



REGULAR CITY COUNCIL MEETING

June 07, 2022 at 5:30 PM

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

AGENDA

NOTICE POSTED: June 6, 2022 at 4:00 P.M.

REGULAR ORDER OF BUSINESS

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

PERSONNEL

1. Fire Department personnel - resignation
2. Central Office - authorization to create the classification of Utility Collection Specialist II and to change Utility Collection Specialist classification to Utility Collection Specialist I.

PRESENTATIONS

1. To recognize two retirees from the Abbeville Fire Department: Jason Harmon and Keith Huntsberry.

MINUTES AND APPROVAL OF BILLS

1. To approve the minutes from the Committee meeting held on May 3, 2022, the regular City Council meetings held on May 3, 2022 and May 17, 2022 and the special City Council meeting held on May 17, 2022.
2. Ratify bills paid in the month of May 2022.

PUBLIC COMMENTS

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

NEW BUSINESS

1. Mr. Steven Menard to discuss a motorcade to be held on June 17, 2022.
2. Presentation of the audit for the fiscal year ended 12/31/2021 - Mr. Steve Moosa.
3. To approve the audit report for the fiscal year ended 12/31/2021.
4. Approval of the renewal from UMR for employee health insurance and the group Medicare Advantage Program for retirees from July 1, 2022 through June 30, 2023.
5. To approve the quote from Bayou Fencing for fencing around the tennis court at Comeaux Park.
6. A resolution authorizing the Mayor to execute all documents necessary in order to create a 501(c)(3) corporation for the benefit of the Sam Guarino Blacksmith Shop Museum.
7. To approve a Class A Beer permit for Just For Him located at 3013 Veterans Memorial Drive, Suite 103.
8. To approve a variance to move a 1999 mobile home from 412 Chevis to 611 N. Lamar. The variance is for age of the mobile home.

OLD BUSINESS

1. None.

DEPARTMENTAL REPORTS AND UPDATES

1. Public Works Director
2. Parks and Recreation Director - QSA
3. Police Chief
4. Fire Chief

TOPICS FOR DISCUSSION

1. Council Members

ADJOURN

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

The Mayor and Council of the City of Abbeville met for a committee meeting on May 3, 2022 at 5:15 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor, presiding.

Members Present: Council Members Francis Plaisance, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: Councilwoman Terry Broussard

Also Present: Ike Funderburk, City Attorney
Jonathan Touchet, Police Department Lieutenant
Richard Primeaux, Engineer
Gene Sellers, Engineer
Steve Moosa, Accounting Consultant

Mayor Piazza stated we are here for a Finance Committee meeting chaired by Councilman Francis Touchet, Jr. Mayor Piazza asked if there were any comments from the public on any of the agenda items. There were none. He turned the floor over to Councilman Touchet. Councilman Touchet read the first agenda item aloud and called on Mr. Steve Moosa to make the presentation of the revenues and expenditures of the first quarter of 2022

Mr. Moosa provided the update of budget revenues and expenditures for the first quarter of 2022. The first thing he discussed were revenues. He compared the revenues for the first quarter of 2022 to that of 2021. The sales tax revenue continues to perform better than expected. It is 16% ahead of budget. The water and sewer revenues are within 1% of budget so they are in line. The electric revenues continue to decline for the second year in a row so we will have to change the budget next year. KWH sold so far in 2022 was 3% less than 2021. The next sheet he discussed were the expenditures. The General Fund expenditures are within 1% of the budget and the Utility System Fund is overbudget \$77,000.00. This is due to the substation vandalism and water supplies purchased. That is 7% within budget however the insurance proceeds will bring that under 5%. The next sheet discussed was a payroll analysis. The General Fund payroll is ahead of budget by 6% and the Utility System Fund is overbudget by 12%. This is due to the electrical department overtime for the vandalized transformer. The final sheet discussed was the cash position. The Employee Health Insurance Fund is below where we want it to be. The health claims are higher than expected. That concludes the financial analysis for the third quarter. Sales Tax revenues remain strong and he thinks the expenses will even out over the next quarter. Mayor Piazza stated that the increase in Sales Tax is something to be excited about. Of course, costs are a lot higher due to inflation so that is a big part of it. Everything is 20 to 30% more than what you paid for it a year ago. The other thing that is concerning is the Utility System Fund Now which is down about one million dollars from 2017. The electrical proceeds to continue to drop every year and we lost some big customers like Riviana a couple of year ago. We are certainly starting to feel that crunch now. That is a concern because the Utility System Fund is what funds the General Fund and what pays payroll.

Councilman Touchet read the second agenda item aloud. He called on Mr. Moosa to give the report on the American Rescue Plan annual reporting and expenditures of funds. Mr. Moosa stated that the City consulted with Fayette Dupre'. She is assisting municipalities with their reporting requirements. We had a meeting with her last week. When we first received the ARPA funds, we were instructed to submit a report annually on April 30th. However, the rules kept changing. The final ruling stated that if you use the money for governmental operations, which is your General Fund, you can report it as a standard allowance if you received less than \$10,000,000.00. You can use the money for general operations. If you use the money for enterprise fund activities like water and sewer, then you have to start reporting the contract, the Davis-Bacon wage documentation and all the vendors used. By using the standard allowance, the reporting will be simplified. The Mayor and the consultant made the recommendation that we use the money for general operations such as salaries. You can use your enterprise revenue for capital outlay project upgrades since you will not need to transfer those to general fund for government operations. The first quarter calculation is \$982,614.50

that we will transfer to the General Fund as part of governmental operations. We did use some of the money for the concrete coulee cleaning project too so you have already used almost \$1,000,000.00 of ARPA money so far. If this trend continues, the money will be used within 15 months and you have 3 years to spend it. Use it for salaries and leave it for that. That expense is easily identified and trackable. This will eliminate tedious reporting. It is cleaner.

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

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met in regular session on May 3, 2022 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 Mark Piazza, Mayor, presiding.

Members Present: Council Members, Francis Plaisance, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: Councilwoman Terry Broussard

Also, Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Lieutenant Jonathan Touchet
Chris Gautreaux, Public Works Director
Marie Buteau, Water Plant Superintendent
Charlene Beckett, Main Street Manager
Allie Horton, Digital Media Assistant
Richard Primeaux, Engineer
Gene Sellers, Engineer
Tommy Picard, Park Director, QSA
Mike Hardy, Police-elect
Ben Riveria and Colton Daigle, LWCC
Ron Wolfe, Chris Crusta Memorial Airport
Homer Stelly, Vermilion Parish Office of Emergency preparedness
Jason Picard and Keith Roy, Vermilion Parish Police Jury

Mayor Piazza asked Mr. Keith Roy to lead the assembly in the Pledge of Allegiance. Mayor Piazza led the assembly in prayer and then asked for a moment of silence for all those suffering in war in Europe and the Ukraine.

Mayor Piazza recognized Mr. Mike Hardy, the newly elected Chief of Police and congratulated him on his recent victory.

Mr. Gavin Laviolette was on the agenda to be recognized for completing his wood duck project at LaFitte Park but he was not at the meeting. We want to congratulate him and thank him for his service to the community. He did a great job on that.

Mayor Piazza asked if there were any comments from the public on any agenda item. There were none.

-01 introduced by Mr. Francis Plaisance and seconded by Mr. Brady Broussard, Jr. to approve the minutes from the special City Council meetings held on April 5, 2022 and April 19, 2022, the Personnel Interview meeting held April 5, 2022 and the regular City Council meetings held on April 5, 2022 and April 19, 2022. The motion carried unanimously.

Mr. Homer Stelly stated the property they were originally interested on the east side of the airport has been taken because of the proposed National Guard Armory. The Police Jury is looking for another piece of property to build the safe room. We understand there is a piece of property at

the airport that a company owns that is for sale. It is on the west side of the loop. The Police Jury would like the City to contribute in the purchase of the property so the Police Jury could build their safe room on it. The property would be ideal. Mayor Piazza stated that the Police Jury approached the City years ago before the BMC was even built for Abbeville General Hospital. We had said the loop was available and nobody was using it. That was about 10 to 15 years ago. Since then, we have a major oil company that has moved in, we have the Military Hall of Fame Museum that is now housed there and we have a request for property from the National Guard to build a new armory. They really want to be near the airport. The Council made a commitment to the National Guard to lease them the property on the loop. They also would like us to try to acquire more property since they are interested in 10 acres. We are negotiating with the owners of the Fruit of the Loom building to acquire some property. We have a 6-year capital outlay plan with FAA to develop additional hangars and Mr. Ron Wolfe with the T-Hangar Association is here tonight. FAA has agreed to provide a grant to the City to develop the property to make a taxiway on the property. Now that the Police Jury has received the grant to build their safe room, the City no longer has property that is not committed. Maybe the City could purchase the Technical Industries property in conjunction with the Police Jury. This is the only property that is available at the airport. Councilwoman White asked how many acres did the Police Jury want. Mr. Stelly stated they wanted two acres. Mr. Keith Roy stated the Technical Industries property is about 7.9 acres. They are interested in the structure that is there to be used for distribution. We would need the property to the east side of the building to build the building. They want \$450,000.00 for it. Mayor Piazza stated that we would have to get an appraisal on it and the City would not be able to pay over the appraised value.

-02 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to authorize the Mayor to begin negotiations on the Technical Industries property along with the Police Jury. The motion carried unanimously.

-03 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to authorize the Mayor to contract to obtain two appraisals for property adjacent to the Chris Crusta Memorial Airport. The motion carried unanimously.

-04 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to table the request from Mr. Gerald LeBlanc to discuss drug activity in his neighborhood. This was at Mr. LeBlanc's request. The motion carried unanimously.

-05 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to table the discussion regarding the Community Basketball Tournament since Councilwoman Broussard was not at the meeting tonight. The motion carried unanimously.

Touchet/White
Resolution R22-11

A resolution to adopt the millage rates for the 2022 tax year.

The motion carried unanimously.

-06 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Touchet, Jr. to accept the renewal from LWCC in the amount of \$461,667.00 for workers' compensation coverage and the quote from Provident in the amount of \$399.00 for auxiliary police coverage from May 19, 2022 through May 19, 2023. The motion carried unanimously.

-07 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve the renewal from VFIS in the amount of \$105,360.20 for Fire Department liability, property, equipment and auto insurances from 6/7/2022 through 6/7/2023. The motion carried unanimously.

-08 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve payment of the invoice from Terry's Diesel Repair in the amount of \$5,097.76 for repair of the fire truck at the By-Pass fire station. The motion carried unanimously.

-09 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to table the selection of projects for the 2021-2022 Local Government Assistance Program (LGAP) and Community Water Enrichment Fund (CWEF) grant programs until the next meeting so additional research can be completed. The motion carried unanimously.

-10 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve the invoice in the amount of \$9,885.00 from Griner Drilling for the 10-inch check valve for the transfer pump at the Water Treatment Plant. The motion carried unanimously.

-11 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Francis Plaisance to approve the purchase of a sewer camera from Rumfola Sales and Service, LLC in the amount of \$11,234.40. The motion carried unanimously.

-12 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to approve the quote from Capital Electric and Supply in the amount of \$8,225.00 to change the electrical panel on the Chateau Lift Station. The motion carried unanimously.

Chris Gautreaux, Public Works Director

- *The water department fixed 14 water leaks last month and changed two fire hydrants. They also completed 11 of the 35 new water sample taps. The sewer crew cleared 28 sewer blockages last month, repaired 6 sewer lines, ran the sewer camera 5 times in 5 different locations and the gas company is doing some repairs and broke some sewer lines that they had to repair. The blue tractor has been in the shop for four weeks. The backhoe that we sent to the Street Department is broken. Councilman Touchet asked if he could find anyone else to fix the blue tractor. Chris stated that he has tried several different avenues. Brandon Briggs will manufacture something in order to fix the backhoe. Each department is utilizing the mini-excavator so everyone has to wait their turn for that. We are waiting on the parts for the fountain in Magdalen Square. Councilman Touchet asked Chris to inventory our equipment and see what we will need. Councilwoman White stated that she and Chris are visiting with each department for them to make a wish list of urgent needs versus long-term needs. Chris will compile a list so we can do a five-year capital improvement plan. We can budget that out for five-years.*

Tommy Picard, Park and Recreation Director, QSA

- *We have a tournament every weekend until June 1, 2022. We have 33 teams coming in this weekend.*
- *He would like to sit down and meet with the Mayor about the usage of the facilities. How will we handle that and what will we charge them? We will need to revisit the prices we charge and lower them. You will make money with the tax dollars instead. We need to charge fees to reserve the pavilions.*
- *The crew has been awesome since he had shoulder surgery.*

- *We received two bids for the remaining tennis courts. They will start that project in two to three weeks.*
- *We will begin using a software program for online field reservations.*
- *The cameras are finished but we will need more.*
- *Nell, with Kaptel, is working to improve the wi-fi at the park.*

Charlene Beckett, Main Street Manager

- *The Sicilian Festival that was held on 3/26/22 went very well. It was held at the Blacksmith Shop.*
- *Sounds on the Square is over. We had the very best weather and it was well attended.*
- *The Daylily Festival is going to be held on June 4, 2022.*
- *We won the district Cleanest City Contest. The State contest will be on May 10, 2022.*
- *We had a very successful Love the Boot Week campaign. Gulf Coast Bank sponsored the canvas bags to be used at the grocery store instead of the plastic bag. We gave those out at the Farmers' Market. We bought thousands of compostable and biodegradable take out containers. They are made with sugar cane fibers. We handed about 100 each of these to some area restaurants. They were all very excited. They gave out water bottles to the VC and Harvestime baseball teams. We will give them to the Abbeville High baseball team. We handed out 500 books to 1st graders in the area and 500 books to 2nd graders on litter. There was a tree planting recently for Earth Day.*
- *We have the garden beds ready for Harmony Park. Four people have adopted a bed.*
- *The crews from the Park were awesome. She had never had a better experience with City workers.*

Councilman Francis Plaisance

- *Discussed the need for a 15 MPH speed limit sign on Rodeo Road near the mobile home park. There is one already at the Stonebridge Apartments but there is not one there. There is some concern about the numerous children that are out in the morning waiting for the school bus. Councilman Touchet stated it was the Headstart that requested the sign a long time ago but obviously it was not put up back then. He asked Chris Gautreaux to please install the sign as soon as possible. It was already previously approved.*

Councilman Brady Broussard, Jr.

- *The Abbeville Rotary Club will be feeding the City employees tomorrow at Comeaux Park Recreation Center. It is the Public Servant Day. We are doing that and recognizing some of the City employees for awards. We are also doing that for the Sheriff Department too.*
- *Thanked Jonathan Touchet for being here tonight.*

Councilman Francis Touchet, Jr.

- *Congratulated the newly elected Police Chief, Mike Hardy. He asked him to get with Mayor-Elect White and the new Council members to hear about their concerns. Until we curb crime, we will not have economic development. We have people in his neighbor that are walking with masks and hoods and they are going into people's cars. He asked Ike if our police department has the right to stop and question people who are walking on the City's right of way. This loitering cannot take place. Ike asked if they are walking on the streets. Councilman Touchet stated they are standing on a corner and they stay on that corner and they do not move. They are on City property. Ike asked if there is a sidewalk next to the street. Councilman Touchet stated they are standing on the sidewalk. Ike stated they are loitering and there is a whole bunch of Supreme Court cases dealing with the rights of someone's right to public assembly. There are certain circumstances, and the police department is trained to be able to identify those circumstances, when they can*

approach and ask for identity. So, to answer the question very simplistically, yes if the facts are right. Councilwoman White asked if someone calls to report a suspicious person would that matter. Ike stated that certainly could instigate a police officer to go there to take to a look to see. Councilman Touchet stated there are a lot of kids that are supposed to be supervised that are not being supervised by the adults. They are standing on those right of ways and there are things that are a result of that. We have to be more proactive. Councilwoman White stated that if it is after curfew, then the police have every right to ask for their identification. Ike agreed.

- *He thanked Tommy and Chris for what they are doing in the park. There were a lot of cars in the park and a lot of people in the restaurants. It gave him goosebumps. That is money well spent and we will reap the benefits. We will need a police presence there to make people feel safe. Let's make Abbeville a better place in the next four years. The people have spoken loud and clear and we need to move forward with that.*

Councilwoman Roslyn White

- *It takes a community to curb the crime that is going on in our community. We need neighbors to be diligent and report issues. We need to make sure our officers and dispatchers respond to those situations. We have some work to do but we have a great department and she has no doubt that we will be able to curb the crime but it will take the whole community. It is not just on the police department. The community needs to step up too.*
- *The State Planning team has now landed in Abbeville. On Thursday we will be having a revisioning meeting for the three vacant floors above City Hall. We will ask the community what they would like to see there. We have someone from Denver, Jessie Silversteen, the Kansas State University technical assistance to Brownfield, Scott Nightingale, Chad LaCombe from Acadiana Planning Commission and the State of Louisiana DEQ Brownfield team will be here on Thursday. They will be poking around City Hall. They are trying to get the lay of the land and they will meet with the community to hear their ideas. You can also email your ideas to ideas@iloveabbeville.com or ImagineAbbeville.com or you can come to the public meeting Thursday night at 6:00 PM at the Abbeville Library. Everyone is welcome to come.*
- *Lieutenant Touchet has been doing very well with communicating with us and she appreciates that. She has been passing the information on to the Council when she can.*

-13 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to enter into executive session to discuss pending or threatened litigation. The motion carried unanimously.

-14 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to reconvene the regular meeting from executive session. The motion carried unanimously.

Mr. Funderburk reported that we discussed a pending lawsuit against the City entitled Tiffany Warner versus Vermilion Parish Rabies and Animal Control, et al in executive session. We are part of the "and others". He asked that he be authorized to execute an affidavit waiving any potential conflicts that our previous attorneys Borne, Wilkes and Rabalais might have in their representation.

-15 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to authorize the City Attorney to execute an affidavit waiving any potential conflicts that our previous attorneys, Borne Wilkes and Rabalais might have. The motion carried unanimously.

Ike continued that the second item discussed in executive session is that the City Attorney for St. Martinville has asked all of the municipalities that are governed by a charter to file a "Friend of the Court" brief in support of the position taken by the City of St. Martinville.

-16 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Plaisance to authorize the City Attorney to file a "Friend of the Court" brief as requested by the City Attorney for the City of St. Martinville. The motion carried unanimously.

Since Mayor Piazza had left earlier in the meeting, Councilman Touchet declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor Pro-Tem and Council of the City of Abbeville met in regular session on May 17, 2022 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 Francis Touchet, Jr., Mayor Pro-Tem, presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: Mayor Mark Piazza
Councilman Brady Broussard, Jr.

Also, Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Lieutenant Jonathan Touchet
Lee Schexnaider, Wastewater Plant Superintendent
Chris Gautreaux, Public Works Director
Allie Horton, Digital Media Assistant
Richard Primeaux, Engineer
Gene Sellers, Engineer
Tommy Picard, Parks and Recreation Director, QSA
Mike Hardy, Police Chief-Elect

Councilman Touchet asked Mr. Mike Hardy to lead the assembly in prayer. Councilman Touchet led the assembly in the Pledge of Allegiance.

-01 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to ratify bills paid in the month of April 2022. The motion carried unanimously.

Councilman Touchet asked if there were any comments from the public on any agenda items prior to action. There were none.

-02 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to approve the contract for proposals to perform emergency debris removal related to disasters for 2022-2023. The motion carried unanimously.

-03 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to approve the contract for professional services for engineering services in connection with emergency recovery events for 2022-2023. The motion carried unanimously.

Mr. Funderburk stated that we sent out RFPs for electrical services after disasters and we had zero responses. The same thing happened last year. We will now reach out to those who have worked with us in the past to try to get folks lined up who would not respond to the RFP. We also sent out RFPs for food services and we received two responses. One was from Champagne's and the other one was from Kelvin's.

-04 introduced by Ms. Roslyn White and seconded by Ms. Terry Broussard to accept the food services after disasters responses that were received. The motion carried unanimously.

Plaisance/White
Resolution R22-12

A resolution requesting financial assistance through the Delta Regional Authority for the State's Economic Development Assistance Program and grant authorization to Sellers and Associates, Inc. to prepare said application and the Mayor to sign all necessary documents.

The motion carried unanimously.

-05 introduced by Ms. Roslyn White and seconded by Mr. Francis Touchet, Jr. to approve the payment of three invoices from Event Solutions totaling \$15,335.00 for monthly rentals of a restroom trailer from 3/10/22 through 6/2/22 and one invoice in the amount of \$485.00 for cleaning of the restroom trailer and one handicapped port-a-let and to pay all invoices from the General Fund. The motion carried unanimously.

Plaisance/T. Broussard
Resolution R22-13

A resolution authorizing the Mayor to execute agreements with DOTD and FAA and to award and sign related contracts for the FY 2022 projects at the Chris Crusta Memorial Airport.

The motion carried unanimously.

-06 introduced by Ms. Roslyn White and seconded by Mr. Francis Plaisance to use the 2021-2022 LGAP grant in the amount of \$20,000.00 to purchase a portable diesel air compressor and to use the 2021-2022 CWEF in the amount of \$20,000.00 to purchase fittings, clamps, valves, meters, piping and other miscellaneous items needed to repair leaking water lines. The motion carried unanimously.

-07 introduced by Ms. Roslyn White and seconded by Ms. Terry Broussard to approve the purchase of fire hydrants from Coburn's in the amount of \$27,833.82. The motion carried unanimously.

-08 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to approve the quote from Bihm Construction in the amount of \$25,000.00 to replace the backflow preventer at the Wastewater Treatment Plant. The motion carried unanimously.

-09 introduced by Ms. Roslyn White and seconded by Ms. Terry Broussard to approve the quote from Griffin Filter Technologies, Inc. in the amount of \$8,850.00 for materials and the quote in the amount of \$7,050.00 from MMR for the labor and installation to remove the old lime dust collector and install a new lime dust collector at the Wastewater Treatment Plant. The motion carried unanimously.

Councilwoman Roslyn White

- *There is a Farmers' Market this Saturday in Magdalen Square.*
- *There will be a cookoff at the Louisiana Military Museum on Monday, May 30, 2022 from 12:30 PM to 2:30 PM, with awards at 2:45 PM. The Museum will be open from 10:00 AM to 4:00 PM and there will be a fly over. It will be a good day and if you are in town for Memorial Day, plan to join us at this military history event.*

There being no further business to discuss, Councilman Touchet declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Francis Touchet, Jr.
Mayor Pro-Tem

The Mayor Pro-Tem and Council of the City of Abbeville met in special session on May 17, 2022 at 5:00 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, Abbeville, Louisiana, with the Honorable Francis Touchet, Jr., Mayor Pro-Tem, presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: Mayor Mark Piazza
Councilman Brady Broussard, Jr.

Also, Present: Ike Funderburk, City Attorney

Councilman Touchet stated that we are here for this special City Council meeting to conduct two public hearings for the property located at 409 Old Kaplan Highway and 500 2nd Street. He asked if there were any comments from the public about the agenda items. There were none.

409 Old Kaplan Highway – *the representative was present at the meeting. Councilwoman White stated that we are here for this property because of a light nuisance violation. This has been an ongoing thing between two neighbors and the property owner has now put up a light that is adjacent to the other neighbor's property and the light shines directly into the neighbors' window. It is right on the fence line, right at the window so it does appear to be intentional. The property owner stated the light is there for security on his property. Ike stated that he rode by the property with the Chief of Police and they were able to take some pictures. Those have been presented to the Council. You will see that if the owner was really concerned about the security of his property, he would have put the light pole in the center of his property. Instead, he has put it as close to the fence as possible and by doing so he is not protecting his property but he is creating a nuisance for his neighbor. Councilwoman White stated that she has received no less than about 15 nuisance calls about this property for about two years. It has been an ongoing problem. This is a violation and, in her opinion, we should take action. Ike suggested that we give them five days to abate the nuisance which would be to remove the light off of the property line.*

-01 introduced by Ms. Roslyn White and seconded by Ms. Terry Broussard to give the property owner of 409 Old Kaplan Highway five days to remove the light off of the property line. The motion carried unanimously.

