Ruby's Roadhouse

Mandeville LA Occupational Chain Store License Renewal 9618 Jefferson Highway, Suite D #334 Baton Rouge, LA 70809 Phone 800-556-7274



Liquor License Application

1. Liquor license to be issued to:	K. AD	House	· · · · · · · · · · · · · · · · · · ·		······································	
2. Legal name(s): Individual, Partners, or Corporation	JBY'S	RUADHOU	ise cc	<u> </u>		
3. Apply for: Class "A" Class "B" High Content	Low Conte			,		
4. Business location address: 840 LAMAR	ZQUE	St. MA.	1 DE 11/10	<u>LA</u>	76448	,
Telephone 885 20 9-1338		City		State	Ζф	
5. Mailing address 840 LAMARGUE	St. 1	MANDEVIlle	£ (,	<u> </u>	70448	
6. Contact Person 15EN LYUNG BLYONS PRUBIS RUPPHOUSS. 1 E-Mail Address: Fax Number (, VE	Phone Number		- / 3	38	
7. Type of organization: _Individual (Complete line A only)		Web Add		n du	C Other	
Type of organization: _individual (Complete line A only) B. If a Corporation, LLC, LLP, or Partnership, supply name				-		
members, managers, partners, agents or other representa	tive. The list of	of names below sho	ould each furnish	a notariz	zed Schedule "A".	
A. BENJAMIN J. LYONS	Pres	۶ .			フログ)
No.	THE		SSN		% Owned	
B.P.A.Taick Cockear	CTO	City	State	Zip	Home Phone Number	
BTATAICK COCKRAN			001		% Owned	
Resident Address		City	State	Zip	Home Phone Number	
C		-				
Name	Title		SSN		% Owned	
Resident Address		City	State	Zip	Home Phone Number	
9. Is this application by a new owner to take over an continuously to the present time? YES If yes, lis Trade name Owner=s name	t	iness that has be	1		rly and Sizes access y License #	410 Bl
continuously to the present time? YES If yes, lis Trade name 10. Does applicant hold State or City of Mandeville li	t. 84	d LAMPRA Address	que Str	AG.	520000009	410 Bl
Trade name Owner=s name Owner=s name Owner=s name If yes: Name If yes: Name	t. . 84 iquor license Location:	d LAMPRA Address	que Str	AG.	520000009	410 Bl
continuously to the present time? YES If yes, lis Trade name 10. Does applicant hold State or City of Mandeville li	t. 84 iquor license	Address for current year a	que Str	AG.	520000009	410 BL
Trade name Owner=s name Owner=s name Owner=s name 10. Does applicant hold State or City of Mandeville light of the present time? If yes: Name 11. Has applicant applied for state liquor license?	t. duor license Location: cal liquor lice	Address of for current year a	AUE ST	AG.	520000009	410 BL
If yes, lis Trade name Owner=s name If yes, lis If yes, lis Owner=s name Owner=s name If yes, lis If yes, lis Owner=s name If yes, lis If yes,	t. & 4 iquor license Location: cal liquor lice iquor is proh upied? No	Address for current year a ense? No ibited by local or a	at any other locations at any other locations at a location with the state laws?	AG., cation?	License #	410 BL
If yes, lis Trade name Owner=s name If yes, lis If yes, lis Owner=s name Owner=s name If yes, lis If yes, lis Owner=s name If yes, lis If yes,	t. & 4 iquor license Location: cal liquor lice iquor is proh upied? No	Address for current year a ense? No ibited by local or a	at any other locations at any other locations at a location with the state laws?	AG., cation?	License #	410 BL
If yes, lis Trade name Owner=s name Owner=s name Owner=s name Owner=s name Owner=s name Owner=s name If yes: Name If yes: Name 11. Has applicant applied for state liquor license? 12. Has the applicant ever been denied a state or local	iquor license Location: cal liquor lice iquor is prohupied? lease?	Address for current year a ense? No ibited by local or a (Supply co	at any other locations at any other locations at a location with the state laws?	AG., cation?	License #	410 BL
If yes, lis Trade name Owner=s name If yes, lis If yes, lis Owner=s name Owner=s name If yes, lis If yes, lis Owner=s name If yes, lis If yes,	iquor license Location: cal liquor lice iquor is prohupied? lease?	Address for current year a ense? No ibited by local or a (Supply co	at any other locations at any other locations at a location with the state laws?	AG., cation?	License #	410 BL
If yes, lis Trade name Owner=s name 10. Does applicant hold State or City of Mandeville li If yes: Name 11. Has applicant applied for state liquor license? 12. Has the applicant ever been denied a state or local list. Is applicant the owner of the premises to be occur. If no, does applicant hold a bona fide written. 15. If premises leased, give name and address of lease. 16. Describe the part of the building to be occupied.	iquor license Location: CES cal liquor lice iquor is prohupied? No h lease? by business:	Address for current year a ense? No ibited by local or a (Supply co	at any other located any other located laws? Note that the laws? Note that the laws?	AG., cation?	License #	410 13 L
If yes, lis Trade name 10. Does applicant hold State or City of Mandeville li If yes: Name 11. Has applicant applied for state liquor license? 12. Has the applicant ever been denied a state or local light of the premises to be occur. If no, does applicant hold a bona fide writter. 15. If premises leased, give name and address of lease light of the part of the building to be occupied law. Open date for this location 18. Describe in detail your business. i.e.: Type of sales.	iquor license Location: cal liquor lice iquor is prohoupied? lease? by business: les, activity, must be attack	Address for current year a ense? No ibited by local or a (Supply co	at any other location at any other location, requested	AG., eation?	License #	410 BL
If yes, lis Trade name	iquor license Location: cal liquor lice iquor is prohoupied? lease? by business: les, activity, must be attacom/how-do-i	Address for current year a ense? No ibited by local or s (Supply co	at any other location at any other location, requested	AG., eation?	License #	110 BL
If yes, lis Trade name	iquor license Location: cal liquor lice iquor is prohoupied? lease? by business: les, activity, must be attacom/how-do-i	Address for current year a ense? No ibited by local or s (Supply co	at any other location, requested in and to regist	h application?	License #	410 BL
If yes, lis Trade name	iquor license Location: cal liquor lice iquor is prohoupied? lease? by business: les, activity, must be attacom/how-do-i	Address for current year a ense? No ibited by local or s (Supply co	at any other location at any other location, requested	h application?	License #	410 13 L

Mandeville, LA Occupational License License Application Schedule A 9618 Jefferson Highway, Suite D #334 Baton Rouge, LA 70809 Phone 800-556-7274



Schedule "A" To Accompany Liquor License Application Must be Notarized

Where a manager or agent is employed this schedule must be executed by that person, and by each member of a partnership or stockholder of a corporation owing more than five per cent (5%) of capital stock of corporation, or any financial backer of the business which make application for license as provided for by Chapter 2, Title 26, of the Louisiana Revised Statutes of 1950, as amended.

1.	Trade Name of Business	Rubys Roadhouse	L.L.C			
2.	What is your name?Pat	rick Donald Cockrar	n			
	Residence address? _					
4.	Date of Birth	dress Place of Birth		State	Zip	
5.	SexRace_	Driv	ver License#		State	
6.	Are you a citizen of the Uni			and over 21 years of		
7.	Have you resided in the Stathe date of filing this application	ate of Louisiana con	ntinuously for a pe	riod of not less than to	vo (2) years nex	preceding
8.	Have you been convicted orcountry?No	f a felony under the	aws of the Unite	d States, the State of	Louisiana or any	other state
9.	Have you been convicted in prostitution, pandering, letti disorderly place or illegal de	ng premises for pro	stitution, contribu	ted States or any othe ting to the delinquency	r country of solid of juveniles, ke	iting for eping a
10.	. Have you been convicted o state or the United States v	r had judgment aga vithin five (5) years	ainst you involving prior to the date o	alcoholic beverages I f this application?I	oy this state or a	ny other
11.	 Have you had a certification municipality or state susper 	of qualification to	dispense alcoholic	beverages issued by		n,
12.	. If married is husband or wif					
13.	. Have you or your spouse a so, list the following: N/A_				nse?No	
Tra	ade Name	Address		Kind of Business	License #	%Owned
14.	. Have you ever used any ot	ner name than the	one given herein?	No		
	N/A					
Na	nme		Placed Used			Date
	FIDAVIT					
I SV	wear (or affirm), that I have r	ead each of the que	estions in this Sch	edule AA@ and that t	ne answers which	h I have
20:	en are true and correct to the 279; and I further swear (or	affirm) that I have n	o interest in any e	establishment holding	a Liquor License	other than
rue	type required for the operat	ion of the above ca	ptioned business.	It is understood that a	any misstatemen	t or
Sup	ppression of fact in an applic	ation or Schedule A	AA@ affidavit is a	ground for denial of a	license.	
Sui	bscribed and sworn to me be			September	2025	
_		RACY A SALVAGO Notary Public #847		Total Jones	atel (sub	
	etary Public Irned Check Disclaimer: Effective July 1/201	State of Louisian	 Signature 	of Applicant		

Returned Check Disclaimer: Effective July 1 2010, each returned item received by Avenurcup to Insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. Avenu is not responsible for any additional bank fees that will accrue due to the resubmission of the returned item. Please see the full returned check policy at www.avenuinsights.com.

Mandeville, LA Occupational License License Application Schedule A 9618 Jefferson Highway, Suite D #334 Baton Rouge, LA 70809 Phone 800-556-7274



Schedule "A" To Accompany Liquor License Application Must be Notarized

Where a manager or agent is employed this schedule must be executed by that person, and by each member of a partnership or stockholder of a corporation owing more than five per cent (5%) of capital stock of corporation, or any financial backer of the business which make application for license as provided for by Chapter 2, Title 26, of the Louisiana Revised Statutes of 1950, as amended.

	ess KUBY	KOAD HO	use LLC		
2. What is your name?	BENJAMIA	LYONS			
3. Residence address?		200		(4.1)	and the second of the second o
4. Date of Birth		_ Place of Birth			State Zip
5. Sex _	_Race_	Driver License#		Sta	ite
6. Are you a citizen of th	ne United States and the	State of Louisiana ar	nd over 21 years of a	ge? YES	els des
7. Have you resided in t date of filing this applica		ontinuously for a perio —	d of not less than two	(2) years next	preceding the
8. Have you been convicountry? 0	cted of a felony under th	ne laws of the United S	States, the State of Lo	ouisiana or any o	other state or
Have you been convi prostitution, pandering, place or illegal dealing in	letting premises for pros	state or by the United stitution, contributing to	States or any other on the delinquency of j	country of solicit uveniles, keepin	ing for ig a disorderly
10. Have you been conv the United States within				y this state or a	ny other state or
11. Have you had a cert		to dispense alcoholic	beverages issued by	any other parish	n, municipality
or state suspended or re	evoked?N				
1,5		nse? YES			
or state suspended or re 12. If married is husban 13. Have you or your sp If so, list the following:	d or wife eligible for lice		a current liquor licen	se? No	
12. If married is husbanda. Have you or your sp	d or wife eligible for lice		a current liquor licen Kind of Business	se?	
12. If married is husban 13. Have you or your sp If so, list the following:	d or wife eligible for lice rouse any interest in an Address	establishment holding	Kind of Business		%Owned
12. If married is husban 13. Have you or your sp If so, list the following: Trade Name	d or wife eligible for lice rouse any interest in an Address	establishment holding	Kind of Business	License #	%Owned

ST. TAMMANY FARMER

STATE OF LOUISIANA PARISH OF ST. TAMMANY

PROOF OF PUBLICATION

The hereto attached notice was published in ST.

TAMMANY FARMER, a weekly newspaper of general circulation within the Parish of St. Tammany, in the following issues:

<u>8/20/2025, 8/27/2025</u>

Sandy Rome, Public Notices Representative

Sworn and subscribed before me, by the person whose signature appears above

27 Aug 2025

Tiffany Victorian,

Notary Public ID#182846

State of Louisiana

My Commission Expires: Indefinite

TIFFANY VICTORIAN

Notary Public

Notary ID No. 182846

West Baton Rouge Parish, Louisiana

Ad No: 154446

PUBLIC NOTICE
Rubys Roadhouse
LLC dba Rubys
Roadhouse is applying to the Office of
Alcohol & Tobacco
Control of the State
of Louisiana for a
permit to sell beverages of high and low
Alcohol content at
retail in the parish of
St. Tammany at the
following address:
820 Lamarque St.
Mandeyille, Louisiana
70448
Rubys Roadhouse
LLC
Rubys Roadhouse
LLC
Rubys Roadhouse
Members
Benjamin Lyons
Patrick Cockran
154446AUG20-2727

Adventure Fest/ Fun Run

City of Mandeville 675 Lafitte Street Mandeville, LA 70448



www.cityofmandeville.com Telephone: (985) 624-3127 or 624-3147 Fax: (985) 624-3128

Mayor Clay Madden

PECIAL EVENT PERMIT APPLICATION

	SPECIAL EVENT PENIIT APPEICATION		
Name	Name of Organization or Group Mandeville Elementary School PTA		
Name	Name of Authorized Representative Ashley Bupp Non-Profit/Tax-Exempt # 237177732	xempt # 23	7177732
CityMa	City Mandeville State LA Zip 70448	48	
Applica	,#609.319.5327 Alt. Phone #		
E-Mail	E-Mail ashley@abuppevent.com Application Fee Paid?		YESNO
Name	Name of Event: AdventureFest / Fun Run		
Date(s Event	Date(s) of Event: Day ^{Sat, 10.18.25} Date <u>//</u> Time <u>8:30a - 2p</u> Rain Dates(s) Event Location: Mandeville Elementary School	tes(s)	
	New Recurring		
Турес	Type of Event: Fundraiser Concert Race/Run/Walk Parade	e Wedding	lding
Descri	Description/Purpose of EventMES Fall Fest Fundraiser Estimated Attendance 300	ndance30	
EVENT	EVENT DETAILS - Check all that apply:		
_	Are patron admission, entry or participant fees charged?	Yes	No No
2	Is the event open to the public?	Yes	No No
ω	Are Street Closures Requested? If yes, please contact Mandeville Police Dept.	Yes	N _O
4	Will you require barricades for the event?	Yes	N _O
CI	Are you requesting that Police be present during the event?	Yes	N _O
o	If you answered YES, to number 5, how many officers are you requesting		
7	If you are requesting Police, will they need to direct traffic?	Yes	N _O
œ	Will alcohol be consumed, distributed, or sold at this event?	Yes	N _O
9	Will food be distributed, prepared or sold at this event?	Yes	N _o
10	Will there be canopies or tents?	Yes	□ No
11	Will there be vendor booths? Merchandise or product sales?	Yes	No
12	Are you planning to have inflatable attractions, games or rides?	Yes	No
13	Will there be bleachers, stages, fencing or other structures?	Yes	N _O

City of Mandeville 675 Lafitte Street Mandeville, LA 70448



www.cityofmandeville.com

Telephone: (985) 624-3127 or 624-3147 Fax: (985) 624-3128

18	17	16	15	14
18 Will there be any signs, banners, decorations, orspecial lighting?	Will you need access to power or water? (please circle)	Are you planning to have amplified sound?	Will there be security staff?	Do you plan to provide portable toilets? * See Guidelines*
Yes	□Yes	Yes	□Yes	Yes
No No	₹ No	□ No	N N	S N O

