



REGULAR CITY COUNCIL MEETING

January 18, 2024 at 5:30 PM

Council Meeting Room, 101 North State Street,
Abbeville, Louisiana 70510

AGENDA

NOTICE POSTED: January 12, 2024 at 5:00 P.M.

REGULAR ORDER OF BUSINESS

Call to Order by Mayor
Roll Call by Kathy Faulk
Prayer
Pledge

PUBLIC COMMENTS

(To allow comments on any of the following items prior to action.)

PERSONNEL

1. To accept the termination of an Abbeville Police Department employee - Chief Mike Hardy,
2. To accept the resignation of an Abbeville Police Department employee - Chief Mike Hardy.
3. To recommend the hiring of one police officer - Chief Mike Hardy.

PRESENTATIONS

1. Complete streets demonstration update and renderings - Mayor Roslyn White.

MINUTES AND APPROVAL OF BILLS

1. To approve the minutes from the November 7, 2023 regular City Council meeting.
2. To ratify bills paid in the month of December 2023.
3. To approve the December 2023 budget to actual report.

NEW BUSINESS

1. Ms. Rockell Ficklen to discuss dangerous and vicious dog ordinance - Councilman Carlton Campbell.
2. To award the bid for the demolition of the structure at 814 Solomon.
3. To authorize the Mayor to execute the audit engagement letter with Darnall, Sikes and Frederick for the audit services for fiscal year ended December 31, 2023.
4. To authorize the Mayor to execute the Agreed Upon Procedures Audit engagement letter for the fiscal year ended December 31, 2023.
5. To approve the Class B liquor permit for Smoke N Go #405 located at 201 S State Street.
6. To approve payment of estimate for partial payment #3 in the amount of \$119,143.23 payable to Southern Constructors, LLC relative to the LCDBG-LLOP New fishing and wharf at LaFitte Drive-in Park Project.
7. To adopt a resolution pertaining to the Municipal Water Pollution Prevention Environmental Audit Report (January 2022-December 2022).
8. To approve the quote from Echo Powerline in the amount of \$68,000.00 for an interconnect line to allow load shift in summer months.
9. To approve the quote from Altec in the amount of \$8,613.06 for the repair of Unit 493, the pole truck in the Electrical Department.
10. To authorize the Mayor to execute the master agreement for engineering and associated services for C. H. Fenstermaker Associates, LLC to prepare the MS4 permit and to provide other services as needed - Chris Gautreaux.
11. To authorize repairs to the Cypress Lift Station - Chris Gautreaux.

12. Discussion and possible action to install a gravity sewer line extension at an estimated cost of \$152,000.00 and future upgrades to the Ollie Lift Sewer Lift Station at an estimated cost of \$175,000.00 to accommodate Phase I of the new Dovetail Subdivision off of Wildcat Drive - Councilman Francis Touchet, Jr.
13. To authorize the Mayor to execute a Cooperative Endeavor Agreement between the City of Abbeville and Noel Land Investments, LLC regarding utility installations for Dovetail Subdivision - Councilman Francis Touchet, Jr.

OLD BUSINESS

1. None.

DEPARTMENTAL REPORTS AND UPDATES

1. Engineers
2. Attorney
3. Public Works Director
4. Parks and Recreation Coordinator
5. Mayor
6. Police Chief
7. Fire Chief

TOPICS FOR DISCUSSION

1. Council Members

EXECUTIVE SESSION

1. Executive session to discuss pending litigation pertaining to the Abbeville Police Department regarding pay increases.

ADJOURN

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Mayor Roslyn White's office at 337-893-8550, describing the assistance that is necessary.



BEFORE



12' Travel Lane

Stormwater Infiltration Planter

Protected Bike Lane

Parallel Parking

NORTH STATE STREET BUILD OUT

Artistic renderings are illustrative only and may not fully represent the final design.



BEFORE



Future Public Art

Seating Area

Future Tabled Intersection

Bollards

Enhanced Crosswalk

CONCORD STREET

Artistic renderings are illustrative only and may not fully represent the final design.



BEFORE



Future Public Art

Future Tabled Intersection and Curb Radius Reductions

Tables and Chairs

Pedestrian Lighting and WiFi BEacon

Shared Lane

Bollard Planters

PEDESTRIAN PLAZA STATE STREET

Artistic renderings are illustrative only and may not fully represent the final design.

The Mayor and Council of the City of Abbeville met in regular session on November 7, 2023 at 5:30 P.M., at the regular meeting place, the Council Meeting Room, located at 101 North State Street, Abbeville, Louisiana, with the Honorable Roslyn R. White, Mayor, presiding.

Members Present: Council Members, Carlton Campbell, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Tony Hardy

Members Absent: None

Also, Present: Bart Broussard, City Attorney
Mike Hardy, Police Chief
Jude Mire, Fire Chief
Chris Gautreaux, Director of Public Works & Parks
Cristian LeJeune, Digital Media Assistant
Ann Hardy, Municipal Employees Civil Service Director
Bryan Fisher, Code Enforcement Officer
Gene Sellers, Engineer
Kim Touchet, Engineer
Elaine Dill, Municipal Employees Civil Service Board
Dr. Elista Istre, Louisiana Military Museum
Roderick Darby, Vermilion Reach Group
Danielle Alleman & members of AHS DECA Club

Mayor White called the meeting to order and requested a roll call. Mayor White asked Councilman Carlton Campbell to lead those assembled in prayer. Mayor White asked Councilman Brady Broussard, Jr. to lead the assembly in the Pledge of Allegiance.

Mayor White stated that the DECA group is running a little late so they asked to move their item from presentation to item number one under new business.

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Terry Broussard to amend the agenda to move the DECA program presentation to item number one under new business. The motion carried unanimously.

Mayor White asked if there were any comments from the public on any agenda item prior to action. There were none.

Chief Hardy provided an update on personnel. He stated that two officers have left the force. William Braly abandoned his job and Dwayne Schexnaider resigned.

-02 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Touchet, Jr. to approve the minutes from the October 3, 2023 and October 17, 2023 regular City Council meetings and the October 17, 2023 Committee meeting. The motion carried unanimously.

-03 introduced by Mr. Carlton Campbell and seconded by Ms. Terry Broussard to ratify bills paid in the month of October 2023. The motion carried unanimously.

-04 introduced by Mr. Carlton Campbell and seconded by Ms. Terry Broussard to recommend the hiring of Kevin Williams and Noah Skinner to the position of Police Officer with the Abbeville Police Department, pending successful completion of all post-offer assessments. The motion carried unanimously.

Ms. Danielle Alleman, AHS teacher and DECA Club Sponsor, introduced the members of the AHS DECA club. They each took turns discussing their role in the club and the club events that they will be attending.

Mr. Roderick Darby, with Vermilion Reach Group, discussed the upcoming Dr. Martin Luther King, Jr. Day. They are moving it downtown. They will hold a gala on January 6, 2024 at Magdalen Place. On January 15, 2024, they will still hold the Stump Service then they will begin the march after that Stump Service.

Dr. Elista Istre discussed the upcoming Veterans' Heritage Festival to be held on November 10, 2023 and November 11, 2023 at the Louisiana Military Museum at the Chris Crusta Memorial Airport.

1112 Martin Luther King Drive, dilapidated structure, junk, garbage, rubbish and long grass – No one was present to represent the property. *Bryan Fisher stated that the structure is recoverable in the state it is presently in. The owner is sick and elderly and lives in Texas. They want to donate it to the City. Mayor White stated that we should take it under advisement for the attorney to research the aspect of the City receiving the donation.*

-05 introduced by Ms. Terry Broussard and seconded by Mr. Carlton Campbell to condemn the structure at 1112 Martin Luther King Drive and to take the donation issue under advisement. The motion carried unanimously.

1110 Martin Luther King Drive, dilapidated structure – no one was present to represent the property. *Bryan Fisher stated that the structure is in bad shape.*

-06 introduced by Ms. Terry Broussard and seconded by Mr. Tony Hardy to condemn the structure at 1110 Martin Luther King Drive and to authorize demolition of the structure and abatement of all nuisances. The motion carried unanimously.

404 North Bailey Street, dilapidated structure, overgrowth, trash and other rubbish – no one was present to represent the property.

-07 introduced by Mr. Tony Hardy and seconded by Ms. Terry Broussard to condemn the structure at 404 North Bailey Street and to authorize demolition of the structure and abatement of all nuisances. The motion carried unanimously.

814 Solomon, burnt dilapidated structure, junk and rubbish on property. *No one was present to represent the property.*

-08 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Carlton Campbell to condemn the structure at 814 Solomon and to authorize demolition of the structure and abatement of all nuisances. The motion carried unanimously.

-09 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Tony Hardy to accept the recommendation of the Abbeville Planning Commission to grant a variance for Walmart's

existing free-standing sign's 30- foot height. The motion carried unanimously.

-10 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Tony Hardy to table the award of contracts for demolition at 803 S. Guegnon, 821 Alphonse and 608 Hawthorne and to rebid the work as there was a discrepancy in the asbestos report. The motion carried unanimously.

-11 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Carlton Campbell to adopt the City of Abbeville vehicle use policy. The motion carried unanimously.

-12 introduced by Mr. Carlton Campbell and seconded by Mr. Francis Touchet, Jr. to request that the Municipal Employees Civil Service Board consider an amendment to Municipal Service Rule VII: annual leave and other leave of absences, Section 2: Sick leave and Section 4: Leave of absence without pay. The motion carried unanimously.

Touchet/B. Broussard
Resolution R23-33

A resolution authorizing the Mayor to execute an assignment of lease transferring a lease from Valour, LLC to Gulf Coast Operators, LLC.

The motion carried unanimously.

Touchet/T. Broussard
Resolution R23-34

A resolution requesting financial assistance from the State of Louisiana under the fiscal year 2023-2024 Local Government Assistance Program and Community Water Enrichment Fund Program.

The motion carried unanimously.

-13 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Tony Hardy to approve payment of partial payment estimate #8 in the amount of \$72,855.50 payable to Shaw Construction for the FY 2021 LCDBG Sewer Rehab Project. The motion carried unanimously.

-14 introduced by Mr. Carlton Campbell and seconded by Mr. Francis Touchet, Jr. to approve payment of partial payment estimate #1 in the amount of \$31,201.20 payable to Southern Constructors, LLC relative to the new fishing pier and wharf project at LaFitte Drive-In Park. The motion carried unanimously.

-15 introduced by Mr. Tony Hardy and seconded by Mr. Francis Touchet, Jr. to ratify expenses of approximately \$30,000.00 for the repairs to the UV Treatment System at the Wastewater Treatment Plant. The motion carried unanimously.

-16 introduced by Ms. Terry Broussard and seconded by Mr. Brady Broussard, Jr. to ratify the payment of the invoice from Bihmco in the amount of \$15,000.00 for sewer repairs on Loraine Street, Washington Street and Martin Luther King Jr. Drive. The motion carried unanimously.

Chief Mike Hardy had requested to be on the agenda to discuss the need for patrol cars and an outside storage unit. He would like for the city to purchase 10 new cars but he needs 5 as soon as possible. Councilman Touchet stated that we have a budget process. That is a big ask so it

should be in the budget process whereby you visit with the Mayor about your need and then she can bring that to the Finance Committee. Chief Hardy stated that he is not asking permission right now but will come back later with his recommendations. Councilman Touchet asked Mayor White what is the total budget for the police department. She stated that it is around \$4.9 million for 2023. Councilman Touchet stated that is a lot of money. Chief Hardy stated that he will need a slab to put under a building in the back of the police station. He will need for the City employees to help him lay the slab. Councilman Touchet asked Chief Hardy if he had discussed this with Chris to see what we need to do. Mayor White stated that she met with Chief Hardy and he showed her what he wanted to do. He has a cost for a building. He will need to get with Chris, bring in the estimated cost and if it is available in your budget this year there is no issue. If it is not available then it will have to wait until the next budget. Please get with Chris and he will come up with a plan.

Chris Gautreaux, Public Works Director

- *Started the Go Mow program. We are starting at \$70 per acre and then the bidders bid against each other at that or lower.*
- *The North Airport Road at Amazon is falling apart. That is where the 18-wheelers will be turning and traveling so we need to overlay about 600 feet. While the construction company is already mobilized, it is a lot cheaper to fix it. We think it will be about \$42,000.00 and is already available in the budget. We will see if the Police Jury will partner with us. Mayor White stated she has already moved for the work to be done and we will ratify it at the next meeting.*
- *Discussed progress of ADA access at Comeaux Park.*

Mayor Roslyn White

- *Had mobility audit today. We will turn information collected today into CPEX.*
- *There is a community town hall meeting scheduled for November 15, 2023 at 5:30 PM at the LSU Ag Center. They will put some boards up with the proposed projects that we want to put up for the safety demonstrations and get feedback from the community before we do the demonstration. What works best will be incorporated into the final design of the road overlay.*
- *DOTD started overlaying Main through 167 and the turning radius. They do have some money appropriated to fix Highway 335.*
- *We took over the downtown streets and we are awaiting the transfer of cash.*
- *City Hall is closed Friday for Veterans' Day.*
- *Don't forget to visit the Louisiana Military Museum for the 3rd Annual Veterans' Heritage Festival.*
- *The Aviation Academy of Acadiana purchased the flight school at the Chris Crusta Memorial Airport. They will be building and growing the flight school. We will have a ribbon cutting on November 16, 2023 at 1:00 PM at the airport.*
- *Everyone did a great job for the Omelette Festival.*

Jude Mire, Fire Chief

- *They are continuing the fire hydrant painting.*

Councilman Tony Hardy

- *The City employees did a great job for the Omelette Festival.*

Councilman Francis Touchet, Jr.

- *Asked Chief Hardy to follow up with the apartment complexes to make sure they are in compliance with video cameras and security. Asked specifically about Stonebridge since*

they were not in compliance. We need to make sure we have some teeth to enforce this. If we cut their electricity, they will definitely get into compliance. They have to come into compliance. Chief Jude Mire stated that Stonebridge is under fire watch right now because building 13's sprinkler system is not working and the rest of the building has to be updated. Mayor White asked Chief Mire to turn the report to Louisiana Housing Corporation because they are supposed to report it but she wants to make sure they are aware of it in case they did not report it.

Councilman Brady Broussard, Jr.

- *Mentioned the story on KLFY today pertaining to Live Oak Manor.*
- *The Cemetery Tour is this Friday.*
- *We are having the Rotary Poboy sale and the Garden Club pansy sale at the same time in Magdalen Square on November 17, 2023.*
- *The Halloween event was well attended. The Rotary Club gave out 950 books.*

Councilman Carlton Campbell

- *The taco place on Charity Street want to open but they cannot find workers. They want to serve daiquiris but they are having a difficult time getting a license. Mayor White stated that they have not pulled permits with the City yet.*
- *Congratulated Councilman Touchet for being selected as the next Superintendent of the Lafayette School System.*

There being no further business to discuss, Mayor White declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Roslyn R. White
Mayor

CHECK

REGISTERS

ALL FUNDS

DECEMBER 2023

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
80886	12/07/23	ABBEVILLE ELECTRIC SUPPLY INC	4,939.00
80887	12/07/23	ACTION SPECIALITIES LLC	424.11
80888	12/07/23	ARSEMENT & HAYES, LLC	57.50
80889	12/07/23	BRANDON W BRIGGS	280.00
80890	12/07/23	BROUSSARD PEST CONTROL	225.00
80891	12/07/23	CAJUNPRO-AUTOTEK, INC.	1,570.97
80892	12/07/23	CHARTER MACHINE COMPANY	5,225.00
80893	12/07/23	COMTECH SYSTEMS OF LA, LLC	635.98
80894	12/07/23	CLERK OF COURT	630.00
80895	12/07/23	COMMUNITY COFFEE SERVICE CO	232.60
80896	12/07/23	CNH INDUSTRIAL RETAIL ACCTS	2,886.50
80897	12/07/23	CRAIG HEBERT'S TEXACO	20.00
80898	12/07/23	CENTER FOR WORK REHAB	370.00
80899	12/07/23	DE NORA WATER TECHNOLOGIES LLC	20,148.18
80900	12/07/23	DARNALL SIKES & FREDERICK	15,800.00
80901	12/07/23	DELTA INDUSTRIAL SRV & SUPPLY	10,222.86
80902	12/07/23	DESORMEAUX'S HEATING & AIR	284.50
80903	12/07/23	DISCOUNT TIRE CENTER INC	88.20
80904	12/07/23	DON'S LAWN SERVICE	10,708.33
80905	12/07/23	D V L ELECTRIC WORKS INC	160.00
80906	12/07/23	EARTHPLANTER, LLC	746.00
80907	12/07/23	CENTERPOINT ENERGY	166.17
80908	12/07/23	DEDDRICK D JACKSON	3,950.00
80909	12/07/23	GRINER DRILLING SERVICE INC	5,660.60
80910	12/07/23	GULF REGIONAL OCCUPATIONAL	120.00
80911	12/07/23	HO-PAK LABORATORY INC	3,883.30
80912	12/07/23	IPFS CORPORATION	29,279.52
80913	12/07/23	INTERLINING TECHNOLOGY	1,000.00
80914	12/07/23	INTEGRITY SUPPLY, LLC	207.48
80915	12/07/23	LA MUNICIPAL RISK MGMT AGENCY	17,341.51
80916	12/07/23	LA RURAL WATER ASSOCIATION	400.00
80917	12/07/23	WINSUPPLY	958.00
80918	12/07/23	LOUISIANA ONE CALL, INC	86.16
80919	12/07/23	L W C C	36,067.14
80920	12/07/23	MELE PRINTING COMPANY, LLC	4,553.45
80921	12/07/23	MINVIELLE LUMBER CO INC	317.69
80922	12/07/23	MOBILE MONITORING	308.00
80923	12/07/23	NAT'L WELDING SUPPLY INC	135.08
80924	12/07/23	NAV-TEL SERVICES, LLC	950.00
80925	12/07/23	OFFICE MART	1,421.94
80926	12/07/23	O'REILLY AUTOMOTIVE INC	99.42
80927	12/07/23	PITT STOP 9 MIN OIL CHANGE	64.95
80928	12/07/23	PRIMEAUX TOUCHET & ASSOC LLC	1,135.00
80929	12/07/23	RAPID BULK SERVICES	7,467.46
80930	12/07/23	S & V SERVICE, LLC	1,542.50
80931	12/07/23	SELLERS & ASSOC INC	713.50
80932	12/07/23	SPECIAL T ICE COMPANY INC	96.00
80933	12/07/23	FELICIA THIBEAUX	600.00
80934	12/07/23	THIBODEAUX TOWN & COUNTRY	69.98
80935	12/07/23	TOTAL SAFETY U.S., INC	200.00
80936	12/07/23	JAMES TOUPS	450.00
80937	12/07/23	UBED LLC	125.00
80938	12/07/23	UTILITY BILLS	11,835.58

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
80939	12/07/23	UTILITY BILLS	1,028.98
80940	12/07/23	UTILITY BILLS	6,807.25
80941	12/07/23	UTILITY BILLS	3,698.40
80942	12/07/23	UTILITY BILLS	610.86
80943	12/07/23	VERIZON WIRELESS (POLICE)	2,260.80
80944	12/07/23	VERMILION JANITORIAL &	91.00
80945	12/07/23	GENERAL OFFICE SUPPLY	399.80
80946	12/07/23	VERMILION PARISH POLICE JURY	25,000.00
80947	12/07/23	VERMILION SHELL CO INC	407.92
80948	12/07/23	WALMART COMMUNITY CARD	332.31
80949	12/07/23	WEICHEM, INC	2,519.30
TOTALS			250,018.78

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ACCOUNTS PAYABLE CHECK REGISTER

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CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
80950	12/08/23	EMPLOYEE HEALTH INSURANCE	133,795.77
TOTALS			133,795.77

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ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
80951	12/14/23	ACTION SPECIALITIES LLC	38.00
80952	12/14/23	ALLEN'S COLLISION REPAIR CENTE	7,492.81
80953	12/14/23	ARC OF ACADIANA	100.00
80954	12/14/23	ARSEMENT & HAYES, LLC	57.50
80955	12/14/23	AT&T MOBILITY	164.92
80956	12/14/23	FLOYD'S SERVICE STATION	364.73
80957	12/14/23	BRASSEUX'S HARDWARE	1,483.93
80958	12/14/23	CADENCE EQUIPMENT FINANCE	3,785.85
80959	12/14/23	COMTECH SYSTEMS OF LA, LLC	659.00
80960	12/14/23	COMMUNITY COFFEE SERVICE CO	249.15
80961	12/14/23	CMA	572.50
80962	12/14/23	COX BUSINESS	243.02
80963	12/14/23	CINTAS CORPORATION LOC 543	4,736.82
80964	12/14/23	DPC ENTERPRISES, L.P.	200.00
80965	12/14/23	DUHON BROS OIL CO INC	16,816.15
80966	12/14/23	D V L ELECTRIC WORKS INC	3,315.56
80967	12/14/23	ELECTRONIC PROTECTION SYSTEMS	260.00
80968	12/14/23	EAGLE PEST CONTROL	345.00
80969	12/14/23	ENTERGY	2,032.97
80970	12/14/23	CENTERPOINT ENERGY	70.69
80971	12/14/23	EVENT SOLUTIONS	400.00
80972	12/14/23	LANCE A GUIDRY	1,750.00
80973	12/14/23	GLENN LEGE CONST INC	44,398.42
80974	12/14/23	GFOA OF LOUISIANA	50.00
80975	12/14/23	GUIDRY'S UNIFORM INC	305.96
80976	12/14/23	ENTERPRISE FM TRUST	9,712.45
80977	12/14/23	HIDCO	225.00
80978	12/14/23	HO-PAK LABORATORY INC	90.00
80979	12/14/23	IBERIA PARISH SHERIFF'S OFFICE	4,562.50
80980	12/14/23	ABBEVILLE SNAPPER SALES	81.80
80981	12/14/23	JIM'S TIRE SERVICE INC	167.25
80982	12/14/23	KUTCHINS & GROH, LLC	7,613.87
80983	12/14/23	L A C P	300.00
80984	12/14/23	LOWES BUSINESS ACCOUNT	726.78
80985	12/14/23	MOBILE MONITORING	373.78
80986	12/14/23	NORTHERN TOOL AND EQUIPMENT	969.99
80987	12/14/23	O'REILLY AUTOMOTIVE INC	379.43
80988	12/14/23	PEREGRINE CORP. BUSINESS PRO	6,265.91
80989	12/14/23	PIAZZA OFFICE SUPPLY	124.83
80990	12/14/23	PITT STOP 9 MIN OIL CHANGE	55.95
80991	12/14/23	RAY CHEVROLET- OLD, INC	10,064.99
80992	12/14/23	REPUBLIC WHOLESale CO INC	71.82
80993	12/14/23	SHARP ELECTRONICS CORPORATION	343.40
80994	12/14/23	S L E M C O	159.05
80995	12/14/23	SPARTAN SERVICES GROUP, LLC	820.00
80996	12/14/23	TECHLINE LTD	9,264.85
80997	12/14/23	THIBODEAUX TOWN & COUNTRY	47.97
80998	12/14/23	U S A BLUE BOOK	282.13
80999	12/14/23	VERIZON WIRELESS	1,449.34
81000	12/14/23	HANCOCK WHITNEY BANK	7,219.34
81001	12/14/23	ZOLL MEDICAL CORPORATION	930.40

TOTALS

152,405.81

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
1			
2	12/21/23	ABBEVILLE MERIDIONAL INC	1,350.00
3	12/21/23	10-B TACTICAL LLC	5,225.00
4	12/21/23	ADVANCED AUTO PARTS	43.68
5	12/21/23	ADVANCED SIGNS & GRAPHICS	3,330.00
6	12/21/23	ABBEVILLE AUTO PAINT & BODY	1,834.50
7	12/21/23	AUTOMATION SERVICE & CONTROLS	400.00
8	12/21/23	BAYOU FENCING AND SUPPLY INC	600.00
9	12/21/23	CHAMPAGNES OF ABBEVILLE	22.00
10	12/21/23	CHARTER MACHINE COMPANY	6,992.85
11	12/21/23	COMMUNITY COFFEE SERVICE CO	64.75
12	12/21/23	COPY SERVICES BY ALICE LLC DBA	536.60
13	12/21/23	CUSTOM ENVIRONMENTAL	3,150.75
14	12/21/23	LA DEPT OF PUBLIC SAFETY	540.00
15	12/21/23	DISCOUNT TIRE CENTER INC	1,033.50
16	12/21/23	DPC ENTERPRISES, L.P.	6,821.40
17	12/21/23	CENTERPOINT ENERGY	777.68
18	12/21/23	EVANGELINE SPECIALTIES INC	3,766.05
19	12/21/23	DEDRICK D JACKSON	6,860.00
20	12/21/23	GUDRY'S UNIFORM INC	89.99
21	12/21/23	KURT ALLEN GUILBEAU	1,000.00
22	12/21/23	KROSS BROWN	2,500.00
23	12/21/23	HO-PAK LABORATORY INC	31.20
24	12/21/23	INTEGRITY SUPPLY, LLC	1,232.72
25	12/21/23	JACKSON PARISH SHERIFF'S OFFIC	1,500.00
26	12/21/23	ABBEVILLE SNAPPER SALES	434.98
27	12/21/23	JIM'S TIRE SERVICE INC	484.50
28	12/21/23	LA K-9	2,500.00
29	12/21/23	WINSUPPLY	2,794.93
30	12/21/23	LET US ANSWER	308.11
31	12/21/23	LIFELINE	46.71
32	12/21/23	LOWES BUSINESS ACCT/SYNCOB	7,499.18
33	12/21/23	MINVIELLE LUMBER CO INC	245.65
34	12/21/23	VIBRANDT MEDIA, LLC	270.00
35	12/21/23	NORTHERN TOOL AND EQUIPMENT	1,055.94
36	12/21/23	O'REILLY AUTOMOTIVE INC	387.11
37	12/21/23	MYRA'S LAWN SERVICE	620.00
38	12/21/23	PIAZZA OFFICE SUPPLY	1,246.78
39	12/21/23	PITT STOP 9 MIN OIL CHANGE	55.17
40	12/21/23	PRIMEAUX TOUCHET & ASSOC LLC	340.00
41	12/21/23	PUPIE'S AUTO REPAIR	1,061.25
42	12/21/23	Q R T WINDOW TINTING	225.00
43	12/21/23	RAY CHEVROLET- OLD, INC	287.64
44	12/21/23	RAY ALLEN MANUFACTURING LLC	6,007.98
45	12/21/23	REPUBLIC WHOLESALE CO INC	274.25
46	12/21/23	SELLERS & ASSOC INC	221.00
47	12/21/23	SOLSCAPES, LLC	12,340.00
48	12/21/23	SOUTHERN PIPE AND SUPPLY CO IN	778.40
49	12/21/23	TECHLINE LTD	8,643.65
50	12/21/23	THIBODEAUX TOWN & COUNTRY	92.97
51	12/21/23	THOMSON SMITH & LEACH	208.65
52	12/21/23	TRACTOR SUPPLY CREDIT PLAN	29.99
53	12/21/23	VERMILION JANITORIAL &	2,086.97
54	12/21/23	VERMILION PARISH SCHOOL BOARD	40.05
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ACCOUNTS PAYABLE CHECK REGISTER

