



**Notice of:**

**BOARD OF ALDERMEN SPECIAL MEETING**

**Thursday, December 12, 2024 at 12:00 PM**

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

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**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 December 3, 2024 Special Council Meeting.

**Recognitions/Presentations**

**Mayor's Review**

**Community Announcements**

**ADMINISTRATION/FINANCE**

- 2) **Resolution** to accept the audit for the fiscal year ending June 30, 2024 and the Independent Accountant's report on applying Statewide Agreed-Upon Procedures (SAUP) for the fiscal year ending June 30, 2024.
- 3) **Ordinance** to authorize the execution of an Engagement Letter with Cameron, Hines, & Company, CPAs, to conduct the audit for the City of West Monroe, Louisiana, for the fiscal year of July 1, 2024 to June 30, 2025.
- 4) **Ordinance** to authorize the execution of an Engagement Letter with Cameron, Hines, & Company, CPAs, to conduct the Statewide Agreed-Upon Procedures (SAUP) for the City of West Monroe, Louisiana for the fiscal year of July 1, 2024 to June 30, 2025.
- 5) **Ordinance** to authorize the execution of an Engagement Letter with Cameron, Hines, & Company, CPAs, to conduct Statewide Agreed-Upon Procedures (SAUP) for the Housing Authority (Section 8) of the City of West Monroe, Louisiana, for the fiscal year of July 1, 2024 to June 30, 2025.
- 6) **ADD TO AGENDA ITEM:** Add to list of fund budgets to be amended: Highland Park Development Fund, 2022 Debt Capital Fund.
- 7) **Ordinance** to amend the General Fund Budget, 86 Sales Tax Capital Budget, 2015 DFC Service Fund Budget, 2018 DFC Service Fund Budget, 2022 DFC Service Fund Budget, DEQ SRP Service Fund Budget, DEQ SRP Reserve Fund Budget, CDBG-ED WPS Service Fund Budget, Employee's Workers Comp Reserve Fund Budget, Hasley Cemetery Trust Fund Budget, Kiroli Foundation Fund Budget, Ouachita Outreach Fund Budget, Employee's Health Insurance Fund Budget, Street Maintenance Fund Budget, West Ouachita Senior Center Fund Budget, Emergency Food & Shelter Program Fund Budget, Officer Witness Court Fee Fund Budget, Section 8 Housing Fund Budget, General Insurance Fund Budget, West Monroe Office of Motor Vehicles Fund Budget, Miscellaneous Grants Fund Budget, AmeriCorps Grant Fund Budget, Keep West Monroe Beautiful Fund Budget, Metro

Narcotics LCLE Grant Fund Budget, LCDBG Projects Fund Budget, Capital Campaign Fund Budget, 1986 Sales Tax Capital Improvements Fund Budget, Economic Development District Fund Budget, and ARPA Fund Budget for the year ending June 30, 2024.

- 8) **Ordinance** to amend the Utility Enterprise Fund Budget for the fiscal year ending June 30, 2024.
- 9) **INTRODUCE Ordinance** to declare certain immovable property (ponds south of Ike Hamilton Expo) to be surplus, and to be sold to Warhawk Enterprises, LLC for \$266,011.14.

**BUILDING AND DEVELOPMENT**

**LEGAL**

**PUBLIC WORKS**

**COMMUNITY SERVICES**

**PARKS AND RECREATION**

**POLICE/FIRE**

**WMFD**

**WMPD**

**ENGINEERING/CONSTRUCTION PROJECTS**

- 10) Cotton Street Roadway & Sidewalk Improvements: Bridge Street to Wood Street - FP&C Project #50-MV2-24-01, City Project #000331

**Ordinance** to authorization of a contract for geotechnical engineering services with Terracon Consultants, Inc.

- 11) New Water Well #12 - Production, Treatment and Storage (LAWSP Phase 2 Water Project) - Project #000181

**Ordinance** to authorize the filing of an application for a grant from the State of Louisiana Water Sector Program for funding of the City of West Monroe Water System Resiliency Project, with up to 31% City match commitment (\$1,324,729 City commitment; \$2,948,591 grant requests, \$4,273,320 total estimated cost).

- 12) WWTP Reuse Facility Discharge and Pond Outfall Modifications (LAWSP Phase 2 Sewer Project) - Project #000181

**Ordinance** to authorize the filing of an application for a grant from the State of Louisiana Water Sector Program for funding of the City of West Monroe Sewer System Resiliency Project, with up to 31% City match commitment (\$604,596 City commitment; \$1,345,712 grant requests, \$1,950,308 total estimated cost).

- 13) WWTP Reuse Facility Discharge and Pond Outfall Modifications (LAWSP Phase 2 Sewer Project) - Project #000181

**Ordinance** to authorize execution of a contract for engineering and related services with S. E. Huey Co.

- 14) Project Updates

S.E. Huey Co.

Lazenby & Associates, Inc.

**PUBLIC COMMENTS/OTHER BUSINESS**



15) General Fund and Utility Fund Monthly Budget Reports for November 2024.

## **ADJOURN**

To view a live broadcast of this meeting, go to: <https://www.youtube.com/@CityofWestMonroe/live>

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



**BOARD OF ALDERMEN SPECIAL MEETING**  
**Tuesday, December 03, 2024 at 5:30 PM**  
**Council Chambers, City Hall, 2305 North 7th Street, West Monroe**

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**MINUTES**

**NOTICE/MINUTES**

**Call to order/Verification of Attendance**

**PRESENT**

Mayor Staci Mitchell  
Polk Brian  
Thom Hamilton  
Ben Westerburg

**ABSENT**

Morgan Buxton  
Rodney Welch

**Motion to Approve Minutes**

Motion to approve the minutes of November 12, 2024 Special Council Meeting.

Motion made by Westerburg, Seconded by Brian.

Voting Yea: Brian, Hamilton, Westerburg

**ADMINISTRATION/FINANCE**

**Ordinance No. 5418:** Ordinance to authorize an application for an Assistance to Firefighter Grant (AFG) for a new pumper truck in the amount of \$225,000 (required City contribution of \$504,495).

Motion made by Westerburg, Seconded by Hamilton.

Voting Yea: Brian, Hamilton, Westerburg

**Ordinance No. 5419:** Ordinance to amend the provisions of Part 8 of the Code of Ordinances to establish the Downtown Garbage Collection District.

Motion made by Hamilton, Seconded by Westerburg.

Voting Yea: Brian, Hamilton, Westerburg

**Ordinance No. 5420:** Ordinance to authorize a Cooperative Endeavor Agreement with Flying Heart Brewing & Pub for use of a shared dumpster for use in the Downtown Garbage Collection District.

Motion made by Westerburg, Seconded by Hamilton.

Voting Yea: Brian, Hamilton, Westerburg

Ordinance to authorize updated Cooperative Endeavor Agreement with Ouachita Green (continuation of existing CEA). **Tabled Indefinitely.**

**BUILDING AND DEVELOPMENT**

**Ordinance No. 5421:** Ordinance requesting a zone change from a B-3 (General Business) District to a R-1 (Single Family Residential) District for property located at 105 N Church Street (Parcel #39292) to be able to restore the former family home. Debbie W. Blue et al., applicants. Received a FAVORABLE recommendation from the West Monroe City Planning Commission.

Motion made by Brian, Seconded by Hamilton.

Voting Yea: Brian, Hamilton, Westerborg

## LEGAL

Ordinance No. 5422: Ordinance to authorize a Contract To Purchase and Sell for the sale of certain surplus immovable property to Warhawk Enterprises, LLC (affecting the ponds south of the Ike Hamilton Expo Center) for \$270,000.00. Tabled at November 12, 2024 Special Meeting.

Motion made by Westerborg, Seconded by Brian.

Voting Yea: Brian, Hamilton, Westerborg

## ENGINEERING/CONSTRUCTION PROJECTS

Constitution Drive Improvements: Commercial Parkway to Short Constitution Drive - (DRA CIF) State Project #LA-7332, City Project #000311

Ordinance No. 5423: Ordinance to authorize execution of a contract with Lazenby & Associates, Inc. for engineering services.

Motion made by Westerborg, Seconded by Hamilton.

Voting Yea: Brian, Hamilton, Westerborg

Constitution Drive Improvements: Commercial Parkway to Short Constitution Drive - (DRA CIF) State Project #LA-7332, City Project #000311

Ordinance No. 5424: Ordinance to authorize execution of a contract with Terracon for geotechnical engineering services.

Motion made by Hamilton, Seconded by Westerborg.

Voting Yea: Brian, Hamilton, Westerborg

Cotton Street Utility, Water, & Sewer Improvements: Pine Street to Wood Street - (DRA SEDAP) State Project #LA-7333, City Project #000312

Ordinance No. 5425: Ordinance to authorize execution of a contract with Lazenby & Associates, Inc. for engineering services.

Motion made by Brian, Seconded by Westerborg.

Voting Yea: Brian, Hamilton, Westerborg

Cotton Street Improvements: Bridge Street to Wood Street - (Capital Outlay), City Project #000331

Ordinance No. 5426: Ordinance to authorize execution of a contract with Lazenby & Associates, Inc. for engineering services.

Motion made by Westerborg, Seconded by Hamilton.

Voting Yea: Brian, Hamilton, Westerborg

Class Street Sewer Lift Station - City Project #000313

Ordinance No. 5427: Ordinance to 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 (Ouachita Electrical Contractors, LLC; \$38,749.50)

Motion made by Brian, Seconded by Hamilton.

Voting Yea: Brian, Hamilton, Westerborg

New Drago Street Sanitary Sewer Lift Station - City Project #000180

Ordinance No. 5428: 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 (Don M. Barron Contractor, Inc. - \$5,601,381.00).

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

Project Updates

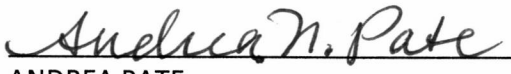
Robbie L. George, IV, P.E. (S.E. Huey, Co.) and Joshua D. Hays, P.E., M.S.C.E. (Lazenby & Associates, Inc.) presented the City Council with project updates for transportation, drainage, water and other.

**ADJOURN**

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

ATTEST:

APPROVED:

  
ANDREA PATE  
CITY CLERK

  
STACI ALBRITTON MITCHELL  
MAYOR

STATE OF LOUISIANA

CITY OF WEST MONROE

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

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

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

A RESOLUTION TO APPROVE AND ACCEPT THE AUDIT FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING 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, a Louisiana municipality is required to have a financial and compliance audit of its books and records conducted annually; and

WHEREAS, the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, have reviewed the Audit submitted to them, and deem it to be correct and valid; and

WHEREAS, the Louisiana Legislative Auditor from time-to-time requires the City also engage an independent accountant to examine compliance with the State’s Agreed Upon Procedures (SAUP), and the Mayor and Board of Aldermen have reviewed that report submitted to them, and the findings noted therein.

NOW, THEREFORE,

SECTION 1. BE IT RESOLVED by the Mayor and Board of Alderman of the City of West Monroe, Louisiana, in special and legal session convened, that the Audit of the City of West Monroe, Louisiana for the fiscal year beginning July 1, 2023 and ending June 30, 2024, be and it is hereby approved and adopted, with a copy to be furnished to the Louisiana Legislative Auditor.

SECTION 2. BE IT FURTHER RESOLVED by the Mayor and Board of Alderman of the City of West Monroe, Louisiana, in special and legal session convened, that the Independent Accountant's report on applying Statewide Agreed-Upon Procedures (SAUP) for the fiscal year beginning July 1, 2023 and ending June 30, 2024, be and it is hereby approved and adopted, with a copy to be furnished to the Louisiana Legislative Auditor.

The above Resolution was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea and nay vote, passed and adopted this 12<sup>th</sup> day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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

**CITY OF WEST MONROE, LOUISIANA**

*Independent Accountants' Report on  
Applying Agreed-Upon Procedures*

*For the Year Ended June 30, 2024*

DRAFT





# 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

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

To the Honorable Mayor and Board of Aldermen of the City of West Monroe, Louisiana (the City)  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below 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 July 1, 2023, through June 30, 2024. The City's management is responsible for those C/C areas identified in the SAUPs.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2023, through June 30, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### 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:<sup>1</sup>
  - 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.,

<sup>1</sup> 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.

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.
- 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. ***Ethics***<sup>2</sup>, 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.

**Findings:** No exceptions noted.

## ***2) Board or Finance Committee***<sup>3</sup>

- 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

<sup>2</sup> 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.

<sup>3</sup> These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

- 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.
- 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, at a minimum, on proprietary funds<sup>4</sup>, and semi-annual budget-to-actual, 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 funds<sup>5</sup> 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.<sup>6</sup>

**Findings:** The City did not reference or include any budget-to-actual comparisons in the minutes.

### 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 accounts<sup>7</sup> (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 month of the date the reconciliation was prepared (e.g., initialed and dated, 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.

<sup>4</sup>Proprietary 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.

<sup>5</sup> R.S. 24:513 (A)(1)(b)(iv) defines public funds.

<sup>6</sup> 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.

<sup>7</sup> Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

**Findings:** Five exceptions noted where the reconciliation was not reviewed by a member of management or board member who did not handle cash, post ledgers, or issue checks. Two exceptions noted where management did not have documentation reflecting it had researched reconciling items that had been outstanding for more than twelve months from the closing date.

#### 4) Collections (excluding electronic funds transfers)<sup>8</sup>

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- A. Obtain a listing of deposit sites<sup>9</sup> 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 locations<sup>10</sup> 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 agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- 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.<sup>11</sup>

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<sup>8</sup> 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).

<sup>9</sup> A deposit site is a physical location where a deposit is prepared and reconciled.

<sup>10</sup> 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.

<sup>11</sup> The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

- 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 receipt<sup>12</sup> 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.

**Findings:** Three exceptions noted where the deposit was not made within one business day of receipt.

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

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- 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;
  - 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

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<sup>12</sup> As required by Louisiana Revised Statute 39:1212.

- 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.

**Findings:** No exceptions noted.

#### **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 cards<sup>13</sup>. 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)<sup>14</sup>. 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

<sup>13</sup> Including cards used by school staff for either school operations or student activity fund operations.

<sup>14</sup> 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.

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.

**Findings:** Two exceptions noted where there was no evidence that the statement was reviewed by someone other than the authorized cardholder. Eight exceptions noted where there was no written documentation of the purpose of the transaction.

#### **7) Travel and Travel-Related Expense Reimbursements<sup>15</sup> (excluding card transactions)**

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation 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](http://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.

**Findings:** No exceptions noted.

#### **8) Contracts**

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- 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 Law<sup>16</sup> (e.g., solicited quotes or bids, advertised), if required by law;

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<sup>15</sup> Non-travel reimbursements are not required to be inspected under this category.

<sup>16</sup> If the entity has adopted the state Procurement Code, replace “Louisiana Public Bid Law” with “Louisiana Procurement Code.”



- 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 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.

**Findings:** No exceptions noted.

## 9) *Payroll and Personnel*

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- A. Obtain a listing of employees and officials<sup>17</sup> 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 officials<sup>18</sup> 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.

<sup>17</sup> "Officials" would include those elected, as well as board members who are appointed.

<sup>18</sup> 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.

**Findings:** No exceptions noted.

#### 10) *Ethics*<sup>19</sup>

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- 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.

**Findings:** No exceptions noted.

#### 11) *Debt Service*<sup>20</sup>

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- 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).

**Findings:** No exceptions noted.

#### 12) *Fraud Notice*<sup>21</sup>

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- 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 all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the

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<sup>19</sup> 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.

<sup>20</sup> This AUP category is generally not applicable to nonprofit entities. However, if applicable, the procedures should be performed.

<sup>21</sup> Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs and the notice is available for download at [www.la.gov/hotline](http://www.la.gov/hotline)

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.

**Findings:** No exceptions noted.

### ***13) Information Technology Disaster Recovery/Business Continuity***

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- 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 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. 42:1267<sup>22</sup>. The requirements are as follows:
- i. Hired before June 9, 2020 - completed the training; and
  - ii. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**Findings:** We performed the procedure and discussed the results with management.

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<sup>22</sup> 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.

#### ***14) Prevention of Sexual Harassment<sup>23</sup>***

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- 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.

**Findings:** No exceptions noted.

#### ***Management's Response***

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We agree with the results of the procedures and will address the identified exceptions.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly,

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<sup>23</sup> 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.

this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

West Monroe, Louisiana  
December 9, 2024

DRAFT

**CITY OF WEST MONROE, LOUISIANA**  
**FINANCIAL REPORT**

*For the Year Ended June 30, 2024*

DRAFT



**CITY OF WEST MONROE, LOUISIANA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors' Report -----	1-4
<b><u>FINANCIAL STATEMENTS</u></b>	
Required Supplementary Information (Part A)	
Management's Discussion and Analysis -----	5-13
Government-Wide Financial Statements	
Statement of Net Position -----	14
Statement of Activities -----	15
Fund Financial Statements	
Governmental Funds:	
Balance Sheet -----	16
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position -----	16
Statement of Revenues, Expenditures and Changes in Fund Balances -----	17
Reconciliation of the Statement of Revenues, Expenditures And Changes in Fund Balances to the Statement of Activities -----	17
Proprietary Funds:	
Statement of Net Position -----	18
Statement of Revenues, Expenses and Changes in Net Position -----	19
Statement of Cash Flows -----	20
Fiduciary Funds:	
Statement of Net Position -----	21
Statement of Changes in Fiduciary Net Position -----	22
Combining Statement of Net Position	
All Discretely Presented Component Units -----	23
Combining Statement of Activities	
All Discretely Presented Component Units -----	24
Notes to Financial Statements -----	25-63



**CITY OF WEST MONROE, LOUISIANA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**TABLE OF CONTENTS**

	<u>Page</u>
Required Supplementary Information (Part B)	
Budgetary Comparison Schedules	
General Fund -----	64
Capital Fund -----	65
ARPA Fund -----	66
2022 Debt Capital Fund -----	67
Notes to Budgetary Comparison Schedules -----	68
 Schedule of Changes in Net OPEB Liability and Related Ratios -----	 69
Schedule of Proportionate Share of Net Pension Liability -----	70-71
Schedule of the Employer's Pension Contribution -----	72-73

**SUPPLEMENTARY**  
**INFORMATION SCHEDULES**

Nonmajor Special Revenue Funds:	
Combining Balance Sheet -----	74
Combining Schedule of Revenues, Expenditures and	
Changes in Fund Balances -----	75
West Ouachita Senior Center	
Balance Sheets -----	76
Schedules of Revenues, Expenditures and Changes in Fund Balances -----	77
 Nonmajor Debt Service Funds:	
Combining Balance Sheet -----	78
Combining Schedules of Revenues, Expenditures and	
Changes in Fund Balances -----	79
 Nonmajor Capital Project Funds:	
Combining Balance Sheet -----	80
Combining Schedules of Revenues, Expenditures and	
Changes in Fund Balances -----	81

**OTHER SUPPLEMENTARY INFORMATION**

All Funds –	
Schedule of Assessed Valuation and Ad Valorem	
Property Tax Levy for 2022 -----	82
Schedule of Revenues and Expenditures –	
Convention Center -----	83
Schedule of Revenues and Expenditures –	
Ike Hamilton Expo Center -----	84
Schedule of Compensation Paid to Council Members -----	85

**CITY OF WEST MONROE, LOUISIANA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**TABLE OF CONTENTS**

	<u>Page</u>
<b><u>REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></u></b> <b><u>AND UNIFORM GUIDANCE</u></b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i> -----	86-87
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance -----	88-90
Schedule of Findings and Questioned Costs -----	91-92
Schedule of Expenditures of Federal Awards -----	93-94
Notes to Schedule of Expenditures of Federal Awards -----	95
Summary Schedule of Prior Audit Findings -----	96-97
Schedule of Compensation, Benefits and Other Payments To Agency Head -----	98
Justice System Funding Schedule – Collecting/Disbursing Entity -----	99

## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Board of Aldermen of the  
City of West Monroe, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of West Monroe, Louisiana (which is "the City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditor, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the City as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the West Monroe City Marshal, which represent a portion of the assets, net position, and revenues of the aggregate discretely presented component units as of June 30, 2024. Those statements were audited by another auditor whose reports have been furnished to us, and our opinions, insofar as it related to the amounts included for the West Monroe City Marshal, are based solely on the report of the other auditor.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and Board of Aldermen of the

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Honorable Mayor and Board of Aldermen of the  
City of West Monroe, Louisiana

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net OPEB liability and related ratios, schedule of proportionate share of net pension liability, and the schedule of employer's pension contribution on pages 5 through 13 and 64 through 73, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, the Schedule of Compensation, Benefits and Other Payments to Agency Head, and the Act 87 Collecting and Disbursing Entity and Receiving Entity Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule – Collecting/Disbursing Entity and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule – Collecting/Disbursing Entity, and Schedule of Expenditures of Federal Awards are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Honorable Mayor and Board of Aldermen of the  
City of West Monroe, Louisiana  
Page 4

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2024, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

West Monroe, Louisiana  
December 12, 2024

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REQUIRED SUPPLEMENTARY INFORMATION (PART A)  
MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT



# CITY OF WEST MONROE, LOUISIANA

## Management's Discussion and Analysis Year Ended June 30, 2024

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As management of the City of West Monroe, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter and the accompanying basic financial statements. The intent of this discussion and analysis is to look at the City's financial performance as a whole.

### FINANCIAL HIGHLIGHTS

- The assets of the City of West Monroe, on a government-wide basis, exceeded its liabilities at the close of the fiscal year by \$46,184,519 (net position).
- At the end of the current fiscal year, the City of West Monroe's governmental funds reported combined ending fund balances of \$18,695,010.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$8,480,737 or 35% of the total general fund expenditures.
- The general fund reported a surplus of \$4,582,258 before transfers, and a surplus of \$44,293 after transfers.
- The City completed many projects that included improvements to infrastructure as well as ongoing constructions projects including the West Monroe Sports Complex. The additions and improvements to the City's Capital Assets totaled \$17,782,899 in the current year.
- The City's bonded debt had a net decrease of \$2,183,000. Total bonded debt at June 30, 2024, was \$42,198,000.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City of West Monroe's basic financial statements. The City's basic financial statements comprise three components:

- *Government-wide financial statements,*
- *Fund financial statements,*
- *Notes to the financial statements.*

This report contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City's government, reporting the City's operations in more detail than the government-wide statements.
  - The governmental fund statements tell how general government services like public safety were financed in the short term as well as what amounts remain for future spending.
  - Proprietary fund statements offer short and long-term financial information about the activities the government operates like businesses, such as the public utilities (water, sewer, sewer treatment systems).
  - Fiduciary fund statements provide information about the financial relationship in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

In the past, the primary focus of local government financial statements has been summarized fund type information on a current financial resources basis. However, with the implementation of Statement No. 34 of the Governmental Accounting Standards Board (GASB Statement No. 34) for June 30, 2003, the new focus is on both the City as a whole (government-wide) and the fund financial statements. Each view provides a different snapshot of the City's finances. The government-wide financial statements provide both long-term and short-term information about the City's overall financial status. The fund financial statements focus on the individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. Both perspectives (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison (year-to-year or government-to-government) and enhance the City's accountability.

## **GOVERNMENT-WIDE STATEMENTS**

The government-wide statements report information about the City of West Monroe as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position and the Statement of Activities, which are the government-wide statements, include all of the government's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two government-wide statements report the City's net position and how they have changed. Net position – the difference between the City's assets and liabilities – is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position is an indicator of whether its financial health is improving or deteriorating. Other non-

financial factors such as changes in the City's property tax base and the condition of the City's roads and other infrastructure may need to be considered to assess the overall health of the City. In the Statement of Net Position and the Statement of Activities, the City is divided into two categories:

- Governmental activities – Most of the City's basic services are included here, such as the activities of the police, fire, public works, social services, parks and recreation departments, and general administration. Sales taxes and grants finance most of these activities.
- Business-type activities – The City charges fees to customers to cover the cost of certain services it provides. The City's water, sewer, and sewer treatment are included here.

Government-wide financial statements include not only the City of West Monroe itself (the primary government), but also a legally separate City Court and legally separate City Marshal for which the City of West Monroe is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

## **FUND FINANCIAL STATEMENTS**

The format of the fund financial statements will be more familiar to traditional users of government financial statements. The fund financial statements provide more detailed information about the City's most significant funds – not the City as a whole. Funds are accounting mechanisms that the City uses to keep track of specific sources of funding and spending for particular purposes.

The City has three kinds of funds:

- Governmental funds – Most of the City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances remaining at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the long-term focus of the government-wide statements, additional information is provided on a subsequent page that explains the relationship (or differences) between the government-wide and fund statements.
- Proprietary funds – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both short-term and long-term financial information. The City's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but they provide more detail and additional information, such as cash flows. The City also uses internal service funds (another kind of proprietary fund) to report activities that provide supplies and services for the City's other programs and activities – such as the Employees Health Insurance Fund.
- Fiduciary funds – Fiduciary funds are used to report assets held in a trustee or agency capacity for others outside the government. The City maintains a Cemetery Trust Fund and a Workers Compensation Reserve Fund. These activities are reported in a separate statement of fiduciary net assets. The City excludes this activity from its government-wide financial statements because the City cannot use these assets to finance its operations.

The Total Governmental Funds column requires reconciliation because of the different measurement focus from the government-wide statements (current financial resources versus total economic resources), which is reflected at the bottom of or following each statement. The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources, as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bond and others) into the Governmental Activities column (in the government-wide statements).

## FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The City's combined net position for the 2023-2024 fiscal year increased by \$6,638,406. Table 1 shows the statement of net position for the year ending 2023 and the year ending 2024. The table also shows the net position for governmental activities, business type activities and combines them into the total primary government.

### Statement of Net Position

The following table reflects the condensed statement of net position:

TABLE 1  
NET POSITION OF GOVERNMENTAL AND BUSINESS TYPE ACTIVITIES

	(in Millions)					
	GOVERNMENTAL ACTIVITIES		BUSINESS TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	
	2023	2024	2023	2024	2023	2024
<b>ASSETS:</b>						
Current and other assets	\$ 27.11	\$ 18.64	\$ 1.20	\$ 1.19	\$ 28.31	\$ 19.83
Capital Assets	65.48	79.58	23.33	21.55	88.81	101.13
Total Assets	\$ 92.59	\$ 98.22	\$ 24.53	\$ 22.74	\$ 117.12	\$120.96
<b>LIABILITIES:</b>						
Long-term debt outstanding	\$ 73.08	\$ 75.02	\$ 4.87	\$ 4.97	\$ 77.95	\$ 79.99
Other liabilities	4.58	.60	0.51	.43	5.09	1.03
Total Liabilities	\$ 77.66	\$ 75.62	\$ 5.38	\$ 5.40	\$ 83.04	\$ 81.02
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Deferred Inflows	\$ 6.40	\$ 5.04	\$ 0.87	\$ .77	\$ 7.27	\$ 5.81
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>						
Deferred Outflows	\$ 11.19	\$ 10.58	\$ 1.54	\$ 1.46	\$ 12.73	\$ 12.04
<b>NET POSITION:</b>						
Invested in Capital Assets						
Net of debt	\$ 20.33	\$ 36.26	\$ 22.74	\$ 21.02	\$ 43.07	\$ 57.28
Restricted	-	-	.08	.08	.08	.08
Unrestricted	\$ (.60)	\$ (8.11)	\$ (3.01)	\$ (3.07)	\$ (3.61)	\$ (11.18)
Total Net Position	\$ 19.73	\$ 28.15	\$ 19.81	\$ 18.03	\$ 39.54	\$ 46.18

Net position (assets less liabilities) may serve over time as a useful indicator of a government's financial position. The City of West Monroe's assets exceeded liabilities by \$46.18 million at the close of the fiscal year.

Approximately eighty-thousand of the City's net position is subject to restrictions.

### **Governmental Activities**

Net position of the City's governmental activities increased from \$19.73 million to \$28.14 million.

### **Business-type Activities**

Net position of the City's business-type activities decreased from \$19.81 million to \$18.03 million.

### **Statement of Activities**

The following table shows the revenues and expenses of the governmental and business-type activities:

TABLE 2 CHANGES IN NET POSITION (in Millions)						
	GOVERNMENTAL ACTIVITIES		BUSINESS TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	
	2023	2024	2023	2024	2023	2024
REVENUES:						
Program Revenues						
Charges for services	\$ 4.33	\$ 4.40	\$ 5.83	\$ 6.27	\$ 10.16	\$ 10.67
Operating grants and contributions	5.98	4.06			5.98	4.06
Capital grants and contributions	8.10	6.40			8.10	6.40
General Revenues						
Property Taxes	1.17	1.22			1.17	1.22
Other taxes	30.63	32.95			30.63	32.95
Intergovernmental	0.10	0.10			0.10	0.10
Franchise	1.09	0.91			1.09	0.91
Miscellaneous	.39	0.44			.39	0.44
Sale of Assets	.51	.80			.51	.80
Excess Premium on Bonds	1.09	-			1.09	-
Interest earned	0.17	0.49			0.17	0.49
Capital contributions	-	-	2.10	.38	2.10	.38
Total Revenues	\$ 53.56	\$ 51.77	\$ 7.93	\$ 6.65	\$ 61.49	\$ 58.42
EXPENSES:						
General government	\$ 10.57	\$ 11.58			\$ 10.57	\$ 11.58
Public safety	13.71	13.40			13.71	13.40
Public works	5.16	4.90			5.16	4.90
Culture and recreations	5.71	5.16			5.71	5.16
Urban Development	.78	1.13			.78	1.13
Health and welfare	4.26	4.64			4.26	4.64
Interest on long-term debt	1.99	2.10			1.99	2.10
Utilities	-	-	8.41	8.81	8.41	8.81
Total Expenses	\$ 42.18	\$ 42.91	\$ 8.41	\$ 8.81	\$ 50.59	\$ 51.72
Increase (Decrease) in net position						
Before transfers	\$ 11.38	\$ 8.86	\$ (.48)	\$ (2.16)	\$ 10.90	\$ 6.70
Transfers	(.74)	(.44)	.46	.36	(.28)	(.08)
Increase/decrease in position	\$ 10.64	\$ 8.42	\$ (.02)	\$ (1.80)	\$ 10.62	\$ 6.62

### **Governmental Activities**

The City's total revenues from governmental activities decreased from \$53.56 million (year end 2023) to \$51.77 million (year end 2024). The largest source of the decrease in the current year revenues is from a decrease in grant income as well as not receiving excess on bond proceeds. West Monroe's largest source of general revenue (\$32.95 million) is taxes, composed of property tax, sales tax, insurance premium taxes, and beer tax.

Sixty-four percent of the City's revenue from governmental activities comes from these taxes. Capital grants and contributions (\$6.40 million) were the second largest revenue source for governmental activities.

The City's expenses from governmental activities for the fiscal year ended June 30, 2024, were \$42.91 million, an increase of \$.73 million from year end 2023. These expenses cover a wide range of services with the largest being public safety \$13.40 million or 31%, and general government \$11.58 million or 27%.

### **Business-Type Activities**

The total revenues from business-type activities were \$6.65 million for the fiscal year ended June 30, 2024. Charges for services increased by approximately \$0.44 million. Expenses for the City's business-type activities were \$8.81 million.

## **FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

The City of West Monroe uses Fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Government Funds**

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$18.70 million.

The general fund is the chief operating fund of the City. At the end of the fiscal year, unassigned fund balance of the general fund was \$8.48 million. As a measure of the general fund liquidity, it may be useful to compare unassigned fund balance to total expenditures. Unassigned fund balance represents 35% of the total general fund expenditures. Due to the uncertain economic conditions, expenditures were closely monitored and correlated to revenues received.

The City spent a total of \$13.90 million out of the 86 Sales Tax Capital Fund to fund major capital projects and purchases. This amount increased by \$0.65 million from last year. The fund transferred out \$.86 million to pay for debt service. The fund also received \$5.50 million to help fund current and future capital improvements.

### **Proprietary Funds**

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Utilities Enterprise Fund at the end of the year were \$18.03 million. The fund had an operating loss for the year of \$2.53 million after depreciation and prior to transfers.

Net position of the Internal Service fund (Employees Health Insurance Fund) at the end of the year was \$(.65) million..

### **General Fund Budgetary Highlights**

Over the course of the year, the City Council revised the City budget once. The difference between the original expenditure budget and the actual amount of expenditures was a decrease of \$.89 million. Actual total revenues were \$.60 million more than the original budget.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The following table shows the Capital Assets (net of depreciation) of the governmental and business type activities:

TABLE 3  
CAPITAL ASSETS  
(NET OF DEPRECIATION in millions)

	GOVERNMENTAL ACTIVITIES		BUSINESS TYPE ACTIVITIES		TOTAL	
	2023	2024	2023	2024	2023	2024
Land	\$ 6.91	\$ 7.41	\$ 0.07	\$ 0.07	\$ 6.98	\$ 7.48
Construction in progress	18.85	2.94	-	-	18.85	2.94
Buildings	11.97	36.06	-	-	11.97	36.06
Improvements	3.19	3.17	-	-	3.19	3.17
Equipment	1.02	1.58	-	.25	1.02	1.83
Vehicles	.52	.32	-	-	.52	.32
Infrastructure	21.60	26.52	-	-	21.60	26.52
Water Plant	-	-	8.52	8.02	8.52	8.02
Treatment and Reuse Plant	-	-	14.74	13.21	14.74	13.21
Total	\$ 64.06	\$ 78.00	\$ 23.33	\$ 21.55	\$ 87.39	\$ 99.55

The City of West Monroe's investment in Capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$99.55 million (net of depreciation). This is an increase of \$12.16 million from last year. This investment includes land, construction in progress, buildings and improvements, equipment, vehicles, infrastructure, water, and sewer treatment

plant. The biggest addition is the construction of West Monroe Sports Complex that was completed in the year ended June 30, 2024.

### **Long-term Debt**

The following table shows the City's outstanding debt:

	Table 4 – Outstanding Debt	
	YR END 6/30/23	YR END 6/30/24
Bond Payable Series 2010	\$ 591,000	\$ 528,000
Bond Payable Series 2022	\$ 16,820,000	\$ 16,325,000
Community Dev. Block Grant for Economic Development	\$ 78,685	\$ 53,689
Bond Payable Series 2015	\$ 17,315,000	\$ 16,130,000
Bond Payable Series 2018	\$ 9,655,000	\$ 9,215,000
Heart and Lung Disability	\$ 137,894	\$ 127,690
Vacation, Sick and Comp. Time	\$ 1,073,800	\$ 1,421,296
Total	<u>\$ 45,671,379</u>	<u>\$ 43,800,675</u>

At the end of the fiscal year, the City of West Monroe had total bonded debt outstanding of \$42.20 million. This is a decrease of \$2.18 million in total bond debt.

The City of West Monroe's total long-term debt obligations at year end were \$43.80 million.

Additional information of the City's long-term debt can be found in Note 12 in the Notes to the Financial Statements.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The City's management and elected officials considered many factors when preparing the 2024-2025 budget. The major factor in preparing the budget is to determine the revenue that will be generated from sales tax. Sales tax accounts for 80% of the total General Fund revenue. The sales tax income projected for the 2024-2025 budget is \$20.53 million. All other General Fund revenues should remain consistent with prior year collections. The total General Fund revenue budget for the 2024-2025 fiscal year is \$28.93 million compared to \$28.74 million of actual revenue for 2023-2024.

The budgeted expenses for the 2024-2025 fiscal year are \$25.13 million, a small decrease from the prior year's actual expenses.

Most of the City's expenses have remained constant. The City's matching contributions to the pension systems have increased slightly for the 2024-2025 fiscal year. However, depending on the condition of the investment markets and other factors the City's contribution to the pension systems should remain constant this fiscal year to the next. The City's administration will closely monitor all revenues and expenses to ensure the City maintains a positive fund balance. The projected General Fund balance for the year ending June 30, 2025, is \$8.52 million.



## OTHER POST-EMPLOYMENT BENEFITS

In the year ended June 30, 2024, the City of West Monroe has complied with requirements of Government Accounting Standards Board Statement Number 75, *Accounting and Financial Reporting for Post Employment Benefits Other than Pensions*. This statement requires that employers disclose the *Schedule of Changes in Net OPEB Liability and Related Ratios* as determined by actuarial computations. The disclosure of these amounts are presented in more detail in the Notes to the Financial Statements.

## PENSIONS

In the year ended June 30, 2024, the City of West Monroe has complied with requirements of Government Accounting Standards Board Statement Number 68, *Accounting and Financial Reporting for Pensions*. This statement requires that employers disclose the *Net Pension Liability, Deferred Inflows* and *Deferred Outflows* as determined by actuarial computations. The disclosure of these amounts are presented in more detail in the Notes to the Financial Statements.

## REQUEST FOR INFORMATION

The financial report is designed to provide citizens, taxpayer, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the funds it receives. If you have any questions about this report or need additional information, contact the Finance Director, City of West Monroe, 2305 North 7<sup>th</sup> Street, West Monroe, Louisiana 71291.

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DRAFT

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

Item 2)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ 12,097,406	\$ 306,609	\$ 12,404,015	\$ 815,880
Investments	3,763,801	-	3,763,801	-
Accounts Receivable	518,649	529,085	1,047,734	5,469
Minimum Lease Payments Receivable	56,295	-	56,295	-
Due From Other Governments	2,720,930	-	2,720,930	-
Internal Balances	(545,220)	352,991	(192,229)	(2,800)
Inventories	25,412	-	25,412	-
Lease Asset (Net)	1,585,906	-	1,585,906	-
Capital Assets:				
Non-Depreciable	10,353,777	74,150	10,427,927	-
Depreciable	67,645,243	21,474,274	89,119,517	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 98,222,199</u></b>	<b><u>\$ 22,737,109</u></b>	<b><u>\$ 120,959,308</u></b>	<b><u>\$ 818,549</u></b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	10,583,280	1,463,596	12,046,876	33,710
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 512,552	\$ 47,455	\$ 560,007	\$ 917
Deposits Payable	79,514	228,410	307,924	-
Non-Current Liabilities				
Due Within One Year				
Bonds Payable	2,195,000	64,000	2,259,000	-
Notes Payable	24,996	-	24,996	-
Lease Liability	516,500	-	516,500	-
Other Long-Term Liabilities	1,352,872	87,057	1,439,929	-
Due in More Than One Year				
Bonds Payable	39,475,000	464,000	39,939,000	-
Notes Payable	28,693	-	28,693	-
Lease Liability	1,134,239	-	1,134,239	-
Other Long-Term Liabilities	109,057	-	109,057	-
Net Pension Liability	25,879,503	3,748,108	29,627,611	103,266
Net OPEB Liability	4,306,961	758,495	5,065,456	-
<b><u>TOTAL LIABILITIES</u></b>	75,614,887	5,397,525	81,012,412	104,183
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	5,036,142	773,111	5,809,253	-
<b><u>NET POSITION</u></b>				
Net Investment in Capital Assets	36,264,187	21,020,424	57,284,611	-
Restricted for Debt Service	-	78,199	78,199	-
Restricted for Judicial	-	-	-	32,846
Restricted for Public Safety	-	-	-	490,260
Unrestricted, Capital Projects	3,828,891	-	3,828,891	-
Unrestricted, Debt Service	1,320,299	-	1,320,299	-
Unrestricted, Unreserved	(13,258,927)	(3,068,554)	(16,327,481)	224,970
<b><u>TOTAL NET POSITION</u></b>	<b><u>\$ 28,154,450</u></b>	<b><u>\$ 18,030,069</u></b>	<b><u>\$ 46,184,519</u></b>	<b><u>\$ 748,076</u></b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Item 2)

Function/Program Activities	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
<b>Government Activities:</b>				
General Government	\$ 11,581,968	\$ 1,583,481	\$ 272,115	\$ 6,384,039
Public Safety	13,399,722	193,196	99,021	-
Public Works	4,901,997	1,159,777	-	-
Culture and Recreation	5,155,969	1,425,619	395,166	43,000
Urban Redevelopment	1,134,750	-	-	-
Health and Welfare	4,636,305	31,393	3,291,401	-
Interest on Long-Term Debt	2,101,789	-	-	-
<b>Total Governmental Activities</b>	<b>42,912,500</b>	<b>4,393,466</b>	<b>4,057,703</b>	<b>6,427,039</b>
<b>Business-Type Activities:</b>				
Utilities	8,805,280	6,277,300	-	-
<b>Total Primary Government</b>	<b>\$ 51,717,780</b>	<b>\$ 10,670,766</b>	<b>\$ 4,057,703</b>	<b>\$ 6,427,039</b>
<b>Component Units:</b>				
City Court	\$ 548,153	\$ 514,724	\$ -	\$ -
City Marshal	482,916	493,992	-	-
<b>Total Component Units</b>	<b>\$ 1,031,069</b>	<b>\$ 1,008,716</b>	<b>\$ -</b>	<b>\$ -</b>

**General Revenues:**

Taxes:

Property Taxes Levied for General Purposes  
Property Taxes Levied for Street Maintenance  
Sales Taxes  
Insurance Premium Taxes

Intergovernmental Revenues

Franchise Revenue

Miscellaneous

Special Item - Sale of Assets

Excess Premium on Bonds

Earnings on Investments

Capital Contributions

Transfers

Total General Revenues, Special Items and Transfers

**Changes in Net Position**

**Net Position - Beginning**

**Net Position - Ending**

Changes in Net Assets Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (3,342,333)	\$ -	\$ (3,342,333)	\$ -
(13,107,505)	-	(13,107,505)	-
(3,742,220)	-	(3,742,220)	-
(3,292,184)	-	(3,292,184)	-
(1,134,750)	-	(1,134,750)	-
(1,313,511)	-	(1,313,511)	-
(2,101,789)	-	(2,101,789)	-
<u>(28,034,292)</u>	<u>-</u>	<u>(28,034,292)</u>	<u>-</u>
-	(2,527,980)	(2,527,980)	-
<u>\$ (28,034,292)</u>	<u>\$ (2,527,980)</u>	<u>\$ (30,562,272)</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (33,429)
-	-	-	11,076
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,353)</u>
1,216,842	-	1,216,842	-
118	-	118	-
32,384,276	-	32,384,276	-
563,599	-	563,599	-
96,727	-	96,727	-
904,702	-	904,702	-
439,521	-	439,521	-
800,601	-	800,601	-
-	-	-	-
490,211	-	490,211	257
-	382,927	382,927	-
(439,886)	361,040	(78,846)	-
<u>36,456,711</u>	<u>743,967</u>	<u>37,200,678</u>	<u>257</u>
8,422,419	(1,784,013)	6,638,406	(22,096)
<u>19,732,031</u>	<u>19,814,082</u>	<u>39,546,113</u>	<u>748,076</u>
<u>\$ 28,154,450</u>	<u>\$ 18,030,069</u>	<u>\$ 46,184,519</u>	<u>\$ 725,980</u>

The accompanying notes are an integral part of this financial statement.