- IT "Yes" is checked for any of the Event Detail questions, please refer to the Special Events Guidelines for instructions.
- SHI If police presence is required, contact Mandeville Police Department at (985) 626-9711 to reserve a Police Detail.
- application. The City permit is required to apply for the State permit. If alcohol is being served, please complete the City Liquor License Application and Appendix A to include with the
- 4 traffic control personnel (if applicable). detailed map indicating the route to be taken, where safety personnel will be stationed, and the location of temporary location of stages, tents, power, food vendors, alcohol sales, portable toilets, etc. Run/Walk events also require a A Site Plan MUST be included with the application illustrating a detailed layout of the event, showing the precise

INSURANCE/INDEMNITY

acceptable to the City of Mandeville, with an AA-@ or better rating, authorized to do business in the State of Clerk no later than 30-days prior to the event in order for the Special Events Permit to be issued. to be included as an attachment to this application. The Insurance Certificate must be submitted to the City Louisiana, and naming the City of Mandeville as an additional insured. A copy of the Insurance Certificate is The City of Mandeville requires a minimum \$1,000,000 liability insurance certificate with an insurer that is

The Mayor of Mandeville has the right to revoke any permit application or permit. The applicant shall comply with all permit directions and conditions, and with applicable laws and ordinances. The event organizer or other authorized representative heading such activity shall carry the permit upon his person during the conduction of the event.

any claim or injury to property or persons that may arise as a result of any activity which may arise from operations under or in connection with the permit. The undersigned applicant, by signature below, shall hold harmless the City of Mandeville, its officers, agents employees and shall indemnify and, if requested, defend the City, its officers, agents, and employees for

The undersigned has read and submitted the completed application, including all required attachments and documentation. The applicant or applicant's representative has read the Special Events Guidelines and agrees to comply with the terms and conditions as defined therein. Failure to comply with these terms and conditions is subject to fines and penalties as set forth by City Ordinance The undersigned has read and submitted the completed application,

Signed By;

Ashley Bupp

Printed Name:

Organization Represented: Mandeville Ш lementary School PTA

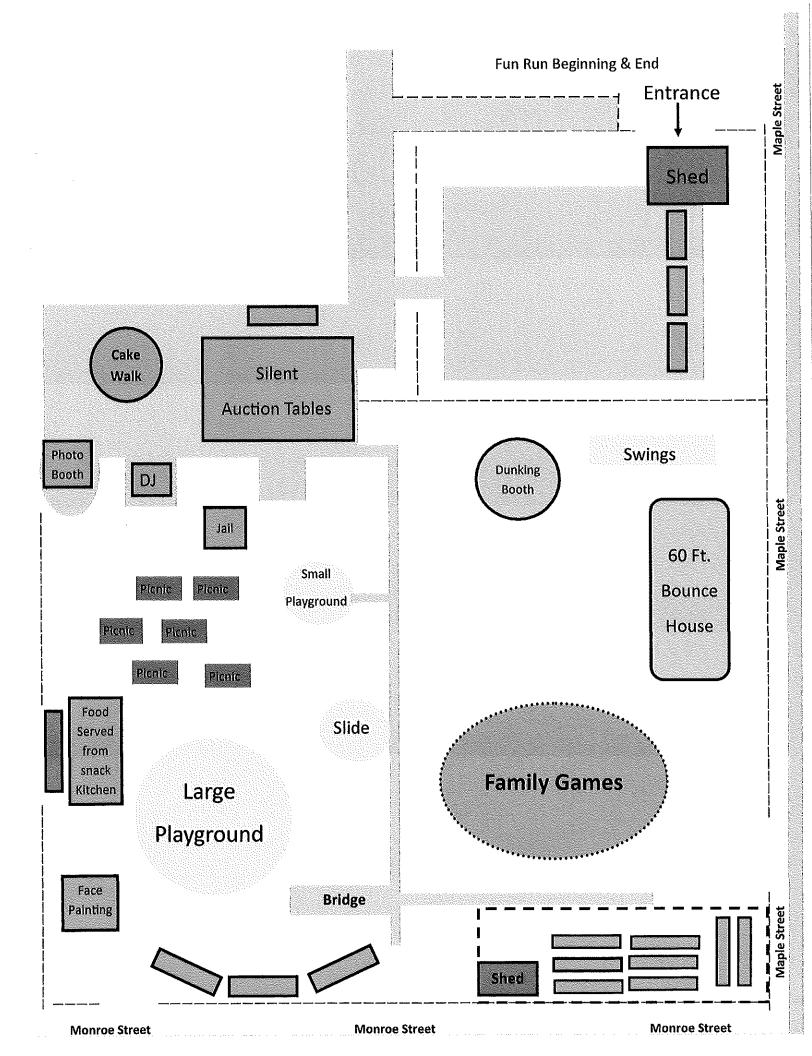
Office Held AdventureFest

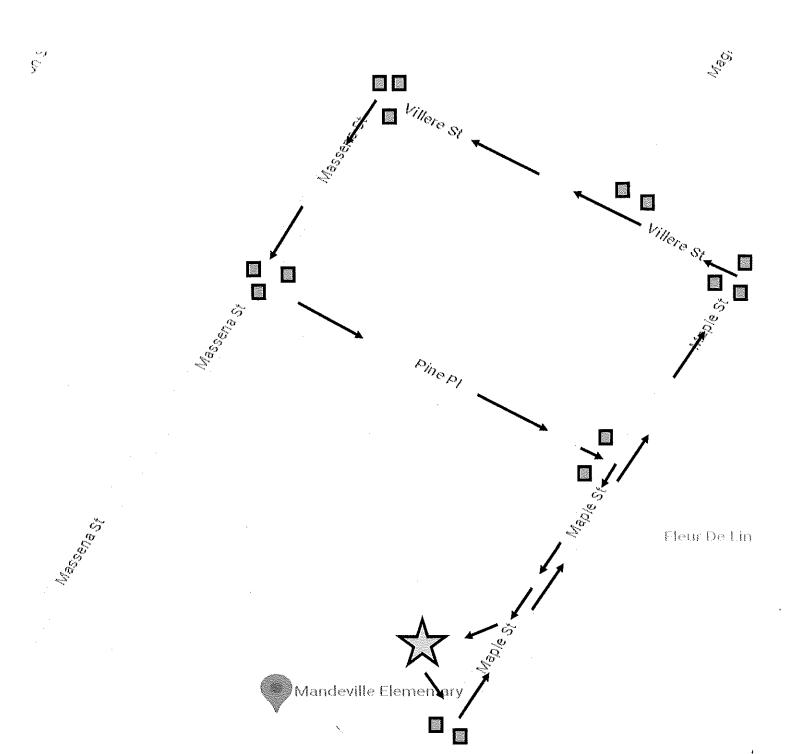
Chair

Date 8/25/25

Please email completed application to acasborne@cityofmandeville.com.

Thoroughly read the information outlined in the Special Events Guidelines and throughout this Application.





Google

4,



Where the Fun Run begins



Locations Volunteers will be stationed.

2022 Road and Drainage



September 11, 2025

City of Mandeville 3101 East Causeway Approach Mandeville, LA 70448 Attn: City Council Members

Re: 2022 Roadway & Drainage Maintenance Contract

City Project No. 700.22.003

Task Order No. 10 – Substantial Completion

Mr. Lagrange,

Digital Engineering has verified contract work has been completed and recommends substantial completion for Task Order 10 of the 2022 Roadway & Drainage Maintenance Contract. If you have any questions or concerns, please do not hesitate to call.

Sincerely,

DIGITAL ENGINEERING AND IMAGING, INC.

Buster Lyons...

Buster Lyons Project Manager

Enclosure: Creek Construction, LLC

Task Order No. 10 Certificate of Substantial Completion

SECTION 00625 Certificate of Substantial Completion

Project: 2022 Roadway & Drainage Mai	ntenance Contract	
Owner: City of Mandeville		Owner's Contract No.: 700.22.003
Contractor: Creek Construction, LLC		Engineer's Project No.: 576-2003.01
This definitive Certificate of Substanti	ial Completion applies	s to:
☐ All Work under the Contract Docum	ents: The following the foll	owing specified portions of the Work:
Task Order 10		
	August 8, 2025	
Date	of Substantial Complet	ion
of the Project or portion thereof des commencement of applicable warranties A definitive list of items to be completed inclusive, and the failure to include and Contractor to complete all Work in accordance to the complete all work in accordance to th	ted or corrected is atta ny items on such list or rdance with the Contractor	ct Documents, except as stated below. ched hereto. This list may not be alldoes not alter the responsibility of the ct Documents. urity, operation, safety, maintenance,
amended as follows: ☐ Amended Responsibilities	Not Amend ■	led
Owner's Amended Responsibilities:	_	
Contractor's Amended Responsibilities:		
	_	

The following documents are attached	ed to and made part of this Ce	rtificate:
Punch List		
This Certificate does not constitute a Documents nor is it a release of Con Contract Documents.	<u> </u>	
Executed by Engineer	Date	
Accepted by Contractor	Date	
Accepted by Owner		

Punch List:

Unless otherwise noted below all Punch List items pertaining to Task Order 10 have been completed throughout the task order. This includes miscellaneous roadway and drainage maintenance, including restoration of Portland cement concrete pavement; installation & repair of drainage culverts & inlet structures; reshaping of open drainage ditches; installation & repair of sidewalks and ADA ramps; restoration of pedestrian paths; sodding; and pavement crack sealing, and other related miscellaneous work and incidentals thereto throughout the City of Mandeville.

1900 Montgomery – add & dress limestone (#57) in area 350 Hyacinth - sodding as directed in field

Golden Glen Water System



August 26, 2025

Attention: Mr. Keith LaGrange Dept. of Public Works 1100 Mandeville High Blvd. Mandeville, LA 70448

via: email (klagrange@cityofmandeville.com)

Re: City of Mandeville

Project # 211.21.008 - Golden Glen Water System Replacement

Change Order No. 005

Please find enclosed Change Order No. 005 from the Contractor, Subterranean Construction LLC., for the above referenced project. This change order is to revise quantities from the bid form to the actual constructed quantities and to amend CO1 which did not account for the contractor's profit and overhead. Refer to Attachment "A" included in the proposal plan change for additional details. Fairway has reviewed the change order and recommends acceptance and execution.

Should you have any questions, comments, or concerns regarding this invoice or the project in general, please do not hesitate to contact me.

Sincerely,

Matthew Loker Project Manager

CC: B. Lyons (DEII); T. Singleton (DEII); D. Lebreton (DEII)

John Catalanotto(Fairway); Dave Martin (Fairway);

Evan Conravey (Subterranean); Janine Dupuy (Subterranean)

MATTHEW SEMMES LONGS
LIGHTON SEMMES LONGS
LIGHTON SEMMES LONGS
PROPERSIONAL ENGINEER

M
S/2/4/2/2/2/5

SECTION 00650 CHANGE ORDER

No. <u>005</u>

Date of Issuance: 08/26/2025	Effective Date:
Owner: City of Mandeville	Owner's Contract No.: 211.21.08
Contract: Golden Glen Water System Replaceme	ent Date of Contract: 6/21/2024
Contractor: Subterranean Construction, LLC	Engineer's Project No.: 21-0017A
The Contract Documents are modified as follo	ows upon execution of this Change Order:
Description:	mo apon execution of this change of act.
	to revise quantities to the actual constructed quantities and to
amend the cost for items added in change order 1	to account for the contractor's profit and overhead which
was inadvertently excluded from change order No	
V 888 28 1 424 8 2 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	
Attachments (list documents supporting change	
Transmittal approval letter, Summary of Revised	
tem sheet Cost Detail (provided in CO1 that sho	ws the contractor's breakdown of pricing for additional items)
CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price:	Original Contract Times: Working days X: Calendar days
	Substantial completion (days or date): 180 days
\$3,208,962.00	Ready for final payment (days or date): 210 days
Increase from previously approved Change Orders:	Increase from previously approved Change Orders:
ordered data de de de la companya del companya de la companya del companya de la companya del la companya de la	Substantial completion (days): 91
\$79,161.62	Ready for final payment (days): 91
SECTION CONTRACTOR STATES	Control of the Contro
Contract Price prior to this Change Order:	Contract Times prior to this Change Order:
02.200.122.62	Substantial completion (days or date): 5/2/2025
\$3,288,123.62	Ready for final payment (days or date): 6/1/2025
Decrease of this Change Order:	Increase of this Change Order:
	Substantial completion (days or date): N/A
(-) \$212,010.50	Ready for final payment (days or date): N/A
Contract Price incorporating this Change Order:	Contract Times with all approved Change Orders:
	Substantial completion (days or date): 5/2/2025

RECOMMENDED:	ACCEPTED:	ACCEPTED:
Ву: Мого	By:	By:
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Date: 08/26/2025	Date:	Date:
Approved by Funding Agency (if ap	plicable):	
		Date:
		Change Order

A. GENERAL INFORMATION

This document was developed to provide a uniform format for handling contract changes that affect Contract Price or Contract Times. Changes that have been initiated by a Work Change Directive must be incorporated into a subsequent Change Order if they affect Price or Times.

Changes that affect Contract Price or Contract Times should be promptly covered by a Change Order. The practice of accumulating Change Orders to reduce the administrative burden may lead to unnecessary disputes.

If Milestones have been listed in the Agreement, any effect of a Change Order thereon should be addressed.

For supplemental instructions and minor changes not involving a change in the Contract Price or Contract Times, a Field Order should be used.

B. COMPLETING THE CHANGE ORDER FORM

Engineer normally initiates the form, including a description of the changes involved and attachments based upon documents and proposals submitted by Contractor, or requests from Owner, or both.

Once Engineer has completed and signed the form, all copies should be sent to Owner or Contractor for approval, depending on whether the Change Order is a true order to the Contractor or the formalization of a negotiated agreement for a previously performed change. After approval by one contracting party, all copies should be sent to the other party for approval. Engineer should make distribution of executed copies after approval by both parties.

If a change only applies to price or to times, cross out the part of the tabulation that does not apply.

