

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF  
SORRENTO, TUESDAY, OCTOBER 5, 2021 6:00 P.M., SORRENTO COMMUNITY  
CENTER, SORRENTO, LOUISIANA

Members Present:

Councilmen: Wanda Bourgeois, Randy Anny, Duane Humphrey, Darnell Gilbert, Chad Domingue

Mayor: Christopher Guidry

Assistant Town Clerk: Kay Prado

Motion by Councilman Duane Humphrey and seconded by Councilman Chad Domingue to approve the minutes of the regular meeting of the mayor and council taken Tuesday August 3, 2021. Motion carried. Vote as follows:

YEAS: Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey

NAYS: None

ABSTAIN: Randy Anny

Motion by Councilman Randy Anny and seconded by Councilman Duane Humphrey to approve the minutes of the special meeting of the mayor and council taken Tuesday August 17, 2021. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue,

NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of August 2021. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Darnell Gilbert to accept the engagement letter from Diez, Dupuy & Ruiz, LLC for the 2020-2021 audit. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Compliance Questionnaire, a required part of the financial audit for the town.

Motion carried. Vote as follows:

YEAS: Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert

NAYS: None

Councilman Randy Anny introduced ordinance 21-06, an Amendment to Ordinance #17-03, Section 17-4039, Lots: Geometric Standards, of the Subdivision Regulations with respect to amending section C. A public hearing was called for the next meeting of the mayor and council on Tuesday, November 2, 2021, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Councilman Randy Anny introduced ordinance 21-10, Eatel Franchise Agreement. A public hearing was called for the next meeting of the mayor and council on Tuesday, November 2, 2021, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Mayor Guidry opened the public hearing to discuss Ordinance 21-03, Entergy Franchise Ordinance.

Mayor Guidry closed the public hearing

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to approve Ordinance 21-03, the Entergy Franchise Agreement. Motion carried. Vote as follows:

YEAS: Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey

NAYS: None

### **ORDINANCE NO. 21-03**

Upon the request of Entergy Louisiana, LLC, (the "Company"), and pursuant to La. R.S. 33:4401, this municipality's police powers, and in order to protect the health, safety, and welfare of the public, Town of Sorrento, Louisiana, (the "Municipality") as set forth hereinbelow grants to the Company, its successors and assigns, a franchise, right, and privilege for a period of twenty-five (25) years from the date of adoption hereof, to distribute, deliver, sell and supply, in such a manner as it chooses, electric service throughout the Municipality, and to the inhabitants thereof, or to any person, firm, or corporation; the right to acquire, construct, operate, and maintain such plants, structures, transmission lines, distribution systems, cables, fibers, facilities, and equipment as may be useful or necessary for the generation, production, transportation, distribution, delivery and/or sale of electric service throughout the Municipality; the right to erect, operate, and maintain poles, masts, supports, wires, cables, fibers, transmission lines, conduits, conductors, substations, distribution systems, and any and all other appliances useful or necessary in connection with the sale, transportation, delivery and/or distribution of electric service on, over, under, along, upon, and across all of the present and/or future streets, roads, highways, alleys and public places of the Municipality; the right to repair, replace or remove same or any portion thereof; and the right to connect any such facilities to any other such facilities for the purpose of selling, transporting and/or distributing electric service along the boundaries of the Municipality.

**SECTION 1:** Be it ordained by the Mayor and Town Council of the Municipality in regular session duly convened, that the Municipality grants and there is hereby granted to Entergy Louisiana, LLC (the "Company"), its successors and assigns, in addition to the rights and privileges presently enjoyed by the Company, a franchise, right, and privilege from the date of adoption hereof,

- (1) to distribute, deliver, sell and supply electric service throughout the Municipality and to the inhabitants thereof, or to any person, firm, or corporation, in such manner and from such sources as the said Company chooses;
- (2) to acquire, construct, operate, and maintain such plants, structures, transmission lines, distribution systems, cables, fibers, facilities, and equipment as may be useful or necessary for the generation, production, transportation, distribution, delivery and/or sale of electric power and energy throughout the Municipality;
- (3) to erect, operate, and maintain poles, masts, supports, wires, cables, fibers, transmission lines, conduits, conductors, substations, distribution systems, and any and all other appliances useful or necessary in connection with the sale, transportation, delivery and/or distribution of electric service on, over, under, along, upon, and across all of the present and/or future streets, roads, highways, alleys and public places of the Municipality;
- (4) to repair, replace or remove same or any portion thereof; and

- (5) to connect any such facilities to any other such facilities for the purpose of selling, transporting and/or distributing electric service into, through, or beyond the boundaries of the Municipality.

**SECTION 2:** Be it further ordained that this Franchise does not authorize the Company to use its facilities for the transportation, distribution, or sale of electric service for or on behalf of third parties to any person, firm, or corporation other than the Company located within the boundaries of the Municipality, unless and until the Company has been notified, in writing, by the Municipality that the interests of the Municipality, including, but not limited to, its recovery of franchise fee revenue on such third party transactions, are adequately protected in connection with the provision of such third party service by the Company. In the event that the operations of the Company are unbundled, in connection with the adoption of a plan for retail open access or otherwise, the Company will have the right to assign its franchise rights with respect to particular facilities or operations as may be necessary to facilitate unbundled operations; provided, however, that any such assignment (1) shall not result in a reduction in the franchise fees received by the Municipality relating to the provision of electric service within the Municipality; and (2) shall ensure that the Municipality retains all other rights and protections afforded by this Franchise.

**SECTION 3:** Be it further ordained that this Franchise is granted upon and subject to the following provisions:

A. In maintaining its properties, the Company shall not unnecessarily or unreasonably damage, impair or obstruct the streets, roads, highways, alleys, sidewalks, and public grounds, and the Company shall at its own expense, without unreasonable delay, make all necessary repairs to remedy any damage or remove any obstruction caused by its operations hereunder, all in accordance with applicable industry standards. The Company shall obtain all necessary permits or approvals for construction, maintenance, and operations; provided, however, that this provision shall not apply to any requirements for such permits or approvals that are adopted or amended subsequent to the date of this Ordinance and that, as so adopted or amended, have a material effect on the Company's rights or obligations pursuant to this Franchise or on the Company's cost of providing service pursuant to this Franchise.

B. Upon request, the Company will make its best reasonable efforts to provide current maps for specific areas showing feeder routes and the majority of pole locations, and will provide construction manuals that show the typical structural configurations used by the Company; provided, however, that the provision of such information by the Company shall not relieve the Municipality of any obligations that it may have pursuant to title 40, section 1749.11 or title 45, sections 141-146 of the Louisiana Revised Statutes or any related or successor statutes; and provided that such information shall be provided by the Company without any warrant as to its accuracy.

C. The Company shall use reasonable precautions to avoid damage or injury to persons or property, and shall hold and save harmless the Municipality from all damages, losses, and/or expense, including cost of defense, attributable to the negligence or fault of the Company, its agents or employees, while exercising any of the rights and privileges herein granted.

**SECTION 4:**

- A. In consideration of the facts:
- (i) that the Company, pursuant to this Ordinance holds a good, valid, and irrevocable twenty-five year franchise granted by the Municipality; and

- (ii) that, to the extent the Company is permitted by law to provide such service, the Municipality has signed with the Company contracts for the purchase of all its electric service requirements, each of which contracts is for a period of two years from its date, or such longer period as may be required by the applicable rate schedule or other circumstances, and provides for periodic renewals for similar periods unless notice of termination is given as therein provided;
- (iii) and other good and valid considerations, the Company agrees that it will pay to the Municipality a sum of money equal to five percent (5%) of the gross receipts of the Company from the sale of electric service at retail for residential and commercial purposes within the corporate limits of the Municipality (the Company's "gross receipts"), such payments to be calculated on such receipts commencing with the month of October 2021, the first payment to be due and payable on the 15th day of January, 2022 subsequent payments to be due quarterly thereafter.

B. It is distinctly understood and agreed that the percentage of gross receipts paid to the Municipality shall not apply to or include any receipts from the sale of electric energy to the Municipality, or to Government or Municipal Agencies, or to any sale for industrial purposes or for resale within the corporate limits of the Municipality. It shall be the responsibility of the Municipality to notify the Company of any annexations or other changes in the corporate limits of the Municipality, so that the Company can make any adjustments to its gross receipts calculation that may be necessary as a result of such a change.

C. This obligation to make such payments to the Municipality shall remain in full force and effect so long as (1) the Company holds a good, valid and irrevocable twenty-five (25) year franchise granted by the Municipality, and (2) the Municipality, to the extent permitted by law, purchases all of its electric service requirements from the Company; provided, however:

- (i) This contract is wholly and entirely conditioned upon the approval of the Treasury Department of the United States of America and the Department of Revenue of the State of Louisiana, and upon the approval of the Louisiana Public Service Commission of the right of the Company to deduct from its gross revenues and charge as an operating expense any and all amounts which it may pay to the Municipality pursuant hereto other than such amounts as may be collected from customers through a line item on customer bill and in the event of failure to obtain the approval of any such authority for such purpose, the Company shall have the right to cancel this Contract upon thirty (30) days' notice; it being understood that in the event of the cancellation by the Company upon the grounds set out in this paragraph, the Company shall not be entitled to any refund of any monies theretofore paid to the Municipality pursuant hereto.
- (ii) Should the Municipality levy upon Entergy Louisiana, LLC any new taxes, of any nature whatsoever, subsequent to the date of this Contract, then the payments herein provided to be made by the Company to the Municipality will be reduced in an amount equal to the sum of such new and increased taxes, if any. The Additional Franchise Fee shall not be considered to be a new tax or an increase in the rate of a tax for purposes of this provision of the Ordinance.
- (ii) To the extent the Company is permitted by law to provide to the Municipality all of its electric requirements, in the event that retail open access is implemented in Louisiana, and is adopted for the Municipality, the obligation of Entergy Louisiana, LLC to pay a franchise fee as set forth hereinabove shall cease to be conditioned on the purchase by the Municipality of all of its electric requirements from Entergy Louisiana, LLC.

