

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, WEDNESDAY, JANUARY 10, 2018, 6:00 P.M., SORRENTO TOWN HALL,
SORRENTO, LOUISIANA

Members Present:

Councilmen: Wanda Bourgeois, Randi Sutton, Donald Schexnaydre

Mayor: Michael Lambert

Town Clerk: Paige Robert

Absent: Randy Anny, Patti Poche

A moment of silent reflection was observed for Former Councilman Milton
"Needlenose" Vicknair who passed away on December 31, 2017.

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randi Sutton
to approve the minutes of the regular meeting of the mayor and council taken Tuesday,
December 19, 2017. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre

NAYS: None ABSENT: Patti Poche, Randy Anny

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randi Sutton
to approve the bills for the month of December 2017 in the amount of \$43,819.47. Motion
carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randi Sutton

NAYS: None ABSENT: Patti Poche, Randy Anny

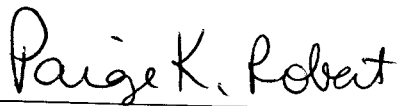
Motion by Councilman Wanda Bourgeois and seconded by Councilman Randi Sutton to
proclaim January 21-27, 2018 as Town of Sorrento School Choice Week. Motion carried. Vote
as follows:

YEAS: Donald Schexnaydre, Randi Sutton, Wanda Bourgeois

NAYS: None ABSENT: Patti Poche, Randy Anny

Faulk and Winkler presented budget to actual reports for the month of November 2017 to
the Mayor and Council. A copy is available at the town hall for review.

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

Michael "Mike" Lambert
Mayor

Marvin Martin
Mayor Pro-Tem

Paige K. Robert
Town Clerk

Sorrento

LOUISIANA

Councilmen

Donald Schexnaydre

Randy Anny

Patti Poche

Wanda Bourgeois

A Proclamation Commemorating Town of Sorrento School Choice Week

WHEREAS all children in the Town of Sorrento should have access to the highest-quality education possible; and,

WHEREAS the Town of Sorrento recognizes the important role that an effective education plays in preparing all students in the Town of Sorrento to be successful adults; and,

WHEREAS quality education is critically important to the economic vitality of the Town of Sorrento and,


WHEREAS the Town of Sorrento is home to a multitude of excellent education options from which parents can choose for their children; and,

WHEREAS, educational variety not only helps to diversify our economy, but also enhances the vibrancy of our community; and,

WHEREAS our area has many high-quality teaching professionals who are committed to educating our children; and,

WHEREAS, School Choice Week is celebrated across the country by millions of students, parents, educators, schools and organizations to raise awareness of the need for effective educational options;

NOW, THEREFORE, I, Michael Lambert, Mayor of the Town of Sorrento, do hereby recognize January 21-27, 2018 as the Town of Sorrento **SCHOOL CHOICE WEEK**, and I call this observance to the attention of all our citizens.

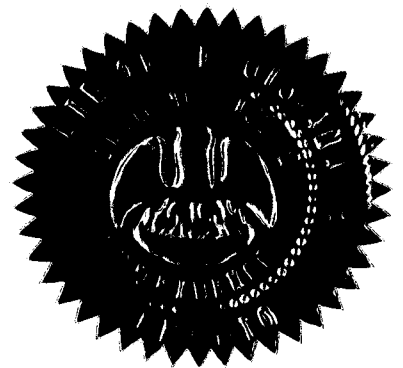


Mayor



Town Clerk

PO Box 65 | 8173 Main St. | Sorrento, LA 70778
Phone: (225) 675-5337 | Fax: (225) 675-8745 | sorrentotn@eatel.net



Date: Jan 10, 2018

To: Mayor and City Council

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

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	Apr 2017	May 2017	June 2017	July 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017
Veh. Accidents	12	8	3	5	11	4	10	12
Burglaries	1	2	2	1	1	3	1	3
Thefts	6	4	3	5	3	3	3	1
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms, Canceled	4	0	0	1	4	3	0	3
Alarms, Residential	6	12	4	5	5	6	11	3
Alarms Business	5	15	9	6	11	15	6	2
Narcotics	1	0	0	0	1	0	0	0
Total Service Calls	94	118	111	120	116	110	126	99
SCO/Loud Music	1	1	3	4	1	3	3	1

