

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, DECEMBER 4, 6:00 P.M., SORRENTO TOWN HALL,  
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Patti Poche and seconded by Councilman Randi Sutton to add no parking signs to the end of Brittany St. to the agenda as item #10. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to approve the minutes of the regular meeting of the mayor and council taken Tuesday, November 6, 2018. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to approve the bills for the month of November 2018 in the amount of \$70,400.10. Motion carried. Vote as follows:

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

NAYS: None

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

Motion by Councilman Patti Poche and seconded by Councilman Randi Sutton to accept the revised servitude agreement for Racetrac. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to table the discussion of no parking signs at the end of Brittany St. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Randi Sutton to approve the 2019 Holidays. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randi Sutton and seconded by Councilman Randy Anny to move the next meeting of the mayor and council from Tuesday January 1, 2019 to Tuesday January 8, 2019. Motion carried. Vote as follows:

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

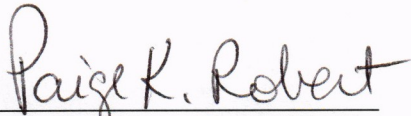
NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to instruct the town attorney along with the town CPA and town Engineer, to obtain an attorney general's opinion asking: Does Louisiana's State Constitution and/or statutory law prohibit the Drainage Board and/or Ascension Parish Government from cleaning, clearing, and/or digging out roadside ditches within the corporate limits of the Town of Sorrento? Also, instructing the town attorney, CPA and engineer to investigate and look for all viable remedies concerning drainage in the Town of Sorrento, including the East Ascension Drainage board and Ascension Parish Government. Motion carried. Vote as follows:

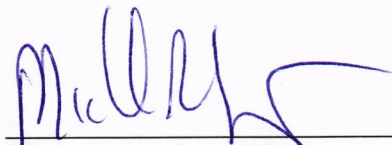
YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton

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**

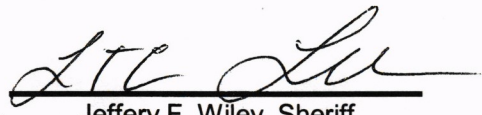
**City Calls and Arrest**

**Sorrento, Louisiana**

	Sep 2018	Oct 2018	Nov 2018	Dec 2018				
Veh. Accidents	15	13	14					
Burglaries	1	3	1					
Thefts	2	4	6					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	13	19	20					
Narcotics	3	2	0					
<b>Total Service Calls</b>	<b>125</b>	<b>118</b>	<b>119</b>					
SCO/Loud Music	0	0	3					

Traffic Citations	6	8	4					
Adult Arrests	4	3	2					

  
 Stacy Fortenberry  
 East Patrol Division

  
 Jeffery F. Wiley, Sheriff  
 Parish of Ascension

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	1
Accident	14
Alarm	20
Animal Complaint	2
Assault	1
Assist	10
Check on Welfare	2
Civil Dispute	1
Damage to Property	1
Disturbance	22
Escort	3
Suicide Investigation	1
Suspicious Person/Vehicle	15
Theft	6
Traffic Incident	19
Warrant Arrest	1
<b>Grand Total</b>	<b>119</b>

# ***Sorrento***<sup>®</sup>

LOUISIANA

## **FINANCIAL STATEMENTS**

October 31, 2018

**Town of Sorrento**  
**Key stats**  
**October 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>
October 31, 2018	\$ 736,047	\$ 343,329	\$ 392,718		
June 30, 2018	838,386			\$ (102,339)	
June 30, 2017	869,551				\$ (133,504)
June 30, 2016	908,795				

Restricted breakdown

Recreation	191,452
Senior citizen programs	60,653
Public safety - fire	58,664
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	14,352