500 2nd Street – *Mr. Preston Summers is a co-owner of the property and he was present to represent the property. He is one of five heirs. It has been on the market two times. Five people can't agree on the selling price. His brother has filed for a permit to demolish the existing garage in the back. We will demolish the structure. He hopes to have it done within 90 days.*

-02 introduced by Ms. Roslyn White and seconded by Ms. Terry Broussard to declare the dilapidated structure a nuisance and to give the owner 90 days to demolish the garage located at 500 2nd Street. The motion carried unanimously.

There being no further business to discuss, Councilman Touchet declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Francis Touchet, Jr.
Mayor Pro-Tem

CHECK

REGISTERS

ALL FUNDS

MAY 2022

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
77214	5/06/22	EMPLOYEE HEALTH INSURANCE	83,513.60
		TOTALS	83,513.60

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ACCOUNTS PAYABLE CHECK REGISTER

APGL16 PAGE

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
77215	5/09/22	ABBEVILLE ELECTRIC SUPPLY INC	3,748.58
77216	5/09/22	ABBEVILLE GENERAL HOSPITAL	225.00
77217	5/09/22	ACADIAN HYDROJET & SOFTWASH	450.00
77218	5/09/22	AMERICAN POLLUTION CONTROL	800.00
77219	5/09/22	ARC OF ACADIANA	150.00
77220	5/09/22	AUTOZONE	218.60
77221	5/09/22	NORRIS BAUDOIN	120.00
77222	5/09/22	BRASSEUX'S HARDWARE	499.23
77223	5/09/22	BRASSEUX'S HARDWARE	398.09
77224	5/09/22	BRASSEUX'S HARDWARE	410.15
77225	5/09/22	BRASSEUX'S HARDWARE	428.90
77226	5/09/22	BRASSEUX'S OUTDOOR	639.68
77227	5/09/22	BRANDON W BRIGGS	1,050.00
77228	5/09/22	BROUSSARD PEST CONTROL	225.00
77229	5/09/22	C & S SAFETY SYSTEMS INC	160.30
77230	5/09/22	CHAMPAGNES OF ABBEVILLE	41.23
77231	5/09/22	COMTECH SYSTEMS OF LA, LLC	1,061.25
77232	5/09/22	CLERK OF COURT	388.00
77233	5/09/22	COMMUNITY COFFEE SERVICE CO	247.90
77234	5/09/22	NOVATECH, INC	66.85
77235	5/09/22	CMA	150.00
77236	5/09/22	CONTROL DEVICES INC	680.00
77237	5/09/22	CMH INDUSTRIAL RETAIL ACCTS	1,311.82
77238	5/09/22	COPY SERVICES BY ALICE LLC DBA	464.50
77239	5/09/22	COX BUSINESS	668.43
77240	5/09/22	CINTAS CORPORATION LOC 543	4,244.53
77241	5/09/22	DARNALL SIKES & FREDERICK	34,560.00
77242	5/09/22	DEHART SHIPYARD INC	1,263.25
77243	5/09/22	DOGGETT MACHINERY SERVICES	444.71
77244	5/09/22	DON'S LAWN SERVICE	10,708.33
77245	5/09/22	DOUBLE W HOME & RANCH	3,403.50
77246	5/09/22	DUHON BROS OIL CO INC	26,702.44
77247	5/09/22	D V L ELECTRIC WORKS INC	492.50
77248	5/09/22	ENTERGY	1,582.22
77249	5/09/22	CENTERPOINT ENERGY	169.78
77250	5/09/22	ENVIRONMENTAL RESOURCE ASSOC	569.44
77251	5/09/22	EVENT SOLUTIONS	400.00
77252	5/09/22	GRAINGER	802.14
77253	5/09/22	GUIDRY'S UNIFORM INC	846.79
77254	5/09/22	AROSS BROWN	80.00
77255	5/09/22	HIDCO	931.20
77256	5/09/22	HO-PAK LABORATORY INC	898.00
77257	5/09/22	IBERIA PARISH JAIL INMATE	4,562.50
77258	5/09/22	IPFS CORPORATION	16,911.23
77259	5/09/22	ABBEVILLE SNAPPER SALES	1,168.14
77260	5/09/22	SUSAN WILHEIM	34.88
77261	5/09/22	JIM'S TIRE SERVICE INC	301.50
77262	5/09/22	K & J SUPPLIES, LLC	47.40
77263	5/09/22	KAPTEL	5,375.80
77264	5/09/22	LA MUNICIPAL RISK MGMT AGENCY	10,853.89
77265	5/09/22	LAFAYETTE LOCKSMITH SERVICE IN	326.00
77266	5/09/22	WINSUPPLY	5,649.45
77267	5/09/22	LOUISIANA ONE CALL, INC	301.08

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
1	77268	5/09/22 LOWES BUSINESS ACCOUNT	65.71
2	77269	5/09/22 MAGNOLIA PLANTATION WATER	20.38
3	77270	5/09/22 MEDXCEL OCCUPATIONAL MEDICINE	549.00
4	77271	5/09/22 MELE PRINTING COMPANY, LLC	4,575.38
5	77272	5/09/22 MELLO JOY COFFEE CO LLC	77.90
6	77273	5/09/22 MINVIELLE LUMBER CO INC	450.02
7	77274	5/09/22 NAT'L WELDING SUPPLY INC	126.55
8	77275	5/09/22 NAV-TEL SERVICES, LLC	950.00
9	77276	5/09/22 OFFICE MART	1,192.52
10	77277	5/09/22 OFFICE MART	909.94
11	77278	5/09/22 O'REILLY AUTOMOTIVE INC	411.32
12	77279	5/09/22 KAPTEL	214.54
13	77280	5/09/22 PACE A/C & ELECTRICAL SERVICES	485.00
14	77281	5/09/22 MYRA'S LAWN SERVICE	2,400.00
15	77282	5/09/22 PRINTER CONNECTION, INC	307.00
16	77283	5/09/22 PITNEY BOWES GLOBAL	959.28
17	77284	5/09/22 PITT STOP 9 MIN OIL CHANGE	181.95
18	77285	5/09/22 POSTMASTER	160.00
19	77286	5/09/22 PRIMEAUX TOUCHET & ASSOC LLC	2,067.50
20	77287	5/09/22 PUPIE'S AUTO REPAIR	690.00
21	77288	5/09/22 REPUBLIC WHOLESALE CO INC	458.77
22	77289	5/09/22 S & V SERVICE, LLC	1,055.65
23	77290	5/09/22 THE SELLERS GROUP INC	891.50
24	77291	5/09/22 S L E M C O	125.81
25	77292	5/09/22 S P I MUNICIPAL SUPPLY INC	1,498.08
26	77293	5/09/22 SPECIAL T ICE COMPANY INC	147.25
27	77294	5/09/22 SUPERIOR SERVICE CO, INC.	79,875.00
28	77295	5/09/22 TECHLINE LTD	2,019.70
29	77296	5/09/22 THIBODEAUX TOWN & COUNTRY	960.35
30	77297	5/09/22 THOMSON REUTERS WEST	524.70
31	77298	5/09/22 THRIFTY WAY PHARMACY INC	45.00
32	77299	5/09/22 TICKETS SERVICE, LLC	3,200.00
33	77300	5/09/22 NI WELDING SUPPLY, LLC	38.15
34	77301	5/09/22 TOTAL SAFETY U.S., INC	800.00
35	77302	5/09/22 UTILITY BILLS	14,767.90
36	77303	5/09/22 UTILITY BILLS	1,589.24
37	77304	5/09/22 UTILITY BILLS	12,910.28
38	77305	5/09/22 UTILITY BILLS	1,091.32
39	77306	5/09/22 UTILITY BILLS	7,024.45
40	77307	5/09/22 UTILITY BILLS	2,836.70
41	77308	5/09/22 UTILITY BILLS	64.86
42	77309	5/09/22 VERSALIFT SOUTHWEST	5,200.56
43	77310	5/09/22 VERIZON BUSINESS	52.99
44	77311	5/09/22 VERMILION JANITORIAL &	1,745.66
45	77312	5/09/22 VERMILION PARISH POLICE JURY	13,223.10
46	77313	5/09/22 VERMILION SHELL CO INC	3,459.36
47	77314	5/09/22 WASTE CONNECTIONS BAYOU, INC	393.52
48	77315	5/09/22 WEICHEM, INC	1,383.40
49	77316	5/09/22 HANCOCK WHITNEY BANK	6,272.88
50		TOTALS	328,684.38

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT	
1	77317	5/13/22	EMPLOYEE HEALTH INSURANCE	88,857.95
2	77318	5/13/22	ABBEVILLE GENERAL HOSPITAL	225.00
3	77319	5/13/22	ABBEVILLE MERIDIONAL INC	3,358.20
4	77320	5/13/22	ABBEVILLE MERIDIONAL INC	269.00
5	77321	5/13/22	ACTION SPECIALITIES LLC	542.00
6	77322	5/13/22	ARSEMENT & HAYES, LLC	10,700.00
7	77323	5/13/22	NORRIS BAUDOIN	290.00
8	77324	5/13/22	BEACON ATHLETICS	1,482.00
9	77325	5/13/22	CAPITAL ELECTRIC & SUPPLY, LLC	8,225.00
10	77326	5/13/22	CHAMPAGNES OF ABBEVILLE	37.67
11	77327	5/13/22	CHEVRON/WEX BANK	62.28
12	77328	5/13/22	COMMUNITY COFFEE SERVICE CO	122.90
13	77329	5/13/22	COX BUSINESS	95.04
14	77330	5/13/22	CUSTOM GLASS & MIRRDR, INC	45.00
15	77331	5/13/22	DELTA FIRE AND SAFETY	2,507.00
16	77332	5/13/22	DOUBLE W HOME & RANCH	3,284.05
17	77333	5/13/22	DPC ENTERPRISES, L.P.	200.00
18	77334	5/13/22	D V L ELECTRIC WORKS INC	774.40
19	77335	5/13/22	EAGLE PEST CONTROL	20.00
20	77336	5/13/22	CENTERPOINT ENERGY	27.04
21	77337	5/13/22	F & R AIR CONDITIONING INC	546.13
22	77338	5/13/22	FERGUSON ENTERPRISES LLC #3326	1,062.98
23	77339	5/13/22	FLEURIET AUTOMOTIVE SERVICE	947.22
24	77340	5/13/22	HO-PAK LABORATORY INC	40.00
25	77341	5/13/22	HO-PAK LTD.	64.00
26	77342	5/13/22	HOMEDOWNERS CONSTRUCTION	175.00
27	77343	5/13/22	IBERIA PARISH JAIL INMATE	4,562.50
28	77344	5/13/22	INTEGRITY SUPPLY, LLC	81.64
29	77345	5/13/22	ABBEVILLE SNAPPER SALES	2,387.55
30	77346	5/13/22	K & J SUPPLIES, LLC	31.00
31	77347	5/13/22	KEYS IN MOTION LLC	1,008.00
32	77348	5/13/22	LET US ANSWER	375.79
33	77349	5/13/22	LIFELINE	46.71
34	77350	5/13/22	LOWES BUSINESS ACCOUNT	59.64
35	77351	5/13/22	MINVIELLE LUMBER CO INC	912.24
36	77352	5/13/22	MMR GROUP, INC.	7,274.27
37	77353	5/13/22	NATIONAL MAIN STREET CENTER	375.00
38	77354	5/13/22	O'REILLY AUTOMOTIVE INC	31.98
39	77355	5/13/22	PROGRESSIVE TRACTOR	359.75
40	77356	5/13/22	REPUBLIC WHOLESALE CO INC	333.38
41	77357	5/13/22	SHELTON ENERGY SOLUTIONS	11,720.00
42	77358	5/13/22	SOUTH SIDE TOWING LLC	306.19
43	77359	5/13/22	SPECIAL RISK INSURANCE INC	26,906.20
44	77360	5/13/22	TERRY'S DIESEL REPAIR & SALES	5,097.76
45	77361	5/13/22	THIBODEAUX TOWN & COUNTRY	288.87
46	77362	5/13/22	TOTAL SAFETY U.S., INC	785.00
47	77363	5/13/22	UBED LLC	138.06
48	77364	5/13/22	VERSALIFT SOUTHWEST	8,988.83
49	77365	5/13/22	VERIZON WIRELESS	1,440.20
50	77366	5/13/22	VERMILION JANITORIAL &	31.20
51	77367	5/13/22	CALVIN E WOODRUFF, JR	4,500.00
52	77368	5/13/22	ZEE MEDICAL SERVICES	139.45
53			TOTALS	202,141.07

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
29542	5/01/22	RANDALL ABSHIRE	1,000.00
29543	5/02/22	SPOTLESS CLEANING SYSTE	1,400.00
29544	5/02/22	UTILITY SYSTEM FUND NOW	2,347.98
29545	5/02/22	PUBLIC IMPROVEMENT FUND	2.16
29546	5/02/22	UTILITY SYSTEM FUND	175.00
29547	5/02/22	HEATHER FONTENOT	20.16
29548	5/02/22	PATRICIA A. PICOU	73.80
29549	5/03/22	PUBLIC IMPROVEMENT FUND	3.08
29550	5/04/22	PUBLIC IMPROVEMENT FUND	7.60
29551	5/04/22	STEPHEN M REYNOLDS	50.00
29552	5/05/22	PUBLIC IMPROVEMENT FUND	18.00
29553	5/05/22	PAYROLL FUND	140,696.48
29554	5/06/22	PUBLIC IMPROVEMENT FUND	.48
29555	5/06/22	ACCOUNTS PAYABLE	49,400.00
29556	5/06/22	PAYROLL FUND NOW	30,178.77
29557	5/06/22	PAYROLL FUND NOW	315.64
29558	5/09/22	FAYETTA TRAHAN DUPRE AP	400.00
29559	5/09/22	MUN EMPLOYEES RETIREMEN	8,075.55
29560	5/09/22	MUN EMPLOYEES RETIREMEN	11,054.37
29561	5/09/22	ACCOUNTS PAYABLE	147,031.27
29562	5/13/22	LAURA FREDERICK	391.66
29563	5/10/22	FELICIA THIBEAUX	295.00
29564	5/10/22	BRANDON W BRIGGS	1,200.00
29565	5/10/22	DON'S CUSTOM CATERING,	255.00
29566	5/11/22	ROSLYN WHITE	22.00
29567	5/11/22	PUBLIC IMPROVEMENT FUND	11.15
29568	5/12/22	PAYROLL FUND	1,645.73
29569	5/12/22	PAYROLL FUND	49.42
29570	5/12/22	PAYROLL FUND	44,109.94
29571	5/12/22	FIREFIGHTERS' RETIREMEN	52,915.82
29572	5/15/22	RANDALL ABSHIRE	950.00
29573	5/13/22	SPOTLESS CLEANING SYSTE	1,300.00
29574	5/13/22	PUBLIC IMPROVEMENT FUND	1.37
29575	5/13/22	ACCOUNTS PAYABLE	119,840.49
29576	5/13/22	HOMEDOWNERS CONSTRUCTION	525.00
29577	5/17/22	PUBLIC IMPROVEMENT FUND	17.53
29578	5/17/22	CIGNA	75.70
29579	5/18/22	EVENT SOLUTIONS	15,335.00
29580	5/19/22	PAYROLL FUND	131,737.50
29581	5/19/22	PINK LEMON BLOSSOM	5.48
29582	5/19/22	PATRICK ASHLEY	147.40
29583	5/19/22	SECRETARY OF STATE	25.00
29584	5/19/22	BANK OF ABBEVILLE & TRU	1,972.13
29585	5/20/22	K & K INSURANCE GROUP,	399.00
29586	5/23/22	PUBLIC IMPROVEMENT FUND	10.22
29587	5/27/22	LAURA FREDERICK	391.66
29588	5/24/22	HOMEDOWNERS CONSTRUCTION	75.00
29589	5/24/22	FELICIA THIBEAUX	125.00
29590	5/25/22	SPOTLESS CLEANING SYSTE	700.00
29591	5/25/22	SECRETARY OF STATE	25.00
29592	5/26/22	PAYROLL FUND	1,670.66
29593	5/26/22	PAYROLL FUND	52.02
29594	5/26/22	PAYROLL FUND	41,454.67
29595	5/31/22	PUBLIC IMPROVEMENT FUND	4.39
50322	5/03/22	AUTO FILL POSTAGE METER	2,100.00

POLICE DEPT MISC. ACCT. FUND
BOND FEE

CHECK REGISTER 6/03/22

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343 5/04/22 L A C P 12.00

ACCT 001026 TOTALS 12.00

FUND 04 TOTALS 12.00

MAINTENANCE & OPERATION -
MAINT & OPER FIRE DEPT NOW

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
14285	5/20/22	2016 REVENUE BONDS DEBT	7,289.50
		ACCT 001020 TOTALS	7,289.50
		FUND 05 TOTALS	7,289.50

MAIN STREET ACCOUNT FUND
MAIN STREET SPECIAL FUND NOW

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
13691	5/13/22	ACCOUNTS PAYABLE	1,072.20
		ACCT 001031 TOTALS	1,072.20

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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1321	5/09/22	ACCOUNTS PAYABLE	237.94
1322	5/13/22	ACCOUNTS PAYABLE	100.00
		ACCT 001032 TOTALS	337.94

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AMOUNT

1168

5/09/22

ACCOUNTS PAYABLE

249.38

ACCT

001037 TOTALS

249.38

FUND

06 TOTALS

1,659.52

AIRWAY INDUSTRIAL PARK FUND
AIRWAY INDUSTRIAL PARK NOW

CHECK REGISTER 6/03/22

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
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3	15267	5/09/22 ACCOUNTS PAYABLE	3,146.09
4	15268	5/12/22 PAYROLL FUND	828.08
5	15269	5/26/22 PAYROLL FUND	828.08
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7		ACCT 001024 TOTALS	4,802.25
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9		FUND 07 TOTALS	4,802.25
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PARK & RECREATION FUND
PARK & RECREATION FUND ACCOUNT

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
2189	5/02/22	QUALITY SPORTS AUTHORIT	8,334.00
		ACCT 001020 TOTALS	8,334.00
		FUND 10 TOTALS	8,334.00

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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
16987	5/09/22	ACCOUNTS PAYABLE	21,141.18
16988	5/10/22	RAMON G LOA	2,360.00
16989	5/10/22	MARIA ARMINDA CHAPARRO	4,492.50
16990	5/13/22	ACCOUNTS PAYABLE	23,907.04
16991	5/13/22	BRANDON W BRIGGS	3,000.00
16992	5/20/22	PATRICK ASHLEY	450.00
16993	5/20/22	2021 REVENUE BONDS DEBT	30,209.00
16994	5/20/22	2014 SALES TAX REVENUE	16,903.00
16995	5/20/22	ROLDEN LLC	1,005.25
16996	5/24/22	BRANDON W BRIGGS	350.00
		ACCT 001021 TOTALS	103,817.97
		FUND 11 TOTALS	103,817.97

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1199	5/05/22	GENERAL FUND	28,000.00
1200	5/12/22	GENERAL FUND	5,000.00
1201	5/12/22	UTILITY SYSTEM FUND	10,000.00
1202	5/19/22	GENERAL FUND	28,000.00
1203	5/26/22	GENERAL FUND	5,000.00
1204	5/26/22	UTILITY SYSTEM FUND	10,000.00

ACCT 001021 TOTALS 86,000.00

FUND 12 TOTALS 86,000.00

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G/L DESCRIPTION

AMOUNT

578 5/05/22 GENERAL FUND 30,000.00
579 5/19/22 GENERAL FUND 30,000.00

ACCT 001020 TOTALS 60,000.00

FUND 13 TOTALS 60,000.00

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
1443	5/06/22	GENERAL FUND	49,400.00
1444	5/06/22	UTILITY SYSTEM FUND	15,600.00
1445	5/12/22	GENERAL FUND	21,000.00
1446	5/12/22	GENERAL FUND	17,000.00
1447	5/12/22	GENERAL FUND	6,285.00
1448	5/12/22	UTILITY SYSTEM FUND	7,375.00

ACCT 001020 TOTALS 116,660.00

FUND 14 TOTALS 116,660.00

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
22314	5/05/22	OPTUMRX FOR FX CLAIMS	36,233.36
22315	5/05/22	OPTUMRX FOR RX FEES	65.60
22316	5/05/22	TRICIA H LEGE	77.83
22317	5/05/22	CENTENE MANAGEMENT CORP	486.76
22318	5/05/22	HUBBELL DERMATOLOGY	44.96
22319	5/05/22	ANN LAVERGNE LCSW LLC	89.59
22320	5/05/22	SOUTHERN ENT ASSOCIATES	48.79
22321	5/05/22	SOUTHERN UROLOGY LLC	34.00
22322	5/05/22	ABBEVILLE GENERAL HOSPITA	147.00
22323	5/05/22	IBERIA GASTROENTEROLOGY	78.43
22324	5/12/22	CENTENE MANAGEMENT	33.60
22325	5/12/22	ACADIANA MEDICAL PSYCHOLO	179.18
22326	5/12/22	HUBBELL DERMATOLOGY	44.96
22327	5/12/22	FRANCISCO BACA	124.27
22328	5/12/22	OCHSNER CLINIC LLC	158.51
22329	5/19/22	OPTUMRX FOR RX CLAIMS	50,643.63
22330	5/19/22	OPTUMRX FOR RX FEES	73.00
22331	5/19/22	TRICIA H LEGE OD LLC	122.87
22332	5/19/22	ACADIANA MEDICAL PSYCHOLO	89.59
22333	5/19/22	AMERIGROUP LOUISIANA	122.22
22334	5/19/22	ANN LAVERGNE LCSW LLC	179.18
22335	5/19/22	FRANCISCO BACA	38.32
22336	5/19/22	SOUTHERN ENT ASSOCIATES I	48.79
22337	5/19/22	MYRIAM D HUTCHINSON	71.49
22338	5/19/22	DANIEL HODGES	78.92
22339	5/19/22	BRIDGET GUIDRY	61.34
22340	5/19/22	RADIOLOGY ASSOCIATES OF I	71.55
22341	5/19/22	RADIOLOGY ASSOCIATES OF I	12.53
22342	5/19/22	RADIOLOGY ASSOCIATES OF I	10.51
22343	5/19/22	UMR CRS FEES	180.69
22344	5/26/22	LOURDES PHYSICIAN GROUP	256.00
22345	5/26/22	ALLEN M HEBERT	2.36
22346	5/26/22	BETTY CORMIER	12.18
22347	5/26/22	ACADIANA MEDICAL PSYCHOLO	179.18
22348	5/26/22	FRANCISO BACA	66.26
22349	5/26/22	GRACE GYNECOLOGY & WELLNE	104.96
22350	5/26/22	IBERIA MEDICAL CENTER	14,272.96
22351	5/26/22	IBERIA MEDICAL CENTER	476.68
22352	5/26/22	MYRIAM D HUTCHINSON	34.93
22353	5/26/22	MYRIAM D HUTCHINSON	111.12
22354	5/26/22	MYRIAM D HUTCHINSON	113.17
22355	5/26/22	ABBEVILLE PROFESSIONAL SV	9.34
22356	5/26/22	ABBEVILLE GENERAL HOSPITA	326.34
22357	5/26/22	CIS HOUMA	47.26
22358	5/26/22	OPTION CARE HEALTH	274.80
22359	5/26/22	RADIOLOGY ASSOCIATES OF I	43.31
50522	5/05/22	EFT FOR CLAIMS PD	7,465.10
51222	5/12/22	EFT FOR CLAIMS PD	15,411.52
51922	5/19/22	EFT FOR CLAIMS PD	19,465.38
52622	5/26/22	EFT FOR CLAIMS PD	11,062.64
		ACCT 001021 TOTALS	159,386.96