Instructions

Contract: Golden Glen Water System Replacement
Owners: City of Manderille
Contraction: Subternace Construction, LLC
Owner's Project No.: 21421.088
Engineer's Project No.: 214007A CHANGE ORDER NO. 5 CONTRACT SUMMARY

13 800 000 Characteristic board on actual control	ı	2 76.5	2	L	100000	1			100 003 517 3	680000		2007		\$ 00,008.9	2	0 000000	200	-	U. 000083	HYDRANT \$	2
(9.520.00) Quantity adjusted based on actual work completed as measured in the field.		40.0% \$	g 4	Œ	14,880.00	g s	6	\$ 2,480.00	\$ (9,520,00)	\$ 2,480.00		\$ (00.1)	F	2,480.00 \$	٠,	24,800.00 0	\$ 24,8	8 EA	2,480.00 10.00	2" DIAMETER AWWA C-901 WATER SERVICE CONNECTION LONG SIDE	8
Quantity adjusted based on actual work completed as measured in the field.	7,000.00	5.9% \$	£ 5	•	\$ 126,000.00	E 43	8	\$ 1,400.00	\$ 7,000.00	5 1,400.00		5.00 \$, on	1,400.00 \$		119,000.00 0	\$ 119,0	8	1,400.00 85.00	SERVICE CONNECTIONS LONG SIDE	58
Quantity adjusted based on actual work completed as measured in the field.	(1,760.00)	-5.7% 5	g:	(2)	\$ 29,040.00	EA S	n	\$ 880.00	\$ (1,760.00)	\$ 880.00		(2) \$	£ .	880.00 \$	•	0 00.008,00	\$ 30,8	Д.	35	1" DIAMETER AWWA C-901 WATER SERVICE CONNECTIONS SHORT \$ SIDE	¥
Quantity adjusted based on actual work completed as measured in the field.	73,255.00	425% \$	F 6	637	\$ 245,755.00	F 5	2137	00'511 \$	\$ 73,255,00	\$ 115.00		637.00 \$. 63	115.00 \$	5	172,500.00 0	\$ 172.5) (N	115.00 1500.00	10" HDD C-906 HDPE PIPE \$	â
Quantity adjusted based on actual work completed as measured in the field.	2,970.00	27.3% \$	EA 27	ш	\$ 13,850,00	EA S	z	00.066 \$	\$ 2,970.00	\$ 990.00		300 \$		990.00 \$	u	10,850,00 0	\$ 10.0	8	990.00 11.00	10° DIAMETER MECHANICAL JOINT HORIZONTAL AND VERTICAL ANWA C110 FITTINGS (ALL ANGLES)	ħ
Quantity adjusted based on actual work completed as measured in the field.	7,975.00	72.5% \$	7 7	36	\$ 18,975.00	5	85	\$ 220.00	\$ 7,975.00	\$ 220.00		36.25 \$		220.00 \$	50	11,000.00 0	\$ 11,0	00 UF	220.00 50.00	10" DIAMIETER RESTRAINED AWWA \$	6
Quantity adjusted based on actual work completed as measured in the field.	(7,200.00)	48.0% \$	Z Z	(12)	5 7,800.00	E A	3	\$ 600.00	\$ (7,800.00)	\$ 600.00		\$ (00.01)	600.00 (1	\$ 00.009	5	15,000.00 1.00	\$ 15,0	00 EA	500.00 25.00	HORIZONTAL DIRECTIONAL S	4A
Quantity adjusted based on actual work completed as measured in the field.	(2,200.00)	-5.0% \$	g ė	(3)	\$ 41,800.00	EA S	10	\$ 4,400.00	\$ (2,200,00)	\$ 4,400.00		\$ (05.0)	-	4,400.00 \$	6	44,000.00 0	5 44,0	8 EA	4,400.00 10.00	S' DIAMETER RESTRAINED AWWA COO WATER MAIN DEFSET	4
(23,364.00) Quantity adjusted based on actual work completed as measured in the field.		47.2% \$	۳ 4	(236)	\$ 26,136.00	5	×	\$ 99.00	\$ (23,364.00)	\$ 99.00		(236.00) \$	- (2:	\$ 00.00	•	49,500.00 0	\$ 49.5	8	99.00 500.00	6" DIAMETER RESTRAINED AWWA COO WATER MAIN	36
Quantity adjusted based on actual work completed as measured in the field.	163,990.00	22.3% \$	UF 22	1426	\$ 899,950.00	F	7826	\$ 115.00	\$ 132,135,00	\$ 115.00		1149.00 \$	31,855.00 114	115.00 \$	8	736,000.00 277.00	5 736,0	1,000 UF	115.00 6400.00	HD0 PVC PIPE \$	30
(4,410,00) Quantity adjusted based on actual work completed as measured in the field.		6.1%	E .	9	\$ 68,040,00	9	108	\$ 630,00	\$ (5,040.00)	\$ 630.00		(9.00) \$	630.00 (8	630.00	· ·	72,450,00 1,00	\$ 72.4	8 EA	530.00 115.00	AWGLES)	30
Quantity adjusted based on actual work completed as measured in the field.	(2,784.10)	-1.2% S	٦ -	(25)	\$ 228,215.90	4	2075	\$ 110.00	\$ (11,034.10)	\$ 110.00	i	(100.31) \$	8,250.00 (10	110.00 \$	8	231,000.00 75.00	\$ 231,0	500 Fi	110.00 2100.00	8" DIAMETER RESTRAINED AWWA C000 WATER MAIN	38
Quantity adjusted based on actual work completed as measured in the field.	(158,293.08)	-76.1% \$	F 3	(1599)	\$ 49,606.92	<u>ب</u>	501	\$ 69.00	\$ [100,279.08]	\$ 99.00		(1012.92) \$	(58,014.00) (10	\$ 00.66	\$	(586.00)	\$ 207,5)00 F	99.00 2100.00	8" DIAMETER UNRESTRAINED AWWA C300 WATER MAIN	34
Quantity adjusted based on actual work completed as measured in the field. This item was not used due to discovering Pipe I noted in the plans was found to be PVC material in good condition and was not replaced; thence, the new its-in item was not needed.	(14,000.00)	-100.0% S	Lump -10	3		Lump S	0	\$ 14,000.00	\$	\$ 14,000.00	4	0	(14,000.00)	14,000.00	•	14,000.00 (1.00)	69	Lump	14,000.00 1	PIPE I CONNECTION TO DISTING 8" WATER MAIN AT VINCENT LIBERTO 5 DR. AND E. CAUSEWAY APPROACH	24
	ĸ	0.0% S	Lump 0	0	\$ 14,000.00	Lump S		\$ 14,000.00	\$.	\$ 14,000.00		9		14,000.00 \$	5 1	14,000.00 0	"	Lump	14,000.00 1	6" WATER MAIN AT CORIN S	26
Quantly adjusted based on actual work completed as measured in the field. This item was not used due to a more optimal fe-in location being the existing 14" trunk line. Item 32 and 24 replaced this 56-in item.	(14,000.00)	-100.0% \$	Lump -10	(3)		tump \$	o	\$ 14,000.00	5 (14,000.00)	\$ 14,000.00	4	3	3	14,000.00 \$	5 1	14,000.00 0		Lump	14,000.00	PIPE A CONNECTION TO EXISTING S" WATER MAIN AT ANNE DR. AND W. FLORIDA ST. DISC LICENSECTION TO EXECUTE	¥
	×	0.0% \$	Lump 0		\$ 14,000.00	Lump	-	\$ 14,000.00		\$ 14,000.00		9		14,000.00 S	\$ 1	14,000,00 0	4	Lump	14,000.00 1	PIPE B CONNECTION TO EXISTING B" WATER MAIN AT LISA LANE AND E CAUSEWAY APPROACH	M
	3i	9.0% \$	Lump	0	\$ 14,000.00	Lump	-	\$ 14,000.00		\$ 14,000.00		0 5		14,000.00 \$	5 1	14,000.00 0	5	Lump	14,000.00 1	PIPE B CONNECTION TO EXISTING 8" WATER MAIN AT DEVON DR. AND \$ CITY PARK LANE	20
	ŷ.	0.0% 5	Cump 0	6	\$ 14,000.00	Lump :	-	\$ 14,000.00		\$ 14,000.00	i i	0	٠	14,000.00 \$		14,000.00 0	•	Lump	14,000.00 1	PIPE B CONNECTION TO EXISTING 8" WATER MAIN ACROSS W. FLORIDA NEAR DEVON DR. LIFT STATION	8
	×	0.0%	ump 0	0	\$ 14,000.00	Lump	-	\$ 14,000.00		\$ 14,000,00	1	0		14,000.00 \$		14,000,00 0	\$	Lump	14,000.00 1	PIPE 8 CONNECTION TO EXISTING 9" WATER MAIN TO LAKEWOOD HEIGHTS ON DEVON DR. NEAR LOT 3/02	28
		0.0% 5	Lump 0	0	\$ 14,000.00	Cump	-	5 14,000.00		\$ 14,000.00	ì	0	,	14,000.00 \$	5 1	14,000.00 0	•	Lump	14,000.00 1	8" WATER MAIN AT DEVON DR. AND \$ W. FLORIDA ST.	24
	9	0.0% \$	Lump 0	0	\$ 84,000.00	Lump :	-	\$ 84,000.00	\$.	\$ 84,000.00		0 8	i	84,000.00 \$	4	0 00.000,148	5	Lump	1 00:000.46	MOBILIZATION	1
	AMOUNT	¥	- 60	LININ ALLLINVINO	EXTENSION Q	TIND YTTTYAL	DUANTIT	UNIT PRICE	EXTENSION	UNIT PRICE	CHANGE IN UNIT PRICE	HD ALLLINWIND	EXTENSION QUA	UNIT PRICE EX	_	SION QUANTITY	EXTENSION	UNI AUU	UNIT PRICE QUANTITY	G.	
NOTES	ERUN	OVERRUN JUNDERRUN	OVERRU		ПВАСТ	OF REVISED CONTRACT	RY OF RE	SUMMARY	72	SUMMARY OF CHANGE ORDER NO. 5	SUM		ATE	SUMMARY OF PRIOR CHANGE ORDERS TO DATE	CHANGE		ACT	SUMMARY OF ORIGINAL CONTRACT	SU	DESCRIPTION OF WORK	TEM NO.
													-			1					

Contract: Golden Glea Waiter System Replacement
Owner: Chy of Mandroille
Contractor: Subtrarsac Construction, LLC
Owner's Project No.: 211.21.88
Engineer's Project No.: 214.017A
CHANGE ORDER NO. 5 CONTRACT SUMMARY

27	26	8	ž	23	B	2	8			19	13	के द	140	146	144	13	12	# 6	9	*	8	8	88		7A 78		ITEM NO.
8" x 8" TAPPING SLEEVE AND VALVE	ASAMDONED EXISTING VALVE BOX IN PLACE	HYDRANT RISERS	TIE-INTO EXISTING 14" TRUNK LINE	5" INSERTA VALVE	14 TAPPING SLEEVE AND VALVE	INSTALL WATER VALVE MANHOLE CASTING ON WATER VALVE	S' ASPHALT OVERLAY ON TOP OF 10" 3000 PSI CONCRETE	Change Orders Summary	SUBTOTAL ORIGINAL PROJECT	FULL DEPTH SAW CUTTING	WATER MAIN		TTED WHITE	_	L			PRECONSTRUCTION SURFACE	1	-	RETE		MILLING ASPHALT PAVEMENT				DESCRIPTION OF WORK
								UNIT PRICE		\$ 1.60	\$ 5,200,00	\$ 12,000.00	100	\$ 40,00	\$ 40.00	\$ 10,000.00		\$ 18,000,00	1 199	\$ 15.00	\$ 230.00	\$ 8.00	\$ 12.00 \$ 12.00	\$ 1,500.00		UNIT PRICE	
								MILINATIO		29100 00	3.00	100	75.00	75.00	75.00	1.00	ш	100.00	250.00	250.00	650.00	[333.50]	5600.00	10.00	30.00	UNIT ALLENYOR	SUMMARY OF ORIGINAL CONTRACT
-	\vdash							UNIT E	\$ 3	15-UF \$	Lump S	2 2	_	5	5	Lump \$		5	SY	SY S	TON S	\$ NOT	SY S	2 2	EA S		Y OF NTRACT
								EXTENSION	\$ 3,208,962.00	48,560.00	15,600.00	12,000.00	3,000.00	3,000.00	3,000.00	10,000.00	20,000.00	35,000.00	31,250.00	3,750.00	149,500.00	[2,668.00]	67,200.00	16,000.00	114,000.00	EXTENSION	
	12	8	¥	N	-	15	275	QUANTITY		00		0 0		0	0	0	0	0	0	0	0	0	00	00	00	QUANTITY	Ę.
\$ 6,700.00	\$ 180.00	5 1,000.00	\$ 8,163.43	\$ 10,502.90	\$ 8,580.39	\$ 71924	\$ 111.58	UNIT PRICE		\$ 1.60	\$ 5,200.00	\$ 12,000,00		\$ 40.00	\$ 40,00	\$ 10,000.00	\$ 20,000.00	\$ 350.00	\$ 125.00	\$ 15.00	\$ 230.00	\$ 8.00	\$ 140.00	\$ 1,500.00	\$ 3,800.0	UNIT PRICE	SUMMARY OF PRIOR CHANGE ORDERS TO DATE
60	•	\$ 20,000.00	۰	w	40	41	44	EXTENSION	\$ [30,6	5.0		\$ \$	_	\$	\$	*	\$	_	\$	8	0 5	\$	\$ \$	0 0	5	EXTENSION	F PRIOR IS TO DATE
6,700.00 0	2.160.00 (9.00)	0.00 (12.00)	8,153.43 0	21,005.90 0	8,583.39 0	10,788-66 2.00	30,684.34 68.07		(30,673.00)	(899)	0	. (12	98		. 0	. 0		-	- 23	435	148		(387	9	- 12	-	
40	00)	00)	50	- 1		••	97	QUANTITY CHA	-	8993.00) \$	5	0 8	_	"	5	\$	\$ 0	°	435.00 \$	435.00 \$	(480.52) \$	30.50 \$	(3878.98) \$	00) \$	(4.00) \$	QUANTITY CHANGE IN	
5	6		2,636.57 \$	\$ 2,837.10 \$	\$ 2716.61 \$	240.76 \$	96.42 \$	UNIT PRICE U					60	47		. 5				. 5		•					CHANGE O
6,700.00	180.00	1,000,00	10,800.00	13,340,00	11,300.00	960.00	148.00	UNIT PRICE		1.60	_	12,000.00	40.00	40.00	40.00	10,000.00	20,000.00	35000	125.00	15,00	230.00	8.00	12.00	1,500,00	3,800.00	UNIT PRICE	CHANGE ORDER NO. 5
	\$ (1,620.00)	\$ (12,000.00)	\$ 2,636.57	\$ 5,674.20	\$ 2,716.61	8 5,531.34	\$ 20,090.03	EXTENSION	\$ (235,039.24)	\$ (14,388.80	5 .	\$ (504.00)	2		s .	\$.		\$ 22,750.00	\$ 54,375.00	\$ 6,525.00	\$ (110,519.60)	\$ 2,568,00	\$ [166,671.40	\$ (20,300.00	\$ [15,200.00]	EXTENSION	
\$ 6,700.00	\$ 180.00	\$ 1,000.00	\$ 10,500.00	\$ 13,340.00	\$ 11,300.00	\$ 960.00	\$ 148.00	UNIT PRICE		5 5	\$ 5,200.00	\$ 120	60	8	5 40	\$ 10,000.00	\$ 20,000,00		67	5	\$ 230.00	5	5 140	\$ 2,900.00	5 3	UNIT PRICE	SUM
1.00	00 £	8.00	8	28	8	8 17.00	343.07			50 20107	00 3	42.00 28		40.00 75	40.00 75	8	8 8			15.00 635	00 169	0 00.8	00 170		26	E QUANTITY	SUMMARY OF REVISED CONTRACT
g.	ē	*	Ē	g.	9	2	SY	TINU YTTTNAUD		In-UF		g g	5	5	F	Lump	Lump	EA	SY	YS	TON		AS 6	E E	Ç.	UNI ALL	EVISED CO
\$ 6,700.00	\$ \$40,00	\$ 8,000.00	\$ 10,800.00	\$ 25,680.00	\$ 11,300.00	\$ 16,320.00	\$ 50,774.36	EXTENSION	\$ 2,943,243.76	\$ 55,186.50	\$ 15,600.00	\$ 1,176,00	\$ 400,00	\$ 3,000.00	\$ 3,000.00	\$ 10,000.00	\$ 20,000.00	183	\$ 85,625,00	\$ 10,275,00	\$ 38,980.40	\$.	\$ 229,328.60		\$ 98,600,00	EXTENSION	NTRACT
	3			N	-	0 17	6 343.07	QUANTITY	o.	0 (8993)	0	0 (12)	0 (65)	0	0	0	0 0	T	0 435	0 435	(481)		0 (1191) 4 (3879)		П	QUANTITY UNIT	
g	ğ	¥	2	9	Ş	Ç	SY	TINUT		AN AS	Lump	9 9	5	q	4	Lump	tump Qmmu	Ç,	SY	SY	TON	NOI	SY	99	g	TNUT	OVER
\$ %0.001	100.0% 5	100.0% \$	3 %0.00t	100.0% \$	100.0% S	100.0% \$	100.0%	24	-	-30.9% \$	0.0% \$	30.0% \$		0.0%	0.0%	0.0%	0.0% 5	-	174.0%	174.0%	-73.9%	-100.0%	41.1% \$	-20.0%	-13.3%	×	OVERRUN JUNDERRUN
6,700.00	540.00	8,000.00	10,500.00	26,680.00	11,300.00	16,320.00	\$ 50,774.36	AMOUNT	\$ (265,718.24)	35,436.5		(504.00)	\$ (2,600.00)	én .		5		22,750.00	\$ 54,375.00	\$ 6,525,00	\$ (110,519.60)	\$ 2,668.00	1166,671,40	5 (20,300.00)	(15,200.00)	AMOUNT	RRUN
Approved in change order no. 4. This item was needed for the tie in for pipe J. This was an additional pipe segment from the original points.	Approved in change order no. 4. This item was needed to fill the value rises pipes with flowible fill and to remove the value bases at the surface that were no longer in service.	Approved in change order no. 4. This item was needed to adjust fire hydrant elevations 3 at the hydrant, when these were other utilities or structures conflicting with the hydrant's lateral which did not allow for elevation changes along the pipe.	Approad in change order no. 1. This liem is an extension to liem no. 22 and occavity for the laddy a malariest required to complete as less. Education prior mode in DOS occurring the ground processing the season prior mode in DOS occurring all the quantity form place to be you work place to be you seek post post objectionally included as quantity from place changes orders assigned by the change in piece to account for payments that place place in prior place to account for payments and account place place in the payment account place place in the payment account place place in the payment account place place place in the payment account place pla	Approved in change order no. 1. This filem was necessary to isolate the water main when easiling values dut not close as intended. The inserts under can be constructed anywhere or an easiling value main in bloads the pipe is begin construction. Exherion by order ended in COS consists of the quantity multiplied by the sum pice and additionally includes the quantity that pipe and additionally includes the quantity that pipe and additionally includes the quantity that pipe and additionally account for payment hadwesterful unabstacked of previous change orders.	Approad in change order no. 1. This illem was zeeded as a swited lie-in location for Popi. A Cree his contractor exposed by a other most, it was polymologopout to lie-in to the switching (if widen man exposed to lie-in de originally designed if pipe. In his late to extend the lies materials of the lines alone. Existing price alone in COS consists of the operating materials of lies and price and doctionally problem lies of the spearing materials of lies and price and doctionally problem lies quantity through orders materials of lies doctionally order to account for payment materials through orders materials of subject to account for payment materials under the contract of the contract o	Approad by change order no. 1. This litem was needed to provide a more structural supported access to referen within pased areas. Extension pole access to OCS consists of other pearating multiple of the pearating access an adaptive for the access of pearating force to account for payment. Inadventify pearating of the pearating multiple of the pearating m	Approach by change order on 1. This ison was needed based on the crising apphala surface along Partial field to propace for emiting and certify for a fature nationance upgrade. Extension price noted in CDS consists of the quantity multiplied by the unil price and additionally included the quantity frame prior a thought por order multiplied by the unil price and additionally included the quantity frame prior a thought por order multiplied by the change in price to account for payment inadventurely unincluded on previous change orders.			 Ouantifix adjusted based on actual work completed as measured in the field. Ouantifix adjusted based on actual work completed as measured in the field. 		Chanity adjusted based on actual work completed as measured in the field.	Duantity adjusted based on octual work completed as measured in the field.					Quantity adjusted based on actual work completed as measured in the field.	Quantity adjusted based on actual work completed as measured in the field.	Ouanity adjusted based on actual work completed as measured in the field.	(0) Quantity adjusted based on actual work completed as measured in the field.	Quantity adjusted based on actual work co	Quantity adjusted based on actual work completed as measured in the field. Quantity adjusted based on actual work completed as measured in the field.	Quantity adjusted based on actual work co	Quantity adjusted based on actual work co		NOTES