**2) Revenue trends**

Sales tax	<u>FYE</u>	<u>General Fund</u>	<u>Restricted Fund</u>		
		<u>Collections</u>	<u>Collections</u>		
	2019	\$ 175,706	\$ 32,121		
	2018	567,257	4%	100,104	4%
	2017	543,170	3%	95,854	3%
	2016	<u>526,282</u>		<u>92,873</u>	
	<b>2019 budget</b>	<b>\$ 540,000</b>	<b>32.5%</b>	<b>\$ 92,250</b>	<b>34.8%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>	<u>Garbage</u>		
	2019	\$ 19,298	\$ 38,288		
	2018	57,033	0%	114,778	0%
	2017	57,304	1%	115,064	2%
	2016	<u>56,984</u>		<u>112,764</u>	
	<b>2019 budget</b>	<b>\$ 56,000</b>	<b>34.5%</b>	<b>\$ 112,500</b>	<b>34.0%</b>

**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 - 10/31/2018	\$ 17,249	\$ 13,895	\$ (110)	\$ 498	\$ (197)	\$ 3,163
Amount owed - 06/30/2018	<u>14,514</u>	<u>\$ 13,664</u>	<u>\$ (1,953)</u>	<u>\$ (449)</u>	<u>\$ (1,179)</u>	<u>\$ 4,431</u>
Amount owed - 06/30/2017	<u>14,879</u>	<u>13,660</u>	<u>(2,089)</u>	<u>402</u>	<u>(28)</u>	<u>2,934</u>
Amount owed - 06/30/2016	<u>17,527</u>	<u>13,365</u>	<u>(2,022)</u>	<u>872</u>	<u>(264)</u>	<u>5,576</u>

**4) Profitability - operating cash flows**

	<u>General Fund</u>	<u>Restricted</u>			
FYE 2019					
Surplus (deficit)	\$ (70,892)	\$ (5,102)			
Capital outlay activity, net of grants and proceeds	7,180	9,663			
Depreciation	-	-			
Operating cash flows	<u>\$ (63,711)</u>	<u>\$ 4,561</u>			
<u>Utility</u>	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Operating deficit	\$ (89,550)	\$ (41,615)	\$ (93,289)	\$ (67,657)	\$ (56,049)
Depreciation	85,000	28,333	85,000	85,000	85,000
Net	<u>\$ (4,550)</u>	<u>\$ (13,282)</u>	<u>\$ (8,289)</u>	<u>\$ 17,343</u>	<u>\$ 28,951</u>

Town of Sorrento  
 Overview  
 October 31, 2018

	YTD as of	Current Year - FYE 2018/2019			% of budget
	10/31/2017	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	216,733	175,706	540,000	364,294	
Property tax	344	1,011	60,000	58,989	
Franchise fees	45,632	32,796	90,000	57,204	
Beer Tax	1,622	1,457	3,000	1,543	
Licenses and permits	2,113	763	94,500	93,737	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	228	308	1,500	1,192	
Intergovernmental grants - Operational	-	21,407	48,000	26,593	
Transfers In	10,967	10,967	-	(10,967)	
Other	209	564	550	(14)	
<b>Total revenue</b>	<b>283,003</b>	<b>250,134</b>	<b>847,850</b>	<b>597,716</b>	<b>30%</b>
Administration	90,460	89,926	281,900	191,974	32%
Police	121,782	121,749	366,000	244,251	33%
Streets	117,484	102,170	234,000	131,830	44%
Capital outlay	5,659	7,180	-	(7,180)	0%
<b>Total expenditures</b>	<b>335,385</b>	<b>321,026</b>	<b>881,900</b>	<b>560,874</b>	<b>36%</b>
<b>Restricted:</b>					
Sales tax	38,247	32,121	92,250	60,129	
General fund	-	-	-	-	
Other	4,318	8,862	7,250	(1,612)	
<b>Total revenue</b>	<b>42,565</b>	<b>40,983</b>	<b>99,500</b>	<b>58,517</b>	<b>41%</b>
Fire	3,791	12,931	56,000	43,069	
Senior citizen programs	6,260	6,360	25,000	18,640	
Recreation - Community Center	16,976	16,851	36,000	19,149	
Other	63	281	250	(31)	
Capital outlay	5,799	9,663	-	(9,663)	
<b>Total expenditures</b>	<b>32,889</b>	<b>46,085</b>	<b>117,250</b>	<b>71,165</b>	<b>39%</b>
<b>Utility Fund:</b>					
Garbage	39,159	38,288	112,500	74,212	
Sewer	19,177	19,298	56,000	36,702	
FEMA	-	-	-	-	
Other	4,305	3,094	4,550	1,456	
<b>Total revenue</b>	<b>62,641</b>	<b>60,680</b>	<b>173,050</b>	<b>112,370</b>	<b>35%</b>
Garbage	33,764	34,883	102,500	67,617	
Sewer maintenance	16,126	17,512	12,000	(5,512)	
Sewer operating costs	4,662	15,734	45,000	29,266	
Depreciation	28,333	28,333	85,000	56,667	
Other	5,894	5,833	18,100	12,267	
<b>Total expenses</b>	<b>88,779</b>	<b>102,295</b>	<b>262,600</b>	<b>160,305</b>	<b>39%</b>
<b>Total:</b>					
Inflows	388,209	351,797			
Outflows	457,054	469,406			
<b>Net</b>	<b>(68,844)</b>	<b>(117,609)</b>			
Depreciation	28,333	28,333			
Capital outlay, net of grants and proceeds	11,458	16,844			
<b>Operating, net</b>	<b>(29,053)</b>	<b>(72,432)</b>			

