



## REGULAR CITY COUNCIL MEETING

July 21, 2020 at 5:30 PM

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

---

### AGENDA

**NOTICE POSTED:** July 20, 2020 at 4:00 P.M.

#### REGULAR ORDER OF BUSINESS

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

#### PERSONNEL

1. Abbeville Police Department - move temporary employee to permanent employee.

#### GUESTS

1. Mr. Tommy Frederick-candidate for District Judge.

#### MINUTES AND APPROVAL OF BILLS

1. To approve the minutes from the regular City Council meetings held on June 2, 2020 and June 16, 2020.
2. To ratify bills paid in the month of June 2020.

#### PUBLIC COMMENTS

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

#### NEW BUSINESS

1. Presentation of the audit for the fiscal year ended December 31, 2019 - Steve Moosa.
2. To approve the audit report for the fiscal year ended December 31, 2019 as presented.
3. To award the base bid to the low bidder, Elliott Construction, in the amount of \$1,571,790.00 for the Rehabilitation of the Runway and Partial Taxiway project at the Airport.
4. To authorize Sellers & Associates, Inc. to proceed with the LA 14 Downtown Abbeville Streetscaping Phase II Project (Concord Street) final plans and specifications. Federal cost share \$304,000; Abbeville share \$76,000
5. To approve payment of partial payment #5 in the amount of \$33,137.00 payable to Glenn Lege Construction, LLC for the Downtown Abbeville Streetscaping project.
6. To adopt a resolution authorizing the Mayor to execute agreements with DOTD and FAA and to award and sign related contracts for FY 2020 projects at the Chris Crusta Memorial Airport.
7. Cathy Walker to request the formulation of an "Inter-Parish" agreement between the Vermilion Parish School Board, the City of Abbeville and the Vermilion Parish Police Jury for the purpose of allowing Co-Operative Prevention Resources to renovate and manage the Herod Property for the goal of implementing an "Enterprise Zone" for the benefit of the community, city, parish and state.
8. Approval/consideration of the Stop the Violence March in memory of her son, Dylan Plowden - Megan Plowden.
9. To approve a special event permit for Darius Darby to hold a Fun Day at McKinley Scott Park on August 1, 2020 and August 2, 2020 - Councilwoman Terry Broussard.
10. To grant a variance for Subway's attached sign at 224 Veteran's Memorial Drive.
11. To ratify the award of the contracts for grass cutting and bush hogging at 1611 Graceland Avenue, 1109 Vernon Street, 807 N. Lamar Street, and 708 Coulee Kinney Street and the contract for grass cutting and rubbish abatement at 705 S. State Street.
12. To approve a Class A liquor permit for Cajun Saloon located at 301 W. Summers Drive.

- [13.](#) To authorize the Mayor to execute all necessary documents to accept the donation of 6+ acres of land from the estate of Robert DeGrauw and to authorize the City Attorney to do all necessary title work.
14. To approve purchase of new radios for the Fire Department - Chief Jude Mire.

**OLD BUSINESS**

1. None

**TOPICS FOR DISCUSSION OR REVIEW**

1. Engineers
2. Attorney
3. Public Works Director
4. Mayor
5. Police Chief
6. Fire Chief
7. Council Members

**EXECUTIVE SESSION**

1. To discuss threatened litigation.

**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 in regular session on June 2, 2020 at 5:30 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, with the Honorable Mark Piazza, Mayor, presiding.

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

Members Absent: None

Also, Present: Ike Funderburk, City Attorney  
Bill Spearman, Police Chief  
Clay Menard, Public Works Director  
Stewart Head, Electrical Department Superintendent  
Sarah Alpough, Director of Permits & Taxation  
Theresa Trahan, Tax Specialist  
Tracette Hillman, Municipal Employees Civil Service Director  
Richard Primeaux, Engineer  
Richard Minvielle, Grant Consultant  
Gerald Gaspard, Chamber of Commerce & American Legion

*Mayor Piazza asked Councilwoman Terry Broussard to lead the assembly in prayer and he also asked for a moment of silence for the unrest throughout the country and to ask for peace and harmony throughout the country. Mayor Piazza asked Councilman Francis Plaisance to lead the assembly in the Pledge of Allegiance.*

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to deviate from the agenda to take up an item of personnel for the Abbeville Police Department. The motion carried unanimously.

-02 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to approve the appointment of Brittany Hebert to the position of Police Officer in the Abbeville Police Department. The motion carried unanimously.

-03 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve the minutes from the regular City Council meeting held on May 5, 2020 and May 19, 2020. The motion carried unanimously.

*Mayor Piazza asked if there were any public comments on any of the agenda items prior to action. There were none.*

**Touchet/White**  
**Resolution R20-10**

*A resolution granting the authority to the Mayor to sign and submit all necessary documents along with adopting certain policies, plans and procedures in connection with the FY 2019 LCDBG program for the slums and blight program.*

*The motion carried unanimously.*

-04 introduced by Mr. Francis Plaisance and seconded by Mr. Francis Touchet, Jr. to approve the annual contracts with Acadiana Shell, Vermilion Shell and Glenn Lege Construction for emergency debris removal related to natural disasters. The motion carried unanimously.

-05 introduced by Mr. Francis Plaisance and seconded by Mr. Francis Touchet, Jr. to approve the annual professional engineering services contract with Primeaux, Touchet & Associates, Inc. in connection with extraordinary recovery events. The motion carried unanimously.

-06 introduced by Mr. Francis Plaisance and seconded by Mr. Francis Touchet, Jr. to approve the annual electrical consultant contract with Control Devices, Inc. in connection with extraordinary recovery events. The motion carried unanimously.

*Mayor Piazza also asked Stewart to reach out to Greg Labbe in the morning to see if he is still the coordinator of the contract crews and what the availability is in case we need them for the tropical activity currently in the Gulf.*

-07 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to approve payment of estimate for partial payment #4 in the amount of \$106,872.75 payable to Glenn Lege Construction, LLC for the Abbeville Downtown Streetscaping Project. The motion carried unanimously.

-08 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Terry Broussard to approve payment of estimate for partial payment number 4(final) in the amount of \$33,450.00 payable to TyBe Company for the addition of the new headworks mechanical screen at the Wastewater Treatment Facility Project pending receipt of a clear lien certificate. The motion carried unanimously.

-09 introduced by Mr. Francis Plaisance and seconded by Mr. Francis Touchet, Jr. to approve payment of application payment number 5 in the amount of \$25,925.40 payable to L. Michaud Construction subject to receipt of an original clear lien certificate for the Rehabilitation of the Main Hangar Project. The motion carried unanimously.

-10 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to approve the purchase of transformers for stock from Techline Utility Supply in the amount of \$5,196.00. The motion carried unanimously.

-11 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to approve the quote from Versalift Southwest in the amount of \$6,805.17 to repair Unit 528 in the Electrical Department. The motion carried unanimously.

-12 introduced by Ms. Roslyn White and seconded by Mr. Francis Touchet, Jr. to approve the purchase of iWorQ software for permitting and code enforcement for the tax department at a cost of \$8,050.00, including the web portal, and to also approve the annual fee, that will begin in 2021, for the software and web portal in the amount of \$6,700.00, pending review and approval of the contract by Ike Funderburk. The motion carried unanimously.

*Councilwoman White stated we have had meetings with our employees regarding social distancing and what was expected of them but now we are moving into that stage where there is*

*more testing available and with the government pushing for trace testing. We, as a City, need a more formal policy for our employees regarding what is expected of them if they start experiencing symptoms or if they come into contact with someone who has tested positive. We need a formal chain of command with a turn around time for that notification. She took it upon herself and reached out to Ike and LMA to see if they had any standardized policies they had written for municipalities. They did not but we were directed to a Fisher Philips, a national labor law lawyer, and we pulled a few templates from there. That is included in the paper packet that was distributed. Also, there is an additional one in the packet, that she wrote based on private industry policies that she has reviewed. Ike stated Tracette has also done some research and there is a document in the packet from her. Mayor Piazza stated the rapid COVID-19 test is available in Abbeville and we receive the results immediately.*

-13 introduced by Ms. Roslyn White and seconded by Mr. Francis Plaisance to request the Council and the Mayor to review the COVID-19 notification and testing policy documents distributed tonight and to authorize Ike to move forward to draft the appropriate documents to formulate a policy to be presented at the next City Council meeting for approval. The motion carried unanimously.

Ike Funderburk, City Attorney

- *He sent an email last week to the Mayor and Council and he asked them to please review the email and get back with him so he can have a direction to go so he can draft something we can have an ordinance committee meeting. This pertains to the dogs and the cats.*

Clay Menard, Public Works Director

- *We will be entering Phase 2, so starting Monday we will be changing the grass cutting crews. We will go back to the two districts twice a week. Tuesday and Thursday, it will be District B and District D and Monday and Wednesday it will be District A and District C. Mayor Piazza added that we will start having two people per vehicle since we are in Phase 2. It will be the same two people in that truck every day.*
- *We will start bagging sand on Friday. We picked up 4,000 sandbags today. We will monitor the system and go out and check the problem areas in the City that always flood. We will make sure those catch basins and culverts are clean. He spoke with Marlon to inform him that we may need some workers over the weekend to assist with bagging sand and flooding. Mayor Piazza stated it looked like it would be in the middle of the gulf on Saturday. Councilman Broussard stated he saw a 65 MPH storm at 1:00 PM, Sunday, south of Grand Isle.*

Mayor Mark Piazza

- *We will be opening the parks starting Friday. All parks will be opened and all services in the parks will be re-established.*

Bill Spearman, Police Chief

- *Thanked Mayor and Council for rehiring Brittany. We are two positions away from being fully staffed.*
- *Discussed the upcoming Peace Walk scheduled for Saturday, June 13, 2020. It will be a peaceful march with positive signage for the youth. Mayor Piazza stated a special event permit would be needed.*
- *Invited the Mayor and Council to ride with his officers. He will equip them with a bullet proof vest and put them in the front seat so they can come see what they do. This may help answer some of your questions.*

-14 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to approve a special event permit for the Peace Walk on June 13, 2020, pending approval by the City Attorney. The motion carried unanimously.

Councilman Francis Plaisance

- *Discussed the three murders that happened in two months. He asked Chief Spearman if they are getting help from the task force. Chief Spearman said yes. Councilman Plaisance stated the public needs to speak up. Chief, please let us know if you need any additional resources. Councilman Touchet asked if the State Police could be called in. Chief Spearman stated they do not have the resources to send to Abbeville. Councilwoman White suggested that a formal request could be made to Clay Higgins' office for assistance.*

Councilwoman Terry Broussard

- *Spoke about the murder last night and how heartbreaking this is. Mothers and Grandmothers are crying and having to bury their loved ones.*

Councilman Brady Broussard, Jr.

- *He pleaded with the public to please lock up your firearms. They are stolen every night and used in these crimes. Take care of your firearms and lock them up.*
- *Use the anonymous tip line for information. It is made for anonymous information.*
- *If people would turn to God instead of Satan then we could get out of this sooner than later.*
- *Thanked Chief Spearman and his department and all law enforcement agencies that are in our City and in this parish and are helping Chief Spearman with this issue.*

Councilwoman Roslyn White

- *In the wake of the George Floyd tragedy, Marcelle Davis with Christian Service Center called her this afternoon. They are planning on the morning of June 13, 2020, the same day as the Peace Walk, something at the Christian Service Center. He is organizing with St. Mary Magdalen Church at the request of Father Louis. They will have a meeting Thursday to help plan the event so she will know more details after that meeting. He called it Vermilion Unites on June 13<sup>th</sup> in the Morning. Once she has additional information, she will pass that on to everyone.*
- *QSA is having a recreational baseball tournament this weekend, June 6<sup>th</sup> and 7<sup>th</sup>, at A. A. Comeaux Park.*
- *Be alert and aware of tropical activity. We have a system in the gulf and it will probably make landfall between Sunday and Tuesday. Pick up any litter in your yard. Cut any tree branches that need to be cut and try to secure your property.*

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 June 16, 2020 at 5:30 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, with the Honorable Mark Piazza, Mayor, presiding.

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

Members Absent: None

Also, Present: Ike Funderburk, City Attorney  
Jude Mire, Fire Chief  
Bill Spearman, Police Chief  
Clay Menard, Public Works Director  
Tracette Hillman, Municipal Employees Civil Service Director  
Richard Primeaux, Engineer  
Pastor Mideate Derouen, Greater Pleasant Green Baptist Church  
Andy Veazey, Candidate for District Judge  
Gerald Gaspard, Chamber of Commerce & American Legion  
Charles Dill, Planning Commission & American Legion  
Deanna Dixon, youth programs in City  
Brian Ford, Boys & Girls Club  
Scarlett Brown, Juneteenth Celebration  
Dwayne Briggs, Police Department complaint

*Mayor Piazza asked Pastor Mideate Derouen to lead the assembly in prayer. Mayor Piazza asked Mr. Gerald Gaspard to lead the assembly in the Pledge of Allegiance.*

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Plaisance to approve the unclassified office assistant job description. The motion carried unanimously.

*Mr. Andy Veazey stated he is a candidate for the Division C seat in the 15<sup>th</sup> Judicial District Court. Judge Ed Broussard is retiring at the end of the term. The election is in November. He has an even temperament. He has seen great judges and horrible judges. As a public servant, you really do have a fiduciary role to the public. It is critically important for our judiciary to understand to exercise professionalism to the attorneys that practice before them. It is not an easy job. It is important that parties that come before our judiciary are shown the respect that they deserve. Ethically, he can't make any promises to anyone about how he would rule on any case that comes before him. That is ethically prohibited from any judge. But, if he is fortunate enough to be elected, he can be a more positive role model in the community. The 15<sup>th</sup> Judicial District Court is comprised of Lafayette, Vermilion and Acadia Parish but in this particular division, the candidates only run in Vermilion Parish. It is the entirety of the parish.*

-02 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to ratify bills paid in the month of May 2020. The motion carried unanimously.

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

-03 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to table the agenda item for Ms. Cathy Walker to request the formation of an "Inter-Parish" agreement with the Vermilion Parish School Board, the City of Abbeville and the Vermilion Parish Police Jury for the purpose of allowing Co-Operative Prevention Resources to renovate and manage the Herod property for the goal of implementing an "Enterprise Zone" for the benefit of the community, city, parish and state because Ms. Walker was not at the meeting. The motion carried unanimously.

*Ms. Deanna Dixon discussed the need for youth programs in the City. Ms. Dixon stated that there are a lot of kids getting killed on the streets very violently. Her goal is to divert the youths' attention to a positive mindset. We will not see a change until there is a change. She has been studying deviant behavior. She knows a lot about that because she has caused the same problems when she was young. Once she moved to California, she finally understood what she was doing. She didn't see the choices that she was making. She would like to see mentoring programs started. She believes she would be good for a mentoring program because she has been that person in jail and that youth that has had problems and made bad choices. She believes she can help them. She would like to offer a free class to the youth and teach them how to handle their emotions, anger, rage and social economics. She would like to offer classes for adults and children on how to control anger, make good choices and how to handle their emotions. When she was growing up, they had a skating rink and a swimming pool. We don't have anything now. All they know is selling drugs and getting the money. They will kill anyone to get it. We need to build trust between blacks and whites and between the police and the community. People are living in fear. She asked the Council to look into block grants to open things like the skating rink, swimming pools and bowling alleys. Mayor Piazza introduced Mr. Brian Ford with the Boys and Girls Club. He asked Mr. Ford to be here tonight because he felt Ms. Dixon has a lot to offer and she and Mr. Ford could work together on this. The Boys and Girls Club needs all the volunteers that they can get. Ms. Dixon stated she had visited with Mr. Ford. Mayor Piazza asked Mr. Ford to discuss some of the programs they offer. Mr. Ford stated that Ms. Dixon did come by the Club in the middle of March. We have been handing out grab and go meals for the last six weeks. The meal is in a box and you have 7 breakfasts and 7 lunches. We have been working on that since the shutdown. Traditionally we offer the free afterschool program from 3 PM to 7 PM and we provide free bus transportation. It is \$10 to join the Boys and Girls Club. We are about to open Monday for the summer program. We have had to put a lot of things in place so our costs have increased. Every child will have their own supplies and they have had to hire a sanitation specialist. We are having to reduce the number of kids to about 50 so they can keep everything spaced out. They are putting about \$100,000 into the facility. They are repainting the entire inside of the facility. All the lighting has been updated. They have also done some drainage work behind the building. Teens are one of their biggest concerns. We do have a variety of programs for teens. We took a group of teens on multiple college tours. We feel like if you have a plan for college then you need to see what a college looks like and you need to know early on what you have to do to get there. The teens who attended the tours are in 8<sup>th</sup> and 9<sup>th</sup> grade. We have many community partnerships and are always looking for other opportunities to partnership with the community. It takes a large group of people to come together to make something happen. Ms. Dixon asked about those teens who are not going to college. Mr. Ford stated they are not set up for one-on-one mentoring, like Big Brother, Big Sisters. We do have conflict recognition programs. It would be a great idea to be able to do something for parents. We have a lot of young parents who could use some assistance dealing with the stress of parenting and financial instability. Ms. Dixon agreed that parents need to learn how to effectively communicate with their children. Mr. Ford stated there are a lot of resources on their website. Councilwoman White stated that the Christian Service Center began a program last year where they reach out to women in crisis pregnancies. That*



*resource is available to young single mothers. They can get some diapers, wipes and other goods. They also offer counseling too. Mayor Piazza stated the Christian Service Center also offers help in learning how to manage your finances. Mr. Ford stated they recently acquired some screen-printing equipment. This allows them to screen print their own t-shirts and we will also teach the teens how to do this. This teaches them a trade. Councilman Plaisance stated the City of Abbeville does not have a recreation tax. It failed twice. This limits us on what we can do with recreation. It takes a lot of money and it is difficult because we do not have a tax. Councilman Touchet stated a lot of the teens having issues are because the parents are not doing what they are supposed to do. The teens need mental health screenings. They are being traumatized and we need to make sure they get help. Ms. Dixon agreed that we need to change the way they are thinking.*

*Ms. Scarlett Brown wanted to hold a Juneteenth Day Celebration on Saturday, June 20, 2020 from 12:00 PM to 7:00 PM at McKinley Scott Park. It is a family event and no alcohol will be allowed.*

-04 introduced by Ms. Terry Broussard and seconded by Mr. Francis Touchet, Jr. to approve a special event permit to hold Juneteenth Day on Saturday, June 20, 2020 at McKinley Scott Park from 12:00 PM to 7:00 PM and to waive the permit fee and the insurance requirements. The motion carried unanimously.

*Mr. Dwayne Briggs discussed confidentiality during the pandemic when reporting an incident to the Police. He had an incident with the police and he wanted to report that to the police department. He felt there should be someone in leadership to address the issue. It shouldn't be out in the open and it shouldn't be addressed with the officers present. He did not discuss this problem directly with Chief Spearman but he did speak to Councilwoman Terry Broussard. She spoke to the Chief on his behalf but there has not been any follow up. Councilwoman White apologized that this happened to Mr. Briggs but she is sure now that the Chief if aware of this problem, he will take care of it.*

*Mr. Gerald Gaspard complimented the Abbeville Police Department on their very professional response to a crowd control situation at the American Legion Hall on Saturday, June 13, 2020. They did a very good job getting the crowd off of the property. The Chief is doing a fantastic job.*

-05 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to submit the names of Carlton Campbell and Dwayne Briggs to the Abbeville Harbor & Terminal Board of Commissioners to fill one vacancy. The motion carried unanimously.

**Touchet/B. Broussard**

**Resolution R20-11**

*A resolution adopting the millage rates for the tax year 2020.*

*The motion carried unanimously.*

-06 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve a Class A, B and R liquor permit for Amore' Pizzaroma. The motion was put to a vote and the vote thereupon was as follows:

YEAS: 4(T. Broussard, B. Broussard, Touchet, White)  
NAYS: 1(Plaisance)  
ABSENT: 0  
ABSTAIN: 0

Therefore, the motion carried.

-07 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Brady Broussard, Jr. to award the contract for abatement of rubbish from the property located at 609 N. Gertrude Street to the low bidder, Brown's Demolition, in the amount of \$250.00. The motion carried unanimously.

-08 introduced by Ms. Terry Broussard and seconded by Ms. Roslyn White to award the contract for cutting of grass and weeds and removal of overgrown brush from the property located at 813 Dutel Street to the only bidder, Tony Landry, in the amount of \$1,000.00. The motion carried unanimously.

*Councilwoman White announced the free COVID-19 testing sites. This is being organized by the National Guard throughout Vermilion Parish. It started this past Monday and it will continue through July 10, 2020. This has been shared on the City's Facebook as well as the agenda packet. It is free to the public. It is a drive-thru testing site. It is self-administered. We do not yet know the turnaround time for results. There are certain dates at different facilities.*

**Touchet/T. Broussard**  
**Resolution R20-12**

*A resolution authorizing the Mayor to establish the City's policy and procedures for the safety of City employees and the public during the pandemic.*

*The motion carried unanimously.*

Mayor Mark Piazza

- *Discussed the Peace Walk held this past Saturday. It was a very spirited event. All the pastors and churches were together walking through the neighborhoods of the City. It was a great day for Abbeville.*

Councilman Francis Plaisance

- *Asked Chief Spearman if the Police Department has a juvenile officer. Chief Spearman answered yes. It is John Castille.*
- *Commended Councilwoman White for keeping the Council and the public informed.*

Councilwoman Terry Broussard

- *Discussed the Peace Walk held Saturday. She thanked the Chief for working with Levy and the ministers and priests from the different churches. She was proud of her City. There was a lot of love for each other regardless of skin color. On both aisles, we have to learn to reach out and learn to love and respect each other. We have to have a forgiving employment system. A lot of youths made mistakes at a very young age and it is with them forever. We need to believe in giving second chances.*
- *She asked Chief Spearman about Crime Stoppers. She would like to set up something where we can work with them to assist us with some of the unsolved murders. Chief Spearman stated that it takes money. You have to offer a reward. You have to have private donors. Councilman Broussard stated it is done through private donations and corporate donations. You have to work with the television stations and sign up with the national organization. What you put into it is what you will get out of it.*

Councilman Brady Broussard, Jr.

- *The first Farmers' Market of the year is this Saturday.*

Councilman Francis Touchet, Jr.

- *Asked Ike to research the availability of training for the Police Department for learning how to deal with social and emotional trauma needs and social sensitivity.*

Councilwoman Roslyn White

- *The Peace Walk was a great event. It was a step towards healing for the community. It was eye opening for some of those that participated to see the whole community and not just the part they live in.*
- *Rotary moved their Comedy Night to this Saturday. It has been moved to the Delcambre Shrimp Festival building. It begins at 5:00 PM. It is an outdoor event. They are only doing pre-sold tickets.*
- *Blush Boutique opened downtown on 117 Concord Street.*

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

ATTEST:

APPROVE:

Kathleen S. Faulk  
Secretary-Treasurer

Mark Piazza  
Mayor

# CITY OF ABBEVILLE

June

## COUNCIL LIST

General Fund

City Sales Tax Fund Now

Accounts Payable Fund

Utility System Fund

Utility System Fund Now

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
72851	6/08/20	UTILITY BILLS	14,409.90
72852	6/08/20	UTILITY BILLS	1,616.20
TOTALS			16,026.10

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57

## ACCOUNTS PAYABLE CHECK REGISTER

APGL16 PAGE

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
1			
2	72853	6/11/20 EMPLOYEE HEALTH INSURANCE	173,791.82
3	72854	6/11/20 ABBEVILLE ELECTRIC SUPPLY INC	27.91
4	72855	6/11/20 ABBEVILLE HARDWARE STORE INC	1,419.70
5	72856	6/11/20 THE ABDA GROUP	261.63
6	72857	6/11/20 ACADIANA SHELL INC	847.35
7	72858	6/11/20 ACTION SPECIALITIES LLC	73.98
8	72859	6/11/20 ALAMO GLASS COMPANY, INC	398.37
9	72860	6/11/20 ARSEMENT & HAYES, LLC	47.50
10	72861	6/11/20 AT&T	107.63
11	72862	6/11/20 AT&T	492.00
12	72863	6/11/20 AUTOMATION SERVICE & CONTROLS	400.00
13	72864	6/11/20 BARNEY'S POLICE SUPPLIES	164.95
14	72865	6/11/20 NORRIS BAUDOIN	585.00
15	72866	6/11/20 BAYOU ELECTRIC & SPECIALTY INC	45.02
16	72867	6/11/20 BAYOU FENCING AND SUPPLY INC	366.00
17	72868	6/11/20 BAYOULAND COMPUTER SOLUTIONS	300.00
18	72869	6/11/20 BIHM CONSTRUCTION, INC	3,640.00
19	72870	6/11/20 BONAVENTURE CO INC	1,485.00
20	72871	6/11/20 BRASSEAUX HARDWARE	393.53
21	72872	6/11/20 BRASSEAUX HARDWARE	43.97
22	72873	6/11/20 CARMEUSE LIME SALES CORP	4,733.99
23	72874	6/11/20 COMTECH SYSTEMS OF LA, LLC	1,660.50
24	72875	6/11/20 CLERK OF COURT	981.95
25	72876	6/11/20 COMMUNITY COFFEE SERVICE CO	92.00
26	72877	6/11/20 COPY & CAMERA INC	66.85
27	72878	6/11/20 COX BUSINESS	1,637.07
28	72879	6/11/20 DEHART SHIPYARD INC	453.00
29	72880	6/11/20 DELTA INDUSTRIAL SRV & SUPPLY	314.98
30	72881	6/11/20 DELTA FIRE AND SAFETY	1,447.82
31	72882	6/11/20 DISCOUNT TIRE CENTER INC	480.00
32	72883	6/11/20 DUHON BROS OIL CO INC	6,105.30
33	72884	6/11/20 D V L ELECTRIC WORKS INC	4,219.56
34	72885	6/11/20 EAGLE PEST CONTROL	245.00
35	72886	6/11/20 ENTERGY	820.61
36	72887	6/11/20 CENTERPOINT ENERGY	302.65
37	72888	6/11/20 EVENT SOLUTIONS	140.00
38	72889	6/11/20 EVANGELINE SPECIALTIES INC	297.40
39	72890	6/11/20 F & R AIR CONDITIONING INC	1,073.21
40	72891	6/11/20 FEDEX	35.14
41	72892	6/11/20 FLEURIET AUTOMOTIVE SERVICE	504.48
42	72893	6/11/20 GLENN LEGE CONST INC	16,950.00
43	72894	6/11/20 GRINER DRILLING SERVICE INC	2,020.93
44	72895	6/11/20 GUIDRY'S UNIFORM INC	154.99
45	72896	6/11/20 HO-PAK LABORATORY INC	725.00
46	72897	6/11/20 IBERIA RENTAL SERVICE INC	448.80
47	72898	6/11/20 IBERIA PARISH JAIL INMATE	4,562.50
48	72899	6/11/20 IPFS CORPORATION	12,793.10
49	72900	6/11/20 INTEGRITY SUPPLY, LLC	23.15
50	72901	6/11/20 ABBEVILLE SNAPPER SALES	9,074.89
51	72902	6/11/20 KEEP AMERICA BEAUTIFUL, INC	115.00
52	72903	6/11/20 KAPTEL	4,853.51
53	72904	6/11/20 LA MUNICIPAL RISK MGMT AGENCY	22,251.87
54	72905	6/11/20 LOUISIANA SPECIAL SYSTEMS INC	96.00
55			
56			
57			

