



Notice of:

BOARD OF ALDERMEN REGULAR MEETING

Tuesday, July 16, 2024 at 6:00 PM

Council Chambers, City Hall, 2305 North 7th Street, West Monroe

AGENDA

Public Comments: Any person present who wishes to comment on any matter prior to the vote on that matter should stand prior to the vote and request an opportunity to comment. Comments are limited to three (3) minutes per speaker, and the number of speakers may be limited on a subject.

NOTICE/MINUTES

Call to order/Verification of Attendance

Motion to Approve Minutes

- [1\)](#) Motion to approve the minutes of the July 2, 2024 Regular Council Meeting.

Recognitions/Presentations

- 2) City of West Monroe Employee Recognitions.
- 3) Proclamation recognizing the 50th Anniversary of Skyjacker Suspensions, continuing to provide innovative products and excellent service to not only the residents of the City of West Monroe and our region, but also throughout North America and Europe.

Mayor's Review

Community Announcements

ADMINISTRATION/FINANCE

- [4\)](#) **Resolution** to approve the Louisiana Compliance Questionnaire (for audit engagements of government agencies) for the period July 1, 2023 to June 30, 2024.
- [5\)](#) **Ordinance** to authorize execution of an Engagement Letter with Cameron, Hines & Company, CPAs, to conduct agreed-upon procedures for the City of West Monroe, Louisiana, for the fiscal year July 1, 2023 to June 30, 2024.
- [6\)](#) **Ordinance** to authorize execution of an Engagement Letter with Cameron, Hines & Company, CPAs, to conduct agreed-upon procedures for the City of West Monroe, Louisiana Housing Authority, for the fiscal year of July 1, 2023 to June 30, 2024.

BUILDING AND DEVELOPMENT

- [7\)](#) **Ordinance** to authorize acceptance of a Louisiana Economic Development Ready Community Grant Award Agreement (\$10,000 for improvements to Kiroli Park and Highland Park Wetland Trails).
- [8\)](#) **Ordinance** to amend Chapter 9 of Part 12 of the Code of Ordinances regulating "Vacant Structures", and in particular to amend Sec. 12-9001(5) so as to also provide authority to act to the Deputy Director and to update the designation of the Department of Building and Development; to amend Sec. 12-9004(a) in order to update the amount of the applicable registration fee; to delete former Sec. 12-9007(2) and correspondingly re-number former Sec. 12-9007(3) and 12-9007(4); and to enact new Sec. 12-9007(4) in

order to provide that contracting with a design professional may provide additional time for which a waiver of fees is applicable.

LEGAL

- 9)** **Ordinance** to authorize an amendment to the existing Cooperative Endeavor Agreement with the Ouachita Parish Communications District ("OP911") which will release 0.157 acres of the Coleman Street property which is provided by the City.

- 10)** **INTRODUCE Ordinance** to authorize the sale of certain immovable property to KVS, LLC (Karl Dhaliwal, et al) of an additional 0.157 acres adjoining the lot purchased on Coleman Street which will improve access to the proposed store to be considered.

- 11)** **Ordinance** to authorize acceptance of a transfer of property from Nile of Louisiana, Inc (Omar Elgourani) in lieu of further action by Code Enforcement (lots at 111 Austin Avenue).

- 12)** **Ordinance** to amend Sec 2-1003(d), to reflect the assignment of certain previously annexed properties to the proper Board of Aldermen voting districts.

- 13)** **Ordinance** to amend Sec. 11-4027.1 (a)(1)d. and (3)c., and Sec. 11-4027.2 (a)(3)c. of the Code of Ordinances, relative to ignition interlock devices; to make technical changes; and to provide for a change in time periods that a driver is required to have an ignition interlock.

PUBLIC WORKS

COMMUNITY SERVICES

PARKS AND RECREATION

POLICE/FIRE

WMFD

WMPD

ENGINEERING/CONSTRUCTION PROJECTS

- 14)** Otis St Fire Station Driveway Repair - City Project #000318

Authorize solicitation for bids (estimated cost: \$100,000).

- 15)** Project Updates

S.E. Huey Co.

Lazenby & Associates, Inc.

PUBLIC COMMENTS/OTHER BUSINESS

- 16)** General Fund and Utility Fund Monthly Budget Reports.

- 17)** West Monroe Fire Department June Fire Report.

ADJOURN

To view a live broadcast of this meeting, go to:

<https://www.youtube.com/@CityofWestMonroe/live>

If you need special assistance, please contact Cindy Emory at 318-396-2600, and describe the assistance that is necessary.



BOARD OF ALDERMEN REGULAR MEETING

Tuesday, July 02, 2024 at 6:00 PM

Council Chambers, City Hall, 2305 North 7th Street, West Monroe

MINUTES

NOTICE/MINUTES

Call to order/Verification of Attendance

PRESENT

Mayor Staci Mitchell

Polk Brian

Morgan Buxton

Thom Hamilton

Rodney Welch

Ben Westerburg

The meeting was opened with prayer by Trenton Baptist Church Pastor Lamar Anderson. The Pledge of Allegiance was led by WMHS drum major Halen McDaniel.

Motion to Approve Minutes

Motion to approve the minutes of the June 18, 2024 Regular Council Meeting.

Motion made by Welch, Seconded by Westerburg.

Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Recognitions/Presentations

Proclamation to Plunk's Wrecker Service for their 75th Anniversary of servicing the City of West Monroe as well as the community members.

ADMINISTRATION/FINANCE

Ordinance 5342: Ordinance to approve a two-year extension of the existing Ambulance Services Agreement with Acadian Ambulance Service, Inc under the Ouachita Parish Uniform Ambulance Service Ordinance.

Motion made by Buxton, Seconded by Hamilton.

Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Ordinance 5343: Ordinance to authorize the publication of Notice of Intention to establish the West Monroe Riverfront Economic Development District, and to set its boundaries; and to publish notice of intention to levy a sales tax within the District.

Motion made by Westerburg, Seconded by Brian.

Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

BUILDING AND DEVELOPMENT

Ordinance 5344: Ordinance to annex property located at 118 N. Hilton Street (Parcel #101491), West Monroe. Bah Nathan Village, LTD, applicant. Received a **favorable** recommendation from the Planning Commission.

Motion made by Brian, Seconded by Hamilton.

Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

PAGE 2
COUNCIL MINUTES
JULY 2, 2024

Ordinance 5345: Ordinance to rezone property located at 4326 Cypress Street, West Monroe, from O-L (Open Land) District to B-3 (General Business) District. Assessor parcel #20737 & #20738. Billy Ransom Golson and Sara H. Golson, applicant. Received a **favorable** recommendation by the Planning Commission.

Motion made by Hamilton, Seconded by Westerburg.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Ordinance 5346: Ordinance to rezone property located at 801 Wilson Street, West Monroe, from B-1 (Transitional Business) District to B-3 (General Business) District. Assessor parcel #38379. Allied Southern Inc, applicant. Received a **favorable** recommendation by the Planning Commission.

Motion made by Westerburg, Seconded by Buxton.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

PUBLIC WORKS

Ordinance 5347: Ordinance to authorize City to enter into a Maintenance Agreement with the Louisiana Department of Transportation and Development, Office of Engineering - mowing and litter pickup (Max. reimbursement \$29,055.00).

Motion made by Buxton, Seconded by Hamilton.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Ordinance 5348: Ordinance to authorize City to enter into a Maintenance Agreement with the Louisiana Department of Transportation and Development - traffic signal maintenance (28 signal lights at \$800.00 per signal/per year).

Motion made by Welch, Seconded by Westerburg.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

ENGINEERING/CONSTRUCTION PROJECTS

Constitution Drive: Infrastructure Improvements to a Commercial Parkway Project (CIF)(DRA) - City Project #000311

Ordinance 5349: Ordinance to authorize an application for a States' Community Infrastructure Fund (CIF) grant from the Delta Regional Authority for the project "Constitution Drive: Infrastructure Improvements to a Commercial Parkway Project" (updated estimated total project cost of \$1,148,645.63, with the requested grant amount being \$858,306.63 and a \$290,339.00 contribution by the City - 25% of the total project cost).

Motion made by Buxton, Seconded by Hamilton.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Natchitoches Street Cross Drain Replacement - City Project #C23007

Authorize Change Order No. 1 (+ \$3,741.00; 0 days) with Bentz Construction Group, LLC.

Motion made by Hamilton, Seconded by Westerburg.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Natchitoches Street Cross Drain Replacement - City Project #C23007

Authorize Certificate of Substantial Completion with Bentz Construction Group, LLC.

Motion made by Westerburg, Seconded by Welch.
 Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Highland School Area Sidewalks - State Project #H.015216 - City Project #000134

Ordinance to authorize execution of an amendment to the contract with S.E. Huey Co. for Engineering Services. --NO ACTION TAKEN--

Highland School Area Sidewalks - State Project #H.015216 - City Project #000134

ADD-ON: Ordinance to accept low bid from Amethyst Construction and authorize construction contract.

Motion made by Welch, Seconded by Buxton.
Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

Highland School Area Sidewalks - State Project #H.015216 - City Project #000134

Ordinance 5350: Ordinance to accept the low bid of \$486,550.50 from Amethyst Construction, Inc, and authorize notification of acceptance to LaDOTD; and to authorize execution of the construction contract in accordance with the plans, specifications, and other bid documents.

Motion made by Brian, Seconded by Buxton.
Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

McMillan Road Sanitary Sewer Lift Station Improvements - City Project #CP0087

Review submitted bids and engineer's recommendations, and if project is awarded, approve Ordinance to accept that bid, and to authorize execution of a contract for project construction with that bidder. --NO BIDS RECEIVED--

Phillips St Water Main Improvements - (CWEF FY2021-2022) - City Project #000201

Ordinance 5351: Review submitted bids and engineer's recommendations, and if project is awarded, Ordinance to accept awarded bid, and to authorize execution of a contract for project construction with the low bidder (TAC Agency, Inc. - \$89,425.00).

Motion made by Westerburg, Seconded by Hamilton.
Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

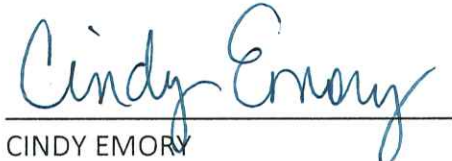
Project Updates

Robbie L. George, IV, P.E. (S.E. Huey Co.) and Joshua D. Hays, P.E., M.S.C.E. (Lazenby & Associates, Inc.) presented the City Council with project updates for transportation, drainage and more.

ADJOURN

Motion made by Hamilton, Seconded by Buxton.
Voting Yea: Brian, Buxton, Hamilton, Welch, Westerburg

ATTEST:


CINDY EMORY
CITY CLERK

APPROVED:


STACI ALBRITTON MITCHELL
MAYOR

STATE OF LOUISIANA
CITY OF WEST MONROE

RESOLUTION NO. _____ MOTION BY: _____
SECONDED BY: _____

A RESOLUTION TO APPROVE THE LOUISIANA COMPLIANCE QUESTIONNAIRE (FOR AUDIT ENGAGEMENTS OF GOVERNMENT AGENCIES) FOR THE TIME PERIOD JULY 1, 2023 TO JUNE 30, 2024, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

WHEREAS, the City of West Monroe, Louisiana, is a municipality organized under the laws of the State of Louisiana, and

WHEREAS, the Legislative Auditor of the State of Louisiana has requested that the City of West Monroe, Louisiana, complete the Louisiana Compliance Questionnaire (For Audit Engagements of Government Agencies); and

WHEREAS, the Legislative Auditor, State of Louisiana, further requests that the governing body of the City of West Monroe, Louisiana, formally and in an open meeting approve the answers to the Louisiana Compliance Questionnaire (For Audit Engagements of Government Agencies); and

WHEREAS, the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, have reviewed the attached Louisiana Compliance Questionnaire (For Audit Engagements of Government Agencies), as completed, and deem it to be correct and valid,

NOW, THEREFORE,

SECTION 1. BE IT RESOLVED by the Mayor and Board of Alderman of the City of West Monroe, Louisiana, in regular and legal session convened, that the attached Louisiana Compliance Questionnaire (For Audit Engagements of Government Agencies), as completed, be and it is hereby approved and adopted, with a copy to be furnished to the Auditor of the City of West Monroe, Louisiana, and to the Legislative Auditor of the State of Louisiana.