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

DRAFT

**CITY OF WEST MONROE, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

Item 2)

	General Fund	86 Sales Tax 75% Capital Fund	ARPA Fund	2022 Debt Capital Fund
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ 6,176,827	\$ 3,178,894	\$ -	\$ -
Investments	3,763,801	-	-	-
Accounts Receivable	491,949	-	-	-
Minimum Lease Payment Receivable	56,295	-	-	-
Due From Other Governments	1,662,966	525,377	-	-
Due From Other Funds	562,061	165,541	-	-
Inventories	25,412	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 12,739,311</u></b>	<b><u>\$ 3,869,812</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 462,712	\$ -	\$ -	\$ -
Due To Other Funds	135,541	326,713	-	-
Deposits Payable	79,514	-	-	-
<b><u>Total Liabilities</u></b>	<b><u>677,767</u></b>	<b><u>326,713</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Unearned Revenue	-	-	-	-
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>FUND BALANCE</u></b>				
Nonspendable	80,807	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	3,500,000	3,543,099	-	-
Unassigned	8,480,737	-	-	-
<b><u>Total Fund Balances</u></b>	<b><u>12,061,544</u></b>	<b><u>3,543,099</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u></b>	<b><u>\$ 12,739,311</u></b>	<b><u>\$ 3,869,812</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**RECONCILIATION OF GOVERNMENTAL**  
**FUNDS BALANCES TO STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

Total Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Fund Balances	\$ 18,695,010
		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
\$ 2,741,685	\$ 12,097,406	Capital assets (including lease assets) used in governmental activities are not financial resources and therefore are not reported in the funds.	79,584,926
-	3,763,801		
25,084	517,033		
-	56,295		
532,587	2,720,930		
666,826	1,394,428	Net OPEB Liability	(4,306,961)
-	25,412		
<u>\$ 3,966,182</u>	<u>\$ 20,575,305</u>	Deferred Outflows Related to OPEB	1,268,062
		Deferred Inflows Related to OPEB	(4,195,333)
		Total Deferred Inflows/Outflows Related to OPEB	(2,927,271)
		Net Pension Liability	(25,879,503)
\$ 49,840	\$ 512,552		
825,975	1,288,229	Deferred Outflows Related to Pensions	9,315,218
-	79,514	Deferred Inflows Related to Pensions	(840,809)
875,815	1,880,295	Total Deferred Inflows/Outflows Related to Pensions	8,474,409
		Long-term liabilities, including bonds and notes payable, capital leases and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(44,836,357)
-	-		
-	-		
-	80,807	The internal service fund is used by management to charge the cost of certain activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	(649,803)
1,304,501	1,304,501		
-	-		
1,785,866	8,828,965		
-	8,480,737		
<u>3,090,367</u>	<u>18,695,010</u>		
<u>\$ 3,966,182</u>	<u>\$ 20,575,305</u>	Net Position of Governmental Activities	<u>\$ 28,154,450</u>

The accompanying notes are an integral part of this financial statement.



**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	86 Sales Tax 75% Capital Fund	ARPA Fund	2022 Debt Capital Fund
<b><u>Revenues</u></b>				
Taxes	\$ 21,653,157	\$ 7,242,348	\$ -	\$ -
Intergovernmental	368,842	3,985,740	-	-
Licenses and Permits	1,248,818	-	-	-
Charges for Services	2,655,519	-	-	-
Fines and Forfeitures	334,663	-	-	-
Use of Money and Property	387,866	4,083	56,780	3,233
Franchise Revenue	904,702	-	-	-
Sale of Assets	800,601	-	-	-
Other	390,166	38,654	-	2,397,962
<b>Total Revenues</b>	<b>28,744,334</b>	<b>11,270,825</b>	<b>56,780</b>	<b>2,401,195</b>
<b><u>Expenditures</u></b>				
General Government	6,668,125	249,021	-	-
Public Safety	10,373,820	-	-	-
Public Works	3,494,060	-	-	-
Culture and Recreation	2,972,270	-	-	-
Urban Redevelopment	653,801	-	-	-
Health and Welfare	-	-	-	-
Capital Improvements	-	12,986,243	-	9,641,685
Claims Paid	-	-	-	-
Debt Service:				
Principal Payments	-	417,843	-	-
Interest and Other	-	250,725	-	-
<b>Total Expenditures</b>	<b>24,162,076</b>	<b>13,903,832</b>	<b>-</b>	<b>9,641,685</b>
<b><u>Excess (Deficiency) of Revenues Over Expenditures</u></b>	<b>4,582,258</b>	<b>(2,633,007)</b>	<b>56,780</b>	<b>(7,240,490)</b>
<b><u>Other Financing Sources and (Uses)</u></b>				
Proceeds From General Obligation Bonds	-	-	-	-
Transfers In	2,357,398	5,502,263	-	142,437
Transfers Out	(6,895,363)	(862,255)	(2,357,398)	-
<b>Total Other Financing Sources and Uses</b>	<b>(4,537,965)</b>	<b>4,640,008</b>	<b>(2,357,398)</b>	<b>142,437</b>
<b><u>Net Change in Fund Balance</u></b>	<b>44,293</b>	<b>2,007,001</b>	<b>(2,300,618)</b>	<b>(7,098,053)</b>
<b><u>Fund Balances - Beginning</u></b>	<b>12,017,251</b>	<b>1,536,098</b>	<b>2,300,618</b>	<b>7,098,053</b>
<b><u>FUND BALANCES - ENDING</u></b>	<b>\$ 12,061,544</b>	<b>\$ 3,543,099</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Nonmajor Governmental Funds	Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	
\$ 5,288,859	\$ 34,184,364		\$ (7,241,803)
3,230,904	7,585,486		
-	1,248,818	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
-	2,655,519		
-	334,663		
18,200	470,162	Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
-	904,702		
-	800,601		
974,185	3,800,967	Capital asset purchases capitalized	17,782,899
9,512,148	51,985,282	Depreciation expense	(3,837,311)
			13,945,588
-	6,917,146	Lease Assets Acquired	698,352
125,535	10,499,355	Amortization Expense	(539,411)
271,221	3,765,281		158,941
310,935	3,283,205		
-	653,801	Postretirement benefit plan net change - GASB 75	346,049
3,672,720	3,672,720	Pension net change - GASB 68	469,317
2,703,135	25,331,063		
-	-	Repayment of debt principal, including capital leases, is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,562,839
2,144,996	2,562,839		
1,851,064	2,101,789	The issuance of long-term debt (e.g. capital leases, bonds) provides current financial resources to government funds, but the repayment reduces long-term liabilities in the statements of net assets.	(698,352)
11,079,606	58,787,199		
(1,567,458)	(6,801,917)		
-	-	Internal Service fund is used by management to charge the cost of certain activities to individual funds. The net of the internal service fund is included in governmental activities in the statement of net position.	(649,803)
1,673,032	9,675,130		
-	(10,115,016)		
1,673,032	(439,886)		
105,574	(7,241,803)	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	(470,357)
2,984,793	25,936,813		
\$ 3,090,367	\$ 18,695,010	Change in Net Position in Governmental Activities	\$ 8,422,419

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2024**

Item 2)

	Business-Type Activities Utility Enterprise Fund	Governmental Activities Internal Service Fund
<b><u>ASSETS</u></b>		
<b><u>Current Assets</u></b>		
Accounts Receivable, Net of Allowance	\$ 529,085	\$ 1,616
Due From Other Funds	352,991	-
<b>Total Current Assets</b>	<b>882,076</b>	<b>1,616</b>
<b><u>Non-Current Assets</u></b>		
Restricted:		
Cash - Customer Deposits	228,410	-
Cash - Sinking Fund	43,503	-
Cash - Reserve Fund	34,696	-
<b>Total Restricted Cash</b>	<b>306,609</b>	<b>-</b>
Capital Assets:		
Land	74,150	-
Construction in Process	-	-
Sparta Reuse Plant	20,701,729	-
Buildings	73,436	-
Water Plant	17,308,195	-
Wastewater Treatment Plant	16,959,611	-
Machinery, Equipment & Other	2,196,582	-
Less: Accumulated Depreciation	(35,765,279)	-
<b>Total Capital Assets</b>	<b>21,548,424</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>\$ 22,737,109</b>	<b>\$ 1,616</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Related to OPEB	223,317	-
Related to Pensions	1,240,279	-
<b>Total Deferred Outflows of Resources</b>	<b>1,463,596</b>	<b>-</b>
<b><u>LIABILITIES</u></b>		
<b><u>Current Liabilities</u></b>		
Accounts Payable	\$ 47,455	\$ -
Customer Deposits	228,410	-
Accrued Vacation and Sick Pay	87,057	-
Sewer Bonds Payable	64,000	-
Due to Other Funds	-	651,419
<b>Total Current Liabilities</b>	<b>426,922</b>	<b>651,419</b>
<b><u>Long Term Liabilities</u></b>		
Net OPEB Liability	758,495	-
Net Pension Liability	3,748,108	-
Sewer Bonds Payable - Long-Term	464,000	-
<b>Total Long Term Liabilities</b>	<b>4,970,603</b>	<b>-</b>
<b>Total Liabilities</b>	<b>5,397,525</b>	<b>651,419</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Related to OPEB	738,837	-
Related to Pensions	34,274	-
<b>Total Deferred Inflows of Resources</b>	<b>773,111</b>	<b>-</b>
<b><u>NET POSITION</u></b>		
Net Investment in Capital Assets	21,020,424	-
Reserved for Debt Retirement	78,199	-
Unrestricted	(3,068,554)	(649,803)
<b>TOTAL NET POSITION</b>	<b>\$ 18,030,069</b>	<b>\$ (649,803)</b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Business-Type Activities Utility Enterprise Fund	Governmental Activities Internal Service Fund
<b><u>Operating Revenues</u></b>		
User Charges	\$ 3,269,199	\$ 2,554,780
Treatment Plant Fees	1,579,098	-
Water Penalties and Turn-on Fees	107,335	-
Sewer District 5 Contributions	1,329,811	-
Miscellaneous Revenue	(8,143)	18,377
<b>Total Operating Revenues</b>	<b>6,277,300</b>	<b>2,573,157</b>
<b><u>Operating Expenses</u></b>		
Waterworks	1,062,500	-
Sewerage	998,205	-
Water Treatment Plant	611,973	-
Sewer Treatment Plant	2,382,629	-
Public Works Construction	325,613	-
Public Works Administrative	462,777	-
Other Administrative	792,598	495,571
Claims Paid	-	2,727,389
Interest Expense	2,518	-
Depreciation	2,166,467	-
<b>Total Operating Expenses</b>	<b>8,805,280</b>	<b>3,222,960</b>
<b><u>Operating Income (Loss)</u></b>	<b>(2,527,980)</b>	<b>(649,803)</b>
Contributed Capital	382,927	-
Transfers In (Out)	361,040	-
<b>Total</b>	<b>743,967</b>	<b>-</b>
<b><u>Changes in Net Position</u></b>	<b>(1,784,013)</b>	<b>(649,803)</b>
<b><u>Net Position - Beginning</u></b>	<b>19,814,082</b>	<b>-</b>
<b><u>NET POSITION - ENDING</u></b>	<b>\$ 18,030,069</b>	<b>\$ (649,803)</b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

	Business-Type Activities Utility Enterprise Fund	Governmental Activities Internal Service Fund
<b>Cash Flows From Operations</b>		
Receipts From Customers	\$ 6,593,141	\$ -
Receipts From Group Contributions	-	2,573,766
Payments to Provide Services	(6,095,972)	(2,078,195)
Payments for General and Administrative	(794,643)	(495,571)
<b>Net Cash Provided (Used) by Operating Activities</b>	(297,474)	-
<b>Cash Flows From Noncapital Financing Activities</b>		
Increase in Customer Deposits	10,923	-
Operating Transfers In (Out)	361,040	-
<b>Net Cash Flows From Noncapital Financing Activities</b>	371,963	-
<b>Cash Flows From Capital and Related Financing Activities</b>		
Acquisitions of Capital Assets	382,927	-
Capital Contribution From Other Funds	(382,927)	-
Bond Proceeds	-	-
Principal Paid on Bonds	(63,000)	-
<b>Net Cash Flows From Capital and Related Financing Activities</b>	(63,000)	-
<b>Net Increase in Cash and Cash Equivalents</b>	11,489	-
<b>Cash and Cash Equivalents at Beginning of Year</b>	295,120	-
<b><u>CASH AND CASH EQUIVALENTS AT END OF YEAR</u></b>	<u>\$ 306,609</u>	<u>\$ -</u>
<b>Classified As:</b>		
Cash in Bank	\$ -	\$ -
Restricted Assets	306,609	-
<b><u>TOTAL CASH AND CASH EQUIVALENTS</u></b>	<u>\$ 306,609</u>	<u>\$ -</u>

	Business-Type Activities Utility Enterprise Fund	Governmental Activities Internal Service Fund
<b><u>Reconciliation of Operating Loss to Net Cash</u></b>		
<b><u>Provided by Operating Activities:</u></b>		
Changes in Net Position	\$ (2,527,980)	\$ (649,803)
Adjustments to Reconcile Net Loss to Net		
Cash Used by Operating Activities		
Depreciation	2,166,467	-
(Increase) Decrease in Accounts Receivable	527,099	609
(Decrease) Increase in Accounts Payable	27,926	-
(Increase) Decrease in Due From Other Funds	(352,991)	-
Increase (Decrease) in Due to Other Funds	(157,340)	649,194
Increase in Net Pension Liability and Deferrals (Net)	138,067	-
Increase in Net OPEB Liability and Deferrals (Net)	4,139	-
Increase (Decrease) in Accrued Vacation and Sick Pay	(122,861)	-
Total Adjustments	<u>2,230,506</u>	<u>649,803</u>
<b><u>Net Cash Provided (Used) by Operating Activities</u></b>	<u>\$ (297,474)</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2024**

	Total	Component Unit	
	Private-Purpose	Custodial Funds	
	Trust Funds	City	City
		Court	Marshal
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 1,288,710	\$ 4,580	\$ 143,650
Investments	21,279	-	-
Accounts Receivable	2,000	-	6,095
Due From Other Funds	194,229	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 1,506,218</u></b>	<b><u>\$ 4,580</u></b>	<b><u>\$ 149,745</u></b>
<b><u>LIABILITIES</u></b>			
Due to Other Funds	\$ 2,000	\$ -	\$ -
Due to Others	-	-	7,940
<b><u>TOTAL LIABILITIES</u></b>	<b><u>\$ 2,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,940</u></b>
<b><u>NET POSITION</u></b>			
Reserved:			
Workmen's Compensation Claims	535,527	-	-
Park Equipment	194,229	-	-
Cemetery Maintenance	774,462	-	-
Cash Bond Refunds	-	-	141,805
Restitution	-	4,580	-
Insurance Claims	-	-	-
Unassigned	-	-	-
<b>Total Net Position</b>	<b><u>1,504,218</u></b>	<b><u>4,580</u></b>	<b><u>141,805</u></b>
<b><u>TOTAL LIABILITIES AND</u></b>			
<b><u>NET POSITION</u></b>	<b><u>\$ 1,506,218</u></b>	<b><u>\$ 4,580</u></b>	<b><u>\$ 149,745</u></b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**STATEMENT OF CHANGES IN**  
**FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Total	Component Unit	
	Private -Purpose	Custodial Funds	
	Trust Fund	City	City
		Court	Marshal
<b><u>Additions</u></b>			
Sales Tax	\$ 24,000	\$ -	\$ -
Lot Sales	46,250	-	-
Insurance Proceeds	112,220	-	-
Park Fees	36,490	-	-
Cash Bonds Collected	-	-	39,600
Restitution Collected	-	37,186	-
Contributions	57,719	-	-
Interest	3,088	3,088	6,176
<b>Total Revenues</b>	<b>279,767</b>	<b>40,274</b>	<b>45,776</b>
<b><u>Deductions</u></b>			
Hasley Cemetery	-	-	-
Claims Paid	215,066	-	-
Restitutions Paid	-	37,186	-
Cash Bonds Disbursed	-	-	44,868
Miscellaneous	48,607	-	-
<b>Total Expenditures</b>	<b>263,673</b>	<b>37,186</b>	<b>44,868</b>
<b><u>Excess (Deficiency) of Additions</u></b>			
<b><u>Over Deductions</u></b>	<b>16,094</b>	<b>3,088</b>	<b>908</b>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfers - In (Out)	78,846	-	-
<b><u>Change in Net Position</u></b>	<b>94,940</b>	<b>3,088</b>	<b>908</b>
<b><u>Net Position - Beginning</u></b>	<b>1,409,278</b>	<b>4,580</b>	<b>141,805</b>
<b><u>NET POSITION - ENDING</u></b>	<b>\$ 1,504,218</b>	<b>\$ 7,668</b>	<b>\$ 142,713</b>

The accompanying notes are an integral part of this financial statement.



**CITY OF WEST MONROE, LOUISIANA**  
**COMBINING STATEMENT OF NET POSITION**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**JUNE 30, 2024**

	City Court	City Marshal	Total
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 775,652	\$ 40,228	\$ 815,880
Accounts Receivable	-	5,469	5,469
Due From Other Funds	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 775,652</u></b>	<b><u>\$ 45,697</u></b>	<b><u>\$ 821,349</u></b>
<b><u>DEFERRED OUTFLOW OF RESOURCES</u></b>	<b><u>33,710</u></b>	<b><u>-</u></b>	<b><u>33,710</u></b>
<b><u>LIABILITIES</u></b>			
Account Payable	\$ -	\$ 31	\$ 31
Payroll Liabilities	886	-	886
Due to Fiduciary Fund - Component Unit	-	2,800	2,800
Due to City of West Monroe	-	-	-
Non-Current Liabilities			
Net Pension Liability	103,266	-	103,266
<b><u>TOTAL LIABILITIES</u></b>	<b><u>104,152</u></b>	<b><u>2,831</u></b>	<b><u>106,983</u></b>
<b><u>DEFERRED INFLOW OF RESOURCES</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>NET POSITION</u></b>			
Restricted for:			
Civil Court Filings	490,260	-	490,260
Garnishments	-	2,256	2,256
Sales and Seizures	-	1,867	1,867
Equipment and Training	-	28,723	28,723
Unrestricted, unreserved	214,950	10,020	224,970
<b><u>Total Net Position</u></b>	<b><u>705,210</u></b>	<b><u>42,866</u></b>	<b><u>748,076</u></b>
<b><u>TOTAL LIABILITIES AND</u></b>			
<b><u>NET POSITION</u></b>	<b><u>\$ 809,362</u></b>	<b><u>\$ 45,697</u></b>	<b><u>\$ 855,059</u></b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LA**  
**COMBINING STATEMENT OF ACTIVITIES**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>		
		<u>Charges for Services</u>	<u>Intergovernmental - City of West Monroe</u>	<u>City Court</u>	<u>City Marshal</u>	<u>Total</u>
City Court Judicial	\$ 1,161,321	\$ 514,724	\$ 613,168	\$ (33,429)	\$ -	\$ (33,429)
City Marshal Judicial	1,055,758	493,992	572,842	-	11,076	11,076
Total Governmental Activities	\$ 2,217,079	\$ 1,008,716	\$ 1,186,010	\$ (33,429)	\$ 11,076	\$ (22,353)
General Revenues:						
Interest				257	-	257
Change in Net Position				(33,172)	11,076	(22,096)
Net Position July 1, 2022				705,210	42,866	748,076
Net Position June 30, 2023				\$ 672,038	\$ 53,942	\$ 725,980

The notes to the financial statements are an integral part of this statement.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

## INTRODUCTION

The City of West Monroe, Louisiana (the City) consists of an executive branch of government headed by a mayor and a legislative branch of government consisting of five aldermen. The City's major operations include police and fire protection, garbage and trash collection, a senior center, street and drainage maintenance, administrative services, and other health and welfare activities. In addition, the City operates a Utility Enterprise Fund to provide water and sewerage services.

### **Note 1 – Summary of Significant Accounting Policies**

The Governmental Accounting Standards Board (GASB) promulgates generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The financial reporting practices of the City comply with the financial reporting standards established by the GASB.

#### **A. Financial Reporting Entity**

As the municipal governing authority, for reporting purposes, the City of West Monroe, Louisiana is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government, the City of West Monroe, Louisiana, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement 14 established criteria for determining which, if any, component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City and organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship. Based on the previous criteria, the City has determined that the following component units are part of the reporting entity.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**A. Financial Reporting Entity (continued)**

**City Court of West Monroe**

The City Court of West Monroe is a legally separate entity. The Judge of the Court is an independently elected official. The City provides office space, court facilities including some furnishings, and compensation for court employees. The Court provides no direct services to the City. However, based on second criteria noted above, it has been determined that the court is a component unit of the City and should be included in the City's financial statements through discrete presentation.

**City Marshal of West Monroe**

The City Marshal of West Monroe office is a legally separate entity. The City Marshal is an independently elected official. The City provides office space, furnishings and compensation for Marshal employees. Based on second criteria above, it has been determined that the City Marshal of West Monroe is a component unit of the City and should be included in the City's financial statements through discrete presentation.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (the statement of net position and the statement of activities) report information of all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or component unit are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function, segment or component unit. Program revenues include charges to customers who purchase, use or directly benefit from goods or services provided by a given function, segment or component unit. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, segment or component unit. Taxes and other items not properly included among program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenues rather than as program revenues. The City does not allocate general government (indirect) expenses to other functions.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. However, the fiduciary funds are not included in the government-wide financial statements. Major individual government funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

***Government-Wide Financial Statements*** – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

***Governmental Fund Financial Statements*** – The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgment, are recorded when payment is due.

Sales taxes, excise taxes, franchise taxes, licenses and investment interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the city.

Because governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statement's governmental column, a reconciliation is presented that briefly explains the adjustments necessary to reconcile ending net position and the change in net position.

In the fund financial statement, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

***Proprietary Funds and Fiduciary Funds*** – The financial statements of the proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting, similar to the government-wide statements described above.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

Each proprietary fund has the option under Governmental Accounting Standards Board (GASB), Statement 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting* to elect to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The City's enterprise fund has elected to not apply FASBs issued after the applicable date.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Fund Accounting**

The financial activities of the City are recorded in individual funds, each of which is deemed to be a separate accounting entity. The City uses fund accounting to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

**1. Major Governmental Funds**

**General Fund** – This fund accounts for all activities of the City not specifically required to be accounted for in other funds. Included are transactions for services such as general government, health services, public safety, regulatory services and social services.

**1986 Sales Tax 75% Capital Fund** – These funds account for monthly transfers from sales tax collections 75% of the one cent sales tax passed in 1986. The funds are predominately used for capital expenditures.

**ARPA Fund** – These funds account for federal grants received to help governments in the aftermath of the COVID outbreak. The funds are being used to pay for the salaries for public safety personnel.

**2022 Debt Capital Fund** – These funds account for funds received from the issuance of the 2022 bond issuance. The funds are used for capital projects, mostly being the construction of the West Monroe Sports Complex.

**2. Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**D. Fund Accounting (continued)**

- 3. Debt Service Funds** – These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- 4. Capital Projects Funds** – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**5. Proprietary Funds**

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

***Internal Service Fund*** – This fund accounts for the financing of services provided by one fund to other funds of the City. The Self Insurance Fund, which purchases an insurance policy and accounts for third-party administrative costs and claims, is reported as an internal service fund.

**6. Fiduciary Funds**

***Trust Funds*** – These funds are used to account for assets held by the City in a trustee capacity or as an agent for the individuals, private organizations, other governments and/or other funds. These include Private-purpose trust funds. Private-purpose trust funds are accounted for in essentially the same manner as governmental funds.

**E. Cash and Cash Equivalents**

Under state law, the City may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For purposes of the statement of cash flows, cash equivalents include all highly liquid investments (including restricted assets) with a maturity date of three months or less when purchased.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**F. Investments**

Deposits with original maturity dates exceeding 90 days are classified as investments. Investments are reported at fair value. The Louisiana Asset Management Pool (LAMP) is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. LAMP operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

**G. Noncurrent Receivables**

Noncurrent portions of long-term receivables due to government funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate that they should not be considered “available spendable resources” since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

**H. Inventories**

Special reporting treatments are applied to governmental fund inventories to indicate that they do not represent “available spendable resources”, even though they are a component of net current assets. Such amounts are presented under the nonspendable fund balance classification.

Inventories are valued at the lower of cost (first-in, first-out) or market. Inventory in the General Fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are used.

**I. Bad Debts**

Uncollectible amounts for ad valorem taxes and convention center receivables are generally not significant. As a result, the direct write-off method for recognizing bad debts is used. Under this method, the receivable is charged to expense when the account is deemed to be uncollectible. For customers’ utility receivables, the allowance method is used to account for uncollectible amounts. Under this method, an allowance account is set up for what is deemed to be uncollectible.

**J. Short-Term Interfund Receivables/Payables**

During the course of operation, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the fund financial statements’ balance sheet. In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.



**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**K. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (which is normally immovable and of value only to the City, such as roads, bridges, streets and sidewalks, drainage systems, lighting systems, and similar items), are reported in the applicable governmental or business-type columns in the government-wide financial statements. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated fixed assets are recorded at their fair market value at the date of donation.

Infrastructure constructed prior to July 1, 2000, has been recorded at estimated historical cost. The estimated historical cost for years prior to July 1, 2000, was based on capital outlay expenditures reported by the City's engineer who performed a road, street and bridge inventory for the City. The costs of normal maintenance and repairs that do not add to the asset's value or materially extend an asset's useful life are not capitalized.

Capital assets utilized in the governmental funds are recorded as expenditures in the governmental fund financial statements. Depreciation expense is recorded in the government-wide financial statements, as well as the proprietary funds financial statements.

Capital assets of the City are depreciated on the straight-line method over the assets' estimated useful life. There is no depreciation recorded for land and construction in progress. Generally, estimated useful lives are as follows:

Vehicles, Machinery and Equipment	5-20 years
Buildings and Other Improvements	30-40 years
Infrastructure	20-40 years

**L. Franchise Agreements**

On February 15, 2012, the City Council of West Monroe authorized a franchise agreement between the City of West Monroe and Entergy Louisiana for the operation by Entergy Louisiana of the electric system within the corporate limits of West Monroe for a period of twenty-five years. The agreement provides that Entergy Louisiana will pay to the City three percent of gross receipts (as defined) collected from the sale of electric service to residential and commercial customers within the City.

Also, on May 10, 2022, the City Council of West Monroe authorized a franchise agreement between the City of West Monroe and Atmos Energy for the operation of the gas system within the corporate limits of West Monroe for a period of ten years. The agreement provides that Atmos Energy will pay to the City two percent of gross receipts (as defined) collected from the sale of gas service to residential and commercial customers within the City.

On April 10, 2012, the City Council of West Monroe authorized a franchise agreement between the City of West Monroe and any person or entity desiring to provide cable or video services that obtains a state issued certificate of franchise authority. The providers will pay to the City five percent of gross receipts (as defined) collected from the sale of cable or video service to residential and commercial customers within the City and one half of a percent for PEG access support.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**M. Lease Obligations**

The City leases various assets for noncancellable leases of equipment and vehicles. In the government-wide financial statements, capital leases and the related lease obligations are reported as liabilities in the applicable governmental activities statement of net assets as well as recording a related right-of-use lease asset. Leases with an initial value of \$5,000 or more and greater than 12 months in length, are recognized. They are evaluated based on the individual value of each asset.

The lease liability is based on the present value of payments expected to be made during the lease term. The liability is reduced as payments are made. The right-of-use asset is amortized over the useful life on a straight-line basis.

**N. Long-Term Liabilities**

Bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**O. Compensated Absences**

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are accrued when incurred in enterprise funds under the accrual basis of accounting. Employees of the City earn vacation pay in varying amounts ranging from 5 to 25 working days per year depending upon length of service. At the end of each year, employees may carry forward earned vacation time. Up to a maximum of 50 days of unused vacation is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

Firemen and policemen may receive up to one year's sick leave per illness as prescribed under Louisiana law. For all other City employees, sick leave is accumulated at rates ranging up to 12 days per year. Unused sick leave may be carried forward, however, up to a maximum of 36 days of unused sick leave is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

**P. Dedicated Revenues**

Two cents of the sales tax revenue assessment is dedicated as follows: one cent is dedicated to capital improvements; seventy-five percent of the remaining cent is dedicated for purchase and improvements of assets having a life of one year or greater, related professional services and programs, and for paying capital improvements, construction, and repairs; the remaining twenty-five percent shall be used for general operations.

An additional one percent sales and occupancy tax was approved for restaurants and hotels within the West Monroe Economic Development District in December 2018. The funds will be used for economic development within the district.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**Q. Fund Equity**

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

*Restricted Fund Balance* – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the city aldermen – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the city aldermen remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned Fund Balance* – This classification reflects the amounts constrained by the city’s “intent” to be used for specific purposes, but are neither restricted nor committed. The city aldermen and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as non-spendable and are neither restricted nor committed.

*Unassigned Fund Balance* – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the city’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

**R. Accounting Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary funds and the government-wide financial statements during the reporting period. Actual results could differ from these estimates.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 1 – Summary of Significant Accounting Policies (continued)**

**S. Pension Plans**

The City of West Monroe, Louisiana is a participating employer in multiple pension plans as described in Note 10. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Funds, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Plans.

**Note 2- Cash and Cash Equivalents**

*Custodial Credit Risk – Deposits*

The custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy to ensure there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, the City had no custodial risk related to its deposits at June 30, 2024.

At June 30, 2024, the City has cash and cash equivalents (book balances net of overdrafts) in the amount of \$13,671,968 (petty cash of \$20,757 not included).

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable by both parties. Cash and cash equivalents (bank balances) at June 30, 2024, are secured as follows:

Bank Balances	<u>\$ 14,606,475</u>
Federal Deposits Insurance	\$ 250,000
Pledged Securities (Uncollateralized)	<u>17,171,180</u>
<b><u>TOTAL</u></b>	<b><u>\$ 17,421,180</u></b>
Governmental Funds Cash	\$ 12,097,406
Enterprise Funds Cash	306,609
Fiduciary Funds Cash	<u>1,288,710</u>
<b><u>TOTAL BOOK BALANCES BY FUND TYPE</u></b>	<b><u>\$ 13,692,725</u></b>

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 2- Cash and Cash Equivalents (continued)**

Discretely Presented Component Units – Deposits

All deposits of the component units are held by area financial institutions. At the respective year ends, all deposits are insured or collateralized with securities held in the component unit's name by its agent (the trust department of a bank other than the pledging bank).

**Note 3 – Investments**

*Custodial Credit Risk – Investments*

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodial credit risk related to its investments at June 30, 2024.

Under state law, the City may invest funds in obligations of the United States, in federally-insured investments, or in time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At June 30, 2024, the City had the following investments stated at cost, which approximates market:

Fixed Income	\$ 1,775,248
Louisiana Asset Management Pool	<u>2,009,832</u>
Total	<u>\$ 3,785,080</u>

*Interest Rate Risk*

In accordance with its investment policy, the City manages its exposure to declines in fair market values by limiting investment portfolio to "money market investments", which are defined as creditworthy, highly liquid investments with maturities of one year or less. Although there may be certain circumstances in which longer-term securities are utilized, the general use of long-term securities shall be avoided.

*Credit Risk*

The City's investment policy limits investments to fully insured and/or fully-collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies.

*Concentration of Credit Risk*

The City's investment policy limits the City's investment instruments to: 1) certificates of deposit; 2) certain direct obligations of the U.S. Government; 3) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America; and 4) the Louisiana Asset Management Pool.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 3 – Investments (continued)**

The City participates in the Louisiana Asset Management Pool (LAMP). The LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. LAMP is rated AAAM by Standard and Poor's rating.

**Note 4 – Fund Deficits**

The following funds had deficits at June 30, 2024:

Internal Service Funds:	
Employee Health Insurance	649,803

Any deficits in the special revenue funds and debt service funds are to be financed with future revenues or transfers from other funds. Any deficits in the capital project funds will be funded with future drawdowns from state and federal agencies and/or transfers from the general fund.

**Note 5 – Accounts Receivable**

Accounts receivable at June 30, 2024, consisted of the following:

	<u>Governmental</u>	<u>Proprietary</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	
Accounts Receivable	\$ 518,649	\$ 529,085	\$ 1,047,734

**Note 6 – Ad Valorem Taxes**

Property taxes are usually mailed out in November through Ouachita Parish and are due as of January 1. Ouachita Parish remits the City's portion monthly as received from taxpayers. An enforceable lien attaches to the property with unpaid taxes and is sold at a tax sale usually in June of the following year.

The Ouachita Parish Tax Assessor establishes assessed values each year on a uniform basis at the following ratios to fair market value:

10% Land	15% Machinery
10% Residential Improvements	15% Comm. Improvements
15% Industrial Improvements	25% Public Service Properties, Excluding Land

The ad valorem tax millage is as follows:

	<u>Mills</u>
General Ad Valorem Tax	6.90
Highland Park Development District	<u>5.00</u>
<u>TOTAL</u>	<u>11.90</u>

The Highland Park Development District millage was not in effect for the year end June 30, 2024, but will be for following year.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 7 – Due From Other Governments**

The amounts due from other governments at June 30, 2024, are as follows:

City of Monroe, LA	\$ 2,601,000
Corporation for National and Community Service	54,929
HUD	1,824
Ouachita Parish Sheriff	-
State of Louisiana	63,177
Various	-
<b><u>TOTAL</u></b>	<b><u>\$ 2,720,930</u></b>

**Note 8 – Capital Assets**

Capital asset activity for the year ended June 30, 2024, is as follows:

	June 30, 2023			June 30, 2024
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Government Activities:				
Non-Depreciable Assets:				
Land	\$ 6,911,403	\$ 502,000	\$ -	\$ 7,413,403
Construction In Progress	18,845,724	2,482,331	(18,387,681)	2,940,374
Total	25,757,127	2,984,331	(18,387,681)	10,353,777
Depreciable Assets:				
Buildings	32,908,432	25,541,561	-	58,449,993
Improvements	4,946,923	106,286	-	5,053,209
Equipment	7,839,060	919,453	-	8,758,513
Vehicles	9,536,790	-	-	9,536,790
Infrastructure	83,503,696	6,618,949	-	90,122,645
Total at Historical Cost	\$138,734,901	\$ 33,186,249	\$ -	\$ 171,921,150
Less Accumulated				
Depreciation for:				
Buildings	\$( 20,936,321)	\$( 1,456,562)	\$ -	\$( 22,392,883)
Improvements	( 1,757,381)	( 123,618)	-	( 1,880,999)
Equipment	( 6,815,997)	( 366,325)	-	( 7,182,322)
Vehicles	( 9,015,722)	( 201,330)	-	( 9,217,052)
Infrastructure	( 61,913,175)	( 1,689,476)	-	( 63,602,651)
Total Accumulated				
Depreciation	( 100,438,596)	( 3,837,311)	-	( 104,275,907)
<b><u>Government Activities</u></b>				
<b><u>Capital Assets, Net</u></b>	<b><u>\$ 64,053,432</u></b>	<b><u>\$ 32,333,269</u></b>	<b><u>\$(18,387,681)</u></b>	<b><u>\$ 77,999,020</u></b>

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 8 – Capital Assets (continued)**

	June 30, 2023			June 30, 2024
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Business-Type Activities:				
Non-Depreciable Assets:				
Land	\$ 74,150	\$ -	\$ -	\$ 74,150
Construction in Progress	-	-	-	-
Total	74,150	-	-	74,150
Depreciable Assets:				
Buildings	73,436	-	-	73,436
Sparta Reuse Plant	20,701,729	-	-	20,701,729
Water Plant	17,272,395	35,800	-	17,308,195
Treatment Plant	16,750,560	209,051	-	16,959,611
Equipment	2,058,506	138,076	-	2,196,582
Totals at Historical Cost	56,856,626	382,927	-	57,239,553
Less Accumulated				
Depreciation for:				
Buildings	( 73,436)	-	-	( 73,436)
Sparta Reuse Plant	( 11,233,797)	( 1,035,187)	-	( 12,268,984)
Water Plant	( 8,752,381)	( 536,974)	-	( 9,289,355)
Treatment Plant	( 11,657,141)	( 526,159)	-	( 12,183,300)
Equipment	( 1,882,057)	( 68,147)	-	( 1,950,204)
Total Accumulated				
Depreciation	( 33,598,812)	( 2,166,467)	-	( 35,765,279)
<u>Business-Type Activities</u>				
<u>Capital Assets, Net</u>	<u>\$23,331,964</u>	<u>\$ (1,783,540)</u>	<u>\$ -</u>	<u>\$ 21,548,424</u>

Depreciation expense for the year ended June 30, 2024, was charged to functions of the City as follows:

Government Activities:	
General Government	\$ 2,086,606
Public Safety	261,566
Public Works	173,132
Culture and Recreation	450,738
Community Development	332,706
Ike Hamilton Expo Center	508,317
Convention Center	24,246
Health and Welfare	-
Total Depreciation Expense -	
Governmental Activities	<u>\$ 3,837,311</u>
Business-Type Activities:	
Utilities	<u>\$ 2,166,467</u>

**Note 9 - Restricted Assets and Related Resources**

At June 30, 2024, all restricted assets were in the form of demand deposits. These assets represent amounts held for utility customer deposits and cash for reserve and sinking fund requirements.