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
1	72906	6/11/20 WINSUPPLY	2,064.00
2	72907	6/11/20 LOUISIANA ONE CALL, INC	149.80
3	72908	6/11/20 LOWES BUSINESS ACCOUNT	292.46
4	72909	6/11/20 L W C C	32,016.80
5	72910	6/11/20 MAGNOLIA PLANTATION WATER	20.38
6	72911	6/11/20 MEDXCEL OCCUPATIONAL MEDICINE	485.00
7	72912	6/11/20 MELLO JOY COFFEE CO LLC	99.45
8	72913	6/11/20 MINVIELLE LUMBER CO INC	45.44
9	72914	6/11/20 NAT'L AMERICAN SALES INC	1,383.40
10	72915	6/11/20 NAV-TEL SERVICES, LLC	950.00
11	72916	6/11/20 NERC	1,151.26
12	72917	6/11/20 OFFICE MART	936.50
13	72918	6/11/20 O'REILLY AUTOMOTIVE INC	453.96
14	72919	6/11/20 KAPTEL	119.40
15	72920	6/11/20 PIAZZA OFFICE SUPPLY	171.75
16	72921	6/11/20 PITT STOP 9 MIN OIL CHANGE	106.85
17	72922	6/11/20 RAY CHEVROLET- OLD, INC	69.93
18	72923	6/11/20 REPUBLIC WHOLESALE CO INC	743.86
19	72924	6/11/20 ROBIE'S FOOD CENTER INC	54.79
20	72925	6/11/20 SHARP ELECTRONICS CORPORATION	343.40
21	72926	6/11/20 SIRCHIE ACQUISITION CO LLC	638.94
22	72927	6/11/20 S L E M C O	430.21
23	72928	6/11/20 SPECIAL RISK INSURANCE INC	88,843.14
24	72929	6/11/20 SPECIAL T ICE COMPANY INC	36.00
25	72930	6/11/20 SUPERIOR ELECTRICAL SRV LLC	3,281.80
26	72931	6/11/20 TECHE ELECTRIC SUPPLY, LLC	266.00
27	72932	6/11/20 TECHLINE LTD	4,179.70
28	72933	6/11/20 TERRY'S DIESEL REPAIR & SALES	468.07
29	72934	6/11/20 FELICIA THIBEAUX	685.00
30	72935	6/11/20 TOSHIBA FINANCIAL SERVICES	276.14
31	72936	6/11/20 UBEO LLC	138.06
32	72937	6/11/20 VERIZON WIRELESS	725.36
33	72938	6/11/20 VERIZON WIRELESS	799.92
34	72939	6/11/20 VERIZON WIRELESS	290.35
35	72940	6/11/20 VERIZON BUSINESS	52.40
36	72941	6/11/20 VERIZON WIRELESS (POLICE)	1,971.81
37	72942	6/11/20 VERMILION JANITORIAL &	1,103.30
38	72943	6/11/20 WALMART COMMUNITY/RFCSLLC	1,589.92
39	72944	6/11/20 HANCOCK WHITNEY BANK	89.54
40		TOTALS	432,096.70

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
72945	6/17/20	UTILITY BILLS	12,906.08
72946	6/17/20	UTILITY BILLS	1,017.19
72947	6/17/20	UTILITY BILLS	6,700.28
72948	6/17/20	UTILITY BILLS	2,665.32
72949	6/17/20	UTILITY BILLS	156.06
TOTALS			23,444.93

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57



ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT	
1				
2	72950	6/25/20	ABBEVILLE ELECTRIC SUPPLY INC	4,241.31
3	72951	6/25/20	ABBEVILLE HARDWARE STORE INC	399.00
4	72952	6/25/20	ABBEVILLE MERIDIONAL INC	834.00
5	72953	6/25/20	ACTION SPECIALITIES LLC	853.89
6	72954	6/25/20	ADVANCE AUTO PARTS	176.68
7	72955	6/25/20	THE ARC OF VERMILION, INC	150.00
8	72956	6/25/20	ARSEMENT & HAYES, LLC	95.00
9	72957	6/25/20	AT&T	142.29
10	72958	6/25/20	NORRIS BAUDOIN	50.00
11	72959	6/25/20	FLOYD'S SERVICE STATION	661.87
12	72960	6/25/20	BRANDON W BRIGGS	150.00
13	72961	6/25/20	BROTHER'S FIRE EQUIPMENT	1,770.00
14	72962	6/25/20	CAPITAL ELECTRIC & SUPPLY, LLC	10,055.00
15	72963	6/25/20	CARMEUSE LIME SALES CORP	3,919.28
16	72964	6/25/20	THE ADVOCATE	3,962.50
17	72965	6/25/20	CHEVRON & TEXACO UNIVERSAL	502.70
18	72966	6/25/20	COMTECH SYSTEMS OF LA, LLC	504.00
19	72967	6/25/20	COMMUNITY COFFEE SERVICE CO	340.50
20	72968	6/25/20	CMA	150.00
21	72969	6/25/20	COPY SERVICES BY ALICE LLC DBA	416.90
22	72970	6/25/20	COX BUSINESS	207.12
23	72971	6/25/20	CRAIG HEBERT'S TEXACO	40.00
24	72972	6/25/20	CORO MEDICAL LLC	738.00
25	72973	6/25/20	CINTAS CORPORATION LOC 543	3,171.87
26	72974	6/25/20	DARNALL SIKES GARDES &	37,750.00
27	72975	6/25/20	DEHART SHIPYARD INC	25.49
28	72976	6/25/20	THE DENISON CO LLC	3,272.51
29	72977	6/25/20	DELTA FIRE AND SAFETY	9,746.39
30	72978	6/25/20	DPC ENTERPRISES, L.P.	200.00
31	72979	6/25/20	DUHON BROS OIL CO INC	2,781.13
32	72980	6/25/20	ELEMENT MATERIALS TECHNOLOGY	1,610.00
33	72981	6/25/20	EAGLE PEST CONTROL	175.00
34	72982	6/25/20	ENTERGY	655.37
35	72983	6/25/20	CENTERPOINT ENERGY	101.20
36	72984	6/25/20	EVENT SOLUTIONS	830.00
37	72985	6/25/20	F & R AIR CONDITIONING INC	396.11
38	72986	6/25/20	GASPARD AUTO REPAIR & WRECKER	666.55
39	72987	6/25/20	GRINER DRILLING SERVICE INC	55,847.90
40	72988	6/25/20	HIDCO	1,109.08
41	72989	6/25/20	HO-PAK LABORATORY INC	50.00
42	72990	6/25/20	IBERIA PARISH JAIL INMATE	4,562.50
43	72991	6/25/20	INTEGRITY SUPPLY, LLC	342.73
44	72992	6/25/20	INTERNATIONAL TRUCK SALES	1,833.64
45	72993	6/25/20	ABBEVILLE SNAPPER SALES	17,593.22
46	72994	6/25/20	JIM'S TIRE SERVICE INC	571.75
47	72995	6/25/20	LA TESTING & INSPECT INC	300.00
48	72996	6/25/20	LANGLINAIS TRACTOR INC	2,212.45
49	72997	6/25/20	LET US ANSWER	214.75
50	72998	6/25/20	LIFELINE	45.71
51	72999	6/25/20	MELE PRINTING COMPANY, LLC	3,263.70
52	73000	6/25/20	MINVIELLE LUMBER CO INC	17.52
53	73001	6/25/20	MOBILE MONITORING	1,768.18
54	73002	6/25/20	MUNICIPAL CODE CORP	350.00
55				
56				
57				

ACCOUNTS PAYABLE CHECK REGISTER

CHECK NO.	DATE	VENDOR NAME	CHECK AMOUNT
1 73003	6/25/20	NAT'L AMERICAN SALES INC	2,572.80
2 73004	6/25/20	NAT'L WELDING SUPPLY INC	124.22
3 73005	6/25/20	OFFICE MART	61.81
4 73006	6/25/20	O'REILLY AUTOMOTIVE INC	304.58
5 73007	6/25/20	PIAZZA OFFICE SUPPLY	392.79
6 73008	6/25/20	PITT STOP 9 MIN OIL CHANGE	109.95
7 73009	6/25/20	PRIMEAUX TOUCHET & ASSOC LLC	3,437.50
8 73010	6/25/20	PUPIE'S AUTO REPAIR	1,024.99
9 73011	6/25/20	R O C I C	300.00
10 73012	6/25/20	REPUBLIC WHOLESALE CO INC	179.92
11 73013	6/25/20	SELLERS & ASSOC INC	2,988.75
12 73014	6/25/20	S L E M C O	268.00
13 73015	6/25/20	SOLSCAPES, LLC	31,020.00
14 73016	6/25/20	SPECIAL T ICE COMPANY INC	54.00
15 73017	6/25/20	SUPERIOR ELECTRICAL SRV LLC	1,520.00
16 73018	6/25/20	TECHLINE LTD	4,619.62
17 73019	6/25/20	THIBODEAUX TOWN & COUNTRY	197.84
18 73020	6/25/20	THOMSON REUTERS WEST	570.64
19 73021	6/25/20	THRIFTY WAY PHARMACY INC	74.89
20 73022	6/25/20	NI WELDING SUPPLY, LLC	34.37
21 73023	6/25/20	TOSHIBA FINANCIAL SERVICES	276.14
22 73024	6/25/20	TRIGONE INCORPORATED	175.45
23 73025	6/25/20	VERSALIFT SOUTHWEST	6,785.17
24 73026	6/25/20	VERMILION JANITORIAL &	888.10
25 73027	6/25/20	VERMILION SHELL CO INC	397.95
26 73028	6/25/20	COLT, INC	246.00
27		TOTALS	240,450.27
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			

GENERAL FUND  
GENERAL FUND

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
28352	6/01/20	PARK & RECREATION FUND	5,500.00
28353	6/01/20	SPOTLESS CLEANING SYSTE	1,525.00
28354	6/01/20	RANDALL ABSHIRE	1,000.00
28355	6/01/20	PAYROLL FUND NOW	306.25
28356	6/02/20	MUN POLICE EMPLOYEE RET	33,995.41
28357	6/02/20	FIREFIGHTERS' RETIREMEN	43,788.63
28358	6/02/20	MUN EMPLOYEES RETIREMEN	9,511.29
28359	6/02/20	MUN EMPLOYEES RETIREMEN	6,871.20
28360	6/02/20	MUN EMPLOYEES RETIREMEN	535.25
28361	6/03/20	PUBLIC IMPROVEMENT FUND	.28
28363	6/10/20	RUSSELL'S LAWN SERVICE	4,000.00
28364	6/03/20	PATRICK ASHLEY	84.58
28365	6/04/20	PAYROLL FUND	164,014.14
28366	6/08/20	ACCOUNTS PAYABLE	2,178.52
28367	6/12/20	LAURA FREDERICK	391.66
28368	6/09/20	ELDRIDGE HARRISON	28.82
28369	6/09/20	KOLOGIK LLC	2,880.00
28370	6/10/20	DON'S LAWN SERVICE	10,708.33
28371	6/10/20	MYRA'S LAWN SERVICE	1,400.00
28372	6/11/20	PAYROLL FUND	1,587.48
28373	6/11/20	PAYROLL FUND	54.18
28374	6/11/20	PAYROLL FUND	40,756.76
28375	6/11/20	ACCOUNTS PAYABLE	293,610.41
28376	6/11/20	PARK & RECREATION FUND	2,000.00
28377	6/12/20	ARK OF THE COVENANT GOD	80.90
28378	6/15/20	UTILITY SYSTEM FUND NOW	797.49
28379	6/15/20	RANDALL ABSHIRE	1,000.00
28380	6/16/20	PUBLIC IMPROVEMENT FUND	6.60
28381	6/17/20	ACCOUNTS PAYABLE	11,997.26
28382	6/18/20	PUBLIC IMPROVEMENT FUND	13.53
28383	6/18/20	PAYROLL FUND	150,722.40
28384	6/18/20	CIGNA-HEALTHSPRING RX (	56.30
28386	6/26/20	LAURA FREDERICK	391.66
28387	6/25/20	PAYROLL FUND	1,575.57
28388	6/25/20	PAYROLL FUND	52.18
28389	6/25/20	PAYROLL FUND	41,816.19
28390	6/25/20	ACCOUNTS PAYABLE	77,711.77
28391	6/25/20	PARK & RECREATION FUND	1,000.00
28392	6/25/20	TONY J LANDRY	1,000.00
28393	6/29/20	BRENT LANDRY	20.00
28394	6/29/20	PUBLIC IMPROVEMENT FUND	4.79
28395	6/30/20	PAYROLL FUND NOW	306.25
		ACCT 001020 TOTALS	915,281.08
		FUND 00 TOTALS	915,281.08

MAINTENANCE & OPERATION -  
MAINT & OPER FIRE DEPT NOW

CHECK REGISTER 7/02/20

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
14255	6/22/20	2016 REVENUE BONDS DEBT	7,331.67
		ACCT 001020 TOTALS	7,331.67
		FUND 05 TOTALS	7,331.67

MAIN STREET ACCOUNT FUND  
MAIN STREET SPECIAL FUND NOW

CHECK REGISTER 7/02/20

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
13651	6/01/20	NATIONAL MAIN STREET CE	375.00
13652	6/11/20	ACCOUNTS PAYABLE	150.14
13653	6/30/20	ALISON MILLER DESIGN &	391.80
13654	6/30/20	EVANGELINE SPECIALTIES	938.20
		ACCT 001031 TOTALS	1,855.14

MAIN STREET ACCOUNT FUND  
GUARINO BLACKSMITH SHOP MUSEUM

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1250	6/08/20	ACCOUNTS PAYABLE	192.90
1251	6/11/20	ACCOUNTS PAYABLE	107.86
		ACCT 001032 TOTALS	300.76
		FUND 06 TOTALS	2,155.90

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
15121	6/08/20	ACCOUNTS PAYABLE	653.69
15122	6/11/20	PAYROLL FUND	828.08
15123	6/11/20	ACCOUNTS PAYABLE	1,571.90
15124	6/17/20	ACCOUNTS PAYABLE	15.62
15125	6/22/20	SPRACO INC	550.00
15126	6/22/20	REHAB OF T-HANGAR TAXIL	7,020.00
15127	6/25/20	PAYROLL FUND	828.08
15128	6/25/20	ACCOUNTS PAYABLE	24,791.73
15129	6/30/20	THE ADVOCATE	544.75
		ACCT 001024 TOTALS	36,803.85
		FUND 07 TOTALS	36,803.85

PARK & RECREATION FUND  
PARK & RECREATION FUND ACCOUNT

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
2157	6/01/20	QUALITY SPORTS AUTHORIT	6,250.00
2158	6/11/20	PAYROLL FUND	1,461.03
2159	6/25/20	PAYROLL FUND	1,461.04
		ACCT 001020 TOTALS	9,172.07
		FUND 10 TOTALS	9,172.07



CITY SALES TAX FUND  
CITY SALES TAX FUND NOW

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
16744	6/04/20	GLENN LEGE CONST INC	106,872.75
16745	6/09/20	PRISONER BENCH LLC	1,322.00
16746	6/10/20	MARIA ARMINDA CHAPARRO	2,845.00
16747	6/10/20	KEYSTONE RIDGE DESIGNS,	2,320.00
16748	6/11/20	ACCOUNTS PAYABLE	13,848.98
16749	6/11/20	UTILITY SYSTEM FUND	3,889.97
16750	6/22/20	2012 REVENUE & REFUNDIN	40,169.80
16751	6/22/20	2014 SALES TAX REVENUE	16,843.61
16752	6/22/20	SPRACO INC	13,275.00
16753	6/25/20	ACCOUNTS PAYABLE	61,155.87
16754	6/25/20	UTILITY SYSTEM FUND	3,611.80
16755	6/29/20	MARIA ARMINDA CHAPARRO	2,920.00
		ACCT 001021 TOTALS	269,074.78
		FUND 11 TOTALS	269,074.78

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
1032	6/04/20	GENERAL FUND	28,000.00
1033	6/10/20	GENERAL FUND	24,290.85
1034	6/10/20	UTILITY SYSTEM FUND	14,898.18
1035	6/11/20	GENERAL FUND	5,000.00
1036	6/11/20	UTILITY SYSTEM FUND	10,000.00
1037	6/18/20	GENERAL FUND	28,000.00
1038	6/25/20	GENERAL FUND	5,000.00
1039	6/25/20	UTILITY SYSTEM FUND	10,000.00
		ACCT 001021 TOTALS	125,189.03
		FUND 12 TOTALS	125,189.03

POLICE/FIRE SALES TAX FUND NOW  
POLICE/FIRE SALES TAX FUND NOW

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
528	6/04/20	GENERAL FUND	30,000.00
529	6/18/20	GENERAL FUND	30,000.00
		ACCT 001020 TOTALS	60,000.00
		FUND 13 TOTALS	60,000.00

REDEDICATED SALES TAX FUND  
REDEDICATED SALES TAX FUND

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1296	6/10/20	GENERAL FUND	49,400.00
1297	6/10/20	GENERAL FUND	21,000.00
1298	6/10/20	GENERAL FUND	17,000.00
1299	6/10/20	GENERAL FUND	6,285.00
1300	6/10/20	UTILITY SYSTEM FUND	15,600.00
1301	6/10/20	UTILITY SYSTEM FUND	7,375.00
		ACCT 001020 TOTALS	116,660.00
		FUND 14 TOTALS	116,660.00

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
21776	6/03/20	CARDIOLOGY SPECIALISTS	78.92
21777	6/04/20	OPTUMRX FOR RX CLAIMS	14,659.39
21778	6/04/20	ABSHIRE CHIROPRACTIC	33.15
21779	6/04/20	VERMILION CHIROPRACTIC	77.94
21780	6/04/20	DAVID MULDOWNY	83.12
21781	6/04/20	AMBER LITTLEFIELD	176.91
21782	6/05/20	LAFAYETTE GENERAL MED CTR	98.92
21783	6/08/20	CARDIOLOGY SPECIALISTS	317.37
21784	6/11/20	GRIFFINS FAMILY CHIROPRACTIC	68.90
21785	6/11/20	ANGELA SKERRETTLEGE	28.50
21786	6/11/20	ANGELA SKERRETTLEGE	28.50
21787	6/17/20	LAFAYETTE GENERAL MED CTR	98.92
21788	6/18/20	OPTUMRX FOR RX CLAIMS	33,596.68
21789	6/18/20	WILLIAM K MASK	27.78
21790	6/18/20	ANGELA SKERRETT-LEGE	78.00
21791	6/18/20	UMR CRS FEES	62.80
21792	6/24/20	DCHSNER CLINIC LLC	222.95
21793	6/25/20	ABSHIRE CHIROPRACTIC	33.15
21794	6/25/20	CENTENE MANAGEMENT CORP	8.52
21795	6/25/20	ANGELA SKERRETTLEGE	39.00
21796	6/26/20	LAFAYETTE GENERAL MED CTR	1,487.15
21797	6/26/20	LAFAYETTE GENERAL MED CTR	1,463.65
21798	6/26/20	LAFAYETTE GENERAL MED CTR	1,438.25
21799	6/26/20	LAFAYETTE GENERAL MED CTR	1,486.31
21800	6/26/20	LAFAYETTE GENERAL MED CTR	1,496.90
21801	6/30/20	DIVERSIFIED HEALTHCARE	528.00
21802	6/30/20	COOLIDGE PHYSICIAN SERVIC	723.07
60420	6/04/20	EFT PMT FOR CLAIMS PD	10,962.58
61120	6/11/20	EFT PMT FOR CLAIMS PD	13,378.82
61820	6/18/20	EFT FOR CLAIMS PAID	12,653.28
62520	6/25/20	EFT FOR CLAIMS PD	17,593.71
63020	6/30/20	EFT PMT FOR CLAIMS PD	12,034.13
		ACCT 001021 TOTALS	125,065.27

EMPLOYEE HEALTH INSURANCE FD  
EMPLOYEE HEALTH INS. FUND NOW

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
15965	6/01/20	UMR (HEALTH)	9,460.99
15966	6/01/20	UMR (STOP LOSS)	33,002.57
15967	6/01/20	THE HARTFORD	2,628.88
15968	6/04/20	EMPLOYEE HEALTH INSURAN	78.92
15969	6/05/20	EMPLOYEE HEALTH INSURAN	25,993.09
15970	6/10/20	ABBEVILLE GENERAL HOSPI	1,000.00
15971	6/12/20	EMPLOYEE HEALTH INSURAN	13,921.01
15972	6/15/20	UNITED HEALTHCARE INS.	4,130.46
15973	6/18/20	EMPLOYEE HEALTH INSURAN	98.92
15974	6/19/20	EMPLOYEE HEALTH INSURAN	46,418.54
15975	6/25/20	EMPLOYEE HEALTH INSURAN	222.95
15976	6/29/20	EMPLOYEE HEALTH INSURAN	25,046.64
15977	6/30/20	EMPLOYEE HEALTH INSURAN	13,285.20

ACCT 001025 TOTALS 175,288.17

FUND 25 TOTALS 300,353.44

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
22950	6/04/20	PAYROLL FUND NOW	61,913.68
22951	6/04/20	VERMILION SCHOOL EMPLOY	1,783.34
22952	6/04/20	ABBEVILLE FIREFIGHTERS	323.75
22953	6/04/20	F O P ABBEVILLE LODGE 4	342.92
22954	6/04/20	CITY COURT OF ABBEVILLE	272.77
22955	6/04/20	DEPT OF CHILDREN AND FA	247.57
22956	6/04/20	TEXAS CHILD SUPPORT SDU	108.59
22957	6/04/20	DEPT OF CHILDREN AND FA	78.18
22958	6/04/20	DEPT OF CHILDREN AND FA	145.38
22959	6/04/20	DEPT OF CHILDREN AND FA	702.68
22960	6/04/20	CHILD SUPPORT SERVICES	343.85
22961	6/11/20	PAYROLL FUND NOW	35,525.02
22962	6/11/20	DEPT OF CHILDREN AND FA	159.42
22963	6/11/20	DEPT OF CHILDREN AND FA	119.20
22964	6/11/20	DEPT OF CHILDREN AND FA	86.26
22965	6/11/20	DEPT OF CHILDREN AND FA	24.22
22966	6/11/20	DEPT OF CHILDREN AND FA	316.52
22967	6/11/20	VALIC	50.00
22968	6/11/20	VERMILION SCHOOL EMPLOY	475.00
22969	6/18/20	PAYROLL FUND NOW	57,675.46
22970	6/18/20	VERMILION SCHOOL EMPLOY	1,350.62
22971	6/18/20	CITY COURT OF ABBEVILLE	262.13
22972	6/18/20	F O P ABBEVILLE LODGE 4	342.92
22973	6/18/20	ABBEVILLE FIREFIGHTERS	323.75
22974	6/18/20	DEPT OF CHILDREN AND FA	145.38
22975	6/18/20	DEPT OF CHILDREN AND FA	702.68
22976	6/18/20	CHILD SUPPORT SERVICES	343.85
22977	6/18/20	TEXAS CHILD SUPPORT SDU	108.59
22978	6/18/20	DEPT OF CHILDREN AND FA	78.18
22979	6/18/20	DEPT OF CHILDREN AND FA	247.57
22980	6/25/20	PAYROLL FUND NOW	35,908.74
22981	6/25/20	DEPT OF CHILDREN AND FA	316.52
22982	6/25/20	DEPT OF CHILDREN AND FA	24.22
22983	6/25/20	DEPT OF CHILDREN AND FA	85.43
22984	6/25/20	DEPT OF CHILDREN AND FA	159.42
22985	6/25/20	VERMILION SCHOOL EMPLOY	475.00
22986	6/25/20	VALIC	50.00
22987	6/25/20	UNITED WAY OF ACADIANA	81.00
4000000	6/03/20	PAYROLL FUND	98,703.08
4000000	6/10/20	PAYROLL FUND	72,387.07
4000000	6/17/20	PAYROLL FUND	94,558.88
4000000	6/24/20	PAYROLL FUND	73,525.06

ACCT 001020 TOTALS 540,873.90

CHECK NO.	DATE	O/L DESCRIPTION	CHECK AMOUNT
601	6/01/20	AUTO DEBIT JUDGE RET MAY	389.31
17224	6/02/20	MUN POLICE EMPLOYEE RET	10,460.20
17225	6/02/20	FIREFIGHTERS' RETIREMEN	15,779.71
17226	6/02/20	MUN EMPLOYEES RETIREMEN	13,464.95
17227	6/08/20	WASHINGTON NATIONAL INS	1,882.06
17228	6/11/20	ACCOUNTS PAYABLE	19,000.80
17229	6/26/20	A F L A C INC	3,437.07
17230	6/26/20	FAMILY LIFE INS CO	22.00
17231	6/26/20	TRANS AMERICA LIFE INS	646.97
17232	6/26/20	AMERITAS	6,310.20
60120	6/01/20	BANK W/D STATE W/H PR 5/3	8,196.00
60520	6/05/20	BANK W/D FED W/H PR 6/5/2	34,246.76
61220	6/12/20	BANK W/D FED W/H PR 6/12/	24,206.94
61620	6/16/20	BANK W/D STATE W/H PR 6/1	8,541.00
61920	6/19/20	BANK W/D FED W/H PR 6/19/	31,515.99
62620	6/26/20	BANK W/D FED W/H PR 6/26/	24,591.09
63020	6/30/20	AUTO DB JUDGE RET JUNE 20	389.31
ACCT 001025 TOTALS			203,080.36
FUND 35 TOTALS			743,954.26