The above Resolution was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea and nay vote, passed and adopted this 16th day of July, 2024, the final vote being as follows:

YEA: _____
NAY: _____
NOT VOTING: _____
ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA



**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed and signed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the audit.** The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J Waguespack, CPA
Louisiana Legislative Auditor

Enclosure

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)**

July 16th, 2024(Date Transmitted)

Cameron, Hines & Company (APAC)

104 Regency Place

West Monroe, LA 71291

In connection with your audit of our financial statements as of June 30, 2024, and for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 16th, 2024 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

City of West Monroe

2305 N 7th St.

West Monroe, La 71291

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

13,103 Louisiana.gov

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Ben Westerburg 318-366-4488

2305 N 7th St West Monroe, La 71291

James "Polk" Brian 318-680-3441

2305 N 7th St. West Monroe, La 71291

Morgan Lowe Buxton 318-366-8058

2305 N 7th St. West Monroe, La 71291

Rodney Welch 318-237-2285

2305 N 7th St. West Monroe, La 71291

Thom Hamilton 318-235-5998
2305 N 7th St. West Monroe, La 71291

Matthew Wilson 318-396-2600
2305 N 7th St. West Monroe, La 71291

Cindy Emory 318-396-2600
2305 N 7th St. West Monroe, La 71291

Mayor Staci Mitchell 318-396-2600
2305 N 7th St. West Monroe, La 71291

Doug Caldwell 318-396-2767
2305 N 7th St. West Monroe, La 71291

4. Period of time covered by this questionnaire.

July 1, 2023 to June 30, 2024.

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Home Rule Charter

6. Briefly describe the public services provided.

Police Service Water System Garbage Collection
Fire Service Sewer System

7. Expiration date of current elected/appointed officials' terms.

June 30, 2026

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$250,000 have been publicly bid.

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

Yes [☒] No [☐] N/A [☐]

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No [☐] N/A [☐]

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No [☐] N/A [☐]

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).

4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309).

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes [x] No [] N/A []

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes [x] No [] N/A []

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes [x] No [] N/A []

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes [x] No [] N/A []

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [x] No [] N/A []

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

Yes [x] No [] N/A []

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

Yes [x] No [] N/A []

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [x] No [] N/A []

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [x] No [] N/A []

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes [x] No [] N/A []

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

Yes [x] No [] N/A []

PART VI. MEETINGS

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

Yes [x] No [] N/A []

PART VII. ASSET MANAGEMENT LAWS

21. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes [x] No [] N/A []

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes [x] No [] N/A []

PART IX. DEBT RESTRICTION LAWS

23. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [x] No [] N/A []

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

Yes [x] No [] N/A []

25. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes [x] No [] N/A []

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

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

Yes [x] No [] N/A []

27. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [x] No [] N/A []

28. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [x] No [] N/A []

PART XI. ISSUERS OF MUNICIPAL SECURITIES

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

Yes [] No [] N/A [x]

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

Yes [x] No [] N/A []

43. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

Yes [x] No [] N/A []

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

Yes [x] No [] N/A []

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	_____	Date

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____ MOTION BY: _____
SECONDED BY: _____

AN ORDINANCE TO AUTHORIZE THE CITY OF WEST MONROE, LOUISIANA, TO ENGAGE CAMERON, HINES & COMPANY (A PROFESSIONAL ACCOUNTING CORPORATION) TO APPLY AGREED-UPON PROCEDURES FOR THE CITY OF WEST MONROE, LOUISIANA FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Cameron, Hines & Company (A Professional Accounting Corporation), shall be engaged to apply agreed-upon procedures for the City of West Monroe, Louisiana for the fiscal year beginning July 1, 2023 and ending June 30, 2024, all in accordance with that engagement letter attached hereto as Exhibit "A".

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, Louisiana be and she is hereby authorized to execute that engagement letter on behalf of the City of West Monroe, Louisiana, and take any and all other action deemed by her either necessary or appropriate to effectuate execution of that engagement with Cameron, Hines & Company (A Professional Accounting Corporation).

The above Ordinance was read and considered by sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea and nay vote, this 16th day of July, 2024, the final vote being as follows:

YEA: _____
NAY: _____
NOT VOTING: _____
ABSENT: _____

ATTEST: APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA



CAMERON, HINES & COMPANY
(A Professional Accounting Corporation)
Certified Public Accountants
104 Regency Place
West Monroe, Louisiana 71291

Mailing Address:
P. O. Box 2474
West Monroe, LA 71294-2474

Phone (318) 323-1717
Fax (318) 322-5121

July 11, 2024

Honorable Mayor and Board of Aldermen of
West Monroe, Louisiana
2305 North 7th Street
West Monroe, Louisiana 71291

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the City of West Monroe, Louisiana (the City).

You will agree to the procedures listed in the attached schedule and will acknowledge that the procedures to be performed are appropriate for the intended purpose of this engagement, which is to perform specified procedures on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period ended June 30, 2024. These procedures were also agreed to by LLA, and LLA acknowledges that the procedures are appropriate for the intended purpose of the engagement.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

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

Unless unforeseeable problems are encountered, the engagement should be completed by December 31, 2024.

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

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

City of West Monroe, Louisiana
July 11, 2024
Page 2

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

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

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

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

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations (unless otherwise specified in the agreed-upon procedures); however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the C/C areas that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the results of the procedures performed in the C/C areas, we will communicate such matters to you and will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

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

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

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

City of West Monroe, Louisiana
July 11, 2024
Page 3

John D. Cameron, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services be approximately \$6,000 to \$8,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

Respectfully,

CAMERON, HINES & COMPANY
(A Professional Accounting Corporation)
Certified Public Accountants


John D. Cameron, CPA

ENGAGEMENT APPROVED:
CITY OF WEST MONROE, LOUISIANA

By: _____

Title: _____

Date: _____

Attachment: Agreed-Upon Procedures

PROCEDURES

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

1) Written Policies and Procedures

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

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

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

2) Board or Finance Committee⁶

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

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

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

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

3) Bank Reconciliations

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

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

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

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

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

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

4) Collections (excluding electronic funds transfers)¹¹

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

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

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

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

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

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

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

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

¹⁵ As required by Louisiana Revised Statute 39:1212.

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

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

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

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

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

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

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

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

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

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

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

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

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

8) Contracts

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

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

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

9) Payroll and Personnel

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

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

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

10) **Ethics²²**

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

11) **Debt Service²³**

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

12) **Fraud Notice²⁴**

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

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

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

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

all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity

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

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

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

14) Prevention of Sexual Harassment²⁶

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

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

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

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____ MOTION BY: _____
SECONDED BY: _____

AN ORDINANCE TO AUTHORIZE THE CITY OF WEST MONROE, LOUISIANA, TO ENGAGE CAMERON, HINES & COMPANY (A PROFESSIONAL ACCOUNTING CORPORATION) TO APPLY AGREED-UPON PROCEDURES FOR THE CITY OF WEST MONROE, LOUISIANA HOUSING AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Cameron, Hines & Company (A Professional Accounting Corporation), shall be engaged to apply agreed-upon procedures for the City of West Monroe, Louisiana Housing Authority for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as in accordance with that engagement letter attached hereto as Exhibit "A".

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, Louisiana be and she is hereby authorized to execute that engagement letter on behalf of the City of West Monroe, Louisiana, Housing Authority and take any and all other action deemed by her either necessary or appropriate to effectuate execution of that engagement with Cameron, Hines & Company (A Professional Accounting Corporation).

The above Ordinance was read and considered by sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea and nay vote, this 16th day of July, 2024 the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST: APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA



CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

July 11, 2024

Honorable Mayor and Board of Aldermen of
West Monroe, Louisiana
2305 North 7th Street
West Monroe, Louisiana 71291

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the City of West Monroe, Louisiana Section 8 Program.

We will apply the agreed-upon-procedures which you and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), have specified as listed in the attached Exhibit A, to the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC as of and for the year ended June 30, 2024. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is solely to assist the U.S. Department of Housing and Urban Development, REAC, in determining whether the electronic submission of certain information agrees with certain hard copy documents, as of and for the year ending June 30, 2024. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgement that those procedures are appropriate for the intended purposes of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed in Exhibit A do not constitute an examination, we will not express an opinion on the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC. In addition, we have no obligation to perform any procedures beyond those listed in Exhibit A.

We plan to begin our procedures on approximately March 1, 2025, and, unless unforeseeable problems are encountered, the engagement should be completed by March 31, 2025.

We will submit a report listing the procedures performed and our findings. Our report will be addressed to the Honorable Mayor and the Board of Aldermen of West Monroe, Louisiana. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the City of West Monroe, Louisiana Section

Honorable Mayor and Board of Aldermen of
The City of West Monroe, Louisiana
July 11, 2024
Page 2

8 Program and the U.S Department of Housing and Urban Development, REAC, and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

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

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the presentation of the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC, we will communicate such matters to you.

You are responsible for the presentation of the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC in accordance with the criteria noted in Exhibit A and for selecting the criteria and determining that such criteria are appropriate for your purposes. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the City of West Monroe, Louisiana Section 8 Program's electronic submission to REAC.

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

Our fees for these services are based upon the actual time spent at our standard hourly rates, travel, and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to each engagement. Our invoices for these fees are rendered each month as work progresses and are due ten days from the date of the invoice and will be considered delinquent if not paid by the tenth of the month following. A finance charge of one and one-quarter percent (1.25%) of any unpaid balance will be charged on all balances not paid by the tenth. If we elect to terminate our services for nonpayment,

Honorable Mayor and Board of Aldermen of
The City of West Monroe, Louisiana
July 11, 2024
Page 3

our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the privilege and opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If the engagement letter terms are acceptable and in accordance with your understanding of our engagement, please sign the attached agreement and return it to us. If the need for additional procedures arises, our engagement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. Please retain the original letter and the client copy of the agreement page for your files. If you have any questions or comments regarding the terms of this engagement letter, please do not hesitate to contact us.

Respectfully,

Cameron, Hines, & Company
(A Professional Accounting Corporation)
Certified Public Accountants



John D. Cameron, CPA

Approved:
CITY OF WEST MONROE, LOUISIANA

By: _____

Title: _____

Date: _____

Honorable Mayor and Board of Aldermen of
The City of West Monroe, Louisiana
July 11, 2024
Page 4

EXHIBIT A

Schedule of Agreed-Upon Procedures

1. Examine the electronic submission of the City of West Monroe, Louisiana Section 8 Program financial information on the U.S. Department of Housing and Urban Development, REAC, to ensure that certain information contained on the City of West Monroe, Louisiana's audit report and other related hard copy documents are in agreement.

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____ MOTION BY: _____
SECONDED BY: _____

AN ORDINANCE TO AUTHORIZE THE ACCEPTANCE OF A LOUISIANA DEVELOPMENT READY COMMUNITY GRANT FROM THE LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT FOR CERTAIN INFRASTRUCTURE IMPROVEMENTS AT KIROLI PARK AND AT THE HIGHLAND PARK WETLAND TRAILS, INCLUDING AUTHORIZATION FOR THE EXECUTION OF THE LOUISIANA DEVELOPMENT READY COMMUNITY GRANT AWARD AGREEMENT; TO AUTHORIZE EXECUTION OF ANY AND ALL FURTHER DOCUMENTS EITHER NECESSARY OR APPROPRIATE IN ORDER TO ACCEPT THAT GRANT AWARD; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Alderman of the City of West Monroe, Louisiana, in regular and legal session convened, that the City of West Monroe is hereby authorized to accept a Louisiana Development Ready Community Grant award of \$10,000.00 from the Louisiana Department of Economic Development for certain infrastructure improvements at Kiroli Park and at the Highland Park Wetland Trails, all as is more fully set forth in the Louisiana Development Ready Community Grant Award Agreement attached as Exhibit “A”.

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Alderman of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, be and she is hereby authorized to execute that Louisiana Development Ready Community Grant Award Agreement attached as Exhibit “A”, subject to its terms and provisions, as well as further authorized to execute any and all further documents and agreements necessary or appropriate which relate to acceptance of the grant award; and to provide all such certifications as may be requested or required, together with any and all further documents which she determines are either necessary or desirable in order to further fulfill the requirements of the grant award agreement.

The above Ordinance was read and considered by sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea and nay vote, this 16th day of July, 2024, the final vote being as follows:

YEA: _____
NAY: _____
NOT VOTING: _____
ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE,
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE,
STATE OF LOUISIANA

STATE OF LOUISIANA
Department of Economic Development

LOUISIANA DEVELOPMENT READY COMMUNITY
GRANT AWARD AGREEMENT

with
CITY OF WEST MONROE

Be It Known, that this Louisiana Development Ready Community (LDRC) Grant Award Agreement (Agreement) has been entered into and is effective as of the 1st day of July, 2024, by and between **Louisiana Economic Development** (hereinafter sometimes referred to as “**LED**” or “**State**”), (a Louisiana State Agency), LaSalle Building, 617 North 3rd Street, 11th Floor, P. O. Box 94185, Baton Rouge, LA. 70804-9185, and **City of West Monroe**, 2305 N. 7th St., West Monroe, LA 71291 (hereinafter sometimes called “**the City**” or “**Grantee**”), (a municipality of Ouachita Parish) who have entered into this LDRC Grant Award Agreement (sometimes herein called “agreement” or “contract”) under the following terms and conditions.

(LED and the City of West Monroe are collectively referred to herein as “Parties”, and each singularly is referred to herein as a “Party”).

1. Introduction

LED and Grantee enter into this Agreement as a service to the public and in support of their common goals for the residents of the community and the economic development for the State of Louisiana.