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CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
81055	12/21/23	WIDE RANGE LOGISTICS LLC	1,400.00
		TOTALS	101,687.53

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ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
81056	12/28/23	ABBEVILLE ELECTRIC SUPPLY INC	3,326.65
81057	12/28/23	AB FILMS LLC	850.00
81058	12/28/23	ABBEVILLE GENERAL HOSPITAL	75.00
81059	12/28/23	ACADIANA SHELL INC	117.00
81060	12/28/23	ADVANCE AUTO PARTS	229.58
81061	12/28/23	AWNING & SUPPLY CO., INC	688.00
81062	12/28/23	FLOYD'S SERVICE STATION	80.50
81063	12/28/23	LAW OFFICE OF	5,000.00
81064	12/28/23	COMTECH SYSTEMS OF LA, LLC	1,800.88
81065	12/28/23	COMMUNITY COFFEE SERVICE CO	76.25
81066	12/28/23	COX BUSINESS	266.63
81067	12/28/23	JEANELL DUHON	39.54
81068	12/28/23	CENTERPOINT ENERGY	20.13
81069	12/28/23	GUIDRY'S UNIFORM INC	4,747.75
81070	12/28/23	GULF REGIONAL OCCUPATIONAL	247.00
81071	12/28/23	ABBEVILLE SNAPPER SALES	788.47
81072	12/28/23	JENCO INSTRUMENTS INC	234.25
81073	12/28/23	LA TESTING & INSPECT INC	887.60
81074	12/28/23	LOUISIANA TRAVEL ASSOCIATION	500.00
81075	12/28/23	WINSUPPLY	3,252.81
81076	12/28/23	KYLE J LEBLANC	2,180.00
81077	12/28/23	LOWES BUSINESS ACCT/SYNCR	236.55
81078	12/28/23	MAGNOLIA PLANTATION WATER	26.50
81079	12/28/23	LAW OFFICE OF	3,000.00
81080	12/28/23	WYATT COMPRESSOR SERVICE INC	84.00
81081	12/28/23	OFFICE MART	1,482.39
81082	12/28/23	PIAZZA OFFICE SUPPLY	162.97
81083	12/28/23	PITT STOP 9 MIN OIL CHANGE	364.90
81084	12/28/23	PUPIE'S AUTO REPAIR	539.69
81085	12/28/23	RAPID BULK SERVICES	16,854.60
81086	12/28/23	REPUBLIC WHOLESALE CO INC	346.14
81087	12/28/23	S L E M C O	554.00
81088	12/28/23	TECHLINE LTD	2,822.50
81089	12/28/23	THOMSON SMITH & LEACH	911.15
81090	12/28/23	UBEO LLC	468.06
81091	12/28/23	U S A BLUE BOOK	277.34
81092	12/28/23	VERMILION JANITORIAL &	144.00
81093	12/28/23	WASTE CONNECTIONS BAYOU, INC	503.92
81094	12/28/23	WALMART COMMUNITY CARD	1,760.27
81095	12/28/23	WEICHEM, INC	1,383.40
81096	12/28/23	HANCOCK WHITNEY BANK	3,253.82
		TOTALS	60,584.24

GENERAL FUND
GENERAL FUND
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CHECK REGISTER 0/00/00

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
30541	12/01/23	RANDALL ABSHIRE	1,000.00
30542	12/01/23	PUBLIC IMPROVEMENT FUND	54.85
30543	12/01/23	PARK & RECREATION FUND	6,250.00
30545	12/04/23	PUBLIC IMPROVEMENT FUND	212.40
30546	12/05/23	ABBEVILLE HIGH SCHOOL B	500.00
30547	12/05/23	SPOTLESS CLEANING SYSTE	1,400.00
30548	12/08/23	LAURA FREDERICK	371.66
30549	12/05/23	HEATHER FONTENOT	51.04
30550	12/05/23	RODNEY VINCENT	154.61
30551	12/05/23	PUBLIC IMPROVEMENT FUND	194.38
30552	12/06/23	CITY COURT OF ABBEVILLE	150.00
30553	12/06/23	PUBLIC IMPROVEMENT FUND	87.83
30554	12/07/23	CRISTIAN LEJEUNE	9.94
30555	12/07/23	PAYROLL FUND	1,597.69
30556	12/07/23	PAYROLL FUND	43.57
30557	12/07/23	PAYROLL FUND	37,876.81
30558	12/07/23	PAYROLL FUND NOW	40,332.89
30559	12/07/23	PAYROLL FUND NOW	330.80
30560	12/07/23	MUN EMPLOYEES RETIREMEN	7,973.71
30561	12/07/23	MUN EMPLOYEES RETIREMEN	4,098.66
30562	12/07/23	ACCOUNTS PAYABLE	125,445.17
30563	12/08/23	ACCOUNTS PAYABLE	114,332.78
30564	12/08/23	PUBLIC IMPROVEMENT FUND	24.09
30565	12/11/23	PUBLIC IMPROVEMENT FUND	131.08
30566	12/12/23	THE CENTER FOR	10,000.00
30567	12/12/23	KELLY J. MIRE	359.57
30568	12/12/23	PUBLIC IMPROVEMENT FUND	101.48
30569	12/12/23	AWARD MASTER	240.00
30570	12/13/23	UTILITY SYSTEM FUND	255.00
30571	12/13/23	PUBLIC IMPROVEMENT FUND	83.36
30572	12/15/23	RANDALL ABSHIRE	750.00
30573	12/14/23	PUBLIC IMPROVEMENT FUND	89.85
30574	12/14/23	PAYROLL FUND	141,916.06
30575	12/14/23	FIREFIGHTERS' RETIREMEN	53,176.45
30576	12/14/23	ACCOUNTS PAYABLE	68,157.87
30577	12/15/23	PUBLIC IMPROVEMENT FUND	33.25
30578	12/15/23	UTILITY SYSTEM FUND	85.00
30579	12/18/23	PUBLIC IMPROVEMENT FUND	28.88
30580	12/19/23	BANK OF ABBEVILLE & TRU	35.18
30581	12/19/23	LA DEPT OF PUBLIC SAFET	76.50
30582	12/19/23	PUBLIC IMPROVEMENT FUND	84.90
30583	12/22/23	LAURA FREDERICK	391.66
30584	12/19/23	BRYAN FISHER	38.63
30585	12/20/23	CARL CALDER	35.00
30586	12/20/23	PUBLIC IMPROVEMENT FUND	87.37
30587	12/21/23	PUBLIC IMPROVEMENT FUND	114.40
30588	12/21/23	ACCOUNTS PAYABLE	28,721.62
30589	12/21/23	PAYROLL FUND	1,608.01
30590	12/21/23	PAYROLL FUND	42.92
30591	12/21/23	PAYROLL FUND	40,362.31
30592	12/22/23	EMPLOYEE HEALTH INSURAN	19,000.00
30593	12/22/23	PUBLIC IMPROVEMENT FUND	17.26
30594	12/22/23	AWARD MASTER	44.75
30595	12/27/23	PUBLIC IMPROVEMENT FUND	166.24
30596	12/27/23	UTILITY SYSTEM FUND NOW	296.94

GENERAL FUND
GENERAL FUND
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NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
30597	12/27/23	CITY OF ABBEVILLE	214.40
30598	12/28/23	PUBLIC IMPROVEMENT FUND	138.85
30599	12/28/23	PAYROLL FUND	170,337.46
30600	12/28/23	ERIN BENOIT	400.00
30601	12/28/23	ACCOUNTS PAYABLE	17,744.30
30603	12/29/23	PUBLIC IMPROVEMENT FUND	360.68
30604	12/29/23	EMPLOYEE HEALTH INSURAN	114,000.00
120123	12/01/23	AUTO FILL POSTAGE METER	2,100.00
120523	12/05/23	SECOND INJURY FUND ACH PM	741.78

ACCT 001020 TOTALS 1,015,281.89
FUND 00 TOTALS 1,015,281.89

POLICE DEPT MISC. ACCT. FUND CHECK REGISTER 0/00/00
 ACCIDENT REPORTS CHECK AMOUNT

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
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3	12/12/23	CALVIN AND BERNICE BROU	15.00
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6		ACCT 001023 TOTALS	15.00
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NO.	DATE	G/L DESCRIPTION	ACCT	FUND	04 TOTALS	CHECK AMOUNT
356	12/05/23	L A C P				34.00
			ACCT	001026	TOTALS	34.00
			FUND	04	TOTALS	49.00

MAINTENANCE & OPERATION --
 MAINT & OPER FIRE DEPT NOW
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NO. DATE G/L DESCRIPTION CHECK AMOUNT

14315 12/20/23 2016 REVENUE BONDS DEBT 7,306.50

ACCT 001020 TOTALS 7,306.50

FUND 05 TOTALS 7,306.50

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MAIN STREET ACCOUNT FUND
 MAIN STREET SPECIAL FUND NOW
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NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
13730	12/07/23	ACCOUNTS PAYABLE	638.19
13731	12/14/23	ACCOUNTS PAYABLE	51.43
13732	12/21/23	ACCOUNTS PAYABLE	576.65
		ACCT 001031 TOTALS	1,266.27

MAIN STREET ACCOUNT FUND
GUARINO BLACKSMITH SHOP MUSEUM
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CHECK REGISTER 0/00/00

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1365	12/14/23	ACCOUNTS PAYABLE	66.21
		ACCT 001032 TOTALS	66.21

MAIN STREET ACCOUNT FUND
 KEEP ABBEVILLE BEAUTIFUL

CHECK REGISTER 0/00/00

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NO.	DATE	G/L DESCRIPTION	ACCT	FUND	CHECK AMOUNT
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3	12/07/23	ACCOUNTS PAYABLE			100.00
4	12/28/23	ACCOUNTS PAYABLE			39.54
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7			001037 TOTALS		139.54
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9			FUND 06 TOTALS		1,472.02
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AIRWAY INDUSTRIAL PARK FUND
 AIRWAY INDUSTRIAL PARK NOW
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NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
15374	12/04/23	CURTIS MONTEI AND	2,000.00
15375	12/07/23	PAYROLL FUND	828.08
15376	12/07/23	ACCOUNTS PAYABLE	969.44
15377	12/14/23	ACCOUNTS PAYABLE	52,547.36
15378	12/21/23	PAYROLL FUND	828.08
15379	12/22/23	CONSTRUCT HANGAR DEVELD	13,450.00
15380	12/22/23	REPLACE AWDS 3P/T	15,000.00
15381	12/28/23	ACCOUNTS PAYABLE	788.47

ACCT 001024 TOTALS 86,411.43
 FUND 07 TOTALS 86,411.43

PARK & RECREATION FUND
PARK & RECREATION FUND ACCOUNT
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CHECK REGISTER 0/00/00

NO. DATE G/L DESCRIPTION CHECK AMOUNT

2208 12/01/23 QUALITY SPORTS AUTHORIT 6,250.00

ACCT 001020 TOTALS 6,250.00

FUND 10 TOTALS 6,250.00

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 AMOUNT

NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
17134	12/05/23	HOWELL FOUNDRY, LLC	5,918.00
17135	12/07/23	ACCOUNTS PAYABLE	52,812.12
17136	12/07/23	FRANK HARRISON	4,999.00
17137	12/13/23	CROSSROADS DODGE CHRYSL	39,999.99
17138	12/14/23	ACCOUNTS PAYABLE	3,223.72
17139	12/20/23	2014 SALES TAX REVENUE	16,876.17
17140	12/20/23	2021 REVENUE BONDS DEBT	30,173.00
17141	12/21/23	ACCOUNTS PAYABLE	32,785.73
17142	12/28/23	ACCOUNTS PAYABLE	11,239.09

ACCT 001021 TOTALS 198,026.82
 FUND 11 TOTALS 198,026.82

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NO.	DATE	G/L DESCRIPTION	ACCT	CHECK AMOUNT
1335	12/07/23	GENERAL FUND		5,000.00
1336	12/07/23	UTILITY SYSTEM FUND		10,000.00
1337	12/14/23	GENERAL FUND		45,000.00
1338	12/21/23	GENERAL FUND		5,000.00
1339	12/21/23	UTILITY SYSTEM FUND		10,000.00
1340	12/26/23	GENERAL FUND		45,000.00
			001021 TOTALS	120,000.00
			FUND 12 TOTALS	120,000.00

NO. DATE G/L DESCRIPTION

621 12/14/23 GENERAL FUND 30,000.00
 622 12/28/23 GENERAL FUND 30,000.00

ACCT 001020 TOTALS 60,000.00

FUND 13 TOTALS 60,000.00

REDEDICATED SALES TAX FUND
 REDEDICATED SALES TAX FUND
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CHECK REGISTER 0/00/00

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NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1579	12/20/23	GENERAL FUND	49,400.00
1580	12/20/23	GENERAL FUND	21,000.00
1581	12/20/23	GENERAL FUND	17,000.00
1582	12/20/23	GENERAL FUND	6,285.00
1583	12/20/23	UTILITY SYSTEM FUND	15,600.00
1584	12/20/23	UTILITY SYSTEM FUND	7,375.00

ACCT 001020 TOTALS 116,660.00

FUND 14 TOTALS 116,660.00

EMPLOYEE HEALTH INSURANCE FD
 EMPLOYEE HEALTH INS - UMR
 CHECK REGISTER 0/00/00

CHECK NO.	DATE	S/L DESCRIPTION	CHECK AMOUNT
22788	12/07/23	OPTUMRX FOR RX CLAIMS	43,161.45
22789	12/07/23	OPTUMRX FOR RX FEES	70.40
22790	12/07/23	VERMILION CHIROPRACTIC	247.96
22791	12/07/23	ABSHIRE CHIROPRACTIC	248.80
22792	12/14/23	TRICIA H LEGE	178.17
22793	12/14/23	VERMILION CHIROPRACTIC	32.49
22794	12/14/23	ABSHIRE CHIROPRACTIC	33.71
22795	12/21/23	OPTUMRX FOR RX CLAIMS	51,536.84
22796	12/21/23	OPTUMRX FOR RX FEES	77.55
22797	12/21/23	ACADIANA FAMILY PHYSICIAN	14.00
22798	12/21/23	ACADIANA FAMILY PHYSICIAN	95.72
22799	12/21/23	LAFAYETTE HEALTH VENTURES	93.86
22800	12/21/23	JASON L HARMON	10.06
22801	12/21/23	TRAVIS LANGE	20.00
22802	12/21/23	ABSHIRE CHIROPRACTIC	134.24
22803	12/28/23	ABSHIRE CHIROPRACTIC	67.42
22804	12/28/23	TRICIA H LEGE OD LLC	31.07
22805	12/28/23	UMR VALUE BASED CONTRACTI	414.00
22806	12/28/23	UMR VALUE BASED CONTRACTI	2,462.63
120723	12/07/23	EFT FOR CLAIMS PD 12/7/23	14,405.19
121423	12/14/23	EFT FOR CLAIMS PD 12/14	15,497.22
122123	12/21/23	EFT FOR CLAIMS PAID	39,325.79
122823	12/28/23	EFT FOR CLAIMS PD 12/28/2	16,147.13
122923	12/29/23	EFT FOR CLAIMS PAID	1,479.00

ACCT 001021 TOTALS 185,784.90

EMPLOYEE HEALTH INSURANCE FD
 EMPLOYEE HEALTH INS. FUND NOW
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CHECK REGISTER 0/00/00

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
16451	12/01/23	UMR (HEALTH)	8,990.93
16452	12/01/23	UMR (STOP LOSS)	30,373.04
16453	12/01/23	THE HARTFORD	4,047.26
16454	12/01/23	OPTUM	285.00
16455	12/08/23	EMPLOYEE HEALTH INSURAN	58,134.00
16456	12/14/23	UNITED HEALTHCARE INS.	5,403.50
16457	12/15/23	EMPLOYEE HEALTH INSURAN	15,741.59
16458	12/22/23	EMPLOYEE HEALTH INSURAN	91,308.06
16459	12/27/23	ABBEVILLE GENERAL HOSPI	200.00
16460	12/29/23	EMPLOYEE HEALTH INSURAN	19,122.25
16461	12/29/23	EMPLOYEE HEALTH INSURAN	1,479.00

ACCT 001025 TOTALS 235,084.63
 FUND 25 TOTALS 420,869.53

PAYROLL FUND
PAYROLL FUND
CHECK

CHECK REGISTER 0/00/00

NO. DATE G/L DESCRIPTION CHECK AMOUNT

12/06/23	PAYROLL FUND	76,548.23
12/13/23	PAYROLL FUND	89,798.69
12/20/23	PAYROLL FUND	75,302.50
12/27/23	PAYROLL FUND	111,904.65
24723	PAYROLL FUND NOW	36,388.46
24724	VERMILION PARISH SHERIF	449.89
24725	TEXAS CHILD SUPPORT SDU	173.54
24726	VERMILION SCHOOL EMPLOY	535.00
24727	PAYROLL FUND NOW	53,252.96
24728	ABBEVILLE FIREFIGHTERS	300.00
24729	F O P ABBEVILLE LODGE 4	344.12
24730	VERMILION SCHOOL EMPLOY	2,420.89
24731	DEPT OF CHILDREN AND FA	116.76
24732	DEPT OF CHILDREN AND FA	96.92
24733	DEPT OF CHILDREN AND FA	238.26
24734	DEPT OF CHILDREN AND FA	104.50
24735	TEXAS CHILD SUPPORT SDU	75.24
24736	DEPT OF CHILDREN AND FA	35,978.00
24737	PAYROLL FUND NOW	173.54
24738	TEXAS CHILD SUPPORT SDU	535.00
24739	VERMILION SCHOOL EMPLOY	473.06
24740	VERMILION PARISH SHERIF	56,919.68
24741	PAYROLL FUND NOW	2,440.89
24742	VERMILION SCHOOL EMPLOY	116.76
24743	DEPT OF CHILDREN AND FA	96.92
24744	DEPT OF CHILDREN AND FA	290.76
24745	TEXAS CHILD SUPPORT SDU	87.23
24746	DEPT OF CHILDREN AND FA	113.88
24747	ABBEVILLE FIREFIGHTERS	300.00
24748	F O P ABBEVILLE LODGE 4	344.12
24749	UNITED WAY OF ACADIANA	84.00

ACCT 001020 TOTALS 546,004.45

PAYROLL FUND
 PAYROLL FUND NOW
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ACCT 001025 TOTALS 283,470.83
 FUND 35 TOTALS 829,475.28

UTILITY SYSTEM FUND
UTILITY SYSTEM FUND
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CHECK REGISTER 0/00/00

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AMOUNT

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
14706	12/01/23	EMPLOYEE HEALTH INSURAN	15,600.00
14707	12/04/23	VERMILION TITLE & NOTAR	99.50
14708	12/05/23	SPOTLESS CLEANING SYSTE	400.00
14709	12/05/23	COMMITTEE OF CERTIFICAT	40.00
14710	12/07/23	PAYROLL FUND	2,943.34
14711	12/07/23	PAYROLL FUND	70,816.13
14712	12/07/23	MUN EMPLOYEES RETIREMEN	16,869.32
14713	12/07/23	GENERAL FUND	210,000.00
14714	12/07/23	ACCOUNTS PAYABLE	70,053.86
14715	12/08/23	ACCOUNTS PAYABLE	19,462.99
14716	12/08/23	GENERAL FUND	110,000.00
14717	12/08/23	BANK OF ABBEVILLE & TRU	54.62
14718	12/12/23	TERRY BESSARD JR	125.00
14719	12/14/23	BANK OF ABBEVILLE & TRU	40.00
14720	12/14/23	PAYROLL FUND	4,853.28
14721	12/14/23	ACCOUNTS PAYABLE	28,359.22
14722	12/14/23	GENERAL FUND	130,000.00
14723	12/15/23	ENTERGY	40.00
14724	12/21/23	ACCOUNTS PAYABLE	27,265.53
14725	12/21/23	PAYROLL FUND	2,770.64
14726	12/21/23	PAYROLL FUND	66,860.64
14727	12/21/23	ST MARY COMMUNITY ACTIO	171.69
14728	12/22/23	EMPLOYEE HEALTH INSURAN	6,000.00
14729	12/22/23	CITY OF ABBEVILLE	60.41
14730	12/28/23	PAYROLL FUND	2,298.43
14731	12/28/23	ACCOUNTS PAYABLE	30,772.84
14732	12/29/23	EMPLOYEE HEALTH INSURAN	36,000.00
14733	12/29/23	GENERAL FUND	80,000.00

ACCT 001020 TOTALS 931,957.44

UTILITY SYSTEM FUND
 UTILITY SYSTEM RESERVE ACCT NO
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CHECK REGISTER 0/00/00

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1047	12/21/23	ACCOUNTS PAYABLE	12,340.00
		ACCT	001082 TOTALS
			12,340.00
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UTILITY SYSTEM FUND
 UTILITY SYSTEM FUND NOW
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NO.	DATE	G/L DESCRIPTION	AMOUNT
1223	12/18/23	EXELON GENERATION CO.	330,796.24
1231	12/31/23	BANK SERVICE CHG 12/31/23	35.00
18113	12/01/23	UTILITY METER DEPOSIT F	450.00
18114	12/01/23	GENERAL FUND	6,000.00
18115	12/04/23	UTILITY METER DEPOSIT F	589.00
18116	12/05/23	UTILITY METER DEPOSIT F	600.00
18117	12/06/23	UTILITY METER DEPOSIT F	150.00
18118	12/07/23	UTILITY METER DEPOSIT F	450.00
18119	12/07/23	UTILITY SYSTEM FUND	340,000.00
18120	12/08/23	UTILITY SYSTEM FUND	130,000.00
18121	12/08/23	UTILITY METER DEPOSIT F	550.00
18122	12/11/23	UTILITY METER DEPOSIT F	150.00
18123	12/12/23	UTILITY METER DEPOSIT F	150.00
18124	12/12/23	MAIN STREET - SPECIAL F	36.00
18125	12/13/23	UTILITY METER DEPOSIT F	150.00
18126	12/14/23	UTILITY METER DEPOSIT F	450.00
18127	12/14/23	UTILITY SYSTEM FUND	140,000.00
18128	12/15/23	BANK OF ABBEVILLE & TRU	3,565.44
18129	12/18/23	UTILITY METER DEPOSIT F	150.00
18130	12/19/23	UTILITY METER DEPOSIT F	150.00
18131	12/20/23	UTILITY METER DEPOSIT F	350.00
18132	12/21/23	UTILITY SYSTEM FUND	65,000.00
18133	12/21/23	DEPT OF HEALTH & HOSPIT	13,731.30
18134	12/22/23	UTILITY METER DEPOSIT F	50.00
18135	12/27/23	UTILITY METER DEPOSIT F	199.10
18136	12/28/23	UTILITY SYSTEM FUND	35,000.00
18137	12/29/23	UTILITY SYSTEM FUND	120,000.00
120723	12/07/23	STATE SALES TAX NOV 2023	8,097.00
121123	12/11/23	ACH RET NSF T DECUIRE	180.24
121223	12/12/23	ACH RET A/C FROZEN B VINC	281.90
121423	12/14/23	MISO INVOICE 8562248410	2,001.89
121423	12/14/23	MISO INVOICE 8562248401	59,206.90
121423	12/14/23	MISO INVOICE 8562248402	5,610.77
122123	12/21/23	EFT RETURN NSF T DECUIR	73.16
122223	12/22/23	EFT RET AC CLOSE B BAILEY	88.36

ACCT 001083 TOTALS 1,284,292.30

UTILITY SYSTEM FUND
UTILITY METER DEPOSIT FUND NOW
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CHECK REGISTER 0/00/00

NO. DATE G/L DESCRIPTION CHECK AMOUNT

13228 12/29/23 UTILITY METER DEPOSIT F 20,000.00

ACCT 001084 TOTALS 20,000.00

UTILITY SYSTEM FUND
 UTILITY METER DEPOSIT FUND
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CHECK REGISTER 0/00/00

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
22867	12/01/23	TIA SIMON	61.25
22868	12/12/23	AVA S LEVINE	146.00
22869	12/14/23	BANK OF ABBEVILLE & TRU	150.00
22870	12/21/23	UTILITY SYSTEM FUND	2,105.27
22871	12/21/23	CAROL A NUNEZ	40.06
22872	12/21/23	JAMES A DENMAN	165.22

ACCT 001085 TOTALS 2,667.80

FUND 40 TOTALS 2,251,257.54

PUBLIC IMPROVEMENT SEWERAGE FD
PUBLIC IMPROVEMENT SEW. FD NDW
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14441 12/19/23 BANK OF ABBEVILLE & TRU

ACCT 001020 TOTALS 9.80
FUND 55 TOTALS 9.80

AIRPORT IMPROVEMENT FUND
 CONSTRUCT HANGAR DEVELOPMENT
 CHECK REGISTER 0/00/00

NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1003	12/28/23	SELLERS & ASSOC INC	13,450.00
		ACCT	001035 TOTALS
			13,450.00
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AIRPORT IMPROVEMENT FUND
REPLACE AWOS 3 P/T
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CHECK REGISTER 0/00/00

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NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1001	12/28/23	SELLERS & ASSOC INC	15,000.00
		ACCT 001036 TOTALS	15,000.00
		FUND 63 TOTALS	28,450.00

