

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
WEDNESDAY NOVEMBER 6, 2024, 6:00 P.M., SORRENTO COMMUNITY CENTER,
SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige Robert

Absent: Darnell Gilbert

Motion by Councilman Randy Anny and seconded by Councilman Duane Humphrey to approve the minutes of the regular meeting of the mayor and council taken Tuesday, September 17, 2024. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Darnell Gilbert

Budget to actual reports were presented by Faulk and Winkler to the Mayor and Council for the month of August 2024. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Resolution obligating funds to the Land and Water Conservation Fund Project to expand outdoor recreation. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Darnell Gilbert

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Water Sector Grant Application for sewer expansion. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Darnell Gilbert

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to approve the CEA between Town of Sorrento and Ascension Parks Foundation for the purpose of operation and maintenance of recreational programs and activities. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Darnell Gilbert

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to donate \$3,500.00 to the Boucherie Festival Association. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Duane Humphrey, Randy Anny

NAYS: None

ABSENT: Darnell Gilbert

ABSTAIN: Chad Domingue

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to change the December 10th meeting to Wednesday December 11, 2024, at 6:00 pm.

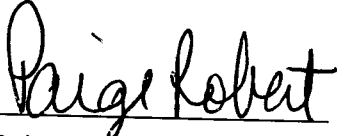
Motion carried. Vote as follows:

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

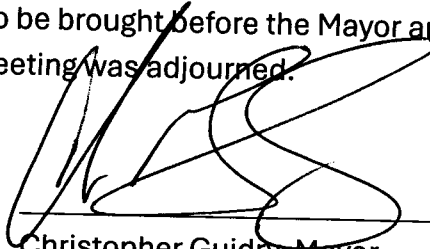
NAYS: None

ABSENT: Darnell Gilbert

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



Paige Robert, Town Clerk



Christopher Guidry, Mayor

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	September 2024	October 2024	November 2024	December 2024	2024	2024	2024	2024
Veh. Accidents	12	22						
Burglaries	0	0						
Thefts	7	2						
Armed Robbery	0	0						
Simple Robbery	0	0						
Alarms	9	9						
Narcotics	0	1						
Shooting	0	0						
Total Service Calls	96	108						
SCO/Loud Music	0	0	0	0	0	0	0	0

Traffic Citations	10	44						
Adult Arrests	2	5						


 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	2
Accident	22
Alarm	9
Animal Complaint	1
Assist	7
Check on Welfare	5
Civil Dispute	3
Damage to Property	5
Disturbance	15
Escort	1
Juvenile Crimes	1
Narcotics	1
Suspicious Person/Vehicle	11
Theft	2
Traffic Incident	21
Trespassing	1
Warrant Arrest	1
Grand Total	108

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

September October November December
 2024 2024 2024 2024 2024 2024 2024

Veh. Accidents	12							
Burglaries	0							
Thefts	7							
Armed Robbery	0							
Simple Robbery	0							
Alarms	9							
Narcotics	0							
Shooting	0							
Total Service Calls	96							
SCO/Loud Music	0	0	0	0	0	0	0	0

Traffic Citations	10							
Adult Arrests	2							


 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	1
Accident	12
Alarm	9
Animal Complaint	2
Assault	1
Assist	2
Check on Welfare	5
Civil Dispute	2
Damage to Property	2
Disturbance	14
New Call	1
Suicide Investigation	2
Suspicious Person/Vehicle	8
Theft	7
Traffic Incident	27
Trespassing	1
Grand Total	96

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

August 31, 2024

Town of Sorrento
Key stats
August 31, 2024

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
August 31, 2024	\$ 1,901,402	\$ 399,617	\$ 1,501,785		
June 30, 2024	1,853,886	385,881	1,468,005	\$ 13,737	\$ 33,780
June 30, 2023	1,436,866	468,322	968,543	(68,705)	533,242

Restricted breakdown

State Grant - Road Project Act 397	125,000
Recreation	167,429
Senior citizen programs	62,668
Public safety - fire	22,774
Other	21,746

2) Revenue trends

<u>Sales tax</u>	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2025	\$ 147,368		\$ 26,006	
	2024	739,370	-18%	132,695	-16%
	2023	875,473	5%	154,495	5%
	2022	827,475		146,025	
	2025 budget	\$ 750,000	19.6%	\$ 135,000	19.3%

<u>Utility charges</u>	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2025	\$ 12,502		\$ 27,160	
	2024	73,719	6%	160,832	2%
	2023	69,472	8%	157,536	13%
	2022	63,961		136,752	
	2025 budget	\$ 77,100	16.2%	\$ 162,500	16.7%

3) Utility receivable aging

	<u>Total</u>	<u>Current</u>	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>	<u>120 days</u>
Amount owed - 08/31/2024	\$ 13,383	\$ 16,940	\$ 371	\$ 225	\$ (1,363)	\$ (2,790)
Amount owed - 06/30/2024	11,180	18,996	(4,488)	447	353	(4,128)
Amount owed - 06/30/2023	9,890	16,445	(2,492)	(541)	(146)	(3,377)
Amount owed - 06/30/2022	7,981	14,441	(1,772)	(355)	(37)	(4,295)

