

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, WEDNESDAY, NOVEMBER 5, 2025, 6:00 P.M., SORRENTO COMMUNITY
CENTER, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige Robert

Absent: Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to suspend the rules to add an item to the agenda. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to add approval of Fast Stop's beer and liquor license as agenda item #12. Motion carried. Vote as follows:

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

NAYS : None

ABSTAIN : Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to return to the meeting. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the minutes from the regular meeting of the mayor and council taken Tuesday October 14, 2025. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

Budget to actual reports were presented by Faulk and Winkler to the Mayor and Council for the month of September 2025. A copy is available at the town hall for review.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve the compliance questionnaire a required part of the 2024-25 audit. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

Mayor Guidry opened a public hearing to discuss Ordinance 25-11, An Amendment to The Town of Sorrento Code of Ordinances, Chapter 65, Traffic and Vehicles, Article IV., Section 65-117.

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to adopt ordinance 25-11. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

Ordinance 25-11

An Amendment to The Town of Sorrento Code of Ordinances, Chapter 65, Traffic and Vehicles, Article IV., Section 65-117.

No person or entity shall charge more than **Fifty Dollars (\$50.00)** as a fee for the removal of a vehicle immobilization device (boot), regardless of location or time of day.

This ordinance was introduced on October 14, 2025, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Chad Domingue, seconded by Councilman Wanda Bourgeois, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: Patti Poche

Whereupon the presiding officer declared the ordinance duly adopted on the 5th day of November 2025.

Motion by Councilman Chad Domingue and seconded by Councilman Wanda Bourgeois to add Friday December 26, 2025, as a paid town holiday. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

Motion by Councilman Wanda Bourgeois and seconded by Councilman Randy Anny to move the next council meeting from December 9 to Thursday December 4, 2025. Motion carried. Vote as follows:

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

NAYS : None

ABSENT : Patti Poche

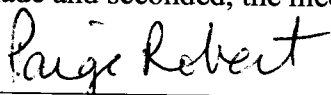
Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the beer and liquor license for Fast Stop. Motion carried. Vote as follows:

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

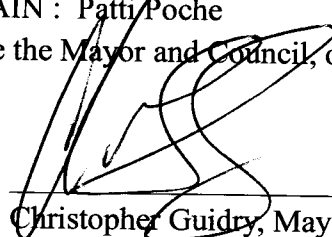
NAYS : None

ABSTAIN : Patti Poche

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

	May 2025	June 2025	July 2025	August 2025	Sept. 2025	Oct. 2025	Nov. 2025	Dec. 2025
Veh. Accidents	10	14	14	17	11	15		
Burglaries	0	0	1	0	0	0	0	0
Thefts	5	4 0	5	2	3	3	0	0
Armed Robbery	0	0	0	0	0	1	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms	7	8	10	2	3	4	0	0
Narcotics	1	0	2	0	0	1	0	0
Shooting	0	0	0	0	0	0	0	0
Total Service C	93	87	138	109	126	112	0	0
SCO/Loud Musi	0	0	0	0	0	0	0	0

Traffic Citations	20	10	11	7	13	12	0	0
Adult Arrests	3	1	2	0	1	3	0	0


Captain Jeffrey Griffin
 Ascension Parish Sheriff's Office
 East Patrol District 2
 13200 Airline Hwy.
 Gonzales, La 70737
 Desk: 225-621-8646
 Fax: 225-621-8351
jeffgriffin@ascensionsheriff.com



Row Labels	Count of Incident Number
911 Investigation	14
Accident	15
Alarm	4
Animal Complaint	3
Assault	1
Assist	5
Check on Welfare	7
Civil Dispute	11
Damage to Property	2
Disturbance	12
Escort	1
Narcotics	1
Sex Offense	1
Suicide Investigation	1
Suspicious Person/Vehicle	5
Theft	3
Traffic Incident	21
Trespassing	5
Grand Total	112

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

September 30, 2025

Town of Sorrento
Key stats
September 30, 2025

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
September 30, 2025	\$ 1,726,892	\$ 394,509	\$ 1,332,383		
June 30, 2025	1,540,602	382,620	1,157,982	\$ 11,889	\$ 174,401
June 30, 2024	1,853,886	535,881	1,468,005	(153,261)	(310,023)

Restricted breakdown

Recreation	166,310
Senior citizen programs	66,434
Public safety - fire	37,363
Fire - Orange Grove	50,000
PD - Orange Grove	50,000
Other	24,402

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u> <u>Collections</u>		<u>Rest. Fund</u> <u>Collections</u>	
	2026	\$ 208,118		\$ 36,727	
	2025	774,575	5%	136,674	3%
	2024	739,370	-18%	132,695	-16%
	2023	875,473	5%	154,495	5%
2026 budget		\$ 775,000	26.9%	\$ 139,500	26.3%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2026	\$ 20,268		\$ 42,980	
	2025	76,002	3%	169,400	5%
	2024	73,719	6%	160,832	2%
	2023	69,472	8%	157,536	13%
2026 budget		\$ 80,000	25.3%	\$ 168,000	25.6%

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 - 09/30/2025	\$ 13,150	\$ 19,642	\$ (1,851)	\$ (45)	\$ (121)	\$ (4,475)
Amount owed - 06/30/2025	\$ 9,704	\$ 20,321	\$ (7,277)	\$ (183)	\$ 60	\$ (3,216)
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)