UTILITY SYSTEM FUND  
UTILITY SYSTEM FUND

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
13292	6/01/20	SPOTLESS CLEANING SYSTE	400.00
13293	6/02/20	MUN EMPLOYEES RETIREMEN	21,319.49
13294	6/02/20	MUN EMPLOYEES RETIREMEN	856.13
13295	6/02/20	GENERAL FUND	90,000.00
13296	6/03/20	MINOS SELLERS	70.00
13298	6/03/20	COMMITTEE OF CERTIFICAT	40.00
13299	6/04/20	BANK OF ABBEVILLE & TRU	194.23
13300	6/04/20	PAYROLL FUND	981.65
13301	6/04/20	ST MARY COMMUNITY ACTIO	233.63
13304	6/08/20	ACCOUNTS PAYABLE	13,000.99
13305	6/11/20	PAYROLL FUND	2,218.55
13306	6/11/20	PAYROLL FUND	62,247.13
13307	6/11/20	ACCOUNTS PAYABLE	103,806.61
13309	6/11/20	GENERAL FUND	210,000.00
13310	6/11/20	COMMITTEE OF CERTIFICAT	40.00
13311	6/16/20	VERMILION COUNCIL ON AG	438.00
13312	6/16/20	CHRISTIAN SERVICE CENTE	199.00
13313	6/17/20	ACCOUNTS PAYABLE	11,432.05
13314	6/18/20	ENERGY	40.00
13315	6/18/20	PAYROLL FUND	5,447.61
13316	6/22/20	ENERGY	77.79
13317	6/22/20	KAYLA MICHON	8.00
13318	6/25/20	PAYROLL FUND	2,121.74
13319	6/25/20	PAYROLL FUND	62,700.09
13320	6/25/20	ACCOUNTS PAYABLE	76,790.90
13321	6/25/20	GENERAL FUND	95,000.00
13322	6/26/20	LONA DOZIER	40.00
ACCT 001020 TOTALS			759,703.59

UTILITY SYSTEM FUND  
UTILITY SYSTEM RESERVE ACCT NO

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1023	6/04/20	TYBE COMPANY, LLC	33,450.00
		ACCT 001082 TOTALS	33,450.00

UTILITY SYSTEM FUND  
 UTILITY SYSTEM FUND NOW

CHECK REGISTER 7/02/20

CHECK NO.	DATE	Q/L DESCRIPTION	CHECK AMOUNT
1			
2			
3	620	6/19/20 EXELON GENERATION CO.	434,604.17
4	623	6/23/20 ACH RETURN NSF J GOULETTE	161.05
5	623	6/23/20 ACH RET DECEASED T TRAVAS	172.49
6	17174	6/01/20 UTILITY METER DEPOSIT F	300.00
7	17175	6/02/20 UTILITY METER DEPOSIT F	1,200.00
8	17176	6/02/20 UTILITY SYSTEM FUND	105,000.00
9	17177	6/03/20 UTILITY METER DEPOSIT F	550.00
10	17178	6/04/20 GENERAL FUND	110,000.00
11	17179	6/05/20 UTILITY METER DEPOSIT F	200.00
12	17180	6/08/20 UTILITY SYSTEM FUND	15,000.00
13	17181	6/10/20 UTILITY METER DEPOSIT F	600.00
14	17182	6/11/20 UTILITY METER DEPOSIT F	300.00
15	17183	6/11/20 UTILITY SYSTEM FUND	330,000.00
16	17184	6/17/20 UTILITY SYSTEM FUND	10,000.00
17	17185	6/19/20 UTILITY METER DEPOSIT F	300.00
18	17186	6/22/20 DEPT OF HEALTH & HOSPIT	14,033.40
19	17187	6/22/20 UTILITY METER DEPOSIT F	150.00
20	17188	6/25/20 UTILITY SYSTEM FUND	230,000.00
21	17189	6/25/20 UTILITY METER DEPOSIT F	450.00
22	17190	6/29/20 UTILITY METER DEPOSIT F	150.00
23	17191	6/30/20 UTILITY METER DEPOSIT F	600.00
24	60220	6/02/20 STATE SALES TAX MAY 2020	7,531.00
25	60920	6/09/20 RET EFT NSF LOICY MENARD	98.70
26	61220	6/12/20 MISO INVOICE 8520248410	4,054.33
27	61220	6/12/20 MISO INVOICE 8520248402	10,284.43
28	61220	6/12/20 MISO INVOICE 8520248401	59,893.36
29			
30			
31		ACCT 001083 TOTALS	1,335,632.93
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			

UTILITY SYSTEM FUND  
UTILITY METER DEPOSIT FUND NOW

CHECK REGISTER 7/02/20

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
	13157	6/30/20	UTILITY METER DEPOSIT F	10,000.00
			ACCT 001084 TOTALS	10,000.00

UTILITY SYSTEM FUND  
 UTILITY METER DEPOSIT FUND

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
21478	6/04/20	DEANNA G MIGUEZ	200.00
21479	6/15/20	UTILITY SYSTEM FUND	100.00
21480	6/15/20	UTILITY SYSTEM FUND	53.73
21481	6/22/20	UTILITY SYSTEM FUND	1,721.38
21482	6/22/20	JESSICA & JARROD MOTTY	71.50
21483	6/22/20	JUSTIN J GIRARD	182.97
21484	6/22/20	KAYLA MICHON	218.10
21485	6/22/20	BYRON TURNER	12.13
21486	6/22/20	BLUE WATER INVESTMENTS	426.95
21487	6/22/20	KEVIN STEWART	124.84
21488	6/22/20	IESHIA BRESSARD	268.71
21489	6/22/20	KATHRYN M VALLOT	205.09
21490	6/22/20	PATRICIA S WILLIAMSON	251.22
21491	6/30/20	UTILITY SYSTEM FUND	4,116.19
21492	6/30/20	JENKINS DESTRY S	72.94
21493	6/30/20	JOSHUA R GUIDRY	195.61
21494	6/30/20	M & M MOTORSPORTS & FAB	210.86
21495	6/30/20	MARY SIMON CLARK	181.42
21496	6/30/20	SKYE TRIBE	239.95
21497	6/30/20	GREEN LINDA G %KELLI GR	267.32
21498	6/30/20	RODNEY J CORMIER JR	174.12
21499	6/30/20	NICOLE RICE	157.20
21500	6/30/20	WAYNE S CHISOLM	249.41
21501	6/30/20	BETTY A BOUDREAUX	135.30
21502	6/30/20	ANUAR AGUIRRE	25.43
21503	6/30/20	BRYRICK BROUSSARD	84.16
21504	6/30/20	PATRICK D BOURGEOIS JR	225.82
21505	6/30/20	MICHELLE G GREENE	235.51
21506	6/30/20	TRANELLE M LEON	44.63

ACCT 001085 TOTALS 10,452.49

FUND 40 TOTALS 2,149,239.01



AIRPORT IMPROVEMENT FUND  
REHAB OF MAIN HANGAR

CHECK REGISTER 7/02/20

CHECK

CHECK  
AMOUNT

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1008	6/12/20	L MICHAUD CONSTRUCTION,	25,925.40
1009	6/12/20	SELLERS & ASSOC INC	7,537.90
1010	6/12/20	CITY SALES TAX	1,757.13

ACCT 001032 TOTALS 35,220.43

AIRPORT IMPROVEMENT FUND  
REHAB OF RW & TW/DESIGN PHASE

CHECK REGISTER 7/02/20

CHECK NO.	DATE	G/L DESCRIPTION	CHECK AMOUNT
1004	6/12/20	SELLERS & ASSOC INC	10,470.00
		ACCT 001033 TOTALS	10,470.00
		FUND 63 TOTALS	45,690.43



## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mayor Mark Piazza  
City of Abbeville  
Abbeville, Louisiana

We have performed the procedures enumerated below, which were agreed to by City of Abbeville (Entity), and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the year ended December 31, 2019. The Entity's management is responsible for those C/C areas identified in the AUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

---

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
  - c) ***Disbursements***, including processing, reviewing, and approving  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

- d) **Receipts**, including receiving, recording, and preparing deposits  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.  
No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.
- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.  
Written policies and procedures were obtained and do address the functions noted above.

***Board (or Finance Committee, if applicable)***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

***Bank Reconciliations***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

***Collections***

---

3. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained listing of cash collection locations and management's representation that listing is complete.

4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Written policies and procedures were obtained and do address the functions noted above.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

Written policies and procedures were obtained and do address the functions noted above.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Written policies and procedures were obtained and do address the functions noted above.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Written policies and procedures were obtained and do address the functions noted above.

- e) Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Employees who have access to cash are covered by an insurance policy for theft.

5. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:
  - a) Observe that receipts are sequentially pre-numbered.  
No exception noted.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
No exception noted.
  - c) Trace the deposit slip total to the actual deposit per the bank statement.  
No exception noted.
  - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).  
No exception noted.
  - e) Trace the actual deposit per the bank statement to the general ledger.  
No exception noted.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

8. Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).  
Listing of disbursements and management’s representation that the listing is complete was obtained.
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  
Written policy and procedures were obtained and do address the functions noted above.
  - b) At least two employees are involved in processing and approving payments to vendors.  
Written policy and procedures were obtained and do address the functions noted above.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.  
Written policy and procedures were obtained and do address the functions noted above.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Written policy and procedures were obtained and do address the functions noted above.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

No exception noted.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exception noted.

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

#### ***Travel and Expense Reimbursement***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

#### ***Contracts***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

#### ***Payroll and Personnel***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

#### ***Ethics (excluding nonprofits)***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

#### ***Debt Service (excluding nonprofits)***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

#### ***Other***

---

No exceptions were noted during the year ended December 31, 2018 AUP engagement; therefore, this section was excluded from testing this year.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Dannall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana

July 8, 2020

**CITY OF ABBEVILLE, LOUISIANA**

Financial Report

Year Ended December 31, 2019

## TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net position	5
Statement of activities	6
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet - governmental funds	9
Reconciliation of the governmental funds balance sheet to the statement of net position	10
Statement of revenues, expenditures, and changes in fund balances - governmental funds	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	12
Comparative statement of net position - proprietary funds	13
Comparative statement of revenues, expenses, and changes in fund net position - proprietary funds	14
Comparative statement of cash flows - proprietary funds	15-16
Notes to basic financial statements	17-54
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary comparison schedules:	
General fund	56
Sales tax fund	57
Schedule of changes in net OPEB liability and related ratios	58
Schedule of proportionate share of net pension liability	59
Schedule of contributions	60
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
<b>OTHER FINANCIAL INFORMATION</b>	
Major Governmental Funds -	
General Fund - budgetary comparison schedule - revenues	63
General Fund - budgetary comparison schedule - expenditures	64-68
General Fund - budgetary comparison schedule - other financing sources (uses)	69
Nonmajor Governmental Funds -	
Combining balance sheet	71
Combining statement of revenues, expenditures, and changes in fund balances	72

(continued)



TABLE OF CONTENTS

TABLE OF CONTENTS (Continued)

	Page
Nonmajor Special Revenue Funds -	
Combining balance sheet	74
Combining statement of revenues, expenditures, and changes in fund balances	75
Statement of revenues, expenditures, and changes in fund balance-budget (GAAP basis) and actual - Public Improvement Sewer Fund	76
Statement of revenues, expenditures, and changes in fund balance-budget (GAAP basis) and actual - Maintenance and Operation - Fire Department Fund	77
Statement of revenues, expenditures, and changes in fund balance-budget (GAAP basis) and actual - Economic Development District No. 1 Fund	78
 Nonmajor Debt Service Funds -	
Combining balance sheet	80
Combining statement of revenues, expenditures, and changes in fund balances	81
 Nonmajor Capital Project Funds -	
Combining balance sheet	83
Combining statement of revenues, expenditures, and changes in fund balances	84
 Comparative departmental analysis of revenues and expenses - utility fund	85-86
 <b>COMPLIANCE, INTERNAL CONTROL AND OTHER MATTERS</b>	
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 <i>Government Auditing Standards</i>	88-89
 Independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance	90-92
 Schedule of findings and questioned costs	93-94
Summary schedule of prior year findings	95
Summary schedule of management's corrective action plan	96
Schedule of expenditures of federal awards	97

## INDEPENDENT AUDITOR'S REPORT

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

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, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City's primary government as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information**

The financial statements referred to above do not include financial data for the City’s legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the City’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, liabilities, net position, revenues and expenditures of the governmental activities has not been determined.

### **Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information” paragraph, 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, 2019, or the changes in financial position thereof for the year then ended.

### **Qualified Opinion on Aggregate Remaining Fund Information**

In our opinion, except for the matter described in the “Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the City of Abbeville, Louisiana, as of December 31, 2019, and the changes in financial position and cash flows 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, 2019, 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.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, the schedule of changes in net OPEB liability and related ratios, the schedule of proportionate share of net pension liability, and the schedule of contributions on pages 56-60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

*Other 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 budgetary comparison schedules, combining and individual nonmajor fund financial statements, and the comparative departmental analysis of utility fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*, and is also not a required part of the basic financial statements.

The budgetary comparison schedules, combining and individual nonmajor fund financial statements, the comparative departmental analysis of utility fund, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 budgetary comparison schedules, combining and individual nonmajor fund financial statements 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 July 8, 2020, 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 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 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

July 8, 2020

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

CITY OF ABBEVILLE, LOUISIANA

Statement of Net Position

December 31, 2019

With Comparative Totals for December 31, 2018 (restated)

	Governmental Activities	Business-Type Activities	Total	2018 Restated Totals
<b>ASSETS</b>				
Current assets:				
Cash and interest-bearing deposits	\$ 2,208,694	\$ 1,977,297	\$ 4,185,991	\$ 5,257,910
Receivables, net	686,821	1,876,729	2,563,550	2,509,143
Due from other governmental units	103,959	-	103,959	80,946
Inventory-materials and supplies, at cost	<u>4,324</u>	<u>325,520</u>	<u>329,844</u>	<u>332,042</u>
Total current assets	<u>3,003,798</u>	<u>4,179,546</u>	<u>7,183,344</u>	<u>8,180,041</u>
Noncurrent assets:				
Restricted assets:				
Cash and interest-bearing deposits	-	998,920	998,920	978,013
Capital assets, net	<u>18,129,674</u>	<u>13,374,312</u>	<u>31,503,986</u>	<u>31,490,480</u>
Total noncurrent assets	<u>18,129,674</u>	<u>14,373,232</u>	<u>32,502,906</u>	<u>32,468,493</u>
Total assets	<u>21,133,472</u>	<u>18,552,778</u>	<u>39,686,250</u>	<u>40,648,534</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to net OPEB				
	1,064,421	354,807	1,419,228	-
Deferred outflows related to net pension liability				
	<u>1,809,732</u>	<u>350,426</u>	<u>2,160,158</u>	<u>1,592,088</u>
	<u>2,874,153</u>	<u>705,233</u>	<u>3,579,386</u>	<u>1,592,088</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts, salaries and other payables	557,490	608,346	1,165,836	1,244,185
Capital lease payable	-	-	-	46,373
Bonds payable, due within one year	<u>694,000</u>	<u>-</u>	<u>694,000</u>	<u>615,000</u>
Total current liabilities	<u>1,251,490</u>	<u>608,346</u>	<u>1,859,836</u>	<u>1,905,558</u>
Noncurrent liabilities:				
Compensated absences	694,066	-	694,066	601,170
Customers deposits	-	998,920	998,920	978,013
OPEB obligations	14,748,445	4,916,148	19,664,593	27,815,789
Net pension liability	8,027,109	1,494,347	9,521,456	8,891,289
Bonds payable, due in more than one year	<u>2,544,000</u>	<u>-</u>	<u>2,544,000</u>	<u>3,238,000</u>
Total noncurrent liabilities	<u>26,013,620</u>	<u>7,409,415</u>	<u>33,423,035</u>	<u>41,524,261</u>
Total liabilities	<u>27,265,110</u>	<u>8,017,761</u>	<u>35,282,871</u>	<u>43,429,819</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to net OPEB				
	3,119,529	1,039,843	4,159,372	3,435,733
Deferred inflows related to net pension liability				
	<u>1,133,608</u>	<u>103,264</u>	<u>1,236,872</u>	<u>1,659,623</u>
	<u>4,253,137</u>	<u>1,143,107</u>	<u>5,396,244</u>	<u>5,095,356</u>
<b>NET POSITION</b>				
Net investment in capital assets				
Unrestricted	<u>(22,402,296)</u>	<u>(3,277,169)</u>	<u>(25,679,465)</u>	<u>(36,977,660)</u>
Total net position (deficit)	<u>\$ (7,510,622)</u>	<u>\$ 10,097,143</u>	<u>\$ 2,586,521</u>	<u>\$ (6,284,553)</u>

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

CITY OF ABBEVILLE, LOUISIANA

Statement of Activities  
Year Ended December 31, 2019

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	\$ 784,849	\$ 584,714	\$ 138,476	\$ 192,035	\$ 130,376	\$ -	\$ 130,376
Public safety:							
Police	834,496	60,243	49,262	-	(724,991)	-	(724,991)
Fire	1,000,719	-	169,688	-	(831,031)	-	(831,031)
Highways and streets	1,639,796	-	-	800,000	(839,796)	-	(839,796)
Culture and recreation	437,779	-	-	-	(437,779)	-	(437,779)
Interest on long-term debt	83,228	-	-	-	(83,228)	-	(83,228)
Total governmental activities	4,780,867	644,957	357,426	992,035	(2,786,449)	-	(2,786,449)
Business-type activities:							
Electric	7,744,174	13,106,543	-	-	-	5,362,369	5,362,369
Water	973,796	1,856,895	-	-	-	883,099	883,099
Sewer	1,306,632	1,840,597	-	-	-	533,965	533,965
Total business-type activities	10,024,602	16,804,035	-	-	-	6,779,433	6,779,433
Total	\$ 14,805,469	\$ 17,448,992	\$ 357,426	\$ 992,035	(2,786,449)	6,779,433	3,992,984
General revenues:							
Taxes -							
Property taxes, levied for general purposes					338,473	-	338,473
Property taxes, levied for sewer improvement					84,633	-	84,633
Sales and use taxes, levied for general purposes					3,756,727	-	3,756,727
Payment in lieu of taxes					19,184	-	19,184
Franchise and chain store taxes					211,537	-	211,537
Interest and investment earnings					38,107	31,523	69,630
Miscellaneous					397,906	-	397,906
Transfers					5,806,536	(5,806,536)	-
Total general revenues and transfers					10,653,103	(5,775,013)	4,878,090
Change in net position					7,866,654	1,004,420	8,871,074
Net position (deficit) - restated - December 31, 2018					(15,377,276)	9,092,723	(6,284,553)
Net position (deficit) - December 31, 2019					\$ (7,510,622)	\$ 10,097,143	\$ 2,586,521

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 one-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.

### **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, 2019  
 With Comparative Totals for December 31, 2018

ASSETS	General Fund	Sales Tax Fund	Other Governmental Funds	Totals (Memorandum Only)	
				2019	2018
Cash and interest-bearing deposits	\$ 472,570	\$ 879,851	\$ 745,808	\$2,098,229	\$2,791,633
Receivables:					
Taxes	68,558	390,733	17,153	476,444	398,106
Franchise fees and royalties	164,292	-	-	164,292	176,536
Other	18,424	18,219	9,442	46,085	9,776
Due from other governments	12,614	-	91,345	103,959	80,946
Inventory	4,324	-	-	4,324	4,456
Total assets	<u>\$ 740,782</u>	<u>\$1,288,803</u>	<u>\$ 863,748</u>	<u>\$2,893,333</u>	<u>\$3,461,453</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 68,200	\$ 2,840	\$ 113,064	\$ 184,104	\$ 209,455
Accrued salaries	171,613	-	-	171,613	140,037
Other accrued liabilities	75,035	-	-	75,035	68,251
Due to other funds	108,250	-	-	108,250	115,029
Total liabilities	<u>423,098</u>	<u>2,840</u>	<u>113,064</u>	<u>539,002</u>	<u>532,772</u>
Fund balances:					
Nonspendable - inventory	4,324	-	-	4,324	4,456
Restricted for economic development	-	-	24,078	24,078	24,078
Restricted for youth recreation	-	-	-	-	-
Restricted for fire protection	-	-	90,946	90,946	101,350
Restricted for sewer improvement	-	-	60,882	60,882	94,837
Restricted for salaries and benefits	-	410,211	-	410,211	205,871
Restricted for capital outlay	-	875,752	-	875,752	900,872
Restricted for airport operations	11,608	-	-	11,608	542,951
Assigned for debt service	-	-	574,778	574,778	512,420
Unassigned	301,752	-	-	301,752	541,846
Total fund balances	<u>317,684</u>	<u>1,285,963</u>	<u>750,684</u>	<u>2,354,331</u>	<u>2,928,681</u>
Total liabilities and fund balances	<u>\$ 740,782</u>	<u>\$1,288,803</u>	<u>\$ 863,748</u>	<u>\$2,893,333</u>	<u>\$3,461,453</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, 2019

Total fund balances for governmental funds at December 31, 2019		\$ 2,354,331
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	\$ 898,029	
Construction in progress	238,391	
Buildings, net of \$1,777,732 accumulated depreciation	2,432,208	
Infrastructure, net of \$28,019,208 accumulated depreciation	6,476,054	
Equipment, furniture, and fixtures net of \$4,175,727 accumulated depreciation	2,133,681	
Improvements other than buildings, net of \$14,808,914 accumulated depreciation	<u>5,951,311</u>	18,129,674
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	(3,238,000)	
Compensated absences	(694,066)	
OPEB obligations	(14,748,445)	
Net pension liability	<u>(8,027,109)</u>	(26,707,620)
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		(2,055,108)
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		676,124
Net position of the Internal Service Funds		<u>91,977</u>
Total net position (deficit) of governmental activities at December 31, 2019		<u>\$ (7,510,622)</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, 2019  
 With Comparative Totals for the Year Ended December 31, 2018

	General Fund	Sales Tax Fund	Other Governmental Funds	Totals (Memorandum Only)	
				2019	2018
<b>Revenues:</b>					
Taxes	\$ 369,567	\$3,756,727	\$ 84,633	\$4,210,927	\$4,035,877
Licenses and permits	584,714	-	-	584,714	593,174
Intergovernmental	237,286	25,000	1,087,175	1,349,461	771,918
Fines and forfeitures	60,243	-	-	60,243	93,650
Miscellaneous	559,207	11,378	44,495	615,080	572,540
Total revenues	<u>1,811,017</u>	<u>3,793,105</u>	<u>1,216,303</u>	<u>6,820,425</u>	<u>6,067,159</u>
<b>Expenditures:</b>					
Current -					
General government	1,832,723	8,242	-	1,840,965	1,803,823
Public safety:					
Police	3,027,537	16,594	-	3,044,131	3,000,278
Fire	3,359,799	34,674	10,992	3,405,465	3,181,470
Highways and streets	1,145,928	184,489	-	1,330,417	1,314,843
Culture and recreation	445,933	7,956	-	453,889	402,922
Capital outlay	762,907	416,105	1,223,391	2,402,403	1,387,443
Debt service -					
Principal retirement	-	46,373	615,000	661,373	640,956
Interest and fiscal charges	-	2,551	80,677	83,228	99,344
Total expenditures	<u>10,574,827</u>	<u>716,984</u>	<u>1,930,060</u>	<u>13,221,871</u>	<u>11,831,079</u>
Excess (deficiency) of revenues over expenditures	<u>(8,763,810)</u>	<u>3,076,121</u>	<u>(713,757)</u>	<u>(6,401,446)</u>	<u>(5,763,920)</u>
<b>Other financing sources (uses):</b>					
Transfers in	8,011,553	20,000	906,617	8,938,170	8,544,302
Transfers out	<u>(18,028)</u>	<u>(2,916,901)</u>	<u>(176,145)</u>	<u>(3,111,074)</u>	<u>(3,125,742)</u>
Total other financing sources (uses)	<u>7,993,525</u>	<u>(2,896,901)</u>	<u>730,472</u>	<u>5,827,096</u>	<u>5,418,560</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(770,285)	179,220	16,715	(574,350)	(345,360)
Fund balances, beginning	<u>1,087,969</u>	<u>1,106,743</u>	<u>733,969</u>	<u>2,928,681</u>	<u>3,274,041</u>
Fund balances, ending	<u>\$ 317,684</u>	<u>\$1,285,963</u>	<u>\$ 750,684</u>	<u>\$2,354,331</u>	<u>\$2,928,681</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, 2019

Total net changes in fund balances at December 31, 2019 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (574,350)
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	\$2,402,403	
Depreciation expense for the year ended December 31, 2019	<u>(1,510,212)</u>	892,191
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.		
		661,373
Net increase (decrease) of the Self-Insurance Internal Service Fund		87,083
Excess (deficiency) of compensated absences used over compensated absences earned		(92,896)
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		
		6,635,089
Net effect of pension liability recognition		232,934
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis		
		<u>25,230</u>
Total changes in net position at December 31, 2019 per Statement of Activities		<u>\$ 7,866,654</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, 2019 and 2018

