

Ways and Means Committee
5:00 p.m., Tuesday, May 15, 2018

The regular meeting of the Ways and Means Committee was called to order at 5:20 p.m., Tuesday, May 15, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Bell, Buckhannon, Ferencz, Kinghorn, Moye, Rice and Smith, Chair Ward, Mayor Carroll, Administrator Tucker, Assistant Frago and Clerk Copeland; a quorum was present to conduct business.

1. Chair Ward called the meeting to order and acknowledged that the press and public were duly notified of the meeting in accordance with the Freedom of Information Act.

2. Approval of Previous Meetings' Minutes

MOTION: Councilmember Bell moved to approve the minutes of the regular meeting of April 17, 2018 and the Special Meeting of April 11, 2018 as submitted; Councilmember Buckhannon seconded and the motion **PASSED UNANIMOUSLY**.

3. **Citizens' Comments** – None

4. **Financial Statements** – Treasurer Debbie Suggs

A. Financial Statement

The financial statement for review was through ten (10) months of FY18, or April 30, 2018. General Fund revenues were seventy-eight percent (78%) collected and General Fund expenditures were seventy-nine percent (79%) expended. Property Taxes revenue was slightly ahead for the same period in FY17, and the Treasurer expressed confidence that the budget would be met. She reported that all revenue sources, except Rental Licenses, Parking and All Other were ahead of revenues through ten (10) months of FY17. With the spending associated with the off-shore dredging project, cash balances have come down as was expected; total cash has gone down by approximately three million dollars (\$3,000,000).

The Chair, Treasurer Suggs and the City's auditors are working on an agreed set of procedures for the marina businesses to follow to ensure the revenue and cost of sales are being presented correctly.

B. Tourism Schedules

Year over year, Municipal Accommodations Taxes and Beach Preservation Fees are running three percent (3%) ahead of FY17. For the Charleston County Pass-through, the City was told to expect and budget for a decrease in FY18, but the City has been told to expect the amount to increase in FY19 by approximately seventy thousand dollars (\$70,000). Hospitality Tax collections continue to be strong showing growth of five percent (5%) over FY17. The next schedule showing ten (10) years of Local Options Sales Taxes has increased by five point six percent (5.6%) over FY17; the Treasurer stated that she saw this tax as a good barometer of the overall island's economy.

C. Projects Worksheets

Treasurer Suggs thought that, with the exception of Coastal Science and Engineering, most of the spending for the off-shore renourishment project has been done, and she was pleased to announce that the project has been completed without the City incurring any debt. She recalled from last month's meeting that money was borrowed from existing City funds to make the last payment to Great Lakes Dredge and Dock of five million dollars (\$5,000,000); at this moment the City has a "due to" the Capital Projects Fund in excess of one and a half million dollars (\$1,500,000) and a "due to" the Disaster Recovery Fund of one point two million dollars (\$1,200,000). As the FEMA money is collected, these funds will be repaid. Expenditures for the Phase II Drainage Project in April were pay application #5 to the contractor and project management fees for Civil Site Environmental. The project shortfall will be paid from contingency funds. The rehabilitation of the Front Beach restrooms has nearly been completed and is within budget. The Bulkhead Rehabilitation has been completed within budget. And, as of yet, very little in the way of expenses has been charged against the replacement of the underground storage tanks.

5. Old Business – none

6. New Business

- A. Report on recommendation from the Public Works Committee to approve a change order in the amount of \$9,073.98 for the relocation of a junction box to avoid conflict with power line (Pg. 45, In 100 – Phase II Drainage, Contingency, \$2,209,157)**

Administrator Tucker noted that this expense was below the ten thousand dollars (\$10,000) toggle in the Procurement Code for which she has the authority to authorize and this was listed on the Agenda for reporting purposes only.

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- B. Recommendation from the Public Safety Committee to award a contract in the amount of \$25,000 to Munnerlyn Pyrotechnics for the 2018 July 4th fireworks show (Pg. 28, In 268 – State ATAX, General Government, Programs/Sponsorships, \$35,000)**

MOTION: Councilmember Rice moved to award a contract to Munnerlyn Pyrotechnics for July 4th fireworks display; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.

- C. Report on emergency purchase from Technology Solutions in an amount not to exceed \$27,000 for replacement of the City Hall server experiencing interruptions in service (Pg. 22, In 27 – General Government Capital Outlay)**

Motion: Councilmember Kinghorn moved to approve up to \$27,000 to replace the City Hall server; Councilmember Bell seconded.

When Chair Ward asked if this server was included in the budget, the Administrator responded that it was in the FY19 budget but not in the FY18 budget; the court software is going to be moved to the existing server.

VOTE: The motion PASSED UNANIMOUSLY.

D. Recommendation from the Recreation Committee to approve the 2018 Farmers' Market Budget

Councilmember Moye noted that Council has already moved to pay the parking fee for the markets and that the budget was very conservative since it did not include the sales of alcohol or any sponsorships for music or children's entertainment. The Recreation Committee discussed at length paying the volunteers for their time, and they finally decided that to pay them was actually paying for professional services as in other City budgets.

MOTION: Councilmember Moye moved to approve the 2018 Farmers' Market budget as presented; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.

E. Discussion of FY19 Budget

Chair Ward stated that proposed changes to the budget were detailed on a separate page; a copy of which is attached to the historical record of the meeting. Chair Ward noted that the potential changes make a substantial dent in the deficit in FY19.

Agreeing with Councilmember Rice, Chair Ward shared her concern that more money has not been allocated to the docks at the marina; he also was disturbed that no money has been allocated to the Disaster Recovery Fund.

MOTION: Councilmember Bell moved to add \$250,000 for general maintenance at the marina, absent any better data, from the Marina Fund; Councilmember Rice seconded, and the motion PASSED on a vote of 8 to 1 with Councilmember Ferencz casting the dissenting vote.

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In addition to the proposed changes on the handout, Council approved removing fifteen thousand dollars (\$15,000) from the budget for the City Hall server and adding two hundred fifty thousand dollars (\$250,000) for emergency dock repairs at the marina.

In reviewing the fund balances projected for the end of FY19, the Hospitality Tax Fund should have the biggest balance.

Since Treasurer Suggs did not think the State would approve setting aside Hospitality Taxes for Disaster Recovery, she suggested that the City adhere to past practices of putting a portion of the City's FY18 positive net results into the Disaster Recovery Fund.

7. Miscellaneous Business – None

Adoption of Safe Boating Week

Next Meeting Date: 5:00 p.m., Tuesday, June 9, 2018 in Council Chambers

8. Executive Session – not needed

9. Adjournment

MOTION: Councilmember Kinghorn moved to adjourn the meeting at 6:05 p.m.;
Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.

Respectfully submitted:

Marie Copeland
City Clerk

City of Isle of Palms
Financial Statement Summary as of April 30, 2018
(Dollars in Thousands)

	REVENUES				TRANSFERS IN / (OUT)				EXPENDITURES				Ending Fund Balance
	Actual	Budget	Diff	% of Bud	Actual	Budget	Diff	% of Bud	Actual	Budget	Diff	% of Bud	
General	\$ 7,732	\$ 9,957	\$ (2,225)	78%	544	939	\$ (395)	58%	\$ 8,588	\$ 10,896	\$ (2,308)	79%	\$ 2,822
Capital Projects	117	723	(606)	16%	450	325	125	0%	1,402	3,460	(2,058)	41%	3,706
Muni Accom Tax	1,093	1,414	(321)	77%	(530)	(648)	118	82%	435	1,611	(1,176)	27%	1,728
Hospitality Tax	514	700	(186)	73%	(135)	(595)	460	23%	266	516	(250)	52%	986
State Accom Tax	1,198	1,671	(473)	72%	(562)	(814)	252	69%	918	2,181	(1,263)	42%	1,885
Beach Restoration	8,128	13,332	(5,204)	61%	404	1,672	(1,268)	0%	13,837	15,004	(1,167)	92%	(5,305)
Beach Preservation	656	968	(312)	68%	-	(1,273)	1,273	0%	269	534	(265)	50%	2,608
Marina	256	407	(151)	63%	233	804	(571)	29%	223	272	(49)	82%	5,812
Disaster Recovery	23	18	5	128%	-	-	-		352	5	347	7040%	2,038
All Other	172	170	2	101%	(404)	(410)	6	98%	196	211	(15)	93%	289
Total All Funds	\$ 19,889	\$ 29,360	\$ (9,471)	68%	\$ 0	\$ -	\$ 0		\$ 26,486	\$ 34,690	\$ (8,204)	76%	\$ 16,569

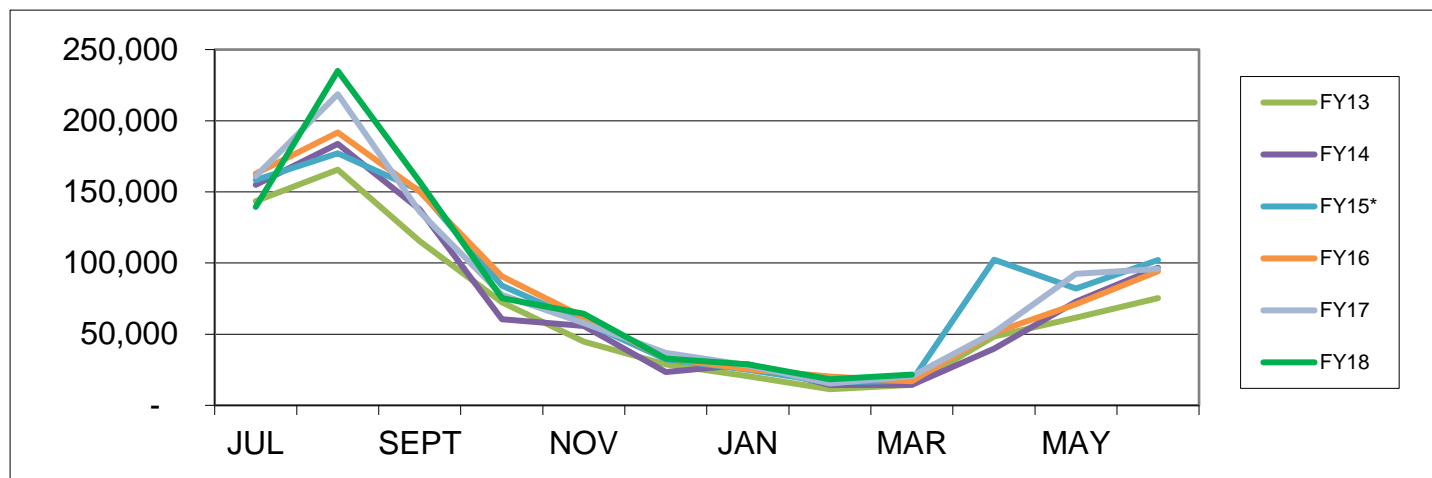
General Fund YTD Revenues Compared to Budget and Prior Year					
	YTD Actual	FY18 Budget	% of Budget	FY17 YTD	% of Prior YTD
Prop Tax	4,203	4,340	97%	4,154	101%
LO Sales Tax	476	715	67%	404	118%
Business Lic	1,065	1,095	97%	964	110%
Rental Lic	474	510	93%	489	97%
Other Lic	120	1,497	8%	102	118%
Build Pmts	273	262	104%	256	107%
From State	163	257	63%	115	142%
Parking	443	707	63%	459	97%
All Other	515	574	90%	518	99%
Total	7,732	9,957	78%	7,461	104%

Cash Balances		
	4/30/2018	4/30/2017
General Fund	3,466	3,094
As a % of GF Exp	32%	30%
Capital Projects	2,996	3,790
Disaster Recovery	2,044	2,207
Beach Maint	-	370
Marina	559	437
Tourism Funds	4,860	4,235
Beach Restoration	1,333	5,119
Beach Preservation	2,643	1,713
Other Restricted	308	376
Total All Cash	18,209	21,342

General Fund YTD Expenditures 10 Month Target = 83%			
	YTD Actual	FY18 Budget	% of Bud
Mayor/Council	115	104	111%
General Govt	1,324	1,639	81%
Police	2,143	2,718	79%
Fire	2,598	3,251	80%
Public Works	1,054	1,254	84%
Build & Lic	320	459	70%
Recreation	778	1,016	77%
Judicial	202	319	63%
BSOs	54	136	40%
Total	8,588	10,896	79%
% of FY17 Budget Expended in Apr 2017			78%

City of Isle of Palms Municipal Accommodations Fee Collections

	FY13	FY14	FY15*	FY16	FY17	FY18
JUL	143,432	154,960	158,217	162,862	161,068	139,501
AUG	165,586	183,738	177,087	191,759	218,620	235,007
SEPT	115,349	137,686	151,064	150,212	136,141	157,274
OCT	72,344	60,449	84,113	90,691	77,500	75,353
NOV	44,768	55,789	58,716	61,918	57,777	64,256
DEC	28,736	23,420	32,277	33,233	36,937	32,877
JAN	20,498	28,793	24,860	25,309	28,217	28,859
FEB	11,340	14,273	16,123	20,313	15,332	18,317
MAR	14,305	14,492	17,406	16,918	20,485	21,562
APR	48,327	39,874	102,242	51,082	51,166	
MAY	61,726	72,805	81,975	70,954	92,529	
JUNE	75,305	96,749	102,138	94,270	95,768	
Deduct last July	(143,432)	(154,960)	(158,217)	(162,862)	(161,068)	(139,501)
Add next July	154,960	158,217	162,862	161,068	139,501	
Total Fiscal Year	813,244	886,286	1,010,862	967,728	969,974	633,505
	Incr from FY12 -67%	Incr from FY13 9%	Incr from FY14 14%	Incr from FY15 -4%	Incr from FY16 0%	Incr from FY16 3%

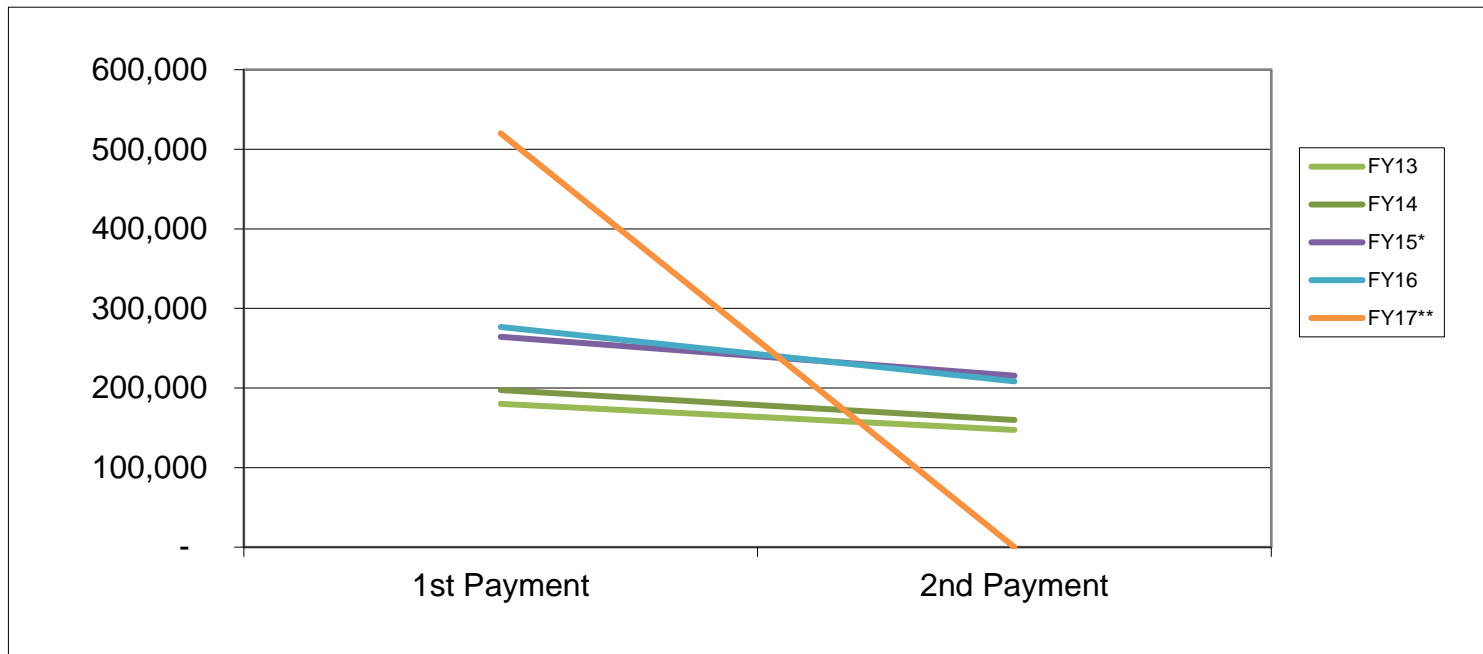


* April 2015 includes \$52,496 one-time revenue related to settlement from online travel companies.

City of Isle of Palms Revenue From Charleston County Accommodations Tax Pass-Through

	FY13	FY14	FY15*	FY16	FY17**	FY18**
1st Payment	180,073	197,400	264,335	276,704	520,000	327,750
2nd Payment	147,340	159,791	215,479	208,390	-	109,250
Total Fiscal Yr	327,413	357,191	479,813	485,093	520,000	437,000

5%	0	34%	1%	7%	-16%
Incr from FY12	Incr from FY13	Incr from FY14	Incr from FY15	Incr from FY16	Incr from FY17

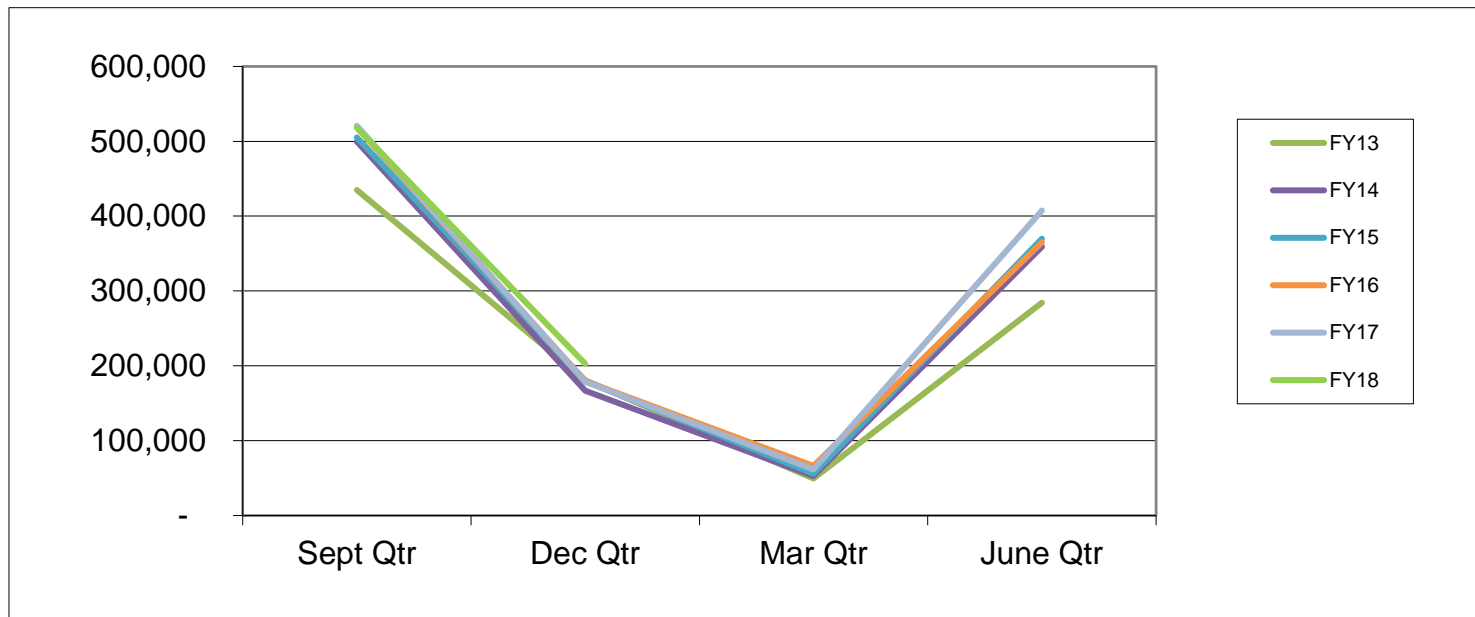


* Beginning in FY15, Charleston County increased its pass-through % from 20% to 25% of County Atax collected on the Isle of Palms.

** Only one payment received for all of FY17. County personnel indicate there will be a smaller 2nd payment in FY18.

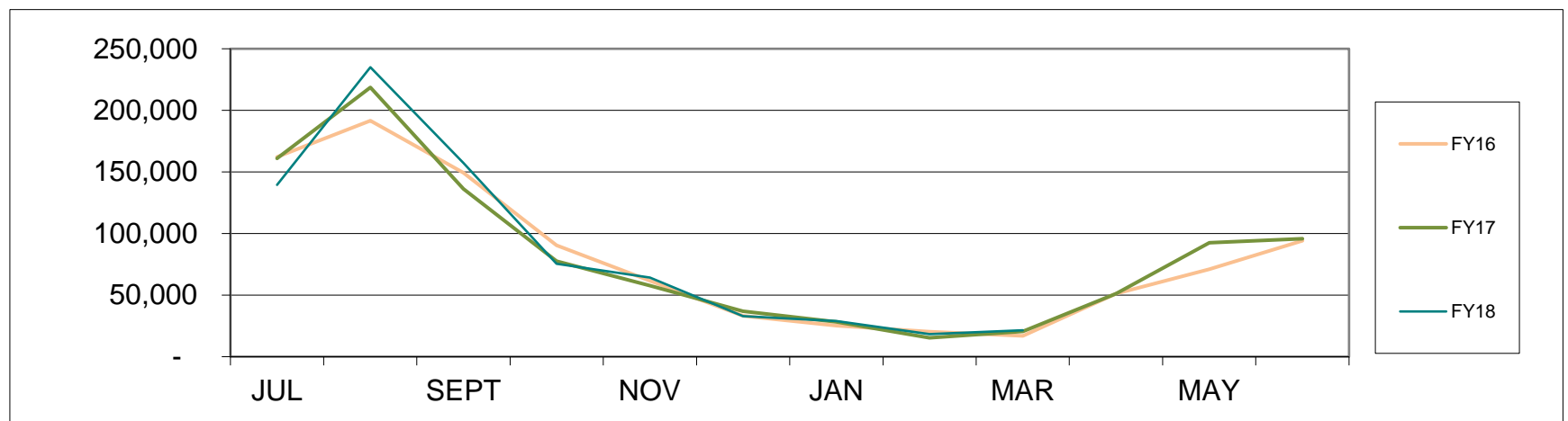
City of Isle of Palms State Accommodations Tax Collections Tourism-Related Portion Only

	FY13	FY14	FY15	FY16	FY17	FY18
Sept Qtr	434,909	499,676	505,199	518,796	520,784	518,028
Dec Qtr	180,375	166,673	179,923	179,446	178,830	202,803
Mar Qtr	49,490	52,817	55,913	66,294	61,586	
June Qtr	284,447	359,094	369,976	364,938	407,460	
Total Fiscal Yr	949,221	1,078,259	1,111,010	1,129,474	1,168,660	720,831
	0 Incr from FY12	13.6% Incr from FY13	3.0% Incr from FY14	1.7% Incr from FY15	3.5% Incr from FY16	3.0% Incr from FY17



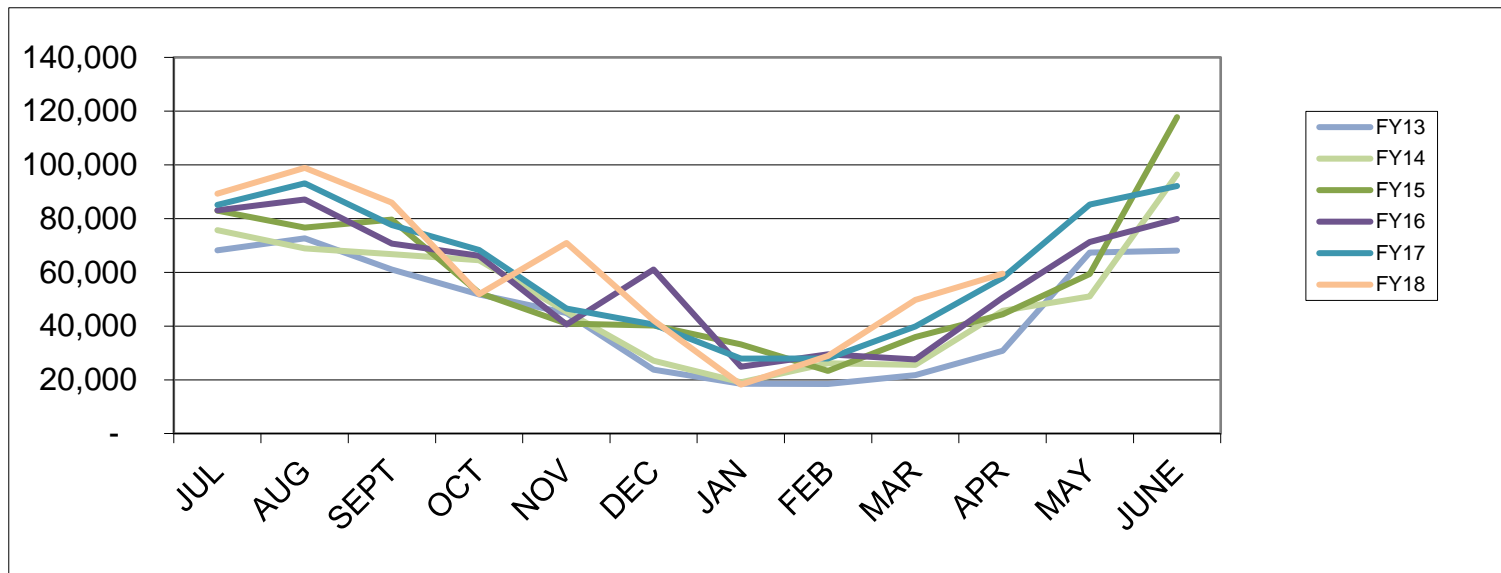
City of Isle of Palms Beach Preservation Fee

	FY15	FY16	FY17	FY18
JUL		162,228	161,068	139,501
AUG		191,610	218,620	235,007
SEPT		149,350	136,141	157,274
OCT		90,398	77,500	75,353
NOV		61,647	57,777	64,256
DEC		33,233	36,937	32,877
JAN		25,309	28,217	28,859
FEB	13,997	20,313	15,332	18,317
MAR	16,526	16,918	20,485	21,562
APR	49,060	51,082	51,166	
MAY	81,384	70,954	92,529	
JUNE	102,031	94,270	95,768	
Deduct last July	-	(162,228)	(161,068)	(139,501)
Add next July	162,228	161,068	139,501	
Total Fiscal Year	425,226	966,152	969,974	633,505
			Incr from FY16 0%	Incr from FY17 3%