EMPLOYEE HEALTH INSURANCE FD
EMPLOYEE HEALTH INS. FUND NOW

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
16219	5/02/22	THE HARTFORD	2,633.51
16220	5/02/22	UMR (HEALTH)	9,206.47
16221	5/02/22	UMR (STOP LOSS)	37,919.70
16222	5/06/22	EMPLOYEE HEALTH INSURAN	44,771.42
16223	5/09/22	ABBEVILLE GENERAL HDSP	1,000.00
16224	5/13/22	EMPLOYEE HEALTH INSURAN	15,952.04
16225	5/13/22	UNITED HEALTHCARE INS.	4,460.72
16226	5/20/22	EMPLOYEE HEALTH INSURAN	71,270.01
16227	5/27/22	EMPLOYEE HEALTH INSURAN	27,393.49

ACCT 001025 TOTALS 214,607.36
FUND 25 TOTALS 373,994.32

CHECK NO.	DATE	@/L DESCRIPTION	CHECK AMOUNT
24043	5/05/22	PAYROLL FUND NOW	51,970.79
24044	5/05/22	ABBEVILLE FIREFIGHTERS	300.00
24045	5/05/22	F O P ABBEVILLE LODGE 4	358.17
24046	5/05/22	VERMILION SCHOOL EMPLOY	1,623.21
24047	5/05/22	CITY OF ABBEVILLE	915.00
24048	5/05/22	KEITH A RODRIQUEZ	57.70
24049	5/05/22	DEPT OF CHILDREN AND FA	96.92
24050	5/05/22	DEPT OF CHILDREN AND FA	198.20
24051	5/05/22	DEPT OF CHILDREN AND FA	290.76
24052	5/05/22	DEPT OF CHILDREN AND FA	113.88
24053	5/05/22	TEXAS CHILD SUPPORT SDU	87.23
24054	5/12/22	PAYROLL FUND NOW	37,521.67
24055	5/12/22	CITY COURT OF ABBEVILLE	103.27
24056	5/12/22	DEPT OF CHILDREN AND FA	24.22
24057	5/12/22	DEPT OF CHILDREN AND FA	169.60
24058	5/12/22	TEXAS CHILD SUPPORT SDU	173.54
24059	5/12/22	DEPT OF CHILDREN AND FA	215.06
24060	5/12/22	DEPT OF CHILDREN AND FA	149.74
24061	5/12/22	VERMILION SCHOOL EMPLOY	1,760.00
24062	5/12/22	VALIC	950.00
24063	5/19/22	PAYROLL FUND NOW	49,567.53
24064	5/19/22	CITY OF ABBEVILLE	576.68
24065	5/19/22	VERMILION SCHOOL EMPLOY	1,623.21
24066	5/19/22	KEITH A RODRIQUEZ	57.70
24067	5/19/22	DEPT OF CHILDREN AND FA	75.79
24068	5/19/22	TEXAS CHILD SUPPORT SDU	105.26
24069	5/19/22	DEPT OF CHILDREN AND FA	239.98
24070	5/19/22	DEPT OF CHILDREN AND FA	198.20
24071	5/19/22	DEPT OF CHILDREN AND FA	96.92
24072	5/19/22	F O P ABBEVILLE LODGE 4	342.92
24073	5/19/22	ABBEVILLE FIREFIGHTERS	300.00
24074	5/26/22	PAYROLL FUND NOW	36,888.73
24075	5/26/22	VALIC	950.00
24076	5/26/22	CITY COURT OF ABBEVILLE	99.13
24077	5/26/22	VERMILION SCHOOL EMPLOY	1,760.00
24078	5/26/22	UNITED WAY OF ACADIANA	75.00
24079	5/26/22	DEPT OF CHILDREN AND FA	149.74
24080	5/26/22	DEPT OF CHILDREN AND FA	215.06
24081	5/26/22	DEPT OF CHILDREN AND FA	169.60
24082	5/26/22	DEPT OF CHILDREN AND FA	24.22
24083	5/26/22	TEXAS CHILD SUPPORT SDU	173.54
24084	5/31/22	CITY COURT OF ABBEVILLE	450.77
4000000	5/04/22	PAYROLL FUND	86,657.90
4000000	5/11/22	PAYROLL FUND	76,050.40
4000000	5/18/22	PAYROLL FUND	83,624.04
4000000	5/25/22	PAYROLL FUND	74,705.21
		ACCT 001020 TOTALS	512,256.49

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
506	5/06/22	DEBIT JUDGE RET APRIL 202	398.70
17480	5/02/22	AGL	76.67
17481	5/06/22	ACCOUNTS PAYABLE	18,513.60
17482	5/09/22	MUN EMPLOYEES RETIREMEN	13,432.84
17483	5/12/22	FIREFIGHTERS' RETIREMEN	15,678.74
17484	5/27/22	FAMILY LIFE INS CO	22.00
17485	5/27/22	A F L A C INC	3,051.71
17486	5/27/22	AMERITAS	6,218.23
17487	5/27/22	TRANS AMERICA LIFE INS	635.77
17488	5/27/22	AGL	76.67
17489	5/27/22	WASHINGTON NATIONAL INS	1,481.76
50222	5/02/22	BANK W/D STATE W/H PR 4/3	8,616.00
50622	5/06/22	BANK W/D FED W/H PR 5/6/2	27,767.09
50622	5/06/22	DEBIT FOR POL RET APRIL 2	39,945.25
51322	5/13/22	BANK W/D FED W/H PR 5/13/	25,919.58
51622	5/16/22	BANK W/D STATE W/H PR 5/1	7,554.00
52022	5/20/22	BANK W/D FED W/H PR 5/20/	26,444.99
52722	5/27/22	BANK W/D FED W/H PR 5/27/	25,274.79
		ACCT 001025 TOTALS	221,108.39
		FUND 35 TOTALS	733,364.88

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
14124	5/02/22	SPOTLESS CLEANING SYSTE	400.00
14125	5/02/22	MUN EMPLOYEES RETIREMEN	1,565.22
14126	5/02/22	BANK OF ABBEVILLE & TRU	285.00
14127	5/02/22	DELRIE L MURDOCK	300.00
14128	5/02/22	ST MARY COMMUNITY ACTIO	14.97
14129	5/02/22	CODY A BERGERON	3.39
14130	5/02/22	TRISTAN J HEBERT	13.32
14131	5/03/22	BANK OF ABBEVILLE & TRU	90.32
14132	5/03/22	LA RURAL WATER ASSOCIAT	375.00
14133	5/03/22	COMMITTEE OF CERTIFICAT	30.00
14134	5/05/22	PAYROLL FUND	2,000.28
14135	5/06/22	ACCOUNTS PAYABLE	15,600.00
14136	5/09/22	MUN EMPLOYEES RETIREMEN	25,596.04
14137	5/09/22	BANK OF ABBEVILLE & TRU	83.92
14138	5/09/22	ACCOUNTS PAYABLE	77,003.52
14139	5/09/22	GENERAL FUND	145,000.00
14140	5/10/22	S L E M C O	19.90
14141	5/12/22	BANK OF ABBEVILLE & TRU	30.35
14142	5/12/22	PAYROLL FUND	2,581.25
14143	5/12/22	PAYROLL FUND	67,913.58
14144	5/12/22	GENERAL FUND	50,000.00
14145	5/13/22	ACCOUNTS PAYABLE	55,739.34
14146	5/13/22	GENERAL FUND	125,000.00
14147	5/17/22	ENTERGY	40.00
14148	5/17/22	COMMITTEE OF CERTIFICAT	40.00
14149	5/17/22	COMMITTEE OF CERTIFICAT	30.00
14150	5/19/22	PAYROLL FUND	5,097.73
14151	5/24/22	ST MARY COMMUNITY ACTIO	315.22
14152	5/24/22	BRIAN HENRY	300.00
14153	5/26/22	BANK OF ABBEVILLE & TRU	271.00
14154	5/26/22	PAYROLL FUND	2,507.70
14155	5/26/22	PAYROLL FUND	68,632.60
14156	5/26/22	GENERAL FUND	35,000.00

ACCT 001020 TOTALS 681,879.65

UTILITY SYSTEM FUND
 UTILITY SYSTEM FUND NOW

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
522	5/19/22	EXELON GENERATION CO.	292,262.72
5062	5/06/22	STATE SALES TAX APRIL 202	7,963.00
17670	5/03/22	UTILITY METER DEPOSIT F	750.00
17671	5/03/22	UTILITY METER DEPOSIT F	300.00
17672	5/03/22	GENERAL FUND	80,000.00
17673	5/06/22	GENERAL FUND	30,000.00
17674	5/09/22	UTILITY METER DEPOSIT F	250.00
17675	5/09/22	UTILITY SYSTEM FUND	20,000.00
17676	5/09/22	UTILITY SYSTEM FUND	220,000.00
17677	5/10/22	UTILITY METER DEPOSIT F	450.00
17678	5/11/22	UTILITY METER DEPOSIT F	450.00
17679	5/12/22	UTILITY SYSTEM FUND	110,000.00
17680	5/13/22	UTILITY SYSTEM FUND	175,000.00
17681	5/17/22	UTILITY METER DEPOSIT F	650.00
17682	5/19/22	GENERAL FUND	85,000.00
17683	5/20/22	UTILITY METER DEPOSIT F	600.00
17684	5/23/22	UTILITY METER DEPOSIT F	300.00
17685	5/24/22	UTILITY METER DEPOSIT F	320.00
17686	5/26/22	UTILITY METER DEPOSIT F	750.00
17687	5/26/22	UTILITY SYSTEM FUND	95,000.00
17688	5/31/22	UTILITY METER DEPOSIT F	300.00
51222	5/12/22	ACH RET DIAMOND VENTURES	47.59
51222	5/12/22	ACH RET J ROMERO NSF	2.29
51322	5/13/22	MISO INV 8543248402	4,466.19
51322	5/13/22	MISO INV 8543248410	3,529.45
51322	5/13/22	MISO INV 8543248401	64,224.36

ACCT 001083 TOTALS 1,192,615.60

UTILITY SYSTEM FUND
UTILITY METER DEPOSIT FUND NOW

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
13198	5/17/22	UTILITY SYSTEM FUND NOW	203.34
13199	5/20/22	UTILITY METER DEPOSIT F	20,000.00
		ACCT 001084 TOTALS	20,203.34

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UTILITY SYSTEM FUND
 UTILITY METER DEPOSIT FUND

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
22214	5/02/22	UTILITY SYSTEM FUND	100.00
22215	5/02/22	UTILITY SYSTEM FUND	32.50
22216	5/02/22	UTILITY SYSTEM FUND	103.30
22217	5/02/22	UTILITY SYSTEM FUND	10,005.69
22218	5/02/22	LEKENTHIA K HOLT	123.85
22219	5/02/22	MONICA L CORMIER	229.22
22220	5/02/22	MEGHAN L DAVIS	170.85
22221	5/02/22	CHASSIDY A LARSON	36.09
22222	5/02/22	SQUEEKY CLEAN	343.16
22223	5/02/22	PATRICK GRANGER	3.14
22224	5/02/22	WILLIAM B ROTH	271.26
22225	5/02/22	NICHOLE PRIMEAUX	220.99
22226	5/02/22	SHAQUENIA VENEY & JAYLI	222.38
22227	5/02/22	ENDIA Z CAMPBELL	298.42
22228	5/02/22	RONALD DEAN SNYDER	280.73
22229	5/02/22	JACE MICHAEL NUGIER	246.83
22230	5/02/22	MORGAN J COTTRELL	217.24
22231	5/02/22	JACKQULYN BESSON JAMES	164.28
22232	5/02/22	JOHNNIE M BIUTLER	171.60
22233	5/02/22	CRYSTAL M HAYWARD	229.09
22234	5/02/22	REBECCA & KAMERON HOFFP	108.27
22235	5/02/22	CYMONE THIBEAUX	198.79
22236	5/02/22	JA'KEESHA J FREEMAN	240.41
22237	5/02/22	ANNISHA GILL	95.96
22238	5/02/22	LORINA A KINGREY	51.96
22239	5/02/22	PAULA M SUIRE	64.44
22240	5/02/22	TOTAL ECLIPSE TANNING S	228.39
22241	5/02/22	SHAIBI HOLDINGS	227.45
22242	5/02/22	SHAIBI HOLDINGS	161.68
22243	5/02/22	SHAIBI HOLDINGS	162.06
22244	5/02/22	ROYALE V CITIZEN	215.59
22245	5/02/22	BRENT SCHEXNYDER	145.22
22246	5/02/22	VICTORIA M DEAN	85.94
22247	5/02/22	WHITNEY R ISSAC	46.85
22248	5/02/22	RICKY SUGGS JR	99.75
22249	5/04/22	ZAMORA GUADALUPE	67.50
22250	5/09/22	DREA DARBY	292.14
22251	5/10/22	CONTAY J PREJEAN	28.12
22252	5/20/22	ASHTON SONNIER	300.00
22253	5/24/22	UTILITY SYSTEM FUND	4,192.58
22254	5/24/22	DAYLAN RYDER &	228.19
22255	5/24/22	JASMINE READOM	123.15
22256	5/24/22	TUYET VAN T PHAM	7.94
22257	5/24/22	MARY A ELEAZAR	194.82
22258	5/24/22	MICHAEL LEVINE	117.32
22259	5/24/22	MIGEL ANGEL GARZA	296.75
22260	5/24/22	MARISELA HERNANDEZ	227.54
22261	5/24/22	CHARLES WILLIS	49.97
22262	5/24/22	JULIET PARRISH	17.25
22263	5/31/22	KENNETH HITT	237.08
22264	5/31/22	KHAI TAN NGUYEN	270.68
22265	5/31/22	CAMERON TRAHAN AND	216.16
22266	5/31/22	KENNETH JANUARY JR AND	75.26
22267	5/31/22	RONICA STELLY AND	44.49
22268	5/31/22	MALCOLM J CAMPBELL	193.26

UTILITY SYSTEM FUND
 UTILITY METER DEPOSIT FUND

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
22269	5/31/22	ALEXIA BROUSSARD	158.42
22270	5/31/22	LORI ANN JOINER	158.64
22271	5/31/22	BAKERS HOME & PROPERTIE	274.44
22272	5/31/22	DAVID E BIGBIE	72.10
22273	5/31/22	TAZAREE T LANDRY	250.82
22274	5/31/22	HALEY N HEBERT	169.46
22275	5/31/22	OCTAVIA M COLLINS	64.10
22276	5/31/22	LIVE OAK MANOR	278.74
22277	5/31/22	RASHUNDA BAUDOIN	200.90
22278	5/31/22	TREVOR TOUCHET	202.66
22279	5/31/22	TERY M GRICE	276.35
22280	5/31/22	LEDA RIVERA GONZALES	268.17
22281	5/31/22	SAMANTHA A DAVIS	46.69
22282	5/31/22	LATHAN CONSTRUCTION LLC	55.32
22283	5/31/22	CHRISTINE R BROUSSARD	263.47
22284	5/31/22	TYRIQ BROUSSARD	180.49
22285	5/31/22	CHANTE' CITIZEN	171.65
22286	5/31/22	CASSIDY P LANDRY	115.71
22287	5/31/22	MANUEL BUILDERS	282.16
22288	5/31/22	SHAIBI HOLDINGS LLC	80.53
22289	5/31/22	WAYNA L BRIGGS	259.98
22290	5/31/22	MR. JEFFERY WHITE	177.90
22291	5/31/22	UTILITY SYSTEM FUND	7,277.40
		ACCT 001085 TOTALS	34,069.68
		FUND 40 TOTALS	1,928,768.27

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
14415	5/19/22	PINK LEMON BLOSSOM	1.37
14416	5/19/22	BANK OF ABBEVILLE & TRU	462.15
		ACCT 001020 TOTALS	463.52
		FUND 55 TOTALS	463.52

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1014	5/09/22	ACCOUNTS PAYABLE	79,875.00
		ACCT 001021 TOTALS	79,875.00
		FUND 60 TOTALS	79,875.00

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CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1023	5/13/22	ACCOUNTS PAYABLE	1,482.00
		ACCT 001020 TOTALS	1,482.00
		FUND 62 TOTALS	1,482.00

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LCDBG IMPROVEMENT PROJECT FUND
LCDBG CLEARANCE PROGRAM

CHECK REGISTER 6/03/22

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1028	5/11/22	UTILITY SYSTEM RESERVE	11,276.58
1029	5/13/22	UTILITY SYSTEM RESERVE	12,114.77
		ACCT 001028 TOTALS	23,391.35
		FUND 65 TOTALS	23,391.35

CITY OF ABBEVILLE, LOUISIANA

Financial Report

Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mark Piazza, Mayor
And Members of the City Council
City of Abbeville, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Abbeville, Louisiana, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of Abbeville, Louisiana, as of December 31, 2021, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matters described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate remaining fund information of the City of Abbeville, Louisiana, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Abbeville, Louisiana, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities

for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Abbeville, Louisiana, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Aviation Fund and Qualified Opinion on Business-type Activities

The financial statements referred to above do not include financial data for the City of Abbeville, Louisiana's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be presented with the financial data of the City of Abbeville, Louisiana's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the governmental activities has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Abbeville, Louisiana's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Abbeville, Louisiana's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Abbeville, Louisiana’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s budgetary comparison information, the schedule of changes in net OPEB liability and related ratios, the schedule of proportionate share of net pension liability, the schedule of contributions, and the schedule of Justice System funding on pages 55-61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Management has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Abbeville, Louisiana’s basic financial statements. The accompanying combining and individual nonmajor fund financial statements, the comparative departmental analysis of utility fund, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 9, 2022, on our consideration of the City of Abbeville, Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Abbeville, Louisiana's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City of Abbeville, Louisiana's internal control over financial reporting and compliance.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana

May 9, 2022

**BASIC FINANCIAL STATEMENTS:
GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY OF ABBEVILLE, LOUISIANA

Statement of Net Position
December 31, 2021
With Comparative Totals for December 31, 2020

	Governmental Activities	Business-Type Activities	Total	2020 Totals
ASSETS				
Current assets:				
Cash and interest-bearing deposits	\$ 6,509,186	\$ 1,472,796	\$ 7,981,982	\$ 3,526,791
Receivables, net	792,196	2,054,917	2,847,113	2,661,641
Due from other governmental units	154,195	927,272	1,081,467	1,105,341
Due from other fund	76,267	-	76,267	15,000
Inventory-materials and supplies, at cost	<u>5,246</u>	<u>296,000</u>	<u>301,246</u>	<u>290,228</u>
Total current assets	<u>7,537,090</u>	<u>4,750,985</u>	<u>12,288,075</u>	<u>7,599,001</u>
Noncurrent assets:				
Restricted assets:				
Cash and interest-bearing deposits	-	1,040,968	1,040,968	1,003,891
Capital assets, net	<u>21,031,837</u>	<u>11,560,814</u>	<u>32,592,651</u>	<u>30,360,334</u>
Total noncurrent assets	<u>21,031,837</u>	<u>12,601,782</u>	<u>33,633,619</u>	<u>31,364,225</u>
Total assets	<u>28,568,927</u>	<u>17,352,767</u>	<u>45,921,694</u>	<u>38,963,226</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to net OPEB	2,392,493	797,498	3,189,991	3,521,396
Deferred outflows related to net pension liability	<u>3,201,859</u>	<u>246,872</u>	<u>3,448,731</u>	<u>3,843,021</u>
	<u>5,594,352</u>	<u>1,044,370</u>	<u>6,638,722</u>	<u>7,364,417</u>
LIABILITIES				
Current liabilities:				
Accounts, salaries and other payables	1,009,859	615,083	1,624,942	1,222,305
Due to other fund	61,267	15,000	76,267	15,000
Capital lease payable, due within on year	48,903	-	48,903	48,903
Bonds payable, due within one year	<u>733,000</u>	<u>-</u>	<u>733,000</u>	<u>714,000</u>
Total current liabilities	<u>1,853,029</u>	<u>630,083</u>	<u>2,483,112</u>	<u>2,000,208</u>
Noncurrent liabilities:				
Compensated absences	669,190	-	669,190	694,764
Customers deposits	-	1,040,968	1,040,968	1,003,891
OPEB obligations	17,218,913	5,739,638	22,958,551	22,740,704
Net pension liability	5,989,175	1,123,413	7,112,588	11,449,131
Capital lease payable	6,110	-	6,110	48,904
Bonds payable	<u>4,097,000</u>	<u>-</u>	<u>4,097,000</u>	<u>1,830,000</u>
Total noncurrent liabilities	<u>27,980,388</u>	<u>7,904,019</u>	<u>35,884,407</u>	<u>37,767,394</u>
Total liabilities	<u>29,833,417</u>	<u>8,534,102</u>	<u>38,367,519</u>	<u>39,767,602</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to net OPEB	2,785,047	928,349	3,713,396	3,781,247
Deferred inflows related to net pension liability	<u>3,728,913</u>	<u>349,951</u>	<u>4,078,864</u>	<u>1,084,748</u>
	<u>6,513,960</u>	<u>1,278,300</u>	<u>7,792,260</u>	<u>4,865,995</u>
NET POSITION				
Net investment in capital assets	16,146,824	11,560,814	27,707,638	27,718,527
Unrestricted	<u>(18,330,922)</u>	<u>(2,976,079)</u>	<u>(21,307,001)</u>	<u>(26,024,481)</u>
Total net position (deficit)	<u>\$ (2,184,098)</u>	<u>\$ 8,584,735</u>	<u>\$ 6,400,637</u>	<u>\$ 1,694,046</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Statement of Activities
Year Ended December 31, 2021

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 2,700,069	\$ 609,576	\$ 759,284	\$ 4,275,958	\$ 2,944,749	\$ -	\$ 2,944,749
Public safety:							
Police	3,635,701	56,981	32,824	-	(3,545,896)	-	(3,545,896)
Fire	3,973,662	-	169,334	-	(3,804,328)	-	(3,804,328)
Highways and streets	2,216,812	-	-	-	(2,216,812)	-	(2,216,812)
Culture and recreation	658,325	-	-	-	(658,325)	-	(658,325)
Interest on long-term debt	<u>56,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(56,260)</u>	<u>-</u>	<u>(56,260)</u>
Total governmental activities	13,240,829	666,557	961,442	4,275,958	(7,336,872)	-	(7,336,872)
Business-type activities:							
Electric	8,059,175	12,563,958	-	-	-	4,504,783	4,504,783
Water	1,847,202	2,026,614	-	-	-	179,412	179,412
Sewer	<u>2,011,076</u>	<u>2,068,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,346</u>	<u>57,346</u>
Total business-type activities	<u>11,917,453</u>	<u>16,658,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,741,541</u>	<u>4,741,541</u>
Total	<u>\$ 25,158,282</u>	<u>\$ 17,325,551</u>	<u>\$ 961,442</u>	<u>\$ 4,275,958</u>	<u>(7,336,872)</u>	<u>4,741,541</u>	<u>(2,595,331)</u>
General revenues:							
Taxes -							
Property taxes, levied for general purposes					338,414	-	338,414
Property taxes, levied for sewer improvement					84,703	-	84,703
Sales and use taxes, levied for general purposes					5,768,653	-	5,768,653
Payment in lieu of taxes					17,329	-	17,329
Franchise and chain store taxes					215,328	-	215,328
Interest and investment earnings					18,610	6,367	24,977
Gain (loss) on disposal of fixed asset					(4,641)	-	(4,641)
Miscellaneous					208,911	648,248	857,159
Transfers					<u>5,753,167</u>	<u>(5,753,167)</u>	<u>-</u>
Total general revenues and transfers					<u>12,400,474</u>	<u>(5,098,552)</u>	<u>7,301,922</u>
Change in net position					5,063,602	(357,011)	4,706,591
Net position (deficit) - December 31, 2020					<u>(7,247,700)</u>	<u>8,941,746</u>	<u>1,694,046</u>
Net position (deficit) - December 31, 2021					<u>\$ (2,184,098)</u>	<u>\$ 8,584,735</u>	<u>\$ 6,400,637</u>

The accompanying notes are an integral part of the basic financial statements.