The parties intend, with this Agreement, to provide for the circumstances under which LED may disburse awarded funds to Grantee as a Louisiana Development Ready Community Grant recipient under the terms and conditions herein.

The Louisiana Development Ready Community Program Grant (Grant) has been established to support selected Louisiana towns, villages, cities, or parishes to become development ready by creating and implementing a strategic community and economic development plan to address grant writing and matching funds, education, workforce development, infrastructures, leadership, and marketing communications (collectively called “projects”). The LDRC Grant is to be used to reimburse the Grantee for funding used toward such projects that are dedicated to community development. This Louisiana Development Ready Grant Award is being funded by LED funds, managed by LED.

Recitals

Based upon the application received and supporting documentation, applicant is eligible for the following:

Grant Type:	Louisiana Economic Development Ready Community Grant
Total of LDRC Grant Award:	\$ 10,000.00
Payment (100% at the end of the project):	\$ 10,000.00

IN CONSIDERATION OF THE FOREGOING RECITALS, the parties agree as follows:

2. Conditions of Grant

LED Funds provided through this Grant Award Agreement are based upon the Grantee's project and the completion of the project. The grant will provide funding on a reimbursement basis, in adherence with the Grant's requirements. All projects shall be completed between **July 1, 2024 – June 30, 2025**.

3. Goals and Objectives

The **Goal** of this Agreement is for the Grantee to receive the awarded grant of \$10,000.00, from LED, in support of the Grantee's project to grow and enhance the community's development.

The **Objectives** of this Agreement are the Parties shared commitment to foster economic growth and enhance opportunity with the community, by advancing specific initiatives that will contribute to the development and prosperity of the community.

4. Performance Measures

Performance Measures for this Agreement shall include the Grantee's timely and successful completion, submission and performance of the following:

- (1) Grantee's initiatives, activities, performance of services and achievements towards the completion of the project to **improve the infrastructure of two outdoor recreational sites, Kiroli Park and Highland Park Wetland Trails.**
- (2) Grantee's attainment of the Parties' goals, consistent with the provisions, goals and objectives of this Agreement.

5. LED's Contract Monitor

The Secretary of LED, or a designee, will designate and may change from time to time, without any need to obtain Grantee's approval, one or more persons on staff to act as the LED's project representative or as the "Contract Monitor" for this project, to provide liaison between the Grantee and the LED, and to perform various duties which are specifically provided for in this Agreement. Any change in the Contract Monitor shall not require any amendment to this Agreement. The Contract Monitor for this Agreement is: **Nikita Deloach, Special Projects Officer**. The Grantee agrees to the State's monitoring through the LED's Contract Monitor, including monitoring of documentation and project inspections, if needed. Any approval by the Contract Monitor required by this Agreement may also be provided by the LED Secretary or a designee. The Secretary reserves the right to deny approval or countermand an approval by the Contract Monitor.

6. Monitoring Plan

During the term of this Agreement, authorized representatives of the Grantee shall discuss with LED's Contract Monitor the progress and results of the Grantee's activities, project, ongoing plans, and any deficiencies noted, and any other matters relating to the project. LED's Contract Monitor shall review and analyze Grantee's plans and support documentation to ensure Grantee's compliance with Grant's requirements; and shall:

- A. Contact Grantee for further detail, information or documentation when necessary;
- B. Assure Grantee's invoice is in compliance with the approved budget or allocations of LED funds, in accordance with the awarded Grant; and
- C. Coordinate with LED's fiscal office for reimbursement to Grantee, and/or obtaining of any further needed documentation.

7. Payment Terms

Pursuant to the terms of the Grant, LED agrees to pay the Grantee a Reimbursement amount not to exceed the total LDRC Grant Award of **\$10,000** stated above. One payment of the Reimbursement amount shall be made to the Grantee, only on approval of LED's Contract Monitor, within fifteen (15) days after submission of Grantee's invoice and documentation supporting the items used and expenditures for projects, dedicated to the community's development.

All original documentation supporting the Grant shall be maintained by Grantee for a term of not less than three (3) years beyond the termination of this Agreement, and shall be subject to audit, as hereinafter stated.

8. Taxes

Grantee is responsible for the payment of all applicable taxes due from the funds to be received under this Agreement, to be identified under Grantee's Federal Tax Identification Number, which has been provided to LED.

9. Termination for Cause

The State may terminate this Agreement for cause based upon the failure of the Grantee to comply with the terms and/or conditions of this Agreement; provided that the State shall give the Grantee's written notice specifying the Grantee's failure to comply. If within fifteen (15) days after receipt of such notice, the Grantee shall not have either corrected such failure or, in the case of failure which cannot be corrected in fifteen (15) days, begun in good faith to correct said failure and thereafter proceeded diligently to complete such correction, then the State may, at its option, place the Grantee in default and this Agreement shall terminate on the date specified in such notice. The Grantee may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the State to comply with the terms and conditions of this Agreement; provided that the Grantee shall give the State written notice specifying the State's failure and a reasonable opportunity for the state to cure the failure.

10. Remedies for Default

Any claim or controversy arising out of this Agreement which cannot first be resolved between the parties shall be resolved under the provisions of LA. R.S. 39:1673.

11. Non-assignability

Grantee shall not assign or transfer the awarded Grant, this Agreement, or any interest in this Agreement by assignment, transfer, novation or otherwise, without the prior written consent of LED. This provision shall not be construed to prohibit the Grantee from assigning to its bank, trust company, or other financial institution any money due or to become due from approved contracts without such prior written consent. Notice of any such assignment or transfer shall be furnished promptly to LED. LED shall, in all cases, pay only the Grantee for the project performed hereunder; and the Grantee shall directly pay any assignments out of any payments received from the State, and shall hold harmless the State from any liability or responsibility in connection therewith.

12. Auditors

It is hereby agreed that the Legislative Auditor of the State of Louisiana and/or the Office of the Governor, Division of Administration auditors, as well as the LED auditor shall have the option of auditing all records and accounts of Grantee which relate to this Agreement.

13. Public Liability / Indemnification

Grantee hereby agrees to protect, defend, indemnify, save and hold harmless LED, the State of Louisiana, all State Departments, Agencies, Boards and Commissions, its officers, employees, agents and servants, including volunteers (collectively called "Indemnified Parties"), from and against any and all claims, demands, liabilities or resulting expenses (even if such claims, etc., are groundless, frivolous, false or fraudulent) arising out of injury or death to any person or the damage, loss or destruction of any property, which may occur or in any way arise out of any act or omission of Grantee, any of its officers, directors, members, employees, contractors, agents, or servants, and from any and all resulting costs, expenses and/or attorney fees incurred by Grantee, except for those claims, demands, liabilities, and expenses arising out of the wrongful acts of the Indemnified Parties.

14. State Liability

The State's liability under this Agreement shall be limited to the dollar amount of the agreed Grant Award shown in this Agreement; and LED shall not in any way be responsible for any additional monetary sums or for any actual, general, special, compensatory, consequential, punitive, pecuniary or plenary damages, any interest, attorney's fees, or for any other or additional claims whatsoever which may be made by any party to this Agreement.

15. Term of Contract

This Agreement shall begin as of **July 1, 2024**; and the Grantee's project shall be completed by and this Agreement shall terminate on **June 30, 2025**, unless amended in writing, approved and signed by all parties.

This Agreement shall remain in effect thereafter only to the extent necessary to disburse any Grant payments payable from LED to the Grantee, or to collect payment of any reimbursement of Grant payable from the Grantee to LED, or otherwise for the exercise of any rights that may have accrued during the term of the Agreement.

16. Choice of Law

This is a Louisiana contract and all of its terms, provisions and conditions shall be interpreted and construed in accordance with and all disputes shall be governed by the laws of the State of Louisiana, of the United States of America. All parties hereto hereby consent and submit themselves to the exclusive jurisdiction and venue of the 19th Judicial District Court located in the Parish of East Baton Rouge, in the State of Louisiana, and to the Louisiana appellate Court having jurisdiction over such trial Court, in the event of any legal proceedings in connection with this contract; and hereby waive any and all objections based on lack of personal jurisdiction, improper venue or inconvenient forum.

17. Headings

Section headings, captions and paragraphs and their numerical and alphabetical notations, for the purposes of this contract, are solely for convenience and ease of reference, and do not define, limit or describe the scope or extent of any of the provisions of this contract.

18. Severability

To the fullest extent possible, each provision of this contract shall be interpreted in such manner as to be effective and valid under applicable law; but if any provisions of this contract shall be prohibited or invalid under such law, such provision shall be ineffective to the extent of such prohibition or invalidity without invalidating the remainder of any other provision or any remaining provisions of this Agreement; and to this end the terms and conditions of this contract are declared severable.

19. Ambiguous Terms

Any rule of construction of contracts that provides that ambiguous terms are construed against the drafter of the contract are not applicable to this Agreement or any amendment to this Agreement.

20. Separate Counterparts

This Agreement may be executed in several separate counterparts, each of which shall be deemed an original, and all of which when taken together shall be deemed one and the same Agreement.

21. Electronic Transaction; Electronic Signatures

In accordance with LA. R.S. 9:2605B(1)&(2), the Parties hereto each agree that this transaction, or any amendments to this Agreement, may be conducted by electronic means; and electronic signatures of the Parties to this Agreement or any amendments hereto shall be acceptable and satisfactory for all legal purposes; as authorized by the "Louisiana Uniform Electronic Transactions Act", LA. R.S. 9:2601 through 9:2621.

22. Agreement / Amendment Approval

This Agreement, and any amendment or other modification hereto, shall not be effective until it has been approved and signed by all parties, and if required, approved by the Office of State Procurement.

23. Entire Agreement

This Agreement document, together with any exhibits and/or attachments specifically incorporated herein by reference, constitute the entire understanding and agreement between the parties with respect to the subject matter of this Agreement; and there are no representations, warranties, covenants, or undertakings other than those expressly set forth herein. Any prior offers or agreements between the parties hereto relating to the matters of this Agreement are superseded by this Agreement, and shall cease to be in effect as of the effective date of this Agreement. The wording contained in this document shall control any variance in the wording of this Agreement with any previous or other contract, agreement, proposal, exhibit, attachment or other document.

IN WITNESS WHEREOF, this LDRC Grant Award Agreement has been signed by the undersigned duly authorized representative of the Grantee, for the uses, purposes, benefits and considerations herein expressed, on the date shown below, to be effective as of the effective date first stated above, after a due reading of the whole document.

CITY OF WEST MONROE,
Contracting Party/Grantee

By: _____
Signature _____ (Date) _____
Printed Name: Staci A. Mitchell
Title: Mayor

IN WITNESS WHEREOF, this LDRC Grant Award Agreement has been signed by the undersigned duly authorized representative of LED, for the uses, purposes, benefits and considerations herein expressed, at Baton Rouge, Louisiana, on the date shown below, to be effective as of the effective date first stated above, after a due reading of the whole document.

**LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT
(LED)**

By: _____
Signature _____ (Date) _____
Printed Name: Anne G. Villa
Title: Deputy Secretary

LED CONTRACT MONITOR:

Signature
Printed Name, Title: Nikita Deloach, Special Projects Officer

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____ MOTION BY: _____
SECONDED BY: _____

ORDINANCE TO AMEND CHAPTER 9 OF PART 12 OF THE CODE OF ORDINANCES, CITY OF WEST MONROE, LOUISIANA, ADDRESSING “VACANT STRUCTURES”, AND IN PARTICULAR TO AMEND SEC. 12-9001(5) SO AS TO ALSO PROVIDE AUTHORITY TO ACT TO THE DEPUTY DIRECTOR AND TO UPDATE THE DESIGNATION OF THE DEPARTMENT OF BUILDING AND DEVELOPMENT; TO AMEND SEC. 12-9004(a) IN ORDER TO UPDATE THE AMOUNT OF THE APPLICABLE REGISTRATION FEE; TO DELETE SEC. 12-9007(2) AND CORRESPONDINGLY RENUMBER SECTIONS 12-9007(3) AND 12-9007(4); TO ENACT NEW SEC. 12-9007(4) IN ORDER TO PROVIDE THAT CONTRACTING WITH A DESIGN PROFESSIONAL MAY PROVIDE ADDITIONAL TIME FOR WHICH A WAIVER OF FEES IS APPLICABLE; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

WHEREAS, the provisions of Chapter 9 of Part 12 of the Code of Ordinances regulating “Vacant Structures” need to be updated and amended, and in particular Sec. 12-9001(5) needs to be amended so as to also provide authority to act to the Deputy Director and to update the designation of the Department of Building and Development; Sec. 12-9004(a) needs to be amended to update the amount of the applicable registration fee; Sec. 12-9007(2) needs to be deleted and Sec. 12-9007(3) and 12-9007(4) need to be correspondingly renumbered; and Sec. 12-9007(4) needs to be enacted in order to provide that contracting with a design professional may provide additional time for which a waiver of fees is applicable.

