

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, FEBRUARY 5, 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

Councilmember Robert Debate was sworn in by Judge A.J. Kling, Jr.

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to approve the minutes of the regular meeting of the mayor and council taken Tuesday, January 8, 2019. Motion carried. Vote as follows:

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

NAYS: None ABSENT: Randy Anny

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to approve the bills for the month of January 2019 in the amount of \$41,983.58. Motion carried. Vote as follows:

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

NAYS: None ABSENT: Randy Anny

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

Councilman Randy Anny arrived at 6:29 pm.

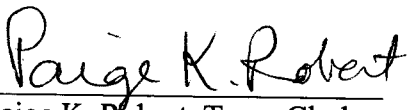
Councilman Randy Anny introduced the Flood Damage Prevention Ordinance. A public hearing was called for the next regular meeting of the mayor and council on Monday March 11, 2019 at 6:00 pm at the town hall in Sorrento to discuss adoption of this ordinance. A copy of the ordinance can be reviewed at the town hall.

Motion by Councilman Wanda Bourgeois and seconded by Councilman Randy Anny to reschedule the March 5, 2019 meeting to Monday March 11, 2019 at 6:00 pm due to the Mardi Gras holiday. Motion carried. Vote as follows:

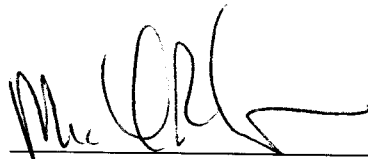
YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate,

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

Sorrento^e

LOUISIANA

FINANCIAL STATEMENTS

December 31, 2018

Town of Sorrento
Key stats
December 31, 2018

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>
December 31, 2018	\$ 705,681	\$ 351,484	\$ 354,197		
June 30, 2018	838,386			\$ (132,705)	
June 30, 2017	869,551				\$ (163,870)
June 30, 2016	908,795				

Restricted breakdown

Recreation	195,978
Senior citizen programs	61,068
Public safety - fire	62,326
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	13,905

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>	<u>Restricted Fund</u>	
		<u>Collections</u>	<u>Collections</u>	
	2019	\$ 268,235	\$ 47,300	
	2018	567,257	4% 100,104	4%
	2017	543,170	3% 95,854	3%
	2016	526,282	92,873	
	2019 budget	\$ 540,000	49.7% \$ 92,250	51.3%

Utility charges	<u>FYE</u>	<u>Sewer</u>	<u>Garbage</u>	
	2019	\$ 28,882	\$ 58,526	
	2018	57,033	0% 114,778	0%
	2017	57,304	1% 115,064	2%
	2016	56,984	112,764	
	2019 budget	\$ 56,000	51.6% \$ 112,500	52.0%

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 - 12/31/2018	\$ 22,356	\$ 14,383	\$ 2,234	\$ 106	\$ 295	\$ 5,339
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)	\$ (106,974)	\$ (10,645)				
Capital outlay activity, net of grants and proceeds	7,180	9,663				
Depreciation	-	-				
Operating cash flows	\$ (99,794)	\$ (982)				
<u>Utility</u>	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
Operating deficit	\$ (89,550)	\$ (59,864)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	42,500	85,000	85,000	85,000	
Net	\$ (4,550)	\$ (17,364)	\$ (8,289)	\$ 17,343	\$ 28,951	