**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans**

**STATE RETIREMENT SYSTEMS**

**MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**

Substantially all city employees, except firemen and policemen are members of the Municipal Employees' Retirement System of Louisiana (MERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The MERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Each of these are separated by first employment date of which those before January 1, 2013 are in Plan A and those after in Plan A Tier 2. All members participate in Plan A or Plan A Tier 2 based on those dates.

All permanent employees working at least 35 hours per week and elected city officials are required to participate in the system. Under the MERS Plan A, a member who retires at or after age 60 with at least 10 years of creditable service or at any age with 25 years of creditable service is entitled to a full retirement benefit, payable monthly for life, equal to 3 percent of the member's final compensation multiplied by his years of creditable service. With MERS Plan A Tier 2, a member who retires at or after age 67 with at least 7 years of creditable service, at or after age 62 with at least 10 years of creditable service or at 55 age with 30 years of creditable service are entitled to the same benefits as noted with Plan A.

Final compensation is a member's average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted. A member who withdraws from active service prior to retirement eligibility is entitled to receive benefits beginning on the normal retirement date, assuming completion of the required years of creditable service and no prior refund of contributions. The system also provides death and disability benefits. Benefits are established by state statute.

**Funding Policy** – State statute requires covered employees to contribute 9.5 percent of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current actuarially determined rate is 29.5 percent of annual covered payroll. The City's contributions to the System under Plan A for the years ending June 30, 2024, 2023 and 2022 were \$2,137,030, \$2,230,104 and \$1,988,838, respectively, equal to the required contributions for each year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees' Retirement System, 7937 Office Park Blvd., Baton Rouge, Louisiana 70809, or by calling (225) 925-4810.

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

At June 30, 2024, the City reported a liability of \$13,744,500 for its proportionate share of the net pension liability for the MERS plan. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

projection of the City's long-term share of contributions to the MERS pension plan relative to the  
**Note 10 - Pension and Retirement Plans** (continued)

projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was 3.7606%, which was an increase of 0.2362% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized net pension expense of \$2,123,389, net of employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$233,545.

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,222	\$ (125,683)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	1,579,392	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	822,520	-
Employer contributions subsequent to the measurement date	2,137,030	-
Total	<u>\$ 4,548,164</u>	<u>\$ (125,683)</u>

The City reported a total of \$2,137,030 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2023, which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year	MERS
2024	\$ 884,592
2025	355,612
2026	1,145,783
2027	(100,534)
	<u>\$ 2,285,453</u>

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, is as follows:

<b>Valuation Date</b>	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	3 years
<b>Investment Rate of Return/Inflation Rate</b>	6.85%, net of investment expense; 2.50% inflation
<b>Projected salary increases</b>	4.5 to 6.4%
<b>Employee mortality</b>	PubG-2010(B) Employee Table set equal to 120% for males and females, each adjusted using their respective male and female MP2018 scales
<b>Disabled lives mortality</b>	PubNS-2010(B) Disabled Retiree Table set equal to 120% for males and females with the full generational MP 2018 scale
<b>Annuitant and beneficiary mortality</b>	PubG-2010(B) Healthy Retiree Table set equal to 120% for males and females, each adjusted using their respective male and female MP 2018 scales

**Discount Rate**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2023, are summarized in the following table:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Portfolio Real Rate of Return</b>
Public Equity	56%	2.44%
Public fixed income	29%	1.26%
Alternative Investments	15%	0.65%
Total	100%	4.35%
Inflation		2.50%
Expected Arithmetic Nominal Return		6.85%

The discount rate used to measure the total pension liability was 6.85% for the year ended June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active and inactive employees), determined as of the beginning of the measurement period. The effect on net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period. The Expected Remaining Service Lives (ERSL) for 2023 is 3 years.

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

The following table presents the City's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the City's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
MERS			
Rates	5.85%	6.85%	7.85%
COWM Share - NPL	\$19,055,003	\$13,744,300	\$9,258,726

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

**MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM**

All full-time police officers engaged in law enforcement are required to participate in the Municipal Police Employees' Retirement System (MPERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. Members who started prior to January 1, 2013, can retire at or after age 55 with 12 years of creditable service, at or after age 50 with 20 years of creditable service, or at any age with 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3-1/3 percent of the member's average final compensation multiplied by his years of creditable service, not to exceed 100 percent of his average final compensation.

Average final compensation is the average annual earned compensation of a member for any period of 36 successive or joined months of service that produces the highest average.

Members who started on or after January 1, 2013, retire under one of two plans, Hazardous Duty or Non Hazardous Duty. Under Hazardous Duty, at or after age 55 with 12 years of creditable service, or at any age with 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the member's average final compensation, not to exceed 100 percent of his average final compensation. Under Non Hazardous Duty, at or after age 60 with 10 years of creditable service, 25 years of creditable service at age 55, or at any age with 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 1/2 percent of the member's average final compensation, not to exceed 100 percent of his average final compensation.

For these members, average final compensation is the average annual earned compensation of a member for any period of 60 successive or joined months of service that produces the highest average.

The system also provides death and disability benefits. Benefits are established by state statute.

**Funding Policy** - State statute requires covered employees to contribute 9.75 percent of their salaries to the system. The City is required to contribute 34 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The City's contributions to the System for the years ending June 30, 2024, 2023, and 2022 were \$1,229,916, \$1,030,999 and \$877,070, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Police Employees' Retirement System, 8401 United Plaza Blvd., Baton Rouge, Louisiana 70809-7017, or by calling (225) 929-7411.

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

At June 30, 2024, the City reported a liability of \$10,289,149 for its proportionate share of the net pension liability for the MPERS plan. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans** (continued)

actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the MPERS pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was 0.9739%, which was an increase of .0180% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized pension expense of \$1,364,964 net of employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$238,353.

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 724,769	\$ (4,313)
Changes of assumptions	171,695	-
Net difference between projected and actual earnings on pension plan investments	1,110,774	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	229,544	(399,560)
Employer contributions subsequent to the measurement date	1,229,916	-
Total	<u>\$ 3,466,698</u>	<u>\$ (403,873)</u>

The City reported a total of \$1,229,916 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2023, which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year	MPERS
2024	\$ 358,356
2025	385,460
2026	1,144,299
2027	(55,206)
	<u>\$1,832,909</u>

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, is as follows:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

<b>Valuation Date</b>	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	4 years
<b>Investment Rate of Return/Inflation Rate</b>	6.75%, net of investment expense, 2.50% inflation
<b>Projected salary increases</b>	4.70 to 12.30% based on years of service
<b>Mortality</b>	<p>For employees, the Pub-2010 Public Retirement Plan Mortality Table for Safety Below-Median Employees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used</p> <p>For disabled lives, the Pub-2010 Public Retirement Plan Mortality Table for Safety Disable Retirees multiplied by 105% for males and 115% for females, each with full generational projection using the MP2019 scale was used</p> <p>For annuitants and beneficiaries, the Pub-2010 Public Retirement Plan Mortality Table for Safety Below-Median Healthy Retirees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used</p>

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The mortality rate assumption used was set based upon an experience study performed by the prior actuary on plan data for the period July 1, 2014, through June 30, 2019, and the review of similar law enforcement mortality. A change was made full generational mortality which combines the use of a base mortality table which appropriate mortality improvement scales. In order to set the base mortality table, actual plan mortality experience was assigned a credibility weighting and combines with a standard table to produce current levels of mortality.

The best estimates of the arithmetic nominal rates of return for each major asset class included in the system's target allocation as of June 30, 2023, are summarized in the following table:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Portfolio Real Rate of Return</b>
Equity	52.00%	3.29%
Fixed Income	34.00%	1.12%
Alternative Investments	14.00%	0.95%
Other	0.00%	0.00%
Total	100%	5.36%
Inflation		2.54%
Expected Arithmetic Nominal Return		7.90%

**Discount Rate**

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the City's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the City's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
MPERS			
Rates	5.75%	6.75%	7.75%
COWM Share- NPL	\$ 14,477,645	\$ 10,289,149	\$ 6,790,213



**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

**FIREFIGHTERS' RETIREMENT SYSTEM**

All full-time firefighters for the City who are engaged in fire protection are eligible to participate in the Firefighters' Retirement System (FRS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

A member who has completed 20 years of creditable service and has reached the age of 50, with at least 12 years of service who has reached the age of 55, as well as anyone with 25 years of service at any age are eligible for retirement. Upon retirement, the benefit amount is 3-1/3 percent of average final compensation multiplied by years of creditable service, not to exceed his average final compensation. Average final compensation is the member's average annual earned compensation for any period of 36 successive or joined months of service that produce the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - State statute requires covered employees to contribute 10.00 percent of their salaries to the system. The City is required to contribute 33.25 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contribution to the System for the years ending June 30, 2024, 2023 and 2022 were \$763,288, \$712,620, and \$642,674, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, 3100 Brentwood Drive, Baton Rouge, Louisiana 70809-1752, or by calling (225) 925-4060.

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

At June 30, 2024, the City reported a liability of \$5,420,800 for its proportionate share of the net pension liability for the FRS plan. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the FRS pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was .8305%, which was an increase of .0879% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized pension expense of \$1,073,448 net of employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$321.

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 169,243	\$(185,719)
Changes of assumptions	328,010	-
Net difference between projected and actual earnings on pension plan investments	734,722	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	540,634	(159,808)
Employer contributions subsequent to the measurement date	763,288	-
Total	<u>\$ 2,535,897</u>	<u>\$ (345,527)</u>

The City reported a total of \$763,288 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2023, which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year	FRS
2024	\$ 261,380
2025	192,645
2026	780,175
2027	44,564
2028 and thereafter	148,318
	<u>\$ 1,427,082</u>

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, is as follows:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

<b>Valuation Date</b>	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	7 years
<b>Investment Rate of Return</b>	6.9%, net of investment expense
<b>Inflation Rate</b>	2.50 per annum
<b>Projected salary increases</b>	5.2-14.1% per year based on years of service
<b>Mortality</b>	For active members, mortality was set equal to the PUB-2010 Public retirement Plans Mortality Table for Safety Below_Median Employees  For annuitants and beneficiaries, mortality was set equal to the PUB-2010 Public retirement Plans Mortality Table for Safety Below_Median Healthy Retirees  For disabled retirees, mortality was set equal to the PUB-2010 Public retirement Plans Mortality Table for Safety Disabled Retirees  In all cases, the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP2019 scale.
<b>Cost of Living Adjustments</b>	Only those previously granted.

The estimated long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation. Using the target asset allocation for the System and the average values for expected real rates of return, standard deviation of returns and the correlation of the returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined.

<b><u>Asset Class</u></b>	<b><u>Target Asset Allocation</u></b>
Equity	56.00%
Fixed Income	26.00%
Alternative Investments	18.00%
Multi-Asset Strategies	0.00%
Total	100.00%

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the City's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the City's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS Rates	5.9%	6.9%	7.9%
COWM Share- NPL	\$ 8,362,667	\$ 5,420,800	\$ 2,967,151

**LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM**

The City Judge is eligible to participate in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. LASERS provides benefits for certain elected officials and officials appointed by the governor. Eligibility for full retirement is based on years of credible service and date of which you were first hired. Upon retirement, the benefit amount is 2-1/2 percent of average compensation multiplied by the number of years of creditable service. Average compensation is defined as the member's average annual earned compensation for the highest thirty-six to sixty consecutive months of employment based on date of hire.

Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. The system also provides death and disability benefits. Benefits are established by state statute.

**Funding Policy** - State statute requires covered employees to contribute 11.50 percent of their salaries to the system. The City is required to contribute 44.8 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contribution to the plan for the years ending June 30, 2024, 2023 and 2022 were \$0, \$23,718 and \$22,184, respectively, equal to the required contributions for the year.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, 3401 United Plaza Blvd., Baton Rouge, Louisiana 70809, or by calling (225) 922-0600.

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

At June 30, 2024, the City reported a liability of \$173,162 for its proportionate share of the net pension liability for the LASERS plan. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the LASERS pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was .0026%, which was an increase of .0001% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized pension expense of \$26,069, including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,748	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	990	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	-
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 4,738</u>	<u>\$ -</u>

The City reported a total of \$0 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2023, which will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

Year	LASERS
2024	\$ 4,733
2025	(6,253)
2026	8,528
2027	(2,270)
	<u>\$ 4,738</u>

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, is as follows:

<b>Valuation Date</b>	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.25%, net of investment expense
<b>Salary Increases</b>	Various between 2.6 and 3.6%
<b>Projected inflation increases</b>	2.3% per annum
<b>Mortality</b>	RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018
<b>Termination, Disability and Retirement</b>	RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 10 - Pension and Retirement Plans (continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.19% for 2023. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Cash	0.80%
Domestic Equity	4.45%
International Equity	5.44%
Domestic Fixed Income	2.04%
International Fixed Income	5.33%
Alternative Investments	8.19%
Risk Parity	0.00%
<b>Total Fund</b>	<b>5.75%</b>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the City's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the City's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
LASERS			
Rates	6.25%	7.25%	8.25%
COWM Share-NPL	\$ 226,741	\$ 173,162	\$ 127,769

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 11 - Postemployment Health Care and Life Insurance Benefits**

**General Information about the OPEB Plan**

*Plan description* – The City of West Monroe (the City) provides certain continuing health care and life insurance benefits for its retired employees. The City of West Monroe’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the City. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the City. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

*Benefits Provided* – Medical insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. The employees are covered by one of three retirement systems: first, MERS of Louisiana, whose retirement eligibility (D.R.O.P entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; second, the Firefighters’ Retirement System of Louisiana, and third, the Municipal Police Retirement System of Louisiana. Both the Fire and Police systems have retirement eligibility (D.R.O.P entry) provision as follows: 25 years of service at any age, age 50 and 20 years of service; or, age 55 and 12 years of service. Employees hired on and after January 1, 2013, must meet the following retirement (D.R.O.P entry) requirements: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Furthermore, there is a minimum requirement of 15 years to receive medical benefits.

*Employees covered by benefit terms* – At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	28
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	222
	250

**Total OPEB Liability**

The City’s total OPEB liability of \$5,065,456 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Prior Discount rate	3.65%
Discount rate	3.93%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Getzen Model, initial trend of 5.5%
Mortality	Pub 2010/2021



**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 11 - Postemployment Health Care and Life Insurance Benefits (continued)**

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2024, valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

**Changes in the Total OPEB Liability**

Balance at June 30, 2023	\$ 4,762,324
Changes for the year:	
Service cost	42,019
Interest	174,592
Differences between expected and actual experience	267,791
Changes of assumptions	(39,132)
Benefit payments and net transfers	(142,138)
Net changes	303,132
Balance at June 30, 2024	\$ 5,065,456

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.93%) or 1-percentage-point higher (3.93%) than the current discount rate:

	<b>1.0% Decrease (1.93%)</b>	<b>Current Discount Rate (2.93%)</b>	<b>1.0% Increase (3.93%)</b>
Total OPEB liability	\$ 5,595,360	\$ 5,065,456	\$ 4,605,018

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

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 4,599,499	\$ 5,065,456	\$ 5,600,843

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

For the year ended June 30, 2024, the City recognized OPEB expense of \$(199,772). At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 11 - Postemployment Health Care and Life Insurance Benefits (continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 507,629	\$ (2,935,652)
Changes in assumptions	983,750	(1,998,519)
Total	\$ 1,491,379	\$ (4,934,170)

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

Years ending June 30:

2024	(416,382)
2025	(416,382)
2026	(416,382)
2027	(416,382)
2028	(416,382)
Thereafter	(1,360,880)

**Note 12 - Long-Term Debt**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds and Notes Payable:					
Certificates of Indebtedness,					
Series 2022	16,820,000	-	495,000	16,325,000	515,000
Series 2015	17,315,000	-	1,185,000	16,130,000	1,225,000
Series 2018	9,655,000	-	440,000	9,215,000	455,000
Block Grant for Economic Development	<u>78,685</u>	<u>-</u>	<u>24,996</u>	<u>53,689</u>	<u>24,996</u>
<b>Total Governmental Bonds And Notes Payable</b>	43,868,685	-	2,144,996	41,723,689	2,219,996
Other Liabilities:					
Accrued Heart and Lung Disability	137,894	-	10,204	127,690	18,633
Accrued Vacation, Sick And Compensatory Time	<u>863,882</u>	<u>470,357</u>	<u>-</u>	<u>1,334,239</u>	<u>1,334,239</u>
<b>Total Other Liabilities</b>	<u>1,001,776</u>	<u>470,357</u>	<u>10,204</u>	<u>1,461,929</u>	<u>1,352,872</u>
<b>Total Governmental Activities Long-Term Debt</b>	<u>\$44,870,461</u>	<u>\$ 470,357</u>	<u>\$ 2,155,200</u>	<u>\$43,185,618</u>	<u>\$3,572,868</u>

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 12 - Long-Term Debt** (continued)

Business-Type Activities:

Bonds and Notes Payable:

Certificates of Indebtedness,

Sewer Bonds 2010	\$ 591,000	\$ -	\$ 63,000	\$ 528,000	\$ 64,000
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Other Liabilities:

Accrued Vacation, Sick

And Compensatory Time

Business-Type Activities	209,918	-	122,861	87,057	87,057
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Total Business-Type Activities

Long-Term Debt	\$ 800,918	\$ -	\$ 185,861	\$ 615,057	\$ 151,057
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Payments on the bonds and notes payable that pertain to the City's governmental activities are made by the debt service funds. Funding for these payments are from an irrevocable pledge and dedication of the net avails of the City's one percent (1%) sales and use tax approved in 1991 and the forty-nine hundredths of one percent (.49%) sales and use tax approved in 2014.

The accrued heart and lung disability and accrued vacation, sick and compensatory time will be liquidated primarily by the General Fund. Payment of compensated absences is dependent upon many factors; therefore, the timing of future payments is not readily determinable.

Principal and interest requirements to retire the City's bonds and notes payable obligations are as follows:

	Certificates of Indebtedness	
Year Ended	Series 2015	
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,225,000	\$ 567,831
2026	1,270,000	505,456
2027	1,315,000	440,831
2028	1,360,000	380,756
2029	1,410,000	332,406
2030-2034	7,820,000	960,278
2035-2039	1,730,000	30,275
2040-2044	-	-
<u>Total</u>	<u>\$ 16,130,000</u>	<u>\$ 3,217,833</u>

	Certificates of Indebtedness			
Year Ended	Series 2018		Series 2022	
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 455,000	\$ 397,913	\$ 515,000	\$ 784,163
2026	480,000	374,538	530,000	765,213
2027	500,000	350,038	550,000	744,688
2028	520,000	324,538	570,000	721,050
2029	540,000	298,038	600,000	693,000
2030-2034	3,035,000	1,067,788	3,470,000	2,973,000
2035-2039	3,685,000	377,856	4,430,000	1,990,750
2040-2044	-	-	5,660,000	735,000

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

Total                      \$ 9,215,000    \$ 3,190,709,                      \$16,325,000    \$9,406,864  
**Note 12 - Long-Term Debt (continued)**

Year Ended June 30,	CDBG Division of Adm. Economic Development		Sewer Revenue Bonds Series 2010	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 24,996	\$ -	\$ 64,000	\$ 2,232
2026	24,996	-	64,000	1,944
2027	3,697	-	65,000	1,654
2028	-	-	66,000	1,359
2029	-	-	66,000	1,062
2030-2034	-	-	203,000	1,375
2035-2039	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total</u>	<u>\$ 53,689</u>	<u>\$ -</u>	<u>\$ 528,000</u>	<u>\$ 9,626</u>

**Note 13 - Long-Term Firemen's Disability Payments**

The City of West Monroe is self-insured with respect to workers' compensation claims up to \$250,000 per occurrence. Consequently, the City is responsible for providing Louisiana State Workers Compensation benefits under the Heart and Lung Act. Under this act, special treatment has been accorded firemen who develop any disease or infirmity of the heart and lungs. Louisiana Revised Statute 33.2581 provides a presumption in favor of firemen that the disease is related to employment even if they are not on duty when stricken with the disease, if the disease manifests itself after the first five years of employment. At June 30, 2024, the City is responsible for payment of lifetime benefits to two firemen or their spouses. The actuarial estimate of the liability is \$127,690.

The annual payment requirements outstanding at June 30, 2024, are as follows:

2025	\$ 18,633
2026	18,633
2027	18,633
2028	18,633
2029	18,633
2030-2034	34,525
2035-2036	<u>-</u>
<u>TOTAL</u>	<u>\$ 127,690</u>

**Note 14 - Municipal Facilities Revolving Loan Fund**

On November 1, 2009, the City entered into a commitment agreement with the Louisiana Department of Environmental Quality for two capitalization grants totaling \$6,000,000 to be used for the purpose of establishing a water pollution control revolving fund for providing assistance to upgrade the City's existing treatment plant by installing additional components that would allow the plant effluent to be used by Graphic Packaging as process water. These components are not required for the City to meet its permits but are needed solely to allow for the beneficial use of the plant effluent. The existing lagoons are retained to provide secondary treatment before entering the new units. Effluent from the plant is being pumped to Graphic Packaging through a pipeline that has been constructed for that purpose.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 14 - Municipal Facilities Revolving Loan Fund (continued)**

**Sewer Revenue Bonds**

Sewer revenue bonds were issued in the amount of \$1,250,000 to help fund the above project. This amount will be paid back over a twenty year amortization period at .45% and is also recognized as bonds payable. Sewer Revenue Bonds of \$4,750,000 were also issued but were forgiven during the year ending June 30, 2013. See note 12 for the principal and interest requirements.

**Note 15 - Leased Assets**

During the year ending June 30, 2023, the City entered into a lease agreement with Enterprise to provide the City's fleet of vehicles. Over the next several years, Enterprise will be replacing all of the City's vehicles. The vehicles will then be rotated out every few years along the same time frame. Lease terms vary from 4 to 5 years with varying interest rates per vehicle between 4.31 and 8.8 percent as of June 30, 2024. As of June 30, 2024, the City has received 81 vehicles. The following is a schedule by years of future minimum lease payments:

Year Ended June 30,	Principal	Interest
2025	\$ 516,500	122,169
2026	474,394	85,855
2027	372,628	51,234
2028	252,431	21,110
2029	34,786	2,123

As of June 30, 2024, the leased assets were valued at \$2,388,473 with accumulated amortization of \$802,567.

**Note 16 - Cooperative Endeavor – Sports Complex**

The City and the Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish entered into a Cooperative Agreement in regards to the construction of the West Monroe Sports and Events Complex. The Bureau contributed to the construction of the facility, and in return, the City and the Bureau will work together to allow the Bureau to schedule events at the Complex through 2039.

**Note 17 - Sports Complex Management**

The City entered into an agreement with Sports Facilities Management to manage the day-to-day operations of the complex. The City pays the company an operations fee monthly as well as paying for the cost to operate and working capital.

**Note 18 - Litigation**

There are several pending lawsuits in which the City is involved. The City Attorney is unaware of any pending litigation from which he would reasonably expect the City to incur a liability in excess of its applicable deductible on any insurance policy and is further unaware of any litigation where the City may not be insured as to any claim where he would reasonably expect the City to incur a liability in excess of \$100,000.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 19 - Self-Insurance Program**

During 1998, the City began a self-insurance program for hospitalization and medical coverage for its active employees and retirees. The City limits its losses through the use of reinsurers up to \$75,000 per employee. The City's aggregate annual loss limitation is based on a formula that considers, among other things, the total number of employees. At June 30, 2024, the City's annual cost, excluding reinsurance premiums, is limited to approximately \$3,500,000, which was for active employees. Approximately 39 retirees receive benefits under this plan. These retirees reimbursed the City for \$272,092 during the year ended June 30, 2024, for their cost of the health care benefits.

**Note 20 - Deferred Compensation Plan**

Employees of the City may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The deferred compensation plan is available to all full time employees of the City. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death or unforeseeable emergency.

Since the assets of the plans are held in a custodial account with a third party administrator, the assets and liabilities are not presented in the City's financial statements in accordance with GASB 32. Assets with a fair market value of \$1,880,793 are held by Nationwide Retirement Solutions, Inc. and Corebridge Financial.

**Note 21 - Interfund Operating Transfers In and Out**

Interfund operating transfers in and out during the year ended June 30, 2024, were as follows:

<u>Fund</u>	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
<b>Major Funds:</b>		
General Fund	\$ 2,357,398	\$ 6,895,363
'86 Sales Tax Capital	5,502,263	862,255
ARPA	-	2,357,398
2022 Debt Capital	142,437	-
<b>Enterprise Fund</b>	361,040	-
<b>Non-Major Funds:</b>		
Special Revenue Funds	760,785	-
Capital Project Funds	-	-
Internal Service Fund	-	-
Fiduciary Funds	78,846	-
Debt Service Funds	912,247	-
<b>TOTAL</b>	<b>\$ 10,115,016</b>	<b>\$ 10,115,016</b>

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

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 22 - Interfund Receivables and Payables**

Interfund balances at June 30, 2024, were as follows:

<u>Fund</u>	<u>Receivables</u>	<u>Interfund Payables</u>
<b>Major Funds:</b>		
General Fund	\$ 562,061	\$ 135,541
'86 Sales Tax	165,541	326,713
2022 Debt Capital	-	-
<b>Enterprise Fund</b>	352,991	-
<b>Non-Major Funds:</b>		
Special Revenue Funds	666,826	790,873
Debt Service Funds	-	5,102
Capital Project Fund	-	30,000
Fiduciary Funds	194,229	2,000
Internal Service Fund	<u>-</u>	<u>651,419</u>
<b><u>TOTAL</u></b>	<b><u>\$ 1,941,648</u></b>	<b><u>\$ 1,941,648</u></b>

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system and payments between funds are made.

**Note 23 - On-Behalf Payments**

Certain City employees in the City Marshal's office, the West Monroe Police and Fire departments receive supplemental pay from the state of Louisiana. In accordance with GASB Statement No. 24, the City has recorded revenues and expenditures for these payments in the General Fund. Revenues under this arrangement totaled \$687,885 and the related expenditures are as follows:

Marshal's Office	\$ 21,600
Police Department	380,400
Code Enforcement	7,200
Fire Department	<u>279,300</u>
Total	<u>\$ 688,500</u>

**Note 24 - Minimum Lease Payments Receivable – Direct Financing Lease**

On September 29, 2006, the City purchased a building for \$1,250,000 and renovated it for an additional \$165,000 with the intent of leasing it as a commercial building with an option to purchase. The company that leased the building created 50 new jobs at the facility. In addition to this arrangement, the City was awarded a community development block grant for \$500,000 (\$10,000 for each job created). This \$500,000 was added to the \$915,000 in bond issuances that were secured during fiscal year 2006 to pay for the building for a total \$1,415,000.

The following lists the components of the minimum lease payments to be received under the direct financing lease as of June 30, 2024:

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 24 - Minimum Lease Payments Receivable – Direct Financing Lease (continued)**

Total minimum lease payments to be received	\$ 56,295
Less: Amounts representing estimated executory costs (such as taxes, maintenance, and insurance), including profit thereon, included in total minimum lease payments	-
Minimum lease payments receivable	56,295
Estimated residual values of leased property (unguaranteed)	-
Less: Unearned Income	( - )
<b><u>NET MINIMUM LEASE PAYMENTS RECEIVABLE – DIRECT FINANCING LEASE</u></b>	<b><u>\$ 56,295</u></b>

Future minimum lease payments are as follows:

Year Ended June 30,	Amount
2025	\$ 25,020
2026	25,020
2027	6,255
2028	-
2029	-
2030-2032	-
Total	<u>\$ 56,295</u>

**Note 25 - Component Units**

For the year ending June 30, 2024, the City has chosen to include its legally separate components units discretely in the City's financial statement in accordance with accounting principles generally accepted in the United States.

**Note 26 - Subsequent Events**

Subsequent events have been evaluated through December 12, 2024, the date that the financial statements were available to be issued. All subsequent events determined to be relevant and material to the financial statements have been appropriately disclosed or recorded.



**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**Note 27 - Fund Changes and Fund Balances**

Amounts for specific purposes by fund and fund balance classifications for the year ended June 30, 2024, are as follows:

<u>Classification/Fund</u>	<u>Purpose</u>	<u>Amount</u>
Nonspendable:		
General Fund	Inventory	\$ 25,412
	Minimum Lease Payment Receivable	56,295
Restricted:		
ARPA		-
2022 Debt Capital	Capital Expenditures	-
Section 8	Public Housing	306,773
Metro LCLE	LCLE Multi-Jurisdictional Taskforce	2,614
Office of Motor Vehicle		29,357
Emergency Shelter	FEMA Emergency Shelter Recipients	8,538
Americorps		139,323
Economic Dev. District		450,504
Officer Witness Court		51,600
Various Cap. Projects	Various Cap. Projects	315,792
Committed:		
General Fund	Fund Balance for Next Year's Operations	-
Assigned:		
General-Project Contingency		3,500,000
Misc. Grants		11,010
Capital Campaign		446,208
Ouachita Outreach		8,349
86 Sales Tax Capital		3,543,099
2011 Debt Service		5,278
2015 Debt Service		853,658
2018 Debt Service		357,451
2022 Debt Service		103,912
Unassigned:		
General Fund		8,479,837
Total Fund Balances		<u>\$18,695,010</u>

REQUIRED SUPPLEMENTARY INFORMATION (PART B)  
BUDGETARY COMPARISON SCHEDULES

DRAFT

**CITY OF WEST MONROE, LOUISIANA**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<b><u>Revenues</u></b>				
Taxes	\$ 21,740,250	\$ 21,584,873	\$ 21,653,157	\$ 68,284
Intergovernmental	511,650	515,563	368,842	(146,721)
Licenses and Permits	1,097,150	1,225,400	1,248,818	23,418
Charges for Services	2,587,213	2,669,896	2,655,519	(14,377)
Fines and Forfeitures	293,900	291,000	334,663	43,663
Interest Earned	20,000	286,691	387,866	101,175
Franchise Revenue	1,151,000	926,480	904,702	(21,778)
Sale of Assets	500,000	800,000	800,601	601
Other	237,000	222,485	390,166	167,681
<b>Total Revenues</b>	<b>28,138,163</b>	<b>28,522,388</b>	<b>28,744,334</b>	<b>221,946</b>
<b><u>Expenditures</u></b>				
General Government:				
Elected Council	86,420	84,225	84,135	90
City Court	624,185	600,991	574,981	26,010
Marshal	578,048	570,078	568,352	1,726
Mayor's Office	720,075	656,960	665,737	(8,777)
City Clerk's Office	747,900	758,108	750,146	7,962
Information Technology	412,160	409,843	410,949	(1,106)
City Hall Maintenance	831,580	785,555	759,862	25,693
General and Administrative	2,952,832	2,776,284	2,771,212	5,072
Public Safety:				
Legal	548,035	522,369	522,833	(464)
Fire	3,554,403	3,563,580	3,547,411	16,169
Police	6,313,577	6,363,360	6,303,576	59,784
Prison	-	-	-	-
Police Shop	-	-	-	-
Public Works:				
Garbage	-	806,277	806,569	(292)
Trash	1,636,896	690,565	687,316	3,249
Streets	968,110	1,105,216	1,193,500	(88,284)
Cemetery	-	2,312	953	1,359
Planning and Zoning	82,100	80,538	82,750	(2,212)
Inspection	329,590	305,865	306,995	(1,130)
City Maintenance Shop	531,980	492,325	498,727	(6,402)

**CITY OF WEST MONROE, LOUISIANA**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
Culture and Recreation:				
Recreation and Parks	532,452	542,280	541,157	1,123
Kiroli Park	621,300	565,704	562,536	3,168
Lazarre Park	5,500	10,600	8,871	1,729
Restoration Park	7,500	7,500	6,480	1,020
Farmer's Market	50,830	51,816	50,756	1,060
Ike Hamilton Expo Center	1,457,690	1,433,563	1,394,814	38,749
Convention Center	495,336	416,084	407,656	8,428
Community Development & Center	385,400	346,827	345,726	1,101
Tanner Building & Business Center	18,370	18,560	28,176	(9,616)
Section 8 Housing	231,910	238,522	-	238,522
Code Enforcement	293,490	266,331	279,901	(13,570)
<b>Total Expenditures</b>	<b>25,017,669</b>	<b>24,472,238</b>	<b>24,162,077</b>	<b>310,161</b>
<b><u>Excess of Revenues Over (Under)</u></b>				
<b><u>Expenditures</u></b>	3,120,494	4,050,150	4,582,257	532,107
<b><u>Other Financing Sources and (Uses)</u></b>				
Transfers In	-	2,300,619	2,357,398	56,779
Transfers Out	(3,000,000)	(6,350,767)	(6,904,323)	(553,556)
<b>Total Other Financing Sources</b>				
<b>and Uses</b>	<b>(3,000,000)</b>	<b>(4,050,148)</b>	<b>(4,546,925)</b>	<b>(496,777)</b>
<b><u>Net Change in Fund Balance</u></b>	120,494	2	35,332	35,330
<b><u>Fund Balance at Beginning of Year</u></b>	12,017,251	12,017,251	12,017,251	-
<b><u>FUND BALANCE AT END OF YEAR</u></b>	<b>\$ 12,137,745</b>	<b>\$ 12,017,253</b>	<b>\$ 12,052,583</b>	<b>\$ 35,330</b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**BUDGETARY COMPARISON SCHEDULE - '86 SALES TAX 75% CAPITAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
<b><u>Revenues</u></b>				
Sales Tax	\$ 7,350,000	\$ 7,221,029	\$ 7,242,348	\$ 21,319
Intergovernmental	3,275,403	3,817,896	3,955,740	137,844
Charges for Services	-	-	-	-
Sales of Asset	-	250,000	-	(250,000)
Other	17,750	-	38,654	38,654
Interest Income	500	2,500	4,083	1,583
<b>Total Revenues</b>	<b>10,643,653</b>	<b>11,291,425</b>	<b>11,240,825</b>	<b>(50,600)</b>
<b><u>Expenditures</u></b>				
Salaries, Wages and Benefits	415,120	312,832	250,161	62,671
Professional Services	879,000	1,849,971	1,728,043	121,928
Repairs and Maintenance	1,000,000	1,748,000	1,523,135	224,865
Capital Purchases	11,593,000	10,511,709	10,402,463	109,246
Miscellaneous	2,190	1,440	30	1,410
<b>Total Expenditures</b>	<b>13,889,310</b>	<b>14,423,952</b>	<b>13,903,832</b>	<b>520,120</b>
<b><u>Excess of Revenues Over</u></b>				
<b><u>Expenditures</u></b>	<b>(3,245,657)</b>	<b>(3,132,527)</b>	<b>(2,663,007)</b>	<b>469,520</b>
<b><u>Other Financing Sources and (Uses)</u></b>				
Transfers In	2,112,965	4,994,271	5,773,366	779,095
Transfers Out	(858,190)	(870,191)	(862,255)	7,936
<b>Total Other Financing Sources</b>				
<b>and Uses</b>	<b>1,254,775</b>	<b>4,124,080</b>	<b>4,911,111</b>	<b>787,031</b>
<b><u>Net Change in Fund Balance</u></b>	<b>(1,990,882)</b>	<b>991,553</b>	<b>2,248,104</b>	<b>1,256,551</b>
<b><u>Fund Balance at Beginning of Year</u></b>	<b>2,898,637</b>	<b>1,536,098</b>	<b>1,536,098</b>	<b>-</b>
<b><u>FUND BALANCE AT END OF YEAR</u></b>	<b>\$ 907,755</b>	<b>\$ 2,527,651</b>	<b>\$ 3,784,202</b>	<b>\$ 1,256,551</b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**BUDGETARY COMPARISON SCHEDULE - APRA FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<b><u>Revenues</u></b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Interest Income	-	-	56,780	56,780
<b>Total Revenues</b>	-	-	56,780	56,780
<b><u>Expenditures</u></b>				
Public Safety	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b><u>Excess of Revenues Over</u></b>				
<b><u>Expenditures</u></b>	-	-	56,780	56,780
<b><u>Other Financing Sources and (Uses)</u></b>				
Transfers In	-	-	-	-
Transfers Out	-	(2,300,619)	(2,357,398)	56,779
<b>Total Other Financing Sources and Uses</b>	-	(2,300,619)	(2,357,398)	56,779
<b><u>Net Change in Fund Balance</u></b>	-	(2,300,619)	(2,300,618)	1
<b><u>Fund Balance at Beginning of Year</u></b>	-	2,225,249	2,300,618	75,369
<b><u>FUND BALANCE AT END OF YEAR</u></b>	\$ -	\$ (75,370)	\$ -	\$ 75,370

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**BUDGETARY COMPARISON SCHEDULE - 2022 DEBT CAPITAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<b><u>Revenues</u></b>				
Sales Tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Sales of Asset	-	-	-	-
Other	2,700,000	2,401,167	2,397,962	(3,205)
Interest Income	-	-	3,233	3,233
<b>Total Revenues</b>	<b>2,700,000</b>	<b>2,401,167</b>	<b>2,401,195</b>	<b>28</b>
<b><u>Expenditures</u></b>				
Salaries, Wages and Benefits	-	-	-	-
Professional Services	-	-	-	-
Repairs and Maintenance	-	-	-	-
Capital Purchases	6,870,434	9,641,685	9,641,685	-
Miscellaneous	-	-	-	-
<b>Total Expenditures</b>	<b>6,870,434</b>	<b>9,641,685</b>	<b>9,641,685</b>	<b>-</b>
<b><u>Excess of Revenues Over</u></b>				
<b><u>Expenditures</u></b>	<b>(4,170,434)</b>	<b>(7,240,518)</b>	<b>(7,240,490)</b>	<b>28</b>
<b><u>Other Financing Sources and (Uses)</u></b>				
General Obligation Bonds	-	-	-	-
Transfers In	-	143,244	142,437	(807)
Transfers Out	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>143,244</b>	<b>142,437</b>	<b>(807)</b>
<b><u>Net Change in Fund Balance</u></b>	<b>(4,170,434)</b>	<b>(7,097,274)</b>	<b>(7,098,053)</b>	<b>(779)</b>
<b><u>Fund Balance at Beginning of Year</u></b>	<b>5,175,771</b>	<b>7,098,077</b>	<b>7,098,053</b>	<b>(24)</b>
<b><u>FUND BALANCE AT END OF YEAR</u></b>	<b>\$ 1,005,337</b>	<b>\$ 803</b>	<b>\$ -</b>	<b>\$ (803)</b>

The accompanying notes are an integral part of this financial statement.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO BUDGETARY COMPARISON SCHEDULES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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

1. In May of each year, the Mayor submits to the Board of Aldermen an operating and capital budget for the succeeding year.
2. A public hearing is scheduled by the Mayor and the Board of Aldermen after allowing for at least ten days notice to the public at the time the budget is initially submitted to the Board of Aldermen.
3. Final adoption of the budget by the Board of Aldermen is on the second Tuesday in June.
4. The Mayor may authorize transfers of budgetary amounts within departments. However, any revision requiring alteration of levels of expenditures or transfers between departments must be approved by the Board of Aldermen.
5. Operating appropriations and nonmajor capital appropriations, to the extent not expended, lapse at year-end. Major capital appropriations continue in force until the project is completed.

All legally adopted budgets of the City are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Expendable Trust Funds.

Budget comparison schedules included in the accompanying financial statements include the original adopted budgets and all subsequent adopted amendments.



