

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO, TUESDAY, OCTOBER 2, 2018, 6:00 P.M., SORRENTO TOWN HALL, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Absent: Donald Schexnaydre

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, September 4, 2018. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Randy Anny

ABSTAIN: Patti Poche

NAYS: None

ABSENT: Donald Schexnaydre

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to approve the bills for the month of August 2018 in the amount of \$41,536.53. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Donald Schexnaydre

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

Councilman Patti Poche introduced Ordinance #18-04, an ordinance to amend section 49.30, sub section d of the code of ordinances to set the garbage fee rate per household. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, November 6, 2018 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Councilman Randy Anny introduced an ordinance to amend the planning and zoning map. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, November 6, 2018 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Councilman Randy Anny introduced an ordinance to adopt the new planning and zoning tables. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, November 6, 2018 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to accept the quote from Ascension Equipment for a woods grading scraper blade in the amount of \$1,179.75. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Donald Schexnaydre

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to add Halloween hours to the agenda. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Donald Schexnaydre

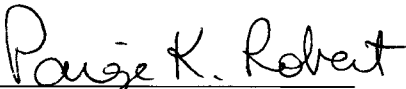
Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to set Halloween hours from 6:00 pm to 8:00 pm on October 31, 2018. Motion carried. Vote as follows:


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

NAYS: None

ABSENT: Donald Schexnaydre

There being no further business to be brought before the Mayor and Council, on motion duly made and seconded, the meeting was adjourned.


  
Paige K. Robert, Town Clerk

  
Michael Lambert, Mayor

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

	May 2018	June 2018	July 2018	Aug 18	Sep 18			
Veh. Accidents	6	16	10	13	15			
Burglaries	0	1	1	1	1			
Thefts	3	5	2	4	2			
Armed Robbery	0	0	0	0	0			
Simple Robbery	0	0	0	0	0			
Alarms, Canceled	2	3	1	2	3			
Alarms, Residential	5	6	4	5	2			
Alarms Business	7	3	5	3	8			
Narcotics	1	0	0	0	3			
<b>Total Service Calls</b>	<b>112</b>	<b>118</b>	<b>77</b>	<b>109</b>	<b>125</b>			
SCO/Loud Music	2	0	1	0	0			

Traffic Citations	8	19	4	49	6			
Adult Arrests	2	1	1	1	4			

  
 Stacy Fortenberry  
 East Patrol Division

  
 Jeffery F. Wiley, Sheriff  
 Parish of Ascension

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	2
Accident	15
Alarm	13
Animal Complaint	2
Assault	3
Assist	29
Burglary	1
Check on Welfare	5
Civil Dispute	4
Damage to Property	2
Disturbance	8
Juvenile Crimes	1
Missing/Runaway	1
Narcotics	3
New Call	2
Suicide Investigation	1
Suspicious Person/Vehicle	9
Theft	2
Traffic Incident	20
Warrant Arrest	2
<b>Grand Total</b>	<b>125</b>

# ***Sorrento***

**LOUISIANA**

**FINANCIAL STATEMENTS**

August 31, 2018

Town of Sorrento  
Key stats  
August 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>
August 31, 2018	\$ 797,845	\$ 349,759	\$ 448,087		
June 30, 2018	838,386				
June 30, 2017	869,551			\$ (40,541)	
June 30, 2016	908,795				\$ (71,706)

Restricted breakdown

Recreation	
Senior citizen programs	194,055
Public safety - fire	58,486
Public safety - police - restricted	64,678
Public safety - police - misc donations	10,823
Other	7,384
	14,333