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
<b>ASSETS</b>				
Current assets:				
Cash and interest-bearing deposits	\$ 1,977,297	\$ 2,452,491	\$ 158,715	\$ 83,815
Receivables:				
Accounts	1,180,583	1,242,805	-	-
Unbilled utility receivables	696,146	632,527	-	-
Other	-	-	-	34,393
Due from other funds	-	-	60,000	60,000
Inventory - materials and supplies, at cost	<u>325,520</u>	<u>327,586</u>	-	-
Total current assets	<u>4,179,546</u>	<u>4,655,409</u>	<u>218,715</u>	<u>178,208</u>
Noncurrent assets:				
Restricted assets -				
Cash and interest-bearing deposits	998,920	978,013	-	-
Capital assets, net of accumulated depreciation	<u>13,374,312</u>	<u>14,252,997</u>	-	-
Total noncurrent assets	<u>14,373,232</u>	<u>15,231,010</u>	-	-
Total assets	<u>18,552,778</u>	<u>19,886,419</u>	<u>218,715</u>	<u>178,208</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to OPEB	354,807	-	-	-
Deferred outflows related to pension liabilities	<u>350,426</u>	<u>302,683</u>	-	-
	<u>705,233</u>	<u>302,683</u>	-	-
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	547,303	570,244	126,738	173,314
Accrued salaries payable	22,662	19,020	-	-
Other accrued liabilities	23,381	23,634	-	-
Due to other funds	<u>15,000</u>	<u>15,000</u>	-	-
Total current liabilities	<u>608,346</u>	<u>627,898</u>	<u>126,738</u>	<u>173,314</u>
Noncurrent liabilities:				
Customers' deposits	998,920	978,013	-	-
OPEB obligations	4,916,148	6,953,947	-	-
Net pension liability	<u>1,494,347</u>	<u>1,554,092</u>	-	-
Total noncurrent liabilities	<u>7,409,415</u>	<u>9,486,052</u>	-	-
Total liabilities	<u>8,017,761</u>	<u>10,113,950</u>	<u>126,738</u>	<u>173,314</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to OPEB	1,039,843	858,933	-	-
Deferred inflows related to pension liabilities	<u>103,264</u>	<u>123,496</u>	-	-
	<u>1,143,107</u>	<u>982,429</u>	-	-
<b>NET POSITION</b>				
Net investment in capital assets	13,374,312	14,252,997	-	-
Unrestricted	<u>(3,277,169)</u>	<u>(5,160,274)</u>	<u>91,977</u>	<u>4,894</u>
Total net position	<u>\$10,097,143</u>	<u>\$ 9,092,723</u>	<u>\$ 91,977</u>	<u>\$ 4,894</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, 2019 and 2018

	Business-type Activities- Enterprise Fund		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
Operating revenues:				
Charges for services	\$16,492,714	\$16,562,380	\$2,476,508	\$2,251,889
Other	<u>311,321</u>	<u>322,221</u>	<u>201,593</u>	<u>719,535</u>
Total operating revenues	<u>16,804,035</u>	<u>16,884,601</u>	<u>2,678,101</u>	<u>2,971,424</u>
Operating expenses:				
Electric department	7,376,789	8,401,792	-	-
Water department	674,517	1,864,271	-	-
Sewerage department	770,406	1,560,019	-	-
Depreciation	1,182,330	1,175,400	-	-
Self insurance expenses	<u>-</u>	<u>-</u>	<u>2,591,333</u>	<u>3,118,276</u>
Total operating expenses	<u>10,004,042</u>	<u>13,001,482</u>	<u>2,591,333</u>	<u>3,118,276</u>
Operating income (loss)	<u>6,799,993</u>	<u>3,883,119</u>	<u>86,768</u>	<u>(146,852)</u>
Nonoperating revenues:				
Interest income	31,523	22,894	315	660
Grant revenues	<u>-</u>	<u>181,697</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>31,523</u>	<u>204,591</u>	<u>315</u>	<u>660</u>
Income (loss) before contributions and transfers	<u>6,831,516</u>	<u>4,087,710</u>	<u>87,083</u>	<u>(146,192)</u>
Transfers in (out):				
Transfers in	384,972	552,168	-	-
Transfers out	<u>(6,212,068)</u>	<u>(5,970,728)</u>	<u>-</u>	<u>-</u>
Total transfers in (out)	<u>(5,827,096)</u>	<u>(5,418,560)</u>	<u>-</u>	<u>-</u>
Change in net position	1,004,420	(1,330,850)	87,083	(146,192)
Net position, beginning, restated	<u>9,092,723</u>	<u>10,423,573</u>	<u>4,894</u>	<u>151,086</u>
Net position, ending	<u>\$10,097,143</u>	<u>\$ 9,092,723</u>	<u>\$ 91,977</u>	<u>\$ 4,894</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, 2019 and 2018

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
Cash flows from operating activities:				
Receipts from customers	\$ 16,491,317	\$ 16,697,899	\$ -	\$ -
Receipts from interfund services provided	-	-	2,476,508	2,191,889
Payments to suppliers	(8,768,410)	(8,719,554)	(2,637,909)	(3,088,548)
Payments to employees	(2,410,204)	(2,401,558)	-	-
Other receipts	<u>311,321</u>	<u>322,221</u>	<u>235,986</u>	<u>819,114</u>
Net cash provided (used) by operating activities	<u>5,624,024</u>	<u>5,899,008</u>	<u>74,585</u>	<u>(77,545)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	384,972	552,168	-	-
Transfers to other funds	<u>(6,212,068)</u>	<u>(5,970,728)</u>	<u>-</u>	<u>-</u>
Net cash used by noncapital financing activities	<u>(5,827,096)</u>	<u>(5,418,560)</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Net proceeds of meter deposits	20,907	14,724	-	-
Grants	-	181,697	-	-
Acquisition of property, plant and equipment	<u>(303,645)</u>	<u>(550,551)</u>	<u>-</u>	<u>-</u>
Net cash used by capital and related financing activities	<u>(282,738)</u>	<u>(354,130)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:				
Interest on investments	<u>31,523</u>	<u>22,893</u>	<u>315</u>	<u>660</u>
Net cash provided by investing activities	<u>31,523</u>	<u>22,893</u>	<u>315</u>	<u>660</u>
Net increase (decrease) in cash and cash equivalents	(454,287)	149,211	74,900	(76,885)
Cash and cash equivalents, beginning of year	<u>3,430,504</u>	<u>3,281,293</u>	<u>83,815</u>	<u>160,700</u>
Cash and cash equivalents, end of year	<u>\$ 2,976,217</u>	<u>\$ 3,430,504</u>	<u>\$ 158,715</u>	<u>\$ 83,815</u>

(continued)

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, 2019 and 2018

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2019	2018	2019	2018
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 6,799,993	\$ 3,883,119	\$ 86,768	\$ (146,852)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,182,330	1,175,400	-	-
Changes in current assets and liabilities:				
(Increase) decrease in accounts receivable	(1,397)	135,519	-	-
(Increase) decrease in other receivables	-	-	34,393	99,579
(Increase) decrease in inventory	2,066	(9,729)	-	-
(Increase) decrease in due from other funds	-	-	-	(60,000)
Increase (decrease) in accounts payable	(22,941)	(34,338)	(46,576)	29,728
Increase (decrease) in accrued salaries payable	3,642	(874)	-	-
Increase (decrease) in other accrued liabilities	(253)	(13,213)	-	-
Increase (decrease) in due to other funds	-	15,000	-	-
Increase (decrease) in OPEB obligations	(2,211,696)	288,193	-	-
Increase (decrease) in pension obligations	<u>(127,720)</u>	<u>459,931</u>	-	-
Net cash provided (used) by operating activities	<u>\$ 5,624,024</u>	<u>\$ 5,899,008</u>	<u>\$ 74,585</u>	<u>\$ (77,545)</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	\$ 2,452,491	\$ 2,318,004	\$ 83,815	\$ 160,700
Cash and interest-bearing deposits - restricted	<u>978,013</u>	<u>963,289</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>3,430,504</u>	<u>3,281,293</u>	<u>83,815</u>	<u>160,700</u>
Cash and cash equivalents, end of year -				
Cash and interest-bearing deposits - unrestricted	1,977,297	2,452,491	158,715	83,815
Cash and interest-bearing deposits - restricted	<u>998,920</u>	<u>978,013</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>2,976,217</u>	<u>3,430,504</u>	<u>158,715</u>	<u>83,815</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (454,287)</u>	<u>\$ 149,211</u>	<u>\$ 74,900</u>	<u>\$ (76,885)</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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2019, 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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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
Equipment	5-10 years
Utility system and improvements	5-40 years
Infrastructure	20-50 years

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.



CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2019, 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.

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.”

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
- **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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 11
Ad valorem tax (1.33 mills)	City sewer facilities
VPPJ fire prevention revenue	Construction, acquisition, improvement, and maintenance of fire department facilities

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Accounting Principle

The City has adopted GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post – Employment Benefits Other Than Pensions*. GASB Statement No. 75 replaces GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and establishes new standards for recognizing and measuring liabilities, expense/expenditures, deferred outflows of resources, and deferred inflows of resources regarding OPEB. The new GASB statement requires the presentation of liability for OPEB obligations in the employer’s financial statements.

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, 2019, the City has cash and interest-bearing deposits (book balances) totaling \$5,184,911 as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Demand deposits	\$ 125,482	\$ 16,116	\$ 141,598
Money market accounts	1,983,212	2,060,101	4,043,313
Time deposits	<u>100,000</u>	<u>900,000</u>	<u>1,000,000</u>
	<u>\$ 2,208,694</u>	<u>\$ 2,976,217</u>	<u>\$ 5,184,911</u>

[Remainder of this page intentionally left blank]

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 \$5,596,018 at December 31, 2019, are secured as follows:

Federal deposit insurance	\$ 1,000,000
Pledged securities (Category 3)	<u>7,137,846</u>
Total	<u>\$ 8,137,846</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, 2019 totaling \$2,563,550 consist of the following:

	General	Sales Tax	Other Governmental	Utility	Total
Accounts	\$ -	\$ -	\$ -	\$1,180,583	\$1,180,583
Unbilled utility	-	-	-	696,146	696,146
Taxes:					
Ad valorem	68,558	-	17,153	-	85,711
Sales	-	390,733	-	-	390,733
Franchise fees	164,292	-	-	-	164,292
Other	<u>18,424</u>	<u>18,219</u>	<u>9,442</u>	<u>-</u>	<u>46,085</u>
Totals	<u>\$ 251,274</u>	<u>\$408,952</u>	<u>\$ 26,595</u>	<u>\$1,876,729</u>	<u>\$2,563,550</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, 2019:

City Court of Abbeville for court fines and witness fees	\$ 4,154
State and local grants for airport improvements	36,445
Federal grant for LCDBG improvements	54,900
Vermilion Parish School Board for resource officer	2,945
State of Louisiana for beer taxes	<u>5,515</u>
Total	<u>\$ 103,959</u>

NOTE 5 RESTRICTED ASSETS - PROPRIETARY FUND TYPE (UTILITY FUND)

Restricted assets consisted of the following at December 31, 2019:

Customers' deposits	<u>\$ 998,920</u>
---------------------	-------------------

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 12/31/18	Additions	Deletions	Balance 12/31/19
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 898,029	\$ -	\$ -	\$ 898,029
Construction in progress	-	238,391	-	238,391
Other capital assets:				
Buildings	4,209,940	-	-	4,209,940
Infrastructure	33,499,847	995,415	-	34,495,262
Equipment, furniture and fixtures	6,102,936	253,329	46,857	6,309,408
Improvements other than buildings	<u>19,844,957</u>	<u>915,268</u>	-	<u>20,760,225</u>
Total	<u>64,555,709</u>	<u>2,402,403</u>	<u>46,857</u>	<u>66,911,255</u>
Less accumulated depreciation				
Buildings	\$ 1,683,854	\$ 93,878	\$ -	\$ 1,777,732
Infrastructure	27,357,942	661,266	-	28,019,208
Equipment, furniture and fixtures	3,833,281	389,303	46,857	4,175,727
Improvements other than buildings	<u>14,443,149</u>	<u>365,765</u>	-	<u>14,808,914</u>
Total accumulated depreciation	<u>47,318,226</u>	<u>1,510,212</u>	<u>46,857</u>	<u>48,781,581</u>
Governmental activities, Capital assets, net	<u>\$17,237,483</u>	<u>\$ 892,191</u>	<u>\$ -</u>	<u>\$18,129,674</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 6 CAPITAL ASSETS (CONTINUED)

	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 70,929	\$ -	\$ -	\$ 70,929
Construction in progress	-	193,455	-	193,455
Other capital assets:				
Electric system	13,114,809	-	-	13,114,809
Water system	10,627,494	110,190	-	10,737,684
Sewer system	19,319,224	-	-	19,319,224
Building, machinery and equipment	<u>1,918,920</u>	<u>-</u>	<u>-</u>	<u>1,918,920</u>
Total	<u>45,051,376</u>	<u>303,645</u>	<u>-</u>	<u>45,355,021</u>
Less accumulated depreciation				
Electric system	9,622,288	321,999	-	9,944,287
Water system	7,407,671	262,391	-	7,670,062
Sewer system	12,211,244	501,220	-	12,712,464
Building, machinery and equipment	<u>1,557,176</u>	<u>96,720</u>	<u>-</u>	<u>1,653,896</u>
Total accumulated depreciation	<u>30,798,379</u>	<u>1,182,330</u>	<u>-</u>	<u>31,980,709</u>
Business-type activities, Capital assets, net	<u>\$14,252,997</u>	<u>\$(878,685)</u>	<u>\$ -</u>	<u>\$13,374,312</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 281,475
Police	105,528
Fire	255,481
Streets	785,532
Culture and recreation	<u>82,196</u>
Total depreciation expense	<u>\$1,510,212</u>

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

Electric	\$ 360,687
Water	291,407
Sewer	<u>530,236</u>
Total depreciation expense	<u>\$1,182,330</u>

NOTE 7 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 7 AD VALOREM TAXES (CONTINUED)

For the year ended December 31, 2019, taxes of 6.65 mills were levied on property with assessed valuations totaling \$64,327,895 and were dedicated as follows:

General corporate purposes	5.32 mills
Public improvement (sewer)	<u>1.33</u> mills
Total	<u>6.65</u> mills

Total taxes levied were \$423,106. Taxes receivable at December 31, 2019 were \$85,711.

NOTE 8 ACCOUNTS, SALARIES, AND OTHER PAYABLES

The accounts, salaries, and other payables consisted of the following at December 31, 2019:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Accounts payable	\$ 184,104	\$ 547,303	\$ 731,407
Accrued salaries	171,613	22,662	194,275
Internal service fund claims	126,738	15,000	141,738
Other liabilities	<u>75,035</u>	<u>23,381</u>	<u>98,416</u>
Totals	<u>\$ 557,490</u>	<u>\$ 608,346</u>	<u>\$ 1,165,836</u>

NOTE 9 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, 2019:

	<u>General Obligations</u>	<u>Capital lease Obligations</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term debt, 12/31/2018	\$3,853,000	\$ 46,373	\$ 601,170	\$4,500,543
Additions	-	-	92,896	92,896
Retirements	<u>(615,000)</u>	<u>(46,373)</u>	<u>-</u>	<u>(661,373)</u>
Long-term debt, 12/31/2019	<u>\$3,238,000</u>	<u>\$ -</u>	<u>\$ 694,066</u>	<u>\$3,932,066</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 CHANGES IN LONG TERM DEBT (CONTINUED)

Governmental activities debt at December 31, 2019 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.	\$ 1,382,000
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.	1,293,000
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.	<u>563,000</u>
Total	<u>\$ 3,238,000</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>
2020	\$ 694,000	\$ 65,920
2021	714,000	50,035
2022	733,000	33,614
2023	265,000	22,239
2024	271,000	16,059
2025-2026	<u>561,000</u>	<u>13,016</u>
Total	<u>\$ 3,238,000</u>	<u>\$ 200,883</u>

NOTE 10 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 10 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](http://www.mersla.com), [www.lampers.org](http://www.lampers.org), and [www.lafirefightersret.com](http://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 10 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 10 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 10 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 10 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 10 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 10 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.

[Remainder of this page intentionally left blank]

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 EMPLOYEE RETIREMENT (CONTINUED)

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, 2019 through June 30, 2019, the employer contribution rates for MERS Plan B, MPERS, and FRS were 14.00%; 32.50%; and 26.50%, respectively. For July 1, 2019 through December 31, 2019, the employer contribution rates for MERS Plan B, MPERS, and FRS were 14.00%; 32.25%; and 27.75%, respectively. Employer contributions to MERS, MPERS, and FRS were \$311,044; \$345,395; and \$433,329 respectively, for the year ended December 31, 2019.

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, 2019, the City of Abbeville recognized revenue as a result of support received from non-employer contributing entities of \$75,589 for its participation in MERS; \$71,857 for its participation in MPERS; and \$164,545 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, 2019:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Net Pension Liability	<u>\$2,508,058</u>	<u>\$3,169,850</u>	<u>\$3,843,548</u>	<u>\$ 9,521,456</u>
Pension (Benefit) Expense	<u>\$ (131,843)</u>	<u>\$ (85,667)</u>	<u>\$ (143,144)</u>	<u>\$ (360,654)</u>
Proportion of Net Pension Liability	2.8670%	0.3490%	0.6138%	
Change in Proportion Increase (Decrease)	(0.106515)%	(0.012976)%	(0.037356)%	

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 EMPLOYEE RETIREMENT (CONTINUED)

The net pension liabilities were measured as of June 30, 2019 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.

At December 31, 2019, 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	\$ -	\$ 6,651	\$ -	\$ 6,651
Changes in assumptions	152,891	177,633	349,669	680,193
Net difference between projected and actual earnings on pension plan investments	264,160	205,940	258,468	728,568
Changes in:				
Proportion and differences between employer contributions and proportionate share of:				
Contributions	15,435	-	173,402	188,837
Employer contributions subsequent to measurement date	155,656	170,764	229,489	555,909
Total	<u>\$ 588,142</u>	<u>\$ 560,988</u>	<u>\$ 1,011,028</u>	<u>\$ 2,160,158</u>

**Deferred Inflows of Resources**

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 111,243	\$ 97,522	\$ 277,252	\$ 486,017
Changes in assumptions	-	-	280	280
Changes in proportion and differences between actual contributions and proportionate share of contributions	62,071	153,535	534,969	750,575
Total	<u>\$ 173,314</u>	<u>\$ 251,057</u>	<u>\$ 812,501</u>	<u>\$ 1,236,872</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 EMPLOYEE RETIREMENT (CONTINUED)

During the year ended December 31, 2019, employer contributions totaling \$155,656, \$170,764, and \$229,489 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, 2020. 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>
2020	\$ 142,219	\$ 105,723	\$ 3,029	\$ 250,971
2021	58,830	(69,684)	(143,765)	(154,619)
2022	35,175	51,714	(8,360)	78,529
2023	22,948	51,414	35,984	110,346
2024	-	-	40,147	40,147
2025	-	-	42,003	42,003
Total	<u>\$ 259,172</u>	<u>\$ 139,167</u>	<u>\$ (30,962)</u>	<u>\$ 367,377</u>

Actuarial Assumptions

The total pension liabilities for MERS, MPERS, and FRS in the June 30, 2018 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	7.0% net of investment expense
Inflation rate	2.500%
	7.4% (1 to 4 years service) (including inflation and merit)
Projected salary increases	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 10 EMPLOYEE RETIREMENT (CONTINUED)

MPERS									
Actuarial cost method	Entry Age Normal								
Expected remaining service lives	4 years								
Investment rate of return	7.125% net of investment expense								
Inflation rate	2.50%								
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: center;"><u>Years of Service</u></th> <th style="text-align: center;"><u>Salary Growth Rate</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 - 2</td> <td style="text-align: center;">9.75%</td> </tr> <tr> <td style="text-align: center;">2 - 23</td> <td style="text-align: center;">4.75%</td> </tr> <tr> <td style="text-align: center;">24 &amp; over</td> <td style="text-align: center;">4.25%</td> </tr> </tbody> </table>	<u>Years of Service</u>	<u>Salary Growth Rate</u>	1 - 2	9.75%	2 - 23	4.75%	24 & over	4.25%
<u>Years of Service</u>	<u>Salary Growth Rate</u>								
1 - 2	9.75%								
2 - 23	4.75%								
24 & over	4.25%								
Projected salary increases									
Cost of living adjustments	None								

Mortality

Based on an experience study for the period July 1, 2010 - June 30, 2014. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2029 by Scale AA (set back 1 year for females) were selected for annuitant and beneficiary mortality. For employees, the RP-2000 Employee table set back 4 years for males and set back 3 years for females were selected for disabled annuitants. The RP-2000 Disabled Lives Mortality Table (set back 5 years for males and set back 3 years for females) was selected .

FRS	
Actuarial cost method	Entry Age Normal
Expected remaining service lives	7 years
Investment rate of return	7.15% net of investment expense
Inflation rate	2.500%
Projected salary increases	Vary from 14.75% in the first two years of service to 4.5% after 25 years
Cost of living adjustments	Only those previously granted

Mortality

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table (set back 5 years for males and set back 3 years for females) was selected for disabled annuitants.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 EMPLOYEE RETIREMENT (CONTINUED)

The MERS and FRS actuarial assumptions used were based on the results of an experience study for the period July 1, 2009 through June 30, 2014. The MPERS actuarial assumptions used were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2014.

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 7.00%, MPERS is 7.89%, and FRS is 7.94% for the year ended June 30, 2019.

Discount Rates

The discount rate used to measure the total pension liability for MERS was 7.00%, MPERS was 7.125%, and FRS was 7.150%. 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, 2019 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	35%	33%	31%	1.51%	0.80%	2.17%
Equity	50%	49%	49%	2.15%	3.28%	6.75%
Alternatives	15%	18%	10%	0.64%	1.06%	7.33%
Real assets	<u>0%</u>	<u>0%</u>	<u>10%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>4.52%</u>
Totals	<u>100%</u>	<u>100%</u>	<u>100%</u>	4.30%	5.14%	5.19%
Inflation				<u>2.70%</u>	<u>2.75%</u>	<u>2.75%</u>
Expected Arithmetic Nominal Return				<u>7.00%</u>	<u>7.89%</u>	<u>7.94%</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 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 7.000% for MERS, 7.125% for MPERS, and 7.150% 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 (6.000% for MERS, 6.125% for MPERS, and 6.150% for FRS) or one percentage-point higher (8.00% for MERS, 8.125% for MPERS, and 8.150% for FRS) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
MERS	\$ 3,342,595	\$ 2,508,058	\$ 1,802,264
MPERS	4,416,645	3,169,850	2,123,913
FRS	<u>5,565,717</u>	<u>3,843,548</u>	<u>2,398,090</u>
Total	<u>\$ 13,324,957</u>	<u>\$ 9,521,456</u>	<u>\$ 6,324,267</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.lla.la.gov](http://www.lla.la.gov).

Payables to the Pension Plan

At December 31, 2019, payables to MERS, MPERS, and FRS were \$23,994, \$25,501, and \$38,799, respectively for employee and employer legally-required contributions.

[Remainder of this page intentionally left blank]

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 11 DEDICATION OF PROCEEDS - SALES AND USE TAX

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

One half of one percent sales and use tax (2019 - \$1,413,336; 2018 - \$1,433,325) 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 (2019 - \$1,413,336; 2018 - \$1,433,325) for paying a portion of the salaries and benefits of City employees.

One quarter of one percent sales and use tax (2019 – \$706,668; 2018 – \$716,663) 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 (2019 – \$223,383;) effective November 2019 shall be allocated periodically for the purpose of increasing the salaries of City employees.

NOTE 12 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, 2019 follows:

	<u>Electric</u>	<u>Water</u>	<u>Sewerage</u>	<u>Total</u>
Operating revenues	<u>\$ 13,106,543</u>	<u>\$ 1,856,895</u>	<u>\$ 1,840,597</u>	<u>\$ 16,804,035</u>
Operating expenses:				
Depreciation	360,687	291,407	530,236	1,182,330
Other	<u>7,376,789</u>	<u>674,517</u>	<u>770,406</u>	<u>8,821,712</u>
Total operating expenses	<u>7,737,476</u>	<u>965,924</u>	<u>1,300,642</u>	<u>10,004,042</u>
Operating income (loss)	<u>\$ 5,369,067</u>	<u>\$ 890,971</u>	<u>\$ 539,955</u>	<u>\$ 6,799,993</u>

NOTE 13 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.



CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 14 COMPENSATION OF CITY OFFICIALS

A detail of compensation paid to the Mayor and Council for the year ended December 31, 2019 follows:

Mark Piazza, Mayor	\$ 67,000
Francis Plaisance, Councilman-at-large	16,725
Roslyn White, Councilman	15,400
Terry Broussard, Councilman	15,400
R. Brady Broussard, Jr., Councilman	15,400
Francis Touchet, Councilman	15,400
	<u>\$ 145,325</u>

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: Employees are covered by the Municipal Employees’ Retirement System (MERS), or MPERS for Police, or FRS for Firefighters. MERS: Attainment of age 60 and 10 years of service; or, any age and 25 years of service; employees hired on and after January 1, 2013 are not able to retire or enter DROP until age 67 with 7 years of service; or, age 62 with 10 years of service; or, age 55 with 30 years of service. MPERS and FRS: Attainment of age 55 with 12 years of service; or, age 50 with 20 years of service; or, any age and 25 years of service. Employees are assumed to delay retirement until 25 years for civil service employees, 20 years for non-civil service employees, and 10 years for elected officials, also subject to 3 year assumption of DROP participation.

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. An amount of either \$25,000 or \$12,500 amount of insurance coverage while active is provided after retirement.

*Employees covered by benefit terms* – At December 31, 2019, 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>145</u>
	<u>190</u>

Total OPEB Liability

The City’s total OPEB liability of \$19,664,593 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	4.10% annually (Beginning of Year to Determine ADC)
	2.74%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2019, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

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, 2018	\$27,815,789
Changes for the year:	
Service cost	296,133
Interest	1,146,518
Differences between expected and actual experience	1,548,248
Changes in assumptions	(1,101,763)
Changes in benefit terms	(9,517,341)
Benefit payments and net transfers	<u>(522,991)</u>
Net changes	<u>(8,151,196)</u>
Balance at December 31, 2019	<u>\$19,664,593</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 (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

	1.0% <u>(1.74%)</u>	Current <u>(2.74%)</u>	1.0% Increase <u>(3.74%)</u>
Total OPEB liability	<u>\$22,589,891</u>	<u>\$19,664,593</u>	<u>\$17,279,803</u>

[Remainder of this page intentionally left blank

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

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

*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:

	1.0% (4.5%)	Current (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	<u>\$17,410,832</u>	<u>\$19,664,593</u>	<u>\$22,402,119</u>

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

For the year ended December 31, 2019, the City recognized OPEB benefit of \$8,323,794. At December 31, 2019, 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 experience	\$ 1,419,228	\$ 434,653
Changes in assumptions	-	3,724,719
Total	<u>\$ 1,419,228</u>	<u>\$ 4,159,372</u>

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

Years ending December 31:	
2020	249,104
2021	249,104
2022	249,104
2023	249,104
2024	249,104
Thereafter	1,494,624

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

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, 2018 through May 31, 2021.