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2025						
Surplus (deficit)	\$ 1,636	\$ 14,656				
Capital outlay activity, net of grants and proceeds	-	-				
Depreciation	-	-				
Operating cash flows	\$ 1,636	\$ 14,656				
<u>Utility</u>	<u>2025B</u>	<u>YTD 2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	
Operating deficit	\$ (84,500)	\$ (7,166)	\$ (99,691)	\$ (62,425)	\$ (67,509)	
Capital outlay activity, net of grants and proceeds	30,000	-	-	(67,028)	(19,805)	
Proceeds from Legal Settlement	-	-	-	-	(77,500)	
Depreciation	75,000	12,500	72,500	85,000	85,000	
Net	\$ 20,500	\$ 5,334	\$ (27,191)	\$ (44,453)	\$ (79,814)	

Town of Sorrento
Overview
August 31, 2024

	YTD as of 8/31/2023	Current Year - FYE 2024/2025			% of budget
		Actual	Budget	Remaining	
General:					
Sales tax	\$ 154,683	\$ 147,368	\$ 750,000	\$ 602,632	
Property tax	781	51	85,000	84,949	
Franchise fees	25,292	26,278	110,000	83,722	
Beer Tax	-	737	3,000	2,263	
Licenses and permits	6,414	10,108	111,300	101,192	
Charges for Services	5,155	6,444	10,300	3,856	
Fines	20	188	1,250	1,062	
Planning & Zoning	180	-	-	-	
Intergovernmental grants - Operational	-	-	42,500	42,500	
Intergovernmental grants - Capital	-	-	530,000	530,000	
Highway & Streets State Grants	-	-	-	-	
FEMA	-	-	-	-	
Transfers In	8,600	-	41,500	41,500	
Proceeds from sale of assets	10,000	-	-	-	
Proceeds from capital lease	-	-	200,000	200,000	
Interest	6,041	10,606	30,000	19,394	
Other	-	10	-	(10)	
Total revenue	217,165	201,790	1,914,850	1,713,060	11%
Administration	51,644	77,972	369,500	291,528	
Police	65,275	65,011	412,600	347,589	
Streets	53,484	57,171	413,600	356,429	
Capital outlay	16,901	-	715,000	715,000	
Total expenditures	187,303	200,154	1,910,700	1,710,546	10%
Restricted:					
Sales tax	27,297	26,006	135,000	108,994	
Rentals	4,000	4,400	25,000	20,600	
Capital Outlay - Leadership Ascension	30,076	-	-	-	
Other	10	1,388	1,000	(388)	
Total revenue	61,383	31,794	161,000	129,206	20%
Fire	5,247	3,359	45,000	41,641	
Senior citizen programs	4,312	4,456	42,500	38,044	
Recreation - Community Center	4,483	9,323	46,500	37,177	
Transfer Out	4,300	-	-	-	
Other	-	-	25,100	25,100	
Capital outlay	-	-	-	-	
Total expenditures	18,342	17,138	159,100	141,962	11%
Utility Fund:					
Garbage	26,104	27,835	162,500	134,665	
Sewer	12,047	12,624	77,100	64,476	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	5,087	2,310	12,200	9,890	
Total revenue	43,238	42,769	251,800	209,031	17%
Garbage	25,456	23,223	155,000	131,777	
Sewer maintenance	6,783	5,587	20,000	14,413	
Sewer operating costs	5,118	8,207	34,500	26,293	
Depreciation	12,083	12,500	75,000	62,500	
Transfer Out	4,300	-	16,900	16,900	
Capital outlay	-	-	30,000	30,000	
Other	816	418	4,900	4,482	
Total expenditures	\$ 54,557	\$ 49,935	\$ 336,300	\$ 286,365	15%
Total:					
Inflows	321,786	276,353			
Outflows	260,202	267,227			
Net	61,583	9,126			
Depreciation	12,083	12,500			
Capital outlay, net of grants and proceeds	16,901	-			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	(10,000)	-			
Operating, net	\$ 80,567	\$ 21,626			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	2023/2024	2024/2025	% change
July	\$ 77,648	\$ 77,069	-0.7%
August	77,034	70,299	-8.7%
September	63,908		-100.0%
October	61,137		-100.0%
November	53,894		-100.0%
December	59,658		-100.0%
January	59,227		-100.0%
February	60,587		-100.0%
March	55,047		-100.0%
April	57,242		-100.0%
May	71,736		-100.0%
June	42,252		-100.0%
	<u>\$ 739,370</u>	<u>\$ 147,368</u>	
Prior year to date		<u>\$ 154,683</u>	-4.7% YoY Change
FYE 2024/2025 Budget		<u>\$ 750,000</u>	19.6% % of Budget

Restricted Fund	2023/2024	2024/2025	% change
July	\$ 15,921	\$ 13,600	-14.6%
August	13,594	12,406	-8.7%
September	11,278		-100.0%
October	10,789		-100.0%
November	9,511		-100.0%
December	10,528		-100.0%
January	10,452		-100.0%
February	10,692		-100.0%
March	9,714		-100.0%
April	10,102		-100.0%
May	12,659		-100.0%
June	7,456		-100.0%
	<u>\$ 132,695</u>	<u>\$ 26,006</u>	
Prior year to date		<u>\$ 29,515</u>	-11.9% YoY Change
FYE 2024/2025 Budget		<u>\$ 135,000</u>	19.3% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>
July	190	\$ 6,251	\$ 6,060	\$ (191)
August	191	6,251	6,418	167
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 12,502</u>	<u>\$ 12,478</u>	<u>\$ (24)</u>