City of Isle of Palms Hospitality Tax Collections

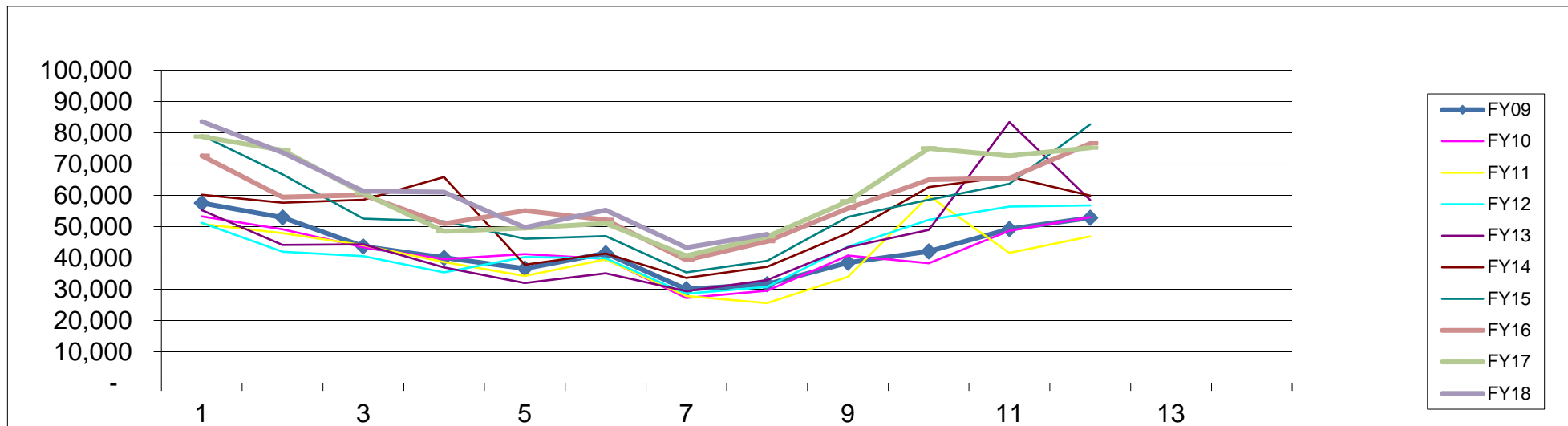
	FY13		FY14		FY15		FY16		FY17		FY18	
	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers	Taxes Paid	# of Payers
JUL	68,205	32	75,718	28	82,898	28	83,038	31	85,051	29	89,309	28
AUG	72,645	29	68,958	25	76,606	29	87,110	29	93,123	27	98,883	27
SEPT	60,986	32	66,779	26	79,619	32	70,725	32	77,619	29	85,969	33
OCT	51,790	23	64,513	25	52,308	33	66,113	34	68,348	27	51,842	32
NOV	44,842	30	45,325	25	40,949	26	40,576	12	46,488	24	70,905	34
DEC	23,773	24	27,092	25	40,157	22	61,052	30	40,557	26	42,141	32
JAN	18,483	27	19,057	26	33,166	31	24,864	26	27,883	26	18,203	24
FEB	18,431	18	26,164	21	23,297	25	29,443	21	27,947	22	28,826	25
MAR	21,719	24	25,564	21	35,894	26	27,586		39,785	26	49,744	
APR	30,820	17	45,637	24	44,335	26	50,531	25	57,961	28	59,494	
MAY	67,338	28	50,987	28	59,407	28	71,297	32	85,246	29		
JUNE	68,045	26	96,425	29	117,761	33	79,858	30	92,137	29		
Deduct last July	(68,205)		(75,718)		(82,898)		(83,038)		(85,051)		(89,309)	
Add next July	75,718		82,898		83,038		85,051		89,309			
Total Fiscal Year	554,590		619,399		686,537		694,206		746,402		506,008	
	Incr fr FY12	#REF!	Incr fr FY13	12%	Incr fr FY14	11%	Incr fr FY15	1%	Incr fr FY16	8%	Incr fr FY17	5%



City of Isle of Palms Local Option Sales Tax Collections

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
AUG	57,548	53,285	50,901	51,225	55,308	60,148	79,157	72,684	78,763	83,614
SEPT	52,919	49,130	47,910	41,968	44,160	57,629	66,742	59,485	74,435	73,671
OCT	43,711	43,413	44,096	40,583	44,387	58,596	52,592	60,091	60,675	61,352
NOV	40,054	39,643	38,647	35,340	37,002	65,846	51,671	50,987	48,526	61,040
DEC	36,609	41,243	34,280	40,294	32,013	37,848	46,175	55,100	49,536	49,732
JAN	41,553	39,722	39,535	39,952	35,124	41,441	47,026	52,199	51,084	55,282
FEB	29,998	27,201	27,808	28,563	29,382	33,630	35,387	39,321	40,694	43,314
MAR	31,624	29,508	25,569	30,796	32,904	37,132	39,091	45,304	46,832	47,589
APR	38,531	40,784	33,966	43,572	43,437	47,960	53,077	55,848	58,126	
MAY	42,036	38,321	59,859	52,169	48,957	62,684	58,550	65,020	75,033	
JUNE	49,214	48,722	41,631	56,454	83,452	65,995	63,722	65,457	72,661	
JULY	52,844	53,016	46,891	56,799	58,510	59,932	82,715	76,581	75,171	
Total Fiscal Year	516,642	503,988	491,091	517,717	544,635	628,841	675,906	698,077	731,537	475,594
	Decr from FY08 -8%	Decr from FY09 -2%	Decr from FY10 -3%	Incr from FY11 5%	Incr from FY12 5.2%	Incr from FY13 15.5%	Incr from FY14 7.5%	Incr from FY15 3.3%	Incr from FY16 4.8%	Incr from FY17 5.6%

FY14 Incls. 1-time
pmt related to
James Island



City of Isle of Palms
FY17-FY18 Beach Restoration Project

Check Number	Check Date	Payee	Description of Work	Engineering/ Permitting/ Project Mgt (CSE Contract P2453-01)	Mobilization (Great Lakes Contract Amt)	Nourishment (Great Lakes Contract Amt)	Construction Contingency	Post Project Monitoring (Estimate)	General Contingency, Legal & Public Safety Costs	Total Project
CSE Estimate of Complete Project Cost as of 1/1/18				831,343	3,415,000	8,460,000	-	200,000	79,657	12,986,000
Change Order - IRMA sand loss / FEMA Project (NOTE A)				30,000		1,700,586			-	1,730,586
Updated Project Cost				861,343	3,415,000	10,160,586	-	200,000	79,657	14,716,586

Actual Project Spending:

174	1/25/2016	CSE	Design/permitting- P2453-Dec15	7,300						7,300
176	3/7/2016	CSE	Design/permitting- P2453-Jan16	16,049						16,049
177	4/26/2016	CSE	Design/permitting-P2453-Mar16	13,958						13,958
1002	6/8/2016	CSE	Design/permitting-P2453-Apr16	13,496						13,496
1003	6/16/2016	CSE	Design/permitting-P2453-Feb16	17,753						17,753
1004	6/30/2016	CSE	Design/permitting-P2453-May16	29,401						29,401
1005	8/11/2016	CSE	Design/permitting-P2453-Jun16	28,195						28,195
1007	9/9/2016	CSE	Design/permitting-P2453-Jul 16	8,771						8,771
1010	10/12/2016	CSE	Design/permitting-P2453-Aug 16	22,763						22,763
1011	11/29/2016	CSE	Design/permitting-P2453-Sept 16	32,285						32,285
1013	12/28/2016	CSE	Maps, aerials, etc P2453	4,795						4,795
1013	12/28/2016	CSE	Sediment sample proc P2453	6,527						6,527
182	1/20/2017	CSE	Design/permitting-P2453-01 Nov16	4,519						4,519
xfer	1/31/2017	City of Isle of Palms	postage for stakeholder letters						88	88
185	2/7/2017	CSE	Design/permitting Dec16	9,897						9,897
xfer	2/28/2017	City of Isle of Palms	paper and printing of letters, ups						502	502
187	3/7/2017	Chris Jones	professional fees, public access						990	990
194	3/24/2017	CSE	professional svcs - Jan17	4,211						4,211
194	3/24/2017	CSE	prof svcs, cultural resource srvy	58,089						58,089
194	3/24/2017	CSE	professional svcs - Feb17	4,295						4,295
198	5/9/2017	CSE	professional svcs - Mar17	9,625						9,625
200	6/26/2017	CSE	professional svcs - Apr17	5,500						5,500
201	8/4/2017	CSE	professional svcs - May17	22,658						22,658
203	8/4/2017	Post & Courier	project related advertising						126	126
204	8/18/2017	CSE	professional svc June 2017	42,085						42,085
206	9/29/2017	CSE	professional svcs - July 2017	39,800						39,800
207	10/10/2017	CSE	professional svcs - Aug 2017	31,885						31,885
209	11/29/2017	CSE	professional svcs - Sept 2017	6,712						6,712
210	12/14/2017	CSE	professional svc - Oct 2017	15,993						15,993
211	1/24/2018	Allegra Design & Mktg	project signage						164	164
212	1/24/2018	Great Lakes Dock & Dredge	pay application #1		1,844,100					1,844,100
213	2/2/2018	CSE	professional svc - Dec 2017	14,792						14,792

City of Isle of Palms
FY17-FY18 Beach Restoration Project

Check Number	Check Date	Payee	Description of Work	Engineering/ Permitting/ Project Mgt (CSE Contract P2453-01)	Mobilization (Great Lakes Contract Amt)	Nourishment (Great Lakes Contract Amt)	Construction Contingency	Post Project Monitoring (Estimate)	General Contingency, Legal & Public Safety Costs	Total Project
214	2/16/2018	Great Lakes Dredge & Dock	pay application #2			2,825,075				2,825,075
215	2/26/2018	Prism Photo & Framing	photo enlargement						107	107
216	3/9/2018	CSE	professional svc - Jan 2018	44,607						44,607
217	3/21/2018	Great Lakes Dredge & Dock	pay application #3			3,124,030				3,124,030
218	4/6/2018	CSE	professional svc - Feb 2018	53,916						53,916
219	5/2/2018	Great Lakes Dredge & Dock	pay application #4		1,370,900	4,211,480				5,582,380
220	5/8/2018	CSE	professional svcs - Mar 2018	48,148						48,148
221	5/8/2018	Great Lakes Dredge & Dock	pay application #5		200,000					200,000
various	various	Halversen & Associates	FY17 & FY18 legal services for beach proj						10,716	10,716
various	various	BB&T	FY17 & FY18 bank service charges						185	185
Total Project Spending:				618,023	3,415,000	10,160,586	-	-	12,877	14,206,486
Remaining to Spend				243,320	-	-	-	200,000	66,780	510,099

Proposed Funding Sources:	FY18 Budget	Stakeholder Funds Collected	June 2017 Change	July 2017 Change	Sept 2017 Changes	Replace Loan with BPFee	FY17 and FY18 Interest	Est Funding Available
New Stakeholder \$	5,000,025	5,000,025						5,000,025
Old Stakeholder \$ held by City	199,975	240,056						240,056
City Funds on hand (in Beach Maint & Beach Preser. Funds)	1,671,978							1,671,978
City Funds financed with potential loan	1,200,000					(1,200,000)		-
Estimated State of SC Contribution (PRT Grant)	6,932,000		(3,549,184)		(400,213)			2,982,603
Estimated FEMA contribution for MATTHEW (75%)	-			2,964,255	(1,069,705)			1,894,550
Estimated SC local match to FEMA MATTHEW contribution				592,851	38,666			631,517
Estimated FEMA contribution for IRMA (75%)								1,275,439
Wild Dunes LLC contribution for IRMA (part of 25% local share)								150,000
City Funds from Beach Preservation Fee 6/30/17 Fund Balance (plug)						799,836		799,836
Interest on Beach Maintenance & Beach Restoration Funds	100						70,582	70,582
	15,004,078							14,716,586

(NOTE A) FEMA IRMA reimbursement:		Current estimate of total project cost	(14,716,586)
276,518.00	cubic yards of sand		
6.15	GLDD change order price		
1,700,585.70	FEMA IRMA Project Total	1,275,439.28	75% Federal Share
-	Construction Administration & Engineering	150,000.00	25% Local Share - Paid by Wild Dunes LLC
-	Direct Admin Costs	275,146.43	25% Local Share - Paid by City of IOP
1,700,585.70	Total FEMA IRMA project (at a rate of 75/25)	1,700,585.70	
		Difference	0

City of Isle of Palms
Phase II Drainage - 45th - 52nd Avenue

G/L Account: 204640.5084

PROJECT COST:

Design & Engineering Contract - Phase II - 45th to 52nd Avenues
 First Contract Amendment (bid package, easements, permitting, technical support during construction, etc)
 Low Bid Received with 15% Contingency, less change orders
 Potential Change Order - relocate water pipe

SUBTOTAL ESTIMATED COST:

PROJECT EXPENDITURES:

Inv. Date	Check #	Vendor	Description of Work
4/9/12	2818	Eadie's Construction	45th - 52nd Ave, TB inspection
4/25/12	2820	CSE	Phase II engineering, drawings
5/25/12	2826	CSE	Phase II engineering, drawings
6/25/12	2837	CSE	engineering, wetlands survey
7/25/12	2845	CSE	engineering, survey, wetlands & drawings
8/27/12	2854	CSE	survey, drawings and postage
9/25/12	2867	CSE	engineering and drawings
10/25/12	2872	CSE	engineering and surveys
11/26/12	2874	CSE	engineering, surveys, & wetlands
1/16/13	2881	CSE	engineering, drawings & wetlands
2/7/13	2887	CSE	engineering, drawings & wetlands
2/25/13	2891	CSE	engineering, survey & drawings
5/28/13	2914	CSE	engineering
6/25/13	2920	CSE	engineering
9/25/13	2932	CSE	engineering services
10/25/13	2935	CSE	engineering services
11/25/14	2980	CSE	engineering services
3/10/15	2990	Halversen & Associates	legal expenses related to easements
5/31/15	3002	Halversen & Associates	legal expenses related to easements
6/30/15	3012	Halversen & Associates	legal expenses related to easements
11/25/15	3036	CSE	eng svcs, drinking water & well issues w/ SC DHEC
12/28/15	3045	CSE	eng svcs, meeting with HOA
12/29/15	3046	Halversen & Associates	Drainage related legal fees Nov & Dec 2015
1/31/16	3058	Halversen & Associates	Drainage related legal fees Jan 2016
2/21/16	3068	Halversen & Associates	Drainage related legal fees Golf Cart Easement
3/1/16	3076	Halversen & Associates	Drainage related legal fees Golf Cart Easement
5/25/16	3089	CSE	eng svcs, site meeting WDYH easement
5/16/16	3090	Halversen & Associates	Legal fees, WDYH meeting, golf cart/IOPWSC easements
6/27/16	3096	CSE	revised drawing exhibits
6/28/16	3101	Halversen & Associates	Drainage related legal fees for June 2016
7/26/16	3103	CSE	Wild Dunes expansion meeting
8/30/16	3105	Halversen & Associates	Drainage related legal fees for July & Aug 2016
9/26/16	3110	CSE	Wild Dunes expansion meeting, plan review

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
169,000			169,000
30,000			30,000
	2,381,000	328,150	2,709,150
		29,000	29,000
199,000	2,381,000	357,150	2,937,150

1,950	1,950
8,308	8,308
13,875	13,875
14,000	14,000
12,666	12,666
8,960	8,960
8,531	8,531
14,500	14,500
13,500	13,500
12,747	12,747
15,524	15,524
4,529	4,529
4,000	4,000
2,000	2,000
314	314
918	918
5,310	5,310
	1,705
	1,641
	12
100	100
180	180
	281
	540
	206
	96
400	400
	900
300	300
	108
625	625
	168
1,225	1,225

City of Isle of Palms
Phase II Drainage - 45th - 52nd Avenue

G/L Account: 204640.5084

PROJECT COST:

9/29/16	3118	Halversen & Associates	Drainage related legal fees for Sept 2016
1/25/17	3130	CSE	Eng svcs, Phase II drainage
4/25/17	3158	CSE	Drainage Phase II permit, drawings for bid package
5/25/17	3179	CSE	Bid package preparation
6/25/17	3171	Halversen & Associates	Drainage related legal fees for May 2017
6/26/17	3177	CSE	Finalize bid package and advertisement
6/30/17	3182	Halversen & Associates	Drainage related legal fees for June 2017
7/25/17	3183	CSE	Bid opening, review of tabulation
8/27/17	3188	Halversen & Associates	Drainage related legal fees for Jul 2017
9/1/17	3194	CSE	Met with IOPWSC, prepare grant info
9/25/17	47982	CSE	preconstruction meeting
8/31/17	47990	Halversen & Associates	drainage related legal fees for Aug 2017
9/30/17	48125	Halversen & Associates	drainage related legal work for Sept 2017
10/25/17	50205	CSE	property owners meeting, sketch flap gate
11/2/17	50195	IPW	construction pay app #1
11/27/17	50366	CSE	project management
12/22/17	50458	IPW Construction Group	construction pay app #2
12/27/17	50616	CSE	professional services & project mgt
2/5/18	50785	IPW Construction Group	construction pay app #3
2/26/18	50891	CSE	professional services & project mgt
2/28/18	50981	Halversen & Associates	legal fees Jan and Feb 2018
2/28/18	50946	IPW	construction pay app #4
3/26/18	51084	CSE	professional services & project mgt
4/2/18	51223	IPW	construction pay app #5
4/25/18	51307	CSE	professional services & project mgt

PROJECT FUNDING:

Residual funding, Phase I	81,738
FY13 City Reserve	87,262
FY14 City Reserve	200,000
FY15 City Budgeted Reserve	200,000
FY16 City Budgeted Reserve	200,000
FY17 City Budgeted Reserve	200,000
FY18 Muni Atax Budgeted Expense	552,289
FY18 City Budgeted Reserve (CPF)	135,967
CTC Grant Award for construction, Sept 2013	100,000
CTC Grant Award for construction, FY16	100,000
Rural Infrastructure Grant FY17	500,000
	<u>2,357,256</u>

SUBTOTAL SPENDING:

REMAINING TO SPEND:

Phase II Drainage Project 45th-52nd Ave			
Engineering & Design	Construction	Contingency	Total
		208	208
1,540			1,540
600			600
12,590			12,590
		1,368	1,368
4,687			4,687
		1,008	1,008
2,837			2,837
		696	696
1,292			1,292
1,054			1,054
		180	180
		60	60
524			524
	214,032		214,032
2,628			2,628
	113,388		113,388
450		400	850
	90,001		90,001
2,100			2,100
		1,668	1,668
	83,772		83,772
3,506			3,506
	145,934		145,934
3,000			3,000
181,268.14	647,125.96	11,245.00	839,639.10
17,731.86	1,733,874.04	345,905.00	2,097,510.90

Total project funding	2,357,256
Total project spending to date	(839,639)
Total estimated remaining to spend	<u>(2,097,511)</u>
Shortfall	(579,894)
Less 6/30/17 reserve for General Drainage/Roads	(323,068)
Less request from Chas County	<u>(193,184)</u>
Remaining shortfall (currently < avail contingency)	(63,642)

City of Isle of Palms

Front Beach Restroom Renovation Project Worksheet

Contracts and Change Orders Received:

Liollio Contract for Field Verification/Design development/Constr docs/Permts/Bidding
 Liollio Contract Administration contract update
 Phillip Smith Contracting contract
 Contractor Change Orders 2.15.18
 Legal & Miscellaneous Estimates

Project Expenditures:

Invoice Date	Payee	Description of Work
1/26/2017	Liollio	field verification/design develop/copies
2/28/2017	Liollio	field verification/design develop/copies/mileage
3/22/2017	Liollio	field verification/design develop
4/30/2017	Liollio	field verif/design develop/construct docs
5/31/2017	Liollio	construct docs
6/27/2017	Liollio	construct docs
7/27/2017	Liollio	front end docs and plan room coordination
8/28/2017	Liollio	permitting & bidding
1/29/2018	Liollio	contruction oversight & copies - Jan 2018
2/22/2018	Phillip Smith Contracting	pay app #1
2/26/2018	Liollio	construction oversight - Feb 2018
3/22/2018	Phillip Smith Contracting	pay app #2
3/29/2018	Liollio	construction oversight - Mar 2018
4/20/2018	Phillip Smith Contracting	pay app #3
4/30/2018	Liollio	construction oversight - April 2018
various	Nature's Calling	portable toilets during contruction
		Total paid
		Remaining on contracts

FY17 Budget Spent State Atax Fund				32,021
FY 18 Budget				565,000
Contracts/Change Orders/Legal&Misc				(576,933)
Budget Funds Remaining				20,088

Design & Construction Oversight	Building Renovation	Boardwalk & Showers	Legal & Misc Expenses	Total
34,782				34,782
14,858				14,858
	193,147	296,475		489,622
	22,971	4,700		27,671
			10,000	10,000
49,640	216,118	301,175	10,000	576,933

755			91	845
10,564			30	10,594
2,264				2,264
3,185			37	3,222
8,380			12	8,391
6,704				6,704
			999	999
2,931			296	3,227
1,486			72	1,558
	65,771			65,771
4,477				4,477
	84,093	47,911		132,005
5,497				5,497
	46,974	34,796		81,770
1,999				1,999
			2,852	2,852
48,241	196,839	82,707	4,389	332,176
1,399	19,279	218,468	5,611	244,756

City of Isle of Palms

Marina Bulkhead Rehabilitation

Contracts and Change Orders Received:

JMT Engineering	Construction Administration
Martin & Son Contracting	Construction
Martin & Son Change Order #1	
Legal & Miscellaneous Estimates	

Project Expenditures:

Invoice Date	Payee	Description of Work
--------------	-------	---------------------

1/26/2018 JMT	engineering services - Dec 2017
2/1/2018 JMT	engineering services - Jan 2017
2/26/2018 Martin & Son Contracting	pay app #1
3/20/2018 Martin & Son Contracting	pay app #2
3/20/2018 Martin & Son Contracting	remaining on pay app #1
3/27/2018 JMT	engineering services
4/1/2018 JMT	engineering services
4/12/2018 Martin & Son Contracting	pay app #3
5/10/2018 JMT	engineering services

Total paid

Remaining on contracts

FY18 Budget for Bulkhead Rehab	356,500
Contracts/Change Orders/Legal & Misc	(303,150)
Budget Funds Remaining	53,350

Construction Admin	Bulkhead Rehab	Legal & Misc Expenses	Total
-----------------------	----------------	--------------------------	-------

20,070			20,070
-	250,000		250,000
	23,080		23,080
		10,000	10,000
20,070	273,080	10,000	303,150

663		663
1,485		1,485
	75,000	75,000
	87,000	87,000
	500	500
2,950		2,950
3,718		3,718
	70,000	70,000
2,083		2,083

10,898	232,500	-	243,398
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9,173	40,580	10,000	59,753
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City of Isle of Palms
Replace (6) Underground Fuel Storage Tanks & PWks Fuel Canopy
IOP Public Works (2) and IOP Marina (4)

Contracts and Change Orders Received:

Summit Engineering	Technical assistance & contract admin
Jones & Frank	Construction (breakdown by location to come)
Legal & Miscellaneous expense estimate	

Project Expenditures:

Invoice Date	Payee	Description of Work
3/1/2018	Summit Engineering Lab	testing related to removal of UST tanks

FY18 Budget for Public Works UST Replacmnt	246,675
FY18 Budget for Public Works Fuel Canopy	30,000
FY18 Budget for Marina UST Replacement	534,750
FY18 Budget for Marina Dock Fuel Dispensers	25,000
Contracts/Change Orders	(833,329)
Budget Funds Remaining	3,096

Construction Admin	Construction	Legal & Misc	Total
21,737			21,737
	809,592	-	809,592
		2,000	2,000
21,737	809,592	2,000	833,329

The Contractor advises that Public Works tanks will arrive in June, so this part of the project will likely carryover into FY18. The Marina tanks will be replaced in October 2018. Both projects will be re-budgeted in FY19.

Fund 10 GENERAL FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	1,434,269.99	1,172,489.64
	Investments	1,701,919.00	2,293,593.97
	Accounts Receivable	95,690.17	65,391.20
	Other Assets	16,833.03	22,410.94
	Due From Other Funds	211,273.44	233,807.42
	Total Assets	3,459,985.63	3,787,693.17
*** Liabilities ***			
	Accounts Payable	75,775.21	139,305.35
	Liabilities-ST	207,194.34	61,566.74
	Due To Other Funds	5,873.00	718,308.96
	Deferred Inflows	53,207.00	46,473.00
	Total Liabilities	342,049.55	965,654.05
*** Fund Balance ***			
	Unassigned	2,596,714.86	2,762,426.79
	Restricted	333,129.00	372,013.86
	Total Fund Balance	2,929,843.86	3,134,440.65
	Beginning Fund Balance	2,929,843.86	3,134,440.65
	Net of Revenues VS Expenditures	188,092.22	(312,401.53)
	Ending Fund Balance	3,117,936.08	2,822,039.12
	Total Liabilities And Fund Balance	3,459,985.63	3,787,693.17

Fund 20 CAPITAL PROJECTS FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	477,092.93	(591,333.70)
	Investments	3,313,389.32	3,587,013.06
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	721,944.82
	Total Assets	3,790,482.25	3,717,624.18
*** Liabilities ***			
	Accounts Payable	82,105.33	11,585.22
	Due To Other Funds	1,286.08	21.93
	Deferred Inflows	0.00	0.00
	Total Liabilities	83,391.41	11,607.15
*** Fund Balance ***			
	Unassigned	1,880,943.97	2,317,968.39
	Restricted	1,674,157.11	2,223,260.50
	Total Fund Balance	3,555,101.08	4,541,228.89
	Beginning Fund Balance	3,555,101.08	4,541,228.89
	Net of Revenues VS Expenditures	151,989.76	(835,211.86)
	Ending Fund Balance	3,707,090.84	3,706,017.03
	Total Liabilities And Fund Balance	3,790,482.25	3,717,624.18

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Fund 30 ACCOMMODATIONS FEE FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
Cash		30,703.86	443,591.69
Investments		1,430,230.28	1,409,329.52
Accounts Receivable		18,447.00	26,895.00
Due From Other Funds		5,667.00	32,612.30
Total Assets		1,485,048.14	1,912,428.51
*** Liabilities ***			
Accounts Payable		41,051.42	9,685.79
Due To Other Funds		88,994.69	174,948.02
Total Liabilities		130,046.11	184,633.81
*** Fund Balance ***			
Unassigned		1,171,531.19	998,800.74
Restricted		423,960.23	600,875.43
Total Fund Balance		1,595,491.42	1,599,676.17
Beginning Fund Balance		1,595,491.42	1,599,676.17
Net of Revenues VS Expenditures		(240,489.39)	128,118.53
Ending Fund Balance		1,355,002.03	1,727,794.70
Total Liabilities And Fund Balance		1,485,048.14	1,912,428.51

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Fund 35 HOSPITALITY TAX FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
Cash		192,494.91	286,963.03
Investments		471,192.49	704,544.71
Accounts Receivable		0.00	0.00
Due From Other Funds		0.00	998.96
Total Assets		663,687.40	992,506.70
*** Liabilities ***			
Accounts Payable		0.00	6,235.82
Due To Other Funds		3,047.62	670.67
Total Liabilities		3,047.62	6,906.49
*** Fund Balance ***			
Unassigned		603,209.26	822,788.67
Restricted		25,000.00	50,000.00
Total Fund Balance		628,209.26	872,788.67
Beginning Fund Balance		628,209.26	872,788.67
Net of Revenues VS Expenditures		32,430.52	112,811.54
Ending Fund Balance		660,639.78	985,600.21
Total Liabilities And Fund Balance		663,687.40	992,506.70

Fund 40 VOLUNTEER FIRE DEPT

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	207,329.80	192,372.10
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	207,329.80	192,372.10
*** Liabilities ***			
	Accounts Payable	765.11	102.02
	Due To Other Funds	626.78	0.00
	Total Liabilities	1,391.89	102.02
*** Fund Balance ***			
	Unassigned	203,755.94	202,129.15
	Total Fund Balance	203,755.94	202,129.15
	Beginning Fund Balance	203,755.94	202,129.15
	Net of Revenues VS Expenditures	2,181.97	(9,859.07)
	Ending Fund Balance	205,937.91	192,270.08
	Total Liabilities And Fund Balance	207,329.80	192,372.10

