

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, APRIL 3, 2018, 6:00 P.M., SORRENTO TOWN HALL,
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to approve the minutes of the regular meeting of the mayor and council taken Tuesday, March 6, 2018. Motion carried. Vote as follows:

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

NAYS: None ABSTAIN: Randy Anny

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to approve the bills for the month of March 2018 in the amount of \$41,062.68. Motion carried. Vote as follows:

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

NAYS: None

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

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to authorize the mayor to sign the LOMR application for the Bayou Conway/Panama Canal Basin. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Wanda Bourgeois to accept the engagement letter form Ricky Compton to perform duties associated with updating the Town of Sorrento's zoning code and ordinances. Motion carried. Vote as follows:

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

NAYS: None

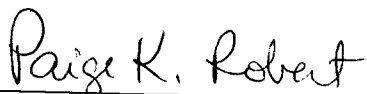
Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to appoint Christopher Guidry and Kenneth Saucier to the Sorrento planning and zoning commission. Motion carried. Vote as follows:

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

NAYS: None

Councilman Patti Poche introduced an amendment to sec. 2-191 of the code of ordinances, Purchasing and Disbursement policies to add the following: (5) Compliance Requirements for Projects Involving Disaster Recovery CDBG Funds. A public hearing was called for Tuesday, May 1, 2018 at 6:00 pm at the Sorrento Town hall 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

Date: April 3, 2018

To: Mayor and City Council

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

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	July 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018
Veh. Accidents	5	11	4	10	12	7	5	9
Burglaries	1	1	3	1	3	1	1	0
Thefts	5	3	3	3	1	1	6	5
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms, Canceled	1	4	3	0	3	2		1
Alarms, Residential	5	5	6	11	3	5	6	1
Alarms Business	6	11	15	6	2	7	6	1
Narcotics	0	1	0	0	0	0	0	
Total Service Calls	120	116	110	126	99	102	102	84
SCO/Loud Music	4	1	3	3	1	3	1	1

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

 Joey C. Mayeaux, Captain
 East Patrol Division

 Jeffery F. Wiley, Sheriff
 Parish of Ascension

Call type	Count of Incident Number
	1
911 Accidental	1
911 Hang-up	2
Accident - No Injuries	7
Accident - w/ Injuries	2
Burglary - Alarm	3
Civil Matter	2
Disturbance - Domestic	1
Disturbance - Fight	2
Disturbance - Non Domestic	4
Drive By Shooting	2
Extra Patrol	18
Hit and Run	3
Improper Telephone Communication	1
Loud Music/Noise Complaint	1
Medical Emergency	2
Ordinance Violations	1
Public Assist	3
Reckless Operation	2
Shoplifting	1
Suspicious Activity	10
Theft	4
Theft - Exterior of Motor Vehicl	1
Traffic Hazard	1
Traffic Incident	3
Traffic Stop	1
Unauthorized Use of a Moveable	2
Warrant Arrest	1
Welfare Check/Concern	2
Grand Total	84

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

February 28, 2018

Town of Sorrento
Key stats
February 28, 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>
2/28/2018	\$ 806,823	\$ 382,442	\$ 424,381		
June 30, 2017	869,551			\$ (62,728)	
June 30, 2016	908,795				\$ (101,972)
June 30, 2015	732,362				

Restricted breakdown

Recreation	205,612
Senior citizen programs	58,015
Public safety - fire	87,950
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	12,658

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2018	\$ 383,177		\$ 67,620	
	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	72.3%	\$ 92,250	73.3%

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2018	\$ 38,105		\$ 76,905	
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	68.0%	\$ 112,000	68.7%

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 - 02/28/2018	16,834	14,025	(1,386)	(440)	(205)	4,840
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