Traffic Citations	10	30	16	25	29	18	9	26
Adult Arrests	6	2	2	9	3	4	3	1

Joey C. Mayeaux, Captain
East Patrol Division

Jeffery F. Wiley, Sheriff
Parish of Ascension

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

November 30, 2017

Town of Sorrento
Key stats
November 30, 2017

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>
11/30/2017	\$ 776,373	\$ 373,639	\$ 402,734		
June 30, 2017	869,551			\$ (93,178)	
June 30, 2016	908,795				\$ (132,422)
June 30, 2015	732,362				

Restricted breakdown

Recreation	197,935
Senior citizen programs	60,462
Public safety - fire	84,345
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	12,689

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2018	\$ 261,798		\$ 46,200	
	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	49.4%	\$ 92,250	50.1%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2018	\$ 23,949		\$ 48,715	
	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	42.8%	\$ 112,000	43.5%

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 - 11/30/2017	19,978	13,037	2,843	817	507	2,774
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)	\$ (124,906)	\$ 13,829			
Capital outlay activity, net of grants and proceeds	-	3,950			
Depreciation	-	-			
Operating cash flows	\$ (124,906)	\$ 17,779			
<u>Utility</u>	<u>2018B</u>	<u>YTD 2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Operating deficit	\$ (89,550)	\$ (31,118)	\$ (67,657)	\$ (56,049)	\$ (65,596)
Depreciation	85,000	35,417	85,000	85,000	85,000
Net	\$ (4,550)	\$ 4,299	\$ 17,343	\$ 28,951	\$ 19,404

**Town of Sorrento
Overview
November 30, 2017**

	YTD as of	Current Year - FYE 2017/2018			% of budget
	11/30/2016	Actual	Budget	Remaining	
General:					
Sales tax	\$ 208,718	\$ 261,798	\$ 530,000	\$ 268,202	
Property tax	405	347	62,000	61,653	
Franchise fees	48,627	48,139	95,000	46,861	
Beer Tax	1,829	1,622	2,500	878	
Licenses and permits	4,376	2,185	90,000	87,815	
Charges for Services	-	5,155	11,000	5,845	
Fines	1,419	458	4,750	4,292	
Intergovernmental grants - Operational	22,020	9,384	38,000	28,616	
Intergovernmental grants - Capital	-	-	-	-	
Fema Grant	-	-	-	-	
Transfers In	5,000	13,708	32,900	19,192	
Proceeds from sale of assets	1,600	-	-	-	
Proceeds from sale of right of way	5,000	-	-	-	
Other	1,323	229	-	(229)	
Total revenue	300,317	343,026	866,150	523,124	40%
Administration	151,553	172,457	237,100	64,643	73%
Police	155,310	152,407	363,400	210,993	42%
Fire	-	-	-	-	0%
Streets	204,857	143,069	263,200	120,131	54%
Capital outlay	-	-	-	-	0%
Total expenditures	511,719	467,932	863,700	395,768	54%
Restricted:					
Sales tax	36,833	46,200	92,250	46,050	
General fund	50,000	-	-	-	
Other	2,421	6,163	7,250	1,087	
Total revenue	89,253	52,363	99,500	47,137	53%
Fire	22,248	4,777	56,000	51,223	
Senior citizen programs	7,780	8,088	25,000	16,912	
Recreation	16,384	21,655	36,000	14,345	
Law enforcement	-	-	-	-	
Other	-	63	250	187	
Capital Outlay	-	3,950	-	(3,950)	
Total expenditures	46,412	38,534	117,250	78,716	33%
Utility Fund:					
Garbage	47,730	48,715	112,500	63,785	
Sewer	23,940	23,949	56,000	32,051	
Fema Grant	-	-	-	-	
Other	2,958	4,978	4,550	(428)	
Total revenue	74,628	77,642	173,050	95,408	45%
Garbage	42,205	42,205	102,500	60,295	
Sewer maintenance	32,071	17,796	12,000	(5,796)	
Sewer operating costs	6,596	5,278	45,000	39,722	
Depreciation	35,417	35,417	85,000	49,583	
Other	4,022	8,065	18,100	10,035	
Total expenses	120,311	108,761	262,600	153,839	41%
Total:					
Inflows	464,198	473,032			
Outflows	678,442	615,227			
Net	(214,245)	(142,195)			
Depreciation	35,417	35,417			
Capital outlay, net of grants and proceeds	-	3,950			
Operating, net	\$ (178,828)	\$ (102,828)			