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2026						
Surplus (deficit)	\$ 9,336	\$ 11,231				
Capital outlay activity, net of grants and proceeds	11,379	-				
Depreciation	-	-				
Operating cash flows	\$ 20,715	\$ 11,231				
<u>Utility</u>	<u>2025B</u>	<u>YTD 2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	
Operating deficit	\$ (71,900)	\$ (25,993)	\$ (99,691)	\$ (62,425)	\$ (67,509)	
Capital outlay activity, net of grants and proceeds	25,000	7,148	-	(67,028)	(19,805)	
Proceeds from Legal Settlement	-	-	-	-	(77,500)	
Depreciation	100,000	24,999	72,500	85,000	85,000	
Net	\$ 53,100	\$ 6,154	\$ (27,191)	\$ (44,453)	\$ (79,814)	

Town of Sorrento
Overview
September 30, 2025

	YTD as of 9/30/2024	Actual	Current Year - FYE 2025/2026		
			Budget	Remaining	% of budget
<u>General:</u>					
Sales tax	\$ 205,693	\$ 208,118	\$ 775,000	\$ 566,882	
Property tax	51	276	85,000	84,724	
Franchise fees	26,278	31,689	115,000	83,311	
Beer Tax	737	779	3,000	2,221	
Licenses and permits	10,158	20,662	113,700	93,038	
Charges for Services	6,444	6,444	13,000	6,556	
Fines	208	110	1,500	1,390	
Planning & Zoning	-	340	-	(340)	
Intergovernmental grants - Operational	-	-	12,500	12,500	
Intergovernmental grants - Capital	2,208	20,000	-	(20,000)	
FEMA	-	13,681	-	(13,681)	
Transfers In	-	9,126	36,500	27,374	
Proceeds from leases	-	-	200,000	200,000	
Interest	15,656	10,894	50,000	39,106	
Other	10	1,169	-	(1,169)	
Total revenue	267,443	323,288	1,405,200	1,081,912	23%
Administration	110,678	122,028	445,500	323,472	
Police	97,629	98,064	392,600	294,536	
Streets	75,062	62,481	411,400	348,919	
Capital outlay	11,755	31,379	200,000	168,621	
Total expenditures	295,124	313,952	1,449,500	1,135,548	22%
<u>Restricted:</u>					
Sales tax	36,299	36,727	139,500	102,773	
Rentals	6,400	7,800	22,500	14,700	
Intergovernmental grants - Capital	-	-	160,000	160,000	
Other	2,054	2,391	6,000	3,609	
Total revenue	44,753	46,918	328,000	281,082	14%
Fire	8,513	4,177	40,500	36,323	
Senior citizen programs	6,696	6,496	43,000	36,504	
Recreation - Community Center	20,869	19,614	50,000	30,386	
Transfer Out	-	5,400	21,600	16,200	
Capital outlay	-	-	325,000	325,000	
Total expenditures	36,078	35,687	480,100	444,413	7%
<u>Utility Fund:</u>					
Garbage	41,441	42,980	168,000	125,020	
Sewer	18,849	20,268	80,000	59,732	
Intergovernmental grants - Capital	-	-	25,000	25,000	
Other	3,306	3,790	12,100	8,310	
Total revenue	63,596	67,038	285,100	218,062	24%
Garbage	35,172	33,488	132,000	98,512	
Sewer maintenance	11,006	17,164	48,600	31,436	
Sewer operating costs	15,660	4,444	31,500	27,056	
Depreciation	18,750	24,999	100,000	75,001	
Transfer Out	-	3,725	14,900	11,175	
Capital outlay	-	7,148	25,000	17,852	
Other	-	2,063	5,000	2,937	
Total expenditures	\$ 80,588	\$ 93,031	\$ 357,000	\$ 263,969	26%
<u>Total:</u>					
Inflows	375,792	437,244			
Outflows	411,790	442,670			
Net	(35,998)	(5,426)			
Depreciation	18,750	24,999			
Capital outlay, net of grants and proceeds	9,547	18,527			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	-	-			
Proceeds from Insurance	-	-			
Operating, net	\$ (7,701)	\$ 38,100			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	2024/2025	2025/2026	% change
July	\$ 77,069	\$ 69,533	-9.8%
August	70,299	67,157	-4.5%
September	58,325	71,428	22.5%
October	69,770	-	-100.0%
November	64,385	-	-100.0%
December	74,186	-	-100.0%
January	57,723	-	-100.0%
February	64,133	-	-100.0%
March	47,290	-	-100.0%
April	58,947	-	-100.0%
May	70,966	-	-100.0%
June	61,481	-	-100.0%
	<u>\$ 774,575</u>	<u>\$ 208,118</u>	
Prior year to date		<u>\$ 205,693</u>	1.2% YoY Change
FYE 2025/2026 Budget		<u>\$ 775,000</u>	26.9% % of Budget