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2018						
Surplus (deficit)	\$ (29,041)	\$ 17,707				
Capital outlay activity, net of grants and proceeds	-	3,950				
Depreciation	-	-				
Operating cash flows	\$ (29,041)	\$ 21,657				
<u>Utility</u>	<u>2018B</u>	<u>YTD 2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Operating deficit	\$ (89,550)	\$ (55,211)	\$ (67,657)	\$ (56,049)	\$ (65,596)	
Depreciation	85,000	56,667	85,000	85,000	85,000	
Net	\$ (4,550)	\$ 1,455	\$ 17,343	\$ 28,951	\$ 19,404	

Town of Sorrento
 Overview
 February 28, 2018

	YTD as of 2/28/2017	Current Year - FYE 2017/2018			% of budget
		Actual	Budget	Remaining	
General:					
Sales tax	\$ 355,603	\$ 383,177	\$ 530,000	\$ 146,823	
Property tax	56,865	58,144	62,000	3,856	
Franchise fees	69,188	70,054	95,000	24,946	
Beer Tax	2,634	2,296	2,500	204	
Licenses and permits	33,813	36,942	90,000	53,058	
Charges for Services	5,205	5,155	11,000	5,845	
Fines	2,092	683	4,750	4,067	
Intergovernmental grants - Operational	23,794	11,709	38,000	26,291	
Fema Grant	105,895	-	-	-	
Transfers In	8,000	21,933	32,900	10,967	
Proceeds from sale of assets	1,600	-	-	-	
Proceeds from sale of right of way	5,000	-	-	-	
Other	2,419	432	-	(432)	
Total revenue	672,109	590,526	866,150	275,624	68%
Administration	168,164	187,289	237,100	49,811	79%
Police	246,070	243,694	363,400	119,706	67%
Fire	-	-	-	-	0%
Streets	312,402	188,584	263,200	74,616	72%
Capital outlay	-	-	-	-	0%
Total expenditures	726,636	619,567	863,700	244,133	72%
Restricted:					
Sales tax	62,754	67,620	92,250	24,630	
General fund	50,000	-	-	-	
Other	5,510	10,525	7,250	(3,275)	
Total revenue	118,264	78,144	99,500	21,356	79%
Fire	33,529	8,337	56,000	47,663	
Senior citizen programs	17,271	17,782	25,000	7,218	
Recreation	20,389	29,974	36,000	6,026	
Law enforcement	-	-	-	-	
Other	139	394	250	(144)	
Capital Outlay	-	3,950	-	(3,950)	
Total expenditures	71,328	60,437	117,250	56,813	52%
Utility Fund:					
Garbage	76,336	76,905	112,500	35,595	
Sewer	38,156	38,105	56,000	17,895	
Fema Grant	19,105	-	-	-	
Other	6,071	8,091	4,550	(3,541)	
Total revenue	139,668	123,101	173,050	49,949	71%
Garbage	67,836	59,087	102,500	43,413	
Sewer maintenance	44,834	28,369	12,000	(16,369)	
Sewer operating costs	8,623	21,414	45,000	23,586	
Depreciation	56,667	56,667	85,000	28,333	
Other	6,164	12,776	18,100	5,324	
Total expenses	184,123	178,313	262,600	84,287	68%
Total:					
Inflows	930,041	791,771			
Outflows	982,087	858,316			
Net	(52,047)	(66,545)			
Depreciation	56,667	56,667			
Capital outlay, net of grants and proceeds	-	3,950			
Operating, net	\$ 4,620	\$ (5,928)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	2016/2017	2017/2018	% change
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	43,142	-14.4%
March	43,661		-100.0%
April	51,238		-100.0%
May	53,185		-100.0%
June	39,483		-100.0%
	<u>\$ 543,170</u>	<u>\$ 383,177</u>	
Prior year to date		<u>\$ 355,603</u>	7.8% YoY Change
FYE 2017/2018 Budget		<u>\$ 530,000</u>	72.3% % of Budget