**Town of Sorrento**  
**Sales and use tax collections**  
**Monthly analysis**

<b>General Fund</b>	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		-100.0%
December	41,007		-100.0%
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>\$ 175,706</u>	
Prior year to date		<u>\$ 216,733</u>	-18.9% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 540,000</u>	32.5% % of Budget

<b>Restricted Fund</b>	2017/2018	2018/2019	% change
July	\$ 8,411	\$ 8,411	0.0%
August	9,277	7,947	-14.3%
September	8,908	8,392	-5.8%
October	11,651	7,370	-36.7%
November	7,953		-100.0%
December	7,237		-100.0%
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>\$ 32,121</u>	
Prior year to date		<u>\$ 38,247</u>	-16.0% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 92,250</u>	34.8% % of Budget



**Town of Sorrento**  
**Utility charges & collections**  
**Monthly analysis**

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	185	\$ 4,792	\$ 4,041	\$ (751)
August	187	4,822	5,118	296
September	188	4,862	4,527	(335)
October	188	4,822	5,702	880
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 19,298</u>	<u>\$ 19,388</u>	<u>\$ 90</u>

**FYE 2018/2019 Budget** \$ 56,000 34% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	521	\$ 9,542	\$ 7,527	\$ (2,015)
August	527	9,545	10,405	860
September	530	9,619	9,177	(442)
October	531	9,582	9,671	89
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 38,288</u>	<u>\$ 36,780</u>	<u>\$ (1,508)</u>

**FYE 2018/2019 Budget** \$ 112,500 34% % of Budget

Collection rate \$ 57,586 \$ 56,168 98%

General Fund

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,482.97
UCB General Account	276,215.24
Total Bank Accounts	<u>298,698.21</u>
Total Checking/Savings	298,698.21
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>331,210.53</u>
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u><u>385,014.53</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	9,439.41
Total Accounts Payable	<u>9,439.41</u>
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	-95.00
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-1,032.29
Due to/from Restricted Fund	-1,541.68
Due to/from Utility account	-76,193.03
Payroll Liabilities	-271.35
Total Other Current Liabilities	<u>-35,635.80</u>
Total Current Liabilities	<u>-26,196.39</u>
Total Liabilities	-26,196.39
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-70,891.70
Total Equity	<u>411,210.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>385,014.53</u></u>