CHANGE ORDER NO. 5 CONTRACT SUMMARY

Contract: Golden Gien Water System Replacement Owner: City of Mandevilla Contractor: Subternace Construction, LLC Owner's Project No.: 21-01/7A Engineer's Project No.: 21-01/7A

	\$ (132,848.88)			1.5	\$ 3,076,113.12				\$ (212,010.50)				\$ 79,161.62			\$ 3,208,962.00			CONTRACT TOTALS	
			F			t					-									
	\$ 132,869.36			os	\$ 132,869.36				\$ 23,028.75				\$ 109,840.62				8		SUBTOTAL CHANGE ORDERS	
1,755.00 Proproved in was go were no. 4, 115 and two needed to have the capacity of shuffing off flow to an existing 2" service.	\$ 1,755.00	EA 100.0%	g	0	\$ 1,755,00	5	1.00	3 1,755,00	,	9 . 9 1,100.00		i decision	1	a streets						
boom ad in the considerant of This is a second of the considerant of t			1									,	*	1 755.00					2" GATE VALVE	23
	AMOUNT	×	TNUMT	DUANTI	T EXTENSION QUANTITY UNIT	TINUT	TINAND	UNIT PRICE	UNIT PRICE EXTENSION UNIT PRICE QUANTITY UNIT	UNIT PRICE	HANGE IN	OUANTITY C	EXTENSION	UNIT PRICE	ALLLINVIND	EXTENSION	UNIT PRICE QUANTITY UNIT EXTENSION QUANTITY UNIT PRICE EXTENSION QUANTITY UNIT PRICE	UNIT PRICE		
NOTES	ERRUN	OVERRUN JUNDERRUN	OVERR		NTRACT	REVISED CONTRACT	SUMMARY OF RE	PANITS		SUMMARY OF CHANGE ORDER NO. 5	SUMS CHANGE		RIOR	SUMMARY OF PRIOR CHANGE ORDERS TO DATE	CHW	, cq	SUMMARY OF ORIGINAL CONTRACT	9	DESCRIPTION OF WORK	ITEM NO.

ROJECT: 4235 - GOLDEN GLEN WATER SYSTEM REPLACEMENT

All Units Are Based On Takeoff Quantity

rimary Item:

em No. / escription	Bid Qty	Quantity U/M	Units/ Day	Days Rq.	Hrs/ Day	Man Hrs	MH/ Unit	Unit Cost	Total Cost
)	275.000	275.000	70.00	3.929	8.00	204.286	0.743	111.579	30,684.341
' Asphalt Overlay o	n top of 10" 3000 PSI	I C sv							

Item		Equipment	Labor	Material	Other	Rental	Subcontract
AB001	Foreman		1,626.74				
_AB002	Pipe Layer		901.06				
_AB003	Skilled Laborer		781.31				
AB004	General Laborer		685.77				
DPR001	Class A Operator		1,171.97				
DPR002	Class B Operator		1,036.51				
SUP001	Superintendent		945.21				
QUIP003	Small Bakhoe	997.86					
QUIP005	Puddle Jumper	777.86					
QUIP008	Pick Up Truck	392.86					
QUIP009	Small Tools	377.14					
MEDROLLER	Medium Size Asphalt Roller	1,152.05					
SPHALT	Hot mix Binder Course Asphalt			7,857.19			
CONCRETE	Ready Mix Concrete			9,940.80			
TRIAXLEHR	Tri Axle By the Hour						2,040.00
Total Costs in I	tem: 20	3,697.77	7,148.59	17,797.99	0.00	0.00	2,040.00
Totals for Prim	nary Item: 20	3,697.77	7,148.59	17,797.99	0.00	0.00	2,040.00
			Days Rq.	Man	Hrs		Total C
al for Primary	Item 20		3.929	204	.286		30,684

	Bid Data for Item: 20								
	Quantity	Bid Unit	Bid Amount	Total Cost	Prof & Ovhd	Windfall			
Bid Qty:	275.00	148.00	40,700.00	30,684.34	10,015.66				
Take-off Qty:	275.00	147.29	40,700.00	30,684.34	10,015.66	0.00			

Unit Price Delta = \$36.42

Page 1 of 1

PROJECT: 4235 - GOLDEN GLEN WATER SYSTEM REPLACEMENT

All Units Are Based On Takeoff Quantity

Primary Item:

tem No. / Description	Bid Qty	Quantity U/M	Units/ Day	Days Rq.	Hrs/ Day	Man Hrs	MH/ Unit	Unit Cost	Total Cost
.1E	15.000	15.000	6.00	2.500	8.00	40,000	2.667	719.244	10,788.660
nstall Water Valve Manh			6.00	2.500	8.00	40.000	2.007	/13.244	

Item		Equipment	Labor	Material	Other	Rental	Subcontract
LAB003	Skilled Laborer		497.20				
LAB004	General Laborer		436.40				
EQUIP009	Small Tools	240.00					
CASTWATMH	Manhole Casting with Water Lid			9,615.06			-10
Total Costs in I	tem: 21E	240.00	933.60	9,615.06	0.00	0.00	0.00
Totals for Prim	nary Item: 21E	240.00	933.60	9,615.06	0.00	0.00	0.00
			Days Rq.	Man	Hrs		Total Cos
tal for Primary	Item 21E		2.500	40	.000		10,788.66

	Bid Data for Item: 21E								
	Quantity	Bid Unit	Bid Amount	Total Cost	Prof & Ovhd	Windfall			
Bid Qty:	15.00	960.00	14,400.00	10,788.66	3,611.34				
Take-off Oty:	15.00	951.38	14,400.00	10,788.66	3,611.34	0.00			

Unit Price Delta = \$240.76

'ROJECT: 4235 - GOLDEN GLEN WATER SYSTEM REPLACEMENT

All Units Are Based On Takeoff Quantity

'rimary Item:

tem No. / Description	Bid Qty	Quantity U/M	Units/ Day	Days Rq.	Hrs/ Day	Man Hrs	MH/ Unit	Unit Cost	Total Cost
2E	1.000	1.000	2.00	0.500	8.00	20.000	20.000	8,583.385	8,583.385
4" x 10" Tapping Sle	eve and Valve	ea						CASE SHIP	

Item		Equipment	Labor	Material	Other	Rental	Subcontract
LAB001	Foreman		207.04			A STATE OF THE PARTY OF THE PAR	The same of the sa
LAB002	Pipe Layer		114.68				
LAB003	Skilled Laborer	¥	99.44				
LAB004	General Laborer		87.28				
OPR001	Class A Operator		149.16				
EQUIP003	Small Bakhoe	127.00					
EQUIP008	Pick Up Truck	50.00					
EQUIP009	Small Tools	48.00					
CAST02	Cast Iron Valve Box			120.12			
FITT14X10	14" x 10" Tapping Sleeve			3,517.61			
FITT10GV	10" Gate Calve FL x MJ			2,966.96			
FITT10FLP	10" Flange Pack			96.10			
HOTTAP	Rigdell to Install 10" Hot Tap						1,000.00
Total Costs in	Item: 22E	225.00	657.60	6,700.79	0.00	0.00	1,000.00
Totals for Pri	mary Item: 22E	225.00	657.60	6,700.79	0.00	0.00	1,000.00
	autopi an		Days Rq.	Man	Hrs		Total Co
al for Primar	/ Item 22E		0.500	20	.000		8,583.3

w	
1	Bid Data for Item: 22E
1	Bid Data for item. 22L

	Quantity	Bid Unit	Bid Amount	Total Cost	Prof & Ovhd	Windfall
Bid Qty:	1.00	11,300.00	11,300.00	8,583.39	2,716.62	
Take-off Qty:	1.00	11,296.61	11,300.00	8,583.39	2,716.62	0.00

Unit Price Delta = \$2,716.61

PROJECT: 4235 - GOLDEN GLEN WATER SYSTEM REPLACEMENT

All Units Are Based On Takeoff Quantity

rimary Item:

Item

tem No. / Description	Bid Qty	Quantity U/M	Units/ Day	Days Rq.	Hrs/ Day	Man Hrs	MH/ Unit	Unit Cost	Total Cost
:3E	2.000	2.000	2.00	1.000	8.00	44.000	22.000	10,502.900	21,005.800
3" Insert-A-Valve		ea							

Labor

Material

Other

Rental

Subcontract

Equipment

al for Primar	y Item 23E		1.000	44.00	0		21,005.80
			Days Rq.	Man Hr	s		Total Co
Totals for Pri	mary Item: 23E	450.00	1,555.80	0.00	0.00	0.00	19,000.00
Total Costs in	Item: 23E	450.00	1,555.80	0.00	0.00	0.00	19,000.00
INSERT8V	Rigdell to Install 8" Insert-A-Valve						19,000.00
EQUIP009	Small Tools	96.00					
EQUIP008	Pick Up Truck	100.00					
EQUIP003	Small Bakhoe	254.00					
SUP001	Superintendent		240.60				
OPR001	Class A Operator		298.32				
LAB004	General Laborer		174.56				
LAB003	Skilled Laborer		198.88				
LAB002	Pipe Layer		229.36				
LAB001	Foreman		414.08	11-11-11	7.00	1.0	

Bid Data for Item: 23E

	Quantity	Bid Unit	Bid Amount	Total Cost	Prof & Ovhd	Windfall
Bid Qty:	2.00	13,340.00	26,680.00	21,005.80	5,674.20	
Take-off Qty:	2.00	13,346.42	26,680.00	21,005.80	5,674.20	0.00

Unit Price Delta = \$2,837.10

Foreman

Pipe Layer

Skilled Laborer

'ROJECT: 4235 - GOLDEN GLEN WATER SYSTEM REPLACEMENT

All Units Are Based On Takeoff Quantity

rimary I	tem:
----------	------

Item

LAB001

LAB002

LAB003

tem No. / Pescription	Bid Qty	Quantity U/M	Units/ Day	Days Rq.	Hrs/ Day	Man Hrs	MH/ Unit	Unit Cost	Total Cost
4E	1.000	1.000	1.00	1.000	8.00	60.000	60.000	8,163.430	8,163.430
ie In to Existing 14" T	runk Line	ea							8