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2019	\$ 86,387		\$ 16,359	
	2018	567,257	4%	100,104	4%
	2017	543,170	3%	95,854	3%
	2016	526,282		92,873	
	<b>2019 budget</b>	<b>\$ 540,000</b>	<b>16.0%</b>	<b>\$ 92,250</b>	<b>17.7%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2019	\$ 9,614		\$ 19,087	
	2018	57,033	0%	114,778	0%
	2017	57,304	1%	115,064	2%
	2016	56,984		112,764	
	<b>2019 budget</b>	<b>\$ 56,000</b>	<b>17.2%</b>	<b>\$ 112,500</b>	<b>17.0%</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 - 08/31/2018	\$ 16,832	\$ 14,450	\$ (493)	\$ 413	\$ (566)	\$ 3,028
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 2018						
Surplus (deficit)	\$ (41,435)	\$ (514)				
Capital outlay activity, net of grants and proceeds	-	9,663				
Depreciation	-	-				
Operating cash flows	<u>\$ (41,435)</u>	<u>\$ 9,149</u>				
<u>Utility</u>						
	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
Operating deficit	\$ (89,550)	\$ (14,758)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	14,167	85,000	85,000	85,000	
Net	<u>\$ (4,550)</u>	<u>\$ (591)</u>	<u>\$ (8,289)</u>	<u>\$ 17,343</u>	<u>\$ 28,951</u>	

**Town of Sorrento  
Overview  
August 31, 2018**

	YTD as of	Current Year - FYE 2018/2019			% of budget
	8/31/2017	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	100,231	86,387	540,000	453,613	
Property tax	30	561	60,000	59,439	
Franchise fees	21,974	21,750	90,000	68,250	
Beer Tax	866	738	3,000	2,262	
Licenses and permits	1,913	585	94,500	93,915	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	228	181	1,500	1,319	
Intergovernmental grants - Operational	-	-	48,000	48,000	
FEMA	-	-	-	-	
Transfers In	5,483	5,483	-	(5,483)	
Proceeds from sale of assets	-	-	-	-	
Proceeds from sale of right of way	-	-	-	-	
Other	134	484	550	66	
<b>Total revenue</b>	<b>136,014</b>	<b>121,324</b>	<b>847,850</b>	<b>726,526</b>	<b>14%</b>
Administration	35,494	43,641	281,900	238,259	15%
Police	60,883	60,877	366,000	305,123	17%
Streets	54,845	58,240	234,000	175,760	25%
Capital outlay	-	-	-	-	0%
<b>Total expenditures</b>	<b>151,222</b>	<b>162,759</b>	<b>881,900</b>	<b>719,141</b>	<b>18%</b>
<b>Restricted:</b>					
Sales tax	17,688	16,359	92,250	75,891	
General fund	-	-	-	-	
Other	3,083	3,860	7,250	3,390	
<b>Total revenue</b>	<b>20,771</b>	<b>20,219</b>	<b>99,500</b>	<b>79,281</b>	<b>20%</b>
Fire	1,929	1,651	56,000	54,349	
Senior citizen programs	3,100	3,160	25,000	21,840	
Recreation - Community Center	9,764	6,060	36,000	29,940	
Other	-	200	250	50	
Capital outlay	3,950	9,663	-	(9,663)	
<b>Total expenditures</b>	<b>18,743</b>	<b>20,733</b>	<b>117,250</b>	<b>96,517</b>	<b>18%</b>
<b>Utility Fund:</b>					
Garbage	19,495	19,087	112,500	93,413	
Sewer	9,593	9,614	56,000	46,386	
FEMA	-	-	-	-	
Other	2,064	792	4,550	3,758	
<b>Total revenue</b>	<b>31,152</b>	<b>29,493</b>	<b>173,050</b>	<b>143,557</b>	<b>17%</b>
Garbage	16,882	8,441	102,500	94,059	
Sewer maintenance	11,690	15,477	12,000	(3,477)	
Sewer operating costs	3,354	3,068	45,000	41,932	
Depreciation	14,167	14,167	85,000	70,833	
Other	3,100	3,099	18,100	15,001	
<b>Total expenses</b>	<b>49,193</b>	<b>44,251</b>	<b>262,600</b>	<b>218,349</b>	<b>17%</b>
<b>Total:</b>					
Inflows	187,937	171,036			
Outflows	219,158	227,743			
<b>Net</b>	<b>(31,221)</b>	<b>(56,707)</b>			
Depreciation	14,167	14,167			
Capital outlay, net of grants and proceeds	3,950	9,663			
<b>Operating, net</b>	<b>(13,105)</b>	<b>(32,877)</b>			