General Fund

	<u>Oct 18</u>	<u>Jul - Oct 18</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	22.00	64.00
Fines-Sheriff	70.40	243.76
Total Fines & Forfeits	<u>92.40</u>	<u>307.76</u>
General Gov. Misc. Income		
State LGAP Grant	14,985.14	14,985.14
State Tourism Grant	6,421.57	6,421.57
General Gov. Misc. Income - Other		12.94
Total General Gov. Misc. Income	<u>21,406.71</u>	<u>21,419.65</u>
Grass Cutting Revenue		5,155.00
Interest Income	41.67	156.07
Licenses & Permits		
Occupational Licenses	11.15	738.29
Permits		25.00
Total Licenses & Permits	<u>11.15</u>	<u>763.29</u>
Planning & Zoning Fees		100.00
Police		
Misc. Income		295.00
Total Police		<u>295.00</u>
Taxes		
Advalorem Taxes	16.46	1,010.90
Beer Tax	719.37	1,457.34
Franchise Tax	11,046.09	32,796.05
Sales and Use Tax	41,763.22	175,706.16
Total Taxes	<u>53,545.14</u>	<u>210,970.45</u>
Transfers In	<u>2,741.67</u>	<u>10,966.68</u>
Total Income	<u>77,838.74</u>	<u>250,133.90</u>

General Fund

	<u>Oct 18</u>	<u>Jul - Oct 18</u>
Ordinary Income/Expense		
Expense		
Bank Service fee		12.01
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training	337.56	2,507.24
Dues		170.00
Insurance		
Liability Ins	3,162.47	6,324.94
Property and bonds		1,912.80
Workers Comp.	160.57	642.28
Total Insurance	<u>3,323.04</u>	<u>8,880.02</u>
Office Expense		
Other	285.00	550.00
Planning & zoning		270.00
Repairs & Maintenance	184.21	1,692.71
Supplies	449.49	2,224.62
Telephone	227.78	909.74
Utilities	643.87	1,949.97
Total Office Expense	<u>1,790.35</u>	<u>7,597.04</u>
Office P/R Expense		
Admin	9,533.04	36,292.12
Medicare	138.24	526.24
Social Security	591.04	2,215.24
Total Office P/R Expense	<u>10,262.32</u>	<u>39,033.60</u>
Professional Services		
Accounting Fees	1,695.00	16,280.00
Attorney Fees	1,217.48	2,342.48
Building Inspector	800.00	2,300.00
IT Services	2,172.91	4,526.50
Ordinance codification		1,879.79
Payroll Fees	189.00	762.00
Total Professional Services	<u>6,074.39</u>	<u>28,090.77</u>
Tourism and Promotion	582.25	3,635.16
Total General Government	<u>22,369.91</u>	<u>92,814.38</u>

General Fund

	<u>Oct 18</u>	<u>Jul - Oct 18</u>
Ordinary Income/Expense		
Highway & Streets		
Animal Control		575.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	15,715.36
Engineering Fees	3,151.00	4,401.00
Insurance		
Liability Ins.	1,962.59	3,925.18
Workers Comp	642.23	2,568.92
Total Insurance	<u>2,604.82</u>	<u>6,494.10</u>
Operating		
Fuel Expense		5,255.47
Repairs	1,022.58	16,119.57
Supplies	545.08	1,922.00
Telephone	197.15	786.42
Utilities	1,429.34	1,935.12
Total Operating	<u>3,194.15</u>	<u>26,018.58</u>
P/R Expense		
Medicare	127.70	553.81
Salaries	8,807.32	38,193.56
Social Security	546.06	2,402.86
Total P/R Expense	<u>9,481.08</u>	<u>41,150.23</u>
Road Maintenance and repairs		775.19
Street Lights	1,800.18	7,041.02
Total Highway & Streets	<u>23,374.32</u>	<u>106,450.28</u>
Public Safety		
General Expense		
Telephone	455.55	1,819.46
Utilities	305.83	618.35
Total General Expense	<u>761.38</u>	<u>2,437.81</u>
P/R Expense		
Contract Labor	29,486.05	117,944.20
Judges Retirement	97.81	391.24
Salaries	243.92	975.68
Total P/R Expense	<u>29,827.78</u>	<u>119,311.12</u>
Total Public Safety	<u>30,589.16</u>	<u>121,748.93</u>
Total Expense	<u>76,333.39</u>	<u>321,025.60</u>
Net Ordinary Income	<u>1,505.35</u>	<u>-70,891.70</u>
Net Income	<u>1,505.35</u>	<u>-70,891.70</u>