NOTE 17 CAPITAL LEASE OBLIGATIONS

On April 26, 2017, 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 \$48,924 and was paid out during the year ended December 31, 2019.

NOTE 18 INTERFUND TRANSFERS

Interfund transfers consist of the following at December 31, 2019:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental funds:		
General fund	\$ 7,993,525	\$ -
Special revenue funds:		
Sales Tax Special Revenue Fund	-	2,896,901
Public Improvement - Sewer Fund	-	88,563
Maintenance and Operation - Fire Department Fund	-	87,582
Debt service funds:		
2012 Revenue Refunding Bonds Fund	477,557	-
2014 Sales Tax Revenue Bonds Fund	202,098	-
2016 Revenue Bonds Fund	77,186	-
Capital projects funds:		
Airport Improvement Fund	45,072	-
LCDBG Street Improvement	<u>104,704</u>	<u>-</u>
Total governmental funds	<u>8,900,142</u>	<u>3,073,046</u>
Proprietary funds:		
Enterprise Fund	<u>384,972</u>	<u>6,212,068</u>
Total	<u>\$ 9,285,114</u>	<u>\$ 9,285,114</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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

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, 2019 follows:

**Mark Piazza, Mayor**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 67,000
Benefits - Health insurance	8,704
Benefits - Retirement	9,128
Vehicle Provided by Government	100

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, 2019, 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.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 21 PRIOR PERIOD ADJUSTMENT

The net position of the Governmental Activities and Business-Type Activities has been adjusted due to the correction of actuarial assumptions relating to the adoption of the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, in the year ended December 31, 2019.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Position, December 31, 2018	\$(12,800,476)	\$ 9,951,656
Deferred inflows related to OBEB	<u>(2,576,800)</u>	<u>(858,933)</u>
Net Position, December 31, 2018, as restated	<u><u>\$(15,377,276)</u></u>	<u><u>\$ 9,092,723</u></u>

NOTE 22 SUBSEQUENT EVENTS

We have evaluated events subsequent to the balance sheet date through July 8, 2020, the date the financial statements were available to be issued.

In December 2019, 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 our 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 our financial condition or results of operations is uncertain.

**REQUIRED  
SUPPLEMENTARY INFORMATION**



CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Positive (Negative)	2018 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Taxes	\$ 362,000	\$ 367,000	\$ 369,567	\$ 2,567	\$ 368,956
Licenses and permits	584,000	581,000	584,714	3,714	593,174
Intergovernmental	239,000	261,000	237,286	(23,714)	186,164
Fines and forfeitures	125,000	65,000	60,243	(4,757)	93,650
Miscellaneous	<u>470,000</u>	<u>566,000</u>	<u>559,207</u>	<u>(6,793)</u>	<u>558,093</u>
Total revenues	<u>1,780,000</u>	<u>1,840,000</u>	<u>1,811,017</u>	<u>(28,983)</u>	<u>1,800,037</u>
<b>Expenditures:</b>					
Current -					
General government	1,778,000	1,823,000	1,832,723	(9,723)	1,779,067
Public safety:					
Police	3,150,000	3,013,000	3,027,537	(14,537)	2,979,710
Fire	3,225,000	3,300,000	3,359,799	(59,799)	3,158,158
Highways and streets	1,110,000	1,146,000	1,145,928	72	1,123,609
Culture and recreation	415,000	437,000	445,933	(8,933)	396,027
Capital outlay	<u>472,000</u>	<u>690,000</u>	<u>762,907</u>	<u>(72,907)</u>	<u>208,662</u>
Total expenditures	<u>10,150,000</u>	<u>10,409,000</u>	<u>10,574,827</u>	<u>(165,827)</u>	<u>9,645,233</u>
Deficiency of revenues over expenditures	<u>(8,370,000)</u>	<u>(8,569,000)</u>	<u>(8,763,810)</u>	<u>(194,810)</u>	<u>(7,845,196)</u>
<b>Other financing sources (uses):</b>					
Transfers in	8,008,000	7,841,000	8,011,553	170,553	7,842,466
Transfers out	<u>-</u>	<u>-</u>	<u>(18,028)</u>	<u>(18,028)</u>	<u>-</u>
Total other financing sources (uses)	<u>8,008,000</u>	<u>7,841,000</u>	<u>7,993,525</u>	<u>152,525</u>	<u>7,842,466</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(362,000)	(728,000)	(770,285)	(42,285)	(2,730)
Fund balance, beginning	<u>1,087,969</u>	<u>1,087,969</u>	<u>1,087,969</u>	-	<u>1,090,699</u>
Fund balance, ending	<u>\$ 725,969</u>	<u>\$ 359,969</u>	<u>\$ 317,684</u>	<u>\$(42,285)</u>	<u>\$1,087,969</u>

CITY OF ABBEVILLE, LOUISIANA  
Sales Tax Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Positive (Negative)	2018 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Sales tax	\$ 3,575,000	\$ 3,720,000	\$ 3,756,727	\$ 36,727	\$ 3,583,313
Intergovernmental - state and local	18,000	45,000	25,000	(20,000)	86,053
Miscellaneous - interest and other	<u>2,000</u>	<u>10,000</u>	<u>11,378</u>	<u>1,378</u>	<u>12,597</u>
Total revenues	<u>3,595,000</u>	<u>3,775,000</u>	<u>3,793,105</u>	<u>18,105</u>	<u>3,681,963</u>
<b>Expenditures:</b>					
Current -					
General government	10,000	15,000	8,242	6,758	24,756
Public safety:					
Police	41,000	36,000	16,594	19,406	20,568
Fire	40,000	45,000	34,674	10,326	23,312
Highways and streets	208,000	230,000	184,489	45,511	191,234
Culture and recreation	10,000	10,000	7,956	2,044	6,895
Capital outlay	352,000	519,000	416,105	102,895	549,156
Debt service -					
Principal	46,000	46,000	46,373	(373)	43,956
Interest	<u>3,000</u>	<u>3,000</u>	<u>2,551</u>	<u>449</u>	<u>4,968</u>
Total expenditures	<u>710,000</u>	<u>904,000</u>	<u>716,984</u>	<u>187,016</u>	<u>864,845</u>
Excess of revenues over expenditures	<u>2,885,000</u>	<u>2,871,000</u>	<u>3,076,121</u>	<u>205,121</u>	<u>2,817,118</u>
<b>Other financing sources (uses):</b>					
Transfers in -	-	20,000	20,000	-	-
Transfers out -					
General Fund -					
Salaries	(715,000)	(710,000)	(702,000)	8,000	(718,000)
Retirement	(545,000)	(527,000)	(533,899)	(6,899)	(543,862)
Health insurance	(593,000)	(593,000)	(592,800)	200	(592,800)
Capital outlay and other costs	-	-	(73,971)	(73,971)	-
Debt Service Fund	(614,000)	(669,500)	(669,259)	241	(613,824)
Utility Fund -					
Retirement	(105,000)	(98,000)	(104,317)	(6,317)	(103,238)
Health insurance	(187,000)	(187,000)	(187,200)	(200)	(187,200)
Capital outlay and other costs	<u>(285,000)</u>	<u>(25,000)</u>	<u>(53,455)</u>	<u>(28,455)</u>	<u>(190,314)</u>
Total other financing sources (uses)	<u>(3,044,000)</u>	<u>(2,789,500)</u>	<u>(2,896,901)</u>	<u>(107,401)</u>	<u>(2,949,238)</u>
Excess (deficiency) of revenues and other sources over expenditures and other financing uses	(159,000)	81,500	179,220	97,720	(132,120)
Fund balance, beginning	<u>1,106,743</u>	<u>1,106,743</u>	<u>1,106,743</u>	-	<u>1,238,863</u>
Fund balance, ending	<u>\$ 947,743</u>	<u>\$ 1,188,243</u>	<u>\$ 1,285,963</u>	<u>\$ 97,720</u>	<u>\$ 1,106,743</u>

CITY OF ABBEVILLE, LOUISIANA  
POST RETIREMENT BENEFITS

Schedule of Changes in Net OPEB Liability  
and Related Ratios  
Year Ended December 31, 2019

Total OPEB Liability	2018	2019
Service cost	\$ 378,008	\$ 296,133
Interest	1,061,073	1,146,518
Changes of benefit terms	-	(9,517,341)
Differences between expected and actual experience	(513,681)	1,548,248
Changes of assumptions	(3,208,364)	(1,101,763)
Benefit payments	(557,384)	(522,991)
Net change in total OPEB liability	(2,840,348)	(8,151,196)
 Total OPEB liability - beginning	 30,656,137	 27,815,789
 Total OPEB liability - ending	 \$ 27,815,789	 \$ 19,664,593
 Covered employee payroll	 \$ 4,503,826	 \$ 4,638,941
 Net OPEB liability as a percentage of covered employee payroll	 617.60%	 423.90%
 Notes to Schedule:		
Benefit change:	None	None
 Changes of Assumptions:		
Discount Rate:	4.10%	2.74%

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, 2019

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
<b>Municipal Employees' Retirement System</b>					
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%
<b>Municipal Police Employees' Retirement System</b>					
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%
<b>Firefighters' Retirement System</b>					
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, 2019

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
<b>Municipal Employees' Retirement System</b>					
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%
<b>Municipal Police Employees' Retirement System</b>					
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%
<b>Firefighters' Retirement System</b>					
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.

**OTHER SUPPLEMENTARY INFORMATION**

**OTHER FINANCIAL INFORMATION**

CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Revenues  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Budget				
	Original	Final			
Taxes:					
Ad valorem	\$ 330,000	\$ 334,000	\$ 338,473	\$ 4,473	\$ 334,399
Housing authority payment in lieu of taxes	20,000	21,000	19,184	(1,816)	21,897
Chain store	<u>12,000</u>	<u>12,000</u>	<u>11,910</u>	<u>(90)</u>	<u>12,660</u>
Total taxes	<u>362,000</u>	<u>367,000</u>	<u>369,567</u>	<u>2,567</u>	<u>368,956</u>
Licenses and permits:					
Occupational licenses	525,000	520,000	519,683	(317)	520,198
Beer and liquor licenses	18,000	20,000	19,135	(865)	23,832
Building and other permits	<u>41,000</u>	<u>41,000</u>	<u>45,896</u>	<u>4,896</u>	<u>49,144</u>
Total licenses and permits	<u>584,000</u>	<u>581,000</u>	<u>584,714</u>	<u>3,714</u>	<u>593,174</u>
Intergovernmental:					
Vermilion Parish Police Jury/School Board -					
Fire insurance tax	76,000	75,000	74,548	(452)	-
Resource officer	28,000	30,000	31,550	1,550	32,346
State of Louisiana -					
Beer taxes	25,000	25,000	22,919	(2,081)	23,414
State grants	90,000	111,000	90,557	(20,443)	63,824
Federal -					
FEMA	-	-	-	-	28,716
Police department grants	<u>20,000</u>	<u>20,000</u>	<u>17,712</u>	<u>(2,288)</u>	<u>37,864</u>
Total intergovernmental	<u>239,000</u>	<u>261,000</u>	<u>237,286</u>	<u>(23,714)</u>	<u>186,164</u>
Fines and forfeitures	<u>125,000</u>	<u>65,000</u>	<u>60,243</u>	<u>(4,757)</u>	<u>93,650</u>
Miscellaneous:					
Rental income	119,000	119,000	109,998	(9,002)	128,395
Franchise fees - Reliant	65,000	80,000	70,467	(9,533)	80,514
Franchise fees - Cable TV	75,000	75,000	69,345	(5,655)	74,035
Franchise fees - Bell South	15,000	15,000	13,383	(1,617)	13,629
Franchise fees - La Competitive	6,000	6,000	7,746	1,746	8,575
Franchise fees - Entergy	38,000	38,000	38,686	686	38,483
Interest income	4,000	4,000	4,020	20	4,316
Witness fees	12,000	9,000	7,761	(1,239)	8,962
Youth recreation revenues	-	4,000	3,795	(205)	4,415
Oil and mineral leases	102,000	97,000	87,982	(9,018)	147,401
Other sources	<u>34,000</u>	<u>119,000</u>	<u>146,024</u>	<u>27,024</u>	<u>49,368</u>
Total miscellaneous	<u>470,000</u>	<u>566,000</u>	<u>559,207</u>	<u>(6,793)</u>	<u>558,093</u>
Total revenues	<u>\$1,780,000</u>	<u>\$1,840,000</u>	<u>\$1,811,017</u>	<u>\$ (28,983)</u>	<u>\$1,800,037</u>



CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Expenditures  
Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019				2018 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
<b>General government:</b>					
<b>Administrative -</b>					
Salaries	\$ 358,000	\$ 364,000	\$ 365,916	\$ (1,916)	\$ 356,753
Employees' insurance	206,000	204,000	213,741	(9,741)	193,899
Payroll taxes	32,000	32,000	32,346	(346)	31,511
Retirement	41,500	47,000	49,660	(2,660)	47,074
General insurance	32,000	40,000	42,048	(2,048)	36,078
Equipment operating	13,000	11,500	11,343	157	10,500
Dues and subscriptions	3,000	3,000	2,789	211	4,219
Janitorial	15,000	12,000	11,175	825	11,815
Legal and accounting	155,000	155,000	149,007	5,993	148,430
Maintenance and repairs	14,500	14,500	14,637	(137)	18,968
Other professional fees	65,000	64,000	64,532	(532)	75,515
Travel and convention	5,000	11,000	10,627	373	6,039
Office supplies	30,500	30,500	32,019	(1,519)	29,006
Postage	12,500	10,500	10,500	-	10,500
Publications	25,000	28,000	28,293	(293)	31,442
Telephone	28,000	28,000	24,415	3,585	31,686
Rents	7,500	7,500	7,200	300	7,200
Utilities	13,000	13,000	12,484	516	11,444
Employee drug testing	2,000	2,000	482	1,518	262
Election costs	-	-	-	-	19,990
Security guard	22,000	24,000	23,050	950	22,700
Main Street/related projects	34,000	39,000	55,002	(16,002)	40,874
Tourist welcome center	10,000	10,000	10,000	-	10,000
Drug task force	35,000	35,000	35,000	-	35,000
Miscellaneous	45,500	54,500	48,947	5,553	48,609
<b>Total administrative</b>	<u>1,205,000</u>	<u>1,240,000</u>	<u>1,255,213</u>	<u>(15,213)</u>	<u>1,239,514</u>
<b>Airport expenses -</b>					
Salaries	22,000	22,000	26,408	(4,408)	19,846
Payroll taxes	1,500	1,500	1,530	(30)	1,519
Utilities and telephone	13,000	14,000	13,473	527	11,069
Equipment operating	5,000	5,000	3,081	1,919	3,389
Repairs and maintenance	12,000	12,000	11,734	266	15,881
Professional services	26,000	20,000	17,898	2,102	21,138
Supplies	12,000	20,000	22,333	(2,333)	14,278
Miscellaneous	1,500	10,500	4,531	5,969	1,500
<b>Total airport</b>	<u>93,000</u>	<u>105,000</u>	<u>100,988</u>	<u>4,012</u>	<u>88,620</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019				2018 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
City Court -					
Salaries	\$ 104,000	\$ 104,000	\$ 101,887	\$ 2,113	\$ 100,155
Employees' insurance	110,000	110,000	101,133	8,867	97,389
Payroll taxes	9,000	9,000	8,960	40	8,769
Retirement	24,000	28,000	29,737	(1,737)	28,092
General insurance	20,000	20,000	23,123	(3,123)	22,843
Equipment operating	7,000	5,000	4,425	575	4,514
Repair and maintenance	4,000	4,000	2,233	1,767	2,092
Utilities	4,000	4,000	3,213	787	3,414
Witness fees	10,000	8,000	5,750	2,250	8,550
Legal	32,000	32,000	30,046	1,954	28,800
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>1,073</u>	<u>(73)</u>	<u>1,045</u>
Total city court	<u>325,000</u>	<u>325,000</u>	<u>311,580</u>	<u>13,420</u>	<u>305,663</u>
Tax & Licenses -					
Salaries	70,000	71,000	72,484	(1,484)	69,930
Employees' insurance	21,000	21,000	22,574	(1,574)	20,474
Payroll taxes	5,000	5,000	5,403	(403)	5,202
Retirement	8,500	10,000	14,817	(4,817)	9,527
Postage	3,500	1,000	849	151	949
Supplies	11,500	11,500	18,764	(7,264)	16,731
Miscellaneous	<u>500</u>	<u>500</u>	<u>91</u>	<u>409</u>	<u>122</u>
Total motor pool	<u>120,000</u>	<u>120,000</u>	<u>134,982</u>	<u>(14,982)</u>	<u>122,935</u>
Civil Service -					
Salaries	15,000	15,000	13,970	1,030	7,931
Payroll taxes	1,500	1,500	990	510	584
Supplies	1,500	1,500	-	1,500	-
Medical services	12,000	10,000	10,400	(400)	9,270
Legal fees	<u>5,000</u>	<u>5,000</u>	<u>4,600</u>	<u>400</u>	<u>4,550</u>
Total civil service	<u>35,000</u>	<u>33,000</u>	<u>29,960</u>	<u>3,040</u>	<u>22,335</u>
Total general government	<u>1,778,000</u>	<u>1,823,000</u>	<u>1,832,723</u>	<u>(9,723)</u>	<u>1,779,067</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Budget				
	Original	Final			
<b>Public Safety:</b>					
<b>Police -</b>					
Salaries	\$ 1,480,500	\$ 1,415,500	\$ 1,403,242	\$ 12,258	\$ 1,385,802
Employees' insurance	563,500	563,500	582,886	(19,386)	548,972
Payroll taxes	26,000	26,000	25,626	374	25,139
Retirement	360,000	360,000	349,616	10,384	358,745
General insurance	280,000	265,000	264,714	286	266,746
Equipment operating	168,000	141,000	151,248	(10,248)	145,329
Uniforms	20,000	20,000	20,125	(125)	20,352
Supplies	50,000	40,000	47,713	(7,713)	43,076
Membership dues	8,000	8,000	15,101	(7,101)	11,152
Prisoner housing	80,000	70,000	61,463	8,537	67,847
Utilities	15,000	12,000	11,614	386	12,877
Telephone	32,000	32,000	36,128	(4,128)	30,743
Dog expenses	5,000	5,000	2,548	2,452	6,159
DARE program	5,000	5,000	4,715	285	4,468
Schools and convention	13,000	5,000	-	5,000	10,714
Professional fees	28,000	28,000	29,301	(1,301)	25,609
Miscellaneous	16,000	17,000	21,497	(4,497)	15,980
Total police	<u>3,150,000</u>	<u>3,013,000</u>	<u>3,027,537</u>	<u>(14,537)</u>	<u>2,979,710</u>
<b>Fire -</b>					
Salaries	1,700,000	1,720,000	1,732,918	(12,918)	1,663,100
Employees' insurance	590,000	590,000	657,739	(67,739)	576,047
Payroll taxes	140,000	140,000	141,197	(1,197)	137,918
Retirement	380,000	420,000	433,329	(13,329)	378,616
General insurance	220,000	220,000	189,730	30,270	203,334
Equipment operating	55,000	60,000	59,025	975	66,529
Uniforms	20,000	20,000	20,385	(385)	21,264
Supplies	46,000	56,000	46,827	9,173	43,919
Utilities	20,000	20,000	18,182	1,818	17,057
Telephone	10,000	10,000	10,386	(386)	10,654
Maintenance and repairs	6,000	6,000	10,093	(4,093)	7,661
Professional services	5,000	5,000	1,651	3,349	1,201
Schools and conventions	20,000	20,000	23,473	(3,473)	19,556
Miscellaneous	13,000	13,000	14,864	(1,864)	11,302
Total fire	<u>3,225,000</u>	<u>3,300,000</u>	<u>3,359,799</u>	<u>(59,799)</u>	<u>3,158,158</u>
Total public safety	<u>6,375,000</u>	<u>6,313,000</u>	<u>6,387,336</u>	<u>(74,336)</u>	<u>6,137,868</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019		Actual	Variance - Favorable (Unfavorable)	2018 Actual
	Budget				
	Original	Final			
<b>Highways and Streets:</b>					
Salaries	\$ 340,000	\$ 375,000	\$ 376,969	\$ (1,969)	\$ 346,980
Employees' insurance	120,000	120,000	123,035	(3,035)	109,145
Payroll taxes	24,000	28,000	27,910	90	25,717
Retirement	35,000	36,000	38,362	(2,362)	36,532
General insurance	182,000	182,000	187,464	(5,464)	180,118
Equipment operating	67,000	63,000	67,100	(4,100)	86,976
Utilities and telephone	24,000	24,000	22,864	1,136	22,808
Professional services	15,000	15,000	12,984	2,016	26,091
Maintenance of grass	125,000	115,000	111,815	3,185	112,590
Small tools and supplies	28,000	48,000	47,843	157	32,164
Maintenance materials	55,000	40,000	32,400	7,600	47,319
Electricity for street lights	80,000	80,000	76,122	3,878	76,872
Uniforms	5,000	10,000	9,579	421	8,590
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>11,481</u>	<u>(1,481)</u>	<u>11,707</u>
Total highways and streets	<u>1,110,000</u>	<u>1,146,000</u>	<u>1,145,928</u>	<u>72</u>	<u>1,123,609</u>
<b>Culture and Recreation:</b>					
Parks -					
Salaries	116,000	124,000	123,833	167	111,615
Employees' insurance	20,000	23,000	25,946	(2,946)	23,846
Payroll taxes	9,000	9,500	9,270	230	8,373
Retirement	10,000	11,000	11,763	(763)	11,018
General insurance	15,000	16,000	14,339	1,661	13,740
Equipment operating	8,000	8,000	7,766	234	5,446
Supplies	12,500	12,500	14,356	(1,856)	10,430
Repairs and maintenance	70,500	78,000	85,899	(7,899)	74,438
Utilities and telephone	67,500	67,500	65,622	1,878	67,796
Security and janitorial	-	1,000	899	101	2,225
Youth recreation	78,000	77,000	77,099	(99)	59,901
Miscellaneous	<u>8,500</u>	<u>9,500</u>	<u>9,141</u>	<u>359</u>	<u>7,199</u>
Total parks	<u>415,000</u>	<u>437,000</u>	<u>445,933</u>	<u>(8,933)</u>	<u>396,027</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019				2018 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Capital outlay:					
General government -					
Administrative	\$ 5,000	\$ 5,000	\$ 33,120	\$ (28,120)	\$ 5,500
Airport	462,000	663,000	702,425	(39,425)	203,162
Public safety -					
Police	<u>5,000</u>	<u>22,000</u>	<u>27,362</u>	<u>(5,362)</u>	<u>-</u>
Total capital outlay	<u>472,000</u>	<u>690,000</u>	<u>762,907</u>	<u>(72,907)</u>	<u>208,662</u>
Total expenditures	<u>\$10,150,000</u>	<u>\$10,409,000</u>	<u>\$10,574,827</u>	<u>\$ (165,827)</u>	<u>\$ 9,645,233</u>

CITY OF ABBEVILLE, LOUISIANA  
General Fund

Budgetary Comparison Schedule – Other Financing Sources (Uses)  
Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Favorable (Unfavorable)	2018 Actual
	Budget		Actual		
	Original	Final			
Other financing sources:					
Transfers from other funds -					
Utility Fund	\$6,155,000	\$ 6,031,000	\$ 6,155,928	\$ 124,928	\$ 5,970,728
Sales Tax Fund	1,853,000	1,810,000	1,855,625	45,625	1,854,662
Airport Improvement Fund	-	-	-	-	17,076
Transfers to other funds -					
Airport Improvement Fund	-	-	(18,028)	(18,028)	-
 Total other financing sources	 <u>\$8,008,000</u>	 <u>\$ 7,841,000</u>	 <u>\$ 7,993,525</u>	 <u>\$ 152,525</u>	 <u>\$ 7,842,466</u>

**NONMAJOR GOVERNMENTAL FUNDS**

CITY OF ABBEVILLE, LOUISIANA  
Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2019  
With comparative Totals for December 31, 2018

	Special Revenue	Debt Service	Capital Projects	Totals	
				2019	2018
<b>ASSETS</b>					
Cash and interest-bearing deposits	\$ 171,030	\$ 574,778	\$ -	\$ 745,808	\$ 708,520
Receivables -					
Ad valorem taxes	17,153	-	-	17,153	24,165
Other receivable	-	-	9,442	9,442	-
Due from other governments	-	-	91,345	91,345	40,416
Total assets	<u>\$ 188,183</u>	<u>\$ 574,778</u>	<u>\$ 100,787</u>	<u>\$ 863,748</u>	<u>\$ 773,101</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 12,277	\$ -	\$ 100,787	\$ 113,064	\$ 39,132
Total liabilities	<u>12,277</u>	<u>-</u>	<u>100,787</u>	<u>113,064</u>	<u>39,132</u>
Fund balances:					
Restricted for economic development	24,078	-	-	24,078	24,078
Restricted for youth recreation	-	-	-	-	-
Restricted for fire protection	90,946	-	-	90,946	101,350
Restricted for sewer improvement	60,882	-	-	60,882	94,837
Assigned for debt service	-	574,778	-	574,778	512,420
Unassigned	-	-	-	-	1,284
Total fund balances	<u>175,906</u>	<u>574,778</u>	<u>-</u>	<u>750,684</u>	<u>733,969</u>
Total liabilities and fund balances	<u>\$ 188,183</u>	<u>\$ 574,778</u>	<u>\$ 100,787</u>	<u>\$ 863,748</u>	<u>\$ 773,101</u>



CITY OF ABBEVILLE, LOUISIANA  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 2019  
With Comparative Totals for the Year Ended December 31, 2018