Labor

414.08

229.36

198.88

Material

Other

Rental

Subcontract

Equipment

tal for Primary Item 24E			1.000	60.000)		8,163.43
			Days Rq.	Man Hr	i		Total Cos
Totals for Primary Item: 24E		648.00	1,994.20	5,436.23	5,436.23 0.00		85.00
Total Costs in Item: 24E		648.00	1,994.20	5,436.23	0.00	0.00	85.00
TRIAXLEHR	Tri Axle By the Hour						85.00
FITMJ10SL	10 in MJ Sleeve			589.68			
FITMJ1045	10 in MJ 45 Bends			2,358.72			
DUCTILE10	10 inch Ductile Iron Water Pipe			1,289.15			
C90010IN	10" C 900 pressure pipe			862.68			
AGG00013	Sand			336.00			
EQUIP009	Small Tools	96.00					
EQUIP008	Pick Up Truck	100.00					
EQUIP005	Puddle Jumper	198.00					
EQUIP003	Small Bakhoe	254.00					
SUP001	Superintendent		240.60				
OPR002	Class B Operator		263.84				
OPR001	Class A Operator		298.32				
LAB004	General Laborer		349.12				
			20.00				

Bid Data for Item: 24E			
		management of the latest commencer and the lat	 _

Y	Quantity	Bid Unit	Bid Amount	Total Cost	Prof & Ovhd	Windfall
Bid Qty:	1.00	10,800.00	10,800.00	8,163.43	2,636.57	
Take-off Qty:	1.00	10,798.70	10,800.00	8,163.43	2,636.57	0.00

Unit Price Delta = \$2,636.57

Harbor Gazebo

SECTION 00650 CHANGE ORDER

No. ONE

Date of Issuance: SEPTEMBER 9, 2025	Effec	etive Date:	
Owner: City of Mandeville	Own	Owner's Contract No.: 100.23.002	
Contract: HARBOR FIELD IMPROVEMENTS		Date of Contract: JUNE 17th, 2025	
Contractor: SCOTTMOORE, LLC		Architect's Project No.: 22026	
The Contract Documents are modified as follo	ws upon o	execution of this Change Order:	
Description: CPR #1: Beach Bulkhead Joist Replacement - Upgrading	g 2x6 treate	ed bulkhead joist to 2.5CCA Treated 4x6 timber.	
Attachments (list documents supporting change CPR #1, Supplemental Drawing #1, Contractors Revise		I, Architect's recommendation to accept CPR.	
CHANGE IN CONTRACT PRICE:		CHANGE IN CONTRACT TIMES:	
Original Contract Price:	Original	Contract Times: Working days X Calendar days	
\$467,996.00	Substantial completion (days or date): 180 DAYS Ready for final payment (days or date): 210 DAYS		
[Increase] [Decrease] from previously approved Change Orders No to No:	No Substa Ready Contract Substa Ready [Increase Substa Ready	e] [Decrease] from previously approved Change Ordersto No: antial completion (days):NO CHANGE for final payment (days):NO CHANGE t Times prior to this Change Order: antial completion (days or date):180 DAYS for final payment (days or date):180 DAYS for final payment (days or date):9DAYS for final payment (days or date):9DAYS for final payment (days or date):9DAYS	
Contract Price incorporating this Change Order: \$_478,904.00	Contract Times with all approved Change Orders: Substantial completion (days or date): 189 DAYS Ready for final payment (days or date): 219 DAYS		
RECOMMENDED: ACCES		ACCEPTED:	
By: Vaughan Sollberger Architect (Authorized Signature) By: Own		By: rized Signature) Contractor (Authorized Signature)	
Date: 9.10.25 Date: _		Contractor (Authorized Signature) Date:	
Approved by Funding Agency (if applicable):		Date:	



Revised September 3, 2025

Buster Lyons, P.E., MBA Senior Project Engineer 3500 US-190 Mandeville, LA 70471 blyons@deii.net

HARBOR GAZEBO IMPROVEMENTS

City of Mandeville Project # 100.23.002 139 Jackson Avenue Mandeville, LA 70448

CHANGE PROPOSAL REQUEST #1 - Beach Bulkhead Joist Replacement

Dear Buster,

We requested the General Contractor, Scottmoore, provide us Change Proposal Request #1 for consideration to replace the existing 2x6 pressure treated wood joist with a 2.5CCA treated 4x6 timber for additional strength and longevity to attach and re-attach decking boards along the 480 linear feet at the top of the beach bulkhead at Mandeville Harbor.

The following is a list of contract modifications to accommodate CPR #1:

- 1. Removal of the treated 2x6 joists on the backside of the bulkhead that had already been installed by bolts into the vinyl sheet pile that was in the contract.
- 2. Acquisition of new 2.5CCA treated 4x6 timbers (approx. 480 linear feet).
- 3. Credit for portions of existing, undamaged 2.5CCA treated 4x6 walers and fasteners determined to be in good shape and to remain in place.
- 4. Credit for labor to install the 4x6 joist in lieu of the 2x6 joist in original contract.
- 5. No change for replacement for all fasteners 1" dia. Tie rod "Dead-Men" @ 60" o.c. and ½" x 18" through bolts @ 60" o.c. included in original contract.
- 6. Preparation and installation of new 2.5CCA treated 4x6 timbers (approx. 480 linear feet).
- 7. Add 1/2" x 5" stainless steel through bolts to secure new 4x6 timbers to existing vinyl sheet pile with a single fastener at 30" o.c.
- 8. Turn over all treated 2x6 joists to the city that are stored on site, which were a special order and non-returnable to the distributor.
- 9. CPR #1 from Scottmoore to provide and perform the above is in the amount of **ADD \$10,908.00** and **ADD 9 working days**.

In our professional opinion, we believe this to be a fair adjustment to the dollar amount and calendar days of construction time in the contract; therefore, we recommend acceptance of the

CPR #1 from Scottmoore in the amount of **ADD \$10,908.00** and **ADD 9 working days**. See attachments for reference.

Let us know if you would like to discuss this further, or if you have any questions.

Sincerely,

K. Vaughan Sollberger, Jr., Architect

kvs@kvsarchitecture.com



HARBOR GAZEBO IMPROVEMENTS

City of Mandeville Project # 100.23.002 139 Jackson Avenue Mandeville, LA 70448

CHANGE PROPOSAL REQUEST #1

То:	Oel Scott	From: Vaughan Sollberger		
Company:	Scottmoore	Date: August 12, 2025		
Address: 100001 Lake Forest Blvd		Project: Harbor Gazebo Improvements		
	New Orleans, LA 70127	RE: CPR #1 – Replace Bulkhead Joist		
Phone:	504-5169-9614	·		
Email:	Oel@sco-mo.com	Architect Project #: 22026		

Change Proposal Request #1 - Replace Bulkhead Joist

Owner requests consideration to replace continuous 2x6 Pressure Treated Joist at Beach Bulkhead with continuous 4x6 2.5 CCA Pressure Treated Joist matching the Continuous Waler. See attached Supplemental Drawing #1.

Please let us know if you have any questions.

Signed:

K. Vaughan Sollberger, Jr., Architect

REVISIONS:
3 SD-1, CPR-1

DATE:

1.20.25 PROJECT No: 22026

DRAWING:

D2.0

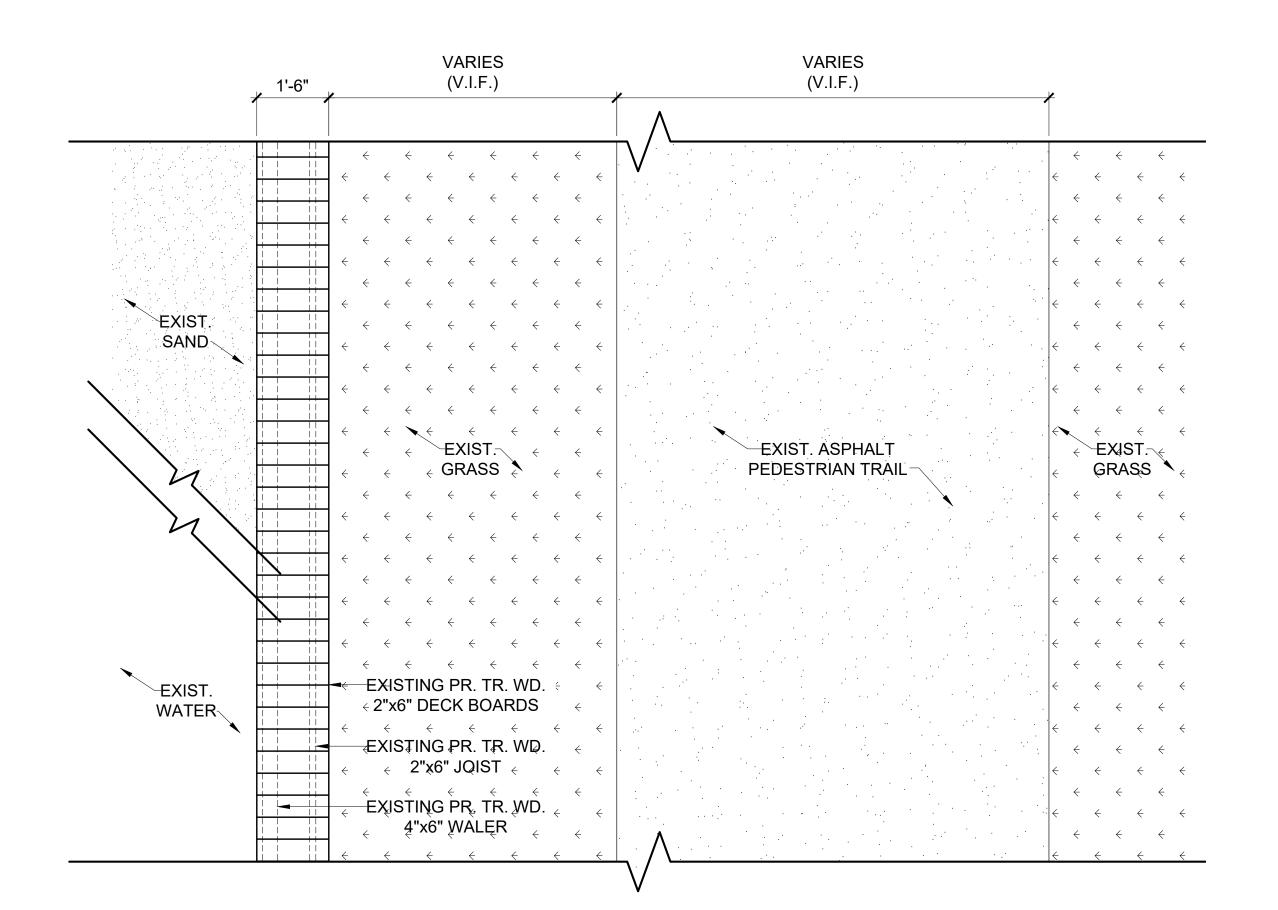
EXISTING ASPHALT
PEDESTRIAN TRAIL

EXISTING 2"x6" WD.
DECK BOARDS

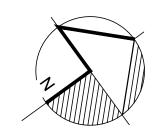
EXISTING WD. 4"x6" WALER
EXISTING DEADMAN ANCHORS
EXISTING WD. 2"x6" JOIST
EXISTING VINYL SHEET PILING
EXISTING COMPACTED FILL