<u>Restricted Fund</u>	2024/2025	2025/2026	% change
July	\$ 13,600	\$ 12,271	-9.8%
August	12,406	11,851	-4.5%
September	10,293	12,605	22.5%
October	12,312	-	-100.0%
November	11,346	-	-100.0%
December	13,092	-	-100.0%
January	10,187	-	-100.0%
February	11,318	-	-100.0%
March	8,345	-	-100.0%
April	10,402	-	-100.0%
May	12,523	-	-100.0%
June	10,850	-	-100.0%
	<u>\$ 136,674</u>	<u>\$ 36,727</u>	
Prior year to date		<u>\$ 36,299</u>	1.2% YoY Change
FYE 2025/2026 Budget		<u>\$ 139,500</u>	26.3% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	193	\$ 6,755	\$ 5,300	\$ (1,455)
August	193	6,784	5,159	(1,625)
September	192	6,729	9,625	2,896
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
		<u>\$ 20,268</u>	<u>\$ 20,084</u>	<u>\$ (184)</u>
FYE 2025/2026 Budget			<u>\$ 80,000</u>	25% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	516	\$ 14,336	\$ 13,475	\$ (862)
August	517	14,336	13,112	(1,224)
September	517	14,308	14,096	(212)
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
		<u>\$ 42,980</u>	<u>\$ 40,682</u>	<u>\$ (2,298)</u>
FYE 2025/2026 Budget			<u>\$ 168,000</u>	26% % of Budget
Collection rate		<u>\$ 63,248</u>	<u>\$ 60,766</u>	96%



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

	General Fund 09/30/2025	Restricted Fund 09/30/2025	Utility Fund 09/30/2025	All Funds 09/30/2025
ASSETS				
Current Assets				
Cash & Cash Equivalents				
Cash with Treasury	\$ 310,396	\$ 211,558	\$ (6,622)	\$ 515,332
Cash on Hand	150	0	100	250
Cash with LAMP	998,099	0	0	998,099
Cash with LAMP Utility	0	0	1	1
Cash with LAMP Restricted	0	162,655	0	162,655
Cash - Community Center Deposits	0	20,296	0	20,296
Cash - Utility Account Deposits	0	0	30,259	30,259
Total Cash & Cash Equivalents	1,308,645	394,509	23,738	1,726,892
Accounts Receivable				
Accounts Receivable	42,444	0	13,150	55,594
Accounts Receivable-NSF	0	0	27	27
Due from Other Governments	77,069	13,600	0	90,669
Total Accounts Receivable	119,513	13,600	13,177	146,290
Allowance for Doubtful Accounts	0	0	(1,700)	(1,700)
Net Accounts Receivable	119,513	13,600	11,477	144,590
Total Current Assets	1,428,158	408,109	35,215	1,871,482
Fixed Assets				
Waterworks System & Equip	0	0	1,682,802	1,682,802
Water Lines & Tanks	0	0	773,283	773,283
Total Fixed Asset Cost	0	0	2,456,085	2,456,085
Accumulated Depreciation	0	0	(1,431,664)	(1,431,664)
Net Fixed Assets	0	0	1,024,421	1,024,421
Other Assets				
Land	0	0	60,366	60,366
Total Other Assets	0	0	60,366	60,366
TOTAL ASSETS	\$ 1,428,158	\$ 408,109	\$ 1,120,002	\$ 2,956,269



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

	General Fund 09/30/2025	Restricted Fund 09/30/2025	Utility Fund 09/30/2025	All Funds 09/30/2025
LIABILITIES & FUND BALANCE				
LIABILITIES				
Current Liabilities				
Accounts Payable				
Accounts Payable	\$ 44,476	\$ 6,674	\$ 23	\$ 51,173
Accounts Payable - Manual	11,039	2,651	0	13,690
Total Accounts Payable	<u>55,515</u>	<u>9,325</u>	<u>23</u>	<u>64,863</u>
Accrued Expenses				
Accrued Expense Misc	0	0	11,090	11,090
Accrued Salaries & Benefits	4,091	0	0	4,091
Total Accrued Expenses	<u>4,091</u>	<u>0</u>	<u>11,090</u>	<u>15,181</u>
Other Current Liabilities				
Unearned Revenue	0	2,651	0	2,651
Customer Deposits	0	20,279	30,259	50,538
Bail Bonds Payable	14,012	0	0	14,012
Total Other Current Liabilities	<u>14,012</u>	<u>22,930</u>	<u>30,259</u>	<u>67,201</u>
Total Current Liabilities	<u>73,618</u>	<u>32,255</u>	<u>41,372</u>	<u>147,245</u>
TOTAL LIABILITIES	<u>73,618</u>	<u>32,255</u>	<u>41,372</u>	<u>147,245</u>
FUND BALANCE	<u>1,354,540</u>	<u>375,854</u>	<u>1,078,630</u>	<u>2,809,024</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,428,158</u>	<u>\$ 408,109</u>	<u>\$ 1,120,002</u>	<u>\$ 2,956,269</u>



Town of Sorrento, LA
Statement of Activities - Comparative by Fund YTD (Condensed) - Dept Exp
As of September 30, 2025

	General Fund Year to Date 09/30/2025 Actual	Restricted Fund Year to Date 09/30/2025 Actual	Utility Fund Year to Date 09/30/2025 Actual	All Funds Year to Date 09/30/2025 Actual
Revenue				
Property Tax Revenue	\$ 276	\$ 0	\$ 0	\$ 276
Sales Tax Revenue	208,118	36,727	0	244,844
Beer Tax Revenue	779	0	0	780
Franchise Tax Revenue	31,689	0	1,722	33,411
License & Permit Revenue	20,662	0	0	20,662
Charges for Services Revenue	6,784	0	0	6,784
Fines & Court Costs	110	0	0	109
Lease Revenue	0	7,800	0	7,800
Grants & Contributions	33,681	0	0	33,682
Other Revenue	12,063	2,391	913	15,368
Utility Sales	0	0	64,403	64,403
Transfers In	9,126	0	0	9,125
Total Revenue	323,288	46,918	67,038	437,244
Expenses				
Admin/General Government	122,028	0	2,063	124,091
Fire	0	4,176	0	4,176
Garbage	0	0	33,488	33,488
Highways & Streets	93,860	0	0	93,860
Public Safety - Police	98,064	0	0	98,064
Recreation	0	25,014	0	25,014
Senior Citizens	0	6,496	0	6,496
Sewer	0	0	57,480	57,480
Total Expenses	313,952	35,686	93,031	442,669
Change of Net Assets	\$ 9,336	\$ 11,232	\$ (25,993)	\$ (5,425)