	Special Revenue	Debt Service	Capital Projects	Totals	
				2019	2018
<b>Revenues:</b>					
Taxes	\$ 84,633	\$ -	\$ -	\$ 84,633	\$ 83,608
Intergovernmental	95,140	-	992,035	1,087,175	499,701
Miscellaneous	<u>43,301</u>	<u>1,194</u>	<u>-</u>	<u>44,495</u>	<u>1,850</u>
Total revenues	<u>223,074</u>	<u>1,194</u>	<u>992,035</u>	<u>1,216,303</u>	<u>585,159</u>
<b>Expenditures:</b>					
Current -					
General government	-	-	-	-	-
Fire protection	10,992	-	-	10,992	-
Capital outlay	80,296	-	1,143,095	1,223,391	629,625
Debt service -					
Principal retirement	-	615,000	-	615,000	597,000
Interest and fiscal charges	<u>-</u>	<u>80,677</u>	<u>-</u>	<u>80,677</u>	<u>94,376</u>
Total expenditures	<u>91,288</u>	<u>695,677</u>	<u>1,143,095</u>	<u>1,930,060</u>	<u>1,321,001</u>
Deficiency of revenues over expenditures	<u>131,786</u>	<u>(694,483)</u>	<u>(151,060)</u>	<u>(713,757)</u>	<u>(735,842)</u>
<b>Other financing sources (uses):</b>					
Transfers in	-	756,841	149,776	906,617	701,836
Transfers out	<u>(176,145)</u>	<u>-</u>	<u>-</u>	<u>(176,145)</u>	<u>(176,504)</u>
Total financing sources (uses)	<u>(176,145)</u>	<u>756,841</u>	<u>149,776</u>	<u>730,472</u>	<u>525,332</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(44,359)	62,358	(1,284)	16,715	(210,510)
Fund balance, beginning	<u>220,265</u>	<u>512,420</u>	<u>1,284</u>	<u>733,969</u>	<u>944,479</u>
Fund balance, ending	<u>\$ 175,906</u>	<u>\$ 574,778</u>	<u>\$ -</u>	<u>\$ 750,684</u>	<u>\$ 733,969</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, 2019  
With Comparative Totals for December 31, 2018

	Public Improvement Sewer Fund	Maint. and Operation - Fire Dept. Fund	Economic Development District No. 1 Fund	Totals	
				2019	2018
<b>ASSETS</b>					
Interest-bearing deposits	\$ 56,006	\$ 90,946	\$ 24,078	\$171,030	\$196,100
Receivables:					
Ad valorem taxes	<u>17,153</u>	<u>-</u>	<u>-</u>	<u>17,153</u>	<u>24,165</u>
Total assets	<u>\$ 73,159</u>	<u>\$ 90,946</u>	<u>\$ 24,078</u>	<u>\$188,183</u>	<u>\$220,265</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 12,277	\$ -	\$ -	\$ 12,277	\$ -
Total liabilities	<u>12,277</u>	<u>-</u>	<u>-</u>	<u>12,277</u>	<u>-</u>
Fund balances:					
Restricted for economic development	-	-	24,078	24,078	24,078
Restricted for youth recreation	-	-	-	-	-
Restricted for fire protection	-	90,946	-	90,946	101,350
Restricted for sewer improvements	<u>60,882</u>	<u>-</u>	<u>-</u>	<u>60,882</u>	<u>94,837</u>
Total fund balances	<u>60,882</u>	<u>90,946</u>	<u>24,078</u>	<u>175,906</u>	<u>220,265</u>
Total liabilities and fund balances	<u>\$ 73,159</u>	<u>\$ 90,946</u>	<u>\$ 24,078</u>	<u>\$188,183</u>	<u>\$220,265</u>

CITY OF ABBEVILLE, LOUISIANA  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2019  
With Comparative Totals for the Year Ended December 31, 2018

	Public Improvement Sewer Fund	Maint. and Operation - Fire Dept. Fund	Economic Development District No. 1 Fund	Totals	
				2019	2018
<b>Revenues:</b>					
Taxes	\$ 84,633	\$ -	\$ -	\$ 84,633	\$ 83,608
Intergovernmental	-	95,140	-	95,140	169,976
Other revenues	<u>21,950</u>	<u>21,351</u>	-	<u>43,301</u>	<u>897</u>
Total revenues	<u>106,583</u>	<u>116,491</u>	<u>-</u>	<u>223,074</u>	<u>254,481</u>
<b>Expenditures:</b>					
Current -					
General government -					
Economic development	-	-	-	-	-
Public safety -					
Fire protection	-	10,992	-	10,992	-
Capital outlay	<u>51,975</u>	<u>28,321</u>	-	<u>80,296</u>	<u>299,100</u>
Total expenditures	<u>51,975</u>	<u>39,313</u>	<u>-</u>	<u>91,288</u>	<u>299,100</u>
Excess (deficiency) of revenues over expenditures	<u>54,608</u>	<u>77,178</u>	<u>-</u>	<u>131,786</u>	<u>(44,619)</u>
<b>Other financing sources (uses):</b>					
Transfers out	<u>(88,563)</u>	<u>(87,582)</u>	-	<u>(176,145)</u>	<u>(159,428)</u>
Total financing sources (uses)	<u>(88,563)</u>	<u>(87,582)</u>	<u>-</u>	<u>(176,145)</u>	<u>(159,428)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(33,955)	(10,404)	-	(44,359)	(204,047)
Fund balances, beginning	<u>94,837</u>	<u>101,350</u>	<u>24,078</u>	<u>220,265</u>	<u>424,312</u>
Fund balances, ending	<u>\$ 60,882</u>	<u>\$ 90,946</u>	<u>\$ 24,078</u>	<u>\$175,906</u>	<u>\$220,265</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, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Favorable (Unfavorable)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem taxes	\$ 82,000	\$ 83,000	\$ 84,633	\$ 1,633	\$ 83,608
Other revenues -					
Miscellaneous	-	25,000	21,786	(3,214)	-
Interest	-	-	164	164	134
Total revenues	<u>82,000</u>	<u>108,000</u>	<u>106,583</u>	<u>(1,417)</u>	<u>83,742</u>
Expenditures:					
Current -					
General government	-	-	-	-	-
Capital outlay	-	52,045	51,975	70	-
Total expenditures	<u>-</u>	<u>52,045</u>	<u>51,975</u>	<u>70</u>	<u>-</u>
Excess of revenues over expenditures	82,000	55,955	54,608	(1,347)	83,742
Other financing sources (uses):					
Transfers out	<u>(82,000)</u>	<u>(138,955)</u>	<u>(88,563)</u>	<u>50,392</u>	<u>(71,416)</u>
Total other financing sources (uses)	<u>(82,000)</u>	<u>(138,955)</u>	<u>(88,563)</u>	<u>50,392</u>	<u>(71,416)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	-	(83,000)	(33,955)	49,045	12,326
Fund balance, beginning	<u>94,837</u>	<u>94,837</u>	<u>94,837</u>	<u>-</u>	<u>82,511</u>
Fund balance, ending	<u>\$ 94,837</u>	<u>\$ 11,837</u>	<u>\$ 60,882</u>	<u>\$ 49,045</u>	<u>\$ 94,837</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, 2019  
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Favorable (Unfavorable)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Intergovernmental -					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
Vermilion Parish Police Jury -					
Fire protection	95,000	95,000	95,140	140	95,140
Fire insurance tax	-	-	-	-	74,836
Other -					
Interest and other revenue	-	21,000	21,351	351	763
Total revenues	<u>95,000</u>	<u>116,000</u>	<u>116,491</u>	<u>491</u>	<u>170,739</u>
Expenditures:					
Maintenance and repairs	5,000	10,000	10,992	(992)	-
Capital outlay	<u>5,000</u>	<u>15,000</u>	<u>28,321</u>	<u>(13,321)</u>	<u>299,100</u>
Total expenditures	<u>10,000</u>	<u>25,000</u>	<u>39,313</u>	<u>(14,313)</u>	<u>299,100</u>
Deficiency of revenues over expenditures	85,000	91,000	77,178	(13,822)	(128,361)
Other financing sources (uses):					
Transfers out	<u>(88,000)</u>	<u>(87,500)</u>	<u>(87,582)</u>	<u>(82)</u>	<u>(88,012)</u>
Total other financing sources (uses)	<u>(88,000)</u>	<u>(87,500)</u>	<u>(87,582)</u>	<u>(82)</u>	<u>(88,012)</u>
Deficiency of revenues and other sources over expenditures and other uses	(3,000)	3,500	(10,404)	(13,904)	(216,373)
Fund balance, beginning	<u>101,350</u>	<u>101,350</u>	<u>101,350</u>	-	<u>317,723</u>
Fund balance, ending	<u>\$ 98,350</u>	<u>\$ 104,850</u>	<u>\$ 90,946</u>	<u>\$ (13,904)</u>	<u>\$ 101,350</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, 2019  
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	2019			Variance - Favorable (Unfavorable)	2018 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes -					
Sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues -					
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
<b>Expenditures:</b>					
Current -					
General government -					
Economic development	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over expenditures	-	-	-	-	-
Fund balance, beginning	24,078	24,078	24,078	-	24,078
Fund balance, ending	<u>\$ 24,078</u>	<u>\$ 24,078</u>	<u>\$ 24,078</u>	<u>\$ -</u>	<u>\$ 24,078</u>

## 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.



CITY OF ABBEVILLE, LOUISIANA  
Nonmajor Debt Service Funds

Combining Balance Sheet  
December 31, 2019  
With Comparative Totals for December 31, 2018

	<u>2012</u> Revenue Refunding Bond Fund	<u>2014</u> Sales Tax Revenue Bond Fund	<u>2016</u> Revenue Bond Fund	<u>Totals</u>	
				<u>2019</u>	<u>2018</u>
<b>ASSETS</b>					
Interest - bearing deposits	<u>\$ 387,133</u>	<u>\$ 120,850</u>	<u>\$ 66,795</u>	<u>\$ 574,778</u>	<u>\$ 512,420</u>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance:					
Assigned for debt service	<u>387,133</u>	<u>120,850</u>	<u>66,795</u>	<u>574,778</u>	<u>512,420</u>
Total liabilities and fund balance	<u>\$ 387,133</u>	<u>\$ 120,850</u>	<u>\$ 66,795</u>	<u>\$ 574,778</u>	<u>\$ 512,420</u>

CITY OF ABBEVILLE, LOUISIANA  
Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2019  
With Comparative Totals for December 31, 2018

	<u>2012</u> Revenue Refunding Bond Fund	<u>2014</u> Sales Tax Revenue Bond Fund	<u>2016</u> Revenue Bond Fund	<u>Totals</u>	
				<u>2019</u>	<u>2018</u>
Revenues:					
Other revenues -					
Interest income	\$ <u>776</u>	\$ <u>313</u>	\$ <u>105</u>	\$ <u>1,194</u>	\$ <u>953</u>
Expenditures:					
Debt service -					
Principal retirement	434,000	168,000	13,000	615,000	597,000
Interest and fiscal charges	<u>35,978</u>	<u>32,105</u>	<u>12,594</u>	<u>80,677</u>	<u>94,376</u>
Total expenditures	<u>469,978</u>	<u>200,105</u>	<u>25,594</u>	<u>695,677</u>	<u>691,376</u>
Deficiency of revenues over expenditures	<u>(469,202)</u>	<u>(199,792)</u>	<u>(25,489)</u>	<u>(694,483)</u>	<u>(690,423)</u>
Other financing sources:					
Transfers in	<u>477,557</u>	<u>202,098</u>	<u>77,186</u>	<u>756,841</u>	<u>701,836</u>
Excess of revenues and other financing sources over expenditures	8,355	2,306	51,697	62,358	11,413
Fund balance, beginning	<u>378,778</u>	<u>118,544</u>	<u>15,098</u>	<u>512,420</u>	<u>501,007</u>
Fund balance, ending	<u>\$ 387,133</u>	<u>\$ 120,850</u>	<u>\$ 66,795</u>	<u>\$ 574,778</u>	<u>\$ 512,420</u>

## NONMAJOR CAPITAL PROJECTS FUNDS

### **Airport Improvement Fund**

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

### **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, 2019  
With Comparative Totals for December 31, 2018

	Airport Improvement Fund	LCDBG Street Improvement Fund	Totals	
			2019	2018
<b>ASSETS</b>				
Cash and interest - bearing deposits	\$ -	\$ -	\$ -	\$ -
Other receivable	-	9,442	9,442	-
Due from other governments	<u>36,445</u>	<u>54,900</u>	<u>91,345</u>	<u>40,416</u>
	<u>\$ 36,445</u>	<u>\$ 64,342</u>	<u>\$ 100,787</u>	<u>\$ 40,416</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 36,445	64,342	\$ 100,787	\$ 39,132
Due to other fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>36,445</u>	<u>64,342</u>	<u>100,787</u>	<u>39,132</u>
<b>Fund balance:</b>				
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,284</u>
Total liabilities and fund balance	<u>\$ 36,445</u>	<u>\$ 64,342</u>	<u>\$ 100,787</u>	<u>\$ 40,416</u>

CITY OF ABBEVILLE, LOUISIANA  
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 2019  
With Comparative Totals for the Year Ended December 31, 2018

	Airport Improvement Fund	LCDBG Street Improvement Fund	<u>Totals</u>	
			2019	2018
<b>Revenues:</b>				
Federal grants	\$ -	\$ 800,000	\$ 800,000	\$ 297,472
State grants	<u>192,035</u>	<u>-</u>	<u>192,035</u>	<u>32,253</u>
Total revenues	<u>192,035</u>	<u>800,000</u>	<u>992,035</u>	<u>329,725</u>
<b>Expenditures:</b>				
Current -				
Professional services	-	-	-	-
Capital outlay -				
Airport improvements	238,391	-	238,391	330,525
Street overlay improvements	<u>-</u>	<u>904,704</u>	<u>904,704</u>	<u>-</u>
Total expenditures	<u>238,391</u>	<u>904,704</u>	<u>1,143,095</u>	<u>330,525</u>
Excess (deficiency) of revenues over expenditures	(46,356)	(104,704)	(151,060)	(800)
<b>Other financing sources:</b>				
Transfers in	45,072	104,704	149,776	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,076)</u>
Total financing sources (uses)	<u>45,072</u>	<u>104,704</u>	<u>149,776</u>	<u>(17,076)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(1,284)	-	(1,284)	(17,876)
Fund balance, beginning	<u>1,284</u>	<u>-</u>	<u>1,284</u>	<u>19,160</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,284</u>

CITY OF ABBEVILLE, LOUISIANA  
Enterprise Fund  
Utility System Fund

Comparative Departmental Analysis of Revenues and Expenses  
Years Ended December 31, 2019 and 2018

	Electric		Water	
	2019	2018	2019	2018
Operating revenues:				
Charges for services	\$ 12,846,348	\$ 12,911,867	\$ 1,843,467	\$ 1,843,014
Other revenues	<u>260,195</u>	<u>251,200</u>	<u>13,428</u>	<u>35,856</u>
Total operating revenues	<u>13,106,543</u>	<u>13,163,067</u>	<u>1,856,895</u>	<u>1,878,870</u>
Operating expenses:				
Salaries	361,795	407,027	491,987	465,167
Employees' insurance	107,777	101,174	154,788	128,268
OPEB (benefit) expense	(446,571)	61,200	(641,363)	77,590
Payroll taxes	25,984	30,041	37,504	35,198
Retirement	34,766	39,377	48,535	44,531
Pension (benefit) obligation expense	(81,893)	114,246	(13,209)	130,526
General insurance	99,828	96,364	75,710	77,453
Equipment operating expense	45,975	51,090	22,008	30,406
Maintenance and repairs - systems	493,789	335,415	131,043	235,562
Electricity for pumps	-	-	50	206
Utilities	-	-	122,119	117,095
Materials, tools and supplies	41,056	29,698	177,668	178,187
Electric power purchased	6,609,773	6,682,136	-	-
Office expense, postage and computer processing	-	-	-	-
Bad debts and collection fees	-	-	-	-
Miscellaneous	30,459	28,871	27,139	25,216
Depreciation	321,999	324,062	262,391	264,884
Allocation of general and administrative expenses	<u>92,739</u>	<u>465,463</u>	<u>69,554</u>	<u>349,098</u>
Total operating expenses	<u>7,737,476</u>	<u>8,766,164</u>	<u>965,924</u>	<u>2,159,387</u>
Operating income (loss)	<u>\$ 5,369,067</u>	<u>\$ 4,396,903</u>	<u>\$ 890,971</u>	<u>\$ (280,517)</u>

Sewerage		General and Administrative		Totals	
2019	2018	2019	2018	2019	2018
\$ 1,802,899	\$ 1,807,499	\$ -	\$ -	\$ 16,492,714	\$ 16,562,380
<u>37,698</u>	<u>35,165</u>	<u>-</u>	<u>-</u>	<u>311,321</u>	<u>322,221</u>
<u>1,840,597</u>	<u>1,842,664</u>	<u>-</u>	<u>-</u>	<u>16,804,035</u>	<u>16,884,601</u>
364,420	365,103	376,025	401,277	1,594,227	1,638,574
105,912	98,865	165,300	148,124	533,777	476,431
(438,846)	59,803	(684,916)	89,600	(2,211,696)	288,193
26,760	26,830	28,031	29,917	118,279	121,986
38,836	37,154	45,173	44,418	167,310	165,480
(32,618)	102,456	-	112,703	(127,720)	459,931
64,929	64,066	14,279	13,741	254,746	251,624
29,811	28,957	26,227	25,920	124,021	136,373
245,843	206,159	-	-	870,675	777,136
56,461	53,380	-	-	56,511	53,586
105,353	103,106	14,047	13,344	241,519	233,545
132,441	74,231	-	-	351,165	282,116
-	-	-	-	6,609,773	6,682,136
-	-	82,393	91,044	82,393	91,044
-	-	56,699	76,703	56,699	76,703
30,566	21,043	11,869	16,094	100,033	91,224
501,220	485,680	96,720	100,774	1,182,330	1,175,400
<u>69,554</u>	<u>349,098</u>	<u>(231,847)</u>	<u>(1,163,659)</u>	<u>-</u>	<u>-</u>
<u>1,300,642</u>	<u>2,075,931</u>	<u>-</u>	<u>-</u>	<u>10,004,042</u>	<u>13,001,482</u>
<u>\$ 539,955</u>	<u>\$ (233,267)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,799,993</u>	<u>\$ 3,883,119</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, 2019, 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 July 8, 2020.

### **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) to determine the 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.

### **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 determination of financial statement amounts. 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  
July 8, 2020

Independent Auditor's Report on Compliance for each Major Program  
And on Internal Control over Compliance  
Required by 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**

We have audited City of Abbeville, Louisiana's compliance with the types of compliance requirements described 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, 2019. 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.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of City of Abbeville, Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about St. Landry Parish Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Abbeville, Louisiana's compliance.

## **Opinion on Each Major Federal Program**

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, 2019.

## **Report on Internal Control Over Compliance**

Management of City of Abbeville, Louisiana, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Abbeville, Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Abbeville, Louisiana's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the 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, 2019, and the related notes to the financial statements, which collectively comprise City of Abbeville, Louisiana's basic financial statements. We issued our report thereon dated July 8, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the

basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Darnall, Sikes, & Frederick*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
July 8, 2020

CITY OF ABBEVILLE, LOUISIANA

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2019

PART I SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Auditor's Report

An unqualified 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, 2019.

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 deficiency in internal control over financial reporting was 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

Auditor's Report – Major Programs

In our opinion, the City of Abbeville, Louisiana, complied, in all material respects, with the requirements that are applicable to each of its major federal programs for the year ended December 31, 2019.

Major Program – Identification

City of Abbeville, Louisiana, had Community Development Block Grant CFDA #14.228, at December 31, 2019, tested as a major program.

Major Program – Threshold

The dollar threshold to distinguish Type A and Type B programs is \$750,000 for the year ended December 31, 2019.

Low-Risk Auditee

City of Abbeville, Louisiana, is not considered a low-risk auditee for the year ended December 31, 2019.

CITY OF ABBEVILLE, LOUISIANA

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2019

Internal Control Deficiencies – Major Program

There were no significant deficiencies or material weaknesses in internal control over compliance over the major program disclosed during the audit of the financial statements.

Finding Related to Federal Program

There were no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance, and are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

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

There are no findings and questioned costs related to federal programs.

PART IV MANAGEMENT LETTER

A management letter was not issued for the year ended December 31, 2019.

CITY OF ABBEVILLE, LOUISIANA

Summary Schedule of Prior Year Audit Findings  
Year Ended December 31, 2019

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, 2019

There are no current audit findings.

CITY OF ABBEVILLE, LOUISIANA

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2019

<u>Federal Grantor/Pass Through Agency/Program Name</u>	<u>CFDA #</u>	<u>Disbursements/ Expenditures</u>
United States Department of Housing & Urban Development Passed Through Louisiana Office of Community Development Community Development Block Grant/State's Program 2018 LCDBG Public Facilities Program	14.228	\$ 800,000
		<u>\$ 800,000</u>



**Sellers & Associates, Inc.**  
**ENGINEERS** **SURVEYORS**

EUGENE M. SELLERS, FOUNDER  
 TODD A. VINCENT, PRESIDENT/CEO  
 LARRY A. CRAMER, VICE PRESIDENT

EUGENE M. SELLERS, PE., P.L.S.  
 TODD A. VINCENT, M.S., PE., P.L.S.  
 THOMAS R. CARROLL, III, PE., P.L.S.  
 JOHN A. KEY, PE., P.L.S.  
 DARRELL J. PONTIFF, PE.  
 LARRY A. CRAMER, PE., P.L.S.  
 T. J. SAVOY, PE.  
 STEPHANIE M. BRIGGS, PE.  
 NICHOLAS A. SONNIER, PE.  
 MATTHEW W. VINCENT, PE.  
 JACOB A. NEU, E.I.  
 WILBERT J. GUIDRY, P.L.S.

July 2, 2020

Mayor Mark Piazza  
 CITY OF ABBEVILLE  
 P.O. Box 1170  
 Abbeville, Louisiana 70511

Re: Abbeville Chris Crusta Memorial Airport (IYA)  
 Rehabilitation of the Runway and Partial Taxiway Project  
 SPN H.013873/FAA AIP No. 3-22-0001-019-2020  
 S&A File No. 9147-01

Dear Mayor Piazza:

We have tabulated and certified the bids received on June 23, 2020 for the above referenced project. In regards to the base bid only, Elliott Construction was the low bidder with the following base bid:

<i>Engineer's Base Bid Estimate</i>	<i>Low Bid Elliott Construction (Base Bid)</i>	<i>Amount Over the Estimate</i>
\$ 1,300,950.00	\$ 1,571,790.00	\$ 270,840.00

As discussed in our conference call with the FAA on July 1<sup>st</sup>, the FAA will be able to find the additional funding needed to cover the amount over the estimate. We would like to recommend that the Base Bid be awarded to Elliott Construction in the amount of \$ 1,571,790.00. Enclosed please find a copy of the bid tabulation sheet for your review and use. Should you have any questions or need any additional information, please do not hesitate to call at anytime.

Very truly yours,

SELLERS & ASSOCIATES, INC.

*T.J. Savoy, P.E.*  
 T.J. SAVOY, P.E.  
 PROJECT ENGINEER

N:\DATA\9147\9147-03 BSDC\9147 Grant Application\ltr\_COA\_Recommend Award\_07022020.wpd  
 Enclosure  
 c: Brittan Smith, FAA  
 Danielle Gaylor, DOTD Aviation



STATE OF LOUISIANA / CITY OF ABBEVILLE  
 Plans of Proposed Airport Improvements  
 State Project No. H.013873 / FAA Project No. 3-22-0001-019-2020  
**CHRIS CRUSTA MEMORIAL AIRPORT**  
**REHABILITATION OF THE RUNWAY AND PARTIAL TAXIWAY**  
 Vermilion Parish, Louisiana

Bid Tabulation Results  
 REVISED\* 06/25/2020

Bid Date: 6/23/2020  
 Bid Time: 10:00 am

S/A File Number: 9147-01

				ELLIOTT CONSTRUCTION PO BOX 366 Grand Coteau, LA 70541 dsmith@elliottconstruction.biz		PRAIRIE CONTRACTORS, LLC PO BOX 1530 Opelousas, LA 70571 jay@prairie.ws; lebl26@gmail.com	
REF. NO.	DESCRIPTION	UNIT OF MEASURE	QUANTITY	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
<b>BASE BID:</b>							
C-100	Contractor Quality Control Program (CQCP)	Lump Sum	1.00	\$ 25,000.00	\$ 25,000.00	\$ 23,000.00	\$ 23,000.00
C-105	Mobilization	Lump Sum	1.00	\$ 100,000.00	\$ 100,000.00	\$ 175,000.00	\$ 175,000.00
P-101-5.1	Asphalt Patching	Ton	300.00	\$ 150.00	\$ 45,000.00	\$ 160.00	\$ 48,000.00
P-101-5.2	Cold Milling	Square Yard	66,000.00	\$ 2.50	\$ 165,000.00	\$ 3.00	\$ 198,000.00
P-101-5.3	Saw Cut Asphalt	Linear Foot	540.00	\$ 10.00	\$ 5,400.00	\$ 2.50	\$ 1,350.00
P-401-8.1	Asphalt Surface Course (2-Inch Thickness)	Ton	7,970.00	\$ 125.00	\$ 996,250.00	\$ 110.00	\$ 876,700.00
P-401-8.2	Asphalt Leveling Course	Ton	250.00	\$ 130.00	\$ 32,500.00	\$ 130.00	\$ 32,500.00
P-603-5.1	Emulsified Asphalt Tack Coat	Gallon	7,920.00	\$ 4.50	\$ 35,640.00	\$ 1.10	\$ 8,712.00
P-605-5.1	Crack Sealing (Cracks 1/4-Inch to 1-1/2-Inch Wide) (Route, Clean, and Seal)	Linear Foot	32,500.00	\$ 1.25	\$ 40,625.00	\$ 1.15	\$ 37,375.00
P-605-5.1a	Crack Sealing (Cracks 1/4-Inch to 1-1/2-Inch Wide) (Clean and Seal)	Linear Foot	32,500.00	\$ 1.20	\$ 39,000.00	\$ 1.15	\$ 37,375.00
P-605-5.2	Crack Sealing (Cracks Greater Than 1-1/2-Inch Wide)	Linear Foot	5,000.00	\$ 2.00	\$ 10,000.00	\$ 2.00	\$ 10,000.00
P-620-5.1a	Surface Preparation (Permanent Markings)	Square Foot	32,000.00	\$ 0.30	\$ 9,600.00	\$ 1.15	\$ 36,800.00
P-620-5.2b	Markings (Permanent)	Square Foot	32,000.00	\$ 0.75	\$ 24,000.00	\$ 1.00	\$ 32,000.00
P-620-5.3c	Reflective Media	Pound	3,000.00	\$ 4.25	\$ 12,750.00	\$ 1.75	\$ 5,250.00
P-620-5.4d	Temporary Markings	Square Foot	29,850.00	\$ 0.50	\$ 14,925.00	\$ 0.75	\$ 22,387.50
T-905-5.2	Topsoil (Furnished from Off the Site)	Cubic Yard	150.00	\$ 50.00	\$ 7,500.00	\$ 110.00	\$ 16,500.00
S-1	Hydro-Seeding	Acre	2.00	\$ 2,050.00	\$ 4,100.00	\$ 3,500.00	\$ 7,000.00
S-2	Remove and Replace Hold Short Sign Panel	Each	3.00	\$ 1,500.00	\$ 4,500.00	\$ 1,500.00	\$ 4,500.00
<b>BASE BID TOTAL</b>					<b>\$ 1,571,790.00</b>		<b>\$ 1,572,449.50</b>
<b>ALTERNATE 1:</b>							
P-401-8.1	Asphalt Surface Course (1/4-Inch Thickness)	Ton	950.00	\$ 125.00	\$ 118,750.00	\$ 90.00	\$ 85,500.00
<b>ALTERNATE 2:</b>							
P-401-8.1	Asphalt Surface Course (1/4-Inch Thickness)	Ton	950.00	\$ 125.00	\$ 118,750.00	\$ 90.00	\$ 85,500.00
<b>GRAND TOTAL:</b>					<b>\$ 1,809,290.00</b>		<b>\$ 1,743,449.50</b>

I hereby certify that the values shown above are true and reflect the original bid prices received for this project at the bid opening.