Town of Sorrento
 Overview
 December 31, 2018

	YTD as of	Current Year - FYE 2018/2019			% of budget
	12/31/2017	Actual	Budget	Remaining	
General:					
Sales tax	302,806	268,235	540,000	271,765	
Property tax	29,865	43,777	60,000	16,223	
Franchise fees	48,139	47,418	90,000	42,582	
Beer Tax	1,622	1,457	3,000	1,543	
Licenses and permits	2,235	1,324	94,500	93,176	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	599	816	1,500	684	
Intergovernmental grants - Operational	9,384	21,878	48,000	26,122	
Transfers In	16,450	17,500	-	(17,500)	
Other	253	936	550	(386)	
Total revenue	416,508	408,497	847,850	439,353	48%
Administration	133,654	155,740	281,900	126,160	55%
Police	182,915	182,977	366,000	183,023	50%
Streets	165,103	169,575	234,000	64,425	72%
Capital outlay	5,659	7,180	-	(7,180)	0%
Total expenditures	487,330	515,472	881,900	366,428	58%
Restricted:					
Sales tax	53,436	47,300	92,250	44,950	
General fund	-	-	-	-	
Other	7,385	11,987	7,250	(4,737)	
Total revenue	60,821	59,287	99,500	40,213	60%
Fire	5,630	24,337	56,000	31,663	
Senior citizen programs	11,422	11,501	25,000	13,500	
Recreation - Community Center	22,650	23,927	36,000	12,073	
Other	394	504	250	(254)	
Capital outlay	5,799	9,663	-	(9,663)	
Total expenditures	45,895	69,932	117,250	47,318	60%
Utility Fund:					
Garbage	58,297	58,526	112,500	53,974	
Sewer	28,761	28,882	56,000	27,118	
FEMA	-	-	-	-	
Other	5,757	4,397	4,550	153	
Total revenue	92,815	91,805	173,050	81,245	53%
Garbage	50,646	53,524	102,500	48,976	
Sewer maintenance	23,202	22,665	12,000	(10,665)	
Sewer operating costs	5,930	22,177	45,000	22,823	
Depreciation	42,500	42,500	85,000	42,500	
Other	9,795	10,803	18,100	7,297	
Total expenses	132,074	151,669	262,600	110,931	58%
Total:					
Inflows	570,144	559,589			
Outflows	665,299	737,072			
Net	(95,155)	(177,483)			
Depreciation	42,500	42,500			
Capital outlay, net of grants and proceeds	11,458	16,844			
Operating, net	(41,197)	(118,140)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	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		-100.0%
February	43,142		-100.0%
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>\$ 268,235</u>	
Prior year to date		<u>\$ 302,806</u>	-11.4% YoY Change
FYE 2018/2019 Budget		<u>\$ 540,000</u>	49.7% % of Budget

<u>Restricted Fund</u>	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		-100.0%
February	7,613		-100.0%
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>\$ 47,300</u>	
Prior year to date		<u>\$ 53,436</u>	-11.5% YoY Change
FYE 2018/2019 Budget		<u>\$ 92,250</u>	51.3% % 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	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				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 28,882</u>	<u>\$ 27,578</u>	<u>\$ (1,304)</u>

FYE 2018/2019 Budget \$ 56,000 52% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
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				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 58,526</u>	<u>\$ 54,302</u>	<u>\$ (4,224)</u>

FYE 2018/2019 Budget \$ 112,500 52% % of Budget

Collection rate \$ 87,408 \$ 81,880 94%

General Fund

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,570.27
UCB General Account	241,908.71
Total Bank Accounts	<u>264,478.98</u>
Total Checking/Savings	<u>264,478.98</u>
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	8,981.00
Total Accounts Receivable	<u>13,007.32</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,355.00
Total Accounts Receivable-Manual	<u>19,355.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>19,505.00</u>
Total Current Assets	<u>296,991.30</u>
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u><u>350,795.30</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	15,425.90
Total Accounts Payable	<u>15,425.90</u>
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-1,032.29
Due to/from Restricted Fund	-4,725.00
Due to/from Utility account	-79,543.03
Payroll Liabilities	-279.35
Total Other Current Liabilities	<u>-39,758.81</u>
Total Current Liabilities	<u>-24,332.91</u>
Total Liabilities	-24,332.91
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-106,974.41
Total Equity	<u>375,128.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>350,795.30</u></u>

General Fund

	<u>Dec 18</u>	<u>Jul - Dec 18</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	42.00	253.60
Fines-Sheriff	264.00	562.76
Total Fines & Forfeits	<u>306.00</u>	<u>816.36</u>
General Gov. Misc. Income		
State LGAP Grant		15,456.54
State Tourism Grant		6,421.57
General Gov. Misc. Income - Other		12.94
Total General Gov. Misc. Income		<u>21,891.05</u>
Grass Cutting Revenue		5,155.00
Interest Income	45.05	243.37
Licenses & Permits		
Occupational Licenses	100.00	1,299.03
Permits		25.00
Total Licenses & Permits	<u>100.00</u>	<u>1,324.03</u>
Planning & Zoning Fees		385.00
Police		
Misc. Income		295.00
Total Police		<u>295.00</u>
Taxes		
Advalorem Taxes	39,953.90	43,777.19
Beer Tax		1,457.34
Franchise Tax		47,417.73
Sales and Use Tax	46,467.95	268,235.31
Total Taxes	<u>86,421.85</u>	<u>360,887.57</u>
Transfers In	3,791.65	17,500.00
Total Income	<u>90,664.55</u>	<u>408,497.38</u>