FYE 2024/2025 Budget \$ 77,100 16% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	482	\$ 13,300	\$ 10,858	\$ (2,442)
August	505	13,860	14,781	921
September				-
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 27,160</u>	<u>\$ 25,639</u>	<u>\$ (1,521)</u>

FYE 2024/2025 Budget \$ 162,500 17% % of Budget

Collection rate \$ 39,662 \$ 38,118 96%



Town of Sorrento, LA
Balance Sheet - Comparative by Fund (Expanded)

	General Fund 08/31/2024	Restricted Fund 08/31/2024	Utility Fund 08/31/2024	All Funds 08/31/2024
ASSETS				
Current Assets				
Cash & Cash Equivalents				
Bill.com Clearing	\$ 56	\$ (56)	\$ 0	\$ 0
Cash with Treasury	367,184	(2,184)	2,184	367,184
Cash with Treasury Utility	0	0	21,675	21,675
Cash with Treasury Restricted	0	118,864	0	118,864
Cash on Hand	150	0	100	250
Cash with LAMP	1,191,604	0	0	1,191,603
Cash with LAMP Utility	0	0	1	1
Cash with LAMP Restricted	0	154,853	0	154,853
Cash - Community Center Deposits	0	18,630	0	18,631
Cash - Utility Account Deposits	0	0	28,341	28,341
Total Cash & Cash Equivalents	1,558,994	290,107	52,301	1,901,402
Accounts Receivable				
Accounts Receivable	36,127	0	16,177	52,304
Accounts Receivable-NSF	0	0	60	60
Miscellaneous Receivables	27,654	0	0	27,655
Sales Tax Receivable	26,006	(26,006)	0	0
Due from Other Governments	77,648	15,921	0	93,569
Total Accounts Receivable	167,435	(10,085)	16,237	173,588
Allowance for Doubtful Accounts	0	0	(1,700)	(1,700)
Net Accounts Receivable	167,435	(10,085)	14,537	171,888
Interfund Due (To) From	58,591	12,358	(70,949)	0
Total Current Assets	1,785,020	292,380	(4,111)	2,073,290
Fixed Assets				
Waterworks System & Equip	0	0	1,309,717	1,309,716
Water Lines & Tanks	0	0	773,283	773,283
Total Fixed Asset Cost	0	0	2,083,000	2,082,999
Accumulated Depreciation	0	0	(1,314,416)	(1,314,416)
Net Fixed Assets	0	0	768,584	768,583
Other Assets				
Land	0	0	60,366	60,366
Construction in Progress	0	0	373,085	373,085
Total Other Assets	0	0	433,451	433,451
TOTAL ASSETS	\$ 1,785,020	\$ 292,380	\$ 1,197,924	\$ 3,275,324



Town of Sorrento, LA
Balance Sheet - Comparative by Fund (Expanded)

	General Fund 08/31/2024	Restricted Fund 08/31/2024	Utility Fund 08/31/2024	All Funds 08/31/2024
LIABILITIES & FUND BALANCE				
LIABILITIES				
Current Liabilities				
Accounts Payable				
Accounts Payable	\$ 41,651	\$ 6,388	\$ 5,867	\$ 53,906
Accounts Payable - Manual	8,691	8,318	1,670	18,679
Total Accounts Payable	<u>50,342</u>	<u>14,706</u>	<u>7,537</u>	<u>72,585</u>
Accrued Expenses				
Accrued Expense Misc	0	0	10,475	10,475
Accrued Salaries & Benefits	782	0	0	782
Total Accrued Expenses	<u>782</u>	<u>0</u>	<u>10,475</u>	<u>11,257</u>
Other Current Liabilities				
Unearned Revenue	0	2,651	0	2,651
Customer Deposits	0	18,150	28,500	46,650
Bail Bonds Payable	14,011	0	0	14,011
Total Other Current Liabilities	<u>14,011</u>	<u>20,801</u>	<u>28,500</u>	<u>63,312</u>
Payroll Liabilities				
Payroll Liabilities	(244)	0	0	(244)
Total Payroll Liabilities	<u>(244)</u>	<u>0</u>	<u>0</u>	<u>(244)</u>
Total Current Liabilities	<u>64,891</u>	<u>35,507</u>	<u>46,512</u>	<u>146,910</u>
TOTAL LIABILITIES	<u>64,891</u>	<u>35,507</u>	<u>46,512</u>	<u>146,910</u>
FUND BALANCE				
Fund Balance				
Fund Balance - Unassigned	1,718,493	0	1,158,579	2,877,073
Fund Balance - Restricted	0	242,217	0	242,216
TOTAL FUND BALANCE	<u>1,718,493</u>	<u>242,217</u>	<u>1,158,579</u>	<u>3,119,289</u>
Change of Net Assets	<u>1,636</u>	<u>14,656</u>	<u>(7,167)</u>	<u>9,125</u>
TOTAL FUND BALANCE	<u>1,720,129</u>	<u>256,873</u>	<u>1,151,412</u>	<u>3,128,414</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,785,020</u>	<u>\$ 292,380</u>	<u>\$ 1,197,924</u>	<u>\$ 3,275,324</u>