NOW, THEREFORE,

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that 12-9001(5) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, to provide as follows:

“Sec. 12-9001. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

* * *

- (5) *Director* refers to either the Director or the Deputy Director of the Department of Building and Development of the City of West Monroe, Louisiana.

* * *”

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Sec. 12-9004(a) of the

Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, so as to hereafter provide as follows:

“Sec. 12-9004. Registration fees.

- (a) Vacant structure property owners shall tender a registration fee at each six (6) months registration. The registration fee at the time of the first registration shall be five hundred dollars (\$500.00) for all other structures.

* * *

SECTION 3. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Sec. 12-9007(2) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby repealed.

SECTION 4. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Sec. 12-9007(3) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby re-numbered as Sec. 12-9007(2), and Sec. 12-9007(4) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby re-numbered as Sec. 12-9007(3).

SECTION 5. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Sec. 12-9007(4) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby enacted, to provide as follows:

“Sec. 12-9007. Fee waivers.

- (4) The property owner has engaged in a contract with a design professional (architect or engineer) to promptly begin efforts to prepare plans in preparation for an upcoming renovation. This exemption is valid for a period of six (6) months, but may be extended, in the discretion of the Director, if provided evidence reflect the plans continue to progress in an active, commercially reasonable manner.”

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea or nay vote, passed and adopted the 16th day of July, 2024, the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____

MOTION BY: _____

SECONDED BY: _____

AN ORDINANCE TO AUTHORIZE THE CITY OF WEST MONROE, LOUISIANA TO ENTER INTO THE MODIFICATION AND REAFFIRMATION OF A COOPERATIVE ENDEAVOR AGREEMENT WITH THE OUACHITA PARISH POLICE JURY REGARDING THE CONTINUING USE BY THE OUACHITA PARISH COMMUNICATIONS DISTRICT OF CERTAIN IMMOVABLE PROPERTY OWNED BY THE CITY, TO NOW PROVIDE FOR THE RELEASE OF A PORTION OF THE PROPERTY BUT RETAINING CERTAIN NON-EXCLUSIVE USES; AND TO FURTHER PROVIDE WITH RESPECT THERETO

WHEREAS, the City of West Monroe ("CITY") and the Ouachita Parish Communications District ("OP911") previously entered into a Cooperative Endeavor Agreement ("CEA"), a copy of which is of record at Conveyance Book 1783, page 403, records of Ouachita Parish, Louisiana, regarding the use by OP911 of certain immovable property owned by the City, that property being as described in the CEA and reflected on that plat of record at Plat Book 19, Page 188, records of Ouachita Parish, Louisiana; and

WHEREAS, CITY and OP911 subsequently agreed to enlarge the extent of the property to be utilized by OP911, as reflected in that revised plat of record in Plat Book 20, Page 54, records of Ouachita Parish, Louisiana; and

WHEREAS, City now wishes to sell a tract which is a portion of the property subject to the CEA, and OP911 is agreeable to now release that tract to the City for such purposes, but only if OP911 retains certain non-exclusive rights of use to certain areas of that portion to be released; and

WHEREAS, the Ouachita Parish Police Jury ("OPPJ") is the proper entity to officially act on behalf of the Ouachita Parish Communications District, and the CITY and OPPJ both desire to authorize the release of that tract from the CEA subject to OPPJ (on behalf of OP911) retaining the non-exclusive rights described above; and subject to those changes, CITY and OPPJ (on behalf of OP911) wish to ratify and reaffirm the CEA and its provisions.

ACCORDINGLY,

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, Louisiana, is hereby authorized to act on behalf of the City of West Monroe, and to execute an Amendment To Cooperative Endeavor Agreement with the Ouachita

Parish Police Jury (acting for the Ouachita Parish Communications District), which amends the Cooperative Endeavor Agreement now of record at Conveyance Book 1783, Page 403, records of Ouachita Parish, Louisiana, to provide that the Ouachita Parish Communications District, its employers, agents and invites shall have exclusive use of only Lot 1A of the RESUBDIVISION OF LOT 1 OF THE RESUBDIVISION OF A PORTION OF BLOCK “A” OF ZEIGIN’S SUB. OF THE J.C. RANSOM ESTATE IN SECTION 44 & 52, T17N & 18N - R3E, OUACHITA PARISH, LOUISIANA”, the plat of which is of record as Instrument # 1898143, records of Ouachita Parish, Louisiana, but shall also have and enjoy the non-exclusive right of pedestrian and vehicular ingress and egress over that portion of Lot 1B highlighted in yellow on the attached copy of the “RESUBDIVISION OF LOT 1 OF THE RESUBDIVISION OF A PORTION OF BLOCK “A” OF ZEIGIN’S SUB. OF THE J.C. RANSOM ESTATE IN SECTION 44 & 52, T17N & 18N - R3E, OUACHITA PARISH, LOUISIANA, with an example of the proposed “Amendment To Cooperative Endeavor Agreement, And Reaffirmation” attached as Exhibit “A”.

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, Louisiana, be and she is hereby further to make all changes and modifications she determines are necessary or appropriate to the “Amendment To Cooperative Endeavor Agreement, And Reaffirmation” prior to its execution in order to obtain the necessary modifications to the original CEA, as well as the authority to execute any and all related documents and to take any and all other actions determined by her as either necessary or appropriate which relate to the execution of the “Amendment To Cooperative Endeavor Agreement, And Reaffirmation”.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea and nay vote, passed and adopted the 16th day of July, 2024, the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA

**AMENDMENT TO COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
CITY OF WEST MONROE
AND
OUACHITA PARISH POLICE JURY
(acting on behalf of the OUACHITA PARISH COMMUNICATIONS DISTRICT)**



BEFORE the undersigned notaries public, each duly commissioned and qualified, and in the presence of the undersigned competent witnesses, came and appeared:

OUACHITA PARISH POLICE JURY, a body politic with a mailing address of P.O. Box 3007, Monroe, LA 71207, represented herein by its duly authorized President, Shane Smiley, and

CITY OF WEST MONROE, LOUISIANA, a political subdivision of the State of Louisiana, herein represented by Staci Albritton Mitchell, Mayor, duly authorized

WHEREAS, the City of West Monroe ("CITY") and the Ouachita Parish Communications District ("OP911") previously entered into a Cooperative Endeavor Agreement ("CEA"), a copy of which is of record at Conveyance Book 1783, page 403, records of Ouachita Parish, Louisiana, regarding the use by OP911 of certain immovable property owned by the City, that property being reflected on that plat of record at Plat Book 19, Page 188, records of Ouachita Parish, Louisiana; and

WHEREAS, CITY and OP911 subsequently agreed to enlarge the property to be utilized by OP911, as reflected in that revised plat of record in Plat Book 20, Page 54, records of Ouachita Parish, Louisiana; and

WHEREAS, City now wishes to sell a tract which is a portion of the property subject to the CEA, and OP911 is agreeable to now release that tract to the City for such purposes, but only if OP911 retains certain non-exclusive rights of use to certain areas of that portion to be released; and

WHEREAS, the Ouachita Parish Police Jury ("OPPJ") is the proper entity to officially act on behalf of the Ouachita Parish Communications District, and the CITY and OPPJ both desire to authorize the release of that tract from the CEA subject to OPPJ (on behalf of OP911) retaining the non-exclusive rights described above; and subject to those changes, CITY and OPPJ (on behalf of OP911) wish to ratify and reaffirm the CEA and its provisions.

ACCORDINGLY,

OPPJ and CITY hereby agree that the CEA, as previously amended, be hereby further amended so that thereafter the exclusive use of OPPJ (through OP911) shall be applicable only as to that property now described as:

Lot 1A of the RESUBDIVISION OF LOT 1 OF THE RESUBDIVISION OF A PORTION OF BLOCK "A" OF ZEIGIN'S SUB. OF THE J.C. RANSOM ESTATE IN SECTION 44 & 52, T17N & 18N - R3E, OUACHITA PARISH, LOUISIANA", the plat of which is of record as Instrument # 1898143, records of Ouachita Parish, Louisiana,

and that OP911, its employees, agents, and invitees shall continue to have and retain the non-exclusive right of use of that portion of Lot 1B highlighted in yellow on the attached copy of the

“RESUBDIVISION OF LOT 1 OF THE RESUBDIVISION OF A PORTION OF BLOCK “A” OF ZEIGIN’S SUB. OF THE J.C. RANSOM ESTATE IN SECTION 44 & 52, T17N & 18N - R3E, OUACHITA PARISH, LOUISIANA”, the plat of which is of record as Instrument # 1898143, records of Ouachita Parish, Louisiana

for pedestrian and vehicular ingress and egress. Except as to this modification, all other terms, conditions, and provisions of the CEA are hereby acknowledged and re-affirmed, and shall remain unchanged and in full force and effect.

THUS DONE AND SIGNED before me, Notary, and the undersigned competent witnesses, in Ouachita Parish, State of Louisiana, this ____ day of July, 2024.

WITNESSES:

OUACHITA PARISH POLICE JURY

Printed Name: _____

By: _____
SHANE SMILEY, PRESIDENT

Printed Name: _____

NOTARY PUBLIC, ID NO. _____
Printed Name _____

THUS DONE AND SIGNED before me, Notary, and the undersigned competent witnesses, in Ouachita Parish, State of Louisiana, this ____ day of July, 2024.

WITNESSES:

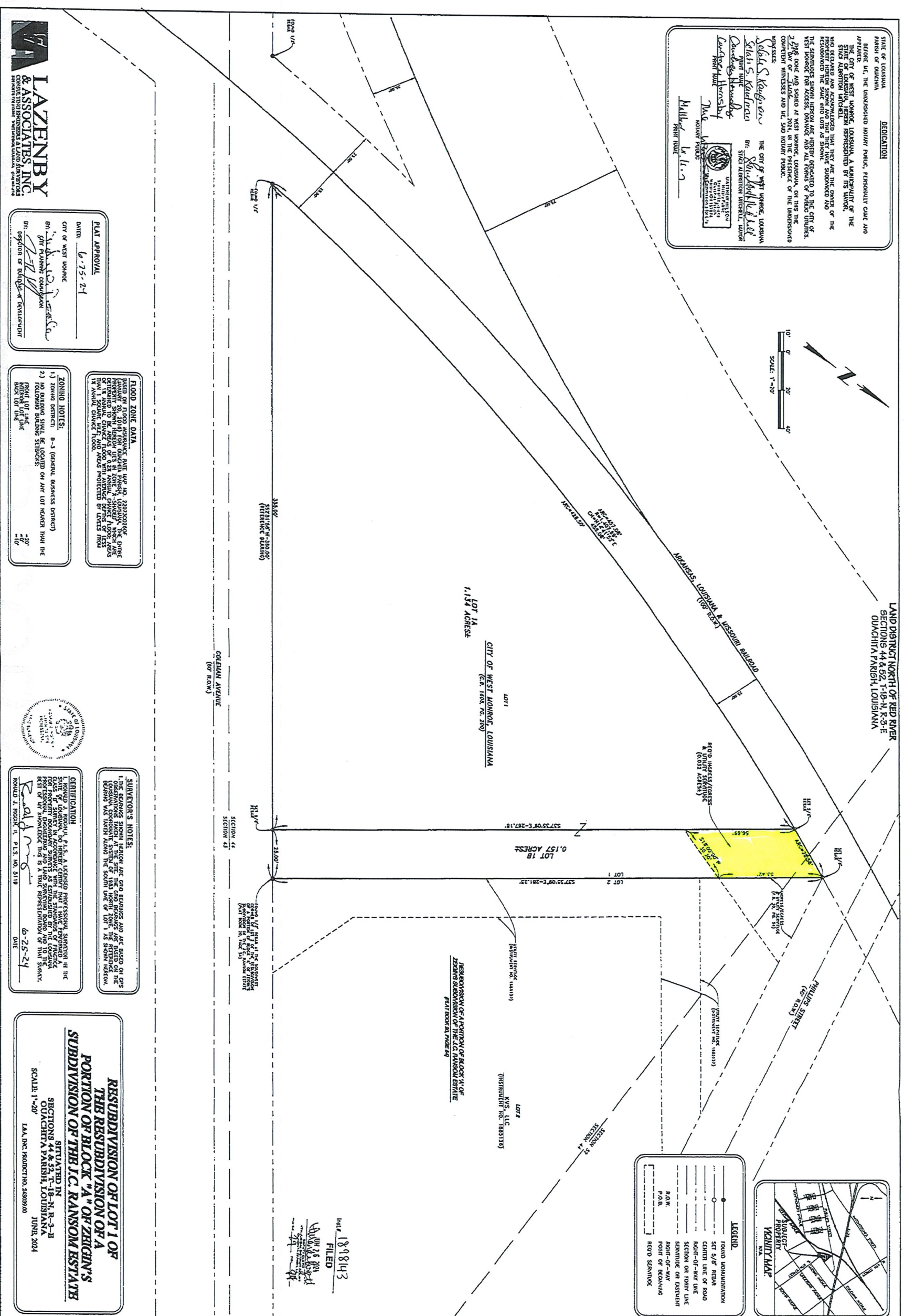
CITY OF WEST MONROE, LOUISIANA

Printed Name: _____

BY: _____
STACI ALBRITTON MITCHELL, Mayor

Printed Name: _____

DOUGLAS C. CALDWELL, NOTARY PUBLIC
LOUISIANA BAR ROLL NO. 03783



CITY OF WEST MONROE

ORDINANCE NO. _____

MOTION BY: _____

SECONDED BY: _____

AN ORDINANCE TO AUTHORIZE THE CITY OF WEST MONROE, LOUISIANA TO SELL CERTAIN DESCRIBED IMMOVABLE PROPERTY WHICH IS NOT NEEDED FOR ANY PUBLIC PURPOSE BY THE CITY OF WEST MONROE, LOUISIANA TO KVS, LLC FOR THE CASH SUM OF \$18,337.19; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

WHEREAS, the City of West Monroe, Louisiana, owns certain immovable property which is not needed for public purposes, and

WHEREAS, the price offered, and the terms and conditions provided for the purchase of that property is fair and reasonable, and the sale and development of that immovable property will be beneficial to the City of West Monroe and its residents.