Town of Sorrento, LA
Statement of Activities - By Month by Fund & Dept YTD (Expanded)
As of September 30, 2025
General Fund
Public Safety - Police

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Fines & Court Costs													
Fines & Forfeitures	88	0	0	0	0	0	0	0	0	0	0	0	88
Court Costs	1	0	21	0	0	0	0	0	0	0	0	0	22
Total Fines & Court Costs	89	0	21	0	0	0	0	0	0	0	0	0	110
Total Revenue	89	0	21	0	0	0	0	0	0	0	0	0	110
Expenses													
Personnel													
Salaries - Parish Judge	244	229	236	0	0	0	0	0	0	0	0	0	709
Payroll Taxes - Medicare	4	3	4	0	0	0	0	0	0	0	0	0	11
Municipal Retirement	93	94	93	0	0	0	0	0	0	0	0	0	280
Total Personnel	341	326	333	0	0	0	0	0	0	0	0	0	1,000
Professional Services													
Contract Services	31,577	31,578	31,577	0	0	0	0	0	0	0	0	0	94,729
Total Professional Services	31,577	31,578	31,577	0	0	0	0	0	0	0	0	0	94,729
Utilities													
Telephone	527	528	526	0	0	0	0	0	0	0	0	0	1,582
Utilities - Electricity	244	243	266	0	0	0	0	0	0	0	0	0	753
Total Utilities	771	771	792	0	0	0	0	0	0	0	0	0	2,335
Total Expenses	32,689	32,673	32,702	0	0	0	0	0	0	0	0	0	98,064
Change of Net Assets	(32,600)	(32,673)	(32,681)	0	0	0	0	0	0	0	0	0	(97,954)



Town of Sorrento, LA
Statement of Activities - By Month by Fund & Dept YTD (Expanded)
As of September 30, 2025
General Fund
Highways & Streets

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Charges for Services Revenue													
Charges for Services - Grass Cutting	6,444	(6,444)	0	0	0	0	0	0	0	0	0	0	0
Total Charges for Services Revenue	<u>6,444</u>	<u>(6,444)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grants & Contributions													
Grants & Contributions - Capital - State	0	20,000	0	0	0	0	0	0	0	0	0	0	20,000
Total Grants & Contributions	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Transfers In													
Transfer from Restricted Fund	1,800	1,800	1,800	0	0	0	0	0	0	0	0	0	5,400
Transfer from Utility Fund	1,241	1,242	1,242	0	0	0	0	0	0	0	0	0	3,725
Total Transfers In	<u>3,041</u>	<u>3,042</u>	<u>3,042</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,125</u>
Total Revenue	<u>9,485</u>	<u>16,598</u>	<u>3,042</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,125</u>
Expenses													
Personnel													
Salaries - Maintenance	10,254	9,749	15,471	0	0	0	0	0	0	0	0	0	35,474
Payroll Taxes - Social Security	636	604	980	0	0	0	0	0	0	0	0	0	2,199
Payroll Taxes - Medicare	148	142	224	0	0	0	0	0	0	0	0	0	515
Uniforms	454	100	399	0	0	0	0	0	0	0	0	0	953
Total Personnel	<u>11,482</u>	<u>10,595</u>	<u>17,074</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,141</u>
Insurance													
Insurance - Liability	269	268	269	0	0	0	0	0	0	0	0	0	805
Insurance - Property & Bonds	0	0	1,238	0	0	0	0	0	0	0	0	0	1,239
Insurance - Workman's Comp	230	230	231	0	0	0	0	0	0	0	0	0	691
Total Insurance	<u>499</u>	<u>498</u>	<u>1,738</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,735</u>



Town of Sorrento, LA
Statement of Activities - By Month by Fund & Dept YTD (Expanded)
As of September 30, 2025
General Fund
Highways & Streets

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Summary
Repairs & Maintenance													
Tractor Fuel	2,007	0	2,243	0	0	0	0	0	0	0	0	0	4,250
Tractor Maintenance	1,134	0	226	0	0	0	0	0	0	0	0	0	1,360
Equipment Maintenance & Repairs	0	261	0	0	0	0	0	0	0	0	0	0	261
Street Maintenance & Repairs	0	806	0	0	0	0	0	0	0	0	0	0	806
Total Repairs & Maintenance	3,141	1,067	2,469	0	0	0	0	0	0	0	0	0	6,677
Utilities													
Telephone	354	286	349	0	0	0	0	0	0	0	0	0	989
Utilities - Electricity	216	212	218	0	0	0	0	0	0	0	0	0	646
Utilities - Other	80	65	74	0	0	0	0	0	0	0	0	0	220
Utilities - Street Lights	1,160	1,187	1,173	0	0	0	0	0	0	0	0	0	3,519
Total Utilities	1,810	1,750	1,814	0	0	0	0	0	0	0	0	0	5,354
Field Expense													
Field Supplies	4,525	2,373	1,376	0	0	0	0	0	0	0	0	0	8,274
Total Field Expense	4,525	2,373	1,376	0	0	0	0	0	0	0	0	0	8,274
Other/Miscellaneous													
Miscellaneous	0	0	300	0	0	0	0	0	0	0	0	0	300
Total Other/Miscellaneous	0	0	300	0	0	0	0	0	0	0	0	0	300
Capital Outlay													
Capital Outlay - Streets	1,600	28,179	1,600	0	0	0	0	0	0	0	0	0	31,379
Total Capital Outlay	1,600	28,179	1,600	0	0	0	0	0	0	0	0	0	31,379
Total Expenses	23,067	44,442	26,351	0	0	0	0	0	0	0	0	0	93,880
Change of Net Assets	(13,582)	(27,844)	(23,309)	0	0	0	0	0	0	0	0	0	(64,735)