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

<b><u>General Fund</u></b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>% change</b>
July	\$ 47,661	\$ 41,351	-13.2%
August	52,570	45,036	-14.3%
September	50,481		-100.0%
October	66,021		-100.0%
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>\$ 86,387</u>	
Prior year to date		<u>\$ 100,231</u>	<u>-13.8% YoY Change</u>
<b>FYE 2018/2019 Budget</b>		<u>\$ 540,000</u>	<u>16.0% % of Budget</u>

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<b><u>Restricted Fund</u></b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>% change</b>
July	\$ 8,411	\$ 8,411	0.0%
August	9,277	7,947	-14.3%
September	8,908		-100.0%
October	11,651		-100.0%
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>\$ 16,359</u>	
Prior year to date		<u>\$ 17,688</u>	<u>-7.5% YoY Change</u>
<b>FYE 2018/2019 Budget</b>		<u>\$ 92,250</u>	<u>17.7% % of Budget</u>

**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				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 9,614</u>	<u>\$ 9,159</u>	<u>\$ (455)</u>
<b>FYE 2018/2019 Budget</b>			<u>\$ 56,000</u>	17% % 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				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 19,087</u>	<u>\$ 17,932</u>	<u>\$ (1,155)</u>
<b>FYE 2018/2019 Budget</b>			<u>\$ 112,500</u>	17% % of Budget
Collection rate		<u>\$ 28,701</u>	<u>\$ 27,091</u>	94%



General Fund

Aug 31, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,403.44
UCB General Account	312,945.53
Total Bank Accounts	<u>335,348.97</u>
Total Checking/Savings	335,348.97
Accounts Receivable	
Accounts Receivable	8,963.43
Grants Receivable	8,981.00
Total Accounts Receivable	<u>17,944.43</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	372,798.40
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u>426,602.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	24,311.67
Total Accounts Payable	<u>24,311.67</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	-3,083.38
Due to/from Utility account	-77,393.03
Payroll Liabilities	-271.35
Total Other Current Liabilities	<u>-38,377.50</u>
Total Current Liabilities	<u>-14,065.83</u>
Total Liabilities	-14,065.83
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-41,434.39
Total Equity	<u>440,668.23</u>
TOTAL LIABILITIES & EQUITY	<u>426,602.40</u>

General Fund

	<u>Aug 18</u>	<u>Jul - Aug 18</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	20.00	31.00
Fines-Sheriff	44.00	149.60
Total Fines & Forfeits	<u>64.00</u>	<u>180.60</u>
General Gov. Misc. Income		12.94
Grass Cutting Revenue		5,155.00
Interest Income	38.33	76.54
Licenses & Permits		
Occupational Licenses	50.00	559.82
Permits		25.00
Total Licenses & Permits	<u>50.00</u>	<u>584.82</u>
Planning & Zoning Fees		100.00
Police		
Misc. Income	295.00	295.00
Total Police	<u>295.00</u>	<u>295.00</u>
Taxes		
Advalorem Taxes	525.63	560.75
Beer Tax		737.97
Franchise Tax	9,871.66	21,749.96
Sales and Use Tax	45,035.59	86,386.95
Total Taxes	<u>55,432.88</u>	<u>109,435.63</u>
Transfers In	2,741.67	5,483.34
Total Income	<u>58,621.88</u>	<u>121,323.87</u>

General Fund

Expense	Aug 18	Jul - Aug 18
Bank Service fee	12.00	12.00
General Government		
Conventions and Training	2,169.68	2,169.68
Dues		170.00
Insurance		
Liability Ins		3,162.47
Workers Comp.	160.57	321.14
Total Insurance	160.57	3,483.61
Office Expense		
Other	265.00	265.00
Planning & zoning		135.00
Repairs & Maintenance	130.78	258.81
Supplies	601.31	1,716.75
Telephone	227.27	454.66
Utilities	479.66	980.31
Total Office Expense	1,704.02	3,810.53
Office P/R Expense		
Admin	10,423.08	17,805.63
Medicare	151.13	258.17
Social Securiry	646.23	1,069.09
Total Office P/R Expense	11,220.44	19,132.89
Professional Services		
Accounting Fees	7,195.00	8,890.00
Attorney Fees	210.00	750.00
Building Inspector	1,500.00	1,500.00
IT Services	1,326.28	1,917.56
Payroll Fees	197.00	382.00
Total Professional Services	10,428.28	13,439.56
Tourism and Promotion	1,422.65	1,422.65
General Government - Other		
Total General Government	27,105.64	43,628.92