General Fund

	<u>Jul - Oct 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	64.00	500.00	-436.00	12.8%
Fines-Sheriff	243.76	1,000.00	-756.24	24.38%
Total Fines & Forfeits	<u>307.76</u>	<u>1,500.00</u>	<u>-1,192.24</u>	<u>20.52%</u>
General Gov. Misc. Income				
State LGAP Grant	14,985.14	30,000.00	-15,014.86	49.95%
State Tourism Grant	6,421.57	18,000.00	-11,578.43	35.68%
General Gov. Misc. Income - Otl	12.94			
Total General Gov. Misc. Income	<u>21,419.65</u>	<u>48,000.00</u>	<u>-26,580.35</u>	<u>44.62%</u>
Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
Interest Income	156.07	250.00	-93.93	62.43%
Licenses & Permits				
Beer & Liquor Licenses		2,000.00	-2,000.00	
Occupational Licenses	738.29	92,000.00	-91,261.71	0.8%
Permits	25.00	500.00	-475.00	5.0%
Total Licenses & Permits	<u>763.29</u>	<u>94,500.00</u>	<u>-93,736.71</u>	<u>0.81%</u>
Planning & Zoning Fees	100.00	300.00	-200.00	33.33%
Police				
Misc. Income	295.00			
Total Police	<u>295.00</u>			
Taxes				
Advalorem Taxes	1,010.90	60,000.00	-58,989.10	1.69%
Beer Tax	1,457.34	3,000.00	-1,542.66	48.58%
Franchise Tax	32,796.05	90,000.00	-57,203.95	36.44%
Sales and Use Tax	175,706.16	540,000.00	-364,293.84	32.54%
Total Taxes	<u>210,970.45</u>	<u>693,000.00</u>	<u>-482,029.55</u>	<u>30.44%</u>
Transfers In	10,966.68		10,966.68	100.0%
Total Income	<u>250,133.90</u>	<u>847,850.00</u>	<u>-597,716.10</u>	<u>29.5%</u>

Expense	General Fund			
	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
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	170.00	1,400.00	-1,230.00	12.14%
Insurance				
Liability Ins	6,324.94	12,000.00	-5,675.06	52.71%
Property and bonds	1,912.80	2,100.00	-187.20	91.09%
Workers Comp.	642.28	2,100.00	-1,457.72	30.59%
Total Insurance	8,880.02	16,200.00	-7,319.98	54.82%
Miscellaneous		700.00	-700.00	
Office Expense				
Other	550.00	6,500.00	-5,950.00	8.46%
Planning & zoning	270.00	1,000.00	-730.00	27.0%
Repairs & Maintenance	1,692.71	3,000.00	-1,307.29	56.42%
Supplies	2,224.62	7,000.00	-4,775.38	31.78%
Telephone	909.74	3,000.00	-2,090.26	30.33%
Utilities	1,949.97	5,000.00	-3,050.03	39.0%
Total Office Expense	7,597.04	25,500.00	-17,902.96	29.79%
Office P/R Expense				
Admin	36,292.12	107,000.00	-70,707.88	33.92%
Medicare	526.24	1,600.00	-1,073.76	32.89%
Social Securiry	2,215.24	7,000.00	-4,784.76	31.65%
Total Office P/R Expense	39,033.60	115,600.00	-76,566.40	33.77%
Professional Services				
Accounting Fees	16,280.00	52,000.00	-35,720.00	31.31%
Attorney Fees	2,342.48	5,500.00	-3,157.52	42.59%
Building Inspector	2,300.00	12,000.00	-9,700.00	19.17%
IT Services	4,526.50	2,000.00	2,526.50	226.33%
Ordinance codification	1,879.79			
Payroll Fees	762.00			
Total Professional Services	28,090.77	71,500.00	-43,409.23	39.29%
Tourism and Promotion	3,635.16	18,000.00	-14,364.84	20.2%
Total General Government	92,814.38	281,900.00	-189,085.62	32.93%

