

5:00 p.m., Tuesday, February 20, 2018

## AGENDA

- Next Meeting Date:** 5:00 p.m., Tuesday, March 20, 2018

9. **Executive Session – if needed**
10. **Adjournment**

## **WAYS and MEANS COMMITTEE**

5:00 p.m., Tuesday, January 16, 2018

The regular meeting of the Ways and Means Committee was called to order at 5:00 p.m., Tuesday, January 16, 2018 in Council Chambers of City Hall, 1207 Palm Boulevard, Isle of Palms, South Carolina. Attending the meeting were Councilmembers Bell, Buckhannon, Kinghorn, Moye, Rice, Smith and Ward, Mayor Carroll, Administrator Tucker, Assistant Administrator Fragoso and City Clerk Copeland; a quorum was present to conduct business.

1. Mayor Carroll 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. Election of Chair and Vice Chair**

Councilmember Buckhannon nominated Councilmember Ward for Chair of the Committee; Councilmember Rice seconded. Councilmember Ward was elected Chair of the Ways and Means Committee on a vote of 7 to 0 since Councilmember Kinghorn was not in Council Chambers when the vote was taken.

Chair Ward nominated Councilmember Bell to serve as Vice Chair; Councilmember Moye seconded. Councilmember Rice also nominated Councilmember Buckhannon, but the nomination was not seconded, and, was, therefore, withdrawn. Councilmember Bell was unanimously elected Vice Chair of the Ways and Means Committee.

3. **Citizens' Comments** – None

### **4. Approval of Previous Meeting's Minutes**

**MOTION:** Councilmember Rice moved to approve the minutes of the regular meeting of November 28, 2017 as submitted; Councilmember Kinghorn seconded and the motion **PASSED UNANIMOUSLY**.

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

#### **A. Financial Statement**

At the end of December, the City was half ( $\frac{1}{2}$ ) of the way through the fiscal year, making the target for General Fund revenue and expenditures fifty percent (50%). Revenues were at twenty-eight percent (28%) of budget and ninety-seven percent (97%) of where the City was last year. The Treasurer stated that Property Taxes revenue was cyclical for the City with the large collections in January, February and March; the amount showing on the summary schedule reflects collections for November 2017. Business Licenses are due at the end of April and currently are at sixteen percent (16%) of budget; on the other hand, rental licenses have renewed and are at ninety percent (90%) of budget. The revenue from parking is split between two (2) fiscal years and is at forty-five percent (45%) of budget. Expenditures overall were at forty-three percent (43%) of budget; the Mayor/Council expenditures show an over budget condition due to the payment of salaries in November, and the Public Works Department is over budget due to the overtime incurred related to recovery from the storms. Included in Other Licenses are franchise fees which typically come in at the end of the fiscal year, like insurance license fees, telecommunications licenses and business license fees from transportation companies like Uber.

Cash on-hand is healthy with a total of approximately twenty-five million dollars (\$25,000,000) in the bank; ten million dollars (\$10,000,000) of the total is for the current beach renourishment project.

Chair Ward stated that he wanted to have a simpler summary of the City's finances that residents could easily understand, for instance encumbered versus unencumbered; he has discussed this with the Treasurer, and she is trying to devise such a report in the BS&A software. She noted that, in the new financial software, an encumbrance is not recognized until it actually occurs; therefore, she does not believe that she can accomplish the goal through the BS&A system.

Councilmember Rice opined that the information he wanted to see was in the project worksheets that are reviewed each month.

When asked by the Mayor about how the new software was working, Treasurer Suggs responded that everyone was still learning and that she, personally, was going to have to change her process for closing out the month. She noted that the new system has streamlined the process in Accounts Payable and eliminated the flow of paper documents because everything is done electronically.

## **B. Tourism Schedules**

Municipal Accommodations Fees collected were in excess of sixty-four thousand dollars (\$64,000) compared to fifty-seven thousand dollars (\$57,000) for the same month last year, and are running three percent (3%) ahead year-to-date. The City has received only the first State Accommodations Tax payment, and it has already been reported. The City has received one (1) check for the Charleston County Accommodations Tax Pass-through, but the Treasurer has been told to expect another check this year. Hospitality Taxes collected were slightly higher than in FY17, and, year-to-date, collections are running seven percent (7%) ahead of FY17. The Beach Preservation Fee always mirrors the Municipal Accommodations Taxes.

## **C. Projects Worksheets**

The Public Works Wash-down Project has been completed and the City has paid the final pay application to Hitt Contracting; therefore, this worksheet will be retired. On the Phase II Drainage Project, 45<sup>th</sup> to 52<sup>nd</sup> Avenue, the City has paid the first construction pay application; comparing the project funding to the anticipated expenses, the project is short more than sixty-three thousand dollars (\$63,000) which the City is planning to pay from the project's contingency. The Beach Restoration Project worksheet is the same one discussed earlier at the Special Meeting, and it does not show the additional one hundred fifty thousand dollars (\$150,000) coming from Wild Dunes.

Treasurer Suggs explained that the financial information for the meeting included balance sheets by fund; Fund 10 is the General Fund from which the City pays its operating expenses, such as wages, fringes, utilities, insurance, etc. The Treasurer pointed to the Capital Projects Fund which shows a negative cash balance and reminded the Committee that the decision was made to pool cash when it moved to the new financial software. While the Capital Projects Fund indicates that

it has a negative cash balance, no checks will bounce because there is plenty of money in the pool.

The Treasurer indicated that she was undecided about doing journal entries at the end of the month moving cash into these accounts to allay anyone's fears; she asked for input from the Committee.

Responding to Councilmember Rice, the Treasurer stated that the investments line on the balance sheets indicates money invested with the Local Government Investment Pool (LGIP).

The other reports included in the packet were the detail revenue and expenditure report by fund that presents each general ledger account by fund and then by department and a composite revenue and expenditure report by fund that, for instance, shows the total of salaries and wages for the City.

**6. Old Business – None**

**7. New Business**

Administrator Tucker stated that the Procurement Code states that Council is required to award contracts of a certain amount; if a contract is included in the budget and under twenty-five thousand dollars (\$25,000), staff only has to report on it to Council. The items listed are of the level that Council needs to approve the award of the contract or items included in the FY18 budget while others represent things that have come up that can be accommodated by the FY18 budget.

- A. Consideration of a contract award to Love Chevrolet in the amount of \$25,370, state contract pricing, for one (1) 2018 Chevrolet Silverado Extended Cab 4x4 to replace the animal control truck** (Page 22, ln 32 - Capital Projects Fund, Police Department Capital Outlay, \$30,000)

**MOTION: Councilmember Kinghorn moved to award a contract to Love Chevrolet as detailed above; Councilmember Buckhannon seconded and the motion PASSED UNANIMOUSLY.**

- B. Approval of up to \$5,000 for the placement of a Checkmate in-line flapper valve for 20<sup>th</sup> Avenue to the outfall** (Page 23, line 51 – Capital Projects Fund, Drainage Contingency, \$35,000)

**MOTION: Councilmember Kinghorn moved to approve up to \$5,000 for flapper valve to be installed as described above; Councilmember Rice seconded and the motion PASSED UNANIMOUSLY.**

- C. Consideration of a contract award to Jones and Frank in the amount of \$809,591.66 for the removal and replacement of the underground storage tanks at the IOP Marina and the Public Works site, the canopy at the Public Works site and the dock fuel dispensers at the marina** (Page 45, line 90 – Public Works, 50% from Capital Projects, 25% each from MUNI ATAX and State ATAX, \$246,675;

Page 45, line 91 – Replace fuel canopy, Capital Projects, \$30,000; Page 48, line 174 – Replace 4 USTs,  $\frac{1}{3}$  from Hospitality Tax, \$178,250,  $\frac{2}{3}$  from Marina Fund, \$356,500; Page 48, line 173 - Replace fuel dispensers on dock, Marina Fund, \$25,000)

**MOTION: Councilmember Kinghorn moved to award a contract to Jones and Frank in the amount of \$809,591.66 for the removal and replacement of underground storage tanks at the IOP Marina and the Public Works Site, the canopy at the Public Works site and the fuel dispensers on the dock at the marina; Councilmember Bell seconded and the motion PASSED UNANIMOUSLY.**

Councilmember Rice noted that the City has been saving for this project for several years, but she asked that, when the tanks at the marina are replaced and the marina parking lot needs to be repaved, if the City had any plans to improve the traffic flow at the marina.

Councilmember Kinghorn stated that this should be a budget item for FY19, and the Chair agreed.

**VOTE: The motion PASSED UNANIMOUSLY.**

**D. Consideration of a sole source contract award to Petroleum Equipment Service in an amount not to exceed \$20,000 for the replacement of the monitoring system for the generator at the Public Safety Building** (50% each from PD and FD - Page 22, line 30 and 38 – Capital Projects, PD and FD Maintenance & Service, funds for repairs/maintenance per Hill Report)

Administrator Tucker recalled that the Hill Report contained a long list of things that needed to be done at the Public Safety Building (PSB) and a large sum of money was budgeted to do them, but the City will not be able to get all of them done this fiscal year. The money budgeted for these repairs would be more than sufficient to cover the cost of the fuel monitoring system on the generator at the PSB. The Administrator told the Committee that finding a vendor who could do the work was difficult, resulting in the sole source award. The City looks forward to notifying DHEC that the work has been done even though it is not a compliance issue.

**MOTION: Councilmember Kinghorn moved to award a sole source contract to Petroleum Equipment Services in an amount not to exceed \$20,000 to replace the fuel monitoring system on the generator at the PSB. Councilmember Bell seconded.**

Mayor Carroll asked if this expense would be one (1) that the City would seek reimbursement for in the legal actions related to the PSB, and the Administrator replied that all of the information has been provided to the City's litigators related to the building along with a host of pictures. Further discussion and consideration related to the generator and its location will be brought up as Council moves into the budgeting process.

**VOTE: The motion PASSED UNANIMOUSLY.**

**E. Beach Restoration** – handled in Special Meeting held earlier in the evening

**F. Consideration of 2019 Transportation Sales Tax (TST) requests**

**Public Safety Committee recommendations: Priority #1: Intersection improvements at the end of the IOP Connector and Palm Boulevard and Priority #2: Installation of regulation bike paths on both sides of Waterway Boulevard between 21<sup>st</sup> and 41<sup>st</sup> Avenues and Palm Boulevard between 21<sup>st</sup> and 57<sup>th</sup> Avenue**

**MOTION: Councilmember Kinghorn moved to put forth the recommendations from the Public Safety Committee as stated above; Councilmember Bell seconded.**

Councilmember Buckhannon asked whether the improvements were for vehicular traffic or for bicycles, and the Administrator said they were for cyclists and pedestrians. Councilmember Buckhannon added that, as part of the beach parking program, he thought that the intersection of 14<sup>th</sup> and Palm Boulevard should be examined for the flow of traffic through it and the vehicular backups that affect other parts of the island.

Councilmember Smith stated that the bike paths on Waterway would serve two (2) different demographics, i.e. the serious cyclists and the residents and children who use Waterway for exercise or entertainment. She also thought that the bicycle paths on Waterway might draw the cyclists away from Palm Boulevard and the traffic there.

Councilmember Moye asked about other options under consideration.

Administrator Tucker explained that the County has two (2) funding sources for these types of projects, and they are the Transportation Sales Tax (TST) Committee and the County Transportation Committee (CTC). The TST Committee has funds in different categories from which they fund drainage improvements, bicycle and pedestrian improvements, surfacing of unpaved or new roads, augmentation of any type of non-motorized transportation, etc. Another project for which the City received TST funding was the extension of the sidewalk from the Rec Center along 28<sup>th</sup> Avenue to Palm Boulevard. She reported that for several years the top priority for the City was the Phase I and Phase II Drainage Projects and that it did receive funding from both.

Councilmember Bell stated that a priority in the Public Safety Committee was the selection of a project with a high probability of receiving some funding.

**VOTE: The motion PASSED UNANIMOUSLY.**

**G. Results of RFB 2017-08 – Isle of Palms Marina Bulkhead Rehabilitation (Page 48, line 175 – Marina Fund, Capital Purchases, 1/3 Marina Fund, 2/3 State ATAX, \$356,500)**

The bid opening for RFB 2017-08 was today at 2:00 p.m., and the City received three (3) bids as follows:

E&D Contracting Service, Inc. for \$810,000.00  
Martin & Sons Contracting Inc. for \$250,000.00  
Rakes Building & Maintenance Contractors, LLC, dba Blutide Marina Construction for \$284,000.

The consultant is reviewing the bids for adherence to the bid requirements, and his recommendation for award is expected for the City Council meeting next week.

**H. Consideration of a proposal from The Palms Hotel for use of the municipal parking lot for parking for their guests and employees**

Administrator Tucker stated that a proposal from The Palms Hotel was included in the meeting packet requesting that they pay no more than six dollars (\$6) per day per vehicle to park in the municipal parking lot in the months that the City charges for parking. The hotel would provide each vehicle with a visible hang tag with an expiration date; they were also requesting that the City provide complimentary season parking passes for their employees. Through their hotel management company, they would provide a monthly report to the City Treasurer of the total number of cars and the number of days their guests were parked in the municipal lot. And they offered to develop a mechanism for resolving discrepancies.

The Administrator reported that the advice given to the hotel's representatives at the Public Safety Committee was that the City has other businesses and their customers using the City lot and paying the rate approved by Council of eight dollars (\$8) per weekday and ten dollars (\$10) on the weekends and holidays. She cautioned that the other Front Beach businesses using the municipal lot might react badly to the hotel being given a rate lower than what they and their customers were paying.

Chair Ward offered his personal recommendation for the City to reject the proposal.

Councilmember Bell stated that the hotel's representatives were clearly instructed to present a proposal that was reflective of the current rate being charged for parking.

Agreeing with Councilmember Buckhannon that a policy was in place, Chair Ward said that he considered this an issue that needed administrative action and that The Palms Hotel should be charged the same rate everyone else pays.

Councilmember Moye suggested that a totally new arrangement might be considered where the hotel would prepay with a true-up later if Council were inclined to give them a preferred rate.

In stating what she thought Chief Buckhannon was thinking, Administrator Tucker asked the question: Why would the hotel's guests not pay the kiosk like everyone else? She stated that

the problem with that idea was that the new parking day starts at 8:00 a.m. every day, which would require hotel guests to get up to feed the meter by that time each morning and to place the ticket in their vehicle. The reason for working with the hotel for an agreement was simply for the convenience of their guests.

Councilmember Kinghorn asked whether the kiosks could be programmed for a thirty-six hour (36 hr.) cycle.

The Administrator stated that she would have an answer to that at the Council meeting.

Chair Ward stated that the matter would be deferred until the Committee received further recommendations from staff.

**8. Miscellaneous Business – None**

Next Meeting Date: 5:00 p.m., Tuesday, February 20, 2018

Chair Ward announced that a Citizens' Forum was scheduled for Thursday, February 1 at the Rec Center from 5:30 p.m. til 7:00 p.m. The Mayor and Councilmembers would be seeking input from residents and business operators on the island about what they believe is important for Council to address and the priority in which they should be addressed.

**9. Executive Session – not needed**

**10. Adjournment**

**MOTION: Councilmember Kinghorn moved to adjourn the meeting at 5:54 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 January 31, 2018**  
(Dollars in Thousands)

**REVENUES**

|                        | Actual           | Budget           | Diff               | % of Bud   |
|------------------------|------------------|------------------|--------------------|------------|
| General                | \$ 4,909         | \$ 9,957         | \$ (5,048)         | 49%        |
| Capital Projects       | 101              | 723              | (622)              | 14%        |
| Muni Accom Tax         | 903              | 1,414            | (511)              | 64%        |
| Hospitality Tax        | 378              | 700              | (322)              | 54%        |
| State Accom Tax        | 1,065            | 1,671            | (606)              | 64%        |
| Beach Restoration      | 3,369            | 13,332           | (9,963)            | 25%        |
| Beach Preservation     | 579              | 968              | (389)              | 60%        |
| Marina                 | 239              | 407              | (168)              | 59%        |
| All Other              | 182              | 170              | 12                 | 107%       |
|                        | -                |                  |                    |            |
| <b>Total All Funds</b> | <b>\$ 11,725</b> | <b>\$ 29,342</b> | <b>\$ (17,617)</b> | <b>40%</b> |

**TRANSFERS IN / (OUT)**

|                        | Actual      | Budget      | Diff        | % of Bud |
|------------------------|-------------|-------------|-------------|----------|
|                        | 544         | 939         | \$ (395)    | 58%      |
|                        | 450         | 325         | 125         | 0%       |
|                        | (530)       | (648)       | 118         | 82%      |
|                        | (135)       | (595)       | 460         | 23%      |
|                        | (562)       | (814)       | 252         | 69%      |
|                        | 41          | 1,672       | (1,631)     | 0%       |
|                        | -           | (1,273)     | 1,273       |          |
|                        | 233         | 804         | (571)       | 29%      |
|                        | (41)        | (410)       | 369         | 10%      |
|                        |             |             |             |          |
| <b>Total All Funds</b> | <b>\$ 0</b> | <b>\$ -</b> | <b>\$ 0</b> |          |

**EXPENDITURES**

|                        | Actual           | Budget           | Diff               | % of Bud   |
|------------------------|------------------|------------------|--------------------|------------|
|                        | \$ 5,655         | \$ 10,896        | \$ (5,241)         | 52%        |
|                        | 1,153            | 3,460            | (2,307)            | 33%        |
|                        | 196              | 1,611            | (1,415)            | 12%        |
|                        | 243              | 516              | (273)              | 47%        |
|                        | 500              | 2,181            | (1,681)            | 23%        |
|                        | 1,958            | 15,004           | (13,046)           | 13%        |
|                        | 1                | 534              | (533)              | 0%         |
|                        | 119              | 272              | (153)              | 44%        |
|                        | 522              | 211              | 311                | 247%       |
|                        |                  |                  |                    |            |
| <b>Total All Funds</b> | <b>\$ 10,347</b> | <b>\$ 34,685</b> | <b>\$ (24,338)</b> | <b>30%</b> |

**General Fund YTD Revenues**

**Compared to Budget and Prior Year**

|              | YTD<br>Actual | FY18<br>Budget | % of<br>Budget | FY17<br>YTD  | % of<br>Prior YTD |
|--------------|---------------|----------------|----------------|--------------|-------------------|
| Prop Tax     | 2,752         | 4,340          | 63%            | 2,600        | 106%              |
| LO Sales Tax | 329           | 715            | 46%            | 312          | 105%              |
| Business Lic | 380           | 1,095          | 35%            | 401          | 95%               |
| Rental Lic   | 464           | 510            | 91%            | 483          | 96%               |
| Other Lic    | 10            | 1,497          | 1%             | 16           | 63%               |
| Build Pmts   | 160           | 262            | 61%            | 166          | 96%               |
| From State   | 116           | 257            | 45%            | 95           | 122%              |
| Parking      | 319           | 707            | 45%            | 329          | 97%               |
| All Other    | 379           | 574            | 66%            | 346          | 110%              |
| <b>Total</b> | <b>4,909</b>  | <b>9,957</b>   | <b>49%</b>     | <b>4,748</b> | <b>103%</b>       |

**Cash Balances**

|                           | 1/31/2018     | 1/31/2017     |
|---------------------------|---------------|---------------|
| <b>General Fund</b>       | <b>3,431</b>  | <b>3,019</b>  |
| <i>As a % of GF Exp</i>   | <i>31%</i>    | <i>29%</i>    |
| <b>Capital Projects</b>   | <b>3,291</b>  | <b>3,357</b>  |
| <b>Disaster Recovery</b>  | <b>2,037</b>  | <b>2,158</b>  |
| <b>Beach Maint</b>        | <b>362</b>    | <b>369</b>    |
| <b>Marina</b>             | <b>1,116</b>  | <b>805</b>    |
| <b>Tourism Funds</b>      | <b>5,029</b>  | <b>3,987</b>  |
| <b>Beach Restoration</b>  | <b>6,350</b>  | <b>2,397</b>  |
| <b>Beach Preservation</b> | <b>2,799</b>  | <b>1,749</b>  |
| <b>Other Restricted</b>   | <b>313</b>    | <b>389</b>    |
| <b>Total All Cash</b>     | <b>24,728</b> | <b>18,230</b> |

**General Fund YTD Expenditures**

**7 Month Target = 58%**

|  | YTD<br>Actual | FY18<br>Budget | % of Bud   |
|--|---------------|----------------|------------|
| Mayor/Council                                | 81            | 104            | 78%        |
| General Govt                                 | 678           | 1,639          | 41%        |
| Police                                       | 1,442         | 2,718          | 53%        |
| Fire   | 1,797         | 3,251          | 55%        |
| Public Works                                 | 751           | 1,254          | 60%        |
| Build & Lic                                  | 219           | 459            | 48%        |
| Recreation                                   | 535           | 1,016          | 53%        |
| Judicial                                     | 119           | 319            | 37%        |
| BSOs   | 33            | 136            | 24%        |
| <b>Total</b>                                 | <b>5,655</b>  | <b>10,896</b>  | <b>52%</b> |
| <i>% of FY17 Budget Expended in Jan 2017</i> |               |                | <i>52%</i> |



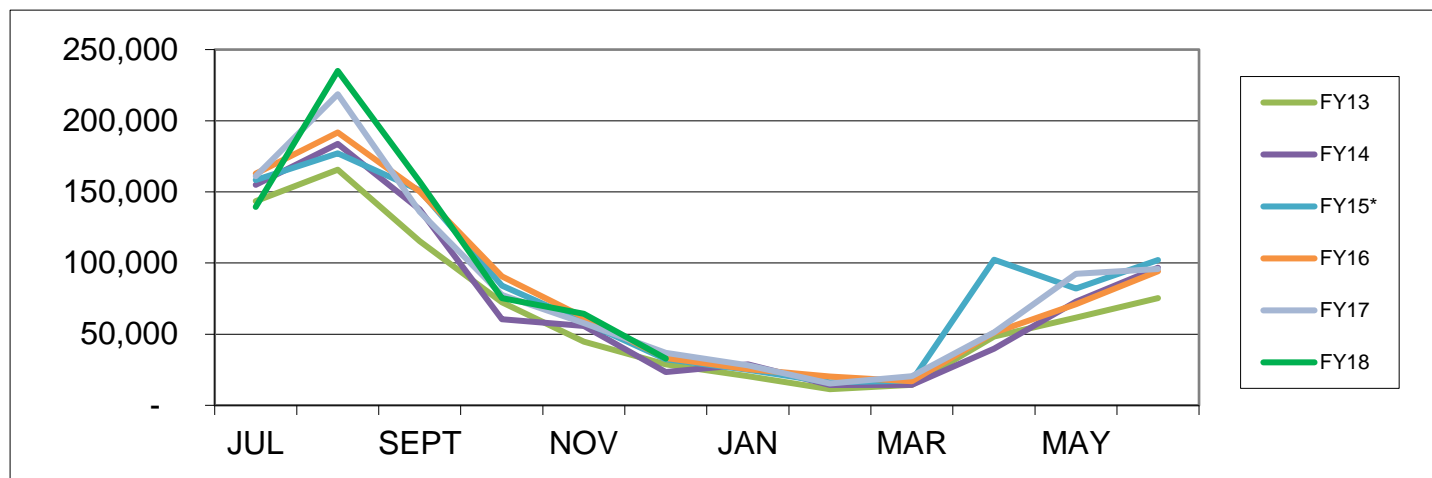


|   |  |  |  |  |  |  |  |             |  |  |           |  |   |   |  |             |                                |
|---|--|--|--|--|--|--|--|-------------|--|--|-----------|--|---|---|--|-------------|--------------------------------|
| City of Isle of Palms                     |  |  |  |  |  |  |  |             |  |  |           |  |   |   |  |             |                                |
| Fund Balance Rollforward                  |  |  |  | Muni A-Tax                                       |  |  |  |             | Hosp Tax   |  |           | State A-Tax                                      |   |   |  |             | Total Tourism                  |
|   |  |  |  | Restricted for<br>Tourism -Related<br>Activities | Identified for Fire<br>& Public Works<br>vehicle repl &<br>BUILD MAINT | Identified for<br>Radio<br>Replacement &<br>SCBA Equip | Identified for<br>Front Beach<br>Infrastruct.<br>Replace | Total       | Restricted for<br>Tourism -Related<br>Activities | Identified for<br>Front Beach<br>Infrastruct.<br>Replace | Total     | Restricted for<br>Tourism -Related<br>Activities | Identified for<br>Fire & Public<br>Works vehicle<br>repl & BUILD<br>MAINT | Identified for<br>Police and Fire<br>Radio<br>Replacement | Identified for<br>Front Beach<br>Infrastruct.<br>Replace | Total       | Total Tourism<br>Related Funds |
| FY13 Audited Ending Fund Balance          |  |  |  | 1,061,070  | -  |  |  | 1,061,070   | 394,795  | -  | 394,795   | 1,391,923  | -   |   |  | 1,391,923   | 2,847,788                      |
| FY14 Audited Revenues                     |  |  |  | 1,251,918  |  |  |  | 1,251,918   | 619,858  |  | 619,858   | 1,598,586  |   |   |  | 1,598,586   | 3,470,362                      |
| FY14 Audited Transfers                    |  |  |  | (689,255)  |  |  |  | (689,255)   | (220,726)  |  | (220,726) | (340,636)  |   |   |  | (340,636)   | (1,250,616)                    |
| FY14 Audited Expenditures                 |  |  |  | (424,486)  | (60,935)   |  |  | (485,421)   | (372,068)  |  | (372,068) | (890,691)  | (60,935)  |   |  | (951,626)   | (1,809,115)                    |
| FY14 Audited Reservations of Fund Balance |  |  |  | (214,917)  | 152,500  | 62,417   |  | -           |  |  | -         | (214,917)  | 152,500   | 62,417  |  | -           | -                              |
| FY14 Audited Ending Fund Balance          |  |  |  | 984,330  | 91,565   | 62,417   |  | 1,138,312   | 421,860  | -  | 421,860   | 1,544,264  | 91,565  | 62,417  |  | 1,698,246   | 3,258,418                      |
| FY15 AUDITED REVENUES                     |  |  |  | 1,500,414  |  |  |  | 1,500,414   | 686,994  |  | 686,994   | 1,635,746  |   |   |  | 1,635,746   | 3,823,154                      |
| FY15 AUDITED TRANSFERS                    |  |  |  | (529,407)  |  |  |  | (529,407)   | (229,436)  |  | (229,436) | (545,304)  |   |   |  | (545,304)   | (1,304,148)                    |
| FY15 AUDITED EXPENDITURES                 |  |  |  | (528,500)  | (64,667)   |  |  | (593,167)   | (366,083)  |  | (366,083) | (873,702)  | (64,667)  |   |  | (938,369)   | (1,897,619)                    |
| FY15 AUDITED RESERVATIONS OF FB           |  |  |  | (221,167)  | 158,750  | 62,417   |  | -           |  |  | -         | (221,167)  | 158,750   | 62,417  |  | -           | -                              |
| FY15 AUDITED Ending Fund Balance          |  |  |  | 1,205,671  | 185,648  | 124,834  |  | 1,516,153   | 513,334  | -  | 513,334   | 1,539,837  | 185,648   | 124,834   |  | 1,850,319   | 3,879,806                      |
| FY16 Audited Revenues                     |  |  |  | 1,474,209  |  |  |  | 1,474,209   | 703,573  |  | 703,573   | 1,683,644  |   |   |  | 1,683,644   | 3,861,427                      |
| FY16 Audited Transfers                    |  |  |  | (553,252)  |  |  |  | (553,252)   | (280,629)  |  | (280,629) | (537,773)  |   |   |  | (537,773)   | (1,371,654)                    |
| FY16 Audited Expenditures                 |  |  |  | (753,055)  | (88,563)   |  |  | (841,618)   | (308,069)  |  | (308,069) | (808,611)  | (88,563)  |   |  | (897,174)   | (2,046,862)                    |
| FY16 Audited Reservations of Fund Bal     |  |  |  | (202,041)  | 145,833  | 31,208   | 25,000   | -           | (25,000)   | 25,000   | -         | (202,041)  | 145,833   | 31,208  | 25,000   | -           | -                              |
| FY16 Audited Ending Fund Balance          |  |  |  | 1,171,531  | 242,918  | 156,042  | 25,000   | 1,595,491   | 603,209  | 25,000   | 628,209   | 1,675,056  | 242,918   | 156,042   | 25,000   | 2,099,016   | 4,322,717                      |
| FY17 Audited Revenues                     |  |  |  | 1,508,028  |  |  |  | 1,508,028   | 755,961  |  | 755,961   | 1,731,180  |   |   |  | 1,731,180   | 3,995,169                      |
| FY17 Audited Transfers                    |  |  |  | (566,814)  |  |  |  | (566,814)   | (274,162)  |  | (274,162) | (573,442)  |   |   |  | (573,442)   | (1,414,417)                    |
| FY17 Audited Expenditures                 |  |  |  | (885,445)  |  | (51,585)   |  | (937,030)   | (237,220)  |  | (237,220) | (1,037,753)                                      |   | (51,585)  |  | (1,089,338) | (2,263,587)                    |
| FY17 Audited Reservations of Fund Bal     |  |  |  | (228,500)  | 188,333  | 15,167   | 25,000   | -           | (25,000)   | 25,000   | -         | (228,500)  | 188,333   | 15,167  | 25,000   | -           | -                              |
| FY17 Audited Ending Fund Balance          |  |  |  | 998,801  | 431,251  | 119,624  | 50,000   | 1,599,676   | 822,789  | 50,000   | 872,789   | 1,566,541  | 431,251   | 119,624   | 50,000   | 2,167,416   | 4,639,881                      |
| FY18 BUDGET REVENUES                      |  |  |  | 1,414,000  |  |  |  | 1,414,000   | 700,200  |  | 700,200   | 1,671,000  |   |   |  | 1,671,000   | 3,785,200                      |
| FY18 BUDGET TRANSFERS                     |  |  |  | (648,067)  |  |  |  | (648,067)   | (594,723)  |  | (594,723) | (814,449)  |   |   |  | (814,449)   | (2,057,239)                    |
| FY18 BUDGET EXPENDITURES                  |  |  |  | (1,187,279)                                      | (340,233)  | (83,750)   |  | (1,611,262) | (516,330)  |  | (516,330) | (1,756,561)                                      | (340,233)   | (83,750)  |  | (2,180,544) | (4,308,136)                    |
| FY18 BUDGET RESRV OF FB                   |  |  |  | (198,500)  | 158,333  | 15,167   | 25,000   | -           | (25,000)   | 25,000   | -         | (198,500)  | 158,333   | 15,167  | 25,000   | -           | -                              |
| FY18 BUDGET ENDING FB                     |  |  |  | 378,955  | 249,351  | 51,041   | 75,000   | 754,347     | 386,936  | 75,000   | 461,936   | 468,031  | 249,351   | 51,041  | 75,000   | 843,423     | 2,059,706                      |
|   |  |  |  |  |  |  |  |             |  |  |           |  |   |   |  |             |                                |
|   |  |  |  | FY18 spending includes:                          |  |  |  |             |  |  |           |  | FY18 spending includes:   |   |  |             |                                |
|   |  |  |  | Personnel  | (648,067)  |  |  |             |  |  |           |  | Tourism promo   | (522,000)   |  |             |                                |
|   |  |  |  | Drainage Phase II                                | (552,289)  |  |  |             | FY18 spending includes:                          |  |           |  | Personnel   | (340,952)   |  |             |                                |
|   |  |  |  | Parking Mgt & Front Beach                        | (178,197)  |  |  |             | Personnel  | (261,330)  |           |  | Front Beach & restrm ops  | (258,691)   |  |             |                                |
|   |  |  |  | Fire ladder truck                                | (50,000)   |  |  |             | City wide landscaping                            | (193,800)  |           |  | Marina bulkhead rehab   | (237,667)   |  |             |                                |
|   |  |  |  | Radio replacement                                | (83,750)   |  |  |             | Marina upland design                             | (155,143)  |           |  | Restroom rehab  | (372,000)   |  |             |                                |
|   |  |  |  | PWks garbage trk                                 | (75,000)   |  |  |             | Marina UST repl                                  | (178,250)  |           |  | Events  | (167,000)   |  |             |                                |
|   |  |  |  | PSB roof replace                                 | (125,000)  |  |  |             |  | (788,523)  |           |  | Fire ladder truck   | (50,000)  |  |             |                                |
|   |  |  |  | YR1 Maint priorities                             | (90,000)   |  |  |             |  |  |           |  | Radio replacement   | (83,750)  |  |             |                                |
|   |  |  |  | PWks UST repl                                    | (61,669)   |  |  |             |  |  |           |  | PSB roof replace  | (125,000)   |  |             |                                |
|   |  |  |  |  | (1,863,972)  |  |  |             |  |  |           |  | YR1 Maint priorities  | (90,000)  |  |             |                                |
|   |  |  |  |  |  |  |  |             |  |  |           |  | PWks garbage truck  | (75,000)  |  |             |                                |
|   |  |  |  |  |  |  |  |             |  |  |           |  |   | (2,322,060)   |  |             |                                |