Town of Sorrento, LA
Statement of Activities - Comparative by Fund YTD (Condensed) - Dept Exp
As of August 31, 2024

	General Fund Year to Date 08/31/2024 <small>Actual</small>	Restricted Fund Year to Date 08/31/2024 <small>Actual</small>	Utility Fund Year to Date 08/31/2024 <small>Actual</small>	All Funds Year to Date 08/31/2024 <small>Actual</small>
Revenue				
Property Tax Revenue	\$ 51	\$ 0	\$ 0	\$ 51
Sales Tax Revenue	147,368	26,006	0	173,374
Beer Tax Revenue	736	0	0	736
Franchise Tax Revenue	26,278	0	1,673	27,951
License & Permit Revenue	10,108	0	0	10,108
Charges for Services Revenue	6,444	0	0	6,444
Fines & Court Costs	189	0	0	189
Lease Revenue	0	4,400	0	4,400
Other Revenue	10,616	1,388	637	12,641
Utility Sales	0	0	40,459	40,459
Total Revenue	<u>201,790</u>	<u>31,794</u>	<u>42,769</u>	<u>276,353</u>
Expenses				
Admin/General Government	77,973	0	0	77,972
Fire	0	3,359	0	3,360
Garbage	0	0	23,642	23,641
Highways & Streets	57,170	0	0	57,171
Public Safety - Police	65,011	0	0	65,011
Recreation	0	9,323	0	9,322
Senior Citizens	0	4,456	0	4,456
Sewer	0	0	26,294	26,295
Total Expenses	<u>200,154</u>	<u>17,138</u>	<u>49,936</u>	<u>267,228</u>
Change of Net Assets	<u>\$ 1,636</u>	<u>\$ 14,656</u>	<u>\$ (7,167)</u>	<u>\$ 9,125</u>

Sorrento[®]

LOUISIANA

Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of August 31, 2024

General Fund Public Safety - Police

	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025		Prior YTD 08/31/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Fines & Court Costs					
Fines & Forfeitures	0	44	1,000	956	0
Court Costs	0	89	250	161	20
Total Fines & Court Costs	0	133	1,250	1,117	20
Total Revenue	0	133	1,250	1,117	20
Expenses					
Personnel					
Salaries - Parish Judge	244	488	4,300	3,812	701
Payroll Taxes - Medicare	3	7	0	(7)	7
Municipal Retirement	94	187	0	(187)	0
Total Personnel	341	682	4,300	3,618	708
Professional Services					
Contract Services	31,576	63,153	400,000	336,847	63,153
Total Professional Services	31,576	63,153	400,000	336,847	63,153
Utilities					
Telephone	499	993	5,800	4,807	954
Utilities - Electricity	0	183	0	(183)	0
Utilities - Other	0	0	2,500	2,500	460
Total Utilities	499	1,176	8,300	7,124	1,414
Total Expenses	32,416	65,011	412,600	347,589	65,275
Change of Net Assets	\$ (32,416)	\$ (64,878)	\$ (411,350)	\$ (346,472)	\$ (65,255)

Sorrento

LOUISIANA

Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of August 31, 2024

General Fund Highways & Streets

	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025		Prior YTD 08/31/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Other Financing Sources					
Proceeds from Lease	0	0	200,000	200,000	0
Total Other Financing Sources	0	0	200,000	200,000	0
Total Revenue	0	0	200,000	200,000	0
Expenses					
Personnel					
Salaries - Maintenance	5,695	12,300	107,800	95,500	13,473
Payroll Taxes - Social Security	353	763	6,700	5,937	835
Payroll Taxes - Medicare	82	178	1,600	1,422	195
Total Personnel	6,130	13,241	116,100	102,859	14,503
Professional Services					
Contract Services	3,697	7,404	40,000	32,596	7,030
Engineering	0	0	9,000	9,000	9,482
Total Professional Services	3,697	7,404	49,000	41,596	16,512
Insurance					
Insurance - Liability	562	1,123	8,500	7,377	1,020
Insurance - Workman's Comp	0	212	8,500	8,288	1,013
Insurance - Vehicles	0	0	4,500	4,500	0
Insurance - Tractors	135	135	4,000	3,865	0
Total Insurance	697	1,470	25,500	24,030	2,033
Repairs & Maintenance					
Vehicle Fuel	0	0	20,000	20,000	5,866
Vehicle Maintenance	0	0	20,000	20,000	2,900
Tractor Fuel	0	2,276	0	(2,276)	0
Tractor Maintenance	0	1,669	0	(1,669)	0
Street Maintenance & Repairs	7,250	8,015	40,000	31,985	3,719
Drainage Maintenance & Repairs	0	0	40,000	40,000	0
Total Repairs & Maintenance	7,250	11,960	120,000	108,040	12,485
Utilities					
Telephone	208	695	2,500	1,805	393
Utilities - Electricity	0	204	0	(204)	0
Utilities - Other	239	331	5,500	5,169	2,143
Utilities - Street Lights	0	2,693	30,000	27,307	0
Total Utilities	447	3,923	38,000	34,077	2,536
Office Expense					
Office Supplies	0	20	0	(20)	0
Total Office Expense	0	20	0	(20)	0
Field Expense					
Field Supplies	18,520	18,954	25,000	6,046	5,259
Total Field Expense	18,520	18,954	25,000	6,046	5,259