GENERAL FUND

STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
311000 AD VALOREM	188,738.27-	85,000.00	222.0	306,874.81-	340,000.00	646,874.81	90.2	340,000.00
314001 FRANCHISE FEE-ENTEX	.00	.00	.0	100,158.27-	70,000.00	170,158.27	143.0	70,000.00
314002 FRANCHISE FEE-CABLE TV	.00	.00	.0	78,681.12-	70,000.00	148,681.12	112.4	70,000.00
314003 FRANCHISE FEE - BELL SOUTH	.00	.00	.0	8,306.18-	13,000.00	21,306.18	63.8	13,000.00
314004 FRANCHISE FEE-LA COMPETITIV	1,920.00-	.00	.0	7,918.13-	6,000.00	13,918.13	131.9	6,000.00
314005 FRANCHISE FEE - ENTERGY	.00	.00	.0	47,367.80-	45,000.00	92,367.80	105.2	45,000.00
314010 CHAIN STORE TAX	2,300.00-	.00	.0	16,585.00-	12,000.00	28,585.00	138.2	12,000.00
315000 PENALTIES & INT ON TAX	.00	.00	.0	8,085.94-	4,000.00	12,085.94	202.1	4,000.00
TOTAL TAXES	192,958.27-*	85,000.00*	227.0*	573,977.25-*	560,000.00*	1,133,977.25*	102.4*	560,000.00
LICENSES & PERMITS								
321000 LIQUOR PERMITS	7,235.00-	.00	.0	17,025.00-	20,000.00	37,025.00	85.1	20,000.00
322000 OCCUPATIONAL LICENSES	14,608.00-	100,000.00	14.6	253,867.00-	215,000.00	468,867.00	118.0	215,000.00
322001 INSURANCE LICENSES	.00	.00	.0	351,155.98-	315,000.00	666,155.98	111.4	315,000.00
323000 BUILDING ADMINISTRATIVE FEE	190.00-	2,500.00	7.6	36,060.00-	30,000.00	66,060.00	120.2	30,000.00
323010 BUILDING PERMITS	561.00-	1,500.00	37.4	41,279.00-	18,000.00	59,279.00	229.3	18,000.00
323030 HOUSE MOVING PERMITS	.00	83.37	.0	245.00-	1,000.00	1,245.00	24.5	1,000.00
325000 PENALTIES & INT ON LIC.	25.00-	.00	.0	3,381.54-	3,000.00	6,381.54	112.7	3,000.00
TOTAL LICENSES & PERMITS	22,619.00-*	104,083.37*	21.7*	703,013.52-*	602,000.00*	1,305,013.52*	116.7*	602,000.00
INTERGOVERNMENTAL REV.								
333001 STATE GRANT-GRASS CUTTING	.00	.00	.0	13,800.00-	14,000.00	27,800.00	98.5	14,000.00
333520 FIRE INSUR PREM TAX	.00	.00	.0	118,082.86-	127,000.00	245,082.86	92.9	127,000.00
333540 BEER TAX	.00	.00	.0	22,933.37-	25,000.00	47,933.37	91.7	25,000.00
335001 VPSB-RESOURCE OFFICER	.00	.00	.0	10,264.96-	.00	10,264.96 OVER**	.0	.00
335010 STATE/FED-POLICE DEPT GRANT	.00	833.37	.0	63,783.49-	10,000.00	73,783.49	637.8	10,000.00
335100 STATE GRANT-POLICE BLOCK GR	.00	.00	.0	360.00-	.00	360.00 OVER**	.0	.00
335500 HOUSING AUTHORITY	.00	21,000.00	.0	22,822.09-	21,000.00	43,822.09	108.6	21,000.00
TOTAL INTERGOVERN. REV.	.00 *	21,833.37*	.0*	252,046.77-*	197,000.00*	449,046.77*	127.9*	197,000.00
PROCEEDS FROM FINANCED SOURCES								
TOTAL PROCEEDS FINANCED SOURCE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
FINES & FOREITURES								
351000 COURT FINES	4,605.50-	2,916.74	157.8	41,354.09-	35,000.00	76,354.09	118.1	35,000.00
352000 WITNESS FEE-REV	238.00-	500.00	47.6	3,015.50-	6,000.00	9,015.50	50.2	6,000.00
353000 INTOXILYZER FEES/REV	.00	83.37	.0	841.47-	1,000.00	1,841.47	84.1	1,000.00
TOTAL FINES & FORFEITURES	4,843.50-*	3,500.11*	138.3*	45,211.06-*	42,000.00*	87,211.06*	107.6*	42,000.00
MISCELLANEOUS REVENUE								
361000 INTEREST EARNINGS	.00	.00	.0	70,264.98-	.00	70,264.98 OVER**	.0	.00
364000 PROPERTY RENTALS	3,968.78-	2,250.00	176.3	27,404.14-	27,000.00	54,404.14	101.4	27,000.00
366000 OIL & MINERAL LEASES	99.83-	250.00	39.9	1,589.21-	3,000.00	4,589.21	52.9	3,000.00
369000 MISCELLANEOUS	1,003.49-	1,916.74	52.3	36,017.37-	23,000.00	59,017.37	156.5	23,000.00
TOTAL MISC. REVENUES	5,072.10-*	4,416.74*	114.8*	135,275.70-*	53,000.00*	188,275.70*	255.2*	53,000.00
TOTAL REVENUES	225,492.87-*	218,833.59*	103.0*	1,709,524.30-*	1,454,000.00*	3,163,524.30*	117.5*	1,454,000.00
EXPENDITURES								
GENERAL GOVERNMENT								
CITY COURT								
402121 REGULAR SALARIES	8,061.24	9,250.00	87.1	101,426.65	111,000.00	9,573.35	91.3	111,000.00

GENERAL FUND

STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
402122 OVERTIME SALARIES	300.30	333.37	90.0	3,603.60	4,000.00	396.40	90.0	4,000.00
402150 MEDICARE TAX	111.76	.00	.0	1,662.29	.00	1,662.29 OVER**	.0	.00
402151 PAYROLL TAXES	433.32	833.37	51.9	5,801.25	10,000.00	4,198.75	58.0	10,000.00
402152 RETIREMENT CONTRIBUTIONS	2,301.00	2,916.74	78.8	27,435.30	35,000.00	7,564.70	78.3	35,000.00
402153 GROUP INSURANCE	12,897.40	9,000.00	143.3	104,599.74	108,000.00	3,400.26	96.8	108,000.00
402230 UTILITIES	.00	333.37	.0	3,077.78	4,000.00	922.22	76.9	4,000.00
402262 MAINT. OF BUILDING & GROUND	.00	333.37	.0	165.00	4,000.00	3,835.00	4.1	4,000.00
402263 FUEL & OIL	275.40	416.74	66.0	5,538.12	5,000.00	538.12 OVER**	110.7	5,000.00
402284 LEGAL	3,000.00	3,000.00	100.0	36,000.00	36,000.00	.00	100.0	36,000.00
402290 INS-RISK MANAGEMENT	2,146.62	1,916.74	111.9	27,418.05	23,000.00	4,418.05 OVER**	119.2	23,000.00
402350 WITNESS FEES	.00	333.37	.0	2,350.00	4,000.00	1,650.00	58.7	4,000.00
402499 MISCELLANEOUS	76.25	83.37	91.4	1,064.84	1,000.00	64.84 OVER**	106.4	1,000.00
TOTAL CITY COURTS	29,603.29 *	28,750.44*	102.9*	320,142.62 *	345,000.00*	24,857.38*	92.7*	345,000.00
MAYOR & COUNCIL								
403120 MAYOR SALARY	6,076.92	6,583.37	92.3	78,999.96	79,000.00	.04	99.9	79,000.00
403121 COUNCIL REGULAR SALARIES	6,025.02	6,541.74	92.1	78,325.26	78,500.00	174.74	99.7	78,500.00
403150 MEDICARE TAXES	174.20	.00	.0	2,275.44	.00	2,275.44 OVER**	.0	.00
403151 PAYROLL TAXES	745.28	1,000.00	74.5	9,734.41	12,000.00	2,265.59	81.1	12,000.00
403152 RETIREMENT CONTRIBUTIONS	941.92	1,000.00	94.1	12,244.96	12,000.00	244.96 OVER**	102.0	12,000.00
403153 GROUP INSURANCE	17,966.93	9,833.37	182.7	139,253.61	118,000.00	21,253.61 OVER**	118.0	118,000.00
403263 FUEL AND OIL	1,166.05	1,041.74	111.9	15,358.83	12,500.00	2,858.83 OVER**	122.8	12,500.00
TOTAL MAYOR & COUNCIL	33,096.32 *	26,000.22*	127.2*	336,192.47 *	312,000.00*	24,192.47*OVER**	107.7*	312,000.00
ADMINISTRATIVE DEPT.								
405121 REGULAR SALARIES	18,803.68	18,166.74	103.5	223,604.54	218,000.00	5,604.54 OVER**	102.5	218,000.00
405122 OVERTIME SALARIES	.00	41.74	.0	154.74	500.00	345.26	30.9	500.00
405150 MEDICARE TAX	309.39	.00	.0	3,739.84	.00	3,739.84 OVER**	.0	.00
405151 PAYROLL TAXES	1,323.34	2,041.74	64.8	15,996.06	24,500.00	8,503.94	65.2	24,500.00
405152 RETIREMENT CONTRIBUTIONS	3,165.90	4,333.37	73.0	39,370.40	52,000.00	12,629.60	75.7	52,000.00
405153 GROUP INSURANCE	13,639.41	8,833.37	154.4	113,581.88	106,000.00	7,581.88 OVER**	107.1	106,000.00
405156 UNIFORMS	.00	125.00	.0	1,067.65	1,500.00	432.35	71.1	1,500.00
405211 PUBLICATION OF NOTICES	950.00	2,500.00	38.0	15,730.00	30,000.00	14,270.00	52.4	30,000.00
405213 SUBSCRIPTIONS	.00	83.37	.0	665.00	1,000.00	335.00	66.5	1,000.00
405214 MEMBERSHIP DUES	50.00	166.74	29.9	435.00	2,000.00	1,565.00	21.7	2,000.00
405230 UTILITIES	96.79	1,000.00	9.6	12,822.64	12,000.00	822.64 OVER**	106.8	12,000.00
405231 ELECTRICITY-TRAFFIC LIGHTS	2.51	.00	.0	29.19	.00	29.19 OVER**	.0	.00
405241 POSTAGE	2,100.00	916.74	229.0	10,500.00	11,000.00	500.00	95.4	11,000.00
405242 TELEPHONE	532.66	2,500.00	21.3	29,598.48	30,000.00	401.52	98.6	30,000.00
405260 MAINT AGRE/SRV CONTRACT	292.06	666.74	43.8	7,250.71	8,000.00	749.29	90.6	8,000.00
405262 MAINT. OF BUILDING & GROUND	155.00	833.37	18.5	11,973.11	10,000.00	1,973.11 OVER**	119.7	10,000.00
405264 MAINT. OF VEHICLES	12.00	83.37	14.3	45.00	1,000.00	955.00	4.5	1,000.00
405266 COMPUTER SOFTWARE UPGRADE	.00	10,000.00	.0	2,400.00	120,000.00	117,600.00	2.0	120,000.00
405267 ENTERPRISE LEASE	1,051.93	.00	.0	11,572.60	.00	11,572.60 OVER**	.0	.00
405274 CITY HALL SECURITY	1,950.00	1,000.00	195.0	21,600.00	12,000.00	9,600.00 OVER**	180.0	12,000.00
405275 JANITORIAL	900.00	1,000.00	90.0	10,650.00	12,000.00	1,350.00	88.7	12,000.00
405280 PROFESSIONAL SERVICES	.00	833.37	.0	10,750.00	10,000.00	750.00 OVER**	107.5	10,000.00
405281 CULTURAL/TOURIST WELCOME CT	.00	.00	.0	10,000.00	10,000.00	.00	100.0	10,000.00
405282 DRUG TASK FORCE	.00	.00	.0	35,000.00	35,000.00	.00	100.0	35,000.00
405284 LEGAL SERVICES	5,000.00	5,000.00	100.0	60,000.00	60,000.00	.00	100.0	60,000.00
405285 ACCOUNTING & AUDITING	15,800.00	7,083.37	223.0	111,450.00	85,000.00	26,450.00 OVER**	131.1	85,000.00
405286 GIS MAPPING/PLANNING	10,684.52	10,000.00	106.8	38,098.01	120,000.00	81,901.99	31.7	120,000.00
405289 COMPUTER PROGRAMMING	2,950.88	3,500.00	84.3	53,475.05	42,000.00	11,475.05 OVER**	127.3	42,000.00
405290 INS-RISK MANAGEMENT	3,686.32	3,333.37	110.5	48,098.27	40,000.00	8,098.27 OVER**	120.2	40,000.00

GENERAL FUND

STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
405310 OFFICE SUPPLIES	1,544.89	2,083.37	74.1	31,916.91	25,000.00	6,916.91 OVER**	127.6	25,000.00
405320 OPERATING SUPPLIES	.00	250.00	.0	38.00	3,000.00	2,962.00	1.2	3,000.00
405340 SMALL TOOLS & EQUIPMENT	.00	.00	.0	397.60	.00	397.60 OVER**	.0	.00
405341 MAINT. OF SMALL TOOLS & EQU	930.40	.00	.0	930.40	.00	930.40 OVER**	.0	.00
405355 CULTURAL & HISTORIAL CENTER	1,768.20	1,000.00	176.8	21,187.72	12,000.00	9,187.72 OVER**	176.5	12,000.00
405359 BUILDING ADMINISTRATIVE FEE	1,135.00	2,000.00	56.7	27,972.50	24,000.00	3,972.50 OVER**	116.5	24,000.00
405362 MAIN ST SALARIES	3,492.68	3,666.74	95.2	45,192.52	44,000.00	1,192.52 OVER**	102.7	44,000.00
405363 EVENTS/ACTIVITIES/SOS	1,250.00	3,750.00	33.3	7,081.97	45,000.00	37,918.03	15.7	45,000.00
405366 VEDA	.00	583.37	.0	7,000.00	7,000.00	.00	100.0	7,000.00
405401 RENT OLD LIBRARY BUILDING	.00	.00	.0	7,200.00	7,500.00	300.00	96.0	7,500.00
405414 SCHOOLS & CONVENTIONS	1,550.14	583.37	265.7	9,308.83	7,000.00	2,308.83 OVER**	132.9	7,000.00
405445 EMPLOYEE DRUG TESTING	195.00	208.37	93.5	3,890.07	2,500.00	1,390.07 OVER**	155.6	2,500.00
405499 MISCELLANEOUS	2,703.64	2,916.74	92.6	32,997.48	35,000.00	2,002.52	94.2	35,000.00
405500 BLIGHTED PROPERTY COSTS	60,000.00	.00	.0	60,000.00	.00	60,000.00 OVER**	.0	.00
TOTAL ADMIN DEPT	158,026.34 *	101,084.36*	156.3*	1,154,772.17 *	1,265,500.00*	110,727.83*	91.2*	1,265,500.00
ADMIN TAX & LICENSE DEPT								
406121 REGULAR SALARIES	8,569.74	7,500.00	114.2	84,351.83	90,000.00	5,648.17	93.7	90,000.00
406122 OVERTIME SALARIES	200.46	416.74	48.1	10,225.02	5,000.00	5,225.02 OVER**	204.5	5,000.00
406150 MEDICARE TAX	123.83	.00	.0	1,333.93	.00	1,333.93 OVER**	.0	.00
406151 PAYROLL TAXES	529.66	583.37	90.7	5,705.70	7,000.00	1,294.30	81.5	7,000.00
406152 RETIREMENT CONTRIBUTIONS	1,325.34	916.74	144.5	12,467.11	11,000.00	1,467.11 OVER**	113.3	11,000.00
406153 GROUP INSURANCE	4,984.87	2,500.00	199.3	36,900.45	30,000.00	6,900.45 OVER**	123.0	30,000.00
406156 UNIFORMS	.00	.00	.0	52.40	.00	52.40 OVER**	.0	.00
406211 PUBLICATION OF NOTICES	.00	166.74	.0	2,938.00	2,000.00	938.00 OVER**	146.9	2,000.00
406242 TELEPHONE	121.96	41.74	292.1	896.55	500.00	396.55 OVER**	179.3	500.00
406263 FUEL AND OIL	.00	.00	.0	63.50	.00	63.50 OVER**	.0	.00
406289 COMPUTER PROGRAMMING	483.73	1,291.74	37.4	19,198.39	15,500.00	3,698.39 OVER**	123.8	15,500.00
406310 OFFICE SUPPLIES	6,802.50	916.74	742.0	19,022.72	11,000.00	8,022.72 OVER**	172.9	11,000.00
406414 SCHOOLS & CONVENTIONS	.00	.00	.0	1,210.80	.00	1,210.80 OVER**	.0	.00
406499 MISCELLANEOUS	668.63	833.37	80.2	11,571.10	10,000.00	1,571.10 OVER**	115.7	10,000.00
TOTAL ADMIN TAX & LIC DEPT	23,810.72 *	15,167.18*	156.9*	205,937.50 *	182,000.00*	23,937.50*OVER**	113.1*	182,000.00
CIVIL SERVICE								
407121 REGULAR SALARIES	1,130.50	1,500.00	75.3	15,835.50	18,000.00	2,164.50	87.9	18,000.00
407150 MEDICARE TAX	16.38	.00	.0	229.47	.00	229.47 OVER**	.0	.00
407151 PAYROLL TAXES	70.11	125.00	56.0	981.97	1,500.00	518.03	65.4	1,500.00
407284 LEGAL/MUN	.00	416.74	.0	4,800.00	5,000.00	200.00	96.0	5,000.00
407310 OFFICE SUPPLIES	4.68	41.74	11.2	212.32	500.00	287.68	42.4	500.00
407350 PHYSICALS	1,437.00	833.37	172.4	12,534.00	10,000.00	2,534.00 OVER**	125.3	10,000.00
TOTAL CIVIL SERVICE	2,658.67 *	2,916.85*	91.1*	34,593.26 *	35,000.00*	406.74*	98.8*	35,000.00
RISK MANAGEMENT OLD W/C CLAIMS								
TOTAL RISK MANAGEMENT WC CLAIM	783.32 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL GENERAL GOVERNMENT	247,978.66 *	173,919.05*	142.5*	2,051,638.02 *	2,139,500.00*	87,861.98*	95.8*	2,139,500.00
PUBLIC SAFETY								
POLICE DEPARTMENT								
411121 REGULAR SALARIES	102,662.26	127,083.37	80.7	1,306,997.27	1,525,000.00	218,002.73	85.7	1,525,000.00
411122 OVERTIME SALARIES	30,382.02	40,000.00	75.9	343,230.92	480,000.00	136,769.08	71.5	480,000.00
411123 OVERTIME - GRANT FUNDED	.00	1,250.00	.0	.00	15,000.00	15,000.00	.0	15,000.00
411150 MEDICARE TAX	1,989.42	3,041.74	65.4	25,284.45	36,500.00	11,215.55	69.2	36,500.00
411151 PAYROLL TAXES	476.00	500.00	95.2	6,747.21	6,000.00	747.21 OVER**	112.4	6,000.00

GENERAL FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
411152 RETIREMENT CONTRIBUTIONS	41,444.61	44,166.74	93.8	459,009.23	530,000.00	70,990.77	86.6	530,000.00
411153 GROUP INSURANCE	67,098.90	44,583.37	150.5	560,833.08	535,000.00	25,833.08 OVER**	104.8	535,000.00
411156 UNIFORMS	395.95	1,083.37	36.5	14,409.17	13,000.00	1,409.17 OVER**	110.8	13,000.00
411211 PUBLICATION OF NOTICES	.00	.00	.0	705.00	.00	705.00 OVER**	.0	.00
411214 MEMBERSHIP DUES	300.00	666.74	44.9	8,360.00	8,000.00	360.00 OVER**	104.5	8,000.00
411230 UTILITIES	802.55	1,000.00	80.2	11,178.54	12,000.00	821.46	93.1	12,000.00
411242 TELEPHONE	2,260.80	3,333.37	67.8	38,617.17	40,000.00	1,382.83	96.5	40,000.00
411262 MAINT. OF BUILDING & GROUND	339.50	416.74	81.4	6,762.15	5,000.00	1,762.15 OVER**	135.2	5,000.00
411263 FUEL & OIL	6,858.90	5,833.37	117.5	79,718.43	70,000.00	9,718.43 OVER**	113.8	70,000.00
411264 MAINT. OF VEHICLES/EQUIPMEN	20,875.04	5,000.00	417.5	66,992.05	60,000.00	6,992.05 OVER**	111.6	60,000.00
411289 COMPUTER PROGRAMMING	115.00	2,916.74	3.9	35,481.82	35,000.00	481.82 OVER**	101.3	35,000.00
411290 INS-RISK MANAGEMENT	23,955.01	25,000.00	95.8	317,824.93	300,000.00	17,824.93 OVER**	105.9	300,000.00
411310 OFFICE SUPPLIES	1,282.67	708.37	181.0	5,152.71	8,500.00	3,347.29	60.6	8,500.00
411320 OPERATING SUPPLIES	616.63	1,125.00	54.8	13,150.03	13,500.00	349.97	97.4	13,500.00
411340 SMALL TOOLS & EQUIPMENT	3,684.44	666.74	552.6	5,524.92	8,000.00	2,475.08	69.0	8,000.00
411341 MAINT. OF SMALL TOOLS & EQU	2,199.40	416.74	527.7	2,618.93	5,000.00	2,381.07	52.3	5,000.00
411365 DARE PROGRAM	.00	83.37	.0	129.94	1,000.00	870.06	12.9	1,000.00
411414 SCHOOLS & CONVENTIONS	2,551.04	833.37	306.1	6,706.31	10,000.00	3,293.69	67.0	10,000.00
411435 PRISONERS HOUSING	4,562.50	5,000.00	91.2	54,750.00	60,000.00	5,250.00	91.2	60,000.00
411437 JUVENILE HOUSING	1,500.00	333.37	449.9	1,750.00	4,000.00	2,250.00	43.7	4,000.00
411499 MISCELLANEOUS	2,541.65	1,666.74	152.4	20,237.31	20,000.00	237.31 OVER**	101.1	20,000.00
411640 SURVEILLANCE CAMERA CONTRAC	.00	2,500.00	.0	30,000.00	30,000.00	.00	100.0	30,000.00
411650 CAPITAL OUTLAY - AUTO	.00	500.00	.0	.00	6,000.00	6,000.00	.0	6,000.00
TOTAL POLICE DEPT	318,894.29 *	319,709.25*	99.7*	3,422,171.57 *	3,836,500.00*	414,328.43*	89.2*	3,836,500.00
POLICE CHIEF								
412121 REGULAR SALARIES	6,538.46	5,416.74	120.7	78,846.14	65,000.00	13,846.14 OVER**	121.3	65,000.00
412150 PAYROLL TAXES	97.03	83.37	116.3	1,220.04	1,000.00	220.04 OVER**	122.0	1,000.00
412153 GROUP INSURANCE	3,573.42	1,333.37	267.9	21,751.04	16,000.00	5,751.04 OVER**	135.9	16,000.00
TOTAL POLICE CHIEF	10,208.91 *	6,833.48*	149.3*	101,817.22 *	82,000.00*	19,817.22*OVER**	124.1*	82,000.00
FIRE DEPARTMENT								
414121 REGULAR SALARIES	121,033.65	137,916.74	87.7	1,618,605.67	1,655,000.00	36,394.33	97.8	1,655,000.00
414122 OVERTIME SALARIES	27,372.36	28,750.00	95.2	318,684.90	345,000.00	26,315.10	92.3	345,000.00
414150 MEDICARE TAX	2,235.00	.00	.0	30,615.40	.00	30,615.40 OVER**	.0	.00
414151 PAYROLL TAXES	9,558.70	14,166.74	67.4	130,341.08	170,000.00	39,658.92	76.6	170,000.00
414152 RETIREMENT CONTRIBUTIONS	53,176.45	57,083.37	93.1	670,632.36	685,000.00	14,367.64	97.9	685,000.00
414153 GROUP INSURANCE	104,692.31	54,583.37	191.8	842,759.59	655,000.00	187,759.59 OVER**	128.6	655,000.00
414156 UNIFORMS	264.09	1,250.00	21.1	14,872.19	15,000.00	127.81	99.1	15,000.00
414214 MEMBERSHIP DUES	.00	166.74	.0	695.00	2,000.00	1,305.00	34.7	2,000.00
414230 UTILITIES	836.10	1,666.74	50.1	21,988.70	20,000.00	1,988.70 OVER**	109.9	20,000.00
414242 TELEPHONE	83.88	833.37	10.0	12,778.22	10,000.00	2,778.22 OVER**	127.7	10,000.00
414262 MAINT. OF BUILDINGS & GROUN	283.00	500.00	56.6	5,030.55	6,000.00	969.45	83.8	6,000.00
414263 FUEL & OIL	2,616.88	1,666.74	157.0	32,054.50	20,000.00	12,054.50 OVER**	160.2	20,000.00
414264 MAINT OF VEHICLES/EQUIPMENT	.00	4,166.74	.0	49,062.19	50,000.00	937.81	98.1	50,000.00
414280 PROFESSIONAL SERVICES	.00	83.37	.0	450.00	1,000.00	550.00	45.0	1,000.00
414289 COMPUTER PROGRAMMING	659.92	166.74	395.7	7,106.83	2,000.00	5,106.83 OVER**	355.3	2,000.00
414290 INS-RISK MANAGEMENT	10,459.47	20,166.74	51.8	240,416.95	242,000.00	1,583.05	99.3	242,000.00
414310 OFFICE SUPPLIES	52.31	416.74	12.5	3,143.26	5,000.00	1,856.74	62.8	5,000.00
414320 OPERATING SUPPLIES	2,100.66	1,083.37	193.9	12,843.51	13,000.00	156.49	98.7	13,000.00
414340 SMALL TOOLS & EQUIPMENT	8,923.86	1,250.00	713.9	14,809.53	15,000.00	190.47	98.7	15,000.00
414341 MAINT. OF SMALL TOOLS & EQU	.00	1,000.00	.0	21,068.68	12,000.00	9,068.68 OVER**	175.5	12,000.00
414414 SCHOOLS & CONVENTIONS	1,021.09	1,250.00	81.6	10,872.44	15,000.00	4,127.56	72.4	15,000.00
414499 MISCELLANEOUS	402.53	1,000.00	40.2	15,007.48	12,000.00	3,007.48 OVER**	125.0	12,000.00