## City of Isle of Palms Municipal Accommodations Fee Collections

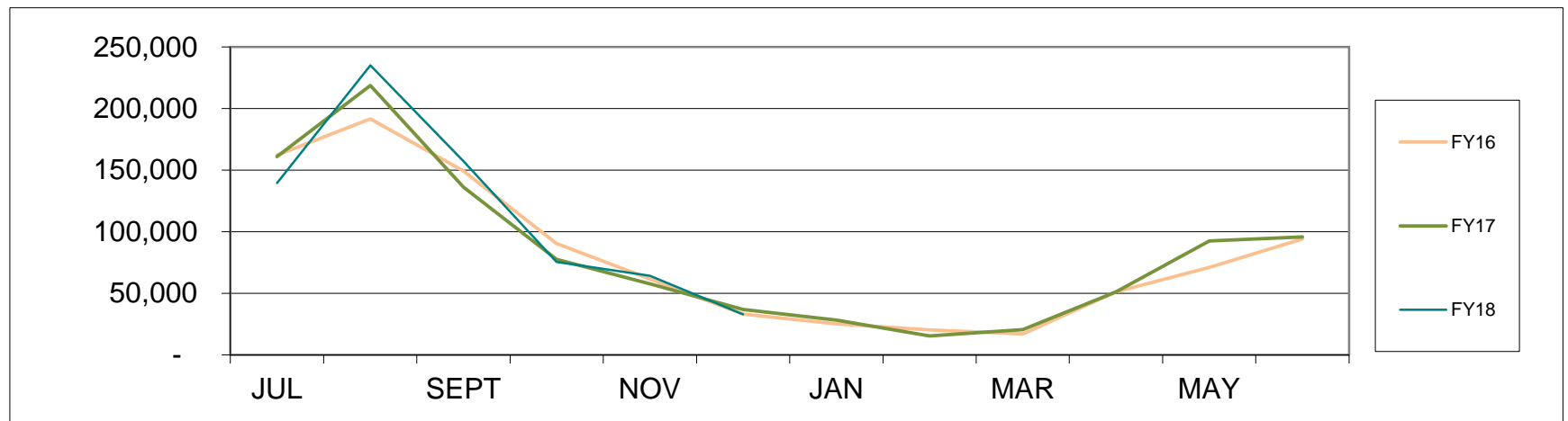
|                   | FY13                   | FY14                 | FY15*                 | FY16                  | FY17                 | FY18                 |
|-------------------|------------------------|----------------------|-----------------------|-----------------------|----------------------|----------------------|
| 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               |                      |
| FEB               | 11,340                 | 14,273               | 16,123                | 20,313                | 15,332               |                      |
| MAR               | 14,305                 | 14,492               | 17,406                | 16,918                | 20,485               |                      |
| 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              | 564,766              |
|                   | Incr from FY12<br>-67% | Incr from FY13<br>9% | Incr from FY14<br>14% | Incr from FY15<br>-4% | Incr from FY16<br>0% | Incr from FY16<br>2% |



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

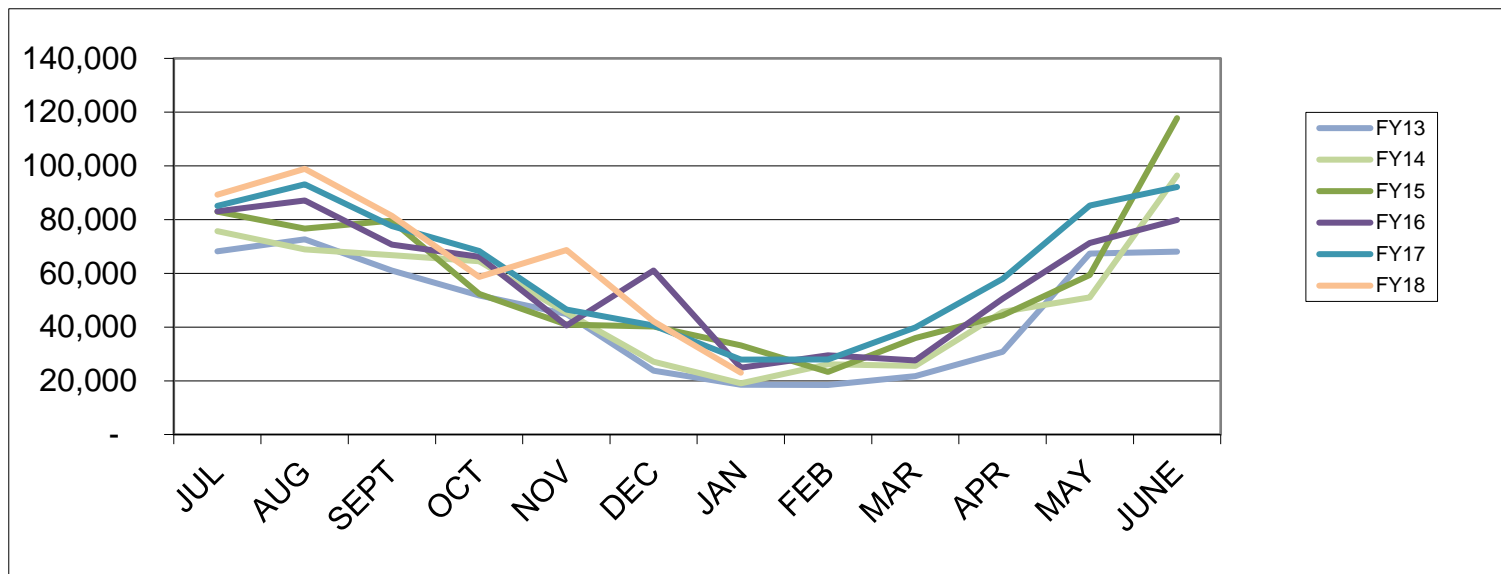
## City of Isle of Palms Beach Preservation Fee

|                          | 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               |                      |
| FEB                      | 13,997         | 20,313         | 15,332               |                      |
| MAR                      | 16,526         | 16,918         | 20,485               |                      |
| 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        | 139,500.53           |                      |
| <b>Total Fiscal Year</b> | <b>425,226</b> | <b>966,152</b> | <b>969,974</b>       | <b>564,766</b>       |
|                          |                |                | Incr from FY16<br>0% | Incr from FY17<br>2% |



## City of Isle of Palms Hospitality Tax Collections

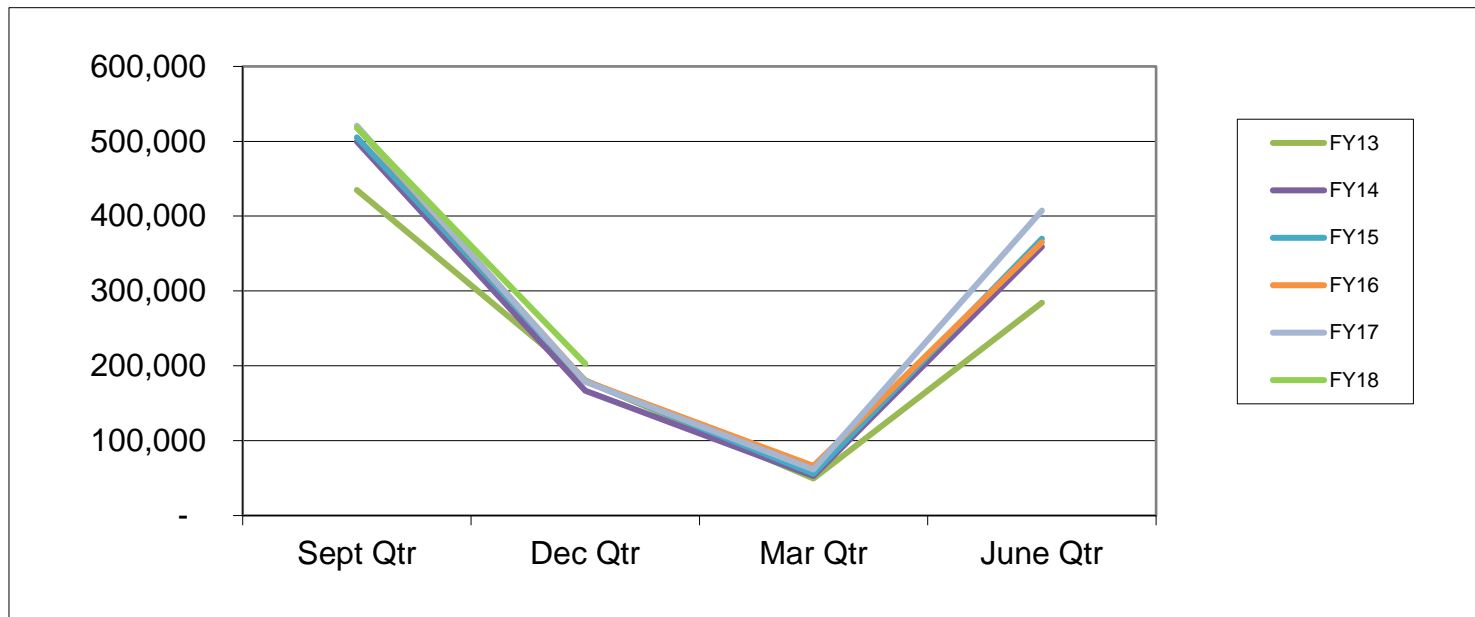
|                   | FY13         |             | FY14         |             | FY15         |             | FY16         |             | FY17         |             | FY18         |             |
|-------------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|
|                   | 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          | 81,373       | 33          |
| OCT               | 51,790       | 23          | 64,513       | 25          | 52,308       | 33          | 66,113       | 34          | 68,348       | 27          | 58,717       | 32          |
| NOV               | 44,842       | 30          | 45,325       | 25          | 40,949       | 26          | 40,576       | 12          | 46,488       | 24          | 68,627       | 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          | 23,004       | 24          |
| FEB               | 18,431       | 18          | 26,164       | 21          | 23,297       | 25          | 29,443       | 21          | 27,947       | 22          |              |             |
| MAR               | 21,719       | 24          | 25,564       | 21          | 35,894       | 26          | 27,586       | 27          | 39,785       | 26          |              |             |
| APR               | 30,820       | 17          | 45,637       | 24          | 44,335       | 26          | 50,531       | 25          | 57,961       | 28          |              |             |
| 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      |             | 372,744      |             |
|                   | Incr fr FY12 | 1%          | Incr fr FY13 | 12%         | Incr fr FY14 | 11%         | Incr fr FY15 | 1%          | Incr fr FY16 | 8%          | Incr fr FY17 | 5%          |





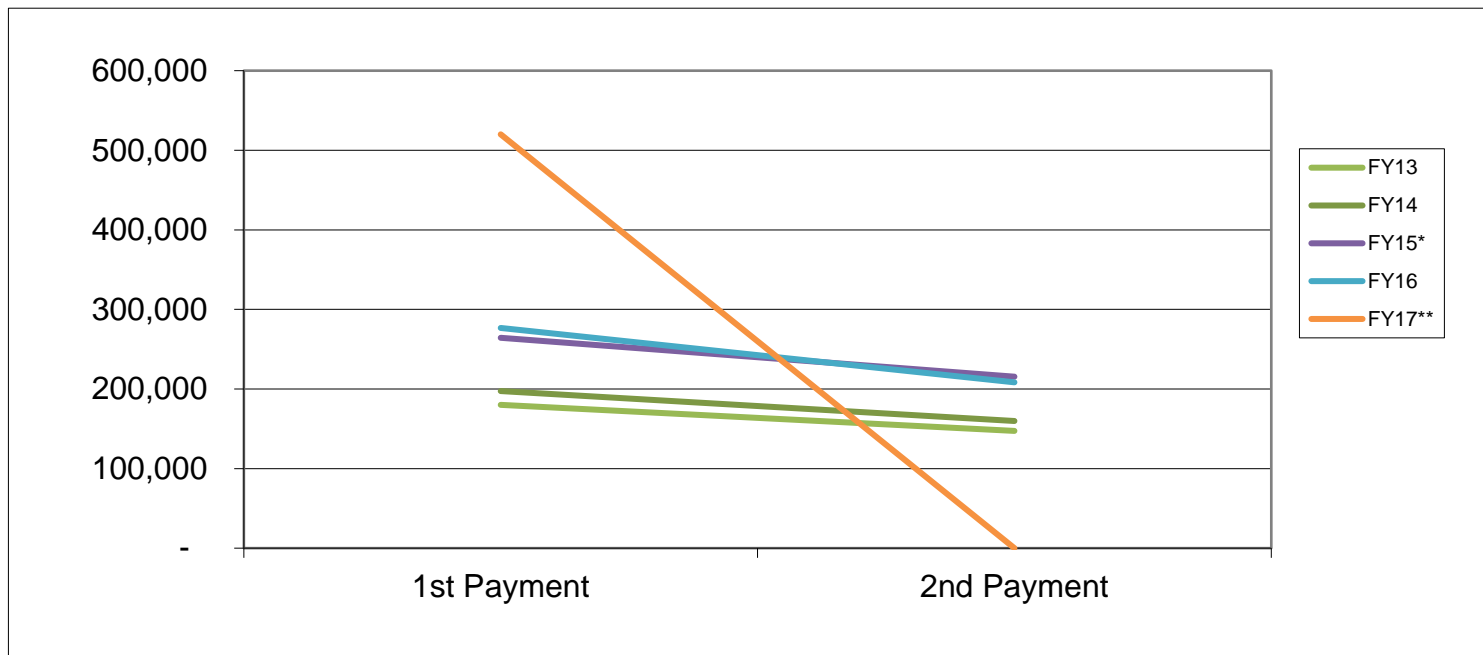
## City of Isle of Palms State Accommodations Tax Collections Tourism-Related Portion Only

|                        | FY13                          | FY14                           | FY15                          | FY16                          | FY17                          | FY18                          |
|------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Sept Qtr</b>        | 434,909                       | 499,676                        | 505,199                       | 518,796                       | 520,784                       | 518,028                       |
| <b>Dec Qtr</b>         | 180,375                       | 166,673                        | 179,923                       | 179,446                       | 178,830                       | 202,803                       |
| <b>Mar Qtr</b>         | 49,490                        | 52,817                         | 55,913                        | 66,294                        | 61,586                        |                               |
| <b>June Qtr</b>        | 284,447                       | 359,094                        | 369,976                       | 364,938                       | 407,460                       |                               |
| <b>Total Fiscal Yr</b> | 949,221                       | 1,078,259                      | 1,111,010                     | 1,129,474                     | 1,168,660                     | 720,831                       |
|                        | <b>1.6%</b><br>Incr from FY12 | <b>13.6%</b><br>Incr from FY13 | <b>3.0%</b><br>Incr from FY14 | <b>1.7%</b><br>Incr from FY15 | <b>3.5%</b><br>Incr from FY16 | <b>3.0%</b><br>Incr from FY17 |



## 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              | -                    |                        |
| Total Fiscal Yr | 327,413              | 357,191              | 479,813               | 485,093              | 520,000              | 327,750                |
|                 | 5%<br>Incr from FY12 | 9%<br>Incr from FY13 | 34%<br>Incr from FY14 | 1%<br>Incr from FY15 | 7%<br>Incr from FY16 | -37%<br>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  
FY17-FY18 Beach Restoration Project - Updated Project Worksheet as of 2/15/18

| Check Number                                       | Check Date | Payee | Description of Work | Engineering/<br>Permitting/ Project<br>Mgt (CSE Contract<br>P2453-01 Amt) | Mobilization<br>(Great Lakes<br>Contract Amt) | Nourishment<br>(Great Lakes<br>Contract Amt) | Construction<br>Contingency | Post Project<br>Monitoring<br>(Estimate) | General<br>Contingency,<br>Legal & Public<br>Safety Costs | Total Project |
|--|------------|-------|---------------------|---|---|--|-----------------------------|--|---|---------------|
| CSE Estimate of Complete Project Cost as of 1/1/18 |            |       |                     | 831,343   | 3,415,000                                     | 8,460,000                                    | 595,000                     | 200,000                                  | 79,657  | 13,581,000    |

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 - Updated Project Worksheet as of 2/15/18

| Check Number            | Check Date | Payee                  | Description of Work                       | Engineering/<br>Permitting/ Project<br>Mgt (CSE Contract<br>P2453-01 Amt) | Mobilization<br>(Great Lakes<br>Contract Amt) | Nourishment<br>(Great Lakes<br>Contract Amt) | Construction<br>Contingency | Post Project<br>Monitoring<br>(Estimate) | General<br>Contingency,<br>Legal & Public<br>Safety Costs | Total Project |
|-------------------------|------------|------------------------|---|---|---|--|-----------------------------|--|---|---------------|
| various                 | various    | Halversen & Associates | FY17 & FY18 legal services for beach proj |   |   |  |                             |  | 10,260  | 10,260        |
| various                 | various    | BB&T                   | FY17 & FY18 bank service charges          |   |   |  |                             |  | 162   | 162           |
|                         |            |                        |   |   |   |  |                             |  |   |               |
| Total Project Spending: |            |                        |   | 471,353   | 1,844,100                                     | -  | -                           | -  | 12,292  | 2,327,745     |

|                    |         |           |           |          |         |        |            |
|--------------------|---------|-----------|-----------|----------|---------|--------|------------|
| Remaining to Spend | 359,990 | 1,570,900 | 8,460,000 | 595,000  | 200,000 | 67,365 | 11,253,255 |
|                    |         |           |           | (Note A) |         |        |            |

| Proposed Funding Sources:                                 | FY18 Budget | "Old"<br>Stakeholder<br>Funds as of<br>12/31/15 | Stakeholder<br>Funds<br>Collected in<br>2016 & 2017 | June 2017<br>Change | July 2017<br>Change | Sept 2017<br>Changes | FY17 and<br>FY18 Interest | Current<br>Estimated<br>Funding<br>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   |   |   |                     |                     |                      | (Note B)                  | 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                                      |
| Interest on Beach Maintenance & Beach Restoration Funds   | 100         |   |   |                     |                     |                      | 56,088                    | 56,088                                       |
|   | 15,004,078  |   |   |                     |                     |                      |                           | 13,676,816                                   |

(Note A) This currently unused contingency could be used to fund the 25% match for potential FEMA IRMA reimbursment (25% match + add'l engineering/construction mgt estimated at no more than \$500,000)

UPDATE: The City is holding a \$150,000 contribution from Wild Dunes LLC to be used towards the 25% match only if FEMA approves the additional IRMA sand.

Current estimate of total project cost per CSE (13,581,000)

Current estimated surplus 95,816

|   |             |
|---|-------------|
| (Note B) This borrowing could be avoided with the use of the remaining (\$95,000) construction contingency (see Note A), the current estimated project surplus (\$95,816) and available funds in the Beach Preservation Fee Fund: |             |
| 12/31/17 Beach Preservation Fee Fund Balance  | 2,763,310   |
| Less funds committed to this project  | (1,272,993) |
| Less funds committed to other City budgeted projects  | (365,275)   |
| Estimated available   | 1,125,042   |

**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<br>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           |
| <b>199,000</b>                             | <b>2,381,000</b> | <b>357,150</b> | <b>2,937,150</b> |

|  |  |  |       |        |        |
|--|--|--|-------|--------|--------|
|  |  |  |       | 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 |        | 1,705  |
|  |  |  | 1,641 |        | 1,641  |
|  |  |  | 12    |        | 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                |

**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<br>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          |
| 172,662.14                                 | 327,419.67   | 9,577.00    | 509,658.81   |
| 26,337.86                                  | 2,053,580.33 | 347,573.00  | 2,427,491.19 |

|   |                    |
|---|--------------------|
| Total project funding                               | 2,357,256          |
| Total project spending to date                      | (509,659)          |
| Total estimated remaining to spend                  | <u>(2,427,491)</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)           |

# Front Beach Restroom Renovation Project Worksheet

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<br>Date | Payee | Description of Work |
|-----------------|-------|---------------------|
|-----------------|-------|---------------------|

The Contractor advises that Public Works tanks will be replaced this spring, while the Marina tanks will be replaced in October 2018. The Marina work will be re-budgeted in FY19.

|   |           |
|---|-----------|
| 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<br>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 |



City of Isle of Palms
Marina Bulkhead Rehabilitation

Contracts and Change Orders Received:

JMT Engineering
Martin & Son Contracting
Legal & Miscellaneous Estimates

Construction Administration
Construction

Project Expenditures:

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

1/26/2018 JMT

engineering services

Total paid

Remaining on contracts

|                                      |           |
|--------------------------------------|-----------|
| FY18 Budget for Bulkhead Rehab       | 356,500   |
| Contracts/Change Orders/Legal & Misc | (280,070) |
| Budget Funds Remaining               | 76,430    |

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

|        |         |        |         |
|--------|---------|--------|---------|
| 20,070 |         |        | 20,070  |
| -      | 250,000 |        | 250,000 |
|        |         | 10,000 | 10,000  |
| 20,070 | 250,000 | 10,000 | 280,070 |

663

663

|     |   |   |     |
|-----|---|---|-----|
| 663 | - | - | 663 |
|-----|---|---|-----|

|        |         |        |         |
|--------|---------|--------|---------|
| 19,408 | 250,000 | 10,000 | 279,408 |
|--------|---------|--------|---------|

Fund 10 GENERAL FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 1,360,109.44               | 1,147,639.48               |
| Investments                        |             | 1,697,681.63               | 2,283,776.39               |
| Accounts Receivable                |             | 95,690.17                  | 63,080.78                  |
| Other Assets                       |             | 24,087.02                  | 26,059.16                  |
| Due From Other Funds               |             | 129,326.25                 | 232,200.41                 |
| Total Assets                       |             | 3,306,894.51               | 3,752,756.22               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | (37,162.44)                | 48,496.16                  |
| Liabilities-ST                     |             | 86,480.94                  | 7,165.09                   |
| Due To Other Funds                 |             | 5,873.00                   | 718,308.96                 |
| Deferred Inflows                   |             | 53,207.00                  | 46,473.00                  |
| Total Liabilities                  |             | 108,398.50                 | 820,443.21                 |
| *** 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    |             | 268,652.15                 | (202,127.64)               |
| Ending Fund Balance                |             | 3,198,496.01               | 2,932,313.01               |
| Total Liabilities And Fund Balance |             | 3,306,894.51               | 3,752,756.22               |

Fund 20 CAPITAL PROJECTS FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 51,782.03                  | (280,164.31)               |
| Investments                        |             | 3,305,137.86               | 3,571,656.48               |
| Accounts Receivable                |             | 0.00                       | 0.00                       |
| Other Assets                       |             | 0.00                       | 0.00                       |
| Due From Other Funds               |             | 0.00                       | 721,944.82                 |
| Total Assets                       |             | 3,356,919.89               | 4,013,436.99               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 308.44                     | 73,580.80                  |
| Due To Other Funds                 |             | 1,286.08                   | 21.93                      |
| Deferred Inflows                   |             | 0.00                       | 0.00                       |
| Total Liabilities                  |             | 1,594.52                   | 73,602.73                  |
| *** 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    |             | (199,775.71)               | (601,394.63)               |
| Ending Fund Balance                |             | 3,355,325.37               | 3,939,834.26               |
| Total Liabilities And Fund Balance |             | 3,356,919.89               | 4,013,436.99               |

Fund 30 ACCOMMODATIONS FEE FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 6,756.09                   | 491,897.30                 |
| Investments                        |             | 1,451,645.03               | 1,403,295.99               |
| Accounts Receivable                |             | 25,004.00                  | 26,895.00                  |
| Due From Other Funds               |             | 105,667.00                 | 32,612.30                  |
| Total Assets                       |             | 1,589,072.12               | 1,954,700.59               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | (6,538.60)                 | 4,902.91                   |
| Due To Other Funds                 |             | 67,100.47                  | 173,341.01                 |
| Total Liabilities                  |             | 60,561.87                  | 178,243.92                 |
| *** 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    |             | (66,981.17)                | 176,780.50                 |
| Ending Fund Balance                |             | 1,528,510.25               | 1,776,456.67               |
| Total Liabilities And Fund Balance |             | 1,589,072.12               | 1,954,700.59               |

Fund 35 HOSPITALITY TAX FUND

| GL Number            | Description                        | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|----------------------|------------------------------------|----------------------------|----------------------------|
| *** Assets ***       |                                    |                            |                            |
|                      | Cash                               | 80,298.55                  | 167,100.59                 |
|                      | Investments                        | 470,019.09                 | 701,528.40                 |
|                      | Accounts Receivable                | 0.00                       | 4,800.23                   |
|                      | Due From Other Funds               | 0.00                       | 998.96                     |
|                      | Total Assets                       | 550,317.64                 | 874,428.18                 |
| *** Liabilities ***  |                                    |                            |                            |
|                      | Accounts Payable                   | 1,005.00                   | 1,005.00                   |
|                      | Due To Other Funds                 | 3,047.62                   | 670.67                     |
|                      | Total Liabilities                  | 4,052.62                   | 1,675.67                   |
| *** 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    | (81,944.24)                | (36.16)                    |
|                      | Ending Fund Balance                | 546,265.02                 | 872,752.51                 |
|                      | Total Liabilities And Fund Balance | 550,317.64                 | 874,428.18                 |

Fund 40 VOLUNTEER FIRE DEPT

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 218,367.00                 | 198,286.25                 |
| Accounts Receivable                |             | 0.00                       | 0.00                       |
| Other Assets                       |             | 0.00                       | 0.00                       |
| Due From Other Funds               |             | 0.00                       | 0.00                       |
| Total Assets                       |             | 218,367.00                 | 198,286.25                 |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 0.00                       | 130.64                     |
| Due To Other Funds                 |             | 106.15                     | 0.00                       |
| Total Liabilities                  |             | 106.15                     | 130.64                     |
| *** 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    |             | 14,504.91                  | (3,973.54)                 |
| Ending Fund Balance                |             | 218,260.85                 | 198,155.61                 |
| Total Liabilities And Fund Balance |             | 218,367.00                 | 198,286.25                 |

Fund 50 ACCOMMODATIONS TAX

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 143,455.76                 | 519,960.49                 |
| Investments                        |             | 1,835,174.87               | 1,745,067.18               |
| Accounts Receivable                |             | 0.00                       | 0.00                       |
| Other Assets                       |             | 0.00                       | 0.00                       |
| Due From Other Funds               |             | 5,550.00                   | 27,830.89                  |
| Total Assets                       |             | 1,984,180.63               | 2,292,858.56               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 84,508.03                  | 8,644.63                   |
| Liabilities-ST                     |             | 0.00                       | 0.00                       |
| Due To Other Funds                 |             | 37,627.98                  | 113,988.32                 |
| Deferred Inflows                   |             | 0.00                       | 0.00                       |
| Total Liabilities                  |             | 122,136.01                 | 122,632.95                 |
| *** 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    |             | (236,971.40)               | 2,809.26                   |
| Ending Fund Balance                |             | 1,862,044.62               | 2,170,225.61               |
| Total Liabilities And Fund Balance |             | 1,984,180.63               | 2,292,858.56               |

Fund 55 BEACH RESTORATION FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 2,397,235.02               | 374,011.99                 |
| Investments                        |             | 0.00                       | 5,975,538.85               |
| Due From Other Funds               |             | 0.00                       | 0.00                       |
| Total Assets                       |             | 2,397,235.02               | 6,349,550.84               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 10,845.39                  | 14,791.93                  |
| Due To Other Funds                 |             | 164,073.11                 | 0.00                       |
| Deferred Inflows                   |             | 113,689.97                 | 4,883,164.80               |
| Total Liabilities                  |             | 288,608.47                 | 4,897,956.73               |
| *** 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    |             | 2,108,626.55               | 1,451,594.11               |
| Ending Fund Balance                |             | 2,108,626.55               | 1,451,594.11               |
| Total Liabilities And Fund Balance |             | 2,397,235.02               | 6,349,550.84               |



Fund 57 BEACH MAINTENANCE FUND

| GL Number            | Description                        | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|----------------------|------------------------------------|----------------------------|----------------------------|
| *** Assets ***       |                                    |                            |                            |
|                      | Cash                               | 40,843.59                  | 0.00                       |
|                      | Investments                        | 328,138.37                 | 362,136.60                 |
|                      | Due From Other Funds               | 30,003.15                  | 0.00                       |
|                      | Total Assets                       | 398,985.11                 | 362,136.60                 |
| *** 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    | 1,618.31                   | (38,272.07)                |
|                      | Ending Fund Balance                | 398,985.11                 | 362,136.60                 |
|                      | Total Liabilities And Fund Balance | 398,985.11                 | 362,136.60                 |

Fund 58 BEACH PRESERVATION FEE FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 147,905.06                 | 854,738.51                 |
| Investments                        |             | 1,601,091.29               | 1,943,816.31               |
| Accounts Receivable                |             | 0.00                       | 0.00                       |
| Due From Other Funds               |             | 187,700.03                 | 0.00                       |
| Total Assets                       |             | 1,936,696.38               | 2,798,554.82               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 0.00                       | 0.00                       |
| Due To Other Funds                 |             | 130,003.15                 | 0.00                       |
| Total Liabilities                  |             | 130,003.15                 | 0.00                       |
| *** 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    |             | 499,146.00                 | 577,371.69                 |
| Ending Fund Balance                |             | 1,806,693.23               | 2,798,554.82               |
| Total Liabilities And Fund Balance |             | 1,936,696.38               | 2,798,554.82               |

Fund 60 DISASTER RECOVERY RESERVE FUND

| GL Number            | Description                        | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|----------------------|------------------------------------|----------------------------|----------------------------|
| *** Assets ***       |                                    |                            |                            |
|                      | Cash                               | 41,702.42                  | (220,990.39)               |
|                      | Investments                        | 2,116,138.68               | 2,258,324.15               |
|                      | Accounts Receivable                | 0.00                       | 637.50                     |
|                      | Due From Other Funds               | 36.00                      | 100,000.00                 |
|                      | Total Assets                       | 2,157,877.10               | 2,137,971.26               |
| *** Liabilities ***  |                                    |                            |                            |
|                      | Accounts Payable                   | 551.25                     | 2,905.98                   |
|                      | Due To Other Funds                 | 23,714.87                  | 95,010.49                  |
|                      | Deferred Inflows                   | 11,371.03                  | 11,371.03                  |
|                      | Total Liabilities                  | 35,637.15                  | 109,287.50                 |
| *** 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    | (170,739.01)               | (339,043.05)               |
|                      | Ending Fund Balance                | 2,122,239.95               | 2,028,683.76               |
|                      | Total Liabilities And Fund Balance | 2,157,877.10               | 2,137,971.26               |

Fund 61 FEDERAL NARCOTICS FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 6,416.33                   | 5,541.23                   |
| Other Assets                       |             | 0.00                       | 0.00                       |
| Total Assets                       |             | 6,416.33                   | 5,541.23                   |
| *** 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    |             | (25.27)                    | (369.69)                   |
| Ending Fund Balance                |             | 6,416.33                   | 5,541.23                   |
| Total Liabilities And Fund Balance |             | 6,416.33                   | 5,541.23                   |

Fund 62 STATE NARCOTICS FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 7,838.00                   | 6,936.33                   |
| Other Assets                       |             | 0.00                       | 0.00                       |
| Total Assets                       |             | 7,838.00                   | 6,936.33                   |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 0.00                       | 0.00                       |
| Due To Other Funds                 |             | 0.00                       | 0.00                       |
| Total Liabilities                  |             | 0.00                       | 0.00                       |
| *** Fund Balance ***               |             |                            |                            |
| Unassigned                         |             | 7,863.13                   | 7,341.79                   |
| Total Fund Balance                 |             | 7,863.13                   | 7,341.79                   |
| Beginning Fund Balance             |             | 7,863.13                   | 7,341.79                   |
| Net of Revenues VS Expenditures    |             | (25.13)                    | (405.46)                   |
| Ending Fund Balance                |             | 7,838.00                   | 6,936.33                   |
| Total Liabilities And Fund Balance |             | 7,838.00                   | 6,936.33                   |

Fund 64 VICTIMS ASSISTANCE FUND

| GL Number            | Description                        | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|----------------------|------------------------------------|----------------------------|----------------------------|
| *** Assets ***       |                                    |                            |                            |
|                      | Cash                               | 0.00                       | 17,958.59                  |
|                      | Investments                        | 24,127.68                  | 0.00                       |
|                      | Due From Other Funds               | 0.00                       | 0.00                       |
|                      | Total Assets                       | 24,127.68                  | 17,958.59                  |
| *** Liabilities ***  |                                    |                            |                            |
|                      | Accounts Payable                   | 0.00                       | 91.71                      |
|                      | Due To Other Funds                 | 0.00                       | 0.00                       |
|                      | Total Liabilities                  | 0.00                       | 91.71                      |
| *** 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    | 4,370.20                   | 4,295.69                   |
|                      | Ending Fund Balance                | 24,127.68                  | 17,866.88                  |
|                      | Total Liabilities And Fund Balance | 24,127.68                  | 17,958.59                  |