Town of Sorrento, LA
 Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded)
 As of August 31, 2024

	General Fund		Highways & Streets		Prior YTD 08/31/2023 Actual
	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025		
	Actual	Actual	Budget	Remaining budget	
Miscellaneous					
Miscellaneous	199	199	0	(199)	0
Total Miscellaneous	199	199	0	(199)	0
Debt Service					
Lease Payments - Principal	0	0	40,000	40,000	0
Total Debt Service	0	0	40,000	40,000	0
Capital Outlay					
Capital Outlay - Equipment	0	0	357,500	357,500	0
Capital Outlay - Other	0	0	0	0	17,256
Capital Outlay - Streets	0	0	357,500	357,500	0
Total Capital Outlay	0	0	715,000	715,000	17,256
Total Expenses	36,940	57,171	1,128,600	1,071,429	70,584
Change of Net Assets	\$ (36,940)	\$ (57,171)	\$ (928,600)	\$ (871,429)	\$ (70,584)

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Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of August 31, 2024

General Fund
Admin/General Government

	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025	Prior YTD 08/31/2023
	Actual	Actual	Budget	Remaining budget
Revenue				
Property Tax Revenue				
Ad Valorem Taxes	\$ 51	\$ 51	\$ 85,000	\$ 84,949
Total Property Tax Revenue	<u>51</u>	<u>51</u>	<u>85,000</u>	<u>84,949</u>
Sales Tax Revenue				
Sales Tax Income	70,299	147,368	750,000	602,632
Total Sales Tax Revenue	<u>70,299</u>	<u>147,368</u>	<u>750,000</u>	<u>602,632</u>
Beer Tax Revenue				
Beer Tax	0	736	3,000	2,264
Total Beer Tax Revenue	<u>0</u>	<u>736</u>	<u>3,000</u>	<u>2,264</u>
Franchise Tax Revenue				
Telephone Franchise	3,058	3,059	0	(3,059)
Electric Franchise	13,300	13,300	0	(13,300)
Franchise - Other	1,568	9,919	110,000	100,081
Total Franchise Tax Revenue	<u>17,926</u>	<u>26,278</u>	<u>110,000</u>	<u>83,722</u>
License & Permit Revenue				
License - Beer/Liquor	0	0	1,000	1,000
License - Occupational	250	10,083	110,000	99,917
Permits	25	25	300	275
Total License & Permit Revenue	<u>275</u>	<u>10,108</u>	<u>111,300</u>	<u>101,192</u>
Charges for Services Revenue				
Charges for Services - Grass Cutting	0	6,444	10,300	3,856
Charges for Services - Planning & Zoning	0	0	0	0
Total Charges for Services Revenue	<u>0</u>	<u>6,444</u>	<u>10,300</u>	<u>3,856</u>
Fines & Court Costs				
Fines & Forfeitures	55	56	0	(56)
Total Fines & Court Costs	<u>55</u>	<u>56</u>	<u>0</u>	<u>(56)</u>
Grants & Contributions				
Grants & Contributions - Operating - State	0	0	42,500	42,500
Grants & Contributions - Capital - Federal	0	0	530,000	530,000
Total Grants & Contributions	<u>0</u>	<u>0</u>	<u>572,500</u>	<u>572,500</u>
Other Revenue				
Miscellaneous Income	10	10	0	(10)
Investment Income	5,325	10,606	30,000	19,394
Total Other Revenue	<u>5,335</u>	<u>10,616</u>	<u>30,000</u>	<u>19,384</u>
Other Financing Sources				
Proceeds from Lease	0	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>