General Fund

	<u>Aug 18</u>	<u>Jul - Aug 18</u>
Highway & Streets		
Animal Control		575.00
Capital outlay	4,279.80	4,279.80
Debt Service - Lease Payments	3,143.09	9,429.18
Engineering Fees	195.00	890.00
Insurance		
Liability Ins.		1,962.59
Workers Comp	642.23	1,284.46
Total Insurance	<u>642.23</u>	<u>3,247.05</u>
Operating		
Fuel Expense	2,574.74	2,574.74
Repairs	4,782.15	9,402.14
Supplies	321.65	955.52
Telephone	196.41	392.85
Utilities	193.27	420.45
Total Operating	<u>8,068.22</u>	<u>13,745.70</u>
P/R Expense		
Medicare	169.83	286.14
Salaries	11,711.62	19,732.95
Social Security	726.12	1,258.30
Total P/R Expense	<u>12,607.57</u>	<u>21,277.39</u>
Road Maintenance and repairs	775.19	775.19
Street Lights	2,022.74	4,020.63
Total Highway & Streets	<u>31,733.84</u>	<u>58,239.94</u>
Payroll Expenses		
Public Safety		
General Expense		
Telephone	454.54	909.32
Utilities	152.55	312.52
Total General Expense	<u>607.09</u>	<u>1,221.84</u>
P/R Expense		
Contract Labor	29,486.05	58,972.10
Judges Retirement	97.81	195.62
Salaries	243.92	487.84
Total P/R Expense	<u>29,827.78</u>	<u>59,655.56</u>
Total Public Safety	<u>30,434.87</u>	<u>60,877.40</u>
Total Expense	<u>89,286.35</u>	<u>162,758.26</u>
Net Ordinary Income	<u>-30,664.47</u>	<u>-41,434.39</u>
Net Income	<u>-30,664.47</u>	<u>-41,434.39</u>

General Fund

Ordinary Income/Expense	Jul - Aug 18	Budget	\$ Over Budget	% of Budget
Income				
Fines & Forfeits				
Court Cost-Sheriff	31.00	83.32	-52.32	37.21%
Fines-Sheriff	149.60	166.66	-17.06	89.76%
Total Fines & Forfeits	180.60	249.98	-69.38	72.25%
General Gov. Misc. Income				
State LGAP Grant		5,000.00	-5,000.00	
State Tourism Grant		3,000.00	-3,000.00	
General Gov. Misc. Income - Otl	12.94			
Total General Gov. Misc. Income	12.94	8,000.00	-7,987.06	0.16%
Grass Cutting Revenue	5,155.00	1,716.66	3,438.34	300.29%
Interest Income	76.54	41.68	34.86	183.64%
Licenses & Permits				
Beer & Liquor Licenses		333.32	-333.32	
Occupational Licenses	559.82	15,333.32	-14,773.50	3.65%
Permits	25.00	83.32	-58.32	30.01%
Total Licenses & Permits	584.82	15,749.96	-15,165.14	3.71%
Planning & Zoning Fees	100.00	50.00	50.00	200.0%
Police				
Misc. Income	295.00			
Total Police	295.00			
Taxes				
Advalorem Taxes	560.75	10,000.00	-9,439.25	5.61%
Beer Tax	737.97	500.00	237.97	147.59%
Franchise Tax	21,749.96	15,000.00	6,749.96	145.0%
Sales and Use Tax	86,386.95	90,000.00	-3,613.05	95.99%
Total Taxes	109,435.63	115,500.00	-6,064.37	94.75%
Transfers In	5,483.34		5,483.34	100.0%
Total Income	121,323.87	141,308.28	-19,984.41	85.86%