Town of Sorrento, LA
Statement of Activities - By Month by Fund & Dept YTD (Expanded)
As of September 30, 2025
General Fund
Admin/General Government

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Summary
Revenue													
Property Tax Revenue													
Ad Valorem Taxes	0	276	0	0	0	0	0	0	0	0	0	0	276
Total Property Tax Revenue	0	276	0	0	0	0	0	0	0	0	0	0	276
Sales Tax Revenue													
Sales Tax Income	69,533	67,157	71,428	0	0	0	0	0	0	0	0	0	208,118
Total Sales Tax Revenue	69,533	67,157	71,428	0	0	0	0	0	0	0	0	0	208,118
Beer Tax Revenue													
Beer Tax	780	0	0	0	0	0	0	0	0	0	0	0	779
Total Beer Tax Revenue	780	0	0	0	0	0	0	0	0	0	0	0	779
Franchise Tax Revenue													
Franchise - Other	10,304	21,384	0	0	0	0	0	0	0	0	0	0	31,689
Total Franchise Tax Revenue	10,304	21,384	0	0	0	0	0	0	0	0	0	0	31,689
License & Permit Revenue													
License - Beer/Liquor	0	0	35	0	0	0	0	0	0	0	0	0	35
License - Occupational	18,351	1,317	933	0	0	0	0	0	0	0	0	0	20,602
Permits	25	0	0	0	0	0	0	0	0	0	0	0	25
Total License & Permit Revenue	18,376	1,317	968	0	0	0	0	0	0	0	0	0	20,662
Charges for Services Revenue													
Charges for Services - Grass Cutting	0	6,444	0	0	0	0	0	0	0	0	0	0	6,444
Charges for Services - Planning & Zoning	160	0	180	0	0	0	0	0	0	0	0	0	340
Total Charges for Services Revenue	160	6,444	180	0	0	0	0	0	0	0	0	0	6,784
Grants & Contributions													
Grants & Contributions - Operating - Federal	0	13,682	0	0	0	0	0	0	0	0	0	0	13,682
Total Grants & Contributions	0	13,682	0	0	0	0	0	0	0	0	0	0	13,682



Town of Sorrento, LA
Statement of Activities - By Month by Fund & Dept YTD (Expanded)
As of September 30, 2025
General Fund
Admin/General Government

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Other Revenue													
Miscellaneous Income	320	849	0	0	0	0	0	0	0	0	0	0	1,168
Investment Income	3,871	3,684	3,540	0	0	0	0	0	0	0	0	0	10,885
Total Other Revenue	3,991	4,533	3,540	0	0	0	0	0	0	0	0	0	12,053
Total Revenue	163,144	114,793	76,116	0	0	0	0	0	0	0	0	0	294,053
Expenses													
Personnel													
Salary - Mayor	1,200	1,500	1,500	0	0	0	0	0	0	0	0	0	4,200
Salary - Council	1,500	1,800	1,500	0	0	0	0	0	0	0	0	0	4,800
Salaries - Admin	7,499	7,686	11,324	0	0	0	0	0	0	0	0	0	26,517
Payroll Taxes - Social Security	632	682	888	0	0	0	0	0	0	0	0	0	2,203
Payroll Taxes - Medicare	148	159	207	0	0	0	0	0	0	0	0	0	515
Education & Training	350	1,086	0	0	0	0	0	0	0	0	0	0	1,435
Total Personnel	11,329	12,922	15,419	0	0	0	0	0	0	0	0	0	39,870
Travel													
Travel - Council	0	283	0	0	0	0	0	0	0	0	0	0	283
Total Travel	0	283	0	0	0	0	0	0	0	0	0	0	283
Professional Services													
Contract Services	300	250	250	0	0	0	0	0	0	0	0	0	800
Accounting	7,500	17,785	12,085	0	0	0	0	0	0	0	0	0	37,370
Legal Fees	1,400	1,400	1,400	0	0	0	0	0	0	0	0	0	4,200
Engineering	1,527	3,613	1,065	0	0	0	0	0	0	0	0	0	6,225
IT Services	580	580	610	0	0	0	0	0	0	0	0	0	1,730
Building Inspector/Planning Official	0	1,125	0	0	0	0	0	0	0	0	0	0	1,125
Professional Services - Other	267	271	359	0	0	0	0	0	0	0	0	0	896
Total Professional Services	11,554	25,004	15,789	0	0	0	0	0	0	0	0	0	52,345
Insurance													
Insurance - Liability	929	929	929	0	0	0	0	0	0	0	0	0	2,787
Insurance - Property & Bonds	0	0	3,139	0	0	0	0	0	0	0	0	0	3,140
Insurance - Workman's Comp	101	101	101	0	0	0	0	0	0	0	0	0	303
Total Insurance	1,030	1,030	4,169	0	0	0	0	0	0	0	0	0	6,230