Fund 66 AISLE OF PALMS FUND

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 0.00                       | 17,951.87                  |
| Investments                        |             | 18,684.87                  | 0.00                       |
| Accounts Receivable                |             | 0.00                       | 0.00                       |
| Due From Other Funds               |             | 120.00                     | 0.00                       |
| Total Assets                       |             | 18,804.87                  | 17,951.87                  |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 0.00                       | 0.00                       |
| Due To Other Funds                 |             | 0.00                       | 0.00                       |
| Total Liabilities                  |             | 0.00                       | 0.00                       |
| *** 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    |             | (3,082.60)                 | 3,014.00                   |
| Ending Fund Balance                |             | 18,804.87                  | 17,951.87                  |
| Total Liabilities And Fund Balance |             | 18,804.87                  | 17,951.87                  |

Fund 68 RECREATION BUILDING FUND

| GL Number            | Description                        | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|----------------------|------------------------------------|----------------------------|----------------------------|
| *** Assets ***       |                                    |                            |                            |
|                      | Cash                               | 75,412.97                  | 66,104.62                  |
|                      | Accounts Receivable                | 0.00                       | 0.00                       |
|                      | Due From Other Funds               | 0.00                       | 0.00                       |
|                      | Total Assets                       | 75,412.97                  | 66,104.62                  |
| *** Liabilities ***  |                                    |                            |                            |
|                      | Accounts Payable                   | 0.00                       | 0.00                       |
|                      | Liabilities-ST                     | 0.00                       | 0.00                       |
|                      | Due To Other Funds                 | 0.00                       | 0.00                       |
|                      | Total Liabilities                  | 0.00                       | 0.00                       |
| *** 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    | 3,613.56                   | (5,530.28)                 |
|                      | Ending Fund Balance                | 75,412.97                  | 66,104.62                  |
|                      | Total Liabilities And Fund Balance | 75,412.97                  | 66,104.62                  |



Fund 90 ISLE OF PALMS MARINA

| GL Number                          | Description | PERIOD ENDED<br>01/31/2017 | PERIOD ENDED<br>01/31/2018 |
|------------------------------------|-------------|----------------------------|----------------------------|
| *** Assets ***                     |             |                            |                            |
| Cash                               |             | 413,580.17                 | 511,512.99                 |
| Investments                        |             | 391,615.97                 | 604,471.22                 |
| Accounts Receivable                |             | 25,859.00                  | 33,379.00                  |
| Fixed Assets                       |             | 5,465,922.52               | 5,390,845.94               |
| Other Assets                       |             | 0.00                       | 0.00                       |
| Due From Other Funds               |             | 2,675.00                   | 0.00                       |
| Total Assets                       |             | 6,299,652.66               | 6,540,209.15               |
| *** Liabilities ***                |             |                            |                            |
| Accounts Payable                   |             | 21,879.50                  | 5,501.50                   |
| Liabilities-ST                     |             | 923,329.84                 | 621,589.84                 |
| Due To Other Funds                 |             | 28,245.00                  | 14,246.00                  |
| Deferred Inflows                   |             | 0.00                       | 0.00                       |
| Total Liabilities                  |             | 973,454.34                 | 641,337.34                 |
| *** 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    |             | 148,402.04                 | 353,004.89                 |
| Ending Fund Balance                |             | 5,326,198.32               | 5,898,871.81               |
| Total Liabilities And Fund Balance |             | 6,299,652.66               | 6,540,209.15               |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT              | DESCRIPTION                    | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------|--------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND    |                                |   |  |                               |   |  |                                       |                |
| Account Type: Revenue     |                                |   |  |                               |   |  |                                       |                |
| 10 4001                   | PROPERTY TAXES                 | 1,312,881.82                                  | 2,182,094.37                               | 3,650,000.00                  | 1,490,050.82                                  | 2,308,984.80                               | 1,341,015.20                          | 63.26          |
| 10 4002                   | LOCAL OPTION SALES TAX         | 49,535.86                                     | 311,935.69                                 | 715,000.00                    | 49,732.21                                     | 329,409.27                                 | 385,590.73                            | 46.07          |
| 10 4003                   | PROPERTY TAX DEBT SERVICE PORT | 252,082.53                                    | 417,698.01                                 | 690,000.00                    | 286,610.15                                    | 443,013.52                                 | 246,986.48                            | 64.20          |
| 10 4005                   | TELECOMMUNICATIONS LICENSES    | 0.00  | 1.39                                       | 24,000.00                     | 0.00  | 153.09                                     | 23,846.91                             | 0.64           |
| 10 4006                   | BUSINESS LICENSES              | 192,284.70                                    | 400,733.44                                 | 1,095,000.00                  | 203,041.84                                    | 379,844.93                                 | 715,155.07                            | 34.69          |
| 10 4007                   | INSURANCE LICENSES             | 0.00  | 197.42                                     | 636,000.00                    | 0.00  | 14.22                                      | 635,985.78                            | 0.00           |
| 10 4008                   | PUBLIC UTILITIES               | 6,707.96                                      | 13,035.57                                  | 830,000.00                    | 0.00  | 6,693.50                                   | 823,306.50                            | 0.81           |
| 10 4009                   | BUILDING PERMITS               | 24,192.80                                     | 166,222.20                                 | 262,000.00                    | 30,299.50                                     | 159,786.46                                 | 102,213.54                            | 60.99          |
| 10 4010                   | ANIMAL LICENSES                | 225.00  | 510.00                                     | 1,900.00                      | 200.00  | 500.00                                     | 1,400.00                              | 26.32          |
| 10 4011                   | RESIDENTIAL RENTAL LICENSES    | 2,610.74                                      | 482,541.51                                 | 510,000.00                    | 2,807.06                                      | 464,007.63                                 | 45,992.37                             | 90.98          |
| 10 4013                   | TRANSPORTATION NETWORK COMPANY | 0.00  | 1,861.09                                   | 5,000.00                      | 0.00  | 2,530.83                                   | 2,469.17                              | 50.62          |
| 10 4075                   | COURT GENERATED REVENUES       | 9,569.56                                      | 182,235.13                                 | 275,000.00                    | 7,699.90                                      | 118,646.30                                 | 156,353.70                            | 43.14          |
| 10 4106                   | INTERGOVERNMENT TRANSFERS      | 0.00  | 14,656.00                                  | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| 10 4111                   | GRANT INCOME                   | 0.00  | 0.00                                       | 0.00                          | 0.00  | 81,782.41                                  | (81,782.41)                           | 100.00         |
| 10 4115                   | STATE SHARED FUNDS             | 22,289.82                                     | 49,024.62                                  | 100,000.00                    | 23,338.17                                     | 46,676.34                                  | 53,323.66                             | 46.68          |
| 10 4117                   | STATE SHARED FUNDS-ALCOHO      | 0.00  | 0.00                                       | 45,000.00                     | 1,800.00                                      | 1,800.00                                   | 43,200.00                             | 4.00           |
| 10 4501                   | MISCELLANEOUS                  | 122.34  | 1,502.88                                   | 900.00                        | 87.00   | 6,879.14                                   | (5,979.14)                            | 764.35         |
| 10 4502                   | PARKING LOT REVENUES           | 0.00  | 129,477.90                                 | 320,000.00                    | 0.00  | 135,799.15                                 | 184,200.85                            | 42.44          |
| 10 4504                   | SALE OF ASSETS                 | 0.00  | 720.00                                     | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| 10 4505                   | INTEREST INCOME                | 1,371.49                                      | 9,186.03                                   | 15,000.00                     | 2,782.01                                      | 16,890.47                                  | (1,890.47)                            | 112.60         |
| 10 4506                   | REC. INSTRUCTORS INCOME        | 17,684.00                                     | 90,289.75                                  | 166,000.00                    | 21,688.00                                     | 105,653.00                                 | 60,347.00                             | 63.65          |
| 10 4507                   | REC. PROGRAM INCOME            | 2,478.00                                      | 39,896.90                                  | 100,000.00                    | 4,777.60                                      | 41,848.44                                  | 58,151.56                             | 41.85          |
| 10 4509                   | KENNEL FEES                    | 7.00  | 56.00                                      | 100.00                        | 7.00  | 42.00                                      | 58.00                                 | 42.00          |
| 10 4511                   | STATE ACC TAX ADMIN FEE        | 0.00  | 46,310.34                                  | 112,000.00                    | 21,850.25                                     | 67,948.52                                  | 44,051.48                             | 60.67          |
| 10 4514                   | PARKING METER REVENUE          | 0.00  | 199,516.89                                 | 387,000.00                    | 0.00  | 182,797.29                                 | 204,202.71                            | 47.23          |
| 10 4515                   | CART PURCHASE REVENUE          | 100.00  | 1,425.00                                   | 4,000.00                      | 75.00   | 1,650.00                                   | 2,350.00                              | 41.25          |
| 10 4516                   | ALARM PERMIT REVENUE           | 125.00  | 825.00                                     | 1,500.00                      | 150.00  | 770.00                                     | 730.00                                | 51.33          |
| 10 4517                   | BREACH INLET BOAT RAMP FEES    | 600.00  | 1,000.00                                   | 2,400.00                      | 700.00  | 1,400.00                                   | 1,000.00                              | 58.33          |
| 10 4518                   | RESIDENTIAL PARKING GUEST BOOK | 0.00  | 705.00                                     | 1,000.00                      | 0.00  | 60.00                                      | 940.00                                | 6.00           |
| 10 4525                   | TREE REPLACEMENT COLLECTIONS   | 2,240.00                                      | 4,175.00                                   | 7,500.00                      | 0.00  | 3,400.00                                   | 4,100.00                              | 45.33          |
| 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  | 0.00                                       | (324,998.00)                  | 0.00  | (450,000.00)                               | 125,002.00                            | 138.46         |
| Total Revenue:            |                                | 1,897,108.62                                  | 5,609,827.13                               | 10,896,651.00                 | 2,147,696.51                                  | 5,452,854.31                               | 5,443,796.69                          | 50.04          |
| Account Type: Expenditure |                                |   |  |                               |   |  |                                       |                |
| 10 5001                   | SALARIES & WAGES               | 353,232.63                                    | 2,438,745.47                               | 4,731,625.00                  | 375,488.62                                    | 2,561,956.10                               | 2,169,668.90                          | 54.15          |
| 10 5002                   | OVERTIME WAGES                 | 34,936.27                                     | 309,973.31                                 | 468,441.00                    | 45,078.48                                     | 303,261.69                                 | 165,179.31                            | 64.74          |
| 10 5003                   | PART-TIME WAGES                | 17,664.03                                     | 166,077.26                                 | 380,643.00                    | 11,815.65                                     | 145,075.15                                 | 235,567.85                            | 38.11          |
| 10 5004                   | FICA EXPENSE                   | 30,373.58                                     | 217,721.41                                 | 426,925.00                    | 32,254.38                                     | 224,779.76                                 | 202,145.24                            | 52.65          |
| 10 5005                   | RETIREMENT EXPENSE             | 51,978.91                                     | 371,878.68                                 | 797,989.00                    | 15,057.29                                     | 400,326.37                                 | 397,662.63                            | 50.17          |
| 10 5006                   | GROUP HEALTH INSURANCE         | 52,631.76                                     | 371,320.98                                 | 723,147.00                    | 61,431.09                                     | 404,620.01                                 | 318,526.99                            | 55.95          |
| 10 5007                   | WORKERS COMPENSATION           | 51,006.00                                     | 136,066.83                                 | 223,743.00                    | 52,481.00                                     | 154,492.00                                 | 69,251.00                             | 69.05          |
| 10 5009                   | DEBT SERVICE - PRINCIPAL       | 0.00  | 72,000.00                                  | 526,000.00                    | 74,000.00                                     | 74,000.00                                  | 452,000.00                            | 14.07          |
| 10 5010                   | PRINT AND OFFICE SUPPLIES      | 10,187.29                                     | 34,587.77                                  | 59,500.00                     | 4,345.52                                      | 37,826.76                                  | 21,673.24                             | 63.57          |
| 10 5011                   | DEBT SERVICE - INTEREST        | 0.00  | 113,390.54                                 | 203,349.00                    | 7,726.80                                      | 109,401.00                                 | 93,948.00                             | 53.80          |
| 10 5013                   | BANK SERVICE CHARGES           | 394.79  | 4,111.72                                   | 6,500.00                      | 316.19  | 4,257.39                                   | 2,242.61                              | 65.50          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                   | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND         |                               |   |  |                               |   |  |                                       |                |
| 10 5014                        | MEMBERSHIP AND DUES           | 3,019.44                                      | 6,504.37                                   | 14,135.00                     | 2,685.64                                      | 5,630.60                                   | 8,504.40                              | 39.83          |
| 10 5015                        | MEETINGS AND SEMINARS         | 1,896.94                                      | 6,400.61                                   | 21,550.00                     | 932.54  | 11,629.08                                  | 9,920.92                              | 53.96          |
| 10 5016                        | VEHICLE, FUEL & OIL           | 12,547.54                                     | 79,693.50                                  | 162,000.00                    | 9,123.50                                      | 96,605.10                                  | 65,394.90                             | 59.63          |
| 10 5017                        | VEHICLE MAINTENANCE           | 26,350.50                                     | 108,574.70                                 | 204,000.00                    | (6,389.01)                                    | 87,474.07                                  | 116,525.93                            | 42.88          |
| 10 5020                        | ELECTRIC AND GAS              | 17,465.39                                     | 106,423.99                                 | 207,400.00                    | 24,433.22                                     | 114,037.80                                 | 93,362.20                             | 54.98          |
| 10 5021                        | TELEPHONE/CABLE               | 8,019.24                                      | 96,897.08                                  | 177,669.00                    | 26,588.19                                     | 107,240.05                                 | 70,428.95                             | 60.36          |
| 10 5022                        | WATER AND SEWER               | 1,531.02                                      | 13,916.14                                  | 25,560.00                     | 3,265.05                                      | 17,966.44                                  | 7,593.56                              | 70.29          |
| 10 5025                        | NON-CAPITAL TOOLS & EQUIPMENT | 4,696.67                                      | 9,837.57                                   | 12,850.00                     | 1,154.84                                      | 5,508.84                                   | 7,341.16                              | 42.87          |
| 10 5026                        | MAINT & SERVICE CONTRACTS     | 18,606.28                                     | 115,061.54                                 | 234,709.00                    | 17,328.74                                     | 120,645.89                                 | 114,063.11                            | 51.40          |
| 10 5027                        | MACHINE/EQUIPMENT REPAIR      | 1,588.37                                      | 10,918.72                                  | 26,500.00                     | 3,702.48                                      | 12,929.23                                  | 13,570.77                             | 48.79          |
| 10 5041                        | UNIFORMS                      | 3,322.51                                      | 12,581.95                                  | 50,165.00                     | 3,375.94                                      | 19,893.60                                  | 30,271.40                             | 39.66          |
| 10 5044                        | CLEANING/SANITARY SUPPLY      | 1,643.78                                      | 7,530.63                                   | 16,500.00                     | 1,675.04                                      | 8,802.94                                   | 7,697.06                              | 53.35          |
| 10 5049                        | MEDICAL AND LAB               | 1,681.86                                      | 6,481.25                                   | 24,200.00                     | 556.94  | 6,612.90                                   | 17,587.10                             | 27.33          |
| 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                   | 206.88  | 3,041.68                                   | 7,600.00                      | 499.78  | 2,203.50                                   | 5,396.50                              | 28.99          |
| 10 5062                        | INSURANCE                     | 113,935.00                                    | 249,489.00                                 | 288,279.00                    | 124,013.00                                    | 266,538.00                                 | 21,741.00                             | 92.46          |
| 10 5063                        | RENT AND LEASES               | 2,237.20                                      | 10,313.96                                  | 21,250.00                     | 2,246.73                                      | 9,304.87                                   | 11,945.13                             | 43.79          |
| 10 5064                        | EMPLOYEE TRAINING             | 2,807.74                                      | 20,447.11                                  | 108,848.00                    | 4,877.75                                      | 41,269.71                                  | 67,578.29                             | 37.91          |
| 10 5065                        | PROFESSIONAL SERVICES         | 18,185.12                                     | 79,764.27                                  | 391,635.00                    | 21,137.00                                     | 80,122.77                                  | 311,512.23                            | 20.46          |
| 10 5066                        | TEMPORARY LABOR               | 5,840.40                                      | 88,317.13                                  | 177,450.00                    | 15,094.70                                     | 117,959.32                                 | 59,490.68                             | 66.47          |
| 10 5067                        | CONTRACTED SERVICES           | 0.00  | 0.00                                       | 6,000.00                      | 0.00  | 0.00                                       | 6,000.00                              | 0.00           |
| 10 5068                        | ELECTION EXPENSES             | 0.00  | 0.00                                       | 1,000.00                      | 6,131.44                                      | 7,888.94                                   | (6,888.94)                            | 788.89         |
| 10 5079                        | MISC. & CONTINGENCY           | 6,006.34                                      | 19,006.03                                  | 37,510.00                     | 973.35  | 21,356.04                                  | 16,153.96                             | 56.93          |
| 10 5080                        | VOLUNTEER FIRE POINTS         | 0.00  | 1,218.75                                   | 2,000.00                      | 721.25  | 721.25                                     | 1,278.75                              | 36.06          |
| 10 5081                        | CANINE KENNEL EXPENSES        | 95.47   | 132.29                                     | 1,000.00                      | 8.50  | 418.66                                     | 581.34                                | 41.87          |
| 10 5088                        | 5 & UNDER GROUPS              | 0.00  | 199.04                                     | 21,179.00                     | 0.00  | 18,920.58                                  | 2,258.42                              | 89.34          |
| 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                      | 0.00  | 1,330.63                                   | 3,000.00                      | 594.90  | 1,907.62                                   | 1,092.38                              | 63.59          |
| 10 5092                        | SPECIAL ACTIVITES/EVENTS      | 3,705.71                                      | 17,158.78                                  | 22,000.00                     | 1,493.82                                      | 12,791.96                                  | 9,208.04                              | 58.15          |
| 10 5093                        | SUMMER CAMPS                  | 0.00  | 5,672.31                                   | 14,500.00                     | 0.00  | 4,407.41                                   | 10,092.59                             | 30.40          |
| 10 5095                        | THEME ACTIVITIES              | 125.27  | 588.81                                     | 2,000.00                      | 0.00  | 776.73                                     | 1,223.27                              | 38.84          |
| 10 5096                        | MIDDLE SCHOOL DANCES          | 0.00  | 367.50                                     | 2,500.00                      | 0.00  | 0.00                                       | 2,500.00                              | 0.00           |
| 10 5097                        | ADULT SPORTS                  | 566.46  | 6,569.54                                   | 14,000.00                     | 182.65  | 8,924.86                                   | 5,075.14                              | 63.75          |
| 10 5098                        | YOUTH SPORTS                  | 3,052.59                                      | 9,590.68                                   | 35,000.00                     | 1,665.27                                      | 10,551.15                                  | 24,448.85                             | 30.15          |
| 10 5099                        | KEENAGERS                     | 671.10  | 1,286.17                                   | 3,000.00                      | 437.96  | 2,524.83                                   | 475.17                                | 84.16          |
| Total Expenditure:             |                               | 862,210.08                                    | 5,341,174.98                               | 10,896,651.00                 | 948,506.23                                    | 5,654,981.95                               | 5,241,669.05                          | 51.90          |
| Fund 10 - GENERAL FUND:        |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                 |                               | 1,897,108.62                                  | 5,609,827.13                               | 10,896,651.00                 | 2,147,696.51                                  | 5,452,854.31                               | 5,443,796.69                          | 50.04          |
| TOTAL EXPENDITURES             |                               | 862,210.08                                    | 5,341,174.98                               | 10,896,651.00                 | 948,506.23                                    | 5,654,981.95                               | 5,241,669.05                          | 51.90          |
| NET OF REVENUES & EXPENDITURES |                               | 1,034,898.54                                  | 268,652.15                                 | 0.00                          | 1,199,190.28                                  | (202,127.64)                               | 202,127.64                            | 100.00         |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                     | DESCRIPTION                    | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|----------------------------------|--------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 20 - CAPITAL PROJECTS FUND  |                                |   |  |                               |   |  |                                       |                |
| Account Type: Revenue            |                                |   |  |                               |   |  |                                       |                |
| 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                | 2,377.71                                      | 14,664.20                                  | 23,000.00                     | 4,351.62                                      | 26,353.73                                  | (3,353.73)                            | 114.58         |
| 20 4901                          | OPERATING TRANSFERS IN         | 0.00  | 0.00                                       | 324,998.00                    | 0.00  | 450,000.00                                 | (125,002.00)                          | 138.46         |
| Total Revenue:                   |                                | 2,377.71                                      | 15,664.20                                  | 347,998.00                    | 4,351.62                                      | 551,353.73                                 | (203,355.73)                          | 158.44         |
| 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  | 967.55  | 30,088.10                                  | 74,950.00                     | 1,232.74                                      | 7,685.76                                   | 67,264.24                             | 10.25          |
| 20 5026                          | MAINT & SERVICE CONTRACTS      | 15,216.75                                     | 26,340.71                                  | 201,466.00                    | 504.97  | 14,740.97                                  | 186,725.03                            | 7.32           |
| 20 5065                          | PROFESSIONAL SERVICES          | 1,740.00                                      | 15,485.40                                  | 18,000.00                     | 720.00  | 16,134.90                                  | 1,865.10                              | 89.64          |
| 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     | 3,915.00                                      | 6,141.00                                   | 1,656,868.00                  | 850.00  | 337,540.49                                 | 1,319,327.51                          | 20.37          |
| 20 5085                          | CAPITAL OUTLAY                 | 13,121.57                                     | 135,697.20                                 | 1,298,338.00                  | 104,832.58                                    | 670,130.48                                 | 628,207.52                            | 51.61          |
| 20 5086                          | DRAINAGE EXPENSE CONTINGENCIES | 0.00  | 1,687.50                                   | 135,100.00                    | 2,905.80                                      | 97,989.30                                  | 37,110.70                             | 72.53          |
| Total Expenditure:               |                                | 34,960.87                                     | 215,439.91                                 | 3,459,782.00                  | 111,046.09                                    | 1,152,748.36                               | 2,307,033.64                          | 33.32          |
| Fund 20 - CAPITAL PROJECTS FUND: |                                |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                   |                                | 2,377.71                                      | 15,664.20                                  | 347,998.00                    | 4,351.62                                      | 551,353.73                                 | (203,355.73)                          | 158.44         |
| TOTAL EXPENDITURES               |                                | 34,960.87                                     | 215,439.91                                 | 3,459,782.00                  | 111,046.09                                    | 1,152,748.36                               | 2,307,033.64                          | 33.32          |
| NET OF REVENUES & EXPENDITURES   |                                | (32,583.16)                                   | (199,775.71)                               | (3,111,784.00)                | (106,694.47)                                  | (601,394.63)                               | (2,510,389.37)                        | 19.33          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                       | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 30 - ACCOMMODATIONS FEE FUND  |                               |   |  |                               |   |  |                                       |                |
| Account Type: Revenue              |                               |   |  |                               |   |  |                                       |                |
| 30 4105                            | ACCOM. FEE REVENUE            | 36,937.38                                     | 526,975.89                                 | 967,000.00                    | 32,876.76                                     | 564,766.27                                 | 402,233.73                            | 58.40          |
| 30 4106                            | COUNTY ACC. FEE REVENUE       | 0.00  | 0.00                                       | 437,000.00                    | 0.00  | 327,750.00                                 | 109,250.00                            | 75.00          |
| 30 4504                            | SALE OF ASSETS                | 0.00  | 5,495.00                                   | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| 30 4505                            | INTEREST INCOME               | 1,173.51                                      | 6,616.90                                   | 10,000.00                     | 1,709.72                                      | 9,975.64                                   | 24.36                                 | 99.76          |
| 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:                     |                               | 38,110.89                                     | 233,751.79                                 | 765,933.00                    | 34,586.48                                     | 372,591.91                                 | 393,341.09                            | 48.65          |
| 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     | 0.00  | 10,237.72                                  | 24,300.00                     | 0.00  | 171.28                                     | 24,128.72                             | 0.70           |
| 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          | 54.90   | 17,294.25                                  | 25,100.00                     | 56.90   | 17,525.33                                  | 7,574.67                              | 69.82          |
| 30 5020                            | ELECTRIC AND GAS              | 3,740.99                                      | 24,798.47                                  | 43,800.00                     | 3,609.99                                      | 24,452.94                                  | 19,347.06                             | 55.83          |
| 30 5021                            | TELEPHONE/CABLE               | 159.33  | 927.14                                     | 19,500.00                     | 963.92  | 4,792.26                                   | 14,707.74                             | 24.58          |
| 30 5022                            | WATER AND SEWER               | 119.58  | 706.79                                     | 3,000.00                      | 652.63  | 2,644.74                                   | 355.26                                | 88.16          |
| 30 5025                            | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 7,824.43                                   | 18,400.00                     | 6,390.74                                      | 8,554.43                                   | 9,845.57                              | 46.49          |
| 30 5026                            | MAINT & SERVICE CONTRACTS     | 8,847.20                                      | 17,420.00                                  | 177,484.00                    | 8,890.60                                      | 40,691.40                                  | 136,792.60                            | 22.93          |
| 30 5027                            | MACHINE/EQUIPMENT REPAIR      | 125.84  | 10,437.61                                  | 22,000.00                     | 0.00  | 11,298.61                                  | 10,701.39                             | 51.36          |
| 30 5041                            | UNIFORMS                      | 0.00  | 2.92                                       | 5,000.00                      | 0.00  | 75.60                                      | 4,924.40                              | 1.51           |
| 30 5054                            | STREET SIGNS                  | 1,747.17                                      | 2,941.80                                   | 39,000.00                     | 10,109.82                                     | 19,991.52                                  | 19,008.48                             | 51.26          |
| 30 5062                            | INSURANCE                     | 733.00  | 1,306.00                                   | 1,497.00                      | 744.00  | 1,477.00                                   | 20.00                                 | 98.66          |
| 30 5065                            | PROFESSIONAL SERVICES         | 4,498.01                                      | 22,304.03                                  | 29,960.00                     | 245.70  | 3,583.55                                   | 26,376.45                             | 11.96          |
| 30 5067                            | CONTRACTED SERVICES           | 4,385.20                                      | 35,955.53                                  | 85,800.00                     | 8,759.72                                      | 48,547.25                                  | 37,252.75                             | 56.58          |
| 30 5079                            | MISCELLANEOUS                 | 2,101.83                                      | 11,805.19                                  | 29,000.00                     | 1,582.70                                      | 8,023.90                                   | 20,976.10                             | 27.67          |
| 30 5085                            | CAPITAL OUTLAY                | 37,677.56                                     | 132,252.08                                 | 1,011,458.00                  | 0.00  | 0.00                                       | 1,011,458.00                          | 0.00           |
| Total Expenditure:                 |                               | 64,190.61                                     | 300,732.96                                 | 1,611,262.00                  | 42,006.72                                     | 195,811.41                                 | 1,415,450.59                          | 12.15          |
| Fund 30 - ACCOMMODATIONS FEE FUND: |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                     |                               | 38,110.89                                     | 233,751.79                                 | 765,933.00                    | 34,586.48                                     | 372,591.91                                 | 393,341.09                            | 48.65          |
| TOTAL EXPENDITURES                 |                               | 64,190.61                                     | 300,732.96                                 | 1,611,262.00                  | 42,006.72                                     | 195,811.41                                 | 1,415,450.59                          | 12.15          |
| NET OF REVENUES & EXPENDITURES     |                               | (26,079.72)                                   | (66,981.17)                                | (845,329.00)                  | (7,420.24)                                    | 176,780.50                                 | (1,022,109.50)                        | 20.91          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                    | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 35 - HOSPITALITY TAX FUND  |                               |   |  |                               |   |  |                                       |                |
| Account Type: Revenue           |                               |   |  |                               |   |  |                                       |                |
| 35 4108                         | HOSPITALITY TAX               | 27,882.93                                     | 354,017.19                                 | 698,000.00                    | 23,003.54                                     | 372,744.22                                 | 325,255.78                            | 53.40          |
| 35 4505                         | INTEREST INCOME               | 380.37  | 1,712.59                                   | 2,200.00                      | 854.73  | 4,985.19                                   | (2,785.19)                            | 226.60         |
| 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:                  |                               | 28,263.30                                     | 104,407.78                                 | 105,477.00                    | 23,858.27                                     | 243,093.41                                 | (137,616.41)                          | 230.47         |
| Account Type: Expenditure       |                               |   |  |                               |   |  |                                       |                |
| 35 5009                         | DEBT SERVICE - PRINCIPAL      | 0.00  | 108,000.00                                 | 111,000.00                    | 111,000.00                                    | 111,000.00                                 | 0.00                                  | 100.00         |
| 35 5010                         | PRINT AND OFFICE SUPPLIES     | 286.33  | 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                     | 11,590.21                                     | 23,180.42                                  | (0.42)                                | 100.00         |
| 35 5013                         | BANK SERVICE CHARGES          | 4.00  | 54.60                                      | 150.00                        | 0.00  | 16.00                                      | 134.00                                | 10.67          |
| 35 5025                         | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 20,148.81                                  | 31,000.00                     | 0.00  | 3,610.08                                   | 27,389.92                             | 11.65          |
| 35 5026                         | MAINT & SERVICE CONTRACTS     | 0.00  | 31,984.96                                  | 193,800.00                    | 6,473.70                                      | 42,303.90                                  | 151,496.10                            | 21.83          |
| 35 5067                         | CONTRACTED SERVICES           | 2,010.00                                      | 8,790.00                                   | 13,000.00                     | 2,010.00                                      | 7,035.00                                   | 5,965.00                              | 54.12          |
| 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  | 55,984.17                                  | 87,215.83                             | 39.10          |
| Total Expenditure:              |                               | 2,300.33                                      | 186,352.02                                 | 516,330.00                    | 131,073.91                                    | 243,129.57                                 | 273,200.43                            | 47.09          |
| Fund 35 - HOSPITALITY TAX FUND: |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |                               | 28,263.30                                     | 104,407.78                                 | 105,477.00                    | 23,858.27                                     | 243,093.41                                 | (137,616.41)                          | 230.47         |
| TOTAL EXPENDITURES              |                               | 2,300.33                                      | 186,352.02                                 | 516,330.00                    | 131,073.91                                    | 243,129.57                                 | 273,200.43                            | 47.09          |
| NET OF REVENUES & EXPENDITURES  |                               | 25,962.97                                     | (81,944.24)                                | (410,853.00)                  | (107,215.64)                                  | (36.16)                                    | (410,816.84)                          | 0.01           |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                   | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>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               | 1.69  | 13.76                                      | 25.00                         | 1.53  | 12.94                                      | 12.06                                 | 51.76          |
| Total Revenue:                 |                               | 1.69  | 152,076.75                                 | 121,625.00                    | 1.53  | 148,236.51                                 | (26,611.51)                           | 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  | 25.60                                      | 100.00                        | 4.00  | 28.00                                      | 72.00                                 | 28.00          |
| 40 5014                        | MEMBERSHIP AND DUES           | 0.00  | 4,360.31                                   | 5,000.00                      | 0.00  | 4,381.12                                   | 618.88                                | 87.62          |
| 40 5021                        | TELEPHONE/CABLE               | 63.91   | 447.37                                     | 1,000.00                      | 491.69  | 1,527.09                                   | (527.09)                              | 152.71         |
| 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                     | 2,011.43                                      | 132,452.15                                 | 104,225.00                    | 1,558.88                                      | 145,446.06                                 | (41,221.06)                           | 139.55         |
| 40 5064                        | EMPLOYEE TRAINING             | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| 40 5079                        | MISCELLANEOUS                 | 40.52   | 286.41                                     | 6,000.00                      | 92.62   | 827.78                                     | 5,172.22                              | 13.80          |
| Total Expenditure:             |                               | 2,119.86                                      | 137,571.84                                 | 121,625.00                    | 2,147.19                                      | 152,210.05                                 | (30,585.05)                           | 125.15         |
| Fund 40 - VOLUNTEER FIRE DEPT: |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                 |                               | 1.69  | 152,076.75                                 | 121,625.00                    | 1.53  | 148,236.51                                 | (26,611.51)                           | 121.88         |
| TOTAL EXPENDITURES             |                               | 2,119.86                                      | 137,571.84                                 | 121,625.00                    | 2,147.19                                      | 152,210.05                                 | (30,585.05)                           | 125.15         |
| NET OF REVENUES & EXPENDITURES |                               | (2,118.17)                                    | 14,504.91                                  | 0.00                          | (2,145.66)                                    | (3,973.54)                                 | 3,973.54                              | 100.00         |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                   | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 50 - ACCOMMODATIONS TAX   |                               |   |  |                               |   |  |                                       |                |
| Account Type: Revenue          |                               |   |  |                               |   |  |                                       |                |
| 50 4105                        | ACCOMMODATION TAX-RELATED     | 0.00  | 520,784.47                                 | 1,130,000.00                  | 202,803.32                                    | 720,830.86                                 | 409,169.14                            | 63.79          |
| 50 4107                        | ACCOMMODATION TAX-PROMO       | 0.00  | 240,362.07                                 | 522,000.00                    | 93,601.53                                     | 332,691.16                                 | 189,308.84                            | 63.73          |
| 50 4501                        | MISCELLANEOUS INCOME          | 500.00  | 1,750.00                                   | 2,000.00                      | 0.00  | 0.00                                       | 2,000.00                              | 0.00           |
| 50 4504                        | SALE OF ASSETS                | 0.00  | 0.00                                       | 5,000.00                      | 0.00  | 0.00                                       | 5,000.00                              | 0.00           |
| 50 4505                        | INTEREST INCOME               | 1,435.57                                      | 7,903.45                                   | 12,000.00                     | 1,973.91                                      | 11,662.13                                  | 337.87                                | 97.18          |
| 50 5901                        | OPERATING TRANSFERS OUT       | (100,000.00)                                  | (405,336.00)                               | (814,449.00)                  | (232,830.00)                                  | (562,167.00)                               | (252,282.00)                          | 69.02          |
| Total Revenue:                 |                               | (98,064.43)                                   | 365,463.99                                 | 856,551.00                    | 65,548.76                                     | 503,017.15                                 | 353,533.85                            | 58.73          |
| Account Type: Expenditure      |                               |   |  |                               |   |  |                                       |                |
| 50 5013                        | BANK SERVICE CHARGES          | 4.00  | 54.60                                      | 100.00                        | 0.00  | 33.66                                      | 66.34                                 | 33.66          |
| 50 5020                        | ELECTRIC AND GAS              | 118.57  | 392.13                                     | 950.00                        | 117.62  | 378.01                                     | 571.99                                | 39.79          |
| 50 5022                        | WATER AND SEWER               | 466.89  | 7,507.84                                   | 14,100.00                     | 2,279.29                                      | 7,655.11                                   | 6,444.89                              | 54.29          |
| 50 5025                        | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 1,822.72                                   | 7,500.00                      | 0.00  | 2,513.15                                   | 4,986.85                              | 33.51          |
| 50 5026                        | MAINT & SERVICE CONTRACTS     | 1,474.13                                      | 5,073.83                                   | 102,484.00                    | 0.00  | 3,367.94                                   | 99,116.06                             | 3.29           |
| 50 5044                        | CLEANING/SANITARY SUPPLY      | 357.77  | 3,644.22                                   | 7,000.00                      | 0.00  | 3,703.44                                   | 3,296.56                              | 52.91          |
| 50 5061                        | ADVERTISING                   | 0.00  | 895.00                                     | 33,500.00                     | 0.00  | 795.00                                     | 32,705.00                             | 2.37           |
| 50 5062                        | INSURANCE                     | 2,807.00                                      | 3,688.00                                   | 3,971.00                      | 4,107.00                                      | 5,003.00                                   | (1,032.00)                            | 125.99         |
| 50 5065                        | PROFESSIONAL SERVICES         | 0.00  | 0.00                                       | 70.00                         | 0.00  | 0.00                                       | 70.00                                 | 0.00           |
| 50 5067                        | CONTRACTED SERVICES           | 5,959.64                                      | 77,997.70                                  | 134,700.00                    | 2,164.00                                      | 75,436.11                                  | 59,263.89                             | 56.00          |
| 50 5077                        | PROGRAMS/SPONSORSHIPS         | 0.00  | 14,812.15                                  | 115,000.00                    | 5,000.00                                      | 16,663.48                                  | 98,336.52                             | 14.49          |
| 50 5079                        | MISCELLANEOUS                 | 0.00  | 5,961.84                                   | 20,500.00                     | 0.00  | 7,655.19                                   | 12,844.81                             | 37.34          |
| 50 5084                        | CONSTRUCTION IN PROGRESS      | 945.24  | 1,345.24                                   | 0.00                          | 0.00  | 4,226.34                                   | (4,226.34)                            | 100.00         |
| 50 5085                        | CAPITAL OUTLAY                | 1,314.20                                      | 100,651.30                                 | 1,141,669.00                  | 2,259.57                                      | 89,620.33                                  | 1,052,048.67                          | 7.85           |
| 50 5090                        | TOURISM PROMOTION EXP         | 90,473.46                                     | 340,651.77                                 | 547,000.00                    | 1,836.32                                      | 255,622.22                                 | 291,377.78                            | 46.73          |
| 50 5092                        | SPECIAL ACTIVITIES            | 5,221.17                                      | 37,937.05                                  | 52,000.00                     | 1,200.00                                      | 27,534.91                                  | 24,465.09                             | 52.95          |
| Total Expenditure:             |                               | 109,142.07                                    | 602,435.39                                 | 2,180,544.00                  | 18,963.80                                     | 500,207.89                                 | 1,680,336.11                          | 22.94          |
| Fund 50 - ACCOMMODATIONS TAX:  |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                 |                               | (98,064.43)                                   | 365,463.99                                 | 856,551.00                    | 65,548.76                                     | 503,017.15                                 | 353,533.85                            | 58.73          |
| TOTAL EXPENDITURES             |                               | 109,142.07                                    | 602,435.39                                 | 2,180,544.00                  | 18,963.80                                     | 500,207.89                                 | 1,680,336.11                          | 22.94          |
| NET OF REVENUES & EXPENDITURES |                               | (207,206.50)                                  | (236,971.40)                               | (1,323,993.00)                | 46,584.96                                     | 2,809.26                                   | (1,326,802.26)                        | 0.21           |



PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                      | DESCRIPTION            | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 55 - BEACH RESTORATION FUND  |                        |   |  |                               |   |  |                                       |                |
| Account Type: Revenue             |                        |   |  |                               |   |  |                                       |                |
| 55 4028                           | DONATIONS OF CASH      | 2,162,493.50                                  | 2,203,020.50                               | 5,200,000.00                  | 0.00  | 100.00                                     | 5,199,900.00                          | 0.00           |
| 55 4111                           | GRANT REVENUE          | 0.00  | 0.00                                       | 6,932,000.00                  | 343,002.60                                    | 3,325,605.60                               | 3,606,394.40                          | 47.97          |
| 55 4505                           | INTEREST               | 5.70  | 16.10                                      | 100.00                        | 9,019.33                                      | 42,995.91                                  | (42,895.91)                           | 2,995.91       |
| 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  | 40,843.59                                  | 1,631,134.41                          | 2.44           |
| Total Revenue:                    |                        | 2,162,499.20                                  | 2,203,036.60                               | 15,004,078.00                 | 352,021.93                                    | 3,409,545.10                               | 11,594,532.90                         | 22.72          |
| Account Type: Expenditure         |                        |   |  |                               |   |  |                                       |                |
| 55 5013                           | BANK SERVICE CHARGES   | 4.00  | 25.60                                      | 78.00                         | 4.00  | 47.00                                      | 31.00                                 | 60.26          |
| 55 5065                           | PROFESSIONAL SERVICES  | 3,915.95                                      | 4,827.95                                   | 0.00                          | 0.00  | 4,458.48                                   | (4,458.48)                            | 100.00         |
| 55 5087                           | BEACH NOURISHMENT      | 89,556.50                                     | 89,556.50                                  | 15,004,000.00                 | 1,859,055.43                                  | 1,953,445.51                               | 13,050,554.49                         | 13.02          |
| Total Expenditure:                |                        | 93,476.45                                     | 94,410.05                                  | 15,004,078.00                 | 1,859,059.43                                  | 1,957,950.99                               | 13,046,127.01                         | 13.05          |
| <hr/>                             |                        |   |  |                               |   |  |                                       |                |
| Fund 55 - BEACH RESTORATION FUND: |                        |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                    |                        | 2,162,499.20                                  | 2,203,036.60                               | 15,004,078.00                 | 352,021.93                                    | 3,409,545.10                               | 11,594,532.90                         | 22.72          |
| TOTAL EXPENDITURES                |                        | 93,476.45                                     | 94,410.05                                  | 15,004,078.00                 | 1,859,059.43                                  | 1,957,950.99                               | 13,046,127.01                         | 13.05          |
| NET OF REVENUES & EXPENDITURES    |                        | 2,069,022.75                                  | 2,108,626.55                               | 0.00                          | (1,507,037.50)                                | 1,451,594.11                               | (1,451,594.11)                        | 100.00         |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                      | DESCRIPTION             | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|-------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 57 - BEACH MAINTENANCE FUND  |                         |   |  |                               |   |  |                                       |                |
| Account Type: Revenue             |                         |   |  |                               |   |  |                                       |                |
| 57 4505                           | INTEREST INCOME         | 265.16  | 1,618.31                                   | 0.00                          | 441.22  | 2,571.52                                   | (2,571.52)                            | 100.00         |
| 57 5901                           | OPERATING TRANSFERS OUT | 0.00  | 0.00                                       | (398,985.00)                  | 0.00  | (40,843.59)                                | (358,141.41)                          | 10.24          |
| Total Revenue:                    |                         | 265.16  | 1,618.31                                   | (398,985.00)                  | 441.22  | (38,272.07)                                | (360,712.93)                          | 9.59           |
| Account Type: Expenditure         |                         |   |  |                               |   |  |                                       |                |
| 57 5065                           | PROFESSIONAL SERVICES   | (18,732.75)                                   | 0.00                                       | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| Total Expenditure:                |                         | (18,732.75)                                   | 0.00                                       | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| <hr/>                             |                         |   |  |                               |   |  |                                       |                |
| Fund 57 - BEACH MAINTENANCE FUND: |                         |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                    |                         | 265.16  | 1,618.31                                   | (398,985.00)                  | 441.22  | (38,272.07)                                | (360,712.93)                          | 9.59           |
| TOTAL EXPENDITURES                |                         | (18,732.75)                                   | 0.00                                       | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| NET OF REVENUES & EXPENDITURES    |                         | 18,997.91                                     | 1,618.31                                   | (398,985.00)                  | 441.22  | (38,272.07)                                | (360,712.93)                          | 9.59           |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                           | DESCRIPTION               | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--|---------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 58 - BEACH PRESERVATION FEE FUND  |                           |   |  |                               |   |  |                                       |                |
| Account Type: Revenue                  |                           |   |  |                               |   |  |                                       |                |
| 58 4105                                | BEACH PRESERVATION FEE    | 36,937.37                                     | 526,975.85                                 | 967,000.00                    | 32,876.76                                     | 564,766.25                                 | 402,233.75                            | 58.40          |
| 58 4505                                | INTEREST INCOME           | 1,095.20                                      | 1,152.90                                   | 1,200.00                      | 2,368.32                                      | 13,805.44                                  | (12,605.44)                           | 1,150.45       |
| 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:                         |                           | 38,032.57                                     | 528,128.75                                 | (304,793.00)                  | 35,245.08                                     | 578,571.69                                 | (883,364.69)                          | (189.82)       |
| 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  | 0.00                                       | 5,000.00                      | 0.00  | 0.00                                       | 5,000.00                              | 0.00           |
| 58 5065                                | PROFESSIONAL SERVICES     | (80,122.33)                                   | 18,982.75                                  | 85,000.00                     | 0.00  | 0.00                                       | 85,000.00                             | 0.00           |
| 58 5085                                | CAPITAL OUTLAY            | 0.00  | 10,000.00                                  | 275,000.00                    | 0.00  | 1,200.00                                   | 273,800.00                            | 0.44           |
| Total Expenditure:                     |                           | (80,122.33)                                   | 28,982.75                                  | 533,775.00                    | 0.00  | 1,200.00                                   | 532,575.00                            | 0.22           |
| <hr/>                                  |                           |   |  |                               |   |  |                                       |                |
| Fund 58 - BEACH PRESERVATION FEE FUND: |                           |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                         |                           | 38,032.57                                     | 528,128.75                                 | (304,793.00)                  | 35,245.08                                     | 578,571.69                                 | (883,364.69)                          | 189.82         |
| TOTAL EXPENDITURES                     |                           | (80,122.33)                                   | 28,982.75                                  | 533,775.00                    | 0.00  | 1,200.00                                   | 532,575.00                            | 0.22           |
| NET OF REVENUES & EXPENDITURES         |                           | 118,154.90                                    | 499,146.00                                 | (838,568.00)                  | 35,245.08                                     | 577,371.69                                 | (1,415,939.69)                        | 68.85          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                              | DESCRIPTION               | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---|---------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 60 - DISASTER RECOVERY RESERVE FUND  |                           |   |  |                               |   |  |                                       |                |
| Account Type: Revenue                     |                           |   |  |                               |   |  |                                       |                |
| 60 4111                                   | GRANT INCOME              | 0.00  | 13,273.05                                  | 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           | 1,709.97                                      | 10,754.44                                  | 18,000.00                     | 2,751.50                                      | 16,035.57                                  | 1,964.43                              | 89.09          |
| Total Revenue:                            |                           | 1,709.97                                      | 29,174.04                                  | 18,000.00                     | 2,751.50                                      | 12,810.10                                  | 5,189.90                              | 71.17          |
| Account Type: Expenditure                 |                           |   |  |                               |   |  |                                       |                |
| 60 5045                                   | STORM PREPARATION/CLEANUP | 30,764.12                                     | 195,063.05                                 | 5,000.00                      | 3,775.75                                      | 351,450.56                                 | (346,450.56)                          | 7,029.01       |
| 60 5058                                   | HURRICANE BUILDING COSTS  | 4,850.00                                      | 4,850.00                                   | 0.00                          | 0.00  | 402.59                                     | (402.59)                              | 100.00         |
| Total Expenditure:                        |                           | 35,614.12                                     | 199,913.05                                 | 5,000.00                      | 3,775.75                                      | 351,853.15                                 | (346,853.15)                          | 7,037.06       |
| <hr/>                                     |                           |   |  |                               |   |  |                                       |                |
| Fund 60 - DISASTER RECOVERY RESERVE FUND: |                           |   |  |                               |   |  |                                       |                |
| <hr/>                                     |                           |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                            |                           | 1,709.97                                      | 29,174.04                                  | 18,000.00                     | 2,751.50                                      | 12,810.10                                  | 5,189.90                              | 71.17          |
| TOTAL EXPENDITURES                        |                           | 35,614.12                                     | 199,913.05                                 | 5,000.00                      | 3,775.75                                      | 351,853.15                                 | (346,853.15)                          | 7,037.06       |
| NET OF REVENUES & EXPENDITURES            |                           | (33,904.15)                                   | (170,739.01)                               | 13,000.00                     | (1,024.25)                                    | (339,043.05)                               | 352,043.05                            | 2,608.02       |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                      | DESCRIPTION          | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|----------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 61 - FEDERAL NARCOTICS FUND  |                      |   |  |                               |   |  |                                       |                |
| Account Type: Revenue             |                      |   |  |                               |   |  |                                       |                |
| 61 4505                           | INTEREST             | 0.05  | 0.33                                       | 1.00                          | 0.00  | 0.12                                       | 0.88                                  | 12.00          |
| Total Revenue:                    |                      | 0.05  | 0.33                                       | 1.00                          | 0.00  | 0.12                                       | 0.88                                  | 12.00          |
| Account Type: Expenditure         |                      |   |  |                               |   |  |                                       |                |
| 61 5013                           | BANK SERVICE CHARGES | 4.00  | 25.60                                      | 48.00                         | 0.00  | 12.00                                      | 36.00                                 | 25.00          |
| 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  | 25.60                                      | 2,548.00                      | 0.00  | 369.81                                     | 2,178.19                              | 14.51          |
| <hr/>                             |                      |   |  |                               |   |  |                                       |                |
| Fund 61 - FEDERAL NARCOTICS FUND: |                      |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                    |                      | 0.05  | 0.33                                       | 1.00                          | 0.00  | 0.12                                       | 0.88                                  | 12.00          |
| TOTAL EXPENDITURES                |                      | 4.00  | 25.60                                      | 2,548.00                      | 0.00  | 369.81                                     | 2,178.19                              | 14.51          |
| NET OF REVENUES & EXPENDITURES    |                      | (3.95)  | (25.27)                                    | (2,547.00)                    | 0.00  | (369.69)                                   | (2,177.31)                            | 14.51          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                    | DESCRIPTION          | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|----------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 62 - STATE NARCOTICS FUND  |                      |   |  |                               |   |  |                                       |                |
| Account Type: Revenue           |                      |   |  |                               |   |  |                                       |                |
| 62 4505                         | INTEREST             | 0.07  | 0.47                                       | 1.00                          | 0.00  | 0.18                                       | 0.82                                  | 18.00          |
| Total Revenue:                  |                      | 0.07  | 0.47                                       | 1.00                          | 0.00  | 0.18                                       | 0.82                                  | 18.00          |
| Account Type: Expenditure       |                      |   |  |                               |   |  |                                       |                |
| 62 5013                         | BANK SERVICE CHARGES | 4.00  | 25.60                                      | 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  | 25.60                                      | 548.00                        | 0.00  | 405.64                                     | 142.36                                | 74.02          |
| <hr/>                           |                      |   |  |                               |   |  |                                       |                |
| Fund 62 - STATE NARCOTICS FUND: |                      |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |                      | 0.07  | 0.47                                       | 1.00                          | 0.00  | 0.18                                       | 0.82                                  | 18.00          |
| TOTAL EXPENDITURES              |                      | 4.00  | 25.60                                      | 548.00                        | 0.00  | 405.64                                     | 142.36                                | 74.02          |
| NET OF REVENUES & EXPENDITURES  |                      | (3.93)  | (25.13)                                    | (547.00)                      | 0.00  | (405.46)                                   | (141.54)                              | 74.12          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                       | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 64 - VICTIMS ASSISTANCE FUND  |                               |   |  |                               |   |  |                                       |                |
| Account Type: Revenue              |                               |   |  |                               |   |  |                                       |                |
| 64 4112                            | COURT ASSESSMENTS FOR VICTIMS | 480.77  | 6,026.39                                   | 14,000.00                     | 1,265.02                                      | 5,070.09                                   | 8,929.91                              | 36.21          |
| 64 4505                            | INTEREST                      | 0.21  | 1.27                                       | 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:                     |                               | 480.98  | 6,027.66                                   | 3.00                          | 1,265.02                                      | 5,070.44                                   | (5,067.44)                            | 9,014.67       |
| Account Type: Expenditure          |                               |   |  |                               |   |  |                                       |                |
| 64 5010                            | PRINT AND OFFICE SUPPLIES     | 0.00  | 66.60                                      | 100.00                        | 0.00  | 0.00                                       | 100.00                                | 0.00           |
| 64 5013                            | BANK SERVICE CHARGES          | 4.00  | 25.60                                      | 48.00                         | 0.00  | 16.00                                      | 32.00                                 | 33.33          |
| 64 5014                            | MEMBERSHIP AND DUES           | 0.00  | 25.00                                      | 25.00                         | 0.00  | 0.00                                       | 25.00                                 | 0.00           |
| 64 5021                            | TELEPHONE/CABLE               | 94.49   | 472.71                                     | 800.00                        | 137.33  | 369.75                                     | 430.25                                | 46.22          |
| 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  | 389.00                                     | 411.00                                | 48.63          |
| Total Expenditure:                 |                               | 98.49   | 1,657.46                                   | 1,773.00                      | 137.33  | 774.75                                     | 998.25                                | 43.70          |
| <hr/>                              |                               |   |  |                               |   |  |                                       |                |
| Fund 64 - VICTIMS ASSISTANCE FUND: |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                     |                               | 480.98  | 6,027.66                                   | 3.00                          | 1,265.02                                      | 5,070.44                                   | (5,067.44)                            | 9,014.67       |
| TOTAL EXPENDITURES                 |                               | 98.49   | 1,657.46                                   | 1,773.00                      | 137.33  | 774.75                                     | 998.25                                | 43.70          |
| NET OF REVENUES & EXPENDITURES     |                               | 382.49  | 4,370.20                                   | (1,770.00)                    | 1,127.69                                      | 4,295.69                                   | (6,065.69)                            | 242.69         |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                   | DESCRIPTION           | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|-----------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 66 - AISLE OF PALMS FUND  |                       |   |  |                               |   |  |                                       |                |
| Account Type: Revenue          |                       |   |  |                               |   |  |                                       |                |
| 66 4501                        | MISCELLANEOUS REVENUE | 120.00  | 780.00                                     | 1,500.00                      | 210.00  | 3,030.00                                   | (1,530.00)                            | 202.00         |
| Total Revenue:                 |                       | 120.00  | 780.00                                     | 1,500.00                      | 210.00  | 3,030.00                                   | (1,530.00)                            | 202.00         |
| Account Type: Expenditure      |                       |   |  |                               |   |  |                                       |                |
| 66 5013                        | BANK SERVICE CHARGES  | 4.00  | 25.60                                      | 75.00                         | 0.00  | 16.00                                      | 59.00                                 | 21.33          |
| 66 5077                        | PROGRAMS/SPONSORSHIPS | 0.00  | 462.00                                     | 2,000.00                      | 0.00  | 0.00                                       | 2,000.00                              | 0.00           |
| 66 5085                        | CAPITAL OUTLAY        | 0.00  | 3,375.00                                   | 18,000.00                     | 0.00  | 0.00                                       | 18,000.00                             | 0.00           |
| Total Expenditure:             |                       | 4.00  | 3,862.60                                   | 20,075.00                     | 0.00  | 16.00                                      | 20,059.00                             | 0.08           |
| <hr/>                          |                       |   |  |                               |   |  |                                       |                |
| Fund 66 - AISLE OF PALMS FUND: |                       |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                 |                       | 120.00  | 780.00                                     | 1,500.00                      | 210.00  | 3,030.00                                   | (1,530.00)                            | 202.00         |
| TOTAL EXPENDITURES             |                       | 4.00  | 3,862.60                                   | 20,075.00                     | 0.00  | 16.00                                      | 20,059.00                             | 0.08           |
| NET OF REVENUES & EXPENDITURES |                       | 116.00  | (3,082.60)                                 | (18,575.00)                   | 210.00  | 3,014.00                                   | (21,589.00)                           | 16.23          |



PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                        | DESCRIPTION            | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>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               | 0.58  | 3.90                                       | 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:                      |                        | 0.58  | 11,763.90                                  | 17,508.00                     | 0.00  | 10,602.15                                  | 6,905.85                              | 60.56          |
| Account Type: Expenditure           |                        |   |  |                               |   |  |                                       |                |
| 68 5013                             | BANK SERVICE CHARGES   | 4.00  | 25.60                                      | 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  | 0.00                                       | 0.00                          | 0.00  | 12,237.23                                  | (12,237.23)                           | 100.00         |
| 68 5092                             | SPECIAL ACTIVITIES     | 0.00  | 8,124.74                                   | 9,500.00                      | 0.00  | 3,879.20                                   | 5,620.80                              | 40.83          |
| Total Expenditure:                  |                        | 4.00  | 8,150.34                                   | 59,575.00                     | 0.00  | 16,132.43                                  | 43,442.57                             | 27.08          |
| <hr/>                               |                        |   |  |                               |   |  |                                       |                |
| Fund 68 - RECREATION BUILDING FUND: |                        |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                      |                        | 0.58  | 11,763.90                                  | 17,508.00                     | 0.00  | 10,602.15                                  | 6,905.85                              | 60.56          |
| TOTAL EXPENDITURES                  |                        | 4.00  | 8,150.34                                   | 59,575.00                     | 0.00  | 16,132.43                                  | 43,442.57                             | 27.08          |
| NET OF REVENUES & EXPENDITURES      |                        | (3.42)  | 3,613.56                                   | (42,067.00)                   | 0.00  | (5,530.28)                                 | (36,536.72)                           | 13.15          |

PERIOD ENDING 01/31/2018

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

| FUND ACCOUNT                    | DESCRIPTION                    | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|--------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 90 - ISLE OF PALMS MARINA  |                                |   |  |                               |   |  |                                       |                |
| Account Type: Revenue           |                                |   |  |                               |   |  |                                       |                |
| 90 4505                         | INTEREST INCOME                | 316.43  | 1,724.86                                   | 2,600.00                      | 736.46  | 4,292.35                                   | (1,692.35)                            | 165.09         |
| 90 4610                         | MARINA STORE LEASE INCOME      | 6,145.00                                      | 43,015.00                                  | 75,276.00                     | 6,273.00                                      | 50,312.00                                  | 24,964.00                             | 66.84          |
| 90 4620                         | MARINA OPERATIONS LEASE INCOME | 5,589.00                                      | 105,567.00                                 | 167,682.00                    | 5,714.00                                      | 112,787.00                                 | 54,895.00                             | 67.26          |
| 90 4630                         | MARINA RESTAURANT LEASE INCOME | 3,000.00                                      | 50,964.00                                  | 138,940.00                    | 6,000.00                                      | 54,726.00                                  | 84,214.00                             | 39.39          |
| 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         | 100,000.00                                    | 100,000.00                                 | 803,890.00                    | 232,830.00                                    | 232,830.00                                 | 571,060.00                            | 28.96          |
| Total Revenue:                  |                                | 115,050.43                                    | 318,112.46                                 | 1,210,628.00                  | 251,553.46                                    | 471,797.95                                 | 738,830.05                            | 38.97          |
| Account Type: Expenditure       |                                |   |  |                               |   |  |                                       |                |
| 90 5011                         | DEBT SERVICE - INTEREST        | 1,305.00                                      | 9,135.00                                   | 10,440.00                     | 870.00  | 6,960.00                                   | 3,480.00                              | 66.67          |
| 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      | 1,262.80                                      | 2,662.80                                   | 4,475.00                      | 0.00  | 15,079.29                                  | (10,604.29)                           | 336.97         |
| 90 5030                         | DEPRECIATION                   | 12,384.91                                     | 86,694.37                                  | 139,547.00                    | 10,127.02                                     | 73,412.69                                  | 66,134.31                             | 52.61          |
| 90 5054                         | STREET SIGNS                   | 0.00  | 0.00                                       | 200.00                        | 0.00  | 0.00                                       | 200.00                                | 0.00           |
| 90 5061                         | ADVERTISING                    | 0.00  | 0.00                                       | 10,000.00                     | 0.00  | 0.00                                       | 10,000.00                             | 0.00           |
| 90 5062                         | INSURANCE                      | 6,953.00                                      | 20,249.00                                  | 89,795.00                     | 7,069.00                                      | 14,022.00                                  | 75,773.00                             | 15.62          |
| 90 5065                         | PROFESSIONAL SERVICES          | 30,744.50                                     | 50,309.25                                  | 12,685.00                     | 2,160.00                                      | 8,659.08                                   | 4,025.92                              | 68.26          |
| 90 5079                         | MISCELLANEOUS                  | 0.00  | 0.00                                       | 4,000.00                      | 0.00  | 0.00                                       | 4,000.00                              | 0.00           |
| Total Expenditure:              |                                | 52,650.21                                     | 169,710.42                                 | 272,172.00                    | 20,226.02                                     | 118,793.06                                 | 153,378.94                            | 43.65          |
| Fund 90 - ISLE OF PALMS MARINA: |                                |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |                                | 115,050.43                                    | 318,112.46                                 | 1,210,628.00                  | 251,553.46                                    | 471,797.95                                 | 738,830.05                            | 38.97          |
| TOTAL EXPENDITURES              |                                | 52,650.21                                     | 169,710.42                                 | 272,172.00                    | 20,226.02                                     | 118,793.06                                 | 153,378.94                            | 43.65          |
| NET OF REVENUES & EXPENDITURES  |                                | 62,400.22                                     | 148,402.04                                 | 938,456.00                    | 231,327.44                                    | 353,004.89                                 | 585,451.11                            | 37.62          |
| TOTAL REVENUES - ALL FUNDS      |                                |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES - ALL FUNDS      |                                | 4,185,956.79                                  | 9,579,834.16                               | 28,642,176.00                 | 2,919,531.38                                  | 11,724,302.68                              | 16,917,873.32                         | 40.93          |
| TOTAL EXPENDITURES - ALL FUNDS  |                                | 1,157,924.01                                  | 7,290,444.97                               | 34,685,738.00                 | 3,136,942.47                                  | 10,346,585.06                              | 24,339,152.94                         | 29.83          |
| NET OF REVENUES & EXPENDITURES  |                                | 3,028,032.78                                  | 2,289,389.19                               | (6,043,562.00)                | (217,411.09)                                  | 1,377,717.62                               | (7,421,279.62)                        | 22.80          |

## PERIOD ENDING 01/31/2018

|                        |                                | ACTIVITY FOR                  | YTD BALANCE                 | 2017-18            | ACTIVITY FOR                  | YTD BALANCE                 | AVAILABLE                |                |
|------------------------|--------------------------------|-------------------------------|-----------------------------|--------------------|-------------------------------|-----------------------------|--------------------------|----------------|
| GL NUMBER              | DESCRIPTION                    | MONTH 01/31/17<br>INCR (DECR) | 01/31/2017<br>NORM (ABNORM) | ORIGINAL<br>BUDGET | MONTH 01/31/18<br>INCR (DECR) | 01/31/2018<br>NORM (ABNORM) | BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
| Fund 10 - GENERAL FUND |                                |                               |                             |                    |                               |                             |                          |                |
| PROPERTY TAXES         |                                |                               |                             |                    |                               |                             |                          |                |
| 10-3100.4001           | PROPERTY TAXES                 | 1,312,881.82                  | 2,182,094.37                | 3,650,000.00       | 1,490,050.82                  | 2,308,984.80                | 1,341,015.20             | 63.26          |
| 10-3100.4002           | LOCAL OPTION SALES TAX         | 49,535.86                     | 311,935.69                  | 715,000.00         | 49,732.21                     | 329,409.27                  | 385,590.73               | 46.07          |
| 10-3100.4003           | PROPERTY TAX DEBT SERVICE PORT | 252,082.53                    | 417,698.01                  | 690,000.00         | 286,610.15                    | 443,013.52                  | 246,986.48               | 64.20          |
| Net PROPERTY TAXES     |                                | 1,614,500.21                  | 2,911,728.07                | 5,055,000.00       | 1,826,393.18                  | 3,081,407.59                | 1,973,592.41             | 60.96          |
| LICENSES & PERMITS     |                                |                               |                             |                    |                               |                             |                          |                |
| 10-3210.4005           | TELECOMMUNICATIONS LICENSES    | 0.00                          | 1.39                        | 24,000.00          | 0.00                          | 153.09                      | 23,846.91                | 0.64           |
| 10-3210.4006           | BUSINESS LICENSES              | 192,284.70                    | 400,733.44                  | 1,095,000.00       | 203,041.84                    | 379,844.93                  | 715,155.07               | 34.69          |
| 10-3210.4007           | INSURANCE LICENSES             | 0.00                          | 197.42                      | 636,000.00         | 0.00                          | 14.22                       | 635,985.78               | 0.00           |
| 10-3210.4008           | PUBLIC UTILITIES               | 6,707.96                      | 13,035.57                   | 830,000.00         | 0.00                          | 6,693.50                    | 823,306.50               | 0.81           |
| 10-3210.4009           | BUILDING PERMITS               | 24,192.80                     | 166,222.20                  | 262,000.00         | 30,299.50                     | 159,786.46                  | 102,213.54               | 60.99          |
| 10-3210.4010           | ANIMAL LICENSES                | 225.00                        | 510.00                      | 1,900.00           | 200.00                        | 500.00                      | 1,400.00                 | 26.32          |
| 10-3210.4011           | RESIDENTIAL RENTAL LICENSES    | 2,610.74                      | 482,541.51                  | 510,000.00         | 2,807.06                      | 464,007.63                  | 45,992.37                | 90.98          |
| 10-3210.4013           | TRANSPORTATION NETWORK COMPANY | 0.00                          | 1,861.09                    | 5,000.00           | 0.00                          | 2,530.83                    | 2,469.17                 | 50.62          |
| Net LICENSES & PERMITS |                                | 226,021.20                    | 1,065,102.62                | 3,363,900.00       | 236,348.40                    | 1,013,530.66                | 2,350,369.34             | 30.13          |
| COURT REVENUES         |                                |                               |                             |                    |                               |                             |                          |                |
| 10-3400.4075           | COURT GENERATED REVENUES       | 9,569.56                      | 182,235.13                  | 275,000.00         | 7,699.90                      | 118,646.30                  | 156,353.70               | 43.14          |
| Net COURT REVENUES     |                                | 9,569.56                      | 182,235.13                  | 275,000.00         | 7,699.90                      | 118,646.30                  | 156,353.70               | 43.14          |
| REBATES                |                                |                               |                             |                    |                               |                             |                          |                |
| 10-3450.4106           | INTERGOVERNMENT TRANSFERS      | 0.00                          | 14,656.00                   | 0.00               | 0.00                          | 0.00                        | 0.00                     | 0.00           |
| 10-3450.4111           | GRANT INCOME                   | 0.00                          | 0.00                        | 0.00               | 0.00                          | 81,782.41                   | (81,782.41)              | 100.00         |
| 10-3450.4115           | STATE SHARED FUNDS             | 22,289.82                     | 49,024.62                   | 100,000.00         | 23,338.17                     | 46,676.34                   | 53,323.66                | 46.68          |
| 10-3450.4117           | STATE SHARED FUNDS-ALCOHO      | 0.00                          | 0.00                        | 45,000.00          | 1,800.00                      | 1,800.00                    | 43,200.00                | 4.00           |
| Net REBATES            |                                | 22,289.82                     | 63,680.62                   | 145,000.00         | 25,138.17                     | 130,258.75                  | 14,741.25                | 89.83          |
| MISCELLANEOUS          |                                |                               |                             |                    |                               |                             |                          |                |
| 10-3500.4501           | MISCELLANEOUS                  | 122.34                        | 1,502.88                    | 900.00             | 87.00                         | 6,879.14                    | (5,979.14)               | 764.35         |
| 10-3500.4502           | PARKING LOT REVENUES           | 0.00                          | 129,477.90                  | 320,000.00         | 0.00                          | 135,799.15                  | 184,200.85               | 42.44          |
| 10-3500.4504           | SALE OF ASSETS                 | 0.00                          | 720.00                      | 1,000.00           | 0.00                          | 0.00                        | 1,000.00                 | 0.00           |
| 10-3500.4505           | INTEREST INCOME                | 1,371.49                      | 9,186.03                    | 15,000.00          | 2,782.01                      | 16,890.47                   | (1,890.47)               | 112.60         |
| 10-3500.4506           | REC. INSTRUCTORS INCOME        | 17,684.00                     | 90,289.75                   | 166,000.00         | 21,688.00                     | 105,653.00                  | 60,347.00                | 63.65          |
| 10-3500.4507           | REC. PROGRAM INCOME            | 2,478.00                      | 39,896.90                   | 100,000.00         | 4,777.60                      | 41,848.44                   | 58,151.56                | 41.85          |
| 10-3500.4509           | KENNEL FEES                    | 7.00                          | 56.00                       | 100.00             | 7.00                          | 42.00                       | 58.00                    | 42.00          |
| 10-3500.4511           | STATE ACC TAX ADMIN FEE        | 0.00                          | 46,310.34                   | 112,000.00         | 21,850.25                     | 67,948.52                   | 44,051.48                | 60.67          |
| 10-3500.4514           | PARKING METER REVENUE          | 0.00                          | 199,516.89                  | 387,000.00         | 0.00                          | 182,797.29                  | 204,202.71               | 47.23          |
| 10-3500.4515           | CART PURCHASE REVENUE          | 100.00                        | 1,425.00                    | 4,000.00           | 75.00                         | 1,650.00                    | 2,350.00                 | 41.25          |
| 10-3500.4516           | ALARM PERMIT REVENUE           | 125.00                        | 825.00                      | 1,500.00           | 150.00                        | 770.00                      | 730.00                   | 51.33          |
| 10-3500.4517           | BREACH INLET BOAT RAMP FEES    | 600.00                        | 1,000.00                    | 2,400.00           | 700.00                        | 1,400.00                    | 1,000.00                 | 58.33          |
| 10-3500.4518           | RESIDENTIAL PARKING GUEST BOOK | 0.00                          | 705.00                      | 1,000.00           | 0.00                          | 60.00                       | 940.00                   | 6.00           |
| 10-3500.4525           | TREE REPLACEMENT COLLECTIONS   | 2,240.00                      | 4,175.00                    | 7,500.00           | 0.00                          | 3,400.00                    | 4,100.00                 | 45.33          |
| Net MISCELLANEOUS      |                                | 24,727.83                     | 525,086.69                  | 1,118,400.00       | 52,116.86                     | 565,138.01                  | 553,261.99               | 50.53          |
| OPERATING TRANSFERS    |                                |                               |                             |                    |                               |                             |                          |                |
| 10-3900.4901           | OPERATING TRANSFERS IN         | 0.00                          | 861,994.00                  | 1,264,349.00       | 0.00                          | 993,873.00                  | 270,476.00               | 78.61          |