**BASIC FINANCIAL STATEMENTS:
FUND FINANCIAL STATEMENTS (FFS)**

MAJOR FUNDS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Fund

Sales Tax Fund –

To account for the receipt and use of proceeds of the City's one and three-quarter percent sales and use tax. These taxes are dedicated to the following purposes: constructing, acquiring, improving, and maintaining police and fire department stations and equipment; garbage and waste disposal facilities; streets, sidewalks, and drainage facilities; sewer and sewerage disposal works; park facilities; and paying a portion of the salaries and benefits of City employees.

Capital Project Funds

Airport Improvement Fund –

To account for improvement projects at the Abbeville Chris Crusta Memorial Airport. Program expenditures are generally funded by federal and state grants.

Comeaux Park Renovation Fund -

To account for improvement projects at the Comeaux Park. Program expenditures are funded by 2021 Revenue Bond proceeds.

Enterprise Fund

Utility Fund –

To account for the provision of electric, water, and sewerage services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

CITY OF ABBEVILLE, LOUISIANA

Balance Sheet
 Governmental Funds
 December 31, 2021
 With Comparative Totals for December 31, 2020

ASSETS	General Fund	Sales Tax Fund	Airport Improvement Fund	Comeaux Park Renovation Fund	Other Governmental Funds	Totals (Memorandum Only)	
						2021	2020
Cash and interest-bearing deposits	\$ 2,594,341	\$ 1,462,032	\$ -	\$ 1,592,314	\$ 766,226	\$ 6,414,913	\$ 2,056,745
Receivables:							
Taxes	52,602	501,014	-	-	13,184	566,800	625,650
Franchise fees and royalties	158,972	-	-	-	-	158,972	147,712
Other	31,010	35,414	-	-	-	66,424	53,705
Due from other governments	12,597	-	123,082	-	18,516	154,195	155,299
Due from other funds	-	12,267	-	-	4,000	16,267	-
Inventory	5,246	-	-	-	-	5,246	4,762
Total assets	<u>\$ 2,854,768</u>	<u>\$ 2,010,727</u>	<u>\$ 123,082</u>	<u>\$ 1,592,314</u>	<u>\$ 801,926</u>	<u>\$ 7,382,817</u>	<u>\$ 3,043,873</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 141,560	\$ 80,042	\$ 123,082	\$ 171,000	\$ 22,516	\$ 538,200	\$ 62,696
Accrued salaries	52,502	-	-	-	-	52,502	23,717
Other accrued liabilities	143,708	-	-	-	-	143,708	145,292
Due to other funds	57,267	4,000	-	-	-	61,267	45,000
Total liabilities	<u>395,037</u>	<u>84,042</u>	<u>123,082</u>	<u>171,000</u>	<u>22,516</u>	<u>795,677</u>	<u>276,705</u>
Fund balances:							
Nonspendable - inventory	5,246	-	-	-	-	5,246	4,762
Restricted for:							
Economic development	-	-	-	-	24,078	24,078	24,078
Fire protection	-	-	-	-	120,815	120,815	94,071
Sewer improvement	-	-	-	-	31,876	31,876	87,551
Salaries and benefits	-	1,284,698	-	-	-	1,284,698	816,428
Capital outlay	-	641,987	-	1,421,314	-	2,063,301	809,439
Airport operations	96,162	-	-	-	-	96,162	54,144
Assigned for debt service	-	-	-	-	602,641	602,641	586,895
Unassigned	2,358,323	-	-	-	-	2,358,323	289,800
Total fund balances	<u>2,459,731</u>	<u>1,926,685</u>	<u>-</u>	<u>1,421,314</u>	<u>779,410</u>	<u>6,587,140</u>	<u>2,767,168</u>
Total liabilities and fund balances	<u>\$ 2,854,768</u>	<u>\$ 2,010,727</u>	<u>\$ 123,082</u>	<u>\$ 1,592,314</u>	<u>\$ 801,926</u>	<u>\$ 7,382,817</u>	<u>\$ 3,043,873</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2021

Total fund balances for governmental funds at December 31, 2021		\$ 6,587,140
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 908,029	
Construction in progress	1,968,557	
Buildings, net of \$1,966,058 accumulated depreciation	2,380,652	
Infrastructure, net of \$29,437,816 accumulated depreciation	5,203,533	
Equipment, furniture, and fixtures net of \$4,911,185 accumulated depreciation	1,835,110	
Improvements other than buildings, net of \$15,682,760 accumulated depreciation	<u>8,735,956</u>	21,031,837
Some liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Those liabilities consist of:		
Bonds payable	(4,830,000)	
Capital lease payable	(55,013)	
Compensated absences	(669,190)	
OPEB obligations	(17,218,913)	
Net pension liability	<u>(5,989,175)</u>	(28,762,291)
Net deferred outflows and deferred inflows of resources related to OPEB are not due and payable in the current period expenditures and therefore are not reported in the funds		(392,554)
Net deferred outflows and deferred inflows of resources related to pensions are not available to pay current period expenditures and therefore are not reported in the funds		(527,054)
Net position of the Internal Service Funds		<u>(121,176)</u>
Total net position (deficit) of governmental activities at December 31, 2021		<u>\$ (2,184,098)</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balances –
 Governmental Funds
 Year Ended December 31, 2021
 With Comparative Totals for the Year Ended December 31, 2020

	General Fund	Sales Tax Fund	Airport Improvement Fund	Comeaux Park Renovation Fund	Other Governmental Funds	Totals (Memorandum Only)	
						2021	2020
Revenues:							
Taxes	\$ 367,553	\$ 5,768,653	\$ -	\$ -	\$ 84,703	\$ 6,220,909	\$ 5,701,370
Licenses and permits	609,576	-	-	-	-	609,576	595,589
Intergovernmental	2,379,014	453,822	2,046,190	-	358,374	5,237,400	1,046,772
Fines and forfeitures	56,981	-	-	-	-	56,981	59,325
Miscellaneous	448,439	17,620	-	-	561	466,620	473,125
Total revenues	<u>3,861,563</u>	<u>6,240,095</u>	<u>2,046,190</u>	<u>-</u>	<u>443,638</u>	<u>12,591,486</u>	<u>7,876,181</u>
Expenditures:							
Current -							
General government	1,948,825	47,677	-	29,711	246,137	2,272,350	1,778,251
Public safety:							
Police	3,570,692	41,999	-	-	-	3,612,691	3,501,009
Fire	4,093,757	40,742	-	-	9,076	4,143,575	3,885,497
Highways and streets	1,238,645	143,376	-	-	-	1,382,021	1,285,074
Culture and recreation	448,262	48,684	-	-	-	496,946	406,383
Capital outlay	-	1,164,883	2,046,190	1,548,975	8,415	4,768,463	1,414,308
Debt service -							
Principal retirement	-	42,794	-	-	714,000	756,794	742,903
Interest and fiscal charges	-	6,109	-	-	50,151	56,260	65,959
Total expenditures	<u>11,300,181</u>	<u>1,536,264</u>	<u>2,046,190</u>	<u>1,578,686</u>	<u>1,027,779</u>	<u>17,489,100</u>	<u>13,079,384</u>
Excess (deficiency) of revenues over expenditures	<u>(7,438,618)</u>	<u>4,703,831</u>	<u>-</u>	<u>(1,578,686)</u>	<u>(584,141)</u>	<u>(4,897,614)</u>	<u>(5,203,203)</u>
Other financing sources (uses):							
Proceeds from capital lease	-	-	-	-	-	-	146,710
Proceeds from bond	-	-	-	3,000,000	-	3,000,000	-
Transfers in	9,641,163	56,335	-	-	799,537	10,497,035	9,742,036
Transfers out	<u>(91,520)</u>	<u>(4,459,348)</u>	<u>-</u>	<u>-</u>	<u>(228,581)</u>	<u>(4,779,449)</u>	<u>(4,272,706)</u>
Total other financing sources (uses)	<u>9,549,643</u>	<u>(4,403,013)</u>	<u>-</u>	<u>3,000,000</u>	<u>570,956</u>	<u>8,717,586</u>	<u>5,616,040</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,111,025	300,818	-	1,421,314	(13,185)	3,819,972	412,837
Fund balances, beginning	<u>348,706</u>	<u>1,625,867</u>	<u>-</u>	<u>-</u>	<u>792,595</u>	<u>2,767,168</u>	<u>2,354,331</u>
Fund balances, ending	<u>\$ 2,459,731</u>	<u>\$ 1,926,685</u>	<u>\$ -</u>	<u>\$ 1,421,314</u>	<u>\$ 779,410</u>	<u>\$ 6,587,140</u>	<u>\$ 2,767,168</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2021

Total net changes in fund balances at December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 3,819,972
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 4,768,463	
Depreciation expense for the year ended December 31, 2021	<u>(1,653,288)</u>	3,115,175
Loss on disposal of fixed asset		(4,641)
The repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Bonds payable		714,000
Capital lease payable		42,794
Proceeds from debt issuance on bond		(3,000,000)
Net increase (decrease) of the Self-Insurance Internal Service Fund		(148,705)
Excess (deficiency) of compensated absences used over compensated absences earned		25,574
OPEB benefits (expenses) reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as benefits (expenditures) in governmental funds		(361,051)
Net effect of pension liability recognition		<u>860,484</u>
Total changes in net position at December 31, 2021 per Statement of Activities		<u>\$ 5,063,602</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Net Position
Proprietary Funds
December 31, 2021 and 2020

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2021	2020	2021	2020
ASSETS				
Current assets:				
Cash and interest-bearing deposits	\$ 1,472,796	\$ 1,316,962	\$ 94,273	\$ 153,084
Receivables:				
Accounts	1,031,793	1,059,554	-	-
Unbilled utility receivables	1,023,124	775,020	-	-
Due from other governmental units	927,272	950,042	-	-
Due from other funds	-	-	60,000	60,000
Inventory - materials and supplies, at cost	<u>296,000</u>	<u>285,466</u>	<u>-</u>	<u>-</u>
Total current assets	<u>4,750,985</u>	<u>4,387,044</u>	<u>154,273</u>	<u>213,084</u>
Noncurrent assets:				
Restricted assets -				
Cash and interest-bearing deposits	1,040,968	1,003,891	-	-
Capital assets, net of accumulated depreciation	<u>11,560,814</u>	<u>12,439,031</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>12,601,782</u>	<u>13,442,922</u>	<u>-</u>	<u>-</u>
Total assets	<u>17,352,767</u>	<u>17,829,966</u>	<u>154,273</u>	<u>213,084</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to OPEB	797,498	880,349	-	-
Deferred outflows related to pension liabilities	<u>246,872</u>	<u>391,154</u>	<u>-</u>	<u>-</u>
	<u>1,044,370</u>	<u>1,271,503</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Accounts payable	533,179	740,159	275,449	185,555
Accrued salaries payable	55,191	39,704	-	-
Other accrued liabilities	26,713	25,182	-	-
Due to other funds	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>630,083</u>	<u>820,045</u>	<u>275,449</u>	<u>185,555</u>
Noncurrent liabilities:				
Customers' deposits	1,040,968	1,003,891	-	-
OPEB obligations	5,739,638	5,685,176	-	-
Net pension liability	<u>1,123,413</u>	<u>1,661,886</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>7,904,019</u>	<u>8,350,953</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>8,534,102</u>	<u>9,170,998</u>	<u>275,449</u>	<u>185,555</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to OPEB	928,349	945,312	-	-
Deferred inflows related to pension liabilities	<u>349,951</u>	<u>43,413</u>	<u>-</u>	<u>-</u>
	<u>1,278,300</u>	<u>988,725</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	11,560,814	12,439,031	-	-
Unrestricted	<u>(2,976,079)</u>	<u>(3,497,285)</u>	<u>(121,176)</u>	<u>27,529</u>
Total net position	<u>\$ 8,584,735</u>	<u>\$ 8,941,746</u>	<u>\$ (121,176)</u>	<u>\$ 27,529</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position
 Proprietary Funds
 Years Ended December 31, 2021 and 2020

	Business-type Activities- Enterprise Fund		Governmental Activities - Internal Service Funds	
	2021	2020	2021	2020
Operating revenues:				
Charges for services	\$ 16,278,102	\$ 15,811,118	\$ 3,012,411	\$ 2,297,638
Other	<u>380,892</u>	<u>272,989</u>	<u>25,339</u>	<u>148,378</u>
Total operating revenues	<u>16,658,994</u>	<u>16,084,107</u>	<u>3,037,750</u>	<u>2,446,016</u>
Operating expenses:				
Electric department	8,051,286	8,637,303	-	-
Water department	1,607,807	1,587,850	-	-
Sewerage department	1,543,089	1,418,425	-	-
Depreciation	1,101,791	1,142,644	-	-
Self insurance expenses	<u>-</u>	<u>-</u>	<u>3,186,526</u>	<u>2,510,707</u>
Total operating expenses	<u>12,303,973</u>	<u>12,786,222</u>	<u>3,186,526</u>	<u>2,510,707</u>
Operating income (loss)	<u>4,355,021</u>	<u>3,297,885</u>	<u>(148,776)</u>	<u>(64,691)</u>
Nonoperating revenues:				
Interest income	6,367	20,723	71	243
Miscellaneous	648,248	-	-	-
Grant revenues	<u>350,939</u>	<u>995,325</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>1,005,554</u>	<u>1,016,048</u>	<u>71</u>	<u>243</u>
Income (loss) before contributions and transfers	<u>5,360,575</u>	<u>4,313,933</u>	<u>(148,705)</u>	<u>(64,448)</u>
Transfers in (out):				
Transfers in	814,406	604,442	-	-
Transfers out	<u>(6,531,992)</u>	<u>(6,073,772)</u>	<u>-</u>	<u>-</u>
Total transfers in (out)	<u>(5,717,586)</u>	<u>(5,469,330)</u>	<u>-</u>	<u>-</u>
Change in net position	(357,011)	(1,155,397)	(148,705)	(64,448)
Net position, beginning	<u>8,941,746</u>	<u>10,097,143</u>	<u>27,529</u>	<u>91,977</u>
Net position, ending	<u>\$ 8,584,735</u>	<u>\$ 8,941,746</u>	<u>\$ (121,176)</u>	<u>\$ 27,529</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Cash Flows
 Proprietary Funds
 Years Ended December 31, 2021 and 2020

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2021	2020	2021	2020
Cash flows from operating activities:				
Receipts from customers	\$ 16,057,759	\$ 15,853,273	\$ -	\$ -
Receipts from interfund services provided	-	-	3,012,411	2,297,638
Payments to suppliers	(8,582,167)	(8,666,896)	(3,096,632)	(2,451,890)
Payments to employees	(2,787,814)	(2,509,014)	-	-
Other receipts	<u>380,892</u>	<u>272,989</u>	<u>25,339</u>	<u>148,378</u>
Net cash provided (used) by operating activities	<u>5,068,670</u>	<u>4,950,352</u>	<u>(58,882)</u>	<u>(5,874)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	814,406	604,442	-	-
Transfers to other funds	<u>(6,531,992)</u>	<u>(6,073,772)</u>	<u>-</u>	<u>-</u>
Net cash used by noncapital financing activities	<u>(5,717,586)</u>	<u>(5,469,330)</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Net proceeds of meter deposits	37,077	4,971	-	-
Grants	1,021,957	45,283	-	-
Acquisition of property, plant and equipment	<u>(223,574)</u>	<u>(207,363)</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>835,460</u>	<u>(157,109)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:				
Interest on investments	<u>6,367</u>	<u>20,723</u>	<u>71</u>	<u>243</u>
Net cash provided by investing activities	<u>6,367</u>	<u>20,723</u>	<u>71</u>	<u>243</u>
Net increase (decrease) in cash and cash equivalents	192,911	(655,364)	(58,811)	(5,631)
Cash and cash equivalents, beginning of year	<u>2,320,853</u>	<u>2,976,217</u>	<u>153,084</u>	<u>158,715</u>
Cash and cash equivalents, end of year	<u>\$ 2,513,764</u>	<u>\$ 2,320,853</u>	<u>\$ 94,273</u>	<u>\$ 153,084</u>

The accompanying notes are an integral part of the basic financial statements

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Cash Flows
 Proprietary Funds (Continued)
 Years Ended December 31, 2021 and 2020

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2021	2020	2021	2020
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 4,355,021	\$ 3,297,885	\$ (148,776)	\$ (64,691)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,101,791	1,142,644	-	-
Changes in current assets and liabilities:				
(Increase) decrease in accounts receivable	(220,343)	42,155	-	-
(Increase) decrease in other receivables	-	-	-	-
(Increase) decrease in inventory	(10,534)	40,054	-	-
Increase (decrease) in accounts payable	(206,980)	192,856	89,894	58,817
Increase (decrease) in accrued salaries payable	15,487	17,042	-	-
Increase (decrease) in other accrued liabilities	1,531	1,801	-	-
Increase (decrease) in due to other funds	-	-	-	-
Increase (decrease) in OPEB obligations	120,350	148,955	-	-
Increase (decrease) in pension obligations	<u>(87,653)</u>	<u>66,960</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by operating activities	<u>\$ 5,068,670</u>	<u>\$ 4,950,352</u>	<u>\$ (58,882)</u>	<u>\$ (5,874)</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:				
Cash and cash equivalents, beginning of year -				
Cash and interest-bearing deposits - unrestricted	\$ 1,316,962	\$ 1,977,297	\$ 153,084	\$ 158,715
Cash and interest-bearing deposits - restricted	<u>1,003,891</u>	<u>998,920</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>2,320,853</u>	<u>2,976,217</u>	<u>153,084</u>	<u>158,715</u>
Cash and cash equivalents, end of year -				
Cash and interest-bearing deposits - unrestricted	1,472,796	1,316,962	94,273	153,084
Cash and interest-bearing deposits - restricted	<u>1,040,968</u>	<u>1,003,891</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>2,513,764</u>	<u>2,320,853</u>	<u>94,273</u>	<u>153,084</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ 192,911</u>	<u>\$ (655,364)</u>	<u>\$ (58,811)</u>	<u>\$ (5,631)</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City of Abbeville (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Financial Reporting Entity

The City was incorporated on March 13, 1850, by a special charter and operates under a Mayor-Council form of government. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

These financial statements present only the financial activity of the City of Abbeville, the primary government. They do not include the data of the component units necessary for reporting in conformity with generally accepted accounting principles.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the City of Abbeville, the primary government, as a whole. They include all funds of the reporting entity, except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The City's internal service funds are a governmental activity. Internal service fund activity is eliminated to avoid "doubling up" revenues and expenses.

The statement of activities presents a comparison between direct expenses and program revenues for the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the City.

The various funds of the City are classified into two categories: governmental and proprietary. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined

The major funds of the City are described below:

Governmental Funds -

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The Sales Tax special revenue fund accounts for the proceeds of a one and one-quarter percent sales and use tax that is legally restricted to expenditures for specific purposes.

The Airport improvement fund accounts for improvement projects at the Abbeville Chris Crusta Memorial Airport. Program expenditures are generally funded by federal and state grants.

The Comeaux Park Renovation Fund accounts for improvement projects at the Comeaux Park. Program expenditures are funded by 2021 Revenue Bond proceeds.

Additionally, the City reports the following fund types:

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Debt service funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital projects funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds -

Proprietary funds are used to account for ongoing organizations and activities that are similar to those often found in the private sector. The measurement focus is based upon determination of net income, financial position, and cash flows. The following are the City's proprietary fund types:

Enterprise funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's enterprise fund is the Utility Fund.

Internal service funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City's internal service fund is the Employee Health Insurance Fund.

Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City’s general revenues.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allocation of indirect expenses

The City reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities

Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City. For the purpose of the proprietary fund statement of cash flows, “cash and cash equivalents” include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Investments

Under state law the City may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem and sales and use taxes. Business-type activities report customer’s utility service receivables as their major receivables. Uncollectible ad valorem taxes or utility service receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts receivable is stated at cost, net of any allowance for doubtful accounts. The City maintains allowances for doubtful accounts for estimated losses resulting from the failure of customers to make required payments. The City reviews the accounts receivable on a periodic basis and makes allowances where there is doubt as to the collectability of individual balances. In evaluating the collectability of individual receivable balances, the City considers many factors, including the age of the balance, the customer's payment history, its current credit-worthiness and current economic trends. Based on the management's evaluation of each customer, the City considers all remaining accounts receivable to be fully collectible and, therefore, did not provide for an allowance for doubtful accounts.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items.

Inventories

Inventory of the Utility Fund consists of supplies and parts that are valued at weighted average cost. Inventory of the General Fund consists of gas, diesel and oil, at the motor pool barn, that is valued at weighted average cost.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City maintains a threshold level of \$1,000 for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40-50 years
Infrastructure	20-50 years
Equipment, furniture and fixtures	5-10 years
Utility system and improvements	5-40 years

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets include cash and interest-bearing deposits of the proprietary fund that are legally restricted as to their use. The restricted assets are related to the utility system customer's meter deposits and, when applicable, certain bond proceeds designated for electric, water and sewer system improvements.

Compensated Absences

All employees in the classified service shall receive one day of sick leave for each calendar month of service up to a maximum of 180 days. On December 31 of each year the unused accumulated sick leave earned by an employee shall be carried forward to the succeeding year. All accumulated sick leave shall be forfeited upon termination of employment, except in the case of retirement. Retirees are compensated for any unused sick leave at the hourly rate being earned by the employee at retirement.

For all employees, up to 1/3 of the earned, but unused, vacation leave shall be credited to the employee's sick leave account. Any remaining vacation leave shall be carried to the following year. Upon termination of employment, the employee shall be paid for unused vacation. In case of death of the employee, unused vacation shall be paid to the beneficiary of the employee.

For fund financial statements, earned vacation leave and accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as noncurrent liabilities.