D. The Municipality shall have the right, upon reasonable notice, to review the available data and calculations upon which the franchise fee calculations are based; provided that such notice must be received within three (3) years of the beginning of the period to which the data and/or calculations pertain.

**SECTION 5:** Be it further ordained that the Municipality shall make, adopt and enforce all ordinances necessary to protect the property and property rights of the Company owned and operated under this Franchise, while still recognizing the rights of any other entities holding valid franchises with the Municipality, and that the Municipality will not in any way interfere with the full legal use by the Company of the property which it now maintains or may hereafter maintain in the Municipality.

**SECTION 6:** Be it further ordained that this Ordinance, the public health and welfare and the public necessity requiring it, shall take effect from and after its adoption. Notwithstanding the foregoing, the Company shall file with the Municipality the Company's written acceptance of this Ordinance not later than thirty (30) days from the date of its passage.

**SECTION 7:** Be it further ordained that this Franchise shall be for a term of twenty-five (25) years from date hereof, and upon exercise by the Company of any of the privileges granted hereunder, this Franchise shall be irrevocable. If either the Municipality or the Company, its legal representatives, successors, or assigns, institutes any action or proceedings to enforce the provisions of this Ordinance, the parties hereby agree that specific performance may be sought and obtained for any breach of this Ordinance, without the necessity of proving actual damages; provided, however, that either party may, at its option, waive its right to specific performance and collect damages resulting from any breach hereof or failure to perform hereunder.

**SECTION 8:** Nothing in this Franchise shall be construed as superseding, repealing, canceling, modifying, or in any way affecting any of the rights enjoyed by Entergy Louisiana, LLC under that certain franchise granted by Ordinance No. XIV, adopted by the Municipality on the

6 day of December, 1994, and said franchise is hereby recognized as continuing in full force and effect in accordance with its terms. However, in the event of a conflict between said franchise and this Franchise, the provisions of this Franchise shall be controlling. It is further understood and agreed that the terms and conditions contained in any previous "Side Letter Agreement" or "Most Favored Nations" letter agreement extended by the Company are hereby rescinded and cancelled.

**SECTION 9:** Nothing herein shall be construed to constitute the grant of a franchise for the provision of any service other than electrical service to customers within the Municipality.

**WHEREUPON,** in open session said Ordinance was read and considered section by section and as a whole.

Mayor Guidry opened the public hearing at 6:29 pm to discuss Ordinance 21-07, An Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to Solid Waste Collection Service Charges for Residential and Commercial Customers.

Mayor Guidry closed the public hearing at 6:31pm

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve Ordinance 21-07, An Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to Solid Waste Collection Service Charges for Residential and Commercial Customers. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

#### ORDINANCE # 21-07

An Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to Solid Waste Collection Service Charges for Residential and Commercial Customers.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT: Section 49.30, Sub-section d of the Code of Ordinances for the Town of Sorrento is hereby amended and restated as follows:

Sec. 49.30(d). Solid Waste Collection User Fee; Collection.

The following current user fee schedule shall apply to all customers regarding solid waste/ garbage disposal:

Residential, \$24.00 per month per household

Mayor Guidry opened the public hearing to discuss Ordinance 21-09, An Ordinance to establish the rules and regulations of the Sorrento Park and Sorrento Community Center

Mayor Guidry closed the public hearing

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to adopt Ordinance 21-09 An Ordinance to establish the rules and regulations of the Sorrento Park and Sorrento Community Center. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois  
NAYS: None

## **Ordinance 21-09**

### **PARKS AND RECREATION**

An Ordinance to establish the rules and regulations of the Sorrento Park and Sorrento Community Center,

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:**

**ARTICLE I. - IN GENERAL**

**ARTICLE II. - REGULATION OF SPECIFIED BUILDINGS**

### **ARTICLE I. - IN GENERAL**

#### **Sec. \_\_-1. - Recreation Committee.**

The recreation committee is hereby officially designated as Sorrento Recreation Committee. Such committee shall have five (5) members to be appointed by the Town of Sorrento Mayor and Council.

#### **Sec. \_\_-2. - Park rules and regulations generally.**

- (a) Park hours are sunrise to sunset. Exceptions to these times will only be allowed when there is prior written permission from the Town of Sorrento. There is no charge for the general use of the park. However, there is a fee for the use of specific facilities and for special events. See Sorrento Community Center and Special Event sections.
- (b) There shall be no firearms, illegal drugs, nor alcoholic beverages at any public park or playground, or other recreational facility, with the exception of alcoholic beverages being allowed at activities for adults only, such as dances, parties, receptions or other social gatherings inside the Sorrento Community Center. Permits will be issued for these events. The sale of alcohol is prohibited at all Town facilities.
- (c) The Mayor, Town of Sorrento maintenance department and Ascension Parish Sheriff's Office are hereby granted the authority to provide gates, fences, or other security measures to ensure that the times herein fixed for operation are enforced.
- (d) Any person who violates the provisions of this section regarding the possession of any alcohol, firearm or illegal drug at any public park or playground or other recreational facility, shall be fined not less than two hundred fifty dollars (\$250.00) nor more than five hundred dollars (\$500.00) per violation and/or be imprisoned for not more than six (6) months, at the discretion of the court.
- (e) The penalty provisions of subsection (d) shall not apply to possession of alcoholic beverages being allowed at activities for adults only, such as during parties, receptions, or other social gatherings inside the Sorrento Community Center, if permit is present.

- (f) No vehicles allowed on grass or walking trails, only in designated parking areas. This includes all recreational vehicles including but not limited to scooters, bicycles, golf carts, go carts and ATV's. Motor vehicle maintenance is prohibited in park and recreational areas.
- (g) No littering or glass containers allowed. Dispose of waste properly in provided trash receptacles.
- (h) No activities allowed that may damage park property, including grass, trees, plants or shrubbery and landscaped areas. This includes cutting of bark, breaking off limbs or branches or picking flowers of any tree or plant existing on Town property. Attaching any object, including but not limited to, hammocks, ropes, flags or banners to trees or any structure is prohibited.
- (i) Loud music and any amplified sound which disturbs others is not allowed. Exceptions to this rule will only be allowed during a Special Event permitted by the Town of Sorrento.
- (j) Any assembly of large, organized events (20+ people) will require a permit from the Town of Sorrento.
- (k) No Roping or blocking off areas of the park. Exceptions to this rule will only be allowed during a Special Event permitted by the Town of Sorrento.
- (l) Smoking on park grounds is prohibited
- (m) Camping and campfires are prohibited. This includes sleeping in any building, pavilion, rest room, bench, picnic table, trash receptacle, pedestrian or vehicular traffic ways (such as walking trails, sidewalks, playgrounds and parking lots) or any landscaped areas.
- (n) Pet Owner Rules:
1. Pets are allowed but must remain on a leash at all times.
  2. Pet waste must be disposed of properly.
  3. Handlers must be 16 years of age or older and must be able to always control pet. All dogs must have current vaccinations and must be provided upon request.
  4. Aggressive pets are not allowed. If aggression occurs, the pet must leave the park.
  5. Pets shall not create a nuisance by causing any form of disturbance such as barking or similar conduct.
- (o) Soliciting and Vending is not allowed. Sale of merchandise, food and beverage, solicitation of fees or donations, or conducting any type of business or event, including distribution of flyers, signs or other advertising medium is prohibited. Nor shall any person place any stand, cart or vehicle for the transportation, sale or display of any such article or merchandise within the park or recreational facility. Exceptions to this rule will only be allowed during a Special Event permitted by the Town of Sorrento.
- (p) Use of picnic tables and pavilions are on a first come, first served basis. Holding for patrons who have not arrived is prohibited. Using picnic tables and pavilion for other



than picnic purposes is prohibited. Exceptions to this rule will only be allowed during a Special Event permitted by the Town of Sorrento.

(q) Use of inflatables is prohibited without a permit from the Town of Sorrento and additional fees will apply. You must provide a liability insurance policy for your event. The Town of Sorrento and the Sorrento Community Center must be added as an additional insured on the policy. One dry inflatable is allowed and must be operated by a quiet run generator only. Inflatables are required to have above ground (concrete or water) anchors and may NOT be staked in the ground. Water slides, water games, swimming pools and dunk tanks are prohibited.

(r) All federal, state, parish and municipal laws are hereby adopted and are to be enforced within all Town of Sorrento parks and recreational facilities. Specific facilities which require additional operational procedures for orderly use shall be posted with rules in a conspicuous place. Patrons utilizing all facilities shall comply with posted regulations.

(s) It is the intent of the Mayor, Council and Sorrento Recreation Committee that these rules and regulations be enforced in a fair and equitable manner. No person shall impersonate or hinder Town of Sorrento personnel or the Ascension Parish Sheriff's Office in their lawful duties. Any person or group found in violation of the above rules and regulations shall be ordered to leave all park and recreational facilities immediately. Any person who fails to leave at requested time may be arrested and prosecuted for trespassing or prosecuted under other existing ordinances. Any person who is a continuous violator of the Rules and Regulations set forth may be banned from use of the park and recreational facilities.