**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>Total OPEB Liability</b>							
Service Cost	\$ 297,127	\$ 345,716	\$ 545,637	\$ 423,381	\$ 427,786	\$ 43,261	\$ 42,019
Interest	283,557	289,776	295,308	208,764	220,269	165,791	174,592
Changes in benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	167,657	24,227	(840,440)	167,086	(3,362,419)	88,819	267,791
Changes in Assumptions	(254,289)	410,517	1,192,909	79,957	(2,467,157)	(49,084)	(39,132)
Benefit Payments	(209,073)	(220,572)	(123,327)	(130,110)	(140,470)	(148,196)	(142,138)
<b>Net Change in Total OPEB Liability</b>	<u>284,979</u>	<u>849,664</u>	<u>1,070,087</u>	<u>749,078</u>	<u>(5,321,991)</u>	<u>100,591</u>	<u>303,132</u>
<b>Total OPEB liability - beginning</b>	<u>7,029,915</u>	<u>7,314,894</u>	<u>8,164,558</u>	<u>9,234,646</u>	<u>9,983,724</u>	<u>4,661,733</u>	<u>4,762,324</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 7,314,894</u>	<u>\$ 8,164,558</u>	<u>\$ 9,234,645</u>	<u>\$ 9,983,724</u>	<u>\$ 4,661,733</u>	<u>\$ 4,762,324</u>	<u>\$ 5,065,456</u>
Covered Employee Payroll	\$ 9,088,183	\$ 9,360,828	\$ 9,435,788	\$ 9,718,862	\$ 8,617,953	\$ 8,876,492	\$ 9,427,069
Net OPEB liability as a percentage of covered employee payroll	80.49%	87.22%	97.87%	102.73%	54.09%	53.65%	53.73%
<b>Notes to Schedule:</b>							
<i>Benefit Changes:</i>	None	None	None	None	None	None	None
<i>Changes in Assumption :</i>							
Discount Rate:	3.87%	3.50%	2.21%	2.16%	3.54	3.65	3.93
Mortality:		RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	Pub-2010/2021
Trend:		5.50%	5.50%	Variable	Variable	Variable	Getzen-model

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

**CITY OF WEST MONROE, LOUISIANA**  
**WEST MONROE, LOUISIANA**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**FOR THE YEAR ENDED JUNE 30, 2024**

MERS					
Year Ending June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	3.2940%	8,453,863	5,667,088	149.17%	73.99%
2016	3.3204%	11,860,921	6,066,150	195.53%	66.18%
2017	3.4255%	14,039,990	6,183,127	227.07%	62.11%
2018	3.5568%	14,879,694	4,542,072	327.60%	63.49%
2019	3.6270%	15,018,184	6,004,446	250.12%	65.60%
2020	3.5039%	14,641,645	6,141,697	238.40%	64.68%
2021	3.5312%	15,266,856	6,360,592	240.02%	64.52%
2022	3.2824%	9,129,868	6,741,824	135.42%	79.14%
2023	3.5244%	14,637,667	7,559,676	193.63%	67.87%
2024	3.7606%	13,744,500	7,244,173	189.73%	72.46%

MPERS					
Year Ending June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	1.1694%	7,315,950	3,115,534	234.82%	75.10%
2016	1.0739%	8,413,119	3,140,207	267.92%	70.73%
2017	1.1255%	10,549,125	3,224,985	327.11%	66.04%
2018	1.0824%	9,430,861	3,247,734	290.38%	70.08%
2019	1.1057%	9,347,250	3,286,777	284.39%	71.89%
2020	1.0870%	9,814,357	3,434,923	285.72%	71.01%
2021	1.1121%	10,278,257	2,824,130	363.94%	70.94%
2022	0.9242%	4,926,438	2,948,134	167.10%	84.09%
2023	0.9559%	9,771,486	3,299,196	296.18%	70.80%
2024	0.9739%	10,289,149	3,618,760	284.33%	71.30%

*This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.*

\* The amounts presented have a measurement date of the previous fiscal year end.

**CITY OF WEST MONROE, LOUISIANA**  
**WEST MONROE, LOUISIANA**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (cont.)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

FRS					
Year Ending June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.7515%	3,344,235	1,709,438	195.63%	76.02%
2016	0.8044%	4,341,275	1,875,777	231.44%	72.45%
2017	0.8332%	5,499,705	1,871,321	293.89%	68.16%
2018	0.8019%	4,596,186	1,740,887	264.01%	73.55%
2019	0.7318%	4,209,123	1,705,324	246.82%	74.76%
2020	0.7041%	4,409,092	1,851,380	238.15%	73.96%
2021	0.7439%	5,156,595	1,901,345	271.21%	72.61%
2022	0.7598%	2,692,661	1,910,800	140.92%	86.78%
2023	0.7427%	5,236,487	2,143,218	244.33%	74.68%
2024	0.8305%	5,420,800	2,295,632	236.14%	77.69%

LASERS					
Year Ending June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0024%	141,003	44,812	314.65%	65.02%
2016	0.0022%	151,878	45,720	332.19%	62.70%
2017	0.0024%	187,126	46,614	401.44%	57.70%
2018	0.0024%	171,959	47,516	361.90%	62.50%
2019	0.0024%	163,746	48,526	337.44%	64.30%
2020	0.0024%	172,067	51,541	333.84%	62.90%
2021	0.0023%	189,481	49,504	382.76%	58.00%
2022	0.0026%	142,608	50,924	280.04%	72.80%
2023	0.0025%	185,440	52,942	350.27%	63.70%
2024	0.0026%	173,162	-	0.00%	68.40%

*This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.*

\* The amounts presented have a measurement date of the previous fiscal year end.

**CITY OF WEST MONROE, LOUISIANA**  
**WEST MONROE, LOUISIANA**  
**SCHEDULE OF THE EMPLOYER'S PENSION CONTRIBUTIONS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

MERS					
Year Ending June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution		Employer's Covered Employee Payroll	Contributions as % of Covered Employee Payroll
		Contribution	Contribution Deficiency(Excess)		
2015	1,119,250	1,119,250	-	5,667,088	19.75%
2016	1,201,843	1,201,843	-	6,066,150	19.81%
2017	1,406,663	1,406,663	-	6,183,127	22.75%
2018	1,593,641	1,593,641	-	6,473,855	24.62%
2019	1,561,156	1,561,156	-	6,004,446	26.00%
2020	1,704,321	1,704,321	-	6,141,697	27.75%
2021	1,876,375	1,876,375	-	6,360,592	29.50%
2022	1,988,838	1,988,838	-	6,741,824	29.50%
2023	2,230,104	2,230,104	-	7,559,676	29.50%
2024	2,137,030	2,137,030	-	7,244,173	29.50%

MPERS					
Year Ending June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution		Employer's Covered Employee Payroll	Contributions as % of Covered Employee Payroll
		Contribution	Contribution Deficiency(Excess)		
2015	981,393	981,393	-	3,115,534	31.50%
2016	930,067	930,067	-	3,140,207	29.62%
2017	1,027,768	1,027,768	-	3,224,985	31.87%
2018	1,000,363	1,000,363	-	3,247,734	30.80%
2019	1,088,725	1,088,725	-	3,286,777	33.12%
2020	1,116,350	1,116,350	-	3,434,923	32.50%
2021	953,144	953,144	-	2,824,130	33.75%
2022	877,070	877,070	-	2,948,134	29.75%
2023	1,030,999	1,030,999	-	3,299,196	31.25%
2024	1,229,916	1,229,916	-	3,618,760	33.99%

*This schedule is to be build prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.*

***For reference only:***

<sup>1</sup> Employer contribution rate multiplied by employer's covered employee payroll

<sup>2</sup> Actual employer contributions remitted to the respective pension funds

<sup>3</sup> Employer's covered employee payroll amount for the fiscal year ended.

**CITY OF WEST MONROE, LOUISIANA**  
**WEST MONROE, LOUISIANA**  
**SCHEDULE OF THE EMPLOYER'S PENSION CONTRIBUTIONS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

FRS					
Year Ending June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency(Excess)	Employer's Covered Employee Payroll	Contributions as % of Covered Employee Payroll
2015	500,011	500,011	-	1,709,438	29.25%
2016	510,063	510,063	-	1,875,777	27.19%
2017	472,509	472,509	-	1,871,321	25.25%
2018	461,682	461,682	-	1,740,887	26.52%
2019	451,911	451,911	-	1,705,324	26.50%
2020	513,758	513,758	-	1,851,380	27.75%
2021	613,184	613,184	-	1,901,345	32.25%
2022	642,674	642,674	-	1,910,800	33.63%
2023	712,620	712,620	-	2,143,218	33.25%
2024	763,288	763,288	-	2,295,632	33.25%

LASERS					
Year Ending June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency(Excess)	Employer's Covered Employee Payroll	Contributions as % of Covered Employee Payroll
2015	18,597	18,597	-	44,812	40.70%
2016	17,419	17,419	-	45,720	38.10%
2017	17,713	17,713	-	46,614	40.10%
2018	19,054	19,054	-	47,516	40.10%
2019	19,459	19,459	-	48,526	40.10%
2020	20,977	20,977	-	51,541	40.70%
2021	21,039	21,039	-	49,504	42.50%
2022	22,184	22,184	-	50,924	43.56%
2023	23,718	23,718	-	52,942	44.80%
2024	-	-	-	-	0.00%

*This schedule is to be build prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.*

**For reference only:**

<sup>1</sup> Employer contribution rate multiplied by employer's covered employee payroll

<sup>2</sup> Actual employer contributions remitted to the respective pension funds

<sup>3</sup> Employer's covered employee payroll amount for the fiscal year ended.

PRIMARY GOVERNMENT SUPPLEMENTARY  
INFORMATION SCHEDULES

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**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2024**

Item 2)

	Street Maintenance Fund	West Ouachita Senior Center Fund	Emergency Shelter Program Fund	Officer Witness Court Fund
<b><u>ASSETS</u></b>				
Cash in Bank	\$ -	\$ 26,419	\$ -	\$ -
Accounts Receivable	-	-	-	-
Due From Other Governments	-	30,186	-	-
Due From Other Funds	-	-	8,538	51,600
	<u>-</u>	<u>-</u>	<u>8,538</u>	<u>51,600</u>
<b><u>TOTAL ASSETS</u></b>	<u>\$ -</u>	<u>\$ 56,605</u>	<u>\$ 8,538</u>	<u>\$ 51,600</u>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	56,605	-	-
<b>Total Liabilities</b>	-	56,605	-	-
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Deferred Revenue	-	-	-	-
<b><u>FUND BALANCES</u></b>				
Restricted	-	-	8,538	51,600
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>8,538</u>	<u>51,600</u>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<u>\$ -</u>	<u>\$ 56,605</u>	<u>\$ 8,538</u>	<u>\$ 51,600</u>

Section 8 Housing Fund	Miscellaneous Projects & Grant Funds	Capital Campaign	Metro LCLE Grant Fund	Office of Motor Vehicles	
\$ 1,039,217	\$ -	\$ -	\$ -	\$ -	
-	-	-	25,084	-	
1,824	-	-	-	-	C
-	11,010	446,208	27,370	29,357	O
<u>\$ 1,041,041</u>	<u>\$ 11,010</u>	<u>\$ 446,208</u>	<u>\$ 52,454</u>	<u>\$ 29,357</u>	N
					T
\$ -	\$ -	\$ -	\$ 49,840	\$ -	I
734,268	-	-	-	-	N
<u>734,268</u>	<u>-</u>	<u>-</u>	<u>49,840</u>	<u>-</u>	U
-	-	-	-	-	E
					D
306,773	-	-	2,614	29,357	
-	11,010	446,208	-	-	
-	-	-	-	-	
<u>306,773</u>	<u>11,010</u>	<u>446,208</u>	<u>2,614</u>	<u>29,357</u>	
<u>\$ 1,041,041</u>	<u>\$ 11,010</u>	<u>\$ 446,208</u>	<u>\$ 52,454</u>	<u>\$ 29,357</u>	



**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2024**

Item 2)

	Keep West Monroe Beautiful Grant Program	Americorps Grant Fund	Ouachita Outreach	Economic Development District	Total Special Revenue Funds
<b><u>ASSETS</u></b>					
Cash in Bank	\$ -	\$ -	\$ -	\$ 337,849	\$ 1,403,485
Accounts Receivable	-	-	-	-	25,084
Due From Other Governments	-	54,929	-	112,655	199,594
Due From Other Funds	-	84,394	8,349	-	666,826
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 139,323</u></b>	<b><u>\$ 8,349</u></b>	<b><u>\$ 450,504</u></b>	<b><u>\$ 2,294,989</u></b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	49,840
Due To Other Funds	-	-	-	-	790,873
<b>Total Liabilities</b>	-	-	-	-	840,713
<b><u>FUND BALANCES</u></b>					
Restricted	-	139,323	-	450,504	988,709
Assigned	-	-	8,349	-	465,567
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	-	139,323	8,349	450,504	1,454,276
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 139,323</u></b>	<b><u>\$ 8,349</u></b>	<b><u>\$ 450,504</u></b>	<b><u>\$ 2,294,989</u></b>

**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (DEFICITS)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Street Maintenance Fund	West Ouachita Senior Center Fund	Emergency Shelter Program Fund	Officer Witness Court Fund	Metro LCLE Grant Fund
<b><u>Revenues</u></b>					
Taxes	\$ 118	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	380,833	2,678	-	99,021
Interest	-	-	-	-	-
Other	-	103,284	-	24,890	-
<b>Total Revenues</b>	<u>118</u>	<u>484,117</u>	<u>2,678</u>	<u>24,890</u>	<u>99,021</u>
<b><u>Expenditures</u></b>					
Public Safety	-	-	-	7,906	99,021
Public Works	271,221	-	-	-	-
Health and Welfare	-	933,254	1,029	-	-
Culture and Recreation	-	-	-	-	-
Capital Expenditures & Major Repairs	-	-	-	-	-
<b>Total Expenditures</b>	<u>271,221</u>	<u>933,254</u>	<u>1,029</u>	<u>7,906</u>	<u>99,021</u>
<b><u>Excess (Deficiency) of</u></b>					
<b><u>Revenues Over Expenditures</u></b>	(271,103)	(449,137)	1,649	16,984	-
<b><u>Other Financing Sources</u></b>					
Operating Transfers - In (Out)	271,103	449,137	-	-	-
<b>Total Other Financing Sources</b>	<u>271,103</u>	<u>449,137</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Net Change in Fund Balance</u></b>	-	-	1,649	16,984	-
<b><u>Fund Balances - Beginning</u></b>	-	-	6,889	34,616	2,614
<b><u>FUND BALANCES - ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,538</u>	<u>\$ 51,600</u>	<u>\$ 2,614</u>

Americorps Grant Fund	Ouachita Outreach	Office of Motor Vehicles	Section 8 Housing Fund
\$ -	\$ -	\$ -	\$ -
201,053	-	98,183	2,405,636
-	-	-	18,200
-	13,382	-	430,859
<u>201,053</u>	<u>13,382</u>	<u>98,183</u>	<u>2,854,695</u>
-	-	18,608	-
-	-	-	-
-	-	-	2,738,437
124,688	30,068	-	-
-	-	-	-
<u>124,688</u>	<u>30,068</u>	<u>18,608</u>	<u>2,738,437</u>
76,365	(16,686)	79,575	116,258
-	16,686	-	-
<u>-</u>	<u>16,686</u>	<u>-</u>	<u>-</u>
76,365	-	79,575	116,258
<u>62,958</u>	<u>8,349</u>	<u>(50,218)</u>	<u>190,515</u>
<u>\$ 139,323</u>	<u>\$ 8,349</u>	<u>\$ 29,357</u>	<u>\$ 306,773</u>

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**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (DEFICITS)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Capital Campaign	Misc. Projects and Grant Funds	Keep West Monroe Beautiful Grant Program	Economic Development District	Total Nonmajor Special Revenue Funds
Taxes	\$ -	\$ -	\$ -	\$ 2,172,664	\$ 2,172,782
Intergovernmental	-	-	500	-	3,187,904
Interest	-	-	-	-	18,200
Other	172,104	-	8,127	210,840	963,486
<b>Total Revenues</b>	<u>172,104</u>	<u>-</u>	<u>8,627</u>	<u>2,383,504</u>	<u>6,342,372</u>
Public Safety	-	-	-	-	125,535
Public Works	-	-	-	-	271,221
Health and Welfare	-	-	-	-	3,672,720
Culture and Recreation	121,084	2,609	32,486	-	310,935
Capital Expenditures & Major Repairs	-	-	-	2,703,135	2,703,135
<b>Total Expenditures</b>	<u>121,084</u>	<u>2,609</u>	<u>32,486</u>	<u>2,703,135</u>	<u>7,083,546</u>
<b><u>Revenues Over Expenditures</u></b>	<u>51,020</u>	<u>(2,609)</u>	<u>(23,859)</u>	<u>(319,631)</u>	<u>(741,174)</u>
Operating Transfers - In (Out)	-	-	23,859	-	760,785
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>23,859</u>	<u>-</u>	<u>760,785</u>
	51,020	(2,609)	-	(319,631)	19,611
	<u>395,188</u>	<u>13,619</u>	<u>-</u>	<u>770,135</u>	<u>1,434,665</u>
	<u>\$ 446,208</u>	<u>\$ 11,010</u>	<u>\$ -</u>	<u>\$ 450,504</u>	<u>\$ 1,454,276</u>

**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**WEST OUACHITA SENIOR CENTER**  
**BALANCE SHEETS**

	June 30,	
	2024	2023
<b><u>Assets</u></b>		
Cash	\$ 26,419	\$ 30,654
Due From Other Governments:		
Ouachita COA	8,961	-
Department of Transportation	21,225	14,958
<b><u>Total Assets</u></b>	<b><u>\$ 56,605</u></b>	<b><u>\$ 45,612</u></b>
<b><u>Liabilities and Fund Balance</u></b>		
<b><u>Liabilities</u></b>		
Accounts Payable	\$ -	\$ -
Due To Other Funds	56,605	45,612
<b>Total Liabilities</b>	<b>56,605</b>	<b>45,612</b>
<b><u>Fund Balance</u></b>		
Unassigned	-	-
<b><u>Total Liabilities and Fund Balance</u></b>	<b><u>\$ 56,605</u></b>	<b><u>\$ 45,612</u></b>

**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR SPECIAL REVENUE FUND**  
**WEST OUACHITA SENIOR CENTER**  
**SCHEDULES OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**

	For the Years Ended June 30,	
	2024	2023
<b><u>Revenues</u></b>		
Department of Transportation	\$ 254,514	\$ 367,958
Ouachita Council on Aging		
Senior Center Funds	100,905	100,159
Supplemental Senior Center Funds	10,527	10,527
Louisiana Office of Elderly Affairs	-	-
United Way	52,824	73,540
Transportation Fees	14,887	14,000
Miscellaneous Revenues (Ceramics, Greenhouse, etc.)	50,460	29,889
Total Revenues	484,117	596,073
<b><u>Expenditures</u></b>		
Salaries and Related Expenditures	656,901	687,541
Professional Services	59,323	69,289
Repairs and Maintenance	23,811	20,443
Communications	2,422	2,886
Postage	-	224
Newsletter	2,110	-
Advertising	828	890
Travel	6,679	6,977
Supplies	49,429	73,846
Utilities	56,591	69,094
Fuel	49,309	51,829
Miscellaneous	25,851	21,363
Total Expenditures	933,254	1,004,382
<b><u>Deficiency of Revenues Over Expenditures</u></b>	(449,137)	(408,309)
<b><u>Other Financing Sources</u></b>		
City of West Monroe Support	449,137	408,309
<b><u>Net Change in Fund Balance</u></b>	-	-
<b><u>Fund Balance - Beginning</u></b>	-	-
<b><u>FUND BALANCE - ENDING</u></b>	\$ -	\$ -

**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2024**

	2003 Debt Service Fund	2011 Debt Service Fund	2015 Debt Service Fund	2018 Debt Service Fund	2022 Debt Service Fund	Total Nonmajor Debt Service Funds
<b><u>ASSETS</u></b>						
Cash in Bank	\$ -	\$ 5,278	\$ 701,703	\$ 285,427	\$ -	\$ 992,408
Accounts Receivable	-	-	-	-	-	-
Due from Other Governments	-	-	151,955	72,024	109,014	332,993
Due From Other Funds	-	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,278</u></b>	<b><u>\$ 853,658</u></b>	<b><u>\$ 357,451</u></b>	<b><u>\$ 109,014</u></b>	<b><u>\$ 1,325,401</u></b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	-	5,102	5,102
Total Liabilities	-	-	-	-	5,102	5,102
<b><u>FUND BALANCES</u></b>						
Assigned	-	5,278	853,658	357,451	103,912	1,320,299
Unassigned	-	-	-	-	-	-
Total Fund Balances	-	5,278	853,658	357,451	103,912	1,320,299
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,278</u></b>	<b><u>\$ 853,658</u></b>	<b><u>\$ 357,451</u></b>	<b><u>\$ 109,014</u></b>	<b><u>\$ 1,325,401</u></b>

**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	2003 Debt Service Fund	2011 Debt Service Fund	2015 Debt Service Fund	2018 Debt Service Fund	2022 Debt Service Fund	Total Nonmajor Debt Service Funds
<b><u>Revenues</u></b>						
Taxes	\$ -	\$ -	\$ 1,809,289	\$ -	\$ 1,306,788	\$ 3,116,077
Rent Income	-	-	-	-	-	-
Total Revenues	-	-	1,809,289	-	1,306,788	3,116,077
<b><u>Expenditures</u></b>						
Principal Retirement	24,996	-	1,185,000	440,000	495,000	2,144,996
Other Debt Service Costs	-	-	400	400	800	1,600
Interest	-	-	628,081	420,288	801,095	1,849,464
Total Expenditures	24,996	-	1,813,481	860,688	1,296,895	3,996,060
<b><u>Excess (Deficiency) of Revenues Over Expenditures</u></b>	(24,996)	-	(4,192)	(860,688)	9,893	(879,983)
<b><u>Other Financing Sources</u></b>						
Operating Transfers - In	49,992	-	-	862,255	-	912,247
Operating Transfers - Out	-	-	-	-	-	-
	49,992	-	-	862,255	-	912,247
<b><u>Net Change in Fund Balance</u></b>	24,996	-	(4,192)	1,567	9,893	32,264
<b><u>Fund Balance - Beginning</u></b>	(24,996)	5,278	857,850	355,884	94,019	1,288,035
<b><u>FUND BALANCE - ENDING</u></b>	\$ -	\$ 5,278	\$ 853,658	\$ 357,451	\$ 103,912	\$ 1,320,299



**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2024**

	2018 Debt Capital Fund	2011 Debt Capital Fund	2015 Debt Capital Fund	CDBG- Project III	Total Nonmajor Capital Project Funds
<b><u>ASSETS</u></b>					
Cash in Bank	\$ 1	\$ 8	\$ 5	\$ 345,778	\$ 345,792
Due From Other Governments	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 8</u></b>	<b><u>\$ 5</u></b>	<b><u>\$ 345,778</u></b>	<b><u>\$ 345,792</u></b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds	-	-	-	30,000	30,000
<b>Total Liabilities</b>	-	-	-	30,000	30,000
<b><u>FUND BALANCES (DEFICITS)</u></b>					
Restricted	1	8	5	315,778	315,792
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b><u>1</u></b>	<b><u>8</u></b>	<b><u>5</u></b>	<b><u>315,778</u></b>	<b><u>315,792</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 8</u></b>	<b><u>\$ 5</u></b>	<b><u>\$ 345,778</u></b>	<b><u>\$ 345,792</u></b>

**CITY OF WEST MONROE, LOUISIANA**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (DEFICITS)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	2018 Debt Capital Fund	2011 Debt Capital Fund	2015 Debt Capital Fund	CDBG- Project III	Total Nonmajor Capital Project Funds
<b><u>Revenues</u></b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 43,000	\$ 43,000
Other Income	1	-	-	10,698	10,699
<b>Total Revenues</b>	<u>1</u>	<u>-</u>	<u>-</u>	<u>53,698</u>	<u>53,699</u>
<b><u>Expenditures</u></b>					
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Excess (Deficiency) of</u></b>					
<b><u>Revenues Over Expenditures</u></b>	1	-	-	53,698	53,699
<b><u>Other Financing Sources (Uses)</u></b>					
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Net Change in Fund Balance</u></b>	1	-	-	53,698	53,699
<b><u>Fund Balances - Beginning</u></b>	<u>-</u>	<u>8</u>	<u>5</u>	<u>262,080</u>	<u>262,093</u>
<b><u>FUND BALANCES - ENDING</u></b>	<u>\$ 1</u>	<u>\$ 8</u>	<u>\$ 5</u>	<u>\$ 315,778</u>	<u>\$ 315,792</u>

OTHER SUPPLEMENTARY INFORMATION

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**CITY OF WEST MONROE, LOUISIANA**  
**ALL FUNDS**  
**SCHEDULE OF ASSESSED VALUATION AND AD VALOREM**  
**PROPERTY TAX LEVY FOR 2023**

<u>Assessed Valuation</u>		\$ 182,440,583
<u>Tax Rate Per Thousand Dollars (Mills)</u>		11.90
<u>Gross Tax Levy</u>		<u>\$ 1,259,183</u>
<u>Tax Collected</u>		
2023 Assessments		<u>\$ 1,216,842</u>
<u>Allocation of Tax Collected</u>	<u>2023 Tax Rate Mills</u>	
General Fund	6.90	\$ 1,216,842
Highland Park Development District	5.00	<u>-</u>
Total	<u>11.9</u>	<u>\$ 1,216,842</u>

**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - CONVENTION CENTER**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Events	Concession	Catering	Total
<u>Revenues</u>	\$ 1,381	\$ 18,161	\$ 201,697	\$ 221,239
<u>Cost of Operations</u>				
Operating Expenditures	-	-	42,669	42,669
Personnel	-	-	114,528	114,528
Total	-	-	157,197	157,197
<u>Gross Profit</u>	<u>\$ 1,381</u>	<u>\$ 18,161</u>	<u>\$ 44,500</u>	64,042
<u>Administrative Expenditures</u>				
Director's Salary				-
Operations Salaries				151,763
Employee Benefits				68,758
Vehicle Maintenance				977
Materials, Repairs & Supplies				-
Operating Supplies				8,467
Travel, Car & Meetings				3,104
Cell Phones and Pagers				-
Fuel				1,065
Miscellaneous				260
Office Supplies				-
Utilities				16,065
Total Administrative Expenditures				250,459
<u>Deficiency of Revenues Over Expenditures</u>				<u>\$ (186,417)</u>

Budget	Variance - Favorable (Unfavorable)
<u>209,000</u>	<u>12,239</u>
72,680	30,011
<u>88,055</u>	<u>(26,473)</u>
<u>160,735</u>	<u>3,538</u>
\$ 48,265	\$ 15,777

-	-
145,170	(6,593)
78,144	9,386
1,000	23
25	25
10,100	1,633
3,000	(104)
-	-
1,000	(65)
60	(200)
250	250
<u>16,600</u>	<u>535</u>
<u>255,349</u>	<u>4,890</u>
<u>\$ (207,084)</u>	<u>\$ 20,667</u>

**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF REVENUES AND EXPENDITURES - IKE HAMILTON EXPO CENTER**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Equine Events	Concession	Stall Rentals & Shavings	Total
<u>Revenues</u>	\$ 371,998	\$ 159,818	\$ 339,961	\$ 871,777
<u>Cost of Operations</u>				
Operating Expenditures	165,639	71,162	151,375	388,176
Personnel	224,670	96,523	205,320	526,513
Total	<u>390,309</u>	<u>167,685</u>	<u>356,695</u>	<u>914,689</u>
<u>Gross Profit</u>	<u>\$ (18,311)</u>	<u>\$ (7,867)</u>	<u>\$ (16,734)</u>	(42,912)
<u>Administrative Expenditures</u>				
Director's Salary				-
Operations Salaries				49,184
Employee Benefits				18,753
Vehicle Maintenance				12,825
Materials, Repairs & Supplies				1,679
Fuel				4,729
Office				769
Cell Phones and Pagers				-
Other Miscellaneous Purchases				1,051
Operating Supplies				15,893
Utilities				<u>375,242</u>
Total Administrative Expenditures				<u>480,125</u>
<u>Deficiency of Revenues Over Expenditures</u>				<u>\$ (523,037)</u>

Budget	Variance - Favorable (Unfavorable)
<u>935,100</u>	<u>(63,323)</u>
677,600	289,424
<u>256,374</u>	<u>(270,139)</u>
<u>933,974</u>	<u>19,285</u>
\$ 1,126	\$ (44,038)

-	-
49,240	56
19,181	428
13,000	175
1,000	(679)
2,700	(2,029)
1,300	531
-	-
760	(291)
20,000	4,107
<u>391,408</u>	<u>16,166</u>
<u>498,589</u>	<u>18,464</u>
<u>\$ (497,463)</u>	<u>\$ (25,574)</u>



**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF COMPENSATION PAID TO COUNCIL MEMBERS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

James Brian	\$	12,000
Rodney Welch		12,000
Morgan Buxton		12,000
Thom Hamilton		12,000
Ben Westerburg		12,000
	\$	60,000

DRAFT

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*  
AND UNIFORM GUIDANCE

DRAFT

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of West Monroe, Louisiana (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 12, 2024. Our report includes a reference to the other auditor who audited the financial statements of the West Monroe City Marshal, which is part of the aggregate discretely presented component units, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by the other auditor.

**Report on Internal Control Over Financial Reporting**

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

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

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

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
Page 2

### **Report on Compliance and Other Matters**

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

### **Purpose of the Report**

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

West Monroe, Louisiana  
December 12, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana

**Report on Compliance for Each Major Federal Program**

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

We have audited the City of West Monroe, Louisiana's (the City) compliance with the types of compliance identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
Page 2

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

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

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

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
Page 3

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

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

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

West Monroe, Louisiana  
December 12, 2024

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**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Item 2)

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unmodified opinion on the basic government financial statements of the City of West Monroe, Louisiana.
2. No deficiencies was disclosed during the audit of the financial statements as reported in the Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards* and the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
3. No instances of noncompliance material to the financial statements of the City of West Monroe, Louisiana, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal award programs in the Report On Compliance With Requirements That Could Have A Direct and Material Effect on Each Major Program And On Internal Control Over Compliance In Accordance With Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Uniform Guidelines Requirements for Federal Awards.
5. The auditors' report on compliance for the major federal award programs for the City of West Monroe, Louisiana expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for the City of West Monroe, Louisiana.
7. The program tested as major programs included the Department of the Treasury COVID-19 Coronavirus State and Local Fiscal Recovery Funds, AL No. 21.027.
8. The threshold for distinguishing between Types A and B programs was \$750,000.
9. The City of West Monroe, Louisiana does qualify to be a low-risk auditee.



**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024 (continued)**

Item 2)

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**  
**Section III – Findings or questioned costs for Federal awards, including those specified by**  
**Uniform Guidance:**

No findings were noted.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

No findings were noted.

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**CITY OF WEST MONROE LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<b>Federal Grants/Pass Through Grantor/Program Title</b>	<b>AL Number</b>	<b>Agency or Pass Through Number</b>	<b>Expenditures</b>
<b>Department of Housing &amp; Urban Development</b>			
Housing Voucher Cluster:			
Section 8 Housing Choice Vouchers	14.871	LA 186	\$ 2,738,436
Total Housing Voucher Cluster			<u>2,738,436</u>
<b>Department of Justice</b>			
Public Safety Partnership & Community Policing Grants	16.710	2020UMWX0372	154,621
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-01-6173	99,021
<b>Department of Transportation &amp; Development</b>			
Through Louisiana Department of Transportation and Development			
Highway Planning & Construction	20.205		
1. Natchitoches St Rehab: Trenton - N 7th	20.205	H.013400	335,511
2. Otis Street Rehabilitation	20.205	H.013518	397,555
3. Constitution Drive	20.205	H.014689	756,695
			<u>1,489,761</u>
Formula Grants for Rural Areas (5311)	20.509		254,514
Through Louisiana Highway Safety Commission			
Highway Safety Cluster:			
State and Community Highway Safety	20.600		78,496
Total Highway Safety Cluster			<u>78,496</u>
<b>Executive Office of the President</b>			
Delta Regional Authority	90.200		
1. Cypress/Slack Sanitary Sewer Improvements	90.200	LA-54509	162,408
<b>Department of Commerce</b>			
Economic Development Cluster:			
Economic Adjustment Assistance	11.307		
1. Downing Pines Industrial Park Drainage Improvements	11.307	08-79-05168	530,359
Total Economic Development Cluster			<u>530,359</u>
<b>Corporation for National and Community Service</b>			
Through Volunteer Louisiana Commission in the Office of the Lieutenant Governor			
AmeriCorps State and National	94.006	15AFHLA0010004	124,688
<b>Department of Homeland Security</b>			
Emergency Food and Shelter National Board Program	97.024		1,029
Hazard Mitigation Grant Program	97.039		10,355

(continued)

**CITY OF WEST MONROE LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<u>Federal Grants/Pass Through Grantor/Program Title</u>	<u>AL Number</u>	<u>Agency or Pass Through Number</u>	<u>Expenditures</u>
<b>Department of the Treasury</b>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		2,262,934 *
<b>Total Federal Expenditures</b>			<u>\$ 7,906,622</u>

\* Indicated Major Federal Program

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**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES**  
**OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the City of West Monroe, Louisiana. The City of West Monroe, Louisiana reporting entity is defined in Note 1 to the City's financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the City's financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Federal Indirect Cost Rate

The City of West Monroe, Louisiana did not elect to use the 10% de minimis federal indirect cost rate for the year ended June 30, 2024.

**CITY OF WEST MONROE, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Section I- Internal Control and Compliance Material to the Financial Statements

**2023-001 - Theft of Assets**

Condition:

During January of 2023, it was discovered that a vendor disbursement check in the amount of \$49,571.56 for the purchase of equipment was intercepted after being mailed and altered by a person affiliated with neither the vendor nor the City. The vendor inquired about payment after approximately a month and a half, and, upon review of the City's bank statement, it was realized that the check had already cleared the bank. Further investigation by the City's police department and federal law enforcement determined what occurred. The City received full reimbursement in July of 2023 from the bank that cashed the fraudulent check.

Management of the City also notified the Louisiana Legislative Auditor as well as the District Attorney.

Recommendation:

Inquire of bank officials if there are additional security measures that can be implemented to safeguard checks once they have been disbursed.

Current Status:

This finding has been cleared.

Section II- Internal Control and Compliance Material to Federal Awards – N/A

**CITY OF WEST MONROE, LOUISIANA**  
**SCHEDULE OF COMPENSATION, BENEFITS**  
**AND OTHER PAYMENTS TO AGENCY HEAD**  
**JUNE 30, 2024**

Agency Head  
 Mayor Staci Albritton Mitchell

Salary	\$	99,970
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Benefits

Pension - Municipal	29,491		
Medical Insurance	4,250		
Life and Disability Insurance	378		
Gym Membership	240		
Car Allowance	10,800		
Total Benefits		45,159	

Total	\$	145,129
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**CITY OF WEST MONROE, LOUISIANA**  
**Justice System Funding Schedule - Collecting/Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**For the Year Ended June 30, 2024**

<b>Cash Basis Presentation</b>	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	\$ -	\$ -
<b>Add: Collections</b>		
Bond Fees	3,770	4,946
Criminal Court Costs/Fees	150,130	159,036
Criminal Fines - Other	136,107	144,713
<b>Subtotal Collections</b>	<u>290,007</u>	<u>308,695</u>
<b>Less: Disbursements to Governments &amp; Nonprofits</b>		
West Monroe City Marshal	Criminal Court Costs/Fees 20,607	23,955
West Monroe City Court	Criminal Court Costs/Fees 850	300
Fourth Judicial District Public Defender Board	Criminal Court Costs/Fees 33,884	42,001
North Louisiana Criminalistic Lab	Criminal Court Costs/Fees 33,731	38,825
Drug Crime Lab Education Fund	Criminal Court Costs/Fees 1,436	1,739
Crime Victim Fund	Criminal Court Costs/Fees 1,715	1,844
Louisiana Commission on Law Enforcement	Criminal Court Costs/Fees 1,448	1,801
Public Safety Training Fund	Criminal Court Costs/Fees 2,200	1,125
Trial Court Case Management Fund	Criminal Court Costs/Fees 2,207	2,751
Injury Trust Fund	Criminal Court Costs/Fees 1,915	1,270
Crime Stoppers	Criminal Court Costs/Fees 1,472	1,836
Louisiana Supreme Court	Criminal Court Costs/Fees 366	459
<b>Less: Amounts Retained by Collecting Agency</b>		
Bond Fees	3,770	4,946
Criminal Court Costs/Fees	16,365	18,609
Criminal Fines - Other	168,041	167,234
<b>Subtotal Disbursements/Retainage</b>	<u>290,007</u>	<u>308,695</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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 CONDUCT A FINANCIAL AND COMPLIANCE AUDIT FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, 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 special and legal session convened, that Cameron, Hines & Company (A Professional Accounting Corporation), shall be engaged to conduct a financial and compliance audit for the fiscal year beginning July 1, 2024 and ending June 30, 2025, 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 special and legal session convened, that Staci Albritton Mitchell, 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 special and legal session convened, voted on by yea and nay vote, this 12<sup>th</sup> day of December, 2024 the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, 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

December 10, 2024

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

We are pleased to confirm our understanding of the services we are to provide for the City of West Monroe, Louisiana (the City) for the year ended June 30, 2025.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including disclosures, which collectively comprise the basic financial statements, of the City as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain Required Supplementary Information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules
3. Schedule of Proportionate Share of Net Pension Liability
4. Schedule of Employer's Pension Contributions
5. Schedule of Changes in Net OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:



Honorable Mayor and Board of Aldermen of  
 West Monroe, Louisiana  
 December 10, 2024  
 Page 2

1. Schedule of expenditures of federal awards.
2. Combining and individual non-major fund financial statements.
3. Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head.
4. Act 87 Collecting and Disbursing Entity and Receiving Entity Schedules

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

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

#### **Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit**

Our audit will be performed in accordance with the Louisiana Governmental Audit Guide authorized by Louisiana Revised Statute 24:513A (5)(a)(:), which is published jointly by the Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants. Our audit will also be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and with U.S. Office of Management and Budget Publication *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The audit will include tests of the accounting records of the City of West Monroe, Louisiana and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we will exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 3

abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and the Louisiana Legislative Auditor of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and the Louisiana Legislative Auditor of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any periods for which we are not engaged as auditors.

We will notify the Legislative Auditor, immediately and in writing, of:

- Any fraud, abuse or illegal acts that are detected during our engagement.
- Any client imposed scope restrictions, to include failure to provide the appropriate books and records in a timely manner; or denial of access to appropriate books and records.
- Any significant disagreements with the local auditee.
- Any change in the scope of the engagement (for example, a change from an audit engagement to a review/attestation engagement), to include all reasons for such change.
- Any decision to withdraw from or cancel the engagement, to include all substantive reasons for the withdrawal or cancellation.
- Our decision to disclaim the auditors' opinion, or to render an adverse opinion on the financial statements for any reason other than omitted component units.

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Recording grant expenditures in incorrect periods

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all third-party agents to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 4

event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party agent. Furthermore, we will attest to the qualifications of every third-party agent and will remain responsible for the work provided by them. Every third-party agent shall be trained as required by *Governmental Auditing Standards*, shall be subject to all confidentiality requirements as mandated by R.S. 24:513(I), and must have the cybersecurity training required by R.S. 42:1267. We agree to indemnify you, the Louisiana Legislative Auditor, and the State of Louisiana for the work of every third-party agent.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of West Monroe, Louisiana's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 5

will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City of West Monroe, and Form 990 tax returns for various funds within the financial statements of the City in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on the information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for accuracy and completeness of that information.

Management is also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 6

doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reason for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 7

have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reason for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audit attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to prepare and sign the compliance questionnaire we will provide to you at a later date and return it to us. We will test the auditee's compliance with the applicable laws during the performance of our audit and will report on any matters of noncompliance that are material to the financial statements.