NOW, THEREFORE:

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that the City of West Monroe, Louisiana (“CITY”) is hereby authorized to sell certain immovable property which is not needed for any public purpose by the City of West Monroe, Louisiana, which property is more particularly described as follows, to-wit:

Lot 1B of “RESUBDIVISION OF LOT 1 OF THE RESUBDIVISION OF A PORTION OF BLOCK “A” OF ZEIGIN’S SUB. OF THE J.C. RANSOM ESTATE IN SECTION 44 & 52, T17N & 18N - R3E, OUACHITA PARISH, LOUISIANA”, the plat of which is of record as Instrument # 1898143, records of Ouachita Parish, Louisiana

Subject to any and all rights-of-way and/or servitudes of record or of use, including but not limited to the easements for ingress, egress, and utilities located in the northeastern corner of Lot 2, as shown on that plat of record in Plat Book 20, Page 54, and as further extended in the plat filed as Instrument #1898143, records of Ouachita Parish, Louisiana.

to KVS, LLC (“BUYER”) for and in consideration of the cash sum of EIGHTEEN THOUSAND, THREE HUNDRED THIRTY-SEVEN AND 19/100 (\$18,337.19) DOLLARS, subject to the following conditions:

- a) Subject to any and all subdivision or development restrictions of record, and all further rights-of-way and/or servitudes of record or of use;
- b) CITY reserves and excludes from this conveyance any and all right, title and interest in and to any and all oil, gas and other minerals in, on or under the property, all of such interests being expressly reserved by CITY without any warranty whatsoever from or by BUYER; provided, however, that CITY expressly waives any and all surface rights in and to the Property resulting from this reservation; and CITY may not exercise any rights it may have in and to such oil, gas and other minerals in such a fashion that CITY’s right to the use of the surface of the property is disturbed so as to have a substantial negative impact on the operation of any business located upon the property;

- c) Any and all improvements on the property are conveyed in “as is” condition, without any warranties without any warranties, express or implied, including but not limited to warranties of condition, fitness for a particular purpose or habitability.

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, Mayor of the City of West Monroe, Louisiana, be and she is hereby authorized to execute a Deed on behalf of the City of West Monroe, Louisiana, reflecting the price and terms set forth above, and to take any other action or execute any and all other documents deemed by her either necessary or appropriate in order to transfer the above described immovable property as set forth above, including but not limited to requiring execution of an additional agreement imposing the same or similar provisions to which the adjacent property sold to KVS, LLC in 2023 remains subject, all as through this parcel was then also included in that sale, all to any extent determined as appropriate by the Mayor.

SECTION 3. The above ordinance was introduced on July 16, 2024, in regular and legal session convened; notice of this ordinance was published three times in fifteen (15) days, one week apart, as required by R.S. 33:4712; no opposition being filed, it is considered by sections, voted on by yea and nay vote, passed and adopted in regular and legal session convened this 20th day of August, 2024, with the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 20TH DAY OF
AUGUST, 2024.

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA

STATE OF LOUISIANA

CITY OF WEST MONROE

ORDINANCE NO. _____

MOTION BY: _____

SECONDED BY: _____

AN ORDINANCE TO AUTHORIZE THE MAYOR OF THE CITY OF WEST MONROE TO ACCEPT A QUITCLAIM, DONATION INTER VIVOS, OR OTHER TRANSFER OF ALL INTEREST IN 111 AUSTIN AVENUE, WEST MONROE, FROM NILE OF LOUISIANA. INC; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, Mayor of the City of West Monroe, be and she is hereby authorized to accept a quitclaim deed, a donation inter vivos, or other similar transfer of interests to the City of West Monroe from NILE OF LOUISIANA, INC of all of its interest, whatever it may be, regarding certain immovable property located at 111 Austin Avenue, West Monroe, Louisiana, more particularly described as follows, to-wit:

SITUS: 111 AUSTIN AVE R#38962
LOT IN LOTS 1 & 2 S 12 A & E 1ST SO ADDN
FRTG 132.03 FT ON E SIDE 2ND ST, NO
LINE BEING 116.18 FT ON INTERSTATE HWY,
E LINE BEING 94.64 FT, SO LINE 110 FT

SITUS: AUSTIN AVE R#38963
LOT IN LOT 3 SQ 12 A & E SO ADDN
FRTG 52.81 FT ON SO SIDE INTERSTATE HWY
DEPTH ON E LINE 77.64 FT, ON W LINE 94.64 FT,
REAR LINE 50 FT

SITUS: AUSTIN AVE R#38964
LOT IN LOT 4 SQ 12 A & E SO ADDN BEG 72.36
FT SO OF NW COR LOT 4, SO 77.64 FT, E 43.32 FT,
NO 60.87 FT TO INTERSTATE HWY, WEST ALONG
HWY 56.69 FT

and also being described as:

111 AUSTIN ST., WEST MONROE, LA

Lots 1 and 2 of Block 12 of Austin & Eby's First Southern Addition to West Monroe, Louisiana;

Less and Except:

That portion of the above described property expropriated by the state of Louisiana, through the Department of Highways in that certain proceeding entitled "STATE OF LOUISIANA THROUGH THE DEPARTMENT OF HIGHWAYS V. GERTIE MITCHELL GREEN, ET AL" and numbered 61,833 of the Fourth Judicial District Court of Louisiana, in and for Ouachita Parish, which Order of Expropriation was dated and filed March 21, 1961, and is of record in Conveyance Book 729, page 516, record of Ouachita Parish, Louisiana.

AND ADJOINING 111 AUSTIN, WEST MONROE, LOUISIANA

Lot 3, Square 12, Austin & Eby's Southern Addition to West Monroe, Louisiana, as per plat recorded in Plat Book 1, page 13, records of Ouachita Parish, Louisiana.

SUBJECT TO the rights acquired by the State of Louisiana and the Department of Highways of the State of Louisiana per act dated April 14, 1960, of record in Conveyance Book 697 page 333, records of Ouachita Parish, Louisiana.

AND

All of that Part of lot 4 of Block 12, Austin & Eby’s First Southern Addition lying south of the right-of-way for Interstate Highway 20, West Monroe, Ouachita Parish, Louisiana.

Municipal Address: 111 Austin Avenue, West Monroe, Louisiana 71292

SECTION 2. BE IT FURTHER ORDAINED, by the Mayor and the Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Staci Albritton Mitchell, Mayor of the City of West Monroe, be and she is hereby authorized to execute any such acts as described above in order to evidence the acceptance of the City, and to take any and all further action and to execute any and all further documents she deems either necessary or proper to effectuate the acceptance of the interests described above and allow the transfer of the interests in that immovable property to the City of West Monroe, including but not limited to agreeing to the following conditions, whether or not expressed in that act of donation:

- a) City will pay all ad valorem property taxes due for the year 2019.
- b) City will pay all necessary recording costs for all documents to be recorded in connection with the transfer of the property, and verifying its title
- c) GRANTOR agrees to waive, renounce and relinquish any and all rights to which it may have or enjoy pursuant to R.S. 41:1338 or R.S. 31:149, or arising under LA Constitution Article I, Section 4, as to the property to be transferred.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea or nay vote, passed and adopted the 16th day of July, 2024, the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____

MOTION BY: _____

SECONDED BY: _____

ORDINANCE TO AMEND SECTION 2-1003(d) OF THE CODE OF ORDINANCES, CITY OF WEST MONROE, LOUISIANA, TO ASSIGN CERTAIN RECENTLY ANNEXED PROPERTIES TO THEIR RESPECTIVE BOARD OF ALDERMEN DISTRICTS; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Section 2-1003(d) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, to provide as follows:

“Sec. 2-1003. Qualifications.

* * *

(d) The single-member districts shall be defined as follows:

(1) District 1:

a. The point of beginning being the intersection of Cypress Street and Frantom Lane - also being the corporate boundaries of the City of West Monroe, Louisiana; thence proceed in a generally Northerly and Easterly direction along said boundaries of the City of West Monroe, Louisiana to a point at Trenton Street; thence proceed in a westerly direction along the centerline intersection with Trenton Street to its intersection with La. Hwy. 143; thence proceed in a southerly direction along the centerline intersection of La. Hwy. 143 to its intersection with Otis Street; thence proceed west along the centerline intersection of Otis Street to its intersection Swiss Street; thence northerly along Swiss Street to its intersection with Wellerman Rd.; thence westerly along Wellerman Rd. to its intersection with Sunshine Ave; thence southwesterly along Sunshine Ave. to its intersection with Clay Street; thence southerly along Clay Street to its intersection with Splane Drive; thence proceed in a westerly and southerly direction along the centerline intersection of Splane Drive to its intersection with U.S. Hwy. 80; thence proceed west along the centerline intersection to its intersection with Frantom Lane and back to the point of beginning; and

b. Those properties subsequently annexed into the city pursuant to:

i. Ordinance #5020, adopted March 8, 2022, filed of record in Conveyance Book 2692 at page 28 under Instrument #1848699, records of Ouachita Parish, Louisiana, with reference addresses of 1800 Arkansas Road, 1818 Arkansas Road, and 131 Good Hope Road, all in West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #s 25600, 130106, and 19378 at the time of annexation).

ii. Ordinance #5037, adopted April 12, 2022, filed of record in Conveyance Book 2695 at page 607 under Instrument #1851215, records of Ouachita Parish, Louisiana, with a reference address of 177 Good Hope Road, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #20678 at the time of annexation).

iii. Ordinance #5292, adopted March 5, 2024, filed of record under Instrument #1891545, records of Ouachita Parish, Louisiana, with a reference address of 103 Frantom Lane, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #s 41217 and 130181 at the time of annexation).

iv. Ordinance #5320, adopted May 7, 2024, filed of record under Instrument #1895253, records of Ouachita Parish, Louisiana, with reference addresses of 4326 Cypress Street, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #s 20737 and 20738 at the time of annexation).

v. Ordinance #5344, adopted July 2, 2024, filed of record under Instrument #1898660, records of Ouachita Parish, Louisiana, with a reference address of 118 North Hilton St, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #101491 at the time of annexation).

(2) District 2:

a. The point of beginning being the intersection of Frantom Lane and Cypress Street; thence proceed easterly along the centerline intersection with Cypress Street to its intersection of Splane Drive; thence northerly and easterly along the centerline intersection with Splane Drive to its intersection with Clay Street; thence north along Clay Street to its intersection with Sunshine Ave.; thence northeasterly along Sunshine Ave. to its intersection with Wellerman Rd.; thence easterly along Wellerman Rd. to its intersection with Swiss Street; thence southerly along Swiss Street to its intersection with Otis Street; thence east along the centerline intersection with Otis Street to its intersection with N. 7th Street; thence north along the centerline intersection with N. 7th Street to its intersection with Trenton Street thence easterly along the centerline intersection with Trenton Street to its intersection with an extension to the Ouachita River; thence proceed southerly along the Ouachita River to its intersection with an extension with Drago Street and Trenton Street; thence west along the extension to its intersection with Drago Street and Trenton Street; thence northerly along the centerline intersection with Trenton Street to its intersection with Travis Street; thence southwesterly along the centerline intersection with Travis Street to its intersection with N. 7th Street; thence southeasterly along the centerline intersection with N. 7th Street to its intersection with Drago Street; thence southwesterly along the centerline intersection with Drago Street; thence southwesterly along the centerline intersection with Drago Street along an extension to the Corporate City Boundaries of West Monroe, Louisiana; thence proceed in a generally southwesterly westerly, and northerly direction along the Corporate City Boundaries of West Monroe Louisiana back to the point of beginning.

b. Those properties subsequently annexed into the city pursuant to:

i. Ordinance #5128, adopted November 1, 2022, filed of record in Conveyance Book 2719 at page 694 under Instrument #1865472, records of Ouachita Parish, Louisiana, with a reference address of 621 Mane Street, West Monroe, LA 71292 (and having Ouachita Parish Assessor parcel #137533 at the time of annexation).

ii. Ordinance #5261, adopted November 21, 2023, filed of record under Instrument #1886472, records of Ouachita Parish, Louisiana, with reference addresses of 525 Thomas Road, West Monroe, LA 71292 (and having Ouachita Parish Assessor parcel #s 19798, 19796, and 19799 at the time of annexation).

iii. Ordinance #5280, adopted February 6, 2024, filed of record under Instrument #1890183, records of Ouachita Parish, Louisiana, with a reference address of 4331 Cypress St/ Hwy 80, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #18151 at the time of annexation).

iv. Ordinance #5280, adopted February 6, 2024, filed of record under Instrument #1890183, records of Ouachita Parish, Louisiana, with a reference address of 4377 Cypress St/ Hwy 80, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #19230 at the time of annexation).

v. Ordinance #5280, adopted February 6, 2024, filed of record under

Instrument #1890183, records of Ouachita Parish, Louisiana, referred to as an Extension of Cypress St/Hwy 80, West Monroe, LA 71291 (and having Ouachita Parish Assessor parcel #888888 at the time of annexation).

vi. Ordinance #5282, adopted February 6, 2024, filed of record under Instrument #1890184, records of Ouachita Parish, Louisiana, referred to as an Extension of Thomas Rd/Hwy 617, West Monroe, LA 71292 (and having Ouachita Parish Assessor parcel #888888 at the time of annexation).