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		-100.0%
January	45,267		-100.0%
February	50,426		-100.0%
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>\$ 261,798</u>	
Prior year to date		<u>\$ 208,718</u>	25.4% YoY Change
FYE 2017/2018 Budget		<u>\$ 530,000</u>	49.4% % 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		-100.0%
January	7,988		-100.0%
February	8,899		-100.0%
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>\$ 46,200</u>	
Prior year to date		<u>\$ 36,833</u>	25.4% YoY Change
FYE 2017/2018 Budget		<u>\$ 92,250</u>	50.1% % 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	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				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 23,949</u>	<u>\$ 24,121</u>	<u>\$ 171</u>

FYE 2017/2018 Budget \$ 56,000 43% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>	<u>%</u>
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				-	
January				-	
February				-	
March				-	
April				-	
May				-	
June				-	
		<u>\$ 48,715</u>	<u>\$ 45,660</u>	<u>\$ (3,055)</u>	

FYE 2017/2018 Budget \$ 112,000 43% % of Budget

Collection rate \$ 72,664 \$ 69,781 96%

General Fund

Nov 30, 17

ASSETS

Current Assets

Checking/Savings

Bank Accounts

LAMP Savings Account 22,120.00

UCB General Account 279,015.01

Total Bank Accounts 301,135.01

Total Checking/Savings 301,135.01

Accounts Receivable

General Fund

Nov 30, 17

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,120.00
UCB General Account	279,015.01
Total Bank Accounts	<u>301,135.01</u>
Total Checking/Savings	301,135.01
Accounts Receivable	
Accounts Receivable	15,769.73
Total Accounts Receivable	<u>15,769.73</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	339,614.44
Other Assets	
Due from other gov't agencies	62,124.00
Total Other Assets	<u>62,124.00</u>
TOTAL ASSETS	<u>401,738.44</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	18,096.34
Total Accounts Payable	<u>18,096.34</u>
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	-605.00
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-3,002.49
Due to/from Restricted Fund	-3,083.35
Due to/from Utility account	-79,900.00
Payroll Liabilities	-1,026.86
Total Other Current Liabilities	<u>-44,120.15</u>
Total Current Liabilities	<u>-26,023.81</u>
Total Liabilities	-26,023.81
Equity	
Fund Balance - Unreserved	552,668.09
Net Income	-124,905.84
Total Equity	<u>427,762.25</u>
TOTAL LIABILITIES & EQUITY	<u>401,738.44</u>

General Fund

	<u>Nov 17</u>	<u>Jul - Nov 17</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	62.00	135.00
Fines		1.80
Fines-Sheriff	168.08	321.20
Total Fines & Forfeits	<u>230.08</u>	<u>458.00</u>
General Gov. Misc. Income		
State Tourism Grant	9,383.98	9,383.98
Total General Gov. Misc. Income	<u>9,383.98</u>	<u>9,383.98</u>
Grass Cutting Revenue		5,155.00
Interest Income	20.38	99.49
Licenses & Permits		
Occupational Licenses	46.56	2,034.88
Permits	25.00	150.00
Total Licenses & Permits	<u>71.56</u>	<u>2,184.88</u>
Planning & Zoning Fees		130.00
Taxes		
Advalorem Taxes	2.69	346.71
Beer Tax		1,622.09
Franchise Tax	2,507.76	48,139.47
Sales and Use Tax	45,065.05	261,798.11
Total Taxes	<u>47,575.50</u>	<u>311,906.38</u>
Transfers In	2,741.67	13,708.35
Total Income	<u>60,023.17</u>	<u>343,026.08</u>