#### **Engagement Administration, Fees and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

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

We will provide copies of our reports to the City of West Monroe, Louisiana; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Cameron, Hines & Company (APAC) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be available upon request and in a timely manner to The Louisiana Legislative Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cameron, Hines & Company (APAC) personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 8

contained therein to others, including other governmental agencies. We will follow the Louisiana Legislative Auditor's policy regarding confidentiality of audit documentation to any parties other than those previously named individuals and organizations. Should we become aware of any illegal acts, we will make our engagement documentation available to the local district attorney and/or any other state or federal enforcement or regulatory agency without liability.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Louisiana Legislative Auditor. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

John D. Cameron, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 14, 2025, and to issue our report no later than December 31, 2025.

We estimate that our fees for the audit and other services other than the preparation of the information returns will be approximately \$100,000. You will also be billed for travel and other out-of-pocket costs such as report production, work processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses. These invoices are payable upon presentation and are considered delinquent if not paid by the tenth of the month following. A finance charge of one and one-quarter (1.25%) of any unpaid balance will be charged on all balances not paid by the tenth.

### Reporting

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

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Immediately upon completion of the engagement, we will submit a copy of the report, any management letter, and management's corrective action plan (if applicable) to you and the Legislative Auditor. You are



Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
December 10, 2024  
Page 9

responsible for distributing copies of the report, any management letter, and management's corrective action plan (if applicable) to each member of your governing board (if applicable) and any Louisiana state agency providing financial assistance to the organization.

Subsequent to the issuance of the report, should it be necessary to revise and reissue the report, we will notify the Legislative Auditor immediately. We will distribute such revised and reissued report in the same manner and to the same individuals and organizations as the original report.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, as well as any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to 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 two copies and return one to us.

Very truly yours,

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



John D. Cameron, CPA

**ENGAGEMENT APPROVED:**  
**CITY OF WEST MONROE, LOUISIANA**

By: \_\_\_\_\_

Title: \_\_\_\_\_

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

James L. Nicholson, Jr., CPA  
 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
 Dana B. Quebedeaux, CPA  
 Molly Fontenot Duplechain, CPA



JOHN S. DOWLING & COMPANY  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
[www.jsdc-cpas.com](http://www.jsdc-cpas.com)

John S. Dowling, CPA - 1964-1984  
 John Newton Stout, CPA - 1936-2005  
 Chizal S. Fontenot, CPA - 1955-2012  
 Russell J. Stelly, CPA - 1942-2019  
 Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA

**Retired**

Dwight Ledoux, CPA - 1998  
 Joel Lanclos, Jr., CPA - 2003  
 G. Kenneth Pavy, IL CPA - 2020

## Report on the Firm's System of Quality Control

June 24, 2024

To the Shareholder of Cameron, Hines & Company, APAC and the Peer Review Committee of the Louisiana Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Cameron, Hines & Company, APAC (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act.

P.O. Box 1549  
 4766 I-49 North Service Road  
 Opelousas, Louisiana 70570  
 Phone: 337-948-4848  
 Fax: 337-948-6109

112 Fountain Bend Dr.  
 Lafayette, LA 70506  
 Phone: 337-984-9717  
 Fax: 337-984-5544

To the Shareholder of Cameron, Hines & Company, APAC and the Peer Review Committee of the Louisiana Society of CPA's

June 24, 2024

Page 2

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cameron, Hines & Company, APAC in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cameron, Hines & Company, APAC has received a peer review rating of *pass*.



John S Dowling & Company

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, 2024 AND ENDING JUNE 30, 2025; 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, 2024 and ending June 30, 2025, 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 12th day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_  
NAY: \_\_\_\_\_  
NOT VOTING: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

ATTEST: APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, 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

December 10, 2024

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
2305 North 7<sup>th</sup> 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, 2025. 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 acknowledgement are contained within this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures 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, 2025.

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  
December 10, 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  
December 10, 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:<sup>6</sup>
  - 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.

<sup>6</sup> 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. **Ethics<sup>7</sup>**, 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 Committee<sup>8</sup>

- 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.

<sup>7</sup> 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.

<sup>8</sup> 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, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds<sup>9</sup>, 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 funds<sup>10</sup> 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.<sup>11</sup>

### 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 accounts<sup>12</sup> (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);

<sup>9</sup>Proprietary 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.

<sup>10</sup>R.S. 24:513 (A)(1)(b)(iv) defines public funds.

<sup>11</sup>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.

<sup>12</sup>Accounts selected may exclude savings and investment accounts that are not part of the entity's daily business operations.

- 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 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)<sup>13</sup>**

- A. Obtain a listing of deposit sites<sup>14</sup> 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 locations<sup>15</sup> 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

<sup>13</sup> 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).

<sup>14</sup> A deposit site is a physical location where a deposit is prepared and reconciled.

<sup>15</sup> 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.

custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

- 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.<sup>16</sup>
  - 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 receipt<sup>17</sup> 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;

<sup>16</sup> The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

<sup>17</sup> As required by Louisiana Revised Statute 39:1212.

- ii. At least two employees are involved in processing and approving payments to vendors;
- 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)<sup>18</sup>, 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.*

<sup>18</sup> Electronic disbursements do not include transfers from one bank account to another within the agency (i.e. operating account to payroll account).

## **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 cards<sup>19</sup>. 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., itemized 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 #6B 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)<sup>20</sup>. 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.

<sup>19</sup> Including cards used by school staff for either school operations or school activity fund operations.

<sup>20</sup> 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 #6B were fuel cards, procedure #6C would not be applicable.

## **7) Travel and Travel-Related Expense Reimbursements<sup>21</sup> (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 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 ([doa.la.gov/doa/ost/ppm-49-travel-guide/](http://doa.la.gov/doa/ost/ppm-49-travel-guide/)) or the U.S. General Services Administration ([www.gsa.gov](http://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 Law<sup>22</sup> (e.g., solicited quotes or bids, advertised), if required by law;

<sup>21</sup> Non-travel reimbursements are not required to be inspected under this category.

<sup>22</sup> If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" (R.S. 38:2211 et seq) with "Louisiana Procurement Code."

- 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 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 officials<sup>23</sup> 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 officials<sup>24</sup> 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.

<sup>23</sup> "Officials" would include those elected, as well as board members who are appointed.

<sup>24</sup> 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.



- 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) have been paid, and any associated forms have been filed, by required deadlines.

## 10) **Ethics**<sup>25</sup>

- 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 Service**<sup>26</sup>

- 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).

<sup>25</sup> 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.

<sup>26</sup> This AUP category is generally not applicable to nonprofit entities. However, if applicable, the procedures should be performed.

## **12) Fraud Notice<sup>27</sup>**

- 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 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**

Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management":**

- A. 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.
- B. 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.
- C. 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.
- D. 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.

<sup>27</sup> Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs. The notice is available for download at [www.la.la.gov/hotline](http://www.la.la.gov/hotline)

E. 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. 42:1267<sup>28</sup>. 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 Harassment<sup>29</sup>**

- 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.

<sup>28</sup> 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.

<sup>29</sup> 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 HOUSING AUTHORITY OF THE CITY OF WEST MONROE, LOUISIANA FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, 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 Housing Authority of the City of West Monroe, Louisiana for the fiscal year beginning July 1, 2024 and ending June 30, 2025, 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 Housing Authority 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 12<sup>th</sup> day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_  
NAY: \_\_\_\_\_  
NOT VOTING: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

ATTEST: APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, 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

December 10, 2024

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
2305 North 7<sup>th</sup> 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, 2025. 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, 2025. 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, 2026, and, unless unforeseeable problems are encountered, the engagement should be completed by March 31, 2026.

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  
December 10, 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  
December 10, 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  
December 10, 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: \_\_\_\_\_

ORDINANCE TO AMEND THE GENERAL FUND BUDGET, 86 SALES TAX CAPITAL BUDGET, 2015 DFC SERVICE FUND BUDGET, 2018 DFC SERVICE FUND BUDGET, 2022 DFC SERVICE FUND BUDGET, DEQ SRP SERVICE FUND BUDGET, DEQ SRP RESERVE FUND BUDGET, CDBG-ED WPS SERVICE FUND BUDGET, EMPLOYEE'S WORKERS COMP RESERVE FUND BUDGET, HASLEY CEMETERY TRUST FUND BUDGET, KIROLI FOUNDATION FUND BUDGET, OUACHITA OUTREACH FUND BUDGET, EMPLOYEES HEALTH INSURANCE FUNDS, STREET MAINTENANCE FUND BUDGET, WEST OUACHITA SENIOR CENTER FUND BUDGET, EMERGENCY FOOD & SHELTER PROGRAM FUND BUDGET, OFFICER WITNESS COURT FEE FUND BUDGET, SECTION 8 HOUSING FUND BUDGET, GENERAL INSURANCE FUND BUDGET, WEST MONROE OMV FUND BUDGET, MISCELLANEOUS GRANTS FUND BUDGET, AMERICORPS GRANT FUND BUDGET, KEEP WEST MONROE BEAUTIFUL FUND BUDGET, METRO NARCOTICS LCLE GRANT FUND BUDGET, LCDBG PROJECTS FUND BUDGET, CAPITAL CAMPAIGN FUND BUDGET, 1986 SALES TAX CAPITAL IMPROV FUND BUDGET, ECONOMIC DEVELOPMENT DISTRICT FUND BUDGET, ARPA FUND BUDGET, FOR THE YEAR 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 special and legal session convened, that the General Fund Budget, 86 Sales Tax Capital Budget, 2015 DFC Service Fund Budget, 2018 DFC Service Fund Budget, 2022 DFC Service Fund Budget, DEQ SRP Service Fund Budget, DEQ SRP Reserve Fund Budget, CDBG-ED WPS Service Fund Budget, Employee's Workers Comp Reserve Fund Budget, Hasley Cemetery Trust Fund Budget, Kiroli Foundation Fund Budget, Ouachita Outreach Fund Budget, Employee's Health Insurance Fund, Street Maintenance Fund Budget, West Ouachita Senior Center Fund Budget, Emergency Food & Shelter Program Fund Budget, Officer Witness Court Fee Fund Budget, Section 8 Housing Fund Budget, General Insurance Fund Budget, West Monroe OMV Fund Budget, Miscellaneous Grants Fund Budget, Americorps Grant Fund Budget, Keep West Monroe Beautiful Fund Budget, Metro Narcotics LCLE Grant Fund Budget, LCDBG Projects Fund Budget, Capital Campaign Fund Budget, 1986 Sales Tax Capital Improv Fund Budget, Economic Development District Fund Budget, ARPA Fund Budget, all for the year ending June 30, 2024 are hereby amended to conform with the budgets attached hereto as Exhibit "A".

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea and nay vote, passed

and adopted this 12th day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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

EXHIBIT  
A

City of West Monroe	
2023-2024 Amended Budget	
General Fund Budget Summary	
	2023-2024 Final Amended
<b><u>REVENUES</u></b>	
Taxes	21,653,157.00
Licenses and Permits	368,842.00
Intergovernmental Revenue	1,248,818.00
Charges for Services	2,655,519.00
Fines	334,663.00
Investments, Rents, & Contributions	387,866.00
Other Financing Sources	2,095,469.00
Total Revenues	28,744,334.00
<b><u>EXPENDITURES</u></b>	
Elected Council	84,135.00
Court	574,981.00
Marshal	568,352.00
Mayor's Office	665,737.00
City Clerk / Finance Director	750,146.00
Information Technology	410,949.00
City Attorney	522,833.00
Inspection	306,995.00
Planning & Zoning	362,651.00
City Hall Maintenance	759,862.00
Police Department	6,303,576.00
Fire Department	3,547,411.00
Sanitation I Garbage	806,569.00
Sanitation II Trash	687,316.00
City Maintenance Shop	498,727.00
Street Department	1,193,500.00
Cemetery	953.00
Parks & Recreation Operations & Administration	541,157.00

**City of West Monroe**  
**2022-2023 Amended Budget**

**General Fund Budget Summary**

	<b>2023-2024 Amended</b>
KIROLL Park	562,536.00
Lazarre Park	8,871.00
Restoration Park	6,480.00
Farmer's Market	50,756.00
Convention Center Operations & Admin	157,197.00
Convention Center Events	250,459.00
Expo Center Operations & Admin	914,689.00
Expo Center Events	480,125.00
Community Center	345,726.00
Economic Development	0.00
Tanner Business Center	28,176.00
Tanner Building	0.00
Section 8	0.00
Administrative Clearing	2,771,212.00
<b>Total Expenditures</b>	<b>24,162,077.00</b>
<b>Excess (Deficiency)</b>	
Revenues / Expenditures	4,582,257.00
<b>Other Financing Sources (Uses)</b>	
Operating Transfers In	2,357,398.00
Operating Transfers Out	(6,904,323.00)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,546,925.00)</b>
<b>Excess (Deficiency)</b>	
Revenues & Other Financing	
Sources / Expenditures &	
Other Financing Uses	35,332.00
<b>Fund Balance Start of Year</b>	<b>12,017,251.00</b>
<b>Fund Balance End of Year</b>	<b>12,052,583.00</b>

<b>City of West Monroe</b> <b>2024-2025 Amended Budget</b>	
<b>1986 Sales Tax Capital Budget Summary</b>	
	<b>2023-2024</b> <b>Amended</b>
<b><u>REVENUES</u></b>	
Taxes	7,242,348.00
Federal Grants	3,955,740.00
Parish Revenue	0.00
Sewer District 5	0.00
School Board Revenue	0.00
State Revenue	0.00
Investment Earnings	4,083.00
Donations	0.00
Other Financing Sources	38,654.00
Total Revenues	11,240,825.00
<b><u>EXPENSES</u></b>	
Salary, Wages & Benefits	250,161.00
Professional Services	1,728,043.00
Repair & Maintenance	1,523,135.00
Capital Purchases	10,402,463.00
Miscellaneous	30.00
Total Expenses	13,903,832.00
Excess (Deficiency) Revenues / Expenses	(2,663,007.00)
Other Financing Sources (Uses)	
Operating Transfers In	5,773,366.00
Operating Transfers Out	(862,255.00)
Total Other Financing Sources (Uses)	4,911,111.00
Excess (Deficiency) Revenues & Other Financing Sources / Expenses & Other Financing Uses	2,248,104.00
Fund Balance Start of Year	1,536,098.00
Fund Balance End of Year	3,784,202.00

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Debt Service Funds**

	<b>2015 DFC Service Fund</b>	<b>2018 DFC Service Fund</b>	<b>2022 DFC Service Fund</b>
<b><u>REVENUES</u></b>			
Taxes	1,809,289.00	0.00	1,306,788.00
Interest	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	1,809,289.00	0.00	1,306,788.00
<b><u>EXPENDITURES</u></b>			
Principal Retirement	1,185,000.00	440,000.00	495,000.00
Interest	628,081.00	420,288.00	801,095.00
Administrative Costs	400.00	400.00	800.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,813,481.00	860,688.00	1,296,895.00
	<hr/>	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues / Expenditures</u></b>	(4,192.00)	(860,688.00)	9,893.00
Other Financing Sources (Uses)			
Operating Transfers In	0.00	862,255.00	0.00
Operating Transfers Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Fund Balance Start of Year	857,850.00	355,884.00	94,019.00
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	853,658.00	357,451.00	103,912.00
	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Debt Service Funds**

	<b>DEQ SRP Service Fund</b>	<b>DEQ SRP Reserve Fund</b>	<b>CDBG-ED WPS Service Fund</b>
<b><u>REVENUES</u></b>			
Taxes	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Revenue	34,157.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	34,157.00	0.00	0.00
<b><u>EXPENDITURES</u></b>			
Principal Retirement & Interest	68,315.00	0.00	24,996.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	68,315.00	0.00	24,996.00
	<hr/>	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues / Expenditures</u></b>	(34,158.00)	0.00	(24,996.00)
Other Financing Sources (Uses)			
Operating Transfers In	0.00	0.00	0.00
Operating Transfers Out	0.00	0.00	0.00
Fund Balance Start of Year	42,463.00	5,278.00	24,996.00
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	8,305.00	5,278.00	0.00
	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Fiduciary Funds**

	<b>Employee's Workers's Comp Reserve Fund</b>	<b>Hasley Cemetery Trust Fund</b>
<b><u>REVENUES</u></b>		
Sales Taxes	0.00	0.00
Interest	0.00	0.00
Lot Sales	0.00	46,250.00
Insurance Proceeds	0.00	0.00
Other	0.00	0.00
	<hr/>	<hr/>
Total Revenues	0.00	46,250.00
<b><u>EXPENDITURES</u></b>		
Claims Paid	0.00	0.00
Other Misc	0.00	0.00
	<hr/>	<hr/>
Total Expenditures	0.00	0.00
	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>		
<b><u>Revenues / Expenditures</u></b>	0.00	46,250.00
<b><u>Other Financing Sources (Uses)</u></b>		
Operating Transfer In	0.00	0.00
Operating Transfer Out	0.00	0.00
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00
	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>		
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	46,250.00
Fund Balance Start of Year	534,499.00	726,152.00
	<hr/>	<hr/>
Fund Balance End of Year	534,499.00	772,402.00
	<hr/>	<hr/>
	<hr/>	<hr/>



**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Fiduciary Funds**

	<b>KIROLI Foundation Fund</b>	<b>Ouachita Outreach Fund</b>
<b><u>REVENUES</u></b>		
Contributions	52,690.00	13,382.00
Interest	0.00	0.00
Program Revenue	41,519.00	0.00
Other	0.00	0.00
	<hr/>	<hr/>
Total Revenues	94,209.00	13,382.00
<b><u>EXPENDITURES</u></b>		
Community Development	0.00	0.00
Culture and Recreation	0.00	0.00
Miscellaneous	48,606.00	30,068.00
	<hr/>	<hr/>
Total Expenditures	48,606.00	30,068.00
	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>		
<b><u>Revenues / Expenditures</u></b>	45,603.00	(16,686.00)
<b><u>Other Financing Sources (Uses)</u></b>		
Operating Transfer In	0.00	16,686.00
Operating Transfer Out		
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	16,686.00
	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>		
<b><u>Revenues &amp; Other Financing Sources / Expenditures &amp; Other Financing Uses</u></b>	45,603.00	0.00
Fund Balance Start of Year	148,626.00	8,349.00
	<hr/>	<hr/>
Fund Balance End of Year	194,229.00	8,349.00
	<hr/>	<hr/>
	<hr/>	<hr/>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Internal Service Funds**

	<b>Employee's Health Ins Fund</b>
<b><u>OPERATING REVENUES</u></b>	
Contributions	
Sales Tax	0.00
Insurance Proceeds	0.00
Group Insurance Premiums	2,573,157.00
	<hr/>
Total Revenues	2,573,157.00
<b><u>OPERATING EXPENSES</u></b>	
Claims Paid	2,727,389.00
Administrative Services	495,571.00
	<hr/>
Total Operating Expenses	3,222,960.00
	<hr/>
Net Operating Income	(649,803.00)
<b><u>NON-OPERATING REVENUES</u></b>	
Transfers - In	0.00
Interest Income	0.00
	<hr/>
Total Non-Operating Revenues	0.00
	<hr/>
<b><u>NET INCOME</u></b>	(649,803.00)
<b><u>RETAINED EARNINGS AT BEGINNING OF YEAR</u></b>	0.00
	<hr/>
<b><u>RETAINED EARNINGS AT END OF YEAR</u></b>	(649,803.00)
	<hr/> <hr/>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Special Revenue Funds**

	<b>Highland Park Development Fund</b>	<b>West Ouachita Senior Center Fund</b>	<b>Emergency Food &amp; Shelter Program Fund</b>
<b><u>REVENUES</u></b>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	380,833.00	2,678.00
Interest	0.00	0.00	0.00
Other	339.00	103,284.00	0.00
	<u>339.00</u>	<u>103,284.00</u>	<u>0.00</u>
Total Revenues	339.00	484,117.00	2,678.00
<b><u>EXPENDITURES</u></b>			
Public Safety	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	933,254.00	0.00
Other	0.00	0.00	1,029.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	0.00	933,254.00	1,029.00
<b><u>Excess (Deficiency)</u></b>			
<u>Revenues / Expenditures</u>	339.00	(449,137.00)	1,649.00
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfer In	0.00	449,137.00	0.00
Operating Transfer Out	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Financing Sources (Uses)	0.00	449,137.00	0.00
<b><u>Excess (Deficiency)</u></b>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	339.00	0.00	1,649.00
Fund Balance Start of Year	0.00	0.00	6,889.00
Fund Balance End of Year	339.00	0.00	8,538.00
	<u>339.00</u>	<u>0.00</u>	<u>8,538.00</u>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Special Revenue Funds**

	<b>Officer Witness Court Fee Fund</b>	<b>Section 8 Housing Fund</b>	<b>General Insurance Fund</b>
<b><u>REVENUES</u></b>			
Taxes	0.00	0.00	24,000.00
Intergovernmental	0.00	2,405,636.00	0.00
Interest	0.00	18,200.00	0.00
Other	24,890.00	430,859.00	112,220.00
<b>Total Revenues</b>	<b>24,890.00</b>	<b>2,854,695.00</b>	<b>136,220.00</b>
<b><u>EXPENDITURES</u></b>			
Public Safety	7,906.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	2,738,437.00	0.00
Other	0.00	0.00	215,066.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>7,906.00</b>	<b>2,738,437.00</b>	<b>215,066.00</b>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues / Expenditures</u></b>	<b>16,984.00</b>	<b>116,258.00</b>	<b>(78,846.00)</b>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfer In	0.00	0.00	78,846.00
Operating Transfer Out	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>78,846.00</b>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues &amp; Other Financing Sources / Expenditures &amp; Other Financing Uses</u></b>	<b>16,984.00</b>	<b>116,258.00</b>	<b>0.00</b>
<b>Fund Balance Start of Year</b>	<b>34,616.00</b>	<b>190,515.00</b>	<b>0.00</b>
<b>Fund Balance End of Year</b>	<b>51,600.00</b>	<b>306,773.00</b>	<b>0.00</b>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Special Revenue Funds**

	<b>West Monroe OMV Fund</b>	<b>Miscellaneous Grants Fund</b>	<b>Americorps Grant Fund</b>
<b><u>REVENUES</u></b>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	0.00	201,053.00
Interest	0.00	0.00	0.00
Other	98,183.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	98,183.00	0.00	201,053.00
<b><u>EXPENDITURES</u></b>			
Public Safety	18,608.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	124,688.00
Other	0.00	2,609.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	18,608.00	2,609.00	124,688.00
<b><u>Excess (Deficiency)</u></b>			
<u>Revenues / Expenditures</u>	79,575.00	(2,609.00)	76,365.00
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfer In	0.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00	0.00
<b><u>Excess (Deficiency)</u></b>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	79,575.00	(2,609.00)	76,365.00
<b>Fund Balance Start of Year</b>	<hr/> (50,218.00) <hr/>	<hr/> 13,619.00 <hr/>	<hr/> 62,958.00 <hr/>
<b>Fund Balance End of Year</b>	29,357.00 <hr/> <hr/>	11,010.00 <hr/> <hr/>	139,323.00 <hr/> <hr/>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Special Revenue Funds**

	<b>Keep West Monroe Beautiful Fund</b>	<b>Metro Narcotics LCLE Grant Fund</b>	<b>LCDBG Projects Fund</b>
<b><u>REVENUES</u></b>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	99,021.00	43,000.00
Interest	500.00	0.00	0.00
Other	8,127.00	0.00	10,699.00
	<hr/>	<hr/>	<hr/>
Total Revenues	8,627.00	99,021.00	53,699.00
<b><u>EXPENDITURES</u></b>			
Public Safety	0.00	99,021.00	0.00
Public Works	0.00	0.00	0.00
Community Development	32,486.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	32,486.00	99,021.00	0.00
	<hr/>	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues / Expenditures</u></b>	(23,859.00)	0.00	53,699.00
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfer In	24,000.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	24,000.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
<b><u>Excess (Deficiency)</u></b>			
<b>Revenues &amp; Other Financing Sources / Expenditures &amp; Other Financing Uses</b>	141.00	0.00	53,699.00
<b>Fund Balance Start of Year</b>	<hr/> 0.00	<hr/> 2,614.00	<hr/> 262,093.00
<b>Fund Balance End of Year</b>	141.00	2,614.00	315,792.00
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Special Revenue Funds**

	<b>Capital Campaign Fund</b>	<b>Economic Development District Fund</b>
<b><u>REVENUES</u></b>		
Taxes	0.00	2,172,664.00
Intergovernmental	0.00	0.00
Interest	0.00	0.00
Other	172,104.00	210,840.00
	<hr/>	<hr/>
Total Revenues	172,104.00	2,383,504.00
<b><u>EXPENDITURES</u></b>		
WMSE Expenses	0.00	0.00
Public Works	0.00	0.00
Community Development	121,084.00	0.00
Other	0.00	0.00
Capital Expenditures & Major Repairs	0.00	2,703,135.00
	<hr/>	<hr/>
Total Expenditures	121,084.00	2,703,135.00
<b><u>Excess (Deficiency)</u></b>		
Revenues / Expenditures	51,020.00	(319,631.00)
<b><u>Other Financing Sources (Uses)</u></b>		
Operating Transfer In	0.00	0.00
Operating Transfer Out	0.00	0.00
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00
<b><u>Excess (Deficiency)</u></b>		
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	51,020.00	(319,631.00)
Fund Balance Start of Year	395,188.00	770,135.00
	<hr/>	<hr/>
Fund Balance End of Year	446,208.00	450,504.00
	<hr/>	<hr/>
	<hr/>	<hr/>

<b>City of West Monroe</b> <b>2024-2025 Amended Budget</b>	
<b>1986 Sales Tax Capital Budget Summary</b>	
	<b>2023-2024</b> <b>Amended</b>
<b><u>REVENUES</u></b>	
Taxes	7,242,348.00
Federal Grants	3,955,740.00
Parish Revenue	0.00
Sewer District 5	0.00
School Board Revenue	0.00
State Revenue	0.00
Investment Earnings	4,083.00
Donations	0.00
Other Financing Sources	38,654.00
Total Revenues	11,240,825.00
<b><u>EXPENSES</u></b>	
Salary, Wages & Benefits	250,161.00
Professional Services	1,728,043.00
Repair & Maintenance	1,523,135.00
Capital Purchases	10,402,463.00
Miscellaneous	30.00
Total Expenses	13,903,832.00
Excess (Deficiency)	
Revenues / Expenses	(2,663,007.00)
Other Financing Sources (Uses)	
Operating Transfers In	5,773,366.00
Operating Transfers Out	(862,255.00)
Total Other Financing Sources (Uses)	4,911,111.00
Excess (Deficiency)	
Revenues & Other Financing	
Sources / Expenses &	
Other Financing Uses	2,248,104.00
Fund Balance Start of Year	1,536,098.00
Fund Balance End of Year	3,784,202.00



**CITY OF WEST MONROE  
2023-2024 AMENDED BUDGET**

**Special Revenue Funds**

	<b>2022 Debt Capital Fund</b>	<b>Street Maint Fund</b>	<b>ARPA Fund</b>
<b><u>REVENUES</u></b>			
Taxes	0.00	118.00	0.00
Intergovernmental	0.00	0.00	0.00
Interest	3,233.00	0.00	0.00
Other	2,397,962.00	0.00	56,780.00
<b>Total Revenues</b>	<b>2,401,195.00</b>	<b>118.00</b>	<b>56,780.00</b>
<b><u>EXPENDITURES</u></b>			
Public Safety	0.00	271,221.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	9,641,685.00	0.00	0.00
<b>Total Expenditures</b>	<b>9,641,685.00</b>	<b>271,221.00</b>	<b>0.00</b>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues / Expenditures</u></b>	<b>(7,240,490.00)</b>	<b>(271,103.00)</b>	<b>56,780.00</b>
<b><u>Other Financing Sources (Uses)</u></b>			
Operating Transfer In	142,437.00	271,103.00	0.00
Operating Transfer Out	0.00	0.00	(2,357,398.00)
<b>Total Other Financing Sources (Uses)</b>	<b>142,437.00</b>	<b>271,103.00</b>	<b>(2,357,398.00)</b>
<b><u>Excess (Deficiency)</u></b>			
<b><u>Revenues &amp; Other Financing Sources / Expenditures &amp; Other Financing Uses</u></b>	<b>(7,098,053.00)</b>	<b>0.00</b>	<b>(2,300,618.00)</b>
<b>Fund Balance Start of Year</b>	<b>7,098,053.00</b>	<b>0.00</b>	<b>2,300,618.00</b>
<b>Fund Balance End of Year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

STATE OF LOUISIANA  
CITY OF WEST MONROE

ORDINANCE NO. \_\_\_\_\_ MOTION BY: \_\_\_\_\_  
  
SECONDED BY: \_\_\_\_\_

AN ORDINANCE TO AMEND THE UTILITY ENTERPRISE FUND BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2024, FOR THE CITY OF WEST MONROE, LOUISIANA.

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in special and legal session convened, that the Utility Enterprise Fund Budget for the City of West Monroe, Louisiana, for the fiscal year ending June 30, 2024 is hereby amended to conform with the budget attached hereto as Exhibit “A”.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea and nay vote, passed and adopted this 12<sup>th</sup> day of December, 2024 the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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

EXHIBIT  
ACity of West Monroe  
2023-2024 Amended Budget

## Utility Enterprise Fund Budget Summary

	2023-2024 Amended
<b><u>REVENUES</u></b>	
Charges for Services	6,277,300
Fine & Fees	0
Investment, Rents & Contributions	0
Other Financing Sources	0
<b>Total Revenues</b>	<b>6,277,300</b>
<b><u>EXPENSES</u></b>	
Public Works Administration	462,777
Field Operations - Tech	1,062,500
Plant Operations - Water	611,973
Field Operations - WSD	998,205
Plant Operations - Sewer	2,382,629
Preventive Maint CIP	325,613
Administrative Clearing	795,116
<b>Total Expenses</b>	<b>6,638,813</b>
Excess (Deficiency)	
Revenues / Expenses	(361,513)
Other Financing Sources (Uses)	
Operating Transfers In	361,040
Operating Transfers Out DEQ Sinking	0
Operating Transfers Out DEQ Resv	0
Operating Transfers Out DEQ Cap Add	382,927
Operating Transfers Out - Other	0
<b>Total Other Financing Sources (Uses)</b>	<b>743,967</b>

City of West Monroe	
2022-2023 Amended Budget	
Utility Enterprise Fund Budget Summary	
	2022-2023
	Amended
Excess (Deficiency)	
Revenues & Other Financing	
Sources / Expenses &	
Other Financing Uses	382,454
Retained Earnings Start of Year	211,647
Retained Earnings End of Year	594,101

## **LEGAL NOTICE**

NOTICE is hereby given by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in accordance with Louisiana Revised Statutes, Title 33, Section 4712, that the proposed Ordinance 5434 attached hereto as Exhibit "A" was introduced at the regular meeting of the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, on the 12<sup>th</sup> day of December, 2024, and will be considered for adoption at the regular meeting of the Mayor and Board of Aldermen on the 7<sup>th</sup> day of January, 2025 at 6:00 PM, City Council Chambers, West Monroe City Hall, 2305 N. 7<sup>th</sup> Street, West Monroe, Louisiana. Any opposition to the proposed Ordinance must be in writing, filed with the City Clerk within 15 days of the first publication of this Legal Notice. A public hearing will be held on any such written opposition at the time, date and place set forth above for the consideration of the adoption of the proposed Ordinance.

Andrea Pate  
City Clerk  
City of West Monroe

STATE OF LOUISIANA  
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 WARHAWK ENTERPRISES, LLC, OR ITS APPROVED SUCCESSORS OR ASSIGNS, FOR THE CASH SUM OF \$266,011.14, AND SUBJECT TO CERTAIN TERMS AND CONDITIONS; 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 planned development of that immovable property will be beneficial to the City of West Monroe and its residents; and

WHEREAS, the City previously approved the Mayor entering into an “Agreement to Purchase and Sell Vacant Land” to evidence the City’s commitment to this project, a copy of which is now attached as Exhibit 1 executed by both parties.

NOW, THEREFORE:

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in special 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:

See attached Exhibit “A”, Exhibit “B”, and Exhibit “C”  
to WARHAWK ENTERPRISES, LLC, or its approved successors or assigns (“BUYER”) for and in consideration of the cash sum of TWO HUNDRED SIXTY SIX THOUSAND ELEVEN AND 14/100 (\$266,011.14) DOLLARS, subject to all of those terms and conditions which are set out in the “Agreement To Purchase and Sell Vacant Land”.

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in special and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, Louisiana, she is hereby further authorized to execute a Cash Sale 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 or impose any and all

other terms and conditions 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 terms and provisions, whether included in the deed or in an unrecorded supplemental agreement, that limits the nature of the future activities, that requires the development to be initiated within a certain time and/or pursued in a commercially reasonable manner through to completion by a certain date, together with any and all such other requirements and provisions as she deems appropriate, further including a provision that provides for a right and option in favor of the City of West Monroe to reacquire the property at the same price if such conditions are not timely met, or to provide for liquidated damages or other consideration payable to the City of West Monroe in lieu of such reacquisition, the terms and provisions of all of such conditions to be as determined appropriate by the Mayor.

The above ordinance was introduced on December 12, 2024, in special 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 yeas and nays, passed and adopted in regular and legal session convened this 7<sup>th</sup> day of January, 2025, with the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 7TH DAY OF  
JANUARY, 2025.

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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



Date: December 3rd, 2024

### AGREEMENT TO PURCHASE AND SELL VACANT LAND

The undersigned agree to buy and sell the Subject Property upon the terms and conditions stated below.

**SUBJECT PROPERTY:** That certain parcel of property containing 36.252 +/- acres and Lot 14A of Resubdivision of Lot 14 of West Monroe Commercial Park Subdivision (containing 3.561 +/- acres).

**LEGAL DESCRIPTION:** See attached Exhibit "A" (Legal description of 36.252 +/- acre tract), Exhibit "B" (plat of 36.252 +/- acre tract) and Exhibit "C" (Plat of Lot 14-A of Subdivision of Lot 14 of West Monroe Commercial Park Subdivision), subject to any and all subdivision or development restrictions of record, zoning provisions and restrictions, and all rights-of-way and/or servitudes of record or of use.

**SALE PRICE:** \$266,011.14 (Two Hundred Sixty Six Thousand Eleven & 00/100 Dollars)

**DUE DILIGENCE.** The Purchaser waives all inspections related to the Subject Property and will not be entitled to a reduction of the purchase price due to property condition.

**SURVEY.** The City of West Monroe has provided a current survey of the property and plats thereof.

**CONDITION OF PROPERTY.** Purchaser and Seller agree and stipulate that the property is being sold and purchased subject to all rights-of-way, easements and servitudes, visible or apparent or of record in an "AS-IS" condition and Purchaser waives any and all rights to Redhibition including a return of all or part of the purchase price. This waiver applies with respect to all defects, whether apparent or latent, visible or not and regardless of whether Purchaser is presently aware of such defects. Purchaser acknowledges Seller or Seller's representatives have made no warranties as to any matter, including merchantability, quantity or quality of the property, or fitness for intended or ordinary use. Purchaser hereby waives any and all rights Purchaser may have in connection therewith. Purchaser understands the meaning and significance of this provision.

**PRORATION.** Purchaser shall pay the 2025 Parish Taxes.

**CHANGES DURING TRANSACTION.** During the pendency of this transaction, Seller agrees that no new leases or agreements will be entered into, and no substantial alterations or repairs will be made or undertaken without written consent of the Purchaser.

**MINERAL RIGHTS.** Seller shall reserve 100% of the mineral rights and/or royalty interest, if any, currently owned by Seller. The deed shall contain the following provision - "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"

**CLOSING DATE AND COSTS.** The sale shall take place before Purchaser's Closing Agent within 60 calendar days after the Ordinance approving the purchase of subject property by the Mayor of the City of West Monroe. Purchaser agrees to work diligently



once the purchase agreement has been executed by both parties to procure the approval by Ordinance for the purchase of the Subject Property. Seller agrees to deliver a merchantable title free and clear of any and all liens and encumbrances.

In the event Purchaser's title examination shall disclose defects in the title, Seller shall have 15 (Fifteen) days from receipt of notice of said title defects to make a good faith effort to cure such defects. If said time period will expire after the closing date outlined hereinabove, said closing date shall be automatically be extended so as to allow Seller the complete said time period to cure said defects. The closing date shall also be automatically extended to fifteen (15) days after Seller cures said title defects. If such defects cannot be cured within said time period, Purchaser may, at its election, take the title as it then is or terminate this Agreement. If Purchaser chooses to terminate this Agreement due to Seller's inability to cure said title defects, Purchaser shall be entitled to return of the deposit. Purchaser shall be given occupancy upon execution of the Act of Sale unless otherwise agreed to in writing between the parties.

**BREACH OF AGREEMENT BY SELLER.** In the event of any default of this Agreement by Seller, Purchaser shall at Purchaser's option have the right to declare this Agreement null and void and demand and/or sue for any of the following: (1) Specific performance or (2) Termination of this Agreement, and reimbursement for any sums paid for the potential removal of flood mitigations paid by the Purchaser.

**BREACH OF AGREEMENT BY PURCHASER.** In the event of any default of this Agreement by Purchaser, Seller shall have at Seller's option the right to declare this Agreement null and void and demand and/or sue for any of the following: (1) Termination of this Agreement (2) Specific performance or (3) Termination of this Agreement and an amount equal to ten percent (10%) of the Sale Price as stipulated damages plus reimbursement for all fees associated with the preparation of the legal description and plat in anticipation of sale of the property to the Purchaser.

**ATTORNEY'S FEES.** Should either party institute legal proceedings to enforce the terms or conditions of this Agreement, the prevailing party shall be entitled to recover from the non-prevailing party all of the prevailing party's reasonable attorney's fees, court costs and other expenses reasonably and necessarily incurred.

**OTHER TERMS AND CONDITIONS:**

- 1) Purchaser shall be responsible for all closing costs associated with the closing and the recording costs related to the transaction; however, the Seller shall provide a deed to the Purchaser's closing agent.
- 2) During the due diligence period, the Seller shall cooperate with any endeavors undertaken by the Purchaser to remove any flood mitigation provisions from the subject property.
- 3) Purchaser will indemnify Seller for any action undertaken by Seller during the due diligence period, during the closing period, and after the transfer of the Subject Property for violations of any covenants, restrictions, or applicable laws which are violated by Purchaser.

**MULTIPLE COUNTERPARTS.** This Agreement may be executed in any number of counterparts by one or more parties hereto. A signed facsimile of this Agreement or counterpart with original signatures or facsimile signatures shall have the same binding legal effect as an original of this Agreement or original counterparts, which original signatures would have.

**EFFECTIVE DATE.** In the event this Agreement is not signed simultaneously, the effective date of this Agreement shall be the date of the last signature to this Agreement. Time is of the essence of this Agreement. Whenever the time for performance under this Agreement falls on a Saturday, Sunday or legal holiday, such time shall be deemed to be extended to the next business day.

**LEGAL CAPACITY.** The undersigned Seller is the legal owner of record of the subject property and/or has the legal capacity and authority to convey and transfer the subject property. The undersigned Purchaser has the legal capacity and authority to purchase the subject property.

**ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the parties and any other agreements not incorporated herein in writing are void and of no force and effect.

**NOTICES.** All notices which may be required herein shall be in writing and delivered by (1) personal delivery with receipt acknowledged (2) United States Certified Mail, return receipt requested, postage prepaid (3) national overnight delivery service, with return receipt, delivery charge prepaid (4) facsimile to fax numbers listed below, or (5) emailed with delivery confirmation to the email addresses listed below:

Seller: City of West Monroe (attn: Mayor Staci Mitchell)  
 Phone: (318) 396-2600  
 Email: smitchell@westmonroe.la.gov  
 Address: 2305 North 7th Street, West Monroe, LA 71291

With necessary copy to: Lydia Holland Baugh, Attorney  
 Phone: (318) 323-2930  
 Email: lydia@hblawla.com  
 Address: 402 Fairfield Street, West Monroe, LA 71291

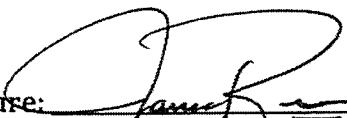
Purchaser: Warhawk Enterprises, LLC (attn: James Reneau)  
 Phone: (318) 855-3186  
 Email: james@blueheronhomes.com  
 Address: 300 Washington Street, Suite 212, Monroe, LA 71201

**ASSIGNABILITY.** Purchaser shall not have the right to assign this Agreement and all of Purchaser's rights and remedies hereunder.