(3) District 3:

- a. The point of beginning being the intersection of N. 7th Street and Travis Street; thence proceed in a northeasterly direction along the centerline intersection of Travis Street to its intersection with Trenton Street; thence southerly along Trenton Street to its intersection with Drago and Trenton Street intersection; thence easterly along Drago and Trenton Street extension to intersection with the Ouachita River and the Corporate Boundaries of the City of West Monroe, Louisiana; thence proceed in a generally southerly, westerly, and northerly direction along said Corporate Boundaries of the City of West Monroe, Louisiana to an extension to with N. 7th Street and Drago Street and back to the point of beginning.
- b. Those properties subsequently annexed into the city pursuant to:
 - i. NONE”

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea or nay vote, passed and adopted the 16th day of July, 2024, the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA

STATE OF LOUISIANA
CITY OF WEST MONROE

ORDINANCE NO. _____

MOTION BY: _____

SECONDED BY: _____

ORDINANCE TO AMEND SECTION 11-4027.1(a)(1)d. AND (3)c. AND SECTION 11-4027.2(a)(3)c. OF THE CODE OF ORDINANCES, CITY OF WEST MONROE, LOUISIANA, RELATIVE TO IGNITION INTERLOCK DEVICES; TO MAKE TECHNICAL CHANGES; TO PROVIDE FOR A CHANGE IN TIME PERIODS THAT A DRIVER IS REQUIRED TO HAVE AN IGNITION INTERLOCK; TO ESTABLISH AN EFFECTIVE DATE; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that 11-4027.1(a)(1)d. and (3)c. of the Code of Ordinances, City of West Monroe, Louisiana, are hereby amended, to provide as follows:

“Sec. 11-4027.1. Operating while intoxicated; first offense; penalties.

(a) (1) * * *
* * *

d. Except as provided by subparagraph (3)c. of this subsection, the court shall order that the offender not operate a motor vehicle during the period of probation, for no less than six months, unless any vehicle, while being operated by the offender, is equipped with a functioning ignition interlock device in compliance with the requirements of subsection 11-4027.3(c) and R.S. 32:378.2.

* * *

(3) * * *

* * *

c. The court shall require that the offender not operate a motor vehicle during the period of probation unless any vehicle, while being operated by the offender, is equipped with a functioning ignition interlock device in compliance with the requirements of subsection 11-4027.3(c) and R.S. 32:378.2. The ignition interlock device shall remain installed and operative on his vehicle during the period of suspension of his driver's license following the date of conviction.

* * *”

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that 11-4027.2(a)(3)c. of the Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, to provide as follows:

“Sec. 11-4027.2. Operating while intoxicated; second offense; penalties.

(a) * * *

(3) * * *

c. The court shall require that the offender not operate a motor vehicle during the period of probation unless any vehicle, while being operated by the

offender, is equipped with a functioning ignition interlock device in compliance with the requirements of subsection 11-4027.3(c), R.S. 15:306, and R.S. 32:378.2. The ignition interlock device shall remain installed and operative on his vehicle during the four-year period of the suspension of his driver's license.

* * *”

SECTION 3. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that for cause determined to be in the best interests of the City of West Monroe and its citizens, this enactment shall be effective on July 17, 2024.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea or nay vote, passed and adopted the 16th day of July, 2024, the final vote being as follows:

YEA: _____

NAY: _____

NOT VOTING: _____

ABSENT: _____

ATTEST:

APPROVED THIS 16TH DAY OF
JULY, 2024

CINDY EMORY, CITY CLERK
CITY OF WEST MONROE
STATE OF LOUISIANA

STACI ALBRITTON MITCHELL, MAYOR
CITY OF WEST MONROE
STATE OF LOUISIANA



INFRASTRUCTURE PROJECT UPDATE

July 16, 2024

UNDER CONSTRUCTION

Project	Description	Funding	Status
New Kiroli Road Bridge (North)	Replacement of bridge on Kiroli Road with box culverts.	Capital Outlay	Striping installed this week.
Mane Street Rehabilitation Phase 2 (Urban Systems)	Mill & Overlay Mane Street from Downing Pines Rd to Interchange.	Urban Systems (80/20)	Construction underway. Installing sidewalks.
Flanagan Street Water Main Replacement	Replacement of existing 4" W.M. along Flanagan with a 6" W.M.	CWEF/City	Construction nearing completion.
Montgomery Ave. Lift Station and Force Main Improvements	Replacement of pumps at the Montgomery Lift Station, and installation of a new force main from the lift station to Mont/Reagan intersection.	City	Pre-construction: Awaiting equipment and materials.
Drago Sanitary Sewer Force Main (South 11th Street)	Replacement of an aging 16" AC F.M. along S. 11th Street from Coleman Ave. to the Austin Street Lift Station.	LGAP/City	Construction to begin this week.
Industrial Park Drainage Improvements (EDA)	Drainage improvements including cross drains, piping, and ditches.	EDA/City	Punch list completed. Finalizing Substantial Completion and Close Out Change Order.

Project Classifications

Transportation
Drainage
Water System
Sewer System
Quality-of-Life/Economic/Safety

Prepared by Robert L. George, IV, P.E.



IN DESIGN			
Project	Description	Funding	Status
McMillan Rd. Lift Station Rehabilitation	Replacement of pumps and piping at the McMillan Rd. sanitary sewer lift station.	LGAP/City	No bids received. Developing alternate strategy.
Highland School Area Sidewalks	Construction of sidewalks along Arlene Street to provide a safe pedestrian route to school.	LaDOTD/City	DOTD received bids on June 26. (Amethyst Constr. low bidder)
Phillips Street Water Main FY22-23 CWEF	Replacement of an aging 6" AC W.M. along Phillips between Cherry Street to the east side of Ned Street.	CWEF/City	Received proposals. Ready to award contract.
Arkansas Rd. Utility Relocation	Relocation of water and sewer lines ahead of street rehabilitation project.	City	Project fully permitted. Waiting to bid.
Kiroli Sidewalk Project	Install new sidewalks along Kiroli Road from Post Oak Apartments to Arkansas Road. Install pedestrian crossing at Kiroli Elementary.	DOTD TAP (80/20)	Approved to proceed. Revising scope and contract.
Black Bayou Canal - 2016 Flood Damage Repairs	Repair concrete canal near Assembly and Wal Mart.	EDA/FEMA/ City	Kick-off meeting conducted on June 6.
Black Bayou Canal Improvements (HMGP)	Improvements including cleaning, widening, and armoring portions of the Black Bayou Canal south of I-20.	FEMA/City	Awaiting FEMA Phase I approval. USACE permitting underway.
Crosley Street Rehabilitation	Mill & Overlay with sidewalk replacement, from Trenton St. to N. 7th Street.	Urban Systems (80/20)	Design Phase.
New Drago Sanitary Sewer Lift Station	New sanitary sewer lift station to replace Drago LS. Funding from Capital Outlay and La Water Sector Program.	WSP/LaFPC/ City	Reviewing Rate Study.
New Austin Sanitary Sewer Lift Station	New sanitary sewer lift station to replace Austin LS.	EDA/City	Design Phase.
North 7th Street Bicycle/Pedestrian Path (Arkansas Rd to Otis St)	Construction of 10' wide concrete path along the east side of North 7th Street.	FHWA Rec Trails Prog/City	Design 90%. Final plan with City review underway. Irrigation changes to be incorporated.
McMillan Rd. Sidewalks (LaDOTD Safe Routes to Public Places Program)	New sidewalks along the south side of McMillan Road, from Hilton Street to the library.	LaDOTD/City	95% Final Design
Downtown - Trenton/Wood Sewer	Sewer line improvements.	City	Timing to solicit proposals again to be determined.
Mid-City Drainage (Fed Approp/FEMA-PDM)	Drainage improvements between Trenton Street and Black Bayou Canal. (\$2.4m Award)	FEMA/City	Environmental Assessment / Preliminary Design.
Trenton Corridor Bike/Ped and Utilities (Fed Approp/LaDOTD)	Bury utilities and construct bike/ped path along Trenton St, from Otis St to Bridge St. (\$5.0m Award)	FEMA/City	CEA executed. Engineering contract pending.
2023 DOTDTAP: N 6th Street Sidewalks	Construction of sidewalks along N 6th Street, from WMHS to Clayton Street.	LaDOTD/City	Survey Complete. 60% preliminary plans in progress.
Black Bayou Pump Station - Pump Replacement	Replacement of pumps.	FEMA/City	\$5M application has been endorsed by GOHSEP (State) and forwarded to FEMA for consideration.

Project Classifications

Transportation
Drainage
Water System
Sewer System
Quality-of-Life/Economic/Safety

Prepared by Robert L. George, IV, P.E.



JULY 16, 2024
WEST MONROE CITY COUNCIL MEETING
ENGINEERING UPDATE
L&A, INC. PROJECT NO. 24E038.00

Kiroli Walk Trail Improvements – City Project No. C22002

- Preparing Construction Plans for walking trail portion, plans are approximately 99% complete, submit to State office this week
- Tennis Court portion of the project is under construction by Ryan Watson Construction, news surfaces are installed & colors are looking good

Sunshine Heights Drainage Improvements – City Project No. C22024

- Preparing construction plan set, plans are approximately 80% complete

North 3rd Street Improvements – City Project No. C23013

- Bentz Construction Group low bidder at \$514,586.20
- Contractor getting Contract, bonds & insurance back to the City. Anticipate middle August construction start

Stella Street Gravity Sewer Main Rehabilitation (710 Stella Street, near J Russell)

- Plans are complete & the estimated construction cost is \$127,000
- On hold waiting for pipe bursting contractors

Gulpha Drive Ditch Stabilization

- Working on plan and estimating costs for ditch stabilization options, proposed conditions are modeled. Looking for alternatives for ditch lining that may be a cost savings

Downing Pines Roadside Ditch Stabilization

- Working on plan and estimating costs for ditch stabilization options, proposed conditions are modeled. Looking for alternatives for ditch lining that may be a cost savings

Sewer Point Repair at South 5th Street Intersection with Coleman Avenue

- Amethyst Construction was low bidder at \$139,561.00
- Construction began July 15. LDOTD has coordinated with us for lane closures/I-20 exit ramp closures. Anticipate performing the bulk of the work that impacts traffic this week

City Street Evaluation & Report

- Inspecting streets for updated evaluation

Class Street Sewer Lift Station

- Under design

Otis Street Fire Station Driveway Repair

- Driveway repair, cross drain replacement, install concrete pipe, new base course, install new concrete panels & asphalt patch on Otis Street
- Requesting approval to invite bidders to submit letter bids for construction of the project. The construction cost estimate is \$100,000