## **ARTICLE II. – REGULATION OF SPECIFIED BUILDINGS**

### **DIVISION 1. – SORRENTO COMMUNITY CENTER**

#### **Sec. \_\_-21. – Rules and Regulations in General**

(a) Permission for use of the building will only be granted to responsible adults at least 21 years of age. You MUST provide a copy of your driver's license to be kept on file. Use of the building will be determined on a first come first—served basis. The Mayor and Council reserve the right to deny any individual, group or organization use of the building for any reason. The Town of Sorrento also reserves the first rights to the use of the facility for Town functions.

(b) The building cannot be rented more than one (1) year in advance.

(c) The Sorrento Community Center is not available for rent for personal or business events that result in a profit, or that charge a fee for admission unless the renter is a non-profit organization, as designated by the IRS and can provide a copy of IRS determination letter stating non-profit status.

(d) Renter(s) agree that should the Sorrento Community become designated as a Civil Defense or Red Cross Shelter, it is understood by the Renter(s) that this contract becomes null and void at no expense to the Town of Sorrento. Any rental deposit or rental fees collected by the Town will be refunded to Renter(s) should this happen.

(e) Renter(s) agree to provide a one million (\$1,000,000) event liability insurance policy, if alcohol is being served at event. The Town of Sorrento and Sorrento Community Center

must be added as an additional insured to policy. A copy of this policy must be given to the Town Hall when rental fee is paid or at least one week before the event. Failure to do so will result in forfeiture of deposit and loss of use of facility. The Town Hall will issue a permit to be displayed at Community Center during your event. If alcohol is found present at event and permit was not presented, this will result in immediate termination of event and forfeiture of deposit.

(f) Renter(s) shall not admit to facility a larger number of persons than the capacity listed below as set forth and governed by the Office of the State Fire Marshall.

TOTAL OCCUPANCY 252

(g) The Town of Sorrento facilities are designated non-smoking facilities. This is to be strictly enforced. SMOKING IS PROHIBITED

(h) Keys must be picked up at Sorrento Town Hall during business hours. Keys will only be issued on the morning of event unless reservation is on Saturday or Sunday, in which the keys must be picked up on Friday, before 11:30 AM. Keys must be returned on the next business day following the reservation. Late return of keys may result in forfeiture of deposit. If keys are not picked up during required time, you will automatically forfeit your deposit and use of the building.

(i) The person(s) making the reservation and the payment is the person(s) responsible for the upkeep of the building and grounds until inspected by a Town of Sorrento representative (this includes damages, broken furniture, missing items, returning of keys, cleaning, etc.) The responsible party must make up the difference between the deposit and actual cost of repairs/cleaning. The renter(s) is responsible for setting up the tables and chairs. Following the event, tables, chairs and counters are to be cleaned of all food, paper, decorations, etc. and placed where found. All Floors must be swept and mopped including restroom and toilet area. All trash cans will be lined with a trash bag. If more bags are needed, it will be the responsibility of the renter(s) to supply them. All trash is to be taken out and disposed of in designated receptacle by the renter(s), including restrooms. All cleaning supplies must be furnished by the renter(s), except floor cleaner, which is provided by the Town of Sorrento. No other floor cleaners are to be used. Building must be cleaned before leaving at the end of your event. If building is not cleaned, you will automatically forfeit your deposit.

(j) No alternative cooking devices are allowed in the Community Center, i.e. Bar-B-Q pits, boiling or frying containers, **except** for electrical devices such as crockpots. STOVE IS FOR WARMING ONLY!! Use caution when using kitchen facilities. Turn all burners and oven off when not in use. Cooking appliances should be cleaned by the renter(s) after use.

(k) No nails, pins or tape shall be used on the walls, doors, tables, chairs, floors or ceiling. If any damage occurs to the walls, doors tables, chairs, floors or ceiling (including paint) the deposit will be forfeited, and you will be responsible for the repairs. All decorations and material that is used to decorate must be picked up at the end of the event or the deposit will not be refunded. If you are using someone else to decorate, it is your responsibility to let them know to be picked up at the end of your event.

(l) Once the event has ended all air conditioning units need to be set at 75 degrees during warm months or Heating units need to be set at 65 degrees during cold months.

(m) Exit doors must not be blocked by furniture or decorations.

(n) Standing on tables and chairs is PROHIBITED and are not to be removed from the building.

- (o) Pets are not allowed in the building, except for service animals
- (p) Glass containers are not allowed anywhere on ground/premises.
- (q) Throwing rice, birdseed, confetti, and other such items is not allowed. Sparklers or other flammable materials are not allowed inside of building except for tea light sized candles. Violation of this policy will automatically result in forfeiture of deposit.
- (r) The event must end at 1:00 AM. Following the event, the building must have all personal items removed and be cleaned and locked by 2:00 AM.
- (s) Rules for Alcohol Consumption at Events:
  1. A minimum of one (1) Ascension Parish Sheriff's Office officer must be present for all events where alcohol will be present. It is at the discretion of the Ascension Parish Sheriff's office if they deem additional officers are needed.
  2. Renter(s) MUST provide the Town of Sorrento proof of payment to APSO one week before the event. Failure to do so will result in forfeiture of deposit and use of facility.
  3. If renter(s) does not have a Sherriff Officer present, and alcoholic beverages are found at event, regardless of consumption or source, will result in the immediate termination of event and forfeiture of deposit.
- (t) Rules for Minor Activities:
  1. Adults, 21 years or older MUST rent building.
  2. Chaperon's MUST present a copy of their driver's license to be kept on file.
  3. One (1) Sheriff's Officer MUST be hired to ensure peace and protection.
  4. There MUST be at least TWO (2) chaperons who MUST be twenty-one (21) years of age, and who will agree to be present at all times during the event. Said chaperons MUST sign the contract agreement and will be responsible for complying with all Rules and Guidelines.
  5. NO ALCOHOLIC BEVERGAGES inside or outside of building
  6. NO TOBACCO in any form by minors allowed on property
  7. Sufficient lighting MUST be provided in the building at all times for monitoring by the chaperons and sheriff's officer. This violation can result in closing event.
- (u) Discounts may be given to organizations such as, but not limited to, Governmental agencies and parish agencies, national, state, or regional non-profit organizations, Churches and schools. Political campaign events shall not be discounted. The reduction will be calculated on rental fees only. No event shall be free unless sponsored by the Town of Sorrento. The Mayor has the right to waive rental fees as his discretion.

**Sec. \_\_-22. - Rental fees.**

Rental and Deposit fees for recreational facilities:

(a) *Sorrento Community Center*

1. **Deposit fees.** All events require a refundable damage/security deposit. Refund of deposit to be made following inspection of Community Center. Any damage to Community Center more than the deposit is to be paid by the renter(s) upon completion of inspection. Refunds may take up to 14 days to process after inspection.
  - a. **Deposit rates:**
    1. Monday, Tuesday, Wednesday & Thursday -- \$75.00
    2. Friday, Saturday & Sunday -- \$150.00
2. **Rental fees.** All rental fees are based on one (1) day rental. The entire balance must be paid one (1) week prior to date of reservation. If balance is not received on time, reservation can be cancelled by the Town of Sorrento.
  - a. **Rental Rates**
    1. Monday, Tuesday, Wednesday & Thursday --\$150.00
    2. Friday, Saturday & Sunday -- \$350.00
3. **Optional Cleaning Fee.** Renters have the option to have the Town of Sorrento staff clean the building. In this case the renter only needs to clear all tables, chairs, floors, counters, etc. of all food and drink items. All trash is to be taken out and disposed of in designated receptacle. The Town of Sorrento will then be responsible for the cleaning of the building. The Town will retain the below appropriate amount of the total deposit and the renter will be reimbursed the remaining balance, if applicable. Renter must request this option at time of rental fee payment.
  - a. Monday, Tuesday, Wednesday & Thursday --\$50.00
  - b. Friday, Saturday & Sunday -- \$100.00.
4. **Cancellation.** If renter notifies the Town of Sorrento of a cancellation at least 15 days prior to event, the deposit paid upon application will be refunded. If notice is not furnished more than 15 days prior to event, the deposit shall be forfeited, and no refund will be issued. Refunds will not be issued for reservations made within the 15-day period.
5. **Reservation Changes.** Once you have paid the rental fee and deposit and receive a receipt, in order to change the date of rental, you must contact the Town Hall and receive a new receipt with the corrected rental date, as long as the new date is available.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to rescind Ordinance 21-02, An Amendment to Ordinance #19-08 "Table B, Site Requirements by District, Residential" of the Code of Ordinances with Respect to "minimal rear setback (feet)" for all uses. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue, Wanda Bourgeois  
NAYS: None

Councilman Randy Anny introduced ordinance 21-08, An Amendment to Ordinance #19-08 "Table B, Site Requirements by District, Residential" of the Code of Ordinances with Respect to "Table B Site Requirements by District, Residential" will be amended to add a column adding "minimal rear setback accessory structure. A public hearing was called for the next meeting of the mayor and council on Tuesday, November 2, 2021, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to declare the flail mower as surplus. Motion carried. Vote as follows:

YEAS: Randy Anny, Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey  
NAYS: None

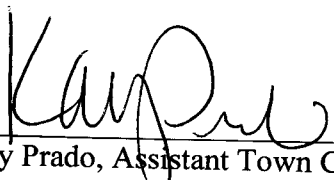
Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to set Trick or Treat hours from 6:00 pm to 8:00 pm on October 31, 2021. Motion carried. Vote as follows:

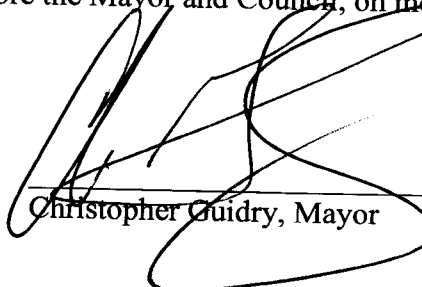
YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue  
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Darnell Gilbert to accept the quote from Republic Services for dumpsters for the town hall and the community center contingent upon the following: 4yd. dumpsters at \$75.00 each per month, No charge for overage, \$60.00 extra pick-up, and contract good for 12 months. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue  
NAYS: None