Fund 50 ACCOMMODATIONS TAX

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	245,705.31	263,846.75
	Investments	1,864,603.07	1,751,933.87
	Accounts Receivable	0.00	0.00
	Other Assets	0.00	0.00
	Due From Other Funds	5,550.00	27,830.89
	Total Assets	2,115,858.38	2,043,611.51
*** Liabilities ***			
	Accounts Payable	47,800.99	44,349.41
	Liabilities-ST	0.00	0.00
	Due To Other Funds	58,392.56	113,988.32
	Deferred Inflows	0.00	0.00
	Total Liabilities	106,193.55	158,337.73
*** Fund Balance ***			
	Unassigned	1,675,055.80	1,566,540.93
	Restricted	423,960.22	600,875.42
	Total Fund Balance	2,099,016.02	2,167,416.35
	Beginning Fund Balance	2,099,016.02	2,167,416.35
	Net of Revenues VS Expenditures	(89,351.19)	(282,142.57)
	Ending Fund Balance	2,009,664.83	1,885,273.78
	Total Liabilities And Fund Balance	2,115,858.38	2,043,611.51

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Fund 55 BEACH RESTORATION FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
Cash		618,333.21	1,333,463.72
Investments		4,500,911.21	0.00
Due From Other Funds		0.00	0.00
Total Assets		5,119,244.42	1,333,463.72
*** Liabilities ***			
Accounts Payable		9,649.25	5,830,984.13
Due To Other Funds		164,073.11	0.00
Deferred Inflows		113,689.97	807,680.95
Total Liabilities		287,412.33	6,638,665.08
*** Fund Balance ***			
Unassigned		0.00	0.00
Total Fund Balance		0.00	0.00
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures		4,831,832.09	(5,305,201.36)
Ending Fund Balance		4,831,832.09	(5,305,201.36)
Total Liabilities And Fund Balance		5,119,244.42	1,333,463.72

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Fund 57 BEACH MAINTENANCE FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	40,843.59	0.00
	Investments	328,957.52	0.00
	Due From Other Funds	30,003.15	0.00
	Total Assets	399,804.26	0.00
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	397,366.80	400,408.67
	Total Fund Balance	397,366.80	400,408.67
	Beginning Fund Balance	397,366.80	400,408.67
	Net of Revenues VS Expenditures	2,437.46	(400,408.67)
	Ending Fund Balance	399,804.26	0.00
	Total Liabilities And Fund Balance	399,804.26	0.00

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Fund 58 BEACH PRESERVATION FEE FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
Cash		84,556.69	686,505.06
Investments		1,628,848.71	1,956,350.78
Accounts Receivable		0.00	0.00
Due From Other Funds		184,470.40	0.00
Total Assets		1,897,875.80	2,642,855.84
*** Liabilities ***			
Accounts Payable		0.00	34,796.13
Due To Other Funds		30,003.15	0.00
Total Liabilities		30,003.15	34,796.13
*** Fund Balance ***			
Unassigned		1,307,547.23	2,221,183.13
Total Fund Balance		1,307,547.23	2,221,183.13
Beginning Fund Balance		1,307,547.23	2,221,183.13
Net of Revenues VS Expenditures		560,325.42	386,876.58
Ending Fund Balance		1,867,872.65	2,608,059.71
Total Liabilities And Fund Balance		1,897,875.80	2,642,855.84

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Fund 60 DISASTER RECOVERY RESERVE FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	109,655.06	(223,896.37)
	Investments	2,097,661.48	2,268,033.96
	Accounts Receivable	0.00	637.50
	Due From Other Funds	36.00	100,000.00
	Total Assets	2,207,352.54	2,144,775.09
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	59,253.00	95,010.49
	Deferred Inflows	11,371.03	11,371.03
	Total Liabilities	70,624.03	106,381.52
*** Fund Balance ***			
	Unassigned	2,292,978.96	2,367,726.81
	Total Fund Balance	2,292,978.96	2,367,726.81
	Beginning Fund Balance	2,292,978.96	2,367,726.81
	Net of Revenues VS Expenditures	(156,250.45)	(329,333.24)
	Ending Fund Balance	2,136,728.51	2,038,393.57
	Total Liabilities And Fund Balance	2,207,352.54	2,144,775.09

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 61 FEDERAL NARCOTICS FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	6,404.46	4,413.58
	Other Assets	0.00	0.00
	Total Assets	6,404.46	4,413.58
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
	Unassigned	6,441.60	5,910.92
	Total Fund Balance	6,441.60	5,910.92
	Beginning Fund Balance	6,441.60	5,910.92
	Net of Revenues VS Expenditures	(37.14)	(1,497.34)
	Ending Fund Balance	6,404.46	4,413.58
	Total Liabilities And Fund Balance	6,404.46	4,413.58

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 62 STATE NARCOTICS FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	7,826.19	6,936.33
	Other Assets	0.00	0.00
	Total Assets	<u>7,826.19</u>	<u>6,936.33</u>
*** Liabilities ***			
	Accounts Payable	0.00	0.00
	Due To Other Funds	0.00	0.00
	Total Liabilities	<u>0.00</u>	<u>0.00</u>
*** Fund Balance ***			
	Unassigned	7,863.13	7,341.79
	Total Fund Balance	<u>7,863.13</u>	<u>7,341.79</u>
	Beginning Fund Balance	7,863.13	7,341.79
	Net of Revenues VS Expenditures	(36.94)	(405.46)
	Ending Fund Balance	7,826.19	6,936.33
	Total Liabilities And Fund Balance	7,826.19	6,936.33

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 64 VICTIMS ASSISTANCE FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	0.00	19,435.59
	Investments	25,756.31	0.00
	Due From Other Funds	0.00	0.00
	Total Assets	25,756.31	19,435.59
*** Liabilities ***			
	Accounts Payable	46.25	45.70
	Due To Other Funds	0.00	0.00
	Total Liabilities	46.25	45.70
*** Fund Balance ***			
	Unassigned	19,757.48	13,571.19
	Total Fund Balance	19,757.48	13,571.19
	Beginning Fund Balance	19,757.48	13,571.19
	Net of Revenues VS Expenditures	5,952.58	5,818.70
	Ending Fund Balance	25,710.06	19,389.89
	Total Liabilities And Fund Balance	25,756.31	19,435.59

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 66 AISLE OF PALMS FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	0.00	18,401.87
	Investments	14,735.87	0.00
	Accounts Receivable	0.00	0.00
	Due From Other Funds	120.00	0.00
	Total Assets	14,855.87	18,401.87
*** Liabilities ***			
	Accounts Payable	0.00	18,371.87
	Due To Other Funds	0.00	0.00
	Total Liabilities	0.00	18,371.87
*** Fund Balance ***			
	Unassigned	21,887.47	14,937.87
	Total Fund Balance	21,887.47	14,937.87
	Beginning Fund Balance	21,887.47	14,937.87
	Net of Revenues VS Expenditures	(7,031.60)	(14,907.87)
	Ending Fund Balance	14,855.87	30.00
	Total Liabilities And Fund Balance	14,855.87	18,401.87

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COMPARATIVE BALANCE SHEET FOR CITY OF ISLE OF PALMS

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Fund 68 RECREATION BUILDING FUND

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
Cash		73,152.61	66,104.62
Accounts Receivable		0.00	0.00
Due From Other Funds		0.00	0.00
Total Assets		73,152.61	66,104.62
*** Liabilities ***			
Accounts Payable		0.00	165.00
Liabilities-ST		0.00	0.00
Due To Other Funds		0.00	0.00
Total Liabilities		0.00	165.00
*** Fund Balance ***			
Unassigned		71,799.41	71,634.90
Restricted		0.00	0.00
Total Fund Balance		71,799.41	71,634.90
Beginning Fund Balance		71,799.41	71,634.90
Net of Revenues VS Expenditures		1,353.20	(5,695.28)
Ending Fund Balance		73,152.61	65,939.62
Total Liabilities And Fund Balance		73,152.61	66,104.62

Fund 90 ISLE OF PALMS MARINA

GL Number	Description	PERIOD ENDED 04/30/2017	PERIOD ENDED 04/30/2018
*** Assets ***			
	Cash	44,610.30	(47,667.22)
	Investments	392,593.64	607,070.23
	Accounts Receivable	25,859.00	(13,177.43)
	Fixed Assets	5,428,767.79	5,603,540.26
	Other Assets	0.00	0.00
	Due From Other Funds	2,675.00	0.00
	Total Assets	5,894,505.73	6,149,765.84
*** Liabilities ***			
	Accounts Payable	4,839.00	6,260.92
	Liabilities-ST	618,109.84	317,674.84
	Due To Other Funds	28,245.00	14,246.00
	Deferred Inflows	0.00	0.00
	Total Liabilities	651,193.84	338,181.76
*** Fund Balance ***			
	Unassigned	4,933,319.28	5,301,389.92
	Restricted	244,477.00	244,477.00
	Total Fund Balance	5,177,796.28	5,545,866.92
	Beginning Fund Balance	5,177,796.28	5,545,866.92
	Net of Revenues VS Expenditures	65,515.61	265,717.16
	Ending Fund Balance	5,243,311.89	5,811,584.08
	Total Liabilities And Fund Balance	5,894,505.73	6,149,765.84

PERIOD ENDING 04/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Account Type: Revenue								
10 4001	PROPERTY TAXES	37,500.84	3,487,184.31	3,650,000.00	34,099.57	3,528,033.13	121,966.87	96.66
10 4002	LOCAL OPTION SALES TAX	0.00	403,717.06	715,000.00	47,588.50	475,594.59	239,405.41	66.52
10 4003	PROPERTY TAX DEBT SERVICE PORT	7,023.21	666,611.52	690,000.00	6,400.79	675,464.74	14,535.26	97.89
10 4005	TELECOMMUNICATIONS LICENSES	0.00	21,248.91	24,000.00	0.00	20,007.78	3,992.22	83.37
10 4006	BUSINESS LICENSES	251,684.77	964,333.88	1,095,000.00	355,574.97	1,064,851.36	30,148.64	97.25
10 4007	INSURANCE LICENSES	13,696.71	13,894.13	636,000.00	20,135.55	20,149.77	615,850.23	3.17
10 4008	PUBLIC UTILITIES	0.00	63,245.25	830,000.00	6,773.36	75,279.19	754,720.81	9.07
10 4009	BUILDING PERMITS	43,080.00	254,862.70	262,000.00	43,353.00	273,001.96	(11,001.96)	104.20
10 4010	ANIMAL LICENSES	155.00	1,430.00	1,900.00	120.00	1,450.00	450.00	76.32
10 4011	RESIDENTIAL RENTAL LICENSES	3,554.57	489,309.04	510,000.00	2,880.10	473,949.08	36,050.92	92.93
10 4013	TRANSPORTATION NETWORK COMPANY	0.00	2,741.48	5,000.00	0.00	4,031.38	968.62	80.63
10 4075	COURT GENERATED REVENUES	3,486.66	199,996.30	275,000.00	16,375.30	147,503.90	127,496.10	53.64
10 4106	INTERGOVERNMENT TRANSFERS	0.00	14,656.00	0.00	0.00	0.00	0.00	0.00
10 4111	GRANT INCOME	60,753.00	60,753.00	0.00	0.00	81,782.41	(81,782.41)	100.00
10 4115	STATE SHARED FUNDS	0.00	49,024.62	100,000.00	23,338.17	70,420.63	29,579.37	70.42
10 4117	STATE SHARED FUNDS-ALCOHO	0.00	0.00	45,000.00	23,200.00	25,000.00	20,000.00	55.56
10 4501	MISCELLANEOUS	206.00	2,313.38	900.00	52.00	14,022.14	(13,122.14)	1,558.02
10 4502	PARKING LOT REVENUES	57,298.50	193,861.85	320,000.00	41,536.96	191,354.41	128,645.59	59.80
10 4504	SALE OF ASSETS	2,957.50	3,677.50	1,000.00	0.00	4,515.00	(3,515.00)	451.50
10 4505	INTEREST INCOME	1,487.51	13,423.40	15,000.00	3,725.48	26,708.05	(11,708.05)	178.05
10 4506	REC. INSTRUCTORS INCOME	19,509.00	144,210.75	166,000.00	21,052.00	157,992.00	8,008.00	95.18
10 4507	REC. PROGRAM INCOME	15,217.67	68,344.57	100,000.00	18,760.00	69,903.44	30,096.56	69.90
10 4509	KENNEL FEES	0.00	70.00	100.00	14.00	91.00	9.00	91.00
10 4511	STATE ACC TAX ADMIN FEE	0.00	66,316.51	112,000.00	0.00	67,948.52	44,051.48	60.67
10 4514	PARKING METER REVENUE	51,635.75	264,552.95	387,000.00	46,833.37	252,281.65	134,718.35	65.19
10 4515	CART PURCHASE REVENUE	300.00	2,250.00	4,000.00	675.00	3,000.00	1,000.00	75.00
10 4516	ALARM PERMIT REVENUE	35.00	1,220.00	1,500.00	25.00	1,090.00	410.00	72.67
10 4517	BREACH INLET BOAT RAMP FEES	200.00	1,700.00	2,400.00	200.00	1,600.00	800.00	66.67
10 4518	RESIDENTIAL PARKING GUEST BOOK	0.00	720.00	1,000.00	120.00	267.00	733.00	26.70
10 4525	TREE REPLACEMENT COLLECTIONS	775.00	4,950.00	7,500.00	275.00	4,525.00	2,975.00	60.33
10 4901	OPERATING TRANSFERS IN	0.00	861,994.00	1,264,349.00	0.00	993,873.00	270,476.00	78.61
10 5901	OPERATING TRANSFERS OUT	0.00	(100,000.00)	(324,998.00)	0.00	(450,000.00)	125,002.00	138.46
Total Revenue:		570,556.69	8,222,613.11	10,896,651.00	713,108.12	8,275,691.13	2,620,959.87	75.95
Account Type: Expenditure								
10 5001	SALARIES & WAGES	332,502.61	3,584,494.01	4,731,625.00	356,325.48	3,797,648.39	933,976.61	80.26
10 5002	OVERTIME WAGES	35,983.58	432,323.40	468,441.00	40,316.88	452,825.46	15,615.54	96.67
10 5003	PART-TIME WAGES	29,939.42	250,826.38	380,643.00	31,323.24	224,348.84	156,294.16	58.94
10 5004	FICA EXPENSE	29,744.94	319,046.53	426,925.00	31,913.70	334,236.00	92,689.00	78.29
10 5005	RETIREMENT EXPENSE	49,943.24	540,644.78	797,989.00	61,522.55	613,911.08	184,077.92	76.93
10 5006	GROUP HEALTH INSURANCE	55,800.42	534,447.09	723,147.00	69,384.44	596,889.15	126,257.85	82.54
10 5007	WORKERS COMPENSATION	51,006.00	196,072.83	223,743.00	52,481.00	207,832.00	15,911.00	92.89
10 5009	DEBT SERVICE - PRINCIPAL	0.00	422,000.00	526,000.00	0.00	424,000.00	102,000.00	80.61
10 5010	PRINT AND OFFICE SUPPLIES	3,198.04	46,837.92	59,500.00	5,058.63	47,766.54	11,733.46	80.28
10 5011	DEBT SERVICE - INTEREST	0.00	208,610.54	203,349.00	0.00	197,376.00	5,973.00	97.06
10 5013	BANK SERVICE CHARGES	362.90	5,320.36	6,500.00	206.31	5,156.12	1,343.88	79.32

PERIOD ENDING 04/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
10 5014	MEMBERSHIP AND DUES	179.00	7,198.37	14,135.00	652.00	7,382.60	6,752.40	52.23
10 5015	MEETINGS AND SEMINARS	4,358.80	20,953.13	21,550.00	1,314.96	15,563.47	5,986.53	72.22
10 5016	VEHICLE, FUEL & OIL	9,316.95	111,678.71	162,000.00	15,007.91	139,855.62	22,144.38	86.33
10 5017	VEHICLE MAINTENANCE	23,992.56	142,425.13	204,000.00	11,757.80	130,440.27	73,559.73	63.94
10 5020	ELECTRIC AND GAS	13,682.91	151,484.82	207,400.00	14,874.12	163,617.97	43,782.03	78.89
10 5021	TELEPHONE/CABLE	7,600.14	135,691.85	177,669.00	24,705.50	147,621.08	30,047.92	83.09
10 5022	WATER AND SEWER	1,583.55	18,573.91	25,560.00	0.00	27,918.97	(2,358.97)	109.23
10 5025	NON-CAPITAL TOOLS & EQUIPMENT	694.34	13,200.61	12,850.00	1,092.68	8,340.43	4,509.57	64.91
10 5026	MAINT & SERVICE CONTRACTS	9,760.40	154,701.03	234,709.00	18,834.54	167,897.76	66,811.24	71.53
10 5027	MACHINE/EQUIPMENT REPAIR	603.77	12,073.68	26,500.00	656.19	17,695.91	8,804.09	66.78
10 5041	UNIFORMS	8,813.71	27,744.54	50,165.00	9,750.30	37,496.91	12,668.09	74.75
10 5044	CLEANING/SANITARY SUPPLY	644.42	11,290.66	16,500.00	956.02	11,618.78	4,881.22	70.42
10 5049	MEDICAL AND LAB	1,769.48	10,712.79	24,200.00	3,051.52	12,345.79	11,854.21	51.02
10 5054	STREET SIGNS	0.00	2,443.88	4,000.00	0.00	1,702.62	2,297.38	42.57
10 5061	ADVERTISING	1,785.69	5,303.75	7,600.00	725.60	2,996.70	4,603.30	39.43
10 5062	INSURANCE	0.00	252,942.48	288,279.00	9,053.00	280,135.82	8,143.18	97.18
10 5063	RENT AND LEASES	1,237.29	14,012.59	21,250.00	1,179.23	12,834.95	8,415.05	60.40
10 5064	EMPLOYEE TRAINING	9,315.13	35,621.61	108,848.00	5,030.30	54,686.61	54,161.39	50.24
10 5065	PROFESSIONAL SERVICES	14,736.35	123,190.79	391,635.00	29,177.73	148,782.00	242,853.00	37.99
10 5066	TEMPORARY LABOR	22,326.40	146,454.40	177,450.00	9,972.00	156,223.72	21,226.28	88.04
10 5067	CONTRACTED SERVICES	568.32	918.32	6,000.00	1,149.98	6,995.13	(995.13)	116.59
10 5068	ELECTION EXPENSES	0.00	0.00	1,000.00	0.00	10,512.59	(9,512.59)	1,051.26
10 5079	MISC. & CONTINGENCY	3,919.95	26,160.39	37,510.00	1,984.06	26,757.43	10,752.57	71.33
10 5080	VOLUNTEER FIRE POINTS	0.00	1,218.75	2,000.00	0.00	721.25	1,278.75	36.06
10 5081	CANINE KENNEL EXPENSES	150.69	282.98	1,000.00	0.00	601.71	398.29	60.17
10 5088	5 & UNDER GROUPS	2,098.79	2,297.83	21,179.00	3,126.51	22,064.92	(885.92)	104.18
10 5089	GARBAGE CART PROCUREMENT	0.00	7,541.40	7,800.00	0.00	9,718.36	(1,918.36)	124.59
10 5091	PROGRAMS	199.07	2,532.45	3,000.00	30.21	2,546.66	453.34	84.89
10 5092	SPECIAL ACTIVITES/EVENTS	485.48	19,068.45	22,000.00	1,115.62	21,343.94	656.06	97.02
10 5093	SUMMER CAMPS	1,693.63	7,365.94	14,500.00	487.31	6,891.02	7,608.98	47.52
10 5095	THEME ACTIVITIES	89.34	721.20	2,000.00	884.22	1,901.94	98.06	95.10
10 5096	MIDDLE SCHOOL DANCES	1,580.05	2,142.25	2,500.00	577.68	998.06	1,501.94	39.92
10 5097	ADULT SPORTS	845.33	8,846.23	14,000.00	613.14	10,288.61	3,711.39	73.49
10 5098	YOUTH SPORTS	1.25	14,907.69	35,000.00	651.67	16,491.85	18,508.15	47.12
10 5099	KEENAGERS	524.05	2,194.18	3,000.00	60.88	3,111.63	(111.63)	103.72
Total Expenditure:		733,037.99	8,034,520.89	10,896,651.00	817,004.91	8,588,092.66	2,308,558.34	78.81
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		570,556.69	8,222,613.11	10,896,651.00	713,108.12	8,275,691.13	2,620,959.87	75.95
TOTAL EXPENDITURES		733,037.99	8,034,520.89	10,896,651.00	817,004.91	8,588,092.66	2,308,558.34	78.81
NET OF REVENUES & EXPENDITURES		(162,481.30)	188,092.22	0.00	(103,896.79)	(312,401.53)	312,401.53	100.00

PERIOD ENDING 04/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Account Type: Revenue								
20 4111	GRANT INCOME	471,200.00	471,200.00	0.00	0.00	0.00	0.00	0.00
20 4501	MISCELLANEOUS REVENUE	0.00	1,000.00	0.00	0.00	75,000.00	(75,000.00)	100.00
20 4505	INTEREST INCOME	2,896.63	22,915.66	23,000.00	5,827.39	41,710.31	(18,710.31)	181.35
20 4901	OPERATING TRANSFERS IN	0.00	100,000.00	324,998.00	0.00	450,000.00	(125,002.00)	138.46
Total Revenue:		474,096.63	595,115.66	347,998.00	5,827.39	566,710.31	(218,712.31)	162.85
Account Type: Expenditure								
20 5013	BANK SERVICE CHARGES	0.00	0.00	60.00	0.00	0.00	60.00	0.00
20 5017	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	8,526.46	(8,526.46)	100.00
20 5025	NON-CAPITAL TOOLS & EQUIPMENT	8,596.24	40,954.53	74,950.00	230.72	22,131.71	52,818.29	29.53
20 5026	MAINT & SERVICE CONTRACTS	1,805.00	29,668.38	201,466.00	6,418.62	27,174.28	174,291.72	13.49
20 5065	PROFESSIONAL SERVICES	0.00	25,201.40	18,000.00	735.75	19,498.65	(1,498.65)	108.33
20 5079	MISCELLANEOUS	0.00	0.00	75,000.00	0.00	0.00	75,000.00	0.00
20 5084	CIP 42TH-57TH AVE DRAINAGE	600.00	6,741.00	1,656,868.00	113,563.95	506,852.66	1,150,015.34	30.59
20 5085	CAPITAL OUTLAY	81,013.50	337,498.09	1,298,338.00	0.00	706,470.91	591,867.09	54.41
20 5086	DRAINAGE EXPENSE CONTINGENCIES	0.00	3,062.50	135,100.00	317.50	111,267.50	23,832.50	82.36
Total Expenditure:		92,014.74	443,125.90	3,459,782.00	121,266.54	1,401,922.17	2,057,859.83	40.52
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		474,096.63	595,115.66	347,998.00	5,827.39	566,710.31	(218,712.31)	162.85
TOTAL EXPENDITURES		92,014.74	443,125.90	3,459,782.00	121,266.54	1,401,922.17	2,057,859.83	40.52
NET OF REVENUES & EXPENDITURES		382,081.89	151,989.76	(3,111,784.00)	(115,439.15)	(835,211.86)	(2,276,572.14)	26.84

PERIOD ENDING 04/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Account Type: Revenue								
30 4105	ACCOM. FEE REVENUE	20,485.25	591,010.11	967,000.00	21,562.46	633,505.21	333,494.79	65.51
30 4106	COUNTY ACC. FEE REVENUE	0.00	0.00	437,000.00	109,250.00	437,000.00	0.00	100.00
30 4504	SALE OF ASSETS	0.00	5,495.00	0.00	0.00	6,215.00	(6,215.00)	100.00
30 4505	INTEREST INCOME	1,250.79	10,203.15	10,000.00	2,289.55	16,009.17	(6,009.17)	160.09
30 5901	OPERATING TRANSFERS OUT	0.00	(305,336.00)	(648,067.00)	0.00	(529,900.00)	(118,167.00)	81.77
Total Revenue:		21,736.04	301,372.26	765,933.00	133,102.01	562,829.38	203,103.62	73.48
Account Type: Expenditure								
30 5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	68,000.00	0.00	0.00	68,000.00	0.00
30 5010	PRINT AND OFFICE SUPPLIES	145.25	16,961.26	24,300.00	3,264.49	9,032.77	15,267.23	37.17
30 5011	DEBT SERVICE - INTEREST	0.00	4,519.00	7,963.00	0.00	3,981.60	3,981.40	50.00
30 5013	BANK SERVICE CHARGES	885.79	18,289.84	25,100.00	1,493.17	19,132.34	5,967.66	76.22
30 5020	ELECTRIC AND GAS	3,683.54	35,763.24	43,800.00	3,397.14	34,729.91	9,070.09	79.29
30 5021	TELEPHONE/CABLE	80.04	1,166.96	19,500.00	1,164.89	7,133.25	12,366.75	36.58
30 5022	WATER AND SEWER	122.10	1,050.78	3,000.00	0.00	3,056.67	(56.67)	101.89
30 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	18,347.81	18,400.00	377.29	13,148.13	5,251.87	71.46
30 5026	MAINT & SERVICE CONTRACTS	18,333.10	40,517.50	177,484.00	965.99	42,897.99	134,586.01	24.17
30 5027	MACHINE/EQUIPMENT REPAIR	8,543.42	21,133.79	22,000.00	23.77	11,451.87	10,548.13	52.05
30 5041	UNIFORMS	397.32	597.78	5,000.00	10.84	1,420.31	3,579.69	28.41
30 5054	STREET SIGNS	3,225.58	33,048.43	39,000.00	3,295.81	23,287.33	15,712.67	59.71
30 5062	INSURANCE	0.00	1,306.00	1,497.00	0.00	1,477.00	20.00	98.66
30 5065	PROFESSIONAL SERVICES	113.10	36,429.47	29,960.00	221.02	28,763.66	1,196.34	96.01
30 5067	CONTRACTED SERVICES	5,357.16	55,339.59	85,800.00	3,640.00	58,817.97	26,982.03	68.55
30 5079	MISCELLANEOUS	460.40	18,045.80	29,000.00	737.33	14,295.73	14,704.27	49.30
30 5085	CAPITAL OUTLAY	24,468.00	239,344.40	1,011,458.00	36,483.50	162,084.32	849,373.68	16.02
Total Expenditure:		65,814.80	541,861.65	1,611,262.00	55,075.24	434,710.85	1,176,551.15	26.98
Fund 30 - ACCOMMODATIONS FEE FUND:								
TOTAL REVENUES		21,736.04	301,372.26	765,933.00	133,102.01	562,829.38	203,103.62	73.48
TOTAL EXPENDITURES		65,814.80	541,861.65	1,611,262.00	55,075.24	434,710.85	1,176,551.15	26.98
NET OF REVENUES & EXPENDITURES		(44,078.76)	(240,489.39)	(845,329.00)	78,026.77	128,118.53	(973,447.53)	15.16

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 35 - HOSPITALITY TAX FUND								
Account Type: Revenue								
35 4108	HOSPITALITY TAX	57,960.53	479,709.29	698,000.00	59,493.67	506,008.06	191,991.94	72.49
35 4504	SALE OF ASSETS	2,957.50	5,797.50	0.00	0.00	0.00	0.00	0.00
35 4505	INTEREST INCOME	413.00	2,888.57	2,200.00	1,144.56	8,001.50	(5,801.50)	363.70
35 5901	OPERATING TRANSFERS OUT	0.00	(251,322.00)	(594,723.00)	0.00	(134,636.00)	(460,087.00)	22.64
Total Revenue:		61,331.03	237,073.36	105,477.00	60,638.23	379,373.56	(273,896.56)	359.67
Account Type: Expenditure								
35 5009	DEBT SERVICE - PRINCIPAL	0.00	108,000.00	111,000.00	0.00	111,000.00	0.00	100.00
35 5010	PRINT AND OFFICE SUPPLIES	0.00	286.33	500.00	0.00	0.00	500.00	0.00
35 5011	DEBT SERVICE - INTEREST	0.00	17,087.32	23,180.00	0.00	23,180.42	(0.42)	100.00
35 5013	BANK SERVICE CHARGES	4.00	66.60	150.00	0.00	16.00	134.00	10.67
35 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	24,008.63	31,000.00	2,706.16	6,316.24	24,683.76	20.37
35 5026	MAINT & SERVICE CONTRACTS	109.00	44,393.96	193,800.00	9,835.82	60,453.39	133,346.61	31.19
35 5067	CONTRACTED SERVICES	0.00	10,800.00	13,000.00	0.00	9,045.00	3,955.00	69.58
35 5079	MISCELLANEOUS	0.00	0.00	500.00	0.00	0.00	500.00	0.00
35 5085	CAPITAL OUTLAY	0.00	0.00	143,200.00	0.00	56,550.97	86,649.03	39.49
Total Expenditure:		113.00	204,642.84	516,330.00	12,541.98	266,562.02	249,767.98	51.63
Fund 35 - HOSPITALITY TAX FUND:								
TOTAL REVENUES								
		61,331.03	237,073.36	105,477.00	60,638.23	379,373.56	(273,896.56)	359.67
TOTAL EXPENDITURES								
		113.00	204,642.84	516,330.00	12,541.98	266,562.02	249,767.98	51.63
NET OF REVENUES & EXPENDITURES								
		61,218.03	32,430.52	(410,853.00)	48,096.25	112,811.54	(523,664.54)	27.46