**Seller Signature:** 

Authorized Representative of Seller: Staci Albritton Mitchell, Mayor

Date: 12/3/24

**Purchaser Signature:** 

Authorized Representative of Purchaser: James Reneau, Member

Date: 12/3/24

## Exhibit "A"

36.252 Acre± Tract  
 Section 32, T-18-N, R-3-E  
 Land District North of Red River  
 Ouachita Parish, Louisiana  
 L & A, Inc. Project No. 24S047.00

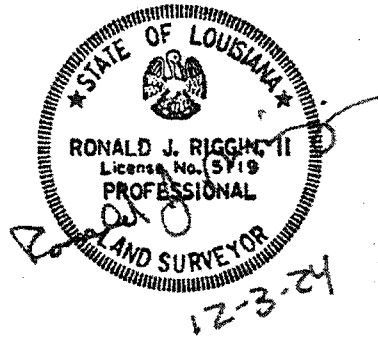
### LEGAL DESCRIPTION

A certain tract or parcel of land situated in Section 32, Township 18 North, Range 3 East, Land District North of Red River, Ouachita Parish, Louisiana, and being more particularly described as follows:

Commence at a found 1-1/2" iron pipe at the southwest corner of the Southwest 1/4 of the Northeast 1/4 of Section 32, Township 18 North, Range 3 East, Land District North of Red River, Ouachita Parish, Louisiana, and the **POINT OF BEGINNING**; proceed North 00°08'59" East along the west line of the Southwest 1/4 of the Northeast 1/4 of Section 32, a distance of 190.09 feet to a found 1/2" rebar at the southwest corner of Lot 3 of West Monroe Commercial Park, as per plat recorded in Plat Book 19, Page 143 of the records of Ouachita Parish, Louisiana; thence proceed North 79°59'10" East along the south line of said Lot 3, a distance of 567.53 feet to a found 1/2" rebar; thence proceed North 35°19'44" East, a distance of 608.11 feet to a set 5/8" rebar on the south line of said Lot 3; thence proceed North 89°50'09" East along the south line of said Lot 3, a distance of 126.54 feet to a set 5/8" rebar; thence proceed South 54°04'56" East, a distance of 503.91 feet to a set 5/8" rebar; thence proceed South 88°48'14" East, a distance of 220.68 feet to a set 5/8" rebar; thence proceed South 82°30'19" East, a distance of 211.32 feet to a set 5/8" rebar on the west right-of-way line of Pavilion Road (60' R.O.W.); thence proceed South 31°20'19" East along the west right-of-way line of Pavilion Road, a distance of 229.95 feet to a found 1/2" rebar at the northeast corner of Lot 15 of the aforementioned West Monroe Commercial Park; thence proceed South 59°44'26" West along the north line of said Lot 15, a distance of 200.35 feet to a set 5/8" rebar at the northwest corner of said Lot 15; thence proceed South 25°21'34" East along the west line of said Lot 15, a distance of 473.27 feet to a found 1/2" rebar at the southwest corner of said Lot 15 and the north right-of-way line of Exchange Street (60' R.O.W.); thence proceed South 69°56'06" West along the north right-of-way line of Exchange Street, a distance of 102.92 feet to a set 5/8" rebar; thence proceed South 71°23'55" West along the north right-of-way line of Exchange Street, a distance of 151.11 feet to a found 1/2" rebar; thence proceed South 66°13'26" West along the north right-of-way line of Exchange Street, a distance of 94.46 feet to a set 5/8" rebar on the north right-of-way line of Exchange Street as dedicated on the plat of the Resubdivision of Lot 14 of West Monroe Commercial Park, as per plat recorded in Instrument No. 1905678 of the records of Ouachita Parish, Louisiana; thence proceed in a southwesterly direction along the north right-of-way line of Exchange Street and a curve to the right, an arc distance of 144.31 feet (Radius=220.00 feet, Chord=South 85°00'55" West - 141.73 feet) to a set 5/8" rebar; thence proceed in a northwesterly direction along the north right-of-way line of Exchange Street and a curve to the left, an arc distance of 41.29 feet (Radius=280.00 feet, Chord=North 80°25'03" West - 41.25 feet) to a set 5/8" rebar at the southeast corner of Lot 14A of the aforementioned Resubdivision of Lot 14 of West Monroe Commercial Park; thence proceed North 09°44'05" West along the east line of said Lot 14A, a distance of 404.55 feet to a set 5/8" rebar at the northeast corner of said Lot 14A; thence proceed South 89°50'10" West along the north line of said Lot 14A, a distance of 115.00 feet to a set 5/8" rebar at the northwest corner of said Lot 14A; thence proceed South 00°11'21" West along the west line of said Lot 14A, a distance of 444.09 feet to a set 5/8" rebar at the southwest corner of said Lot 14A; thence proceed South 62°33'19" West, a distance of 503.74 feet to a set 5/8" rebar; thence proceed in a northwesterly direction along a curve to the right, an arc distance of 255.67 feet (Radius=170.00 feet, Chord=North 74°21'35" West - 232.25 feet) to a set 5/8" rebar; thence proceed North 31°16'29" West, a distance of 504.25 feet to a set 5/8" rebar; thence proceed North 00°09'28" East, a distance of 180.00 feet to a set 5/8" rebar on the south line of the Southwest 1/4 of the Northeast 1/4 of Section 32;

thence proceed South  $89^{\circ}50'10''$  West along the south line of the Southwest  $\frac{1}{4}$  of the Northeast  $\frac{1}{4}$  of Section 32, a distance of 400.00 feet to the **POINT OF BEGINNING**; containing 36.252 acres, more or less, and being subject to all easements, servitudes and rights-of-way of record and/or of use.

This description is based on the Boundary Survey and Plat prepared by Ronald J. Riffin, II, Professional Land Surveyor, dated December 3, 2024.





371 EXCHANGE, LLC  
INVESTMENT NO. 1505955



36.252 Acre± Tract  
Section 32, T-18-N, R-3-E  
Land District North of Red River  
Ouachita Parish, Louisiana  
L & A, Inc. Project No. 24SO47.00

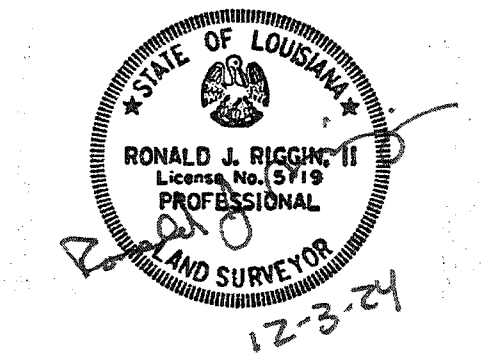
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thence proceed South 89°50'10" West along the south line of the Southwest ¼ of the Northeast ¼ of Section 32, a distance of 400.00 feet to the **POINT OF BEGINNING**; containing 36.252 acres, more or less, and being subject to all easements, servitudes and rights-of-way of record and/or of use.

This description is based on the Boundary Survey and Plat prepared by Ronald J. Riffin, II, Professional Land Surveyor, dated December 3, 2024.







# DEPARTMENT OF PUBLIC WORKS

303 West Pavilion Drive West Monroe, La 71291 Main: 318-325-0496

Daryl Platt  
Director

Item 9)

December 9, 2024

RE: Downtown Centralized Garbage Collection

Dear Downtown Merchants and Residents,

For those unable to attend the merchants meeting held on November 12, the City of West Monroe Public Works Department would like to give a brief summary of the discussion held and to announce a new policy regarding garbage collection in the downtown area.

In keeping with the City of West Monroe’s Downtown West Monroe Streetscape Master Plan, the city has created a new Downtown Garbage Collection District. If you are receiving this letter, your business or property is located within the boundary of this district. The approximate boundaries of the district are between Pine and Wood Streets east of Cotton Street to the Ouachita River.

The City of West Monroe will move to a centralized garbage collection in this downtown district, effective **January 1, 2025**. All green cans will be removed from the downtown district and replaced with secure, convenient dumpsters located throughout the district for residents and businesses to use. Dumpsters will be emptied twice a week and can be adjusted if needed. The locations are: adjacent to Flying Heart Brewing & Pub (204 Commerce Street), near the Bell Tower parking lot (Pine and Commerce Streets), the new public parking lot at Wood and Commerce Streets and the WMPD Detective Building at 400 Natchitoches Street.

Green cans will still be utilized for special downtown events such as Mardi Gras, Ouachita RiverFest and the Christmas Parade. City crews will promptly remove these cans after these events take place.

Per City of West Monroe Code of Ordinances Section 8-1028, all businesses in the downtown district are required to pay for municipal garbage service. The fee for this service will be \$10 a month. This fee will be included in your monthly City of West Monroe utility bill, beginning in January. Businesses who currently have their own dumpsters are exempt from this fee.

For a copy of this ordinance, please contact City of West Monroe Clerk Andrea Pate at City Hall at (318) 396-2600. If you have any questions or need more information, please contact City of West Monroe Public Works Director Daryl Platt or Sanitation Supervisor Sean Montgomery at (318) 325-0496.

Sincerely,

Daryl Platt, Director  
City of West Monroe Public Works Department

Sean Montgomery  
Sanitation Supervisor







EXHIBIT  
C

Exhibit "C"

LAND DISTRICT NORTH OF RED RIVER  
SECTION 32, T-18-N, R-3-E  
OUACHITA PARISH, LOUISIANA

DEDICATION

STATE OF LOUISIANA  
PARISH OF OUACHITA

BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, PERSONALLY CAME AND APPEARED, THE CITY OF WEST MONROE, LOUISIANA, A MUNICIPALITY OF THE STATE OF LOUISIANA, HEREIN REPRESENTED BY ITS DULY AUTHORIZED MAYOR, STACI ALBERTSON MITCHELL.

WHO DECLARED AND ACKNOWLEDGED THAT THEY ARE THE OWNER OF THE PROPERTY HEREIN SHOWN AND LOUISIANA HEREBY DEDICATE THE STREET RIGHT-OF-WAY AS SHOWN TO THE CITY OF WEST MONROE, LOUISIANA FOR THE PURPOSE OF PUBLIC UTILITIES.

THIS DAY OF NOVEMBER, 2024, IN THE PRESENCE OF THE UNDERSIGNED COMPETENT WITNESSES AND ME, SAID NOTARY PUBLIC.

WITNESSES:

THE CITY OF WEST MONROE, LOUISIANA  
BY: Staci Albertson Mitchell  
STACI ALBERTSON MITCHELL, MAYOR

PRINT NAME Chris Foster  
PRINT NAME Staci S. Kaufman  
PRINT NAME Matthew L. Dyer  
NOTARY PUBLIC



PLAT APPROVAL

APPROVED FOR FILING IN THE RECORDS OF  
OUACHITA PARISH,  
DATE: 11-4-24

CITY OF WEST MONROE  
BY: David L. Foster  
PLANNING COMMISSION CHAIRMAN  
BY: David L. Foster  
DIRECTOR OF BUILDING & DEVELOPMENT

FLOOD ZONE DATA  
BASED ON FLOOD INSURANCE RATE MAP NO. 220730N-49F  
ISSUED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY  
ON 08/12/2019. THE FLOOD ZONE DATA IS SHOWN ON THE  
PROPERTY SHOWN HEREON LIES IN FLOOD ZONE "A", WHICH  
IS DETERMINED TO BE A SPECIAL FLOOD HAZARD AREA SUBJECT TO  
FLOOD ELEVATIONS DETERMINED BY THE REMAINDER OF THE PROPERTY  
LIES IN ZONE "X" WHICH IS DETERMINED TO BE OUTSIDE THE 0.2%  
ANNUAL CHANCE FLOODPLAIN.

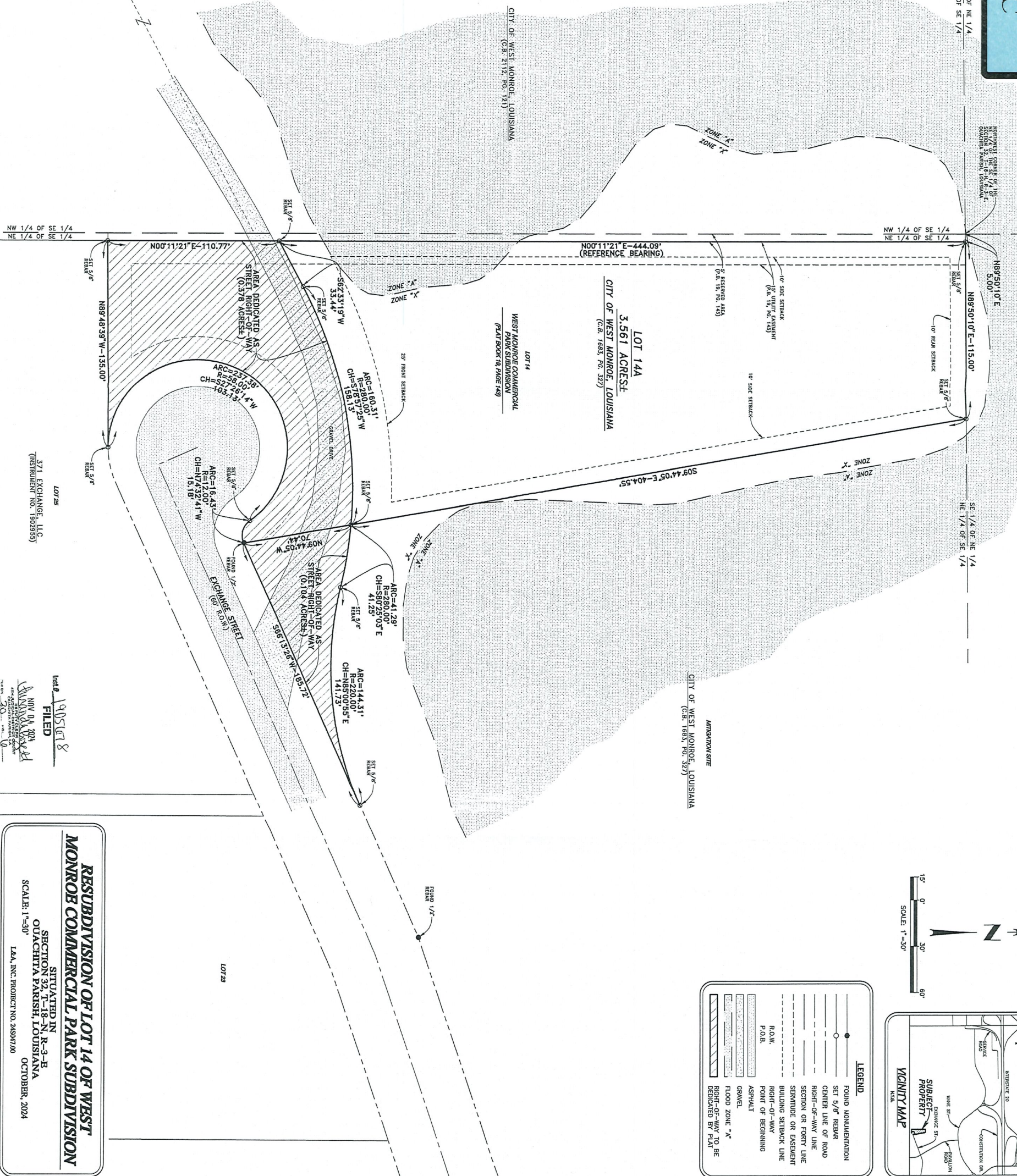
ZONING NOTES:  
1) ZONING DISTRICT: I-1 (INDUSTRIAL DISTRICT)  
2) NO BUILDING SHALL BE LOCATED ON ANY LOT NEARER THAN THE  
FOLLOWING BUILDING SETBACKS:  
FRONT LOT LINE = 25'  
SIDE LOT LINE = 10'  
BACK LOT LINE = 10'

SURVEYOR'S NOTES:  
1. THE BEARINGS SHOWN HEREON ARE GRID BEARINGS AND ARE BASED ON GPS  
OBSERVATIONS TAKEN ON THE DATE OF THE SURVEY. THE REFERENCE  
BEARING WAS TAKEN ALONG THE WEST LINE OF THE SUBJECT PROPERTY AS  
SHOWN HEREON.

CERTIFICATION  
I, Rowald J. Rechin, II, A LICENSED PROFESSIONAL SURVEYOR IN THE  
STATE OF LOUISIANA, DO HEREBY CERTIFY THAT I HAVE PERFORMED A  
CLASS "B" SURVEY IN ACCORDANCE WITH THE STANDARDS OF PRACTICE  
FOR PROFESSIONAL SURVEYING AND MAPPING AS ISSUED BY THE  
LOUISIANA BOARD OF SURVEYING AND MAPPING. I AM A MEMBER OF THE  
LOUISIANA SURVEYING SOCIETY AND THE NATIONAL ASSOCIATION OF  
PROFESSIONAL SURVEYORS. THIS IS A TRUE REPRESENTATION OF THAT SURVEY.  
DATE 10-31-24  
ROWALD J. RECHIN, II, P.L.S. NO. 5119



**LAZENBY**  
& ASSOCIATES, INC.  
371 EXCHANGE, LLC  
(INSTRUMENT NO. 1902355)  
OCTOBER, 2024  
14A, INC. PROJECT NO. 245047.00



RESUBDIVISION OF LOT 14 OF WEST  
MONROE COMMERCIAL PARK SUBDIVISION  
SITUATED IN  
SECTION 32, T-18-N, R-3-E  
OUACHITA PARISH, LOUISIANA  
OCTOBER, 2024  
SCALE: 1"=30'  
14A, INC. PROJECT NO. 245047.00



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, LOUISIANA, TO EXECUTE AN AGREEMENT WITH TERRACON CONSULTANTS, INC. FOR GEOTECHNICAL ENGINEERING SERVICES IN CONNECTION WITH THE PROJECT KNOWN AS “COTTON STREET IMPROVEMENTS: BRIDGE STREET TO WOOD STREET”; 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 special 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 on behalf of the City of West Monroe, Louisiana, an Agreement For Services with Terracon Consultants, Inc., for geotechnical engineering services in connection with the project known as “Cotton Street Improvements: Bridge Street to Wood Street”, all in accordance with the terms of that Agreement For Services which is 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 special and legal session convened, that Staci Albritton Mitchell, Mayor of the City of West Monroe, Louisiana, be and she is hereby authorized to further negotiate and modify any further provisions of the referenced agreement she determines necessary or appropriate, and thereafter to execute such Agreement For Services, together with executing any and all further documents determined to be either necessary or appropriate in conjunction with that agreement authorized above, and to take any and all other actions either necessary or appropriate in order to comply the terms of that executed agreement.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea or nay vote, this 12<sup>th</sup> day of December, 2024, the final vote being as follows:

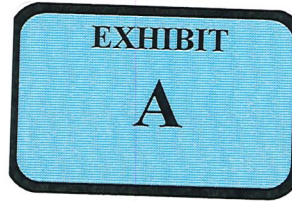
YEA: \_\_\_\_\_  
NAY: \_\_\_\_\_  
NOT VOTING: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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



Item 10)

1520 N. Hearne Ave., Suite 120  
Shreveport, LA 71107  
P (318) 606-7559  
**Terracon.com**

December 6, 2024

City of West Monroe  
2305 N. 7th Street  
West Monroe, LA 71291

**Attn:** Mayor Staci Albriton Mitchell  
P: (318) 396-2600  
E: smitchell@westmonroe.la.gov

**RE:** Proposal for Geotechnical Engineering Services  
Cotton Street Improvements  
Bridge Street to Wood Street  
West Monroe, Louisiana  
Terracon Proposal No. PBB245073

Dear Mayor Mitchell:

We appreciate the opportunity to submit this proposal to City of West Monroe (CWM) to provide Geotechnical Engineering services for the above referenced project. The following are exhibits to the attached Agreement for Services.

Exhibit A	Project Understanding
Exhibit B	Scope of Services
Exhibit C	Compensation and Project Schedule
Exhibit D	Site Location and Nearby Geotechnical Data
Exhibit E	Anticipated Exploration Plan

Our base fee to perform the Scope of Services described in this proposal is \$7,935 with an anticipated delivery date of 4 to 5 weeks after signed authorization. Exhibit C includes details of our fees and consideration of additional services as well as a general breakdown of our anticipated schedule.

Your authorization for Terracon to proceed in accordance with this proposal can be issued by signing and returning a copy of the attached Supplement to Agreement for Services to our office.

Sincerely,  
**Terracon**

*Jim Belt*

James M. Belt, P.E.  
Senior Engineer

*Albert Ayenu-Prah, Jr.*

Albert Y. Ayenu-Prah, Jr., PhD., P.E.  
Senior Engineer



## AGREEMENT FOR SERVICES

This **AGREEMENT** is between City of West Monroe LA ("Client") and Terracon Consultants, Inc. ("Consultant") for Services to be provided by Consultant for Client on the Cotton Street Improvements project ("Project"), as described in Consultant's Proposal dated 12/06/2024 ("Proposal"), including but not limited to the Project Information section, unless the Project is otherwise described in Exhibit A to this Agreement (which section or Exhibit is incorporated into this Agreement).

- 1. Scope of Services.** The scope of Consultant's services is described in the Proposal, including but not limited to the Scope of Services section ("Services"), unless Services are otherwise described in Exhibit B to this Agreement (which section or exhibit is incorporated into this Agreement). Portions of the Services may be subcontracted. Consultant's Services do not include the investigation or detection of, nor do recommendations in Consultant's reports address the presence or prevention of biological pollutants (e.g., mold, fungi, bacteria, viruses, or their byproducts) or occupant safety issues, such as vulnerability to natural disasters, terrorism, or violence. If Services include purchase of software, Client will execute a separate software license agreement. Consultant's findings, opinions, and recommendations are based solely upon data and information obtained by and furnished to Consultant at the time of the Services.
- 2. Acceptance/ Termination.** Client agrees that execution of this Agreement is a material element of the consideration Consultant requires to execute the Services, and if Services are initiated by Consultant prior to execution of this Agreement as an accommodation for Client at Client's request, both parties shall consider that commencement of Services constitutes formal acceptance of all terms and conditions of this Agreement. Additional terms and conditions may be added or changed only by written amendment to this Agreement signed by both parties. In the event Client uses a purchase order or other form to administer this Agreement, the use of such form shall be for convenience purposes only and any additional or conflicting terms it contains are stricken. This Agreement shall not be assigned by either party without prior written consent of the other party. Either party may terminate this Agreement or the Services upon written notice to the other. In such case, Consultant shall be paid costs incurred and fees earned to the date of termination plus reasonable costs of closing the Project.
- 3. Change Orders.** Client may request changes to the scope of Services by altering or adding to the Services to be performed. If Client so requests, Consultant will return to Client a statement (or supplemental proposal) of the change setting forth an adjustment to the Services and fees for the requested changes. Following Client's review, Client shall provide written acceptance. If Client does not follow these procedures, but instead directs, authorizes, or permits Consultant to perform changed or additional work, the Services are changed accordingly and Consultant will be paid for this work according to the fees stated or its current fee schedule. If project conditions change materially from those observed at the site or described to Consultant at the time of proposal, Consultant is entitled to a change order equitably adjusting its Services and fee.
- 4. Compensation and Terms of Payment.** Client shall pay compensation for the Services performed at the fees stated in the Proposal, including but not limited to the Compensation section, unless fees are otherwise stated in Exhibit C to this Agreement (which section or Exhibit is incorporated into this Agreement). If not stated in either, fees will be according to Consultant's current fee schedule. Fee schedules are valid for the calendar year in which they are issued. Fees do not include sales tax. Client will pay applicable sales tax as required by law. Consultant may invoice Client at least monthly and payment is due upon receipt of invoice. Client shall notify Consultant in writing, at the address below, within 15 days of the date of the invoice if Client objects to any portion of the charges on the invoice, and shall promptly pay the undisputed portion. Client shall pay a finance fee of 1.5% per month, but not exceeding the maximum rate allowed by law, for all unpaid amounts 30 days or older. Client agrees to pay all collection-related costs that Consultant incurs, including attorney fees. Consultant may suspend Services for lack of timely payment. It is the responsibility of Client to determine whether federal, state, or local prevailing wage requirements apply and to notify Consultant if prevailing wages apply. If it is later determined that prevailing wages apply, and Consultant was not previously notified by Client, Client agrees to pay the prevailing wage from that point forward, as well as a retroactive payment adjustment to bring previously paid amounts in line with prevailing wages. Client also agrees to defend, indemnify, and hold harmless Consultant from any alleged violations made by any governmental agency regulating prevailing wage activity for failing to pay prevailing wages, including the payment of any fines or penalties.
- 5. Third Party Reliance.** This Agreement and the Services provided are for Consultant and Client's sole benefit and exclusive use with no third party beneficiaries intended. Reliance upon the Services and any work product is limited to Client, and is not intended for third parties other than those who have executed Consultant's reliance agreement, subject to the prior approval of Consultant and Client.
- 6. LIMITATION OF LIABILITY. CLIENT AND CONSULTANT HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING CONSULTANT'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE ASSOCIATED RISKS. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF CONSULTANT (AND ITS RELATED CORPORATIONS AND EMPLOYEES) TO CLIENT AND THIRD PARTIES GRANTED RELIANCE IS LIMITED TO THE GREATER OF \$25,000 OR CONSULTANT'S FEE, FOR ANY AND ALL INJURIES, DAMAGES, CLAIMS, LOSSES, OR EXPENSES (INCLUDING ATTORNEY AND EXPERT FEES) ARISING OUT OF CONSULTANT'S SERVICES OR THIS AGREEMENT. PRIOR TO ACCEPTANCE OF THIS AGREEMENT AND UPON WRITTEN REQUEST FROM CLIENT, CONSULTANT MAY NEGOTIATE A HIGHER LIMITATION FOR ADDITIONAL CONSIDERATION IN THE FORM OF A SURCHARGE TO BE ADDED TO THE AMOUNT STATED IN THE COMPENSATION SECTION OF THE PROPOSAL. THIS LIMITATION SHALL APPLY REGARDLESS OF AVAILABLE PROFESSIONAL LIABILITY INSURANCE COVERAGE, CAUSE(S), OR THE THEORY OF LIABILITY, INCLUDING NEGLIGENCE, INDEMNITY, OR OTHER RECOVERY. THIS LIMITATION SHALL NOT APPLY TO THE EXTENT THE DAMAGE IS PAID UNDER CONSULTANT'S COMMERCIAL GENERAL LIABILITY POLICY.**
- 7. Indemnity/Statute of Limitations.** Consultant and Client shall indemnify and hold harmless the other and their respective employees from and against legal liability for claims, losses, damages, and expenses to the extent such claims, losses, damages, or expenses are legally determined to be caused by their negligent acts, errors, or omissions. In the event such claims, losses, damages, or expenses are legally determined to be caused by the joint or concurrent negligence of Consultant and Client, they shall be borne by each party in proportion to its own negligence under comparative fault principles. Neither party shall have a duty to defend the other party, and no duty to defend is hereby created by this indemnity provision and such duty is explicitly waived under this Agreement. Causes of action arising out of Consultant's Services or this Agreement regardless of cause(s) or the theory of liability, including negligence, indemnity or other recovery shall be deemed to have accrued and the applicable statute of limitations shall commence to run not later than the date of Consultant's substantial completion of Services on the project.
- 8. Warranty.** Consultant will perform the Services in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions in the same locale. **EXCEPT FOR THE STANDARD OF CARE PREVIOUSLY STATED, CONSULTANT MAKES NO WARRANTIES OR GUARANTEES, EXPRESS OR IMPLIED, RELATING TO CONSULTANT'S SERVICES AND CONSULTANT DISCLAIMS ANY IMPLIED WARRANTIES OR WARRANTIES IMPOSED BY LAW, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**
- 9. Insurance.** Consultant represents that it now carries, and will continue to carry: (i) workers' compensation insurance in accordance with the laws of the states having jurisdiction over Consultant's employees who are engaged in the Services, and employer's liability insurance (\$1,000,000); (ii) commercial general liability insurance (\$2,000,000 occ / \$4,000,000 agg); (iii) automobile liability insurance (\$2,000,000 B.I. and P.D. combined single limit); (iv) umbrella liability (\$5,000,000 occ / agg); and (v) professional liability insurance (\$1,000,000 claim / agg). Certificates of insurance will be provided upon request. Client and Consultant shall waive subrogation against the other party on all general liability and property coverage.



Reference Number: PBB245073

- 10. CONSEQUENTIAL DAMAGES.** NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR LOSS OF PROFITS OR REVENUE; LOSS OF USE OR OPPORTUNITY; LOSS OF GOOD WILL; COST OF SUBSTITUTE FACILITIES, GOODS, OR SERVICES; COST OF CAPITAL; OR FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, PUNITIVE, OR EXEMPLARY DAMAGES.
- 11. Dispute Resolution.** Client shall not be entitled to assert a Claim against Consultant based on any theory of professional negligence unless and until Client has obtained the written opinion from a registered, independent, and reputable engineer, architect, or geologist that Consultant has violated the standard of care applicable to Consultant's performance of the Services. Client shall provide this opinion to Consultant and the parties shall endeavor to resolve the dispute within 30 days, after which Client may pursue its remedies at law. This Agreement shall be governed by and construed according to Louisiana law.
- 12. Subsurface Explorations.** Subsurface conditions throughout the site may vary from those depicted on logs of discrete borings, test pits, or other exploratory services. Client understands Consultant's layout of boring and test locations is approximate and that Consultant may deviate a reasonable distance from those locations. Consultant will take reasonable precautions to reduce damage to the site when performing Services; however, Client accepts that invasive services such as drilling or sampling may damage or alter the site. Site restoration is not provided unless specifically included in the Services.
- 13. Testing and Observations.** Client understands that testing and observation are discrete sampling procedures, and that such procedures indicate conditions only at the depths, locations, and times the procedures were performed. Consultant will provide test results and opinions based on tests and field observations only for the work tested. Client understands that testing and observation are not continuous or exhaustive, and are conducted to reduce - not eliminate - project risk. Client shall cause all tests and inspections of the site, materials, and Services performed by Consultant to be timely and properly scheduled in order for the Services to be performed in accordance with the plans, specifications, contract documents, and Consultant's recommendations. No claims for loss or damage or injury shall be brought against Consultant by Client or any third party unless all tests and inspections have been so performed and Consultant's recommendations have been followed. Unless otherwise stated in the Proposal, Client assumes sole responsibility for determining whether the quantity and the nature of Services ordered by Client is adequate and sufficient for Client's intended purpose. Client is responsible (even if delegated to contractor) for requesting services, and notifying and scheduling Consultant so Consultant can perform these Services. Consultant is not responsible for damages caused by Services not performed due to a failure to request or schedule Consultant's Services. Consultant shall not be responsible for the quality and completeness of Client's contractor's work or their adherence to the project documents, and Consultant's performance of testing and observation services shall not relieve Client's contractor in any way from its responsibility for defects discovered in its work, or create a warranty or guarantee. Consultant will not supervise or direct the work performed by Client's contractor or its subcontractors and is not responsible for their means and methods. The extension of unit prices with quantities to establish a total estimated cost does not guarantee a maximum cost to complete the Services. The quantities, when given, are estimates based on contract documents and schedules made available at the time of the Proposal. Since schedule, performance, production, and charges are directed and/or controlled by others, any quantity extensions must be considered as estimated and not a guarantee of maximum cost.
- 14. Sample Disposition, Affected Materials, and Indemnity.** Samples are consumed in testing or disposed of upon completion of the testing procedures (unless stated otherwise in the Services). Client shall furnish or cause to be furnished to Consultant all documents and information known or available to Client that relate to the identity, location, quantity, nature, or characteristic of any hazardous waste, toxic, radioactive, or contaminated materials ("Affected Materials") at or near the site, and shall immediately transmit new, updated, or revised information as it becomes available. Client agrees that Consultant is not responsible for the disposition of Affected Materials unless specifically provided in the Services, and that Client is responsible for directing such disposition. In no event shall Consultant be required to sign a hazardous waste manifest or take title to any Affected Materials. Client shall have the obligation to make all spill or release notifications to appropriate governmental agencies. The Client agrees that Consultant neither created nor contributed to the creation or existence of any Affected Materials conditions at the site and Consultant shall not be responsible for any claims, losses, or damages allegedly arising out of Consultant's performance of Services hereunder, or for any claims against Consultant as a generator, disposer, or arranger of Affected Materials under federal, state, or local law or ordinance.
- 15. Ownership of Documents.** Work product, such as reports, logs, data, notes, or calculations, prepared by Consultant shall remain Consultant's property. Proprietary concepts, systems, and ideas developed during performance of the Services shall remain the sole property of Consultant. Files shall be maintained in general accordance with Consultant's document retention policies and practices.
- 16. Utilities.** Unless otherwise stated in the Proposal, Client shall provide the location and/or arrange for the marking of private utilities and subterranean structures. Consultant shall take reasonable precautions to avoid damage or injury to subterranean structures or utilities. Consultant shall not be responsible for damage to subterranean structures or utilities that are not called to Consultant's attention, are not correctly marked, including by a utility locate service, or are incorrectly shown on the plans furnished to Consultant.
- 17. Site Access and Safety.** Client shall secure all necessary site related approvals, permits, licenses, and consents necessary to commence and complete the Services and will execute any necessary site access agreement. Consultant will be responsible for supervision and site safety measures for its own employees, but shall not be responsible for the supervision or health and safety precautions for any third parties, including Client's contractors, subcontractors, or other parties present at the site. In addition, Consultant retains the right to stop work without penalty at any time Consultant believes it is in the best interests of Consultant's employees or subcontractors to do so in order to reduce the risk of exposure to unsafe site conditions. Client agrees it will respond quickly to all requests for information made by Consultant related to Consultant's pre-task planning and risk assessment processes.

Consultant: **Terracon Consultants, Inc.**

By: Albert Ayenu-Prah, Jr. Date: **12/6/2024**

Name/Title: **Albert Y. Ayenu-Prah, Jr. / Senior Engineer**

Address: **1520 N Hearne Ave Ste 120**  
**Shreveport, LA 71107-7155**

Phone: **(318) 606-7559** Fax: **(318) 606-7560**

Email: **Albert.Ayenu-Prah@terracon.com**

Client: **City of West Monroe LA**

By: \_\_\_\_\_ Date: \_\_\_\_\_

Name/Title: **Staci Albritton Mitchell / Mayor**

Address: **City of West Monroe 2305 N. 7th Street**  
**West Monroe, LA 71291**

Phone: **(318) 396-2600** Fax: \_\_\_\_\_

Email: **smitchell@westmonroe.la.gov**



## Exhibit A – Project Understanding

Our Scope of Services is based on our understanding of the project as described by Lazenby & Associates, Inc. We have not recently visited the project site but are generally familiar with the segment proposed for improvement.

### Planned Construction

Item	Description
<b>Information Provided</b>	An email request for proposal was provided by Joshua D Hays, P.E., M.S.C.E. with Lazenby & Associates, Inc. on November 27, 2024. The request included an aerial view of the project segment and a brief description of the proposed improvements.
<b>Project Description</b>	The project includes rehabilitation of approximately 1,750 linear feet of 24-foot wide, 2-lane roadway with flexible pavement surfacing. The project is jointly funded by the LA State Capital Outlay and the City of West Monroe.
<b>Proposed Rehabilitation</b>	Mill, patch, and overlay pavement rehabilitation is expected.
<b>Design Traffic</b>	It is expected the Civil Engineering Design Professional will provide design traffic loading for Terracon's pavement thickness design. Design period for an overlay rehab is typically 10 years.

### Site Location and Anticipated Conditions

Item	Description
<b>Parcel Information</b>	The project is located on Cotton Street from Bridge Street to Wood Street in West Monroe, Louisiana. The approximate geophysical coordinates of the mid-point of the proposed segment to be improved are Latitude/Longitude: 32.502296° North, 92.125733 West (See Exhibit D)
<b>Existing Improvements</b>	The existing street appears to be a 2-lane collector street with concrete curb and gutter and asphalt pavement surface about 24 feet wide.
<b>Existing Topography</b>	Based on GoogleEarth aerial imagery, the segment proposed for improvement is relatively flat. Ground surface elevations vary

	<p>from about 77 feet at the intersection of Bridge Street to about 78 feet at the intersection with Wood Street.</p>
<b>Site Access</b>	<p>We expect the proposed pavement boring sites to be readily accessible to our crew with truck mounted drilling equipment with adequate traffic control measures in place.</p>
<b>Expected Subsurface Conditions</b>	<p>Our experience near the vicinity of the proposed development and review of geologic maps indicates subsurface conditions consist of sandy clays and clayey sands of the Pleistocene Lower Lapine alloformation (PII)</p>



## Exhibit B - Scope of Services

Our proposed Scope of Services consists of field exploration, laboratory testing, and engineering/project delivery. These services are described in the following sections.

### Field Exploration

Based on our experience with similar projects in the vicinity of the project site, we propose the following field exploration program:

Number of Locations	Type of Exploration	Planned Termination Depth (feet) <sup>1</sup>	Planned Location
4	Soil Borings	≈5	Approximately 520 feet apart, alternating travel lane direction

1. Although not anticipated based on the geology in the vicinity of the project site, test locations would be terminated at shallower depths if refusal is encountered.
2. The planned exploration locations are shown on the attached **Anticipated Exploration Plan**.

**Permitting:** Given the proximity of the subject site to the existing Ouachita River West Levee protection system, a permit, or a Letter of No Objection (LONO), may need to be secured from the Tensas Basin Levee District. Terracon will apply for this permit prior to any field operations; however, it should be understood that obtaining this permit may take several weeks, and our ability to perform any field operations is contingent on this permitting process. In addition, the permit may restrict operations depending on the river levels.

**Boring Layout and Elevations:** We will use aerial site maps and our handheld GPS equipment to locate borings with an estimated horizontal accuracy of +/-10 feet. Field measurements from existing site features may be utilized. If available, approximate elevations will be obtained by interpolation from a site specific, surveyed topographic map. We can alternatively coordinate with your Project Surveyor to include locations and surface elevations in project information, if requested. If not available, the ground surface elevations are estimated from Google Earth imagery and the accuracy of the ground surface at each point is probably about 2 feet.

**Subsurface Exploration Procedures:** We expect to advance the soil borings with a truck-mounted coring rig using a core barrel and a hand auger for soil sampling. The existing pavement layers and base is cored with a diamond tip core barrel to measure the thickness of the existing roadway surface and base. Disturbed soil samples are collected

during the exploration using a 4-inch diameter hand auger that is manually twisted into the soil and then retrieved in increments of approximately 4 to 6 inches. A soil sample from each soil strata is collected. The soil content from the auger is visually classified, labeled and placed in a sealed container to minimize moisture loss during transportation to the laboratory. During hand auguring the subgrade is tested with portable dynamic cone penetrometer (DCP). DCP testing will be performed on the subgrade underlying the existing base layer to a depth of approximately 3 feet below the existing base layer to estimate insitu CBR value(s). In addition, we will observe and record groundwater levels during drilling and sampling, if encountered.

Our exploration team will prepare field boring logs as part of standard drilling operations including sampling depths, penetration distances, and other relevant sampling information. Field logs include visual classifications of materials observed during drilling and our interpretation of subsurface conditions between samples. Final boring logs, prepared from field logs, represent the Geotechnical Engineer's interpretation, and include modifications based on observations and laboratory tests.

**Property Disturbance:** We will backfill borings with auger cuttings upon completion regulations. Pavements will be patched with cold-mix asphalt . Our services do not include repair of the site beyond backfilling our boreholes and patching existing pavements. Excess auger cuttings will be dispersed in off pavement in the general vicinity of the boreholes. Because backfill material often settles below the surface after a period, we recommend boreholes to be periodically checked and backfilled, if necessary.