Expense	General Fund			
	Jul - Aug 18	Budget	\$ Over Budget	% of Budget
Bank Service fee	12.00			
General Government				
Capital outlay-buildings		5,000.00	-5,000.00	
Conventions and Training	2,169.68	500.00	1,669.68	433.94%
Dues	170.00	233.32	-63.32	72.86%
Insurance				
Liability Ins	3,162.47	2,000.00	1,162.47	158.12%
Property and bonds		350.00	-350.00	
Workers Comp.	321.14	350.00	-28.86	91.75%
Insurance - Other				
Total Insurance	3,483.61	2,700.00	783.61	129.02%
Miscellaneous		116.68	-116.68	
Office Expense				
Other	265.00	1,083.32	-818.32	24.46%
Planning & zoning	135.00	166.68	-31.68	80.99%
Repairs & Maintenance	258.81	500.00	-241.19	51.76%
Supplies	1,716.75	1,166.68	550.07	147.15%
Telephone	454.66	500.00	-45.34	90.93%
Utilities	980.31	833.32	146.99	117.64%
Total Office Expense	3,810.53	4,250.00	-439.47	89.66%
Office P/R Expense				
Admin	17,805.63	17,833.32	-27.69	99.85%
Medicare	258.17	266.68	-8.51	96.81%
Social Securiry	1,069.09	1,166.68	-97.59	91.64%
Total Office P/R Expense	19,132.89	19,266.68	-133.79	99.31%
Professional Services				
Accounting Fees	8,890.00	8,666.66	223.34	102.58%
Attorney Fees	750.00	916.68	-166.68	81.82%
Building Inspector	1,500.00	2,000.00	-500.00	75.0%
IT Services	1,917.56	333.32	1,584.24	575.29%
Payroll Fees	382.00			
Total Professional Services	13,439.56	11,916.66	1,522.90	112.78%
Tourism and Promotion	1,422.65	3,000.00	-1,577.35	47.42%
General Government - Other				
Total General Government	43,628.92	46,983.34	-3,354.42	92.86%

General Fund				
	<u>Jul - Aug 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	575.00	1,666.68	-1,091.68	34.5%
Capital outlay	4,279.80	333.32	3,946.48	1,283.99%
Debt Service - Lease Payments	9,429.18	6,333.32	3,095.86	148.88%
Engineering Fees	890.00	1,000.00	-110.00	89.0%
Insurance				
Auto		250.00	-250.00	
Liability Ins.	1,962.59	1,000.00	962.59	196.26%
Tractors		583.32	-583.32	
Workers Comp	1,284.46	1,666.68	-382.22	77.07%
Total Insurance	<u>3,247.05</u>	<u>3,500.00</u>	<u>-252.95</u>	<u>92.77%</u>
Operating				
Fuel Expense	2,574.74	2,500.00	74.74	102.99%
Repairs	9,402.14	1,250.00	8,152.14	752.17%
Supplies	955.52	1,666.68	-711.16	57.33%
Telephone	392.85	333.32	59.53	117.86%
Utilities	420.45	416.68	3.77	100.91%
Total Operating	<u>13,745.70</u>	<u>6,166.68</u>	<u>7,579.02</u>	<u>222.9%</u>
P/R Expense				
Medicare	286.14	216.68	69.46	132.06%
Salaries	19,732.95	14,666.68	5,066.27	134.54%
Social Security	1,258.30	950.00	308.30	132.45%
Total P/R Expense	<u>21,277.39</u>	<u>15,833.36</u>	<u>5,444.03</u>	<u>134.38%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	4,020.63	4,166.68	-146.05	96.5%
Total Highway & Streets	<u>58,239.94</u>	<u>39,000.04</u>	<u>19,239.90</u>	<u>149.33%</u>
Payroll Expenses				
Public Safety				
General Expense				
Telephone	909.32	833.32	76.00	109.12%
Utilities	312.52	300.00	12.52	104.17%
Total General Expense	<u>1,221.84</u>	<u>1,133.32</u>	<u>88.52</u>	<u>107.81%</u>
P/R Expense				
Contract Labor	58,972.10	59,166.68	-194.58	99.67%
Judges Retirement	195.62	200.00	-4.38	97.81%
Salaries	487.84	500.00	-12.16	97.57%
Total P/R Expense	<u>59,655.56</u>	<u>59,866.68</u>	<u>-211.12</u>	<u>99.65%</u>
Total Public Safety	<u>60,877.40</u>	<u>61,000.00</u>	<u>-122.60</u>	<u>99.8%</u>
Total Expense	<u>162,758.26</u>	<u>146,983.38</u>	<u>15,774.88</u>	<u>110.73%</u>
Net Ordinary Income	<u>-41,434.39</u>	<u>-5,675.10</u>	<u>-35,759.29</u>	<u>730.11%</u>
Net Income	<u>-41,434.39</u>	<u>-5,675.10</u>	<u>-35,759.29</u>	<u>730.11%</u>