GENERAL FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
TOTAL FIRE DEPT	345,772.26 *	329,167.51*	105.0*	4,073,839.03 *	3,950,000.00*	123,839.03*OVER**	103.1*	3,950,000.00
TOTAL PUBLIC SAFETY	674,875.46 *	655,710.24*	102.9*	7,597,827.82 *	7,868,500.00*	270,672.18*	96.5*	7,868,500.00
PUBLIC WORKS								
HIGHWAYS & STREETS								
422121 REGULAR SALARIES	21,382.81	30,333.37	70.4	293,068.92	364,000.00	70,931.08	80.5	364,000.00
422122 OVERTIME SALARIES	3,499.47	4,166.74	83.9	44,697.90	50,000.00	5,302.10	89.3	50,000.00
422150 MEDICARE TAX	355.24	.00	.0	4,776.20	.00	4,776.20	OVER**	.00
422151 PAYROLL TAXES	1,519.39	2,583.37	58.8	20,429.37	31,000.00	10,570.63	65.9	31,000.00
422152 RETIREMENT CONTRIBUTIONS	2,810.93	4,583.37	61.3	42,664.55	55,000.00	12,335.45	77.5	55,000.00
422153 GROUP INSURANCE	20,415.59	11,666.74	174.9	159,613.34	140,000.00	19,613.34	OVER**	114.0
422156 UNIFORMS	1,029.05	833.37	123.4	15,270.00	10,000.00	5,270.00	OVER**	152.7
422230 UTILITIES	2,188.42	1,500.00	145.8	26,828.95	18,000.00	8,828.95	OVER**	149.0
422231 ELECT FOR STREET LIGHTS	6,311.35	6,666.74	94.6	75,807.98	80,000.00	4,192.02	94.7	80,000.00
422232 ELECT FOR TRAFFIC LIGHTS	17.40	.00	.0	17.40	.00	17.40	OVER**	.00
422242 TELEPHONE	108.73	333.37	32.6	3,649.47	4,000.00	350.53	91.2	4,000.00
422261 GRASS CUTTING	7,908.33	10,416.74	75.9	121,299.96	125,000.00	3,700.04	97.0	125,000.00
422262 MAINT. OF BUILDING & GROUND	65.90	.00	.0	6,513.67	.00	6,513.67	OVER**	.00
422263 FUEL & OIL	623.57	2,916.74	21.3	46,005.89	35,000.00	11,005.89	OVER**	131.4
422264 MAINT. OF VEHICLES/EQUIPMEN	1,536.78	3,333.37	46.1	49,472.83	40,000.00	9,472.83	OVER**	123.6
422267 ENTERPRISE LEASE	1,615.29	.00	.0	19,028.54	.00	19,028.54	OVER**	.00
422268 STREET SWEEPER LEASE PAYMEN	3,785.85	.00	.0	22,715.10	.00	22,715.10	OVER**	.00
422269 SKID STEER LEASE	1,574.68	.00	.0	4,724.07	.00	4,724.07	OVER**	.00
422270 ABB GROUNDS GRASS CUTTING	11,430.00	.00	.0	13,570.00	.00	13,570.00	OVER**	.00
422280 PROFESSIONAL SERVICES	340.00	833.37	40.7	17,401.50	10,000.00	7,401.50	OVER**	174.0
422289 COMPUTER PROGRAMMING	1,000.00	.00	.0	3,000.00	.00	3,000.00	OVER**	.00
422290 INS-RISK MANAGEMENT	17,236.32	16,666.74	103.4	227,728.18	200,000.00	27,728.18	OVER**	113.8
422310 OFFICE SUPPLIES	.00	83.37	.0	16.85	1,000.00	983.15	1.6	1,000.00
422320 OPERATING SUPPLIES	1,682.97	1,250.00	134.6	35,529.52	15,000.00	20,529.52	OVER**	236.8
422330 MATERIALS	76.41	2,500.00	3.0	1,990.27	30,000.00	28,009.73	6.6	30,000.00
422340 SMALL TOOLS & EQUIP	.00	166.74	.0	1,494.00	2,000.00	506.00	74.7	2,000.00
422341 MAINT. OF SMALL TOOLS & EQU	81.80	833.37	9.8	5,085.14	10,000.00	4,914.86	50.8	10,000.00
422420 EQUIPMENT LEASES	.00	6,250.00	.0	.00	75,000.00	75,000.00	.0	75,000.00
422499 MISCELLANEOUS	134.75	833.37	16.1	5,902.91	10,000.00	4,097.09	59.0	10,000.00
TOTAL HIGHWAYS & STREETS	108,731.03 *	108,750.88*	99.9*	1,268,302.51 *	1,305,000.00*	36,697.49*	97.1*	1,305,000.00
TOTAL PUBLIC WORKS	108,731.03 *	108,750.88*	99.9*	1,268,302.51 *	1,305,000.00*	36,697.49*	97.1*	1,305,000.00
CULTURE & RECREATION								
PARKS								
COMEAUX PARK (ADMINISTRATIVE)								
451121 REGULAR SALARIES	5,948.00	8,333.37	71.3	116,123.93	100,000.00	16,123.93	OVER**	116.1
451122 OVERTIME SALARIES	735.59	416.74	176.5	5,253.06	5,000.00	253.06	OVER**	105.0
451150 MEDICARE TAX	94.68	.00	.0	1,362.61	.00	1,362.61	OVER**	.00
451151 PAYROLL TAXES	404.94	666.74	60.7	5,827.99	8,000.00	2,172.01	72.8	8,000.00
451152 RETIREMENT CONTRIBUTIONS	746.36	833.37	89.5	12,488.68	10,000.00	2,488.68	OVER**	124.8
451153 GROUP INSURANCE	2,063.95	1,916.74	107.6	22,292.50	23,000.00	707.50	96.9	23,000.00
451230 UTILITIES	3,763.99	3,750.00	100.3	56,591.83	45,000.00	11,591.83	OVER**	125.7
451242 TELEPHONE	91.64	250.00	36.6	3,405.33	3,000.00	405.33	OVER**	113.5
451263 FUEL & OIL	315.44	500.00	63.0	6,486.48	6,000.00	486.48	OVER**	108.1
451264 MAINT. OF VEHICLES/EQUIPMEN	262.30	416.74	62.9	5,923.82	5,000.00	923.82	OVER**	118.4
451265 PARK MAINT	3,400.00	4,583.37	74.1	41,440.85	55,000.00	13,559.15	75.3	55,000.00
451267 ENTERPRISE LEASE	735.26	.00	.0	8,125.28	.00	8,125.28	OVER**	.00

GENERAL FUND

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REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
451275 JANITORIAL	.00	.00	.0	100.00	.00	100.00 OVER**	.0	.00
451280 PROFESSIONAL SERVICES	.00	83.37	.0	.00	1,000.00	1,000.00	.0	1,000.00
451290 INS-RISK MANAGEMENT	262.17	333.37	78.6	4,822.70	4,000.00	822.70 OVER**	120.5	4,000.00
451320 OPERATING SUPPLIES	538.10	666.74	80.7	10,573.98	8,000.00	2,573.98 OVER**	132.1	8,000.00
451340 SMALL TOOLS & EQUIPMENT	.00	416.74	.0	377.21	5,000.00	4,622.79	7.5	5,000.00
451341 MAINT. OF SMALL TOOLS & EQU	.00	.00	.0	1,007.36	.00	1,007.36 OVER**	.0	.00
451350 ADA COMPLIANCE	.00	16,666.74	.0	69,686.72	200,000.00	130,313.28	34.8	200,000.00
451499 MISCELLANEOUS	719.02	500.00	143.8	13,826.63	6,000.00	7,826.63 OVER**	230.4	6,000.00
TOTAL COMEAUX PARK	20,081.44 *	40,334.03*	49.7*	385,716.96 *	484,000.00*	98,283.04*	79.6*	484,000.00
GODCHAUX PARK								
452290 INS-RISK MANAGEMENT	262.17	250.00	104.8	3,331.30	3,000.00	331.30 OVER**	111.0	3,000.00
TOTAL GODCHAUX PARK	262.17 *	250.00*	104.8*	3,331.30 *	3,000.00*	331.30*OVER**	111.0*	3,000.00
MCKINLEY SCOTT PARK								
453230 UTILITIES	3.07	83.37	3.6	51.38	1,000.00	948.62	5.1	1,000.00
453265 PARK MAINT	.00	83.37	.0	.00	1,000.00	1,000.00	.0	1,000.00
453290 INS-RISK MANAGEMENT	262.17	250.00	104.8	3,331.30	3,000.00	331.30 OVER**	111.0	3,000.00
453499 MISCELLANEOUS	.00	41.74	.0	.00	500.00	500.00	.0	500.00
TOTAL MCKINLEY SCOTT PARK	265.24 *	458.48*	57.8*	3,382.68 *	5,500.00*	2,117.32*	61.5*	5,500.00
ABBEVILLE RV PARK								
454265 PARK MAINT.	.00	41.74	.0	533.38	500.00	33.38 OVER**	106.6	500.00
454290 INS-RISK MANAGEMENT	262.17	250.00	104.8	3,331.30	3,000.00	331.30 OVER**	111.0	3,000.00
TOTAL ABBEVILLE RV PARK	262.17 *	291.74*	89.8*	3,864.68 *	3,500.00*	364.68*OVER**	110.4*	3,500.00
PARKER HEBERT PARK								
455290 INS-RISK MANAGEMENT	262.17	250.00	104.8	3,331.30	3,000.00	331.30 OVER**	111.0	3,000.00
455499 MISCELLANEOUS	140.00	83.37	167.9	1,940.00	1,000.00	940.00 OVER**	194.0	1,000.00
TOTAL PARKER PARK	402.17 *	333.37*	120.6*	5,271.30 *	4,000.00*	1,271.30*OVER**	131.7*	4,000.00
HERBERT WILLIAMS PARK								
456230 UTILITIES	129.89	166.74	77.8	1,719.44	2,000.00	280.56	85.9	2,000.00
456265 PARK MAINT.	.00	41.74	.0	.00	500.00	500.00	.0	500.00
TOTAL HERBERT WILLIAMS PARK	129.89 *	208.48*	62.3*	1,719.44 *	2,500.00*	780.56*	68.7*	2,500.00
GERTIE HUNTSBERRY PARK								
457499 MISCELLANEOUS	.00	41.74	.0	.00	500.00	500.00	.0	500.00
TOTAL GERTIE HUNTSBERRY PARK	.00 *	41.74*	.0*	.00 *	500.00*	500.00*	.0*	500.00
LAFAYETTE PARK								
458230 UTILITIES	26.31	.00	.0	313.47	.00	313.47 OVER**	.0	.00
458265 PARK MAINTENANCE	.00	.00	.0	1,791.39	.00	1,791.39 OVER**	.0	.00
TOTAL LAFAYETTE PARK	26.31 *	.00*	.0*	2,104.86 *	.00*	2,104.86*OVER**	.0*	.00
MAGDALEN SQUARE								
459230 UTILITIES	375.87	1,250.00	30.0	4,745.93	15,000.00	10,254.07	31.6	15,000.00
459265 PARK MAINTENANCE	28.75	583.37	4.9	6,428.34	7,000.00	571.66	91.8	7,000.00
459320 OPERATING SUPPLIES	.00	.00	.0	9.99	.00	9.99 OVER**	.0	.00
TOTAL MAGDALEN SQUARE PARK	404.62 *	1,833.37*	22.0*	11,184.26 *	22,000.00*	10,815.74*	50.8*	22,000.00
MOTTY PARK								
TOTAL MOTTY PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00

GENERAL FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
MONA MOUTON PARK								
TOTAL MONA MOUTON PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
LAFITTE DRIVE-IN PARK								
462230 UTILITIES	56.94	166.74	34.1	3,231.09	2,000.00	1,231.09 OVER**	161.5	2,000.00
462265 PARK MAINTENANCE	.00	3,750.00	.0	23,200.00	45,000.00	21,800.00	51.5	45,000.00
462320 OPERATING SUPPLIES	.00	.00	.0	101.00	.00	101.00 OVER**	.0	.00
462499 MISCELLANEOUS	260.00	250.00	104.0	3,838.00	3,000.00	838.00 OVER**	127.9	3,000.00
TOTAL LAFITTE DRIVE-IN PARK	316.94 *	4,166.74*	7.6*	30,370.09 *	50,000.00*	19,629.91*	60.7*	50,000.00
TOTAL PARKS	22,150.95 *	47,917.95*	46.2*	446,945.57 *	575,000.00*	128,054.43*	77.7*	575,000.00
TOURIST								
TOURIST								
TOTAL TOURIST	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL TOURIST	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL CULTURE & RECREATION	22,150.95 *	47,917.95*	46.2*	446,945.57 *	575,000.00*	128,054.43*	77.7*	575,000.00
TRANSFERS								
485012 TRSF-EMPLOYEE PAY RAISE FUN	100,000.00-	136,666.74	73.1	1,374,348.93-	1,640,000.00	3,014,348.93	83.8	1,640,000.00
485015 TRANSFER-CSTF POLICE & FIRE	60,000.00-	65,000.00	92.3	780,000.00-	780,000.00	1,560,000.00	100.0	780,000.00
485040 TRANSFER-SALES TAX HEALTH I	49,400.00-	66,583.37	74.1	845,300.00-	799,000.00	1,644,300.00	105.7	799,000.00
485050 TRANSFER-SALES TAX FIRE RET	21,000.00-	21,000.00	100.0	252,000.00-	252,000.00	504,000.00	100.0	252,000.00
485060 TRANSFER-SALES TAX POLICE R	17,000.00-	17,000.00	100.0	204,000.00-	204,000.00	408,000.00	100.0	204,000.00
485061 TRANSFER DRA MATCH	.00	63,000.00	.0	.00	756,000.00	756,000.00	.0	756,000.00
485070 TRANSFER-SALES TAX MUN RET	6,285.00-	6,250.00	100.5	75,420.00-	75,000.00	150,420.00	100.5	75,000.00
485100 TRANSFER-UTILITY SYSTEM FD	532,889.64-	492,500.00	108.2	6,187,689.95-	5,910,000.00	12,097,689.95	104.6	5,910,000.00
485150 TRANSFER-PARK & REC FUND	6,250.00	.00	.0	55,000.00	.00	55,000.00 OVER**	.0	.00
485260 TRANSFER-ARPA	.00	33,333.37	.0	1,240,524.38-	400,000.00	1,640,524.38	310.1	400,000.00
485310 TRSF-TO MAIN STREET A/C FUN	.00	.00	.0	10,000.00	.00	10,000.00 OVER**	.0	.00
485325 TRANSFER-ROAD MAINTENANCE F	.00	.00	.0	207,851.93	.00	207,851.93 OVER**	.0	.00
TOTAL TRANSFERS	780,324.64-*	901,333.48*	86.5*10,	686,431.33-*	10,816,000.00*	21,502,431.33*	98.8*	10,816,000.00
TOTAL EXPENDITURES	273,411.46 *	1,887,631.60*	14.4*	678,282.59 *	22,704,000.00*	22,025,717.41*	2.9*	22,704,000.00
PROFIT/LOSS	47,918.59 *	2,106,465.19*	2.2*	1,031,241.71-*	24,158,000.00*	25,189,241.71*	4.2*	24,158,000.00

ROAD MAINTENANCE FUND NOW

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
361000 INTEREST EARNINGS	44.16-	.00	.0	183.71-	.00	183.71 OVER**	.0	.00
TOTAL REVENUES	44.16-*	.00*	.0*	183.71-*	.00*	183.71*OVER**	.0*	.00
EXPENDITURES								
ROAD OVERLAYS & MAINTENANCE								
TOTAL ROAD OVERLAYS & MNT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRANSFERS								
485010 TRANSFER-GENERAL FUND	.00	.00	.0	207,851.93-	.00	207,851.93 OVER**	.0	.00
TOTAL TRANSFERS	.00 *	.00*	.0*	207,851.93-*	.00*	207,851.93*OVER**	.0*	.00
TOTAL EXPENDITURES	.00 *	.00*	.0*	207,851.93-*	.00*	207,851.93*OVER**	.0*	.00
PROFIT/LOSS	44.16-*	.00*	.0*	208,035.64-*	.00*	208,035.64*OVER**	.0*	.00

POLICE DEPT MISC. ACCT. FUND S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
354000 BOND FEES	255.00-	83.37	305.8	1,890.00-	1,000.00	2,890.00	189.0	1,000.00
354030 ACCIDENT REPORTS	520.00-	416.74	124.7	7,674.00-	5,000.00	12,674.00	153.4	5,000.00
354060 DRUG FORFEITURE	.00	416.74	.0	.00	5,000.00	5,000.00	.0	5,000.00
369000 MISCELLANEOUS REVENUE	6,000.00-	.00	.0	11,000.00-	.00	11,000.00 OVER**	.0	.00
TOTAL REVENUES	6,775.00-*	916.85*	738.9*	20,564.00-*	11,000.00*	31,564.00*	186.9*	11,000.00
EXPENDITURES								
411340 SMALL TOOLS AND EQUIPMENT	.00	291.74	.0	.00	3,500.00	3,500.00	.0	3,500.00
411453 BOND FEES DUE TO LACP	34.00	.00	.0	248.00	.00	248.00 OVER**	.0	.00
411499 PURCHASE MISCELLANEOUS	.00	.00	.0	1,041.30	.00	1,041.30 OVER**	.0	.00
TOTAL POLICE EXPENDITURES	34.00 *	291.74*	11.6*	1,289.30 *	3,500.00*	2,210.70*	36.8*	3,500.00
TRANSFERS								
TOTAL TRANSFERS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL EXPENDITURES	34.00 *	291.74*	11.6*	1,289.30 *	3,500.00*	2,210.70*	36.8*	3,500.00
PROFIT/LOSS	6,741.00-*	1,208.59*	557.7*	19,274.70-*	14,500.00*	33,774.70*	132.9*	14,500.00

MAINTENANCE & OPERATION - STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
333110 LOCAL FUNDS-GRANT	7,182.79-	.00	.0	67,837.50-	.00	67,837.50 OVER**	.0	.00
335000 POL JURY FIRE PROT	.00	7,916.74	.0	95,140.00-	95,000.00	190,140.00	100.1	95,000.00
354090 FIRE REPORTS	.00	.00	.0	360.00-	.00	360.00 OVER**	.0	.00
361000 INTEREST EARNINGS	32.80-	.00	.0	205.80-	.00	205.80 OVER**	.0	.00
369000 MISCELLANEOUS	.00	.00	.0	11,400.00-	.00	11,400.00 OVER**	.0	.00
TOTAL REVENUES	7,215.59-*	7,916.74*	91.1*	174,943.30-*	95,000.00*	269,943.30*	184.1*	95,000.00
EXPENDITURES								
CAPITAL OUTLAY								
414262 MAINT TO BLDG AND GROUNDS	.00	416.74	.0	.00	5,000.00	5,000.00	.0	5,000.00
414264 MAINT & REPAIRS EQUIP	.00	416.74	.0	9,521.39	5,000.00	4,521.39 OVER**	190.4	5,000.00
414340 SMALL TOOLS & EQUIP	.00	416.74	.0	1,000.00-	5,000.00	6,000.00	20.0	5,000.00
414650 CAPITAL OUTLAY-EQUIP	.00	4,166.74	.0	19,287.00	50,000.00	30,713.00	38.5	50,000.00
TOTAL CAPITAL OUTLAY	.00 *	5,416.96*	.0*	27,808.39 *	65,000.00*	37,191.61*	42.7*	65,000.00
TRANSFER								
485060 TRSF-'16 REVENUE BONDS DEBT	7,306.50	7,250.00	100.7	87,644.00	87,000.00	644.00 OVER**	100.7	87,000.00
TOTAL TRANSFER	7,306.50 *	7,250.00*	100.7*	87,644.00 *	87,000.00*	644.00*OVER**	100.7*	87,000.00
TOTAL EXPENDITURES	7,306.50 *	12,666.96*	57.6*	115,452.39 *	152,000.00*	36,547.61*	75.9*	152,000.00
PROFIT/LOSS	90.91 *	20,583.70*	.4*	59,490.91-*	247,000.00*	306,490.91*	24.0*	247,000.00

MAIN STREET ACCOUNT FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
333003 STATE GRANT-BLACKSMITH SHOP	.00	.00	.0	14,007.30-	10,000.00	24,007.30	140.0	10,000.00
361000 INTEREST EARNINGS	.44-	.00	.0	10.02-	.00	10.02 OVER**	.0	.00
364010 MAIN TO MAIN-CEMETERY TOUR	.00	.00	.0	1,750.00-	.00	1,750.00 OVER**	.0	.00
364020 MAIN STREET-SPECIAL REVENUE	.00	750.00	.0	1,750.00-	9,000.00	10,750.00	19.4	9,000.00
364030 MAIN STREET-CHRISTMAS ORNAM	135.00-	.00	.0	1,678.00-	.00	1,678.00 OVER**	.0	.00
364060 KEEP ABBEVILLE BEAUTIFUL	.00	.00	.0	4,500.00-	.00	4,500.00 OVER**	.0	.00
364065 MAIN STREET-COOKBOOK SALES	.00	.00	.0	82.50-	.00	82.50 OVER**	.0	.00
364080 MAIN STREET-CHRISTMAS STROL	100.00-	.00	.0	1,400.00-	.00	1,400.00 OVER**	.0	.00
365000 DONATIONS-BLACKSMITH SHOP	.00	.00	.0	126.00-	.00	126.00 OVER**	.0	.00
TOTAL REVENUES	235.44-*	750.00*	31.3*	25,303.82-*	19,000.00*	44,303.82*	133.1*	19,000.00
EXPENDITURES								
405361 SOUNDS ON THE SQUARE	.00	.00	.0	11,786.40	9,000.00	2,786.40 OVER**	130.9	9,000.00
405368 MAIN STREET EXPENSES	238.39	583.37	40.8	3,953.35	7,000.00	3,046.65	56.4	7,000.00
405369 MAIN TO MAIN PROJECT EXPENS	.00	.00	.0	433.53	.00	433.53 OVER**	.0	.00
405371 BLACKSMITH SHOP EXPENSES	66.21	208.37	31.7	16,658.04	2,500.00	14,158.04 OVER**	666.3	2,500.00
405373 KEEP ABBEVILLE BEAUTIFUL EX	139.54	833.37	16.7	10,587.49	10,000.00	587.49 OVER**	105.8	10,000.00
405375 MAIN STREET-CHRISTMAS STROL	1,027.88	.00	.0	1,322.68	.00	1,322.68 OVER**	.0	.00
TOTAL EXPENSES	1,472.02 *	1,625.11*	90.5*	44,741.49 *	28,500.00*	16,241.49*OVER**	156.9*	28,500.00
TRANSFER								
485010 TRANSFER-GENERAL FUND	.00	.00	.0	10,000.00-	.00	10,000.00 OVER**	.0	.00
TOTAL TRANSFERS	.00 *	.00*	.0*	10,000.00-*	.00*	10,000.00*OVER**	.0*	.00
TOTAL EXPENDITURES	1,472.02 *	1,625.11*	90.5*	34,741.49 *	28,500.00*	6,241.49*OVER**	121.8*	28,500.00
PROFIT/LOSS	1,236.58 *	2,375.11*	52.0*	9,437.67 *	47,500.00*	38,062.33*	19.8*	47,500.00

AIRWAY INDUSTRIAL PARK FUND STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
333004 DOTD MAINTENANCE REIMBURSEM	.00	.00	.0	8,375.33-	10,000.00	18,375.33	83.7	10,000.00
361000 INTEREST EARNINGS	51.30-	.00	.0	394.45-	.00	394.45 OVER**	.0	.00
364030 AIRPORT RENTAL REVENUE	3,976.83-	7,916.74	50.2	109,262.53-	95,000.00	204,262.53	115.0	95,000.00
366000 OIL/GAS/MINERAL ROYALTY	6,539.76-	2,916.74	224.2	104,319.24-	35,000.00	139,319.24	298.0	35,000.00
369000 MISCELLANEOUS REVENUE	10,000.00-	.00	.0	10,000.00-	.00	10,000.00 OVER**	.0	.00
TOTAL REVENUES	20,567.89-*	10,833.48*	189.8*	232,351.55-*	140,000.00*	372,351.55*	165.9*	140,000.00
EXPENDITURES								
AIRPORT EXPENSES								
404121 REGULAR SALARIES	1,538.46	1,666.74	92.3	19,999.98	20,000.00	.02	99.9	20,000.00
404151 MEDICARE TAXES	22.30	125.00	17.8	289.90	1,500.00	1,210.10	19.3	1,500.00
404152 PAYROLL TAXES	95.40	.00	.0	1,240.20	.00	1,240.20 OVER**	.0	.00
404230 UTILITIES	554.51	1,083.37	51.1	14,494.68	13,000.00	1,494.68 OVER**	111.4	13,000.00
404232 AWOS	.00	416.74	.0	650.00	5,000.00	4,350.00	13.0	5,000.00
404242 TELEPHONE	.00	166.74	.0	1,817.66	2,000.00	182.34	90.8	2,000.00
404260 MAINTENANCE-RUNWAY	.00	166.74	.0	.00	2,000.00	2,000.00	.0	2,000.00
404261 MNT. OF BUILDING/GROUNDS	.00	833.37	.0	16,979.40	10,000.00	6,979.40 OVER**	169.7	10,000.00
404263 FUEL & OIL	.00	416.74	.0	4,012.19	5,000.00	987.81	80.2	5,000.00
404264 MAINTENANCE OF VEHICLES	788.47	416.74	189.1	4,105.59	5,000.00	894.41	82.1	5,000.00
404280 PROFESSIONAL SERVICES	8,563.87	5,833.37	146.8	44,196.78	70,000.00	25,803.22	63.1	70,000.00
404320 OPERATING SUPPLIES	.00	1,250.00	.0	2,919.82	15,000.00	12,080.18	19.4	15,000.00
404340 SMALL TOOLS & EQUIPMENT	.00	.00	.0	434.90	.00	434.90 OVER**	.0	.00
404341 MNT. OF SMALL TOOLS & EQPT	.00	.00	.0	650.00	.00	650.00 OVER**	.0	.00
404499 MISCELLANEOUS	2,000.00	125.00	600.0	2,225.00	1,500.00	725.00 OVER**	148.3	1,500.00
404600 CAPITAL OUTLAY	44,398.42	.00	.0	44,398.42	.00	44,398.42 OVER**	.0	.00
TOTAL AIRPORT EXPENSES	57,961.43 *	12,500.55*	463.6*	158,414.52 *	150,000.00*	8,414.52*OVER**	105.6*	150,000.00
TRANSFERS								
485063 TRANSFER-AIRPORT IMP FUND	.00	.00	.0	1,685.25	.00	1,685.25 OVER**	.0	.00
TOTAL TRANSFERS	.00 *	.00*	.0*	1,685.25 *	.00*	1,685.25*OVER**	.0*	.00
TOTAL EXPENDITURES	57,961.43 *	12,500.55*	463.6*	160,099.77 *	150,000.00*	10,099.77*OVER**	106.7*	150,000.00
PROFIT/LOSS	37,393.54 *	23,334.03*	160.2*	72,251.78-*	290,000.00*	362,251.78*	24.9*	290,000.00