Net other post-employment benefit obligations

In adopting the requirements of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post – Employment Benefits Other Than Pensions*, during the year ended December 31, 2021, the City recognizes the cost of post-employment healthcare benefits in the year when employee services are received, recognizes a liability for OPEB obligations, known as the net OPEB liability, on the Statement of Net Position, and provides information useful in assessing potential demands on the City's future cash flows. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the Statement of Activities or reported as deferred inflows/outflows of resources depending upon the nature of the change.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) laws through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Equity – Fund Financial Statements

Governmental fund equity is classified as fund balance. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified inventory and prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Restricted: This classification includes amounts for which the constraints that have been placed on the use of resources are either:
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
 - Imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the members of the City Council of Abbeville, which is the entity's highest level of decision-making authority. These amounts cannot be used for any other purposes unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City of Abbeville did not have any committed resources as of year-end.
- Assigned: This classification includes amounts that are constrained by the City of Abbeville's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the City Council of Abbeville. The City has assigned resources in the debt service funds for the payment of principal and interest on outstanding debt.
- Unassigned: This classification is the residual fund balance of the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the City of Abbeville will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the City of Abbeville reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character
Proprietary Fund - By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions of Use</u>
Sales tax	See Note 10
Ad valorem tax (1.37 mills)	City sewer facilities
VPPJ fire prevention revenue	Construction, acquisition, improvement, and maintenance of fire department facilities

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Mayor prepares a proposed operating budget for the fiscal year and submits it to the City Council not later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the City Council.
6. All budgetary appropriations lapse at the end of each fiscal year.
7. Budgets for the general fund and each special revenue fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the City Council.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS

Under state law, the City may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2021, the City has cash and interest-bearing deposits (book balances) totaling \$9,022,950 as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Demand deposits	\$ 139,699	\$ 13,405	\$ 153,104
Money market accounts	6,269,487	1,600,359	7,869,846
Time deposits	<u>100,000</u>	<u>900,000</u>	<u>1,000,000</u>
	<u>\$ 6,509,186</u>	<u>\$ 2,513,764</u>	<u>\$ 9,022,950</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS (CONTINUED)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The City does not have a policy for custodial credit risk. Deposit balances (bank balances) of \$9,533,747 at December 31, 2021, are secured as follows:

Federal deposit insurance	\$ 1,000,000
Pledged securities (Category 3)	<u>11,716,842</u>
Total	<u>\$ 12,716,842</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the City's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 RECEIVABLES

Receivables at December 31, 2021 totaling \$2,847,113 consist of the following:

	General	Sales Tax	Other Governmental	Utility	Total
Accounts	\$ -	\$ -	\$ -	\$ 1,031,793	\$ 1,031,793
Unbilled utility	-	-	-	1,023,124	1,023,124
Taxes:					
Ad valorem	52,602	-	13,184	-	65,786
Sales	-	501,014	-	-	501,014
Franchise fees	158,972	-	-	-	158,972
Other	<u>31,010</u>	<u>35,414</u>	<u>-</u>	<u>-</u>	<u>66,424</u>
Totals	<u>\$ 242,584</u>	<u>\$ 536,428</u>	<u>\$ 13,184</u>	<u>\$ 2,054,917</u>	<u>\$ 2,847,113</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following at December 31, 2021:

City Court of Abbeville for court fines and witness fees	\$ 1,946
Federal grant for LCDBG improvements	18,516
FEMA	927,272
State and local grants for airport improvements	123,082
State of Louisiana for beer taxes	5,633
Vermilion Parish School Board for resource officer	<u>5,018</u>
Total	<u>\$ 1,081,467</u>

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 12/31/20	Additions	Deletions	Balance 12/31/21
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 898,029	\$ 10,000	\$ -	\$ 908,029
Construction in progress	144,257	1,968,557	144,257	1,968,557
Other capital assets:				
Buildings	4,209,940	136,770	-	4,346,710
Infrastructure	34,495,262	146,087	-	34,641,349
Equipment, furniture and fixtures	6,662,764	111,381	27,850	6,746,295
Improvements other than buildings	<u>21,878,791</u>	<u>2,539,925</u>	<u>-</u>	<u>24,418,716</u>
Total	<u>68,289,043</u>	<u>4,912,720</u>	<u>172,107</u>	<u>73,029,656</u>
Less accumulated depreciation				
Buildings	\$ 1,871,610	\$ 94,448	\$ -	\$ 1,966,058
Infrastructure	28,727,599	710,217	-	29,437,816
Equipment, furniture and fixtures	4,542,734	391,660	23,209	4,911,185
Improvements other than buildings	<u>15,225,797</u>	<u>456,963</u>	<u>-</u>	<u>15,682,760</u>
Total accumulated depreciation	<u>50,367,740</u>	<u>1,653,288</u>	<u>23,209</u>	<u>51,997,819</u>
Governmental activities, Capital assets, net	<u>\$ 17,921,303</u>	<u>\$ 3,259,432</u>	<u>\$ 148,898</u>	<u>\$ 21,031,837</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 5 CAPITAL ASSETS (CONTINUED)

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 70,929	\$ -	\$ -	\$ 70,929
Construction in progress	-	-	-	-
Other capital assets:				
Electric system	13,241,809	41,311	-	13,283,120
Water system	10,737,684	-	-	10,737,684
Sewer system	19,593,042	182,263	-	19,775,305
Building, machinery and equipment	<u>1,918,920</u>	<u>-</u>	<u>-</u>	<u>1,918,920</u>
Total	<u>45,562,384</u>	<u>223,574</u>	<u>-</u>	<u>45,785,958</u>
Less accumulated depreciation				
Electric system	10,265,454	350,434	-	10,615,888
Water system	7,918,567	237,534	-	8,156,101
Sewer system	13,200,211	462,897	-	13,663,108
Building, machinery and equipment	<u>1,739,121</u>	<u>50,926</u>	<u>-</u>	<u>1,790,047</u>
Total accumulated depreciation	<u>33,123,353</u>	<u>1,101,791</u>	<u>-</u>	<u>34,225,144</u>
Business-type activities, Capital assets, net	<u>\$ 12,439,031</u>	<u>\$ (878,217)</u>	<u>\$ -</u>	<u>\$ 11,560,814</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 321,287
Police	120,804
Fire	255,182
Streets	803,495
Culture and recreation	<u>152,520</u>
Total depreciation expense	<u>\$ 1,653,288</u>

Depreciation expense was charged to business-type activities as follows:

Electric	\$ 370,804
Water	252,812
Sewer	<u>478,175</u>
	<u>\$ 1,101,791</u>

NOTE 6 AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in September or October and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. The City bills and collects its own property taxes. Property tax revenues are recognized when levied to the extent that they result in current receivables.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 6 AD VALOREM TAXES (CONTINUED)

For the year ended December 31, 2021, taxes of 6.85 mills were levied on property with assessed valuations totaling \$62,758,612 and were dedicated as follows:

General corporate purposes	5.48 mills
Public improvement (sewer)	<u>1.37 mills</u>
Total	<u>6.85 mills</u>

Total taxes levied were \$429,897. Taxes receivable at December 31, 2021 were \$65,786.

NOTE 7 ACCOUNTS, SALARIES, AND OTHER PAYABLES

The accounts, salaries, and other payables consisted of the following at December 31, 2021:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Accounts payable	\$ 538,200	\$ 533,179	\$ 1,071,379
Accrued salaries	52,502	55,191	107,693
Internal service fund claims	275,449	-	275,449
Other liabilities	<u>143,708</u>	<u>26,713</u>	<u>170,421</u>
Totals	<u>\$ 1,009,859</u>	<u>\$ 615,083</u>	<u>\$ 1,624,942</u>

NOTE 8 CHANGES IN LONG TERM DEBT

The following is a summary of governmental activities bonds, business-type activities bonds, capital lease obligations, and compensated absences transactions of the City for the year ended December 31, 2021:

	<u>General Obligations</u>	<u>Capital lease Obligations</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term debt, 12/31/2020	\$2,544,000	\$ 97,807	\$ 694,764	\$3,336,571
Additions	3,000,000	-	-	3,000,000
Retirements	<u>(714,000)</u>	<u>(42,794)</u>	<u>(25,574)</u>	<u>(782,368)</u>
Long-term debt, 12/31/2021	<u>\$4,830,000</u>	<u>\$ 55,013</u>	<u>\$ 669,190</u>	<u>\$5,554,203</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 8 CHANGES IN LONG TERM DEBT (CONTINUED)

Governmental activities debt at December 31, 2021 is comprised of the following:

Revenue Refunding Bonds, Series 2012, due in annual installments of \$362,000 - \$474,000 through March 1, 2022; bearing interest at 0.50 - 2.25 percent per annum, secured by excess annual revenue.	\$ 474,000
Sales Tax Revenue Bonds, Series 2014, due in annual installments of \$157,000 - \$198,000 through May 1, 2026; bearing interest at 2.33 percent per annum, secured by annual sales tax revenue.	945,000
Revenue Bonds, Series 2016, due in annual installments of \$12,000 - \$86,000 through March 1, 2026; bearing interest at 1.00 - 2.25 percent per annum, secured by excess annual revenue.	411,000
Revenue Bonds, Series 2021, due in annual installments of \$310,000 - \$355,000 through March 1, 2031; bearing interest at 1.75 percent per annum, secured by excess annual revenue.	<u>3,000,000</u>
Total	<u>\$ 4,830,000</u>

The debt service requirements for these obligations are as follows:

Year Ending <u>December 31,</u>	<u>Governmental Activities</u>	
	<u>Bond Principal</u>	<u>Bond Interest</u>
2022	\$ 733,000	\$ 77,801
2023	575,000	72,027
2024	586,000	60,378
2025	597,000	48,504
2026	614,000	36,349
Thereafter	<u>1,725,000</u>	<u>76,343</u>
Total	<u>\$ 4,830,000</u>	<u>\$ 371,402</u>

NOTE 9 EMPLOYEE RETIREMENT

Plan Descriptions

The City participates in three state-administered cost-sharing multiple-employer retirement systems, which together cover substantially all of the City's full-time employees: Municipal Employees' Retirement System (MERS), Municipal Police Employees' Retirement System (MPERS), and Firefighters' Retirement System (FRS) of the State of Louisiana. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Article 10, Section 29 of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions to the state legislature. The systems issue annual, publicly-available financial reports that include financial statements and required supplementary information for the systems. Although separately administered by their respective boards of trustees, these systems are established and regulated by acts of the Louisiana Legislature with respect to membership and contribution requirements, plan benefits, and actuarial determination of funding requirements as provided by the state constitution.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Additional disclosures with respect to GASB 68 to the City's participation in these systems are provided below. The reports for MERS, MPERS, and FRS may be obtained at www.mersla.com, www.lampers.org, and www.lafirefightersret.com respectively. The Municipal Employees' Retirement System (MERS) issues a publicly available financial report, which may be obtained by writing to that system at 9737 Office Park Boulevard, Baton Rouge, LA 70809. The financial report for the Municipal Police Employees' Retirement System (MPERS) may be obtained by writing to that system at 8401 United Plaza Boulevard Suite 270, Baton Rouge, LA 70809-7017. The financial report for the Firefighters' Retirement System (FRS) may be obtained by writing to that system at P.O. Box 94095, Capitol Station, Baton Rouge, LA 70804-9095.

Plan Description - MERS

MERS was originally established by Act 356 of the 1954 regular session of the Legislature of the State of Louisiana and is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the City of Abbeville are members of Plan B. All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in MERS.

Plan Description – MPERS

All full-time police department employees engaged in law enforcement are required to participate in MPERS providing he or she does not have to pay social security and providing he or she meets the statutory criteria. MPERS provides retirement benefits for municipal police officers. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through MPERS in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. Benefit provisions are authorized within Act 189 of 1973 and amended by LRS 11:2211-11:2233.

Plan Description – FRS

The Firefighters' Retirement System (FRS) is the administrator of a cost-sharing multiple-employer plan. Membership in the System is a condition of employment for any full-time firefighters who earn at least \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana in addition to employees of the Firefighters' Retirement System. The System provides retirement benefits for their members. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:2251-11:2272. The following is a brief description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any person who becomes an employee as defined in RS 11:2252 on and after January 1, 1980 shall become a member as a condition of employment.

No person who has attained age 50 or over shall become a member of the System, unless the person becomes a member by reason of a merger or unless the System received an application for membership before the applicant attained the age of fifty. No person who has not attained the age of 18 years shall become a member of the System.

Any person who has retired from service under any retirement system or pension fund maintained basically for public officers and employees of the state, its agencies or political subdivisions, and who is receiving retirement benefits therefrom may become a member of this System, provided the person meets all other requirements for membership. Service credit from the retirement system or pension plan from which the member is retired shall not be used for reciprocal recognition of service with this System, or for any other purpose in order to attain eligibility or increase the amount of service credit in this System.

Benefits Provided

Retirement Benefits – MERS (Plan B)

Members with ten years of creditable service may retire at age sixty; members with thirty years of service may retire at any age. The monthly retirement allowance is equal to two percent of the member's final compensation multiplied by his years of creditable service; elected officials receive an additional one-half percent of final compensation for each year of such elected service.

Employees whose first employment making them eligible for membership occurs on or after January 1, 2013 will become members of Tier 2. Normal retirement eligibility in Tier 2 is at age 67 with seven years of service credit, at age 62 with ten years of service credit, or age 55 with thirty years of service credit. Members are eligible for an actuarially reduced early retirement at twenty-five years of service credit. Retirement benefits are based on a 2% accrual rate. Employee contributions are set by the Board of Trustees within a range of 4% to 6%.

Final compensation is the employee's average salary over the 36 consecutive or joined months that produce the highest average for a member whose first employment made him or her eligible for membership in the system on or before June 30, 2006. Final compensation is the employee's average salary over the 60 consecutive or joined months that produce the

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

highest average for a member whose first employment made him or her eligible for membership in the system after June 30, 2006. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination.

Retirement Benefits – MPERS

Members of MPERS with membership beginning prior to January 1, 2013 are eligible for regular retirement after he or she has been a member of MPERS and has 25 years of creditable service at any age or has 20 years of creditable service and is age 50 or has 12 years of creditable service and is age 55. A member is eligible for early retirement after he or she has been a member of MPERS for 20 years of creditable service at any age with an actuarially reduced benefit. Members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent (3.33%) of the member's final compensation (employee's average salary over the 36 consecutive or joined months that produce the highest average) multiplied by the member's years of creditable service.

Members of MPERS with membership beginning on or after January 1, 2013 are eligible for regular retirement, early retirement, disability and survivor benefits based on Hazardous Duty and Non-Hazardous Duty sub plans. Under the Hazardous Duty sub plan, a member is eligible for regular retirement after he or she has been a member of MPERS and has 25 years of creditable service at any age or has 12 years of creditable service at age 55. Under the Non-Hazardous Duty sub plan, a member is eligible for regular retirement after he or she has been a member of MPERS and has 30 years of creditable service at any age, 25 years of creditable service at age 55 or 10 years of creditable service at age 60. Under both sub plans, a member is eligible for early retirement after he or she has been a member of MPERS for 20 years of creditable service at any age, with an actuarially reduced benefit from age 55.

Under the Hazardous and Non-Hazardous Duty sub plans, the benefit rates are three percent and two and a half percent, respectively, of average final compensation (average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted) per number of years of creditable service not to exceed 100% of final salary.

In 1999, the State Legislature authorized MPERS to establish an Initial Benefit Option program. This is available to MPERS members who are eligible for regular retirement but have not participated in DROP. This program provides both a one-time single sum payment of up to 36 months of the regular monthly retirement benefit, plus a reduced monthly retirement benefit for life.

Retirement Benefits – FRS

All full-time firefighters for the City who are engaged in fire protection are eligible to participate in FRS. A member who has completed 20 years of creditable service, has been a member at least 1 year, and has reached the age of 50 is eligible for retirement. A member

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

with at least 12 years of service who has reached the age of 55 is eligible for retirement provided he has been a member for at least 1 year. Upon retirement the benefit amount is 3-1/3 percent of average final compensation multiplied by years of creditable service, not to exceed his average final compensation. Average final compensation is the member's average annual earned compensation for any period of 36 successive or joined months of service that produces the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

Deferred Retirement Option

In lieu of terminating employment and accepting a service retirement allowance, any member of MERS who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. A MERS member may participate in DROP only once. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment, are credited to the MERS member's individual DROP account. Interest is earned when the member has completed DROP participation. Upon termination of employment prior to or at the end of the participation period, the member may receive a lump sum from the account or a true annuity based on the account balance. If employment is not terminated at the end of the three year DROP participation period, payments into the DROP account cease and the person resumes active contributing membership in MERS.

A member of MPERS is eligible to enter DROP when he or she is eligible for regular retirement based on the members' sub plan participation. At the entry date into DROP, employee and employer contributions cease. The amount deposited into the DROP account for MPERS members is equal to the benefit computed under the retirement plan elected by participant date of application. Interest is earned when the MPERS member has completed DROP participation.

Upon termination of employment prior to or at the end of the participation period, the MPERS member may receive a lump sum from the account or a true annuity based on the account balance.

A member of FRS may elect to participate in the deferred retirement option plan (DROP) for up to 36 months, after completing 20 years of creditable service and age 50 or 25 years at any age. Upon commencement of participation in the deferred retirement option plan, employer and employee contributions to the System cease. The monthly retirement benefit that would have been payable is paid into the deferred retirement option plan account. Upon termination of employment, from the account or an annuity based on the deferred retirement option plan account balance in addition to his regular monthly benefit. If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the System. No payments may be made from the deferred retirement option plan account until the participant

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

retires. Effective June 16, 1999, members eligible to retire who do not choose to participate in DROP may elect to receive, at the time of retirement, an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. Such amounts may be withdrawn or remain in the IBO account earning interest at the same rates as the DROP account.

Disability Benefits

A member of MERS Plan B is eligible to retire and receive a disability benefit if he or she has at least 10 years of creditable service. Twenty years of creditable service are required in order for a member to have a vested disability benefit. A disabled member receives a normal retirement allowance if eligible under regular retirement provisions; if he is not eligible for a normal retirement allowance, he receives a disability benefit equal to the lesser of:

1. Thirty percent of his final average compensation or two percent of his final average compensation multiplied by his years of creditable service; whichever is greater; and
2. Two percent of his final average compensation multiplied by his years of creditable service projected to his earliest normal retirement age.

A member of MPERS is eligible to retire and receive a disability benefit if he or she has been certified as disabled by the State Medical Disability Board. If the disability incurred is job-related, there is no minimum creditable service requirement. If the disability is non-job-related, a minimum of 10 years of creditable service is required if the member was employed on or after July 1, 2008. Members of MPERS employed prior to July 1, 2008 must have a minimum of 5 years of creditable service to be eligible to retire with disability benefits if the disability incurred is non-job-related. The disability benefit received by a MPERS member is equal to three percent of his or her final average compensation multiplied by years of creditable service (not less than 40%, nor more than 60% of final average compensation). At the time the disabled MPERS member reaches normal retirement age, he or she will have the option to continue to receive the disability retirement benefit or to receive his or her vested retirement benefit.

A member of FRS is eligible to retire and receive a disability benefit if he or she has been officially certified as disabled by the State Medical Disability Board. Any member totally disabled from injury in the line of duty, shall be paid, on a monthly basis, an annual pension of 60.0% of the average final compensation being received at the time of disability. Any member who has become disabled or incapacitated because of continued illness or as a result of any injury received, even though not in the line of duty, and who has 5 years of creditable service, but is not eligible for retirement under the provisions of R. S. 11:2256 may apply for retirement under the provisions of R. S. 11:2258 and shall be retired on 75.0% of the retirement salary to which he would be entitled under R. S. 11:2256 if he were otherwise eligible there under or 25.0% of the member's average salary, whichever is greater.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Any retired member or DROP plan participant who becomes disabled for any reason provided for by law shall be permitted to apply for conversion of a service retirement to a service connected disability retirement under R. S. 11:2258(B)(1)(e). Should a member who is on disability retirement die and leave a surviving spouse, the surviving spouse shall receive a benefit of \$200 per month. When the member takes disability retirement, he may, in addition, take an actuarially reduced benefit in which case the member's surviving spouse shall receive 50% of the disability benefit being paid immediately prior to the death of the disabled retiree. If the surviving spouse remarries prior to age 55, such benefits shall cease; however, the benefits shall resume upon subsequent divorce or death of the new spouse, and the approval of the board of trustees.

Survivor's Benefit

The surviving spouse of a MERS Plan B member who was eligible for normal retirement at the time of death receives an automatic option two benefit. The surviving spouse of a member with five or more years of creditable service and not eligible for normal retirement at the time of death receives either 30% of the member's final compensation payable to the spouse when they attain age 60 or an actuarial equivalent of 30% of the deceased member's final compensation, but not less than 15% of such final compensation. Survivor benefits are also payable to the surviving spouses of former members who have not withdrawn their accumulated contributions and who have at least twenty years of creditable service. The benefits payable are the actuarial equivalent of the Option 2 benefits that would have become payable to the surviving spouse at the time the former member would have begun receiving deferred normal retirement benefits, had the MERS Plan B member survived until that date, elected Option 2, and died at that time.

Survivor benefits for MPERS members are payable to the surviving spouse or surviving minor child/children of a deceased active contributing member or a deceased disability retiree. Survivor benefits are not payable to survivors of retirees receiving benefits under the provisions of early or normal service retirement. The maximum benefit for a surviving spouse of a MPERS member is equal to the regular retirement formula, regardless of age, but not less than 40% or more than 60% of the deceased member's final average compensation. There is no requirement for minimum years of creditable service.

If the MPERS member is killed in the line of duty, the surviving spouse shall receive a benefit equal to 100% of the deceased member's final average compensation, less any survivor benefits payable to a child or children. Each surviving minor child of the MPERS member will receive a benefit equal to 10% of deceased member's final average compensation or \$200 per month, whichever is greater. Benefits for a surviving child cease upon the child's attainment of age 18 or upon marriage, whichever occurs first. The benefit may continue after age 18 if the child meets certain educational or disability requirements. The surviving minor child may receive an increased benefit if there is no surviving spouse of the MPERS member.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Survivor benefits for FRS are payable to survivors of a deceased member who dies and is not eligible for retirement as follows. If any member is killed in the line of duty and leaves a surviving eligible spouse, the spouse is entitled to an annual benefit equal to two-thirds of the deceased member's final compensation. If any member dies from a cause not in the line of duty, the surviving spouse is entitled to an annual benefit equal to 3% of the deceased member's average final compensation multiplied by his total years of creditable service; however, in no event is the annual benefit less than 40% nor more than 60% of the deceased member's average final compensation. Children of the deceased member are entitled to the greater of \$200 per month or 10% of average final compensation (not to exceed 100% of average final compensation) until reaching the age of eighteen or until the age of twenty-two if enrolled full-time in an institution of higher learning, unless the surviving child is physically handicapped or mentally retarded in which case the benefit is payable regardless of age. If a deceased member dies leaving no surviving spouse, but at least one minor child, each child is entitled to receive forty percent of the deceased's average final compensation, not to exceed an aggregate of sixty percent of average final compensation.

Cost of Living Increases

MERS is authorized under state law to grant an annual cost of living adjustment to members who have been retired for at least one year. The adjustment cannot exceed 2% of the retiree's original benefit and may only be granted if sufficient funds are available. The cost of living increase must be paid from investment income in excess of normal requirements.

MPERS is authorized to provide annual cost of living adjustments to members who have been retired for at least one full fiscal year. The adjustment cannot exceed 3% in any given year. The Board is authorized to provide an additional 2% COLA, computed on the member's original benefit, to all regular retirees, disability, survivors, and beneficiaries who are 65 years of age or older on the cut-off date which determines eligibility. MPERS members who elect early retirement are not eligible for a cost of living adjustment until they reach regular retirement age.

The present value of future FRS retirement benefits are based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Contributions

The MERS, MPERS, and FRS employer contribution rates are established annually under LRS 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the system's actuary. Each plan pays a separate actuarially-determined employer contribution rate. For January 1, 2021 through June 30, 2021, the employer contribution rates for MERS Plan B, MPERS, and FRS were 15.50%; 33.75%; and 32.25%, respectively. For July 1, 2021 through December 31, 2021, the employer contribution rates for MERS Plan B, MPERS, and FRS were 15.50%; 29.75%; and 33.75%, respectively. Employer contributions to MERS, MPERS, and FRS were \$386,217; \$428,008; and \$668,388 respectively, for the year ended December 31, 2021.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Employees participating in MERS are required to contribute 5.00%; employees participating in MPERS are required to contribute 8.00%; employees participating in the FRS are required to contribute 10.00%.