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LOUISIANA

Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of August 31, 2024

General Fund Admin/General Government		Year Ending 06/30/2025		Prior YTD 08/31/2023	
Month Ended 08/31/2024	Year to Date 08/31/2024	Budget	Remaining budget	Actual	
Actual	Actual				
Transfers In					
Transfer from Restricted Fund	0	0	24,600	24,600	4,300
Transfer from Utility Fund	0	0	16,900	16,900	4,300
Total Transfers In	0	0	41,500	41,500	8,600
Total Revenue	93,941	201,657	1,713,600	1,511,943	217,144
Expenses					
Personnel					
Salary - Mayor	1,500	3,000	0	(3,000)	0
Salary - Council	1,500	3,000	0	(3,000)	0
Salaries - Admin	7,281	14,207	135,000	120,793	20,166
Payroll Taxes - Social Security	638	1,252	8,400	7,148	1,250
Payroll Taxes - Medicare	149	293	2,000	1,707	292
Education & Training	0	0	5,000	5,000	205
Total Personnel	11,068	21,752	150,400	128,648	21,913
Professional Services					
Accounting	0	11,350	78,000	66,650	10,600
Legal Fees	1,400	2,800	16,800	14,000	1,400
Engineering	5,612	5,911	1,500	(4,411)	400
IT Services	131	9,729	8,000	(1,729)	950
Building Inspector/Planning Official	0	0	3,000	3,000	0
Planning & Zoning-OG Capitol	1,602	6,052	0	(6,052)	0
Professional Services - Other	2,562	2,758	6,500	3,742	884
Total Professional Services	11,307	38,600	113,800	75,200	14,234
Insurance					
Insurance - Liability	726	1,451	10,000	8,549	1,371
Insurance - Property & Bonds	0	0	4,000	4,000	0
Insurance - Workman's Comp	301	391	2,000	1,609	259
Total Insurance	1,027	1,842	16,000	14,158	1,630
Repairs & Maintenance					
Building Maintenance & Repairs	395	395	7,500	7,105	2,705
Equipment Maintenance & Repairs	0	395	0	(395)	0
Total Repairs & Maintenance	395	790	7,500	6,710	2,705
Utilities					
Telephone	250	332	2,800	2,468	478
Utilities - Electricity	1,654	1,837	0	(1,837)	0
Utilities - Other	305	394	5,000	4,606	809
Utilities - Street Lights	1,652	1,652	0	(1,652)	0
Total Utilities	3,861	4,215	7,800	3,585	1,287
Office Expense					
Computer Subscriptions	4,591	5,038	0	(5,038)	0
Office Supplies	516	899	12,500	11,601	2,812
Postage	0	272	0	(272)	0
Publishing & Tax Roll	0	36	0	(36)	0
Dues & Subscriptions	188	188	1,500	1,312	179



Town of Sorrento, LA
 Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded)
 As of August 31, 2024

General Fund
 Admin/General Government

	Month Ended	Year to Date	Year Ending		Prior YTD
	08/31/2024	08/31/2024	06/30/2025	06/30/2025	08/31/2023
	Actual	Actual	Budget	Remaining budget	Actual
Bank Fees	598	1,188	13,000	11,812	1,149
Total Office Expense	5,893	7,621	27,000	19,379	4,140
Field Expense					
Field Supplies	60	60	0	(60)	0
Total Field Expense	60	60	0	(60)	0
Program Expenses					
Tourism & Promotion	654	655	16,500	15,845	5,534
Total Program Expenses	654	655	16,500	15,845	5,534
Miscellaneous					
Miscellaneous	140	140	500	360	0
Total Miscellaneous	140	140	500	360	0
Capital Outlay					
Capital Outlay - Equipment	2,298	2,297	0	(2,297)	0
Capital Outlay - Facilities	0	0	30,000	30,000	0
Total Capital Outlay	2,298	2,297	30,000	27,703	0
Total Expenses	36,703	77,972	369,500	291,528	51,443
Change of Net Assets	\$ 57,238	\$ 123,685	\$ 1,344,100	\$ 1,220,415	\$ 165,701

Sorrento

LOUISIANA

Town of Sorrento, LA Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded) As of August 31, 2024

Restricted Fund Fire

	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025		Prior YTD 08/31/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Sales Tax Revenue					
Sales Tax Income	4,135	8,669	45,000	36,331	9,839
Total Sales Tax Revenue	<u>4,135</u>	<u>8,669</u>	<u>45,000</u>	<u>36,331</u>	<u>9,839</u>
Total Revenue	<u>4,135</u>	<u>8,669</u>	<u>45,000</u>	<u>36,331</u>	<u>9,839</u>
Expenses					
Personnel					
Salaries - Admin	0	0	18,000	18,000	0
Total Personnel	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Repairs & Maintenance					
Vehicle Fuel	0	655	0	(655)	0
Total Repairs & Maintenance	<u>0</u>	<u>655</u>	<u>0</u>	<u>(655)</u>	<u>0</u>
Utilities					
Utilities - Electricity	0	1,151	0	(1,151)	0
Utilities - Other	1,497	1,554	27,000	25,446	5,247
Total Utilities	<u>1,497</u>	<u>2,705</u>	<u>27,000</u>	<u>24,295</u>	<u>5,247</u>
Total Expenses	<u>1,497</u>	<u>3,360</u>	<u>45,000</u>	<u>41,640</u>	<u>5,247</u>
Change of Net Assets	<u>\$ 2,638</u>	<u>\$ 5,309</u>	<u>\$ 0</u>	<u>\$ (5,309)</u>	<u>\$ 4,592</u>

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Town of Sorrento, LA Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded) As of August 31, 2024