PARK & RECREATION FUND		S T A T E M E N T O F O P E R A T I O N				REPORT DATE 12/31/23			
DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET	
REVENUES									
SPORTS PROGRAM REGISTRATION									
TOTAL REGISTRATION FEES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
SPORTS PROGRAM CONCESSION REV									
TOTAL CONCESSION SALES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
GATE FEE REVENUE									
TOTAL GATE REVENUE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
TOURNAMENT REVENUE									
TOTAL TOURNAMENTS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
SPECIAL EVENT REVENUE									
TOTAL SPECIAL EVENT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
SPONSORSHIPS									
TOTAL SPONSORSHIP	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
RECREATION CENTER RENTAL									
TOTAL RECREATION CENTER REV	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
FIELD USAGE FEES									
365010 FIELD USAGE FEES PAID	1,925.00-	.00	.0	18,025.00-	26,000.00	44,025.00	69.3	26,000.00	
365020 FIELD USAGE FEES FOR PRACTI	.00	.00	.0	3,680.00-	.00	3,680.00 OVER**	.0	.00	
TOTAL FIELD USAGE FEES	1,925.00-*	.00*	.0*	21,705.00-*	26,000.00*	47,705.00*	83.4*	26,000.00	
TOTAL MISCELLANEOUS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
TOTAL REVENUE	1,925.00-*	.00*	.0*	21,705.00-*	26,000.00*	47,705.00*	83.4*	26,000.00	
EXPENDITURES									
PARK ADMINISTRATIVE DEPT									
410260 SPORTS ADMINISTRATOR PAYMEN	6,250.00	8,333.37	74.9	75,000.00	100,000.00	25,000.00	75.0	100,000.00	
410310 OFFICE SUPPLIES	.00	.00	.0	43.14	.00	43.14 OVER**	.0	.00	
TOTAL PARK ADMINISTRATIVE DEPT	6,250.00 *	8,333.37*	74.9*	75,043.14 *	100,000.00*	24,956.86*	75.0*	100,000.00	
SPORTS PROGRAM EXPENSES									
FOOTBALL PROGRAM									
TOTAL FOOTBALL PROGRAM	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
BASEBALL PROGRAM									
TOTAL BASEBALL PROGRAM	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
SOCCER PROGRAM									
TOTAL SOCCER PROGRAM	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
BASKETBALL PROGRAM									
TOTAL BASKETBALL PROGRAM	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
ADULT SOFTBALL PROGRAM									
TOTAL ADULT SOFTBALL PROGRAM	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00	
SPECIAL EVENT EXPENSES									

PARK & RECREATION FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
TOTAL SPECIAL EVENT EXPENSES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
RECREATION CENTER EXPENSES								
TOTAL RECREATION CENTER EXP	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRACK & FIELD EXPENSES								
TOTAL TRACK & FIELD	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL SPORTS PROGRAM EXPENSES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRANSFERS								
485010 TRANSFER - GENERAL FUND	6,250.00-	.00	.0	55,000.00-	.00	55,000.00 OVER**	.0	.00
TOTAL TRANSFERS	6,250.00-*	.00*	.0*	55,000.00-*	.00*	55,000.00*OVER**	.0*	.00
TOTAL EXPENDITURES	.00 *	8,333.37*	.0*	20,043.14 *	100,000.00*	79,956.86*	20.0*	100,000.00
PROFIT/LOSS	1,925.00-*	8,333.37*	23.0*	1,661.86-*	126,000.00*	127,661.86*	1.3*	126,000.00

CITY SALES TAX FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
312000 SALES TAX	142,621.18-	138,333.37	103.0	1,722,169.88-	1,660,000.00	3,382,169.88	103.7	1,660,000.00
TOTAL TAXES	142,621.18-*	138,333.37*	103.0*	1,722,169.88-*	1,660,000.00*	3,382,169.88*	103.7*	1,660,000.00
INTERGOVERNMENT REVENUE								
333000 STATE GRANTS	.00	.00	.0	80,112.00-	.00	80,112.00 OVER**	.0	.00
333010 STREETSCAPE GRANT	.00	.00	.0	327,928.72-	.00	327,928.72 OVER**	.0	.00
TOTAL INTERGOVT REVENUE	.00 *	.00*	.0*	408,040.72-*	.00*	408,040.72*OVER**	.0*	.00
MISCELLANEOUS REVENUES								
361000 INTEREST EARNINGS	186.66-	.00	.0	1,573.89-	.00	1,573.89 OVER**	.0	.00
369000 MISCELLANEOUS REV	24,126.71-	.00	.0	24,396.71-	.00	24,396.71 OVER**	.0	.00
TOTAL MISCELLANEOUS REV	24,313.37-*	.00*	.0*	25,970.60-*	.00*	25,970.60*OVER**	.0*	.00
TOTAL REVENUES	166,934.55-*	138,333.37*	120.6*	2,156,181.20-*	1,660,000.00*	3,816,181.20*	129.8*	1,660,000.00
EXPENDITURES								
GENERAL GOVERNMENT								
CITY COURT								
TOTAL CITY COURT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
AIRPORT								
TOTAL AIRPORT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
ADMINISTRATIVE								
405262 MAINT OF BUILDINGS AND GROU	.00	416.74	.0	1,422.06	5,000.00	3,577.94	28.4	5,000.00
405266 FURN-OFFICE MACH-EQUIP	688.00	1,666.74	41.2	14,203.65	20,000.00	5,796.35	71.0	20,000.00
405340 SMALL TOOLS AND EQUIPMENT	.00	833.37	.0	.00	10,000.00	10,000.00	.0	10,000.00
405500 BLIGHTED PROPERTY COSTS	40,000.00	.00	.0	40,000.00	.00	40,000.00 OVER**	.0	.00
405600 CAPITAL OUTLAY	.00	833.37	.0	.00	10,000.00	10,000.00	.0	10,000.00
405650 CAPITAL OUTLAY-EQUIP/VEHICL	.00	4,583.37	.0	.00	55,000.00	55,000.00	.0	55,000.00
TOTAL ADMINISTRATIVE	40,688.00 *	8,333.59*	488.2*	55,625.71 *	100,000.00*	44,374.29*	55.6*	100,000.00
ADMIN CITY HALL								
406266 FURN-OFFICE MACH-EQUIP	.00	.00	.0	250.87	.00	250.87 OVER**	.0	.00
406499 MISCELLANEOUS	.00	.00	.0	208.00	.00	208.00 OVER**	.0	.00
TOTAL ADMIN CITY HALL	.00 *	.00*	.0*	458.87 *	.00*	458.87*OVER**	.0*	.00
CIVIL SERVICE								
TOTAL CIVIL SERVICE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL GENERAL GOVT	40,688.00 *	8,333.59*	488.2*	56,084.58 *	100,000.00*	43,915.42*	56.0*	100,000.00
PUBLIC SAFETY								
POLICE DEPARTMENT								
411262 MAINT OF BUILDINGS AND GROU	.00	416.74	.0	.00	5,000.00	5,000.00	.0	5,000.00
411264 MAINT. OF VEHICLES/EQUIPMEN	.00	416.74	.0	5,175.56	5,000.00	175.56 OVER**	103.5	5,000.00
411266 FURN-OFFICE MACH-EQUIP	649.00	416.74	155.7	649.00	5,000.00	4,351.00	12.9	5,000.00
411340 SMALL TOOLS & EQUIP	4,747.75	2,083.37	227.8	27,077.14	25,000.00	2,077.14 OVER**	108.3	25,000.00
411650 CAPITAL OUTLAY - AUTOS	51,772.66	.00	.0	51,772.66	60,000.00	8,227.34	86.2	60,000.00
TOTAL POLICE DEPARTMENT	57,169.41 *	3,333.59*	714.9*	84,674.36 *	100,000.00*	15,325.64*	84.6*	100,000.00
FIRE DEPARTMENT								

CITY SALES TAX FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
414262 MAINT OF BLD & GROUNDS	2,180.00	833.37	261.5	2,313.40	10,000.00	7,686.60	23.1	10,000.00
414264 MAINT. OF VEHICLES	.00	416.74	.0	6,399.20	5,000.00	1,399.20 OVER**	127.9	5,000.00
414266 FURN-OFFICE MACH-EQUIP	.00	416.74	.0	4,937.79	5,000.00	62.21	98.7	5,000.00
414340 SMALL TOOLS & EQUIP	3,474.66	1,666.74	208.4	20,954.66	20,000.00	954.66 OVER**	104.7	20,000.00
TOTAL FIRE DEPARTMENT	5,654.66 *	3,333.59*	169.6*	34,605.05 *	40,000.00*	5,394.95*	86.5*	40,000.00
TOTAL PUBLIC SAFETY	62,824.07 *	6,667.18*	942.2*	119,279.41 *	140,000.00*	20,720.59*	85.1*	140,000.00
HIGHWAYS & STREETS								
422261 MAINT OF GROUNDS	.00	3,750.00	.0	44,821.00	45,000.00	179.00	99.6	45,000.00
422264 MAINT. OF VEHICLES /EQUIPME	1,033.50	333.37	310.0	3,675.85	4,000.00	324.15	91.8	4,000.00
422280 PROFESSIONAL SERVICES	.00	.00	.0	26,261.20	.00	26,261.20 OVER**	.0	.00
422330 MATERIALS	.00	1,250.00	.0	28,171.74	15,000.00	13,171.74 OVER**	187.8	15,000.00
422332 CAP IMP COUNCILMAN AT LARGE	3,013.81	833.37	361.6	4,656.68	10,000.00	5,343.32	46.5	10,000.00
422333 CAP IMP MAYOR	.00	833.37	.0	2,528.29	10,000.00	7,471.71	25.2	10,000.00
422335 CAP IMP DISTRICT C	2,785.87	833.37	334.2	7,208.19	10,000.00	2,791.81	72.0	10,000.00
422337 CAP IMP DISTRICT D	2,897.49	833.37	347.6	9,919.36	10,000.00	80.64	99.1	10,000.00
422338 CONSTRUCTION-CONTRACTOR LAB	.00	4,166.74	.0	2,130.00	50,000.00	47,870.00	4.2	50,000.00
422339 STREET OVERLAY	36,147.16	14,583.37	247.8	99,613.16	175,000.00	75,386.84	56.9	175,000.00
422340 SMALL TOOLS & EQUIPMENT	.00	833.37	.0	4,564.52	10,000.00	5,435.48	45.6	10,000.00
422341 STREET SIGNS, BARRICADES, E	.00	833.37	.0	3,272.41	10,000.00	6,727.59	32.7	10,000.00
422343 CAP IMP. DISTRICT B	.00	833.37	.0	3,265.28	10,000.00	6,734.72	32.6	10,000.00
422344 CAP IMP. DISTRICT A	6,314.21	833.37	757.6	8,590.54	10,000.00	1,409.46	85.9	10,000.00
422500 DEMOLITION EXPENSES	.00	1,666.74	.0	.00	20,000.00	20,000.00	.0	20,000.00
422600 CAPITAL OUTLAY	.00	.00	.0	8,865.00	.00	8,865.00 OVER**	.0	.00
422610 STREETSCAPE SIDEWALK PROJEC	.00	.00	.0	540,377.67	95,000.00	445,377.67 OVER**	568.8	95,000.00
422630 CAP IMP OTHER THAN BLDG	.00	2,083.37	.0	.00	25,000.00	25,000.00	.0	25,000.00
422650 CAPITAL OUTLAY-EQUIP	.00	.00	.0	9,211.25	.00	9,211.25 OVER**	.0	.00
TOTAL HIGHWAYS & STREETS	52,192.04 *	34,500.55*	151.2*	807,132.14 *	509,000.00*	298,132.14*OVER**	158.5*	509,000.00
UT.FD.-ADMIN DEPT								
423264 MAINT. OF VEHICLES	.00	.00	.0	349.99	.00	349.99 OVER**	.0	.00
423266 FURN-OFFICE MACH-EQUIP	.00	416.74	.0	9,571.12	5,000.00	4,571.12 OVER**	191.4	5,000.00
423340 SMALL TOOLS AND EQUIPMENT	.00	416.74	.0	1,429.98	5,000.00	3,570.02	28.5	5,000.00
TOTAL UT FD ADMIN DEPT	.00 *	833.48*	.0*	11,351.09 *	10,000.00*	1,351.09*OVER**	113.5*	10,000.00
ELECTRIC DEPARTMENT								
424264 MAINT. OF VEHICLES	.00	416.74	.0	3,130.75	5,000.00	1,869.25	62.6	5,000.00
424300 MAL'T & SUPPLIES	.00	416.74	.0	57,056.09	5,000.00	52,056.09 OVER**	141.1	5,000.00
424339 MAINT & REPAIR TO SYSTEM	.00	416.74	.0	38,310.39	5,000.00	33,310.39 OVER**	766.2	5,000.00
424340 SMALL TOOLS & EQUIP	1,577.91	416.74	378.6	9,744.37	5,000.00	4,744.37 OVER**	194.8	5,000.00
TOTAL ELECTRIC DEPT	1,577.91 *	1,666.96*	94.6*	108,241.60 *	20,000.00*	88,241.60*OVER**	541.2*	20,000.00
WATER DEPARTMENT								
425262 MAINT TO BUILDING AND GROUN	.00	.00	.0	2,347.10	.00	2,347.10 OVER**	.0	.00
425264 MAINT. OF VEHICLES/EQUIPMEN	.00	.00	.0	1,589.97	.00	1,589.97 OVER**	.0	.00
425266 OFFICE FURNITURE & EQUIP	.00	.00	.0	464.84	.00	464.84 OVER**	.0	.00
425339 MAINT. & REPAIRS TO SYSTEM	.00	416.74	.0	34,290.88	5,000.00	29,290.88 OVER**	685.8	5,000.00
425340 SMALL TOOLS & EQUIP	.00	416.74	.0	7,117.98	5,000.00	2,117.98 OVER**	142.3	5,000.00
425600 CAPITAL OUTLAY	.00	1,666.74	.0	17,997.60	20,000.00	2,002.40	89.9	20,000.00
TOTAL WATER DEPT	.00 *	2,500.22*	.0*	63,808.37 *	30,000.00*	33,808.37*OVER**	212.6*	30,000.00
425891 CWF/LGAP	.00	.00	.0	21,762.00	.00	21,762.00 OVER**	.0	.00
TOTAL WATER DEPT & PHASE II	.00 *	2,500.22*	.0*	85,570.37 *	30,000.00*	55,570.37*OVER**	285.2*	30,000.00

CITY SALES TAX FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
SEWER DEPARTMENT								
426264 MAINT. OF VEHICLES/EQUIPMEN	.00	416.74	.0	671.98	5,000.00	4,328.02	13.4	5,000.00
426266 OFFICE FURNITURE & EQUIP	.00	.00	.0	1,097.98	.00	1,097.98 OVER**	.0	.00
426339 REPAIRS TO SYSTEM	32,366.03	1,666.74	941.8	50,267.02	20,000.00	30,267.02 OVER**	251.3	20,000.00
426340 SMALL TOOLS & EQUIPMENT	.00	1,250.00	.0	5,945.13	15,000.00	9,054.87	39.6	15,000.00
426600 CAPITAL OUTLAY	.00	416.74	.0	.00	5,000.00	5,000.00	.0	5,000.00
TOTAL SEWER DEPT	32,366.03 *	3,750.22*	863.0*	57,982.11 *	45,000.00*	12,982.11*OVER**	128.8*	45,000.00
CULTURE & RECREATION								
PARKS								
COMEAX PARK (ADMINISTRATIVE)								
451264 MAINT. OF VEHICLES	.00	.00	.0	3,674.99	.00	3,674.99 OVER**	.0	.00
451265 PARK MAINT	.00	416.74	.0	.00	5,000.00	5,000.00	.0	5,000.00
451340 SMALL TOOLS & EQUIP	.00	833.37	.0	7,558.06	10,000.00	2,441.94	75.5	10,000.00
451630 CAP IMP OTHER THAN BLDG	.00	1,666.74	.0	.00	20,000.00	20,000.00	.0	20,000.00
451639 CAPITAL OUTLAY - EQUIPMENT	.00	1,250.00	.0	.00	15,000.00	15,000.00	.0	15,000.00
451670 CAPITAL OUTLAY-TENNIS COURT	.00	833.37	.0	.00	10,000.00	10,000.00	.0	10,000.00
TOTAL COMEAUX PARK	.00 *	5,000.22*	.0*	11,233.05 *	60,000.00*	48,766.95*	18.7*	60,000.00
GODCHAUX PARK								
TOTAL GODCHAUX PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
MCKINLEY SCOTT PARK								
453600 CAPITAL OUTLAY	.00	416.74	.0	.00	5,000.00	5,000.00	.0	5,000.00
TOTAL MCKINLEY SCOTT PARK	.00 *	416.74*	.0*	.00 *	5,000.00*	5,000.00*	.0*	5,000.00
ABBEVILLE RV PARK								
TOTAL ABBEVILLE RV PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PARKER HEBERT PARK								
455630 CAP IMP OTHER THAN BLDG	.00	583.37	.0	.00	7,000.00	7,000.00	.0	7,000.00
TOTAL PARKER HEBERT PARK	.00 *	583.37*	.0*	.00 *	7,000.00*	7,000.00*	.0*	7,000.00
HERBERT WILLIAMS PARK								
TOTAL HERBERT WILLIAMS PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
GERTIE HUNTSBERRY PARK								
TOTAL SENIOR CITIZENS PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
LAFAYETTE ST PARK								
TOTAL LAF ST PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
MAGDALEN SQUARE PARK								
459264 MAINT & REPAIRS - EQUIPMENT	.00	.00	.0	1,010.29	.00	1,010.29 OVER**	.0	.00
459630 CAP IMP OTHER THAN BLDG	.00	833.37	.0	.00	10,000.00	10,000.00	.0	10,000.00
TOTAL MAGDALEN SQUARE PARK	.00 *	833.37*	.0*	1,010.29 *	10,000.00*	8,989.71*	10.1*	10,000.00
MOTTY PARK								
TOTAL MOTTY PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
MONA MOUTON PARK								
TOTAL MONA MOUTON PARK	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
LAFITTE DRIVE-IN PARK								

CITY SALES TAX FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
462630 WALKING TRAIL	.00	.00	.0	.00	88,000.00	88,000.00	.0	88,000.00
462635 LLOP-PIER PROJECT	1,108.60	.00	.0	7,839.60	.00	7,839.60 OVER**	.0	.00
TOTAL LAFITTE DRIVE-IN PARK	1,108.60 *	.00*	.0*	7,839.60 *	88,000.00*	80,160.40*	8.9*	88,000.00
TOTAL PARKS	1,108.60 *	6,833.70*	16.2*	20,082.94 *	170,000.00*	149,917.06*	11.8*	170,000.00
TOURIST								
TOTAL TOURIST	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL CULTURE & RECREATION	1,108.60 *	6,833.70*	16.2*	20,082.94 *	170,000.00*	149,917.06*	11.8*	170,000.00
485053 TRSF-2021 REVENUE BDS DEBT	30,173.00	30,000.00	100.5	362,148.00	360,000.00	2,148.00 OVER**	100.5	360,000.00
485065 TRANSFER-LOCAL FUNDS LCDBG	.00	5,000.00	.0	.00	60,000.00	60,000.00	.0	60,000.00
485090 2014 SALES TAX REV BONDS DE	16,876.17	16,833.37	100.2	202,621.36	202,000.00	621.36 OVER**	100.3	202,000.00
485100 TRANSFER-UTILITY SYSTEM	.00	8,750.00	.0	.00	105,000.00	105,000.00	.0	105,000.00
TOTAL EXPENDITURES	237,805.82 *	125,669.27*	189.2*	1,830,493.60 *	1,751,000.00*	79,493.60*OVER**	104.5*	1,751,000.00
PROFIT/LOSS	70,871.27 *	264,002.64*	26.8*	325,687.60-*	3,411,000.00*	3,736,687.60*	9.5*	3,411,000.00

2019 SALES TAX PROP/RAISES S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
312000 2019 SALES TAX PROP/RAISES	142,621.18-	138,333.37	103.0	1,722,169.88-	1,660,000.00	3,382,169.88	103.7	1,660,000.00
TOTAL TAXES	142,621.18-*	138,333.37*	103.0*	1,722,169.88-*	1,660,000.00*	3,382,169.88*	103.7*	1,660,000.00
MISCELLANEOUS REVENUE								
361000 INTEREST EARNINGS	286.69-	.00	.0	2,864.06-	.00	2,864.06 OVER**	.0	.00
TOTAL MISC REVENUE	286.69-*	.00*	.0*	2,864.06-*	.00*	2,864.06*OVER**	.0*	.00
TOTAL REVENUES	142,907.87-*	138,333.37*	103.3*	1,725,033.94-*	1,660,000.00*	3,385,033.94*	103.9*	1,660,000.00
EXPENDITURES								
TOTAL EXPENDITURES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRANSFERS								
485010 TRANSFER TO GENERAL FUND	100,000.00	136,666.74	73.1	1,374,348.93	1,640,000.00	265,651.07	83.8	1,640,000.00
485100 TRANSFER-UTILITY SYSTEM FUN	20,000.00	26,666.74	74.9	303,588.21	320,000.00	16,411.79	94.8	320,000.00
TOTAL TRANSFERS	120,000.00 *	163,333.48*	73.4*	1,677,937.14 *	1,960,000.00*	282,062.86*	85.6*	1,960,000.00
TOTAL EXPENDITURES & TRANSFERS	120,000.00 *	163,333.48*	73.4*	1,677,937.14 *	1,960,000.00*	282,062.86*	85.6*	1,960,000.00
PROFIT/LOSS	22,907.87-*	301,666.85*	7.5*	47,096.80-*	3,620,000.00*	3,667,096.80*	1.3*	3,620,000.00

POLICE/FIRE SALES TAX FUND NOS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
314000 POLICE & FIRE QTR SALES TAX	71,310.58-	69,166.74	103.0	861,084.98-	830,000.00	1,691,084.98	103.7	830,000.00
TOTAL TAXES	71,310.58-*	69,166.74*	103.0*	861,084.98-*	830,000.00*	1,691,084.98*	103.7*	830,000.00
MISCELLANEOUS REVENUE								
361000 INTEREST EARNINGS	45.56-	.00	.0	405.65-	.00	405.65 OVER**	.0	.00
TOTAL MISC REVENUE	45.56-*	.00*	.0*	405.65-*	.00*	405.65*OVER**	.0*	.00
TOTAL REVENUES	71,356.14-*	69,166.74*	103.1*	861,490.63-*	830,000.00*	1,691,490.63*	103.7*	830,000.00
EXPENDITURES								
TRANSFERS								
485015 TRANSFER TO GEN-POLICE/FIRE	60,000.00	65,000.00	92.3	780,000.00	780,000.00	.00	100.0	780,000.00
TOTAL EXPENDITURES	60,000.00 *	65,000.00*	92.3*	780,000.00 *	780,000.00*	.00*	100.0*	780,000.00
PROFIT/LOSS	11,356.14-*	134,166.74*	8.4*	81,490.63-*	1,610,000.00*	1,691,490.63*	5.0*	1,610,000.00

REDEDICATED SALES TAX FUND STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
313000 REDEDICATED SALES TAX	142,621.18-	138,333.37	103.0	1,722,169.88-	1,660,000.00	3,382,169.88	103.7	1,660,000.00
TOTAL TAXES	142,621.18-*	138,333.37*	103.0*	1,722,169.88-*	1,660,000.00*	3,382,169.88*	103.7*	1,660,000.00
MISCELLANEOUS REVENUE								
361000 INTEREST EARNINGS	5.37-	.00	.0	91.10-	.00	91.10 OVER**	.0	.00
TOTAL MISCELLANEOUS REVENUE	5.37-*	.00*	.0*	91.10-*	.00*	91.10*OVER**	.0*	.00
TOTAL REVENUE	142,626.55-*	138,333.37*	103.1*	1,722,260.98-*	1,660,000.00*	3,382,260.98*	103.7*	1,660,000.00
EXPENDITURES								
TRANSFERS								
485030 TRANSFER TO GF-HEALTH INS	49,400.00	66,583.37	74.1	845,300.00	799,000.00	46,300.00 OVER**	105.7	799,000.00
485040 TRANSFER-USF HEALTH INS	15,600.00	21,333.37	73.1	269,700.00	256,000.00	13,700.00 OVER**	105.3	256,000.00
485050 TRANSFER-GF FIRE DEPT RET	21,000.00	21,000.00	100.0	252,000.00	252,000.00	.00	100.0	252,000.00
485060 TRANSFER-GF POLICE DEPT RET	17,000.00	17,000.00	100.0	204,000.00	204,000.00	.00	100.0	204,000.00
485070 TRANSFER-GF MUNICIPAL RET	6,285.00	6,250.00	100.5	75,420.00	75,000.00	420.00 OVER**	100.5	75,000.00
485080 TRANSFER-USF MUNICIPAL RET	7,375.00	7,416.74	99.4	88,500.00	89,000.00	500.00	99.4	89,000.00
TOTAL EXPENDITURES	116,660.00 *	139,583.48*	83.5*	1,734,920.00 *	1,675,000.00*	59,920.00*OVER**	103.5*	1,675,000.00
PROFIT/LOSS	25,966.55-*	277,916.85*	9.3*	12,659.02 *	3,335,000.00*	3,322,340.98*	.3*	3,335,000.00

ACCOUNTS PAYABLE CLEARING ACCS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
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TRUST FUND FOR EDD #1

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
TOTAL TAXES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
MISCELLANEOUS REVENUE								
TOTAL REVENUE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL REVENUES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
EXPENDITURES								
TOTAL EXPENDITURES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00

EMPLOYEE HEALTH INSURANCE FD STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
340090 PREMIUM	339,815.65-	.00	.0	2,830,772.93-	.00	2,830,772.93 OVER**	.0	.00
341000 SPECIFIC LOSS - INS PAYMENT	.00	.00	.0	41,460.43-	.00	41,460.43 OVER**	.0	.00
361000 INTEREST EARNINGS	15.59-	.00	.0	122.71-	.00	122.71 OVER**	.0	.00
369000 MISCELLANEOUS	78,900.00-	.00	.0	306,004.71-	.00	306,004.71 OVER**	.0	.00
TOTAL REVENUES	418,731.24-*	.00*	.0*	3,178,360.78-*	.00*	3,178,360.78*OVER**	.0*	.00
TOTAL REVENUES	418,731.24-*	.00*	.0*	3,178,360.78-*	.00*	3,178,360.78*OVER**	.0*	.00
EXPENDITURES								
CLAIMS PAID								
460500 HEALTH CLAIMS	91,138.46	.00	.0	1,367,166.92	.00	1,367,166.92 OVER**	.0	.00
460600 PRESCRIPTION DRUG CLAIMS	94,846.44	.00	.0	1,172,567.50	.00	1,172,567.50 OVER**	.0	.00
TOTAL HEALTH CLAIMS	185,984.90 *	.00*	.0*	2,539,734.42 *	.00*	2,539,734.42*OVER**	.0*	.00
TOTAL CLAIMS	185,984.90 *	.00*	.0*	2,539,734.42 *	.00*	2,539,734.42*OVER**	.0*	.00
ADMIN EXPENSES								
475284 HEALTH PREMIUM	49,099.73	.00	.0	579,264.81	.00	579,264.81 OVER**	.0	.00
475499 MISCELLANEOUS	.00	.00	.0	10.00	.00	10.00 OVER**	.0	.00
TOTAL ADMIN EXPENSES	49,099.73 *	.00*	.0*	579,274.81 *	.00*	579,274.81*OVER**	.0*	.00
TRANSFERS								
TOTAL TRANSFER	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL EXPENDITURES	235,084.63 *	.00*	.0*	3,119,009.23 *	.00*	3,119,009.23*OVER**	.0*	.00
PROFIT/LOSS	183,646.61-*	.00*	.0*	59,351.55-*	.00*	59,351.55*OVER**	.0*	.00