General Fund

	Nov 17	Jul - Nov 17
Expense		
Bank Service fee		12.00
General Government		
Capital Outlay-equipment		5,658.57
Conventions and Training	189.31	2,497.63
Dues	823.00	1,033.00
Insurance		
Liability Ins		2,900.87
Property and bonds	199.00	6,740.59
Workers Comp.	157.81	789.05
Total Insurance	356.81	10,430.51
Litigation Expense	56,924.94	56,924.94
Miscellaneous		150.00
Office Expense		
Other	4,207.28	5,271.29
Planning & zoning		330.00
Repairs & Maintenance	495.26	1,880.40
Supplies	824.81	2,796.86
Telephone	225.99	1,133.49
Utilities	201.73	2,020.51
Total Office Expense	5,955.07	13,432.55
Office P/R Expense		
Admin	8,785.88	44,331.84
Medicare	195.86	727.03
Social Securiry	837.47	3,108.72
Total Office P/R Expense	9,819.21	48,167.59
Professional Services		
Accounting Fees	1,695.00	19,725.00
Attorney Fees		2,079.63
Building Inspector		5,000.00
IT Services	445.00	445.00
Payroll Fees	129.40	660.99
Total Professional Services	2,269.40	27,910.62
Tourism and Promotion		6,205.37
Total General Government	76,337.74	172,410.78

General Fund

	<u>Nov 17</u>	<u>Jul - Nov 17</u>
Highway & Streets		
Animal Control		3,925.00
Debt Service - Lease Payments	3,143.09	15,715.45
Engineering Fees	14,162.75	34,560.50
Insurance		
Liability Ins.		1,499.67
Workers Comp	742.23	3,711.15
Total Insurance	<u>742.23</u>	<u>5,210.82</u>
Operating		
Fuel Expense		7,088.12
Repairs	613.78	17,001.86
Supplies	228.05	8,096.95
Telephone	75.32	727.83
Utilities	152.60	1,049.94
Total Operating	<u>1,069.75</u>	<u>33,964.70</u>
P/R Expense		
Medicare		477.41
Salaries	4,721.65	36,960.07
Social Security		2,041.30
Total P/R Expense	<u>4,721.65</u>	<u>39,478.78</u>
Street Lights	<u>1,745.43</u>	<u>10,213.32</u>
Total Highway & Streets	<u>25,584.90</u>	<u>143,068.57</u>
Payroll Expenses	0.01	34.02
Public Safety		
General Expense		
Contract Expense	228.00	228.00
Telephone	451.97	2,267.68
Utilities	116.37	777.09
Total General Expense	<u>796.34</u>	<u>3,272.77</u>
P/R Expense		
Contract Labor	29,486.05	147,430.25
Judges Retirement	97.81	483.93
Salaries	243.92	1,219.60
Total P/R Expense	<u>29,827.78</u>	<u>149,133.78</u>
Total Public Safety	<u>30,624.12</u>	<u>152,406.55</u>
Suspense Account		
Total Expense	<u>132,546.77</u>	<u>467,931.92</u>
Net Ordinary Income	<u>-72,523.60</u>	<u>-124,905.84</u>
Net Income	<u>-72,523.60</u>	<u>-124,905.84</u>