Restricted Fund	2016/2017	2017/2018	% change
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	7,613	-14.4%
March	7,705		-100.0%
April	9,042		-100.0%
May	9,386		-100.0%
June	6,968		-100.0%
	<u>\$ 95,854</u>	<u>\$ 67,620</u>	
Prior year to date		<u>\$ 62,754</u>	7.8% YoY Change
FYE 2017/2018 Budget		<u>\$ 92,250</u>	73.3% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
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	190	4,652	4,361	(291)
March				-
April				-
May				-
June				-
		<u>\$ 38,105</u>	<u>\$ 38,442</u>	<u>\$ 336</u>
FYE 2017/2018 Budget			<u>\$ 56,000</u>	<u>68% % of Budget</u>

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
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	532	9,334	9,511	177
March				-
April				-
May				-
June				-
		<u>\$ 76,905</u>	<u>\$ 77,781</u>	<u>\$ 876</u>
FYE 2017/2018 Budget			<u>\$ 112,000</u>	<u>69% % of Budget</u>
Collection rate		<u>\$ 115,010</u>	<u>\$ 116,223</u>	<u>101%</u>

General Fund

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,192.99
UCB General Account	289,653.42
Total Bank Accounts	<u>311,846.41</u>
Total Checking/Savings	311,846.41
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	346,321.84
Other Assets	
Due from other gov't agencies	62,124.00
Total Other Assets	<u>62,124.00</u>
TOTAL ASSETS	<u><u>408,445.84</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	9,232.40
Total Accounts Payable	<u>9,232.40</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	-7,708.36
Due to/from Utility account	-97,365.00
Payroll Liabilities	-269.68
Total Other Current Liabilities	<u>-62,134.43</u>
Total Current Liabilities	<u>-52,902.03</u>
Total Liabilities	-52,902.03
Equity	
Fund Balance - Unreserved	490,389.09
Net Income	-29,041.22
Total Equity	<u>461,347.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>408,445.84</u></u>

General Fund

	Feb 18	Jul '17 - Feb 18
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	11.00	188.00
Fines		1.80
Fines-Sheriff	17.60	492.80
Total Fines & Forfeits	<u>28.60</u>	<u>682.60</u>
General Gov. Misc. Income		
State Tourism Grant	2,325.16	11,709.14
General Gov. Misc. Income - Other		30.00
Total General Gov. Misc. Income	<u>2,325.16</u>	<u>11,739.14</u>
Grass Cutting Revenue		5,155.00
Interest Income	24.43	172.48
Licenses & Permits		
Beer & Liquor Licenses	485.00	610.00
Occupational Licenses	27,321.83	36,156.71
Permits	25.00	175.00
Total Licenses & Permits	<u>27,831.83</u>	<u>36,941.71</u>
Planning & Zoning Fees		230.00
Taxes		
Advalorem Taxes	2,841.26	58,144.30
Beer Tax		2,295.82
Franchise Tax	11,741.08	70,054.02
Sales and Use Tax	43,141.91	383,177.35
Total Taxes	<u>57,724.25</u>	<u>513,671.49</u>
Transfers In	2,741.67	21,933.36
Total Income	<u>90,675.94</u>	<u>590,525.78</u>

General Fund

Expense	Feb 18	Jul '17 - Feb 18
Bank Service fee		8.47
General Government		
Capital Outlay-equipment		5,658.57
Conventions and Training		2,497.63
Dues		1,363.00
Insurance		
Liability Ins		5,801.74
Property and bonds		6,740.59
Workers Comp.	160.57	1,425.83
Total Insurance	<u>160.57</u>	<u>13,968.16</u>
Litigation Expense		
Miscellaneous	150.00	449.94
Office Expense		
Other	291.28	6,893.47
Planning & zoning		330.00
Repairs & Maintenance	251.33	2,602.69
Supplies	109.56	6,119.70
Telephone	228.67	1,817.04
Utilities	508.20	3,792.80
Total Office Expense	<u>1,389.04</u>	<u>21,555.70</u>
Office P/R Expense		
Admin	8,854.20	72,449.87
Medicare	128.38	1,134.75
Social Security	548.97	4,852.04
Total Office P/R Expense	<u>9,531.55</u>	<u>78,436.66</u>
Professional Services		
Accounting Fees	1,695.00	41,070.00
Attorney Fees		3,468.00
Building Inspector	2,000.00	8,000.00
Engineering Fees		
IT Services	245.00	1,392.86
Payroll Fees	157.00	1,231.89
Total Professional Services	<u>4,097.00</u>	<u>55,162.75</u>
Tourism and Promotion		8,153.93
General Government - Other		
Total General Government	<u>15,328.16</u>	<u>187,246.34</u>