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 40 - VOLUNTEER FIRE DEPT								
Account Type: Revenue								
40 4120	VFD 1% REBATE	0.00	152,062.99	121,600.00	0.00	148,223.57	(26,623.57)	121.89
40 4505	INTEREST INCOME	1.54	18.42	25.00	1.43	17.23	7.77	68.92
Total Revenue:		1.54	152,081.41	121,625.00	1.43	148,240.80	(26,615.80)	121.88
Account Type: Expenditure								
40 5010	PRINT AND OFFICE SUPPLIES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
40 5013	BANK SERVICE CHARGES	4.00	37.60	100.00	4.00	40.00	60.00	40.00
40 5014	MEMBERSHIP AND DUES	0.00	4,400.31	5,000.00	0.00	4,381.12	618.88	87.62
40 5021	TELEPHONE/CABLE	63.91	639.10	1,000.00	274.04	2,240.29	(1,240.29)	224.03
40 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40 5041	UNIFORMS	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
40 5062	INSURANCE	2,038.86	137,698.64	104,225.00	1,311.26	150,358.78	(46,133.78)	144.26
40 5064	EMPLOYEE TRAINING	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40 5079	MISCELLANEOUS	520.63	7,123.79	6,000.00	87.23	1,079.68	4,920.32	17.99
Total Expenditure:		2,627.40	149,899.44	121,625.00	1,676.53	158,099.87	(36,474.87)	129.99
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		1.54	152,081.41	121,625.00	1.43	148,240.80	(26,615.80)	121.88
TOTAL EXPENDITURES		2,627.40	149,899.44	121,625.00	1,676.53	158,099.87	(36,474.87)	129.99
NET OF REVENUES & EXPENDITURES		(2,625.86)	2,181.97	0.00	(1,675.10)	(9,859.07)	9,859.07	100.00

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 50 - ACCOMMODATIONS TAX								
Account Type: Revenue								
50 4105	ACCOMMODATION TAX-RELATED	0.00	699,614.67	1,130,000.00	0.00	720,830.86	409,169.14	63.79
50 4107	ACCOMMODATION TAX-PROMO	0.00	322,899.08	522,000.00	116,670.36	449,361.52	72,638.48	86.08
50 4501	MISCELLANEOUS INCOME	0.00	1,750.00	2,000.00	0.00	0.00	2,000.00	0.00
50 4504	SALE OF ASSETS	0.00	5,805.00	5,000.00	0.00	8,930.00	(3,930.00)	178.60
50 4505	INTEREST INCOME	1,558.96	12,338.12	12,000.00	2,587.99	18,528.82	(6,528.82)	154.41
50 5901	OPERATING TRANSFERS OUT	0.00	(405,336.00)	(814,449.00)	0.00	(562,167.00)	(252,282.00)	69.02
Total Revenue:		1,558.96	637,070.87	856,551.00	119,258.35	635,484.20	221,066.80	74.19
Account Type: Expenditure								
50 5013	BANK SERVICE CHARGES	4.00	66.60	100.00	0.00	33.66	66.34	33.66
50 5020	ELECTRIC AND GAS	32.92	494.08	950.00	84.88	521.74	428.26	54.92
50 5022	WATER AND SEWER	816.11	9,358.58	14,100.00	0.00	8,316.37	5,783.63	58.98
50 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	1,822.72	7,500.00	349.62	4,974.62	2,525.38	66.33
50 5026	MAINT & SERVICE CONTRACTS	4,407.40	9,481.23	102,484.00	0.00	3,556.94	98,927.06	3.47
50 5044	CLEANING/SANITARY SUPPLY	729.42	5,393.26	7,000.00	0.00	3,703.44	3,296.56	52.91
50 5061	ADVERTISING	0.00	5,895.00	33,500.00	0.00	795.00	32,705.00	2.37
50 5062	INSURANCE	0.00	3,688.00	3,971.00	0.00	5,003.00	(1,032.00)	125.99
50 5065	PROFESSIONAL SERVICES	0.00	70.00	70.00	0.00	70.00	0.00	100.00
50 5067	CONTRACTED SERVICES	15,628.80	107,229.16	134,700.00	5,410.00	85,174.11	49,525.89	63.23
50 5077	PROGRAMS/SPONSORSHIPS	0.00	18,312.15	115,000.00	0.00	25,213.48	89,786.52	21.92
50 5079	MISCELLANEOUS	487.85	12,928.04	20,500.00	0.00	7,726.91	12,773.09	37.69
50 5084	CONSTRUCTION IN PROGRESS	7,727.95	26,118.73	0.00	0.00	4,226.34	(4,226.34)	100.00
50 5085	CAPITAL OUTLAY	4,405.00	110,113.33	1,141,669.00	40,614.66	374,021.77	767,647.23	32.76
50 5090	TOURISM PROMOTION EXP	29,951.99	372,546.38	547,000.00	863.08	351,464.99	195,535.01	64.25
50 5092	SPECIAL ACTIVITIES	1,921.59	42,904.80	52,000.00	2,948.95	42,824.40	9,175.60	82.35
Total Expenditure:		66,113.03	726,422.06	2,180,544.00	50,271.19	917,626.77	1,262,917.23	42.08
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,558.96	637,070.87	856,551.00	119,258.35	635,484.20	221,066.80	74.19
TOTAL EXPENDITURES		66,113.03	726,422.06	2,180,544.00	50,271.19	917,626.77	1,262,917.23	42.08
NET OF REVENUES & EXPENDITURES		(64,554.07)	(89,351.19)	(1,323,993.00)	68,987.16	(282,142.57)	(1,041,850.43)	21.31

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 55 - BEACH RESTORATION FUND								
Account Type: Revenue								
55 4028	DONATIONS OF CASH	0.00	5,000,024.50	5,200,000.00	0.00	4,225,583.85	974,416.15	81.26
55 4111	GRANT REVENUE	0.00	0.00	6,932,000.00	525,463.91	3,851,069.51	3,080,930.49	55.55
55 4505	INTEREST	2,242.79	4,445.60	100.00	337.86	51,217.26	(51,117.26)	1,217.26
55 4513	LOAN PROCEEDS	0.00	0.00	1,200,000.00	0.00	0.00	1,200,000.00	0.00
55 4901	OPERATING TRANSFERS IN	0.00	0.00	1,671,978.00	0.00	403,639.55	1,268,338.45	24.14
Total Revenue:		2,242.79	5,004,470.10	15,004,078.00	525,801.77	8,531,510.17	6,472,567.83	56.86
Account Type: Expenditure								
55 5013	BANK SERVICE CHARGES	4.00	37.60	78.00	19.00	89.00	(11.00)	114.10
55 5065	PROFESSIONAL SERVICES	24.00	6,823.95	0.00	456.00	4,914.48	(4,914.48)	100.00
55 5087	BEACH NOURISHMENT	9,625.25	165,776.46	15,004,000.00	5,830,528.13	13,831,708.05	1,172,291.95	92.19
Total Expenditure:		9,653.25	172,638.01	15,004,078.00	5,831,003.13	13,836,711.53	1,167,366.47	92.22
Fund 55 - BEACH RESTORATION FUND:								
TOTAL REVENUES		2,242.79	5,004,470.10	15,004,078.00	525,801.77	8,531,510.17	6,472,567.83	56.86
TOTAL EXPENDITURES		9,653.25	172,638.01	15,004,078.00	5,831,003.13	13,836,711.53	1,167,366.47	92.22
NET OF REVENUES & EXPENDITURES		(7,410.46)	4,831,832.09	0.00	(5,305,201.36)	(5,305,201.36)	5,305,201.36	100.00

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 57 - BEACH MAINTENANCE FUND								
Account Type: Revenue								
57 4505	INTEREST INCOME	287.57	2,437.46	0.00	0.00	3,230.88	(3,230.88)	100.00
57 5901	OPERATING TRANSFERS OUT	0.00	0.00	(398,985.00)	0.00	(403,639.55)	4,654.55	101.17
Total Revenue:		287.57	2,437.46	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
Fund 57 - BEACH MAINTENANCE FUND:								
TOTAL REVENUES								
TOTAL REVENUES		287.57	2,437.46	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
TOTAL EXPENDITURES								
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES								
NET OF REVENUES & EXPENDITURES		287.57	2,437.46	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36

PERIOD ENDING 04/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 58 - BEACH PRESERVATION FEE FUND								
Account Type: Revenue								
58 4105	BEACH PRESERVATION FEE	20,485.24	591,010.05	967,000.00	21,562.47	633,505.20	333,494.80	65.51
58 4505	INTEREST INCOME	1,424.85	5,198.82	1,200.00	3,178.24	22,172.14	(20,972.14)	1,847.68
58 4901	OPERATING TRANSFERS OUT	0.00	0.00	(1,272,993.00)	0.00	0.00	(1,272,993.00)	0.00
Total Revenue:		21,910.09	596,208.87	(304,793.00)	24,740.71	655,677.34	(960,470.34)	(215.12)
Account Type: Expenditure								
58 5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	141,500.00	0.00	0.00	141,500.00	0.00
58 5011	DEBT SERVICE - INTEREST	0.00	0.00	27,000.00	0.00	0.00	27,000.00	0.00
58 5013	BANK SERVICE CHARGES	0.00	0.00	275.00	0.00	0.00	275.00	0.00
58 5026	MAINT & SERVICE CONTRACTS	0.00	60.51	5,000.00	0.00	0.00	5,000.00	0.00
58 5065	PROFESSIONAL SERVICES	0.00	25,822.94	85,000.00	0.00	0.00	85,000.00	0.00
58 5085	CAPITAL OUTLAY	0.00	10,000.00	275,000.00	34,796.13	268,800.76	6,199.24	97.75
Total Expenditure:		0.00	35,883.45	533,775.00	34,796.13	268,800.76	264,974.24	50.36
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Fund 58 - BEACH PRESERVATION FEE FUND:								
TOTAL REVENUES		21,910.09	596,208.87	(304,793.00)	24,740.71	655,677.34	(960,470.34)	215.12
TOTAL EXPENDITURES		0.00	35,883.45	533,775.00	34,796.13	268,800.76	264,974.24	50.36
NET OF REVENUES & EXPENDITURES		21,910.09	560,325.42	(838,568.00)	(10,055.42)	386,876.58	(1,225,444.58)	46.14

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Account Type: Revenue								
60 4111	GRANT INCOME	10,250.89	23,523.94	0.00	0.00	637.50	(637.50)	100.00
60 4501	MISCELLANEOUS	0.00	5,146.55	0.00	0.00	(3,862.97)	3,862.97	100.00
60 4505	INTEREST INCOME	1,833.80	15,992.11	18,000.00	3,684.60	25,745.38	(7,745.38)	143.03
Total Revenue:		12,084.69	44,662.60	18,000.00	3,684.60	22,519.91	(4,519.91)	125.11
Account Type: Expenditure								
60 5045	STORM PREPARATION/CLEANUP	0.00	196,063.05	5,000.00	0.00	351,450.56	(346,450.56)	7,029.01
60 5058	HURRICANE BUILDING COSTS	0.00	4,850.00	0.00	0.00	402.59	(402.59)	100.00
Total Expenditure:		0.00	200,913.05	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
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Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		12,084.69	44,662.60	18,000.00	3,684.60	22,519.91	(4,519.91)	125.11
TOTAL EXPENDITURES		0.00	200,913.05	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
NET OF REVENUES & EXPENDITURES		12,084.69	(156,250.45)	13,000.00	3,684.60	(329,333.24)	342,333.24	2,533.33

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 61 - FEDERAL NARCOTICS FUND								
Account Type: Revenue								
61 4505	INTEREST	0.04	0.46	1.00	0.00	0.12	0.88	12.00
Total Revenue:		0.04	0.46	1.00	0.00	0.12	0.88	12.00
Account Type: Expenditure								
61 5013	BANK SERVICE CHARGES	4.00	37.60	48.00	0.00	12.00	36.00	25.00
61 5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	0.00	91.40	1,127.65	(1,127.65)	100.00
61 5041	UNIFORMS	0.00	0.00	500.00	0.00	357.81	142.19	71.56
61 5079	MISCELLANEOUS	0.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Expenditure:		4.00	37.60	2,548.00	91.40	1,497.46	1,050.54	58.77
Fund 61 - FEDERAL NARCOTICS FUND:								
TOTAL REVENUES		0.04	0.46	1.00	0.00	0.12	0.88	12.00
TOTAL EXPENDITURES		4.00	37.60	2,548.00	91.40	1,497.46	1,050.54	58.77
NET OF REVENUES & EXPENDITURES		(3.96)	(37.14)	(2,547.00)	(91.40)	(1,497.34)	(1,049.66)	58.79

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 62 - STATE NARCOTICS FUND								
Account Type: Revenue								
62 4505	INTEREST	0.06	0.66	1.00	0.00	0.18	0.82	18.00
Total Revenue:		0.06	0.66	1.00	0.00	0.18	0.82	18.00
Account Type: Expenditure								
62 5013	BANK SERVICE CHARGES	4.00	37.60	48.00	0.00	12.00	36.00	25.00
62 5041	UNIFORMS	0.00	0.00	500.00	0.00	346.63	153.37	69.33
62 5079	MISCELLANEOUS	0.00	0.00	0.00	0.00	47.01	(47.01)	100.00
Total Expenditure:		4.00	37.60	548.00	0.00	405.64	142.36	74.02
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Fund 62 - STATE NARCOTICS FUND:								
TOTAL REVENUES		0.06	0.66	1.00	0.00	0.18	0.82	18.00
TOTAL EXPENDITURES		4.00	37.60	548.00	0.00	405.64	142.36	74.02
NET OF REVENUES & EXPENDITURES		(3.94)	(36.94)	(547.00)	0.00	(405.46)	(141.54)	74.12

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 64 - VICTIMS ASSISTANCE FUND								
Account Type: Revenue								
64 4112	COURT ASSESSMENTS FOR VICTIMS	327.41	7,771.05	14,000.00	612.48	6,837.72	7,162.28	48.84
64 4505	INTEREST	0.21	1.88	3.00	0.00	0.35	2.65	11.67
64 5901	OPERATING TRANSFERS OUT	0.00	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
Total Revenue:		327.62	7,772.93	3.00	612.48	6,838.07	(6,835.07)	7,935.67
Account Type: Expenditure								
64 5010	PRINT AND OFFICE SUPPLIES	0.00	66.60	100.00	0.00	98.92	1.08	98.92
64 5013	BANK SERVICE CHARGES	4.00	37.60	48.00	0.00	16.00	32.00	33.33
64 5014	MEMBERSHIP AND DUES	0.00	35.00	25.00	0.00	0.00	25.00	0.00
64 5021	TELEPHONE/CABLE	46.25	613.60	800.00	45.70	415.45	384.55	51.93
64 5041	UNIFORMS	0.00	373.19	0.00	0.00	0.00	0.00	0.00
64 5064	EMPLOYEE TRAINING	0.00	694.36	800.00	0.00	489.00	311.00	61.13
Total Expenditure:		50.25	1,820.35	1,773.00	45.70	1,019.37	753.63	57.49
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		327.62	7,772.93	3.00	612.48	6,838.07	(6,835.07)	7,935.67
TOTAL EXPENDITURES		50.25	1,820.35	1,773.00	45.70	1,019.37	753.63	57.49
NET OF REVENUES & EXPENDITURES		277.37	5,952.58	(1,770.00)	566.78	5,818.70	(7,588.70)	328.74

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 66 - AISLE OF PALMS FUND								
Account Type: Revenue								
66 4501	MISCELLANEOUS REVENUE	90.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
Total Revenue:		90.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
Account Type: Expenditure								
66 5013	BANK SERVICE CHARGES	4.00	37.60	75.00	0.00	16.00	59.00	21.33
66 5077	PROGRAMS/SPONSORSHIPS	0.00	1,144.00	2,000.00	0.00	0.00	2,000.00	0.00
66 5085	CAPITAL OUTLAY	3,375.00	6,750.00	18,000.00	18,371.87	18,371.87	(371.87)	102.07
Total Expenditure:		3,379.00	7,931.60	20,075.00	18,371.87	18,387.87	1,687.13	91.60
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Fund 66 - AISLE OF PALMS FUND:								
TOTAL REVENUES		90.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
TOTAL EXPENDITURES		3,379.00	7,931.60	20,075.00	18,371.87	18,387.87	1,687.13	91.60
NET OF REVENUES & EXPENDITURES		(3,289.00)	(7,031.60)	(18,575.00)	(18,251.87)	(14,907.87)	(3,667.13)	80.26

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 68 - RECREATION BUILDING FUND								
Account Type: Revenue								
68 4501	MISCELLANEOUS REVENUE	0.00	11,760.00	14,500.00	0.00	10,600.00	3,900.00	73.10
68 4505	INTEREST	0.54	5.54	8.00	0.00	2.15	5.85	26.88
68 4901	OPERATING TRANSFERS IN	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Revenue:		0.54	11,765.54	17,508.00	0.00	10,602.15	6,905.85	60.56
Account Type: Expenditure								
68 5013	BANK SERVICE CHARGES	4.00	37.60	75.00	0.00	16.00	59.00	21.33
68 5065	PROFESSIONAL SERVICES	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
68 5085	CAPITAL OUTLAY	0.00	2,250.00	0.00	0.00	12,237.23	(12,237.23)	100.00
68 5092	SPECIAL ACTIVITIES	0.00	8,124.74	9,500.00	165.00	4,044.20	5,455.80	42.57
Total Expenditure:		4.00	10,412.34	59,575.00	165.00	16,297.43	43,277.57	27.36
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Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		0.54	11,765.54	17,508.00	0.00	10,602.15	6,905.85	60.56
TOTAL EXPENDITURES		4.00	10,412.34	59,575.00	165.00	16,297.43	43,277.57	27.36
NET OF REVENUES & EXPENDITURES		(3.46)	1,353.20	(42,067.00)	(165.00)	(5,695.28)	(36,371.72)	13.54

PERIOD ENDING 04/30/2018

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FUND ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/17 INCR (DECR)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 90 - ISLE OF PALMS MARINA								
Account Type: Revenue								
90 4501	MISCELLANEOUS INCOME	15,790.63	15,790.63	0.00	(15,790.63)	(15,790.63)	15,790.63	100.00
90 4505	INTEREST INCOME	343.20	2,702.53	2,600.00	986.24	6,891.36	(4,291.36)	265.05
90 4610	MARINA STORE LEASE INCOME	0.00	61,450.00	75,276.00	0.00	63,254.00	12,022.00	84.03
90 4620	MARINA OPERATIONS LEASE INCOME	358.00	122,692.00	167,682.00	0.00	124,215.00	43,467.00	74.08
90 4630	MARINA RESTAURANT LEASE INCOME	3,000.00	59,964.00	138,940.00	3,000.00	60,726.00	78,214.00	43.71
90 4660	MARINA WAVERUNNER LEASE INCOME	0.00	16,841.60	22,240.00	0.00	16,850.60	5,389.40	75.77
90 4901	OPERATING TRANSFERS IN	0.00	100,000.00	803,890.00	0.00	232,830.00	571,060.00	28.96
Total Revenue:		19,491.83	379,440.76	1,210,628.00	(11,804.39)	488,976.33	721,651.67	40.39
Account Type: Expenditure								
90 5011	DEBT SERVICE - INTEREST	870.00	11,745.00	10,440.00	435.00	8,265.00	2,175.00	79.17
90 5014	MEMBERSHIP AND DUES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
90 5022	WATER AND SEWER	0.00	660.00	730.00	0.00	660.00	70.00	90.41
90 5026	MAINT & SERVICE CONTRACTS	1,400.00	5,968.40	4,475.00	0.00	15,429.29	(10,954.29)	344.79
90 5030	DEPRECIATION	12,384.91	123,849.10	139,547.00	10,127.02	103,793.75	35,753.25	74.38
90 5054	STREET SIGNS	0.00	0.00	200.00	0.00	0.00	200.00	0.00
90 5061	ADVERTISING	2,000.00	2,000.00	10,000.00	2,000.00	2,000.00	8,000.00	20.00
90 5062	INSURANCE	0.00	92,265.40	89,795.00	0.00	79,067.13	10,727.87	88.05
90 5065	PROFESSIONAL SERVICES	0.00	77,437.25	12,685.00	1,421.92	14,044.00	(1,359.00)	110.71
90 5079	MISCELLANEOUS	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00
Total Expenditure:		16,654.91	313,925.15	272,172.00	13,983.94	223,259.17	48,912.83	82.03
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES								
TOTAL REVENUES		19,491.83	379,440.76	1,210,628.00	(11,804.39)	488,976.33	721,651.67	40.39
TOTAL EXPENDITURES								
TOTAL EXPENDITURES		16,654.91	313,925.15	272,172.00	13,983.94	223,259.17	48,912.83	82.03
NET OF REVENUES & EXPENDITURES								
NET OF REVENUES & EXPENDITURES		2,836.92	65,515.61	938,456.00	(25,788.33)	265,717.16	672,738.84	28.31
TOTAL REVENUES - ALL FUNDS								
TOTAL REVENUES - ALL FUNDS		1,185,716.12	16,192,986.05	28,642,176.00	1,575,090.70	19,887,524.98	8,754,651.02	69.43
TOTAL EXPENDITURES - ALL FUNDS								
TOTAL EXPENDITURES - ALL FUNDS		989,470.37	10,844,071.93	34,685,738.00	6,956,293.56	26,485,246.72	8,200,491.28	76.36
NET OF REVENUES & EXPENDITURES								
NET OF REVENUES & EXPENDITURES		196,245.75	5,348,914.12	(6,043,562.00)	(5,381,202.86)	(6,597,721.74)	554,159.74	109.17

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

% Fiscal Year Completed: 83.29

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Revenues								
Dept 3100 - PROPERTY TAXES								
10-3100.4001	PROPERTY TAXES	3,618,975.56	3,487,184.31	3,650,000.00	34,099.57	3,528,033.13	121,966.87	96.66
10-3100.4002	LOCAL OPTION SALES TAX	731,540.42	403,717.06	715,000.00	47,588.50	475,594.59	239,405.41	66.52
10-3100.4003	PROPERTY TAX DEBT SERVICE PORT	682,376.62	666,611.52	690,000.00	6,400.79	675,464.74	14,535.26	97.89
Total Dept 3100 - PROPERTY TAXES		5,032,892.60	4,557,512.89	5,055,000.00	88,088.86	4,679,092.46	375,907.54	92.56
Dept 3210 - LICENSES AND PERMITS								
10-3210.4005	TELECOMMUNICATIONS LICENSES	22,355.66	21,248.91	24,000.00	0.00	20,007.78	3,992.22	83.37
10-3210.4006	BUSINESS LICENSES	1,162,359.12	964,333.88	1,095,000.00	355,574.97	1,064,851.36	30,148.64	97.25
10-3210.4007	INSURANCE LICENSES	657,872.19	13,894.13	636,000.00	20,135.55	20,149.77	615,850.23	3.17
10-3210.4008	PUBLIC UTILITIES	814,752.84	63,245.25	830,000.00	6,773.36	75,279.19	754,720.81	9.07
10-3210.4009	BUILDING PERMITS	302,870.80	254,862.70	262,000.00	43,353.00	273,001.96	(11,001.96)	104.20
10-3210.4010	ANIMAL LICENSES	1,780.00	1,430.00	1,900.00	120.00	1,450.00	450.00	76.32
10-3210.4011	RESIDENTIAL RENTAL LICENSES	493,865.56	489,309.04	510,000.00	2,880.10	473,949.08	36,050.92	92.93
10-3210.4013	TRANSPORTATION NETWORK COMPANY	6,405.68	2,741.48	5,000.00	0.00	4,031.38	968.62	80.63
Total Dept 3210 - LICENSES AND PERMITS		3,462,261.85	1,811,065.39	3,363,900.00	428,836.98	1,932,720.52	1,431,179.48	57.45
Dept 3400 - COURT REVENUES								
10-3400.4075	COURT GENERATED REVENUES	263,440.42	199,996.30	275,000.00	16,375.30	147,503.90	127,496.10	53.64
Total Dept 3400 - COURT REVENUES		263,440.42	199,996.30	275,000.00	16,375.30	147,503.90	127,496.10	53.64
Dept 3450 - REBATES								
10-3450.4106	INTERGOVERNMENT TRANSFERS	14,656.00	14,656.00	0.00	0.00	0.00	0.00	0.00
10-3450.4111	GRANT INCOME	152,298.43	60,753.00	0.00	0.00	81,782.41	(81,782.41)	100.00
10-3450.4115	STATE SHARED FUNDS	94,652.61	49,024.62	100,000.00	23,338.17	70,420.63	29,579.37	70.42
10-3450.4117	STATE SHARED FUNDS-ALCOHO	49,400.00	0.00	45,000.00	23,200.00	25,000.00	20,000.00	55.56
Total Dept 3450 - REBATES		311,007.04	124,433.62	145,000.00	46,538.17	177,203.04	(32,203.04)	122.21
Dept 3500 - MISCELLANEOUS								
10-3500.4501	MISCELLANEOUS	2,678.08	2,313.38	900.00	52.00	14,022.14	(13,122.14)	1,558.02
10-3500.4502	PARKING LOT REVENUES	317,837.55	193,861.85	320,000.00	41,536.96	191,354.41	128,645.59	59.80
10-3500.4504	SALE OF ASSETS	3,677.50	3,677.50	1,000.00	0.00	4,515.00	(3,515.00)	451.50
10-3500.4505	INTEREST INCOME	16,656.86	13,423.40	15,000.00	3,725.48	26,708.05	(11,708.05)	178.05
10-3500.4506	REC. INSTRUCTORS INCOME	164,584.25	144,210.75	166,000.00	21,052.00	157,992.00	8,008.00	95.18
10-3500.4507	REC. PROGRAM INCOME	91,708.57	68,344.57	100,000.00	18,760.00	69,903.44	30,096.56	69.90
10-3500.4509	KENNEL FEES	77.00	70.00	100.00	14.00	91.00	9.00	91.00
10-3500.4511	STATE ACC TAX ADMIN FEE	114,896.92	66,316.51	112,000.00	0.00	67,948.52	44,051.48	60.67
10-3500.4514	PARKING METER REVENUE	389,645.47	264,552.95	387,000.00	46,833.37	252,281.65	134,718.35	65.19
10-3500.4515	CART PURCHASE REVENUE	3,975.00	2,250.00	4,000.00	675.00	3,000.00	1,000.00	75.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