General Fund

	<u>Jul - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	135.00	312.50	-177.50	43.2%
Fines	1.80			
Fines-Sheriff	321.20	1,666.69	-1,345.49	19.27%
Total Fines & Forfeits	<u>458.00</u>	<u>1,979.19</u>	<u>-1,521.19</u>	<u>23.14%</u>
General Gov. Misc. Income				
State LGAP Grant		8,333.31	-8,333.31	
State Tourism Grant	9,383.98	7,500.00	1,883.98	125.12%
Total General Gov. Misc. Income	<u>9,383.98</u>	<u>15,833.31</u>	<u>-6,449.33</u>	<u>59.27%</u>
Grass Cutting Revenue	5,155.00	4,291.69	863.31	120.12%
Interest Income	99.49			
Licenses & Permits				
Beer & Liquor Licenses		1,041.65	-1,041.65	
Occupational Licenses	2,034.88	36,250.00	-34,215.12	5.61%
Permits	150.00	208.31	-58.31	72.01%
Total Licenses & Permits	<u>2,184.88</u>	<u>37,499.96</u>	<u>-35,315.08</u>	<u>5.83%</u>
Planning & Zoning Fees	130.00	291.69	-161.69	44.57%
Taxes				
Advalorem Taxes	346.71	25,833.31	-25,486.60	1.34%
Beer Tax	1,622.09	1,041.69	580.40	155.72%
Franchise Tax	48,139.47	39,583.31	8,556.16	121.62%
Sales and Use Tax	261,798.11	220,833.31	40,964.80	118.55%
Total Taxes	<u>311,906.38</u>	<u>287,291.62</u>	<u>24,614.76</u>	<u>108.57%</u>
Transfers In	<u>13,708.35</u>	<u>13,708.31</u>	<u>0.04</u>	<u>100.0%</u>
Total Income	<u>343,026.08</u>	<u>360,895.77</u>	<u>-17,869.69</u>	<u>95.05%</u>

Expense	General Fund			
	<u>Jul - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Bank Service fee	12.00			
General Government				
Capital outlay-buildings				
Capital Outlay-equipment	5,658.57		5,658.57	100.0%
Conventions and Training	2,497.63	833.31	1,664.32	299.72%
Dues	1,033.00	375.00	658.00	275.47%
Insurance				
Liability Ins	2,900.87	5,000.00	-2,099.13	58.02%
Property and bonds	6,740.59	750.00	5,990.59	898.75%
Workers Comp.	789.05	583.35	205.70	135.26%
Insurance - Other		416.65	-416.65	
Total Insurance	<u>10,430.51</u>	<u>6,750.00</u>	<u>3,680.51</u>	<u>154.53%</u>
Litigation Expense	56,924.94			
Miscellaneous	150.00	416.69	-266.69	36.0%
Office Expense				
Fuel				
Other	5,271.29	625.00	4,646.29	843.41%
Planning & zoning	330.00	208.31	121.69	158.42%
Repairs & Maintenance	1,880.40	1,041.69	838.71	180.51%
Supplies	2,796.86	2,083.31	713.55	134.25%
Telephone	1,133.49	416.69	716.80	272.02%
Utilities	2,020.51	2,083.31	-62.80	96.99%
Total Office Expense	<u>13,432.55</u>	<u>6,458.31</u>	<u>6,974.24</u>	<u>207.99%</u>
Office P/R Expense				
Admin	44,331.84	44,166.69	165.15	100.37%
Medicare	727.03	625.00	102.03	116.33%
Retirement				
Social Securiry	3,108.72	2,875.00	233.72	108.13%
Total Office P/R Expense	<u>48,167.59</u>	<u>47,666.69</u>	<u>500.90</u>	<u>101.05%</u>
Professional Services				
Accounting Fees	19,725.00	20,833.31	-1,108.31	94.68%
Attorney Fees	2,079.63	2,208.31	-128.68	94.17%
Building Inspector	5,000.00	5,000.00		100.0%
IT Services	445.00	750.00	-305.00	59.33%
Payroll Fees	660.99			
Total Professional Services	<u>27,910.62</u>	<u>28,791.62</u>	<u>-881.00</u>	<u>96.94%</u>
Tourism and Promotion	6,205.37	7,500.00	-1,294.63	82.74%
Total General Government	<u>172,410.78</u>	<u>98,791.62</u>	<u>73,619.16</u>	<u>174.52%</u>