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

  
\_\_\_\_\_  
Kay Prado, Assistant Town Clerk

  
\_\_\_\_\_  
Christopher Guidry, Mayor

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

	August 2021	September 2021	October 2021	November 2021	December 2021	2021	2021	2021
Veh. Accidents	18	24						
Burglaries	0	2						
Thefts	6	5						
Armed Robbery	0	0						
Simple Robbery	0	0						
Alarms	9	11						
Narcotics	1	0						
Shooting	0	0						
<b>Total Service C</b>	<b>135</b>	<b>155</b>						
SCO/Loud Musi	0	0						

Traffic Citations	6	3						
Adult Arrests	6	7						

  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	3
Accident	24
Alarm	11
Animal Complaint	2
Assault	2
Assist	12
Burglary	2
Check on Welfare	16
Civil Dispute	10
Damage to Property	1
Disturbance	21
Escort	2
Fire	3
Juvenile Crimes	1
School Walk Thru	6
Suicide Investigation	2
Suspicious Person/Vehicle	18
Theft	5
Traffic Incident	12
Trespassing	2
<b>Grand Total</b>	<b>155</b>

***Sorrento***

LOUISIANA

FINANCIAL STATEMENTS

August 31, 2021



Town of Sorrento  
Key stats  
August 31, 2021

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	
August 31, 2021	\$ 852,957	\$ 104,977	\$ 747,980	Change from:
June 30, 2021	730,631			<u>June 30th</u>
June 30, 2020	682,588			\$ 122,326
				170,369

Restricted breakdown

Recreation	39,524
Senior citizen programs	36,544
Public safety - fire	15,516
Public safety - police - restricted	2,651
Other	10,742

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2022	\$ 131,067		\$ 23,130	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	<b>2022 budget</b>	<b>\$ 575,000</b>	<b>22.8%</b>	<b>\$ 97,500</b>	<b>23.7%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2022	\$ 9,804		\$ 21,204	
	2021	58,482		127,022	2%
	2020	57,862	0%	124,896	3%
	2019	57,915		121,310	
	<b>2022 budget</b>	<b>\$ 60,000</b>	<b>16.3%</b>	<b>\$ 130,000</b>	<b>16.3%</b>

3) Utility receivable aging

	<u>Total</u>	<u>Current</u>	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>	<u>120 days</u>
Amount owed - 07/01/2021	\$ 17,302	\$ 14,728	\$ (61)	\$ (270)	\$ (1,637)	\$ 4,542
Amount owed - 06/30/2021	\$ 14,684	\$ 13,104	\$ (2,723)	\$ (501)	\$ (93)	\$ 4,896
Amount owed - 06/30/2020	19,200	\$ 14,984	\$ (2,140)	\$ 981	\$ 768	\$ 4,608
Amount owed - 06/30/2019	15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>			
FYE 2022					
Surplus (deficit)	\$ 340,166	\$ (840)			
Capital outlay activity, net of grants and proceeds	(316,697)	-			
Depreciation	-	-			
Operating cash flows	\$ 23,469	\$ (840)			
<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating deficit	\$ (106,800)	\$ (28,293)	\$ 37,722	\$ 36,969	\$ (96,503)
Capital outlay activity, net of grants and proceeds	20,000	-	(126,392)	(130,198)	-
Depreciation	85,000	14,167	80,000	85,000	85,000
Net	\$ (1,800)	\$ (14,127)	\$ (8,669)	\$ (8,230)	\$ (11,503)

Town of Sorrento  
 Overview  
 August 31, 2021

	YTD as of	Current Year - FYE 2021/2022			% of budget
	8/31/2020	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	\$ 91,898	\$ 131,067	\$ 575,000	\$ 443,933	
Property tax	52	169	72,000	71,831	
Franchise fees	22,845	26,013	92,500	66,487	
Beer Tax	774	819	3,000	2,181	
Licenses and permits	6,840	898	101,300	100,402	
Charges for Services	-	1,463	11,500	10,038	
Fines	1,168	518	4,000	4,000	
Intergovernmental grants - Operational	331	315,114	6,000	(309,114)	
State tourism grant	-	1,583	-	(1,583)	
Transfers In	6,933	4,900	37,400	32,500	
Other	9	10	1,000	990	
<b>Total revenue</b>	<b>130,849</b>	<b>482,553</b>	<b>903,700</b>	<b>421,665</b>	<b>53%</b>
Administration	48,547	34,790	259,100	224,310	
Police	62,317	61,044	366,500	305,456	
Streets	60,486	46,552	267,200	220,648	
Capital outlay	-	-	40,000	40,000	
<b>Total expenditures</b>	<b>171,351</b>	<b>142,387</b>	<b>932,800</b>	<b>790,413</b>	<b>15%</b>
<b>Restricted:</b>					
Sales tax	16,217	23,130	97,500	74,371	
Other	1,258	7,336	13,400	6,064	
<b>Total revenue</b>	<b>17,475</b>	<b>30,465</b>	<b>110,900</b>	<b>80,435</b>	<b>27%</b>
Fire	1,876	22,189	32,500	10,311	
Senior citizen programs	3,458	3,278	30,000	26,722	
Recreation - Community Center	5,707	3,388	25,800	22,412	
Transfer Out	3,467	2,450	20,800	18,350	
Other	-	-	500	500	
Capital outlay	1,480	-	-	-	
<b>Total expenditures</b>	<b>15,988</b>	<b>31,305</b>	<b>109,600</b>	<b>78,295</b>	<b>29%</b>
<b>Utility Fund:</b>					
Garbage	21,182	21,138	130,000	108,862	
Sewer	9,684	9,804	60,000	50,196	
Sewer Grant	-	-	-	-	
Other	2,285	2,132	11,150	9,018	
<b>Total revenue</b>	<b>33,151</b>	<b>33,074</b>	<b>201,150</b>	<b>168,076</b>	<b>16%</b>
Garbage	20,090	20,090	115,000	94,910	
Sewer maintenance	6,242	20,942	25,000	4,058	
Sewer operating costs	4,149	3,009	40,000	36,991	
Depreciation	13,333	14,167	85,000	70,833	
Transfer Out	3,467	2,450	18,700	16,250	
Capital outlay	-	-	20,000	20,000	
Other	263	710	4,250	3,540	
<b>Total expenditures</b>	<b>47,544</b>	<b>61,367</b>	<b>\$ 307,950</b>	<b>\$ 246,583</b>	<b>20%</b>
<b>Total:</b>					
Inflows	181,476	546,092			
Outflows	234,882	235,059			
<b>Net</b>	<b>(53,406)</b>	<b>311,033</b>			
Depreciation	13,333	14,167			
Capital outlay, net of grants and proceeds	1,480	(316,697)			
<b>Operating, net</b>	<b>\$ (38,593)</b>	<b>\$ 8,503</b>			

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

<b><u>General Fund</u></b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>% change</b>
July	\$ 45,661	\$ 68,212	49.4%
August	46,237	62,855	35.9%
September	44,149		-100.0%
October	49,239		-100.0%
November	55,008		-100.0%
December	48,054		-100.0%
January	55,732		-100.0%
February	54,201		-100.0%
March	42,238		-100.0%
April	36,101		-100.0%
May	66,767		-100.0%
June	63,565		-100.0%
	<u>\$ 606,952</u>	<u>\$ 131,067</u>	
Prior year to date		<u>\$ 91,898</u>	42.6% YoY Change
<b>FYE 2021/2022 Budget</b>		<u>\$ 575,000</u>	22.8% % of Budget

<b><u>Restricted Fund</u></b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>% change</b>
July	\$ 8,058	\$ 12,037	49.4%
August	8,159	11,092	35.9%
September	7,791		-100.0%
October	8,689		-100.0%
November	9,707		-100.0%
December	8,480		-100.0%
January	9,835		-100.0%
February	9,565		-100.0%
March	7,454		-100.0%
April	6,371		-100.0%
May	11,782		-100.0%
June	11,217		-100.0%
	<u>\$ 107,109</u>	<u>\$ 23,130</u>	
Prior year to date		<u>\$ 16,217</u>	42.6% YoY Change
<b>FYE 2021/2022 Budget</b>		<u>\$ 97,500</u>	23.7% % of Budget

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

**Sewer fees**

	Users	Charges	Collections	Variance
July	200	\$ 4,902	\$ 5,174	\$ 272
August	199	4,902	4,397	(505)
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 9,804</u>	<u>\$ 9,571</u>	<u>\$ (233)</u>

**FYE 2021/2022 Budget**

\$ 60,000      16% % of Budget

**Garbage fees**

	Users	Charges	Collections	% Variance
July	558	\$ 10,624	\$ 10,061	(563)
August	547	10,580	9,220	(1,360)
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 21,204</u>	<u>\$ 19,281</u>	<u>\$ (1,923)</u>