Restricted Fund Recreation

	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025		Prior YTD 08/31/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Sales Tax Revenue					
Sales Tax Income	4,135	8,669	45,000	36,331	9,839
Total Sales Tax Revenue	<u>4,135</u>	<u>8,669</u>	<u>45,000</u>	<u>36,331</u>	<u>9,839</u>
Lease Revenue					
Lease Income	2,000	4,400	25,000	20,600	4,000
Total Lease Revenue	<u>2,000</u>	<u>4,400</u>	<u>25,000</u>	<u>20,600</u>	<u>4,000</u>
Other Revenue					
Investment Income	467	929	0	(929)	0
Total Other Revenue	<u>467</u>	<u>929</u>	<u>0</u>	<u>(929)</u>	<u>0</u>
Total Revenue	<u>6,602</u>	<u>13,998</u>	<u>70,000</u>	<u>56,002</u>	<u>13,839</u>
Expenses					
Professional Services					
Contract Services	0	0	0	0	429
Engineering	1,093	5,569	0	(5,569)	0
Total Professional Services	<u>1,093</u>	<u>5,569</u>	<u>0</u>	<u>(5,569)</u>	<u>429</u>
Insurance					
Insurance - Liability	0	0	20,000	20,000	0
Total Insurance	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Repairs & Maintenance					
Building Maintenance & Repairs	55	55	0	(55)	0
Equipment Maintenance & Repairs	0	0	6,000	6,000	100
Total Repairs & Maintenance	<u>55</u>	<u>55</u>	<u>6,000</u>	<u>5,945</u>	<u>100</u>
Utilities					
Telephone	265	544	0	(544)	0
Utilities - Electricity	0	1,182	0	(1,182)	0
Utilities - Other	1,421	1,834	17,500	15,666	3,555
Total Utilities	<u>1,686</u>	<u>3,560</u>	<u>17,500</u>	<u>13,940</u>	<u>3,555</u>
Office Expense					
Office Supplies	0	157	0	(157)	0
Total Office Expense	<u>0</u>	<u>157</u>	<u>0</u>	<u>(157)</u>	<u>0</u>
Field Expense					
Field Supplies	0	(18)	3,000	3,018	399
Total Field Expense	<u>0</u>	<u>(18)</u>	<u>3,000</u>	<u>3,018</u>	<u>399</u>
Transfers Out					
Transfer to General Fund	0	0	24,600	24,600	0
Total Transfers Out	<u>0</u>	<u>0</u>	<u>24,600</u>	<u>24,600</u>	<u>0</u>
Total Expenses	<u>2,834</u>	<u>9,323</u>	<u>71,100</u>	<u>61,777</u>	<u>4,483</u>
Change of Net Assets	<u>\$ 3,768</u>	<u>\$ 4,675</u>	<u>\$ (1,100)</u>	<u>\$ (5,775)</u>	<u>\$ 9,356</u>



Town of Sorrento, LA
 Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded)
 As of August 31, 2024

Restricted Fund
 Senior Citizens

	Month Ended 08/31/2024 <small>Actual</small>	Year to Date 08/31/2024 <small>Actual</small>	Year Ending 06/30/2025		Prior YTD 08/31/2023 <small>Actual</small>
			<small>Budget</small>	<small>Remaining budget</small>	
Revenue					
Sales Tax Revenue					
Sales Tax Income	4,135	8,669	45,000	36,331	9,837
Total Sales Tax Revenue	<u>4,135</u>	<u>8,669</u>	<u>45,000</u>	<u>36,331</u>	<u>9,837</u>
Other Revenue					
Investment Income	231	459	0	(459)	0
Total Other Revenue	<u>231</u>	<u>459</u>	<u>0</u>	<u>(459)</u>	<u>0</u>
Total Revenue	<u>4,366</u>	<u>9,128</u>	<u>45,000</u>	<u>35,872</u>	<u>9,837</u>
Expenses					
Program Expenses					
Senior Citizen Programs	2,184	4,456	42,500	38,044	4,312
Total Program Expenses	<u>2,184</u>	<u>4,456</u>	<u>42,500</u>	<u>38,044</u>	<u>4,312</u>
Total Expenses	<u>2,184</u>	<u>4,456</u>	<u>42,500</u>	<u>38,044</u>	<u>4,312</u>
Change of Net Assets	<u>\$ 2,182</u>	<u>\$ 4,672</u>	<u>\$ 2,500</u>	<u>\$ (2,172)</u>	<u>\$ 5,525</u>



Town of Sorrento, LA
 Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded)
 As of August 31, 2024

Restricted Fund
 Admin/General Government

	Month Ended 08/31/2024 <small>Actual</small>	Year to Date 08/31/2024 <small>Actual</small>	Year Ending 06/30/2025		Prior YTD 08/31/2023 <small>Actual</small>
			<small>Budget</small>	<small>Remaining budget</small>	
Revenue					
Other Revenue					
Miscellaneous Income	0	0	500	500	30,076
Investment Income	0	0	500	500	10
Total Other Revenue	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>30,086</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>30,086</u>
Expenses					
Miscellaneous					
Miscellaneous	0	0	500	500	0
Total Miscellaneous	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
Change of Net Assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 30,086</u>

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Town of Sorrento, LA Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded) As of August 31, 2024