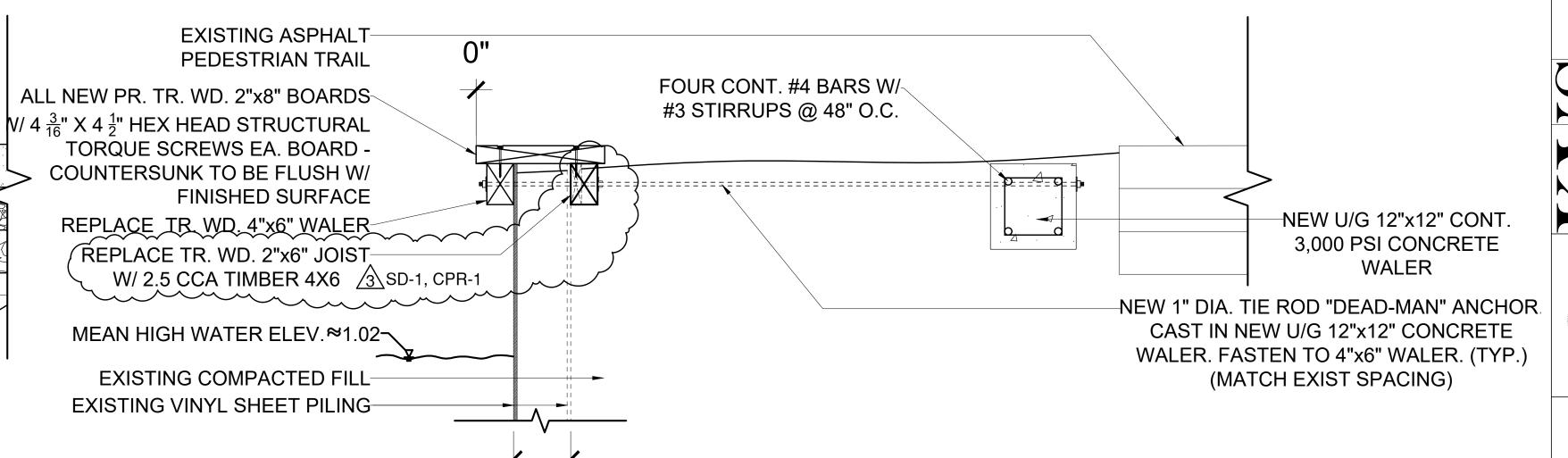
MEAN HIGH WATER ELEV.≈1.02

1 EXISTING BULKHEAD SECTION (BEACH) 1" = 1'-0"

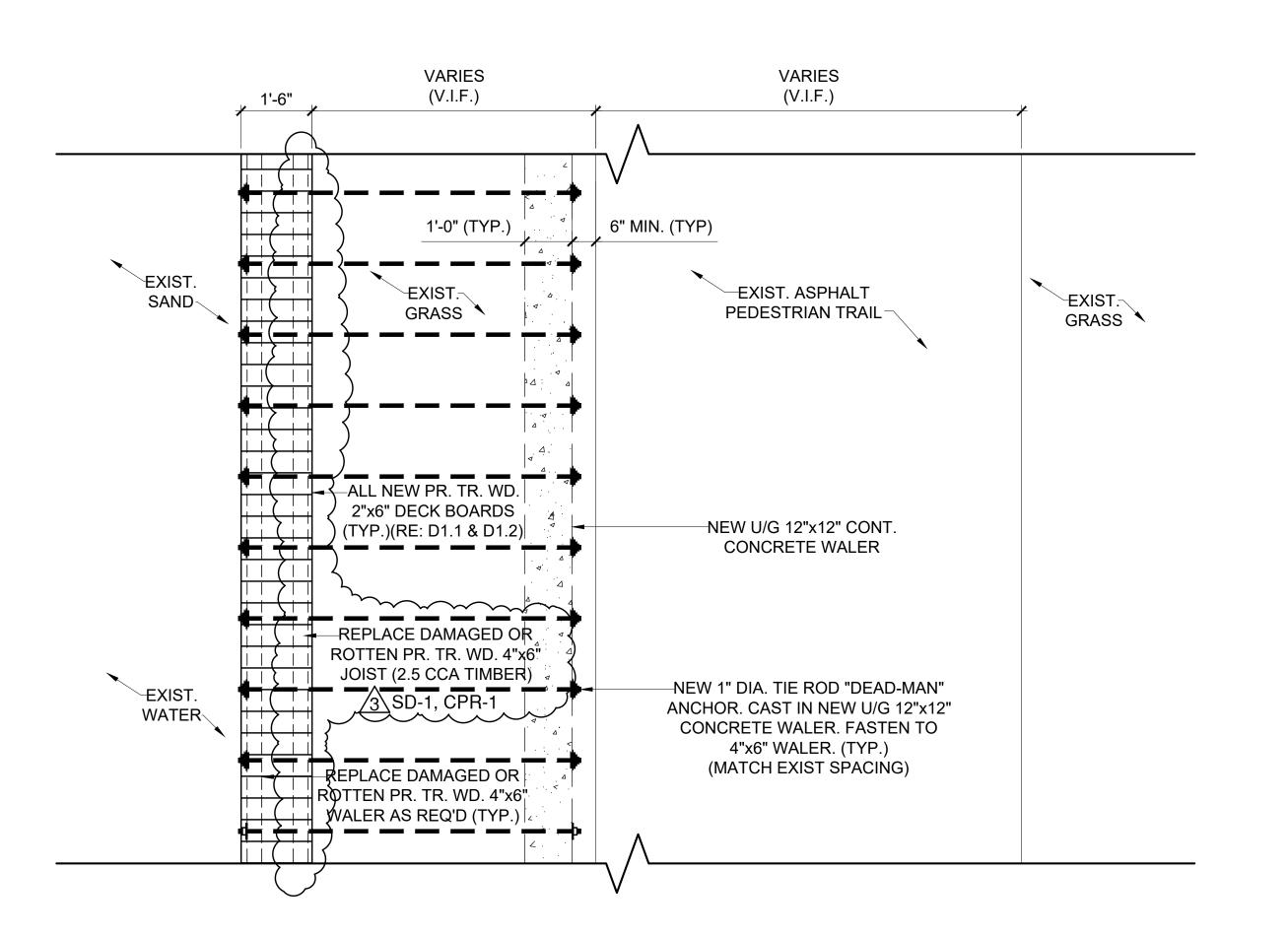


 $3 \frac{\text{EXISTING PLAN (BEACH)}}{1/2" = 1'-0"}$

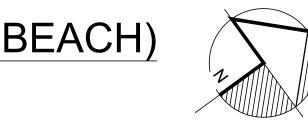




 $2 \frac{PROPOSED BULKHEAD SECTION (BEACH)}{1" = 1'-0"}$



4 TYPICAL PROPOSED PLAN (BEACH) $\frac{1}{2}$ = 1'-0"





Attention: Vaughan S.

Date: 9/4/25

Project:

HARBOR GAZEBO IMPROVEMENTS

139 Jackson Avenue Mandeville, LA 70448

The project consists of reconfiguring the pedestrian and traffic intersection at Lakeshore Drive and Jackson Avenue, including selective demolition, earthwork, new concrete roadway and sidewalks with curbing, stamped and stained concrete, tactile warning mats, striping, and signage. Work also includes gazebo maintenance with repairs and repainting, replacement of railings and benches, structural concrete slab repairs, electrical service upgrades with a new electrical closet, and additional signage.

Scope

Please see the proposal for: **Potential Change Order -1.** It reflects all the information provided to Scottmoore as of SEP 4, 2025

The scope of this change is inclusive of the items below (the Original CPR is attached):

At the Owner's request, this proposal reflects the replacement of all continuous 2x6 Pressure Treated Joists at the Beach Bulkhead with continuous 4x6 2.5 CCA Pressure Treated Joists matching the Continuous Waler

Price Includes

- 1. Materials 4 x 6, 2.5 CCA Timber
- 2. Materials 4 x 6 Fasteners
- 3. Labor Demo and Removal of Existing Installed 2 x 6 Joist
- 4. Labor Installation of Joist
- 5. Credit to Owner Material and Labor for portions of existing construction to remain.

Time

This change will require an additional 9 working days to complete.

Proposed Fee

(See Attached Breakdown)

\$10,908

TEN THOUSAND NINE HUNDRED EIGHT

Thank you, Oel Scott

Change Request **SUMMARY**

Breakdown No. CPR#1 CO No. Reference (RFI, ASI, etc.) CPR#1 Date: 9/3/2025 Project No. 100.23.002 Mandeville Harbor Gazebo Improvements Project Name: Contractor Name: **SCOTTMOORE** Description of Work: Replacing the 2x6 Pressure Treated Joists at the Beach Bulkhead with continuous 4x6, 2.5 CCA Pressure Treated Joists Cost Breakdowns В \mathbf{C} A (See attached.) Breakdown Total OH&P Total No. **Direct Cost** A+(A X B) Direct Work \$ 15 % M2M QAPITAL MANAGEMENT & DEVELOPMEN \$ 10,389.00 5 % \$10,908.00 % % % % % % **Total Change Order Cost** \$10,908.00 Amount will be ^A increased decreased unchanged by \$10,908.00 (Sum of Change Request Subtotal) Days will be unchanged by X increased decreased 9 (Attach supporting data such as meteorological reports)

Change Request

BREAKDOWN

		Breakdown No. CO No.			CPR#1	
Reference (RFI, ASI, etc.))	CPR#1		
Project No. (Circle One)	100.23.002	Da	te:			9/3/2025
Project Name:		Man	deville Harb	or Gazebo	o Improvemen	ts
	SCOTTMOO	ORE				
Direct Cost of Wor	rk :					
A. Labor 1 2	Check here if explaine	ed on the 1	Hourly W	Vage Rate	Hours	Total Cost
2		— 🖁	-			
4						
5					-	
6						
/			Labor Burde	n @		
			LABOR	_	,	
B. Material			Unit Price	Unit	Units	Total Cost
2						
3						
4						
5						
6		— 🖁				
(Copies of invoices	may be required.)		Add Tax (a	i),	0	N/A
	• •		(Project is T MATER		TAL	
					1	
C. Equipment		_	Unit Rate		Units	Total Cost
1			-	Hr	-	
3					-	
4						
5					-	
6		— 🖁	-		-	
			Add Tax @	<i>D</i> ,	0	N/A
			(Project is To	ax Exempt)	OTAL	

TOTAL DIRECT COST FOR THIS BREAKDOWN:

(Sum A, B & C)

Change Request

BREAKDOWN

			eakdown N	0.		CPR#1
) No. ference (DE	I ACI ata)		CPR#1
Project No. (Circle One)	100.23.002	Reference (RFI, ASI, etc.) Date:				9/3/2025
Project Name: Mandeville Harbor Gazebo Improvements		-				7/3/2023
Troject rame.	Transcevine Transcr Gazego improvements					
SubContractor/Sub-Subcont	ractor Name: M2M QAPITAL MAN	AGl	EMENT & I	DEVELO	PMENT	
Direct Cost of Wor	rk :					
A. Labor	Check here if explained on the Comment Sheet	1	Hourly W	age Rate	Hours	Total Cost
1 Supervisor - demo &	removal of 2x6 joists [1 Persons][8hrs/day][3 da			42.40	24	\$1,018.00
	emoval of 2x6 joists [3 Persons][8hrs/day][3 days]			25.48	72	\$1,835.00
	tion of 4x6 joists [1 Persons][8hrs/day][3 days]			42.40	24	\$1,018.00
4 Laborer installation	of 4x6 joists [3 Persons][8hrs/day][3 days]			25.48	72	\$1,835.00
5						
6						
		□ OH/I			15 %	\$856.00
				готат	13 70	
			LABOR '	IOIAL		\$6,562.00
B. Material			Unit Price	Unit	Units	Total Cost
	treated 2.5 CCA Timber		63.00	ea	25	\$1,575.00
2 4x6 Fasteners (Thru	Bolts (24"O.C.))		3.30	1f	480	\$1,584.00
3 Original Bulkhead N	Not Replaced (CREDIT)		63.00	ea	(14)	-\$882.00
4						
5						
6						
7			/D		15 0/	£2.42.00
		OH	P	•	15 %	\$342.00
			MATERI	AL TOT	TAL	\$2,619.00
C. Equipment			Unit Rate	Unit	Units	Total Cost
1 Excavator			1.00	wk	1,050	\$1,050.00
2						
3						
4						
5						
6						
7			/D		1.7.0/	ф1.50.00
		OH	r		15 %	\$158.00
			EQUIPM	ENT TO	TAL	\$1,208.00

TOTAL DIRECT COST FOR THIS BREAKDOWN:

\$10,389.00



Bulkhead Installation Change Order- Area 4

Prepared for: ScottMoore

Project: City of Mandeville Harbor Gazebo

Location: "Area 4" 139 Jackson Ave. Mandeville, LA

Prepared by: M2M Qapital Management & Development

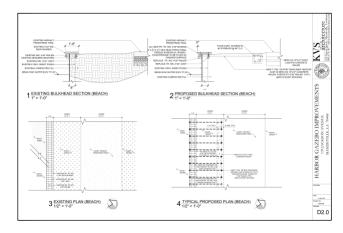
Date: August 19, 2025 <u>updated 9/4/25</u>

Executive Summary

Purpose of Change Order

This change order is submitted to formally account for client-directed revisions to the original scope of work related to the bulkhead cap/header installation. The substitution of **4x6 pressure-treated 2.5 CCA** lumber in place of the originally approved **2x6 UC4** header boards significantly alters both material requirements and installation procedures. The change impacts labor methodology, fastener systems, demolition waste, and project equipment logistics.





(504) 342-6229

info@m2mqapital.com

www.m2mqapital.com



Updated revisions:

This change order proposal reflects material, labor, and fastener updates based on the client's request to replace the originally specified 2x6 UCG4 lumber header with 4x6 2.5CCA lumber along 480 linear feet of bulkhead. Additionally, the fastening method was changed from LedgerLok structural screws to through-bolts spaced every 24". Labor adjustments and material credits are reflected in the breakdown below.

Description	Amount
New 4x6 2.5CCA Header Material + Delivery	\$1,575.00
4x6 Fasteners (Thru Bolts (24"O.C.))	\$1,584.00
Labor - Removal of previously installed	\$2,853.00
Labor - Installation of new 4x6 Waler	\$2,853.00
Non-Productive Equipment Rental Extension	\$1,050.00
Material Credit: Original Waler & Hardware	(\$881.50)

Subtotal (After Credits): \$9,033.50

Subcontractor Overhead (15%): \$1,355.02

Revised Total: \$10,388.52

This revised total reflects accurate materials, confirmed adjustments, and embedded labor cost reductions. Approval of this change order will allow for continuation of the bulkhead improvements without delay.

Res 25-47

THE FOLLOWING RESOLUTION WAS SPONSORED AND MOTIONED FOR ADOPTION SECONDED FOR ADOPTION	
RESOLUTION NO. 25-47	
A RESOLUTION OF THE CITY COUNCIL OF THE AUTHORIZING THE MAYOR OF THE CITY OF MAIN AMENDMENT NO.1 TO THE PROFESSIONAL SERVICE THE CITY OF MANDEVILLE AND COMPLIANCE ENTHE DRAINLINE CLEANING AND STRUCTURE EVASEWER SYSTEM EVALUATION (SSES) SERVICES, AN MATTERS IN CONNECTION THEF	NDEVILLE TO EXECUTE ES AGREEMENT BETWEEN IVIROSYSTEMS, LLC FOR LUATION SERVICES AND ID PROVIDING FOR OTHER
WHEREAS, the City entered into a professional service Envirosystems, LLC on October 31, 2022 for professional service line cleaning, structure evaluation services, and sewer system with the collection, removal and disposal of debris which has sewer system of the City of Mandeville; and	ces to provide post-disaster drain evaluation services in connection
WHEREAS, the original contract time was three years,	ending on October 31, 2025; and
WHEREAS, the City and Contractor now desire to ame additional year to the end of the contract, as well as adjusting the items based on the average inflation rate using CPI data for each 2022 Agreement;	ne unit prices for the contract pay
NOW, THEREFORE, BE IT RESOLVED that the Mandeville, hereby authorizes and empowers the Mayor of the Coto the professional services agreement with Compliance Envirosy of Mandeville to add one (1) year to the contract time and adjust as associated with the Sanitary Sewer Evaluation Study Services	City to execute Amendment No.1 ystems, LLC on behalf of the City t the unit prices for the pay items
With the above resolution having been properly introduced was as follows:	aced and duly seconded, the vote
AYES: NAYS: ABSENT: ABSTENTIONS: and the resolution was declared adopted this day of	2025.
· ·	
Alicia Watts Jaso	n Zuckerman

Clerk of Council Chairman

AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICES AGREEMENT BETWEEN

THE CITY OF MANDEVILLE

AND

COMPLIANCE ENVIROSYSTEMS, LLC

DRAIN LINE CLEANING AND STRUCTURE EVALUATION SERVICES AND SEWER SYSTEM EVALUATION (SSES) SERVICES

THIS FIRST AMENDMENT (the "Amendment") is entered into by and between the City of Mandeville, represented by Clay Madden, Mayor (the "City"), and Compliance Envirosystems, LLC, represented by Brad Dutruch, Chief Executive Officer, (the "Consultant"). The City and the Consultant are sometimes referred to as the "Parties". This Amendment is effective as of the date of execution by the City (the "Effective Date").

RECITALS

WHEREAS, the City and the Consultant are parties to a professional services agreement dated on October 31, 2022 (the "**Agreement**") to provide professional services for the evaluation and rehabilitation of the City of Mandeville sanitary and storm sewer systems as specified by the Department of Public Works;

WHEREAS, the Original Agreement has a duration of three (3) years from the Effective Date of October 31, 2022; and

WHEREAS, the City and the Consultant now desire to further amend the Agreement to adjust the contract unit price rate schedule as indicated in **Attachment A** based on the average inflation rates using CPI data for each calendar year since the original 2022 Agreement for the Drain Line Cleaning and Structure Evaluation Services and Sewer System Evaluation (SSES) Services (the "Project");

WHEREAS, the City and the Consultant also desire to further amend the Agreement to add an additional year for the Consultant to continue services of the Agreement for the Drain Line Cleaning and Structure Evaluation Services and Sewer System Evaluation (SSES) Services (the "Project");

NOW THEREFORE, the City and the Consultant amend the Agreement as follows:

A. <u>SERVICES</u>: The following professional services are added to the Consultant Scope of Work for the **Drain Line Cleaning and Structure Evaluation Services and Sewer System Evaluation (SSES) Services**:

1. None.

B. <u>COMPENSATION</u>:

1. <u>Fees Added for Drain Line Cleaning and Structure Evaluation Services</u> and Sewer System Evaluation (SSES) Services Project.

The Consultant's maximum compensation for the services performed under this Agreement remains unchanged. No additional contract pay items or fees will be added to the Agreement.

2. <u>Maximum Amount</u>. The total maximum aggregate amount payable by the City for all services performed under this Agreement did not change for a not to exceed amount of \$1,000,000.00. The City's obligation to compensate the Consultant will not exceed the maximum aggregate amount payable at any time absent a validly executed amendment.