## Safety

Terracon is not aware of environmental concerns at this project site that would create health or safety hazards associated with our exploration program; thus, our Scope considers standard OSHA Level D Personal Protection Equipment (PPE) appropriate. Our Scope of Services does not include environmental site assessment services, but identification of unusual or unnatural materials observed while drilling will be noted on our logs.

Exploration efforts require borings (and possibly excavations) into the subsurface, therefore Terracon will comply with local regulations to request a utility location service through Louisiana One Call. We will consult with the landowner/client regarding potential utilities or other unmarked underground hazards. Based upon the results of this consultation, we will consider the need for alternative subsurface exploration methods as the safety of our field crew is a priority.

Private utilities should be marked by the owner/client prior to commencement of field exploration. Terracon will not be responsible for damage to private utilities not disclosed to us.



Terracon proposes to subcontract with a private utility locating service to scan the immediate area, typically 10x10 feet, around our boring locations. Fees associated with this service are included in our Scope of Services.

The detection of underground utilities is dependent upon the composition and construction of the utility line; some utilities are comprised of non-electrically conductive materials and may not be readily detected. The use of a private utility locate service would not relieve the landowner/client of their responsibilities in identifying private underground utilities.

**Site Access:** Terracon must be granted access to the site by the property owner. Without information to the contrary, we consider acceptance of this proposal as authorization to access the property for conducting field exploration in accordance with the Scope of Services. Our proposed fees do not include time to negotiate and coordinate access with landowners or tenants. Terracon will conduct field services during normal business days (Monday through Friday between 6:00am and 7:00pm). If our exploration must take place over the weekend or at night, please contact us so we can adjust our schedule and fee.

**Traffic Control:** For the work scope of this proposal, we have budgeted for subcontracting traffic control services (signage and flagman) during our drilling activities, which is anticipated to take one day. This proposal assumes that one traffic lane can be closed temporarily within a hundred feet (+/-) of our drill rig during our drilling activities. Fees associated with this service are included in our Scope of Services.

## Laboratory Testing

The project engineer will review field data and assign laboratory tests to understand the engineering properties of various soil strata. Exact types and number of tests cannot be defined until completion of fieldwork, but we anticipate the following laboratory testing may be performed:

- Water content
- Atterberg limits
- Grain size analysis

Our laboratory testing program often includes examination of soil samples by an engineer. Based on the results of our field and laboratory programs, we will describe and classify soil samples in accordance with the Unified Soil Classification System (USCS).

## Engineering and Project Delivery

The results of our field and laboratory programs will be evaluated, and a geotechnical engineering report will be prepared under the supervision of a licensed professional engineer. The geotechnical engineering report will provide the following:

- Boring logs with field and laboratory data
- Stratification based on visual soil classification
- Groundwater levels observed during and after the completion of drilling
- Site Location and Exploration Plans
- Subsurface exploration procedures
- Description of subsurface conditions
- Earthwork recommendations including site/subgrade preparation
- Recommended pavement design parameters

In addition to an emailed report, your project will also be delivered using our **Client Portal**. Upon initiation, we provide you and your design team the necessary link and password to access the website (if not previously registered). Each project includes a calendar to track the schedule, an interactive site map, a listing of team members, access to the project documents as they are uploaded to the site, and a collaboration portal. We welcome the opportunity to have project kickoff conversations with the team to discuss key elements of the project and demonstrate features of the portal. The typical delivery process includes the following:

- Project Planning – Proposal information, schedule, and anticipated exploration plan
- Site Characterization – Findings of the site exploration and laboratory results
- Geotechnical Engineering Report

When services are complete, we upload a printable version of our completed Geotechnical Engineering report, including the professional engineer's seal and signature, which documents our services. Previous submittals, collaboration, and the report are maintained in our system. This allows future reference and integration into subsequent aspects of our services as the project goes through final design and construction.

## Additional Services

In addition to the services noted above, the following are often associated with geotechnical engineering services. Fees for services noted above do not include the following:



**Observation and Testing of Pertinent Construction Materials:** Development of our geotechnical engineering recommendations and report relies on an interpretation of soil conditions. Our assessment is based on widely spaced exploration locations and the assumption that construction methods will be performed in a manner sufficient to meet our expectations and consistent with recommendations made at the time the geotechnical engineering report is issued. We should be retained to conduct construction observations, and perform/document associated materials testing, for pavement construction. These services allow a more comprehensive understanding of subsurface conditions and necessary documentation of construction to confirm and/or modify (when necessary) the assumptions and recommendations made by our engineers.



## Exhibit C - Compensation and Project Schedule

### Compensation

Based upon our understanding of the site, the project as summarized in Exhibit A, and our planned Scope of Services outlined in Exhibit B, our base fee is shown in the following table:

Task	Lump Sum Fee <sup>2</sup>
Subsurface Exploration <sup>1</sup> , Laboratory Testing, Geotechnical Consulting and Reporting	\$7,935
Subcontract Traffic Control Services (estimate)	\$3,825
Total Estimated Budget	\$11,760

1. The lump sum fee considers one drill rig mobilization and no unexpected onsite delays from client/landowner. If additional mobilizations are required, an additional fee of \$1,500 per crew would be invoiced. A standby rate of \$450 per crew hour would be invoiced for unexpected delays.
2. Proposed fees noted above are effective for 90 days from the date of the proposal.

Additional services not included in the above base fee include the following:

Task	Unit Fee	Initial for Authorization
Private Utility Locate Service (estimate)	\$ 1,500	

Unless instructed otherwise, we will submit our invoice(s) to the address shown at the beginning of this proposal. If conditions are encountered that require Scope of Services revisions and/or result in higher fees, we will contact you for approval, prior to initiating services. A supplemental proposal stating the modified Scope of Services as well as its effect on our fee will be prepared. We will not proceed without your authorization.



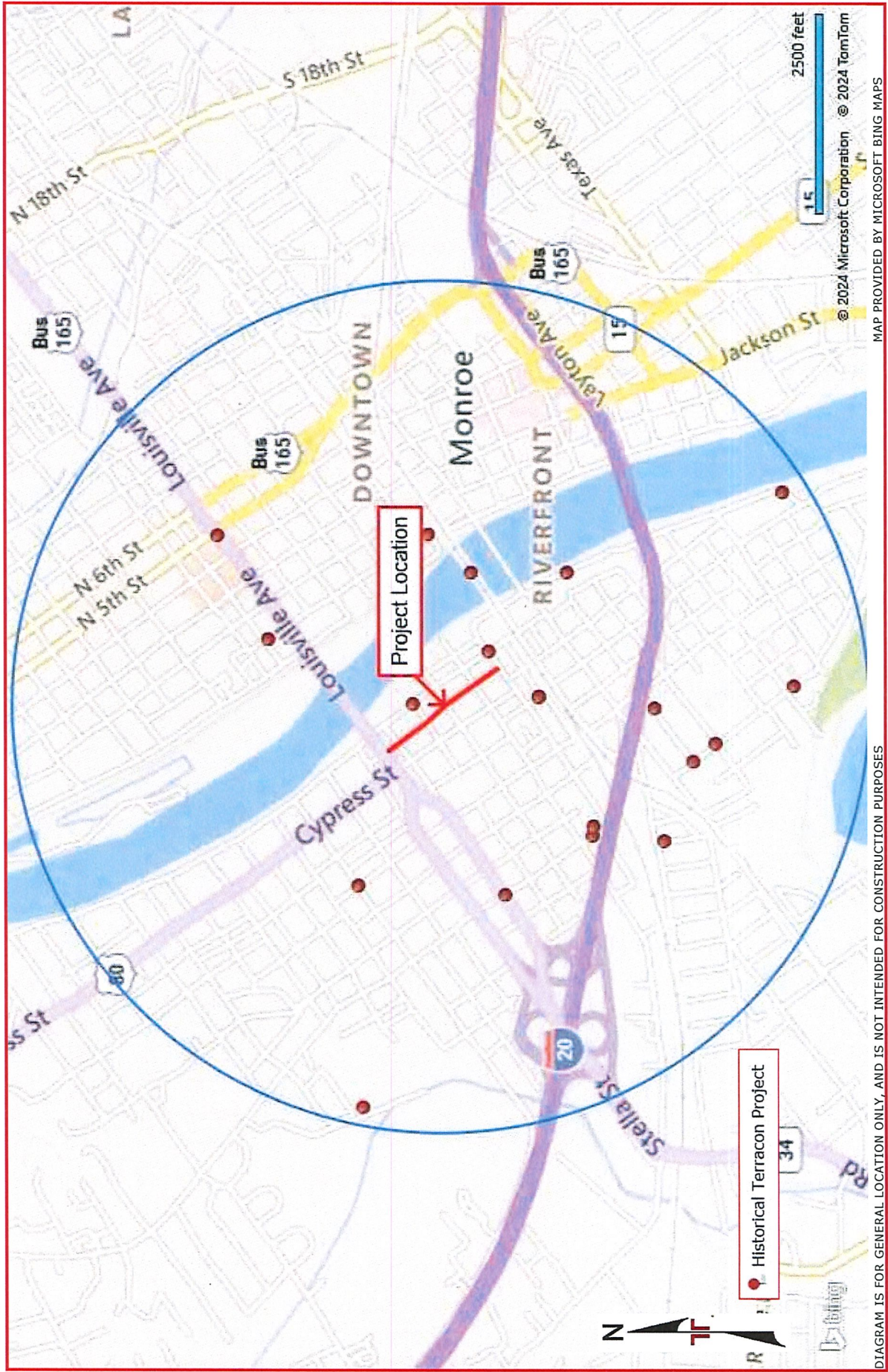


Project Schedule

We developed a schedule to complete the Scope of Services based upon our existing availability and understanding of your project schedule. However, our schedule does not account for delays in field exploration beyond our control, such as weather conditions, delays resulting from utility clearance, permit delays, or lack of permission to access the boring locations. In the event the schedule provided is inconsistent with your needs, please contact us so we may consider alternatives.

Delivery on Client Portal	Schedule from notice to proceed (NTP) <sup>1, 2, 3</sup>
Project planning and scheduling	2 weeks
Complete Field Exploration	3 weeks
Site Characterization	4 weeks
Geotechnical Engineering Report	5 weeks
<div><div>1.</div>Upon receipt of your notice to proceed we will activate the schedule component on <b>Client Portal</b> with specific anticipated dates for the delivery points noted above as well as other pertinent events.</div> <div><div>2.</div>We will maintain an activities calendar on <b>Client Portal</b>. The schedule will be updated to maintain a current awareness of our plans for delivery.</div> <div><div>3.</div>From receipt of permit from Tensas Levee and/or USACE.</div>	

## Exhibit D – Site Location





## Exhibit E – Anticipated Exploration Plan (Landscape)

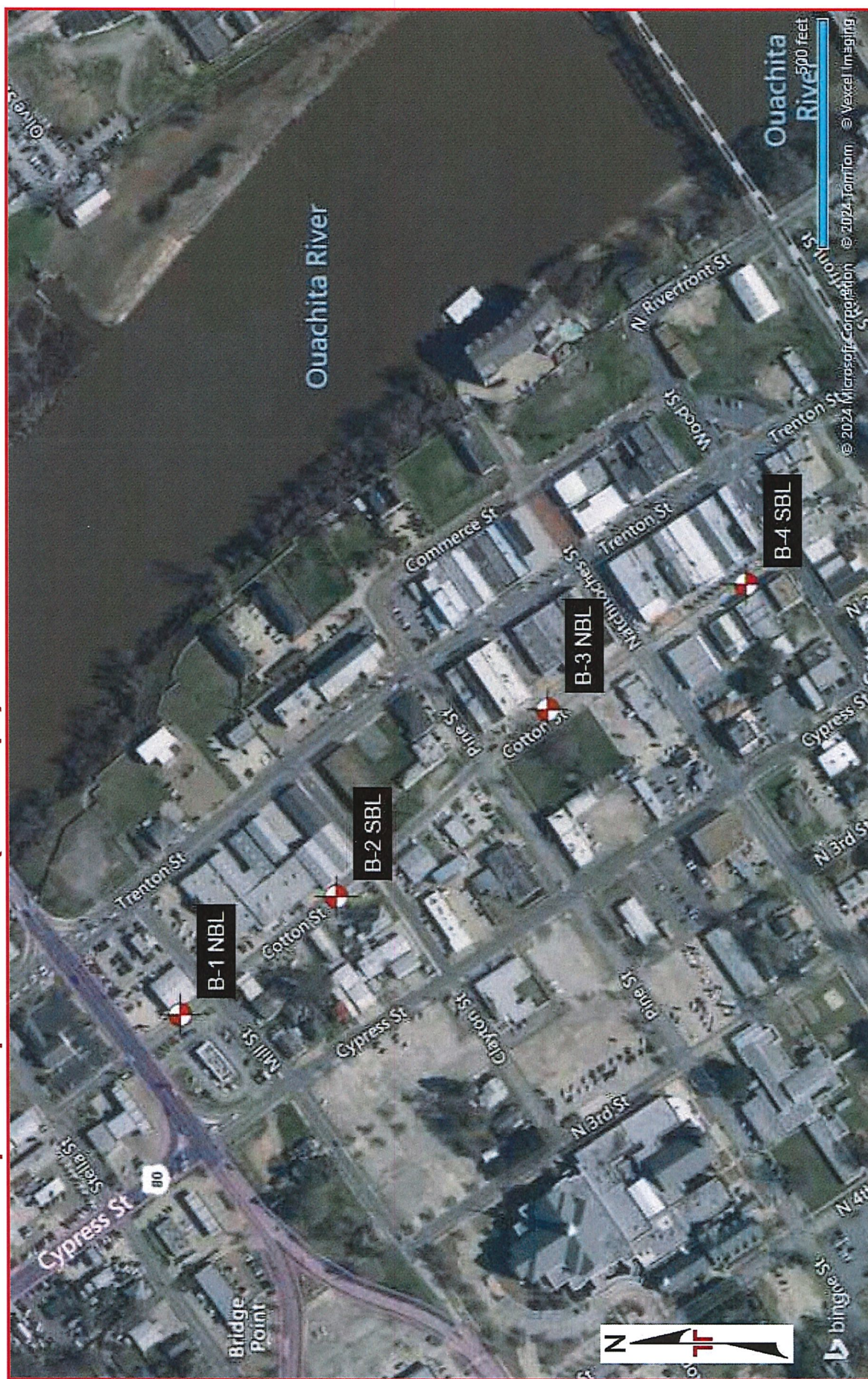


DIAGRAM IS FOR GENERAL LOCATION ONLY, AND IS NOT INTENDED FOR CONSTRUCTION PURPOSES



STATE OF LOUISIANA  
CITY OF WEST MONROE

ORDINANCE NO. \_\_\_\_\_ MOTION BY: \_\_\_\_\_  
SECONDED BY: \_\_\_\_\_

AN ORDINANCE TO AUTHORIZE AN APPLICATION TO THE LOUISIANA WATER SECTOR PROGRAM, PHASE 2, FOR THE “NEW WATER WELL #12 - PRODUCTION, TREATMENT, AND STORAGE” PROJECT, AND TO FURTHER PROVIDE WITH RESPECT THERETO.

WHEREAS, Act 410 of the 2021 Regular Session of the Louisiana Legislature established the Louisiana Water Sector Commission; and

WHEREAS, the purpose of the Louisiana Water Sector Commission is to determine how to most effectively disburse the funds that the State of Louisiana received for sewage and water systems through the American Rescue Plan, and the most effective application process; and

WHEREAS, the Louisiana Division of Administration will administer the grants, and will accept applications for “Phase 2” funding until December 12, 2024 via an online portal on their website; and

WHEREAS, the City of West Monroe has identified urgently needed system improvements that meet the criteria for applying for these funds; and

WHEREAS, the City of West Monroe wishes to now complete formal application for this project.

NOW, THEREFORE,

SECTION 1. BE IT ORDAINED by the Mayor and the Board of Aldermen of the City of West Monroe, Louisiana, in special and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, be and she here is authorized to submit an application for grant funding of \$2,948,591 (69%) for the “New Water Well #12 - Production, Treatment, and Storage” Project with the Louisiana Water Sector Program, Phase 2, with a project cost of an estimated \$4,273,320, and for which the City of West Monroe is committing a match up to \$1,324,729 and all in accordance with the current Water Sector Program Phase 2 Program Guidelines, the “New Water Well #12 - Production, Treatment, and Storage” Project being more particularly described on the attached Exhibit A.

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in special and legal session convened, that Staci Albritton Mitchell,

as Mayor of the City of West Monroe, Louisiana, be and she is hereby further authorized to take any and all further actions, and submit any and all further information and/or certifications or assurances as she determines necessary or appropriate.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea and nay vote, passed and adopted the 12th day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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

F. M. Huey, P.E., P.L.S.  
P. C. Taylor, Jr., P.E.



**S. E. Huey Co.**  
Engineering • Surveying  
Established 1928

EXHIBIT

A

Item 11)

George, IV, P.E.  
Harrington, P.E.  
B. F. Anzalone, P.E.

New Water Well #12 – Production, Treatment and Storage

Type: Drinking Water Supply

Summary: New water well, treatment facility, and storage tank to serve the southern areas of West Monroe.

Location: 650 Ludwig Ave.

Description: Construction of a new water well, treatment and storage facilities, located on the south side of West Monroe. The target capacity of the new well is 500 gpm. This project will improve the quantity and quality of drinking water provided to the residents in the southern areas of the city. It will also benefit the entire city by adding capacity and storage to the system. The treatment facility will consist of chemical injection systems, activated carbon filters and electrical controls. The project also includes an emergency generator and remote monitoring equipment.

Funding Program(s): LA Water Sector Program Phase 2 - Water

Total Project Cost: \$4,273,320

Funding Request: \$2,948,591 (69%)

City Match: \$1,324,729 (31%)

Prepared by  
Robert L. George, IV, P.E.  
S. E. Huey Co.  
December 10, 2024



Office of the Mayor  
Staci Albritton Mitchell

---

December 9, 2024

Traci Watts  
Director, Local Government Assistance  
Office of Community Development  
P. O. Box 940945  
Baton Rouge, LA 70804

Re: Commitment of Match Funds  
Water Sector Program, Phase 2  
Water System Project  
New Water Well #12 – Production, Treatment and Storage  
City of West Monroe, Louisiana

Dear Ms. Watts,

This letter shall serve to meet the requirement for the City of West Monroe's match commitment for the referenced Water Sector Program, Phase 2 – New Water Well #12 – Production, Treatment and Storage. The City hereby commits \$1,324,729 which is 31% of the total project cost of \$4,273,320. This money is unencumbered and available from our Utility Enterprise Fund account, which receives an average monthly deposit of \$450,000 from sales tax revenue.

Sincerely,

A handwritten signature in blue ink that reads "Staci Albritton Mitchell". The signature is written in a cursive, flowing style.

Mayor Staci Albritton Mitchell

STATE OF LOUISIANA  
CITY OF WEST MONROE

ORDINANCE NO. \_\_\_\_\_ MOTION BY: \_\_\_\_\_  
SECONDED BY: \_\_\_\_\_

AN ORDINANCE TO AUTHORIZE AN APPLICATION TO THE LOUISIANA WATER SECTOR PROGRAM, PHASE 2, FOR THE “WWTP REUSE FACILITY DISCHARGE AND POND OUTFALL MODIFICATIONS” PROJECT, AND TO FURTHER PROVIDE WITH RESPECT THERETO.

WHEREAS, Act 410 of the 2021 Regular Session of the Louisiana Legislature established the Louisiana Water Sector Commission; and

WHEREAS, the purpose of the Louisiana Water Sector Commission is to determine how to most effectively disburse the funds that the State of Louisiana received for sewage and water systems through the American Rescue Plan, and the most effective application process; and

WHEREAS, the Louisiana Division of Administration will administer the grants, and will accept applications for “Phase 2” funding until December 12, 2024 via an online portal on their website; and

WHEREAS, the City of West Monroe has identified urgently needed system improvements that meet the criteria for applying for these funds; and

WHEREAS, the City of West Monroe wishes to now complete formal application for this project.

NOW, THEREFORE,

SECTION 1. BE IT ORDAINED by the Mayor and the Board of Aldermen of the City of West Monroe, Louisiana, in special and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, be and she here is authorized to submit an application for grant funding of \$1,345,712 (69%) for the “WWTP Reuse Facility Discharge and Pond Outfall Modifications” Project with the Louisiana Water Sector Program, Phase 2, with a project cost of an estimated \$1,950,308, and for which the City of West Monroe is committing a match up to \$604,596, and all in accordance with the current Water Sector Program Phase 2 Program Guidelines, the “WWTP Reuse Facility Discharge and Pond Outfall Modifications” Project being more particularly described on the attached Exhibit A.

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in special and legal session convened, that Staci Albritton Mitchell,



as Mayor of the City of West Monroe, Louisiana, be and she is hereby further authorized to take any and all further actions, and submit any and all further information and/or certifications or assurances as she determines necessary or appropriate.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea and nay vote, passed and adopted the 12th day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

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

ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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

F. M. Huey, P.E., P.L.S.  
P. C. Taylor, Jr., P.E.



**S. E. Huey Co.**

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Established 1928

R. L. George, IV, P.E.  
D. R. Arrington, P.E.  
B. P. Anzalone, P.E.

### WWTP Reuse Facility Discharge and Pond Outfall Modifications

Type:	Sanitary Sewer Treatment
Summary:	Construction of new discharge piping and chlorine contact chamber at the West Monroe wastewater treatment plant.
Location	250 East Martin Street
Description:	The project includes re-piping of the existing discharge from the Sparta Reuse Facility, a new discharge structure, armoring of the outfall ditch, and flow metering. The project also includes the construction of a new chlorine contact chamber at the outfall from the oxidation pond/rock filter system. This portion will include re-working of the piping from the rock filters to the outfall pump station, re-construction of the levee system, new chlorine solution piping, and flow metering. These improvements will allow the plant to remain within certain prescribed permit limits when the paper mill cannot accept effluent and in times of extreme flow through the system.
Funding Program(s):	LA Water Sector Program Phase 2 - Sewer
Total Project Cost:	\$1,950,308
Funding Request:	\$1,345,712 (69%)
City Match:	\$604,595 (31%)

Prepared by  
Robert L. George, IV, P.E.  
S. E. Huey Co.  
December 10, 2024



Office of the Mayor  
Staci Albritton Mitchell

---

December 9, 2024

Traci Watts  
Director, Local Government Assistance  
Office of Community Development  
P. O. Box 940945  
Baton Rouge, LA 70804

Re: Commitment of Match Funds  
Water Sector Program, Phase 2  
Sewer System Project  
WWTP Reuse Facility Discharge and Pond Outfall Modifications  
City of West Monroe, Louisiana

Dear Ms. Watts,

This letter shall serve to meet the requirement for the City of West Monroe's match commitment for the referenced Sewer Sector Program, Phase 2 – WWTP Reuse Facility Discharge and Pond Outfall Modifications. The City hereby commits \$604,596 which is 31% of the total project cost of \$1,950,308. This money is unencumbered and available from our Utility Enterprise Fund account, which receives an average monthly deposit of \$450,000 from sales tax revenue.

Sincerely,

A handwritten signature in blue ink that reads "Staci Albritton Mitchell". The signature is written in a cursive, flowing style.

Mayor Staci Albritton Mitchell

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, LOUISIANA, TO ENTER INTO A PROFESSIONAL SERVICES CONTRACT WITH S.E. HUEY CO. FOR CERTAIN ENGINEERING SERVICES IN CONNECTION WITH THE PROJECT KNOWN AS “WWTP REUSE FACILITY DISCHARGE AND POND OUTFALL MODIFICATIONS”, 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 special 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 on behalf of the City of West Monroe, Louisiana, a Contract For Engineering Services with S. E. Huey Co. for certain engineering services on the project known as “WWTP Reuse Facility Discharge and Pond Outfall Modifications”, a copy of which contract is 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 special and legal session convened, that Staci Albritton Mitchell, as Mayor of the City of West Monroe, Louisiana, be and she is hereby further authorized to take any and all actions and to execute any and all further documents she deems either necessary or proper to negotiate, prepare, execute and carry out the activities arising out of the contract described above according to its terms and intent, including but not limited to such negotiations and modifications as she determines appropriate regarding the terms and conditions of the employment, the nature of the services performed and the manner of calculation of compensation for those services.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in special and legal session convened, voted on by yea or nay vote, this 12<sup>th</sup> day of December, 2024, the final vote being as follows:

YEA: \_\_\_\_\_  
NAY: \_\_\_\_\_  
NOT VOTING: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ATTEST:

APPROVED THIS 12TH DAY OF  
DECEMBER, 2024

\_\_\_\_\_  
ANDREA PATE, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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

**CONTRACT FOR ENGINEERING SERVICES  
WWTP REUSE FACILITY DISCHARGE  
AND POND OUTFALL MODIFICATIONS**

THIS CONTRACT FOR ENGINEERING SERVICES (hereinafter simply referred to as this "Contract"), by and between CITY OF WEST MONROE, hereinafter referred to as "OWNER" and S. E. Huey Co., Monroe, Louisiana, hereinafter referred to as "ENGINEERS".

WHEREAS, OWNER proposes to undertake a project known as the "WWTP Reuse Facility Discharge and Pond Outfall Modifications"; and

WHEREAS, OWNER is under a Compliance Order (Enforcement Tracking No. WE-C-23-00152A) from the Louisiana Department of Environmental Quality (LDEQ); and

WHEREAS, OWNER has been ordered under this Compliance Order, specifically Item IV., to cease discharge of wastewater from its Wastewater Treatment Plant that is not within limits as spelled out in the Louisiana Pollutant Discharge Elimination System (LPDES) Permit No. LA0043982 issued by the LDEQ with an effective date of October 1, 2019; and

WHEREAS, OWNER desires to engage ENGINEERS to perform surveys, design, and prepare final constructions plans and specifications that will correct the cited issue; and

WHEREAS, ENGINEERS are agreeable to undertaking the engineering design, surveying and related services under conditions and for fees set forth in this Contract.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

The OWNER hereby employs and retains the ENGINEERS, and ENGINEERS agree to provide all engineering and surveying services necessary for the performance of the items of work for the PROJECT, including contract administration and on-site construction observation, as more fully provided in SCOPE OF SERVICES.

**SCOPE OF PROJECT**

The PROJECT includes re-piping of the existing discharge from the Sparta Reuse Facility, a new discharge structure, armoring of the outfall ditch, and flow metering. The project also includes the construction of a new chlorine contact chamber at the outfall from the oxidation pond/rock filter system. This portion will include re-working of the piping from the rock filters to the outfall pump station, re-construction of the levee system, new chlorine solution piping, and flow metering.

## SCOPE OF SERVICES("WORK")

The services to be performed by ENGINEERS are as follows:

- 1) Provide topographic surveying services or field measurement of existing facilities as required for design.
- 2) Provide engineering services required for the completion of the design, construction plans, specifications, cost estimates, and bid documents, as required.
- 3) Submit plans and specifications to the reviewing agency, Louisiana Department of Health (LDH) as required for project approval.
- 4) Attend any required meetings. (Additional fees will apply for meetings requiring travel outside of Ouachita Parish.)
- 5) Assist OWNER with advertisement, bidding, and award of the construction contract.
- 6) Provide construction observation and construction engineering services, including interpretation of plans, documentation of daily activities, and regular reporting of progress, as required by OWNER.
- 7) Provide "as-built" drawings documenting changes made to the project during construction.
- 8) Assist OWNER with final closeout of the project.

## EXCLUSIONS

This Contract does NOT include services related to Wetland permitting or mitigation, which are not anticipated to be required.

This Contract does NOT include property/right-of-way surveys or services related to acquisition thereof. If property/right-of-way surveys or services are later determined to be needed, this Contract also does NOT include property/right-of-way negotiations, although ENGINEERS will identify all properties/rights-of-way determined to be required or desired as promptly as possible in order to provide sufficient time for negotiations/acquisitions and avoid delays in PROJECT. If required, it is anticipated that the OWNER will separately procure the services of a right-of-way specialist, and that ENGINEERS will actively assist in identifying suitable candidates and will promptly provide any and all information necessary or beneficial in order to procure those services. And, once procured, promptly provide all information requested in order to identify and describe the properties/rights-of-way required or desired, including the provision of a timetable of deadlines for obtaining the needed properties/rights-of-way.

This Contract does NOT include engineering services for relocation or reconfiguration of utilities other than the facilities included in the scope of the PROJECT.

This Contract does NOT include contract administration or construction inspection services beyond those described in the SCOPE OF SERVICES.

ENGINEERS DO NOT guarantee the performance of any Constructor nor assume responsibility for any Constructor's failure to furnish and perform WORK in accordance with the Construction Contract Documents. This does not diminish the obligation to provide sufficient CONSTRUCTION OBSERVATION in order to assure general adherence to the plans which are sufficient to assure overall satisfactory completion of the PROJECT.

#### CONTRACT TIME

WORK shall begin immediately, and progress in a timely manner. Unless otherwise terminated in accordance with the provisions of this Contract, this Contract shall remain in effect until the construction project is accepted by OWNER, and all documentation required by OWNER and any funding agency has been submitted and approved.

#### COMPENSATION

OWNER shall pay, and ENGINEERS agree to accept, in full payment for the services to be performed under this Contract, compensation as outlined below.

- A. BASIC ENGINEERING SERVICES: The fee for Basic Engineering Services, including field work, final design, production of plans and specifications, cost estimating, and coordination with the OWNER through award of construction contract shall be \$131,978.
- B. SURVEYING SERVICES: The fee for topographic surveying services required for design shall be \$4,500.
- C. CONSTRUCTION OBSERVATION: The fee for contract administration and observation of construction, including required documentation and close-out assistance, shall be \$52,830.
- D. ADDITIONAL SERVICES: All additional services required and authorized by OWNER shall be billed hourly per the "S. E. Huey Co. Schedule of Invoicing Rates" effective at the time WORK is performed. Current rates are included in Exhibit "A". Advance approval of OWNER shall be required for all services to be performed at any increase of rates above current rates.

All specialized consultant or laboratory fees will be either billed directly to OWNER or fully reimbursed under this CONTRACT. These include third-party legal, consulting, and testing services.

#### PAYMENT SCHEDULE

The foregoing fees shall be paid to ENGINEERS per invoice. Invoices will be prepared not more frequently than once per month, based on the percentage of the fee expended

for the engineering services completed to that billing date. A schedule or method of determining payments based on a percentage of completion shall be agreed in advance of percentage to remain unpaid until final completion of all PROJECT requirements.

Specialized consultant or laboratory fees will be invoiced immediately based on consultants' invoice to ENGINEERS.

An invoice will be rendered monthly and shall be due and payable within 30 days following the date rendered.

#### DELAYS AND EXTENSIONS

ENGINEERS will be given credit and extension of time for delays beyond their control.

#### TERMINATION OR SUSPENSION

The terms of this Contract shall be binding upon OWNER and ENGINEERS until the WORK has been completed and accepted by the OWNER and all payments required to be made to ENGINEERS have been made; but this Contract may be suspended or terminated under any or all of the following conditions:

- 1) By mutual agreement and consent of the parties hereto.
- 2) By OWNER as a consequence of the failure of ENGINEERS to comply with the terms of this Contract or the quality or timeliness of work not being in a manner satisfactory to OWNER, all as determined in the discretion of OWNER, with proper allowance being made for circumstances beyond the control of ENGINEERS; or if for any other reason OWNER shall determine it does not wish to continue with the PROJECT under this Contract.
- 3) By either ENGINEERS or OWNER upon failure of the other party to fulfill its obligations as set forth in this Contract.
- 4) By satisfactory completion of all services and obligations described herein.

In addition to the above, at any time OWNER determines it is appropriate and in the best interest of OWNER, OWNER may then suspend or terminate all or any portion of a category of services otherwise to be provided.

In the event of termination or suspension, payment shall be made to ENGINEERS for services provided prior to termination or suspension, and ENGINEERS will correspondingly deliver all work in progress for which OWNER has made payment.





### EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this Agreement ENGINEERS shall comply with the applicable provisions of the Civil Rights Act, as amended, and with other applicable laws, regulations or orders issued by a Governmental Agency exercising jurisdiction over ENGINEERS' employment practices, or which are otherwise applicable to services rendered in conjunction with this project.

### SUCCESSORS AND ASSIGNS

This Contract shall be binding upon the successors and assigns of the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the respective dates indicated below.

WITNESSES:

S. E. HUEY CO.

\_\_\_\_\_

BY: \_\_\_\_\_  
Robert L. George, IV, P.E.

\_\_\_\_\_

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

WITNESSES:

CITY OF WEST MONROE

\_\_\_\_\_

BY: \_\_\_\_\_  
Mayor Staci Albritton Mitchell

\_\_\_\_\_

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

\_\_\_\_\_

**EXHIBIT "A"**

**SCHEDULE OF INVOICING RATES**

**Effective for calendar year 2024**

<u>CLASSIFICATION</u>	<u>RATE</u>
1. Engineering Services	
A. Senior Engineer	\$160.00
B. Design Engineer/Technician	\$110.00
C. Engineering Intern	\$95.00
D. Inspectors	\$85.00
1. Designer Services	
A. Senior Designer/Drafter	\$100.00
B. Drafter	\$85.00
1. Clerical	\$75.00
2. Survey Services	
A. Registered Land Surveyor	\$150.00
B. Survey Technician	\$105.00
C. 1-Man Survey Crew	\$150.00
D. 2-Man Survey Crew	\$165.00
1. Other Costs	
Any authorized sub-consultant cost will be billed at 100% of the invoiced cost to Engineer. Travel, living and out-of-pocket expenses for authorized out-of-town trips will be billed at actual cost.	

**WWTP REUSE  
FACILITY DISCHARGE  
AND POND OUTFALL  
MODIFICATIONS**

**EXHIBIT “B”  
BILLING SCHEDULE**

		Cumulativ e Maximum	Cumulative Maximum
<u>Phase (Fee)</u>	<u>Milestone Description</u>	<u>Billing %</u>	<u>Billing Amt<sup>1</sup></u>
<u>Engineering (\$131,978)</u>			
Allocated as appropriate		95%	\$125,379
	100% Final Plan Submittal	100%	\$131,978
<u>Topographic Surveying (\$4,500)</u>			
	Upon completion of survey services	100%	\$4,500
<u>Construction Observation (\$52,830)</u>			
Construction	Invoiced monthly, per progression of construction	85%	\$44,905
Closeout	All required documentation submitted to OWNER and all agencies providing oversight or funding, and all acknowledge “close-out” of project is appropriate	100%	\$52,830

<sup>1</sup> Maximum amount shall not be exceeded except by the approval of OWNER of additional work, as provided for in the COMPENSATION section of the Contract.

**DECEMBER 12, 2024  
WEST MONROE CITY COUNCIL MEETING  
ENGINEERING UPDATE  
L&A, INC. PROJECT NO. 24E038.00**

**Kiroli Walk Trail Improvements – City Project No. C22002**

- Benchmark Construction Group is under construction

**Sunshine Heights Drainage Improvements – City Project No. C22024**

- Finalizing plans for submittal to State Agency & City review

**North 3<sup>rd</sup> Street Improvements – City Project No. C23013**

- Bentz Construction Group is under construction

**City Street Evaluation & Report**

- Continuing traffic counts

**West Monroe Sports Complex Additional Parking**

- Project is under design

**Downtown Utility Survey & Preliminary Engineering**

- Subsurface Utility Exploration crews are continuing to locate utilities
- Survey crews are continuing to tie utility locations

**Constitution Drive Improvements**

- Commercial Parkway to Short Constitution Drive
- DRA funded Project (CIF) LA-7332
- Topographic Survey in progress

**Cotton Street & Sidewalk Improvements**

- Bridge Street to Wood Street
- Topographic Survey in progress

**Cotton Street Water & Sewer Utility Improvements**

- Pine Street to Wood Street
- DRA Funded Project (SEDAP) LA-7333
- Subsurface Utility Exploration crews are continuing to locate utilities
- Survey crews are continuing to tie utility locations



## INFRASTRUCTURE PROJECT UPDATE

December 12, 2024

### UNDER CONSTRUCTION

Project	Description	Funding	Status
Mane Street Rehabilitation Phase 2 (Urban Systems)	Mill & Overlay Mane Street from Downing Pines Rd to Interchange.	Urban Systems (80/20)	Construction complete.
Flanagan Street Water Main Replacement	Replacement of existing 4" W.M. along Flanagan with a 6" W.M.	CWEF/City	Construction complete. Punchlist items remain.
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	Construction complete. Punchlist items complete. Awaiting receipt of clear lien to release retainage.
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	All work completed. Clear lien certificate received and retainage released.
McMillan Rd. Lift Station Rehabilitation	Replacement of pumps and piping at the McMillan Rd. sanitary sewer lift station.	LGAP/City	Bypass pumping in place. Contractor ordering equipment & material
Highland School Area Sidewalks	Construction of sidewalks along Arlene Street to provide a safe pedestrian route to school.	LaDOTD/City	Under construction.
Arkansas Rd. Utility Relocation	Relocation of water and sewer lines ahead of street rehabilitation project.	City	Construction underway.

#### Project Classifications

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

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



**S. E. Huey Co.**  
Engineering • Surveying  
Established 1928

IN DESIGN			
Project	Description	Funding	Status
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	Water Sector Program awarding additional \$2,119,059. Recommending award of construction contract to Don M. Barron Contractor, Inc.
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	Rec trails plan review comments received. Revisions underway.
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	98% preliminary design
2023 DOTDTAP: N 6th Street Sidewalks	Construction of sidewalks along N 6th Street, from WMHS to Clayton Street.	LaDOTD/City	95% preliminary design.
Crosley Street Rehabilitation	Mill & Overlay with sidewalk replacement, from Trenton St. to N. 7th Street.	Urban Systems (80/20)	Design Phase.
Arkansas Road Improvements	Widen and Rehabilitate Arkansas Road, From N. 7th to Otis St.	Urban Systems (80/20)	Design Phase.
Black Bayou Canal Improvements (HMGP)	Improvements including cleaning, widening, and armoring portions of the Black Bayou Canal south of I-20.	FEMA/City	Awaiting 2nd proposal for the Cultural Resource Survey. Section 404 Permit under USACE review.
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)	Revised contract pending.
New Austin Sanitary Sewer Lift Station	New sanitary sewer lift station to replace Austin LS.	EDA/City	Design and permitting phase.
Mid-City Drainage (Fed Approp/FEMA-PDM)	Drainage improvements between Trenton Street and Black Bayou Canal. (\$2.4m Award)	FEMA/City	60% Preliminary Plans submitted to FEMA.
Cypress - Slack Drainage (LWI)	Drainage improvements at Golf Course Creek crossings of Cypress and Slack Streets.	LWI/City	H&H Study in progress. Preparing upload of design scope amendment request.
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	Updating topographic survey and preliminary layout.
Black Bayou Canal - Thomas Rd. Area (EDA)	Repair concrete canal near Assembly and Wal Mart.	EDA/FEMA/ City	Design Phase.
Crosley Sanitary Sewer Improvements	Sanitary sewer rehabilitation along Crosley, from Trenton to N. 7th.	City	Design Phase.
S. Riverfront Water Main Improvements (CWEF FY22-23)	Replacement of water lines along South Riverfront St.	CWEF/City	DHH approval received. Project ready for bid.
S. 8th Street Drainage Improvements (LGAP FY22-23)	Conflict box and drainage pipe replacement at the S. 8th/Linderman intersection.	LGAP/City	Design Phase.