PAYROLL FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION

CURRENT
AMOUNT

CURRENT
BUDGET

CURRENT
% BUDGET

Y-T-D
AMOUNT

ANNUAL
BUDGET

Y-T-D
DIFFERENCE

ANNUAL
% BUDGET

Y-T-D
BUDGET

UTILITY SYSTEM FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TAXES								
TOTAL TAXES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
LICENSES								
323040 PLUMBERS LIC	.00	83.37	.0	950.00-	1,000.00	1,950.00	95.0	1,000.00
TOTAL LICENSES	.00 *	83.37*	.0*	950.00-	1,000.00*	1,950.00*	95.0*	1,000.00
INTERGOVERNMENTAL REV								
TOTAL INTERGOVERNMT REV	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
FEEES CHG COMM FOR SVC								
344020 SEWERAGE CHARGES	149,226.64-	164,166.74	90.8	2,045,764.93-	1,970,000.00	4,015,764.93	103.8	1,970,000.00
344050 ELECTRIC SALES	241,940.80-	333,333.37	72.5	4,076,894.36-	4,000,000.00	8,076,894.36	101.9	4,000,000.00
344051 FUEL ADJUSTMENTS	481,465.97-	700,000.00	68.7	8,531,348.56-	8,400,000.00	16,931,348.56	101.5	8,400,000.00
344053 RECONNECT FEES	2,400.00-	5,000.00	48.0	50,400.00-	60,000.00	110,400.00	84.0	60,000.00
344054 DELINQUENT CHARGES	19,012.69-	15,833.37	120.0	215,438.34-	190,000.00	405,438.34	113.3	190,000.00
344070 WATER CHARGES	151,428.22-	170,833.37	88.6	2,140,095.96-	2,050,000.00	4,190,095.96	104.3	2,050,000.00
344075 ELECTRIC PERMIT	621.00-	1,000.00	62.1	33,964.06-	12,000.00	45,964.06	283.0	12,000.00
344076 WATER & SEWER PERMITS	65.00	833.37	7.7	12,282.02-	10,000.00	22,282.02	122.8	10,000.00
344078 BULK WATER SALES	96.63-	83.37	115.9	1,195.37-	1,000.00	2,195.37	119.5	1,000.00
344080 MISC - NSF FEES	150.00-	83.37	179.9	1,500.00-	1,000.00	2,500.00	150.0	1,000.00
344082 COLLECTION-BAD DEBTS	276.68-	833.37	33.2	5,566.97-	10,000.00	15,566.97	55.6	10,000.00
TOTAL FEES CHG COMM SVC	1,046,553.63-*	1,392,000.33*	75.1*17,	114,450.57-*	16,704,000.00*	33,818,450.57*	102.4*	16,704,000.00
MISCELLANEOUS REVENUE								
361000 INTEREST EARNINGS	1,351.31-	833.37	162.1	44,322.14-	10,000.00	54,322.14	443.2	10,000.00
369000 MISCELLANEOUS	892.90-	2,916.74	30.6	308,825.76-	35,000.00	343,825.76	882.3	35,000.00
TOTAL INTEREST	2,244.21-*	3,750.11*	59.8*	353,147.90-*	45,000.00*	398,147.90*	784.7*	45,000.00
TOTAL REVENUES	1,048,797.84-*	1,395,833.81*	75.1*17,	468,548.47-*	16,750,000.00*	34,218,548.47*	104.2*	16,750,000.00
OPERATING EXPENSES								
ADMINISTRATIVE DEPT								
423121 REGULAR SALARIES	31,634.76	31,250.00	101.2	384,403.32	375,000.00	9,403.32 OVER**	102.5	375,000.00
423122 OVERTIME SALARIES	4,934.20	3,750.00	131.5	59,877.93	45,000.00	14,877.93 OVER**	133.0	45,000.00
423150 MEDICARE TAX	513.28	.00	.0	6,831.99	.00	6,831.99 OVER**	.0	.00
423151 PAYROLL TAXES	2,195.21	2,750.00	79.8	28,121.95	33,000.00	4,878.05	85.2	33,000.00
423152 RETIREMENT CONTRIBUTIONS	4,655.52	5,000.00	93.1	61,476.57	60,000.00	1,476.57 OVER**	102.4	60,000.00
423153 GROUP INSURANCE	23,415.58	13,750.00	170.2	195,546.42	165,000.00	30,546.42 OVER**	118.5	165,000.00
423156 UNIFORMS	1,644.35	1,250.00	131.5	19,408.08	15,000.00	4,408.08 OVER**	129.3	15,000.00
423213 SUBSCRIPTIONS	.00	.00	.0	102.96	.00	102.96 OVER**	.0	.00
423230 UTILITIES	.00	666.74	.0	3,857.66	8,000.00	4,142.34	48.2	8,000.00
423241 POSTAGE	3,588.12	2,916.74	123.0	42,149.41	35,000.00	7,149.41 OVER**	120.4	35,000.00
423242 TELEPHONE	232.62	500.00	46.5	3,345.43	6,000.00	2,654.57	55.7	6,000.00
423260 MAINT AGREEMENTS	176.00	833.37	21.1	10,738.71	10,000.00	738.71 OVER**	107.3	10,000.00
423262 MAINT. OF BUILDING & GROUND	252.59	.00	.0	1,499.72	.00	1,499.72 OVER**	.0	.00
423263 FUEL & OIL	517.87	.00	.0	9,243.55	.00	9,243.55 OVER**	.0	.00
423264 MAINT. OF VEHICLES/EQUIPMEN	84.42	1,250.00	6.7	3,434.65	15,000.00	11,565.35	22.8	15,000.00
423267 ENTERPRISE LEASE	838.88	.00	.0	7,161.04	.00	7,161.04 OVER**	.0	.00
423275 JANITORIAL	400.00	416.74	95.9	4,800.00	5,000.00	200.00	96.0	5,000.00
423280 PROFESSIONAL SERVICES	.00	166.74	.0	.00	2,000.00	2,000.00	.0	2,000.00
423289 COMPUTER PROGRAMMING	18.75	833.37	2.2	4,108.74	10,000.00	5,891.26	41.0	10,000.00

UTILITY SYSTEM FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
423290 INS-RISK MANAGEMENT	1,310.86	1,250.00	104.8	16,263.50	15,000.00	1,263.50 OVER**	108.4	15,000.00
423300 MATERIALS & SUPPLIES	376.87	416.74	90.4	540.03	5,000.00	4,459.97	10.8	5,000.00
423310 OFFICE SUPPLIES	1,902.11	2,083.37	91.2	21,192.26	25,000.00	3,807.74	84.7	25,000.00
423340 SMALL TOOLS & EQUIPMENT	29.99	.00	.0	409.19	.00	409.19 OVER**	.0	.00
423341 MAINT. OF SMALL TOOLS & EQU	.00	.00	.0	660.00	.00	660.00 OVER**	.0	.00
423414 SCHOOLS, CONVENTIONS & DUES	.00	83.37	.0	650.00	1,000.00	350.00	65.0	1,000.00
423443 COLLECTION FEES	.00	416.74	.0	1,710.03	5,000.00	3,289.97	34.2	5,000.00
423444 BAD DEBTS	.00	.00	.0	.00	80,000.00	80,000.00	.0	80,000.00
423470 CASH SHORT OR OVER	9.95-	.00	.0	103.12	.00	103.12 OVER**	.0	.00
423499 MISCELLANEOUS	601.49	1,250.00	48.1	15,988.61	15,000.00	988.61 OVER**	106.5	15,000.00
TOTAL ADMIN DEPT	79,313.52 *	70,833.92*	111.9*	903,624.87 *	930,000.00*	26,375.13*	97.1*	930,000.00
ELECTRIC DEPARTMENT								
424121 REGULAR SALARIES	36,192.32	38,333.37	94.4	475,274.65	460,000.00	15,274.65 OVER**	103.3	460,000.00
424122 OVERTIME SALARIES	7,837.79	5,833.37	134.3	86,948.97	70,000.00	16,948.97 OVER**	124.2	70,000.00
424150 MEDICARE TAX	613.85	.00	.0	7,448.11	.00	7,448.11 OVER**	.0	.00
424151 PAYROLL TAXES	2,625.21	3,500.00	75.0	32,951.27	42,000.00	9,048.73	78.4	42,000.00
424152 RETIREMENT CONTRIBUTIONS	5,275.08	5,000.00	105.5	65,412.23	60,000.00	5,412.23 OVER**	109.0	60,000.00
424153 GROUP INSURANCE	15,955.74	9,583.37	166.4	134,168.43	115,000.00	19,168.43 OVER**	116.6	115,000.00
424156 UNIFORMS	1,493.84	1,250.00	119.5	16,772.80	15,000.00	1,772.80 OVER**	111.8	15,000.00
424201 ELECTRIC PURCHASED POWER	397,618.41	520,833.37	76.3	6,384,562.98	6,250,000.00	134,562.98 OVER**	102.1	6,250,000.00
424242 TELEPHONE	301.34	666.74	45.1	7,972.60	8,000.00	27.40	99.6	8,000.00
424263 FUEL & OIL	1,630.60	1,250.00	130.4	21,400.54	15,000.00	6,400.54 OVER**	142.6	15,000.00
424264 MAINT. OF VEHICLES/EQUIPMEN	1,596.76	4,166.74	38.3	22,944.99	50,000.00	27,055.01	45.8	50,000.00
424267 ENTERPRISE LEASE	1,775.25	.00	.0	17,336.77	.00	17,336.77 OVER**	.0	.00
424280 PROFESSIONAL SERVICES	.00	2,916.74	.0	10,572.50	35,000.00	24,427.50	30.2	35,000.00
424281 NERC COMPLIANCE	.00	1,666.74	.0	15,351.28	20,000.00	4,648.72	76.7	20,000.00
424290 INS-RISK MANAGEMENT	10,387.67	8,333.37	124.6	120,390.91	100,000.00	20,390.91 OVER**	120.3	100,000.00
424300 MATERIALS & SUPPLIES	3,039.92	2,916.74	104.2	28,831.94	35,000.00	6,168.06	82.3	35,000.00
424310 OFFICE SUPPLIES	.00	83.37	.0	223.19	1,000.00	776.81	22.3	1,000.00
424339 MAINT & REPAIRS TO SYS	36,547.89	18,333.37	199.3	327,326.69	220,000.00	107,326.69 OVER**	148.7	220,000.00
424340 SMALL TOOLS & EQUIPMENT	1,991.21	416.74	477.8	5,997.45	5,000.00	997.45 OVER**	119.9	5,000.00
424341 MAINT. OF SMALL TOOLS & EQU	331.96	.00	.0	2,441.50	.00	2,441.50 OVER**	.0	.00
424414 SCHOOLS & CONVENTIONS	.00	83.37	.0	.00	1,000.00	1,000.00	.0	1,000.00
424499 MISCELLANEOUS	270.88	833.37	32.5	3,527.55	10,000.00	6,472.45	35.2	10,000.00
424600 GERTRUDE SUB SPARE TRANSFOR	.00	1,500.00	.0	.00	18,000.00	18,000.00	.0	18,000.00
424604 RIVIANA SUBSTATION VANDALIS	.00	.00	.0	2,392.88	.00	2,392.88 OVER**	.0	.00
424650 CAPITAL OUTLAY-BUCKET TRUCK	.00	.00	.0	201,150.98	.00	201,150.98 OVER**	.0	.00
TOTAL ELECTRIC DEPT	525,485.72 *	627,500.77*	83.7*	7,991,401.21 *	7,530,000.00*	461,401.21*OVER**	106.1*	7,530,000.00
WATER PLANT DEPARTMENT								
425121 REGULAR SALARIES	29,233.19	35,416.74	82.5	409,619.78	425,000.00	15,380.22	96.3	425,000.00
425122 OVERTIME SALARIES	3,699.69	6,666.74	55.4	76,391.04	80,000.00	3,608.96	95.4	80,000.00
425150 MEDICARE TAX	464.32	.00	.0	6,990.50	.00	6,990.50 OVER**	.0	.00
425151 PAYROLL TAXES	1,985.85	3,333.37	59.5	29,898.04	40,000.00	10,101.96	74.7	40,000.00
425152 RETIREMENT CONTRIBUTIONS	4,016.58	5,000.00	80.3	58,421.74	60,000.00	1,578.26	97.3	60,000.00
425153 GROUP INSURANCE	22,827.34	12,916.74	176.7	188,417.73	155,000.00	33,417.73 OVER**	121.5	155,000.00
425156 UNIFORMS	382.62	.00	.0	4,698.80	.00	4,698.80 OVER**	.0	.00
425214 MEMBERSHIP DUES	400.00	.00	.0	800.00	.00	800.00 OVER**	.0	.00
425230 UTILITIES	102.30	10,416.74	.9	152,698.94	125,000.00	27,698.94 OVER**	122.1	125,000.00
425231 ELECTRICITY FOR PUMPS	.00	83.37	.0	42.00	1,000.00	958.00	4.2	1,000.00
425242 TELEPHONE	125.82	500.00	25.1	5,471.49	6,000.00	528.51	91.1	6,000.00
425260 MAINT AGREEMENTS	.00	.00	.0	930.00	.00	930.00 OVER**	.0	.00
425262 MAINT. OF BUILDING & GROUND	229.14	500.00	45.8	1,530.43	6,000.00	4,469.57	25.5	6,000.00

UTILITY SYSTEM FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
425263 FUEL & OIL	1,198.67	1,000.00	119.8	15,876.39	12,000.00	3,876.39 OVER**	132.3	12,000.00
425264 MAINT. OF VEHICLES/EQUIPMEN	.00	1,166.74	.0	4,305.87	14,000.00	9,694.13	30.7	14,000.00
425267 ENTERPRISE LEASE	2,505.01	.00	.0	30,266.91	.00	30,266.91 OVER**	.0	.00
425269 BACKHOE LEASE	1,311.82	.00	.0	15,741.84	.00	15,741.84 OVER**	.0	.00
425280 PROFESSIONAL SERVICES	.00	833.37	.0	24,897.78	10,000.00	14,897.78 OVER**	248.9	10,000.00
425290 INS-RISK MANAGEMENT	7,235.65	6,666.74	108.5	93,192.52	80,000.00	13,192.52 OVER**	116.4	80,000.00
425300 MATERIALS & SUPPLIES	26,221.78	16,666.74	157.3	264,891.29	200,000.00	64,891.29 OVER**	132.4	200,000.00
425310 OFFICE SUPPLIES	251.11	83.37	301.1	3,130.89	1,000.00	2,130.89 OVER**	313.0	1,000.00
425339 MAINT & REPAIRS TO SYS	5,329.48	10,833.37	49.1	252,754.95	130,000.00	122,754.95 OVER**	194.4	130,000.00
425340 SMALL TOOLS & EQUIPMENT	304.68	250.00	121.8	4,246.04	3,000.00	1,246.04 OVER**	141.5	3,000.00
425341 MAINT. OF SMALL TOOLS & EQU	5,660.60	.00	.0	5,861.55	.00	5,861.55 OVER**	.0	.00
425414 SCHOOLS & CONVENTIONS	.00	166.74	.0	2,939.96	2,000.00	939.96 OVER**	146.9	2,000.00
425499 MISCELLANEOUS	329.98	1,666.74	19.7	7,706.17	20,000.00	12,293.83	38.5	20,000.00
TOTAL WATER DEPARTMENT	113,815.63 *	114,167.51*	99.6*	1,661,722.65 *	1,370,000.00*	291,722.65*OVER**	121.2*	1,370,000.00
SEWER PLANT DEPARTMENT								
426121 REGULAR SALARIES	19,378.39	27,083.37	71.5	246,682.47	325,000.00	78,317.53	75.9	325,000.00
426122 OVERTIME SALARIES	7,269.94	6,250.00	116.3	81,443.83	75,000.00	6,443.83 OVER**	108.5	75,000.00
426150 MEDICARE TAX	372.30	.00	.0	5,402.19	.00	5,402.19 OVER**	.0	.00
426151 PAYROLL TAXES	1,592.16	2,500.00	63.6	18,795.77	30,000.00	11,204.23	62.6	30,000.00
426152 RETIREMENT CONTRIBUTIONS	2,922.14	4,333.37	67.4	38,498.14	52,000.00	13,501.86	74.0	52,000.00
426153 GROUP INSURANCE	14,864.33	8,750.00	169.8	116,881.56	105,000.00	11,881.56 OVER**	111.3	105,000.00
426156 UNIFORMS	186.96	.00	.0	2,469.54	.00	2,469.54 OVER**	.0	.00
426230 UTILITIES	10,372.32	9,583.37	108.2	120,846.74	115,000.00	5,846.74 OVER**	105.0	115,000.00
426231 ELECTRICITY FOR PUMPS	1,619.74	4,583.37	35.3	51,240.01	55,000.00	3,759.99	93.1	55,000.00
426242 TELEPHONE	158.80	833.37	19.0	3,819.31	10,000.00	6,180.69	38.1	10,000.00
426260 MAINT AGREEMENTS	.00	.00	.0	6,707.36	.00	6,707.36 OVER**	.0	.00
426262 MAINT. OF BUILDING & GROUND	.00	.00	.0	5,264.31	.00	5,264.31 OVER**	.0	.00
426263 FUEL & OIL	332.96	1,250.00	26.6	9,309.43	15,000.00	5,690.57	62.0	15,000.00
426264 MAINT. OF VEHICLES/EQUIPMEN	577.71	1,666.74	34.6	12,626.76	20,000.00	7,373.24	63.1	20,000.00
426267 ENTERPRISE LEASE	1,190.83	.00	.0	13,150.40	.00	13,150.40 OVER**	.0	.00
426280 PROFESSIONAL SERVICES	.00	1,250.00	.0	13,789.75	15,000.00	1,210.25	91.9	15,000.00
426290 INS-RISK MANAGEMENT	6,079.20	5,416.74	112.2	79,333.71	65,000.00	14,333.71 OVER**	122.0	65,000.00
426300 MATERIALS & SUPPLIES	15,614.72	7,083.37	220.4	99,499.52	85,000.00	14,499.52 OVER**	117.0	85,000.00
426310 OFFICE SUPPLIES	4.72	83.37	5.6	831.80	1,000.00	168.20	83.1	1,000.00
426339 MAINT & REPAIRS TO SYS	4,930.84	13,333.37	36.9	104,913.71	160,000.00	55,086.29	65.5	160,000.00
426340 SMALL TOOLS & EQUIPMENT	.00	416.74	.0	718.21	5,000.00	4,281.79	14.3	5,000.00
426341 MAINT. OF SMALL TOOLS & EQU	14.23	.00	.0	125.16	.00	125.16 OVER**	.0	.00
426414 SCHOOLS & CONVENTION	.00	83.37	.0	.00	1,000.00	1,000.00	.0	1,000.00
426499 MISCELLANEOUS	275.69	1,333.37	20.6	16,958.69	16,000.00	958.69 OVER**	105.9	16,000.00
426600 CAPITAL OUTLAY	.00	1,666.74	.0	.00	20,000.00	20,000.00	.0	20,000.00
TOTAL SEWER DEPARTMENT	87,757.98 *	97,500.66*	90.0*	1,049,308.37 *	1,170,000.00*	120,691.63*	89.6*	1,170,000.00
TOTAL PUBLIC WORKS	806,372.85 *	910,002.86*	88.6*	11,606,057.10 *	11,000,000.00*	606,057.10*OVER**	105.5*	11,000,000.00
NONOPERATING EXPENSES								
485010 TRANSFER-GENERAL FUND	532,889.64	492,500.00	108.2	6,187,689.95	5,910,000.00	277,689.95 OVER**	104.6	5,910,000.00
485012 TRSF-EMPLOYEE PAY RAISES FU	20,000.00-	26,666.74	74.9	303,588.21-	320,000.00	623,588.21	94.8	320,000.00
485040 TRANSFER-SALES TAX HEALTH I	15,600.00-	21,333.37	73.1	269,700.00-	256,000.00	525,700.00	105.3	256,000.00
485070 TRANSFER-SALES TAX MUN RET	7,375.00-	7,416.74	99.4	88,500.00-	89,000.00	177,500.00	99.4	89,000.00
TOTAL NONOPER EXPENSES	489,914.64 *	547,916.85*	89.4*	5,525,901.74 *	6,575,000.00*	1,049,098.26*	84.0*	6,575,000.00
RETAINED EARNINGS	247,489.65 *	2,853,753.52*	8.6*	336,589.63-*	34,325,000.00*	34,661,589.63*	.9*	34,325,000.00

UTILITY SYSTEM FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION

CURRENT
AMOUNT

CURRENT
BUDGET

CURRENT
% BUDGET

Y-T-D
AMOUNT

ANNUAL
BUDGET

Y-T-D
DIFFERENCE

ANNUAL
% BUDGET

Y-T-D
BUDGET

FEMA REIMBURSEMENT - HURRICANS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
333011 FEMA REIM-HURRICANE BARRY	.00	.00	.0	91,836.23-	.00	91,836.23 OVER**	.0	.00
361000 INTEREST EARNINGS	21.29-	.00	.0	38.48-	.00	38.48 OVER**	.0	.00
TOTAL REVENUES	21.29-*	.00*	.0*	91,874.71-*	.00*	91,874.71*OVER**	.0*	.00
EXPENDITURES								
GENERAL GOVERNMENT								
ADMINISTRATIVE DEPT								
TOTAL ADMINISTRATIVE DEPT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL GENERAL GOVERNMENT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PUBLIC SAFETY								
POLICE DEPARTMENT								
TOTAL POLICE DEPT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
FIRE DEPARTMENT								
TOTAL FIRE DEPARTMENT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL PUBLIC SAFETY	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
STREET DEPARTMENT								
TOTAL STREET DEPARTMENT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
ELECTRIC DEPARTMENT								
TOTAL ELECTRIC DEPT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
SEWER DEPARTMENT								
TOTAL SEWER DEPT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PARKS								
TOTAL PARKS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRANSFERS								
TOTAL TRANSFERS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PROFIT/LOSS	21.29-*	.00*	.0*	91,874.71-*	.00*	91,874.71*OVER**	.0*	.00

2012 REVENUE/REF BONDS DEBT STATEMENT OF OPERATION

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TOTAL REVENUES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
DEBT SERVICE								
TOTAL DEBT SERVICE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRANSFERS								
TOTAL TRANSFERS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL DEBT SRV & TRANSFERS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00

2014 SALES TAX REV BDS DEBT SS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
361000 INTEREST EARNINGS	25.28-	.00	.0	190.17-	.00	190.17 OVER**	.0	.00
TOTAL REVENUES	25.28-*	.00*	.0*	190.17-*	.00*	190.17*OVER**	.0*	.00
DEBT SERVICE								
472005 PRINCIPAL PAYABLE-2014 SALE	.00	.00	.0	185,000.00	.00	185,000.00 OVER**	.0	.00
473005 INTEREST PAYABLE-2014 SALES	.00	.00	.0	15,669.25	.00	15,669.25 OVER**	.0	.00
TOTAL DEBT SERVICE	.00 *	.00*	.0*	200,669.25 *	.00*	200,669.25*OVER**	.0*	.00
TRANSFERS								
485350 TRANSFER-CITY SALES TAX FUN	16,876.17-	.00	.0	202,621.36-	.00	202,621.36 OVER**	.0	.00
TOTAL TRANSFERS	16,876.17-*	.00*	.0*	202,621.36-*	.00*	202,621.36*OVER**	.0*	.00
TOTAL DEBT SRV & TRANSFERS	16,876.17-*	.00*	.0*	1,952.11-*	.00*	1,952.11*OVER**	.0*	.00
PROFIT/LOSS	16,901.45-*	.00*	.0*	2,142.28-*	.00*	2,142.28*OVER**	.0*	.00

2016 REVENUE BONDS DEBT SRV S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
361000 INTEREST EARNINGS	13.97-	.00	.0	84.63-	.00	84.63 OVER**	.0	.00
TOTAL REVENUES	13.97-*	.00*	.0*	84.63-*	.00*	84.63*OVER**	.0*	.00
DEBT SERVICE								
472005 2016 REVENUE BONDS PAYABLE	.00	.00	.0	80,000.00	.00	80,000.00 OVER**	.0	.00
473005 INTEREST PAYABLE	.00	.00	.0	6,570.00	.00	6,570.00 OVER**	.0	.00
475499 BANK SERVICE CHARGE	.00	.00	.0	20.00	.00	20.00 OVER**	.0	.00
TOTAL DEBT SERVICE	.00 *	.00*	.0*	86,590.00 *	.00*	86,590.00*OVER**	.0*	.00
TRANSFER								
485050 TRANSFER-M & O FIRE DEPT FU	7,306.50-	.00	.0	87,644.00-	.00	87,644.00 OVER**	.0	.00
TOTAL TRANSFERS	7,306.50-*	.00*	.0*	87,644.00-*	.00*	87,644.00*OVER**	.0*	.00
TOTAL TRSF & DEBT SERVICE	7,306.50-*	.00*	.0*	1,054.00-*	.00*	1,054.00*OVER**	.0*	.00
PROFIT/LOSS	7,320.47-*	.00*	.0*	1,138.63-*	.00*	1,138.63*OVER**	.0*	.00