C. CONTRACT TIME AND SCHEDULE:

- 1. Contract duration shall be extended for one (1) additional year from the end of the original contract date (10/31/2025) to a new date of 10/31/2026.
- **D.** <u>CONVICTED FELON STATEMENT</u>: The Consultant swears that no Consultant principal, member, or officer has, within the preceding five years, been convicted of, or pled guilty to, a felony under state or federal statutes for embezzlement, theft of public funds, bribery, or falsification or destruction of public records.
- E. <u>NON SOLICITATION STATEMENT</u>: The Consultant swears that it has not employed or retained any company or person, other than a bona fide employee working solely for it, to solicit or secure this Amendment. The Consultant has not paid or agreed to pay any person, other than a bona fide employee working for it, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from this Amendment.
- **F. PRIOR TERMS BINDING:** Except as otherwise provided by this Amendment, the terms and conditions of the Agreement, as amended, remain in full force and effect.
- **G.** ELECTRONIC SIGNATURE AND DELIVERY: The Parties agree that a manually signed copy of this Amendment and any other document(s) attached to this Amendment delivered by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Amendment. No legally binding obligation shall be created with respect to a party until such party has delivered or caused to be delivered a manually signed copy of this Amendment.

IN WITNESS WHEREOF, the City and the Consultant, through their duly authorized representatives, execute this Amendment.

CITY OF MANDEVILLE	
BY:	_
CLAY MADDEN, MAYOR	
Executed on this, 20	25.
COMPLIANCE ENVIROSYSTEMS, LLC	
BY:	
BRAD DUTRUCH, CHIEF EXECUTIVE	
OFFICER	
CORPORATE TAX L.D.	

ATTACHMENT A

DRAIN LINE CLEANING AND STRUCTURE EVALUATION SERVICES AND SEWER SYSTEM EVALUATION SERVICES REVISED COST PROPOSAL FORM / UNIT ITEM RATE SHEET AMENDMENT NO. 1

Hourly rates include all overhead, profit, travel, lodging, equipment, and other expesnes & incidentals to perform the scope of work.

PRAIN LINE CLEANING AND STRUCTURE EVALUATION SERVICES						
ITEM NO.	DESCRIPTION OF WORK		REVISED UNIT RATE (AMENDMENT NO. 1) (2025) *	UNIT		
1	HIGH PRESSURE CLEANING 8"-18" STORM DRAIN	\$ 2.50	\$ 2.94	LINEAR FOOT		
2	HIGH PRESSURE CLEANING 21"-32" STORM DRAIN PIPE	\$ 2.50	\$ 2.94	LINEAR FOOT		
3	HIGH PRESSURE CLEANING 36"-48" STORM DRAIN PIPE	\$ 2.50	\$ 2.94	LINEAR FOOT		
4	HIGH PRESSURE CLEANING > 48" STORM DRAIN PIPE	\$ 2.50	\$ 2.94	LINEAR FOOT		
5	REMOVAL,HAULING & DISPOSALOF STORM STRUCTURES & PIPES	\$ 875.00	\$ 1,028.13	TON		
6	COMBO CLEANING TRUCK W/ CREW <5K LF (5 HR MIN.)	\$ 400.00	\$ 470.00	HOUR		
7	COMBO CLEANING TRUCK & CCTV INSPECTION UNIT W/ CREW <5K LF (5 HR MIN.)	\$ 550.00	\$ 646.25	HOUR		
8	TRAFFIC CONTROL	\$ 65.00	\$ 76.38	HOUR		
9	MOBILIZATION & DEMOBILIZATION	\$ 2,500.00	\$ 2,937.50	EACH		
10	360 DEGREE STRUCTURE EVALUATION W/GPS DATA COLLECTION	\$ 125.00	\$ 146.88	EACH		
11	ZOOM CAMERA PIPE ASSESSMENT	\$ 85.00	\$ 99.88	EACH		
12	CCTV <30" DIA. STORM DRAIN PIPE	\$ 1.25	\$ 1.47	LINEAR FOOT		
13	CCTV >30" DIA. STORM DRAIN PIPE	\$ 1.25	\$ 1.47	LINEAR FOOT		
14	SONAR INSPECTION > 18" DIA. STORM DRAIN PIPE	\$ 5.00	\$ 5.88	LINEAR FOOT		
15	ADDITIONAL SETUP INSPECTION EQUIPMENT	\$ 150.00	\$ 176.25	EACH		
16	STRUCTURE REHABILITATION RECOMMENDATIONS	\$ 5.00	\$ 5.88	EACH		
17	STORM DRAIN PIPE REHABILITATION RECOMMENDATIONS	\$ 0.12	\$ 0.14	LINEAR FOOT		
18	CCTV INSPECTION UNIT W/ CREW <5K LF. (5 HR MIN.)	\$ 350.00	\$ 411.25	HOUR		

SEWER SYSTEM EVALUATION SERVICES					
ITEM NO.	DESCRIPTION OF WORK	UNIT RATE (2022)	REVISED UNIT RATE (AMENDMENT NO. 1) (2025) *	UNIT	
1	MOBILIZATION & DEMOBILIZATION	\$ 2,500.00	\$ 2,937.50	EACH	
2	TEMPORARY FLOW MONITORING (1-5 METERS)	\$ 125.00	\$ 146.88	DAY	
3	TEMPORARY FLOW MONITORING (1-5 METERS) AFTER 60 DAYS	\$ 95.00	\$ 111.63	DAY	
4	TEMPORARY FLOW MONITORING (6-10 METERS)	\$ 115.00	\$ 135.13	DAY	
5	TEMPORARY FLOW MONITORING (6-10 METERS) AFTER 60 DAYS	\$ 90.00	\$ 105.75	DAY	
6	TEMPORARY FLOW MONITORING (11-15 METERS)	\$ 105.00	\$ 123.38	DAY	
7	TEMPORARY FLOW MONITORING (11-15 METERS) AFTER 60 DAYS	\$ 85.00	\$ 99.88	DAY	
8	TEMPORARY FLOW MONITIORING (16 OR MORE METERS)	\$ 98.00	\$ 115.15	DAY	
9	TEMPORARY FLOW MONITIORING (16 OR MORE METERS)AFTER 60 DAYS	\$ 85.00	\$ 99.88	DAY	
10	RAIN GAUGES	\$ 29.00	\$ 34.08	DAY	
11	NIGHT FLOW ISOLATION	\$ 500.00	\$ 587.50	EACH	
12	PUMP STATION DRAW/FILL TEST (1-2 PUMPS)	\$ 2,500.00	\$ 2,937.50	EACH	
13	PUMP STATION DRAW/FILL TEST (3-4 PUMPS)	\$ 3,500.00	\$ 4,112.50	EACH	
14	3D MANHOLE CONDITION ASSESSMENT	\$ 125.00	\$ 146.88	EACH	
15	STRUCTURAL MANHOLE CONDITION ASSESSMENT	\$ 110.00	\$ 129.25	EACH	
16	3D WETWELL CONDITION ASSESSMENT(LESS THAN OR EQUAL TO 8-FT DIAMETER)	\$ 150.00	\$ 176.25	EACH	
17	3D WETWELL CONDITION ASSESSMENT(GREATER THAN TO 8-FT DIAMETER)	\$ 175.00	\$ 205.63	EACH	
18	UN-COVER BURIED MANHOLES	\$ 300.00	\$ 352.50	EACH	
19	REMOVAL OF STABILIZED DEBRIS	\$ 425.00	\$ 499.38	EACH	
20	INSTALLATION OF STAINLESS STEEL RAINSTOPPER	\$ 350.00	\$ 411.25	EACH	

21	MANHOLE/WETWELL INSPECTION DATA MANAGEMENT	\$ 5.0	5.88	EACH
22	MANHOLE/WETWELL INSPECTION REHAB RECOMMENDATIONS	\$ 10.0	0 \$ 11.75	EACH
23	SMOKE TESTING	\$ 0.5	55 \$ 0.65	LINEAR FOOT
24	SMOKE TESTING DATA MANAGEMENT	\$ 0.0	5 \$ 0.06	LINEAR FOOT
25	STANDARD CLEANING 6"-10"	\$ 1.5	1.86	LINEAR FOOT
26	HEAVY CLEANING 6"-10"	\$ 2.	2 \$ 2.49	LINEAR FOOT
27	STANDARD CLEANING 6"-10" NOT IN RIGHT OF WAY	\$ 3.2	5 \$ 3.82	LINEAR FOOT
28	HEAVY CLEANING 6"-10" NOTIN RIGHT OF WAY	\$ 4.2	0 \$ 4.94	LINEAR FOOT
29	ROOT/GREASE CUTTING 6"-10"	\$ 1.7	5 \$ 2.06	LINEAR FOOT
30	CHEMICAL ROOT CONTROL 6"-8"	\$ 1.7	0 \$ 2.00	LINEAR FOOT
31	CHEMICAL ROOT CONTROL 10"-12"	\$ 2.2	25 \$ 2.64	LINEAR FOOT
32	REMOVAL OF PROTRUDING TAPS	\$ 350.0	0 \$ 411.25	EACH
33	CCTV < 15"	\$ 1.5	50 \$ 1.76	LINEAR FOOT
34	ADDITIONAL SETUP CCTV EQUIPMENT	\$ 300.0	0 \$ 352.50	EACH
35	CCTV SERVICE LATERALS LAUNCHING FROM MAINLINE	\$ 175.0	0 \$ 205.63	EACH
36	CCTV SERVICE LATERALS PUSH CAMERA	\$ 175.0	0 \$ 205.63	EACH
37	CCTV DATA MANAGEMENT	\$ 0.2	5 \$ 0.29	LINEAR FOOT
38	SEWER PIPE REHAB RECOMMENDATIONS	\$ 0.2	5 \$ 0.29	LINEAR FOOT
39	SETUP 3"-4" BY-PASS PUMP	\$ 1,200.0	1,410.00	EACH
40	SETUP 6" BY-PASS PUMP	\$ 2,000.0	0 \$ 2,350.00	EACH
41	SETUP 8" BY-PASS PUMP	\$ 2,800.0	3,290.00	EACH
42	OPERATION OF 3"-4" BY-PASS PUMP	\$ 45.0	52.88	HOUR
43	OPERATION OF 6" BY-PASS PUMP	\$ 52.0	0 \$ 61.10	HOUR
44	OPERATION OF 8" BY-PASS PUMP	\$ 64.0	0 \$ 75.20	HOUR
45	TRAFFIC CONTROL	\$ 65.0	0 \$ 76.38	HOUR
46	CLEANING WET WELLS	\$ 450.0	0 \$ 528.75	HOUR
47	DYE TESTING W/ CCTV 6"-12"	\$ 308.0	0 \$ 361.90	EACH
48	DYE TESTING WITHOUT CCTV	\$ 310.0	0 \$ 364.25	EACH
49	SONAR INSPECTION > 12"	\$ 5.0	5.88	LINEAR FOOT
50	ELECTRO SCAN 8" - 21"	\$ 5.5	6.46	LINEAR FOOT
51	ACOUSTIC PIPE ASSESSMENT	\$ 0.5	0.59	LINEAR FOOT
52	COMBO CLEANING TRUCK W/ OPERATOR	\$ 400.0	0 \$ 470.00	HOUR
53	CCTV INSPECTION UNIT W/ OPERATOR	\$ 350.0	0 \$ 411.25	HOUR
54	EMERGENCY SEWER HAULING	\$ 0.7	5 \$ 0.88	GALLON

^{*} Revised contract item unit rates are being adjusted 17.5% based on the average inflation rates using CPI data for each calendar year since the original contract in 2022.

(Note: An evaluation was performed to determine the average price increase spanning over the initial three-year periods for the Road & Drainage Maintenance Contract from 2021 to 2025 and the Water & Sewer Maintenance Contract from 2021 to 2024. The average unit price increase for the primary pay items for both the Road & Drainage and Water & Sewer maintence contracts over the initial three-year contract periods was found to be 17.75%, slightly above the proposed 17.5% index-based adjustment for the SSES contract.)

Res 25-48

THE	FOLLOWING RES	SOLUTION	WAS	SPONSORED	BY	COUNCIL	MEMBER
	AND	MOTIONE	D FOR	<i>ADOPTION</i>	BY	COUNCIL	MEMBER
	; SEC	ONDED	FOR A	ADOPTION	BY	COUNCIL	MEMBER

RESOLUTION NO. 25-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANDEVILLE AUTHORIZING THE MAYOR OF THE CITY OF MANDEVILLE TO EXECUTE AMENDMENT NO.1 TO THE PROFESSIONAL SERVICES AGREEMENT BETWEEN VECTURA CONSULTING SERVICES, LLC AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the City entered into a professional services agreement with Vectura Consulting Services, LLC on July 1, 2024 to provide professional services for performing a corridor study, including associated necessary field observation and data collection services for Monroe Street from West Service Road to Lamarque Street in the City of Mandeville. The study shall also include the intersection of West Service Road at the West Causeway Approach Off-Ramp and the intersection of West Service Road at the North Causeway Boulevard Off-Ramp.

WHEREAS, the original Agreement had an initial Not-To-Exceed (NTE) fee amount of \$25,000 to provide additional Phase III analysis and modeling services as requested by the City on an hourly basis; and

WHEREAS, the City has requested that the Consultant continue performing additional analysis services for two proposed developments, Sucette Harbor & Port Marigny along the Monroe Street Corridor, in addition to conducting review coordination meetings with City Engineering and the Planning & Zoning Commission and subsequently modifying the technical memorandum prepared to summarize the findings. Therefore, the parties must amend the original agreement to properly reflect these changes;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Mandeville, hereby authorizes and empowers the Mayor of the City to execute Amendment No.1 to the professional services agreement with Vectura Consulting Services, LLC to add an additional \$5,000 to the Consultant's hourly NTE compensation for the additional analysis services on behalf of the City of Mandeville.

With the above resolution having been properly introduced and duly seconded, the vote was as follows:

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

IN WITNESS WHEREOF, the City and the Consultant, through their duly authorized representatives, execute this Amendment.

CITY OF MANDEVILLE
BY:
CLAY MADDEN, MAYOR
Executed on this day of
VECTURA CONSULTING SERVICES, LLC
BY:
LAURENCE LAMBERT, P.E., PTOE, PTP, PARTNER
CORPORATE TAX LD.

AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICES AGREEMENT BETWEEN THE CITY OF MANDEVILLE AND

COM PROJ. NO. 435.21.001 MONROE STREET CORRIDOR STUDY PROJECT

VECTURA CONSULTING SERVICES, LLC

THIS FIRST AMENDMENT (the "Amendment") is entered into by and between the City of Mandeville, represented by Clay Madden, Mayor (the "City"), and Vectura Consulting Services, LLC. represented by <u>Laurence Lambert, P.E., PTOE, PTP, Partner</u>, (the "Consultant"). The City and the Consultant are sometimes collectively referred to as the "Parties." This Amendment is effective as of the date of execution by the City (the "Effective Date").

RECITALS

WHEREAS, the City and the Consultant are parties to a professional services agreement dated on July 1, 2024 (the "Agreement") to provide professional engineering services to perform a corridor study, including the associated necessary field observation & data collection services, for Monroe Street from West Service Road to Lamarque Street in the City of Mandeville, in addition to performing additional analyses and modeling services as requested by the City and a review of the Traffic Impact Analysis Provisions CLURO section.

WHEREAS, the original Agreement had an initial Not-To-Exceed ("NTE) fee amount of \$25,000 to provide additional Phase III analysis and modeling services as requested by the City on an hourly basis.

WHEREAS, once the Phase III maximin hourly NTE fee amount was reached, the Consultant was requested by the City to continue performing additional analysis services for two proposed developments, Sucette Harbor & Port Marigny. along the Monroe Street Corridor, in addition to conducting review coordination meetings with City Engineering and the Planning & Zoning Commission and subsequently modifying the technical memorandum prepared to summarize the findings.