General Fund

	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
Highway & Streets				
Animal Control	575.00	10,000.00	-9,425.00	5.75%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	15,715.36	38,000.00	-22,284.64	41.36%
Engineering Fees	4,401.00	6,000.00	-1,599.00	73.35%
Insurance				
Auto		1,500.00	-1,500.00	
Liability Ins.	3,925.18	6,000.00	-2,074.82	65.42%
Tractors		3,500.00	-3,500.00	
Workers Comp	2,568.92	10,000.00	-7,431.08	25.69%
Total Insurance	6,494.10	21,000.00	-14,505.90	30.92%
Operating				
Fuel Expense	5,255.47	15,000.00	-9,744.53	35.04%
Repairs	16,119.57	7,500.00	8,619.57	214.93%
Supplies	1,922.00	10,000.00	-8,078.00	19.22%
Telephone	786.42	2,000.00	-1,213.58	39.32%
Utilities	1,935.12	2,500.00	-564.88	77.41%
Total Operating	26,018.58	37,000.00	-10,981.42	70.32%
P/R Expense				
Medicare	553.81	1,300.00	-746.19	42.6%
Salaries	38,193.56	88,000.00	-49,806.44	43.4%
Social Security	2,402.86	5,700.00	-3,297.14	42.16%
Total P/R Expense	41,150.23	95,000.00	-53,849.77	43.32%
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	7,041.02	25,000.00	-17,958.98	28.16%
Total Highway & Streets	106,450.28	234,000.00	-127,549.72	45.49%
Public Safety				
General Expense				
Telephone	1,819.46	5,000.00	-3,180.54	36.39%
Utilities	618.35	1,800.00	-1,181.65	34.35%
Total General Expense	2,437.81	6,800.00	-4,362.19	35.85%
P/R Expense				
Contract Labor	117,944.20	355,000.00	-237,055.80	33.22%
Judges Retirement	391.24	1,200.00	-808.76	32.6%
Salaries	975.68	3,000.00	-2,024.32	32.52%
Total P/R Expense	119,311.12	359,200.00	-239,888.88	33.22%
Total Public Safety	121,748.93	366,000.00	-244,251.07	33.27%
Total Expense	321,025.60	881,900.00	-560,874.40	36.4%
Net Ordinary Income	-70,891.70	-34,050.00	-36,841.70	208.2%
Net Income	-70,891.70	-34,050.00	-36,841.70	208.2%



## Restricted Fund

	<u>Oct 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
Savings Account-LAMP	138,932.84
UCB Restricted Fund	204,396.09
<b>Total Bank accounts</b>	<u>343,328.93</u>
<b>Total Checking/Savings</b>	343,328.93
<b>Other Current Assets</b>	
Due from other govt. units	8,411.00
Due to/from General Fund	-1,541.68
<b>Total Other Current Assets</b>	<u>6,869.32</u>
<b>Total Current Assets</b>	<u>350,198.25</u>
<b>TOTAL ASSETS</b>	<u><u>350,198.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Assurity Bond	9,500.00
Community Center Deposit	3,925.00
Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>16,075.69</u>
<b>Total Current Liabilities</b>	<u>16,075.69</u>
<b>Total Liabilities</b>	16,075.69
<b>Equity</b>	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	-5,102.43
<b>Total Equity</b>	<u>334,122.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>350,198.25</u></u>