General Fund

	<u>Dec 18</u>	<u>Jul - Dec 18</u>
Ordinary Income/Expense		
Expense		
Bank Service fee		12.01
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training		2,507.24
Dues	250.00	1,093.00
Insurance		
Liability Ins		9,487.41
Property and bonds		2,111.80
Workers Comp.	160.57	963.42
Total Insurance	<u>160.57</u>	<u>12,562.63</u>
Office Expense		
Other	65.00	4,260.38
Planning & zoning		405.00
Repairs & Maintenance	404.55	3,393.54
Supplies	174.36	3,277.45
Telephone	227.95	1,365.55
Utilities	429.41	2,890.12
Total Office Expense	<u>1,301.27</u>	<u>15,592.04</u>
Office P/R Expense		
Admin	9,180.51	57,632.15
Medicare	133.09	835.66
Social Securiry	569.20	3,573.20
Total Office P/R Expense	<u>9,882.80</u>	<u>62,041.01</u>
Professional Services		
Accounting Fees	2,095.00	39,515.00
Attorney Fees	2,021.88	5,094.36
Building Inspector		2,300.00
IT Services	452.37	5,791.24
Ordinance codification		1,879.79
Payroll Fees	189.00	1,154.00
Total Professional Services	<u>4,758.25</u>	<u>55,734.39</u>
Tourism and Promotion	616.88	6,198.02
Total General Government	<u>16,969.77</u>	<u>158,628.88</u>

General Fund

	<u>Dec 18</u>	<u>Jul - Dec 18</u>
Ordinary Income/Expense		
Highway & Streets		
Animal Control	2,775.00	3,350.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	22,001.54
Engineering Fees	3,675.00	20,597.50
Insurance		
Auto	1,303.68	1,303.68
Liability Ins.		5,887.75
Workers Comp	642.23	3,853.38
Total Insurance	<u>1,945.91</u>	<u>11,044.81</u>
Operating		
Fuel Expense	856.12	8,342.71
Repairs	1,198.09	18,295.78
Supplies	1,227.17	6,086.83
Telephone	313.41	1,175.74
Utilities	173.11	2,268.51
Total Operating	<u>3,767.90</u>	<u>36,169.57</u>
P/R Expense		
Medicare	151.74	873.24
Salaries	10,463.33	60,222.96
Social Security	648.73	3,733.82
Total P/R Expense	<u>11,263.80</u>	<u>64,830.02</u>
Road Maintenance and repairs		775.19
Street Lights	1,915.03	10,805.89
Total Highway & Streets	<u>28,485.73</u>	<u>173,854.32</u>
Payroll Expenses	-0.03	-0.01
Public Safety		
General Expense		
Contract Expense	228.00	456.00
Telephone	455.90	2,731.11
Utilities	92.27	822.80
Total General Expense	<u>776.17</u>	<u>4,009.91</u>
P/R Expense		
Contract Labor	29,486.05	176,916.30
Judges Retirement	97.81	586.86
Salaries	243.92	1,463.52
Total P/R Expense	<u>29,827.78</u>	<u>178,966.68</u>
Total Public Safety	<u>30,603.95</u>	<u>182,976.59</u>
Total Expense	<u>76,059.42</u>	<u>515,471.79</u>
Net Ordinary Income	<u>14,605.13</u>	<u>-106,974.41</u>
Net Income	<u>14,605.13</u>	<u>-106,974.41</u>