## Restricted Fund

	<u>Aug 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
<b>Savings Account-LAMP</b>	138,441.32
<b>UCB Restricted Fund</b>	211,317.26
<b>Total Bank accounts</b>	<u>349,758.58</u>
<b>Total Checking/Savings</b>	349,758.58
<b>Other Current Assets</b>	
<b>Due from other govt. units</b>	8,411.00
<b>Due to/from General Fund</b>	-3,083.34
<b>Total Other Current Assets</b>	<u>5,327.66</u>
<b>Total Current Assets</b>	<u>355,086.24</u>
<b>TOTAL ASSETS</b>	<u><u>355,086.24</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>Assurity Bond</b>	9,500.00
<b>Community Center Deposit</b>	4,225.00
<b>Unclaimed Forfeitures</b>	2,650.69
<b>Total Other Current Liabilities</b>	<u>16,375.69</u>
<b>Total Current Liabilities</b>	<u>16,375.69</u>
<b>Total Liabilities</b>	16,375.69
<b>Equity</b>	
<b>Fund Balance - Reserved</b>	265,092.29
<b>Retained Earnings</b>	74,132.70
<b>Net Income</b>	-514.44
<b>Total Equity</b>	<u>338,710.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>355,086.24</u></u>



## Restricted Fund

	<u>Aug 18</u>	<u>Jul - Aug 18</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Community Center Rental Income	1,900.00	3,350.00
Interest Income	254.78	510.06
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,649.16	5,452.60
Recreation	2,649.15	5,452.58
Senior Citizens	2,649.15	5,453.58
<b>Total Sales &amp; Use Taxes</b>	<u>7,947.46</u>	<u>16,358.76</u>
<b>Total Restricted Fund Income</b>	<u>10,102.24</u>	<u>20,218.82</u>
<b>Total Income</b>	<u>10,102.24</u>	<u>20,218.82</u>
<b>Gross Profit</b>	<u>10,102.24</u>	<u>20,218.82</u>
<b>Expense</b>		
Christmas Fund (Celebration)	199.80	199.80
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Operating Expense	793.39	1,650.57
<b>Total Fire Department</b>	<u>793.39</u>	<u>1,650.57</u>
<b>Recreation</b>		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	1,661.29	2,976.35
Transfers Out - Debt Service	1,541.67	3,083.34
<b>Total Recreation</b>	<u>3,202.96</u>	<u>15,722.89</u>
Senior Citizen	1,600.00	3,160.00
<b>Total Restricted Fund Expense</b>	<u>5,596.35</u>	<u>20,533.46</u>
<b>Total Expense</b>	<u>5,796.15</u>	<u>20,733.26</u>
<b>Net Ordinary Income</b>	<u>4,306.09</u>	<u>-514.44</u>
<b>Net Income</b>	<u><u>4,306.09</u></u>	<u><u>-514.44</u></u>