## Restricted Fund

	<u>Oct 18</u>	<u>Jul - Oct 18</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Christmas Fund	0.00	400.00
Community Center Rental Income	1,800.00	7,425.00
Interest Income	276.31	1,036.95
Miscellaneous	0.09	0.09
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,456.66	10,706.68
Recreation	2,456.66	10,706.64
Senior Citizens	2,456.66	10,707.66
<b>Total Sales &amp; Use Taxes</b>	<u>7,369.98</u>	<u>32,120.98</u>
<b>Total Restricted Fund Income</b>	<u>9,446.38</u>	<u>40,983.02</u>
<b>Total Income</b>	<u>9,446.38</u>	<u>40,983.02</u>
<b>Gross Profit</b>	9,446.38	40,983.02
<b>Expense</b>		
Christmas Fund (Celebration)	81.22	281.02
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Operating Expense	10,614.80	12,930.54
<b>Total Fire Department</b>	<u>10,614.80</u>	<u>12,930.54</u>
<b>Recreation</b>		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	1,818.30	10,684.01
Transfers Out - Debt Service	1,541.67	6,166.68
<b>Total Recreation</b>	<u>3,359.97</u>	<u>26,513.89</u>
Senior Citizen	1,580.00	6,360.00
<b>Total Restricted Fund Expense</b>	<u>15,554.77</u>	<u>45,804.43</u>
<b>Total Expense</b>	<u>15,635.99</u>	<u>46,085.45</u>
<b>Net Ordinary Income</b>	<u>-6,189.61</u>	<u>-5,102.43</u>
<b>Net Income</b>	<u><u>-6,189.61</u></u>	<u><u>-5,102.43</u></u>

## Restricted Fund

	<u>Jul - Oct 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	7,425.00	12,000.00	-4,575.00	61.88%
Fire Department				
Fire Department Donation	0.00	0.00	0.00	0.0%
Total Fire Department	0.00	0.00	0.00	0.0%
Interest Income	1,036.95	1,800.00	-763.05	57.61%
Miscellaneous	0.09	500.00	-499.91	0.02%
Sales & Use Taxes				
Fire Department	10,706.68	32,000.00	-21,293.32	33.46%
Recreation	10,706.64	32,000.00	-21,293.36	33.46%
Senior Citizens	10,707.66	32,000.00	-21,292.34	33.46%
Total Sales & Use Taxes	32,120.98	96,000.00	-63,879.02	33.46%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
Total Restricted Fund Income	40,983.02	110,300.00	-69,316.98	37.16%
Total Income	40,983.02	110,300.00	-69,316.98	37.16%
Gross Profit	40,983.02	110,300.00	-69,316.98	37.16%
Expense				
Christmas Fund (Celebration)	281.02	0.00	281.02	100.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	12,930.54	26,000.00	-13,069.46	49.73%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	12,930.54	32,000.00	-19,069.46	40.41%
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	10,684.01	24,800.00	-14,115.99	43.08%
Transfers Out - Debt Service	6,166.68	18,700.00	-12,533.32	32.98%
Total Recreation	26,513.89	64,500.00	-37,986.11	41.11%
Senior Citizen	6,360.00	30,000.00	-23,640.00	21.2%
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	45,804.43	127,000.00	-81,195.57	36.07%
Total Expense	46,085.45	127,000.00	-80,914.55	36.29%
Net Ordinary Income	-5,102.43	-16,700.00	11,597.57	30.55%
Net Income	<u>-5,102.43</u>	<u>-16,700.00</u>	<u>11,597.57</u>	<u>30.55%</u>

## Utility Fund

Oct 31, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,356.24
UCB - Utility Deposit Account	18,248.32
UCB Utility Account	63,276.12
Total Bank Accounts	92,880.68
Cash on hand	1,139.00
Total Checking/Savings	94,019.68
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	1,149.03
Accounts Receivable - Other	19,346.18
Total Accounts Receivable	20,495.21
Allowance for Bad Debts	-3,700.00
Total Accounts Receivable	16,795.21
Total Current Assets	110,814.89
Fixed Assets	
Accum. Depreciation-Water Tower	-1,136,937.24
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	1,114,314.06
TOTAL ASSETS	1,225,128.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	11,721.00
Total Accounts Payable	11,721.00
Other Current Liabilities	
Due to General Fund	76,193.03
Garbage Deposits Liabilty	18,248.32
Total Other Current Liabilities	94,441.35
Total Current Liabilities	106,162.35
Total Liabilities	106,162.35
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	-41,614.94
Total Equity	1,118,966.60
TOTAL LIABILITIES & EQUITY	1,225,128.95