REVENUE REPORT FOR CITY OF ISLE OF PALMS  
PERIOD ENDING 01/31/2018

| GL NUMBER               | DESCRIPTION             | ACTIVITY FOR   | YTD BALANCE   | 2017-18       | ACTIVITY FOR   | YTD BALANCE   | AVAILABLE     | % BDGT |
|-------------------------|-------------------------|----------------|---------------|---------------|----------------|---------------|---------------|--------|
|                         |                         | MONTH 01/31/17 | 01/31/2017    | ORIGINAL      | MONTH 01/31/18 | 01/31/2018    | BALANCE       |        |
|                         |                         | INCR (DECR)    | NORM (ABNORM) | BUDGET        | INCR (DECR)    | NORM (ABNORM) | NORM (ABNORM) | USED   |
| Fund 10 - GENERAL FUND  |                         |                |               |               |                |               |               |        |
| 10-3900.5901            | OPERATING TRANSFERS OUT | 0.00           | 0.00          | (324,998.00)  | 0.00           | (450,000.00)  | 125,002.00    | 138.46 |
| Net OPERATING TRANSFERS |                         | 0.00           | 861,994.00    | 939,351.00    | 0.00           | 543,873.00    | 395,478.00    | 57.90  |
|                         |                         |                |               |               |                |               |               |        |
| Fund 10 - GENERAL FUND: |                         |                |               |               |                |               |               |        |
|                         |                         |                |               |               |                |               |               |        |
| TOTAL REVENUES          |                         | 1,897,108.62   | 5,609,827.13  | 10,896,651.00 | 2,147,696.51   | 5,452,854.31  | 5,443,796.69  | 50.04  |

## EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 01/31/2018

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

| GL NUMBER              | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND |                               |   |  |                               |   |  |                                       |                |
| MAYOR AND COUNCIL      |                               |   |  |                               |   |  |                                       |                |
| 10-4010.5001           | SALARIES & WAGES              | 0.00  | 17,000.00                                  | 17,000.00                     | 0.00  | 17,000.00                                  | 0.00                                  | 100.00         |
| 10-4010.5004           | FICA EXPENSE                  | 0.00  | 1,300.50                                   | 1,301.00                      | 0.00  | 1,300.50                                   | 0.50                                  | 99.96          |
| 10-4010.5005           | RETIREMENT EXPENSE            | 0.00  | 1,271.60                                   | 1,492.00                      | (438.24)                                      | 1,053.36                                   | 438.64                                | 70.60          |
| 10-4010.5006           | GROUP HEALTH INSURANCE        | 3,542.00                                      | 24,922.81                                  | 43,205.00                     | 6,245.73                                      | 27,497.73                                  | 15,707.27                             | 63.64          |
| 10-4010.5007           | WORKERS' COMPENSATION         | 110.00  | 289.00                                     | 474.00                        | 110.00  | 330.00                                     | 144.00                                | 69.62          |
| 10-4020.5010           | PRINT AND OFFICE SUPPLIES     | 141.90  | 185.85                                     | 500.00                        | 166.17  | 498.35                                     | 1.65                                  | 99.67          |
| 10-4020.5014           | MEMBERSHIP AND DUES           | 0.00  | 50.00                                      | 50.00                         | 0.00  | 0.00                                       | 50.00                                 | 0.00           |
| 10-4020.5015           | MEETINGS AND SEMINARS         | 1,000.00                                      | 2,865.76                                   | 9,000.00                      | 819.02  | 6,938.89                                   | 2,061.11                              | 77.10          |
| 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               | 397.57  | 1,491.72                                   | 3,672.00                      | 206.16  | 1,502.68                                   | 2,169.32                              | 40.92          |
| 10-4020.5062           | INSURANCE                     | 59.00   | 1,999.00                                   | 2,038.00                      | 60.00   | 1,999.00                                   | 39.00                                 | 98.09          |
| 10-4020.5079           | MISCELLANEOUS                 | 4,400.00                                      | 4,503.99                                   | 4,500.00                      | 38.15   | 4,448.28                                   | 51.72                                 | 98.85          |
| 10-4020.5088           | CITIZENS & EMPLOYEE SERVICES  | 0.00  | 106.00                                     | 20,429.00                     | 0.00  | 18,853.18                                  | 1,575.82                              | 92.29          |
| Net MAYOR AND COUNCIL  |                               | 9,650.47                                      | 55,986.23                                  | 103,911.00                    | 7,206.99                                      | 81,421.97                                  | 22,489.03                             | 78.36          |
| GENERAL GOVERNMENT     |                               |   |  |                               |   |  |                                       |                |
| 10-4110.5001           | SALARIES & WAGES              | 30,522.65                                     | 217,887.15                                 | 464,726.00                    | 35,818.23                                     | 254,490.67                                 | 210,235.33                            | 54.76          |
| 10-4110.5002           | OVERTIME WAGES                | 153.39  | 4,609.98                                   | 8,895.00                      | 1,334.81                                      | 11,270.38                                  | (2,375.38)                            | 126.70         |
| 10-4110.5003           | PART-TIME WAGES               | 0.00  | 0.00                                       | 18,423.00                     | 0.00  | 618.50                                     | 17,804.50                             | 3.36           |
| 10-4110.5004           | FICA EXPENSE                  | 2,294.17                                      | 15,748.22                                  | 37,641.00                     | 2,757.17                                      | 19,193.64                                  | 18,447.36                             | 50.99          |
| 10-4110.5005           | RETIREMENT EXPENSE            | 3,546.16                                      | 26,037.57                                  | 64,223.00                     | 664.66  | 31,916.39                                  | 32,306.61                             | 49.70          |
| 10-4110.5006           | GROUP HEALTH INSURANCE        | 2,608.50                                      | 18,120.30                                  | 38,083.00                     | 3,635.12                                      | 26,043.08                                  | 12,039.92                             | 68.39          |
| 10-4110.5007           | WORKMEN'S COMPENSATION        | 1,253.00                                      | 3,494.00                                   | 5,200.00                      | 1,258.00                                      | 3,764.00                                   | 1,436.00                              | 72.38          |
| 10-4120.5009           | DEBT SERVICE - PRINCIPAL      | 0.00  | 72,000.00                                  | 526,000.00                    | 74,000.00                                     | 74,000.00                                  | 452,000.00                            | 14.07          |
| 10-4120.5010           | PRINT AND OFFICE SUPPLIES     | 740.26  | 4,788.99                                   | 10,000.00                     | 880.36  | 7,111.93                                   | 2,888.07                              | 71.12          |
| 10-4120.5011           | DEBT SERVICE - INTEREST       | 0.00  | 113,390.54                                 | 203,349.00                    | 7,726.80                                      | 109,401.00                                 | 93,948.00                             | 53.80          |
| 10-4120.5013           | BANK SERVICE CHARGES          | 394.79  | 4,111.72                                   | 6,500.00                      | 316.19  | 4,257.39                                   | 2,242.61                              | 65.50          |
| 10-4120.5014           | MEMBERSHIP AND DUES           | 2,574.44                                      | 3,661.58                                   | 5,985.00                      | 1,735.64                                      | 2,779.16                                   | 3,205.84                              | 46.44          |
| 10-4120.5015           | MEETINGS AND SEMINARS         | 694.56  | 1,437.53                                   | 6,000.00                      | 99.36   | 3,186.28                                   | 2,813.72                              | 53.10          |
| 10-4120.5016           | VEHICLE, FUEL & OIL           | 253.35  | 719.02                                     | 1,750.00                      | 145.35  | 819.16                                     | 930.84                                | 46.81          |
| 10-4120.5020           | ELECTRIC AND GAS              | 319.35  | 2,087.08                                   | 4,000.00                      | 549.36  | 2,527.91                                   | 1,472.09                              | 63.20          |
| 10-4120.5021           | TELEPHONE/CABLE               | 571.14  | 5,675.04                                   | 10,952.00                     | 1,572.47                                      | 7,081.32                                   | 3,870.68                              | 64.66          |
| 10-4120.5022           | WATER AND SEWER               | 109.82  | 1,030.88                                   | 2,120.00                      | 215.57  | 1,086.65                                   | 1,033.35                              | 51.26          |
| 10-4120.5025           | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 205.73                                     | 1,250.00                      | 0.00  | 308.50                                     | 941.50                                | 24.68          |
| 10-4120.5026           | MAINT & SERVICE CONTRACTS     | 575.30  | 15,780.31                                  | 38,935.00                     | 782.50  | 15,482.98                                  | 23,452.02                             | 39.77          |
| 10-4120.5027           | MACHINE/EQUIPMENT REPAIR      | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 22.88                                      | 977.12                                | 2.29           |
| 10-4120.5044           | CLEANING/SANITARY SUPPLY      | 397.21  | 967.34                                     | 2,000.00                      | 51.95   | 716.97                                     | 1,283.03                              | 35.85          |
| 10-4120.5049           | MEDICAL AND LAB               | 37.93   | 170.78                                     | 800.00                        | 0.00  | 227.14                                     | 572.86                                | 28.39          |
| 10-4120.5061           | ADVERTISING                   | 206.88  | 3,041.68                                   | 7,600.00                      | 499.78  | 2,203.50                                   | 5,396.50                              | 28.99          |
| 10-4120.5062           | INSURANCE                     | 4,625.00                                      | 19,143.00                                  | 21,662.00                     | 4,689.00                                      | 22,069.50                                  | (407.50)                              | 101.88         |
| 10-4120.5063           | RENT AND LEASES               | 1,229.89                                      | 5,552.67                                   | 10,700.00                     | 1,561.00                                      | 4,847.93                                   | 5,852.07                              | 45.31          |
| 10-4120.5064           | EMPLOYEE TRAINING             | 1,614.26                                      | 12,748.91                                  | 83,968.00                     | 3,515.10                                      | 29,429.27                                  | 54,538.73                             | 35.05          |
| 10-4120.5065           | PROFESSIONAL SERVICES         | 723.10  | 19,337.99                                  | 38,520.00                     | 190.66  | 24,665.43                                  | 13,854.57                             | 64.03          |
| 10-4120.5068           | ELECTION EXPENSES             | 0.00  | 0.00                                       | 1,000.00                      | 6,131.44                                      | 7,888.94                                   | (6,888.94)                            | 788.89         |
| 10-4120.5079           | MISC. & CONTINGENCY EXP       | 717.79  | 6,657.60                                   | 17,910.00                     | 215.59  | 10,104.51                                  | 7,805.49                              | 56.42          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER              | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND |                               |   |  |                               |   |  |                                       |                |
| Net GENERAL GOVERNMENT |                               | 56,162.94                                     | 578,405.61                                 | 1,639,192.00                  | 150,346.11                                    | 677,515.01                                 | 961,676.99                            | 41.33          |
| POLICE                 |                               |   |  |                               |   |  |                                       |                |
| 10-4410.5001           | SALARIES & WAGES              | 101,740.52                                    | 680,901.50                                 | 1,422,137.00                  | 115,167.87                                    | 752,517.78                                 | 669,619.22                            | 52.91          |
| 10-4410.5002           | OVERTIME WAGES                | 8,902.71                                      | 80,689.99                                  | 122,721.00                    | 6,724.14                                      | 71,838.29                                  | 50,882.71                             | 58.54          |
| 10-4410.5003           | PART-TIME WAGES               | 372.48  | 372.48                                     | 0.00                          | 0.00  | 2,498.42                                   | (2,498.42)                            | 100.00         |
| 10-4410.5004           | FICA EXPENSE                  | 8,339.67                                      | 57,137.42                                  | 118,182.00                    | 9,117.56                                      | 62,086.73                                  | 56,095.27                             | 52.53          |
| 10-4410.5005           | RETIREMENT EXPENSE            | 14,972.74                                     | 105,594.91                                 | 243,229.00                    | 4,840.80                                      | 126,027.18                                 | 117,201.82                            | 51.81          |
| 10-4410.5006           | GROUP HEALTH INSURANCE        | 12,284.88                                     | 92,275.52                                  | 211,860.00                    | 16,111.60                                     | 106,831.28                                 | 105,028.72                            | 50.43          |
| 10-4410.5007           | WORKMEN'S COMPENSATION        | 15,651.00                                     | 42,226.00                                  | 72,876.00                     | 16,946.00                                     | 48,248.00                                  | 24,628.00                             | 66.21          |
| 10-4420.5010           | PRINT AND OFFICE SUPPLIES     | 2,105.63                                      | 8,483.86                                   | 14,000.00                     | 1,331.74                                      | 10,739.91                                  | 3,260.09                              | 76.71          |
| 10-4420.5014           | MEMBERSHIP AND DUES           | 330.00  | 382.13                                     | 2,500.00                      | 315.00  | 331.83                                     | 2,168.17                              | 13.27          |
| 10-4420.5015           | MEETINGS AND SEMINARS         | 202.38  | 202.38                                     | 2,000.00                      | 0.00  | 0.00                                       | 2,000.00                              | 0.00           |
| 10-4420.5016           | VEHICLE, FUEL & OIL           | 4,395.67                                      | 36,408.75                                  | 75,000.00                     | 4,494.22                                      | 49,186.30                                  | 25,813.70                             | 65.58          |
| 10-4420.5017           | VEHICLE MAINTENANCE           | 8,230.11                                      | 25,848.99                                  | 46,000.00                     | 2,801.10                                      | 23,881.75                                  | 22,118.25                             | 51.92          |
| 10-4420.5020           | ELECTRIC AND GAS              | 2,989.50                                      | 16,621.24                                  | 31,000.00                     | 4,334.56                                      | 18,046.77                                  | 12,953.23                             | 58.22          |
| 10-4420.5021           | TELEPHONE/CABLE               | 2,776.42                                      | 37,613.88                                  | 66,153.00                     | 9,481.11                                      | 34,698.15                                  | 31,454.85                             | 52.45          |
| 10-4420.5022           | WATER AND SEWER               | 264.44  | 2,586.34                                   | 5,300.00                      | 641.53  | 4,143.80                                   | 1,156.20                              | 78.18          |
| 10-4420.5025           | NON-CAPITAL TOOLS & EQUIPMENT | 3,919.58                                      | 1,919.58                                   | 2,000.00                      | 385.68  | 1,851.27                                   | 148.73                                | 92.56          |
| 10-4420.5026           | MAINT & SERVICE CONTRACTS     | 1,751.35                                      | 30,617.19                                  | 67,499.00                     | 2,773.01                                      | 40,820.81                                  | 26,678.19                             | 60.48          |
| 10-4420.5027           | MACHINE/EQUIPMENT REPAIR      | 666.32  | 2,919.72                                   | 8,500.00                      | 171.69  | 4,154.15                                   | 4,345.85                              | 48.87          |
| 10-4420.5041           | UNIFORMS                      | 753.14  | 3,322.26                                   | 20,715.00                     | 210.77  | 8,284.80                                   | 12,430.20                             | 39.99          |
| 10-4420.5044           | CLEANING/SANITARY SUPPLY      | 82.00   | 632.05                                     | 1,750.00                      | 267.49  | 964.78                                     | 785.22                                | 55.13          |
| 10-4420.5049           | MEDICAL AND LAB               | 522.38  | 1,141.82                                   | 4,000.00                      | 193.84  | 1,503.83                                   | 2,496.17                              | 37.60          |
| 10-4420.5062           | INSURANCE                     | 32,519.00                                     | 65,343.50                                  | 73,162.00                     | 27,565.00                                     | 61,737.00                                  | 11,425.00                             | 84.38          |
| 10-4420.5063           | RENT AND LEASES               | 439.23  | 1,955.78                                   | 3,300.00                      | 304.65  | 1,506.08                                   | 1,793.92                              | 45.64          |
| 10-4420.5064           | EMPLOYEE TRAINING             | 439.98  | 3,465.83                                   | 8,980.00                      | 454.62  | 5,135.65                                   | 3,844.35                              | 57.19          |
| 10-4420.5065           | PROFESSIONAL SERVICES         | 1,215.81                                      | 2,340.81                                   | 85,500.00                     | 1,922.34                                      | 3,452.34                                   | 82,047.66                             | 4.04           |
| 10-4420.5067           | CONTRACTED SERVICES           | 0.00  | 0.00                                       | 5,000.00                      | 0.00  | 0.00                                       | 5,000.00                              | 0.00           |
| 10-4420.5079           | MISC. & CONTINGENCY EXP       | 0.00  | 1,535.46                                   | 3,250.00                      | 84.61   | 907.86                                     | 2,342.14                              | 27.93          |
| 10-4420.5081           | CANINE KENNEL EXPENSES        | 95.47   | 132.29                                     | 1,000.00                      | 8.50  | 418.66                                     | 581.34                                | 41.87          |
| Net POLICE             |                               | 225,962.41                                    | 1,302,671.68                               | 2,717,614.00                  | 226,649.43                                    | 1,441,813.42                               | 1,275,800.58                          | 53.05          |
| FIRE                   |                               |   |  |                               |   |  |                                       |                |
| 10-4510.5001           | SALARIES & WAGES              | 133,690.68                                    | 892,215.22                                 | 1,650,080.00                  | 136,271.68                                    | 890,525.19                                 | 759,554.81                            | 53.97          |
| 10-4510.5002           | OVERTIME WAGES                | 25,207.48                                     | 196,134.46                                 | 297,593.00                    | 34,545.13                                     | 194,944.48                                 | 102,648.52                            | 65.51          |
| 10-4510.5003           | PART-TIME WAGES               | 2,957.04                                      | 10,718.04                                  | 20,000.00                     | 0.00  | 4,513.35                                   | 15,486.65                             | 22.57          |
| 10-4510.5004           | FICA EXPENSE                  | 12,143.32                                     | 83,150.61                                  | 150,527.00                    | 12,763.33                                     | 82,030.30                                  | 68,496.70                             | 54.50          |
| 10-4510.5005           | RETIREMENT EXPENSE            | 23,036.36                                     | 161,380.53                                 | 318,676.00                    | 9,004.32                                      | 158,655.64                                 | 160,020.36                            | 49.79          |
| 10-4510.5006           | GROUP HEALTH INSURANCE        | 20,332.82                                     | 139,685.79                                 | 264,262.00                    | 21,392.36                                     | 143,914.76                                 | 120,347.24                            | 54.46          |
| 10-4510.5007           | WORKMEN'S COMPENSATION        | 20,341.00                                     | 54,097.83                                  | 86,079.00                     | 20,597.00                                     | 61,278.00                                  | 24,801.00                             | 71.19          |
| 10-4520.5010           | PRINT AND OFFICE SUPPLIES     | 1,029.70                                      | 3,297.91                                   | 6,500.00                      | 786.91  | 4,154.26                                   | 2,345.74                              | 63.91          |
| 10-4520.5014           | MEMBERSHIP AND DUES           | 25.00   | 1,572.14                                   | 2,300.00                      | 25.00   | 1,602.34                                   | 697.66                                | 69.67          |
| 10-4520.5015           | MEETINGS AND SEMINARS         | 0.00  | 0.00                                       | 500.00                        | 0.00  | 31.33                                      | 468.67                                | 6.27           |
| 10-4520.5016           | VEHICLE, FUEL & OIL           | 1,401.15                                      | 8,974.90                                   | 19,000.00                     | 873.51  | 10,157.42                                  | 8,842.58                              | 53.46          |
| 10-4520.5017           | VEHICLE MAINTENANCE           | 9,896.29                                      | 40,610.24                                  | 70,000.00                     | (12,617.51)                                   | 8,078.28                                   | 61,921.72                             | 11.54          |

## EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 01/31/2018

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

| GL NUMBER              | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND |                               |   |  |                               |   |  |                                       |                |
| 10-4520.5020           | ELECTRIC AND GAS              | 4,272.32                                      | 23,583.75                                  | 44,500.00                     | 6,257.42                                      | 25,879.36                                  | 18,620.64                             | 58.16          |
| 10-4520.5021           | TELEPHONE/CABLE               | 2,418.80                                      | 31,926.33                                  | 63,056.00                     | 10,060.66                                     | 39,126.52                                  | 23,929.48                             | 62.05          |
| 10-4520.5022           | WATER AND SEWER               | 674.12  | 5,653.46                                   | 10,600.00                     | 1,461.77                                      | 7,359.11                                   | 3,240.89                              | 69.43          |
| 10-4520.5025           | NON-CAPITAL TOOLS & EQUIPMENT | 425.60  | 2,442.79                                   | 4,700.00                      | 671.17  | 1,650.92                                   | 3,049.08                              | 35.13          |
| 10-4520.5026           | MAINT & SERVICE CONTRACTS     | 10,364.67                                     | 39,679.90                                  | 65,675.00                     | 11,311.39                                     | 33,037.25                                  | 32,637.75                             | 50.30          |
| 10-4520.5027           | MACHINE/EQUIPMENT REPAIR      | 886.82  | 5,609.29                                   | 10,000.00                     | 3,483.02                                      | 6,956.12                                   | 3,043.88                              | 69.56          |
| 10-4520.5041           | UNIFORMS                      | 2,097.42                                      | 5,467.73                                   | 20,000.00                     | 1,715.26                                      | 6,211.81                                   | 13,788.19                             | 31.06          |
| 10-4520.5044           | CLEANING/SANITARY SUPPLY      | 934.86  | 2,286.10                                   | 4,000.00                      | 745.10  | 2,796.40                                   | 1,203.60                              | 69.91          |
| 10-4520.5049           | MEDICAL AND LAB               | 413.64  | 3,520.39                                   | 15,000.00                     | 219.36  | 3,320.39                                   | 11,679.61                             | 22.14          |
| 10-4520.5062           | INSURANCE                     | 40,346.00                                     | 84,081.50                                  | 101,687.00                    | 51,115.00                                     | 98,414.00                                  | 3,273.00                              | 96.78          |
| 10-4520.5063           | RENT AND LEASES               | 243.56  | 871.26                                     | 2,500.00                      | 159.34  | 761.58                                     | 1,738.42                              | 30.46          |
| 10-4520.5064           | EMPLOYEE TRAINING             | 38.50   | 1,665.05                                   | 10,000.00                     | 723.03  | 4,990.24                                   | 5,009.76                              | 49.90          |
| 10-4520.5065           | PROFESSIONAL SERVICES         | 1,872.77                                      | 3,821.26                                   | 6,000.00                      | 1,754.00                                      | 2,544.00                                   | 3,456.00                              | 42.40          |
| 10-4520.5079           | MISC. & CONTINGENCY EXP       | 383.04  | 3,607.79                                   | 6,000.00                      | 413.57  | 3,348.39                                   | 2,651.61                              | 55.81          |
| 10-4520.5080           | VOLUNTEER FIRE POINTS         | 0.00  | 1,218.75                                   | 2,000.00                      | 721.25  | 721.25                                     | 1,278.75                              | 36.06          |
| Net FIRE               |                               | 315,432.96                                    | 1,807,273.02                               | 3,251,235.00                  | 314,453.07                                    | 1,797,002.69                               | 1,454,232.31                          | 55.27          |
| PUBLIC WORKS           |                               |   |  |                               |   |  |                                       |                |
| 10-4610.5001           | SALARIES & WAGES              | 38,114.32                                     | 277,737.18                                 | 518,274.00                    | 41,121.57                                     | 289,438.00                                 | 228,836.00                            | 55.85          |
| 10-4610.5002           | OVERTIME WAGES                | 32.95   | 11,709.56                                  | 13,535.00                     | 2,474.40                                      | 14,442.94                                  | (907.94)                              | 106.71         |
| 10-4610.5004           | FICA EXPENSE                  | 2,867.58                                      | 21,841.30                                  | 40,683.00                     | 3,271.69                                      | 22,907.25                                  | 17,775.75                             | 56.31          |
| 10-4610.5005           | RETIREMENT EXPENSE            | 4,409.84                                      | 33,815.97                                  | 72,113.00                     | 1,027.36                                      | 37,238.29                                  | 34,874.71                             | 51.64          |
| 10-4610.5006           | GROUP HEALTH INSURANCE        | 5,597.86                                      | 38,893.54                                  | 68,284.00                     | 5,835.84                                      | 39,572.46                                  | 28,711.54                             | 57.95          |
| 10-4610.5007           | WORKMEN'S COMPENSATION        | 8,466.00                                      | 22,300.00                                  | 35,865.00                     | 8,745.00                                      | 25,677.00                                  | 10,188.00                             | 71.59          |
| 10-4620.5010           | PRINT AND OFFICE SUPPLIES     | 155.09  | 434.63                                     | 1,000.00                      | 130.23  | 600.60                                     | 399.40                                | 60.06          |
| 10-4620.5014           | MEMBERSHIP AND DUES           | 0.00  | 17.13                                      | 500.00                        | 0.00  | 16.83                                      | 483.17                                | 3.37           |
| 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           | 5,758.58                                      | 29,978.24                                  | 58,000.00                     | 2,959.67                                      | 32,170.37                                  | 25,829.63                             | 55.47          |
| 10-4620.5017           | VEHICLE MAINTENANCE           | 8,086.82                                      | 41,225.94                                  | 85,000.00                     | 3,363.10                                      | 53,890.15                                  | 31,109.85                             | 63.40          |
| 10-4620.5020           | ELECTRIC AND GAS              | 6,957.20                                      | 41,921.11                                  | 86,900.00                     | 7,458.12                                      | 42,509.32                                  | 44,390.68                             | 48.92          |
| 10-4620.5021           | TELEPHONE/CABLE               | 307.74  | 5,947.62                                   | 10,952.00                     | 2,118.20                                      | 7,981.66                                   | 2,970.34                              | 72.88          |
| 10-4620.5022           | WATER AND SEWER               | 86.01   | 1,170.87                                   | 1,700.00                      | 243.25  | 2,092.31                                   | (392.31)                              | 123.08         |
| 10-4620.5025           | NON-CAPITAL TOOLS & EQUIPMENT | 340.64  | 3,953.51                                   | 2,000.00                      | 97.99   | 754.40                                     | 1,245.60                              | 37.72          |
| 10-4620.5026           | MAINT & SERVICE CONTRACTS     | 1,527.18                                      | 1,803.97                                   | 9,700.00                      | 1,410.12                                      | 6,720.34                                   | 2,979.66                              | 69.28          |
| 10-4620.5027           | MACHINE/EQUIPMENT REPAIR      | 35.23   | 107.50                                     | 4,000.00                      | 47.77   | 1,788.72                                   | 2,211.28                              | 44.72          |
| 10-4620.5041           | UNIFORMS                      | 471.95  | 3,791.96                                   | 7,000.00                      | 1,410.74                                      | 5,152.56                                   | 1,847.44                              | 73.61          |
| 10-4620.5044           | CLEANING/SANITARY SUPPLY      | 142.41  | 1,020.42                                   | 3,500.00                      | 351.70  | 1,337.64                                   | 2,162.36                              | 38.22          |
| 10-4620.5049           | MEDICAL AND LAB               | 707.91  | 1,353.41                                   | 3,500.00                      | 122.51  | 1,295.39                                   | 2,204.61                              | 37.01          |
| 10-4620.5054           | STREET SIGNS                  | 0.00  | 2,443.88                                   | 4,000.00                      | 0.00  | 1,702.62                                   | 2,297.38                              | 42.57          |
| 10-4620.5062           | INSURANCE                     | 13,621.00                                     | 29,452.00                                  | 37,861.00                     | 17,571.00                                     | 35,890.00                                  | 1,971.00                              | 94.79          |
| 10-4620.5063           | RENT AND LEASES               | 12.14   | 72.18                                      | 250.00                        | 37.36   | 401.47                                     | (151.47)                              | 160.59         |
| 10-4620.5064           | EMPLOYEE TRAINING             | 0.00  | 0.00                                       | 300.00                        | 0.00  | 0.00                                       | 300.00                                | 0.00           |
| 10-4620.5065           | PROFESSIONAL SERVICES         | 0.00  | 0.00                                       | 2,000.00                      | 0.00  | 0.00                                       | 2,000.00                              | 0.00           |
| 10-4620.5066           | TEMPORARY LABOR               | 5,840.40                                      | 88,317.13                                  | 177,450.00                    | 15,094.70                                     | 117,959.32                                 | 59,490.68                             | 66.47          |
| 10-4620.5067           | CONTRACTED SERVICES           | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| 10-4620.5079           | MISC. & CONTINGENCY EXP       | 39.00   | 1,065.17                                   | 1,000.00                      | 0.00  | 105.31                                     | 894.69                                | 10.53          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                            | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND               |                               |   |  |                               |   |  |                                       |                |
| 10-4620.5089                         | GARBAGE CART PROCUREMENT      | 0.00  | 7,541.40                                   | 7,800.00                      | 0.00  | 9,718.36                                   | (1,918.36)                            | 124.59         |
| Net PUBLIC WORKS                     |                               | 103,577.85                                    | 667,915.62                                 | 1,254,417.00                  | 114,892.32                                    | 751,363.31                                 | 503,053.69                            | 59.90          |
| BUILDING, PLANNING & ENGINEERING     |                               |   |  |                               |   |  |                                       |                |
| 10-4710.5001                         | SALARIES & WAGES              | 18,162.14                                     | 129,636.19                                 | 245,883.00                    | 18,004.41                                     | 134,573.38                                 | 111,309.62                            | 54.73          |
| 10-4710.5002                         | OVERTIME WAGES                | 48.20   | 143.66                                     | 1,409.00                      | 0.00  | 353.15                                     | 1,055.85                              | 25.06          |
| 10-4710.5004                         | FICA EXPENSE                  | 1,334.90                                      | 9,562.56                                   | 18,918.00                     | 1,296.86                                      | 9,785.86                                   | 9,132.14                              | 51.73          |
| 10-4710.5005                         | RETIREMENT EXPENSE            | 2,105.11                                      | 15,158.01                                  | 33,533.00                     | 318.80  | 16,173.33                                  | 17,359.67                             | 48.23          |
| 10-4710.5006                         | GROUP HEALTH INSURANCE        | 2,827.48                                      | 19,646.08                                  | 34,489.00                     | 3,416.18                                      | 24,569.10                                  | 9,919.90                              | 71.24          |
| 10-4710.5007                         | WORKMEN'S COMPENSATION        | 639.00  | 1,676.00                                   | 2,880.00                      | 655.00  | 1,933.00                                   | 947.00                                | 67.12          |
| 10-4720.5010                         | PRINT AND OFFICE SUPPLIES     | 2,862.97                                      | 7,376.51                                   | 12,500.00                     | 395.05  | 6,351.20                                   | 6,148.80                              | 50.81          |
| 10-4720.5014                         | MEMBERSHIP AND DUES           | 25.00   | 187.13                                     | 1,000.00                      | 75.00   | 266.78                                     | 733.22                                | 26.68          |
| 10-4720.5015                         | MEETINGS AND SEMINARS         | 0.00  | 0.00                                       | 1,000.00                      | 14.16   | 311.53                                     | 688.47                                | 31.15          |
| 10-4720.5016                         | VEHICLE, FUEL & OIL           | 501.10  | 2,106.32                                   | 4,000.00                      | 457.54  | 2,340.71                                   | 1,659.29                              | 58.52          |
| 10-4720.5017                         | VEHICLE MAINTENANCE           | 137.28  | 627.71                                     | 1,000.00                      | 0.00  | 478.36                                     | 521.64                                | 47.84          |
| 10-4720.5020                         | ELECTRIC AND GAS              | 319.36  | 2,087.09                                   | 4,000.00                      | 549.36  | 2,527.89                                   | 1,472.11                              | 63.20          |
| 10-4720.5021                         | TELEPHONE/CABLE               | 353.56  | 3,162.03                                   | 5,352.00                      | 542.26  | 2,862.31                                   | 2,489.69                              | 53.48          |
| 10-4720.5022                         | WATER AND SEWER               | 94.82   | 925.92                                     | 1,600.00                      | 185.58  | 981.67                                     | 618.33                                | 61.35          |
| 10-4720.5025                         | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 25.76                                      | 300.00                        | 0.00  | 0.00                                       | 300.00                                | 0.00           |
| 10-4720.5026                         | MAINT & SERVICE CONTRACTS     | 669.75  | 4,487.23                                   | 7,500.00                      | 499.75  | 4,993.27                                   | 2,506.73                              | 66.58          |
| 10-4720.5027                         | MACHINE/EQUIPMENT REPAIR      | 0.00  | 0.00                                       | 500.00                        | 0.00  | 0.00                                       | 500.00                                | 0.00           |
| 10-4720.5041                         | UNIFORMS                      | 0.00  | 0.00                                       | 500.00                        | 0.00  | 136.47                                     | 363.53                                | 27.29          |
| 10-4720.5044                         | CLEANING/SANITARY SUPPLY      | 40.98   | 103.23                                     | 500.00                        | 60.14   | 108.02                                     | 391.98                                | 21.60          |
| 10-4720.5049                         | MEDICAL AND LAB               | 0.00  | 0.00                                       | 100.00                        | 21.23   | 21.23                                      | 78.77                                 | 21.23          |
| 10-4720.5062                         | INSURANCE                     | 4,064.00                                      | 8,704.00                                   | 9,085.00                      | 4,053.00                                      | 8,768.50                                   | 316.50                                | 96.52          |
| 10-4720.5063                         | RENT AND LEASES               | 53.44   | 230.21                                     | 800.00                        | 54.36   | 258.81                                     | 541.19                                | 32.35          |
| 10-4720.5064                         | EMPLOYEE TRAINING             | 0.00  | 1,013.96                                   | 1,300.00                      | 0.00  | 395.52                                     | 904.48                                | 30.42          |
| 10-4720.5065                         | PROFESSIONAL SERVICES         | 1,484.94                                      | 3,979.12                                   | 70,500.00                     | 0.00  | 624.00                                     | 69,876.00                             | 0.89           |
| 10-4720.5079                         | MISC. & CONTINGENCY EXP       | 98.98   | 271.75                                     | 500.00                        | 7.48  | 340.14                                     | 159.86                                | 68.03          |
| Net BUILDING, PLANNING & ENGINEERING |                               | 35,823.01                                     | 211,110.47                                 | 459,149.00                    | 30,606.16                                     | 219,154.23                                 | 239,994.77                            | 47.73          |
| RECREATION                           |                               |   |  |                               |   |  |                                       |                |
| 10-4810.5001                         | SALARIES & WAGES              | 25,904.01                                     | 188,829.45                                 | 349,457.00                    | 24,209.58                                     | 186,448.64                                 | 163,008.36                            | 53.35          |
| 10-4810.5002                         | OVERTIME WAGES                | 591.54  | 10,678.08                                  | 17,838.00                     | 0.00  | 4,382.72                                   | 13,455.28                             | 24.57          |
| 10-4810.5003                         | PART-TIME WAGES               | 12,693.17                                     | 95,603.44                                  | 207,400.00                    | 10,063.81                                     | 103,111.69                                 | 104,288.31                            | 49.72          |
| 10-4810.5004                         | FICA EXPENSE                  | 2,878.34                                      | 21,332.60                                  | 43,964.00                     | 2,551.03                                      | 21,716.93                                  | 22,247.07                             | 49.40          |
| 10-4810.5005                         | RETIREMENT EXPENSE            | 3,185.96                                      | 23,015.01                                  | 53,195.00                     | (303.74)                                      | 23,560.43                                  | 29,634.57                             | 44.29          |
| 10-4810.5006                         | GROUP HEALTH INSURANCE        | 4,924.62                                      | 34,209.58                                  | 56,699.00                     | 4,266.48                                      | 32,547.18                                  | 24,151.82                             | 57.40          |
| 10-4810.5007                         | WORKMEN'S COMPENSATION        | 3,101.00                                      | 8,290.00                                   | 13,427.00                     | 3,261.00                                      | 9,463.00                                   | 3,964.00                              | 70.48          |
| 10-4820.5010                         | PRINT AND OFFICE SUPPLIES     | 2,822.30                                      | 7,016.66                                   | 10,500.00                     | 411.29  | 5,875.17                                   | 4,624.83                              | 55.95          |
| 10-4820.5014                         | MEMBERSHIP AND DUES           | 0.00  | 552.13                                     | 1,600.00                      | 470.00  | 551.83                                     | 1,048.17                              | 34.49          |
| 10-4820.5015                         | MEETINGS AND SEMINARS         | 0.00  | 1,360.94                                   | 2,000.00                      | 0.00  | 932.95                                     | 1,067.05                              | 46.65          |
| 10-4820.5016                         | VEHICLE, FUEL & OIL           | 237.69  | 1,506.27                                   | 4,000.00                      | 193.21  | 1,931.14                                   | 2,068.86                              | 48.28          |
| 10-4820.5017                         | VEHICLE MAINTENANCE           | 0.00  | 261.82                                     | 2,000.00                      | 64.30   | 1,145.53                                   | 854.47                                | 57.28          |
| 10-4820.5020                         | ELECTRIC AND GAS              | 2,607.66                                      | 20,123.72                                  | 37,000.00                     | 5,284.40                                      | 22,546.55                                  | 14,453.45                             | 60.94          |
| 10-4820.5021                         | TELEPHONE/CABLE               | 936.07  | 8,599.13                                   | 13,992.00                     | 2,234.83                                      | 11,773.38                                  | 2,218.62                              | 84.14          |