## Restricted Fund

	<u>Jul - Aug 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Restricted Fund Income</b>				
Christmas Fund	0.00	0.00	0.00	0.0%
Community Center Rental Income	3,350.00	2,000.00	1,350.00	167.5%
<b>Fire Department</b>				
Fire Department Donation	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	0.00	0.00	0.00	0.0%
Interest Income	510.06	300.00	210.06	170.02%
Miscellaneous	0.00	83.32	-83.32	0.0%
<b>Sales &amp; Use Taxes</b>				
Fire Department	5,452.60	5,333.32	119.28	102.24%
Recreation	5,452.58	5,333.34	119.24	102.24%
Senior Citizens	5,453.58	5,333.32	120.26	102.26%
<b>Total Sales &amp; Use Taxes</b>	16,358.76	15,999.98	358.78	102.24%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
<b>Total Restricted Fund Income</b>	<u>20,218.82</u>	<u>18,383.30</u>	<u>1,835.52</u>	<u>109.99%</u>
<b>Total Income</b>	<u>20,218.82</u>	<u>18,383.30</u>	<u>1,835.52</u>	<u>109.99%</u>
<b>Gross Profit</b>	20,218.82	18,383.30	1,835.52	109.99%
<b>Expense</b>				
Christmas Fund (Celebration)	199.80	0.00	199.80	100.0%
<b>Restricted Fund Expense</b>				
<b>Fire Department</b>				
Hydrant Maintenance	0.00	1,000.00	-1,000.00	0.0%
Operating Expense	1,650.57	4,333.32	-2,682.75	38.09%
Fire Department - Other	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	1,650.57	5,333.32	-3,682.75	30.95%
<b>Recreation</b>				
Capital Outlay - Comm. Center	9,663.20	2,666.66	6,996.54	362.37%
Insurance - Community Center	0.00	833.32	-833.32	0.0%
Operating Expense	2,976.35	4,133.34	-1,156.99	72.01%
Transfers Out - Debt Service	3,083.34	3,116.66	-33.32	98.93%
<b>Total Recreation</b>	15,722.89	10,749.98	4,972.91	146.26%
Senior Citizen	3,160.00	5,000.00	-1,840.00	63.2%
Supplies	0.00	0.00	0.00	0.0%
Restricted Fund Expense - Other	0.00	83.33	-83.33	0.0%
<b>Total Restricted Fund Expense</b>	<u>20,533.46</u>	<u>21,166.63</u>	<u>-633.17</u>	<u>97.01%</u>
<b>Total Expense</b>	<u>20,733.26</u>	<u>21,166.63</u>	<u>-433.37</u>	<u>97.95%</u>
<b>Net Ordinary Income</b>	<u>-514.44</u>	<u>-2,783.33</u>	<u>2,268.89</u>	<u>18.48%</u>
<b>Net Income</b>	<u><b>-514.44</b></u>	<u><b>-2,783.33</b></u>	<u><b>2,268.89</b></u>	<u><b>18.48%</b></u>

Utility Fund

	<u>Aug 31, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,316.10
UCB - Utility Deposit Account	17,399.00
UCB Utility Account	<u>82,883.47</u>
Total Bank Accounts	111,598.57
Cash on hand	<u>1,139.00</u>
Total Checking/Savings	<u>112,737.57</u>
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	1,149.03
Accounts Receivable - Other	<u>17,497.98</u>
Total Accounts Receivable	18,647.01
Allowance for Bad Debts	<u>-3,700.00</u>
Total Accounts Receivable	<u>14,947.01</u>
Total Current Assets	<u>127,684.58</u>
Fixed Assets	
Accum. Depreciation-Water Tower	-1,122,770.58
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	<u>773,283.00</u>
Total Fixed Assets	<u>1,128,480.72</u>
<b>TOTAL ASSETS</b>	<u><u>1,256,165.30</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>15,549.73</u>
Total Accounts Payable	15,549.73
Other Current Liabilities	
Due to General Fund	77,393.03
Garbage Deposits Liability	<u>17,399.00</u>
Total Other Current Liabilities	<u>94,792.03</u>
Total Current Liabilities	<u>110,341.76</u>
Total Liabilities	110,341.76
Equity	
Contributed Capital	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	<u>-14,758.00</u>
Total Equity	<u>1,145,823.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,256,165.30</u></u>