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Fund 10 - GENERAL FUND								
Revenues								
10-3500.4516	ALARM PERMIT REVENUE	1,790.00	1,220.00	1,500.00	25.00	1,090.00	410.00	72.67
10-3500.4517	BREACH INLET BOAT RAMP FEES	2,000.00	1,700.00	2,400.00	200.00	1,600.00	800.00	66.67
10-3500.4518	RESIDENTIAL PARKING GUEST BOOK	810.00	720.00	1,000.00	120.00	267.00	733.00	26.70
10-3500.4525	TREE REPLACEMENT COLLECTIONS	7,100.00	4,950.00	7,500.00	275.00	4,525.00	2,975.00	60.33
Total Dept 3500 - MISCELLANEOUS		1,117,437.20	767,610.91	1,118,400.00	133,268.81	795,298.21	323,101.79	71.11
Dept 3900 - OPERATING TRANSFERS								
10-3900.4901	OPERATING TRANSFERS IN	1,142,992.65	861,994.00	1,264,349.00	0.00	993,873.00	270,476.00	78.61
10-3900.5901	OPERATING TRANSFERS OUT	(1,276,837.00)	(100,000.00)	(324,998.00)	0.00	(450,000.00)	125,002.00	138.46
Total Dept 3900 - OPERATING TRANSFERS		(133,844.35)	761,994.00	939,351.00	0.00	543,873.00	395,478.00	57.90
TOTAL REVENUES		10,053,194.76	8,222,613.11	10,896,651.00	713,108.12	8,275,691.13	2,620,959.87	75.95
Expenditures								
Dept 4010 - MAYOR AND COUNCIL								
10-4010.5001	SALARIES & WAGES	17,000.00	17,000.00	17,000.00	0.00	17,000.00	0.00	100.00
10-4010.5004	FICA EXPENSE	1,300.50	1,300.50	1,301.00	0.00	1,300.50	0.50	99.96
10-4010.5005	RETIREMENT EXPENSE	1,271.60	1,271.60	1,492.00	0.00	1,053.36	438.64	70.60
10-4010.5006	GROUP HEALTH INSURANCE	42,632.81	35,548.81	43,205.00	14,035.50	54,024.69	(10,819.69)	125.04
10-4010.5007	WORKERS' COMPENSATION	399.00	399.00	474.00	110.00	440.00	34.00	92.83
Total Dept 4010 - MAYOR AND COUNCIL		62,603.91	55,519.91	63,472.00	14,145.50	73,818.55	(10,346.55)	116.30
Dept 4020 - MAYOR AND COUNCIL								
10-4020.5010	PRINT AND OFFICE SUPPLIES	657.59	485.90	500.00	1,288.37	1,930.87	(1,430.87)	386.17
10-4020.5014	MEMBERSHIP AND DUES	50.00	50.00	50.00	0.00	0.00	50.00	0.00
10-4020.5015	MEETINGS AND SEMINARS	6,651.30	3,913.05	9,000.00	856.38	9,432.07	(432.07)	104.80
10-4020.5016	VEHICLE, FUEL & OIL	0.00	0.00	250.00	0.00	0.00	250.00	0.00
10-4020.5021	TELEPHONE/CABLE	2,977.31	2,398.06	3,672.00	200.90	2,115.90	1,556.10	57.62
10-4020.5062	INSURANCE	1,999.00	1,999.00	2,038.00	0.00	1,999.00	39.00	98.09
10-4020.5079	MISCELLANEOUS	4,503.99	4,503.99	4,500.00	0.00	4,448.28	51.72	98.85
10-4020.5088	CITIZENS & EMPLOYEE SERVICES	2,318.58	1,987.29	20,429.00	2,851.44	21,722.45	(1,293.45)	106.33
Total Dept 4020 - MAYOR AND COUNCIL		19,157.77	15,337.29	40,439.00	5,197.09	41,648.57	(1,209.57)	102.99
Dept 4110 - GENERAL GOVERNMENT								
10-4110.5001	SALARIES & WAGES	420,061.82	326,558.65	464,726.00	35,999.50	380,710.78	84,015.22	81.92
10-4110.5002	OVERTIME WAGES	11,072.57	7,745.93	8,895.00	1,698.90	14,638.49	(5,743.49)	164.57
10-4110.5003	PART-TIME WAGES	337.00	0.00	18,423.00	0.00	618.50	17,804.50	3.36
10-4110.5004	FICA EXPENSE	31,384.75	24,135.28	37,641.00	2,799.60	28,830.77	8,810.23	76.59
10-4110.5005	RETIREMENT EXPENSE	51,332.48	38,626.97	64,223.00	5,111.91	49,493.33	14,729.67	77.06

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4110.5006	GROUP HEALTH INSURANCE	32,742.84	25,945.80	38,083.00	3,522.24	36,609.80	1,473.20	96.13
10-4110.5007	WORKMEN'S COMPENSATION	5,247.00	5,247.00	5,200.00	1,258.00	5,022.00	178.00	96.58
Total Dept 4110 - GENERAL GOVERNMENT		552,178.46	428,259.63	637,191.00	50,390.15	515,923.67	121,267.33	80.97
Dept 4120 - GENERAL GOVERNMENT								
10-4120.5009	DEBT SERVICE - PRINCIPAL	518,000.00	422,000.00	526,000.00	0.00	424,000.00	102,000.00	80.61
10-4120.5010	PRINT AND OFFICE SUPPLIES	10,782.80	7,253.02	10,000.00	1,442.42	10,062.75	(62.75)	100.63
10-4120.5011	DEBT SERVICE - INTEREST	215,389.34	208,610.54	203,349.00	0.00	197,376.00	5,973.00	97.06
10-4120.5013	BANK SERVICE CHARGES	6,170.62	5,320.62	6,500.00	206.31	5,156.12	1,343.88	79.32
10-4120.5014	MEMBERSHIP AND DUES	5,733.58	3,721.58	5,985.00	0.00	3,341.38	2,643.62	55.83
10-4120.5015	MEETINGS AND SEMINARS	6,409.56	2,475.66	6,000.00	293.25	4,087.88	1,912.12	68.13
10-4120.5016	VEHICLE, FUEL & OIL	1,432.16	1,074.47	1,750.00	134.19	1,150.22	599.78	65.73
10-4120.5020	ELECTRIC AND GAS	3,672.58	2,844.18	4,000.00	306.33	3,515.61	484.39	87.89
10-4120.5021	TELEPHONE/CABLE	9,878.26	8,067.22	10,952.00	1,243.98	9,627.18	1,324.82	87.90
10-4120.5022	WATER AND SEWER	1,670.12	1,383.32	2,120.00	0.00	1,387.01	732.99	65.43
10-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,075.23	612.38	1,250.00	0.00	535.32	714.68	42.83
10-4120.5026	MAINT & SERVICE CONTRACTS	23,021.01	17,947.61	38,935.00	652.77	19,781.15	19,153.85	50.81
10-4120.5027	MACHINE/EQUIPMENT REPAIR	0.00	0.00	1,000.00	45.76	68.64	931.36	6.86
10-4120.5044	CLEANING/SANITARY SUPPLY	1,757.95	1,370.28	2,000.00	172.77	1,268.28	731.72	63.41
10-4120.5049	MEDICAL AND LAB	446.31	321.99	800.00	10.62	237.76	562.24	29.72
10-4120.5061	ADVERTISING	6,971.62	5,303.75	7,600.00	725.60	2,996.70	4,603.30	39.43
10-4120.5062	INSURANCE	19,143.00	19,143.00	21,662.00	0.00	22,069.50	(407.50)	101.88
10-4120.5063	RENT AND LEASES	8,423.34	7,126.50	10,700.00	698.96	6,728.18	3,971.82	62.88
10-4120.5064	EMPLOYEE TRAINING	20,943.92	17,975.99	83,968.00	3,303.20	38,805.45	45,162.55	46.21
10-4120.5065	PROFESSIONAL SERVICES	27,333.88	25,438.49	38,520.00	117.27	34,461.75	4,058.25	89.46
10-4120.5068	ELECTION EXPENSES	0.00	0.00	1,000.00	0.00	10,512.59	(9,512.59)	1,051.26
10-4120.5079	MISC. & CONTINGENCY EXP	12,169.31	10,153.03	17,910.00	507.09	11,022.59	6,887.41	61.54
Total Dept 4120 - GENERAL GOVERNMENT		900,424.59	768,143.63	1,002,001.00	9,860.52	808,192.06	193,808.94	80.66
Dept 4410 - POLICE								
10-4410.5001	SALARIES & WAGES	1,261,562.81	1,007,809.38	1,422,137.00	112,089.66	1,131,359.16	290,777.84	79.55
10-4410.5002	OVERTIME WAGES	138,564.76	115,337.18	122,721.00	11,593.32	128,492.00	(5,771.00)	104.70
10-4410.5003	PART-TIME WAGES	3,860.60	2,432.76	0.00	0.00	2,498.42	(2,498.42)	100.00
10-4410.5004	FICA EXPENSE	105,092.58	84,225.46	118,182.00	9,254.61	94,757.03	23,424.97	80.18
10-4410.5005	RETIREMENT EXPENSE	192,480.98	153,964.76	243,229.00	19,543.71	194,804.72	48,424.28	80.09
10-4410.5006	GROUP HEALTH INSURANCE	177,127.89	133,302.92	211,860.00	16,146.72	155,253.88	56,606.12	73.28
10-4410.5007	WORKMEN'S COMPENSATION	60,877.00	60,877.00	72,876.00	16,946.00	65,623.50	7,252.50	90.05
Total Dept 4410 - POLICE		1,939,566.62	1,557,949.46	2,191,005.00	185,574.02	1,772,788.71	418,216.29	80.91
Dept 4420 - POLICE								
10-4420.5010	PRINT AND OFFICE SUPPLIES	14,775.65	13,830.49	14,000.00	703.75	12,060.56	1,939.44	86.15

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Fund 10 - GENERAL FUND								
Expenditures								
10-4420.5014	MEMBERSHIP AND DUES	1,542.13	617.13	2,500.00	0.00	591.28	1,908.72	23.65
10-4420.5015	MEETINGS AND SEMINARS	12,504.60	12,504.60	2,000.00	0.00	366.91	1,633.09	18.35
10-4420.5016	VEHICLE, FUEL & OIL	61,581.61	49,058.64	75,000.00	7,388.68	71,132.72	3,867.28	94.84
10-4420.5017	VEHICLE MAINTENANCE	35,661.08	28,981.36	46,000.00	4,112.31	36,410.70	9,589.30	79.15
10-4420.5020	ELECTRIC AND GAS	30,016.90	23,669.14	31,000.00	2,353.84	25,966.77	5,033.23	83.76
10-4420.5021	TELEPHONE/CABLE	63,261.99	50,830.50	66,153.00	8,976.35	47,680.04	18,472.96	72.08
10-4420.5022	WATER AND SEWER	4,148.34	3,443.25	5,300.00	0.00	4,719.73	580.27	89.05
10-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,327.19	3,883.04	2,000.00	0.00	1,566.40	433.60	78.32
10-4420.5026	MAINT & SERVICE CONTRACTS	43,716.18	36,647.42	67,499.00	5,503.71	56,612.75	10,886.25	83.87
10-4420.5027	MACHINE/EQUIPMENT REPAIR	4,959.84	3,364.61	8,500.00	271.26	6,671.94	1,828.06	78.49
10-4420.5041	UNIFORMS	19,902.47	10,798.17	20,715.00	2,858.69	16,386.54	4,328.46	79.10
10-4420.5044	CLEANING/SANITARY SUPPLY	1,772.33	1,146.35	1,750.00	114.89	1,320.47	429.53	75.46
10-4420.5049	MEDICAL AND LAB	3,846.40	2,585.63	4,000.00	167.92	2,222.50	1,777.50	55.56
10-4420.5062	INSURANCE	65,919.08	65,919.08	73,162.00	0.00	62,343.47	10,818.53	85.21
10-4420.5063	RENT AND LEASES	3,328.23	2,791.59	3,300.00	242.54	2,308.96	991.04	69.97
10-4420.5064	EMPLOYEE TRAINING	11,221.67	6,620.00	8,980.00	661.37	7,145.01	1,834.99	79.57
10-4420.5065	PROFESSIONAL SERVICES	11,108.31	10,580.81	85,500.00	3,750.00	3,802.50	81,697.50	4.45
10-4420.5067	CONTRACTED SERVICES	350.00	350.00	5,000.00	1,149.98	6,995.13	(1,995.13)	139.90
10-4420.5079	MISC. & CONTINGENCY EXP	3,854.42	1,947.58	3,250.00	71.08	2,633.36	616.64	81.03
10-4420.5081	CANINE KENNEL EXPENSES	411.56	282.98	1,000.00	0.00	601.71	398.29	60.17
Total Dept 4420 - POLICE		396,209.98	329,852.37	526,609.00	38,326.37	369,539.45	157,069.55	70.17
Dept 4510 - FIRE								
10-4510.5001	SALARIES & WAGES	1,600,542.33	1,300,367.04	1,650,080.00	119,213.57	1,308,542.30	341,537.70	79.30
10-4510.5002	OVERTIME WAGES	334,068.36	274,739.65	297,593.00	26,343.67	282,441.57	15,151.43	94.91
10-4510.5003	PART-TIME WAGES	24,594.38	22,005.61	20,000.00	1,951.18	7,437.47	12,562.53	37.19
10-4510.5004	FICA EXPENSE	148,124.80	120,787.07	150,527.00	10,978.05	119,960.75	30,566.25	79.69
10-4510.5005	RETIREMENT EXPENSE	284,061.37	232,803.73	318,676.00	23,881.30	240,950.87	77,725.13	75.61
10-4510.5006	GROUP HEALTH INSURANCE	242,054.11	201,485.52	264,262.00	21,567.84	208,364.13	55,897.87	78.85
10-4510.5007	WORKMEN'S COMPENSATION	77,438.83	77,438.83	86,079.00	20,597.00	82,304.50	3,774.50	95.62
Total Dept 4510 - FIRE		2,710,884.18	2,229,627.45	2,787,217.00	224,532.61	2,250,001.59	537,215.41	80.73
Dept 4520 - FIRE								
10-4520.5010	PRINT AND OFFICE SUPPLIES	4,930.60	4,483.79	6,500.00	517.41	5,322.28	1,177.72	81.88
10-4520.5014	MEMBERSHIP AND DUES	2,191.14	1,791.14	2,300.00	100.00	1,786.79	513.21	77.69
10-4520.5015	MEETINGS AND SEMINARS	0.00	0.00	500.00	115.33	146.66	353.34	29.33
10-4520.5016	VEHICLE, FUEL & OIL	17,263.57	13,852.53	19,000.00	1,591.85	14,189.74	4,810.26	74.68
10-4520.5017	VEHICLE MAINTENANCE	72,218.79	55,435.12	70,000.00	3,097.22	21,248.12	48,751.88	30.35
10-4520.5020	ELECTRIC AND GAS	42,074.32	33,088.68	44,500.00	2,977.90	37,639.45	6,860.55	84.58
10-4520.5021	TELEPHONE/CABLE	57,403.29	45,910.88	63,056.00	9,377.03	54,045.00	9,011.00	85.71
10-4520.5022	WATER AND SEWER	9,266.46	7,703.39	10,600.00	0.00	8,728.29	1,871.71	82.34
10-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	5,524.44	2,661.00	4,700.00	1,045.29	3,732.46	967.54	79.41
10-4520.5026	MAINT & SERVICE CONTRACTS	56,917.84	51,809.09	65,675.00	4,613.91	45,938.36	19,736.64	69.95

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Fund 10 - GENERAL FUND								
Expenditures								
10-4520.5027	MACHINE/EQUIPMENT REPAIR	9,020.03	6,103.04	10,000.00	269.75	8,499.67	1,500.33	85.00
10-4520.5041	UNIFORMS	14,648.77	11,558.06	20,000.00	4,928.09	12,261.34	7,738.66	61.31
10-4520.5044	CLEANING/SANITARY SUPPLY	3,799.38	2,651.58	4,000.00	207.02	3,265.36	734.64	81.63
10-4520.5049	MEDICAL AND LAB	17,939.44	5,474.87	15,000.00	2,837.98	7,493.26	7,506.74	49.96
10-4520.5062	INSURANCE	94,179.08	84,657.08	101,687.00	9,053.00	108,073.47	(6,386.47)	106.28
10-4520.5063	RENT AND LEASES	1,582.85	1,310.70	2,500.00	128.84	1,097.35	1,402.65	43.89
10-4520.5064	EMPLOYEE TRAINING	10,557.59	6,887.65	10,000.00	24.75	5,700.65	4,299.35	57.01
10-4520.5065	PROFESSIONAL SERVICES	6,052.41	4,530.18	6,000.00	0.00	2,701.50	3,298.50	45.03
10-4520.5079	MISC. & CONTINGENCY EXP	6,628.56	5,925.10	6,000.00	1,153.94	4,928.46	1,071.54	82.14
10-4520.5080	VOLUNTEER FIRE POINTS	1,218.75	1,218.75	2,000.00	0.00	721.25	1,278.75	36.06
Total Dept 4520 - FIRE		433,417.31	347,052.63	464,018.00	42,039.31	347,519.46	116,498.54	74.89
Dept 4610 - PUBLIC WORKS								
10-4610.5001	SALARIES & WAGES	505,433.55	409,236.00	518,274.00	39,281.04	427,852.18	90,421.82	82.55
10-4610.5002	OVERTIME WAGES	14,436.88	12,737.84	13,535.00	277.93	15,305.61	(1,770.61)	113.08
10-4610.5004	FICA EXPENSE	39,198.21	31,825.21	40,683.00	2,962.84	33,367.98	7,315.02	82.02
10-4610.5005	RETIREMENT EXPENSE	60,178.99	49,136.11	72,113.00	5,364.19	56,124.24	15,988.76	77.83
10-4610.5006	GROUP HEALTH INSURANCE	66,112.44	55,943.92	68,284.00	5,884.44	57,201.48	11,082.52	83.77
10-4610.5007	WORKMEN'S COMPENSATION	31,766.00	31,766.00	35,865.00	8,745.00	34,422.00	1,443.00	95.98
Total Dept 4610 - PUBLIC WORKS		717,126.07	590,645.08	748,754.00	62,515.44	624,273.49	124,480.51	83.37
Dept 4620 - PUBLIC WORKS								
10-4620.5010	PRINT AND OFFICE SUPPLIES	586.90	567.05	1,000.00	0.00	600.60	399.40	60.06
10-4620.5014	MEMBERSHIP AND DUES	462.13	62.13	500.00	0.00	59.05	440.95	11.81
10-4620.5015	MEETINGS AND SEMINARS	0.00	0.00	250.00	0.00	0.00	250.00	0.00
10-4620.5016	VEHICLE, FUEL & OIL	51,241.40	42,418.32	58,000.00	5,275.60	47,393.58	10,606.42	81.71
10-4620.5017	VEHICLE MAINTENANCE	66,546.83	57,001.55	85,000.00	4,548.27	70,794.24	14,205.76	83.29
10-4620.5020	ELECTRIC AND GAS	74,255.90	62,164.61	86,900.00	6,566.26	63,031.71	23,868.29	72.53
10-4620.5021	TELEPHONE/CABLE	10,796.90	8,460.04	10,952.00	2,016.99	10,862.93	89.07	99.19
10-4620.5022	WATER AND SEWER	1,926.60	1,421.30	1,700.00	0.00	8,981.09	(7,281.09)	528.30
10-4620.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,367.70	3,996.48	2,000.00	47.39	1,428.39	571.61	71.42
10-4620.5026	MAINT & SERVICE CONTRACTS	2,348.18	2,327.18	9,700.00	440.00	7,317.20	2,382.80	75.44
10-4620.5027	MACHINE/EQUIPMENT REPAIR	7,034.37	107.50	4,000.00	0.00	2,036.37	1,963.63	50.91
10-4620.5041	UNIFORMS	7,161.06	5,388.31	7,000.00	668.49	7,309.57	(309.57)	104.42
10-4620.5044	CLEANING/SANITARY SUPPLY	2,584.58	1,659.10	3,500.00	0.00	1,464.13	2,035.87	41.83
10-4620.5049	MEDICAL AND LAB	2,774.13	1,909.71	3,500.00	0.00	1,930.47	1,569.53	55.16
10-4620.5054	STREET SIGNS	2,443.88	2,443.88	4,000.00	0.00	1,702.62	2,297.38	42.57
10-4620.5062	INSURANCE	31,754.32	31,754.32	37,861.00	0.00	38,315.88	(454.88)	101.20
10-4620.5063	RENT AND LEASES	146.85	109.32	250.00	0.00	426.13	(176.13)	170.45
10-4620.5064	EMPLOYEE TRAINING	0.00	0.00	300.00	0.00	0.00	300.00	0.00
10-4620.5065	PROFESSIONAL SERVICES	1,630.00	630.00	2,000.00	0.00	700.00	1,300.00	35.00
10-4620.5066	TEMPORARY LABOR	179,551.26	146,454.20	177,450.00	9,972.00	156,223.72	21,226.28	88.04
10-4620.5067	CONTRACTED SERVICES	568.32	568.32	1,000.00	0.00	0.00	1,000.00	0.00

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Fund 10 - GENERAL FUND								
Expenditures								
10-4620.5079	MISC. & CONTINGENCY EXP	1,256.12	1,121.65	1,000.00	0.00	105.31	894.69	10.53
10-4620.5089	GARBAGE CART PROCUREMENT	7,541.40	7,541.40	7,800.00	0.00	9,718.36	(1,918.36)	124.59
Total Dept 4620 - PUBLIC WORKS		456,978.83	378,106.57	505,663.00	29,535.00	430,401.35	75,261.65	85.12
Dept 4710 - BUILDING, PLANNING, & ENGINEERING								
10-4710.5001	SALARIES & WAGES	240,649.53	192,885.19	245,883.00	18,193.67	198,137.18	47,745.82	80.58
10-4710.5002	OVERTIME WAGES	353.96	191.86	1,409.00	0.00	530.32	878.68	37.64
10-4710.5004	FICA EXPENSE	17,742.42	14,226.34	18,918.00	1,311.36	14,419.18	4,498.82	76.22
10-4710.5005	RETIREMENT EXPENSE	28,178.84	22,475.13	33,533.00	2,467.07	24,816.63	8,716.37	74.01
10-4710.5006	GROUP HEALTH INSURANCE	34,278.54	28,128.52	34,489.00	3,416.18	34,817.64	(328.64)	100.95
10-4710.5007	WORKMEN'S COMPENSATION	2,815.00	2,815.00	2,880.00	655.00	2,588.00	292.00	89.86
Total Dept 4710 - BUILDING, PLANNING, & ENGINEERIN		324,018.29	260,722.04	337,112.00	26,043.28	275,308.95	61,803.05	81.67
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
10-4720.5010	PRINT AND OFFICE SUPPLIES	9,979.19	8,209.93	12,500.00	436.60	7,125.25	5,374.75	57.00
10-4720.5014	MEMBERSHIP AND DUES	662.13	187.13	1,000.00	552.00	818.78	181.22	81.88
10-4720.5015	MEETINGS AND SEMINARS	14.88	14.88	1,000.00	0.00	318.90	681.10	31.89
10-4720.5016	VEHICLE, FUEL & OIL	3,890.01	3,029.82	4,000.00	354.38	3,308.19	691.81	82.70
10-4720.5017	VEHICLE MAINTENANCE	221.11	633.11	1,000.00	0.00	478.36	521.64	47.84
10-4720.5020	ELECTRIC AND GAS	3,672.63	2,844.21	4,000.00	306.33	3,515.61	484.39	87.89
10-4720.5021	TELEPHONE/CABLE	5,394.81	4,222.66	5,352.00	430.99	4,175.33	1,176.67	78.01
10-4720.5022	WATER AND SEWER	1,480.19	1,223.38	1,600.00	0.00	1,252.03	347.97	78.25
10-4720.5025	NON-CAPITAL TOOLS & EQUIPMENT	37.67	37.67	300.00	0.00	21.67	278.33	7.22
10-4720.5026	MAINT & SERVICE CONTRACTS	7,435.97	5,617.02	7,500.00	536.20	7,153.99	346.01	95.39
10-4720.5027	MACHINE/EQUIPMENT REPAIR	0.00	0.00	500.00	69.42	69.42	430.58	13.88
10-4720.5041	UNIFORMS	361.85	0.00	500.00	0.00	136.47	363.53	27.29
10-4720.5044	CLEANING/SANITARY SUPPLY	417.09	289.06	500.00	18.85	234.91	265.09	46.98
10-4720.5049	MEDICAL AND LAB	120.57	10.57	100.00	0.00	21.23	78.77	21.23
10-4720.5062	INSURANCE	8,704.00	8,704.00	9,085.00	0.00	8,768.50	316.50	96.52
10-4720.5063	RENT AND LEASES	463.98	359.73	800.00	40.69	488.90	311.10	61.11
10-4720.5064	EMPLOYEE TRAINING	1,611.57	1,533.48	1,300.00	456.76	852.28	447.72	65.56
10-4720.5065	PROFESSIONAL SERVICES	6,187.10	4,014.12	70,500.00	0.00	5,176.50	65,323.50	7.34
10-4720.5079	MISC. & CONTINGENCY EXP	310.84	281.43	500.00	0.00	350.03	149.97	70.01
Total Dept 4720 - BUILDING, PLANNING & ENGINEERING		50,965.59	41,212.20	122,037.00	3,202.22	44,266.35	77,770.65	36.27
Dept 4810 - RECREATION								
10-4810.5001	SALARIES & WAGES	345,865.92	279,595.77	349,457.00	26,594.44	279,684.83	69,772.17	80.03
10-4810.5002	OVERTIME WAGES	17,608.25	14,040.72	17,838.00	316.06	5,300.74	12,537.26	29.72
10-4810.5003	PART-TIME WAGES	184,353.41	151,341.02	207,400.00	17,864.97	157,265.57	50,134.43	75.83
10-4810.5004	FICA EXPENSE	39,803.91	32,321.24	43,964.00	3,353.11	32,846.73	11,117.27	74.71
10-4810.5005	RETIREMENT EXPENSE	42,493.10	34,215.03	53,195.00	4,009.79	37,645.85	15,549.15	70.77