General Fund

	Feb 18	Jul '17 - Feb 18
Highway & Streets		
Animal Control	2,800.00	6,725.00
Debt Service - Lease Payments	3,143.09	25,144.72
Engineering Fees	472.50	27,784.50
Insurance		
Auto		1,303.68
Liability Ins.		2,999.34
Workers Comp	642.23	6,480.07
Total Insurance	642.23	10,783.09
Operating		
Fuel Expense		10,640.14
Repairs	2,399.95	21,821.09
Supplies	1,183.16	10,119.48
Telephone	76.21	1,220.92
Utilities	56.34	1,429.29
Total Operating	3,715.66	45,230.92
P/R Expense		
Medicare	74.09	706.98
Salaries	5,109.10	52,792.67
Social Security	316.76	3,022.93
Total P/R Expense	5,499.95	56,522.58
Road Maintenance and repairs	656.36	656.36
Street Lights	1,304.33	15,737.20
Total Highway & Streets	18,234.12	188,584.37
Payroll Expenses	0.01	34.03
Public Safety		
General Expense		
Contract Expense		456.00
Telephone	457.33	3,634.76
Utilities		985.91
Total General Expense	457.33	5,076.67
P/R Expense		
Contract Labor	29,486.05	235,888.40
Judges Retirement	97.81	777.36
Salaries	243.92	1,951.36
Total P/R Expense	29,827.78	238,617.12
Total Public Safety	30,285.11	243,693.79
Suspense Account		
Total Expense	63,847.40	619,567.00
Net Ordinary Income	26,828.54	-29,041.22
Net Income	26,828.54	-29,041.22

General Fund

	<u>Jul '17 - Feb 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	188.00	500.00	-312.00	37.6%
Fines	1.80			
Fines-Sheriff	492.80	2,666.68	-2,173.88	18.48%
Total Fines & Forfeits	<u>682.60</u>	<u>3,166.68</u>	<u>-2,484.08</u>	<u>21.56%</u>
General Gov. Misc. Income				
State LGAP Grant		13,333.32	-13,333.32	
State Tourism Grant	11,709.14	12,000.00	-290.86	97.58%
General Gov. Misc. Income - Otl	30.00			
Total General Gov. Misc. Income	<u>11,739.14</u>	<u>25,333.32</u>	<u>-13,594.18</u>	<u>46.34%</u>
Grass Cutting Revenue	5,155.00	6,866.68	-1,711.68	75.07%
Interest Income	172.48			
Licenses & Permits				
Beer & Liquor Licenses	610.00	1,666.64	-1,056.64	36.6%
Occupational Licenses	36,156.71	58,000.00	-21,843.29	62.34%
Permits	175.00	333.32	-158.32	52.5%
Total Licenses & Permits	<u>36,941.71</u>	<u>59,999.96</u>	<u>-23,058.25</u>	<u>61.57%</u>
Planning & Zoning Fees	230.00	466.68	-236.68	49.28%
Taxes				
Advalorem Taxes	58,144.30	41,333.32	16,810.98	140.67%
Beer Tax	2,295.82	1,666.68	629.14	137.75%
Franchise Tax	70,054.02	63,333.32	6,720.70	110.61%
Sales and Use Tax	383,177.35	353,333.32	29,844.03	108.45%
Total Taxes	<u>513,671.49</u>	<u>459,666.64</u>	<u>54,004.85</u>	<u>111.75%</u>
Transfers In	21,933.36	21,933.32	0.04	100.0%
Total Income	<u>590,525.78</u>	<u>577,433.28</u>	<u>13,092.50</u>	<u>102.27%</u>