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. MERS receives ad valorem taxes and state revenue sharing funds. MPERS receives insurance premium tax monies appropriated by the legislature each year based on an actuarial study. FRS receives insurance premium tax monies appropriated by the legislature each year based on an actuarial study. The City of Abbeville recognizes revenue in an amount equal to its proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2021, the City of Abbeville recognized revenue as a result of support received from non-employer contributing entities of \$79,699 for its participation in MERS; \$99,271 for its participation in MPERS; and \$233,559 for its participation in the FRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following table reflects the City’s reported net pension liability, pension expense, proportionate share of the net pension liability and changes in proportion as of December 31, 2021:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Net Pension Liability	<u>\$ 1,847,338</u>	<u>\$ 2,367,935</u>	<u>\$ 2,897,315</u>	<u>\$ 7,112,588</u>
Pension (Benefit) Expense	<u>\$ (134,969)</u>	<u>\$ (238,059)</u>	<u>\$ (575,109)</u>	<u>\$ (948,137)</u>
Proportion of Net Pension Liability	3.1889%	0.4442%	0.8176%	
Change in Proportion Increase (Decrease)	0.19%	0.06%	0.07%	

The net pension liabilities were measured as of June 30, 2021 and the total pension liabilities used to calculate the net pension liability were determined by actuarial valuations as of that date. The City of Abbeville’s proportion of the net pension liability for each retirement system was based on a projection of the City of Abbeville’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

At December 31, 2021, the City of Abbeville reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ -	\$ -	\$ 41,347	\$ 41,347
Changes in assumptions	74,761	262,236	627,827	964,824
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Changes in:				
Proportion and differences between employer contributions and proportionate share of:				
Contributions	133,399	536,223	1,014,632	1,684,254
Employer contributions subsequent to measurement date	197,796	198,799	361,711	758,306
Total	<u>\$ 405,956</u>	<u>\$ 997,258</u>	<u>\$ 2,045,517</u>	<u>\$ 3,448,731</u>

Deferred Inflows of Resources

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 76,235	\$ 72,925	\$ 260,185	\$ 409,345
Changes in assumptions	-	67,547	-	67,547
Net difference between projected and actual earnings on pension plan investments	499,225	1,105,639	1,758,260	3,363,124
Changes in proportion and differences between actual contributions and proportionate share of contributions	-	25,596	213,252	238,848
Total	<u>\$ 575,460</u>	<u>\$ 1,271,707</u>	<u>\$ 2,231,697</u>	<u>\$ 4,078,864</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

During the year ended December 31, 2021, employer contributions totaling \$197,796, \$198,799, and \$361,711 were made subsequent to the measurement date for MERS, MPERS, and FRS respectively. These contributions are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31,	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
2022	\$ (3,846)	\$ (4,742)	\$ (209,147)	\$ (217,735)
2023	(58,542)	(12,103)	(168,445)	(239,090)
2024	(129,480)	(75,484)	(187,453)	(392,417)
2025	(175,432)	(380,919)	(304,224)	(860,575)
2026	-	-	224,172	224,172
2027	-	-	97,206	97,206
Total	<u>\$ (367,300)</u>	<u>\$ (473,248)</u>	<u>\$ (547,891)</u>	<u>\$ (1,388,439)</u>

Actuarial Assumptions

The total pension liabilities for MERS, MPERS, and FRS in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>MERS</u>
Actuarial cost method	Entry Age Normal
Expected remaining service lives	4 years for Plan B
Investment rate of return	6.85% net of investment expense
Inflation rate	2.500%
Projected salary increases	7.4% (1 to 4 years service) (including inflation and merit) 4.9% (More than 4 years service) (including inflation and merit)
Cost of living adjustments	None
Mortality	Annuitant and beneficiary Mortality - PubG-2010(B) Healthy Retiree Table (set equal to 120% for males and females). Employees Mortality - PubG-2010(B) Employee Table (set equal to 120% for males and females). Disabled Lives Mortality - PubNS-2010(B) Disabled Retiree Table (set equal to 120% for males and females).

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

MPERS							
Actuarial cost method	Entry Age Normal						
Expected remaining service lives	4 years						
Investment rate of return	6.750% net of investment expense						
Inflation rate	2.50%						
	<table border="0" style="width: 100%;"> <tr> <th style="text-align: center;"><u>Years of Service</u></th> <th style="text-align: center;"><u>Salary Growth Rate</u></th> </tr> <tr> <td style="text-align: center;">1 - 2</td> <td style="text-align: center;">12.30%</td> </tr> <tr> <td style="text-align: center;">Above 2</td> <td style="text-align: center;">4.70%</td> </tr> </table>	<u>Years of Service</u>	<u>Salary Growth Rate</u>	1 - 2	12.30%	Above 2	4.70%
<u>Years of Service</u>	<u>Salary Growth Rate</u>						
1 - 2	12.30%						
Above 2	4.70%						
Projected salary increases							
Cost of living adjustments	<p>The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future not yet authorized by the Board of Trustees.</p> <p>For annuitants and beneficiaries, the Pub-2010 Public Retirement Plan Mortality Table for Safety Below-Median Healthy Retirees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used. (years for females) was selected .</p> <p>For disabled lives, the Pub-2010 Public Retirement Plans Mortality Table for Safety Disable Retirees multiplied by 105% for males and 115% for females, each with full generational projection using the MP2019 scale was used.</p> <p>For employees, the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used.</p>						
Mortality							
FRS							
Actuarial cost method	Entry Age Normal						
Expected remaining service lives	7 years						
Investment rate of return	6.90% net of investment expense						
Inflation rate	2.500%						
Projected salary increases	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increases						

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Cost of living adjustments	Only those previously granted 2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.
Mortality	For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP2019 scale.

The forecasted long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return for MERS is 6.95%, MPERS is 7.30%, and FRS is 7.45% for the year ended June 30, 2021.

Discount Rates

The discount rate used to measure the total pension liability for MERS was 6.85%, MPERS was 6.75%, and FRS was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the actuary.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for MERS, MPERS and FRS as of June 30, 2021 are summarized in the following table:

Asset Class	Expected Rate of Return					
	Target Asset Allocation			Long-Term Expected Portfolio Real Rate of Return		
	MERS	MPERS	FRS	MERS	MPERS	FRS
Fixed income	38%	31%	26%	1.65%	0.59%	1.37%
Equity	53%	56%	56%	2.31%	3.47%	6.84%
Alternatives	9%	13%	18%	0.39%	1.02%	7.42%
Real assets	<u>0%</u>	<u>0%</u>	<u>0%</u>	0.00%	0.00%	4.17%
Totals	<u>100%</u>	<u>100%</u>	<u>100%</u>			
Inflation				<u>2.60%</u>	<u>2.22%</u>	<u>2.50%</u>
Expected Arithmetic Nominal Return				<u>6.95%</u>	<u>7.30%</u>	<u>7.45%</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Based on those assumptions, the net position of MERS, MPERS, and FRS were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the City of Abbeville’s proportionate share of the net pension liability using the discount rate of 6.85% for MERS, 6.75% for MPERS, and 6.90% for FRS as well as what the City of Abbeville’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.85% for MERS, 5.75% for MPERS, and 5.90% for FRS) or one percentage-point higher (7.85% for MERS, 7.75% for MPERS, and 7.90% for FRS) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
MERS	\$ 2,834,200	\$ 1,847,338	\$ 1,012,637
MPERS	4,126,937	2,367,935	899,763
FRS	<u>5,558,286</u>	<u>2,897,315</u>	<u>678,094</u>
Total	<u>\$ 12,519,424</u>	<u>\$ 7,112,588</u>	<u>\$ 2,590,494</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plans’ fiduciary net position is available in the separately issued financial reports for MERS, MPERS and FRS and can be obtained on the plans’ respective websites or on the Louisiana Legislative Auditor’s website: www.la.la.gov.

Payables to the Pension Plan

At December 31, 2021, payables to MERS, MPERS, and FRS were \$32,715, \$42,541, and \$86,747, respectively for employee and employer legally-required contributions.

NOTE 10 DEDICATION OF PROCEEDS - SALES AND USE TAX

The proceeds of the One and Three Quarter percent sales and use tax levied by the City are dedicated for the following purposes:

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 DEDICATION OF PROCEEDS - SALES AND USE TAX (CONTINUED)

One half of one percent sales and use tax (2021 - \$1,648,187; 2020 - \$1,497,038) for opening, constructing, paving, resurfacing and improving streets, alleys, sidewalks, sewers, lighting and power plants; constructing and improving drains, drainage canals and sub-surface drainage; constructing and purchasing fire department stations and equipment; constructing and purchasing police department stations and equipment; constructing and purchasing garbage disposal and health and sanitation equipment and facilities; constructing public buildings; purchasing, constructing and improving public parks and recreational facilities and acquiring the necessary equipment and furnishings therefore; purchasing equipment for civil defense; constructing, acquiring or improving any work of permanent public improvement; and purchasing and acquiring all equipment and furnishing for the public works buildings improvements and facilities in the City.

One half of one percent sales and use tax (2021 - \$1,648,187; 2020 - \$1,497,038) for paying a portion of the salaries and benefits of City employees.

One quarter of one percent sales and use tax (2021 – \$824,093; 2020 – \$748,519) shall be allocated periodically for the purpose of increasing the salaries for public safety employees of the City.

One half of one percent sales and use tax (2021 – \$1,648,187; 2020 - \$1,497,038) shall be allocated periodically for the purpose of increasing the salaries of City employees.

NOTE 11 SEGMENT INFORMATION FOR THE ENTERPRISE FUND

The City maintains one enterprise fund with three departments that provide electricity, water, and sewerage services. Segment information for the year ended December 31, 2021 follows:

	<u>Electric</u>	<u>Water</u>	<u>Sewerage</u>	<u>Total</u>
Operating revenues	<u>\$ 12,563,958</u>	<u>\$ 2,026,614</u>	<u>\$ 2,068,422</u>	<u>\$ 16,658,994</u>
Operating expenses:				
Depreciation	370,804	252,812	478,175	1,101,791
Other	<u>8,051,286</u>	<u>1,607,807</u>	<u>1,543,089</u>	<u>11,202,182</u>
Total operating expenses	<u>8,422,090</u>	<u>1,860,619</u>	<u>2,021,264</u>	<u>12,303,973</u>
Operating income	<u>\$ 4,141,868</u>	<u>\$ 165,995</u>	<u>\$ 47,158</u>	<u>\$ 4,355,021</u>

NOTE 12 INTERNAL SERVICE FUND

The City has established a partially self-funded internal service fund to accumulate monies for the payment of health care claims of the City employees and their dependents. An integral part of this self-funded health insurance program is the procurement of both specific and aggregate Stop-Loss insurance. The City’s self-insured retention is \$75,000 per covered individual. As of December 31, 2021, the internal service fund has a negative net position of \$121,176, which expected to be funded by additional charges for services from the respective funds.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 13 COMPENSATION OF CITY OFFICIALS

A detail of compensation paid to the Mayor and Council for the year ended December 31, 2021 follows:

Mark Piazza, Mayor	\$ 79,000
Francis Plaisance, Councilman-at-large	16,729
Roslyn White, Councilman	15,400
Terry Broussard, Councilman	15,400
R. Brady Broussard, Jr., Councilman	15,400
Francis Touchet, Councilman	15,400
	<u>\$ 157,329</u>

NOTE 14 RESTRICTED ASSETS - PROPRIETARY FUND TYPE (UTILITY FUND)

Restricted assets consisted of the following at December 31, 2021:

Customers' deposits	<u>\$ 1,040,968</u>
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NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The City of Abbeville (the City) provides certain continuing health care and life insurance benefits for its retired employees. The City of Abbeville’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the City. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the City. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of Medical benefits are provided through a medical plan and are made available to employees upon actual retirement. The employees are covered by one of three retirement systems: first, the Municipal Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; second, the Firefighters' Retirement System of Louisiana, and, third, the Municipal Police Retirement System of Louisiana. Both the Fire and Police systems have retirement eligibility (D.R.O.P. entry) provisions as follows: 25 years of service at any age; age 50 and 20 years of service; or, age 55 and 12 years of service. For each system, employees hired on and after January 1, 2013 must meet the following retirement (D.R.O.P. entry) requirements: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced by 50% upon retirement.

Employees covered by benefit terms – At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	45
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>143</u>
	<u>188</u>

Total OPEB Liability

The City’s total OPEB liability of \$22,958,551 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.12% annually (Beginning of Year to Determine ADC)
	2.06%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%, except the trend is 3% for Medicare Advantage rates
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)

Changes in the Total OPEB Liability

Balance at December 31, 2020	\$ 22,740,704
Changes for the year:	
Service cost	284,718
Interest	485,121
Differences between expected and actual experience	(372,328)
Changes in assumptions	203,377
Benefit payments and net transfers	<u>(383,041)</u>
Net changes	<u>217,847</u>
Balance at December 31, 2021	<u>\$ 22,958,551</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	<u>1.0%</u> <u>(1.06%)</u>	<u>Current</u> <u>(2.06%)</u>	<u>1.0%</u> <u>(3.06%)</u>
Total OPEB liability	<u>\$ 26,716,286</u>	<u>\$ 22,958,551</u>	<u>\$ 19,961,363</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	<u>1.0%</u> <u>(4.5%)</u>	<u>Current</u> <u>(5.5%)</u>	<u>1.0%</u> <u>(6.5%)</u>
Total OPEB liability	<u>\$ 19,971,460</u>	<u>\$ 22,958,551</u>	<u>\$ 26,665,670</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)

For the year ended December 31, 2021, the City recognized OPEB expense of \$864,441. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual	\$ 1,402,399	\$ 665,899
Changes in assumptions	1,787,592	3,047,497
Total	<u>\$ 3,189,991</u>	<u>\$ 3,713,396</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years ending December 31:</u>	
2022	94,602
2023	94,602
2024	94,602
2025	94,602
2026	94,602
Thereafter	(996,415)

NOTE 16 CONTRACT FOR ELECTRIC POWER – ENTERPRISE FUND

The City has entered into an agreement with Exelon Generation Company, LLC for electric power supply service. This agreement is effective from June 1, 2021 through May 31, 2024.

NOTE 17 CAPITAL LEASE OBLIGATIONS

On March 11, 2020, the City of Abbeville entered into a capital lease agreement with Ford Motor Credit for the acquisition of (5) Police Units. The capital lease required three annual payments of \$48,904 beginning on March 11, 2020.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 18 INTERFUND TRANSFERS

Interfund transfers consist of the following at December 31, 2021:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental funds:		
General fund	\$ 9,641,163	\$ 91,520
Special revenue funds:		
Sales Tax Special Revenue Fund	56,335	4,459,348
Public Improvement Sewer Fund	-	140,378
Maintenance and Operation - Fire Department Fund	-	88,203
Debt service funds:		
2012 Revenue Refunding Bonds Fund	480,310	-
2014 Sales Tax Revenue Bonds Fund	202,054	-
2016 Revenue Bonds Fund	88,203	-
2021 Revenue Bonds Fund	8,970	-
Capital projects funds:		
Airport Improvement Fund	<u>20,000</u>	<u>-</u>
Total governmental funds	<u>10,497,035</u>	<u>4,779,449</u>
Proprietary funds:		
Enterprise Fund	<u>814,406</u>	<u>6,531,992</u>
Total	<u>\$11,311,441</u>	<u>\$11,311,441</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 19 COMPENSATION, BENEFITS AND OTHER PAYMENTS TO MAYOR

A detail of compensation, benefits, and other payments made to Mayor, Mark Piazza for the year ended December 31, 2021 follows:

Mark Piazza, Mayor

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 79,000
Benefits - Health insurance	8,704
Benefits - Retirement	3,950
Vehicle Provided by Government	825
	<u>\$ 92,479</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 20 COMMITMENTS AND CONTINGENCIES

Litigation

The City is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the City has not appropriated any funds in payment of these liabilities. There are also pending lawsuits which may result in judgments against the City. As of December 31, 2021, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

Grant Audits

The City receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by these agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of City management, such disallowances, if any, will not be significant to the City's financial statements.

Utility Relocation Grants

In prior years, the City utilized federal funding under Act 319 to pay its share of the cost to relocate electric, water, and sewer facilities to accommodate the expansion of Highway 14. As part of the funding agreement the City is prohibited from locating additional longitudinal facilities within any right-of-way owned by the State of Louisiana until the City reimburses the Department of Transportation the full amount of costs expended on the City's behalf, which totaled \$590,359.

NOTE 21 SUBSEQUENT EVENTS

We have evaluated events subsequent to the balance sheet date through May 9, 2022, the date the financial statements were available to be issued.

NOTE 22 COVID-19 PANDEMIC

In December 2021, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the City's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our resources, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the City's financial condition or results of operations is uncertain.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Positive (Negative)	2020 Actual
	Budget				
	Original	Final			
Revenues:					
Taxes	\$ 367,000	\$ 367,000	\$ 367,553	\$ 553	\$ 375,349
Licenses and permits	588,000	601,000	609,576	8,576	595,589
Intergovernmental	396,500	2,419,500	2,379,014	(40,486)	169,292
Fines and forfeitures	65,000	65,000	56,981	(8,019)	59,325
Miscellaneous	<u>398,500</u>	<u>428,500</u>	<u>448,439</u>	<u>19,939</u>	<u>470,315</u>
Total revenues	<u>1,815,000</u>	<u>3,881,000</u>	<u>3,861,563</u>	<u>(19,437)</u>	<u>1,669,870</u>
Expenditures:					
Current -					
General government	1,804,500	1,907,500	1,948,825	(41,325)	1,750,171
Public safety:					
Police	3,551,000	3,529,000	3,570,692	(41,692)	3,465,623
Fire	3,810,000	4,000,000	4,093,757	(93,757)	3,869,532
Highways and streets	1,127,000	1,185,000	1,238,645	(53,645)	1,070,737
Culture and recreation	440,000	446,000	448,262	(2,262)	401,179
Capital outlay	<u>12,500</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>31,299</u>
Total expenditures	<u>10,745,000</u>	<u>11,075,000</u>	<u>11,300,181</u>	<u>(225,181)</u>	<u>10,588,541</u>
Deficiency of revenues over expenditures	<u>(8,930,000)</u>	<u>(7,194,000)</u>	<u>(7,438,618)</u>	<u>(244,618)</u>	<u>(8,918,671)</u>
Other financing sources (uses):					
Transfers in	8,954,000	9,423,000	9,641,163	218,163	8,959,285
Transfers out	<u>-</u>	<u>(56,000)</u>	<u>(91,520)</u>	<u>(35,520)</u>	<u>(9,592)</u>
Total other financing sources (uses)	<u>8,954,000</u>	<u>9,367,000</u>	<u>9,549,643</u>	<u>182,643</u>	<u>8,949,693</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	24,000	2,173,000	2,111,025	(61,975)	31,022
Fund balance, beginning	<u>348,706</u>	<u>348,706</u>	<u>348,706</u>	<u>-</u>	<u>317,684</u>
Fund balance, ending	<u>\$ 372,706</u>	<u>\$ 2,521,706</u>	<u>\$ 2,459,731</u>	<u>\$ (61,975)</u>	<u>\$ 348,706</u>

CITY OF ABBEVILLE, LOUISIANA
Sales Tax Fund

Budgetary Comparison Schedule
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021			Variance - Positive (Negative)	2020 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Sales tax	\$ 4,900,000	\$ 5,705,000	\$ 5,768,653	\$ 63,653	\$ 5,239,633
Intergovernmental - state and local	324,000	491,000	453,822	(37,178)	555,868
Miscellaneous - interest and other	<u>2,000</u>	<u>17,000</u>	<u>17,620</u>	<u>620</u>	<u>1,919</u>
Total revenues	<u>5,226,000</u>	<u>6,213,000</u>	<u>6,240,095</u>	<u>27,095</u>	<u>5,797,420</u>
Expenditures:					
Current -					
General government	10,000	20,000	47,677	(27,677)	19,932
Public safety:					
Police	37,000	37,000	41,999	(4,999)	35,386
Fire	35,000	45,000	40,742	4,258	15,965
Highways and streets	286,000	341,000	143,376	197,624	214,337
Culture and recreation	15,000	81,000	48,684	32,316	5,204
Capital outlay	803,000	1,115,000	1,164,883	(49,883)	1,092,796
Debt service -					
Principal	50,000	50,000	42,794	7,206	48,903
Interest	<u>-</u>	<u>-</u>	<u>6,109</u>	<u>(6,109)</u>	<u>-</u>
Total expenditures	<u>1,236,000</u>	<u>1,689,000</u>	<u>1,536,264</u>	<u>152,736</u>	<u>1,432,523</u>
Excess of revenues over expenditures	<u>3,990,000</u>	<u>4,524,000</u>	<u>4,703,831</u>	<u>179,831</u>	<u>4,364,897</u>
Other financing sources (uses):					
Proceeds of capital lease	-	-	-	-	146,710
Transfers in -	-	56,000	56,335	335	1,757
Transfers out -					
General Fund -					
Salaries	(710,000)	(850,000)	(800,000)	50,000	(750,000)
Retirement	(531,000)	(531,000)	(531,420)	(420)	(525,134)
Health insurance	(593,000)	(825,000)	(775,050)	49,950	(592,800)
Capital outlay and other costs	(885,000)	(933,000)	(927,665)	5,335	(969,714)
Debt Service Fund	(680,000)	(680,000)	(691,335)	(11,335)	(683,505)
Utility Fund -					
Retirement	(89,000)	(89,000)	(88,500)	500	(88,500)
Health insurance	(187,000)	(265,000)	(247,950)	17,050	(187,200)
Capital outlay and other costs	<u>(445,000)</u>	<u>(417,000)</u>	<u>(397,428)</u>	<u>19,572</u>	<u>(376,607)</u>
Total other financing sources (uses)	<u>(4,120,000)</u>	<u>(4,534,000)</u>	<u>(4,403,013)</u>	<u>130,987</u>	<u>(4,024,993)</u>
Excess (deficiency) of revenues and other sources over expenditures and other financing uses	(130,000)	(10,000)	300,818	310,818	339,904
Fund balance, beginning	<u>1,625,867</u>	<u>1,625,867</u>	<u>1,625,867</u>	<u>-</u>	<u>1,285,963</u>
Fund balance, ending	<u>\$ 1,495,867</u>	<u>\$ 1,615,867</u>	<u>\$ 1,926,685</u>	<u>\$ 310,818</u>	<u>\$ 1,625,867</u>

CITY OF ABBEVILLE, LOUISIANA
POST RETIREMENT BENEFITS

Schedule of Changes in Net OPEB Liability
and Related Ratios
Year Ended December 31, 2021

Total OPEB Liability	2018	2019	2020	2021
Service cost	\$ 378,008	\$ 296,133	\$ 293,301	\$ 284,718
Interest	1,061,073	1,146,518	542,828	485,121
Changes of benefit terms	-	(9,517,341)	-	-
Differences between expected and actual experience	(513,681)	1,548,248	337,699	(372,328)
Changes of assumptions	(3,208,364)	(1,101,763)	2,265,355	203,377
Benefit payments	(557,384)	(522,991)	(363,072)	(383,041)
Net change in total OPEB liability	(2,840,348)	(8,151,196)	3,076,111	217,847
 Total OPEB liability - beginning	 30,656,137	 27,815,789	 19,664,593	 22,740,704
 Total OPEB liability - ending	 \$ 27,815,789	 \$ 19,664,593	 \$ 22,740,704	 \$ 22,958,551
 Covered employee payroll	 \$ 4,503,826	 \$ 4,638,941	 \$ 5,210,543	 \$ 5,366,859
 Net OPEB liability as a percentage of covered employee payroll	 617.60%	 423.90%	 436.44%	 427.78%
 Notes to Schedule:				
Benefit change:	None	None	None	None
Changes of Assumptions:				
Discount Rate:	4.10%	2.74%	2.12%	2.06%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY OF ABBEVILLE, LOUISIANA
EMPLOYEE RETIREMENT

Schedule of Proportionate Share of Net Pension Liability
Year Ended December 31, 2021

Fiscal Year	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Municipal Employees' Retirement System					
2021	3.18887%	\$ 1,847,338	\$ 2,506,477	73.70%	79.14%
2020	3.00279%	\$ 2,721,209	\$ 2,461,504	110.55%	66.26%
2019	2.86696%	\$ 2,508,058	\$ 2,205,125	113.74%	66.14%
2018	2.97348%	\$ 2,515,062	\$ 2,212,271	113.69%	65.60%
2017	3.02570%	\$ 2,617,937	\$ 2,097,862	124.79%	63.49%
2016	2.92099%	\$ 2,421,235	\$ 1,962,066	123.40%	63.30%
2015	2.93837%	\$ 1,997,053	\$ 2,001,427	99.78%	68.71%
Municipal Police Employees' Retirement System					
2021	0.44422%	\$ 2,367,935	\$ 1,285,277	184.24%	84.09%
2020	0.38048%	\$ 3,516,513	\$ 1,386,597	253.61%	70.94%
2019	0.34904%	\$ 3,169,850	\$ 1,066,921	297.10%	71.01%
2018	0.36201%	\$ 3,060,488	\$ 926,323	330.39%	71.89%
2017	0.38059%	\$ 3,322,738	\$ 997,410	333.14%	70.08%
2016	0.38315%	\$ 3,591,195	\$ 969,480	370.42%	66.00%
2015	0.40739%	\$ 3,191,490	\$ 1,063,951	299.97%	70.73%
Firefighters' Retirement System					
2021	0.81756%	\$ 2,897,315	\$ 2,022,671	143.24%	86.78%
2020	0.75184%	\$ 5,211,409	\$ 2,144,535	243.01%	72.61%
2019	0.61380%	\$ 3,843,548	\$ 1,596,195	240.79%	73.96%
2018	0.57644%	\$ 3,315,739	\$ 1,428,739	232.07%	74.76%
2017	0.58083%	\$ 3,329,241	\$ 1,309,980	254.14%	73.55%
2016	0.68091%	\$ 4,453,793	\$ 1,471,020	302.77%	68.20%
2015	0.75836%	\$ 4,092,960	\$ 1,544,795	264.95%	72.45%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY OF ABBEVILLE, LOUISIANA
EMPLOYEE RETIREMENT