	Utility Fund Sewer				Prior YTD 08/31/2023 Actual
	Month Ended 08/31/2024	Year to Date 08/31/2024	Year Ending 06/30/2025		
	Actual	Actual	Budget	Remaining budget	
Revenue					
Other Revenue					
Late Fees & Penalties	122	230	0	(230)	0
Total Other Revenue	<u>122</u>	<u>230</u>	<u>0</u>	<u>(230)</u>	<u>0</u>
Utility Sales					
Utility Sales - Water	0	0	0	0	1,746
Utility Sales - Sewer	6,323	12,574	77,100	64,526	12,047
Utility Sales - Other/Return Fees	0	50	0	(50)	0
Total Utility Sales	<u>6,323</u>	<u>12,624</u>	<u>77,100</u>	<u>64,476</u>	<u>13,793</u>
Total Revenue	<u>6,445</u>	<u>12,854</u>	<u>77,100</u>	<u>64,246</u>	<u>13,793</u>
Expenses					
Professional Services					
Engineering	5,189	5,189	0	(5,189)	0
Total Professional Services	<u>5,189</u>	<u>5,189</u>	<u>0</u>	<u>(5,189)</u>	<u>0</u>
Repairs & Maintenance					
Drainage Maintenance & Repairs	0	0	36,000	36,000	9,185
Systems Maintenance & Repairs	847	5,587	0	(5,587)	0
Total Repairs & Maintenance	<u>847</u>	<u>5,587</u>	<u>36,000</u>	<u>30,413</u>	<u>9,185</u>
Utilities					
Utilities - Electricity	0	1,517	0	(1,517)	0
Utilities - Other	1,435	1,501	18,000	16,499	2,716
Total Utilities	<u>1,435</u>	<u>3,018</u>	<u>18,000</u>	<u>14,982</u>	<u>2,716</u>
Field Expense					
Field Supplies	0	0	500	500	0
Total Field Expense	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
Capital Outlay					
Capital Outlay - Other	0	0	30,000	30,000	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Depreciation & Amortization					
Depreciation	6,250	12,500	75,000	62,500	0
Total Depreciation & Amortization	<u>6,250</u>	<u>12,500</u>	<u>75,000</u>	<u>62,500</u>	<u>0</u>
Transfers Out					
Transfer to General Fund	0	0	16,900	16,900	4,300
Total Transfers Out	<u>0</u>	<u>0</u>	<u>16,900</u>	<u>16,900</u>	<u>4,300</u>
Total Expenses	<u>13,721</u>	<u>26,294</u>	<u>176,400</u>	<u>150,106</u>	<u>16,201</u>
Change of Net Assets	<u>\$ (7,276)</u>	<u>\$ (13,440)</u>	<u>\$ (99,300)</u>	<u>\$ (85,860)</u>	<u>\$ (2,408)</u>

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Town of Sorrento, LA Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded) As of August 31, 2024

Utility Fund
Garbage

	Month Ended 08/31/2024 <small>Actual</small>	Year to Date 08/31/2024 <small>Actual</small>	Year Ending 06/30/2025 <small>Budget</small>	Remaining budget	Prior YTD 08/31/2023 <small>Actual</small>
Revenue					
Other Revenue					
Miscellaneous Income	25	25	0	(25)	0
Investment Income	4	4	0	(4)	0
Late Fees & Penalties	222	372	0	(372)	0
Total Other Revenue	251	401	0	(401)	0
Utility Sales					
Utility Sales - Garbage	14,085	27,385	162,500	135,115	26,104
Utility Sales - Other/Return Fees	275	450	0	(450)	0
Total Utility Sales	14,360	27,835	162,500	134,665	26,104
Total Revenue	14,611	28,236	162,500	134,264	26,104
Expenses					
Professional Services					
Contract Services	10,475	23,223	155,000	131,777	25,456
Total Professional Services	10,475	23,223	155,000	131,777	25,456
Office Expense					
Postage	213	418	0	(418)	0
Total Office Expense	213	418	0	(418)	0
Total Expenses	10,688	23,641	155,000	131,359	25,456
Change of Net Assets	\$ 3,923	\$ 4,595	\$ 7,500	\$ 2,905	\$ 648

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Town of Sorrento, LA Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded) As of August 31, 2024

	Utility Fund Admin/General Government		Year Ending 06/30/2025		Prior YTD 08/31/2023
	Month Ended 08/31/2024	Year to Date 08/31/2024	Budget	Remaining budget	Actual
	Actual	Actual			
Revenue					
Franchise Tax Revenue					
Franchise - Other	0	1,673	7,000	5,327	0
Total Franchise Tax Revenue	<u>0</u>	<u>1,673</u>	<u>7,000</u>	<u>5,327</u>	<u>0</u>
Other Revenue					
Investment Income	0	5	200	195	2,221
Late Fees & Penalties	0	0	3,500	3,500	645
Total Other Revenue	<u>0</u>	<u>5</u>	<u>3,700</u>	<u>3,695</u>	<u>2,866</u>
Utility Sales					
Utility Sales - Other/Return Fees	0	0	1,500	1,500	475
Total Utility Sales	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>475</u>
Total Revenue	<u>0</u>	<u>1,678</u>	<u>12,200</u>	<u>10,522</u>	<u>3,341</u>
Expenses					
Office Expense					
Office Supplies	0	0	750	750	426
Postage	0	0	2,500	2,500	390
Dues & Subscriptions	0	0	1,500	1,500	0
Bank Fees	0	0	150	150	0
Total Office Expense	<u>0</u>	<u>0</u>	<u>4,900</u>	<u>4,900</u>	<u>816</u>
Depreciation & Amortization					
Depreciation	0	0	0	0	12,084
Total Depreciation & Amortization	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,084</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>4,900</u>	<u>4,900</u>	<u>12,900</u>
Change of Net Assets	<u>\$ 0</u>	<u>\$ 1,678</u>	<u>\$ 7,300</u>	<u>\$ 5,622</u>	<u>\$ (9,559)</u>