Expense	General Fund			
	Jul '17 - Feb 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	1,333.32	1,164.31	187.32%
Dues	1,363.00	600.00	763.00	227.17%
Insurance				
Liability Ins	5,801.74	8,000.00	-2,198.26	72.52%
Property and bonds	6,740.59	1,200.00	5,540.59	561.72%
Workers Comp.	1,425.83	933.36	492.47	152.76%
Insurance - Other		666.64	-666.64	
Total Insurance	13,968.16	10,800.00	3,168.16	129.34%
Litigation Expense				
Miscellaneous	449.94	666.68	-216.74	67.49%
Office Expense				
Fuel				
Other	6,893.47	1,000.00	5,893.47	689.35%
Planning & zoning	330.00	333.32	-3.32	99.0%
Repairs & Maintenance	2,602.69	1,666.68	936.01	156.16%
Supplies	6,119.70	3,333.32	2,786.38	183.59%
Telephone	1,817.04	666.68	1,150.36	272.55%
Utilities	3,792.80	3,333.32	459.48	113.78%
Total Office Expense	21,555.70	10,333.32	11,222.38	208.6%
Office P/R Expense				
Admin	72,449.87	70,666.68	1,783.19	102.52%
Medicare	1,134.75	1,000.00	134.75	113.48%
Retirement				
Social Securiry	4,852.04	4,600.00	252.04	105.48%
Total Office P/R Expense	78,436.66	76,266.68	2,169.98	102.85%
Professional Services				
Accounting Fees	41,070.00	33,333.32	7,736.68	123.21%
Attorney Fees	3,468.00	3,533.32	-65.32	98.15%
Building Inspector	8,000.00	8,000.00		100.0%
Engineering Fees				
IT Services	1,392.86	1,200.00	192.86	116.07%
Payroll Fees	1,231.89			
Total Professional Services	55,162.75	46,066.64	9,096.11	119.75%
Tourism and Promotion	8,153.93	12,000.00	-3,846.07	67.95%
General Government - Other				
Total General Government	187,246.34	158,066.64	29,179.70	118.46%