Schedule of Contributions
Year Ended December 31, 2021

Fiscal Year	Statutorily required contribution	Contributions relative to statutorily required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Municipal Employees' Retirement System					
2021	\$ 381,533	\$ 388,504	\$ (6,971)	\$ 2,506,477	15.5%
2020	\$ 325,265	\$ 363,111	\$ (37,846)	\$ 2,461,504	14.8%
2019	\$ 309,718	\$ 311,044	\$ (1,326)	\$ 2,205,125	14.1%
2018	\$ 301,384	\$ 303,643	\$ (2,259)	\$ 2,212,271	13.7%
2017	\$ 257,211	\$ 256,915	\$ 296	\$ 2,097,862	12.2%
2016	\$ 203,877	\$ 222,341	\$ (18,464)	\$ 1,962,066	11.3%
2015	\$ 190,136	\$ 190,136	\$ -	\$ 2,001,427	9.5%
Municipal Police Employees' Retirement System					
2021	\$ 438,503	\$ 407,052	\$ 31,452	\$ 1,285,277	31.7%
2020	\$ 353,317	\$ 459,854	\$ (106,537)	\$ 1,386,597	33.2%
2019	\$ 299,910	\$ 345,395	\$ (45,485)	\$ 1,066,921	32.4%
2018	\$ 291,872	\$ 350,087	\$ (58,215)	\$ 926,323	37.8%
2017	\$ 321,988	\$ 334,457	\$ (12,469)	\$ 997,410	33.5%
2016	\$ 343,269	\$ 352,248	\$ (8,979)	\$ 969,480	36.3%
2015	\$ 324,732	\$ 324,732	\$ -	\$ 1,063,951	30.5%
Firefighters' Retirement System					
2021	\$ 708,109	\$ 668,387	\$ 39,721	\$ 2,022,671	33.0%
2020	\$ 480,159	\$ 644,597	\$ (164,438)	\$ 2,144,535	30.1%
2019	\$ 401,834	\$ 433,329	\$ (31,495)	\$ 1,596,195	27.1%
2018	\$ 407,191	\$ 378,616	\$ 28,575	\$ 1,428,739	26.5%
2017	\$ 365,154	\$ 338,955	\$ 26,199	\$ 1,309,980	25.9%
2016	\$ 418,372	\$ 386,775	\$ 31,597	\$ 1,471,020	26.3%
2015	\$ 451,853	\$ 451,853	\$ -	\$ 1,544,795	29.3%

*Amounts presented were determined as of the end of the fiscal year.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY OF ABBEVILLE, LOUISIANA
General Fund

Schedule Justice System Funding – Receiving Entity
Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts From:		
City Court of Abbeville, Fines	\$ 36,407	\$ 28,421
City Court of Abbeville, Witness Fees	3,691	5,290
City Court of Abbeville, Intoxilizer Fees	76	75
Vermilion Parish Sheriff's Office, Intoxilizer Fees	64	307
District Attorney for 15th Judicial Court, Asset Forfeiture	<u>8,976</u>	<u>638</u>
Total Receipts	<u>\$ 49,214</u>	<u>\$ 34,731</u>

CITY OF ABBEVILLE, LOUISIANA
General Fund

Schedule Justice System Funding – Collecting/Disbursing Entity
Year Ended December 31, 2021

	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ -	\$ 299
Add: Collections		
Bond Fees	<u>345</u>	<u>480</u>
Subtotal Collections	<u>345</u>	<u>480</u>
Less: Disbursements To Government & Nonprofits:		
Louisiana Chiefs of Police	<u>46</u>	<u>64</u>
Subtotal Disbursements	<u>46</u>	<u>64</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 299</u>	<u>\$ 715</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>\$ -</u>	<u>\$ -</u>

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Revenues
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Budget				
	Original	Final			
Taxes:					
Ad valorem	\$ 335,000	\$ 337,000	\$ 338,414	\$ 1,414	\$ 345,704
Housing authority payment in lieu of taxes	20,000	18,000	17,329	(671)	16,740
Chain store	12,000	12,000	11,810	(190)	12,905
Total taxes	<u>367,000</u>	<u>367,000</u>	<u>367,553</u>	<u>553</u>	<u>375,349</u>
Licenses and permits:					
Occupational licenses	527,000	530,000	534,544	4,544	533,453
Beer and liquor licenses	20,000	20,000	24,088	4,088	17,735
Building and other permits	41,000	51,000	50,944	(56)	44,401
Total licenses and permits	<u>588,000</u>	<u>601,000</u>	<u>609,576</u>	<u>8,576</u>	<u>595,589</u>
Intergovernmental:					
Vermilion Parish Police Jury/School Board -					
Fire insurance tax	75,000	37,000	37,097	97	50,000
Resource officer	35,000	30,000	32,824	2,824	13,606
State of Louisiana -					
Beer taxes	25,000	25,000	22,556	(2,444)	24,942
State grants	41,500	51,500	43,769	(7,731)	50,433
Federal -					
CARES	-	-	-	-	15,075
ACRGP	-	-	13,000	13,000	-
SLFRF	-	2,226,000	2,229,768	3,768	-
FEMA	200,000	30,000	-	(30,000)	-
Police department grants	20,000	20,000	-	(20,000)	15,236
Total intergovernmental	<u>396,500</u>	<u>2,419,500</u>	<u>2,379,014</u>	<u>(40,486)</u>	<u>169,292</u>
Fines and forfeitures	<u>65,000</u>	<u>65,000</u>	<u>56,981</u>	<u>(8,019)</u>	<u>59,325</u>
Miscellaneous:					
Rental income	130,000	133,000	132,535	(465)	128,845
Franchise fees - Reliant	70,000	70,000	76,429	6,429	64,383
Franchise fees - Cable TV	70,000	70,000	62,626	(7,374)	67,356
Franchise fees - Bell South	13,000	13,000	12,918	(82)	10,359
Franchise fees - La Competitive	6,000	6,000	7,797	1,797	7,528
Franchise fees - Entergy	38,000	40,000	43,748	3,748	37,444
Interest income	1,000	500	429	(71)	1,224
Youth recreation revenues	-	-	-	-	-
Oil and mineral leases	20,000	41,000	54,147	13,147	28,098
Other sources	41,500	47,000	49,730	2,730	117,078
Total miscellaneous	<u>398,500</u>	<u>428,500</u>	<u>448,439</u>	<u>19,939</u>	<u>470,315</u>
Total revenues	<u>\$1,815,000</u>	<u>\$3,881,000</u>	<u>\$3,861,563</u>	<u>\$ (19,437)</u>	<u>\$1,669,870</u>

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures
Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021				2020 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
General government:					
Administrative -					
Salaries	\$ 405,500	\$ 409,000	\$ 410,441	\$ (1,441)	\$ 398,656
Employees' insurance	191,000	228,000	255,011	(27,011)	194,045
Payroll taxes	34,500	36,000	36,093	(93)	34,736
Retirement	53,000	60,000	62,552	(2,552)	56,682
General insurance	41,500	40,000	34,206	5,794	36,628
Equipment operating	11,500	12,500	10,742	1,758	5,936
Dues and subscriptions	3,000	3,000	1,514	1,486	3,512
Janitorial	12,000	12,000	10,850	1,150	10,875
Legal and accounting	159,000	160,000	152,599	7,401	155,896
Maintenance and repairs	13,500	14,000	16,445	(2,445)	14,096
Other professional fees	64,000	74,000	71,088	2,912	59,848
Travel and convention	5,000	4,000	2,135	1,865	1,099
Office supplies	28,000	27,000	22,950	4,050	21,945
Postage	10,500	11,000	10,499	501	8,552
Publications	20,000	30,000	35,317	(5,317)	17,672
Telephone	25,000	30,000	32,131	(2,131)	27,553
Rents	7,500	7,500	7,200	300	7,200
Utilities	12,000	12,000	12,671	(671)	11,999
Employee drug testing	1,500	2,000	696	1,304	2,269
Security guard	24,000	23,000	23,000	-	20,100
Main Street/related projects	15,500	15,500	36,598	(21,098)	26,626
Tourist welcome center	10,000	10,000	10,085	(85)	10,000
Drug task force	35,000	35,000	35,000	-	35,000
Miscellaneous	<u>47,000</u>	<u>42,000</u>	<u>36,957</u>	<u>5,043</u>	<u>31,202</u>
Total administrative	<u>1,229,500</u>	<u>1,297,500</u>	<u>1,326,780</u>	<u>(29,280)</u>	<u>1,192,127</u>
Airport expenses -					
Salaries	20,000	20,000	20,000	-	20,000
Payroll taxes	1,500	1,500	1,530	(30)	1,530
Utilities and telephone	14,000	14,000	14,983	(983)	14,668
Equipment operating	6,000	9,000	3,864	5,136	1,514
Repairs and maintenance	11,000	14,000	14,957	(957)	11,009
Professional services	20,000	20,000	17,649	2,351	23,114
Supplies	15,000	15,000	3,101	11,899	8,007
Miscellaneous	<u>2,500</u>	<u>1,500</u>	<u>1,664</u>	<u>(164)</u>	<u>3,284</u>
Total airport	<u>90,000</u>	<u>95,000</u>	<u>77,748</u>	<u>17,252</u>	<u>83,126</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021			Variance - Favorable (Unfavorable)	2020 Actual
	Budget		Actual		
	Original	Final			
City Court -					
Salaries	\$ 114,000	\$ 114,000	\$ 113,541	\$ 459	\$ 113,505
Employees' insurance	100,000	110,000	126,007	(16,007)	93,231
Payroll taxes	9,000	10,000	9,934	66	10,007
Retirement	30,000	34,000	34,956	(956)	33,054
General insurance	22,000	22,000	22,764	(764)	21,513
Equipment operating	5,000	5,000	5,349	(349)	3,065
Repair and maintenance	4,000	4,000	1,169	2,831	42
Utilities	4,000	4,000	2,692	1,308	4,757
Witness fees	4,000	4,000	2,300	1,700	2,550
Legal	32,000	32,000	31,915	85	31,246
Miscellaneous	1,000	1,000	1,042	(42)	648
Total city court	<u>325,000</u>	<u>340,000</u>	<u>351,669</u>	<u>(11,669)</u>	<u>313,618</u>
Tax & Licenses -					
Salaries	71,000	73,000	74,532	(1,532)	71,139
Employees' insurance	27,000	30,000	35,292	(5,292)	27,450
Payroll taxes	5,000	5,000	5,296	(296)	5,115
Retirement	9,000	11,000	10,679	321	9,071
Postage	1,000	1,000	-	1,000	-
Supplies	21,000	25,000	31,026	(6,026)	24,055
Miscellaneous	1,000	10,000	10,820	(820)	421
Total motor pool	<u>135,000</u>	<u>155,000</u>	<u>167,645</u>	<u>(12,645)</u>	<u>137,251</u>
Civil Service -					
Salaries	16,000	10,000	9,686	314	11,463
Payroll taxes	1,500	1,000	710	290	791
Supplies	500	1,000	1,669	(669)	-
Medical services	7,000	3,000	8,258	(5,258)	6,677
Legal fees	-	5,000	4,660	340	5,118
Total civil service	<u>25,000</u>	<u>20,000</u>	<u>24,983</u>	<u>(4,983)</u>	<u>24,049</u>
Total general government	<u>1,804,500</u>	<u>1,907,500</u>	<u>1,948,825</u>	<u>(41,325)</u>	<u>1,750,171</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Budget				
	Original	Final			
Public Safety:					
Police -					
Salaries	\$ 1,770,000	\$ 1,670,000	\$ 1,643,129	\$ 26,871	\$ 1,749,974
Employees' insurance	539,000	668,000	736,281	(68,281)	548,067
Payroll taxes	33,500	33,500	36,496	(2,996)	34,334
Retirement	478,000	430,000	418,277	11,723	467,257
General insurance	270,000	270,000	271,050	(1,050)	254,084
Equipment operating	140,000	140,000	164,270	(24,270)	157,365
Uniforms	15,000	15,000	12,400	2,600	14,096
Supplies	41,500	46,000	30,530	15,470	44,789
Membership dues	8,000	8,000	1,130	6,870	7,988
Prisoner housing	65,000	64,000	54,759	9,241	61,369
Utilities	12,000	12,000	11,720	280	13,100
Telephone	32,000	40,000	47,281	(7,281)	33,906
Dog expenses	5,000	-	-	-	3,307
DARE program	5,000	1,000	3,748	(2,748)	6,225
Schools and convention	10,000	5,000	1,162	3,838	2,223
Professional fees	35,000	35,000	35,651	(651)	33,928
Surveillance contract	71,000	71,000	71,016	(16)	-
Miscellaneous	21,000	20,500	31,792	(11,292)	33,611
Total police	<u>3,551,000</u>	<u>3,529,000</u>	<u>3,570,692</u>	<u>(41,692)</u>	<u>3,465,623</u>
Fire -					
Salaries	2,000,000	2,000,000	2,020,206	(20,206)	2,056,189
Employees' insurance	590,000	730,000	792,704	(62,704)	606,845
Payroll taxes	170,000	170,000	158,592	11,408	175,268
Retirement	620,000	660,000	668,388	(8,388)	644,597
General insurance	242,000	242,000	238,687	3,313	206,030
Equipment operating	72,000	82,000	80,865	1,135	60,454
Uniforms	15,000	15,000	22,079	(7,079)	18,413
Supplies	33,000	33,000	33,932	(932)	40,883
Utilities	20,000	20,000	20,682	(682)	19,385
Telephone	10,000	10,000	11,904	(1,904)	11,386
Maintenance and repairs	6,000	6,000	10,886	(4,886)	11,598
Professional services	3,000	3,000	1,185	1,815	1,280
Schools and conventions	15,000	15,000	18,585	(3,585)	3,620
Miscellaneous	14,000	14,000	15,062	(1,062)	13,584
Total fire	<u>3,810,000</u>	<u>4,000,000</u>	<u>4,093,757</u>	<u>(93,757)</u>	<u>3,869,532</u>
Total public safety	<u>7,361,000</u>	<u>7,529,000</u>	<u>7,664,449</u>	<u>(135,449)</u>	<u>7,335,155</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021				
	Budget		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Original	Final			
Highways and Streets:					
Salaries	\$ 390,000	\$ 395,000	\$ 412,567	\$ (17,567)	\$ 367,330
Employees' insurance	110,000	140,000	163,230	(23,230)	112,280
Payroll taxes	29,000	30,000	30,558	(558)	26,801
Retirement	43,000	45,000	46,693	(1,693)	45,765
General insurance	182,000	184,000	186,259	(2,259)	175,711
Equipment operating	78,000	98,000	101,604	(3,604)	61,765
Utilities and telephone	22,000	22,000	21,223	777	23,928
Professional services	10,000	10,000	1,505	8,495	4,255
Maintenance of grass	115,000	115,000	130,008	(15,008)	111,700
Small tools and supplies	18,000	19,000	21,802	(2,802)	30,227
Maintenance materials	30,000	30,000	33,789	(3,789)	17,959
Electricity for street lights	80,000	80,000	75,935	4,065	76,097
Uniforms	10,000	10,000	9,751	249	10,085
Miscellaneous	<u>10,000</u>	<u>7,000</u>	<u>3,721</u>	<u>3,279</u>	<u>6,834</u>
Total highways and streets	<u>1,127,000</u>	<u>1,185,000</u>	<u>1,238,645</u>	<u>(53,645)</u>	<u>1,070,737</u>
Culture and Recreation:					
Parks -					
Salaries	132,000	107,000	105,289	1,711	112,946
Employees' insurance	23,000	23,000	23,988	(988)	21,650
Payroll taxes	10,500	8,000	8,018	(18)	8,471
Retirement	12,500	10,000	9,850	150	12,101
General insurance	16,000	16,000	13,359	2,641	12,931
Equipment operating	8,000	8,000	9,176	(1,176)	5,548
Supplies	11,500	13,000	11,936	1,064	7,657
Repairs and maintenance	73,000	94,000	91,603	2,397	86,466
Utilities and telephone	67,000	58,500	54,972	3,528	53,536
Security and janitorial	-	-	470	(470)	904
Youth recreation	77,000	96,000	95,840	160	68,750
Miscellaneous	<u>9,500</u>	<u>12,500</u>	<u>23,761</u>	<u>(11,261)</u>	<u>10,219</u>
Total parks	<u>440,000</u>	<u>446,000</u>	<u>448,262</u>	<u>(2,262)</u>	<u>401,179</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021				Variance - Favorable (Unfavorable)	2020 Actual
	Budget		Actual	Actual		
	Original	Final				
Capital outlay:						
General government -						
Administrative	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 12,363	
Airport	5,000	-	-	-	18,936	
Public safety -						
Police	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	
Total capital outlay	<u>12,500</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>31,299</u>	
Total expenditures	<u>\$ 10,745,000</u>	<u>\$ 11,075,000</u>	<u>\$ 11,300,181</u>	<u>\$ (225,181)</u>	<u>\$ 10,588,541</u>	

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Other Financing Sources (Uses)
Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Budget				
	Original	Final			
Other financing sources:					
Transfers from other funds -					
Utility Fund	\$ 6,235,000	\$ 6,350,000	\$ 6,627,028	\$ 277,028	\$ 6,174,232
Sales Tax Fund	2,719,000	3,069,000	3,014,135	(54,865)	2,785,053
	-	-	-	-	-
Airport Improvement Fund	-	4,000	-	(4,000)	-
Transfers to other funds -					
Sales Tax Fund	-	(56,000)	(56,335)	(335)	-
Utility Fund	-	(150,000)	(35,185)	\$ 114,815	\$ -
Airport Improvement Fund	-	-	-	-	(9,592)
Total other financing sources	<u>\$ 8,954,000</u>	<u>\$ 9,217,000</u>	<u>\$ 9,549,643</u>	<u>\$ 332,643</u>	<u>\$ 8,949,693</u>

NONMAJOR GOVERNMENTAL FUNDS

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Governmental Funds

Combining Balance Sheet
December 31, 2021
With comparative Totals for December 31, 2020

	Special Revenue	Debt Service	Capital Projects	Totals	
				2021	2020
ASSETS					
Cash and interest-bearing deposits	\$ 163,585	\$ 602,641	\$ -	\$ 766,226	\$ 753,389
Receivables -					
Ad valorem taxes	13,184	-	-	13,184	39,275
Other receivable	-	-	-	-	-
Due from other funds	-	-	4,000	4,000	-
Due from other governments	-	-	18,516	18,516	3,750
	<u>\$ 176,769</u>	<u>\$ 602,641</u>	<u>\$ 22,516</u>	<u>\$ 801,926</u>	<u>\$ 796,414</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 22,516	\$ 22,516	\$ 3,819
Total liabilities	<u>-</u>	<u>-</u>	<u>22,516</u>	<u>22,516</u>	<u>3,819</u>
Fund balances:					
Restricted for economic development	24,078	-	-	24,078	24,078
Restricted for fire protection	120,815	-	-	120,815	94,071
Restricted for sewer improvement	31,876	-	-	31,876	87,551
Assigned for debt service	-	602,641	-	602,641	586,895
Total fund balances	<u>176,769</u>	<u>602,641</u>	<u>-</u>	<u>779,410</u>	<u>792,595</u>
Total liabilities and fund balances	<u>\$ 176,769</u>	<u>\$ 602,641</u>	<u>\$ 22,516</u>	<u>\$ 801,926</u>	<u>\$ 796,414</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Special Revenue	Debt Service	Capital Projects	Totals	
				2021	2020
Revenues:					
Taxes	\$ 84,703	\$ -	\$ -	\$ 84,703	\$ 86,388
Intergovernmental	132,237	-	226,137	358,374	321,612
Miscellaneous	<u>201</u>	<u>360</u>	<u>-</u>	<u>561</u>	<u>891</u>
Total revenues	<u>217,141</u>	<u>360</u>	<u>226,137</u>	<u>443,638</u>	<u>408,891</u>
Expenditures:					
Current -					
General government	-	-	246,137	246,137	8,148
Fire protection	9,076	-	-	9,076	-
Capital outlay	8,415	-	-	8,415	290,213
Debt service -					
Principal retirement	-	714,000	-	714,000	694,000
Interest and fiscal charges	<u>-</u>	<u>50,151</u>	<u>-</u>	<u>50,151</u>	<u>65,959</u>
Total expenditures	<u>17,491</u>	<u>764,151</u>	<u>246,137</u>	<u>1,027,779</u>	<u>1,058,320</u>
Deficiency of revenues over expenditures	<u>199,650</u>	<u>(763,791)</u>	<u>(20,000)</u>	<u>(584,141)</u>	<u>(649,429)</u>
Other financing sources (uses):					
Proceeds from bond	-	-	-	-	-
Transfers in	-	779,537	20,000	799,537	780,994
Transfers out	<u>(228,581)</u>	<u>-</u>	<u>-</u>	<u>(228,581)</u>	<u>(89,654)</u>
Total financing sources (uses)	<u>(228,581)</u>	<u>779,537</u>	<u>20,000</u>	<u>570,956</u>	<u>691,340</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(28,931)	15,746	-	(13,185)	41,911
Fund balance, beginning	<u>205,700</u>	<u>586,895</u>	<u>-</u>	<u>792,595</u>	<u>750,684</u>
Fund balance, ending	<u>\$ 176,769</u>	<u>\$ 602,641</u>	<u>\$ -</u>	<u>\$ 779,410</u>	<u>\$ 792,595</u>

NONMAJOR SPECIAL REVENUE FUNDS

Public Improvement (Sewer) Fund

This fund accounts for the receipt and disbursement of ad valorem taxes dedicated to public improvement of the City's sewer facilities.

Maintenance and Operation – Fire Department Fund

This fund accounts for the receipt and disbursement of proceeds from the Vermilion Parish Police Jury to be used for the purpose of construction, acquiring, improving, and maintaining fire department facilities and equipment.

Economic Development District No. 1

This fund accounts for the receipt and disbursement of proceeds from the half cent sales and use tax within the boundaries of Economic District No. 1.