	Utility Fund	
	Oct 18	Jul - Oct 18
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	21.03	78.75
Total Interest Income	21.03	78.75
Utility Income		
Garbage Fee	9,582.00	38,288.00
Late Payment Penalties	245.80	1,214.00
Return Fee	125.00	400.00
Sewer Fee	4,822.00	19,298.00
Sundry	0.00	75.00
Water Franchise fees	1,326.00	1,326.00
Total Utility Income	16,100.80	60,601.00
Total Income	16,121.83	60,679.75
Expense		
Bank Service charges	15.63	51.42
Depreciation Expense	7,083.33	28,333.32
Garbage Department Expenses		
Garbage Service	8,441.00	34,883.35
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	0.00
Total Garbage Department Expenses	8,441.00	34,883.35
General Administrative		
Billing Supplies	0.00	372.62
Postage	154.35	608.65
Transfer Out - Debt Service	1,200.00	4,800.00
Total General Administrative	1,354.35	5,781.27
Sewer Department Expenses		
Engineering	13,301.03	12,493.53
Other	395.00	1,964.60
Sewer Service	0.00	-884.00
Sewer System Maintenance	1,670.00	17,511.56
Utility Bills	444.44	2,159.64
Sewer Department Expenses - Other	0.00	0.00
Total Sewer Department Expenses	15,810.47	33,245.33
Total Expense	32,704.78	102,294.69
Net Ordinary Income	-16,582.95	-41,614.94
Net Income	-16,582.95	-41,614.94

	Utility Fund			
	Jul - Oct 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	78.75	100.00	-21.25	78.75%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	78.75	100.00	-21.25	78.75%
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	38,288.00	115,000.00	-76,712.00	33.29%
Late Payment Penalties	1,214.00	3,000.00	-1,786.00	40.47%
Return Fee	400.00	1,000.00	-600.00	40.0%
Sewer Fee	19,298.00	57,000.00	-37,702.00	33.86%
Sundry	75.00			
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	60,601.00	181,500.00	-120,899.00	33.39%
Total Income	60,679.75	181,600.00	-120,920.25	33.41%
Expense				
Bank Service charges	51.42	450.00	-398.58	11.43%
Depreciation Expense	28,333.32	80,000.00	-51,666.68	35.42%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	34,883.35	105,000.00	-70,116.65	33.22%
Sundry	0.00			
Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	34,883.35	105,000.00	-70,116.65	33.22%
General Administrative				
Billing Supplies	372.62	1,200.00	-827.38	31.05%
Dues & Memberships	0.00	1,000.00	-1,000.00	0.0%
Postage	608.65	1,800.00	-1,191.35	33.81%
Transfer Out - Debt Service	4,800.00	16,300.00	-11,500.00	29.45%
Total General Administrative	5,781.27	20,300.00	-14,518.73	28.48%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	12,493.53	6,000.00	6,493.53	208.23%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,964.60	2,000.00	-35.40	98.23%
Repairs	0.00	100.00	-100.00	0.0%
Sewer Service	-884.00	0.00	-884.00	100.0%
Sewer System Maintenance	17,511.56	15,000.00	2,511.56	116.74%
Sundry	0.00	100.00	-100.00	0.0%
Utility Bills	2,159.64	8,500.00	-6,340.36	25.41%
Sewer Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Sewer Department Expenses	33,245.33	107,700.00	-74,454.67	30.87%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	102,294.69	313,450.00	-211,155.31	32.64%
Net Ordinary Income	-41,614.94	-131,850.00	90,235.06	31.56%
Net Income	-41,614.94	-131,850.00	90,235.06	31.56%