General Fund

	<u>Jul '17 - Feb 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	6,725.00	5,333.32	1,391.68	126.09%
Capital outlay		4,000.00	-4,000.00	
Debt Service - Lease Payments	25,144.72	25,333.32	-188.60	99.26%
Drainage maintenance				
Engineering Fees	27,784.50	4,000.00	23,784.50	694.61%
Insurance				
Auto	1,303.68	1,400.00	-96.32	93.12%
Liability Ins.	2,999.34	5,666.68	-2,667.34	52.93%
Tractors		2,133.32	-2,133.32	
Workers Comp	6,480.07	6,666.68	-186.61	97.2%
Total Insurance	<u>10,783.09</u>	<u>15,866.68</u>	<u>-5,083.59</u>	<u>67.96%</u>
Operating				
Fuel Expense	10,640.14	6,666.68	3,973.46	159.6%
Repairs	21,821.09	2,000.00	19,821.09	1,091.06%
Supplies	10,119.48	5,000.00	5,119.48	202.39%
Telephone	1,220.92	400.00	820.92	305.23%
Utilities	1,429.29	2,666.64	-1,237.35	53.6%
Total Operating	<u>45,230.92</u>	<u>16,733.32</u>	<u>28,497.60</u>	<u>270.31%</u>
P/R Expense				
Medicare	706.98	1,133.32	-426.34	62.38%
Salaries	52,792.67	78,000.00	-25,207.33	67.68%
Social Security	3,022.93	5,066.64	-2,043.71	59.66%
Total P/R Expense	<u>56,522.58</u>	<u>84,199.96</u>	<u>-27,677.38</u>	<u>67.13%</u>
Road Maintenance and repairs	656.36	3,333.32	-2,676.96	19.69%
Street Lights	15,737.20	16,666.68	-929.48	94.42%
Total Highway & Streets	<u>188,584.37</u>	<u>175,466.60</u>	<u>13,117.77</u>	<u>107.48%</u>
Payroll Expenses	34.03			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	3,634.76	2,333.36	1,301.40	155.77%
Utilities	985.91	1,200.00	-214.09	82.16%
Total General Expense	<u>5,076.67</u>	<u>3,533.36</u>	<u>1,543.31</u>	<u>143.68%</u>
P/R Expense				
Contract Labor	235,888.40	236,000.00	-111.60	99.95%
Judges Retirement	777.36	766.68	10.68	101.39%
Salaries	1,951.36	1,966.68	-15.32	99.22%
Total P/R Expense	<u>238,617.12</u>	<u>238,733.36</u>	<u>-116.24</u>	<u>99.95%</u>
Total Public Safety	<u>243,693.79</u>	<u>242,266.72</u>	<u>1,427.07</u>	<u>100.59%</u>
Suspense Account				
Total Expense	<u>619,567.00</u>	<u>575,799.96</u>	<u>43,767.04</u>	<u>107.6%</u>
Net Ordinary Income	<u>-29,041.22</u>	<u>1,633.32</u>	<u>-30,674.54</u>	<u>-1,778.05%</u>
Net Income	<u>-29,041.22</u>	<u>1,633.32</u>	<u>-30,674.54</u>	<u>-1,778.05%</u>

Restricted Fund

Feb 28, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	137,140.75
UCB Restricted Fund	245,301.71
Total Bank accounts	<u>382,442.46</u>
Total Checking/Savings	<u>382,442.46</u>
Other Current Assets	
Due from other govt. units	8,411.00
Due to/from General Fund	-7,708.36
Total Other Current Assets	<u>702.64</u>
Total Current Assets	<u>383,145.10</u>
TOTAL ASSETS	<u><u>383,145.10</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Assurity Bond	9,500.00
Community Center Deposit	2,350.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>14,500.69</u>
Total Current Liabilities	<u>14,500.69</u>
Total Liabilities	14,500.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	85,844.65
Net Income	17,707.47
Total Equity	<u>368,644.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>383,145.10</u></u>

Restricted Fund

	<u>Feb 18</u>	<u>Jul '17 - Feb 18</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Christmas Fund	0.00	400.00
Community Center Rental Income	700.00	8,900.00
Interest Income	170.08	1,224.65
Sales & Use Taxes		
Fire Department	2,537.76	22,539.89
Recreation	2,537.76	22,539.82
Senior Citizens	2,537.76	22,539.87
Total Sales & Use Taxes	<u>7,613.28</u>	<u>67,619.58</u>
Total Restricted Fund Income	<u>8,483.36</u>	<u>78,144.23</u>
Total Income	<u>8,483.36</u>	<u>78,144.23</u>
Gross Profit	8,483.36	78,144.23
Expense		
Christmas Fund (Celebration)	0.00	393.72
Restricted Fund Expense		
Fire Department		
Operating Expense	1,363.31	8,276.93
Fire Department - Other	0.00	60.00
Total Fire Department	<u>1,363.31</u>	<u>8,336.93</u>
Recreation		
Capital Outlay - Comm. Center	0.00	3,950.00
Operating Expense	1,190.64	17,640.39
Transfers Out - Debt Service	1,541.67	12,333.36
Total Recreation	<u>2,732.31</u>	<u>33,923.75</u>
Senior Citizen	3,120.00	17,782.36
Total Restricted Fund Expense	<u>7,215.62</u>	<u>60,043.04</u>
Total Expense	<u>7,215.62</u>	<u>60,436.76</u>
Net Ordinary Income	<u>1,267.74</u>	<u>17,707.47</u>
Net Income	<u><u>1,267.74</u></u>	<u><u>17,707.47</u></u>