	General Fund			
	<u>Jul - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	3,925.00	3,333.31	591.69	117.75%
Capital outlay		2,500.00	-2,500.00	
Debt Service - Lease Payments	15,715.45	15,833.31	-117.86	99.26%
Drainage maintenance				
Engineering Fees	34,560.50	2,500.00	32,060.50	1,382.42%
Insurance				
Auto		875.00	-875.00	
Liability Ins.	1,499.67	3,541.69	-2,042.02	42.34%
Tractors		1,333.31	-1,333.31	
Workers Comp	3,711.15	4,166.69	-455.54	89.07%
Total Insurance	<u>5,210.82</u>	<u>9,916.69</u>	<u>-4,705.87</u>	<u>52.55%</u>
Operating				
Fuel Expense	7,088.12	4,166.69	2,921.43	170.11%
Repairs	17,001.86	1,250.00	15,751.86	1,360.15%
Supplies	8,096.95	3,125.00	4,971.95	259.1%
Telephone	727.83	250.00	477.83	291.13%
Utilities	1,049.94	1,666.65	-616.71	63.0%
Total Operating	<u>33,964.70</u>	<u>10,458.34</u>	<u>23,506.36</u>	<u>324.76%</u>
P/R Expense				
Medicare	477.41	708.31	-230.90	67.4%
Salaries	36,960.07	48,750.00	-11,789.93	75.82%
Social Security	2,041.30	3,166.65	-1,125.35	64.46%
Total P/R Expense	<u>39,478.78</u>	<u>52,624.96</u>	<u>-13,146.18</u>	<u>75.02%</u>
Road Maintenance and repairs		2,083.31	-2,083.31	
Street Lights	10,213.32	10,416.69	-203.37	98.05%
Total Highway & Streets	<u>143,068.57</u>	<u>109,666.61</u>	<u>33,401.96</u>	<u>130.46%</u>
Payroll Expenses	34.02			
Public Safety				
General Expense				
Contract Expense	228.00			
Telephone	2,267.68	1,458.35	809.33	155.5%
Utilities	777.09	750.00	27.09	103.61%
Total General Expense	<u>3,272.77</u>	<u>2,208.35</u>	<u>1,064.42</u>	<u>148.2%</u>
P/R Expense				
Contract Labor	147,430.25	147,500.00	-69.75	99.95%
Judges Retirement	483.93	479.19	4.74	100.99%
Salaries	1,219.60	1,229.19	-9.59	99.22%
Total P/R Expense	<u>149,133.78</u>	<u>149,208.38</u>	<u>-74.60</u>	<u>99.95%</u>
Total Public Safety	<u>152,406.55</u>	<u>151,416.73</u>	<u>989.82</u>	<u>100.65%</u>
Suspense Account				
Total Expense	<u>467,931.92</u>	<u>359,874.96</u>	<u>108,056.96</u>	<u>130.03%</u>
Net Ordinary Income	<u>-124,905.84</u>	<u>1,020.81</u>	<u>-125,926.65</u>	<u>-12,235.95%</u>
Net Income	<u>-124,905.84</u>	<u>1,020.81</u>	<u>-125,926.65</u>	<u>-12,235.95%</u>

Restricted Fund

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	136,689.69
UCB Restricted Fund	236,949.39
Total Bank accounts	<u>373,639.08</u>
Total Checking/Savings	373,639.08
Other Current Assets	
Due from other govt. units	8,411.00
Due to/from General Fund	-3,083.35
Total Other Current Assets	<u>5,327.65</u>
Total Current Assets	<u>378,966.73</u>
TOTAL ASSETS	<u><u>378,966.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Assurity Bond	9,500.00
Community Center Deposit	2,050.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>14,200.69</u>
Total Current Liabilities	<u>14,200.69</u>
Total Liabilities	14,200.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	85,844.65
Net Income	13,829.10
Total Equity	<u>364,766.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>378,966.73</u></u>

