,700.00
Grants Receivable	34,719.55
Total Accounts Receivable	<u>48,488.80</u>
Other Current Assets	
Construction In Progress	192,495.10
Total Other Current Assets	<u>192,495.10</u>
Total Current Assets	320,411.58
Fixed Assets	
Accum. Depreciation-Water Tower	-1,114,271.86
Fixed Assets	1,127,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>846,979.44</u>
TOTAL ASSETS	<u><u>1,167,391.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,220.07
Total Accounts Payable	<u>1,220.07</u>
Other Current Liabilities	
Accounts Payable-Audit	11,548.50
Accrued Items	10,044.88
Due to General Fund	184,984.86
Garbage Deposits Liabilty	19,727.32
Retainage Payable	17,723.00
Total Other Current Liabilities	<u>244,028.56</u>
Total Current Liabilities	<u>245,248.63</u>
Total Liabilities	245,248.63
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	420,015.25
Net Income	-109,713.06
Total Equity	<u>922,142.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,167,391.02</u></u>

	Utility Fund	
	<u>Dec 19</u>	<u>Jul - Dec 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	16.85	118.37
Total Interest Income	<u>16.85</u>	<u>118.37</u>
Sundry	0.00	25.00
Utility Income		
Garbage Fee	10,566.14	62,108.14
Late Payment Penalties	328.00	1,606.60
Return Fee	200.00	1,372.60
Sewer Fee	4,824.00	29,082.00
Water Franchise fees	0.00	2,826.00
Utility Income - Other	0.00	75.00
Total Utility Income	<u>15,918.14</u>	<u>97,070.34</u>
Total Income	<u>15,934.99</u>	<u>97,213.71</u>
Expense		
Bank Service charges	0.00	190.65
Capital Outlay - Sewer	0.00	53,955.00
Depreciation Expense	7,083.33	42,499.98
Garbage Department Expenses		
Garbage Service	10,044.88	70,314.16
Total Garbage Department Expenses	<u>10,044.88</u>	<u>70,314.16</u>
General Administrative		
Billing Supplies	0.00	374.47
Dues & Memberships	300.00	1,170.00
Postage	285.95	881.30
Total General Administrative	<u>585.95</u>	<u>2,425.77</u>
Sewer Department Expenses		
Engineering	933.75	6,157.50
Other	105.00	1,794.60
Repairs, Maintenance & Supplies	0.00	1,255.88
Rural Development Grant	286.32	2,863.17
Sewer System Maintenance	1,670.00	11,965.44
Utility Bills	530.08	3,254.64
Total Sewer Department Expenses	<u>3,525.15</u>	<u>27,291.23</u>
Transfer Out - Debt Service	1,708.33	10,249.98
Total Expense	<u>22,947.64</u>	<u>206,926.77</u>
Net Ordinary Income	<u>-7,012.65</u>	<u>-109,713.06</u>
Net Income	<u>-7,012.65</u>	<u>-109,713.06</u>

Utility Fund

	<u>Jul - Dec 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	118.37	200.00	-81.63	59.19%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	<u>118.37</u>	<u>200.00</u>	<u>-81.63</u>	<u>59.19%</u>
Other Income	0.00	0.00	0.00	0.0%
Sundry	25.00			
Utility Income				
Garbage Fee	62,108.14	120,000.00	-57,891.86	51.76%
Late Payment Penalties	1,606.60	3,500.00	-1,893.40	45.9%
Return Fee	1,372.60	1,500.00	-127.40	91.51%
Sewer Fee	29,082.00	58,000.00	-28,918.00	50.14%
Water Franchise fees	2,826.00	4,000.00	-1,174.00	70.65%
Utility Income - Other	75.00	0.00	75.00	100.0%
Total Utility Income	<u>97,070.34</u>	<u>187,000.00</u>	<u>-89,929.66</u>	<u>51.91%</u>
Total Income	<u>97,213.71</u>	<u>187,200.00</u>	<u>-89,986.29</u>	<u>51.93%</u>
Expense				
Bank Service charges	190.65	500.00	-309.35	38.13%
Capital Outlay - Sewer	53,955.00	26,000.00	27,955.00	207.52%
Depreciation Expense	42,499.98	85,000.00	-42,500.02	50.0%
Fire Hydrants	0.00	6,000.00	-6,000.00	0.0%
Garbage Department Expenses				
Garbage Service	70,314.16	110,000.00	-39,685.84	63.92%
Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	<u>70,314.16</u>	<u>110,000.00</u>	<u>-39,685.84</u>	<u>63.92%</u>
General Administrative				
Billing Supplies	374.47	1,200.00	-825.53	31.21%
Dues & Memberships	1,170.00	2,000.00	-830.00	58.5%
Postage	881.30	1,800.00	-918.70	48.96%
Total General Administrative	<u>2,425.77</u>	<u>5,000.00</u>	<u>-2,574.23</u>	<u>48.52%</u>
Sewer Department Expenses				
Engineering	6,157.50	6,000.00	157.50	102.63%
Grant consultant	0.00	1,200.00	-1,200.00	0.0%
Other	1,794.60	2,000.00	-205.40	89.73%
Repairs, Maintenance & Supplies	1,255.88	1,000.00	255.88	125.59%
Rural Development Grant	2,863.17			
Sewer Service	0.00	0.00	0.00	0.0%
Sewer System Maintenance	11,965.44	25,000.00	-13,034.56	47.86%
Sundry	0.00	500.00	-500.00	0.0%
Utility Bills	3,254.64	8,500.00	-5,245.36	38.29%
Sewer Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Sewer Department Expenses	<u>27,291.23</u>	<u>44,200.00</u>	<u>-16,908.77</u>	<u>61.75%</u>
Transfer Out - Debt Service	10,249.98	20,500.00	-10,250.02	50.0%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>206,926.77</u>	<u>297,200.00</u>	<u>-90,273.23</u>	<u>69.63%</u>
Net Ordinary Income	<u>-109,713.06</u>	<u>-110,000.00</u>	<u>286.94</u>	<u>99.74%</u>
Net Income	<u>-109,713.06</u>	<u>-110,000.00</u>	<u>286.94</u>	<u>99.74%</u>