PERIOD ENDING 01/31/2018

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

| GL NUMBER              | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND |                               |   |  |                               |   |  |                                       |                |
| 10-4820.5022           | WATER AND SEWER               | 301.81  | 2,548.67                                   | 4,240.00                      | 517.35  | 2,302.90                                   | 1,937.10                              | 54.31          |
| 10-4820.5025           | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 1,279.35                                   | 1,800.00                      | 0.00  | 943.75                                     | 856.25                                | 52.43          |
| 10-4820.5026           | MAINT & SERVICE CONTRACTS     | 3,718.03                                      | 21,888.09                                  | 38,600.00                     | 551.97  | 19,206.88                                  | 19,393.12                             | 49.76          |
| 10-4820.5027           | MACHINE/EQUIPMENT REPAIR      | 0.00  | 2,282.21                                   | 2,500.00                      | 0.00  | 7.36                                       | 2,492.64                              | 0.29           |
| 10-4820.5041           | UNIFORMS                      | 0.00  | 0.00                                       | 1,950.00                      | 39.17   | 107.96                                     | 1,842.04                              | 5.54           |
| 10-4820.5044           | CLEANING/SANITARY SUPPLY      | 46.32   | 2,521.49                                   | 4,750.00                      | 198.66  | 2,879.13                                   | 1,870.87                              | 60.61          |
| 10-4820.5049           | MEDICAL AND LAB               | 0.00  | 294.85                                     | 800.00                        | 0.00  | 244.92                                     | 555.08                                | 30.62          |
| 10-4820.5062           | INSURANCE                     | 18,415.00                                     | 40,200.00                                  | 42,200.00                     | 18,670.00                                     | 37,084.00                                  | 5,116.00                              | 87.88          |
| 10-4820.5063           | RENT AND LEASES               | 258.94  | 1,631.86                                   | 3,700.00                      | 130.02  | 1,529.00                                   | 2,171.00                              | 41.32          |
| 10-4820.5064           | EMPLOYEE TRAINING             | 825.00  | 1,343.36                                   | 2,300.00                      | 0.00  | 924.03                                     | 1,375.97                              | 40.18          |
| 10-4820.5065           | PROFESSIONAL SERVICES         | 0.00  | 0.00                                       | 115.00                        | 0.00  | 0.00                                       | 115.00                                | 0.00           |
| 10-4820.5079           | MISC. & CONTINGENCY EXP       | 367.53  | 1,350.96                                   | 3,500.00                      | 213.95  | 1,819.36                                   | 1,680.64                              | 51.98          |
| 10-4830.5088           | 5 & UNDER GROUPS              | 0.00  | 93.04                                      | 750.00                        | 0.00  | 67.40                                      | 682.60                                | 8.99           |
| 10-4830.5091           | PROGRAMS                      | 0.00  | 1,330.63                                   | 3,000.00                      | 594.90  | 1,907.62                                   | 1,092.38                              | 63.59          |
| 10-4830.5092           | SPECIAL ACTIVITES/EVENTS      | 3,705.71                                      | 17,158.78                                  | 22,000.00                     | 1,493.82                                      | 12,791.96                                  | 9,208.04                              | 58.15          |
| 10-4830.5093           | SUMMER CAMPS                  | 0.00  | 5,672.31                                   | 14,500.00                     | 0.00  | 4,407.41                                   | 10,092.59                             | 30.40          |
| 10-4830.5095           | THEME ACTIVITIES              | 125.27  | 588.81                                     | 2,000.00                      | 0.00  | 776.73                                     | 1,223.27                              | 38.84          |
| 10-4830.5096           | MIDDLE SCHOOL DANCES          | 0.00  | 367.50                                     | 2,500.00                      | 0.00  | 0.00                                       | 2,500.00                              | 0.00           |
| 10-4830.5097           | ADULT SPORTS                  | 566.46  | 6,569.54                                   | 14,000.00                     | 182.65  | 8,924.86                                   | 5,075.14                              | 63.75          |
| 10-4830.5098           | YOUTH SPORTS                  | 3,052.59                                      | 9,590.68                                   | 35,000.00                     | 1,665.27                                      | 10,551.15                                  | 24,448.85                             | 30.15          |
| 10-4830.5099           | KEENAGERS                     | 671.10  | 1,286.17                                   | 3,000.00                      | 437.96  | 2,524.83                                   | 475.17                                | 84.16          |
| Net RECREATION         |                               | 91,936.12                                     | 539,377.13                                 | 1,016,277.00                  | 77,401.91                                     | 534,988.39                                 | 481,288.61                            | 52.64          |
| JUDICIAL AND LEGAL     |                               |   |  |                               |   |  |                                       |                |
| 10-4910.5001           | SALARIES & WAGES              | 5,098.31                                      | 34,538.78                                  | 64,068.00                     | 4,895.28                                      | 36,962.44                                  | 27,105.56                             | 57.69          |
| 10-4910.5002           | OVERTIME WAGES                | 0.00  | 2,691.72                                   | 2,946.00                      | 0.00  | 5,202.22                                   | (2,256.22)                            | 176.59         |
| 10-4910.5003           | PART-TIME SALARIES            | 1,153.84                                      | 8,641.80                                   | 18,000.00                     | 1,153.84                                      | 8,200.80                                   | 9,799.20                              | 45.56          |
| 10-4910.5004           | FICA EXPENSE                  | 478.30  | 3,512.69                                   | 6,504.00                      | 450.99  | 3,693.06                                   | 2,810.94                              | 56.78          |
| 10-4910.5005           | RETIREMENT EXPENSE            | 722.74  | 5,325.52                                   | 11,528.00                     | (56.67)                                       | 5,682.58                                   | 5,845.42                              | 49.29          |
| 10-4910.5006           | GROUP HEALTH INSURANCE        | 513.60  | 3,567.36                                   | 6,265.00                      | 527.78  | 3,609.38                                   | 2,655.62                              | 57.61          |
| 10-4910.5007           | WORKMEN'S COMPENSATION        | 66.00   | 182.00                                     | 288.00                        | 68.00   | 200.00                                     | 88.00                                 | 69.44          |
| 10-4920.5010           | PRINT AND OFFICE SUPPLIES     | 329.44  | 3,003.36                                   | 4,500.00                      | 243.77  | 2,495.34                                   | 2,004.66                              | 55.45          |
| 10-4920.5014           | MEMBERSHIP AND DUES           | 65.00   | 82.13                                      | 200.00                        | 65.00   | 81.83                                      | 118.17                                | 40.92          |
| 10-4920.5015           | MEETINGS AND SEMINARS         | 0.00  | 534.00                                     | 800.00                        | 0.00  | 228.10                                     | 571.90                                | 28.51          |
| 10-4920.5021           | TELEPHONE/CABLE               | 257.94  | 2,481.33                                   | 3,540.00                      | 372.50  | 2,214.03                                   | 1,325.97                              | 62.54          |
| 10-4920.5025           | NON-CAPITAL TOOLS & EQUIPMENT | 10.85   | 10.85                                      | 800.00                        | 0.00  | 0.00                                       | 800.00                                | 0.00           |
| 10-4920.5026           | MAINT & SERVICE CONTRACTS     | 0.00  | 804.85                                     | 6,800.00                      | 0.00  | 384.36                                     | 6,415.64                              | 5.65           |
| 10-4920.5062           | INSURANCE                     | 286.00  | 566.00                                     | 584.00                        | 290.00  | 576.00                                     | 8.00                                  | 98.63          |
| 10-4920.5064           | EMPLOYEE TRAINING             | (110.00)                                      | 210.00                                     | 2,000.00                      | 185.00  | 395.00                                     | 1,605.00                              | 19.75          |
| 10-4920.5065           | PROFESSIONAL SERVICES         | 12,888.50                                     | 50,285.09                                  | 189,000.00                    | 17,270.00                                     | 48,837.00                                  | 140,163.00                            | 25.84          |
| 10-4920.5079           | MISC. & CONTINGENCY           | 0.00  | 13.31                                      | 850.00                        | 0.00  | 282.19                                     | 567.81                                | 33.20          |
| Net JUDICIAL AND LEGAL |                               | 21,760.52                                     | 116,450.79                                 | 318,673.00                    | 25,465.49                                     | 119,044.33                                 | 199,628.67                            | 37.36          |
| PARKING METER          |                               |   |  |                               |   |  |                                       |                |
| 10-5710.5002           | OVERTIME WAGES                | 0.00  | 3,315.86                                   | 3,504.00                      | 0.00  | 827.51                                     | 2,676.49                              | 23.62          |
| 10-5710.5003           | PART-TIME WAGES               | 487.50  | 50,741.50                                  | 116,820.00                    | 598.00  | 26,132.39                                  | 90,687.61                             | 22.37          |

## EXPENDITURE REPORT FOR CITY OF ISLE OF PALMS

PERIOD ENDING 01/31/2018

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

| GL NUMBER               | DESCRIPTION            | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-------------------------|------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 10 - GENERAL FUND  |                        |   |  |                               |   |  |                                       |                |
| 10-5710.5004            | FICA EXPENSE           | 37.30   | 4,135.51                                   | 9,205.00                      | 45.75   | 2,065.49                                   | 7,139.51                              | 22.44          |
| 10-5710.5005            | RETIREMENT EXPENSE     | 0.00  | 279.56                                     | 0.00                          | 0.00  | 19.17                                      | (19.17)                               | 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   | 1,379.00                                      | 3,512.00                                   | 6,654.00                      | 841.00  | 3,599.00                                   | 3,055.00                              | 54.09          |
| Net PARKING METER       |                        | 1,903.80                                      | 61,984.43                                  | 136,183.00                    | 1,484.75                                      | 32,678.60                                  | 103,504.40                            | 24.00          |
| <hr/>                   |                        |   |  |                               |   |  |                                       |                |
| Fund 10 - GENERAL FUND: |                        |   |  |                               |   |  |                                       |                |
| TOTAL EXPENDITURES      |                        | 862,210.08                                    | 5,341,174.98                               | 10,896,651.00                 | 948,506.23                                    | 5,654,981.95                               | 5,241,669.05                          | 51.90          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                        | DESCRIPTION                    | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|----------------------------------|--------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 20 - CAPITAL PROJECTS FUND  |                                |   |  |                               |   |  |                                       |                |
| MISCELLANEOUS                    |                                |   |  |                               |   |  |                                       |                |
| 20-3500.4501                     | MISCELLANEOUS REVENUE          | 0.00  | 1,000.00                                   | 0.00                          | 0.00  | 75,000.00                                  | (75,000.00)                           | 100.00         |
| 20-3500.4505                     | INTEREST INCOME                | 2,377.71                                      | 14,664.20                                  | 23,000.00                     | 4,351.62                                      | 26,353.73                                  | (3,353.73)                            | 114.58         |
| Net MISCELLANEOUS                |                                | 2,377.71                                      | 15,664.20                                  | 23,000.00                     | 4,351.62                                      | 101,353.73                                 | (78,353.73)                           | 440.67         |
| OPERATING TRANSFERS              |                                |   |  |                               |   |  |                                       |                |
| 20-3900.4901                     | OPERATING TRANSFERS IN         | 0.00  | 0.00                                       | 324,998.00                    | 0.00  | 450,000.00                                 | (125,002.00)                          | 138.46         |
| Net OPERATING TRANSFERS          |                                | 0.00  | 0.00                                       | 324,998.00                    | 0.00  | 450,000.00                                 | (125,002.00)                          | 138.46         |
| 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  | 967.55  | 21,121.48                                  | 20,250.00                     | 0.00  | 2,594.00                                   | 17,656.00                             | 12.81          |
| 20-4140.5026                     | MAINT & SERVICE CONTRACTS      | 321.07  | 10,137.07                                  | 2,100.00                      | 243.50  | 243.50                                     | 1,856.50                              | 11.60          |
| 20-4140.5065                     | PROFESSIONAL SERVICES          | 0.00  | 13,289.40                                  | 18,000.00                     | 0.00  | 15,246.90                                  | 2,753.10                              | 84.71          |
| 20-4140.5085                     | CAPITAL OUTLAY                 | 0.00  | 19,689.00                                  | 135,000.00                    | 70,675.00                                     | 156,710.00                                 | (21,710.00)                           | 116.08         |
| Net GENERAL GOVERNMENT           |                                | (1,288.62)                                    | (64,236.95)                                | (175,410.00)                  | (70,918.50)                                   | (174,794.40)                               | (615.60)                              | 99.65          |
| 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  | 0.00  | 0.00                                       | 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                     | 0.00  | 0.00                                       | 61,746.00                             | 0.00           |
| 20-4440.5085                     | CAPITAL OUTLAY                 | 5,249.76                                      | 5,249.76                                   | 319,250.00                    | 29,895.57                                     | 38,744.91                                  | 280,505.09                            | 12.14          |
| Net POLICE                       |                                | (5,249.76)                                    | (5,249.76)                                 | (387,096.00)                  | (29,895.57)                                   | (42,374.37)                                | (344,721.63)                          | 10.95          |
| 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  | 0.00  | 3,204.25                                   | 14,000.00                     | 0.00  | (3,529.00)                                 | 17,529.00                             | (25.21)        |
| 20-4540.5026                     | MAINT & SERVICE CONTRACTS      | 0.00  | 0.00                                       | 101,208.00                    | 261.47  | 261.47                                     | 100,946.53                            | 0.26           |
| 20-4540.5065                     | PROFESSIONAL SERVICES          | 1,740.00                                      | 2,196.00                                   | 0.00                          | 720.00  | 888.00                                     | (888.00)                              | 100.00         |
| 20-4540.5085                     | CAPITAL OUTLAY                 | 6,199.76                                      | 99,058.89                                  | 289,750.00                    | 0.00  | 34,189.35                                  | 255,560.65                            | 11.80          |
| Net FIRE                         |                                | (7,939.76)                                    | (104,459.14)                               | (404,958.00)                  | (981.47)                                      | (36,706.82)                                | (368,251.18)                          | 9.06           |
| PUBLIC WORKS                     |                                |   |  |                               |   |  |                                       |                |
| 20-4640.5025                     | NON-CAPITAL TOOLS & EQUIPMENT  | 0.00  | 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     | 3,915.00                                      | 6,141.00                                   | 1,656,868.00                  | 850.00  | 337,540.49                                 | 1,319,327.51                          | 20.37          |
| 20-4640.5085                     | CAPITAL OUTLAY                 | 1,672.05                                      | 1,902.05                                   | 433,338.00                    | 4,262.01                                      | 440,486.22                                 | (7,148.22)                            | 101.65         |
| 20-4640.5086                     | DRAINAGE EXPENSE CONTINGENCIES | 0.00  | 1,687.50                                   | 135,100.00                    | 2,905.80                                      | 97,989.30                                  | 37,110.70                             | 72.53          |
| Net PUBLIC WORKS                 |                                | (5,587.05)                                    | (10,472.72)                                | (2,316,218.00)                | (8,017.81)                                    | (876,016.01)                               | (1,440,201.99)                        | 37.82          |
| BUILDING, PLANNING & ENGINEERING |                                |   |  |                               |   |  |                                       |                |
| 20-4740.5025                     | NON-CAPITAL TOOLS & EQUIPMENT  | 0.00  | 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           |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                            | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 20 - CAPITAL PROJECTS FUND      |                               |   |  |                               |   |  |                                       |                |
| Net BUILDING, PLANNING & ENGINEERING |                               | 0.00  | (319.73)                                   | (36,000.00)                   | 0.00  | 0.00                                       | (36,000.00)                           | 0.00           |
| RECREATION                           |                               |   |  |                               |   |  |                                       |                |
| 20-4840.5025                         | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 4,700.47                                   | 34,600.00                     | 1,232.74                                      | 8,620.76                                   | 25,979.24                             | 24.92          |
| 20-4840.5026                         | MAINT & SERVICE CONTRACTS     | 14,895.68                                     | 16,203.64                                  | 20,500.00                     | 0.00  | 14,236.00                                  | 6,264.00                              | 69.44          |
| 20-4840.5085                         | CAPITAL OUTLAY                | 0.00  | 9,797.50                                   | 85,000.00                     | 0.00  | 0.00                                       | 85,000.00                             | 0.00           |
| Net RECREATION                       |                               | (14,895.68)                                   | (30,701.61)                                | (140,100.00)                  | (1,232.74)                                    | (22,856.76)                                | (117,243.24)                          | 16.31          |
| Fund 20 - CAPITAL PROJECTS FUND:     |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                       |                               | 2,377.71                                      | 15,664.20                                  | 347,998.00                    | 4,351.62                                      | 551,353.73                                 | (203,355.73)                          | 158.44         |
| TOTAL EXPENDITURES                   |                               | 34,960.87                                     | 215,439.91                                 | 3,459,782.00                  | 111,046.09                                    | 1,152,748.36                               | 2,307,033.64                          | 33.32          |
| NET OF REVENUES & EXPENDITURES       |                               | (32,583.16)                                   | (199,775.71)                               | (3,111,784.00)                | (106,694.47)                                  | (601,394.63)                               | (2,510,389.37)                        | 19.33          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                         | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 30 - ACCOMMODATIONS FEE FUND |                               |   |  |                               |   |  |                                       |                |
| REBATES                           |                               |   |  |                               |   |  |                                       |                |
| 30-3450.4105                      | ACCOM. FEE REVENUE            | 36,937.38                                     | 526,975.89                                 | 967,000.00                    | 32,876.76                                     | 564,766.27                                 | 402,233.73                            | 58.40          |
| 30-3450.4106                      | COUNTY ACC. FEE REVENUE       | 0.00  | 0.00                                       | 437,000.00                    | 0.00  | 327,750.00                                 | 109,250.00                            | 75.00          |
| Net REBATES                       |                               | 36,937.38                                     | 526,975.89                                 | 1,404,000.00                  | 32,876.76                                     | 892,516.27                                 | 511,483.73                            | 63.57          |
| MISCELLANEOUS                     |                               |   |  |                               |   |  |                                       |                |
| 30-3500.4504                      | SALE OF ASSETS                | 0.00  | 5,495.00                                   | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| 30-3500.4505                      | INTEREST INCOME               | 1,173.51                                      | 6,616.90                                   | 10,000.00                     | 1,709.72                                      | 9,975.64                                   | 24.36                                 | 99.76          |
| Net MISCELLANEOUS                 |                               | 1,173.51                                      | 12,111.90                                  | 10,000.00                     | 1,709.72                                      | 9,975.64                                   | 24.36                                 | 99.76          |
| OPERATING TRANSFERS               |                               |   |  |                               |   |  |                                       |                |
| 30-3900.5901                      | OPERATING TRANSFERS OUT       | 0.00  | (305,336.00)                               | (648,067.00)                  | 0.00  | (529,900.00)                               | (118,167.00)                          | 81.77          |
| Net OPERATING TRANSFERS           |                               | 0.00  | (305,336.00)                               | (648,067.00)                  | 0.00  | (529,900.00)                               | (118,167.00)                          | 81.77          |
| GENERAL GOVERNMENT                |                               |   |  |                               |   |  |                                       |                |
| 30-4120.5009                      | DEBT SERVICE - PRINCIPAL      | 0.00  | 0.00                                       | 68,000.00                     | 0.00  | 0.00                                       | 68,000.00                             | 0.00           |
| 30-4120.5011                      | DEBT SERVICE - INTEREST       | 0.00  | 4,519.00                                   | 7,963.00                      | 0.00  | 3,981.60                                   | 3,981.40                              | 50.00          |
| 30-4120.5013                      | BANK SERVICE CHARGES          | 4.00  | 54.60                                      | 100.00                        | 0.00  | 20.00                                      | 80.00                                 | 20.00          |
| 30-4120.5020                      | ELECTRIC AND GAS              | 78.48   | 261.80                                     | 400.00                        | 29.41   | 203.33                                     | 196.67                                | 50.83          |
| 30-4120.5026                      | MAINT & SERVICE CONTRACTS     | 8,500.00                                      | 9,472.06                                   | 29,550.00                     | 8,500.00                                      | 8,524.00                                   | 21,026.00                             | 28.85          |
| 30-4120.5054                      | STREET SIGNS                  | 0.00  | 0.00                                       | 30,000.00                     | 10,109.82                                     | 18,243.87                                  | 11,756.13                             | 60.81          |
| 30-4120.5065                      | PROFESSIONAL SERVICES         | 0.00  | 370.02                                     | 560.00                        | 0.00  | 382.63                                     | 177.37                                | 68.33          |
| 30-4120.5079                      | MISCELLANEOUS                 | 2,101.83                                      | 11,793.85                                  | 16,000.00                     | 1,582.70                                      | 8,023.90                                   | 7,976.10                              | 50.15          |
| 30-4120.5085                      | CAPITAL OUTLAY                | 0.00  | 19,969.00                                  | 2,500.00                      | 0.00  | 0.00                                       | 2,500.00                              | 0.00           |
| Net GENERAL GOVERNMENT            |                               | (10,684.31)                                   | (46,440.33)                                | (155,073.00)                  | (20,221.93)                                   | (39,379.33)                                | (115,693.67)                          | 25.39          |
| POLICE                            |                               |   |  |                               |   |  |                                       |                |
| 30-4420.5021                      | TELEPHONE/CABLE               | 0.00  | 0.00                                       | 7,100.00                      | 615.52  | 2,919.02                                   | 4,180.98                              | 41.11          |
| 30-4420.5025                      | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 7,824.43                                   | 11,400.00                     | 6,390.74                                      | 6,390.74                                   | 5,009.26                              | 56.06          |
| 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           | 0.00  | 6,575.00                                   | 22,000.00                     | 0.00  | 9,070.00                                   | 12,930.00                             | 41.23          |
| 30-4420.5085                      | CAPITAL OUTLAY                | 28,705.79                                     | 56,765.60                                  | 187,625.00                    | 0.00  | 0.00                                       | 187,625.00                            | 0.00           |
| Net POLICE                        |                               | (28,705.79)                                   | (71,165.03)                                | (258,998.00)                  | (7,006.26)                                    | (18,379.76)                                | (240,618.24)                          | 7.10           |
| FIRE                              |                               |   |  |                               |   |  |                                       |                |
| 30-4520.5025                      | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 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  | 0.00                                       | 50,604.00                             | 0.00           |
| 30-4520.5085                      | CAPITAL OUTLAY                | 8,318.92                                      | 54,748.48                                  | 122,375.00                    | 0.00  | 0.00                                       | 122,375.00                            | 0.00           |
| Net FIRE                          |                               | (8,318.92)                                    | (54,748.48)                                | (176,979.00)                  | 0.00  | 0.00                                       | (176,979.00)                          | 0.00           |
| PUBLIC WORKS                      |                               |   |  |                               |   |  |                                       |                |
| 30-4620.5026                      | MAINT & SERVICE CONTRACTS     | 0.00  | 6,980.24                                   | 32,957.00                     | 0.00  | 9,939.22                                   | 23,017.78                             | 30.16          |
| 30-4620.5054                      | STREET SIGNS                  | 173.33  | 940.36                                     | 4,000.00                      | 0.00  | 254.36                                     | 3,745.64                              | 6.36           |
| 30-4620.5067                      | CONTRACTED SERVICES           | 4,385.20                                      | 25,568.53                                  | 52,000.00                     | 8,159.72                                      | 34,477.25                                  | 17,522.75                             | 66.30          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                          | DESCRIPTION                   | ACTIVITY FOR                  | YTD BALANCE                 | 2017-18            | ACTIVITY FOR                  | YTD BALANCE                 | AVAILABLE                | % BDGT<br>USED |
|------------------------------------|-------------------------------|-------------------------------|-----------------------------|--------------------|-------------------------------|-----------------------------|--------------------------|----------------|
|                                    |                               | MONTH 01/31/17<br>INCR (DECR) | 01/31/2017<br>NORM (ABNORM) | ORIGINAL<br>BUDGET | MONTH 01/31/18<br>INCR (DECR) | 01/31/2018<br>NORM (ABNORM) | BALANCE<br>NORM (ABNORM) |                |
| Fund 30 - ACCOMMODATIONS FEE FUND  |                               |                               |                             |                    |                               |                             |                          |                |
| 30-4620.5079                       | MISCELLANEOUS                 | 0.00                          | 0.00                        | 5,500.00           | 0.00                          | 0.00                        | 5,500.00                 | 0.00           |
| 30-4620.5085                       | CAPITAL OUTLAY                | 652.85                        | 769.00                      | 691,458.00         | 0.00                          | 0.00                        | 691,458.00               | 0.00           |
| Net PUBLIC WORKS                   |                               | (5,211.38)                    | (34,258.13)                 | (785,915.00)       | (8,159.72)                    | (44,670.83)                 | (741,244.17)             | 5.68           |
| RECREATION                         |                               |                               |                             |                    |                               |                             |                          |                |
| 30-4820.5085                       | CAPITAL OUTLAY                | 0.00                          | 0.00                        | 7,500.00           | 0.00                          | 0.00                        | 7,500.00                 | 0.00           |
| Net RECREATION                     |                               | 0.00                          | 0.00                        | (7,500.00)         | 0.00                          | 0.00                        | (7,500.00)               | 0.00           |
| FRONT BEACH PUBLIC RESTROOM        |                               |                               |                             |                    |                               |                             |                          |                |
| 30-5620.5010                       | PRINT AND OFFICE SUPPLIES     | 0.00                          | 10,237.72                   | 24,300.00          | 0.00                          | 171.28                      | 24,128.72                | 0.70           |
| 30-5620.5013                       | BANK SERVICE CHARGES          | 50.90                         | 17,239.65                   | 25,000.00          | 56.90                         | 17,505.33                   | 7,494.67                 | 70.02          |
| 30-5620.5020                       | ELECTRIC AND GAS              | 3,662.51                      | 24,536.67                   | 43,400.00          | 3,580.58                      | 24,249.61                   | 19,150.39                | 55.87          |
| 30-5620.5021                       | TELEPHONE/CABLE               | 159.33                        | 927.14                      | 12,400.00          | 348.40                        | 1,873.24                    | 10,526.76                | 15.11          |
| 30-5620.5022                       | WATER AND SEWER               | 119.58                        | 706.79                      | 3,000.00           | 652.63                        | 2,644.74                    | 355.26                   | 88.16          |
| 30-5620.5025                       | NON-CAPITAL TOOLS & EQUIPMENT | 0.00                          | 0.00                        | 3,000.00           | 0.00                          | 2,163.69                    | 836.31                   | 72.12          |
| 30-5620.5026                       | MAINT & SERVICE CONTRACTS     | 347.20                        | 967.70                      | 33,500.00          | 390.60                        | 22,228.18                   | 11,271.82                | 66.35          |
| 30-5620.5027                       | MACHINE/EQUIPMENT REPAIR      | 125.84                        | 10,437.61                   | 22,000.00          | 0.00                          | 11,298.61                   | 10,701.39                | 51.36          |
| 30-5620.5041                       | UNIFORMS                      | 0.00                          | 2.92                        | 5,000.00           | 0.00                          | 75.60                       | 4,924.40                 | 1.51           |
| 30-5620.5054                       | STREET SIGNS                  | 1,573.84                      | 2,001.44                    | 5,000.00           | 0.00                          | 1,493.29                    | 3,506.71                 | 29.87          |
| 30-5620.5062                       | INSURANCE                     | 733.00                        | 1,306.00                    | 1,497.00           | 744.00                        | 1,477.00                    | 20.00                    | 98.66          |
| 30-5620.5065                       | PROFESSIONAL SERVICES         | 4,498.01                      | 21,934.01                   | 29,400.00          | 245.70                        | 3,200.92                    | 26,199.08                | 10.89          |
| 30-5620.5067                       | CONTRACTED SERVICES           | 0.00                          | 3,812.00                    | 11,800.00          | 600.00                        | 5,000.00                    | 6,800.00                 | 42.37          |
| 30-5620.5079                       | MISCELLANEOUS                 | 0.00                          | 11.34                       | 7,500.00           | 0.00                          | 0.00                        | 7,500.00                 | 0.00           |
| Net FRONT BEACH PUBLIC RESTROOM    |                               | (11,270.21)                   | (94,120.99)                 | (226,797.00)       | (6,618.81)                    | (93,381.49)                 | (133,415.51)             | 41.17          |
| Fund 30 - ACCOMMODATIONS FEE FUND: |                               |                               |                             |                    |                               |                             |                          |                |
| TOTAL REVENUES                     |                               | 38,110.89                     | 233,751.79                  | 765,933.00         | 34,586.48                     | 372,591.91                  | 393,341.09               | 48.65          |
| TOTAL EXPENDITURES                 |                               | 64,190.61                     | 300,732.96                  | 1,611,262.00       | 42,006.72                     | 195,811.41                  | 1,415,450.59             | 12.15          |
| NET OF REVENUES & EXPENDITURES     |                               | (26,079.72)                   | (66,981.17)                 | (845,329.00)       | (7,420.24)                    | 176,780.50                  | (1,022,109.50)           | 20.91          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                            | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 35 - HOSPITALITY TAX FUND       |                               |   |  |                               |   |  |                                       |                |
| REBATES                              |                               |   |  |                               |   |  |                                       |                |
| 35-3450.4108                         | HOSPITALITY TAX               | 27,882.93                                     | 354,017.19                                 | 698,000.00                    | 23,003.54                                     | 372,744.22                                 | 325,255.78                            | 53.40          |
| Net REBATES                          |                               | 27,882.93                                     | 354,017.19                                 | 698,000.00                    | 23,003.54                                     | 372,744.22                                 | 325,255.78                            | 53.40          |
| MISCELLANEOUS                        |                               |   |  |                               |   |  |                                       |                |
| 35-3500.4505                         | INTEREST INCOME               | 380.37  | 1,712.59                                   | 2,200.00                      | 854.73  | 4,985.19                                   | (2,785.19)                            | 226.60         |
| Net MISCELLANEOUS                    |                               | 380.37  | 1,712.59                                   | 2,200.00                      | 854.73  | 4,985.19                                   | (2,785.19)                            | 226.60         |
| OPERATING TRANSFERS                  |                               |   |  |                               |   |  |                                       |                |
| 35-3900.5901                         | OPERATING TRANSFERS OUT       | 0.00  | (251,322.00)                               | (594,723.00)                  | 0.00  | (134,636.00)                               | (460,087.00)                          | 22.64          |
| Net OPERATING TRANSFERS              |                               | 0.00  | (251,322.00)                               | (594,723.00)                  | 0.00  | (134,636.00)                               | (460,087.00)                          | 22.64          |
| GENERAL GOVERNMENT                   |                               |   |  |                               |   |  |                                       |                |
| 35-4120.5009                         | DEBT SERVICE - PRINCIPAL      | 0.00  | 108,000.00                                 | 111,000.00                    | 111,000.00                                    | 111,000.00                                 | 0.00                                  | 100.00         |
| 35-4120.5011                         | DEBT SERVICE - INTEREST       | 0.00  | 17,087.32                                  | 23,180.00                     | 11,590.21                                     | 23,180.42                                  | (0.42)                                | 100.00         |
| Net GENERAL GOVERNMENT               |                               | 0.00  | (125,087.32)                               | (134,180.00)                  | (122,590.21)                                  | (134,180.42)                               | 0.42                                  | 100.00         |
| POLICE                               |                               |   |  |                               |   |  |                                       |                |
| 35-4420.5025                         | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 18,314.80                                  | 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          |
| Net POLICE                           |                               | 0.00  | (18,314.80)                                | (16,200.00)                   | 0.00  | (16,176.21)                                | (23.79)                               | 99.85          |
| FIRE                                 |                               |   |  |                               |   |  |                                       |                |
| 35-4520.5025                         | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 1,834.01                                   | 31,000.00                     | 0.00  | 3,610.08                                   | 27,389.92                             | 11.65          |
| 35-4520.5085                         | CAPITAL OUTLAY                | 0.00  | 0.00                                       | 62,000.00                     | 0.00  | 40,057.96                                  | 21,942.04                             | 64.61          |
| Net FIRE                             |                               | 0.00  | (1,834.01)                                 | (93,000.00)                   | 0.00  | (43,668.04)                                | (49,331.96)                           | 46.95          |
| PUBLIC WORKS                         |                               |   |  |                               |   |  |                                       |                |
| 35-4620.5026                         | MAINT & SERVICE CONTRACTS     | 0.00  | 31,984.96                                  | 193,800.00                    | 6,473.70                                      | 42,303.90                                  | 151,496.10                            | 21.83          |
| 35-4620.5067                         | CONTRACTED SERVICES           | 2,010.00                                      | 8,790.00                                   | 13,000.00                     | 2,010.00                                      | 7,035.00                                   | 5,965.00                              | 54.12          |
| 35-4620.5085                         | CAPITAL OUTLAY                | 0.00  | 0.00                                       | 65,000.00                     | 0.00  | 0.00                                       | 65,000.00                             | 0.00           |
| Net PUBLIC WORKS                     |                               | (2,010.00)                                    | (40,774.96)                                | (271,800.00)                  | (8,483.70)                                    | (49,338.90)                                | (222,461.10)                          | 18.15          |
| 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          | 4.00  | 54.60                                      | 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           |
| Net BUILDING, PLANNING & ENGINEERING |                               | (290.33)                                      | (340.93)                                   | (1,150.00)                    | 0.00  | (16.00)                                    | (1,134.00)                            | 1.39           |
| FRONT BEACH PUBLIC RESTROOM          |                               |   |  |                               |   |  |                                       |                |
| 35-5620.5085                         | CAPITAL OUTLAY                | 0.00  | 0.00                                       | 0.00                          | 0.00  | (250.00)                                   | 250.00                                | 100.00         |
| Net FRONT BEACH PUBLIC RESTROOM      |                               | 0.00  | 0.00                                       | 0.00                          | 0.00  | 250.00                                     | (250.00)                              | 100.00         |