**FYE 2021/2022 Budget**

\$ 130,000      16% % of Budget

**Collection rate**

\$ 31,008      \$ 28,853      93%

General Fund

Aug 31, 21

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	538,637.80
10200 · LAMP Savings Account	178,582.35
Total 10000 · Bank Accounts	<u>717,220.15</u>
Total Checking/Savings	<u>717,220.15</u>
Other Current Assets	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	127,126.00
Total 13100 · Accounts Receivable-Manual	<u>27,126.00</u>
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>27,276.00</u>
Total Current Assets	<u>744,496.15</u>
Other Assets	
18000 · Due from other gov't agencies	46,435.00
Total Other Assets	<u>46,435.00</u>
TOTAL ASSETS	<u><u>790,931.15</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	14,490.06
Total Accounts Payable	<u>14,490.06</u>
Other Current Liabilities	
20100 · Accounts Payable-Manual	7,977.00
21000 · Payroll Liabilities	62.18
23000 · Accrued Expenses	29,486.05
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-44,133.34
28000 · Due to/from Utility account	-145,970.65
Total Other Current Liabilities	<u>-137,784.95</u>
Total Current Liabilities	<u>-123,294.89</u>
Total Liabilities	<u>-123,294.89</u>
Equity	
31000 · Fund Balance - Unreserved	574,059.23
Net Income	340,166.81
Total Equity	<u>914,226.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>790,931.15</u></u>

General Fund

	<u>Aug 21</u>	<u>Jul - Aug 21</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	11.00	55.71
40200 · Fines	132.00	462.00
Total 40000 · Fines & Forfeits	<u>143.00</u>	<u>517.71</u>
41000 · General Gov. Misc. Income		
41200 · Federal Grants	315,114.22	315,114.22
41600 · State Tourism Grant	1,583.37	1,583.37
Total 41000 · General Gov. Misc. Income	<u>316,697.59</u>	<u>316,697.59</u>
44000 · Licenses & Permits		
44200 · Occupational Licenses	822.55	822.55
44300 · Permits	50.00	75.00
Total 44000 · Licenses & Permits	<u>872.55</u>	<u>897.55</u>
45000 · Planning & Zoning Fees	607.50	1,462.50
46000 · Taxes		
46100 · Advalorem Taxes		169.26
46200 · Beer Tax		818.83
46300 · Franchise Tax	18,315.43	26,013.15
46400 · Sales and Use Tax	62,854.87	131,067.11
Total 46000 · Taxes	<u>81,170.30</u>	<u>158,068.35</u>
48000 · Interest Income	4.76	9.81
Total Income	<u>399,495.70</u>	<u>477,653.51</u>
Expense		
50000 · General Government		
50300 · Dues		170.00
50400 · Insurance		
50410 · Liability Ins		1,407.52
50430 · Workers Comp.		162.49
Total 50400 · Insurance		<u>1,570.01</u>
50500 · Miscellaneous	200.00	200.00
50600 · Office Expense		
50610 · Planning & zoning	185.00	1,279.50
50620 · Repairs & Maintenance	126.31	329.31
50630 · Supplies	894.23	1,698.79
50640 · Telephone	237.26	474.52
50650 · Utilities	280.88	548.78
50660 · Other	65.00	65.00
Total 50600 · Office Expense	<u>1,788.68</u>	<u>4,395.90</u>
50700 · Professional Services		
50710 · Accounting Fees		1,695.00
50720 · Attorney Fees	1,250.00	1,250.00
50730 · Building Inspector		1,475.00
50740 · IT Services	523.37	3,445.74
50750 · Payroll Fees	175.00	372.00
Total 50700 · Professional Services	<u>1,948.37</u>	<u>8,237.74</u>

General Fund

	<u>Aug 21</u>	<u>Jul - Aug 21</u>
50800 · Office P/R Expense		
50810 · Admin	8,239.30	17,311.88
50820 · Medicare	119.44	250.88
50830 · Social Securiry	510.68	1,727.06
Total 50800 · Office P/R Expense	<u>8,869.42</u>	<u>19,289.82</u>
50999 · Bank Service fee	460.09	926.91
Total 50000 · General Government	<u>13,266.56</u>	<u>34,790.38</u>
51000 · Highway & Streets		
51500 · Engineering Fees	3,661.25	3,661.25
51600 · Insurance		
51620 · Liability Ins.		3,571.87
51640 · Workers Comp		649.96
Total 51600 · Insurance		<u>4,221.83</u>
51700 · Operating		
51710 · Fuel Expense	2,374.29	5,023.76
51720 · Repairs	1,853.15	6,701.84
51730 · Supplies	1,950.75	3,881.09
51740 · Telephone	192.26	384.52
51750 · Utilities	292.25	541.19
Total 51700 · Operating	<u>6,662.70</u>	<u>16,532.40</u>
51800 · P/R Expense		
51810 · Salaries	6,169.50	16,730.95
51820 · Medicare	89.42	242.46
51830 · Social Security	382.38	382.38
Total 51800 · P/R Expense	<u>6,641.30</u>	<u>17,355.79</u>
51950 · Street Lights	2,375.63	4,780.67
Total 51000 · Highway & Streets	<u>19,340.88</u>	<u>46,551.94</u>
52000 · Public Safety		
52100 · Telephone	474.51	949.02
52200 · Utilities	228.47	424.12
52800 · P/R Expense		
52810 · Salaries	243.98	243.98
52835 · Judge's Supplemental Pay		243.92
52840 · Judges Retirement	104.89	211.24
52850 · Contract Labor	29,486.05	58,972.10
Total 52800 · P/R Expense	<u>29,834.92</u>	<u>59,671.24</u>
Total 52000 · Public Safety	<u>30,537.90</u>	<u>61,044.38</u>
Total Expense	<u>63,145.34</u>	<u>142,386.70</u>
Net Ordinary Income	336,350.36	335,266.81
Other Income/Expense		
Other Income		
71400 · Transfers In	2,450.00	4,900.00
Total Other Income	<u>2,450.00</u>	<u>4,900.00</u>
Net Other Income	<u>2,450.00</u>	<u>4,900.00</u>
Net Income	<u>338,800.36</u>	<u>340,166.81</u>

General Fund

Ordinary Income/Expense	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
40000 · Fines & Forfeits				
40100 · Court Costs	55.71	1,000.00	-944.29	5.57%
40200 · Fines	462.00	3,000.00	-2,538.00	15.4%
Total 40000 · Fines & Forfeits	517.71	4,000.00	-3,482.29	12.94%
41000 · General Gov. Misc. Income				
41200 · Federal Grants	315,114.22			
41600 · State Tourism Grant	1,583.37	6,000.00	-4,416.63	26.39%
Total 41000 · General Gov. Misc. Income	316,697.59	6,000.00	310,697.59	5,278.29%
42000 · Grass Cutting Revenue		10,300.00	-10,300.00	
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses		1,000.00	-1,000.00	
44200 · Occupational Licenses	822.55	100,000.00	-99,177.45	0.82%
44300 · Permits	75.00	300.00	-225.00	25.0%
Total 44000 · Licenses & Permits	897.55	101,300.00	-100,402.45	0.89%
45000 · Planning & Zoning Fees	1,462.50	1,200.00	262.50	121.88%
46000 · Taxes				
46100 · Advalorem Taxes	169.26	72,000.00	-71,830.74	0.24%
46200 · Beer Tax	818.83	3,000.00	-2,181.17	27.29%
46300 · Franchise Tax	26,013.15	92,500.00	-66,486.85	28.12%
46400 · Sales and Use Tax	131,067.11	575,000.00	-443,932.89	22.79%
Total 46000 · Taxes	158,068.35	742,500.00	-584,431.65	21.29%
48000 · Interest Income	9.81	500.00	-490.19	1.96%
49000 · Miscellaneous Income		500.00	-500.00	
<b>Total Income</b>	<b>477,653.51</b>	<b>866,300.00</b>	<b>-388,646.49</b>	<b>55.14%</b>
<b>Expense</b>				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training		4,000.00	-4,000.00	
50300 · Dues	170.00	1,500.00	-1,330.00	11.33%
50400 · Insurance				
50410 · Liability Ins	1,407.52	12,000.00	-10,592.48	11.73%
50420 · Property and bonds		3,000.00	-3,000.00	
50430 · Workers Comp.	162.49	2,500.00	-2,337.51	6.5%
Total 50400 · Insurance	1,570.01	17,500.00	-15,929.99	8.97%
50500 · Miscellaneous	200.00	500.00	-300.00	40.0%
50600 · Office Expense				
50610 · Planning & zoning	1,279.50	1,000.00	279.50	127.95%
50620 · Repairs & Maintenance	329.31	5,000.00	-4,670.69	6.59%
50630 · Supplies	1,698.79	8,500.00	-6,801.21	19.99%
50640 · Telephone	474.52	2,800.00	-2,325.48	16.95%
50650 · Utilities	548.78	9,500.00	-8,951.22	5.78%
50660 · Other	65.00	500.00	-435.00	13.0%
Total 50600 · Office Expense	4,395.90	27,300.00	-22,904.10	16.1%
50700 · Professional Services				
50710 · Accounting Fees	1,695.00	55,000.00	-53,305.00	3.08%
50720 · Attorney Fees	1,250.00	17,500.00	-16,250.00	7.14%
50730 · Building Inspector	1,475.00	2,500.00	-1,025.00	59.0%
50740 · IT Services	3,445.74	6,000.00	-2,554.26	57.43%
50750 · Payroll Fees	372.00	2,600.00	-2,228.00	14.31%
Total 50700 · Professional Services	8,237.74	83,600.00	-75,362.26	9.85%
50800 · Office P/R Expense				
50810 · Admin	17,311.88	103,000.00	-85,688.12	16.81%
50820 · Medicare	250.88	1,500.00	-1,249.12	16.73%
50830 · Social Securiry	1,727.06	6,400.00	-4,672.94	26.99%
Total 50800 · Office P/R Expense	19,289.82	110,900.00	-91,610.18	17.39%
50900 · Tourism and Promotion		6,500.00	-6,500.00	
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	926.91	1,000.00	-73.09	92.69%
<b>Total 50000 · General Government</b>	<b>34,790.38</b>	<b>264,300.00</b>	<b>-229,509.62</b>	<b>13.16%</b>