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PA Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
310	Taxes								
311	Property Tax								
10 00	Real Property	0	4,471.60		0	1,216,842.31		0	1,216,842.31-
311	** Property Tax	0	4,471.60		0	1,216,842.31		0	1,216,842.31-
313	Sales & Use Tax								
00 00	Sales & Use Tax	0	1,617,169.72		0	18,196,538.08		0	18,196,538.08-
10 00	Auto Rental Tax	0	2,142.56		0	22,115.12		0	22,115.12-
313	** Sales & Use Tax	0	1,619,312.28		0	18,218,653.20		0	18,218,653.20-
316	Gross Receipts Business								
10 61	Insurance Premium Tax	0	18,536.35		0	563,599.04		0	563,599.04-
316	** Gross Receipts Business	0	18,536.35		0	563,599.04		0	563,599.04-
318	Other Taxes								
20 10	CATV	0	.00		0	100,005.27		0	100,005.27-
20 15	ATMOS Gas	0	.00		0	92,477.49		0	92,477.49-
20 20	Entergy	0	.00		0	579,378.50		0	579,378.50-
20 *	Franchise Tax	0	.00		0	771,861.26		0	771,861.26-
318	** Other Taxes	0	.00		0	771,861.26		0	771,861.26-
319	Penalties and Interest								
10 10	Property Tax	0	534.17		0	12,774.79		0	12,774.79-
10 60	Occupational License	0	539.00		0	6,754.11		0	6,754.11-
10 *	Taxes	0	1,073.17		0	19,528.90		0	19,528.90-
319	** Penalties and Interest	0	1,073.17		0	19,528.90		0	19,528.90-
310	*** Taxes	0	1,643,393.40		0	20,790,484.71		0	20,790,484.71-
320	Licenses and Permits								
321	Business Licenses								
10 10	Alcoholic Beverages	0	.00		0	25,735.25		0	25,735.25-
10 60	Occupational	0	3,785.57		0	951,128.81		0	951,128.81-
10 *	Business Licenses	0	3,785.57		0	976,864.06		0	976,864.06-
20 10	Contractor Certificate	0	525.00		0	17,100.00		0	17,100.00-
321	** Business Licenses	0	4,310.57		0	993,964.06		0	993,964.06-

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 001 General Fund		ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
322		Nonbusiness								
10 10		Building	0	2,512.32		0	81,795.19		0	81,795.19-
10 20		Electrical	0	878.00		0	19,272.00		0	19,272.00-
10 25		Plumbing	0	240.00		0	129,590.60		0	129,590.60-
10 35		Heat & Air	0	405.00		0	14,208.00		0	14,208.00-
10 40		Mobile Home	0	25.00		0	125.00		0	125.00-
10 *		Inspection Permits	0	4,060.32		0	244,990.79		0	244,990.79-
20 20		ROW Usage	0	250.00		0	3,750.00		0	3,750.00-
20 *		Special Permits	0	250.00		0	3,750.00		0	3,750.00-
322	**	Nonbusiness	0	4,310.32		0	248,740.79		0	248,740.79-
320	***	Licenses and Permits	0	8,620.89		0	1,242,704.85		0	1,242,704.85-
330		Intergovernmental Revenue								
331		Federal Grants								
331	**	Federal Grants	0	.00		0	.00		0	.00
332		Ouachita Parish								
10 00		Court Support	0	1,916.67		0	23,000.04		0	23,000.04-
332	**	Ouachita Parish	0	1,916.67		0	23,000.04		0	23,000.04-
334		State Revenue								
14 00		LA Hwy Safety Commission	0	.00		0	90,957.68		0	90,957.68-
29 00		DOTD	0	5,375.00		0	10,750.00		0	10,750.00-
90 10		State Signal Light	0	11,200.00		0	22,400.00		0	22,400.00-
90 15		State Street Maint	0	16,416.25		0	25,568.75		0	25,568.75-
90 *		Other State Rev	0	27,616.25		0	47,968.75		0	47,968.75-
334	**	State Revenue	0	32,991.25		0	149,676.43		0	149,676.43-
335		State Shared Revenues								
10 70		Beer Tax	0	.00		0	11,141.59		0	11,141.59-
10 90		Fire Insurance 2%	0	.00		0	85,585.70		0	85,585.70-
10 *		Taxes	0	.00		0	96,727.29		0	96,727.29-
335	**	State Shared Revenues	0	.00		0	96,727.29		0	96,727.29-
330	***	Intergovernmental Revenue	0	34,907.92		0	269,403.76		0	269,403.76-

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PA Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND	001	General Fund	ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
			DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
340			Charges for Services								
341			General Government								
	10	*	Court	0	.00		0	.00		0	.00
	30	10	Zoning Fee	0	425.00		0	5,720.00		0	5,720.00-
	30	*	Zoning	0	425.00		0	5,720.00		0	5,720.00-
	50	*	Community Development	0	.00		0	.00		0	.00
341	**		General Government	0	425.00		0	5,720.00		0	5,720.00-
342			Public Safety								
	10	*	Jail Revenue	0	.00		0	.00		0	.00
	15	10	Police Fees	0	127.50		0	2,717.00		0	2,717.00-
	15	12	Bonds & Surety	0	795.00		0	15,000.00		0	15,000.00-
	15	13	Metro Reimbursement	0	.00		0	19,799.99		0	19,799.99-
	15	15	Miscellaneous Rev	0	1,732.50		0	9,852.50		0	9,852.50-
	15	19	Drug Forfeiture Rev	0	.00		0	20,228.26		0	20,228.26-
	15	*	Police	0	2,655.00		0	67,597.75		0	67,597.75-
	20	10	Service Charge	0	.00		0	1,935.00		0	1,935.00-
342	**		Public Safety	0	2,655.00		0	69,532.75		0	69,532.75-
343			Charges for Services								
	10	00	Grass Cut	0	4,235.00		0	30,340.00		0	30,340.00-
	12	00	Demolition	0	.00		0	22,631.00		0	22,631.00-
	13	00	Electricity charging sale	0	.00		0	294.80		0	294.80-
	14	05	CE Trash Removal	0	3,400.00		0	3,725.00		0	3,725.00-
	14	10	Express Trash Service	0	.00		0	25.00		0	25.00-
	14	*	Trash Removeal	0	3,400.00		0	3,750.00		0	3,750.00-
	15	00	CE Structure Security	0	.00		0	8,185.00		0	8,185.00-
	16	00	Administration Fee	0	3,150.00		0	20,429.69		0	20,429.69-
343	**		Charges for Services	0	10,785.00		0	85,630.49		0	85,630.49-
344			Sanitation								
	10	30	Garbage	0	62,192.65		0	944,192.10		0	944,192.10-
	10	35	Excess Trash Rev	0	4,049.00		0	74,989.00		0	74,989.00-
	10	*	Utilities	0	66,241.65		0	1,019,181.10		0	1,019,181.10-
344	**		Sanitation	0	66,241.65		0	1,019,181.10		0	1,019,181.10-

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PA Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 001	General Fund	ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE	
345	Health & Safety									
345	** Health & Safety	0	.00		0	.00		0	.00	
346	Community Development									
10 10	Activity Revenue	0	5,000.00		0	12,297.00		0	12,297.00-	
10 12	Misc Revenue	0	.00		0	294.00		0	294.00-	
10 14	Program Revenue	0	.00		0	49.00		0	49.00-	
10 *	Community Center	0	5,000.00		0	12,640.00		0	12,640.00-	
346	** Community Development	0	5,000.00		0	12,640.00		0	12,640.00-	
347	Culture & Recreation									
10 02	Entrance Fees	0	13,440.00		0	112,227.00		0	112,227.00-	
10 03	Season Pass	0	1,300.00		0	17,071.00		0	17,071.00-	
10 04	Lodge Rent Fees	0	550.00		0	1,250.00		0	1,250.00-	
10 06	Shelter Rent Fees	0	9,850.00		0	50,622.00		0	50,622.00-	
10 08	Other Facility Rent Fees	0	.00		0	60.00		0	60.00-	
10 10	Concessions	0	549.74		0	2,709.78		0	2,709.78-	
10 90	Miscellaneous Revenue	0	4,680.00		0	10,508.92		0	10,508.92-	
10 *	Kiroli Park	0	29,269.74		0	191,828.70		0	191,828.70-	
13 *	Restoration Park	0	.00		0	.00		0	.00	
15 *	Lazarre Park	0	.00		0	.00		0	.00	
20 10	Facility Rent	0	300.00		0	11,730.00		0	11,730.00-	
20 11	Memberships	0	1,840.75		0	16,780.24		0	16,780.24-	
20 12	Concessions	0	129.62		0	5,623.66		0	5,623.66-	
20 15	Program Revenue	0	3,795.00		0	61,284.25		0	61,284.25-	
20 *	Recreation Center	0	6,065.37		0	95,418.15		0	95,418.15-	
30 15	Booth Rental	0	2,125.00		0	8,300.00		0	8,300.00-	
30 20	Pea Sheller	0	229.00		0	4,040.00		0	4,040.00-	
30 21	Pecan Sheller	0	.00		0	10,172.00		0	10,172.00-	
30 25	Freezer Rental	0	1,512.00		0	6,804.00		0	6,804.00-	
30 30	Misc Revenue	0	70.00		0	317.00		0	317.00-	
30 *	Farmer's Market	0	3,936.00		0	29,633.00		0	29,633.00-	
40 11	Equipment Rental	0	2,416.00		0	28,418.50		0	28,418.50-	
40 12	Concessions	0	1,350.15		0	18,161.34		0	18,161.34-	
40 13	Deposit Forfeiture	0	.00		0	887.50		0	887.50-	

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PAQ Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 001 General Fund		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
40 14	Catering	0	896.17		0	12,910.18		0	12,910.18-
40 15	Interagency Promotion	0	.00		0	1,380.63		0	1,380.63-
40 16	Outside Caterer Fee	0	1,279.00		0	25,288.46		0	25,288.46-
40 18	Room Rental	0	10,375.00		0	105,365.00		0	105,365.00-
40 19	Special Events	0	82.00		0	4,127.75		0	4,127.75-
40 20	Beverage Revenue	0	96.71		0	21,071.17		0	21,071.17-
40 *	Convention Center	0	16,495.03		0	217,610.53		0	217,610.53-
45 10	Equine Event Rental	0	11,400.00		0	99,300.00		0	99,300.00-
45 12	Stall Rentals	0	23,085.00		0	200,060.00		0	200,060.00-
45 13	Shavings Sales	0	17,530.00		0	139,270.50		0	139,270.50-
45 14	Other Event Rental	0	2,850.00		0	72,185.00		0	72,185.00-
45 16	RV Space Rental	0	35,670.00		0	121,040.00		0	121,040.00-
45 17	Concessions	0	7,219.50		0	148,350.65		0	148,350.65-
45 18	Equipment Rental	0	2,950.00		0	42,296.67		0	42,296.67-
45 19	Interagency Promotion	0	.00		0	2,200.00		0	2,200.00-
45 22	Security	0	.00		0	6,040.00		0	6,040.00-
45 25	Beverage Sales	0	355.00		0	17,662.00		0	17,662.00-
45 *	Ike Hamilton Expo Center	0	101,059.50		0	848,404.82		0	848,404.82-
347 **	Culture & Recreation	0	156,825.64		0	1,382,895.20		0	1,382,895.20-
348 20 10	Public Works Street Cuts	0	50.00		0	650.00		0	650.00-
348 **	Public Works	0	50.00		0	650.00		0	650.00-
340 ***	Charges for Services	0	241,982.29		0	2,576,249.54		0	2,576,249.54-
350	Fines								
351	Court Fines								
10 10	City Court Fines	0	29,152.80		0	219,170.51		0	219,170.51-
10 12	General Court Costs	0	3,820.00		0	42,065.00		0	42,065.00-
10 18	DWI Fines	0	3,174.20		0	39,411.16		0	39,411.16-
10 20	DWI Special Cost	0	420.00		0	4,818.00		0	4,818.00-
10 *	Court	0	36,567.00		0	305,464.67		0	305,464.67-
351 **	Court Fines	0	36,567.00		0	305,464.67		0	305,464.67-
352	Fees								
352 **	Fees	0	.00		0	.00		0	.00
350 ***	Fines	0	36,567.00		0	305,464.67		0	305,464.67-

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PA (Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 001 General Fund		ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
360		Invstmnts,Rents,Contribut								
361		Investment Earnings								
	10 00	Interest Revenue	0	23,552.27		0	263,093.47		0	263,093.47-
	10 10	General Govt	0	.00		0	21,690.70		0	21,690.70-
	10 *	Interest Revenue	0	23,552.27		0	284,784.17		0	284,784.17-
361	**	Investment Earnings	0	23,552.27		0	284,784.17		0	284,784.17-
362		Rents and Royalties								
	10 00	Rent of Office Space	0	250.00		0	3,000.00		0	3,000.00-
	20 10	Energy Lease Royalties	0	228.12		0	7,464.99		0	7,464.99-
	30 15	ATM	0	.00		0	2,111.25		0	2,111.25-
	30 *	Leases	0	.00		0	2,111.25		0	2,111.25-
362	**	Rents and Royalties	0	478.12		0	12,576.24		0	12,576.24-
363		Escheats								
	10 00	Sales of Recyclables	0	2,177.98		0	13,119.41		0	13,119.41-
363	**	Escheats	0	2,177.98		0	13,119.41		0	13,119.41-
364		Contributions / Donations								
	12 00	Expo Center Contributions	0	.00		0	29.00		0	29.00-
	30 00	Private Contributions	0	.00		0	121,516.50		0	121,516.50-
364	**	Contributions / Donations	0	.00		0	121,545.50		0	121,545.50-
360	***	Invstmnts,Rents,Contribut	0	26,208.37		0	432,025.32		0	432,025.32-
390		Other Financing Sources								
391		Interfund Transfers In								
391	**	Interfund Transfers In	0	.00		0	.00		0	.00
392		Proceeds from Asset Disp								
	10 00	Sale of Assets	0	500.00		0	800,601.12		0	800,601.12-
	20 00	Comp on Loss of Cap Asset	0	.00		0	97.49		0	97.49-
392	**	Proceeds from Asset Disp	0	500.00		0	800,698.61		0	800,698.61-
393		Gen Long Term Debt Issued								
	10 00	General Obligation Bonds	0	.00		0	14.98-		0	14.98
393	**	Gen Long Term Debt Issued	0	.00		0	14.98-		0	14.98