2021 REVENUE BOND DEBT SERVICES T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
361000 INTEREST EARNINGS	55.03-	.00	.0	336.30-	.00	336.30 OVER**	.0	.00
TOTAL REVENUES	55.03-*	.00*	.0*	336.30-*	.00*	336.30*OVER**	.0*	.00
DEBT SERVICE								
472005 2021 REVENUE BONDS PAYABLE	.00	.00	.0	310,000.00	.00	310,000.00 OVER**	.0	.00
473005 INTEREST PAYABLE	.00	.00	.0	49,787.50	.00	49,787.50 OVER**	.0	.00
475499 BANK SERVICE CHARGE	.00	.00	.0	20.00	.00	20.00 OVER**	.0	.00
TOTAL DEBT SERVICE	.00 *	.00*	.0*	359,807.50 *	.00*	359,807.50*OVER**	.0*	.00
TRANSFERS								
485350 TRANSFER-CITY SALES TAX FUN	30,173.00-	.00	.0	362,148.00-	.00	362,148.00 OVER**	.0	.00
TOTAL TRANSFERS	30,173.00-*	.00*	.0*	362,148.00-*	.00*	362,148.00*OVER**	.0*	.00
TOTAL DEBT SERVICE & TRANSFERS	30,173.00-*	.00*	.0*	2,340.50-*	.00*	2,340.50*OVER**	.0*	.00
PROFIT/LOSS	30,228.03-*	.00*	.0*	2,676.80-*	.00*	2,676.80*OVER**	.0*	.00

PUBLIC IMPROVEMENT SEWERAGE FS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
311000 AD VALOREM TAX	47,184.70-	21,250.00	222.0	76,719.24-	85,000.00	161,719.24	90.2	85,000.00
361000 INTEREST EARNINGS	20.40-	.00	.0	170.76-	.00	170.76 OVER**	.0	.00
TOTAL REVENUES	47,205.10-*	21,250.00*	222.1*	76,890.00-*	85,000.00*	161,890.00*	90.4*	85,000.00
EXPENDITURES								
CAPITAL OUTLAY								
405499 MISCELLANEOUS	.00	.00	.0	96.86	.00	96.86 OVER**	.0	.00
TOTAL CAPITAL OUTLAY	.00 *	.00*	.0*	96.86 *	.00*	96.86*OVER**	.0*	.00
TRANSFER								
485065 TRSF-2021 LCDBG-SEWER REHAB	.00	7,083.37	.0	20,091.86	85,000.00	64,908.14	23.6	85,000.00
TOTAL TRANSFER	.00 *	7,083.37*	.0*	20,091.86 *	85,000.00*	64,908.14*	23.6*	85,000.00
TOTAL EXPENDITURES	.00 *	7,083.37*	.0*	20,188.72 *	85,000.00*	64,811.28*	23.7*	85,000.00
PROFIT/LOSS	47,205.10-*	28,333.37*	166.6*	56,701.28-*	170,000.00*	226,701.28*	33.3*	170,000.00

AMERICAN RESCUE PLAN FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
361000 INTEREST EARNINGS	.00	.00	.0	456.27-	.00	456.27 OVER**	.0	.00
TOTAL REVENUES	.00 *	.00*	.0*	456.27-*	.00*	456.27*OVER**	.0*	.00
EXPENDITURES								
WATER DEPARTMENT								
TOTAL WATER DEPT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
SEWER DEPARTMENT								
TOTAL SEWER DEPT	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
485010 TRANSFER TO GENERAL FUND	.00	.00	.0	1,240,524.38	.00	1,240,524.38 OVER**	.0	.00
TOTAL EXPENDITURES	.00 *	.00*	.0*	1,240,524.38 *	.00*	1,240,524.38*OVER**	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	1,240,068.11 *	.00*	1,240,068.11*OVER**	.0*	.00

DRA-WATER SECTOR PROGRAM FUNDS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
TOTAL REVENUES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
EXPENDITURES								
ADMINISTRATIVE EXPENSES								
CONSTRUCTION								
TOTAL DEMOLITION EXPENSES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL EXPENDITURES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TRANSFER								
TOTAL TRANSFERS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00

COMEAX PARK RENOVATION FUND S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
MISCELLANEOUS REVENUE								
TOTAL MISCELLANEOUS REVENUE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
TOTAL REVENUE	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
EXPENDITURES								
COMEAX PARK								
TOTAL EXPENDITURES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00

AIRPORT IMPROVEMENT FUND

S T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
333002 FEDERAL GRANT-CONSTRUCT HAN	12,105.00-	.00	.0	16,762.50-	.00	16,762.50 OVER**	.0	.00
333003 FEDERAL GRANT-AWOS REPLACEM	13,500.00-	.00	.0	13,500.00-	.00	13,500.00 OVER**	.0	.00
333120 STATE GRT-REHAB T-HANGAR/TW	.00	.00	.0	48,892.80-	.00	48,892.80 OVER**	.0	.00
333130 STATE GRANT-AWOS REPLACEMEN	1,500.00-	.00	.0	1,500.00-	.00	1,500.00 OVER**	.0	.00
333200 LOCAL FUNDS-REHAB TW & APRO	.00	.00	.0	84.26-	.00	84.26 OVER**	.0	.00
333210 STATE GRANT-CONSTRUCT HANGA	1,345.00-	.00	.0	1,862.50-	.00	1,862.50 OVER**	.0	.00
TOTAL REVENUES	28,450.00-*	.00*	.0*	82,602.06-*	.00*	82,602.06*OVER**	.0*	.00
EXPENDITURES								
ADMINISTRATIVE EXPENSES								
TOTAL ADMIN EXPENSES	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
CONSTRUCTION								
406280 ENGINEERS-CONSTRUCT HANGAR	13,450.00	.00	.0	18,625.00	.00	18,625.00 OVER**	.0	.00
406282 ENGINEER-REHAB T-HANGAR/TW/	.00	.00	.0	8,365.18	.00	8,365.18 OVER**	.0	.00
406285 ENGINEER-AWOS REPLACEMENT	15,000.00	.00	.0	15,000.00	.00	15,000.00 OVER**	.0	.00
406289 CONTRACTOR-REHAB T-HANGAR T	.00	.00	.0	42,212.87	.00	42,212.87 OVER**	.0	.00
TOTAL CONSTRUCTION	28,450.00 *	.00*	.0*	84,203.05 *	.00*	84,203.05*OVER**	.0*	.00
TOTAL EXPENDITURES	28,450.00 *	.00*	.0*	84,203.05 *	.00*	84,203.05*OVER**	.0*	.00
TRANSFER								
485000 TRANSFER IN-OUT	.00	.00	.0	1,600.99-	.00	1,600.99 OVER**	.0	.00
TOTAL TRANSFERS	.00 *	.00*	.0*	1,600.99-*	.00*	1,600.99*OVER**	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00

LCDBG IMPROVEMENT PROJECT FUNS T A T E M E N T O F O P E R A T I O N

REPORT DATE 12/31/23

DESCRIPTION	CURRENT AMOUNT	CURRENT BUDGET	CURRENT % BUDGET	Y-T-D AMOUNT	ANNUAL BUDGET	Y-T-D DIFFERENCE	ANNUAL % BUDGET	Y-T-D BUDGET
REVENUES								
333000 STATE-FEDERAL GRANT	.00	.00	.0	226,137.00-	.00	226,137.00 OVER**	.0	.00
333001 STATE/FEDERAL GRANT '21 SEW	.00	.00	.0	651,572.66-	.00	651,572.66 OVER**	.0	.00
333002 STATE/FED GRANT-LLOP PIER	.00	.00	.0	31,201.20-	.00	31,201.20 OVER**	.0	.00
333100 LOCAL FUNDS	.00	.00	.0	20,000.00-	.00	20,000.00 OVER**	.0	.00
333101 LOCAL FUNDS-'21 SEWER	.00	.00	.0	42,748.90-	.00	42,748.90 OVER**	.0	.00
TOTAL REVENUES	.00 *	.00*	.0*	971,659.76-*	.00*	971,659.76*OVER**	.0*	.00
EXPENDITURES								
ADMINISTRATIVE EXPENSES								
405283 ADMIN-FIRM-'21 SEWER	.00	.00	.0	6,300.00	.00	6,300.00 OVER**	.0	.00
405284 ADMIN-FIRM	.00	.00	.0	20,000.00	.00	20,000.00 OVER**	.0	.00
405285 PROFESSIONAL SERVICES-ASBES	.00	.00	.0	21,500.00	.00	21,500.00 OVER**	.0	.00
TOTAL ADMIN EXPENSES	.00 *	.00*	.0*	47,800.00 *	.00*	47,800.00*OVER**	.0*	.00
CONSTRUCTION								
406280 ENGINEERS-'21 SEWER	.00	.00	.0	36,448.90	.00	36,448.90 OVER**	.0	.00
406285 CONTRACTORS	.00	.00	.0	204,637.00	.00	204,637.00 OVER**	.0	.00
406286 CONTRACTOR-'21 SEWER	.00	.00	.0	685,865.96	.00	685,865.96 OVER**	.0	.00
406290 CONTRACTOR-LLOP PIER PROJEC	.00	.00	.0	34,668.00	.00	34,668.00 OVER**	.0	.00
TOTAL CONSTRUCTION	.00 *	.00*	.0*	961,619.86 *	.00*	961,619.86*OVER**	.0*	.00
TOTAL EXPENDITURES	.00 *	.00*	.0*	1,009,419.86 *	.00*	1,009,419.86*OVER**	.0*	.00
TRANSFER								
TOTAL TRANSFERS	.00 *	.00*	.0*	.00 *	.00*	.00*	.0*	.00
PROFIT/LOSS	.00 *	.00*	.0*	37,760.10 *	.00*	37,760.10*OVER**	.0*	.00



CITY OF ABBEVILLE, REGULATORY CODES DEPARTMENT

BID FOR DEMOLITION OF STRUCTURE

LOCATION OF JOB: 814 Solomon St.
Abbeville, LA 70510

ASBESTOS TESTING RESULTS:

- NEGATIVE FOR ASBESTOS
 POSITIVE FOR ASBESTOS

SCOPE OF WORK:

A. Asbestos Abatement:

- Contractors are responsible for properly removing and disposing of all asbestos from the structure.
- Abatement must be done by an asbestos removal state licensed contractor, with a specialty in asbestos removal and abatement.

B. Demolition:

- Contractors are responsible for the demolition of all structures (sheds, awning, pump houses, etc.) located on the property; unless otherwise identified by the City of Abbeville's (COA) Code Enforcement Office or other authorized official.
- Demolition includes the removal of all concrete (slabs, pillars, blocks, steps, sidewalks, piping, etc.) located on the property or city right of way; unless otherwise identified by the COA's Code Enforcement Office or other authorized official.
- Removal of any junk, trash, or rubbish located on the property or associated right of ways and/or servitudes.

C. Clearing and Leveling:

- Contractors are responsible for the cutting and removal of any tall grass, heavy brush, fallen or dead or damaged trees. The COA's Code Enforcement Office or other authorized official may also identify any other seemingly healthy tree for removal.
- Root structures/stumps either existing or from excavated trees must be removed or grinded to not protrude above the finish ground level. Backfill may be required to repair depression caused by the removal.
- Heritage trees (live oak, southern magnolia, bald cypress with a diameter of 20" or more at breast height) will only be removed if identified by the COA's Code Enforcement Office or other authorized official upon approval of the COA's Tree Council.
- Trees identified to remain must be trimmed/cut back to maintain an 8' minimum clearance below the remaining branches, limbs, and/or canopy.
- Contractors must ensure that all properties are cleared and level upon completion which may require fill dirt and back dragging to achieve a level and clean area.

D. Completion Inspection:

- All demolition projects are subject to the above standards and may include additional requirements set forth by the COA's Code Enforcement Office or other authorized official.
- Final inspection will only be conducted by the COA's Code Enforcement Office or other authorized official.

PLEASE READ THE FOLLOWING CAREFULLY:

- Contractor must pay for demo permit {residential \$150.00/commercial \$250.00}
- Contractor must call LA ONE @ 800-272-3020 or by dialing 811. Submit Dottie ticket number when applying for demolition permit
- **Demolition contractors** Must submit the receipt for each load of disposal of debris from a legal dumping site, if bins are used, please submit the receipt from the bin company.
- **At no time shall any debris from the demolition be placed at the road side, no exceptions**
- *All asbestos positive structures require a completed ADVF* (asbestos disposal verification form) be submitted by the asbestos contractors prior to final inspection
- *All asbestos positive structures require air monitoring and/or clearance sampling results* be submitted by the asbestos contractor prior to final inspection.
- Payment **WILL NOT** be made until the COA's Code Enforcement Office or other authorized official has inspected the property and approves job is satisfactory.

City of Abbeville

Job Specific Notes and Exceptions:

Contractor

Name: *Vermilion Steel & Limestone Co. Inc.*
Address: *109 S. Howe St*
PO Box 22
Phone: *Abbeville, Pa. 70510*
Email: *337 895-2662*
KonTraMan @ Vermilion Steel.com

BID DUE BY: 12/13/2023 **NO LATER THAN 3:00 P.M.**

BID AMOUNT: \$ *8000⁰⁰*





CITY OF ABBEVILLE, REGULATORY CODES DEPARTMENT

BID FOR DEMOLITION OF STRUCTURE

LOCATION OF JOB: 814 Solomon St.
Abbeville, LA 70510

ASBESTOS TESTING RESULTS:

- NEGATIVE FOR ASBESTOS
 POSITIVE FOR ASBESTOS

SCOPE OF WORK:

A. Asbestos Abatement:

- Contractors are responsible for properly removing and disposing of all asbestos from the structure.
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B. Demolition:

- Contractors are responsible for the demolition of all structures (sheds, awning, pump houses, etc.) located on the property; unless otherwise identified by the City of Abbeville's (COA) Code Enforcement Office or other authorized official.
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- Trees identified to remain must be trimmed/cut back to maintain an 8' minimum clearance below the remaining branches, limbs, and/or canopy.
- Contractors must ensure that all properties are cleared and level upon completion which may require fill dirt and back dragging to achieve a level and clean area.

D. Completion Inspection:

- All demolition projects are subject to the above standards and may include additional requirements set forth by the COA's Code Enforcement Office or other authorized official.
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- **All asbestos positive structures require air monitoring and/or clearance sampling results** be submitted by the asbestos contractor prior to final inspection.
- Payment **WILL NOT** be made until the COA's Code Enforcement Office or other authorized official has inspected the property and approves job is satisfactory.

City of Abbeville

Job Specific Notes and Exceptions:

- o Structure has extensive fire damage and the entirety of the structure could not be fully inspected for asbestos
- o Structure must be demolished in a manner that is in accordance with asbestos positive structures
- o Any demolition activities that take place at this site should be performed by a state licensed asbestos abatement contractor using LDEQ certified abatement workers
- o The entirety of the structure should be disposed of at a landfill approved for disposal of asbestos waste.

Contractor

Name: Lawnmasters
Address: 6939 Clyve Rd.
Maurice, LA 70555

Phone: 337-257-6478
Email: trey6478@gmail.com

BID DUE BY: 12/13/2023 **NO LATER THAN 3:00 P.M.**

BID AMOUNT: \$ 10,000



CITY OF ABBEVILLE, REGULATORY CODES DEPARTMENT

BID FOR DEMOLITION OF STRUCTURE

LOCATION OF JOB: 814 Solomon St.
Abbeville, LA 70510

ASBESTOS TESTING RESULTS:

- NEGATIVE FOR ASBESTOS
 POSITIVE FOR ASBESTOS

SCOPE OF WORK:

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- Abatement must be done by an asbestos removal state licensed contractor, with a specialty in asbestos removal and abatement.

B. Demolition:

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D. Completion Inspection:

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- **All asbestos positive structures require air monitoring and/or clearance sampling results** be submitted by the asbestos contractor prior to final inspection.
- Payment **WILL NOT** be made until the COA's Code Enforcement Office or other authorized official has inspected the property and approves job is satisfactory.

City of Abbeville

Job Specific Notes and Exceptions:

Must be treated as asbestos positive. Demolition activities should be performed by a state licensed asbestos abatement contractor using LDEQ certified abatement workers and the entirety of the structure should be disposed of at a landfill approved for disposal of asbestos waste.

Contractor

Name: James Toups Construction & Demo

Address:

Phone: 337-552-6345

Email: jtoups651@gmail.com

BID DUE BY: 12/13/2023 NO LATER THAN 3:00 P.M.

BID AMOUNT: \$ 18,000



**DARNALL SIKES
& FREDERICK**

A CORPORATION OF CERTIFIED
PUBLIC ACCOUNTANTS

1231 East Laurel Avenue
Eunice, LA 70535

P 337-457-4146
F 337-457-5060

DSFCPAS.COM

OTHER LOCATIONS:

Lafayette Morgan City Abbeville

January 2, 2024

Roslyn R. White, Mayor
P.O. Box 1170
Abbeville, LA 70511-1170

Dear Mayor White,

We are pleased to confirm our understanding of the services we are to provide for the City of Abbeville for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of City of Abbeville as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Government'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 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 the Government's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Budgetary comparison schedules of General Fund and Sales Tax Funds.
2. Schedule of finding progress for the employees' health insurance programs after retirement.
3. Schedule of proportionate share of net pension liability.
4. Schedule of contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the Government'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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards.
2. Major governmental funds budgetary comparison.
3. Nonmajor governmental funds combining financial statements.
4. Utility fund comparative departmental analysis of revenues and expenses.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS 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 your accounting records of City of Abbeville and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 or 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, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Government’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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Abbeville’s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Abbeville’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing and submitting to the applicable authority the financial statements with related notes, schedule of expenditures of federal awards, data collection form, and the depreciation schedule of City of Abbeville in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements with related notes, schedule of expenditures of federal awards, data collection form, depreciation schedule, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, the schedule of expenditures of federal awards, data collection form, and the depreciation schedule and that you have reviewed and approved the financial statements and related notes, the schedule of expenditures of federal awards, data collection form, and depreciation schedule prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements, (4) 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 the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes) rules and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements and related notes, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management 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 of each opinion unit 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 (1) management, (2) employees who have significant roles in internal control, and (3) 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. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) 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 (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) 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 (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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 Scope and 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 other 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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to City of Abbeville; 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 Darnall, Sikes, & Frederick 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 the Legislative Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 Darnall, Sikes, & Frederick 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 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.

Rachel Ashford is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately February 2024 and to issue our reports no later than June 30, 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$52,000 for the year's engagement. Non attest services will be billed at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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.

Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to the President and Council of City of Abbeville. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state (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 the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Government Auditing Standards requires that we provide you with a copy of our most recent quality control review report. Our November 7, 2022 peer review report accompanies this letter.

In accordance with the provisions of state law, this engagement agreement must be approved by the legislative auditor prior to commencement of our audit.

Roslyn R. White, Mayor
City of Abbeville
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We appreciate the opportunity to be of service to City of Abbeville and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return to us.

Respectfully,

Darnall, Sikes & Frederick
(A Corporation of Certified Public Accountants)

ENGAGEMENT APPROVED:

Management Signature _____

Title _____

Date _____



January 2, 2024

Roslyn R. White, Mayor
P.O. Box 1170
Abbeville, LA 70511-1170

Dear Mayor White,

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the City of Abbeville.

We will apply the procedures described in the attachment to this letter to the control and compliance (C/C) areas. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of this engagement, which is to perform specified procedures on the C/C areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period ended December 31, 2023. We understand the engagement is required in accordance with the LLA having prescribed SAUPs. These procedures were also agreed to by LLA, and LLA acknowledges that the procedures are appropriate for the intended purpose of the engagement.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgement are contained within this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the C/C areas. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately January 31, 2024 and, unless unforeseeable problems are encountered, the engagement should be completed by June 30, 2024.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the City and the LLA, and will be published on the LLA's website as a public document.

If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report.

Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You understand that the report is intended solely for the information and use of the City and LLA, and should not be used by anyone other than those specified parties.

There may exist circumstances that, in our professional judgment, will require we not issue a report and withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of the engagement are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law.

In addition, if, in connection with this engagement, matters come to our attention that contradict the results of the procedures performed in the C/C areas, we will communicate such matters to you.

You are responsible for the C/C areas and ensuring that these areas are administered in accordance with the best practices criteria presented in the SAUPs; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes.

In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the C/C areas and administration of those areas in accordance with the best practices criteria in the SAUPs.

Rachel Ashford is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$9,000. The fee estimate is based on 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. Our invoices for these fees are payable on presentation.

Roslyn R. White, Mayor
City of Abbeville
Page 3

It is understood that our engagement documentation is confidential information. However, we will make our engagement documentation available to any successor auditor, LLA, or recognized external quality control review organizations as requested. We will retain our engagement documentation for five years.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgement that the procedures are appropriate for their purposes.

Respectfully,

Darnall, Sikes, & Frederick
(A Corporation of Certified Public Accountants)

ENGAGEMENT APPROVED:

This letter correctly sets forth the understanding of the City of Abbeville.

By: _____

Title: _____

Date: _____

PROCEDURES

Report all findings to the following procedures, either after each procedure or after all procedures, within each of the fourteen AUP categories. "Random" selections may be made using Microsoft Excel's random number generator or an alternate method selected by the practitioner that results in an equivalent sample (e.g., those methods allowed under the AICPA Audit Guide - *Audit Sampling*).

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:⁴
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

⁴ For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics⁵**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

2) Board or Finance Committee⁶

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

⁵ The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

⁶ These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds⁷, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds⁸ if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.⁹

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts¹⁰ (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1

⁷Proprietary fund types are defined under GASB standards and include enterprise and internal service funds. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary operations that are not required to be budgeted under the Local Government Budget Act.

⁸ R.S. 24:513 (A)(1)(b)(iv) defines public funds.

⁹ No exception is necessary if management's opinion is that the cost of taking corrective action for findings related to improper segregation of duties or inadequate design of controls over the preparation of the financial statements being audited exceeds the benefits of correcting those findings.

¹⁰ Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

- month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers)¹¹

- A. Obtain a listing of deposit sites¹² for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations¹³ and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

¹¹ The Collections category is not required to be performed if the entity has a third-party contractor performing all collection functions (e.g., receiving collections, preparing deposits, and making deposits).

¹² A deposit site is a physical location where a deposit is prepared and reconciled.

¹³ A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office. For school boards only, the practitioner should consider the deposit site and collection location to be the same if there is a central person (secretary or bookkeeper) through which collections are deposited.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
 - i. Observe that receipts are sequentially pre-numbered.¹⁴
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt¹⁵ at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;

¹⁴ The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

¹⁵ As required by Louisiana Revised Statute 39:1212.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card

- numbers and the names of the persons who maintained possession of the cards¹⁶. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection)¹⁷. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

7) Travel and Travel-Related Expense Reimbursements¹⁸ (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation

¹⁶ Including cards used by school staff for either school operations or school activity fund operations.

¹⁷ For example, if 3 of the 5 cards selected were fuel cards, transactions would only be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #7B were fuel cards, procedure #7C would not be applicable.

¹⁸ Non-travel reimbursements are not required to be inspected under this category.

that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law¹⁹ (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if

¹⁹ If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" (R.S. 38:2211 *et seq*) with "Louisiana Procurement Code."

- approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials²⁰ employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials²¹ documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

²⁰ "Officials" would include those elected, as well as board members who are appointed.

²¹ Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.

10) Ethics²²

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service²³

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice²⁴

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select

²² The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the procedures should be performed.

²³ This AUP category is generally not applicable to nonprofit entities. However, if applicable, the procedures should be performed.

²⁴ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs. The notice is available for download at www.la.gov/hotline

- all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information

technology assets have completed cybersecurity training as required by R.S. 42:1267²⁵. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

14) Prevention of Sexual Harassment²⁶

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

²⁵ While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

²⁶ While it appears to be a good practice for charter schools to ensure it has policies and training for sexual harassment, charter schools do not appear required to comply with the Prevention of Sexual Harassment Law (R.S. 42:341 et seq). An individual charter school, through the specific provisions of its charter, may mandate sexual harassment training.

ESTIMATE FOR PARTIAL PAYMENT NO. 3

PROJECT: New Fishing Pier and Wharf at Lafitte Drive-In Park / LCDDBG-CV / LLOP
 OWNER: City of Abbeville
 CONTRACTOR: Southern Constructors, LLC, 6313 Highway 90 East, New Iberia, LA 70560
 NOTICE TO PROCEED DATE: 10/23/2023 PAYMENT PERIOD: 12/01/23 to 12/31/23
 CONTRACT TIME: 210 CALENDAR DAYS DAYS USED: 69 % TIME USED: 32.86%
 CONTRACT PRICE: \$ 396,237.00 TOTAL THIS PERIOD: \$ 215,595.31 % COMPLETE: 54.41%

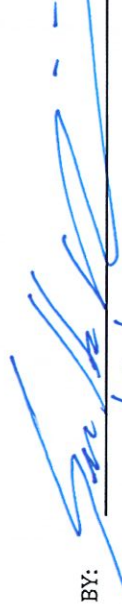
Item No.	Description	CONTRACT			QUANTITY		Amount
		Quantity	Unit	Price	Current	Previous	
BASE BID							
1.	Mobilization and Demobilization,	1.00	L.S.	\$ 47,000.00	0.35	0.25	0.60 \$ 28,200.00
2.	Excavation and Embankment,	40.00	Ln. Ft.	\$ 62.00	0.00	40.00	40.00 \$ 2,480.00
3.	Hydroseeding,	1.00	L.S.	\$ 3,000.00	0.00	0.00	0.00 \$ -
4.	Concrete Pavement (6-Inches Thick),	42.00	Sq. Yd.	\$ 190.00	0.00	0.00	0.00 \$ -
5.	Thick),	203.00	Sq. Yd.	\$ 135.00	0.00	0.00	0.00 \$ -
6.	Parking Area Markings and Appurtenances,	1.00	L.S.	\$ 12,500.00	0.00	0.00	0.00 \$ -
7.	Woven Geotextile Fabric,	145.00	Sq. Yd.	\$ 8.00	0.00	0.00	0.00 \$ -
8.	Aggregate Surface Course (Net Section),	0.00	Cu. Yd.	\$ 135.00	0.00	0.00	0.00 \$ -
9.	55-Pound Stone,	33.00	Ton	\$ 120.00	0.00	0.00	0.00 \$ -
10.	Fishing Pier and Wharf Abutment,	1.00	L.S.	\$ 23,000.00	1.00	0.00	1.00 \$ 23,000.00
11.	Treated Timber (0.60 PCF CCA),	2.66	MFBM	\$ 22,500.00	2.05	0.00	2.05 \$ 46,125.00
12.	Treated Timber (0.15 PCF CCA),	1.76	MFBM	\$ 19,200.00	0.00	0.00	0.00 \$ -
13.	Treated Timber Pile,	32.00	Each	\$ 1,280.00	29.00	3.00	32.00 \$ 40,960.00
14.	Tensioned Cable Handrail System,	258.00	Ln. Ft.	\$ 50.00	0.00	0.00	0.00 \$ -
15.	ADA Compliant Fiberglass Grating,	25.00	Sq. Yd.	\$ 550.00	0.00	0.00	0.00 \$ -
16.	Observation Area Shade Structure,	1.00	Each	\$ 30,500.00	0.00	0.00	0.00 \$ -
ALTERNATE NO. 1							
17.	Excavation and Embankment,	900.00	Ln. Ft.	\$ 62.00	0.00	500.00	500.00 \$ 31,000.00
18.	Borrow Material,	810.00	Cu. Yd.	\$ 20.00	0.00	0.00	0.00 \$ -
19.	Additional Hydroseeding	1.00	L.S.	\$ 4,000.00	0.00	0.00	0.00 \$ -

ORIGINAL CONTRACT PRICE: \$ 619,112.00 TOTAL OF ABOVE ITEMS \$ 171,765.00
CONTRACT CHANGE ORDER NO. 1: \$ (251,875.00) OTHER (MATERIAL ON HAND) \$ 43,830.31
CONTRACT CHANGE ORDER NO. 2: \$ 29,000.00 **TOTAL VALUE OF COMPLETED WORK** \$ 215,595.31
 LESS 10% RETAINED \$ 21,559.53
 NET AMOUNT DUE TO DATE \$ 194,035.78
 LESS PREVIOUS PAYMENTS \$ 74,892.55
ADJUSTED CONTRACT PRICE: \$ 396,237.00 **AMOUNT DUE THIS ESTIMATE** \$ 119,143.23

CERTIFIED CORRECT:

SOUTHERN CONSTRUCTORS, LLC
 CONTRACTOR

SELLERS & ASSOCIATES, INC.
 LAFAYETTE - ABBEVILLE, LOUISIANA

BY: 
 DATE: 1/8/2024

BY: _____
 DATE: _____

CITY OF ABBEVILLE
 OWNER

BY: _____
 DATE: _____

The following resolution was offered by _____, seconded by _____ and duly resolved:

RESOLUTION

A RESOLUTION PERTAINING TO THE MUNICIPAL WATER POLLUTION PREVENTION ENVIRONMENTAL AUDIT REPORT (JANUARY 2022 - DECEMBER 2022)

WHEREAS, the City of Abbeville’s Louisiana Pollutant Discharge Elimination System Permit requires that an annual environmental audit report be prepared for the City's wastewater treatment and collection system; and

WHEREAS, the Municipal Water Pollution Prevention Environmental Audit Report for the period from January 2022 through December 2022 has been completed; and

WHEREAS, the Mayor and City Council have reviewed the Municipal Water Pollution Prevention Environmental Audit Report which is attached to this resolution; and

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Abbeville to set forth the following actions necessary to maintain the permit requirements contained in the Louisiana Water Discharge Permit (LPDES) number LA0039748 .