General Fund

Ordinary Income/Expense	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Income				
Fines & Forfeits				
Court Cost-Sheriff	253.60	500.00	-246.40	50.72%
Fines-Sheriff	562.76	1,000.00	-437.24	56.28%
Total Fines & Forfeits	816.36	1,500.00	-683.64	54.42%
General Gov. Misc. Income				
State LGAP Grant	15,456.54	30,000.00	-14,543.46	51.52%
State Tourism Grant	6,421.57	18,000.00	-11,578.43	35.68%
General Gov. Misc. Income - Ot	12.94			
Total General Gov. Misc. Income	21,891.05	48,000.00	-26,108.95	45.61%
Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
Interest Income	243.37	250.00	-6.63	97.35%
Licenses & Permits				
Beer & Liquor Licenses		2,000.00	-2,000.00	
Occupational Licenses	1,299.03	92,000.00	-90,700.97	1.41%
Permits	25.00	500.00	-475.00	5.0%
Total Licenses & Permits	1,324.03	94,500.00	-93,175.97	1.4%
Planning & Zoning Fees	385.00	300.00	85.00	128.33%
Police				
Misc. Income	295.00			
Total Police	295.00			
Taxes				
Advalorem Taxes	43,777.19	60,000.00	-16,222.81	72.96%
Beer Tax	1,457.34	3,000.00	-1,542.66	48.58%
Franchise Tax	47,417.73	90,000.00	-42,582.27	52.69%
Sales and Use Tax	268,235.31	540,000.00	-271,764.69	49.67%
Total Taxes	360,887.57	693,000.00	-332,112.43	52.08%
Transfers In	17,500.00	35,000.00	-17,500.00	50.0%
Total Income	408,497.38	882,850.00	-474,352.62	46.27%

Expense	General Fund			
	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Bank Service fee	12.01			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Capital Outlay-equipment	2,900.55			
Conventions and Training	2,507.24	3,000.00	-492.76	83.58%
Dues	1,093.00	1,400.00	-307.00	78.07%
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.	963.42	2,100.00	-1,136.58	45.88%
Total Insurance	12,562.63	16,200.00	-3,637.37	77.55%
Miscellaneous		700.00	-700.00	
Office Expense				
Other	4,260.38	6,500.00	-2,239.62	65.54%
Planning & zoning	405.00	1,000.00	-595.00	40.5%
Repairs & Maintenance	3,393.54	3,000.00	393.54	113.12%
Supplies	3,277.45	7,000.00	-3,722.55	46.82%
Telephone	1,365.55	3,000.00	-1,634.45	45.52%
Utilities	2,890.12	5,000.00	-2,109.88	57.8%
Total Office Expense	15,592.04	25,500.00	-9,907.96	61.15%
Office P/R Expense				
Admin	57,632.15	107,000.00	-49,367.85	53.86%
Medicare	835.66	1,600.00	-764.34	52.23%
Social Securiry	3,573.20	7,000.00	-3,426.80	51.05%
Total Office P/R Expense	62,041.01	115,600.00	-53,558.99	53.67%
Professional Services				
Accounting Fees	39,515.00	52,000.00	-12,485.00	75.99%
Attorney Fees	5,094.36	5,500.00	-405.64	92.63%
Building Inspector	2,300.00	12,000.00	-9,700.00	19.17%
IT Services	5,791.24	2,000.00	3,791.24	289.56%
Ordinance codification	1,879.79			
Payroll Fees	1,154.00			
Total Professional Services	55,734.39	71,500.00	-15,765.61	77.95%
Tourism and Promotion	6,198.02	18,000.00	-11,801.98	34.43%
Total General Government	158,628.88	281,900.00	-123,271.12	56.27%