Restricted Fund

	<u>Nov 17</u>	<u>Jul - Nov 17</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Christmas Fund	200.00	400.00
Community Center Rental Income	1,500.00	5,050.00
Interest Income	145.35	713.45
Sales & Use Taxes		
Fire Department	2,650.89	15,399.92
Recreation	2,650.88	15,399.87
Senior Citizens	2,650.89	15,399.91
Total Sales & Use Taxes	<u>7,952.66</u>	<u>46,199.70</u>
Total Restricted Fund Income	<u>9,798.01</u>	<u>52,363.15</u>
Total Income	<u>9,798.01</u>	<u>52,363.15</u>
Gross Profit	9,798.01	52,363.15
Expense		
Christmas Fund (Celebration)	0.00	62.79
Restricted Fund Expense		
Fire Department		
Operating Expense	986.20	4,777.45
Total Fire Department	<u>986.20</u>	<u>4,777.45</u>
Recreation		
Capital Outlay - Comm. Center	0.00	3,950.00
Operating Expense	1,288.29	13,947.06
Transfers Out - Debt Service	1,541.67	7,708.35
Total Recreation	<u>2,829.96</u>	<u>25,605.41</u>
Senior Citizen	1,828.40	8,088.40
Total Restricted Fund Expense	<u>5,644.56</u>	<u>38,471.26</u>
Total Expense	<u>5,644.56</u>	<u>38,534.05</u>
Net Ordinary Income	<u>4,153.45</u>	<u>13,829.10</u>
Net Income	<u><u>4,153.45</u></u>	<u><u>13,829.10</u></u>

Restricted Fund

	<u>Jul - Nov 17</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	5,050.00	2,291.65	2,758.35	220.37%
Fire Department	0.00	0.00	0.00	0.0%
Interest Income	713.45	416.65	296.80	171.24%
Miscellaneous	0.00	0.00	0.00	0.0%
Sales & Use Taxes				
Fire Department	15,399.92	12,812.50	2,587.42	120.19%
Recreation	15,399.87	12,812.50	2,587.37	120.19%
Senior Citizens	15,399.91	12,812.50	2,587.41	120.19%
Total Sales & Use Taxes	<u>46,199.70</u>	<u>38,437.50</u>	<u>7,762.20</u>	<u>120.19%</u>
Restricted Fund Income - Other	0.00	312.50	-312.50	0.0%
Total Restricted Fund Income	<u>52,363.15</u>	<u>41,458.30</u>	<u>10,904.85</u>	<u>126.3%</u>
Total Income	<u>52,363.15</u>	<u>41,458.30</u>	<u>10,904.85</u>	<u>126.3%</u>
Gross Profit	<u>52,363.15</u>	<u>41,458.30</u>	<u>10,904.85</u>	<u>126.3%</u>
Expense				
Christmas Fund (Celebration)	62.79	0.00	62.79	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	2,500.00	-2,500.00	0.0%
Operating Expense	4,777.45	20,833.31	-16,055.86	22.93%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	<u>4,777.45</u>	<u>23,333.31</u>	<u>-18,555.86</u>	<u>20.48%</u>
Recreation				
Capital Outlay - Comm. Center	3,950.00	0.00	3,950.00	100.0%
Insurance - Community Center	0.00	2,291.65	-2,291.65	0.0%
Operating Expense	13,947.06	5,000.00	8,947.06	278.94%
Transfers Out - Debt Service	7,708.35	7,708.35	0.00	100.0%
Recreation - Other	0.00	0.00	0.00	0.0%
Total Recreation	<u>25,605.41</u>	<u>15,000.00</u>	<u>10,605.41</u>	<u>170.7%</u>
Senior Citizen	8,088.40	10,416.69	-2,328.29	77.65%
Restricted Fund Expense - Other	0.00	104.15	-104.15	0.0%
Total Restricted Fund Expense	<u>38,471.26</u>	<u>48,854.15</u>	<u>-10,382.89</u>	<u>78.75%</u>
Total Expense	<u>38,534.05</u>	<u>48,854.15</u>	<u>-10,320.10</u>	<u>78.88%</u>
Net Ordinary Income	<u>13,829.10</u>	<u>-7,395.85</u>	<u>21,224.95</u>	<u>-186.99%</u>
Net Income	<u>13,829.10</u>	<u>-7,395.85</u>	<u>21,224.95</u>	<u>-186.99%</u>