General Fund

	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
51000 · Highway & Streets				
51200 · Capital outlay				
51300 · Debt Service - Lease Payments		100,000.00	-100,000.00	
51400 · Drainage maintenance		24,000.00	-24,000.00	
51500 · Engineering Fees		25,000.00	-25,000.00	
51600 · Insurance	3,661.25	18,000.00	-14,338.75	20.34%
51610 · Auto				
51620 · Liability Ins.		1,800.00	-1,800.00	
51630 · Tractors	3,571.87	9,500.00	-5,928.13	37.6%
51640 · Workers Comp		3,000.00	-3,000.00	
Total 51600 · Insurance	<u>649.96</u>	<u>9,500.00</u>	<u>-8,850.04</u>	<u>6.84%</u>
51700 · Operating	4,221.83	23,800.00	-19,578.17	17.74%
51710 · Fuel Expense				
51720 · Repairs	5,023.76	1,000.00	4,023.76	502.38%
51730 · Supplies	6,701.84	15,000.00	-8,298.16	44.68%
51740 · Telephone	3,881.09	15,000.00	-11,118.91	25.87%
51750 · Utilities	384.52	3,000.00	-2,615.48	12.82%
Total 51700 · Operating	<u>541.19</u>	<u>2,500.00</u>	<u>-1,958.81</u>	<u>21.65%</u>
51800 · P/R Expense	16,532.40	36,500.00	-19,967.60	45.29%
51810 · Salaries				
51820 · Medicare	16,730.95	118,000.00	-101,269.05	14.18%
51830 · Social Security	242.46	1,700.00	-1,457.54	14.26%
Total 51800 · P/R Expense	<u>382.38</u>	<u>7,700.00</u>	<u>-7,317.62</u>	<u>4.97%</u>
51900 · Road Maintenance and repairs	17,355.79	127,400.00	-110,044.21	13.62%
51950 · Street Lights		25,000.00	-25,000.00	
Total 51000 · Highway & Streets	<u>4,780.67</u>	<u>32,000.00</u>	<u>-27,219.33</u>	<u>14.94%</u>
52000 · Public Safety	46,551.94	411,700.00	-365,148.06	11.31%
52100 · Telephone				
52200 · Utilities	949.02	5,500.00	-4,550.98	17.26%
52800 · P/R Expense	424.12	1,800.00	-1,375.88	23.56%
52810 · Salaries				
52835 · Judge's Supplemental Pay	243.98		243.98	100.0%
52840 · Judges Retirement	243.92	3,000.00	-2,756.08	8.13%
52850 · Contract Labor	211.24	1,200.00	-988.76	17.6%
Total 52800 · P/R Expense	<u>58,972.10</u>	<u>355,000.00</u>	<u>-296,027.90</u>	<u>16.61%</u>
Total 52000 · Public Safety	<u>59,671.24</u>	<u>359,200.00</u>	<u>-299,528.76</u>	<u>16.61%</u>
Total Expense	<u>61,044.38</u>	<u>366,500.00</u>	<u>-305,455.62</u>	<u>16.66%</u>
Net Ordinary Income	<u>142,386.70</u>	<u>1,042,500.00</u>	<u>-900,113.30</u>	<u>13.66%</u>
Other Income/Expense	335,266.81	-176,200.00	511,466.81	-190.28%
Other Income				
71300 · Proceeds from Capital Lease				
71400 · Transfers In		100,000.00	-100,000.00	
Total Other Income	<u>4,900.00</u>	<u>37,400.00</u>	<u>-32,500.00</u>	<u>13.1%</u>
Net Other Income	<u>4,900.00</u>	<u>137,400.00</u>	<u>-132,500.00</u>	<u>3.57%</u>
Net Income	<u>4,900.00</u>	<u>137,400.00</u>	<u>-132,500.00</u>	<u>3.57%</u>
	<u>340,166.81</u>	<u>-38,800.00</u>	<u>378,966.81</u>	<u>-876.72%</u>

## Restricted Fund

	<b>Aug 31, 21</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10000 · Bank accounts</b>	
10100 · Hancock Whitney Rest. Oper.	94,680.33
10200 · Hancock Whitney SCC Deposit	9,646.23
10300 · Savings Account-LAMP	0.16
<b>Total 10000 · Bank accounts</b>	<b>104,326.72</b>
<b>Total Checking/Savings</b>	<b>104,326.72</b>
<b>Other Current Assets</b>	
12000 · Due from other govt. units	8,058.00
14000 · Due to/from General Fund	-44,133.34
<b>Total Other Current Assets</b>	<b>-36,075.34</b>
<b>Total Current Assets</b>	<b>68,251.38</b>
<b>TOTAL ASSETS</b>	<b>68,251.38</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	12,423.93
<b>Total Accounts Payable</b>	<b>12,423.93</b>
<b>Other Current Liabilities</b>	
23000 · Community Center Deposit	9,275.88
25000 · Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<b>11,926.57</b>
<b>Total Current Liabilities</b>	<b>24,350.50</b>
<b>Total Liabilities</b>	<b>24,350.50</b>
<b>Equity</b>	
30000 · Fund Balance - Reserved	44,740.72
Net Income	-839.84
<b>Total Equity</b>	<b>43,900.88</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>68,251.38</b>

## Restricted Fund

	Aug 21	Jul - Aug 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>40000 · Restricted Fund Income</b>		
<b>41000 · Community Center Income</b>		
41010 · Community Center Rental Income	3,150.00	7,335.00
<b>Total 41000 · Community Center Income</b>	3,150.00	7,335.00
<b>44000 · Interest Income</b>	0.27	0.55
<b>46000 · Sales &amp; Use Taxes</b>		
46010 · Fire Department	3,697.35	7,709.84
46020 · Recreation	3,697.34	7,709.82
46030 · Senior Citizens	3,697.35	7,709.84
<b>Total 46000 · Sales &amp; Use Taxes</b>	11,092.04	23,129.50
<b>Total 40000 · Restricted Fund Income</b>	14,242.31	30,465.05
<b>Total Income</b>	14,242.31	30,465.05
<b>Gross Profit</b>	14,242.31	30,465.05
<b>Expense</b>		
<b>50000 · Restricted Fund Expense</b>		
<b>51000 · Fire Department</b>		
51010 · Operating Expense	621.17	10,137.79
51030 · Engineering Expense	12,051.25	12,051.25
<b>Total 51000 · Fire Department</b>	12,672.42	22,189.04
<b>52000 · Recreation</b>		
52010 · Operating Expense	107.35	107.35
52045 · Maintenance & Repairs	0.00	700.00
52050 · Supplies	48.26	139.30
52060 · Utilities	1,135.03	2,441.20
<b>Total 52000 · Recreation</b>	1,290.64	3,387.85
<b>53000 · Senior Citizen</b>	1,628.00	3,278.00
<b>Total 50000 · Restricted Fund Expense</b>	15,591.06	28,854.89
<b>56000 · Transfers Out - Personnel</b>	1,225.00	2,450.00
<b>Total Expense</b>	16,816.06	31,304.89
<b>Net Ordinary Income</b>	-2,573.75	-839.84
<b>Net Income</b>	-2,573.75	-839.84

Restricted Fund

	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Restricted Fund Income</b>				
<b>41000 · Community Center Income</b>				
<b>41010 · Community Center Rental Income</b>	7,335.00	10,000.00	-2,665.00	73.35%
<b>Total 41000 · Community Center Income</b>	<u>7,335.00</u>	<u>10,000.00</u>	<u>-2,665.00</u>	<u>73.35%</u>
<b>44000 · Interest Income</b>	0.55	3,000.00	-2,999.45	0.02%
<b>45000 · Miscellaneous</b>	0.00	400.00	-400.00	0.0%
<b>46000 · Sales &amp; Use Taxes</b>				
<b>46010 · Fire Department</b>	7,709.84	32,500.00	-24,790.16	23.72%
<b>46020 · Recreation</b>	7,709.82	32,500.00	-24,790.18	23.72%
<b>46030 · Senior Citizens</b>	7,709.84	32,500.00	-24,790.16	23.72%
<b>Total 46000 · Sales &amp; Use Taxes</b>	<u>23,129.50</u>	<u>97,500.00</u>	<u>-74,370.50</u>	<u>23.72%</u>
<b>Total 40000 · Restricted Fund Income</b>	<u>30,465.05</u>	<u>110,900.00</u>	<u>-80,434.95</u>	<u>27.47%</u>
<b>Total Income</b>	<u>30,465.05</u>	<u>110,900.00</u>	<u>-80,434.95</u>	<u>27.47%</u>
<b>Gross Profit</b>	30,465.05	110,900.00	-80,434.95	27.47%
<b>Expense</b>				
<b>50000 · Restricted Fund Expense</b>				
<b>51000 · Fire Department</b>				
<b>51010 · Operating Expense</b>	10,137.79	20,500.00	-10,362.21	49.45%
<b>51030 · Engineering Expense</b>	12,051.25			
<b>51040 · Personnel Reimbursement</b>	0.00	12,000.00	-12,000.00	0.0%
<b>Total 51000 · Fire Department</b>	<u>22,189.04</u>	<u>32,500.00</u>	<u>-10,310.96</u>	<u>68.27%</u>
<b>52000 · Recreation</b>				
<b>52010 · Operating Expense</b>	107.35			
<b>52040 · Insurance - Community Center</b>	0.00	5,000.00	-5,000.00	0.0%
<b>52045 · Maintenance &amp; Repairs</b>	700.00	4,000.00	-3,300.00	17.5%
<b>52050 · Supplies</b>	139.30	800.00	-660.70	17.41%
<b>52060 · Utilities</b>	2,441.20	12,000.00	-9,558.80	20.34%
<b>Total 52000 · Recreation</b>	<u>3,387.85</u>	<u>21,800.00</u>	<u>-18,412.15</u>	<u>15.54%</u>
<b>53000 · Senior Citizen</b>	3,278.00	30,000.00	-26,722.00	10.93%
<b>Total 50000 · Restricted Fund Expense</b>	<u>28,854.89</u>	<u>84,300.00</u>	<u>-55,445.11</u>	<u>34.23%</u>
<b>54000 · Holiday Celebration Expense</b>	0.00	500.00	-500.00	0.0%
<b>55000 · Transfers Out - Debt Service</b>	0.00	4,000.00	-4,000.00	0.0%
<b>56000 · Transfers Out - Personnel</b>	2,450.00	14,700.00	-12,250.00	16.67%
<b>Total Expense</b>	<u>31,304.89</u>	<u>103,500.00</u>	<u>-72,195.11</u>	<u>30.25%</u>
<b>Net Ordinary Income</b>	<u>-839.84</u>	<u>7,400.00</u>	<u>-8,239.84</u>	<u>-11.35%</u>
<b>Net Income</b>	<u><b>-839.84</b></u>	<u><b>7,400.00</b></u>	<u><b>-8,239.84</b></u>	<u><b>-11.35%</b></u>