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4810.5006	GROUP HEALTH INSURANCE	58,832.68	48,983.44	56,699.00	4,283.74	45,389.77	11,309.23	80.05
10-4810.5007	WORKMEN'S COMPENSATION	12,391.00	12,391.00	13,427.00	3,261.00	12,724.00	703.00	94.76
Total Dept 4810 - RECREATION		701,348.27	572,886.22	741,980.00	59,683.11	570,857.49	171,122.51	76.94
Dept 4820 - RECREATION								
10-4820.5010	PRINT AND OFFICE SUPPLIES	10,518.83	8,514.61	10,500.00	499.11	7,532.97	2,967.03	71.74
10-4820.5014	MEMBERSHIP AND DUES	1,337.13	687.13	1,600.00	0.00	678.49	921.51	42.41
10-4820.5015	MEETINGS AND SEMINARS	1,380.94	1,360.94	2,000.00	50.00	982.95	1,017.05	49.15
10-4820.5016	VEHICLE, FUEL & OIL	2,759.76	2,244.93	4,000.00	263.21	2,681.17	1,318.83	67.03
10-4820.5017	VEHICLE MAINTENANCE	433.02	373.99	2,000.00	0.00	1,508.85	491.15	75.44
10-4820.5020	ELECTRIC AND GAS	34,599.65	26,874.00	37,000.00	2,363.46	29,948.82	7,051.18	80.94
10-4820.5021	TELEPHONE/CABLE	15,566.82	12,547.30	13,992.00	2,119.82	15,870.02	(1,878.02)	113.42
10-4820.5022	WATER AND SEWER	4,022.58	3,399.27	4,240.00	0.00	2,850.82	1,389.18	67.24
10-4820.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,766.84	1,766.84	1,800.00	0.00	1,056.19	743.81	58.68
10-4820.5026	MAINT & SERVICE CONTRACTS	45,164.39	39,547.86	38,600.00	7,087.95	30,709.95	7,890.05	79.56
10-4820.5027	MACHINE/EQUIPMENT REPAIR	2,745.82	2,498.53	2,500.00	0.00	349.87	2,150.13	13.99
10-4820.5041	UNIFORMS	1,738.66	0.00	1,950.00	1,295.03	1,402.99	547.01	71.95
10-4820.5044	CLEANING/SANITARY SUPPLY	5,296.28	4,174.29	4,750.00	442.49	4,065.63	684.37	85.59
10-4820.5049	MEDICAL AND LAB	675.08	410.02	800.00	35.00	440.57	359.43	55.07
10-4820.5062	INSURANCE	40,200.00	40,200.00	42,200.00	0.00	37,990.00	4,210.00	90.02
10-4820.5063	RENT AND LEASES	2,856.19	2,314.75	3,700.00	68.20	1,785.43	1,914.57	48.25
10-4820.5064	EMPLOYEE TRAINING	1,674.00	1,602.00	2,300.00	0.00	959.74	1,340.26	41.73
10-4820.5065	PROFESSIONAL SERVICES	105.00	105.00	115.00	0.00	105.00	10.00	91.30
10-4820.5079	MISC. & CONTINGENCY EXP	2,305.27	1,835.86	3,500.00	99.36	2,731.46	768.54	78.04
Total Dept 4820 - RECREATION		175,146.26	150,457.32	177,547.00	14,323.63	143,650.92	33,896.08	80.91
Dept 4830 - RECREATION								
10-4830.5088	5 & UNDER GROUPS	604.64	310.54	750.00	275.07	342.47	407.53	45.66
10-4830.5091	PROGRAMS	2,542.66	2,532.45	3,000.00	30.21	2,546.66	453.34	84.89
10-4830.5092	SPECIAL ACTIVITIES/EVENTS	20,553.31	19,068.45	22,000.00	1,115.62	21,343.94	656.06	97.02
10-4830.5093	SUMMER CAMPS	12,631.01	7,365.94	14,500.00	487.31	6,891.02	7,608.98	47.52
10-4830.5095	THEME ACTIVITIES	1,083.58	721.20	2,000.00	884.22	1,901.94	98.06	95.10
10-4830.5096	MIDDLE SCHOOL DANCES	1,724.71	2,142.25	2,500.00	577.68	998.06	1,501.94	39.92
10-4830.5097	ADULT SPORTS	12,904.86	8,846.23	14,000.00	613.14	10,288.61	3,711.39	73.49
10-4830.5098	YOUTH SPORTS	30,005.63	14,907.69	35,000.00	651.67	16,491.85	18,508.15	47.12
10-4830.5099	KEENAGERS	2,423.92	2,194.18	3,000.00	60.88	3,111.63	(111.63)	103.72
Total Dept 4830 - RECREATION		84,474.32	58,088.93	96,750.00	4,695.80	63,916.18	32,833.82	66.06
Dept 4910 - JUDICIAL AND LEGAL								
10-4910.5001	SALARIES & WAGES	63,473.46	51,041.98	64,068.00	4,953.60	54,361.96	9,706.04	84.85
10-4910.5002	OVERTIME WAGES	7,425.91	4,194.86	2,946.00	0.00	5,202.22	(2,256.22)	176.59

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 10 - GENERAL FUND								
Expenditures								
10-4910.5003	PART-TIME SALARIES	15,440.92	12,680.24	18,000.00	1,153.84	12,239.24	5,760.76	68.00
10-4910.5004	FICA EXPENSE	6,502.05	5,199.11	6,504.00	455.46	5,291.88	1,212.12	81.36
10-4910.5005	RETIREMENT EXPENSE	9,901.79	7,873.89	11,528.00	828.16	8,589.54	2,938.46	74.51
10-4910.5006	GROUP HEALTH INSURANCE	6,135.36	5,108.16	6,265.00	527.78	5,192.72	1,072.28	82.88
10-4910.5007	WORKMEN'S COMPENSATION	248.00	248.00	288.00	68.00	268.00	20.00	93.06
Total Dept 4910 - JUDICIAL AND LEGAL		109,127.49	86,346.24	109,599.00	7,986.84	91,145.56	18,453.44	83.16
Dept 4920 - JUDICIAL AND LEGAL								
10-4920.5010	PRINT AND OFFICE SUPPLIES	3,872.78	3,493.13	4,500.00	170.97	3,131.26	1,368.74	69.58
10-4920.5014	MEMBERSHIP AND DUES	82.13	82.13	200.00	0.00	106.83	93.17	53.42
10-4920.5015	MEETINGS AND SEMINARS	684.00	684.00	800.00	0.00	228.10	571.90	28.51
10-4920.5021	TELEPHONE/CABLE	3,815.76	3,255.19	3,540.00	339.44	3,244.68	295.32	91.66
10-4920.5025	NON-CAPITAL TOOLS & EQUIPMENT	614.27	243.20	800.00	0.00	0.00	800.00	0.00
10-4920.5026	MAINT & SERVICE CONTRACTS	3,480.20	804.85	6,800.00	0.00	384.36	6,415.64	5.65
10-4920.5062	INSURANCE	566.00	566.00	584.00	0.00	576.00	8.00	98.63
10-4920.5064	EMPLOYEE TRAINING	1,193.25	1,002.49	2,000.00	584.22	1,223.48	776.52	61.17
10-4920.5065	PROFESSIONAL SERVICES	98,959.29	77,892.19	189,000.00	25,310.46	101,834.75	87,165.25	53.88
10-4920.5079	MISC. & CONTINGENCY	509.32	391.75	850.00	152.59	537.94	312.06	63.29
Total Dept 4920 - JUDICIAL AND LEGAL		113,777.00	88,414.93	209,074.00	26,557.68	111,267.40	97,806.60	53.22
Dept 5710 - PARKING METER								
10-5710.5002	OVERTIME WAGES	3,448.75	3,335.36	3,504.00	87.00	914.51	2,589.49	26.10
10-5710.5003	PART-TIME WAGES	85,749.75	62,366.75	116,820.00	10,353.25	44,289.64	72,530.36	37.91
10-5710.5004	FICA EXPENSE	6,823.97	5,026.32	9,205.00	798.67	3,461.18	5,743.82	37.60
10-5710.5005	RETIREMENT EXPENSE	279.56	279.56	0.00	316.42	432.54	(432.54)	100.00
10-5710.5006	GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	35.04	(35.04)	100.00
10-5710.5007	WORKERS COMPENSATION	4,891.00	4,891.00	6,654.00	841.00	4,440.00	2,214.00	66.73
Total Dept 5710 - PARKING METER		101,193.03	75,898.99	136,183.00	12,396.34	53,572.91	82,610.09	39.34
TOTAL EXPENDITURES		9,848,597.97	8,034,520.89	10,896,651.00	817,004.91	8,588,092.66	2,308,558.34	78.81
Fund 10 - GENERAL FUND:								
TOTAL REVENUES		10,053,194.76	8,222,613.11	10,896,651.00	713,108.12	8,275,691.13	2,620,959.87	75.95
TOTAL EXPENDITURES		9,848,597.97	8,034,520.89	10,896,651.00	817,004.91	8,588,092.66	2,308,558.34	78.81
NET OF REVENUES & EXPENDITURES		204,596.79	188,092.22	0.00	(103,896.79)	(312,401.53)	312,401.53	100.00
BEG. FUND BALANCE		2,929,843.86	2,929,843.86	3,134,440.65		3,134,440.65		
END FUND BALANCE		3,134,440.65	3,117,936.08	3,134,440.65		2,822,039.12		

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 20 - CAPITAL PROJECTS FUND								
Revenues								
Dept 3450 - REBATES								
20-3450.4106	INTERGOVERNMENT TRANSFERS	471,200.00	0.00	0.00	0.00	0.00	0.00	0.00
20-3450.4111	GRANT INCOME	0.00	471,200.00	0.00	0.00	0.00	0.00	0.00
Total Dept 3450 - REBATES		471,200.00	471,200.00	0.00	0.00	0.00	0.00	0.00
Dept 3500 - MISCELLANEOUS								
20-3500.4501	MISCELLANEOUS REVENUE	8,099.00	1,000.00	0.00	0.00	75,000.00	(75,000.00)	100.00
20-3500.4505	INTEREST INCOME	29,278.17	22,915.66	23,000.00	5,827.39	41,710.31	(18,710.31)	181.35
Total Dept 3500 - MISCELLANEOUS		37,377.17	23,915.66	23,000.00	5,827.39	116,710.31	(93,710.31)	507.44
Dept 3900 - OPERATING TRANSFERS								
20-3900.4901	OPERATING TRANSFERS IN	1,176,837.00	100,000.00	324,998.00	0.00	450,000.00	(125,002.00)	138.46
Total Dept 3900 - OPERATING TRANSFERS		1,176,837.00	100,000.00	324,998.00	0.00	450,000.00	(125,002.00)	138.46
TOTAL REVENUES		1,685,414.17	595,115.66	347,998.00	5,827.39	566,710.31	(218,712.31)	162.85
Expenditures								
Dept 4140 - GENERAL GOVERNMENT								
20-4140.5013	BANK SERVICE CHARGES	0.00	0.00	60.00	0.00	0.00	60.00	0.00
20-4140.5025	NON-CAPITAL TOOLS & EQUIPMENT	35,029.52	29,644.31	20,250.00	0.00	4,238.78	16,011.22	20.93
20-4140.5026	MAINT & SERVICE CONTRACTS	15,123.89	12,502.07	2,100.00	0.00	243.50	1,856.50	11.60
20-4140.5065	PROFESSIONAL SERVICES	23,813.90	22,909.40	18,000.00	0.00	15,246.90	2,753.10	84.71
20-4140.5085	CAPITAL OUTLAY	19,689.00	19,689.00	135,000.00	0.00	157,060.00	(22,060.00)	116.34
Total Dept 4140 - GENERAL GOVERNMENT		93,656.31	84,744.78	175,410.00	0.00	176,789.18	(1,379.18)	100.79
Dept 4440 - POLICE								
20-4440.5017	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	3,629.46	(3,629.46)	100.00
20-4440.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,343.60	2,343.60	6,100.00	0.00	0.00	6,100.00	0.00
20-4440.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	61,746.00	3,209.31	3,209.31	58,536.69	5.20
20-4440.5085	CAPITAL OUTLAY	24,248.60	23,129.85	319,250.00	0.00	39,023.92	280,226.08	12.22
Total Dept 4440 - POLICE		26,592.20	25,473.45	387,096.00	3,209.31	45,862.69	341,233.31	11.85
Dept 4540 - FIRE								
20-4540.5017	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	4,897.00	(4,897.00)	100.00
20-4540.5025	NON-CAPITAL TOOLS & EQUIPMENT	4,656.75	3,204.25	14,000.00	0.00	4,483.71	9,516.29	32.03
20-4540.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	101,208.00	3,209.31	9,485.47	91,722.53	9.37
20-4540.5065	PROFESSIONAL SERVICES	5,280.00	2,292.00	0.00	735.75	4,251.75	(4,251.75)	100.00
20-4540.5085	CAPITAL OUTLAY	99,058.89	99,058.89	289,750.00	0.00	34,189.35	255,560.65	11.80

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 20 - CAPITAL PROJECTS FUND								
Expenditures								
Total Dept 4540 - FIRE		108,995.64	104,555.14	404,958.00	3,945.06	57,307.28	347,650.72	14.15
Dept 4640 - PUBLIC WORKS								
20-4640.5025	NON-CAPITAL TOOLS & EQUIPMENT	742.17	742.17	0.00	0.00	0.00	0.00	0.00
20-4640.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	15,912.00	0.00	0.00	15,912.00	0.00
20-4640.5079	MISCELLANEOUS	0.00	0.00	75,000.00	0.00	0.00	75,000.00	0.00
20-4640.5084	CIP 42TH-57TH AVE DRAINAGE	26,394.00	6,741.00	1,656,868.00	113,563.95	506,852.66	1,150,015.34	30.59
20-4640.5085	CAPITAL OUTLAY	243,889.63	136,450.35	433,338.00	0.00	441,697.64	(8,359.64)	101.93
20-4640.5086	DRAINAGE EXPENSE CONTINGENCIES	77,250.00	3,062.50	135,100.00	317.50	111,267.50	23,832.50	82.36
Total Dept 4640 - PUBLIC WORKS		348,275.80	146,996.02	2,316,218.00	113,881.45	1,059,817.80	1,256,400.20	45.76
Dept 4740 - BUILDING, PLANNING, & ENGINEERING								
20-4740.5025	NON-CAPITAL TOOLS & EQUIPMENT	319.73	319.73	0.00	0.00	0.00	0.00	0.00
20-4740.5085	CAPITAL OUTLAY	0.00	0.00	36,000.00	0.00	0.00	36,000.00	0.00
Total Dept 4740 - BUILDING, PLANNING, & ENGINEERIN		319.73	319.73	36,000.00	0.00	0.00	36,000.00	0.00
Dept 4840 - RECREATION								
20-4840.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,201.07	4,700.47	34,600.00	230.72	13,409.22	21,190.78	38.75
20-4840.5026	MAINT & SERVICE CONTRACTS	22,165.11	17,166.31	20,500.00	0.00	14,236.00	6,264.00	69.44
20-4840.5085	CAPITAL OUTLAY	97,080.50	59,170.00	85,000.00	0.00	34,500.00	50,500.00	40.59
Total Dept 4840 - RECREATION		121,446.68	81,036.78	140,100.00	230.72	62,145.22	77,954.78	44.36
TOTAL EXPENDITURES		699,286.36	443,125.90	3,459,782.00	121,266.54	1,401,922.17	2,057,859.83	40.52
Fund 20 - CAPITAL PROJECTS FUND:								
TOTAL REVENUES		1,685,414.17	595,115.66	347,998.00	5,827.39	566,710.31	(218,712.31)	162.85
TOTAL EXPENDITURES		699,286.36	443,125.90	3,459,782.00	121,266.54	1,401,922.17	2,057,859.83	40.52
NET OF REVENUES & EXPENDITURES		986,127.81	151,989.76	(3,111,784.00)	(115,439.15)	(835,211.86)	(2,276,572.14)	26.84
BEG. FUND BALANCE		3,555,101.08	3,555,101.08	4,541,228.89		4,541,228.89		
END FUND BALANCE		4,541,228.89	3,707,090.84	1,429,444.89		3,706,017.03		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

% Fiscal Year Completed: 83.29

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
Fund 30 - ACCOMMODATIONS FEE FUND								
Revenues								
Dept 3450 - REBATES								
30-3450.4105	ACCOM. FEE REVENUE	969,974.13	591,010.11	967,000.00	21,562.46	633,505.21	333,494.79	65.51
30-3450.4106	COUNTY ACC. FEE REVENUE	520,000.00	0.00	437,000.00	109,250.00	437,000.00	0.00	100.00
Total Dept 3450 - REBATES		1,489,974.13	591,010.11	1,404,000.00	130,812.46	1,070,505.21	333,494.79	76.25
Dept 3500 - MISCELLANEOUS								
30-3500.4504	SALE OF ASSETS	5,495.00	5,495.00	0.00	0.00	6,215.00	(6,215.00)	100.00
30-3500.4505	INTEREST INCOME	12,559.02	10,203.15	10,000.00	2,289.55	16,009.17	(6,009.17)	160.09
Total Dept 3500 - MISCELLANEOUS		18,054.02	15,698.15	10,000.00	2,289.55	22,224.17	(12,224.17)	222.24
Dept 3900 - OPERATING TRANSFERS								
30-3900.5901	OPERATING TRANSFERS OUT	(566,813.65)	(305,336.00)	(648,067.00)	0.00	(529,900.00)	(118,167.00)	81.77
Total Dept 3900 - OPERATING TRANSFERS		(566,813.65)	(305,336.00)	(648,067.00)	0.00	(529,900.00)	(118,167.00)	81.77
TOTAL REVENUES		941,214.50	301,372.26	765,933.00	133,102.01	562,829.38	203,103.62	73.48
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
30-4120.5009	DEBT SERVICE - PRINCIPAL	64,000.00	0.00	68,000.00	0.00	0.00	68,000.00	0.00
30-4120.5011	DEBT SERVICE - INTEREST	9,038.20	4,519.00	7,963.00	0.00	3,981.60	3,981.40	50.00
30-4120.5013	BANK SERVICE CHARGES	74.60	66.60	100.00	0.00	20.00	80.00	20.00
30-4120.5020	ELECTRIC AND GAS	403.88	347.01	400.00	31.22	293.72	106.28	73.43
30-4120.5026	MAINT & SERVICE CONTRACTS	15,422.06	9,472.06	29,550.00	0.00	8,524.00	21,026.00	28.85
30-4120.5054	STREET SIGNS	14,516.00	14,516.00	30,000.00	2,975.35	21,219.22	8,780.78	70.73
30-4120.5065	PROFESSIONAL SERVICES	510.02	370.02	560.00	0.00	382.63	177.37	68.33
30-4120.5079	MISCELLANEOUS	16,190.05	12,044.37	16,000.00	93.13	8,148.08	7,851.92	50.93
30-4120.5085	CAPITAL OUTLAY	19,969.00	19,969.00	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 4120 - GENERAL GOVERNMENT		140,123.81	61,304.06	155,073.00	3,099.70	42,569.25	112,503.75	27.45
Dept 4420 - POLICE								
30-4420.5021	TELEPHONE/CABLE	453.67	0.00	7,100.00	897.40	4,411.22	2,688.78	62.13
30-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	25,909.36	18,347.81	11,400.00	363.82	10,879.56	520.44	95.43
30-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	30,873.00	0.00	0.00	30,873.00	0.00
30-4420.5067	CONTRACTED SERVICES	12,285.00	6,575.00	22,000.00	2,040.00	11,110.00	10,890.00	50.50
30-4420.5085	CAPITAL OUTLAY	127,292.22	100,128.52	187,625.00	0.00	0.00	187,625.00	0.00
Total Dept 4420 - POLICE		165,940.25	125,051.33	258,998.00	3,301.22	26,400.78	232,597.22	10.19
Dept 4520 - FIRE								

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

% Fiscal Year Completed: 83.29

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 30 - ACCOMMODATIONS FEE FUND								
Expenditures								
30-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	10,657.28	0.00	4,000.00	0.00	0.00	4,000.00	0.00
30-4520.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	50,604.00	0.00	14.44	50,589.56	0.03
30-4520.5085	CAPITAL OUTLAY	46,904.56	54,748.48	122,375.00	0.00	0.00	122,375.00	0.00
Total Dept 4520 - FIRE		57,561.84	54,748.48	176,979.00	0.00	14.44	176,964.56	0.01
Dept 4620 - PUBLIC WORKS								
30-4620.5026	MAINT & SERVICE CONTRACTS	27,243.62	20,157.24	32,957.00	0.00	9,974.22	22,982.78	30.26
30-4620.5054	STREET SIGNS	5,207.20	3,951.40	4,000.00	0.00	254.36	3,745.64	6.36
30-4620.5067	CONTRACTED SERVICES	56,706.04	44,952.59	52,000.00	200.00	40,107.97	11,892.03	77.13
30-4620.5079	MISCELLANEOUS	5,889.84	5,889.84	5,500.00	484.21	5,974.21	(474.21)	108.62
30-4620.5085	CAPITAL OUTLAY	168,676.76	769.00	691,458.00	36,483.50	162,084.32	529,373.68	23.44
Total Dept 4620 - PUBLIC WORKS		263,723.46	75,720.07	785,915.00	37,167.71	218,395.08	567,519.92	27.79
Dept 4820 - RECREATION								
30-4820.5085	CAPITAL OUTLAY	72,750.00	40,677.50	7,500.00	0.00	0.00	7,500.00	0.00
Total Dept 4820 - RECREATION		72,750.00	40,677.50	7,500.00	0.00	0.00	7,500.00	0.00
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
30-5620.5010	PRINT AND OFFICE SUPPLIES	19,912.05	16,961.26	24,300.00	3,264.49	9,032.77	15,267.23	37.17
30-5620.5013	BANK SERVICE CHARGES	27,588.04	18,223.24	25,000.00	1,493.17	19,112.34	5,887.66	76.45
30-5620.5020	ELECTRIC AND GAS	42,532.16	35,416.23	43,400.00	3,365.92	34,436.19	8,963.81	79.35
30-5620.5021	TELEPHONE/CABLE	1,375.68	1,166.96	12,400.00	267.49	2,722.03	9,677.97	21.95
30-5620.5022	WATER AND SEWER	1,406.71	1,050.78	3,000.00	0.00	3,056.67	(56.67)	101.89
30-5620.5025	NON-CAPITAL TOOLS & EQUIPMENT	785.26	0.00	3,000.00	13.47	2,268.57	731.43	75.62
30-5620.5026	MAINT & SERVICE CONTRACTS	33,247.96	10,888.20	33,500.00	965.99	24,385.33	9,114.67	72.79
30-5620.5027	MACHINE/EQUIPMENT REPAIR	26,301.29	21,133.79	22,000.00	23.77	11,451.87	10,548.13	52.05
30-5620.5041	UNIFORMS	2,576.19	597.78	5,000.00	10.84	1,420.31	3,579.69	28.41
30-5620.5054	STREET SIGNS	14,581.03	14,581.03	5,000.00	320.46	1,813.75	3,186.25	36.28
30-5620.5062	INSURANCE	1,306.00	1,306.00	1,497.00	0.00	1,477.00	20.00	98.66
30-5620.5065	PROFESSIONAL SERVICES	37,374.61	36,059.45	29,400.00	221.02	28,381.03	1,018.97	96.53
30-5620.5067	CONTRACTED SERVICES	4,612.00	3,812.00	11,800.00	1,400.00	7,600.00	4,200.00	64.41
30-5620.5079	MISCELLANEOUS	279.51	111.59	7,500.00	159.99	173.44	7,326.56	2.31
30-5620.5085	CAPITAL OUTLAY	23,051.90	23,051.90	0.00	0.00	0.00	0.00	0.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		236,930.39	184,360.21	226,797.00	11,506.61	147,331.30	79,465.70	64.96
TOTAL EXPENDITURES		937,029.75	541,861.65	1,611,262.00	55,075.24	434,710.85	1,176,551.15	26.98