General Fund

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	3,350.00	10,000.00	-6,650.00	33.5%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	22,001.54	38,000.00	-15,998.46	57.9%
Engineering Fees	20,597.50	6,000.00	14,597.50	343.29%
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	3,853.38	10,000.00	-6,146.62	38.53%
Total Insurance	<u>11,044.81</u>	<u>21,000.00</u>	<u>-9,955.19</u>	<u>52.59%</u>
Operating				
Fuel Expense	8,342.71	15,000.00	-6,657.29	55.62%
Repairs	18,295.78	7,500.00	10,795.78	243.94%
Supplies	6,086.83	10,000.00	-3,913.17	60.87%
Telephone	1,175.74	2,000.00	-824.26	58.79%
Utilities	2,268.51	2,500.00	-231.49	90.74%
Total Operating	<u>36,169.57</u>	<u>37,000.00</u>	<u>-830.43</u>	<u>97.76%</u>
P/R Expense				
Medicare	873.24	1,300.00	-426.76	67.17%
Salaries	60,222.96	88,000.00	-27,777.04	68.44%
Social Security	3,733.82	5,700.00	-1,966.18	65.51%
Total P/R Expense	<u>64,830.02</u>	<u>95,000.00</u>	<u>-30,169.98</u>	<u>68.24%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	10,805.89	25,000.00	-14,194.11	43.22%
Total Highway & Streets	<u>173,854.32</u>	<u>234,000.00</u>	<u>-60,145.68</u>	<u>74.3%</u>
Payroll Expenses	-0.01			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	2,731.11	5,000.00	-2,268.89	54.62%
Utilities	822.80	1,800.00	-977.20	45.71%
Total General Expense	<u>4,009.91</u>	<u>6,800.00</u>	<u>-2,790.09</u>	<u>58.97%</u>
P/R Expense				
Contract Labor	176,916.30	355,000.00	-178,083.70	49.84%
Judges Retirement	586.86	1,200.00	-613.14	48.91%
Salaries	1,463.52	3,000.00	-1,536.48	48.78%
Total P/R Expense	<u>178,966.68</u>	<u>359,200.00</u>	<u>-180,233.32</u>	<u>49.82%</u>
Total Public Safety	<u>182,976.59</u>	<u>366,000.00</u>	<u>-183,023.41</u>	<u>49.99%</u>
Total Expense	<u>515,471.79</u>	<u>881,900.00</u>	<u>-366,428.21</u>	<u>58.45%</u>
Net Ordinary Income	<u>-106,974.41</u>	<u>950.00</u>	<u>-107,924.41</u>	<u>-11,260.46%</u>
Net Income	<u>-106,974.41</u>	<u>950.00</u>	<u>-107,924.41</u>	<u>-11,260.46%</u>

Restricted Fund

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	139,472.30
UCB Restricted Fund	212,011.58
Total Bank accounts	<u>351,483.88</u>
Total Checking/Savings	351,483.88
Other Current Assets	
Due from other govt. units	7,297.00
Due to/from General Fund	-4,725.00
Total Other Current Assets	<u>2,572.00</u>
Total Current Assets	<u>354,055.88</u>
TOTAL ASSETS	<u><u>354,055.88</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable - Manual	9,625.00
Assurity Bond	9,500.00
Community Center Deposit	3,700.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>25,475.69</u>
Total Current Liabilities	<u>25,475.69</u>
Total Liabilities	25,475.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	-10,644.80
Total Equity	<u>328,580.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>354,055.88</u></u>

Restricted Fund

	<u>Dec 18</u>	<u>Jul - Dec 18</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Christmas Fund	0.00	400.00
Community Center Rental Income	1,400.00	9,975.00
Interest Income	296.48	1,611.82
Miscellaneous	0.00	0.09
Sales & Use Taxes		
Fire Department	2,733.41	15,766.63
Recreation	2,733.41	15,766.57
Senior Citizens	2,733.41	15,766.61
Total Sales & Use Taxes	<u>8,200.23</u>	<u>47,299.81</u>
Total Restricted Fund Income	<u>9,896.71</u>	<u>59,286.72</u>
Total Income	<u>9,896.71</u>	<u>59,286.72</u>
Gross Profit	<u>9,896.71</u>	<u>59,286.72</u>
Expense		
Christmas Fund (Celebration)	96.29	503.64
Restricted Fund Expense		
Fire Department		
Operating Expense	1,009.96	24,336.77
Total Fire Department	<u>1,009.96</u>	<u>24,336.77</u>
Recreation		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	2,802.75	14,577.41
Transfers Out - Debt Service	1,641.65	9,350.00
Total Recreation	<u>4,444.40</u>	<u>33,590.61</u>
Senior Citizen	2,961.40	11,500.50
Total Restricted Fund Expense	<u>8,415.76</u>	<u>69,427.88</u>
Total Expense	<u>8,512.05</u>	<u>69,931.52</u>
Net Ordinary Income	<u>1,384.66</u>	<u>-10,644.80</u>
Net Income	<u><u>1,384.66</u></u>	<u><u>-10,644.80</u></u>