Utility Fund

Nov 30, 17

ASSETS

Current Assets

Checking/Savings

Bank Accounts

LAMP Savings Account 11,172.95

UCB - Utility Deposit Account 15,699.00

UCB Utility Account 74,676.88

Total Bank Accounts 101,548.83

Cash on hand 50.00

Total Checking/Savings 101,598.83

Accounts Receivable

Accounts Receivable

Accounts Receivable 19,105.00

Accounts Receivable - Other 21,906.62

Total Accounts Receivable 41,011.62

Allowance for Bad Debts -5,670.00

Total Accounts Receivable 35,341.62

Total Current Assets 136,940.45

Fixed Assets

Accum. Depreciation-Water Tower -1,063,241.61

Fixed Assets 1,417,602.30

Land 60,366.00

Water Tower 773,283.00

Total Fixed Assets 1,188,009.69

TOTAL ASSETS 1,324,950.14

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable 8,462.34

Total Accounts Payable 8,462.34

Other Current Liabilities

Accounts Payable-Audit 1,570.00

Due to General Fund 79,900.00

Garbage Deposits Liability 15,706.00

Total Other Current Liabilities 97,176.00

Total Current Liabilities 105,638.34

Total Liabilities 105,638.34

Equity

Contributed Capital 611,885.00

Opening Bal Equity -44.80

Retained Earnings 638,589.69

Net Income -31,118.09

Total Equity 1,219,311.80

TOTAL LIABILITIES & EQUITY 1,324,950.14

Utility Fund

	<u>Jul - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	50.31			
Interest Income - Other	<u>0.00</u>	<u>20.85</u>	<u>-20.85</u>	<u>0.0%</u>
Total Interest Income	50.31	20.85	29.46	241.3%
Utility Income				
Garbage Fee	48,715.18	46,666.69	2,048.49	104.39%
Late Payment Penalties	2,173.80	208.31	1,965.49	1,043.54%
Return Fee	400.00	208.31	191.69	192.02%
Sewer Fee	23,949.18	23,333.31	615.87	102.64%
Water Franchise fees	<u>2,354.00</u>	<u>1,666.65</u>	<u>687.35</u>	<u>141.24%</u>
Total Utility Income	<u>77,592.16</u>	<u>72,083.27</u>	<u>5,508.89</u>	<u>107.64%</u>
Total Income	77,642.47	72,104.12	5,538.35	107.68%
Expense				
Bank Service charges	144.65	83.34	61.31	173.57%
Depreciation Expense	35,416.65	35,416.69	-0.04	100.0%
Garbage Department Expenses				
Garbage Service	42,205.00	42,708.31	-503.31	98.82%
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Garbage Department Expenses	42,205.00	42,708.31	-503.31	98.82%
General Administrative				
Billing Supplies	368.26	625.00	-256.74	58.92%
Dues & Memberships	804.00	125.00	679.00	643.2%
Postage	748.00	708.31	39.69	105.6%
Transfer Out - Debt Service	<u>6,000.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Total General Administrative	7,920.26	7,458.31	461.95	106.19%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	10,833.31	-10,833.31	0.0%
Engineering	0.00	2,500.00	-2,500.00	0.0%
Grant consultant	0.00	1,250.00	-1,250.00	0.0%
Other	1,569.60	625.00	944.60	251.14%
Repairs	65.00			
Sewer System Maintenance	17,796.19	5,000.00	12,796.19	355.92%
Utility Bills	<u>3,643.21</u>	<u>3,541.65</u>	<u>101.56</u>	<u>102.87%</u>
Total Sewer Department Expenses	<u>23,074.00</u>	<u>23,749.96</u>	<u>-675.96</u>	<u>97.15%</u>
Total Expense	<u>108,760.56</u>	<u>109,416.61</u>	<u>-656.05</u>	<u>99.4%</u>
Net Ordinary Income	<u>-31,118.09</u>	<u>-37,312.49</u>	<u>6,194.40</u>	<u>83.4%</u>
Net Income	<u>-31,118.09</u>	<u>-37,312.49</u>	<u>6,194.40</u>	<u>83.4%</u>