Town of Sorrento, LA
Statement of Activities - By Month by Fund & Dept YTD (Expanded)
As of September 30, 2025
General Fund
Admin/General Government

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Summary
Repairs & Maintenance													
Building Maintenance & Repairs	0	65	0	0	0	0	0	0	0	0	0	0	65
Equipment Maintenance & Repairs	60	126	69	0	0	0	0	0	0	0	0	0	255
Total Repairs & Maintenance	60	191	69	0	0	0	0	0	0	0	0	0	320
Utilities													
Telephone	264	352	263	0	0	0	0	0	0	0	0	0	878
Utilities - Electricity	243	243	266	0	0	0	0	0	0	0	0	0	753
Utilities - Other	165	221	141	0	0	0	0	0	0	0	0	0	527
Utilities - Street Lights	1,626	1,673	1,643	0	0	0	0	0	0	0	0	0	4,942
Total Utilities	2,298	2,489	2,313	0	0	0	0	0	0	0	0	0	7,100
Office Expense													
Computer Subscriptions	3,432	368	329	0	0	0	0	0	0	0	0	0	4,128
Office Supplies	312	729	192	0	0	0	0	0	0	0	0	0	1,233
Publishing & Tax Roll	2,050	0	0	0	0	0	0	0	0	0	0	0	2,051
Printing	0	400	0	0	0	0	0	0	0	0	0	0	400
Dues & Subscriptions	288	0	0	0	0	0	0	0	0	0	0	0	288
Bank Fees	418	461	419	0	0	0	0	0	0	0	0	0	1,298
Total Office Expense	6,500	1,958	940	0	0	0	0	0	0	0	0	0	9,396
Field Expense													
Field Supplies	0	0	181	0	0	0	0	0	0	0	0	0	181
Total Field Expense	0	0	181	0	0	0	0	0	0	0	0	0	181
Program Expenses													
Tourism & Promotion	0	0	6,500	0	0	0	0	0	0	0	0	0	6,500
Total Program Expenses	0	0	6,500	0	0	0	0	0	0	0	0	0	6,500
Total Expenses	32,771	43,877	48,380	0	0	0	0	0	0	0	0	0	122,028
Change of Net Assets	70,373	70,916	30,736	0	0	0	0	0	0	0	0	0	172,025



Town of Sorrento, LA
Statement of Activities - By Month Restricted Fund Dept YTD (Expanded)
As of September 30, 2025
Restricted Fund
Fire

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Sales Tax Revenue													
Sales Tax Income	4,090	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Total Sales Tax Revenue	4,090	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Total Revenue	4,090	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Expenses													
Other/Miscellaneous													
Appropriations - Fire Protection	0	4,176	0	0	0	0	0	0	0	0	0	0	4,177
Total Other/Miscellaneous	0	4,176	0	0	0	0	0	0	0	0	0	0	4,177
Total Expenses	0	4,176	0	0	0	0	0	0	0	0	0	0	4,177
Change of Net Assets	4,090	(226)	4,202	0	0	0	0	0	0	0	0	0	8,065



Town of Sorrento, LA
Statement of Activities - By Month Restricted Fund Dept YTD (Expanded)
As of September 30, 2025
Restricted Fund
Recreation

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Sales Tax Revenue													
Sales Tax Income	4,080	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Total Sales Tax Revenue	4,080	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Lease Revenue													
Lease Income	2,200	2,400	3,200	0	0	0	0	0	0	0	0	0	7,800
Total Lease Revenue	2,200	2,400	3,200	0	0	0	0	0	0	0	0	0	7,800
Other Revenue													
Miscellaneous Income	0	600	0	0	0	0	0	0	0	0	0	0	600
Investment Income	405	408	390	0	0	0	0	0	0	0	0	0	1,203
Total Other Revenue	405	1,008	390	0	0	0	0	0	0	0	0	0	1,803
Total Revenue	6,685	7,358	7,792	0	0	0	0	0	0	0	0	0	21,845
Expenses													
Professional Services													
IT Services	0	1,003	0	0	0	0	0	0	0	0	0	0	1,003
Total Professional Services	0	1,003	0	0	0	0	0	0	0	0	0	0	1,003
Insurance													
Insurance - Property & Bonds	0	0	9,504	0	0	0	0	0	0	0	0	0	9,504
Total Insurance	0	0	9,504	0	0	0	0	0	0	0	0	0	9,504
Repairs & Maintenance													
Building Maintenance & Repairs	1,150	1,014	1,540	0	0	0	0	0	0	0	0	0	3,704
Equipment Maintenance & Repairs	0	309	0	0	0	0	0	0	0	0	0	0	309
Total Repairs & Maintenance	1,150	1,323	1,540	0	0	0	0	0	0	0	0	0	4,013
Utilities													
Telephone	273	272	272	0	0	0	0	0	0	0	0	0	817
Utilities - Electricity	1,127	584	1,067	0	0	0	0	0	0	0	0	0	2,778
Utilities - Other	108	239	294	0	0	0	0	0	0	0	0	0	641
Total Utilities	1,508	1,095	1,633	0	0	0	0	0	0	0	0	0	4,236
Field Expense													
Field Supplies	512	78	269	0	0	0	0	0	0	0	0	0	859
Total Field Expense	512	78	269	0	0	0	0	0	0	0	0	0	859



Town of Sorrento, LA
Statement of Activities - By Month Restricted Fund Dept YTD (Expanded)
As of September 30, 2025
Restricted Fund
Recreation