Utility Fund

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	9,260.75
10200 · Hancock Whitney Utility Deposit	22,049.00
Total 10000 · Bank Accounts	<u>31,309.75</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>31,409.75</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	1,430.00
13000 · Accounts Receivable - Other	18,386.30
Total 13000 · Accounts Receivable	<u>19,816.30</u>
14000 · Allowance for Bad Debts	-8,900.00
14500 · Grants Receivable	123,291.65
Total Accounts Receivable	<u>134,207.95</u>
Total Current Assets	<u>165,617.70</u>
Fixed Assets	
15100 · Fixed Assets	1,174,803.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	<u>-1,121,515.50</u>
Total Fixed Assets	<u>886,936.89</u>
<b>TOTAL ASSETS</b>	<u><u>1,052,554.59</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	10,765.69
Total Accounts Payable	<u>10,765.69</u>
Other Current Liabilities	
21000 · Accounts Payable-Audit	1,500.00
25000 · Due to General Fund	145,970.65
26000 · Garbage Deposits Liabilty	22,358.32
Total Other Current Liabilities	<u>169,828.97</u>
Total Current Liabilities	<u>180,594.66</u>
Total Liabilities	180,594.66
Equity	
30000 · Retained Earnings	900,253.32
Net Income	-28,293.39
Total Equity	<u>871,959.93</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,052,554.59</u></u>

Utility Fund

	<u>Aug 21</u>	<u>Jul - Aug 21</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	10,580.00	21,138.00
40300 · Late Payment Penalties	262.00	526.00
40400 · Return Fee	50.00	175.00
40500 · Sewer Fee	4,902.00	9,804.00
40700 · Water Franchise fees	0.00	1,430.00
Total 40000 · Utility Income	<u>15,794.00</u>	<u>33,073.00</u>
41000 · Interest Income	0.34	0.64
Total Income	<u>15,794.34</u>	<u>33,073.64</u>
Expense		
50000 · Bank Service charges	48.00	48.00
52000 · Depreciation Expense	7,083.33	14,166.66
53000 · Garbage Department Expenses		
53010 · Garbage Service	10,044.88	20,089.76
Total 53000 · Garbage Department Expenses	<u>10,044.88</u>	<u>20,089.76</u>
54000 · General Administrative		
54010 · Billing Supplies	376.62	376.62
54030 · Postage	153.72	285.48
Total 54000 · General Administrative	<u>530.34</u>	<u>662.10</u>
55000 · Sewer Department Expenses		
55010 · Engineering	698.75	698.75
55050 · Sewer System Maintenance	17,702.38	20,941.98
55070 · Utility Bills	1,057.84	2,309.78
Total 55000 · Sewer Department Expenses	<u>19,458.97</u>	<u>23,950.51</u>
60000 · Transfer Out - Debt Service	1,225.00	2,450.00
Total Expense	<u>38,390.52</u>	<u>61,367.03</u>
Net Ordinary Income	<u>-22,596.18</u>	<u>-28,293.39</u>
Net Income	<u>-22,596.18</u>	<u>-28,293.39</u>

Utility Fund

	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	21,138.00	130,000.00	-108,862.00	16.26%
40300 · Late Payment Penalties	526.00	3,500.00	-2,974.00	15.03%
40400 · Return Fee	175.00	1,000.00	-825.00	17.5%
40500 · Sewer Fee	9,804.00	60,000.00	-50,196.00	16.34%
40700 · Water Franchise fees	1,430.00	6,500.00	-5,070.00	22.0%
Total 40000 · Utility Income	<u>33,073.00</u>	<u>201,000.00</u>	<u>-167,927.00</u>	<u>16.45%</u>
41000 · Interest Income	0.64	150.00	-149.36	0.43%
Total Income	<u>33,073.64</u>	<u>201,150.00</u>	<u>-168,076.36</u>	<u>16.44%</u>
Expense				
50000 · Bank Service charges	48.00	0.00	48.00	100.0%
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	14,166.66	85,000.00	-70,833.34	16.67%
53000 · Garbage Department Expenses				
53010 · Garbage Service	20,089.76	115,000.00	-94,910.24	17.47%
Total 53000 · Garbage Department Expenses	<u>20,089.76</u>	<u>115,000.00</u>	<u>-94,910.24</u>	<u>17.47%</u>
54000 · General Administrative				
54010 · Billing Supplies	376.62	1,000.00	-623.38	37.66%
54020 · Dues & Memberships	0.00	2,000.00	-2,000.00	0.0%
54030 · Postage	285.48	1,250.00	-964.52	22.84%
Total 54000 · General Administrative	<u>662.10</u>	<u>4,250.00</u>	<u>-3,587.90</u>	<u>15.58%</u>
55000 · Sewer Department Expenses				
55010 · Engineering	698.75	18,000.00	-17,301.25	3.88%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55030 · Other	0.00	2,000.00	-2,000.00	0.0%
55040 · Sewer Supplies	0.00	1,000.00	-1,000.00	0.0%
55050 · Sewer System Maintenance	20,941.98	25,000.00	-4,058.02	83.77%
55070 · Utility Bills	2,309.78	10,000.00	-7,690.22	23.1%
Total 55000 · Sewer Department Expenses	<u>23,950.51</u>	<u>65,000.00</u>	<u>-41,049.49</u>	<u>36.85%</u>
60000 · Transfer Out - Debt Service	2,450.00	4,000.00	-1,550.00	61.25%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	<u>61,367.03</u>	<u>307,950.00</u>	<u>-246,582.97</u>	<u>19.93%</u>
Net Ordinary Income	<u>-28,293.39</u>	<u>-106,800.00</u>	<u>78,506.61</u>	<u>26.49%</u>
Net Income	<u>-28,293.39</u>	<u>-106,800.00</u>	<u>78,506.61</u>	<u>26.49%</u>

**LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed questionnaire and a copy of the adoption instrument, if appropriate, must be given to the auditor at the beginning of the audit. The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her examination. Please feel free to attach a further explanation of any representation. Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

Enclosure



**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
**(For Audit Engagements of Government Agencies)**  
September 7, 2021 (Date Transmitted)

Diez, Dupuy & Ruiz, LLC  
1124 South Burnside Avenue, Suite 200B  
Gonzales, LA 70737

In connection with your audit of our financial statements as of June 30, 2021 and for the year ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of September 7, 2021 (date completed/date of the representations).

**PART I. AGENCY PROFILE**

1. Name and address of the organization.

Town of Sorrento  
Post Office Box 65  
Sorrento, Louisiana 70778

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

1391 – United States Census – Year 2010

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

**TERM PERIOD: July 1, 2017 to June 30, 2021**

Michael Lambert, Mayor | 225-675-5337 | 8173 Main Street, Sorrento, LA

Wanda Bourgeois, Mayor Pro-tem | 225-675-5337 | 8173 Main Street, Sorrento, LA

Randy Anny, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

Donald Schexnaydre, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

Patti Poche, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

Chris Guidry (elected 10/12/2019), Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

Robert Debate (appointed 1/22/19 – 10/12/2019), Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

Paige Robert, Town Clerk, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

Matthew Percy, Town Attorney, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

**TERM PERIOD: July 1, 2021 to June 30, 2025**

Christopher "Chris" Guidry, Mayor | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Wanda Bourgeois, Mayor Pro-tem | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Randy Anny, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Chad Domingue, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Darnell Gilbert, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Duane Humphrey, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Paige Robert, Town Clerk, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA  
Robert Faucheux, Jr., Town Attorney, Town Council | 225-675-5337 | 8173 Main Street, Sorrento,

4. Period of time covered by this questionnaire.

July 1, 2019 through June 30, 2020

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Lawrason Act

6. Briefly describe the public services provided.

General government, street and sanitation, public safety, sewerage and solid waste

7. Expiration date of current elected/appointed officials' terms.

See Item 3 above.

**LEGAL COMPLIANCE**

**PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

- A) All public works purchases exceeding \$154,450 have been publicly bid.
- B) All material and supply purchases exceeding \$30,000 have been publicly bid.