  
 T.J. SAVOY, P.E., PROJECT ENGINEER

\*A previous version of this bid tabulation was issued indicating a bid had been rejected and that was premature since the City has not taken any action on the award of this project or the rejection of any bids.

Project:	H.009761.6 Downtown Abbeville Streetscaping		
Owner:	City of Abbeville		
	Glenn Lege Construction, LLC, 1339 Fortune Road, Youngsville, LA 70592		
Notice To Proceed:	January 6, 2020	Payment Period:	June 2020
Contract Time:	270 Calendar Days	Days Used:	176
		% Time Used	65.19%
Contract Price:	\$ 550,943.00	Total This Period:	\$ 383,386.35
		% Complete	69.59%

Line Number	Item Number	Item Description	Quantity	Units	Unit Price	Total Amount	Quantity			Amount
							Current	Previous	Total	
1	202-02-02020	Removal of Asphalt Pavement	77.4	SQYD	42.00	3,250.80	0.00	77.40	77.40	3,250.80
2	202-02-03000	Removal of Base – Soil Cement, Asphalt, or BCS	77.4	SQYD	42.00	3,250.80	0.00	77.40	77.40	3,250.80
3	202-02-06100	Removal of Concrete Walks and Drives	678	SQYD	38.50	26,103.00	68.00	426.00	494.00	19,019.00
4	202-03-00010	Relocation of Historic Concrete Posts	2	EACH	1,685.00	3,370.00	0.00	1.00	1.00	1,685.00
5	203-01-00100	General Excavation	50	CUYD	55.00	2,750.00	3.00	35.00	38.00	2,090.00
6	203-07-00100	Borrow (Vehicular Measurement)	500	CUYD	1.00	500.00	3.00	255.00	258.00	258.00
7	502-01-00200	Asphalt Concrete, Drives, Turnouts and Miscellaneous	5	TON	2,180.00	10,900.00	5.00	0.00	5.00	10,900.00
8	701-05-01001	Side Drain Pipe (12" RCP/RPVC/CPEPDW/CMP)	52	LNFT	84.00	4,368.00	0.00	52.00	52.00	4,368.00
9	702-03-00100	Catch Basins (CB-01)	1	EACH	3,200.00	3,200.00	0.00	1.00	1.00	3,200.00
10	702-03-00300	Catch Basins (CB-04)	3	EACH	1,650.00	4,950.00	0.00	3.00	3.00	4,950.00
11	702-04-00200	Adjusting Catch Basins	1	EACH	6,200.00	6,200.00	0.00	0.00	0.00	0.00
12	706-01-00100	Concrete Walk (4" Thick)	459.7	SQYD	126.00	57,922.20	0.00	366.80	366.80	46,216.80
13	706-04-00100	Handicapped Curb Ramps	14	EACH	3,850.00	53,900.00	0.00	5.00	5.00	19,250.00
14	707-01-00200	Concrete Curb (Barrier) (6")	415	LNFT	60.00	24,900.00	0.00	361.00	361.00	21,660.00
15	707-01-00200	Concrete Curb (Barrier) (8")	35	LNFT	65.00	2,275.00	0.00	35.00	35.00	2,275.00
16	710-01-00100	Flowable Fill	9	CUYD	155.00	1,395.00	0.00	12.00	12.00	1,860.00
17	713-01-00100	Temporary Signs and Barricades	1	LUMP	16,000.00	16,000.00	0.00	0.80	0.80	12,800.00
18	713-01-00100	Temporary Signs and Barricades (Temporary Business Entrances)	1	LUMP	19,250.00	19,250.00	0.00	0.80	0.80	15,400.00
19	715-01-00100	Topsoil	9	CUYD	40.00	360.00	0.00	9.00	9.00	360.00
20	719-01-02020	(1-1/2 inch cal) (Ilex Cassine, "STD Dahoon Holly")	2	EACH	1,168.00	2,336.00	0.00	0.00	0.00	0.00
21	719-01-06060	Plants (Plant) (Container) (3 gallon) (Azalea, "Higasa")	16	EACH	88.00	1,408.00	0.00	0.00	0.00	0.00
22	719-01-06100	(Container) (7 gallon) (Camellia Sasanqua, "Mine-no Yuki")	12	EACH	88.00	1,056.00	0.00	0.00	0.00	0.00
23	719-02-00100	Top Dressing Mulch (3" Depth)	32	SQYD	17.50	560.00	0.00	0.00	0.00	0.00
24	719-03-00300	Bed Preparation (10" Depth)	28.5	SQYD	17.50	498.75	0.00	0.00	0.00	0.00
25	727-01-00100	Mobilization	1	LUMP	47,370.00	47,370.00	0.00	1.00	1.00	47,370.00
26	732-01-02000	Plastic Pavement Striping (4" Width) (Thermoplastic 125 mil)	1,145	LNFT	1.00	1,145.00	0.00	0.00	0.00	0.00
27	732-04-08000	Legends and Symbols (Handicap Markings) (4" Width - Blue)	364	LNFT	7.00	2,548.00	0.00	0.00	0.00	0.00
28	732-04-08040	Plastic Pavement Legends and Symbols (Handicap Parking)	7	EACH	181.00	1,267.00	0.00	0.00	0.00	0.00
29	732-05-00100	Removal of Existing Markings	0.261	MILE	7,705.00	2,011.01	0.00	0.00	0.00	0.00
30	740-01-00100	Construction Layout	1	LUMP	34,000.00	34,000.00	0.00	0.80	0.80	27,200.00
31	741-02-00050	Gate Valve (1")	2	EACH	145.00	290.00	0.00	2.00	2.00	290.00

Line Number	Item Number	Item Description	Quantity	Units	Unit Price	Total Amount	Quantity			Amount
							Current	Previous	Total	
32	741-05-02040	Water Service Line (1" Polyethylene)	500	LNFT	18.30	9,150.00	0.00	378.00	378.00	6,917.40
33	805-01-00900	Class A1 Concrete (Connection with Concrete Walk)	30.48	CUYD	1,760.00	53,644.80	0.00	22.82	22.82	40,163.20
34	822-01-00100	Trenching and Backfilling	600	LNFT	13.85	8,310.00	0.00	378.00	378.00	5,235.30
35	822-02-00200	Conduit w Conductors (PVC/HDPE) (1") (3-#10 AWG)	320	LNFT	8.35	2,672.00	0.00	571.00	571.00	4,767.85
36	822-02-00200	Conduit w Conductors (PVC/HDPE) (1") (3-#8 AWG)	260	LNFT	8.90	2,314.00	0.00	374.00	374.00	3,328.60
37	822-02-00300	Conduit w Conductors (PVC/HDPE) (1-1/4") (3-#3 AWG)	30	LNFT	15.00	450.00	0.00	0.00	0.00	0.00
38	822-02-02200	Conduit w Conductors (Rigid Galv Steel) (1") (3-#10 AWG)	20	LNFT	12.00	240.00	0.00	35.00	35.00	420.00
39	822-02-02300	Conduit w Conductors (Rigid Galv Steel) (1-1/4") (3-#3 AWG)	40	LNFT	18.10	724.00	0.00	24.00	24.00	434.40
40	822-02-02400	Conduit w Conductors (Rigid Galv Steel) (1-1/2") (3-#1 AWG)	20	LNFT	22.00	440.00	0.00	0.00	0.00	0.00
41	822-02-07900	Conduit w Conductors (HDPE Sch 80) (1") (3-#10 AWG)	175	LNFT	8.70	1,522.50	0.00	0.00	0.00	0.00
42	822-04-00400	Jacked or Bored Casing (1" PVC/HDPE or Sch 80)	175	LNFT	9.00	1,575.00	0.00	0.00	0.00	0.00
43	822-07-02800	Luminaire (LED Ground Floods)	2	EACH	1,285.00	2,570.00	0.00	2.00	2.00	2,570.00
44	822-08-00200	Electrical Service Point (Structure)	3	EACH	2,435.00	7,305.00	0.00	2.00	2.00	4,870.00
45	822-15-02100	Relocate Light Poles	4	EACH	933.80	3,735.20	0.00	4.00	4.00	3,735.20
46	822-16-00400	Underground Junction Box (Flush Mounted) (8 1/2" x 6 1/2")	1	EACH	1,750.00	1,750.00	0.00	0.00	0.00	0.00
47	NS-500-00340	Saw Cutting Asphalt Concrete Pavement	3,003	INLF	2.00	6,006.00	105.00	1,823.00	1,928.00	3,856.00
48	NS-600-00220	Saw Cutting Portland Cement Concrete Pavement	4,758	INLF	2.50	11,895.00	708.00	2,556.00	3,264.00	8,160.00
49	TS-700-00020	Bench (Park) (4') (Furnished and Installed)	1	EACH	2,935.00	2,935.00	0.00	0.00	0.00	0.00
50	TS-700-00200	Trench Drains (12" Wide)	18	LF	100.00	1,800.00	0.00	0.00	0.00	0.00
51	TS-700-00200	Trench Drains (18" Wide)	15	LF	150.00	2,250.00	0.00	15.00	15.00	2,250.00
52	TS-700-00200	Trench Drains (36" Wide)	40	LF	220.00	8,800.00	0.00	0.00	0.00	0.00
53	TS-700-00200	Trench Drains (48" Wide)	45	LF	260.00	11,700.00	0.00	45.00	45.00	11,700.00
54	TS-706-01000	Concrete Steps (with Platform)	11	SQYD	275.00	3,025.00	0.00	0.00	0.00	0.00
55	TS-706-01000	Concrete Steps (with Support Slab)	3	SQYD	140.00	420.00	0.00	3.00	3.00	420.00
56	TS-706-02000	Surface Treatment) (Cleaning Concrete Surfaces)	2,470	SQYD	5.00	12,350.00	0.00	43.00	43.00	215.00
57	TS-719-00020	Pavers (Brick) (Furnished and Installed)	432	SQFT	50.00	21,600.00	208.00	0.00	208.00	10,400.00
58	TS-719-00050	Irrigation System	1	LUMP	8,200.00	8,200.00	0.00	0.80	0.80	6,560.00
59	TS-729-00010	Sign (Brick) (Gateway Sign)	1	EACH	11,785.00	11,785.00	0.60	0.40	1.00	11,785.00
60	TS-800-00300	Handrail	14	LNFT	215.00	3,010.00	0.00	0.00	0.00	0.00

Line Number	Item Number	Item Description	Quantity	Units	Unit Price	Total Amount	Quantity			Amount
							Current	Previous	Total	
61	TS-822-05020	Electrical Appurtenance (120V, 20-Amp GFI Receptacle)	6	EACH	275.00	1,650.00	0.00	3.00	3.00	825.00
62	TS-MSC-00280	Adjusting Gas Valves And Boxes	3	EACH	660.00	1,980.00	0.00	2.00	2.00	1,320.00
63	TS-MSC-20080	Tree Well Planter (Located at Ramps)	2	EACH	2,900.00	5,800.00	0.00	2.00	2.00	5,800.00
SUBTOTAL GENERAL						550,943.00				

Original Contract Price: \$ 550,943.00

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Adjusted Contract Price: \$ 550,943.00

Total of Above Items \$ 383,386.35

Other (Materials on Hand) \$ -

**Total Value of Completed Work** \$ 383,386.35

Less 0% Retained \$ -

Net Amount Due to Date \$ 383,386.35

Less Previous Payments \$ 350,249.35

**Amount Due this Estimate** \$ 33,137.00

**CERTIFIED CORRECT:**

**GLENN LEGE CONSTRUCTION, LLC**  
CONTRACTOR

**RECOMMENDED FOR PAYMENT:**

**SELLERS & ASSOCIATES, INC.**  
LAFAYETTE - ABBEVILLE, LOUISIANA

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

**CITY OF ABBEVILLE**  
OWNER

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

The City of Abbeville, Parish of Vermilion, met in regular session on July 21, 2020. The following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

**RESOLUTION NO. \_\_\_\_\_**

A resolution authorizing the Mayor to execute Agreements with the Louisiana Department of Transportation and Development (LA DOTD) and with the Federal Aviation Administration (FAA) and to award and sign related contracts for FY 2020 projects at the Chris Crusta Memorial Airport.

**WHEREAS**, Act 451 of the 1989 Regular Session of the Louisiana Legislature authorized the financing of certain airport improvements from funds appropriated from the Transportation Trust Fund and the FAA has issued a federal grant/funding allocation for this project; and

**WHEREAS**, the City of Abbeville has requested funding assistance from the FAA and LA DOTD for the Rehabilitation of the Runway and Partial Taxiway (Phase II Construction) project for the Chris Crusta Memorial Airport; and

**WHEREAS**, the stated project has been approved by the Louisiana Legislature and the LA DOTD and the FAA is agreeable to the implementation of this project and desires to cooperate with the City of Abbeville according to the terms and conditions identified in said Agreements.

**NOW THEREFORE, BE IT RESOLVED** by the City of Abbeville that it does hereby authorize the Mayor to execute said Agreements and award and sign associated contracts, contingent upon DOTD and FAA grant award and approval, for said projects at the Chris Crusta Memorial Airport identified as FAA AIP No. 3-22-0001-019-2020 and State Project No. H.013873.

This resolution shall be in full force and effect from and after its adoption.

This aforesaid resolution, having been submitted to a vote, the vote thereon was as follows:

YEAS: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

\_\_\_\_\_

ABSENT: \_\_\_\_\_

**WHEREUPON**, the resolution was declared adopted on the \_\_\_ day of \_\_\_\_\_, 2020.

CITY OF ABBEVILLE

BY: \_\_\_\_\_  
*Signature*

Kathy Faulk  
\_\_\_\_\_  
*Typed or Printed Name*

TITLE: Secretary-Treasurer  
\_\_\_\_\_



# WALL SIGN PERMIT APPLICATION / PAGE 1 OF 2

<u>For Office Use Only:</u>		
Smart Zone _____	Main Street District _____	Permit No. _____
Flood Zone _____	Historic District: _____	Permit Fee \$ _____
Council District _____	Cultural District _____	Administrative Fee \$ _____
Planning & Zoning Approval: _____		

### APPLICATION FOR SIGN/BILLBOARD PERMIT CITY OF ABBEVILLE LA

Application is hereby made for a building permit in accordance with the description and for the purpose hereinafter set forth. This application is made subject to all City and State Laws and Ordinances and which are hereby agreed to by the undersigned and which shall be deemed a condition entering into the exercise of this permit.

APPLICANT NAME: AAA SIGNS / GARY HOLLAND PHONE #: 337.233.5687

APPLICANT ADDRESS: AAA SIGNS / GARY HOLLAND CELL #: 337.654.1705

109 BURGESS DR.; BROUSSARD, LA 70518

PROPERTY OWNER AS SHOWN ON DEED:

FULL NAME: PAT TOBLER PHONE #: 504.587.8946

CELL #: 985.320.2759

OWNER MAILING ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

LOT NO: \_\_\_\_\_ BLOCK 3: \_\_\_\_\_ SUBDIVISION: \_\_\_\_\_

LIST ANY STRUCTURES ON THIS TRACT: \_\_\_\_\_

APPLICATION FOR:

- NEW SIGN REPLACE EXISTING WALL SIGN WITH NEW LOGO (NO SIZE CHANGE)
- ALTERATION OF EXISTING SIGN
- EXPANSION OF SIGN
- RECONSTRUCTION OF SIGN
- RELOCATION OF SIGN
- BILLBOARD

ADDRESS OF SIGN/BILLBOARD: 224 VETERANS MEMORIAL DRIVE

CONSTRUCTION VALUE: \$ 3,152 ESTIMATED COMPLETION DATE: 06.15.20

DIMENSIONS OF SIGN/BILLBOARD: WALL SIGN - 3'-0" X 15'-0" (NO CHANGE FROM EXISTING SIGN SIZE)

HEIGHT OF SIGN/BILLBOARD: \_\_\_\_\_

MATERIALS USED TO CONSTRUCT SIGN: WALL SIGN - ACRYLIC & ALUMINUM

INDICATE COLORS: WHITE; PMS 7548 YELLOW; PMS 2426 GREEN

ATTACH GRAPHIC ILLUSTRATION

IF LIGHTED SIGN INDICATE WHAT SOURCE:

- Incandescent filament bulb
- Electric discharge bulb
- Neon tube and fluorescent tube
- LED MODULES

# WALL SIGN PERMIT APPLICATION / PAGE 2 OF 2

TYPE OF SIGN:

- |   |   |
|---|---|
| <input type="checkbox"/> Arcade sign  | <input type="checkbox"/> Historic Sign              |
| <input type="checkbox"/> Architectural Sign   | <input type="checkbox"/> Inflatable sign(Balloon)   |
| <input type="checkbox"/> Architectural Sign Cluster   | <input type="checkbox"/> Landmark Sign              |
| <input checked="" type="checkbox"/> Attached Sign   | <input type="checkbox"/> Light Box Sign             |
| <input type="checkbox"/> Awning Sign  | <input type="checkbox"/> Marquee                    |
| <input type="checkbox"/> Banner sign  | <input type="checkbox"/> Monument sign              |
| <input type="checkbox"/> Billboards: <input type="checkbox"/> Double faced, Back to Back V type | <input type="checkbox"/> Mural                      |
| <input type="checkbox"/> <input type="checkbox"/> Illuminated Billboard                         | <input type="checkbox"/> Programmable Electric Sign |
| <input type="checkbox"/> <input type="checkbox"/> Rotating message Billboard                    | <input type="checkbox"/> Projecting sign            |
| <input type="checkbox"/> Cable-hung banner  | <input type="checkbox"/> Temporary sign             |
| <input type="checkbox"/> Canopy Sign  | <input type="checkbox"/> Time & Temperature Sign    |
| <input type="checkbox"/> Fin Sign   | <input type="checkbox"/> Vertical Banner Sign       |
| <input checked="" type="checkbox"/> Flat mounted Sign   | <input type="checkbox"/> Window Sign                |
| <input type="checkbox"/> Free Standing Sign   |   |

Please provide the street side linear footage of the lot on which the building in located: 322.65'

**FOR ATTACHED SIGNS ONLY:**

Please provide the linear footage of frontage of building where sign will be attached: 21.00'

**REQUIREMENTS FOR SIGN/BILLBOARD PERMIT**

- Complete Application with Permit Department
- Submit plans, drawn to scale with dimensions, including the following:
  - Details indicating proposed sign area, dimensions, colors, materials, graphic illustration and methods of illumination and attachment.
  - A site plan indications the location of all existing and proposed signs.
  - Building elevations with the proposed sign depicted.
  - Photographs of the proposed sign location and the existing signs.
- Submittal of above to Planning & Zoning Commission for approval before permit can be issued. (Commission meets on 3<sup>rd</sup> Tuesday of each month-subject to change)
- Billboards or signs with foundation and/or site requirements are subject to review by the City's Building Code Enforcement Office with Administrative Fees charged to cover to review.

I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of laws and ordinances governing the above proposed work will be complied with whether specified herein or not. The granting of a permit does not give authority to violate or cancel the provisions of any other statement, local, or state law regulating construction or the performance of construction.

DE Holland  
Signature

JUNE 11, 2020  
Date



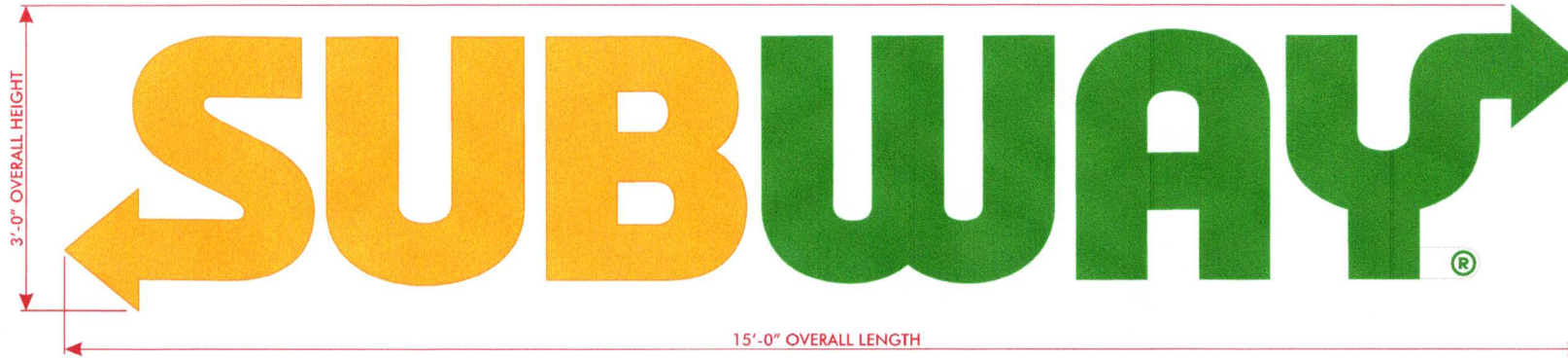
VETERANS MEMORIAL PARKWAY

↓  
PYLON SIGN  
LOCATION

↓  
WALL SIGN  
LOCATION

**SUBWAY**  #14308  
2240 VETERANS MEM. PKY  
ABBEVILLE, LA

FLUSH MOUNTED, LED ILLUMINATED CHANNEL LETTERS



**SIGN SPECIFICATIONS:**

REMOVE AND DISPOSE OF ONE (1) "SUBWAY" CONTOUR SIGN & PAINT FASCIA WHERE SIGN WAS LOCATED WITH PAINT PROVIDED BY CLIENT. **ALLOW PAINT TO DRY WHILE INSTALLING PYLON SIGN FACES.**

MANUFACTURE AND INSTALL ONE (1) SET OF FLUSH MOUNTED, LED ILLUMINATED CHANNEL LETTERS WITH FULL ALUMINUM CANS, 3/16" ACRYLIC FACES, & 1" JEWELITE TRIM-CAPS.

LETTER FACES TO BE #7328 WHITE ACRYLIC WITH TRANSLUCENT VINYL OVERLAY.

LETTER CANS & JEWELITE TO BE CUSTOM PAINTED AS PER "SUBWAY" SPECIFICATIONS.

**AAA SIGNS**

www.aasigns.com  
109 Burgess Drive Broussard, LA 70518  
PHONE: 800.860.5686 337.233.5686 FAX: 337.261.2533

**CLIENT**  
**SUBWAY**

**DECLARATION**

This is an original unpublished drawing, created by AAA Signs, LLC. It is submitted for your personal use in connection with the project being planned for you by AAA Signs, LLC. It is not to be shown to anyone outside your organization, nor used, reproduced, copied or exhibited in any fashion whatsoever. All or part of this design (except for registered trademarks) remain the property of AAA Signs, LLC.

**CLIENT REVIEW STATUS**

AAA Signs, LLC. requires that an  Approved drawing be obtained from the client prior to any production release or production release revision.

- Approved  Approved as Noted  
 Revise & Resubmit

Name: \_\_\_\_\_ Date: \_\_\_\_\_

**COLOR SPECIFICATIONS:**

- YELLOW LETTER CANS & JEWELITE | PAINTED PMS 7548
- YELLOW FACES | #7328 WHITE ACRYLIC WITH #3630-75 VINYL OVERLAY
- GREEN LETTER CANS & JEWELITE | PAINTED PMS 2426
- GREEN FACES | #7328 WHITE ACRYLIC WITH #3630-156 VINYL OVERLAY
- REGISTERED TRADEMARK | CLEAR ACRYLIC PLACARD WITH #3630-156 VINYL DECORATIONS
- LED ILLUMINATION | WHITE

**PROJECT INFORMATION**

SUBWAY #14303  
2240 VETERANS MEMORIAL PARKWAY  
ABBEVILLE, LA 70510

Date: 02.15.20

Sales: GARY E. HOLLAND

Design: SUBWAY #14303 (Abbeville)

**JOB #27697**

**IMPORTANT NOTICE**

UL COMPLIANCE NEC & MANUFACTURING RECOMMENDATIONS. ALL ELECTRICAL PRIMARY CIRCUITS MUST BE DEDICATED ISOLATED CIRCUITS PROVIDED BY CLIENT/OWNER.

GC TO PROVIDE ACCESSIBILITY TO REMOTE TRANSFORMERS OR BALLASTS FOR INSTALL AND SERVICE.

FINAL ELECTRICAL HOOK UP BY OTHERS.

THIS SIGN IS INTENDED TO BE INSTALLED IN ACCORDANCE WITH THE REQUIREMENTS AS PER NEC 2008 ART. 600 & FBC ELECTRIC CODE AND/OR OTHER APPLICABLE LOCAL CODES. THIS INCLUDES PROPER GROUNDING AND BONDING OF SIGN.