		Utility Fund	
		<u>Aug 18</u>	<u>Jul - Aug 18</u>
Ordinary Income/Expense			
Income			
Interest Income			
LAMP Account		19.35	38.61
Total Interest Income		<u>19.35</u>	<u>38.61</u>
Utility Income			
Garbage Fee		9,545.00	19,087.00
Late Payment Penalties		295.20	628.20
Return Fee		75.00	125.00
Sewer Fee		4,822.00	9,614.00
Water Franchise fees		0.00	0.00
Total Utility Income		<u>14,737.20</u>	<u>29,454.20</u>
Total Income		<u>14,756.55</u>	<u>29,492.81</u>
Expense			
Bank Service charges		20.38	24.21
Depreciation Expense		7,083.33	14,166.66
Garbage Department Expenses			
Garbage Service		0.00	8,441.00
Total Garbage Department Expenses		<u>0.00</u>	<u>8,441.00</u>
General Administrative			
Billing Supplies		372.62	372.62
Postage		151.20	302.05
Transfer Out - Debt Service		1,200.00	2,400.00
Total General Administrative		<u>1,723.82</u>	<u>3,074.67</u>
Sewer Department Expenses			
Engineering		180.00	362.50
Other		0.00	1,569.60
Sewer Service		0.00	85.00
Sewer System Maintenance		13,370.73	15,476.56
Utility Bills		539.33	1,050.61
Sewer Department Expenses - Other		0.00	0.00
Total Sewer Department Expenses		<u>14,090.06</u>	<u>18,544.27</u>
Total Expense		<u>22,917.59</u>	<u>44,250.81</u>
Net Ordinary Income		<u>-8,161.04</u>	<u>-14,758.00</u>
Net Income		<u>-8,161.04</u>	<u>-14,758.00</u>

Ordinary Income/Expense	Utility Fund			
	Jul - Aug 18	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
LAMP Account	38.61	16.66	21.95	231.75%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	38.61	16.66	21.95	231.75%
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	19,087.00	19,166.66	-79.66	99.58%
Late Payment Penalties	628.20	500.00	128.20	125.64%
Return Fee	125.00	166.66	-41.66	75.0%
Sewer Fee	9,614.00	9,500.00	114.00	101.2%
Water Franchise fees	0.00	916.66	-916.66	0.0%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	29,454.20	30,249.98	-795.78	97.37%
Total Income	29,492.81	30,266.64	-773.83	97.44%
Expense				
Bank Service charges	24.21	75.00	-50.79	32.28%
Depreciation Expense	14,166.66	13,333.32	833.34	106.25%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	8,441.00	17,500.00	-9,059.00	48.23%
Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	8,441.00	17,500.00	-9,059.00	48.23%
General Administrative				
Billing Supplies	372.62	200.00	172.62	186.31%
Dues & Memberships	0.00	166.66	-166.66	0.0%
Postage	302.05	300.00	2.05	100.68%
Transfer Out - Debt Service	2,400.00	2,716.66	-316.66	88.34%
Total General Administrative	3,074.67	3,383.32	-308.65	90.88%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	12,666.66	-12,666.66	0.0%
Engineering	362.50	1,000.00	-637.50	36.25%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,569.60	333.32	1,236.28	470.9%
Repairs	0.00	16.66	-16.66	0.0%
Sewer Service	85.00	0.00	85.00	100.0%
Sewer System Maintenance	15,476.56	2,500.00	12,976.56	619.06%
Sundry	0.00	16.66	-16.66	0.0%
Utility Bills	1,050.61	1,416.66	-366.05	74.16%
Sewer Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Sewer Department Expenses	18,544.27	17,949.96	594.31	103.31%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	44,250.81	52,241.60	-7,990.79	84.7%
Net Ordinary Income	-14,758.00	-21,974.96	7,216.96	67.16%
Net Income	-14,758.00	-21,974.96	7,216.96	67.16%