Yes [X] No [ ]

**PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [ ]

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [ ]

**PART IV. LAWS AFFECTING BUDGETING**

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).
4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).
5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.
6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309).
8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).
9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes  No  ]

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes  No  ] N/A

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes  No  ] N/A

**PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes  No  ]

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes  No

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes  No

#### **PART VI. MEETINGS**

19. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes  No

#### **PART VII. ASSET MANAGEMENT LAWS**

20. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes  No

#### **PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

21. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes  No

#### **PART IX. DEBT RESTRICTION LAWS**

22. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No

23. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes  No

24. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes  No

#### **PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS**

25. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes  No

26. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No

27. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes  No

#### **PART XI. ISSUERS OF MUNICIPAL SECURITIES**

28. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes  No

**PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

Parish Governments

29. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.
- G. Annual certification of compliance to the auditor, R.S. 48:758.

Yes [ ] No [ ] N/A

School Boards

30. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes [ ] No [ ] N/A

31. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [ ] No [ ] N/A

32. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes [ ] No [ ] N/A

Tax Collectors

33. We have complied with the general statutory requirements of R.S. 47.

Yes [ ] No [ ] N/A

Sheriffs

34. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes [ ] No [ ] N/A

35. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

Yes [ ] No [ ] N/A

District Attorneys

36. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.  
Assessors Yes [ ] No [ ] N/A

37. We have complied with the regulatory requirements found in R.S. Title 47.  
Yes [ ] No [ ] N/A

38. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.  
Clerks of Court Yes [ ] No [ ] N/A

39. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.  
Libraries Yes [ ] No [ ] N/A

40. We have complied with the regulations of the Louisiana State Library.  
Municipalities Yes [ ] No [ ] N/A

41. Minutes are taken at all meetings of the governing authority (R.S. 42:20).  
Yes [X] No [ ]

42. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

43. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).  
Airports Yes [X] No [ ]

44. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.  
Yes [ ] No [ ] N/A

45. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).

46. All project funds have been expended on the project and for no other purpose (R.S. 2:810).  
Yes [ ] No [ ] N/A

47. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).  
Yes [ ] No [ ] N/A

Ports Yes [ ] No [ ] N/A

48. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.

49. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).  
Yes [ ] No [ ] N/A

50. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).  
Yes [ ] No [ ] N/A

51. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

Yes [ ] No [ ] N/A

52. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

Sewerage Districts

Yes [ ] No [ ] N/A

53. We have complied with the statutory requirements of R.S. 33:3881-4159.10.

Waterworks Districts

Yes [ ] No [ ] N/A

54. We have complied with the statutory requirements of R.S. 33:3811-3837.

Utility Districts

Yes [ ] No [ ] N/A

55. We have complied with the statutory requirements of R.S. 33:4161-4546.21.

Drainage and Irrigation Districts

Yes [ ] No [ ] N/A

56. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Fire Protection Districts

Yes [ ] No [ ] N/A

57. We have complied with the statutory requirements of R.S. 40:1491-1509.

Other Special Districts

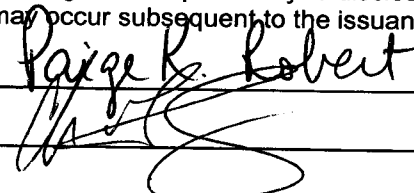
Yes [ ] No [ ] N/A

58. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [ ] No [ ] N/A

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.


 \_\_\_\_\_ Town Clerk 10-6-21 Date  
 \_\_\_\_\_ Mayor 10-11-21 Date



August 2, 2021

To the Honorable Mayor and  
Members of the Town Council  
Sorrento, Louisiana

Dear Mayor Christopher Guidry:

We are pleased to confirm our understanding of the services we are to provide Town of Sorrento as of and for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the notes to the financial statements, which collectively comprise the basic financial statements, of Town of Sorrento as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Sorrento's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Sorrento's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedule of proportionate share of the net pension liability
4. Schedule of pension contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Sorrento's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of compensation, benefits, and other payments to agency head
2. Justice System Funding Schedule – Receiving Entity

See Exhibit 1 to this engagement letter.



### ***Audit Objectives***

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of the accounting records of Town of Sorrento and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Town of Sorrento's financial statements. Our report will be addressed to the Town of Sorrento's Mayor and members of the Town Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Sorrento is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### ***Audit Procedures—General***

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### ***Audit Procedures—Internal Controls***

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### ***Audit Procedures—Compliance***

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Sorrento's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### ***Management's Responsibilities***

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it is necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### ***Engagement Administration, Fees, and Other***

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Town of Sorrento; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Diez, Dupuy & Ruiz, LLC, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Louisiana Legislative Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Diez, Dupuy & Ruiz, LLC personnel.

Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Louisiana Legislative Auditor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately October 4, 2021 and to issue our reports no later than December 31, 2021.

Anthony V. Ruiz is the engagement partner and is responsible for supervising the engagement and signing the report. It is our understanding that you have assigned Paige Robert of your staff (8173 Main St., Sorrento, LA 70778 and 225-675-5337) as your representative during the engagement.

Our fees for all services, including out-of-pocket cost, which we estimate, will not exceed \$14,000. This fee is based on the assumption that you will provide assistance, anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Any amendments to the not-to-exceed amount of the fees will be in writing and signed by both our firm and the Town of Sorrento. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

#### **LOUISIANA LEGISLATIVE AUDITOR REQUIREMENTS FOR AUDIT ENGAGEMENT AGREEMENTS**

- Our engagement will be performed in accordance with the *Louisiana Governmental Audit Guide*, authorized by Louisiana Revised Statute 24:513 A. (5) (a) (i), which is published jointly by the Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants.
- Our engagement will be performed in accordance with *Government Auditing Standards*, and *US Office of Management and Budget publication Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, if applicable.
- We will notify the Legislative Auditor, immediately and in writing, of:
  - Any fraud, abuse or illegal acts that are detected during our engagement
  - Any client-imposed scope restrictions, to include failure to provide the appropriate books and records in a timely manner; or denial of access to appropriate books and records
  - Any significant disagreements with the local auditee
  - Any change in the scope of the engagement (for example, a change from an audit engagement to a review/attestation engagement), to include all reasons for such change
  - Any decision to withdraw from or cancel the engagement, to include all substantive reasons for the withdrawal or cancellation
  - Our decision to disclaim the auditor's opinion, or to render an adverse opinion on the financial statements for any reason other than omitted component units.
- It is understood that our audit documentation is confidential information. However, we will make our audit documentation available to the Legislative Auditor, any successor auditor, or any organization of the Louisiana Board of Certified Public Accountants authorized to perform quality assurance reviews. We will follow the Louisiana Legislative Auditor's policy regarding confidentiality of audit documentation found in the *Louisiana Governmental Audit Guide* when giving access to audit documentation to any parties other than those previously named individuals and organizations.

Should we become aware of any illegal acts, we will make our engagement documentation available to the local district attorney and/or any other state or federal enforcement or regulatory agency without liability.

- We will retain the audit documentation for a minimum of five years.
- Immediately upon completion of the engagement, we will submit a copy of the report, any management letter, and management's corrective action plan (if applicable) to the local auditee and the Legislative Auditor.
- Either we or the local auditee will submit a copy of the report, any management letter, and management's corrective action plan (if applicable) to the following persons and agencies, as applicable:
  - Each member of the local auditee's governing board
  - Each Louisiana state agency providing financial assistance to the local auditee
  - The Federal Audit Clearinghouse, as required by 2 CFR Section 200.512
- Subsequent to the issuance of the report, should it be necessary to revise and reissue the report, we will notify the Legislative Auditor immediately. We will distribute such revised and reissued report in the same manner and to the same individuals and organizations as the original report.
- The local auditee will prepare and sign the attached the local government, compliance questionnaire; adopt it in an open meeting of the local auditee's board (if applicable), and return it to us. We will test the local auditee's compliance with the applicable laws during the performance of our audit, and will report on any matters of noncompliance that are material to the financial statements.
- The schedule of compensation, reimbursements, benefits, and other payments to the local auditee's agency head, political subdivision head, or chief executive officer required by Louisiana Revised Statute 24:513 A. (3) will be included in the report as supplementary information other than required supplementary information; or in the notes to the financial statements. If included as supplementary information, we will provide an opinion on the schedule in relation to the financial statements as a whole.
- The schedule of per diem paid to the local auditee's board members required by House Concurrent Resolution No. 54 of the 1979 Legislative Session will be included in the report, if applicable.
- The engagement agreement includes the estimated completion date.

### ***Approval***

We appreciate the opportunity to be of service to Town of Sorrento, and believe this letter accurately summarizes the significant terms of our engagement. If these comments and arrangements meet with your approval, please sign below and return the agreement to us.

In accordance with the provisions of state law, this engagement agreement must be approved by the Legislative Auditor prior to commencement of our work. Upon your signature and approval, we will seek approval of the Legislative Auditor of this engagement.

We look forward to a pleasant association and the opportunity to provide the services included in this engagement. If you have any questions, please let us know.

Very truly yours,



Diez, Dupuy & Ruiz

RESPONSE:

This letter correctly sets forth the understanding of Town of Sorrento.

Management signature: Paige K. Robert  
Title: Town Clerk  
Date: 10-6-21

This letter correctly sets forth the understanding of governance of Town of Sorrento.

Governance signature: [Signature]  
Title: Mayor  
Date: 10-11-21

Professional standards require that we provide those charged with governance of the Town of Sorrento with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since two-way dialogue can provide valuable information for the audit process.

**Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards**

Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the Town of Sorrento's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of Town of Sorrento's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to Management's Discussion and Analysis, Budgetary Comparison Information, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Pension Contributions, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on Schedule of Compensation, Benefits, and Other Payments to Agency Head and Justice System Funding Schedule-Receiving Entity which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Planned Scope, Timing of the Audit, and Other**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

This information is intended solely for the use of Honorable Mayor, Members of the Town Council and management of Town of Sorrento and is not intended to be, and should not be, used by anyone other than these specified parties.