Restricted Fund

	<u>Jul - Dec 18</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	9,975.00	12,000.00	-2,025.00	83.13%
Fire Department				
Fire Department Donation	0.00	0.00	0.00	0.0%
Total Fire Department	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Interest Income	1,611.82	1,800.00	-188.18	89.55%
Miscellaneous	0.09	500.00	-499.91	0.02%
Sales & Use Taxes				
Fire Department	15,766.63	32,000.00	-16,233.37	49.27%
Recreation	15,766.57	32,000.00	-16,233.43	49.27%
Senior Citizens	15,766.61	32,000.00	-16,233.39	49.27%
Total Sales & Use Taxes	<u>47,299.81</u>	<u>96,000.00</u>	<u>-48,700.19</u>	<u>49.27%</u>
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
Total Restricted Fund Income	<u>59,286.72</u>	<u>110,300.00</u>	<u>-51,013.28</u>	<u>53.75%</u>
Total Income	<u>59,286.72</u>	<u>110,300.00</u>	<u>-51,013.28</u>	<u>53.75%</u>
Gross Profit	<u>59,286.72</u>	<u>110,300.00</u>	<u>-51,013.28</u>	<u>53.75%</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	24,336.77	26,000.00	-1,663.23	93.6%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	<u>24,336.77</u>	<u>32,000.00</u>	<u>-7,663.23</u>	<u>76.05%</u>
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	14,577.41	24,800.00	-10,222.59	58.78%
Transfers Out - Debt Service	9,350.00	18,700.00	-9,350.00	50.0%
Total Recreation	<u>33,590.61</u>	<u>64,500.00</u>	<u>-30,909.39</u>	<u>52.08%</u>
Senior Citizen	11,500.50	30,000.00	-18,499.50	38.34%
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>69,427.88</u>	<u>127,000.00</u>	<u>-57,572.12</u>	<u>54.67%</u>
Total Expense	<u>69,931.52</u>	<u>127,000.00</u>	<u>-57,068.48</u>	<u>55.06%</u>
Net Ordinary Income	<u>-10,644.80</u>	<u>-16,700.00</u>	<u>6,055.20</u>	<u>63.74%</u>
Net Income	<u><u>-10,644.80</u></u>	<u><u>-16,700.00</u></u>	<u><u>6,055.20</u></u>	<u><u>63.74%</u></u>

Utility Fund

Dec 31, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,400.35
UCB - Utility Deposit Account	18,365.00
UCB Utility Account	59,852.79
Total Bank Accounts	<u>89,618.14</u>
Cash on hand	100.00
Total Checking/Savings	<u>89,718.14</u>
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	2,238.03
Accounts Receivable - Other	23,255.38
Total Accounts Receivable	<u>25,493.41</u>
Allowance for Bad Debts	-3,700.00
Total Accounts Receivable	<u>21,793.41</u>
Total Current Assets	111,511.55
Fixed Assets	
Accum. Depreciation-Water Tower	-1,151,103.90
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>1,100,147.40</u>
TOTAL ASSETS	<u>1,211,658.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	12,724.09
Total Accounts Payable	<u>12,724.09</u>
Other Current Liabilities	
Due to General Fund	79,543.03
Garbage Deposits Liability	18,674.32
Total Other Current Liabilities	<u>98,217.35</u>
Total Current Liabilities	<u>110,941.44</u>
Total Liabilities	110,941.44
Equity	
Contributed Capital	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	-59,864.03
Total Equity	<u>1,100,717.51</u>
TOTAL LIABILITIES & EQUITY	<u>1,211,658.95</u>