PERIOD ENDING 01/31/2018

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| GL NUMBER                       | DESCRIPTION | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|-------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 35 - HOSPITALITY TAX FUND  |             |   |  |                               |   |  |                                       |                |
| Fund 35 - HOSPITALITY TAX FUND: |             |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |             | 28,263.30                                     | 104,407.78                                 | 105,477.00                    | 23,858.27                                     | 243,093.41                                 | (137,616.41)                          | 230.47         |
| TOTAL EXPENDITURES              |             | 2,300.33                                      | 186,352.02                                 | 516,330.00                    | 131,073.91                                    | 243,129.57                                 | 273,200.43                            | 47.09          |
| NET OF REVENUES & EXPENDITURES  |             | 25,962.97                                     | (81,944.24)                                | (410,853.00)                  | (107,215.64)                                  | (36.16)                                    | (410,816.84)                          | 0.01           |



PERIOD ENDING 01/31/2018

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

| GL NUMBER                      | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 40 - VOLUNTEER FIRE DEPT  |                               |   |  |                               |   |  |                                       |                |
| REBATES                        |                               |   |  |                               |   |  |                                       |                |
| 40-3450.4120                   | VFD 1% REBATE                 | 0.00  | 152,062.99                                 | 121,600.00                    | 0.00  | 148,223.57                                 | (26,623.57)                           | 121.89         |
| Net REBATES                    |                               | 0.00  | 152,062.99                                 | 121,600.00                    | 0.00  | 148,223.57                                 | (26,623.57)                           | 121.89         |
| MISCELLANEOUS                  |                               |   |  |                               |   |  |                                       |                |
| 40-3500.4505                   | INTEREST INCOME               | 1.69  | 13.76                                      | 25.00                         | 1.53  | 12.94                                      | 12.06                                 | 51.76          |
| Net MISCELLANEOUS              |                               | 1.69  | 13.76                                      | 25.00                         | 1.53  | 12.94                                      | 12.06                                 | 51.76          |
| 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          | 4.00  | 25.60                                      | 100.00                        | 4.00  | 28.00                                      | 72.00                                 | 28.00          |
| 40-4520.5014                   | MEMBERSHIP AND DUES           | 0.00  | 4,360.31                                   | 5,000.00                      | 0.00  | 4,381.12                                   | 618.88                                | 87.62          |
| 40-4520.5021                   | TELEPHONE/CABLE               | 63.91   | 447.37                                     | 1,000.00                      | 491.69  | 1,527.09                                   | (527.09)                              | 152.71         |
| 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                     | 2,011.43                                      | 132,452.15                                 | 104,225.00                    | 1,558.88                                      | 145,446.06                                 | (41,221.06)                           | 139.55         |
| 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                 | 40.52   | 286.41                                     | 6,000.00                      | 92.62   | 827.78                                     | 5,172.22                              | 13.80          |
| Net FIRE                       |                               | (2,119.86)                                    | (137,571.84)                               | (121,625.00)                  | (2,147.19)                                    | (152,210.05)                               | 30,585.05                             | 125.15         |
| Fund 40 - VOLUNTEER FIRE DEPT: |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                 |                               | 1.69  | 152,076.75                                 | 121,625.00                    | 1.53  | 148,236.51                                 | (26,611.51)                           | 121.88         |
| TOTAL EXPENDITURES             |                               | 2,119.86                                      | 137,571.84                                 | 121,625.00                    | 2,147.19                                      | 152,210.05                                 | (30,585.05)                           | 125.15         |
| NET OF REVENUES & EXPENDITURES |                               | (2,118.17)                                    | 14,504.91                                  | 0.00                          | (2,145.66)                                    | (3,973.54)                                 | 3,973.54                              | 100.00         |

PERIOD ENDING 01/31/2018

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| GL NUMBER                    | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 50 - ACCOMMODATIONS TAX |                               |   |  |                               |   |  |                                       |                |
| REBATES                      |                               |   |  |                               |   |  |                                       |                |
| 50-3450.4105                 | ACCOMMODATION TAX-RELATED     | 0.00  | 520,784.47                                 | 1,130,000.00                  | 202,803.32                                    | 720,830.86                                 | 409,169.14                            | 63.79          |
| 50-3450.4107                 | ACCOMMODATION TAX-PROMO       | 0.00  | 240,362.07                                 | 522,000.00                    | 93,601.53                                     | 332,691.16                                 | 189,308.84                            | 63.73          |
| Net REBATES                  |                               | 0.00  | 761,146.54                                 | 1,652,000.00                  | 296,404.85                                    | 1,053,522.02                               | 598,477.98                            | 63.77          |
| MISCELLANEOUS                |                               |   |  |                               |   |  |                                       |                |
| 50-3500.4501                 | MISCELLANEOUS INCOME          | 500.00  | 1,750.00                                   | 2,000.00                      | 0.00  | 0.00                                       | 2,000.00                              | 0.00           |
| 50-3500.4504                 | SALE OF ASSETS                | 0.00  | 0.00                                       | 5,000.00                      | 0.00  | 0.00                                       | 5,000.00                              | 0.00           |
| 50-3500.4505                 | INTEREST INCOME               | 1,435.57                                      | 7,903.45                                   | 12,000.00                     | 1,973.91                                      | 11,662.13                                  | 337.87                                | 97.18          |
| Net MISCELLANEOUS            |                               | 1,935.57                                      | 9,653.45                                   | 19,000.00                     | 1,973.91                                      | 11,662.13                                  | 7,337.87                              | 61.38          |
| OPERATING TRANSFERS          |                               |   |  |                               |   |  |                                       |                |
| 50-3900.5901                 | OPERATING TRANSFERS OUT       | (100,000.00)                                  | (405,336.00)                               | (814,449.00)                  | (232,830.00)                                  | (562,167.00)                               | (252,282.00)                          | 69.02          |
| Net OPERATING TRANSFERS      |                               | (100,000.00)                                  | (405,336.00)                               | (814,449.00)                  | (232,830.00)                                  | (562,167.00)                               | (252,282.00)                          | 69.02          |
| GENERAL GOVERNMENT           |                               |   |  |                               |   |  |                                       |                |
| 50-4120.5013                 | BANK SERVICE CHARGES          | 4.00  | 54.60                                      | 100.00                        | 0.00  | 33.66                                      | 66.34                                 | 33.66          |
| 50-4120.5022                 | WATER AND SEWER               | 47.31   | 206.17                                     | 600.00                        | 379.83  | 650.30                                     | (50.30)                               | 108.38         |
| 50-4120.5025                 | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 0.00                                       | 2,500.00                      | 0.00  | 1,567.60                                   | 932.40                                | 62.70          |
| 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                   | 0.00  | 895.00                                     | 33,500.00                     | 0.00  | 795.00                                     | 32,705.00                             | 2.37           |
| 50-4120.5077                 | PROGRAMS/SPONSORSHIPS         | 0.00  | 14,812.15                                  | 115,000.00                    | 5,000.00                                      | 16,663.48                                  | 98,336.52                             | 14.49          |
| 50-4120.5079                 | MISCELLANEOUS                 | 0.00  | 211.84                                     | 3,000.00                      | 0.00  | 114.45                                     | 2,885.55                              | 3.82           |
| 50-4120.5085                 | CAPITAL OUTLAY                | 0.00  | 0.00                                       | 10,000.00                     | 49.65   | 1,584.06                                   | 8,415.94                              | 15.84          |
| 50-4120.5090                 | TOURISM PROMOTION EXP         | 90,473.46                                     | 340,651.77                                 | 547,000.00                    | 1,836.32                                      | 255,622.22                                 | 291,377.78                            | 46.73          |
| Net GENERAL GOVERNMENT       |                               | (90,524.77)                                   | (356,831.53)                               | (712,750.00)                  | (7,265.80)                                    | (277,030.77)                               | (435,719.23)                          | 38.87          |
| POLICE                       |                               |   |  |                               |   |  |                                       |                |
| 50-4420.5025                 | NON-CAPITAL TOOLS & EQUIPMENT | 0.00  | 1,822.72                                   | 5,000.00                      | 0.00  | 945.55                                     | 4,054.45                              | 18.91          |
| 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                | 0.00  | 0.00                                       | 169,625.00                    | 0.00  | 0.00                                       | 169,625.00                            | 0.00           |
| Net POLICE                   |                               | 0.00  | (1,822.72)                                 | (205,498.00)                  | 0.00  | (945.55)                                   | (204,552.45)                          | 0.46           |
| FIRE                         |                               |   |  |                               |   |  |                                       |                |
| 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                | 1,314.20                                      | 82,129.08                                  | 225,375.00                    | 0.00  | 55,587.35                                  | 169,787.65                            | 24.66          |
| Net FIRE                     |                               | (1,314.20)                                    | (82,129.08)                                | (275,979.00)                  | 0.00  | (55,587.35)                                | (220,391.65)                          | 20.14          |
| 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                 | 0.00  | 5,750.00                                   | 15,000.00                     | 0.00  | 7,540.74                                   | 7,459.26                              | 50.27          |
| 50-4620.5085                 | CAPITAL OUTLAY                | 0.00  | 0.00                                       | 231,169.00                    | 0.00  | 0.00                                       | 231,169.00                            | 0.00           |
| Net PUBLIC WORKS             |                               | 0.00  | (5,750.00)                                 | (254,126.00)                  | 0.00  | (7,540.74)                                 | (246,585.26)                          | 2.97           |

PERIOD ENDING 01/31/2018

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| GL NUMBER                       | DESCRIPTION               | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|---------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 50 - ACCOMMODATIONS TAX    |                           |   |  |                               |   |  |                                       |                |
| RECREATION                      |                           |   |  |                               |   |  |                                       |                |
| 50-4820.5085                    | CAPITAL OUTLAY            | 0.00  | 18,522.22                                  | 49,500.00                     | 0.00  | 30,239.00                                  | 19,261.00                             | 61.09          |
| 50-4830.5092                    | SPECIAL ACTIVITIES        | 5,221.17                                      | 37,937.05                                  | 52,000.00                     | 1,200.00                                      | 27,534.91                                  | 24,465.09                             | 52.95          |
| Net RECREATION                  |                           | (5,221.17)                                    | (56,459.27)                                | (101,500.00)                  | (1,200.00)                                    | (57,773.91)                                | (43,726.09)                           | 56.92          |
| FRONT BEACH PUBLIC RESTROOM     |                           |   |  |                               |   |  |                                       |                |
| 50-5620.5020                    | ELECTRIC AND GAS          | 118.57  | 392.13                                     | 950.00                        | 117.62  | 378.01                                     | 571.99                                | 39.79          |
| 50-5620.5022                    | WATER AND SEWER           | 419.58  | 7,301.67                                   | 13,500.00                     | 1,899.46                                      | 7,004.81                                   | 6,495.19                              | 51.89          |
| 50-5620.5026                    | MAINT & SERVICE CONTRACTS | 1,474.13                                      | 5,073.83                                   | 12,000.00                     | 0.00  | 3,367.94                                   | 8,632.06                              | 28.07          |
| 50-5620.5044                    | CLEANING/SANITARY SUPPLY  | 357.77  | 3,644.22                                   | 7,000.00                      | 0.00  | 3,703.44                                   | 3,296.56                              | 52.91          |
| 50-5620.5062                    | INSURANCE                 | 2,807.00                                      | 3,688.00                                   | 3,971.00                      | 4,107.00                                      | 5,003.00                                   | (1,032.00)                            | 125.99         |
| 50-5620.5065                    | PROFESSIONAL SERVICES     | 0.00  | 0.00                                       | 70.00                         | 0.00  | 0.00                                       | 70.00                                 | 0.00           |
| 50-5620.5067                    | CONTRACTED SERVICES       | 5,959.64                                      | 77,997.70                                  | 134,700.00                    | 2,164.00                                      | 75,436.11                                  | 59,263.89                             | 56.00          |
| 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  | 945.24  | 1,345.24                                   | 0.00                          | 0.00  | 4,226.34                                   | (4,226.34)                            | 100.00         |
| 50-5620.5085                    | CAPITAL OUTLAY            | 0.00  | 0.00                                       | 456,000.00                    | 2,209.92                                      | 2,209.92                                   | 453,790.08                            | 0.48           |
| Net FRONT BEACH PUBLIC RESTROOM |                           | (12,081.93)                                   | (99,442.79)                                | (630,691.00)                  | (10,498.00)                                   | (101,329.57)                               | (529,361.43)                          | 16.07          |
| Fund 50 - ACCOMMODATIONS TAX:   |                           |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |                           | (98,064.43)                                   | 365,463.99                                 | 856,551.00                    | 65,548.76                                     | 503,017.15                                 | 353,533.85                            | 58.73          |
| TOTAL EXPENDITURES              |                           | 109,142.07                                    | 602,435.39                                 | 2,180,544.00                  | 18,963.80                                     | 500,207.89                                 | 1,680,336.11                          | 22.94          |
| NET OF REVENUES & EXPENDITURES  |                           | (207,206.50)                                  | (236,971.40)                               | (1,323,993.00)                | 46,584.96                                     | 2,809.26                                   | (1,326,802.26)                        | 0.21           |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                         | DESCRIPTION            | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 55 - BEACH RESTORATION FUND  |                        |   |  |                               |   |  |                                       |                |
| REBATES                           |                        |   |  |                               |   |  |                                       |                |
| 55-3450.4028                      | DONATIONS OF CASH      | 2,162,493.50                                  | 2,203,020.50                               | 5,200,000.00                  | 0.00  | 100.00                                     | 5,199,900.00                          | 0.00           |
| 55-3450.4111                      | GRANT REVENUE          | 0.00  | 0.00                                       | 6,932,000.00                  | 343,002.60                                    | 3,325,605.60                               | 3,606,394.40                          | 47.97          |
| Net REBATES                       |                        | 2,162,493.50                                  | 2,203,020.50                               | 12,132,000.00                 | 343,002.60                                    | 3,325,705.60                               | 8,806,294.40                          | 27.41          |
| MISCELLANEOUS                     |                        |   |  |                               |   |  |                                       |                |
| 55-3500.4505                      | INTEREST               | 5.70  | 16.10                                      | 100.00                        | 9,019.33                                      | 42,995.91                                  | (42,895.91)                           | 12,995.91      |
| 55-3500.4513                      | LOAN PROCEEDS          | 0.00  | 0.00                                       | 1,200,000.00                  | 0.00  | 0.00                                       | 1,200,000.00                          | 0.00           |
| Net MISCELLANEOUS                 |                        | 5.70  | 16.10                                      | 1,200,100.00                  | 9,019.33                                      | 42,995.91                                  | 1,157,104.09                          | 3.58           |
| OPERATING TRANSFERS               |                        |   |  |                               |   |  |                                       |                |
| 55-3900.4901                      | OPERATING TRANSFERS IN | 0.00  | 0.00                                       | 1,671,978.00                  | 0.00  | 40,843.59                                  | 1,631,134.41                          | 2.44           |
| Net OPERATING TRANSFERS           |                        | 0.00  | 0.00                                       | 1,671,978.00                  | 0.00  | 40,843.59                                  | 1,631,134.41                          | 2.44           |
| GENERAL GOVERNMENT                |                        |   |  |                               |   |  |                                       |                |
| 55-4120.5013                      | BANK SERVICE CHARGES   | 4.00  | 25.60                                      | 78.00                         | 4.00  | 47.00                                      | 31.00                                 | 60.26          |
| 55-4120.5065                      | PROFESSIONAL SERVICES  | 3,915.95                                      | 4,827.95                                   | 0.00                          | 0.00  | 4,458.48                                   | (4,458.48)                            | 100.00         |
| 55-4120.5087                      | BEACH NOURISHMENT      | 89,556.50                                     | 89,556.50                                  | 15,004,000.00                 | 1,859,055.43                                  | 1,953,445.51                               | 13,050,554.49                         | 13.02          |
| Net GENERAL GOVERNMENT            |                        | (93,476.45)                                   | (94,410.05)                                | (15,004,078.00)               | (1,859,059.43)                                | (1,957,950.99)                             | (13,046,127.01)                       | 13.05          |
| Fund 55 - BEACH RESTORATION FUND: |                        |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                    |                        | 2,162,499.20                                  | 2,203,036.60                               | 15,004,078.00                 | 352,021.93                                    | 3,409,545.10                               | 11,594,532.90                         | 22.72          |
| TOTAL EXPENDITURES                |                        | 93,476.45                                     | 94,410.05                                  | 15,004,078.00                 | 1,859,059.43                                  | 1,957,950.99                               | 13,046,127.01                         | 13.05          |
| NET OF REVENUES & EXPENDITURES    |                        | 2,069,022.75                                  | 2,108,626.55                               | 0.00                          | (1,507,037.50)                                | 1,451,594.11                               | (1,451,594.11)                        | 100.00         |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                         | DESCRIPTION             | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|-------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 57 - BEACH MAINTENANCE FUND  |                         |   |  |                               |   |  |                                       |                |
| MISCELLANEOUS                     |                         |   |  |                               |   |  |                                       |                |
| 57-3500.4505                      | INTEREST INCOME         | 265.16  | 1,618.31                                   | 0.00                          | 441.22  | 2,571.52                                   | (2,571.52)                            | 100.00         |
| Net MISCELLANEOUS                 |                         | 265.16  | 1,618.31                                   | 0.00                          | 441.22  | 2,571.52                                   | (2,571.52)                            | 100.00         |
| OPERATING TRANSFERS               |                         |   |  |                               |   |  |                                       |                |
| 57-3900.5901                      | OPERATING TRANSFERS OUT | 0.00  | 0.00                                       | (398,985.00)                  | 0.00  | (40,843.59)                                | (358,141.41)                          | 10.24          |
| Net OPERATING TRANSFERS           |                         | 0.00  | 0.00                                       | (398,985.00)                  | 0.00  | (40,843.59)                                | (358,141.41)                          | 10.24          |
| GENERAL GOVERNMENT                |                         |   |  |                               |   |  |                                       |                |
| 57-4120.5065                      | PROFESSIONAL SERVICES   | (18,732.75)                                   | 0.00                                       | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| Net GENERAL GOVERNMENT            |                         | 18,732.75                                     | 0.00                                       | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| Fund 57 - BEACH MAINTENANCE FUND: |                         |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                    |                         | 265.16  | 1,618.31                                   | (398,985.00)                  | 441.22  | (38,272.07)                                | (360,712.93)                          | 9.59           |
| TOTAL EXPENDITURES                |                         | (18,732.75)                                   | 0.00                                       | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| NET OF REVENUES & EXPENDITURES    |                         | 18,997.91                                     | 1,618.31                                   | (398,985.00)                  | 441.22  | (38,272.07)                                | (360,712.93)                          | 9.59           |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                              | DESCRIPTION               | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--|---------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 58 - BEACH PRESERVATION FEE FUND  |                           |   |  |                               |   |  |                                       |                |
| REBATES                                |                           |   |  |                               |   |  |                                       |                |
| 58-3450.4105                           | BEACH PRESERVATION FEE    | 36,937.37                                     | 526,975.85                                 | 967,000.00                    | 32,876.76                                     | 564,766.25                                 | 402,233.75                            | 58.40          |
| Net REBATES                            |                           | 36,937.37                                     | 526,975.85                                 | 967,000.00                    | 32,876.76                                     | 564,766.25                                 | 402,233.75                            | 58.40          |
| MISCELLANEOUS                          |                           |   |  |                               |   |  |                                       |                |
| 58-3500.4505                           | INTEREST INCOME           | 1,095.20                                      | 1,152.90                                   | 1,200.00                      | 2,368.32                                      | 13,805.44                                  | (12,605.44)                           | 1,150.45       |
| Net MISCELLANEOUS                      |                           | 1,095.20                                      | 1,152.90                                   | 1,200.00                      | 2,368.32                                      | 13,805.44                                  | (12,605.44)                           | 1,150.45       |
| 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           |
| Net OPERATING TRANSFERS                |                           | 0.00  | 0.00                                       | (1,272,993.00)                | 0.00  | 0.00                                       | (1,272,993.00)                        | 0.00           |
| 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 | 0.00  | 0.00                                       | 5,000.00                      | 0.00  | 0.00                                       | 5,000.00                              | 0.00           |
| 58-4120.5065                           | PROFESSIONAL SERVICES     | (80,122.33)                                   | 18,982.75                                  | 85,000.00                     | 0.00  | 0.00                                       | 85,000.00                             | 0.00           |
| 58-4120.5085                           | CAPITAL OUTLAY            | 0.00  | 10,000.00                                  | 275,000.00                    | 0.00  | 1,200.00                                   | 273,800.00                            | 0.44           |
| Net GENERAL GOVERNMENT                 |                           | 80,122.33                                     | (28,982.75)                                | (533,775.00)                  | 0.00  | (1,200.00)                                 | (532,575.00)                          | 0.22           |
| Fund 58 - BEACH PRESERVATION FEE FUND: |                           |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                         |                           | 38,032.57                                     | 528,128.75                                 | (304,793.00)                  | 35,245.08                                     | 578,571.69                                 | (883,364.69)                          | 189.82         |
| TOTAL EXPENDITURES                     |                           | (80,122.33)                                   | 28,982.75                                  | 533,775.00                    | 0.00  | 1,200.00                                   | 532,575.00                            | 0.22           |
| NET OF REVENUES & EXPENDITURES         |                           | 118,154.90                                    | 499,146.00                                 | (838,568.00)                  | 35,245.08                                     | 577,371.69                                 | (1,415,939.69)                        | 68.85          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                                 | DESCRIPTION               | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---|---------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 60 - DISASTER RECOVERY RESERVE FUND  |                           |   |  |                               |   |  |                                       |                |
| REBATES                                   |                           |   |  |                               |   |  |                                       |                |
| 60-3450.4111                              | GRANT INCOME              | 0.00  | 13,273.05                                  | 0.00                          | 0.00  | 637.50                                     | (637.50)                              | 100.00         |
| Net REBATES                               |                           | 0.00  | 13,273.05                                  | 0.00                          | 0.00  | 637.50                                     | (637.50)                              | 100.00         |
| MISCELLANEOUS                             |                           |   |  |                               |   |  |                                       |                |
| 60-3500.4501                              | MISCELLANEOUS             | 0.00  | 5,146.55                                   | 0.00                          | 0.00  | (3,862.97)                                 | 3,862.97                              | 100.00         |
| 60-3500.4505                              | INTEREST INCOME           | 1,709.97                                      | 10,754.44                                  | 18,000.00                     | 2,751.50                                      | 16,035.57                                  | 1,964.43                              | 89.09          |
| Net MISCELLANEOUS                         |                           | 1,709.97                                      | 15,900.99                                  | 18,000.00                     | 2,751.50                                      | 12,172.60                                  | 5,827.40                              | 67.63          |
| GENERAL GOVERNMENT                        |                           |   |  |                               |   |  |                                       |                |
| 60-4120.5045                              | STORM PREPARATION/CLEANUP | 30,764.12                                     | 195,063.05                                 | 5,000.00                      | 3,775.75                                      | 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         |
| Net GENERAL GOVERNMENT                    |                           | (35,614.12)                                   | (199,913.05)                               | (5,000.00)                    | (3,775.75)                                    | (351,853.15)                               | 346,853.15                            | 7,037.06       |
| Fund 60 - DISASTER RECOVERY RESERVE FUND: |                           |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                            |                           | 1,709.97                                      | 29,174.04                                  | 18,000.00                     | 2,751.50                                      | 12,810.10                                  | 5,189.90                              | 71.17          |
| TOTAL EXPENDITURES                        |                           | 35,614.12                                     | 199,913.05                                 | 5,000.00                      | 3,775.75                                      | 351,853.15                                 | (346,853.15)                          | 7,037.06       |
| NET OF REVENUES & EXPENDITURES            |                           | (33,904.15)                                   | (170,739.01)                               | 13,000.00                     | (1,024.25)                                    | (339,043.05)                               | 352,043.05                            | 2,608.02       |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                         | DESCRIPTION          | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-----------------------------------|----------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 61 - FEDERAL NARCOTICS FUND  |                      |   |  |                               |   |  |                                       |                |
| MISCELLANEOUS                     |                      |   |  |                               |   |  |                                       |                |
| 61-3500.4505                      | INTEREST             | 0.05  | 0.33                                       | 1.00                          | 0.00  | 0.12                                       | 0.88                                  | 12.00          |
| Net MISCELLANEOUS                 |                      | 0.05  | 0.33                                       | 1.00                          | 0.00  | 0.12                                       | 0.88                                  | 12.00          |
| POLICE NARCOTICS UNIT             |                      |   |  |                               |   |  |                                       |                |
| 61-4320.5013                      | BANK SERVICE CHARGES | 4.00  | 25.60                                      | 48.00                         | 0.00  | 12.00                                      | 36.00                                 | 25.00          |
| 61-4320.5041                      | UNIFORMS             | 0.00  | 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           |
| Net POLICE NARCOTICS UNIT         |                      | (4.00)  | (25.60)                                    | (2,548.00)                    | 0.00  | (369.81)                                   | (2,178.19)                            | 14.51          |
| Fund 61 - FEDERAL NARCOTICS FUND: |                      |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                    |                      | 0.05  | 0.33                                       | 1.00                          | 0.00  | 0.12                                       | 0.88                                  | 12.00          |
| TOTAL EXPENDITURES                |                      | 4.00  | 25.60                                      | 2,548.00                      | 0.00  | 369.81                                     | 2,178.19                              | 14.51          |
| NET OF REVENUES & EXPENDITURES    |                      | (3.95)  | (25.27)                                    | (2,547.00)                    | 0.00  | (369.69)                                   | (2,177.31)                            | 14.51          |