Restricted Fund

	<u>Jul '17 - Feb 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	8,900.00	3,666.64	5,233.36	242.73%
Fire Department	0.00	0.00	0.00	0.0%
Interest Income	1,224.65	666.64	558.01	183.71%
Miscellaneous	0.00	0.00	0.00	0.0%
Sales & Use Taxes				
Fire Department	22,539.89	20,500.00	2,039.89	109.95%
Recreation	22,539.82	20,500.00	2,039.82	109.95%
Senior Citizens	22,539.87	20,500.00	2,039.87	109.95%
Total Sales & Use Taxes	<u>67,619.58</u>	<u>61,500.00</u>	<u>6,119.58</u>	<u>109.95%</u>
Restricted Fund Income - Other	0.00	500.00	-500.00	0.0%
Total Restricted Fund Income	<u>78,144.23</u>	<u>66,333.28</u>	<u>11,810.95</u>	<u>117.81%</u>
Total Income	<u>78,144.23</u>	<u>66,333.28</u>	<u>11,810.95</u>	<u>117.81%</u>
Gross Profit	78,144.23	66,333.28	11,810.95	117.81%
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	4,000.00	-4,000.00	0.0%
Operating Expense	8,276.93	33,333.32	-25,056.39	24.83%
Fire Department - Other	60.00	0.00	60.00	100.0%
Total Fire Department	<u>8,336.93</u>	<u>37,333.32</u>	<u>-28,996.39</u>	<u>22.33%</u>
Recreation				
Capital Outlay - Comm. Center	3,950.00	0.00	3,950.00	100.0%
Insurance - Community Center	0.00	3,666.64	-3,666.64	0.0%
Operating Expense	17,640.39	8,000.00	9,640.39	220.51%
Transfers Out - Debt Service	12,333.36	12,333.36	0.00	100.0%
Recreation - Other	0.00	0.00	0.00	0.0%
Total Recreation	<u>33,923.75</u>	<u>24,000.00</u>	<u>9,923.75</u>	<u>141.35%</u>
Senior Citizen	17,782.36	16,666.68	1,115.68	106.69%
Restricted Fund Expense - Other	0.00	166.64	-166.64	0.0%
Total Restricted Fund Expense	<u>60,043.04</u>	<u>78,166.64</u>	<u>-18,123.60</u>	<u>76.81%</u>
Total Expense	<u>60,436.76</u>	<u>78,166.64</u>	<u>-17,729.88</u>	<u>77.32%</u>
Net Ordinary Income	<u>17,707.47</u>	<u>-11,833.36</u>	<u>29,540.83</u>	<u>-149.64%</u>
Net Income	<u>17,707.47</u>	<u>-11,833.36</u>	<u>29,540.83</u>	<u>-149.64%</u>

Utility Fund

Feb 28, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,209.83
UCB - Utility Deposit Account	15,283.68
UCB Utility Account	85,991.05
Total Bank Accounts	112,484.56
Cash on hand	50.00
Total Checking/Savings	112,534.56
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	19,105.00
Accounts Receivable - Other	17,803.82
Total Accounts Receivable	36,908.82
Allowance for Bad Debts	-3,300.00
Total Accounts Receivable	33,608.82
Total Current Assets	146,143.38
Fixed Assets	
Accum. Depreciation-Water Tower	-1,084,491.60
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	1,166,759.70
TOTAL ASSETS	1,312,903.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	873.40
Total Accounts Payable	873.40
Other Current Liabilities	
Accounts Payable-Audit	1,570.00
Due to General Fund	97,365.00
Garbage Deposits Liabilty	15,506.00
Total Other Current Liabilities	114,441.00
Total Current Liabilities	115,314.40
Total Liabilities	115,314.40
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	640,959.69
Net Income	-55,211.21
Total Equity	1,197,588.68
TOTAL LIABILITIES & EQUITY	1,312,903.08