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 04/30/2018
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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 30 - ACCOMMODATIONS FEE FUND								
TOTAL REVENUES		941,214.50	301,372.26	765,933.00	133,102.01	562,829.38	203,103.62	73.48
TOTAL EXPENDITURES		937,029.75	541,861.65	1,611,262.00	55,075.24	434,710.85	1,176,551.15	26.98
NET OF REVENUES & EXPENDITURES		4,184.75	(240,489.39)	(845,329.00)	78,026.77	128,118.53	(973,447.53)	15.16
BEG. FUND BALANCE		1,595,491.42	1,595,491.42	1,599,676.17		1,599,676.17		
END FUND BALANCE		1,599,676.17	1,355,002.03	754,347.17		1,727,794.70		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
Fund 35 - HOSPITALITY TAX FUND								
Revenues								
Dept 3450 - REBATES								
35-3450.4108	HOSPITALITY TAX	746,401.61	479,709.29	698,000.00	59,493.67	506,008.06	191,991.94	72.49
Total Dept 3450 - REBATES		746,401.61	479,709.29	698,000.00	59,493.67	506,008.06	191,991.94	72.49
Dept 3500 - MISCELLANEOUS								
35-3500.4504	SALE OF ASSETS	5,797.50	5,797.50	0.00	0.00	0.00	0.00	0.00
35-3500.4505	INTEREST INCOME	3,761.56	2,888.57	2,200.00	1,144.56	8,001.50	(5,801.50)	363.70
Total Dept 3500 - MISCELLANEOUS		9,559.06	8,686.07	2,200.00	1,144.56	8,001.50	(5,801.50)	363.70
Dept 3900 - OPERATING TRANSFERS								
35-3900.5901	OPERATING TRANSFERS OUT	(274,161.75)	(251,322.00)	(594,723.00)	0.00	(134,636.00)	(460,087.00)	22.64
Total Dept 3900 - OPERATING TRANSFERS		(274,161.75)	(251,322.00)	(594,723.00)	0.00	(134,636.00)	(460,087.00)	22.64
TOTAL REVENUES		481,798.92	237,073.36	105,477.00	60,638.23	379,373.56	(273,896.56)	359.67
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
35-4120.5009	DEBT SERVICE - PRINCIPAL	108,000.00	108,000.00	111,000.00	0.00	111,000.00	0.00	100.00
35-4120.5011	DEBT SERVICE - INTEREST	17,087.32	17,087.32	23,180.00	0.00	23,180.42	(0.42)	100.00
Total Dept 4120 - GENERAL GOVERNMENT		125,087.32	125,087.32	134,180.00	0.00	134,180.42	(0.42)	100.00
Dept 4420 - POLICE								
35-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	10,228.38	19,828.38	0.00	0.00	0.00	0.00	0.00
35-4420.5085	CAPITAL OUTLAY	0.00	0.00	16,200.00	0.00	16,176.21	23.79	99.85
Total Dept 4420 - POLICE		10,228.38	19,828.38	16,200.00	0.00	16,176.21	23.79	99.85
Dept 4520 - FIRE								
35-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	29,133.92	4,180.25	31,000.00	2,706.16	6,316.24	24,683.76	20.37
35-4520.5085	CAPITAL OUTLAY	0.00	0.00	62,000.00	0.00	40,624.76	21,375.24	65.52
Total Dept 4520 - FIRE		29,133.92	4,180.25	93,000.00	2,706.16	46,941.00	46,059.00	50.47
Dept 4620 - PUBLIC WORKS								
35-4620.5026	MAINT & SERVICE CONTRACTS	58,593.96	44,393.96	193,800.00	9,835.82	60,453.39	133,346.61	31.19
35-4620.5067	CONTRACTED SERVICES	13,815.00	10,800.00	13,000.00	0.00	9,045.00	3,955.00	69.58
35-4620.5085	CAPITAL OUTLAY	0.00	0.00	65,000.00	0.00	0.00	65,000.00	0.00
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PERIOD ENDING 04/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 35 - HOSPITALITY TAX FUND								
Expenditures								
Total Dept 4620 - PUBLIC WORKS		72,408.96	55,193.96	271,800.00	9,835.82	69,498.39	202,301.61	25.57
Dept 4720 - BUILDING, PLANNING & ENGINEERING								
35-4720.5010	PRINT AND OFFICE SUPPLIES	286.33	286.33	500.00	0.00	0.00	500.00	0.00
35-4720.5013	BANK SERVICE CHARGES	74.60	66.60	150.00	0.00	16.00	134.00	10.67
35-4720.5079	MISCELLANEOUS	0.00	0.00	500.00	0.00	0.00	500.00	0.00
Total Dept 4720 - BUILDING, PLANNING & ENGINEERING		360.93	352.93	1,150.00	0.00	16.00	1,134.00	1.39
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
35-5620.5085	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	(250.00)	250.00	100.00
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		0.00	0.00	0.00	0.00	(250.00)	250.00	100.00
TOTAL EXPENDITURES		237,219.51	204,642.84	516,330.00	12,541.98	266,562.02	249,767.98	51.63
Fund 35 - HOSPITALITY TAX FUND:								
TOTAL REVENUES		481,798.92	237,073.36	105,477.00	60,638.23	379,373.56	(273,896.56)	359.67
TOTAL EXPENDITURES		237,219.51	204,642.84	516,330.00	12,541.98	266,562.02	249,767.98	51.63
NET OF REVENUES & EXPENDITURES		244,579.41	32,430.52	(410,853.00)	48,096.25	112,811.54	(523,664.54)	27.46
BEG. FUND BALANCE		628,209.26	628,209.26	872,788.67		872,788.67		
END FUND BALANCE		872,788.67	660,639.78	461,935.67		985,600.21		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 40 - VOLUNTEER FIRE DEPT								
Revenues								
Dept 3450 - REBATES								
40-3450.4120	VFD 1% REBATE	152,062.99	152,062.99	121,600.00	0.00	148,223.57	(26,623.57)	121.89
Total Dept 3450 - REBATES		152,062.99	152,062.99	121,600.00	0.00	148,223.57	(26,623.57)	121.89
Dept 3500 - MISCELLANEOUS								
40-3500.4505	INTEREST INCOME	21.50	18.42	25.00	1.43	17.23	7.77	68.92
Total Dept 3500 - MISCELLANEOUS		21.50	18.42	25.00	1.43	17.23	7.77	68.92
TOTAL REVENUES		152,084.49	152,081.41	121,625.00	1.43	148,240.80	(26,615.80)	121.88
Expenditures								
Dept 4520 - FIRE								
40-4520.5010	PRINT AND OFFICE SUPPLIES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
40-4520.5013	BANK SERVICE CHARGES	45.60	37.60	100.00	4.00	40.00	60.00	40.00
40-4520.5014	MEMBERSHIP AND DUES	4,400.31	4,400.31	5,000.00	0.00	4,381.12	618.88	87.62
40-4520.5021	TELEPHONE/CABLE	777.83	639.10	1,000.00	274.04	2,240.29	(1,240.29)	224.03
40-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40-4520.5041	UNIFORMS	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
40-4520.5062	INSURANCE	141,202.71	137,698.64	104,225.00	1,311.26	150,358.78	(46,133.78)	144.26
40-4520.5064	EMPLOYEE TRAINING	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
40-4520.5079	MISCELLANEOUS	7,284.83	7,123.79	6,000.00	87.23	1,079.68	4,920.32	17.99
Total Dept 4520 - FIRE		153,711.28	149,899.44	121,625.00	1,676.53	158,099.87	(36,474.87)	129.99
TOTAL EXPENDITURES		153,711.28	149,899.44	121,625.00	1,676.53	158,099.87	(36,474.87)	129.99
Fund 40 - VOLUNTEER FIRE DEPT:								
TOTAL REVENUES		152,084.49	152,081.41	121,625.00	1.43	148,240.80	(26,615.80)	121.88
TOTAL EXPENDITURES		153,711.28	149,899.44	121,625.00	1,676.53	158,099.87	(36,474.87)	129.99
NET OF REVENUES & EXPENDITURES		(1,626.79)	2,181.97	0.00	(1,675.10)	(9,859.07)	9,859.07	100.00
BEG. FUND BALANCE		203,755.94	203,755.94	202,129.15		202,129.15		
END FUND BALANCE		202,129.15	205,937.91	202,129.15		192,270.08		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 50 - ACCOMMODATIONS TAX								
Revenues								
Dept 3450 - REBATES								
50-3450.4105	ACCOMMODATION TAX-RELATED	1,168,660.08	699,614.67	1,130,000.00	0.00	720,830.86	409,169.14	63.79
50-3450.4107	ACCOMMODATION TAX-PROMO	539,381.57	322,899.08	522,000.00	116,670.36	449,361.52	72,638.48	86.08
Total Dept 3450 - REBATES		1,708,041.65	1,022,513.75	1,652,000.00	116,670.36	1,170,192.38	481,807.62	70.83
Dept 3500 - MISCELLANEOUS								
50-3500.4501	MISCELLANEOUS INCOME	1,750.00	1,750.00	2,000.00	0.00	0.00	2,000.00	0.00
50-3500.4504	SALE OF ASSETS	5,805.00	5,805.00	5,000.00	0.00	8,930.00	(3,930.00)	178.60
50-3500.4505	INTEREST INCOME	15,583.32	12,338.12	12,000.00	2,587.99	18,528.82	(6,528.82)	154.41
Total Dept 3500 - MISCELLANEOUS		23,138.32	19,893.12	19,000.00	2,587.99	27,458.82	(8,458.82)	144.52
Dept 3900 - OPERATING TRANSFERS								
50-3900.5901	OPERATING TRANSFERS OUT	(573,441.75)	(405,336.00)	(814,449.00)	0.00	(562,167.00)	(252,282.00)	69.02
Total Dept 3900 - OPERATING TRANSFERS		(573,441.75)	(405,336.00)	(814,449.00)	0.00	(562,167.00)	(252,282.00)	69.02
TOTAL REVENUES		1,157,738.22	637,070.87	856,551.00	119,258.35	635,484.20	221,066.80	74.19
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
50-4120.5013	BANK SERVICE CHARGES	74.60	66.60	100.00	0.00	33.66	66.34	33.66
50-4120.5022	WATER AND SEWER	406.82	319.38	600.00	0.00	680.30	(80.30)	113.38
50-4120.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	2,500.00	349.62	1,917.22	582.78	76.69
50-4120.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	1,050.00	0.00	0.00	1,050.00	0.00
50-4120.5061	ADVERTISING	5,895.00	5,895.00	33,500.00	0.00	795.00	32,705.00	2.37
50-4120.5077	PROGRAMS/SPONSORSHIPS	38,478.59	18,312.15	115,000.00	0.00	25,213.48	89,786.52	21.92
50-4120.5079	MISCELLANEOUS	211.84	211.84	3,000.00	0.00	114.45	2,885.55	3.82
50-4120.5085	CAPITAL OUTLAY	6,075.69	3,555.00	10,000.00	0.00	1,584.06	8,415.94	15.84
50-4120.5090	TOURISM PROMOTION EXP	566,446.12	372,546.38	547,000.00	863.08	351,464.99	195,535.01	64.25
Total Dept 4120 - GENERAL GOVERNMENT		617,588.66	400,906.35	712,750.00	1,212.70	381,803.16	330,946.84	53.57
Dept 4420 - POLICE								
50-4420.5025	NON-CAPITAL TOOLS & EQUIPMENT	1,822.72	1,822.72	5,000.00	0.00	3,057.40	1,942.60	61.15
50-4420.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	30,873.00	0.00	0.00	30,873.00	0.00
50-4420.5085	CAPITAL OUTLAY	36,385.54	7,238.30	169,625.00	17.00	14,259.09	155,365.91	8.41
Total Dept 4420 - POLICE		38,208.26	9,061.02	205,498.00	17.00	17,316.49	188,181.51	8.43
Dept 4520 - FIRE								
50-4520.5025	NON-CAPITAL TOOLS & EQUIPMENT	2,743.15	64 0.00	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 50 - ACCOMMODATIONS TAX								
Expenditures								
50-4520.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	50,604.00	0.00	0.00	50,604.00	0.00
50-4520.5085	CAPITAL OUTLAY	101,358.03	82,129.08	225,375.00	0.00	55,587.35	169,787.65	24.66
Total Dept 4520 - FIRE		104,101.18	82,129.08	275,979.00	0.00	55,587.35	220,391.65	20.14
Dept 4620 - PUBLIC WORKS								
50-4620.5026	MAINT & SERVICE CONTRACTS	0.00	0.00	7,957.00	0.00	0.00	7,957.00	0.00
50-4620.5079	MISCELLANEOUS	12,768.33	12,716.20	15,000.00	0.00	7,612.46	7,387.54	50.75
50-4620.5085	CAPITAL OUTLAY	0.00	0.00	231,169.00	0.00	302.85	230,866.15	0.13
Total Dept 4620 - PUBLIC WORKS		12,768.33	12,716.20	254,126.00	0.00	7,915.31	246,210.69	3.11
Dept 4820 - RECREATION								
50-4820.5085	CAPITAL OUTLAY	17,190.95	17,190.95	49,500.00	6,168.77	37,065.24	12,434.76	74.88
Total Dept 4820 - RECREATION		17,190.95	17,190.95	49,500.00	6,168.77	37,065.24	12,434.76	74.88
Dept 4830 - RECREATION								
50-4830.5092	SPECIAL ACTIVITIES	50,888.92	42,904.80	52,000.00	2,948.95	42,824.40	9,175.60	82.35
Total Dept 4830 - RECREATION		50,888.92	42,904.80	52,000.00	2,948.95	42,824.40	9,175.60	82.35
Dept 5620 - FRONT BEACH/PUBLIC RESTROOM								
50-5620.5020	ELECTRIC AND GAS	568.65	494.08	950.00	84.88	521.74	428.26	54.92
50-5620.5022	WATER AND SEWER	11,496.20	9,039.20	13,500.00	0.00	7,636.07	5,863.93	56.56
50-5620.5026	MAINT & SERVICE CONTRACTS	52,059.46	9,481.23	12,000.00	0.00	3,556.94	8,443.06	29.64
50-5620.5044	CLEANING/SANITARY SUPPLY	7,648.10	5,393.26	7,000.00	0.00	3,703.44	3,296.56	52.91
50-5620.5062	INSURANCE	3,688.00	3,688.00	3,971.00	0.00	5,003.00	(1,032.00)	125.99
50-5620.5065	PROFESSIONAL SERVICES	70.00	70.00	70.00	0.00	70.00	0.00	100.00
50-5620.5067	CONTRACTED SERVICES	141,040.60	107,229.16	134,700.00	5,410.00	85,174.11	49,525.89	63.23
50-5620.5079	MISCELLANEOUS	0.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00
50-5620.5084	CONSTRUCTION IN PROGRESS	32,020.58	26,118.73	0.00	0.00	4,226.34	(4,226.34)	100.00
50-5620.5085	CAPITAL OUTLAY	0.00	0.00	456,000.00	34,428.89	265,223.18	190,776.82	58.16
Total Dept 5620 - FRONT BEACH/PUBLIC RESTROOM		248,591.59	161,513.66	630,691.00	39,923.77	375,114.82	255,576.18	59.48
TOTAL EXPENDITURES		1,089,337.89	726,422.06	2,180,544.00	50,271.19	917,626.77	1,262,917.23	42.08
Fund 50 - ACCOMMODATIONS TAX:								
TOTAL REVENUES		1,157,738.22	637,070.87	856,551.00	119,258.35	635,484.20	221,066.80	74.19
TOTAL EXPENDITURES		1,089,337.89	726,422.06	2,180,544.00	50,271.19	917,626.77	1,262,917.23	42.08

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017		YTD BALANCE 04/30/2017		2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018		AVAILABLE BALANCE		% BDGT USED
		NORM	(ABNORM)	NORM	(ABNORM)			NORM	(ABNORM)	NORM	(ABNORM)	
Fund 50 - ACCOMMODATIONS TAX												
NET OF REVENUES & EXPENDITURES		68,400.33		(89,351.19)		(1,323,993.00)	68,987.16	(282,142.57)		(1,041,850.43)		21.31
BEG. FUND BALANCE		2,099,016.02		2,099,016.02		2,167,416.35		2,167,416.35				
END FUND BALANCE		2,167,416.35		2,009,664.83		843,423.35		1,885,273.78				

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 55 - BEACH RESTORATION FUND								
Revenues								
Dept 3450 - REBATES								
55-3450.4028	DONATIONS OF CASH	230,549.67	5,000,024.50	5,200,000.00	0.00	4,225,583.85	974,416.15	81.26
55-3450.4111	GRANT REVENUE	0.00	0.00	6,932,000.00	525,463.91	3,851,069.51	3,080,930.49	55.55
Total Dept 3450 - REBATES		230,549.67	5,000,024.50	12,132,000.00	525,463.91	8,076,653.36	4,055,346.64	66.57
Dept 3500 - MISCELLANEOUS								
55-3500.4505	INTEREST	13,091.83	4,445.60	100.00	337.86	51,217.26	(51,117.26)	1,217.26
55-3500.4513	LOAN PROCEEDS	0.00	0.00	1,200,000.00	0.00	0.00	1,200,000.00	0.00
Total Dept 3500 - MISCELLANEOUS		13,091.83	4,445.60	1,200,100.00	337.86	51,217.26	1,148,882.74	4.27
Dept 3900 - OPERATING TRANSFERS								
55-3900.4901	OPERATING TRANSFERS IN	0.00	0.00	1,671,978.00	0.00	403,639.55	1,268,338.45	24.14
Total Dept 3900 - OPERATING TRANSFERS		0.00	0.00	1,671,978.00	0.00	403,639.55	1,268,338.45	24.14
TOTAL REVENUES		243,641.50	5,004,470.10	15,004,078.00	525,801.77	8,531,510.17	6,472,567.83	56.86
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
55-4120.5013	BANK SERVICE CHARGES	114.60	37.60	78.00	19.00	89.00	(11.00)	114.10
55-4120.5065	PROFESSIONAL SERVICES	7,507.95	6,823.95	0.00	456.00	4,914.48	(4,914.48)	100.00
55-4120.5087	BEACH NOURISHMENT	236,018.95	165,776.46	15,004,000.00	5,830,528.13	13,831,708.05	1,172,291.95	92.19
Total Dept 4120 - GENERAL GOVERNMENT		243,641.50	172,638.01	15,004,078.00	5,831,003.13	13,836,711.53	1,167,366.47	92.22
TOTAL EXPENDITURES		243,641.50	172,638.01	15,004,078.00	5,831,003.13	13,836,711.53	1,167,366.47	92.22
Fund 55 - BEACH RESTORATION FUND:								
TOTAL REVENUES		243,641.50	5,004,470.10	15,004,078.00	525,801.77	8,531,510.17	6,472,567.83	56.86
TOTAL EXPENDITURES		243,641.50	172,638.01	15,004,078.00	5,831,003.13	13,836,711.53	1,167,366.47	92.22
NET OF REVENUES & EXPENDITURES		0.00	4,831,832.09	0.00	(5,305,201.36)	(5,305,201.36)	5,305,201.36	100.00
BEG. FUND BALANCE								
END FUND BALANCE			4,831,832.09			(5,305,201.36)		

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 57 - BEACH MAINTENANCE FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
57-3500.4505	INTEREST INCOME	3,041.87	2,437.46	0.00	0.00	3,230.88	(3,230.88)	100.00
Total Dept 3500 - MISCELLANEOUS		3,041.87	2,437.46	0.00	0.00	3,230.88	(3,230.88)	100.00
Dept 3900 - OPERATING TRANSFERS								
57-3900.5901	OPERATING TRANSFERS OUT	0.00	0.00	(398,985.00)	0.00	(403,639.55)	4,654.55	101.17
Total Dept 3900 - OPERATING TRANSFERS		0.00	0.00	(398,985.00)	0.00	(403,639.55)	4,654.55	101.17
TOTAL REVENUES		3,041.87	2,437.46	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
Fund 57 - BEACH MAINTENANCE FUND:								
TOTAL REVENUES		3,041.87	2,437.46	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		3,041.87	2,437.46	(398,985.00)	0.00	(400,408.67)	1,423.67	100.36
BEG. FUND BALANCE		397,366.80	397,366.80	400,408.67		400,408.67		
END FUND BALANCE		400,408.67	399,804.26	1,423.67				

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 58 - BEACH PRESERVATION FEE FUND								
Revenues								
Dept 3450 - REBATES								
58-3450.4105	BEACH PRESERVATION FEE	969,974.06	591,010.05	967,000.00	21,562.47	633,505.20	333,494.80	65.51
Total Dept 3450 - REBATES		969,974.06	591,010.05	967,000.00	21,562.47	633,505.20	333,494.80	65.51
Dept 3500 - MISCELLANEOUS								
58-3500.4505	INTEREST INCOME	8,202.34	5,198.82	1,200.00	3,178.24	22,172.14	(20,972.14)	1,847.68
Total Dept 3500 - MISCELLANEOUS		8,202.34	5,198.82	1,200.00	3,178.24	22,172.14	(20,972.14)	1,847.68
Dept 3900 - OPERATING TRANSFERS								
58-3900.4901	OPERATING TRANSFERS OUT	0.00	0.00	(1,272,993.00)	0.00	0.00	(1,272,993.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		0.00	0.00	(1,272,993.00)	0.00	0.00	(1,272,993.00)	0.00
TOTAL REVENUES		978,176.40	596,208.87	(304,793.00)	24,740.71	655,677.34	(960,470.34)	(215.12)
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
58-4120.5009	DEBT SERVICE - PRINCIPAL	0.00	0.00	141,500.00	0.00	0.00	141,500.00	0.00
58-4120.5011	DEBT SERVICE - INTEREST	0.00	0.00	27,000.00	0.00	0.00	27,000.00	0.00
58-4120.5013	BANK SERVICE CHARGES	0.00	0.00	275.00	0.00	0.00	275.00	0.00
58-4120.5026	MAINT & SERVICE CONTRACTS	5,511.51	60.51	5,000.00	0.00	0.00	5,000.00	0.00
58-4120.5065	PROFESSIONAL SERVICES	51,578.99	25,822.94	85,000.00	0.00	0.00	85,000.00	0.00
58-4120.5085	CAPITAL OUTLAY	7,450.00	10,000.00	275,000.00	34,796.13	268,800.76	6,199.24	97.75
Total Dept 4120 - GENERAL GOVERNMENT		64,540.50	35,883.45	533,775.00	34,796.13	268,800.76	264,974.24	50.36
TOTAL EXPENDITURES		64,540.50	35,883.45	533,775.00	34,796.13	268,800.76	264,974.24	50.36
Fund 58 - BEACH PRESERVATION FEE FUND:								
TOTAL REVENUES		978,176.40	596,208.87	(304,793.00)	24,740.71	655,677.34	(960,470.34)	215.12
TOTAL EXPENDITURES		64,540.50	35,883.45	533,775.00	34,796.13	268,800.76	264,974.24	50.36
NET OF REVENUES & EXPENDITURES		913,635.90	560,325.42	(838,568.00)	(10,055.42)	386,876.58	(1,225,444.58)	46.14
BEG. FUND BALANCE		1,307,547.23	1,307,547.23	2,221,183.13		2,221,183.13		
END FUND BALANCE		2,221,183.13	1,867,872.65	1,382,615.13		2,608,059.71		

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
Fund 60 - DISASTER RECOVERY RESERVE FUND								
Revenues								
Dept 3450 - REBATES								
60-3450.4111	GRANT INCOME	152,289.00	23,523.94	0.00	0.00	637.50	(637.50)	100.00
Total Dept 3450 - REBATES		152,289.00	23,523.94	0.00	0.00	637.50	(637.50)	100.00
Dept 3500 - MISCELLANEOUS								
60-3500.4501	MISCELLANEOUS	5,146.55	5,146.55	0.00	0.00	(3,862.97)	3,862.97	100.00
60-3500.4505	INTEREST INCOME	19,836.21	15,992.11	18,000.00	3,684.60	25,745.38	(7,745.38)	143.03
Total Dept 3500 - MISCELLANEOUS		24,982.76	21,138.66	18,000.00	3,684.60	21,882.41	(3,882.41)	121.57
Dept 3900 - OPERATING TRANSFERS								
60-3900.4901	OPERATING TRANSFERS IN	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		277,271.76	44,662.60	18,000.00	3,684.60	22,519.91	(4,519.91)	125.11
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
60-4120.5045	STORM PREPARATION/CLEANUP	197,673.91	196,063.05	5,000.00	0.00	351,450.56	(346,450.56)	7,029.01
60-4120.5058	HURRICANE BUILDING COSTS	4,850.00	4,850.00	0.00	0.00	402.59	(402.59)	100.00
Total Dept 4120 - GENERAL GOVERNMENT		202,523.91	200,913.05	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
TOTAL EXPENDITURES		202,523.91	200,913.05	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
Fund 60 - DISASTER RECOVERY RESERVE FUND:								
TOTAL REVENUES		277,271.76	44,662.60	18,000.00	3,684.60	22,519.91	(4,519.91)	125.11
TOTAL EXPENDITURES		202,523.91	200,913.05	5,000.00	0.00	351,853.15	(346,853.15)	7,037.06
NET OF REVENUES & EXPENDITURES		74,747.85	(156,250.45)	13,000.00	3,684.60	(329,333.24)	342,333.24	2,533.33
BEG. FUND BALANCE		2,292,978.96	2,292,978.96	2,367,726.81		2,367,726.81		
END FUND BALANCE		2,367,726.81	2,136,728.51	2,380,726.81		2,038,393.57		

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		END BALANCE 06/30/2017	YTD BALANCE 04/30/2017	2017-18 ORIGINAL	ACTIVITY FOR MONTH 04/30/18	YTD BALANCE 04/30/2018	AVAILABLE BALANCE	% BDGT
GL NUMBER	DESCRIPTION	NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 61 - FEDERAL NARCOTICS FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
61-3500.4505	INTEREST	0.54	0.46	1.00	0.00	0.12	0.88	12.00
Total Dept 3500 - MISCELLANEOUS		0.54	0.46	1.00	0.00	0.12	0.88	12.00
TOTAL REVENUES		0.54	0.46	1.00	0.00	0.12	0.88	12.00
Expenditures								
Dept 4320 - POLICE NARCOTICS UNIT								
61-4320.5013	BANK SERVICE CHARGES	45.60	37.60	48.00	0.00	12.00	36.00	25.00
61-4320.5025	NON-CAPITAL TOOLS & EQUIPMENT	0.00	0.00	0.00	91.40	1,127.65	(1,127.65)	100.00
61-4320.5041	UNIFORMS	485.62	0.00	500.00	0.00	357.81	142.19	71.56
61-4320.5079	MISCELLANEOUS	0.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Dept 4320 - POLICE NARCOTICS UNIT		531.22	37.60	2,548.00	91.40	1,497.46	1,050.54	58.77
TOTAL EXPENDITURES		531.22	37.60	2,548.00	91.40	1,497.46	1,050.54	58.77
Fund 61 - FEDERAL NARCOTICS FUND:								
TOTAL REVENUES		0.54	0.46	1.00	0.00	0.12	0.88	12.00
TOTAL EXPENDITURES		531.22	37.60	2,548.00	91.40	1,497.46	1,050.54	58.77
NET OF REVENUES & EXPENDITURES		(530.68)	(37.14)	(2,547.00)	(91.40)	(1,497.34)	(1,049.66)	58.79
BEG. FUND BALANCE		6,441.60	6,441.60	5,910.92		5,910.92		
END FUND BALANCE		5,910.92	6,404.46	3,363.92		4,413.58		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 04/30/2018
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		END BALANCE 06/30/2017	YTD BALANCE 04/30/2017	2017-18 ORIGINAL	ACTIVITY FOR MONTH 04/30/18	YTD BALANCE 04/30/2018	AVAILABLE BALANCE	% BDGT USED
GL NUMBER	DESCRIPTION	NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 62 - STATE NARCOTICS FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
62-3500.4505	INTEREST	0.79	0.66	1.00	0.00	0.18	0.82	18.00
Total Dept 3500 - MISCELLANEOUS		0.79	0.66	1.00	0.00	0.18	0.82	18.00
TOTAL REVENUES		0.79	0.66	1.00	0.00	0.18	0.82	18.00
Expenditures								
Dept 4320 - POLICE NARCOTICS UNIT								
62-4320.5013	BANK SERVICE CHARGES	45.60	37.60	48.00	0.00	12.00	36.00	25.00
62-4320.5041	UNIFORMS	476.53	0.00	500.00	0.00	346.63	153.37	69.33
62-4320.5079	MISCELLANEOUS	0.00	0.00	0.00	0.00	47.01	(47.01)	100.00
Total Dept 4320 - POLICE NARCOTICS UNIT		522.13	37.60	548.00	0.00	405.64	142.36	74.02
TOTAL EXPENDITURES		522.13	37.60	548.00	0.00	405.64	142.36	74.02
Fund 62 - STATE NARCOTICS FUND:								
TOTAL REVENUES		0.79	0.66	1.00	0.00	0.18	0.82	18.00
TOTAL EXPENDITURES		522.13	37.60	548.00	0.00	405.64	142.36	74.02
NET OF REVENUES & EXPENDITURES		(521.34)	(36.94)	(547.00)	0.00	(405.46)	(141.54)	74.12
BEG. FUND BALANCE		7,863.13	7,863.13	7,341.79		7,341.79		
END FUND BALANCE		7,341.79	7,826.19	6,794.79		6,936.33		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS
 PERIOD ENDING 04/30/2018
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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 64 - VICTIMS ASSISTANCE FUND								
Revenues								
Dept 3450 - REBATES								
64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	10,549.09	7,771.05	14,000.00	612.48	6,837.72	7,162.28	48.84
Total Dept 3450 - REBATES		10,549.09	7,771.05	14,000.00	612.48	6,837.72	7,162.28	48.84
Dept 3500 - MISCELLANEOUS								
64-3500.4505	INTEREST	2.30	1.88	3.00	0.00	0.35	2.65	11.67
Total Dept 3500 - MISCELLANEOUS		2.30	1.88	3.00	0.00	0.35	2.65	11.67
Dept 3900 - OPERATING TRANSFERS								
64-3900.5901	OPERATING TRANSFERS OUT	(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
Total Dept 3900 - OPERATING TRANSFERS		(14,000.00)	0.00	(14,000.00)	0.00	0.00	(14,000.00)	0.00
TOTAL REVENUES		(3,448.61)	7,772.93	3.00	612.48	6,838.07	(6,835.07)	7,935.67
Expenditures								
Dept 4420 - POLICE								
64-4420.5010	PRINT AND OFFICE SUPPLIES	66.60	66.60	100.00	0.00	98.92	1.08	98.92
64-4420.5013	BANK SERVICE CHARGES	45.60	37.60	48.00	0.00	16.00	32.00	33.33
64-4420.5014	MEMBERSHIP AND DUES	60.00	35.00	25.00	0.00	0.00	25.00	0.00
64-4420.5021	TELEPHONE/CABLE	659.99	613.60	800.00	45.70	415.45	384.55	51.93
64-4420.5041	UNIFORMS	373.19	373.19	0.00	0.00	0.00	0.00	0.00
64-4420.5064	EMPLOYEE TRAINING	1,532.30	694.36	800.00	0.00	489.00	311.00	61.13
Total Dept 4420 - POLICE		2,737.68	1,820.35	1,773.00	45.70	1,019.37	753.63	57.49
TOTAL EXPENDITURES		2,737.68	1,820.35	1,773.00	45.70	1,019.37	753.63	57.49
Fund 64 - VICTIMS ASSISTANCE FUND:								
TOTAL REVENUES		(3,448.61)	7,772.93	3.00	612.48	6,838.07	(6,835.07)	7,935.67
TOTAL EXPENDITURES		2,737.68	1,820.35	1,773.00	45.70	1,019.37	753.63	57.49
NET OF REVENUES & EXPENDITURES		(6,186.29)	5,952.58	(1,770.00)	566.78	5,818.70	(7,588.70)	328.74
BEG. FUND BALANCE		19,757.48	19,757.48	13,571.19		13,571.19		
END FUND BALANCE		13,571.19	25,710.06	11,801.19		19,389.89		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 04/30/2018