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Transfers Out													
Transfer to General Fund	1,800	1,800	1,800	0	0	0	0	0	0	0	0	0	5,400
Total Transfers Out	1,800	1,800	1,800	0	0	0	0	0	0	0	0	0	5,400
Total Expenses	4,978	5,299	14,748	0	0	0	0	0	0	0	0	0	25,015
Change of Net Assets	1,725	2,857	(6,954)	0	0	0	0	0	0	0	0	0	(3,172)



Town of Sorrento, LA
Statement of Activities - By Month Restricted Fund Dept YTD (Expanded)
As of September 30, 2025
Restricted Fund
Senior Citizens

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Summary
Revenue													
Sales Tax Revenue													
Sales Tax Income	4,080	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Total Sales Tax Revenue	4,080	3,950	4,202	0	0	0	0	0	0	0	0	0	12,242
Other Revenue													
Investment Income	200	201	192	0	0	0	0	0	0	0	0	0	592
Total Other Revenue	200	201	192	0	0	0	0	0	0	0	0	0	592
Total Revenue	4,280	4,151	4,394	0	0	0	0	0	0	0	0	0	12,834
Expenses													
Program Expenses													
Senior Citizen Programs	2,184	2,184	2,128	0	0	0	0	0	0	0	0	0	6,496
Total Program Expenses	2,184	2,184	2,128	0	0	0	0	0	0	0	0	0	6,496
Total Expenses	2,184	2,184	2,128	0	0	0	0	0	0	0	0	0	6,496
Change of Net Assets	2,106	1,967	2,266	0	0	0	0	0	0	0	0	0	6,338



Town of Sorrento, LA
Statement of Activities - By Month Utility Fund Dept YTD (Expanded)
As of September 30, 2025
Utility Fund
Sewer

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Other Revenue													
Late Fees & Penalties	93	241	78	0	0	0	0	0	0	0	0	0	411
Total Other Revenue	93	241	78	0	0	0	0	0	0	0	0	0	411
Utility Sales													
Utility Sales - Sewer	6,755	6,784	6,729	0	0	0	0	0	0	0	0	0	20,268
Utility Sales - Other/Return Fees	(629)	466	550	0	0	0	0	0	0	0	0	0	387
Total Utility Sales	6,126	7,250	7,279	0	0	0	0	0	0	0	0	0	20,655
Total Revenue	6,219	7,491	7,357	0	0	0	0	0	0	0	0	0	21,066
Expenses													
Repairs & Maintenance													
Systems Maintenance & Repairs	3,654	11,841	1,670	0	0	0	0	0	0	0	0	0	17,164
Total Repairs & Maintenance	3,654	11,841	1,670	0	0	0	0	0	0	0	0	0	17,164
Utilities													
Utilities - Electricity	1,568	1,363	1,192	0	0	0	0	0	0	0	0	0	4,123
Utilities - Other	129	69	123	0	0	0	0	0	0	0	0	0	321
Total Utilities	1,697	1,432	1,315	0	0	0	0	0	0	0	0	0	4,444
Capital Outlay													
Capital Outlay - Sewer System	0	7,148	0	0	0	0	0	0	0	0	0	0	7,149
Total Capital Outlay	0	7,148	0	0	0	0	0	0	0	0	0	0	7,149
Depreciation & Amortization													
Depreciation	8,333	8,333	8,333	0	0	0	0	0	0	0	0	0	24,999
Total Depreciation & Amortization	8,333	8,333	8,333	0	0	0	0	0	0	0	0	0	24,999
Transfers Out													
Transfer to General Fund	1,242	1,242	1,241	0	0	0	0	0	0	0	0	0	3,725
Total Transfers Out	1,242	1,242	1,241	0	0	0	0	0	0	0	0	0	3,725



Town of Sorrento, LA
Statement of Activities - By Month Utility Fund Dept YTD (Expanded)
As of September 30, 2025
 Utility Fund
 Sewer

	<u>07/31/2025</u> <small>Actual</small>	<u>08/31/2025</u> <small>Actual</small>	<u>09/30/2025</u> <small>Actual</small>	<u>10/31/2025</u> <small>Actual</small>	<u>11/30/2025</u> <small>Actual</small>	<u>12/31/2025</u> <small>Actual</small>	<u>01/31/2026</u> <small>Actual</small>	<u>02/28/2026</u> <small>Actual</small>	<u>03/31/2026</u> <small>Actual</small>	<u>04/30/2026</u> <small>Actual</small>	<u>05/31/2026</u> <small>Actual</small>	<u>06/30/2026</u> <small>Actual</small>	<u>Year to date</u> <u>06/30/2026</u> <small>Summary</small>
Total Expenses	<u>14,926</u>	<u>29,996</u>	<u>12,559</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,481</u>
Change of Net Assets	<u>(8,707)</u>	<u>(22,505)</u>	<u>(5,202)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(36,414)</u>



Town of Sorrento, LA
Statement of Activities - By Month Utility Fund Dept YTD (Expanded)
As of September 30, 2025
Utility Fund
Garbage