Utility Fund

	Feb 18	Jul '17 - Feb 18
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	12.34	87.19
Total Interest Income	12.34	87.19
Utility Income		
Garbage Fee	9,334.00	76,905.18
Late Payment Penalties	279.00	3,105.80
Return Fee	225.00	1,350.00
Sewer Fee	4,652.00	38,105.18
Water Franchise fees	0.00	3,548.00
Total Utility Income	14,490.00	123,014.16
Total Income	14,502.34	123,101.35
Expense		
Bank Service charges	11.52	305.86
Depreciation Expense	7,083.33	56,666.64
Garbage Department Expenses		
Garbage Service	0.00	59,087.00
Total Garbage Department Expenses	0.00	59,087.00
General Administrative		
Billing Supplies	215.32	583.58
Dues & Memberships	0.00	1,104.00
Postage	144.90	1,182.98
Transfer Out - Debt Service	1,200.00	9,600.00
Total General Administrative	1,560.22	12,470.56
Sewer Department Expenses		
Engineering	382.50	14,247.50
Other	0.00	1,569.60
Repairs	0.00	65.00
Sewer System Maintenance	2,482.20	28,368.90
Sundry	60.00	60.00
Utility Bills	607.97	5,471.50
Total Sewer Department Expenses	3,532.67	49,782.50
Total Expense	12,187.74	178,312.56
Net Ordinary Income	2,314.60	-55,211.21
Net Income	2,314.60	-55,211.21

Utility Fund

	<u>Jul '17 - Feb 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	87.19			
Interest Income - Other	0.00	33.36	-33.36	0.0%
Total Interest Income	87.19	33.36	53.83	261.36%
Utility Income				
Garbage Fee	76,905.18	74,666.68	2,238.50	103.0%
Late Payment Penalties	3,105.80	333.32	2,772.48	931.78%
Return Fee	1,350.00	333.32	1,016.68	405.02%
Sewer Fee	38,105.18	37,333.32	771.86	102.07%
Water Franchise fees	3,548.00	2,666.64	881.36	133.05%
Total Utility Income	123,014.16	115,333.28	7,680.88	106.66%
Total Income	123,101.35	115,366.64	7,734.71	106.7%
Expense				
Bank Service charges	305.86	133.34	172.52	229.38%
Depreciation Expense	56,666.64	56,666.68	-0.04	100.0%
Garbage Department Expenses				
Garbage Service	59,087.00	68,333.32	-9,246.32	86.47%
Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	59,087.00	68,333.32	-9,246.32	86.47%
General Administrative				
Billing Supplies	583.58	1,000.00	-416.42	58.36%
Dues & Memberships	1,104.00	200.00	904.00	552.0%
Postage	1,182.98	1,133.32	49.66	104.38%
Transfer Out - Debt Service	9,600.00	9,600.00	0.00	100.0%
Total General Administrative	12,470.56	11,933.32	537.24	104.5%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	17,333.32	-17,333.32	0.0%
Engineering	14,247.50	4,000.00	10,247.50	356.19%
Grant consultant	0.00	2,000.00	-2,000.00	0.0%
Other	1,569.60	1,000.00	569.60	156.96%
Repairs	65.00			
Sewer System Maintenance	28,368.90	8,000.00	20,368.90	354.61%
Sundry	60.00			
Utility Bills	5,471.50	5,666.64	-195.14	96.56%
Total Sewer Department Expenses	49,782.50	37,999.96	11,782.54	131.01%
Total Expense	178,312.56	175,066.62	3,245.94	101.85%
Net Ordinary Income	-55,211.21	-59,699.98	4,488.77	92.48%
Net Income	-55,211.21	-59,699.98	4,488.77	92.48%