Utility Fund

	<u>Dec 18</u>	<u>Jul - Dec 18</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	22.76	122.86
Total Interest Income	<u>22.76</u>	<u>122.86</u>
Utility Income		
Garbage Fee	10,696.00	58,526.00
Late Payment Penalties	426.60	2,045.20
Return Fee	25.00	775.00
Sewer Fee	4,802.00	28,882.00
Sundry	0.00	128.00
Water Franchise fees	0.00	1,326.00
Total Utility Income	<u>15,949.60</u>	<u>91,682.20</u>
Total Income	<u>15,972.36</u>	<u>91,805.06</u>
Expense		
Bank Service charges	108.61	181.39
Depreciation Expense	7,083.33	42,499.98
Garbage Department Expenses		
Garbage Service	10,044.88	53,369.23
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	154.66
Total Garbage Department Expenses	<u>10,044.88</u>	<u>53,523.89</u>
General Administrative		
Billing Supplies	0.00	394.40
Dues & Memberships	300.00	1,160.34
Postage	159.60	917.00
Transfer Out - Debt Service	2,150.00	8,150.00
Total General Administrative	<u>2,609.60</u>	<u>10,621.74</u>
Sewer Department Expenses		
Engineering	325.00	14,157.03
Other	0.00	1,964.60
Repairs	2,330.83	2,330.83
Rural Development Grant	0.00	1,145.26
Sewer Service	0.00	-884.00
Sewer System Maintenance	1,759.95	22,664.94
Sundry	0.00	136.39
Utility Bills	502.42	3,172.38
Sewer Department Expenses - Other	0.00	154.66
Total Sewer Department Expenses	<u>4,918.20</u>	<u>44,842.09</u>
Total Expense	<u>24,764.62</u>	<u>151,669.09</u>
Net Ordinary Income	<u>-8,792.26</u>	<u>-59,864.03</u>
Net Income	<u>-8,792.26</u>	<u>-59,864.03</u>

	Utility Fund			
	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	122.86	100.00	22.86	122.86%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	<u>122.86</u>	<u>100.00</u>	<u>22.86</u>	<u>122.86%</u>
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	58,526.00	115,000.00	-56,474.00	50.89%
Late Payment Penalties	2,045.20	3,000.00	-954.80	68.17%
Return Fee	775.00	1,000.00	-225.00	77.5%
Sewer Fee	28,882.00	57,000.00	-28,118.00	50.67%
Sundry	128.00			
Water Franchise fees	1,326.00	5,500.00	-4,174.00	24.11%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	<u>91,682.20</u>	<u>181,500.00</u>	<u>-89,817.80</u>	<u>50.51%</u>
Total Income	<u>91,805.06</u>	<u>181,600.00</u>	<u>-89,794.94</u>	<u>50.55%</u>
Expense				
Bank Service charges	181.39	450.00	-268.61	40.31%
Depreciation Expense	42,499.98	80,000.00	-37,500.02	53.13%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	53,369.23	105,000.00	-51,630.77	50.83%
Sundry	0.00			
Garbage Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Garbage Department Expenses	<u>53,523.89</u>	<u>105,000.00</u>	<u>-51,476.11</u>	<u>50.98%</u>
General Administrative				
Billing Supplies	394.40	1,200.00	-805.60	32.87%
Dues & Memberships	1,160.34	1,000.00	160.34	116.03%
Postage	917.00	1,800.00	-883.00	50.94%
Transfer Out - Debt Service	8,150.00	16,300.00	-8,150.00	50.0%
Total General Administrative	<u>10,621.74</u>	<u>20,300.00</u>	<u>-9,678.26</u>	<u>52.32%</u>
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	14,157.03	6,000.00	8,157.03	235.95%
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	22,664.94	15,000.00	7,664.94	151.1%
Sundry	136.39	100.00	36.39	136.39%
Utility Bills	3,172.38	8,500.00	-5,327.62	37.32%
Sewer Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Sewer Department Expenses	<u>44,842.09</u>	<u>107,700.00</u>	<u>-62,857.91</u>	<u>41.64%</u>
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>151,669.09</u>	<u>313,450.00</u>	<u>-161,780.91</u>	<u>48.39%</u>
Net Ordinary Income	<u>-59,864.03</u>	<u>-131,850.00</u>	<u>71,985.97</u>	<u>45.4%</u>
Net Income	<u>-59,864.03</u>	<u>-131,850.00</u>	<u>71,985.97</u>	<u>45.4%</u>

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

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

Traffic Citations	6	8	4	6	9			
Adult Arrests	4	3	2	2	3			

 Stacy Fortenberry
 East Patrol Division

Row Labels	Count of Incident Number
911 Investigation	2
Accident	14
Alarm	12
Animal Complaint	3
Assault	1
Assist	13
Check on Welfare	6
Civil Dispute	4
Damage to Property	1
Disturbance	5
Intoxicated Driver	1
Narcotics	2
New Call	1
Suicide Investigation	1
Suspicious Person/Vehicle	8
Theft	4
Traffic Incident	14
Warrant Arrest	1
Grand Total	93