- 1. Continue to maintain the sewer collection and treatment system in order to comply with the discharge permit requirements.

THEREUPON, the above resolution was duly adopted.

CERTIFICATE

I, Kathy Faulk, Clerk of the City of Abbeville, do hereby certify that the above is a true and exact copy of a resolution adopted by the Mayor and City Council of the City of Abbeville on _____, 2024 at which time a quorum was present and voting.

KATHY FAULK
CLERK
CITY OF ABBEVILLE

Altec Service Estimate

6902 East Orem Drive
Houston, TX, 77075
US

Customer				Service Request	
Estimate #	915498			Service Request #	5930480
Customer	CITY OF ABBEVILLE LOUISIANA			Unit Information	
Account #	8628	Payment Terms	NET 30	Customer Vehicle #	493
Contact	STEWART HEAD			Model	DM47-TR
Email	SHEAD@CITYOFABBEVILLE.NET			Chassis VIN #	1HTMMAAN78H632726
Phone		Fax		Mileage	
Mobile				Unit Serial #	0807DV2983
Altec Representative				Assy Serial #(FA)	017-8570919
Contact	Matthew Kinnaman			In-Service Date	18-Dec-2007
Email	MWKinnam@altec.com				
Phone	713-336-6230	Fax	713-336-6249		
This Estimate Expires: 16-FEB-24					
Notes:					
THIS IS AN ESTIMATE FOR CITY OF ABBEVILLE LOUISIANA DM47-TR TO MAKE REPAIRS PER SERVICE REQUEST.					
THANK YOU FOR THE OPPORTUNITY					

Item	Description	Hours	Labor	Material	Expenses	Total
1	PERFORM CSN 713:PEDESTAL INSPECTION AND REPAIR	7.00	\$1,043.00	\$242.60	\$0.00	\$0.00
2	~REPLACE TORN AND DAMAGED OPERATORS SEAT	0.50	\$74.50	\$962.19	\$0.00	\$1,036.69
3	~REPAIR GELCOAT/FIBERGLASS DAMAGE TO BOOM TIP, MAJOR	4.00	\$596.00	\$62.27	\$56.25	\$714.52
4	REPLACE ALL WORN NON-CONDUCTIVE POLE GUIDE HOSES	4.00	\$596.00	\$443.60	\$0.00	\$1,039.60
5	~REPLACE BOTH BENT POLE GUIDE TONGS	1.50	\$223.50	\$1,067.10	\$0.00	\$1,290.60
6	~REPLACE MISSING ROPE KEEPER	0.25	\$37.25	\$21.08	\$0.00	\$58.33
7	~REPLACE DAMAGED BOOM TIP SHEAVES	1.00	\$149.00	\$952.98	\$0.00	\$1,101.98
8	LUBE AND FREE UP U/C EMERGENCY START STOP KNOB	1.00	\$149.00	\$0.00	\$0.00	\$149.00
9	REPAIR SEIZED UPPER CONTROL INTERLOCK	2.00	\$298.00	\$651.50	\$0.00	\$949.50
10	REPLACE CRACKED INTERMEDIATE BOOM SLIDE BEARINGS	4.00	\$596.00	\$124.40	\$0.00	\$720.40
11	~REPLACE INOP BACK-UP/O/R ALARM	0.50	\$74.50	\$20.40	\$0.00	\$94.90
12	*NOTE-UNIT IS RUSTED AND PARTS OF TAILSHELF ARE RIPPING APART	0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	~REPLACE INOP TAG LIGHT	0.50	\$74.50	\$16.37	\$0.00	\$90.87
14	~REPLACE DAMAGED PLACARDS	0.50	\$74.50	\$4.91	\$0.00	\$79.41
15	~TOP OFF HYDRAULIC RESERVOIR	0.50	\$74.50	\$241.76	\$0.00	\$316.26
16	~OPERATIONAL TEST UNIT FUNCTION AFTER REPAIRED OR REPLACED COMPONENT	0.50	\$74.50	\$0.00	\$0.00	\$74.50
17	SUPPLIES AND ENVIRONMENTAL DISPOSAL FEE	0.00	\$0.00	\$0.00	\$138.75	\$138.75
18	FREIGHT ESTIMATE	0.00	\$0.00	\$0.00	\$757.75	\$757.75
	Totals	27.75	\$4,134.75	\$4,811.16	\$952.75	\$8,613.06

*This estimate is provided with the understanding that items may be discovered during the repair process that may require additional labor and/or materials to repair. Examples would include, but are not limited to, hidden damages or items that were not clearly visible or known

**MASTER AGREEMENT
FOR ENGINEERING AND ASSOCIATED SERVICES
(Municipalities)**

This Master Agreement for Engineering and Associated Services (sometimes referred to as “Contract” or “Agreement”) is entered into on this _____ day of _____, 2024 by and between _____, acting by and through its Mayor, herein referred to as “Owner” and **C.H. Fenstermaker & Associates, L.L.C.**, a Louisiana limited liability company whose business address for purposes hereof is 135 Regency Square, Lafayette, LA 70508, herein referred to as “Engineer.”

In consideration of the mutual covenants and agreements herein contained, the parties hereto mutually agree as follows:

ARTICLE 1- MASTER AGREEMENT

- 1.1 Engineer provides engineering and associated services, and Owner, from time to time, is in need of such services on a contract basis. This Agreement will govern engineering and associated services which Owner requests of Engineer and Engineer agrees to perform. Upon the parties’ agreement on services to be performed by Engineer for Owner, the parties will enter into a written Work Order setting forth the Scope of Work and the price of the services to be provided, a sample of which is attached as Exhibit A. Nothing herein requires Owner to request or contract services from Engineer, and Engineer is not required to agree to perform any such services; however, this Agreement shall govern all engineering and associated services which Engineer performs for Owner and the terms and conditions contained in this Agreement shall be incorporated by reference in each Work Order. Each Work Order or project shall be on an individual contract basis and be subject to the terms hereof. All defined terms herein shall be applicable to the Work Order unless expressly stated otherwise.
- 1.2 Engineer’s Rates and default payment terms as of the date of this Agreement are set forth in each Work Order. Engineer reserves the right to revise its rates by notice to Owner for any Work Orders or services for which Engineer and Owner have not contracted on the date of notice of such rate revision.
- 1.3 Either party may terminate this Agreement by providing thirty (30) days written notice to the other or by mutual consent of the parties, provided that notwithstanding such termination, this Agreement will continue to govern all Services performed after termination of this Agreement for Work Orders entered into prior to the termination of this Agreement.

ARTICLE 2 - ENGINEERING SERVICES

- 2.1 Owner hereby contracts Engineer, and Engineer agrees to perform, the professional engineering and associated services hereinafter set forth in a Work Order entered among the parties, or as otherwise agreed upon by the parties during the term hereof (“Services”).

- 2.2 Engineer warrants its professional Services will be in accordance with the degree of care and skill ordinarily or customarily employed by others of the same profession under similar circumstances at the same time and in the same general area of the State of Louisiana given the Scope of Work and any instructions, parameters, budget constraints, and other requirements or circumstances of Owner. For any associated non-professional Services, Engineer warrants such Services will be performed in accordance with generally accepted industry standards at the same time and in the same general area of the State of Louisiana given the Scope of Work and any instructions, parameters and requirements of Owner. Engineer makes no other warranties, express or implied, and guarantees no particular result. The sole remedy for breach of any warranty herein shall be for Engineer to re-perform the Services which fail to meet the warranties, or reimburse Owner for such non-conforming Services, at Engineer's sole discretion. In no event will Engineer's liability to Owner for breach of any warranty or other obligation herein exceed the amount of compensation Engineer would be due for the Services which fail to meet the warranties or other contractual obligations.
- 2.3 Upon signature of a Work Order by all duly authorized parties, Engineer shall commence Services promptly when Notice to Proceed is issued or as otherwise instructed by Owner, work diligently to accomplish the Services within a reasonable time in accordance with the warranties, terms and conditions herein, the Work Order, and any instructions, parameters, budget constraints and requirements or circumstances of Owner. Specific periods of time for rendering Services, or specific dates by which Services are to be completed, may be agreed by the parties in the Work Order. If, through no fault of Engineer or due to circumstances or causes outside of Engineer's control, any such period of time or date are changed, or the orderly and continuous progress of Engineer's services is impaired, or Engineer's Services are delayed or suspended, then the time for completion of Engineer's Services, and the rates and amounts of Engineer's compensation, shall be adjusted equitably.
- 2.4 Owner shall be responsible for all requirements, parameters and instructions it furnishes to Engineer pursuant to this Agreement, and for the accuracy and completeness of all programs, reports, data, and other information furnished by Owner to Engineer pursuant to this Agreement ("Owner Furnished Items"), understanding that the Engineer will rely upon such Owner Furnished Items in rendering Services hereunder. Engineer may use and rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations set forth in the Work Order or its Scope of Work. Subject to the limited warranties hereof, Engineer and its subcontractors and consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including but not limited to specialty vendors, contractors, manufacturers, suppliers, and the publishers of technical standards.
- 2.5 Owner shall give prompt written notice to Engineer whenever Owner observes or otherwise becomes aware of any development that affects the scope, quality, warranties, or time of

performance of Engineer's Services, the funding of the Project, or any relevant, material defect or nonconformance in the Services, the performance of any contractor, or Owner's performance of its responsibilities under this Agreement.

- 2.6 If Engineer recommends certain services and/or work to be performed and Owner declines Engineer's recommendations, then and in that event, Engineer shall not be liable to Owner for any damages sustained by Owner caused in whole or in part by Owner's decision not to accept Engineer's recommendations and Owner agrees to execute and deliver to Engineer a waiver and release in such form and substance as required by Engineer to protect Engineer's interest.

ARTICLE 3 – PAYMENT TERMS

Owner shall timely pay Engineer for all Services performed in accordance with the warranties hereof in accordance with Engineer's Rates and payment terms set forth in any Work Order. To the extent not set forth in a Work Order, Engineer shall invoice Owner on a monthly basis, and Owner shall make payment to Engineer within 30 days of Engineer's submission of invoice. A late payment Finance Charge of 1% per month, which is an annual rate of 12%, shall be applied to any unpaid balance commencing 30 days after the date of the submission of invoice. In the event Engineer takes legal action to collect amounts owed which are not timely paid in accordance with the terms hereof, Owner shall pay Engineer's reasonable attorney fees, expenses and court costs.

Unless otherwise expressly stated in the Work Order, third party fees paid by Engineer will be invoiced to Owner at cost plus 10%. Owner shall bear the cost for any copies of plans, specifications, and contract documents required or requested of Engineer in any way arising out of the Services, whether for any applicable bid process, contract award, design, construction, or otherwise, and whether for the use of Owner, regulatory agencies' approvals, or otherwise. Owner shall pay the costs of checking and inspection fees, zoning and annexation application fees, assessment fees, soils engineering fees, soils testing fees, aerial topography fees, and all other fees, permits, bond premiums, blueprints and reproductions, per diem, mileage and all other charges not specifically covered by the terms of the Work Order, but are necessary for the completion of Services defined therein.

In the event all or any portion of the Services is suspended, abandoned or terminated, the Owner shall pay the Engineer for all fees, charges and Services provided for the project not to exceed any contract limit specified in the Work Order, as may be amended.

Should Engineer be required to appear in court, in arbitration, or other legal proceeding for, on account of, or on behalf of the Owner or arising out of a dispute among Owner, its contractor and/or subcontractor, or person or entity (other than Engineer), the charge for this type

of appearance shall be deemed additional services outside the scope of the Work Order and will be in accordance with Engineer's rate then-current rate table with a 25% surcharge.

ARTICLE 4- TERMINATION OF WORK ORDER

4.1 Either party to this Agreement may terminate a Work Order or other Services hereunder for cause if the other party commits a material uncured breach of this Agreement. In the event either party believes a material breach has occurred, it shall give the breaching party written Notice of Default specifically delineating the alleged breach. Each party shall have a reasonable amount of time to cure the breach, provided if the breach is Owner's failure to timely pay Engineer in accordance with the provisions herein, Owner shall have no later than 15 days from the date of Notice of Default to cure said breach. Both parties agree to cooperate in good faith in an effort to cure any breach identified in the Notice of Termination. In the event the breaching party fails to cure its breach within the timeframe(s) set forth herein, the non-breaching party may terminate the Work Order or Services.

ARTICLE 5- INSURANCE

Engineer shall maintain minimum insurance coverage per occurrence as follows:

Standard Workers' Compensation . . . Full Statutory requirements for the state in which work is performed, the state in which the Engineer's employees reside and the state in which Engineer is domiciled. and Employer's Liability Insurance with limits of not less than \$1,000,000 per occurrence.

Comprehensive General Liability - \$1,000,000.00 limit per occurrence; \$2 million aggregate

Auto Liability . . . \$500,000 limit of coverage

Professional Liability (E & O) - \$1,000,000.00 limit of coverage per occurrence.

The Engineer, upon request from Owner, shall furnish a Certificate of Insurance when the contract is executed and shall provide for written notice to the Owner 30 days prior to cancellation.

ARTICLE 6- INDEMNIFICATION

Engineer will indemnify and hold harmless the Owner, its employees, agents, representative, officers, directors, and elected and appointed officials from and against claims, demands, and

causes of actions for damage to or loss of property, bodily injury, and/or death of third parties (defined to include any person or entity other than Engineer and Owner) arising out of or resulting from the performance of Engineer's Services, but only to the extent caused by the sole negligence and/or breach of professional duty of Engineer or consultants under contract with the Engineer, provided Engineer's duty to indemnify and/or hold harmless hereunder shall not extend to the extent such claims, demands, and/or causes of actions were allegedly or actually caused by the negligence or legal liability of Owner, its vendors and other contractors and subcontractors of any tier, their consultants and employees, or any other person or entity not employed or contracted by Engineer.

ARTICLE 7- SUCCESSORS AND ASSIGNS

This Agreement shall apply to the successors, executors, administrators and assigns of each party. Engineer may not assign this Agreement without approval of Owner.

ARTICLE 8 - GENERAL PROVISIONS

- 9.1 Independent Contractor. Notwithstanding any other provision herein, the parties acknowledge, stipulate and agree that (i) Engineer is, for all purposes of this Agreement, an independent contractor solely responsible for its own means and methods for performance of its Services, (ii) Engineer shall perform only those specific Services as specific tasks and projects are assigned to and accepted by Fenstermaker from time to time as expressly set forth in a Work Order or otherwise agreed, it being understood and agreed that Engineer shall not be generally responsible for all engineering services to Owner and shall not be liable for work or services not expressly stated in the Work Order or other agreement, (iii) Engineer's scope of work shall in no event entail Engineer or its employees (a) being appointed by any elected official to serve Owner as an employee, director, or other similar position of Owner, (b) being a spokesperson, administrative officer, official, servant, agent or representative of Owner for any purpose whatsoever, or (c) being under the supervision or authority of an elected official or employee of Owner, and (iv) Engineer's scope of work shall in no event entail any authority to make decisions for or otherwise act on behalf of Owner, whether with respect to Owner's governmental functions or otherwise, it being expressly understood and agreed that Owner shall at all times retain all authority with regard to all of its governmental functions and decision making.
- 9.2 Other contractors, subcontractors, and vendors. Notwithstanding any other provision herein, (i) Engineer will not direct, control, have authority over or be liable or responsible for the means, methods, techniques, sequences, procedures of construction, safety precautions and programs, failure to comply with laws or regulations and/or any negligence, legal fault, and/or acts or omissions of any vendor, contractor and/or subcontractor of any tier of Owner, their consultants and employees, or any other person or entity not employed or contracted by Engineer, and (ii) Engineer's scope of work shall in no event entail any authority to make decisions for or otherwise act on behalf of

Owner, whether with respect to the Owner's governmental functions or otherwise, it being expressly understood and agreed that the Owner shall at all times retain all authority with regard to all of its governmental functions and decision making as regards the project and work hereunder.

In the event the Services include any supervision, inspection or any other Services in any way involving Engineer's knowledge or oversight of the work and materials of any contractor, subcontractor or vendor of any tier of Owner or any person or entity other than Engineer, including contractor(s) contracted by Owner to construct the work which is the subject of the Services (such persons or entities being collectively referred to "Other Contractor(s)" and such work and materials collectively referred to as "Other Contractor Work"), Engineer's scope of work and duties for such supervision, inspection, knowledge, or oversight shall at all times be limited to performing commercially reasonable efforts in accordance with local industry practices to oversee the Other Contractor Work for the sole purpose of reporting to Owner whether the Other Contractor(s) are progressing with their respective Other Contractor Work in general conformance with the project schedule and plans, and for no other purpose whatsoever. Notwithstanding the foregoing or any other provision herein, (A) Engineer shall have no responsibility or liability for (i) Other Contractor Work to implement temporary traffic control plans (unless clearly and expressly made part of Engineer's scope of work in the Work Order), (ii) Other Contractor's safety protocols and/or implementation of same, (iii) Other Contractor's chosen Sequence of Construction, it being acknowledged and agreed that suggested Sequences of Construction are recommendations only and that the Other Contractors responsible for construction are solely responsible for their respective work, and/or (iv) Other Contractor Work, including but not limited to Other Contractor(s)' means and methods, and any defects, negligence or breach of warranty or other legal obligation with respect to Other Contractor Work; and (B) Owner expressly agrees (i) Owner will look solely to Other Contractors and their insurers for all defects in and breaches of warranties and/or negligence with respect to all Other Contractor Work, (ii) Engineer shall have no liability for any damages arising out of the failure of Other Contractors to perform Other Contractor Work in accordance with their warranties and contractual and/or other legal obligations, (iii) Owner has an adequate remedy against Other Contractors and their insurers as respects all defects in and breaches of warranties and/or negligence with respect to all Other Contractor Work, and (iv) the provisions of sections 9.1-9.7 were expressly negotiated as a material cause and consideration of Engineer's agreement to perform Services hereunder, without which Engineer would not have agreed to perform Services for the agreed compensation.

- 9.3 Force Majeure. Neither party shall be in default or liable for any damage, delay, cost, act or omission (including delays in or failure to fulfill any obligation, other than a payment obligation), occasioned by any cause whatsoever not within the control of the party affected thereby, including but not limited to Acts of God, pandemics, deadly disease, labor shortages, named or unnamed storms, hurricanes, blizzards and other adverse weather, actions of the elements, subsidence, underground conditions, insurrection, terrorist act, revolution, piracy, war, strikes, lockouts, and labor disputes, fire, flood, accident, strike or other labor troubles, war or action or inaction by any governmental entity, and/or delays in

or failures of vendors supplying supplies, materials and/or services (all such causes being deemed “Force Majeure”). In the event of any delay caused by Force Majeure, the time for performance of such obligations (other than a payment obligation) shall be extended for a period equal to the time lost by reason of the delay. Engineer shall be entitled to an equitable adjustment in compensation and contract time or schedule resulting from delays caused by Force Majeure. Engineer shall not be liable for damages or additional expenses resulting from the actions or inactions of the Owner, governmental agencies including, but not limited to permit processing, environmental impact reports, dedication, general plans and amendments thereto, zoning matters, annexations or consolidations, use or conditional use permits and building permits, and Engineer shall only act as an advisor of the Owner in all governmental relations.

- 9.4 Consequential Damages Waiver. Notwithstanding any other provision of this Agreement, neither party shall be liable to the other, and each party waives, claims for consequential, incidental and/or indirect damages, REGARDLESS OF WHETHER CAUSED IN WHOLE OR IN PART BY THE NEGLIGENCE, BREACH OF DUTY OR WARRANTY, OR OTHER LEGAL LIABILITY OF EITHER PARTY, EXCEPT TO THE EXTENT CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF THE RELEVANT PARTY.
- 9.5 Certain Additional Services. If, due to the breach of warranty, delinquency or insolvency of the Contractor or other party not contracted by or within Engineer’s control, or as a result of damage to the work by storm, fire, flood, explosion, pandemic, Force Majeure, or other circumstance or event out of Engineer’s control, or change of policy of governmental or regulatory agencies after the date of the applicable Work Order, Engineer is called upon to furnish additional office, field, engineering, and/or ancillary work, Engineer shall be paid for such extra expense and such of their services as are approved by Owner in accordance with the method of fee computation or rates set forth herein or in any applicable Work Order. If any work planned, designed or specified by Engineer and approved by Owner is abandoned or suspended, for a period of not more than ninety (90) days following notification, Engineer shall be equitably paid for its Service rendered on such work in accordance with the methods of fee computation outlined herein, and the fee shall be based on a percentage of estimated construction cost where actual construction cost is unavailable. No deduction shall be made from Engineer fee on account of penalty, liquidated damages or other sums withheld from payments to the Contractor. If any work designed by Engineer is performed by exchange labor, force account, public employees or similar basis other than by contract, Engineer’s fee for such work shall not be affected.
- 9.6 Governing Law. This Agreement and all Services hereunder shall be governed by and interpreted in accordance with the laws of the State of Louisiana.

State of Louisiana
Parish of Lafayette

THUS, DONE, entered into and signed in the presence of the witnesses whose names are inscribed opposite each respective signature, on and as of this _____ day of _____, 2024.

WITNESSES:

Owner:

Signature

BY: _____

Mayor

Printed

Signature

Printed

NOTARY PUBLIC

Notary Name & ID No. _____

State of Louisiana
Parish of Lafayette

THUS, DONE, entered into and signed in the presence of the witnesses whose names are inscribed opposite each respective signature, on and as of this _____ day of _____, 2024.

WITNESSES:

C. H. FENSTERMAKER & ASSOCIATES, L.L.C

Signature

BY: _____
Angelle Guilbeau
Chief Administrative Officer

Printed

Signature

Printed

NOTARY PUBLIC
Notary Name & ID No. _____

EXHIBIT "A"
WORK ORDER
(SAMPLE)

This Work Order is entered into on the ____ day of _____, 2024 by and between _____, acting by and through its Mayor ("Owner") and C.H. Fenstermaker & Associates, L.L.C. ("Engineer") pursuant to and subject to the Master Agreement for Engineering and Associated Services (sometimes referred to as "Contract" or "Agreement") dated the _____ day of _____ 2024.

Section A. Scope of Services

Engineer shall provide Services for the following described project under the control of and for the benefit of Owner:

Section B. Time Schedule

(Enter Time Schedule)

Section C: Compensation

Engineer shall bill (Enter Compensation Terms)

The parties have duly executed this Agreement.

ENGINEER

OWNER

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____



Occupational Classifications

Hourly Rate

Supervising Engineer	\$205.00
Project Manager	\$170.00
Associate Project Manager	\$130.00
Engineer III	\$180.00
Engineer II	\$160.00
Engineer I	\$140.00
Engineer Intern II	\$120.00
Engineer Intern I	\$110.00
Senior Technician	\$105.00
Technician	\$327.00
Senior Construction Administration	\$160.00
Construction Administration	\$135.00
Senior Construction Inspector	\$95.00
Construction Inspector	\$90.00
Senior GIS Specialist	\$150.00
GIS Specialist	\$95.00
Planner	\$125.00
Senior Land Surveyor	\$165.00
Land Surveyor	\$140.00
Senior Survey Technician	\$120.00
Survey Technician	\$100.00
Project Scientist III	\$145.00
Project Scientist II	\$125.00
Project Scientist I	\$105.00
Environmental Technician	\$75.00
Two (2) Person Survey Crew	\$135.00
Three (3) Person Survey Crew	\$180.00
Administrative Assistant	\$60.00

**Additional Classifications shall be added as required by Scope of Work*

Equipment and Supplies

Per Day

RTK (Real Time Kinematic), 2 - GPS Receivers	\$475.00
Robotic Total Station	\$325.00
LiDAR Scanner	\$1,500.00
Laser Scanner	\$1,000.00
UAV - Multi Rotor	\$350.00
UAV - Fixed Wing RTK	\$600.00
10' - 14' Survey Vessel	\$175.00
Field Truck Mileage	\$1.50/per mile
Vehicle Mileage (excludes field trucks)	\$.75/per mile
Per Diem	\$64/Person
Travel Related Expenses	Cost + 10%

**Additional Equipment and Supply rates shall be added as required by Scope of Work*

The rates identified on this rate schedule are valid for a period of one year from the listed effective date. Work performed beyond one year from the listed effective date shall be billed at Fenstermaker's current rate schedule.