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 66 - AISLE OF PALMS FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
66-3500.4501	MISCELLANEOUS REVENUE	990.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
Total Dept 3500 - MISCELLANEOUS		990.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
TOTAL REVENUES		990.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
Expenditures								
Dept 4120 - GENERAL GOVERNMENT								
66-4120.5013	BANK SERVICE CHARGES	45.60	37.60	75.00	0.00	16.00	59.00	21.33
66-4120.5026	MAINT & SERVICE CONTRACTS	6,750.00	0.00	0.00	0.00	0.00	0.00	0.00
66-4120.5077	PROGRAMS/SPONSORSHIPS	1,144.00	1,144.00	2,000.00	0.00	0.00	2,000.00	0.00
66-4120.5085	CAPITAL OUTLAY	0.00	6,750.00	18,000.00	18,371.87	18,371.87	(371.87)	102.07
Total Dept 4120 - GENERAL GOVERNMENT		7,939.60	7,931.60	20,075.00	18,371.87	18,387.87	1,687.13	91.60
TOTAL EXPENDITURES		7,939.60	7,931.60	20,075.00	18,371.87	18,387.87	1,687.13	91.60
Fund 66 - AISLE OF PALMS FUND:								
TOTAL REVENUES		990.00	900.00	1,500.00	120.00	3,480.00	(1,980.00)	232.00
TOTAL EXPENDITURES		7,939.60	7,931.60	20,075.00	18,371.87	18,387.87	1,687.13	91.60
NET OF REVENUES & EXPENDITURES		(6,949.60)	(7,031.60)	(18,575.00)	(18,251.87)	(14,907.87)	(3,667.13)	80.26
BEG. FUND BALANCE		21,887.47	21,887.47	14,937.87		14,937.87		
END FUND BALANCE		14,937.87	14,855.87	(3,637.13)		30.00		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	USED
Fund 68 - RECREATION BUILDING FUND								
Revenues								
Dept 3500 - MISCELLANEOUS								
68-3500.4501	MISCELLANEOUS REVENUE	14,870.00	11,760.00	14,500.00	0.00	10,600.00	3,900.00	73.10
68-3500.4505	INTEREST	6.65	5.54	8.00	0.00	2.15	5.85	26.88
Total Dept 3500 - MISCELLANEOUS		14,876.65	11,765.54	14,508.00	0.00	10,602.15	3,905.85	73.08
Dept 3900 - OPERATING TRANSFERS								
68-3900.4901	OPERATING TRANSFERS IN	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 3900 - OPERATING TRANSFERS		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00
TOTAL REVENUES		17,876.65	11,765.54	17,508.00	0.00	10,602.15	6,905.85	60.56
Expenditures								
Dept 4820 - RECREATION								
68-4820.5013	BANK SERVICE CHARGES	45.60	37.60	75.00	0.00	16.00	59.00	21.33
68-4820.5065	PROFESSIONAL SERVICES	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
68-4820.5085	CAPITAL OUTLAY	2,250.00	2,250.00	0.00	0.00	12,237.23	(12,237.23)	100.00
Total Dept 4820 - RECREATION		2,295.60	2,287.60	50,075.00	0.00	12,253.23	37,821.77	24.47
Dept 4830 - RECREATION								
68-4830.5092	SPECIAL ACTIVITIES	15,745.56	8,124.74	9,500.00	165.00	4,044.20	5,455.80	42.57
Total Dept 4830 - RECREATION		15,745.56	8,124.74	9,500.00	165.00	4,044.20	5,455.80	42.57
TOTAL EXPENDITURES		18,041.16	10,412.34	59,575.00	165.00	16,297.43	43,277.57	27.36
Fund 68 - RECREATION BUILDING FUND:								
TOTAL REVENUES		17,876.65	11,765.54	17,508.00	0.00	10,602.15	6,905.85	60.56
TOTAL EXPENDITURES		18,041.16	10,412.34	59,575.00	165.00	16,297.43	43,277.57	27.36
NET OF REVENUES & EXPENDITURES		(164.51)	1,353.20	(42,067.00)	(165.00)	(5,695.28)	(36,371.72)	13.54
BEG. FUND BALANCE		71,799.41	71,799.41	71,634.90		71,634.90		
END FUND BALANCE		71,634.90	73,152.61	29,567.90		65,939.62		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2017 NORM (ABNORM)	YTD BALANCE 04/30/2017 NORM (ABNORM)	2017-18 ORIGINAL BUDGET	ACTIVITY FOR MONTH 04/30/18 INCR (DECR)	YTD BALANCE 04/30/2018 NORM (ABNORM)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 90 - ISLE OF PALMS MARINA								
Revenues								
Dept 3500 - MISCELLANEOUS								
90-3500.4501	MISCELLANEOUS INCOME	15,790.63	15,790.63	0.00	(15,790.63)	(15,790.63)	15,790.63	100.00
90-3500.4505	INTEREST INCOME	3,433.26	2,702.53	2,600.00	986.24	6,891.36	(4,291.36)	265.05
Total Dept 3500 - MISCELLANEOUS		19,223.89	18,493.16	2,600.00	(14,804.39)	(8,899.27)	11,499.27	(342.28)
Dept 3600 - MARINA REVENUE								
90-3600.4610	MARINA STORE LEASE INCOME	74,292.00	61,450.00	75,276.00	0.00	63,254.00	12,022.00	84.03
90-3600.4620	MARINA OPERATIONS LEASE INCOME	167,408.00	122,692.00	167,682.00	0.00	124,215.00	43,467.00	74.08
90-3600.4630	MARINA RESTAURANT LEASE INCOME	145,736.57	59,964.00	138,940.00	3,000.00	60,726.00	78,214.00	43.71
90-3600.4660	MARINA WAVERUNNER LEASE INCOME	21,906.00	16,841.60	22,240.00	0.00	16,850.60	5,389.40	75.77
Total Dept 3600 - MARINA REVENUE		409,342.57	260,947.60	404,138.00	3,000.00	265,045.60	139,092.40	65.58
Dept 3900 - OPERATING TRANSFERS								
90-3900.4901	OPERATING TRANSFERS IN	282,424.50	100,000.00	803,890.00	0.00	232,830.00	571,060.00	28.96
Total Dept 3900 - OPERATING TRANSFERS		282,424.50	100,000.00	803,890.00	0.00	232,830.00	571,060.00	28.96
TOTAL REVENUES		710,990.96	379,440.76	1,210,628.00	(11,804.39)	488,976.33	721,651.67	40.39
Expenditures								
Dept 6120 - MARINA GENERAL AND ADMIN								
90-6120.5011	DEBT SERVICE - INTEREST	13,485.00	11,745.00	10,440.00	435.00	8,265.00	2,175.00	79.17
90-6120.5014	MEMBERSHIP AND DUES	0.00	0.00	300.00	0.00	0.00	300.00	0.00
90-6120.5022	WATER AND SEWER	360.00	360.00	400.00	0.00	360.00	40.00	90.00
90-6120.5026	MAINT & SERVICE CONTRACTS	3,168.40	3,168.40	3,800.00	0.00	11,543.04	(7,743.04)	303.76
90-6120.5054	STREET SIGNS	0.00	0.00	200.00	0.00	0.00	200.00	0.00
90-6120.5061	ADVERTISING	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
90-6120.5065	PROFESSIONAL SERVICES	88,400.50	77,367.25	12,000.00	1,421.92	13,799.00	(1,799.00)	114.99
90-6120.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6120 - MARINA GENERAL AND ADMIN		105,413.90	92,640.65	33,140.00	1,856.92	33,967.04	(827.04)	102.50
Dept 6220 - MARINA GENERAL AND ADMIN								
90-6220.5022	WATER AND SEWER	300.00	300.00	330.00	0.00	300.00	30.00	90.91
90-6220.5026	MAINT & SERVICE CONTRACTS	6,343.31	1,400.00	350.00	0.00	3,536.25	(3,186.25)	1,010.36
90-6220.5030	DEPRECIATION	9,539.01	24,592.70	35,354.00	643.61	8,553.39	26,800.61	24.19
90-6220.5062	INSURANCE	2,228.32	6,626.32	4,100.00	0.00	2,425.89	1,674.11	59.17
90-6220.5065	PROFESSIONAL SERVICES	1,035.00	35.00	650.00	0.00	70.00	580.00	10.77
90-6220.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6220 - MARINA GENERAL AND ADMIN		19,445.64	32,954.02	41,784.00	643.61	14,885.53	26,898.47	35.62

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GL NUMBER	DESCRIPTION	END BALANCE	YTD BALANCE	2017-18	ACTIVITY FOR	YTD BALANCE	AVAILABLE	% BDGT USED
		06/30/2017	04/30/2017	ORIGINAL	MONTH 04/30/18	04/30/2018	BALANCE	
		NORM (ABNORM)	NORM (ABNORM)	BUDGET	INCR (DECR)	NORM (ABNORM)	NORM (ABNORM)	
Fund 90 - ISLE OF PALMS MARINA								
Expenditures								
Dept 6420 - MARINA OPERATIONS								
90-6420.5030	DEPRECIATION	84,808.82	70,154.10	84,180.00	7,072.13	70,653.90	13,526.10	83.93
90-6420.5061	ADVERTISING	4,400.54	2,000.00	5,000.00	2,000.00	2,000.00	3,000.00	40.00
90-6420.5062	INSURANCE	83,796.08	83,796.08	70,190.00	0.00	62,795.85	7,394.15	89.47
90-6420.5065	PROFESSIONAL SERVICES	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
90-6420.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6420 - MARINA OPERATIONS		174,005.44	155,950.18	160,370.00	9,072.13	135,449.75	24,920.25	84.46
Dept 6520 - MARINA RESTAURANT								
90-6520.5026	MAINT & SERVICE CONTRACTS	14,586.00	1,400.00	325.00	0.00	350.00	(25.00)	107.69
90-6520.5030	DEPRECIATION	5,858.37	5,389.00	6,467.00	483.59	4,799.10	1,667.90	74.21
90-6520.5062	INSURANCE	0.00	1,843.00	15,505.00	0.00	13,845.39	1,659.61	89.30
90-6520.5065	PROFESSIONAL SERVICES	35.00	35.00	35.00	0.00	175.00	(140.00)	500.00
90-6520.5079	MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 6520 - MARINA RESTAURANT		20,479.37	8,667.00	23,332.00	483.59	19,169.49	4,162.51	82.16
Dept 6820 - MARINA JET SKI FACILITY								
90-6820.5030	DEPRECIATION	23,575.97	23,713.30	13,546.00	1,927.69	19,787.36	(6,241.36)	146.08
Total Dept 6820 - MARINA JET SKI FACILITY		23,575.97	23,713.30	13,546.00	1,927.69	19,787.36	(6,241.36)	146.08
TOTAL EXPENDITURES		342,920.32	313,925.15	272,172.00	13,983.94	223,259.17	48,912.83	82.03
Fund 90 - ISLE OF PALMS MARINA:								
TOTAL REVENUES		710,990.96	379,440.76	1,210,628.00	(11,804.39)	488,976.33	721,651.67	40.39
TOTAL EXPENDITURES		342,920.32	313,925.15	272,172.00	13,983.94	223,259.17	48,912.83	82.03
NET OF REVENUES & EXPENDITURES		368,070.64	65,515.61	938,456.00	(25,788.33)	265,717.16	672,738.84	28.31
BEG. FUND BALANCE		5,177,796.28	5,177,796.28	5,545,866.92		5,545,866.92		
END FUND BALANCE		5,545,866.92	5,243,311.89	6,484,322.92		5,811,584.08		
TOTAL REVENUES - ALL FUNDS								
TOTAL REVENUES - ALL FUNDS		16,699,986.92	16,192,986.05	28,642,176.00	1,575,090.70	19,887,524.98	8,754,651.02	69.43
TOTAL EXPENDITURES - ALL FUNDS		13,848,580.78	10,844,071.93	34,685,738.00	6,956,293.56	26,485,246.72	8,200,491.28	76.36
NET OF REVENUES & EXPENDITURES		2,851,406.14	5,348,914.12	(6,043,562.00)	(5,381,202.86)	(6,597,721.74)	554,159.74	109.17
BEG. FUND BALANCE - ALL FUNDS		20,314,855.94	20,314,855.94	23,166,262.08		23,166,262.08		
END FUND BALANCE - ALL FUNDS		23,166,262.08	25,663,770.06	17,122,700.08		16,568,540.34		



668 Marina Drive, Suite B-1
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cse@civilsiteenv.com

May 3, 2018

Ms. Desiree Fragoso
City of Isle of Palms
1207 Palm Blvd
Isle of Palms, SC 29451

Re: 45th to 52nd Avenue Drainage Improvements
Engineer Recommendation - CO#3

Desiree-

Please accept this letter as our assessment of the resolution of a conflict between the a drainage line being installed as part of the 45th to 52nd Avenue Drainage improvements and a previously unidentified existing electrical line. The drainage line in question is being installed from the pond next to Sundial Circle out to Palm Blvd. The conflict with the electrical line is located where the drainage line runs through the green space adjacent to the Wild Dunes main gate.

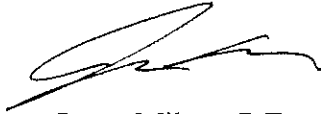
As per the requirements for the project, the contractor called for underground utility locates along the route of the drainage line to identify all utilities along the project route. These locates were done and all marked utilities were checked for vertical locations. As the contractor proceeded with the work, they discovered an electrical box on the edge of the green space near the work area and asked for the locators to come back out to attempt to identify what was connected to the box. At that time the utility locators identified an electrical line running through the green space parallel to the existing drainage line being replaced as part of the project. The electrical line serves the Wild Dunes main gate. This electrical line was not identified on surveys done for the design and not marked when the contractor called in the locates that identified the other utilities along this route.

To resolve the conflict we had the contractor shift the location of the new drainage line over and away from the electrical line so as to avoid the electrical line while continuing to run parallel to it. In making this shift, the connection of an existing drainage line collecting stormwater from the Wild Dunes main entrance does not line up squarely on the new box (JB6 on the plans) being set in the greenspace. To reestablish this existing connection an additional junction box needed to be placed on the existing drainage line to connect it to the new system. Our feeling is that this was the most straightforward

solution. By adding the junction box the electrical line is avoided and there are no significant delays to the project or any disruption to the Wild Dunes main gate operations which would necessary if the electrical line were relocated.

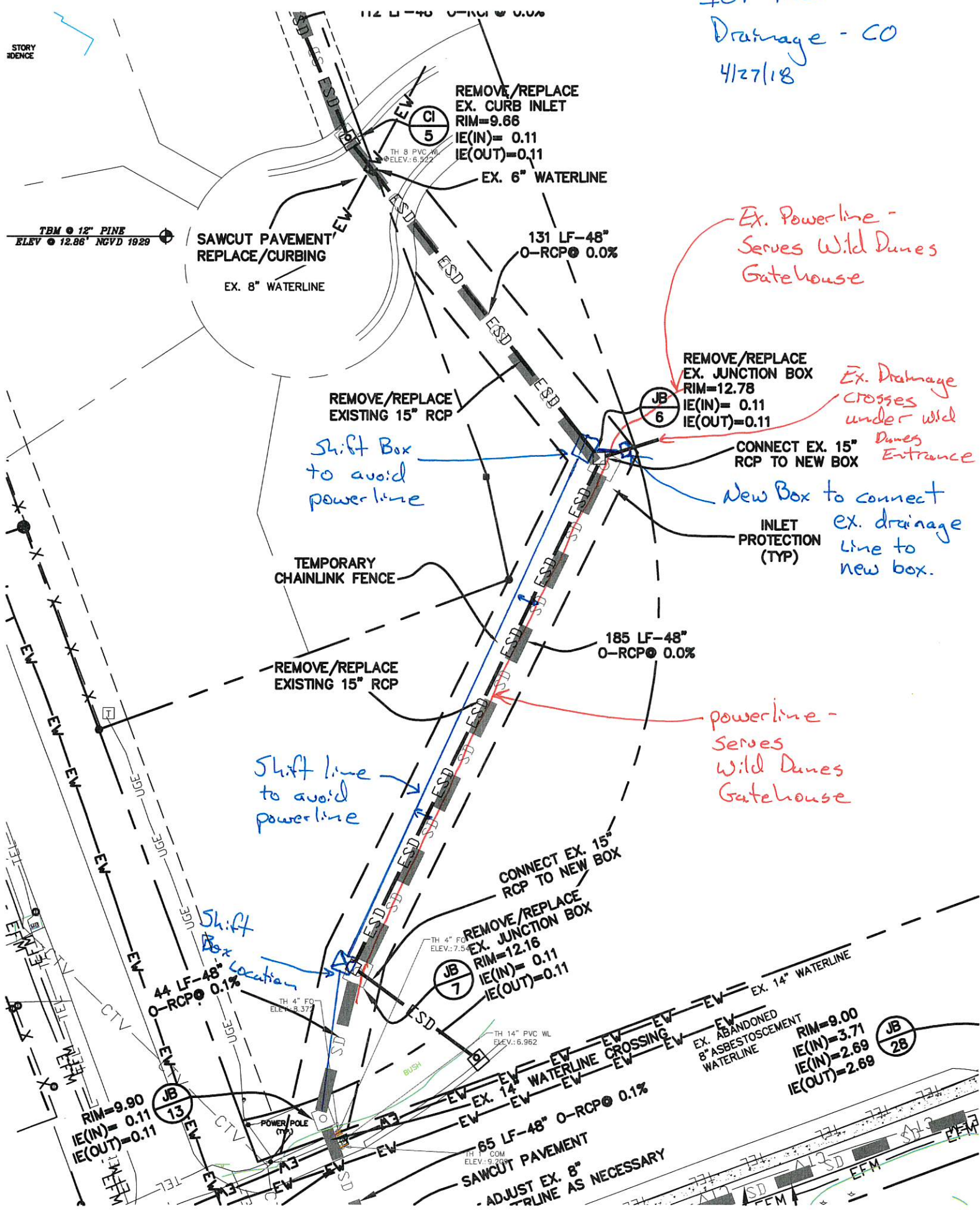
If you have any questions please feel free to contact myself or David Stevens.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jason Milner', with a stylized flourish at the end.

Jason Milner, P.E.
Project Engineer

IOP M2
Drainage - CO
4/27/18



ITEMS OF WORK FOR
Prime contractor

RIALS	
TOTAL COST	

R	EQUIPMENT	
O	Days	Rate

[illegible]

ITEMS OF WORK FOR Sub- contractor	Qty	UNITS	MATERIALS		LABOR		R O	EQUIPMENT		
			UNIT COST	TOTAL COST	UNIT COST	TOTAL COST		Days	Rate	Total
Box and pipe near JB6	1	ea	\$ 2,316.03	\$ 2,316.03	\$ 4,920.00	\$ 4,920.00				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
				\$ -		\$ -				
DIRECT Sub-contractor's TOTALS				\$2,316.03		\$4,920.00	R O	Total (rental)		\$0.00
navfac 4330/43 (back)							O	Total (owned)		

navfac 4330/43 (back)

Description of Work To Be Performed:

CONTRACT TITLE **IOP Drainage Phase II**

CONTRACT NO:

OWNER: **Isle of Palms**DESCRIPTION: **COR #3 Added junction box and pipe for realignment near JB6**

PRIME CONTRACTOR'S WORK				REVISIONS/ COMMENTS
1 Direct Materials		\$0.00		
2 Sales Tax on Material	8.00% of line 1	8.00%	\$0.00	
3 Direct Labor		\$0.00		
4 Insurance, Taxes, and Fringe Benefits	42.00% of line 3	42.00%	\$0.00	
5 Rental Equipment		\$0.00		
6 Sales Tax on rental Equipment	8.00% line 5	8.00%	\$0.00	
7 Equipment Ownership and Operating Expenses		\$0.00		
8 SUBTOTAL (add lines 1-7)			\$0.00	
9 Field Supervision	0.00%		\$0.00	
10 SUBTOTAL (Add Lines 8 & 9)			\$ -	

Prime Remarks:

SUB-CONTRACTOR'S WORK				REVISIONS/ COMMENTS
11 Direct Materials		\$2,316.03		
12 Sales Tax on Material	0.00% of line 11	0.00%	\$0.00	
13 Direct Labor		\$4,920.00		
14 Insurance, Taxes, and Fringe Benefits	42.00% of line 13	42.00%	\$0.00	
15 Rental Equipment		\$0.00		
16 Sales Tax on rental Equipment	8.00% line 15	8.00%	\$0.00	
17 Equipment Ownership and Operating Expenses		\$0.00		
18 SUBTOTAL (add lines 1-7)			\$7,236.03	
19 Field Overhead	0.00% of line 18	0.00%	\$0.00	
20 SUBTOTAL (Add Lines 8 & 9)			\$7,236.03	
21 Home Office Overhead	10.00% of line 20	10.00%	\$0.00	
22 Profit	10.00% of line 20	10.00%	\$723.60	
23 SUBTOTAL (ADD LINES 20-22)			\$7,959.63	

Subcontractor Remarks:

SUMMARY				REVISIONS/ COMMENTS
24 Prime Contractor's Work (from line 10)		\$0.00		
25 Sub- Contractor's Work (from line 23)		\$7,959.63		
26 SUBTOTAL (add lines 24 & 25)		\$7,959.63	\$7,959.63	
27 Prime Overhead on sub-contractor	7.00% of line 20	7.00%	\$557.17	\$8,516.81
28 Prime's home Office Overhead	8.00% of line 24	8.00%	\$0.00	
29 PRIME PROFIT	7.00% of line 26	7.00%	\$557.17	
30 SUBTOTAL (add lines 26-29)			\$9,073.98	
31 PRIME CONTRACTOR Bond	0.00% of line 30	0.00%	\$0.00	
32 TOTAL COST (Add Line 30 & 31)			\$9,073.98	

Estimated time extension and justification

Request time extension as follows:

Process change order	0 days
Complete Work in field	4 days
Total time extension	4 days

Prime Contractor name: **IPW Construction Group, LLC**

Subcontractor name:

signature & title of preparer



Date

04/27/18

Bryan H. Rembert, P.E. - Director of Operations

IOP Additional JB and 15" pipe for realignment near JB6 Change Order #3

Eadie's Construction Co. Inc.

Storm drain

4/27/2018

Item	QTY	Unit	Nomenclature	Total Unit	Total L&M
1	1	ea	3x3x4 knockout box	\$1,329.80	\$ 1,329.80
2	16	lf	15" RCP	\$262.47	\$ 262.47
3	1	cy	sand	\$76.30	\$ 76.30
4	1	pal	8x16x4 solid cap block	\$647.46	\$ 647.46
5	1	job	mason labor	\$825.00	\$ 825.00
6	1	Day	Eadies labor	\$3,600.00	\$ 3,600.00
7	1	ls	Sawcut extg box	\$495.00	\$ 495.00
8				\$0.00	\$ -
					\$ 7,236.03
				10%markup	\$ 723.60
				CO#3 Due	\$ 7,959.64



Proposal for



BS&A SERVER

Developed and Submitted by:
Joseph Shivers
TSC, INC.
(843) 437-1470
4973 Rivers Avenue
North Charleston, SC 29406
5.10.18

Current State of BS&A Server Status

The current BSA Server Operating System is Windows 2008 R2, running an “Express” Version of SQL server. The Windows Operating System partition has reached capacity, causing multiple errors. We were able to free space on the “C” partition for the time being, however, the server needs to be upgraded to handle the Operation System partition growth. Additionally, the current configuration of the server is not adequate to handle the current load of users and programs. This is adding to the some of the latency the users are experiencing.

The current server specifications are as follows.

(2) Xeon 2.0 GHz Processor

24 GB Ram

Windows Server 2008

SQL Server Essentials

For a 50 -100 user environment, BSA recommends the following:

"Recommended (Minimum)

(2) Xeon 2.5 GHz E5 Eight-Core Processors (or faster) (2) Xeon 2.8 GHz Quad-Core Processors

64 GB RAM (DDR3 1600 or faster) 48 GB RAM

8x SATA 15K RPM 1TB (2x RAID 10) 1 TB free disk space

2x 500GB Solid State Drive (SSD) Windows Server 2008 Standard (64-bit)

Separate RAID for Operating System

Windows Server 2016

SQL Server Standard or Enterprise Edition”

Solution

-Implement a new, scalable server which meets the current and anticipated future load requirements.

-License the server with 30 SQL Server Client Access Licenses to address the concurrent connection issues (additional licenses can be added in the future).

-Install Windows Server 2016 w/ 30 Client Access Licenses (additional licenses can be added in the future).

-Reformat the old server to run the programs that were previously residing on the same server as BSA.



4973 Rivers Avenue
North Charleston SC 29406

www.tscharleston.com

QUOTE

Date	Quote #
5/9/18	11983

Name / Address	Ship To
City of Isle of Palms 1207 Palm Boulevard Isle of Palms, SC 29451	City of Isle of Palms 1207 Palm Boulevard Isle of Palms, SC 29451

Customer PO #	Terms	Rep
BSA Server	Due on Receipt	JS

Item	Qty	Description	Rate	Total
PART-SL	1	PowerEdge R730xd Server Chassis with up to 12, 3.5" Hard Drives and 2, 2.5" Flex Bay Hard Drives Processor Intel® Xeon® E5-2643 v4 3.4GHz,20M Cache,9.60GT/s QPI,Turbo,HT,6C/12T (135W) Max Mem 2400MHz 64GB RAM 5 x 2.4TB 10K RPM SAS 12Gbps 512e 2.5in 5 x Hot-plug 2 x 480GB Solid State Drive SATA Mix Use MLC 6Gbps 2.5in Flex Bay Drive, SM863a Hard Drive 3.5in Hot-plug Hard Drive PERC H730 RAID Controller, 1GB NV Cache Embedded Systems Management iDRAC8 Enterprise, integrated Dell Remote Access Controller, Enterprise Rack Rails ReadyRails™ Sliding Rails With Cable Management Arm Dual, Hot-plug, Redundant Power Supply (1+1), 750W Operating System Windows Server® 2016,Standard,16CORE, Media Kit Downgrade Media Broadcom 5720 QP 1Gb Network Daughter Card	15,995.00	15,995.00T
PART-SL	1	SQL Server Standard Edition	716.00	716.00T
PART-SL	30	SQL Server Device Client Access Licenses	154.00	4,620.00T
PART-SL	30	Windows 2016 SVR Device Cals	29.00	870.00T
Proj40	30	Service Project- Installation & Configuration	75.00	2,250.00

Client Approval
Name

Signature

Title

Date

Subtotal \$24,451.00

Sales Tax (9.0%) \$1,998.09

Total \$26,449.09

Quotes valid for 30 days. Prices do not include shipping, tax or installation unless otherwise noted.
PAST DUE ACCOUNTS ARE SUBJECT TO A MONTHLY FINANCE CHARGE.
TERMS ARE NET 10.

2018 IOP Farmers Market Management Proposal & Budget

Management Responsibilities:

- Collect Applications to Jury and Select Vendors
- Assign Vendor Dates and Booth Space
- Set up Online Program to Monitor and Collect Vendor Payments
- Organize and Manage Database
- Promote Market via Social Media and Posters/Postcards
- Coordinate Citizen Volunteers
- Coordinate with CCPRC Staff
- Weekly On-site Management of Market from 2-5 Close
- Select and Coordinate Weekly Entertainment
- Develop Sponsorship Packages and Relationships
- Coordinate with IOP Businesses for Sale of Beer/Wine (if applicable)
- Coordinate with IOP City Admin and Council
- Place Promotional Wire Signs Along Roads
- Design 2018 Poster/Postcard
- *with use of 2017 promo material

Hourly Management Breakdown:

- On-Site Management: 5hrs/jwk x 8wks = 40 hours
- Vendor Coordination: 2hrs/wk x 10wks = 20 hours
- Database Management: 2hrs/wk x 10wks = 20 hours
- Market Promotion: 2hrs/wk x 14wks = 28 hours
- Entertainment Coordination: 1hr/wk x 8wks = 8 hours
- Sponsorship Coordination: 1hr/wk x 10wks = 10 hours
- CCPRC & IOP City Coordination: 1hr/wk x 10wks = 10 hours
- TOTAL: 136 hours

Requested City Involvement:

- Promote Market via IOP City Social Media and City Billboards
- Outline Vendor Spaces Weekly
- Update and Post Vendor Application on City Website

2018 Proposed Budget

Revenue

Vendor Fees - Limit of 25 vendors per market. \$20 vendor fee per space, per week	4,000
City of Isle of Palms contribution for parking	1,200
	<hr/>
	5,200

Expenses

Promotional Materials	1,000
Additional Signs	300
Entertainment	800
Chs County Rental fee	1,200
Manager Compensation - \$200/ market, \$100/weather cancellation	1,600
	<hr/>
	4,900

Net Proceeds

300

A PROCLAMATION IN SUPPORT OF NATIONAL SAFE BOATING WEEK

May 19 – 25, 2018

WHEREAS, recreational boating is fun and enjoyable and the citizens and visitors of the Isle of Palms are fortunate that we have sufficient resources to accommodate the wide variety of pleasure boating demands; and,

WHEREAS, at times our waterways can become crowded and boating, to the unprepared, can be a risky activity; and,

WHEREAS, not knowing or obeying the Navigation Rules or the nautical “Rules of the Road” or drinking alcohol or taking drugs while operating a boat or choosing not to wear life jackets are examples of human error or a lack of proper judgment; and,

WHEREAS, on average, seven hundred (700) people die each year in boating-related accidents in the U.S.; approximately seventy percent (70%) of these are fatalities caused by drowning; and,

WHEREAS, the vast majority of these accidents are caused by human error or poor judgment and not by the boat, equipment, or environmental factors; and,

WHEREAS, a significant number of boaters who lose their lives by drowning each year would be alive today had they worn their life jackets; and,

WHEREAS, today’s life jackets are more comfortable, more attractive, and more wearable than styles of years past and deserve a fresh look by today’s boating public,

So, THEREFORE, BE IT PROCLAIMED on this day, May 15, 2018, that the Mayor and City Council of the Isle of Palms, on behalf of the City, do urge all those who boat to wear a life jacket and practice safe boating habits.

Jimmy Carroll, Mayor