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Special Revenue Funds

Combining Balance Sheet
December 31, 2021
With Comparative Totals for December 31, 2020

	Public Improvement Sewer Fund	Maint. and Operation - Fire Dept. Fund	Economic Development District No. 1 Fund	Totals	
				2021	2020
ASSETS					
Interest-bearing deposits	\$ 18,692	\$ 120,815	\$ 24,078	\$ 163,585	\$ 166,494
Receivables:					
Ad valorem taxes	<u>13,184</u>	<u>-</u>	<u>-</u>	<u>13,184</u>	<u>39,275</u>
Total assets	<u>\$ 31,876</u>	<u>\$ 120,815</u>	<u>\$ 24,078</u>	<u>\$ 176,769</u>	<u>\$ 205,769</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 69
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69</u>
Fund balances:					
Restricted for economic development	-	-	24,078	24,078	24,078
Restricted for fire protection	-	120,815	-	120,815	94,071
Restricted for sewer improvements	<u>31,876</u>	<u>-</u>	<u>-</u>	<u>31,876</u>	<u>87,551</u>
Total fund balances	<u>31,876</u>	<u>120,815</u>	<u>24,078</u>	<u>176,769</u>	<u>205,700</u>
Total liabilities and fund balances	<u>\$ 31,876</u>	<u>\$ 120,815</u>	<u>\$ 24,078</u>	<u>\$ 176,769</u>	<u>\$ 205,769</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Public	Maint. and	Economic	Totals	
	Improvement Sewer Fund	Operation - Fire Dept. Fund	Development District No. 1 Fund	2021	2020
Revenues:					
Taxes	\$ 84,703	\$ -	\$ -	\$ 84,703	\$ 86,388
Intergovernmental	-	132,237	-	132,237	141,438
Other revenues	-	201	-	201	217
Total revenues	<u>84,703</u>	<u>132,438</u>	<u>-</u>	<u>217,141</u>	<u>228,043</u>
Expenditures:					
Current -					
General government -					
Economic development	-	-	-	-	8,148
Public safety -					
Fire protection	-	9,076	-	9,076	-
Capital outlay	-	8,415	-	8,415	102,204
Total expenditures	<u>-</u>	<u>17,491</u>	<u>-</u>	<u>17,491</u>	<u>110,352</u>
Excess (deficiency) of revenues over expenditures	<u>84,703</u>	<u>114,947</u>	<u>-</u>	<u>199,650</u>	<u>117,691</u>
Other financing sources (uses):					
Transfers out	<u>(140,378)</u>	<u>(88,203)</u>	<u>-</u>	<u>(228,581)</u>	<u>(87,897)</u>
Total financing sources (uses)	<u>(140,378)</u>	<u>(88,203)</u>	<u>-</u>	<u>(228,581)</u>	<u>(87,897)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(55,675)	26,744	-	(28,931)	29,794
Fund balances, beginning	<u>87,551</u>	<u>94,071</u>	<u>24,078</u>	<u>205,700</u>	<u>175,906</u>
Fund balances, ending	<u>\$ 31,876</u>	<u>\$ 120,815</u>	<u>\$ 24,078</u>	<u>\$ 176,769</u>	<u>\$ 205,700</u>

CITY OF ABBEVILLE, LOUISIANA
 Nonmajor Special Revenue Fund
 Public Improvement Sewer Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021		Actual	Variance - Favorable (Unfavorable)	2020 Actual
	Original Budget	Final Budget			
Revenues:					
Taxes -					
Ad valorem taxes	\$ 83,000	\$ 84,000	\$ 84,703	\$ 703	\$ 86,388
Other revenues -					
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	39
Total revenues	<u>83,000</u>	<u>84,000</u>	<u>84,703</u>	<u>703</u>	<u>86,427</u>
Expenditures:					
Current -					
General government	-	-	-	-	8,148
Capital outlay	-	-	-	-	51,610
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,758</u>
Excess of revenues over expenditures	83,000	84,000	84,703	703	26,669
Other financing sources (uses):					
Transfers out	<u>(80,000)</u>	<u>(90,000)</u>	<u>(140,378)</u>	<u>(50,378)</u>	<u>-</u>
Total other financing sources (uses)	<u>(80,000)</u>	<u>(90,000)</u>	<u>(140,378)</u>	<u>(50,378)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	3,000	(6,000)	(55,675)	(49,675)	26,669
Fund balance, beginning	<u>87,551</u>	<u>87,551</u>	<u>87,551</u>	<u>-</u>	<u>60,882</u>
Fund balance, ending	<u>\$ 90,551</u>	<u>\$ 81,551</u>	<u>\$ 31,876</u>	<u>\$ (49,675)</u>	<u>\$ 87,551</u>

CITY OF ABBEVILLE, LOUISIANA
 Nonmajor Special Revenue Fund
 Maintenance and Operation – Fire Department Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021			Variance - Favorable (Unfavorable)	2020 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Intergovernmental -					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ 21,629
Vermilion Parish Police Jury -					
Fire protection	95,000	95,000	95,140	140	95,140
Fire insurance tax	-	37,000	37,097	97	24,669
Other -					
Interest and other revenue	-	-	201	201	178
Total revenues	<u>95,000</u>	<u>132,000</u>	<u>132,438</u>	<u>438</u>	<u>141,616</u>
Expenditures:					
Maintenance and repairs	25,000	10,000	9,076	924	-
Capital outlay	-	-	8,415	(8,415)	50,594
Total expenditures	<u>25,000</u>	<u>10,000</u>	<u>17,491</u>	<u>(7,491)</u>	<u>50,594</u>
Deficiency of revenues over expenditures	70,000	122,000	114,947	(7,053)	91,022
Other financing sources (uses):					
Transfers out	(88,000)	(88,000)	(88,203)	(203)	(87,897)
Total other financing sources (uses)	<u>(88,000)</u>	<u>(88,000)</u>	<u>(88,203)</u>	<u>(203)</u>	<u>(87,897)</u>
Deficiency of revenues and other sources over expenditures and other uses	(18,000)	34,000	26,744	(7,256)	3,125
Fund balance, beginning	<u>94,071</u>	<u>94,071</u>	<u>94,071</u>	-	<u>90,946</u>
Fund balance, ending	<u>\$ 76,071</u>	<u>\$ 128,071</u>	<u>\$ 120,815</u>	<u>\$ (7,256)</u>	<u>\$ 94,071</u>

CITY OF ABBEVILLE, LOUISIANA
 Nonmajor Special Revenue Fund
 Economic Development District No. 1 Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	2021			Variance - Favorable (Unfavorable)	2020 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues -					
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current -					
General government -					
Capital outlay	10,000	-	-	-	-
Total expenditures	10,000	-	-	-	-
Excess of revenues over expenditures	(10,000)	-	-	-	-
Fund balance, beginning	24,078	24,078	24,078	-	24,078
Fund balance, ending	\$ 14,078	\$ 24,078	\$ 24,078	\$ -	\$ 24,078

NONMAJOR DEBT SERVICE FUNDS

2012 Revenue Refunding Bond Fund

This fund accumulates monies for payment of the \$4,160,000 Revenue Refunding Bonds, Series 2012. Debt service is financed by transfers from the Sales Tax Fund and the Maintenance and Operation – Fire Department Fund.

2014 Sales Tax Revenue Bond Fund

This fund accumulates monies for payment of the \$2,100,000 Sales Tax Revenue Bonds, Series 2014. Debt service is financed by transfers from the Sales Tax Fund.

2016 Revenue Bond Fund

This fund accumulates monies for payment of the \$600,000 Revenue Bonds, Series 2016. Debt service is financed by transfers from the Maintenance and Operation – Fire Department Fund.

2021 Revenue Bond Fund

This fund accumulates monies for payment of the \$3,000,000 Revenue Bonds, Series 2021. Debt service is financed by transfers from the Sales Tax Fund.

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Debt Service Funds

Combining Balance Sheet
December 31, 2021
With Comparative Totals for December 31, 2020

	2012 Revenue Refunding Bond Fund	2014 Sales Tax Revenue Bond Fund	2016 Revenue Bond Fund	2021 Revenue Bond Fund	Totals	
					2021	2020
ASSETS						
Interest - bearing deposits	<u>\$ 399,536</u>	<u>\$ 125,092</u>	<u>\$ 69,120</u>	<u>\$ 8,893</u>	<u>\$ 602,641</u>	<u>\$ 586,895</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance:						
Assigned for debt service	<u>399,536</u>	<u>125,092</u>	<u>69,120</u>	<u>8,893</u>	<u>602,641</u>	<u>586,895</u>
 Total liabilities and fund balance	 <u>\$ 399,536</u>	 <u>\$ 125,092</u>	 <u>\$ 69,120</u>	 <u>\$ 8,893</u>	 <u>\$ 602,641</u>	 <u>\$ 586,895</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2021
With Comparative Totals for December 31, 2020

	2012 Revenue Refunding Bond Fund	2014 Sales Tax Revenue Bond Fund	2016 Revenue Bond Fund	2021 Revenue Bond Fund	Totals	
					<u>2021</u>	<u>2020</u>
Revenues:						
Other revenues -						
Interest income	\$ 229	\$ 90	\$ 40	\$ 1	\$ 360	\$ 674
Expenditures:						
Debt service -						
Principal retirement	461,000	176,000	77,000	-	714,000	694,000
Interest and fiscal charges	<u>15,851</u>	<u>24,088</u>	<u>10,134</u>	<u>78</u>	<u>50,151</u>	<u>65,959</u>
Total expenditures	<u>476,851</u>	<u>200,088</u>	<u>87,134</u>	<u>78</u>	<u>764,151</u>	<u>759,959</u>
Deficiency of revenues over expenditures	<u>(476,622)</u>	<u>(199,998)</u>	<u>(87,094)</u>	<u>(77)</u>	<u>(763,791)</u>	<u>(759,285)</u>
Other financing sources:						
Transfers in	<u>480,310</u>	<u>202,054</u>	<u>88,203</u>	<u>8,970</u>	<u>779,537</u>	<u>771,402</u>
Excess of revenues and other financing sources over expenditures	3,688	2,056	1,109	8,893	15,746	12,117
Fund balance, beginning	<u>395,848</u>	<u>123,036</u>	<u>68,011</u>	<u>-</u>	<u>586,895</u>	<u>574,778</u>
Fund balance, ending	<u>\$ 399,536</u>	<u>\$ 125,092</u>	<u>\$ 69,120</u>	<u>\$ 8,893</u>	<u>\$ 602,641</u>	<u>\$ 586,895</u>

NONMAJOR CAPITAL PROJECTS FUNDS

LCDBG Street Improvement Fund

This fund accounts for improvement projects for the LCDBG. Program expenditures are generally funded by federal and state grants.

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Capital Projects Funds

Combining Balance Sheet
December 31, 2021
With Comparative Totals for December 31, 2020

	LCDBG Street Improvement Fund	<u>Totals</u>	
		<u>2021</u>	<u>2020</u>
ASSETS			
Cash and interest - bearing deposits	\$ -	\$ -	\$ -
Due from other fund	4,000	4,000	-
Due from other governments	<u>18,516</u>	<u>18,516</u>	<u>3,750</u>
	<u>\$ 22,516</u>	<u>\$ 22,516</u>	<u>\$ 3,750</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	22,516	\$ 22,516	\$ 3,750
Due to other fund	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>22,516</u>	<u>22,516</u>	<u>3,750</u>
Fund balance:			
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 22,516</u>	<u>\$ 22,516</u>	<u>\$ 3,750</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	LCDBG Street Improvement Fund	<u>Totals</u>	
		2021	2020
Revenues:			
Federal grants	\$ 226,137	\$ 226,137	\$ -
State grants	<u>-</u>	<u>-</u>	<u>180,174</u>
Total revenues	<u>226,137</u>	<u>226,137</u>	<u>180,174</u>
Expenditures:			
Current -			
Professional services	246,137	246,137	-
Capital outlay -			
Airport improvements	-	-	188,009
Park renovations	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>246,137</u>	<u>246,137</u>	<u>188,009</u>
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	(7,835)
Other financing sources:			
Bonds proceeds	-	-	-
Transfers in	20,000	20,000	9,592
Transfers out	<u>-</u>	<u>-</u>	<u>(1,757)</u>
Total financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>7,835</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ABBEVILLE, LOUISIANA
Enterprise Fund
Utility System Fund

Comparative Departmental Analysis of Revenues and Expenses
Years Ended December 31, 2021 and 2020

	Electric		Water	
	2021	2020	2021	2020
Operating revenues:				
Charges for services	\$ 12,318,284	\$ 12,040,801	\$ 2,015,704	\$ 1,908,046
Other revenues	<u>245,674</u>	<u>230,262</u>	<u>10,910</u>	<u>11,917</u>
Total operating revenues	<u>12,563,958</u>	<u>12,271,063</u>	<u>2,026,614</u>	<u>1,919,963</u>
Operating expenses:				
Salaries	476,275	430,359	503,959	503,950
Employees' insurance	140,194	96,419	188,756	143,518
OPEB (benefit) expense	33,871	44,442	25,157	29,857
Payroll taxes	33,837	30,877	38,521	38,189
Retirement	55,784	46,095	59,679	53,809
Pension (benefit) obligation expense	(12,923)	62,827	(62,574)	3,618
General insurance	92,662	91,402	77,685	72,622
Equipment operating expense	30,007	37,100	32,292	25,913
Maintenance and repairs - systems	475,808	280,458	142,511	124,906
Electricity for pumps	-	-	42	48
Utilities	-	-	127,049	123,892
Materials, tools and supplies	44,905	25,116	179,390	157,682
Electric power purchased	6,114,729	6,020,631	-	-
Office expense, postage and computer processing	-	-	-	-
Bad debts and collection fees	-	-	-	-
Miscellaneous	195,179	1,095,578	17,122	27,847
Depreciation	350,434	321,167	237,534	248,505
Allocation of general and administrative expenses	<u>391,328</u>	<u>410,089</u>	<u>293,496</u>	<u>307,567</u>
Total operating expenses	<u>8,422,090</u>	<u>8,992,560</u>	<u>1,860,619</u>	<u>1,861,923</u>
Operating income (loss)	<u>\$ 4,141,868</u>	<u>\$ 3,278,503</u>	<u>\$ 165,995</u>	<u>\$ 58,040</u>

Sewerage		General and Administrative		Totals	
2021	2020	2021	2020	2021	2020
\$ 1,944,114	\$ 1,862,271	\$ -	\$ -	\$ 16,278,102	\$ 15,811,118
124,308	30,810	-	-	380,892	272,989
<u>2,068,422</u>	<u>1,893,081</u>	<u>-</u>	<u>-</u>	<u>16,658,994</u>	<u>16,084,107</u>
409,581	371,131	388,674	412,478	1,778,489	1,717,918
127,850	89,541	213,895	151,545	670,695	481,023
22,941	27,728	38,381	46,928	120,350	148,955
30,431	27,056	28,372	30,522	131,161	126,644
51,269	44,557	57,755	57,811	224,487	202,272
(12,156)	515	-	-	(87,653)	66,960
62,625	60,499	13,359	12,995	246,331	237,518
32,722	19,126	27,407	33,031	122,428	115,170
241,514	223,996	-	-	859,833	629,360
57,830	51,422	-	-	57,872	51,470
122,126	109,146	12,496	14,234	261,671	247,272
73,340	63,888	-	-	297,635	246,686
-	-	-	-	6,114,729	6,020,631
-	-	98,752	92,777	98,752	92,777
-	-	36,486	72,796	36,486	72,796
44,798	47,821	11,817	14,880	268,916	1,186,126
462,897	487,747	50,926	85,225	1,101,791	1,142,644
<u>293,496</u>	<u>307,567</u>	<u>(978,320)</u>	<u>(1,025,222)</u>	<u>-</u>	<u>-</u>
<u>2,021,264</u>	<u>1,931,740</u>	<u>-</u>	<u>-</u>	<u>12,303,973</u>	<u>12,786,222</u>
<u>\$ 47,158</u>	<u>\$ (38,659)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,355,021</u>	<u>\$ 3,297,885</u>

**COMPLIANCE, INTERNAL CONTROL
AND
OTHER MATTERS**

Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements
Performed in Accordance with
Government Auditing Standards

The Honorable Mark Piazza, Mayor
And Members of the City Council
City of Abbeville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Abbeville, Louisiana, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Abbeville, Louisiana's basic financial statements and have issued our report thereon dated May 9, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Abbeville, Louisiana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Abbeville, Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Abbeville, Louisiana's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Abbeville, Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana

May 9, 2022

Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control
Over Compliance Required by the Uniform Guidance

The Honorable Mark Piazza, Mayor
And Members of the City Council
City of Abbeville, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Abbeville, Louisiana's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of City of Abbeville, Louisiana's major federal programs for the year ended December 31, 2021. City of Abbeville, Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Abbeville, Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Abbeville, Louisiana and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Abbeville, Louisiana's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Abbeville, Louisiana's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Abbeville, Louisiana's compliance based on our audit. 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 generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Abbeville, Louisiana's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Abbeville, Louisiana's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Abbeville, Louisiana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Abbeville, Louisiana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana

May 9, 2022

CITY OF ABBEVILLE, LOUISIANA

Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

PART I SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been expressed on the primary government's governmental activities, business type activities, and each major fund financial statements as of and for the year ended December 31, 2021.

Due to the omission of the financial data of the legally separate component units of the City of Abbeville, Louisiana, we have expressed an adverse opinion on the aggregate discretely presented component units' opinion unit.

Internal Control Deficiencies - Financial Reporting

No significant deficiencies in internal control over financial reporting were disclosed during the audit of the financial statements.

Material Noncompliance – Financial Reporting

No instances of noncompliance material to the financial statements were disclosed during the audit of the financial statements.

FEDERAL AWARDS

Major Program – Identification

The City of Abbeville, Louisiana for the year ended December 31, 2021, had one major program Airport Improvement Program and COVID-19 Airport Program, which received funds from the Department of Transportation.

Low-Risk Auditee

The City of Abbeville, Louisiana, is not considered a low-risk auditee for the year ended December 31, 2021.

Major Program – Threshold

The dollar threshold to distinguish Type A and Type B programs is \$750,000 for the year ended December 31, 2021.

Auditor's Report – Major Program

An unmodified opinion has been issued on the City of Abbeville, Louisiana's compliance for its major programs as of and for the year ended December 31, 2021.

CITY OF ABBEVILLE, LOUISIANA

Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

PART I SUMMARY OF AUDITOR'S RESULTS (continued)

Control and Significant Deficiencies and Material Weaknesses – Major Program

There were no significant deficiencies noted during the audit of the major federal program.

Compliance Finding Related to Major Program

The audit did not disclose any material noncompliance or questioned costs relative to its major federal programs.

PART II FINDINGS RELATING TO AN AUDIT IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The audit did not disclose any findings that would require disclosure.

PART III FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL PROGRAMS

This section is not applicable for the year ended December 31, 2021.

PART IV MANAGEMENT LETTER

A management letter was not issued for the year ended December 31, 2021.

CITY OF ABBEVILLE, LOUISIANA

Summary Schedule of Prior Year Audit Findings
Year Ended December 31, 2021

Prior year audit findings:

There were no prior year audit findings.

CITY OF ABBEVILLE, LOUISIANA

Summary Schedule of Management's Corrective Action Plan
Year Ended December 31, 2021

There are no current audit findings.

CITY OF ABBEVILLE, LOUISIANA

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

<u>FEDERAL GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Homeland Security Passed through Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	\$ 350,939	\$ 350,939	\$ 350,939
U.S. Department of Transportation Airport Improvement Program and COVID-19 Airports Programs	20.106	1,585,506	1,585,506	1,585,506
U.S. Department of Housing and Urban Development Passed through Office of Community Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawii	14.228	250,000	226,137	226,137
U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>4,452,283</u>	<u>2,226,141</u>	<u>35,185</u>
Total federal grants		<u>\$ 6,638,728</u>	<u>\$ 4,388,723</u>	<u>\$ 2,197,767</u>

Note A - Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards include the federal grant activity of the the City of Abbeville, Louisiana and has been prepared using the modified accrual basis of accounting as contemplated under generally accepted accounting principles and which is the same basis of accounting used for presenting the fund financial statements. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements*, Cost Principles, and Audit Requirements for Federal Grants. Therefore, some amounts presented in this table may differ from amounts presented in, or used in the presentation of, the financial statements.

Morrison Services, LLC
 825 Sycamore St
 Morgan City, LA 70380
 9856374095
 morrservllc@gmail.com



Estimate

ADDRESS

City of Abbeville
 Attn:
 Denise Mire
 Tommy Picard

ESTIMATE # 1180

DATE 05/23/2022

EXPIRATION 05/30/2022

DATE

TRACKING NO.

Tennis Court Fencing

DATE	ACTIVITY	QTY	RATE	AMOUNT
05/23/2022	Fence Installation:10Ft. Poly Coated Chain Link, Black Labor and materials to install approximately 480 linear feet of 10ft. tall black vinyl coated chain link fencing with 3- 4ft. wide single "walk" gates. *All post & frame to be schedule 40. *3" line post, 4" terminal/gate post, 1-5/8" top & middle rail. *All fence materials to be black vinyl coated. *Posts shall be set with concrete in ground on eight foot or less center spacing	1	45,795.00	45,795.00

*Half down upon, acceptance, balance due upon completion.
 **Price only valid for 7 days due to the volatility of materials

SUBTOTAL	45,795.00
TAX	0.00
TOTAL	\$45,795.00

Accepted By

Accepted Date

BAYOU FENCING & SUPPLY, INC.

P.O. Box 875
Abbeville, LA 70510
(337) 893-6672
FAX (337) 898-9740

"QUALITY MAKES A DIFFERENCE"

Chain Link * Wood * Ornamental * Gate Operators * Access Controls

DUE TO THE VOLATILITY OF THE STEEL MARKET, PRICES ARE GOOD FOR 10 DAYS

May 16, 2022

City of Abbeville
Attn: Denise Mire/ Tommy Picard

Re: Fencing Around Tennis Court

Scope of Work:

Furnish and install with new 480 ft. of 10 ft. high black vinyl coated chain link fencing with 3- 4 ft. single gates. Material specifications:

1. 10 ft. 9 gauge, 1 3/4" mesh, black vinyl coated fabric
2. 1 5/8" schedule 40 top and middle rails
3. Bottom tension wire
4. 3" schedule 40 line posts, spaced 8' apart
5. 4" schedule 40 terminal and gate posts
6. All posts set in the ground with concrete
7. All materials black vinyl coated

Total: \$ 39, 490.00

All work performed according to ASTM and UL 325 standards and practices. Our company is licensed in the State of Louisiana (#28139) and licensed with the State Fire Marshal's Office to install gate operators and access controls (#F662). We are fully insured, and a certificate of insurance can be furnished upon request.

Thank you for allowing us the opportunity to bid this project. If you have any questions, please give us a call at our office.

Regards,
Gloria Michel

RESOLUTION NO.: R-22-___

BE IT KNOWN AND REMEMBERED, that pursuant to a public notice, a regularly scheduled meeting of the City Council of the City of Abbeville was held on the 7th day of June, 2022, commencing at 5:30 o'clock p.m. at City Hall, 101 North State Street, Abbeville, Louisiana, where the following resolution was moved, duly seconded, passed and adopted, to-wit:

WHERE AS, the City of Abbeville is the owner of the “Sam Guarino Blacksmith Shop Museum,” located at 304 South State Street, Abbeville, LA (hereinafter referred to as “the Museum.”); and

WHERE AS, the Museum is operated under the auspices of the City’s Main Street office; and

WHERE AS, the Museum receives funding from the State of Louisiana’s share of the local hotel sales tax; and

WHERE AS, the current level of funding is insufficient to maintain and to further develop the Museum; and

WHERE AS, the City Council, acting as the governing authority of the City of Abbeville, does hereby find that in order to properly fund the maintenance and future development of the Museum it is necessary and proper for the City to cause a 501(c)(3) corporation be created for the purpose of creating additional sources of income for the Museum.

THEREFORE BE IT RESOLVED, the mayor be, and the same is hereby authorized to execute all documents necessary to create a 501(c)(3) corporation in the style of “The Friends of the Sam Guarino Blacksmith Shop Museum,” and to perform all acts necessary in the premises.

APPROVED AND ADOPTED on this 7th day of June, 2022.

Hon. Mark F. Piazza, Mayor

Mr. Francis J. Plaisance
Councilman at Large

Ms. Roslyn R. White
Councilwoman District A

Mr. Francis Touchet, Jr.
Mayor Pro-Tem/Councilman District B

Mr. Brady Broussard, Jr.
Councilman District C

Ms. Terry Y. Broussard
Councilwoman District D

C E R T I F I C A T E

I, Kathleen S. Faulk, the duly qualified and appointed Clerk of the City of Abbeville, State of Louisiana, do hereby certify that the above and foregoing resolution was duly approved at the regular meeting of the Mayor and City Council of the City of Abbeville held on June 7, 2022.

THUS DONE AND SIGNED in Abbeville, Louisiana on this _____ day of June, 2022.

Kathleen S. Faulk, City Secretary/Treasurer