## Project Classifications

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

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



**S. E. Huey Co.**  
Engineering • Surveying  
Established 1928

FUND 901 Utility Enterprise Fund

ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
101 01 00	Cash / Operating Cash	581,030.14	
115 10 10	Utility Billing / Utility	1,650,158.89	
115 12 00	Accounts Receivable / Billed Services	17,026.00	
115 40 20	Due From Employees / Travel Advances	45.00	
115 50 10	NSF Checks / NSF	.00	
115 70 15	Due From Other Entities / Georgia Pacific	.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	78,882.71	
130 60 18	Due From Other Funds / City General Fund	.00	
149 10 00	Deferred Charges / Net Pension Liability	1,537,845.56	
151 10 00	Non-Current Assets / Investments	.00	
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
164 00 00	Fixed Assets / Imp Other Than Buildings	.00	
164 10 00	Imp Other Than Buildings / Accumulated Depreciation	.00	
165 00 00	Fixed Assets / Machinery & Equipment	2,058,506.28	
165 10 00	Machinery & Equipment / Accumulated Depreciation		1,842,390.26
166 00 00	Fixed Assets / Construction in Progress	.00	
202 00 00	Current Liabilities / Vouchers/Accounts Payable		94,258.59
202 10 00	Vouchers/Accounts Payable / Accounts Payable General		.00
206 00 00	Current Liabilities / Retainage Payable		.00
207 10 35	Sales Tax Payable / Water		51,067.99



PREPARED 12/10/2024, 13:40:57  
PROGRAM: GM257U  
City of West Monroe

2025 TRIAL BALANCE  
AS OF 11/30/2024

PAGE 2  
ACCOUNTING PERIOD 09  
Item 15)

FUND 901 Utility Enterprise Fund

ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
208 11 00	Due to Other Funds / City General Fund		.00
208 23 00	Due to Other Funds / 2010 DEQ SRB Sinking Fund		.00
208 24 00	Due to Other Funds / 2010 DEQ SRB Reserve Fund		.00
208 25 00	Due to Other Funds / 2010 DEQ SRB Cap Add & Cn		591,000.00
217 10 35	Taxes Payable / Unemployment Tax		.00
218 01 00	Payroll Liabilities / Accrual Offset		.00
218 02 00	Payroll Liabilities / Salaries Payable		.00
218 03 00	Payroll Liabilities / Accrued VAC/SIC		209,917.68
223 10 00	Deferred Revenue / Overpayments		879,637.96
223 11 00	Deferred Revenue / Net Pension Liability		.00
228 10 10	Utilities / Water		234,980.33
238 10 00	Net Pension Obligation / MERS		4,339,878.02
242 10 00	Fund Equity / Revenue Control Account		2,944,303.84
242 20 00	Fund Equity / Expenditure Cntrl Summary	2,604,137.15	
243 00 00	Fund Equity / Encumbrance Control	10,513.31	
244 00 00	Fund Equity / Reserve for Encumbrances		10,513.31
250 00 00	Fund Equity / Pr Yr Res for Encumbrance		73,509.36
254 10 00	Retained Earnings / Unreserved Retnd Earnings	32,464,904.18	
261 10 00	Invested in Capital Assts / Contributed Capital		52,088,653.80
	FUND TOTALS	95,887,444.14	95,887,444.14
	FUND IS IN BALANCE		

City of West Monroe

FUND 901 Utility Enterprise Fund									
ACCOUNT	ACCOUNT DESCRIPTION	***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
340	Charges for Services								
344	Sanitation								
10 15	Sewer	94,129	112,669.92	120	470,645	515,583.76	110	1,129,547	613,963.24
10 20	Sewer Line Services	0	.00		0	.00		0	.00
10 35	Excess Trash Rev	0	.00		0	.00		0	.00
10 *	Utilities	94,129	112,669.92	120	470,645	515,583.76	110	1,129,547	613,963.24
15 10	Sewer Dist 5	128,333	.00		641,665	444,701.44	69	1,540,000	1,095,298.56
344 **	Sanitation	222,462	112,669.92	51	1,112,310	960,285.20	86	2,669,547	1,709,261.80
348	Public Works								
10 10	Water	192,035	201,285.07	105	960,175	1,036,700.78	108	2,304,418	1,267,717.22
10 20	Treatment Plant	138,740	191,314.26	138	693,700	885,172.99	128	1,664,876	779,703.01
10 25	Penalty	10,500	7,212.10	69	52,500	41,459.29	79	126,000	84,540.71
10 50	Taps	0	.00		0	.00		0	.00
10 *	Utilities	341,275	399,811.43	117	1,706,375	1,963,333.06	115	4,095,294	2,131,960.94
348 **	Public Works	341,275	399,811.43	117	1,706,375	1,963,333.06	115	4,095,294	2,131,960.94
340 ***	Charges for Services	563,737	512,481.35		2,818,685	2,923,618.26		6,764,841	3,841,222.74
350	Fines								
352	Fees								
81 00	NSF Fee	0	.00		0	.00		0	.00
352 **	Fees	0	.00		0	.00		0	.00
350 ***	Fines	0	.00		0	.00		0	.00
360	Invstmnts,Rents,Contribut								
361	Investment Earnings								
10 00	Interest Revenue	0	.00		0	.00		0	.00
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								
12 00	Transfers In	0	.00		0	.00		0	.00
391 **	Interfund Transfers In	0	.00		0	.00		0	.00
392	Proceeds from Asset Disp								
10 00	Sale of Assets	0	.00		0	.00		0	.00
392 **	Proceeds from Asset Disp	0	.00		0	.00		0	.00

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
393	Gen Long Term Debt Issued								
10 00	General Obligation Bonds	0	.00		0	.00		0	.00
393	** Gen Long Term Debt Issued	0	.00		0	.00		0	.00
394	Miscellaneous Revenue								
10 00	Other Misc Revenue	417	7,200.68	1727	2,085	20,685.58	992	5,000	15,685.58-
394	** Miscellaneous Revenue	417	7,200.68	1727	2,085	20,685.58	992	5,000	15,685.58-
390	*** Other Financing Sources	417	7,200.68		2,085	20,685.58		5,000	15,685.58-
FUND TOTAL Utility Enterprise Fund		564,154	519,682.03		2,820,770	2,944,303.84		6,769,841	3,825,537.16
GRAND TOTAL		564,154	519,682.03		2,820,770	2,944,303.84		6,769,841	3,825,537.16

FUND 001 General Fund

ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
101 01 00	Cash / Operating Cash	7,453,728.49	
101 04 00	Cash / Old General Fund Cash	.00	
101 11 00	Cash / 86 Sales Tax Account	.00	
101 20 00	Cash / Investment in LAMP	2,566,256.09	
101 22 00	Cash / Money Market Account	.00	
101 30 00	Cash / Investment in MM	.00	
102 10 00	Cash with Fiscal Agent / Crawford & Company	.00	
102 20 10	Petty Cash / Cash Boxes	20,757.25	
103 10 00	Current Investments / Reserve Cash	5,042,292.63	
105 00 00	Current Assets / Property Tax Receivable	.00	
111 00 00	Current Assets / Tax Lien Receivable	.00	
115 00 00	Current Assets / Accounts Receivable	93,515.59	
115 10 10	Utility Billing / Utility	77,570.96	
115 12 00	Accounts Receivable / Billed Services	7,395.84	
115 20 10	Code Enforcement / Code Enforcement	62,287.00	
115 25 10	Building Permits / Building Permits	3,407.00	
115 30 10	Parks & Recreation / KIROLI Park	1,002.00	
115 35 10	Cultural & Recreation / Convention Center	9,926.98	
115 35 15	Cultural & Recreation / Expo Center	24,915.00	
115 40 10	Due From Employees / Insurance Premiums	2,280.64	
115 40 15	Due From Employees / Payroll Levy		941.14
115 40 20	Due From Employees / Travel Advances	9,925.71	
115 40 25	Due From Employees / Advance Checks	.00	
115 45 10	Special Details / Police Details	70,032.93	
115 50 10	NSF Checks / NSF	1,107.00	
115 70 10	Due From Other Entities / Golf Course	.00	

FUND 001 General Fund

ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
115 70 15	Due From Other Entities / Georgia Pacific	.00	
115 70 20	Due From Other Entities / Riverwood	.00	
115 80 00	Accounts Receivable / Due from Other Entities	.00	
115 80 10	Due from Other Entities / Energy Lease	.00	
115 80 11	Due from Other Entities / Cable Franchise Fee	.00	
115 80 12	Due from Other Entities / Due from Art Council	.00	
115 80 13	Due from Other Entities / WPS Building Lease Receiv	81,315.00	
115 80 15	Due from Other Entities / Marshal's Office	.00	
115 80 16	Due from Other Entities / WM City Court	8,623.74	
115 80 17	Due from Other Entities / WOPT	5,670.00	
115 80 30	Due from Other Entities / ATMOS Gas	.00	
115 80 35	Due from Other Entities / Entergy	.00	
126 10 00	Due From DEQ / State	21,791.25	
126 10 15	State / Mosquito Abatement	.00	
126 12 00	Due From DEQ / Ouachita Parish	.00	
126 14 10	City of Monroe / Sales Tax	.00	
126 14 11	City of Monroe / Automobile Rental Tax	.00	
126 15 00	Due From DEQ / Federal Govt	.00	
126 15 10	Federal Govt / FEMA	.00	
126 15 12	Federal Govt / IRS	.00	
126 15 17	Federal Govt / Dept of Justice	.00	
130 60 10	Due From Other Funds / Utility Enterprise Fund	.00	
130 60 11	Due From Other Funds / Street Maintenance Fund	.00	
130 60 12	Due From Other Funds / WOSC Fund	.00	
130 60 13	Due From Other Funds / Workman's Comp Res Fd	.00	
130 60 14	Due From Other Funds / General Insurance Fund	.00	

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
130 60 15	Due From Other Funds / Grant Fund	.00	
130 60 16	Due From Other Funds / Sales Tax Fund	.00	
130 60 17	Due From Other Funds / Employee Health Ins Fund	.00	
130 60 19	Due From Other Funds / Capital Fund	326,713.00	
130 60 20	Due From Other Funds / Office of Motor Vehicles	.00	
130 60 21	Due From Other Funds / Sec 8 Housing Fund	493,558.77	
130 60 22	Due From Other Funds / Hasley 75%	.00	
130 60 23	Due From Other Funds / Hasley 25%	.00	
130 60 24	Due From Other Funds / Juvinile Justice Fund	.00	
130 60 25	Due From Other Funds / LCDBG Fund	.00	
130 60 26	Due From Other Funds / Detention Basin Fund	.00	
130 60 28	Due From Other Funds / OCOG	.00	
130 60 30	Due From Other Funds / BeardFest Fund	.00	
141 10 00	Inventories / Office Supplies		1,649.15
141 15 00	Inventories / Parts	23,298.76	
141 20 00	Inventories / Food Inventory Conv Cntr	.00	
141 25 00	Inventories / Food Inventory Expo Cntr	.00	
143 10 10	Prepaid Services / Phone Cards	.00	
143 10 15	Prepaid Services / Advertising	.00	
151 10 00	Non-Current Assets / Investments	.00	
202 00 00	Current Liabilities / Vouchers/Accounts Payable		912,315.96
202 10 00	Vouchers/Accounts Payable / Accounts Payable General		.00
206 00 00	Current Liabilities / Retainage Payable		.00
207 10 40	Sales Tax Payable / Convention Center		2,514.11
207 10 41	Sales Tax Payable / Expo Center		.00
207 10 42	Sales Tax Payable / Golf Course		.00

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
207 10 43	Sales Tax Payable / KIROLI		.00
207 20 10	Due to State / Handicap Parking		.00
207 20 11	Due to State / Due to State		.00
207 30 10	Due to Other Agencies / Cost of Court Distributn		26,087.26
207 30 12	Due to Other Agencies / OPOHSEP		.00
207 30 15	Due to Other Agencies / District Attorney		.00
207 30 16	Due to Other Agencies / 4TH Judicial Dist Court		.00
207 30 17	Due to Other Agencies / O.P.S.O		.00
207 30 19	Due to Other Agencies / Monroe Police Department		.00
207 30 20	Due to Other Agencies / OPSD Bond Premiums		.00
207 30 22	Due to Other Agencies / The Wellspring		.00
207 30 25	Due to Other Agencies / Metro Narcotics Unit		.00
207 30 48	Due to Other Agencies / City of Monroe		.00
207 40 10	Court Cost Distribution / Marshal Special Fund		.00
207 40 11	Court Cost Distribution / Court Special Fund		.00
207 40 12	Court Cost Distribution / Indigent Defender Board		.00
207 40 14	Court Cost Distribution / Crime Lab		.00
207 40 16	Court Cost Distribution / Crime Victim Fund		.00
207 40 18	Court Cost Distribution / Law Enf Trng Assistance		.00
207 40 20	Court Cost Distribution / CMIS / State Treasury		.00
207 40 22	Court Cost Distribution / Injury Trust Fund		.00
207 40 24	Court Cost Distribution / Crime Stoppers		.00
207 40 26	Court Cost Distribution / Restitution		.00
207 40 28	Court Cost Distribution / Pub Safety App. Tech		.00
207 40 30	Court Cost Distribution / ROC Due to Clerks		.00
207 40 32	Court Cost Distribution / Witness Fee		.00

FUND 001 General Fund

ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
207 40 34	Court Cost Distribution / Cash Bonds		.00
207 40 35	Court Cost Distribution / LA Supreme Court		.00
207 41 10	Marshal Office Payables / Seizures and Forfeitures		.00
208 12 00	Due to Other Funds / Credit Union Fund		.00
208 13 00	Due to Other Funds / Grant Fund		.00
208 14 00	Due to Other Funds / Capital Projects Fund		.00
208 16 00	Due to Other Funds / Juvenile Justice Grnt Fd		.00
208 17 00	Due to Other Funds / Due to Capital Fund		135,541.00
208 20 00	Due to Other Funds / 2007 DFC Fund		.00
208 21 00	Due to Other Funds / O.C.O.G.		.00
216 10 10	Police / state supplemental	40,200.00	
217 10 10	Taxes Payable / Medicare/Social Security		.00
217 10 20	Taxes Payable / Federal Taxes		.00
217 10 30	Taxes Payable / State Taxes		.00
217 10 35	Taxes Payable / Unemployment Tax		.00
217 10 50	Taxes Payable / Property Tax		.00
217 20 10	Pensions Payable / MERS		394.70
217 20 20	Pensions Payable / Police	1,737.55	
217 20 30	Pensions Payable / Fire		.00
217 20 40	Pensions Payable / Judge	.02	
217 30 10	Deferred Compensation / PEBSCO		.00
217 30 20	Deferred Compensation / VALIC		.00
217 35 10	HSA Contributions / UMB		.00
217 40 05	Insurances Payable / Voluntary Life AD&D	426.54	
217 40 10	Insurances Payable / Health		.00
217 40 15	Insurances Payable / Critical Illness		.00



PREPARED 12/10/2024, 13:40:48  
PROGRAM: GM257U  
City of West Monroe

2025 TRIAL BALANCE  
AS OF 11/30/2024

PAGE 6  
ACCOUNTING PERIOD 05  
Item 15)

FUND 001 General Fund			
ACCOUNT	ACCOUNT DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
217 40 16	Insurances Payable / Group Life Insurance		1,560.08
217 40 17	Insurances Payable / Long Term Disability		1,084.74
217 40 18	Insurances Payable / Short Term Disability		461.97
217 40 20	Insurances Payable / Accident Insurance		986.81
217 40 25	Insurances Payable / Gap Insurance		.00
217 40 30	Insurances Payable / National Teachers		.00
217 40 35	Insurances Payable / UNUM Life & Critical Care		.00
217 40 40	Insurances Payable / Vision	1,797.10	
217 40 45	Insurances Payable / US Legal		.00
217 40 50	Insurances Payable / Dental	7,060.77	
217 40 55	Insurances Payable / Prepaid Legal		.00
217 40 56	Insurances Payable / Cancer		.00
217 40 57	Insurances Payable / AFLAC		192.68
217 40 58	Insurances Payable / Met Life Dental		.00
217 40 59	Insurances Payable / Met Life Insurance		4,908.72
217 40 60	Insurances Payable / Brokers National		.00
217 40 61	Insurances Payable / Assurity		.00
217 50 10	Charities Payable / United Way		.00
217 60 10	Other Deductions / Bankruptcy		.00
217 60 15	Other Deductions / Judgements	223.44	
217 60 20	Other Deductions / Fitness Mem Payable		110.00
217 60 50	Other Deductions / Credit Union		.00
217 70 10	Union Dues / Fire Union		.00
217 70 20	Union Dues / Police Association		.00
217 70 25	Union Dues / Police Union		.00
217 70 30	Union Dues / MPOA/LPOA Relief		.03

FUND 001 General Fund		DEBIT	CREDIT
ACCOUNT	ACCOUNT DESCRIPTION	BALANCE	BALANCE
218 01 00	Payroll Liabilities / Accrual Offset		.00
218 02 00	Payroll Liabilities / Salaries Payable		.00
222 10 00	Gratuities / WMCC Gratuities		.00
223 10 00	Deferred Revenue / Overpayments	17,242.84	
223 12 00	Deferred Revenue / Deferred Rent Income		.00
223 15 00	Deferred Revenue / Property Tax Redemptions		.00
223 20 00	Deferred Revenue / Property Tax		.00
227 10 10	Collection Fee Pay / Archon		.00
228 20 10	Building Inspection / Contractor's Deposits		37,352.00
228 30 10	EVIDENCE DEPOSIT / Kiroli Park		.00
228 30 15	EVIDENCE DEPOSIT / Recreation Center		.00
228 30 20	EVIDENCE DEPOSIT / Convention Center		10,015.90
228 30 25	EVIDENCE DEPOSIT / Expo Center		32,350.00
228 30 30	EVIDENCE DEPOSIT / POLICE		.00
239 50 00	Other Non-Current Liab / Prpty Tax Under Protest		.00
239 60 10	Unearned Income / DF Lease		.00
242 10 00	Fund Equitiy / Revenue Control Account		9,101,638.69
242 20 00	Fund Equitiy / Expenditure Cntrl Summary	9,924,946.08	
243 00 00	Fund Equity / Encumbrance Control	191,402.24	
244 00 00	Fund Equity / Reserve for Encumbrances		191,402.24
250 00 00	Fund Equity / Pr Yr Res for Encumbrance		221,769.49
253 10 00	Fund Balance / Unreserved Fund Balance		15,909,131.54
FUND TOTALS		26,592,408.21	26,592,408.21
FUND IS IN BALANCE			

City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
310	Taxes								
311	Property Tax								
10 00	Real Property	100,000	.00		500,000	13,802.54	3	1,200,000	1,186,197.46
20 00	Personal Property	0	.00		0	.00		0	.00
311	** Property Tax	100,000	.00		500,000	13,802.54	3	1,200,000	1,186,197.46
313	Sales & Use Tax								
00 00	Sales & Use Tax	1,709,389	1,655,416.57	97	8,546,945	6,689,573.91	78	20,512,671	13,823,097.09
10 00	Auto Rental Tax	1,750	2,055.51	118	8,750	10,647.85	122	21,000	10,352.15
313	** Sales & Use Tax	1,711,139	1,657,472.08	97	8,555,695	6,700,221.76	78	20,533,671	13,833,449.24
316	Gross Receipts Business								
10 61	Insurance Premium Tax	45,833	.00		229,165	840.00		550,000	549,160.00
316	** Gross Receipts Business	45,833	.00		229,165	840.00		550,000	549,160.00
318	Other Taxes								
20 10	CATV	12,000	27,192.93	227	60,000	57,145.54	95	144,000	86,854.46
20 15	ATMOS Gas	6,250	.00		31,250	13,231.77	42	75,000	61,768.23
20 20	Entergy	58,333	138,422.16	237	291,665	309,782.12	106	700,000	390,217.88
20 25	Adelphia	0	.00		0	.00		0	.00
20 *	Franchise Tax	76,583	165,615.09	216	382,915	380,159.43	99	919,000	538,840.57
318	** Other Taxes	76,583	165,615.09	216	382,915	380,159.43	99	919,000	538,840.57
319	Penalties and Interest								
10 10	Property Tax	358	.00		1,790	1,263.61	71	4,300	3,036.39
10 60	Occupational License	625	.00		3,125	1,052.50	34	7,500	6,447.50
10 61	Insurance	8	.00		40	.00		100	100.00
10 *	Taxes	991	.00		4,955	2,316.11	47	11,900	9,583.89
319	** Penalties and Interest	991	.00		4,955	2,316.11	47	11,900	9,583.89
310	*** Taxes	1,934,546	1,823,087.17		9,672,730	7,097,339.84		23,214,571	16,117,231.16
320	Licenses and Permits								
321	Business Licenses								
10 10	Alcoholic Beverages	2,083	12,140.00	583	10,415	17,410.00	167	25,000	7,590.00
10 60	Occupational	78,333	42,480.74	54	391,665	50,230.74	13	940,000	889,769.26
10 62	ROW Usage Lic	0	.00		0	.00		0	.00
10 65	Taxi Permits	0	.00		0	.00		0	.00
10 *	Business Licenses	80,416	54,620.74	68	402,080	67,640.74	17	965,000	897,359.26

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
20 10	Contractor Certificate	1,333	1,575.00	118	6,665	2,550.00	38	16,000	13,450.00
321 **	Business Licenses	81,749	56,195.74	69	408,745	70,190.74	17	981,000	910,809.26
322	Nonbusiness								
10 10	Building	6,667	2,540.00	38	33,335	29,492.03	89	80,000	50,507.97
10 20	Electrical	1,333	255.00	19	6,665	6,546.00	98	16,000	9,454.00
10 25	Plumbing	10,833	180.00	2	54,165	3,160.00	6	130,000	126,840.00
10 30	Gas	0	.00		0	.00		0	.00
10 35	Heat & Air	1,083	.00		5,415	3,660.00	68	13,000	9,340.00
10 40	Mobile Home	8	.00		40	25.00	63	100	75.00
10 *	Inspection Permits	19,924	2,975.00	15	99,620	42,883.03	43	239,100	196,216.97
20 10	House Moving	0	.00		0	.00		0	.00
20 15	Rental Inspection	0	.00		0	50.00		0	50.00-
20 20	ROW Usage	333	.00		1,665	.00		4,000	4,000.00
20 *	Special Permits	333	.00		1,665	50.00	3	4,000	3,950.00
322 **	Nonbusiness	20,257	2,975.00	15	101,285	42,933.03	42	243,100	200,166.97
320 ***	Licenses and Permits	102,006	59,170.74		510,030	113,123.77		1,224,100	1,110,976.23
330	Intergovernmental Revenue								
331	Federal Grants								
18 00	Section 8	21,222	.00		106,110	.00		254,658	254,658.00
21 00	EPA	8,333	.00		41,665	.00		100,000	100,000.00
22 00	Dept of Homeland Security	0	.00		0	.00		0	.00
40 00	Dept of Justice	0	.00		0	55,182.98		0	55,182.98-
43 00	LA Comm Law Enf Adm CrmJS	0	.00		0	.00		0	.00
331 **	Federal Grants	29,555	.00		147,775	55,182.98	37	354,658	299,475.02
332	Ouachita Parish								
10 00	Court Support	1,917	1,916.67	100	9,585	9,583.35	100	23,000	13,416.65
12 00	Workforce Development	0	.00		0	.00		0	.00
13 00	District Attorney	0	.00		0	.00		0	.00
332 **	Ouachita Parish	1,917	1,916.67	100	9,585	9,583.35	100	23,000	13,416.65
334	State Revenue								
11 00	State Revenue	0	.00		0	.00		0	.00
12 00	Dpt of Military Affairs	0	.00		0	.00		0	.00
14 00	LA Hwy Safety Commission	8,750	16,963.13	194	43,750	87,844.18	201	105,000	17,155.82
15 00	Office of Business Devel	0	.00		0	.00		0	.00
16 00	Homeland Secrty & Emg Prp	0	.00		0	.00		0	.00
17 00	LA Comm on Law Enfrcemnt	0	.00		0	.00		0	.00

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
21 00	Division of Administratio	0	.00		0	.00		0	.00
25 00	Culture Rec & Tourism	0	.00		0	.00		0	.00
29 00	DOTD	896	.00		4,480	.00		10,750	10,750.00
90 10	State Signal Light	1,867	.00		9,335	.00		22,400	22,400.00
90 12	Misc Rev	0	.00		0	.00		0	.00
90 15	State Street Maint	1,542	.00		7,710	.00		18,500	18,500.00
90 25	2nd Injury Reinbursement	0	.00		0	.00		0	.00
90 *	Other State Rev	3,409	.00		17,045	.00		40,900	40,900.00
334 **	State Revenue	13,055	16,963.13	130	65,275	87,844.18	135	156,650	68,805.82
335	State Shared Revenues								
10 70	Beer Tax	1,667	.00		8,335	11,490.53	138	20,000	8,509.47
10 90	Fire Insurance 2%	7,083	.00		35,415	87,608.58	247	85,000	2,608.58-
10 *	Taxes	8,750	.00		43,750	99,099.11	227	105,000	5,900.89
335 **	State Shared Revenues	8,750	.00		43,750	99,099.11	227	105,000	5,900.89
330 ***	Intergovernmental Revenue	53,277	18,879.80		266,385	251,709.62		639,308	387,598.38
340	Charges for Services								
341	General Government								
10 10	Cost of Court	0	.00		0	.00		0	.00
10 12	Marshal Revenue	0	.00		0	.00		0	.00
10 15	City Attorney Work Rev	1	.00		5	.00		13	13.00
10 *	Court	1	.00		5	.00		13	13.00
30 10	Zoning Fee	417	1,175.00	282	2,085	4,370.00	210	5,000	630.00
30 15	Vant Strct Reg Fee	0	90.00		0	90.00		0	90.00-
30 *	Zoning	417	1,265.00	303	2,085	4,460.00	214	5,000	540.00
50 10	Activity Revenue	0	.00		0	.00		0	.00
50 12	Misc Revenue	0	.00		0	.00		0	.00
50 14	Building Rent	0	.00		0	.00		0	.00
50 *	Community Development	0	.00		0	.00		0	.00
341 **	General Government	418	1,265.00	303	2,090	4,460.00	213	5,013	553.00
342	Public Safety								
10 10	Housing Prisoners Rev	0	.00		0	.00		0	.00
10 15	Misc Rev	0	.00		0	.00		0	.00
10 *	Jail Revenue	0	.00		0	.00		0	.00

City of West Monroe

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FUND 001 General Fund									
ACCOUNT DESCRIPTION		***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
-----									
15 10	Police Fees	250	142.50	57	1,250	1,365.00	109	3,000	1,635.00
15 12	Bonds & Surrety	1,250	595.00	48	6,250	7,555.00	121	15,000	7,445.00
15 13	Metro Reimbursement	1,250	.00		6,250	26,371.11	422	15,000	11,371.11-
15 15	Miscellaneous Rev	677	50.00	7	3,385	3,180.00	94	8,120	4,940.00
15 17	Property Owner's Serv Fee	0	.00		0	.00		0	.00
15 19	Drug Forfeiture Rev	1,515	.00		7,575	34.50	1	18,180	18,145.50
15 *	Police	4,942	787.50	16	24,710	38,505.61	156	59,300	20,794.39
20 10	Service Charge	183	.00		915	840.00	92	2,200	1,360.00
342 **	Public Safety	5,125	787.50	15	25,625	39,345.61	154	61,500	22,154.39
343	Charges for Services								
10 00	Grass Cut	2,917	9,300.00-	319	14,585	23,695.00	163	35,000	11,305.00
12 00	Demolition	1,886	8,612.00-	457	9,430	3,250.00-	35	22,630	25,880.00
13 00	Electricity charging sale	5	.00		25	275.96	1104	65	210.96-
14 05	CE Trash Removal	27	.00		135	.00		325	325.00
14 10	Express Trash Service	2	500.00	5000	10	500.00	5000	25	475.00-
14 *	Trash Removeal	29	500.00	1724	145	500.00	345	350	150.00-
15 00	CE Structure Security	417	5,985.00-	1435	2,085	1,570.00-	75	5,000	6,570.00
16 00	Administration Fee	854	3,475.00-	407	4,270	9,800.00	230	10,250	450.00
17 10	RAD Class	0	.00		0	.00		0	.00
343 **	Charges for Services	6,108	26,872.00-	440	30,540	29,450.96	96	73,295	43,844.04
344	Sanitation								
10 30	Garbage	80,000	81,396.08	102	400,000	405,421.41	101	960,000	554,578.59
10 35	Excess Trash Rev	6,500	5,625.00	87	32,500	30,889.00	95	78,000	47,111.00
10 *	Utilities	86,500	87,021.08	101	432,500	436,310.41	101	1,038,000	601,689.59
344 **	Sanitation	86,500	87,021.08	101	432,500	436,310.41	101	1,038,000	601,689.59
345	Health & Safety								
50 10	Stray Animal Fee	0	.00		0	.00		0	.00
345 **	Health & Safety	0	.00		0	.00		0	.00
346	Community Development								
10 10	Activity Revenue	667	195.00	29	3,335	990.00	30	8,000	7,010.00
10 12	Misc Revenue	25	.00		125	124.00	99	300	176.00
10 14	Program Revenue	4	.00		20	.00		50	50.00
10 16	Concession Revenue	0	.00		0	.00		0	.00
10 *	Community Center	696	195.00	28	3,480	1,114.00	32	8,350	7,236.00
346 **	Community Development	696	195.00	28	3,480	1,114.00	32	8,350	7,236.00

City of West Monroe

FUND 001 General Fund

ACCOUNT	ACCOUNT DESCRIPTION	***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
347	Culture & Recreation								
10 02	Entrance Fees	13,333	638.70-	5	66,665	60,532.33	91	160,000	99,467.67
10 03	Season Pass	2,083	1,500.00	72	10,415	8,040.00	77	25,000	16,960.00
10 04	Lodge Rent Fees	0	.00		0	.00		0	.00
10 05	Dog Registration Fee	0	.00		0	.00		0	.00
10 06	Shelter Rent Fees	5,000	3,657.50	73	25,000	18,832.91	75	60,000	41,167.09
10 08	Other Facility Rent Fees	8	.00		40	1,275.00	3188	100	1,175.00-
10 10	Concessions	292	.00		1,460	1,236.62	85	3,500	2,263.38
10 90	Miscellaneous Revenue	508	241.00	47	2,540	4,871.33	192	6,100	1,228.67
10 *	Kiroli Park	21,224	4,759.80	22	106,120	94,788.19	89	254,700	159,911.81
13 10	Shelter Rent	0	.00		0	.00		0	.00
13 12	Misc Rev	0	.00		0	.00		0	.00
13 14	Activity Revenue	0	.00		0	.00		0	.00
13 *	Restoration Park	0	.00		0	.00		0	.00
15 10	BMX Track	0	.00		0	.00		0	.00
15 90	Miscellaneous Revenue	0	.00		0	.00		0	.00
15 *	Lazarre Park	0	.00		0	.00		0	.00
20 10	Facility Rent	1,042	1,350.00	130	5,210	6,075.00	117	12,500	6,425.00
20 11	Memberships	1,500	200.00	13	7,500	4,518.00	60	18,000	13,482.00
20 12	Concessions	583	24.42	4	2,915	367.62	13	7,000	6,632.38
20 15	Program Revenue	5,417	355.00	7	27,085	2,216.00	8	65,000	62,784.00
20 16	Basketball Revenue	0	.00		0	.00		0	.00
20 *	Recreation Center	8,542	1,929.42	23	42,710	13,176.62	31	102,500	89,323.38
30 10	Membership Fee	0	.00		0	.00		0	.00
30 15	Booth Rental	750	1,868.00	249	3,750	8,543.00	228	9,000	457.00
30 20	Pea Sheller	342	.00		1,710	2,684.00	157	4,100	1,416.00
30 21	Pecan Sheller	917	436.00	48	4,585	798.00	17	11,000	10,202.00
30 25	Freezer Rental	583	126.00	22	2,915	5,166.00	177	7,000	1,834.00
30 30	Misc Revenue	25	5.00	20	125	238.00	190	300	62.00
30 *	Farmer's Market	2,617	2,435.00	93	13,085	17,429.00	133	31,400	13,971.00
40 10	Non-Catered Event Income	0	.00		0	.00		0	.00
40 11	Equipment Rental	2,083	2,848.75	137	10,415	13,665.83	131	25,000	11,334.17
40 12	Concessions	1,500	3,747.10	250	7,500	5,175.10	69	18,000	12,824.90
40 13	Deposit Forfieture	83	.00		415	525.00	127	1,000	475.00
40 14	Catering	1,250	1,632.35	131	6,250	5,614.89	90	15,000	9,385.11
40 15	Interagency Promotion	167	.00		835	112.86-	14	2,000	2,112.86
40 16	Outside Caterer Fee	2,000	2,252.75	113	10,000	11,867.75	119	24,000	12,132.25
40 17	RV Space Rental	0	.00		0	.00		0	.00
40 18	Room Rental	8,333	18,556.25	223	41,665	40,418.75	97	100,000	59,581.25

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 19	Special Events	333	85.15	26	1,665	876.65	53	4,000	3,123.35
40 20	Beverage Revenue	1,833	107.47	6	9,165	1,249.53	14	22,000	20,750.47
40 21	Catering IKE	0	.00		0	.00		0	.00
40 22	Other Rev	0	.00		0	.00		0	.00
40 23	Ticket Sales Cnv Cntr	0	.00		0	.00		0	.00
40 *	Convention Center	17,582	29,229.82	166	87,910	79,280.64	90	211,000	131,719.36
45 10	Equine Event Rental	8,083	3,700.00	46	40,415	212,350.00	525	97,000	115,350.00-
45 11	Rental Forfeiture	0	.00		0	.00		0	.00
45 12	Stall Rentals	20,000	.00		100,000	51,555.00	52	240,000	188,445.00
45 13	Shavings Sales	12,917	.00		64,585	68,655.50	106	155,000	86,344.50
45 14	Other Event Rental	8,333	1,640.00	20	41,665	7,640.00	18	100,000	92,360.00
45 16	RV Space Rental	11,250	.00		56,250	20,990.00	37	135,000	114,010.00
45 17	Concessions	11,250	.00		56,250	54,561.64	97	135,000	80,438.36
45 18	Equipment Rental	3,333	335.00	10	16,665	40,158.16	241	40,000	158.16-
45 19	Interagency Promotion	208	.00		1,040	.00		2,500	2,500.00
45 20	General Parking Fee Rev	0	.00		0	.00		0	.00
45 21	Sponsorships	0	.00		0	.00		0	.00
45 22	Security	2,500	320.00	13	12,500	2,020.00	16	30,000	27,980.00
45 23	Ticket Sales - Ike	0	.00		0	.00		0	.00
45 24	Misc Rec - Ike	0	.00		0	.00		0	.00
45 25	Beverage Sales	1,384	.00		6,920	422.00	6	16,603	16,181.00
45 *	Ike Hamilton Expo Center	79,258	5,995.00	8	396,290	458,352.30	116	951,103	492,750.70
347 **	Culture & Recreation	129,223	44,349.04	34	646,115	663,026.75	103	1,550,703	887,676.25
348	Public Works								
20 10	Street Cuts	50	.00		250	.00		600	600.00
348 **	Public Works	50	.00		250	.00		600	600.00
340 ***	Charges for Services	228,120	106,745.62		1,140,600	1,173,707.73		2,737,461	1,563,753.27
350	Fines								
351	Court Fines								
10 10	City Court Fines	17,500	45,257.78	259	87,500	211,213.45	241	210,000	1,213.45-
10 12	General Court Costs	3,333	6,056.00	182	16,665	27,650.50	166	40,000	12,349.50
10 15	Parking Ticket Fines	0	.00		0	.00		0	.00
10 18	DWI Fines	3,083	1,400.04	45	15,415	22,381.08	145	37,000	14,618.92
10 20	DWI Special Cost	333	100.00	30	1,665	2,530.00	152	4,000	1,470.00
10 *	Court	24,249	52,813.82	218	121,245	263,775.03	218	291,000	27,224.97
351 **	Court Fines	24,249	52,813.82	218	121,245	263,775.03	218	291,000	27,224.97



City of West Monroe

FUND 001 General Fund		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
352	Fees								
81 00	NSF Fee	0	.00		0	.00		0	.00
352	** Fees	0	.00		0	.00		0	.00
350	*** Fines	24,249	52,813.82		121,245	263,775.03		291,000	27,224.97
360	Invstmnts, Rents, Contribut								
361	Investment Earnings								
10 00	Interest Revenue	16,667	14,447.18	87	83,335	124,373.08	149	200,000	75,626.92
10 10	General Govt	0	.00		0	.00		0	.00
10 15	Hasley Cemetary Trust	0	.00		0	.00		0	.00
10 *	Interest Revenue	16,667	14,447.18	87	83,335	124,373.08	149	200,000	75,626.92
361	** Investment Earnings	16,667	14,447.18	87	83,335	124,373.08	149	200,000	75,626.92
362	Rents and Royalties								
10 00	Rent of Office Space	250	100.00	40	1,250	1,100.00	88	3,000	1,900.00
20 10	Energy Lease Royalties	725	339.11	47	3,625	1,636.53	45	8,700	7,063.47
30 10	Golf Course Rent	0	.00		0	.00		0	.00
30 12	Ice Machine IKE	0	.00		0	.00		0	.00
30 15	ATM	167	12.00	7	835	487.00	58	2,000	1,513.00
30 *	Leases	167	12.00	7	835	487.00	58	2,000	1,513.00
362	** Rents and Royalties	1,142	451.11	40	5,710	3,223.53	57	13,700	10,476.47
363	Escheats								
10 00	Sales of Recyclables	625	1,450.64	232	3,125	9,247.92	296	7,500	1,747.92-
363	** Escheats	625	1,450.64	232	3,125	9,247.92	296	7,500	1,747.92-
364	Contributions / Donations								
10 00	Kiroli Contributions	0	.00		0	.00		0	.00
12 00	Expo Center Contributions	0	.00		0	.00		0	.00
13 00	Community Development	0	.00		0	.00		0	.00
30 00	Private Contributions	250	4,200.00	1680	1,250	24,325.82	1946	3,000	21,325.82-
364	** Contributions / Donations	250	4,200.00	1680	1,250	24,325.82	1946	3,000	21,325.82-
360	*** Invstmnts, Rents, Contribut	18,684	20,548.93		93,420	161,170.35		224,200	63,029.65
390	Other Financing Sources								
391	Interfund Transfers In								
12 00	Transfers In	0	.00		0	.00		0	.00
13 00	86 Sales Tax Capital	0	.00		0	.00		0	.00

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
18 00	Section 8 Fund	0	.00		0	.00		0	.00
19 00	Utility Enterprise Fund	0	.00		0	.00		0	.00
391 **	Interfund Transfers In	0	.00		0	.00		0	.00
392	Proceeds from Asset Disp								
10 00	Sale of Assets	41,667	1,460.42	4	208,335	1,460.42	1	500,000	498,539.58
20 00	Comp on Loss of Cap Asset	8	.00		40	.00		100	100.00
392 **	Proceeds from Asset Disp	41,675	1,460.42	4	208,375	1,460.42	1	500,100	498,639.58
393	Gen Long Term Debt Issued								
10 00	General Obligation Bonds	0	.00		0	.00		0	.00
393 **	Gen Long Term Debt Issued	0	.00		0	.00		0	.00
394	Miscellaneous Revenue								
10 00	Other Misc Revenue	8,333	12,659.13	152	41,665	33,524.27	81	100,000	66,475.73
10 05	Unknown	0	.00		0	420.00		0	420.00-
10 06	Credit Card Fee	42	776.72	1849	210	5,407.66	2575	500	4,907.66-
10 10	Re-Insurance Claims Rev	0	.00		0	.00		0	.00
10 12	Claims	0	.00		0	.00		0	.00
10 *	Other Misc Revenue	8,375	13,435.85	160	41,875	39,351.93	94	100,500	61,148.07
394 **	Miscellaneous Revenue	8,375	13,435.85	160	41,875	39,351.93	94	100,500	61,148.07
390 ***	Other Financing Sources	50,050	14,896.27		250,250	40,812.35		600,600	559,787.65
FUND TOTAL General Fund		2,410,932	2,096,142.35		12,054,660	9,101,638.69		28,931,240	19,829,601.31
GRAND TOTAL		2,410,932	2,096,142.35		12,054,660	9,101,638.69		28,931,240	19,829,601.31