PREPARED 07/16/2024, 13:34:40
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PA Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
394	Miscellaneous Revenue	0			0			0	
10 00	Other Misc Revenue	0	4,765.42		0	73,163.63		0	73,163.63-
10 05	Unknown	0	.00		0	546.70		0	546.70-
10 06	Credit Card Fee	0	452.48		0	4,361.18		0	4,361.18-
10 *	Other Misc Revenue	0	5,217.90		0	78,071.51		0	78,071.51-
394	** Miscellaneous Revenue	0	5,217.90		0	78,071.51		0	78,071.51-
390	*** Other Financing Sources	0	5,717.90		0	878,755.14		0	878,755.14-
FUND TOTAL General Fund		0	1,997,397.77		0	26,495,087.99		0	26,495,087.99-
GRAND TOTAL		0	1,997,397.77		0	26,495,087.99		0	26,495,087.99-

PREPARED 07/16/2024, 13:34:13
PROGRAM: GM257U
City of West Monroe

2024 TRIAL BALANCE
AS OF 06/30/2024

ACCOUNTING PERIOD 12/2024

Item 16)

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
101 01 00	Cash / Operating Cash	10,483,379.41	
101 11 00	Cash / 86 Sales Tax Account	685,356.15	
101 20 00	Cash / Investment in LAMP	2,566,256.09	
102 20 10	Petty Cash / Cash Boxes	20,757.25	
115 00 00	Current Assets / Accounts Receivable		21,196.75
115 10 10	Utility Billing / Utility	56,113.42	
115 12 00	Accounts Receivable / Billed Services	6,155.84	
115 20 10	Code Enforcement / Code Enforcement	3,388.43	
115 25 10	Building Permits / Building Permits	4,575.00	
115 30 10	Parks & Recreation / KIROLI Park	1,002.00	
115 35 10	Cultural & Recreation / Convention Center		7,316.86
115 40 10	Due From Employees / Insurance Premiums	2,220.56	
115 40 15	Due From Employees / Payroll Levy		223.08
115 40 20	Due From Employees / Travel Advances	9,353.95	
115 45 10	Special Details / Police Details	43,929.18	
115 50 10	NSF Checks / NSF	1,107.00	
115 80 13	Due from Other Entities / WPS Building Lease Receiv	81,315.00	
115 80 16	Due from Other Entities / WM City Court	8,623.74	
115 80 30	Due from Other Entities / ATMOS Gas	15,465.14	
126 10 00	Due From DEQ / State	32,991.25	
130 60 19	Due From Other Funds / Capital Fund	326,713.00	
130 60 21	Due From Other Funds / Sec 8 Housing Fund	493,558.77	
141 10 00	Inventories / Office Supplies		1,649.15
141 15 00	Inventories / Parts	27,060.67	
202 00 00	Current Liabilities / Vouchers/Accounts Payable		363,672.57
207 10 40	Sales Tax Payable / Convention Center		7,446.88

PREPARED 07/16/2024, 13:34:13
PROGRAM: GM257U
City of West Monroe

2024 TRIAL BALANCE
AS OF 06/30/2024

PA Item 16)
ACCOUNTING PERIOD 12/2024

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
207 30 10	Due to Other Agencies / Cost of Court Distributn		96,392.22
208 17 00	Due to Other Funds / Due to Capital Fund		135,541.00
217 20 10	Pensions Payable / MERS	2,559.65	
217 20 20	Pensions Payable / Police	985.29	
217 20 40	Pensions Payable / Judge	39.21	
217 40 05	Insurances Payable / Voluntary Life AD&D		314.63
217 40 15	Insurances Payable / Critical Illness		90.82
217 40 16	Insurances Payable / Group Life Insurance		3,482.84
217 40 17	Insurances Payable / Long Term Disability		4,588.57
217 40 18	Insurances Payable / Short Term Disability		2,217.90
217 40 20	Insurances Payable / Accident Insurance		76.32
217 40 40	Insurances Payable / Vision	.08	
217 40 50	Insurances Payable / Dental	9,722.36	
217 40 57	Insurances Payable / AFLAC	28.17	
217 40 59	Insurances Payable / Met Life Insurance		12,198.80
217 60 15	Other Deductions / Judgements		192.32
217 60 20	Other Deductions / Fitness Mem Payable	1,231.41	
217 70 30	Union Dues / MPOA/LPOA Relief		.03
223 10 00	Deferred Revenue / Overpayments		24,877.52
228 20 10	Building Inspection / Contractor's Deposits		37,352.00
228 30 20	EVIDENCE DEPOSIT / Convention Center		6,250.03
228 30 25	EVIDENCE DEPOSIT / Expo Center		37,400.00
242 10 00	Fund Equitiy / Revenue Control Account		26,495,087.99
242 20 00	Fund Equitiy / Expenditure Cntrl Summary	24,390,932.14	
243 00 00	Fund Equity / Encumbrance Control	25,376.03	
244 00 00	Fund Equity / Reserve for Encumbrances		25,376.03

PREPARED 07/16/2024, 13:34:13
PROGRAM: GM257U
City of West Monroe

2024 TRIAL BALANCE
AS OF 06/30/2024

PA Item 16)
ACCOUNTING PERIOD 12/2024

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
250 00 00	Fund Equity / Pr Yr Res for Encumbrance		197,660.93
253 10 00	Fund Balance / Unreserved Fund Balance		11,819,590.95
	FUND TOTALS	39,300,196.19	39,300,196.19
	FUND IS IN BALANCE		

City of West Monroe

FUND 901 Utility Enterprise Fund		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
340	Charges for Services								
344	Sanitation								
10 15	Sewer	0	66,229.30		0	1,036,697.15		0	1,036,697.15-
10 *	Utilities	0	66,229.30		0	1,036,697.15		0	1,036,697.15-
15 10	Sewer Dist 5	0	78,865.31		0	1,461,967.00		0	1,461,967.00-
344 **	Sanitation	0	145,094.61		0	2,498,664.15		0	2,498,664.15-
348	Public Works								
10 10	Water	0	129,972.93		0	2,159,607.93		0	2,159,607.93-
10 20	Treatment Plant	0	91,614.76		0	1,542,182.60		0	1,542,182.60-
10 25	Penalty	0	6,401.78		0	108,349.54		0	108,349.54-
10 *	Utilities	0	227,989.47		0	3,810,140.07		0	3,810,140.07-
348 **	Public Works	0	227,989.47		0	3,810,140.07		0	3,810,140.07-
340 ***	Charges for Services	0	373,084.08		0	6,308,804.22		0	6,308,804.22-
350	Fines								
352	Fees								
352 **	Fees	0	.00		0	.00		0	.00
350 ***	Fines	0	.00		0	.00		0	.00
360	Invstmnts,Rents,Contribut								
361	Investment Earnings								
361 **	Investment Earnings	0	.00		0	.00		0	.00
360 ***	Invstmnts,Rents,Contribut	0	.00		0	.00		0	.00
390	Other Financing Sources								
391	Interfund Transfers In								
391 **	Interfund Transfers In	0	.00		0	.00		0	.00
392	Proceeds from Asset Disp								
392 **	Proceeds from Asset Disp	0	.00		0	.00		0	.00
393	Gen Long Term Debt Issued								
393 **	Gen Long Term Debt Issued	0	.00		0	.00		0	.00

PREPARED 07/16/2024, 13:34:50
PROGRAM: GM259L

City of West Monroe
REVENUE REPORT
100% OF YEAR LAPSED

PA Item 16)

ACCOUNTING PERIOD 12/2024

City of West Monroe

FUND 901 Utility Enterprise Fund		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
394	Miscellaneous Revenue	0	6,551.18		0	11,202.18		0	11,202.18-
10 00	Other Misc Revenue	0	6,551.18		0	11,202.18		0	11,202.18-
394	Miscellaneous Revenue	0	6,551.18		0	11,202.18		0	11,202.18-
390	Other Financing Sources	0	6,551.18		0	11,202.18		0	11,202.18-
FUND TOTAL Utility Enterprise Fund		0	379,635.26		0	6,320,006.40		0	6,320,006.40-
GRAND TOTAL		0	379,635.26		0	6,320,006.40		0	6,320,006.40-

PREPARED 07/16/2024, 13:34:25
PROGRAM: GM257U
City of West Monroe

2024 TRIAL BALANCE
AS OF 06/30/2024

PA Item 16)
ACCOUNTING PERIOD 12/2024

FUND: 901 Utility Enterprise Fund			DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION		BALANCE	BALANCE
101 01 00	Cash / Operating Cash		230,110.77	
115 10 10	Utility Billing / Utility		1,441,345.65	
115 12 00	Accounts Receivable / Billed Services		15,667.00	
115 40 20	Due From Employees / Travel Advances			182.00
115 70 20	Due From Other Entities / Riverwood		12,125.00	
116 10 00	Allowance for Uncollectab / Utility Billing			770,911.31
126 12 10	Ouachita Parish / Sewer Dist #5		341,856.53	
149 10 00	Deferred Charges / Net Pension Liability		1,537,845.56	
161 00 00	Fixed Assets / Land		74,150.00	
162 00 00	Fixed Assets / Infrastructure		54,724,684.00	
162 10 00	Infrastructure / Accumulated Depreciation			31,682,986.94
163 00 00	Fixed Assets / Building		73,435.92	
163 10 00	Building / Accumulated Depreciation			73,434.75
165 00 00	Fixed Assets / Machinery & Equipment		2,058,506.28	
165 10 00	Machinery & Equipment / Accumulated Depreciation			1,842,390.26
207 10 35	Sales Tax Payable / Water			40,481.87
208 25 00	Due to Other Funds / 2010 DEQ SRB Cap Add & Cn			591,000.00
218 03 00	Payroll Liabilities / Accrued VAC/SIC			209,917.68
223 10 00	Deferred Revenue / Overpayments			878,278.96
228 10 10	Utilities / Water			228,189.83
238 10 00	Net Pension Obligation / MERS			4,339,878.02
242 10 00	Fund Equitiy / Revenue Control Account			6,320,006.40
242 20 00	Fund Equitiy / Expenditure Cntrl Summary		6,204,854.72	
243 00 00	Fund Equity / Encumbrance Control		26,645.04	
244 00 00	Fund Equity / Reserve for Encumbrances			26,645.04
250 00 00	Fund Equity / Pr Yr Res for Encumbrance			42,545.87

PREPARED 07/16/2024, 13:34:25
PROGRAM: GM257U
City of West Monroe

2024 TRIAL BALANCE
AS OF 06/30/2024

FUND 901 Utility Enterprise Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
254 10 00	Retained Earnings / Unreserved Retnd Earnings	32,394,276.26	
261 10 00	Invested in Capital Assts / Contributed Capital		52,088,653.80
FUND TOTALS		99,135,502.73	99,135,502.73
FUND IS IN BALANCE			



Fire Incident Summary Report



Item 17)

Print Date/Time: 07/15/2024 07:58
Login ID: clong
Station:
Incident Type(s): All

From Date: 06/01/2024
To Date: 06/30/2024
Location: All

West Monroe Fire Department
FDID Number: 37020

General Information

Total Number of Calls	Fire: 8	EMS: 147	Unknown: 0	All: 240
Average Calls per Day	Fire: 0.28	EMS: 5.07	All: 8.28	
Total Number of Arson Calls	All: 0			
Estimated Dollar Loss	Fire: \$18,500.00	Other: \$0.00	All: \$18,500.00	Arson: \$0.00
Estimated Value	Fire: \$118,002.00	Other: \$0.00	All: \$118,002.00	Arson: \$0.00
Percentage Saved	Fire: 8,400.00%	Other: 0.00%	All: 8,400.00%	Arson: 0.00%
Total Injuries	Fire Service: 0	Civilian Fire: 0	EMS: 0	Arson: 0
Total Fatalities	Fire Service: 0	Civilian Fire: 0	Arson: 0	
Total Apparatus Responses	All: 593			
Average Responses per Day	All: 8.28			
Average Apparatus per Call	Fire: 3.88	EMS: 2.16	All: 2.47	
Average Turnout Time	All: 00:00:59			
Average Response Time	All: 00:04:18			
Average Contain Time	All: 00:00:00			
Average Total Time	All: 00:12:38			
Average Personnel per Call	Fire: 7.38	EMS: 3.84	All: 4.62	
Total Aid Given Calls	All: 0			
Total Aid Received Calls	All: 0			