PERIOD ENDING 01/31/2018

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

| GL NUMBER                       | DESCRIPTION          | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|----------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 62 - STATE NARCOTICS FUND  |                      |   |  |                               |   |  |                                       |                |
| MISCELLANEOUS                   |                      |   |  |                               |   |  |                                       |                |
| 62-3500.4505                    | INTEREST             | 0.07  | 0.47                                       | 1.00                          | 0.00  | 0.18                                       | 0.82                                  | 18.00          |
| Net MISCELLANEOUS               |                      | 0.07  | 0.47                                       | 1.00                          | 0.00  | 0.18                                       | 0.82                                  | 18.00          |
| POLICE NARCOTICS UNIT           |                      |   |  |                               |   |  |                                       |                |
| 62-4320.5013                    | BANK SERVICE CHARGES | 4.00  | 25.60                                      | 48.00                         | 0.00  | 12.00                                      | 36.00                                 | 25.00          |
| 62-4320.5041                    | UNIFORMS             | 0.00  | 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         |
| Net POLICE NARCOTICS UNIT       |                      | (4.00)  | (25.60)                                    | (548.00)                      | 0.00  | (405.64)                                   | (142.36)                              | 74.02          |
| Fund 62 - STATE NARCOTICS FUND: |                      |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |                      | 0.07  | 0.47                                       | 1.00                          | 0.00  | 0.18                                       | 0.82                                  | 18.00          |
| TOTAL EXPENDITURES              |                      | 4.00  | 25.60                                      | 548.00                        | 0.00  | 405.64                                     | 142.36                                | 74.02          |
| NET OF REVENUES & EXPENDITURES  |                      | (3.93)  | (25.13)                                    | (547.00)                      | 0.00  | (405.46)                                   | (141.54)                              | 74.12          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                          | DESCRIPTION                   | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|------------------------------------|-------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 64 - VICTIMS ASSISTANCE FUND  |                               |   |  |                               |   |  |                                       |                |
| REBATES                            |                               |   |  |                               |   |  |                                       |                |
| 64-3450.4112                       | COURT ASSESSMENTS FOR VICTIMS | 480.77  | 6,026.39                                   | 14,000.00                     | 1,265.02                                      | 5,070.09                                   | 8,929.91                              | 36.21          |
| Net REBATES                        |                               | 480.77  | 6,026.39                                   | 14,000.00                     | 1,265.02                                      | 5,070.09                                   | 8,929.91                              | 36.21          |
| MISCELLANEOUS                      |                               |   |  |                               |   |  |                                       |                |
| 64-3500.4505                       | INTEREST                      | 0.21  | 1.27                                       | 3.00                          | 0.00  | 0.35                                       | 2.65                                  | 11.67          |
| Net MISCELLANEOUS                  |                               | 0.21  | 1.27                                       | 3.00                          | 0.00  | 0.35                                       | 2.65                                  | 11.67          |
| OPERATING TRANSFERS                |                               |   |  |                               |   |  |                                       |                |
| 64-3900.5901                       | OPERATING TRANSFERS OUT       | 0.00  | 0.00                                       | (14,000.00)                   | 0.00  | 0.00                                       | (14,000.00)                           | 0.00           |
| Net OPERATING TRANSFERS            |                               | 0.00  | 0.00                                       | (14,000.00)                   | 0.00  | 0.00                                       | (14,000.00)                           | 0.00           |
| POLICE                             |                               |   |  |                               |   |  |                                       |                |
| 64-4420.5010                       | PRINT AND OFFICE SUPPLIES     | 0.00  | 66.60                                      | 100.00                        | 0.00  | 0.00                                       | 100.00                                | 0.00           |
| 64-4420.5013                       | BANK SERVICE CHARGES          | 4.00  | 25.60                                      | 48.00                         | 0.00  | 16.00                                      | 32.00                                 | 33.33          |
| 64-4420.5014                       | MEMBERSHIP AND DUES           | 0.00  | 25.00                                      | 25.00                         | 0.00  | 0.00                                       | 25.00                                 | 0.00           |
| 64-4420.5021                       | TELEPHONE/CABLE               | 94.49   | 472.71                                     | 800.00                        | 137.33  | 369.75                                     | 430.25                                | 46.22          |
| 64-4420.5041                       | UNIFORMS                      | 0.00  | 373.19                                     | 0.00                          | 0.00  | 0.00                                       | 0.00                                  | 0.00           |
| 64-4420.5064                       | EMPLOYEE TRAINING             | 0.00  | 694.36                                     | 800.00                        | 0.00  | 389.00                                     | 411.00                                | 48.63          |
| Net POLICE                         |                               | (98.49)                                       | (1,657.46)                                 | (1,773.00)                    | (137.33)                                      | (774.75)                                   | (998.25)                              | 43.70          |
| Fund 64 - VICTIMS ASSISTANCE FUND: |                               |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                     |                               | 480.98  | 6,027.66                                   | 3.00                          | 1,265.02                                      | 5,070.44                                   | (5,067.44)                            | 9,014.67       |
| TOTAL EXPENDITURES                 |                               | 98.49   | 1,657.46                                   | 1,773.00                      | 137.33  | 774.75                                     | 998.25                                | 43.70          |
| NET OF REVENUES & EXPENDITURES     |                               | 382.49  | 4,370.20                                   | (1,770.00)                    | 1,127.69                                      | 4,295.69                                   | (6,065.69)                            | 242.69         |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                      | DESCRIPTION           | ACTIVITY FOR                  | YTD BALANCE                 | 2017-18            | ACTIVITY FOR                  | YTD BALANCE                 | AVAILABLE                |  | % BDGT<br>USED |
|--------------------------------|-----------------------|-------------------------------|-----------------------------|--------------------|-------------------------------|-----------------------------|--------------------------|--|----------------|
|                                |                       | MONTH 01/31/17<br>INCR (DECR) | 01/31/2017<br>NORM (ABNORM) | ORIGINAL<br>BUDGET | MONTH 01/31/18<br>INCR (DECR) | 01/31/2018<br>NORM (ABNORM) | BALANCE<br>NORM (ABNORM) |  |                |
| Fund 66 - AISLE OF PALMS FUND  |                       |                               |                             |                    |                               |                             |                          |  |                |
| MISCELLANEOUS                  |                       |                               |                             |                    |                               |                             |                          |  |                |
| 66-3500.4501                   | MISCELLANEOUS REVENUE | 120.00                        | 780.00                      | 1,500.00           | 210.00                        | 3,030.00                    | (1,530.00)               |  | 202.00         |
| Net MISCELLANEOUS              |                       | 120.00                        | 780.00                      | 1,500.00           | 210.00                        | 3,030.00                    | (1,530.00)               |  | 202.00         |
| GENERAL GOVERNMENT             |                       |                               |                             |                    |                               |                             |                          |  |                |
| 66-4120.5013                   | BANK SERVICE CHARGES  | 4.00                          | 25.60                       | 75.00              | 0.00                          | 16.00                       | 59.00                    |  | 21.33          |
| 66-4120.5077                   | PROGRAMS/SPONSORSHIPS | 0.00                          | 462.00                      | 2,000.00           | 0.00                          | 0.00                        | 2,000.00                 |  | 0.00           |
| 66-4120.5085                   | CAPITAL OUTLAY        | 0.00                          | 3,375.00                    | 18,000.00          | 0.00                          | 0.00                        | 18,000.00                |  | 0.00           |
| Net GENERAL GOVERNMENT         |                       | (4.00)                        | (3,862.60)                  | (20,075.00)        | 0.00                          | (16.00)                     | (20,059.00)              |  | 0.08           |
|                                |                       |                               |                             |                    |                               |                             |                          |  |                |
| Fund 66 - AISLE OF PALMS FUND: |                       |                               |                             |                    |                               |                             |                          |  |                |
|                                |                       |                               |                             |                    |                               |                             |                          |  |                |
| TOTAL REVENUES                 |                       | 120.00                        | 780.00                      | 1,500.00           | 210.00                        | 3,030.00                    | (1,530.00)               |  | 202.00         |
| TOTAL EXPENDITURES             |                       | 4.00                          | 3,862.60                    | 20,075.00          | 0.00                          | 16.00                       | 20,059.00                |  | 0.08           |
| NET OF REVENUES & EXPENDITURES |                       | 116.00                        | (3,082.60)                  | (18,575.00)        | 210.00                        | 3,014.00                    | (21,589.00)              |  | 16.23          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                           | DESCRIPTION            | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|-------------------------------------|------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 68 - RECREATION BUILDING FUND  |                        |   |  |                               |   |  |                                       |                |
| MISCELLANEOUS                       |                        |   |  |                               |   |  |                                       |                |
| 68-3500.4501                        | MISCELLANEOUS REVENUE  | 0.00  | 11,760.00                                  | 14,500.00                     | 0.00  | 10,600.00                                  | 3,900.00                              | 73.10          |
| 68-3500.4505                        | INTEREST               | 0.58  | 3.90                                       | 8.00                          | 0.00  | 2.15                                       | 5.85                                  | 26.88          |
| Net MISCELLANEOUS                   |                        | 0.58  | 11,763.90                                  | 14,508.00                     | 0.00  | 10,602.15                                  | 3,905.85                              | 73.08          |
| OPERATING TRANSFERS                 |                        |   |  |                               |   |  |                                       |                |
| 68-3900.4901                        | OPERATING TRANSFERS IN | 0.00  | 0.00                                       | 3,000.00                      | 0.00  | 0.00                                       | 3,000.00                              | 0.00           |
| Net OPERATING TRANSFERS             |                        | 0.00  | 0.00                                       | 3,000.00                      | 0.00  | 0.00                                       | 3,000.00                              | 0.00           |
| RECREATION                          |                        |   |  |                               |   |  |                                       |                |
| 68-4820.5013                        | BANK SERVICE CHARGES   | 4.00  | 25.60                                      | 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         | 0.00  | 0.00                                       | 0.00                          | 0.00  | 12,237.23                                  | (12,237.23)                           | 100.00         |
| 68-4830.5092                        | SPECIAL ACTIVITIES     | 0.00  | 8,124.74                                   | 9,500.00                      | 0.00  | 3,879.20                                   | 5,620.80                              | 40.83          |
| Net RECREATION                      |                        | (4.00)  | (8,150.34)                                 | (59,575.00)                   | 0.00  | (16,132.43)                                | (43,442.57)                           | 27.08          |
| Fund 68 - RECREATION BUILDING FUND: |                        |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                      |                        | 0.58  | 11,763.90                                  | 17,508.00                     | 0.00  | 10,602.15                                  | 6,905.85                              | 60.56          |
| TOTAL EXPENDITURES                  |                        | 4.00  | 8,150.34                                   | 59,575.00                     | 0.00  | 16,132.43                                  | 43,442.57                             | 27.08          |
| NET OF REVENUES & EXPENDITURES      |                        | (3.42)  | 3,613.56                                   | (42,067.00)                   | 0.00  | (5,530.28)                                 | (36,536.72)                           | 13.15          |

PERIOD ENDING 01/31/2018

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

| GL NUMBER                      | DESCRIPTION               | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|--------------------------------|---------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 90 - ISLE OF PALMS MARINA |                           |   |  |                               |   |  |                                       |                |
| MISCELLANEOUS                  |                           |   |  |                               |   |  |                                       |                |
| 90-3500.4505                   | INTEREST INCOME           | 316.43  | 1,724.86                                   | 2,600.00                      | 736.46  | 4,292.35                                   | (1,692.35)                            | 165.09         |
| Net MISCELLANEOUS              |                           | 316.43  | 1,724.86                                   | 2,600.00                      | 736.46  | 4,292.35                                   | (1,692.35)                            | 165.09         |
| OPERATING TRANSFERS            |                           |   |  |                               |   |  |                                       |                |
| 90-3900.4901                   | OPERATING TRANSFERS IN    | 100,000.00                                    | 100,000.00                                 | 803,890.00                    | 232,830.00                                    | 232,830.00                                 | 571,060.00                            | 28.96          |
| Net OPERATING TRANSFERS        |                           | 100,000.00                                    | 100,000.00                                 | 803,890.00                    | 232,830.00                                    | 232,830.00                                 | 571,060.00                            | 28.96          |
| MARINA GENERAL & ADMIN         |                           |   |  |                               |   |  |                                       |                |
| 90-6120.5011                   | DEBT SERVICE - INTEREST   | 1,305.00                                      | 9,135.00                                   | 10,440.00                     | 870.00  | 6,960.00                                   | 3,480.00                              | 66.67          |
| 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           | 0.00  | 360.00                                     | 400.00                        | 0.00  | 360.00                                     | 40.00                                 | 90.00          |
| 90-6120.5026                   | MAINT & SERVICE CONTRACTS | 1,262.80                                      | 1,262.80                                   | 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     | 30,744.50                                     | 50,309.25                                  | 12,000.00                     | 2,160.00                                      | 8,659.08                                   | 3,340.92                              | 72.16          |
| 90-6120.5079                   | MISCELLANEOUS             | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| Net MARINA GENERAL & ADMIN     |                           | (33,312.30)                                   | (61,067.05)                                | (33,140.00)                   | (3,030.00)                                    | (27,522.12)                                | (5,617.88)                            | 83.05          |
| MARINA STORE                   |                           |   |  |                               |   |  |                                       |                |
| 90-6220.5022                   | WATER AND SEWER           | 0.00  | 300.00                                     | 330.00                        | 0.00  | 300.00                                     | 30.00                                 | 90.91          |
| 90-6220.5026                   | MAINT & SERVICE CONTRACTS | 0.00  | 1,400.00                                   | 350.00                        | 0.00  | 3,536.25                                   | (3,186.25)                            | 1,010.36       |
| 90-6220.5030                   | DEPRECIATION              | 2,459.27                                      | 17,214.89                                  | 35,354.00                     | 643.61  | 6,622.56                                   | 28,731.44                             | 18.73          |
| 90-6220.5062                   | INSURANCE                 | 0.00  | 4,324.00                                   | 4,100.00                      | 0.00  | 0.00                                       | 4,100.00                              | 0.00           |
| 90-6220.5065                   | PROFESSIONAL SERVICES     | 0.00  | 0.00                                       | 650.00                        | 0.00  | 0.00                                       | 650.00                                | 0.00           |
| 90-6220.5079                   | MISCELLANEOUS             | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| Net MARINA STORE               |                           | (2,459.27)                                    | (23,238.89)                                | (41,784.00)                   | (643.61)                                      | (10,458.81)                                | (31,325.19)                           | 25.03          |
| MARINA OPERATIONS              |                           |   |  |                               |   |  |                                       |                |
| 90-6420.5030                   | DEPRECIATION              | 7,015.41                                      | 49,107.87                                  | 84,180.00                     | 7,072.13                                      | 49,437.51                                  | 34,742.49                             | 58.73          |
| 90-6420.5061                   | ADVERTISING               | 0.00  | 0.00                                       | 5,000.00                      | 0.00  | 0.00                                       | 5,000.00                              | 0.00           |
| 90-6420.5062                   | INSURANCE                 | 6,953.00                                      | 14,082.00                                  | 70,190.00                     | 7,069.00                                      | 14,022.00                                  | 56,168.00                             | 19.98          |
| 90-6420.5079                   | MISCELLANEOUS             | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| Net MARINA OPERATIONS          |                           | (13,968.41)                                   | (63,189.87)                                | (160,370.00)                  | (14,141.13)                                   | (63,459.51)                                | (96,910.49)                           | 39.57          |
| MARINA RESTAURANT              |                           |   |  |                               |   |  |                                       |                |
| 90-6520.5026                   | MAINT & SERVICE CONTRACTS | 0.00  | 0.00                                       | 325.00                        | 0.00  | 0.00                                       | 325.00                                | 0.00           |
| 90-6520.5030                   | DEPRECIATION              | 538.90  | 3,772.30                                   | 6,467.00                      | 483.59  | 3,348.33                                   | 3,118.67                              | 51.78          |
| 90-6520.5062                   | INSURANCE                 | 0.00  | 1,843.00                                   | 15,505.00                     | 0.00  | 0.00                                       | 15,505.00                             | 0.00           |
| 90-6520.5065                   | PROFESSIONAL SERVICES     | 0.00  | 0.00                                       | 35.00                         | 0.00  | 0.00                                       | 35.00                                 | 0.00           |
| 90-6520.5079                   | MISCELLANEOUS             | 0.00  | 0.00                                       | 1,000.00                      | 0.00  | 0.00                                       | 1,000.00                              | 0.00           |
| Net MARINA RESTAURANT          |                           | (538.90)                                      | (5,615.30)                                 | (23,332.00)                   | (483.59)                                      | (3,348.33)                                 | (19,983.67)                           | 14.35          |

MARINA JET SKI FACILITY

PERIOD ENDING 01/31/2018

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

| GL NUMBER                       | DESCRIPTION                    | ACTIVITY FOR<br>MONTH 01/31/17<br>INCR (DECR) | YTD BALANCE<br>01/31/2017<br>NORM (ABNORM) | 2017-18<br>ORIGINAL<br>BUDGET | ACTIVITY FOR<br>MONTH 01/31/18<br>INCR (DECR) | YTD BALANCE<br>01/31/2018<br>NORM (ABNORM) | AVAILABLE<br>BALANCE<br>NORM (ABNORM) | % BDGT<br>USED |
|---------------------------------|--------------------------------|---|--|-------------------------------|---|--|---------------------------------------|----------------|
| Fund 90 - ISLE OF PALMS MARINA  |                                |   |  |                               |   |  |                                       |                |
| 90-6820.5030                    | DEPRECIATION                   | 2,371.33                                      | 16,599.31                                  | 13,546.00                     | 1,927.69                                      | 14,004.29                                  | (458.29)                              | 103.38         |
| Net MARINA JET SKI FACILITY     |                                | (2,371.33)                                    | (16,599.31)                                | (13,546.00)                   | (1,927.69)                                    | (14,004.29)                                | 458.29                                | 103.38         |
| MARINA                          |                                |   |  |                               |   |  |                                       |                |
| 90-3600.4610                    | MARINA STORE LEASE INCOME      | 6,145.00                                      | 43,015.00                                  | 75,276.00                     | 6,273.00                                      | 50,312.00                                  | 24,964.00                             | 66.84          |
| 90-3600.4620                    | MARINA OPERATIONS LEASE INCOME | 5,589.00                                      | 105,567.00                                 | 167,682.00                    | 5,714.00                                      | 112,787.00                                 | 54,895.00                             | 67.26          |
| 90-3600.4630                    | MARINA RESTAURANT LEASE INCOME | 3,000.00                                      | 50,964.00                                  | 138,940.00                    | 6,000.00                                      | 54,726.00                                  | 84,214.00                             | 39.39          |
| 90-3600.4660                    | MARINA WAVERUNNER LEASE INCOME | 0.00  | 16,841.60                                  | 22,240.00                     | 0.00  | 16,850.60                                  | 5,389.40                              | 75.77          |
| Net MARINA                      |                                | 14,734.00                                     | 216,387.60                                 | 404,138.00                    | 17,987.00                                     | 234,675.60                                 | 169,462.40                            | 58.07          |
| Fund 90 - ISLE OF PALMS MARINA: |                                |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES                  |                                | 115,050.43                                    | 318,112.46                                 | 1,210,628.00                  | 251,553.46                                    | 471,797.95                                 | 738,830.05                            | 38.97          |
| TOTAL EXPENDITURES              |                                | 52,650.21                                     | 169,710.42                                 | 272,172.00                    | 20,226.02                                     | 118,793.06                                 | 153,378.94                            | 43.65          |
| NET OF REVENUES & EXPENDITURES  |                                | 62,400.22                                     | 148,402.04                                 | 938,456.00                    | 231,327.44                                    | 353,004.89                                 | 585,451.11                            | 37.62          |
| TOTAL REVENUES - ALL FUNDS      |                                |   |  |                               |   |  |                                       |                |
| TOTAL REVENUES - ALL FUNDS      |                                | 2,288,848.17                                  | 3,970,007.03                               | 17,745,525.00                 | 771,834.87                                    | 6,271,448.37                               | 11,474,076.63                         | 35.34          |
| TOTAL EXPENDITURES - ALL FUNDS  |                                | 295,713.93                                    | 1,949,269.99                               | 23,789,087.00                 | 2,188,436.24                                  | 4,691,603.11                               | 19,097,483.89                         | 19.72          |
| NET OF REVENUES & EXPENDITURES  |                                | 1,993,134.24                                  | 2,020,737.04                               | (6,043,562.00)                | (1,416,601.37)                                | 1,579,845.26                               | (7,623,407.26)                        | 26.14          |

APPLIED TECHNOLOGY AND MANAGEMENT, INC.



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## REGULATORY PERMITTING – MARINE ELEMENTS

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### ISLE OF PALMS MARINA



**PREPARED FOR: CITY OF ISLE OF PALMS**

ISLE OF PALMS, SC

16-Feb-2018

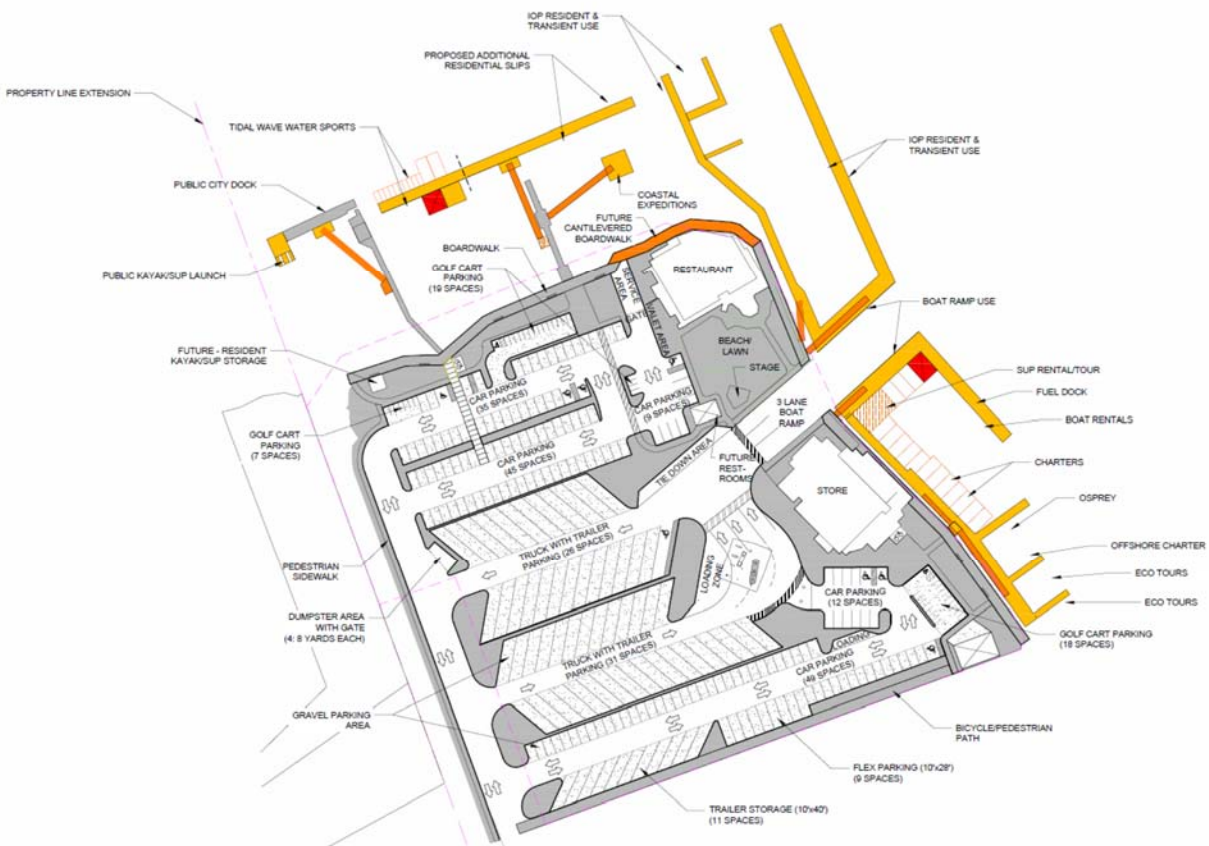
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## INTRODUCTION

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Applied Technology & Management, Inc. (ATM) is pleased to provide this proposal to assist the City of Isle of Palms (City) with regulatory permitting of the proposed reconfiguration and replacement of marine structures at the Isle of Palms Marina. We understand that the City wishes to pursue authorization for the new marina configuration as depicted in the Proposed Improvements plan dated September 26, 2017, which was developed previously by ATM as part of the master-planning efforts for the marina redevelopment.

All elements of the marina reconfiguration that are waterward of the South Carolina Department of Health and Environmental Control's Office of Coastal Resource Management (OCRM) critical line (i.e. – over-water structures) will require authorization from the OCRM as well as the United States Army Corps of Engineers (USACE). These elements are highlighted in the following figure:



As seen above, the marine structures to be permitted include floating docks, gangways, two over-water building structures, jet docks, and a section of cantilevered boardwalk adjacent to the shoreline near the existing restaurant (Morgan Creek Grille).

ATM's proposed approach to regulatory permitting of these elements is outlined herein.



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## TASK 1 – PERMIT APPLICATION DEVELOPMENT AND SUBMITTAL

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### TASK 1.1 - PRE-APPLICATION MEETINGS

ATM will refine and simplify the plan(s) developed during the previous master-planning exercise to facilitate pre-application meetings with representatives from the OCRM and the USACE. Specifically, ATM will complete and submit a Pre-Application Request form and supporting documentation as required by the USACE. This information will be used to facilitate a pre-application meeting with the OCRM as well.

The goal of these pre-application meetings will be to describe the basic scope of work and identify any “red flags” that the Agencies may have with regard to the permitting of the proposed improvements. Additionally, we will identify any additional information or special requirements that may affect the permitting of the proposed facilities. Representatives from the City may elect to attend these meetings, but their presence is not required.

*Deliverables: Pre-application form and associated documentation and figures; Meeting minutes from pre-application meetings with each agency*

### TASK 1.2 - JOINT PERMIT APPLICATION PREPARATION & SUBMITTAL

Upon completion of the pre-application meetings, ATM will compile and submit a Joint Permit Application to the USACE and OCRM for the proposed improvements. This shall include but not be limited to the following specific elements:

- Drawings prepared to State and Federal processing guidelines, signed/sealed by a South Carolina Professional Engineer: Drawings will include, at a minimum:
  - Project Location Map
  - Existing Conditions
  - Proposed Improvements (plan view)
  - Typical sections and details
- Application form with supporting information and documentation
- Project description
- Coastal Zone Management form and Agent Authorization
- Affidavit of Ownership or Control and associated documentation (deed, right to purchase, etc.). ATM will provide the form to the City. The City will be responsible for providing ATM with an executed copy of the form along with all required supporting documentation and the permit fee.
- Coordination of Public Notice

Permits for marinas also require the submittal of an Operations and Maintenance (O&M) plan for the proposed facility. We understand that the O&M manual for the existing marina facility was updated relatively

recently. However, additional updates will be required to reflect the new layout/configuration and changes of use for the various docks. It is assumed that the existing O&M manual will be provided to ATM in MS Word or similar format and ATM will update it accordingly. The updated plan will be submitted as a “draft” with the Joint Permit Application package.

The National Marine Fisheries Service (NMFS) is a “commenting agency” that is notified of all regulatory applications being reviewed by the USACE. Recent permitting experience in the region indicates that they will likely request additional information related to the anticipated number and type of piles, driving techniques, and other mitigation measures to be taken to protect endangered species. While the NMFS does not technically have jurisdiction over the permitting of marine structures, the USACE typically requires this additional information once requested by the NMFS. As such, ATM will include sufficient detail in our application to include the basic information typically requested by the NMFS.

*Deliverable: The deliverable for this task will include a single, comprehensive permit application package for submittal to the USACE and the OCRM that will include all marine elements of the proposed improvements. The Operations and Maintenance Plan will be included in this submittal and the application*

*Notes:*

- 1. It is assumed that appropriate signatures, proof of Ownership/ control, plats, permit application fee(s), etc. will be provided by the City.*
- 2. Detailed design is not included herein. Permit drawings will not be suitable for construction.*
- 3. This scope does not include a full NMFS Section 7 consultation or associated forms, environmental studies, etc.*
- 4. Separate O&M's for on-site marine businesses not included.*
- 5. Extremely limited architectural detailing assumed for over-water building structures.*

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## **TASK 2 – REGULATORY PERMIT COORDINATION (INITIAL ALLOWANCE)**

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Despite initial efforts (including the pre-application coordination), it is impossible to ultimately predict the outcome of any permit application. Due to these inherent uncertainties, services required beyond the application preparation and submittal cannot be completely identified. Specifically, the Agencies will require a public notice to allow the public as well as other State and Federal resource agencies to review and comment on the application. When the public comment periods have expired, the agencies will forward copies of the comments received and ATM will coordinate with the City to develop responses to these comments as required. There is no way to anticipate the number or scope of the comments that will have to be addressed.

In addition to the response to public comments, the agency(s) may require additional studies or information beyond what is included in the initial JPA submittal. These may include: additional coordination/meetings with USACE and/or OCRM, more detailed natural resource evaluation, detailed responses to requests for additional information, water quality studies, appearance at public hearings, etc.

Since it is not possible to provide a fixed fee for this phase of the permitting process, ATM proposes to provide services associated with the regulatory permit coordination under an allowance (not to exceed) basis (see Summary of Professional Labor Fees). ATM will keep the City apprised of efforts on this task and should additional effort be required above and beyond the stipulated allowance amount, ATM will notify the City in writing and proceed only upon written approval.

*Deliverable: There is no specific deliverable associated with this task.*

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### SUMMARY OF PROFESSIONAL LABOR FEES

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ATM's Professional Fees for the scope of services outlined herein are summarized in the following table:

| <b><i>Professional Fee Summary</i></b>                      |           |
|---|-----------|
| Task 1 - Regulatory Permitting                              | \$ 19,500 |
| Task 2 – Regulatory Permit Coordination (Initial Allowance) | \$ 5,000  |

*Notes:*

- Task 1 will be billed on a lump-sum, percent complete basis; Task 2 will be billed on a Time & Materials basis and shall not be exceeded without previous written authorization.*
- It is understood that the City will be responsible for regulatory application fees.*
- ATM is prepared to begin work on this assignment following execution of a Change Order to the existing agreement between the City and ATM (or a new contract – whichever is preferable for the City).*



February 16, 2018

Ms. Linda Tucker  
City of Isle of Palms  
1207 Palm Boulevard  
Post Office Box 508  
Isle of Palms, SC 29451

via email to: Douglas Kerr at [dkerr@iop.net](mailto:dkerr@iop.net)

Re: City of Isle of Palms – Public Restroom Facilities – Change Order Recommendations

Dear Ms. Tucker:

This letter provides recommendations to suggested changes discussed during the Kickoff Meeting with the design team, Douglas Kerr and the General Contractor, Phillip Smith of Phillip Smith Contractor.

The follow is a list of changes and our associated recommendations:

1. Raise the ipe vent one course above the slab in each bathroom. This can be done at no cost to the City. Liollo recommends this to be accepted.
2. Install a slight pitch on the gable louvers. Install bronze screening to the rear side of the louvers at both ends of the building. This can be done at a cost of \$3,740 to the City. Liollo recommends this to be accepted.
3. Reroute water lines per plan from bathrooms to exterior showers along rear wall below grade in lieu of cutting concrete slab. This can be done at no cost or cost savings to the City. Liollo recommends this to be accepted.
4. Supply and install ADA ipe handrails approximately 180'. This can be done at a cost of \$4,700 to the City. Liollo recommends this to be accepted.
5. Add matching wood railing on concrete slab to tie into walk rail. This can be done at no cost to the City. Liollo recommends this to be accepted.
6. Add attic access to both bathrooms built into ceiling to match. This can be done at no cost to the City. Liollo recommends this to be accepted.

7. Add 2"x6" PT bottom cord to bottom cord of existing trusses and adding plywood gussets at all the nail plates to reinforce trusses. This can be done at a cost of \$7,965 to the City. Liollo recommends this to be accepted.
8. Add two louvers to inside gable ends to match what is in the current design. This can be done at a cost of \$22,800 to the City. Liollo does not recommend this be accepted.
9. Provide stainless steel as the finish for the outside showers. This can be done at no cost to the City. Liollo does recommend this to be accepted.
10. Substitute Aqua-therm piping for the specified exterior underground Type K copper piping. This can be done with a credit cost of \$3,420 to the City. Liollo recommends this to be accepted.
11. Repair concrete sidewalk. This can be done at a cost of \$4,048 to the City. Liollo recommends this be accepted.
12. Extend 4" PVC gutter drain pipe and add drywell for gutter details. This can be done at a cost of \$10,637.50. Liollo recommends this be accepted.

Please let us know if you have any questions concerning the above information.

Sincerely,

Liollo Architecture, PC

A handwritten signature in black ink, appearing to read 'Rick L. Bousquet', with a stylized flourish at the end.

Rick L. Bousquet, AIA LEED AP

Principal

Cc. 14101 File