AAA SIGNS IS AN EQUAL OPPORTUNITY EMPLOYER

**EXISTING SIGNAGE**

**SUBWAY**



**World Finance**  
LOAN & SAVINGS

**OPEN**

\$1.89

2240

NO PARKING  
IN THIS ZONE

**A44 SIGNS**  
10000 CENTRAL EXPWAY, SUITE 100, HOUSTON, TX 77036 • 281.452.8282 • WWW.A44SIGNS.COM

**PROPOSED SIGNAGE**

**21'-0" WIDE LEASE SPACE**

**SUBWAY**

**wf** World  
LOAN &

PHOTO REPRESENTATION HAS BEEN SCALED FROM  
"BENCH-MARK" MEASUREMENTS OF BUILDING AND  
FINAL INSTALLATION MAY APPEAR SLIGHTLY DIFFERENT  
THAN SHOWN HEREIN

**AA SIGNS**  
100 W. 10TH STREET - TULSA, OK 74106 • PHONE: 918.441.6666 • FAX: 918.441.6667

MARK PIAZZA  
Mayor

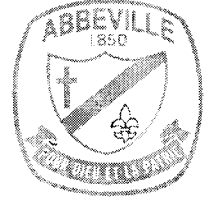
KATHLEEN S. FAULK  
Secretary - Treasurer

• CITY OF •  
**ABBEVILLE**  

---

**SINCE 1850**  

---



July 6, 2020

To: Mayor and City Council  
From: Sarah Alpough  
Subject: Bids for grass cutting/bush hog and abatement of rubbish

Dear Mayor and Council:

Attached are the bids which were received for grass cutting/bush hog for **1611 GRACELAND AVE.**

This is being placed on the agenda for the **July 7, 2020** City Council meeting.

Sincerely,  
*Sarah Alpough*

Sarah Alpough  
Director of Revenue,  
Regulatory Codes & Permits

cc: Ike Funderburk, City Attorney  
Kathy Faulk, Secretary-Treasurer  
Clay Menard, Public Works Director

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

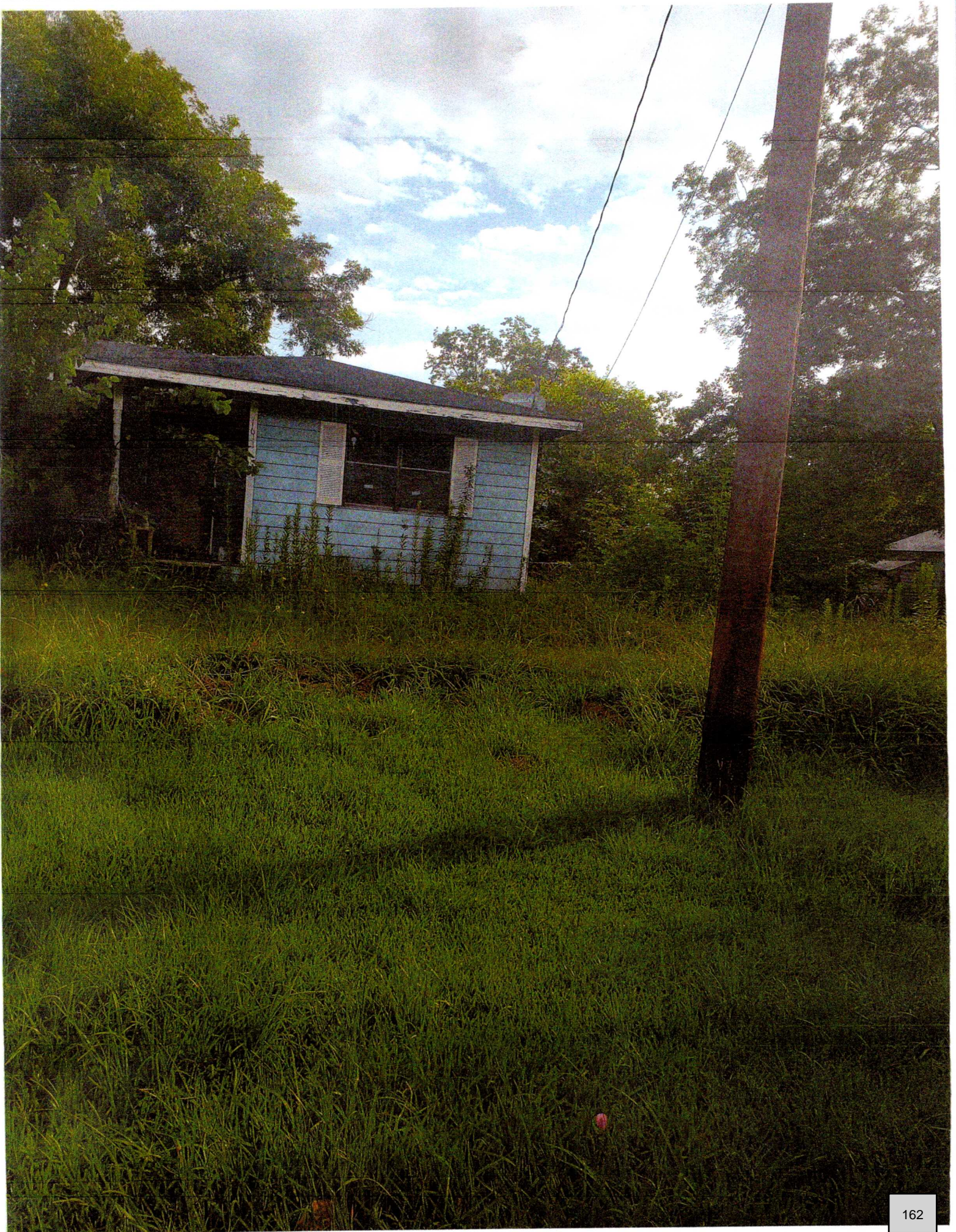
**TERRY Y. BROUSSARD**  
District D

*City of Abbeville*  
**101 N. State Street**  
**P.O. Box 1170**  
**Abbeville, LA 70511-1170**  
**(337) 893-8550**  
**Fax: (337) 898-4298**









**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: BROWN'S DEMOLITION  
& HAUL AWAY SERVICE  
506 HAWTHORNE ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **1611 GRACELAND**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.


Bid Amount: \$ 299.99

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

**\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: TONY LANDRY  
402 BERTHIER  
ABBEVILLE, LA 70510  
EMAIL: [landrytony62@yahoo.com](mailto:landrytony62@yahoo.com)  
EMAIL: [clarice\\_landry@yahoo.com](mailto:clarice_landry@yahoo.com)

From: City of Abbeville, Permit Department

Location of Job: **1611 GRACELAND**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 500.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ROLAND BRAILEY  
1623 DANIEL ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **1611 GRACELAND**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 1350.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ACADIANA SHELL  
ATTN: EDDIE YOUNG  
P.O. BOX 280  
ABBEVILLE, LA 70510  
EMAIL: [stephanie@acadianashell.com](mailto:stephanie@acadianashell.com)

From: City of Abbeville, Permit Department

Location of Job: **1611 GRACELAND**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.


Bid Amount: \$ 1,375.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE. CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

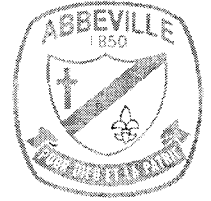
\*\*\***PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS.** ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature

MARK PIAZZA  
Mayor

KATHLEEN S. FAULK  
Secretary - Treasurer

• CITY OF •  
**ABBEVILLE**  
SINCE 1850



July 6, 2020

To: Mayor and City Council  
From: Sarah Alpough  
Subject: Bids for grass cutting/bush hog and abatement of rubbish

Dear Mayor and Council:

Attached are the bids which were received for grass cutting/bush hog for **1109 VERNON ST.**

This is being placed on the agenda for the **July 7, 2020** City Council meeting.

Sincerely,  
*Sarah Alpough*

Sarah Alpough  
Director of Revenue,  
Regulatory Codes & Permits

cc: Ike Funderburk, City Attorney  
Kathy Faulk, Secretary-Treasurer  
Clay Menard, Public Works Director

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**TERRY Y. BROUSSARD**  
District D

City of Abbeville  
101 N. State Street  
P.O. Box 1170  
Abbeville, LA 70511-1170  
(337) 893-8550  
Fax: (337) 898-4298









**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: BROWN'S DEMOLITION  
& HAUL AWAY SERVICE  
506 HAWTHORNE ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **1109 VERNON ST**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount:

*\$395.99*

Bid Due by:

**THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\***PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS.** ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

*Aross Burden*  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: TONY LANDRY  
402 BERTHIER ST  
ABBEVILLE, LA 70510  
EMAIL: [landrytony62@yahoo.com](mailto:landrytony62@yahoo.com)  
EMAIL: [clarice\\_landry@yahoo.com](mailto:clarice_landry@yahoo.com)

From: City of Abbeville, Permit Department

Location of Job: **1109 VERNON ST**

**Scope of Work:**

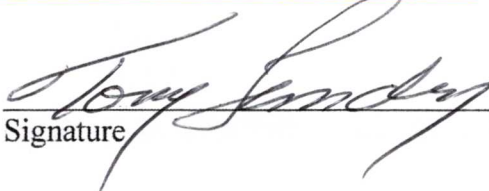
- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 400.<sup>00</sup>

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.  
\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: SHANNON PARKER  
21041 GILLESPIE RD  
ABBEVILLE, LA 70510  
EMAIL: [jenniferparker413@yahoo.com](mailto:jenniferparker413@yahoo.com)

From: City of Abbeville, Permit Department

Location of Job: **1109 VERNON ST**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 500.<sup>00</sup>

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.



Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ROLAND BRAILEY  
1623 DANIEL ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **1109 VERNON ST**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.


Bid Amount: \$ 550.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\***PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS.** ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.

  
\_\_\_\_\_  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ACADIANA SHELL  
ATTN: EDDIE YOUNG  
PO BOX 280  
ABBEVILLE, LA 70510  
EMAIL: [stephanie@acadianashell.com](mailto:stephanie@acadianashell.com)

From: City of Abbeville, Permit Department

Location of Job: **1109 VERNON ST**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

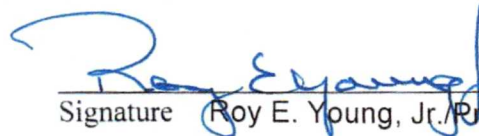
Bid Amount: \$ 4,180.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

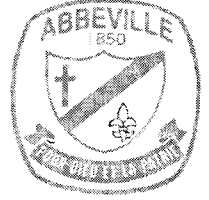
\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature Roy E. Young, Jr./President

MARK PIAZZA  
Mayor

KATHLEEN S. FAULK  
Secretary - Treasurer

• CITY OF •  
**ABBEVILLE**  
SINCE 1850



July 6, 2020

To: Mayor and City Council  
From: Sarah Alpough  
Subject: Bids for grass cutting/bush hog and abatement of rubbish

Dear Mayor and Council:

Attached are the bids which were received for grass cutting/bush hog for **807 N. LAMAR ST.**

This is being placed on the agenda for the **July 7, 2020** City Council meeting.

Sincerely,

Sarah Alpough  
Director of Revenue,  
Regulatory Codes & Permits

cc: Ike Funderburk, City Attorney  
Kathy Faulk, Secretary-Treasurer  
Clay Menard, Public Works Director

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**TERRY Y. BROUSSARD**  
District D

**City of Abbeville**  
**101 N. State Street**  
**P.O. Box 1170**  
**Abbeville, LA 70511-1170**  
**(337) 893-8550**  
**Fax: (337) 898-4298**









**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: SHANNON PARKER  
21041 GILLESPIE RD  
ABBEVILLE, LA 70510  
EMAIL: [jenniferparker413@yahoo.com](mailto:jenniferparker413@yahoo.com)

From: City of Abbeville, Permit Department

Location of Job: **807 N. LAMAR**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.


Bid Amount: \$ 500.<sup>00</sup>

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.

  
\_\_\_\_\_  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: BROWN'S DEMOLITION  
& HAUL AWAY SERVICE  
506 HAWTHORNE ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **807 N. LAMAR ST**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.


Bid Amount: \$ 795.99

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: TONY LANDRY  
402 BERTHIER  
ABBEVILLE, LA  
EMAIL: [landrytony62@yahoo.com](mailto:landrytony62@yahoo.com)  
[Clarice\\_landry@yahoo.com](mailto:Clarice_landry@yahoo.com)

From: City of Abbeville, Permit Department

Location of Job: **807 N. LAMAR**

**Scope of Work:**

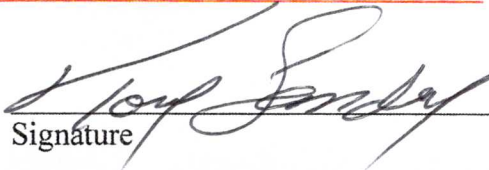
- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 1200

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.  
\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ROLAND BRAILEY  
1623 DANIEL ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **807 N. LAMAR ST**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 2800.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\***PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS.** ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
\_\_\_\_\_  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ACADIANA SHELL  
ATTN: EDDIE YOUNG  
PO BOX 280  
ABBEVILLE, LA 70510  
EMAIL: [stephanie@acadianashell.com](mailto:stephanie@acadianashell.com)

From: City of Abbeville, Permit Department

Location of Job: **807 N. LAMAR**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

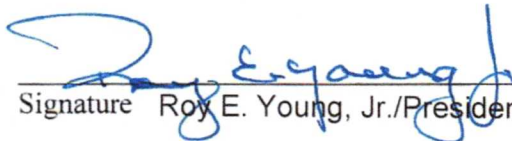
Bid Amount: \$ 4,870.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature Roy E. Young, Jr./President



• CITY OF •

**ABBEVILLE**  
**SINCE 1850**



MARK PIAZZA  
Mayor

KATHLEEN S. FAULK  
Secretary - Treasurer

July 6, 2020

To: Mayor and City Council  
From: Sarah Alpough  
Subject: Bids for grass cutting/bush hog and abatement of rubbish

Dear Mayor and Council:

Attached are the bids which were received for grass cutting/bush hog for **708 COULEE KINNEY RD.**

This is being placed on the agenda for the **July 7, 2020** City Council meeting.

Sincerely,

Sarah Alpough  
Director of Revenue,  
Regulatory Codes & Permits

cc: Ike Funderburk, City Attorney  
Kathy Faulk, Secretary-Treasurer  
Clay Menard, Public Works Director

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**TERRY Y. BROUSSARD**  
District D

**City of Abbeville**  
**101 N. State Street**  
**P.O. Box 1170**  
**Abbeville, LA 70511-1170**  
**(337) 893-8550**  
**Fax: (337) 898-4298**







**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: SHANNON PARKER  
21041 GILLESPIE RD  
ABBEVILLE, LA 70510  
EMAIL: jenniferparker413@yahoo.com

From: City of Abbeville, Permit Department

Location of Job: **708 COULEE KINNEY**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

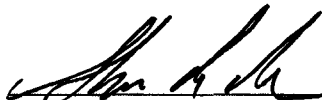
Bid Amount: \$ 500.<sup>00</sup>

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.

  
\_\_\_\_\_  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: BROWN'S DEMOLITION  
& HAUL AWAY SERVICE  
506 HAWTHORNE ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **708 COULEE KINNEY**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.


Bid Amount: \$ 795.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.

  
Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ROLAND BRAILEY  
1623 DANIEL ST  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **708 COULEE KINNEY**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

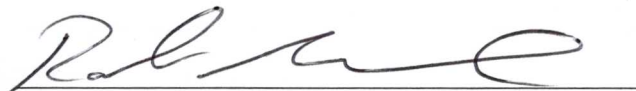
Bid Amount: \$ 1000.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\***PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS.** ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**



Signature

**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: TONY LANDRY  
402 BERTHIER ST.  
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **708 COULEE KINNEY RD**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 3500.<sup>00</sup>-

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature



**BID ON CUTTING GRASS & WEEDS, OVERGROWN BRUSH, TREES**

To: ACADIANA SHELL  
ATTN: EDDIE YOUNG  
P.O. BOX 280  
ABBEVILLE, LA 70511  
EMAIL: [stephanie@acadianashell.com](mailto:stephanie@acadianashell.com)

From: City of Abbeville, Permit Department

Location of Job: **708 COULEE KINNEY RD**

**Scope of Work:**

- To cut **ALL GRASS/WEEDS/TREES** from property.
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

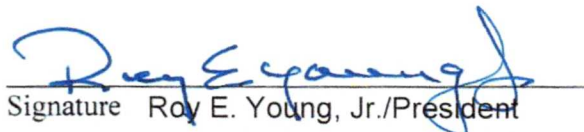
Bid Amount: \$ 5,300.00

Bid Due by: **THURSDAY JULY 2, 2020 BY 4:00 P.M.**

**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*  
PROPERTY MUST BE COMPLETELY CLEARED OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

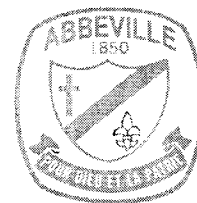
\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DISPOSAL OF DEBRIS. ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL. **PLEASE INCLUDE CHARGES FOR THIS IN YOUR BID.**

  
Signature Roy E. Young, Jr./President

• CITY OF •

# ABBEVILLE

SINCE 1850



MARK PIAZZA  
Mayor

KATHLEEN S. FAULK  
Secretary - Treasurer

July 6, 2020

To: Mayor and City Council  
From: Sarah Alpough  
Subject: Bids for grass cutting/bush hog and abatement of rubbish

Dear Mayor and Council:

Attached are the bids which were received for grass cutting and abatement of rubbish for **705 S. STATE ST.**

This is being placed on the agenda for the **July 7, 2020** City Council meeting.

Sincerely,

Sarah Alpough  
Director of Revenue,  
Regulatory Codes & Permits

cc: Ike Funderburk, City Attorney  
Kathy Faulk, Secretary-Treasurer  
Clay Menard, Public Works Director

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**TERRY Y. BROUSSARD**  
District D

**City of Abbeville**  
**101 N. State Street**  
**P.O. Box 1170**  
**Abbeville, LA 70511-1170**  
**(337) 893-8550**  
**Fax: (337) 898-4298**

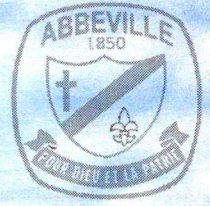
• CITY OF •

# ABBEVILLE

---

## SINCE 1850

---



**MARK PIAZZA**  
Mayor

**KATHLEEN S. FAULK**  
Secretary - Treasurer

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**TERRY Y. BROUSSARD**  
District D

City of Abbeville  
101 N. State Street  
P.O. Box 1170  
Abbeville, LA 70511-1170  
(337) 898-8550  
Fax: (337) 898-4298

• CITY OF •

# ABBEVILLE

---

## SINCE 1850

---



**MARK PIAZZA**  
Mayor

**KATHLEEN S. FAULK**  
Secretary - Treasurer

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**TERRY V. BROUSSARD**  
District D

City of Abbeville  
101 N. State Street  
P.O. Box 1170  
Abbeville, LA 70511-1170  
(337) 893-8550  
Fax: (337) 898-4298

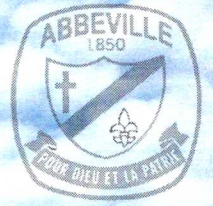
• CITY OF •

# ABBEVILLE

---

## SINCE 1850

---



*MARK PIAZZA*  
Mayor

*KATHLEEN S. FAULK*  
Secretary - Treasurer

**COUNCILMEN:**  
**FRANCIS J. PLAISANCE**  
Councilman at Large

**ROSLYN R. WHITE**  
District A

**FRANCIS TOUCHET, JR.**  
District B

**BRADY BROUSSARD, JR.**  
District C

**FERRY Y. BROUSSARD**  
District D

City of Abbeville  
101 N. State Street  
P.O. Box 1170  
Abbeville, LA 70511-1170  
(337) 893-8550  
Fax: (337) 898-4293

**BID ON REMOVAL OF RUBBISH AND GRASS CUTTING**

**TO:** BROWN'S DEMOLITION  
& HAUL AWAY SERVICE  
506 HAWTHORNE  
ABBEVILLE, LA 70510  
EMAIL: [arossbrown56@gmail.com](mailto:arossbrown56@gmail.com)

**FROM:** CITY OF ABBEVILLE, PERMIT DEPT  
ATTN: SARAH ALPOUGH

**LOCATION OF JOB:** 705 S. STATE ST

**SCOPE OF WORK:**

- To remove **ALL RUBBISH** from carport/ front of property.
- To **HAUL ALL DEBRIS** from cleaning to Solid Waste facility
- To leave lot **COMPLETELY CLEAR** of **ALL RUBBISH & DEBRIS.**
- To **Cut and Remove** any tall grass, heavy brush or fallen trees from Property

**BID AMOUNT:**

\$

\$199.99

**BID UE BY:**

**Thursday July 2, 2020 by 4:00pm**

**PLEASE READ THE FOLLOWING CAREFULLY:**

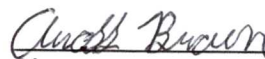
\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*

PROPERTY MUST BE COMPLETELY CLEARD OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

**\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DESPOSAL OF DEBRIS.**

ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL.

**\*\*\*\*\*PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID\*\*\*\*\***

  
Signature

**BID ON REMOVAL OF RUBBISH AND GRASS CUTTING**

**TO:** TONY LANDRY  
402 BERHTIER ST.  
ABBEVILLE, LA 70510  
EMAIL: [landrytony62@yahoo.com](mailto:landrytony62@yahoo.com)  
EMAIL: [clarice-landry@yahoo.com](mailto:clarice-landry@yahoo.com)

**FROM:** CITY OF ABBEVILLE, PERMIT DEPT  
ATTN: SARAH ALPOUGH

**LOCATION OF JOB:** 705 S. STATE ST

**SCOPE OF WORK:**

- To remove **ALL RUBBISH** from carport/ front of property.
- To **HAUL ALL DEBRIS** from cleaning to Solid Waste facility
- To leave lot **COMPLETELY CLEAR** of **ALL RUBBISH & DEBRIS.**
- To **Cut and Remove** any tall grass, heavy brush or fallen trees from Property

**BID AMOUNT:**

\$ 350.00

**BID UE BY:**

**Thursday July 2, 2020 by 4:00pm**

**PLEASE READ THE FOLLOWING CAREFULLY:**

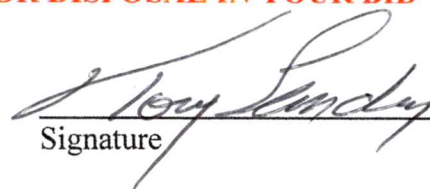
\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*

PROPERTY MUST BE COMPLETELY CLEARD OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DESPOSAL OF DEBRIS.

ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL.

\*\*\*\*\*PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID\*\*\*\*\*

  
Signature

**BID ON REMOVAL OF RUBBISH AND GRASS CUTTING**

**TO:** SHANNON PARKER  
21041 GILLESPIE RD  
ABBEVILLE, LA 70510  
EMAIL: [jenniferparker413@yahoo.com](mailto:jenniferparker413@yahoo.com)

**FROM:** CITY OF ABBEVILLE, PERMIT DEPT  
ATTN: SARAH ALPOUGH

**LOCATION OF JOB:** 705 S. STATE ST

**SCOPE OF WORK:**

- To remove **ALL RUBBISH** from carport/ front of property.
- To **HAUL ALL DEBRIS** from cleaning to Solid Waste facility
- To leave lot **COMPLETELY CLEAR** of **ALL RUBBISH & DEBRIS.**
- To **Cut and Remove** any tall grass, heavy brush or fallen trees from Property

**BID AMOUNT:** \$ 500.<sup>00</sup>

**BID UE BY:** Thursday July 2, 2020 by 4:00pm


**PLEASE READ THE FOLLOWING CAREFULLY:**

\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*

PROPERTY MUST BE COMPLETELY CLEAR OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DESPOSAL OF DEBRIS.  
ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL.

\*\*\*\*\*PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID\*\*\*\*\*

  
\_\_\_\_\_  
Signature



**BID ON REMOVAL OF RUBBISH AND GRASS CUTTING**

**TO:** ROLAND BRAILEY  
1623 DANIEL ST  
ABBEVILLE, LA 70510

**FROM:** CITY OF ABBEVILLE, PERMIT DEPT  
ATTN: SARAH ALPOUGH

**LOCATION OF JOB:** 705 S. STATE ST

**SCOPE OF WORK:**

- To remove ALL RUBBISH from carport/ front of property.
- To HAUL ALL DEBRIS from cleaning to Solid Waste facility
- To leave lot COMPLETELY CLEAR of ALL RUBBISH & DEBRIS.
- To Cut and Remove any tall grass, heavy brush or fallen trees from Property

**BID AMOUNT:** \$ 1685.00

**BID UE BY:** Thursday July 2, 2020 by 4:00pm

**PLEASE READ THE FOLLOWING CAREFULLY:**


\*\*\*ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR\*\*\*

PROPERTY MUST BE COMPLETELY CLEARD OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

\*\*\*PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DESPOSAL OF DEBRIS.

ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL.

\*\*\*\*\*PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID\*\*\*\*\*

  
Signature

**RESOLUTION NO.: R-20-\_\_\_**

**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 21st day of July, 2020, commencing at 5:30 o'clock p.m. at City Hall, Abbeville, Louisiana, where the following resolution was moved, duly seconded, passed and adopted, to-wit:

**WHERE AS**, the Estate of Robert J. deGrauw avers that it is the owner of certain property located adjacent to the City's property know as Lafitte Drive In Park situated in Section 25, T.12 S., R 3 E;

**WHERE AS**, the said Estate has offered to donate a portion of said property, believed to contain approximately 6.2 acres as to be determined by a survey of said property, to the City of Abbeville in consideration of the City constructing a fence along what will be the western boundary of the property to be donated, thus separating the Park from remaining properties owned by the Estate or members of the deGrauw family;

**WHERE AS**, the City will have to complete said fencing on or before December 31, 2023.

**NOW, BE IT RESOLVED** that the City Council of the City of Abbeville, acting as the governing authority of said city does hereby authorize Mayor Mark F. Piazza to do and perform all acts necessary in the premises in order to accept this onerous donation, and to authorize Ike Funderburk, city attorney, to perform such title examination as deemed necessary to determine ownership and related issues.

**APPROVED AND ADOPTED** on this 21st day of July, 2020.

---

Hon. Mark F. Piazza, Mayor

---

Ms. Roslyn R. White  
Councilwoman District A

---

Mr. Francis J. Plaisance  
Councilman at Large

---

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 July 21, 2020.

THUS DONE AND SIGNED in Abbeville, Louisiana on this \_\_\_\_\_ day of July, 2020.

---

Kathleen S. Faulk, City Secretary/Treasurer