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Other Revenue													
Miscellaneous Income	0	25	(25)	0	0	0	0	0	0	0	0	0	0
Late Fees & Penalties	166	192	144	0	0	0	0	0	0	0	0	0	0
Total Other Revenue	166	217	119	0	0	0	0	0	0	0	0	0	502
Utility Sales													
Utility Sales - Garbage	14,336	14,336	14,308	0	0	0	0	0	0	0	0	0	42,980
Utility Sales - Other/Return Fees	(314)	503	579	0	0	0	0	0	0	0	0	0	768
Total Utility Sales	14,022	14,839	14,887	0	0	0	0	0	0	0	0	0	43,748
Total Revenue	14,188	15,056	15,006	0	0	0	0	0	0	0	0	0	44,250
Expenses													
Professional Services													
Contract Services	11,068	11,090	11,090	0	0	0	0	0	0	0	0	0	33,247
Total Professional Services	11,068	11,090	11,090	0	0	0	0	0	0	0	0	0	33,247
Office Expense													
Postage	0	0	240	0	0	0	0	0	0	0	0	0	241
Total Office Expense	0	0	240	0	0	0	0	0	0	0	0	0	241
Total Expenses	11,068	11,090	11,330	0	0	0	0	0	0	0	0	0	33,488
Change of Net Assets	3,120	3,966	3,676	0	0	0	0	0	0	0	0	0	10,762



Town of Sorrento, LA
Statement of Activities - By Month Utility Fund Dept YTD (Expanded)
As of September 30, 2025
 Utility Fund
 Admin/General Government

	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	Year to date 06/30/2026 Summary
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Revenue													
Franchise Tax Revenue													
Franchise - Other	1,722	0	0	0	0	0	0	0	0	0	0	0	1,722
Total Franchise Tax Revenue	1,722	0	0	0	0	0	0	0	0	0	0	0	1,722
Total Revenue	1,722	0	0	0	0	0	0	0	0	0	0	0	1,722
Expenses													
Office Expense													
Postage	248	245	0	0	0	0	0	0	0	0	0	0	493
Dues & Subscriptions	1,570	0	0	0	0	0	0	0	0	0	0	0	1,570
Total Office Expense	1,818	245	0	0	0	0	0	0	0	0	0	0	2,063
Total Expenses	1,818	245	0	0	0	0	0	0	0	0	0	0	2,063
Change of Net Assets	(96)	(245)	0	0	0	0	0	0	0	0	0	0	(341)

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. The completed and signed 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 and signed 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 the Legislative Auditor's 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 audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J Waguespack, CPA
Louisiana Legislative Auditor

Enclosure

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)

November 5, 2025 (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, 2025 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 26, 2025 (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.

1,514 – United States Census – Year 2020

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, 2024 to June 30, 2025

Chris Guidry, Mayor | 225-675-5337 | 8173 Main Street, Sorrento, LA
Wanda Bourgeois, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA
Randy Anny, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA
Patti Poche, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA
Duane Humphrey, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA
Chad Domingue, Mayor Pro-Tem | 225-675-5337 | 8173 Main Street, Sorrento, LA
Paige Robert, Town Clerk, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA
Robert Faucheux, Town Attorney, Town Council | 225-675-5337 | 8173 Main Street, Sorrento, LA

4. Period of time covered by this questionnaire.

July 1, 2024 through June 30, 2025

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 \$250,000 have been publicly bid.

B) All material and supply purchases exceeding \$60,000 have been publicly bid.

Yes [X] No [] N/A []

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 [] N/A []

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 [] N/A []

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 defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to 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 ☐ N/A ☐

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 ☐ N/A ☐

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 ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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 ☐ N/A ☐

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 ☐ N/A ☐

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 ☐ N/A ☐

19. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☒ No ☐ N/A ☐

PART VI. MEETINGS

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

Yes ☒ No ☐ N/A ☐

PART VII. ASSET MANAGEMENT LAWS

21. 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 ☐ N/A ☐

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. 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 ☐ N/A ☐

PART IX. DEBT RESTRICTION LAWS

23. 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 ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

25. 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 ☐ N/A ☐

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

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

Yes ☒ No ☐ N/A ☐

27. 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 ☐ N/A ☐

28. 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 ☐ N/A ☐

PART XI. ISSUERS OF MUNICIPAL SECURITIES

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

Yes ☒ No ☐ N/A ☐

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

30. 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 [X]

School Boards

31. 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 [X]

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

Yes [] No [] N/A [X]

33. 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 [X]

Tax Collectors

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

Yes [] No [] N/A [X]

Sheriffs

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

Yes [] No [] N/A [X]

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

Yes [] No [] N/A [X]

District Attorneys

37. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.
Yes ☐ No ☐ N/A ☒

Assessors

38. We have complied with the regulatory requirements found in R.S. Title 47.
Yes ☐ No ☐ N/A ☒

39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Yes ☐ No ☐ N/A ☒

Clerks of Court

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.
Yes ☐ No ☐ N/A ☒

Libraries

41. We have complied with the regulations of the Louisiana State Library.
Yes ☐ No ☐ N/A ☒

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).
Yes ☒ No ☐ N/A ☐

43. 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).
Yes ☒ No ☐ N/A ☐

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).
Yes ☒ No ☐ N/A ☐

Airports

45. 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 ☒

46. 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).
Yes ☐ No ☐ N/A ☒

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

48. 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

49. 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.
Yes ☐ No ☐ N/A ☒

50. 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 ☒

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

52. 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 ☒

53. 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).

Yes [] No [] N/A [X]

Sewerage Districts

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

Yes [] No [] N/A [X]

Waterworks Districts

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

Yes [] No [] N/A [X]

Utility Districts

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

Yes [] No [] N/A [X]

Drainage and Irrigation Districts

57. 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.

Yes [] No [] N/A [X]

Fire Protection Districts

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

Yes [] No [] N/A [X]

Other Special Districts

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

Yes [] No [] N/A [X]

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 _____ Date

Mayor _____ Date