WHEREAS, in response at the City's request, the Consultant submitted a supplemental extra work and maximum fee increase request letter (the "Proposal") dated August 8, 2025 ("Exhibit A"), and the City accepted the Consultant's Proposal, to increase the Phase III maximum Hourly NTE fee amount for the Monroe Street Corridor Study Project.

WHEREAS, the City and the Consultant now desire to amend the Consultant's professional services Hourly Not-to-Exceed maximum fee amount for Phase III - Additional Analysis & Modeling from the original maximum of \$25,000 to \$30,000.

NOW THEREFORE, the City and the Consultant amend the Agreement as follows:

- A. <u>SERVICES</u>: Other than the additional analysis services provided by the Consultant at the request of the City, there are no other changes to the Consultant's Scope of Work included in the Amendment for the **Monroe Street Corridor Study Project:**
 - 1. N/A.

B. <u>COMPENSATION</u>:

1. Fees Added for Monroe Street Corridor Study Project.

An additional \$5,000 is added to the Consultant's hourly, NTE compensation for the Phase III – Additional Analysis & Modeling services in the Agreement. The revised Fee schedule is as follows:

PHASE I.	FIELD OBSERVATION & DATA COLLECTION	\$54,959.00	(Lump Sum)
PHASE II.	DATA ANALYSIS, STUDY, & REPORT	\$48,780.00	(Lump Sum)
PHASE III.	ADDITIONAL ANALYSIS & MODELING	\$30,000.00	(Hourly, NTE) (1)

⁽¹⁾ For Hourly rates associated with Phase III refer to Exhibit A – Vectura Consulting Services, LLC, Monroe Street Corridor Study – Not to Exceed Limit Increase Request dated August 8, 2025.

2. <u>Maximum Amount</u>. The total maximum aggregate amount payable by the City for all services performed under this Agreement increased by \$5,000.00 for a not to exceed amount of \$133,789.00. This amount is inclusive of all services and cannot be increased except by a validly executed amendment and the City's Department of Finance has certified the availability of additional funding. The City's obligation to compensate the Consultant under this Agreement will not exceed the maximum aggregate amount payable at any time.

C. CONTRACT TIME AND SCHEDULE

1. N/A

- **D.** <u>CONVICTED FELON STATEMENT</u>: The Consultant swears that no Consultant principal, member, or officer has, within the preceding five years, been convicted of, or pled guilty to, a felony under state or federal statutes for embezzlement, theft of public funds, bribery, or falsification or destruction of public records.
- E. <u>NON SOLICITATION STATEMENT</u>: The Consultant swears that it has not employed or retained any company or person, other than a bona fide employee working solely for it, to solicit or secure this Amendment. The Consultant has not paid or agreed to pay any person, other than a bona fide employee working for it, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from this Amendment.
- **F. PRIOR TERMS BINDING:** Except as otherwise provided by this Amendment, the terms and conditions of the Agreement, as amended, remain in full force and effect.
- G. <u>ELECTRONIC SIGNATURE AND DELIVERY</u>: The Parties agree that a manually signed copy of this Amendment and any other document(s) attached to this Amendment delivered by facsimile, email or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Amendment. No legally binding obligation shall be created with respect to a party until such party has delivered or caused to be delivered a manually signed copy of this Amendment.

Exhibit A

Vectura Consulting Services, LLC

Monroe Street Corridor Study – Not to Exceed Limit Increase Request
(dated August 8, 2025)





Phone: 225.223.6685



Mailing Address: P.O. box 14269 Baton rouge, LA 70898



vecturacs.com

August 8, 2025

David LeBreton, Jr., PE, PTOE, PTP Vice President Digital Engineering 3500 U.S. Hwy 190 Mandeville, LA 70471

RE: Monroe Street Corridor Study – Not to Exceed Limit Increase Request

Mandeville, LA

Dear David:

Please allow this letter to serve as our request to increase the Not to Exceed limit for this project from \$25,000 to \$30,000. We believe the increase is needed and justified due to the requested scope of services by the City of Mandeville (Client). We will continue to bill at the previously approved rates as shown below.

Employee Classification	Hourly Rate
Clerical	\$75
El	\$110
Field Tech	\$110
Data Manager	\$140
Engineer	\$165
Supervisor	\$215
Milage	\$0.67

These rates will remain valid for one year from the date of this letter. We will bill the Client monthly and hold the Client responsible for payment of services. Our statements shall be due and payable within 30 days of the statement date. If payment is not made within 90 calendar days of statement date, the amounts due us may include a charge of one percent per month from the sixtieth day.

Thank you for allowing us to submit this proposal. We look forward to working with you on this project. Should you have any questions, or if I may be of further service to you in any way, please let me know. This proposal shall remain valid for 90 days.

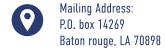
Sincerely, VECTURA CONSULTING SERVICES, LLC

Laurence Lambert PE, PTOE, PTP Partner





Phone: 225.223.6685





and the resolution was declared adopted this	day of September, 2025.
Alicia Watts	Jason Zuckerman
Clerk of Council	Council Chairman

Ord 25-30



ORDINANCE NO. 25-30

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MANDEVILLE APPROVING A CONDITIONAL USE PERMIT FOR THE USE DESIGNATED UNDER CLURO SECTION 6.4.42.3 LODGING (TRANSIENT) SHORT-TERM RENTAL: WHOLE HOUSE RENTAL, LOCATED AT 256 JACKSON AVENUE, BEING A PORTION OF GROUND LOCATED IN THE NORTH HALF OF SQUARE 74, LOT 260A ZONED AS PRD – PLANNED RESIDENTIAL DISTRICT AND APPROVING A SITE PLAN, FLOOR PLAN, AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, Ordinance 19-34, adopted by the City Council on February 13, 2020, set forth the provisions for the use of Short-term Rentals, including Short Term Rental: Whole House Rental; and

WHEREAS, the City Council adopted Ordinance 25-02 on March 13, 2025, which amended the current provisions for Short-Term Rentals to increase the allowed number of Whole House Rentals by 10 to a new maximum of 20; and

WHEREAS, CLURO Section 6.4.42.3 Lodging (Transient) Short-term Rental: Whole House Rental is defined as "A dwelling where short-term lodging is provided to one party of guest for compensation by the owner of the residence where the owner's presence on the premises is not required during the guest's stay"; and

WHEREAS, Gene and Marcelle Groce, the present owners of 256 Jackson Avenue are requesting approval of a Conditional Use Permit for the use designated under CLURO Section 6.4.42.3 Lodging (Transient) Short-term Rental: Whole House Rental located at 256 Jackson Avenue; and

WHEREAS, the property located at 256 Jackson Avenue is zoned PRD – Planned Residential District and in accordance with CLURO Section 7.8 Table of Permitted Uses by Zoning District a Conditional Use Permit approval pursuant to Article 4 is required to allow the use designated under CLURO Section 6.4.42.3 Lodging (Transient) Short-term Rental: Whole House Rental; and

WHEREAS, in accordance with CLURO Section 8.2.3.5 (E) Citywide Cap for Whole House Rentals (1), the total number of short-term rental permits for Whole House Rentals shall not exceed twenty (20) at any time. At this time, fifteen (15) Conditional Use applications have been approved by Ordinance; and

WHEREAS, A floor plan and site plan have been prepared by the applicant and

submitted on July 22, 2025; and

WHEREAS, the City Council has received the recommendation of the Planning Commission of the City of Mandeville on this request; and

WHEREAS, in accordance with CLURO Section 4.3.3 Procedures for Conditional Use Permits, the City Council finds that the proposed use and site plan will serve the best interests of the City of Mandeville by providing a greater mix of lodging opportunity for visitors to the City while still maintaining the character and culture of the neighborhood, and the public health, safety, and welfare of the surrounding community.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Mandeville that the City Council does hereby approve the Conditional Use Permit in accordance with CLURO Section 4.3.3 for the use defined under CLURO Section 6.4.42.3 Lodging (Transient) Short-term Rental: Whole House Rental located at 256 Jackson Avenue.

BE IT FURTHER ORDAINED, by the City Council of the City of Mandeville that this ordinance shall become effective immediately upon the signature of the Mayor.

BE IT FURTHER ORDAINED that the Clerk of this Council be and she is hereby authorized and empowered to take any and all actions which she, in the exercise of her discretion, deems necessary to promulgate the provisions of this ordinance.

The ordinance being submitted to a vote, the vote thereon was as follows:

AYES: NAYS: ABSENT: ABSTENTIONS:	
and the ordinance was declared adopted this day of _	2025
Alicia Watts	Jason Zuckerman
Clerk of Council	Council Chairman

Planning and Zoning Commission

CLAIRE DURIO, CHAIRWOMAN PLANNING COMMISSION

BRIAN RHINEHART, CHAIRMAN ZONING COMMISSION

CARA BARTHOLOMEW, AICP
DIRECTOR, DEPT. OF PLANNING & DEVELOPMENT

MEMBERS: SCOTT QUILLIN ANDREA FULTON NICHOLAS CRESSY KAREN GAUTREAUX PATRICK ROSENOW

CITY OF MANDEVILLE PLANNING COMMISSION RECOMMENDATION TO THE CITY COUNCIL REGARDING CONDITIONAL USE APPROVAL TO OPERATE A SHORT-TERM RENTAL: WHOLE HOUSE RENTAL AT 256 JACKSON AVENUE

The City Council adopted Ordinance 25-02 at the March 13, 2025, meeting. This ordinance increased the allowed number of Whole House Rentals by 10 to a new maximum of 20. An application was submitted to the Planning Department on July 22, 2025, by the property owners of 256 Jackson to operate a Short-term Rental: Whole House Rental on site. As part of the procedure for Conditional Use Approval, any Conditional Use Permit is required to go before the Planning Commission for recommendation.

The Planning Commission held a work session on Tuesday, August 12, 2025, and a voting meeting on Tuesday, August 26, 2025, for case CU25-08-06. The Commission recommends approval of the proposed Conditional Use Permit to the City Council.

The Commission found that the submitted site plan and floor plan are in conformance with the proposed use of a Whole House rental. The Commission discussed that this area had multiple rentals located within it, but this parcel of land was zoned for Planned Residential District and not strictly single family residential, which allowed for more flexibility. It was also discussed that it was fair to consider density of short term rentals, but that it would have to be looked at in terms of any impact on the character and nature of the people living there, not just if there are a lot in one place.

As part of the procedure for Conditional Use Approval, the Commission is required to submit its recommendation and report to the City Council. The Commission voted 5-0 in favor approving the requested Conditional Use Permit.

Attachments:

Case Packet
PowerPoint Presentation

CASE SUMMARY SHEET

CASE NUMBER: CU25-08-06 DATE RECEIVED: July 22, 2025

DATE OF MEETING: August 12, 2025 and August 26, 2025

Address: 256 Jackson

Subdivision: Old Town of Mandeville, Square 74 Lot 260A

Zoning District: Planned Residential District Property Owner: Gene and Marcelle Groce

REQUEST: CU25-08-06 - Gene and Marcelle Groce request a Conditional Use Approval to allow Lodging

(Transient) - Short-term Rental Whole House per the Table of Permitted Uses, CLURO Section 7.8, Old

Town of Mandeville, Square 74 Lot 260A, PRD- Planned Residential District, 256 Jackson

CASE SUMMARY: Operate a Whole House Short Term Rental

The applicant owns the property at 256 Jackson Avenue. The property is located down Harbor Drive off of Jackson Avenue south of Jefferson St., and north of Claiborne St. The property is slightly irregular in shape and measures 100' along the rear property line, 110' along the west property line, 53' along the front property line, then northeast for 42', east for 9', and then north for 100' and contains 11,281 sqft per a survey prepared by Kelly McHugh & Associates and dated 3.22.2000. The property is currently improved with a single-family residence.

In March 2025 the City Council adopted Ordinance 25-02 which amended the CLURO to increase the allowed number of Whole House Rentals by 10 to a new maximum of 20. The applicant is requesting to operate a Whole House Short-term Rental out of the property. The structure contains 3 bedrooms and 2 bathrooms. The application lists the maximum number of guests will be six.

Parking:

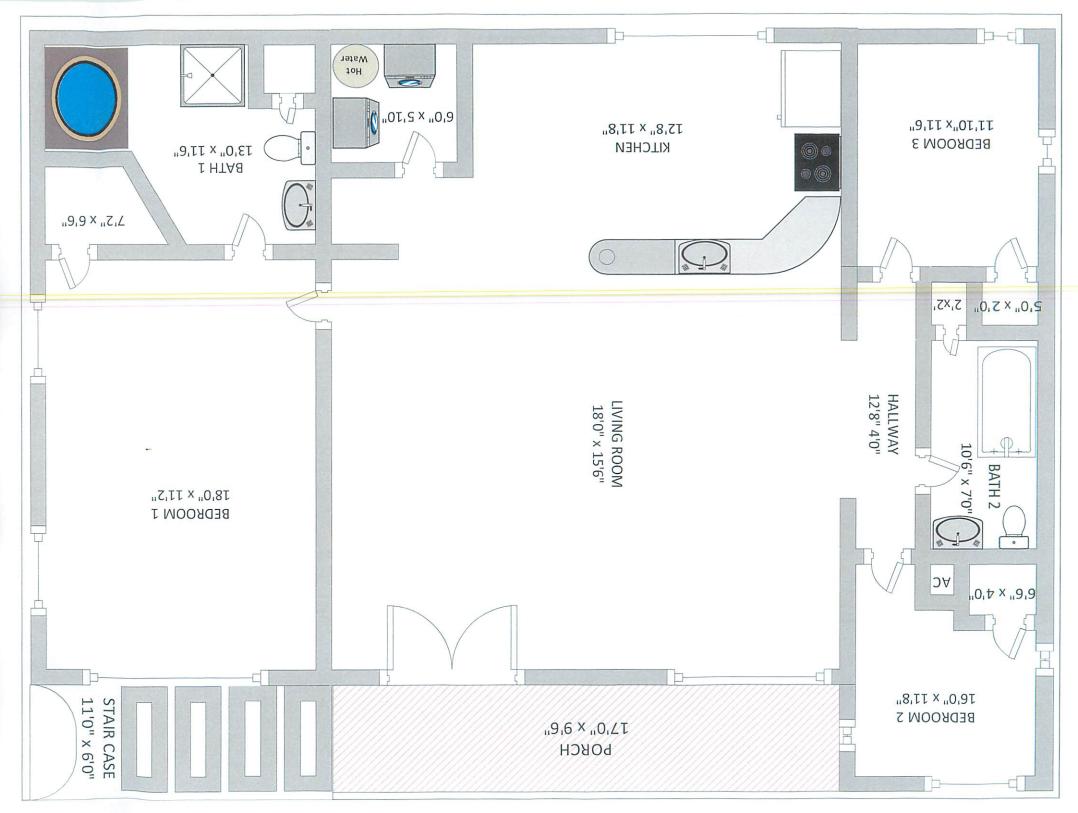
Lodging (Transient) — Short-term Rental: Whole House Rental requires one parking space per guest room but no less than two spaces for resident occupants. The application states that there will be three bedrooms rented out requiring three parking spaces on site. A site plan of the area beneath the structure submitted by the applicant shows the required three parking spaces.

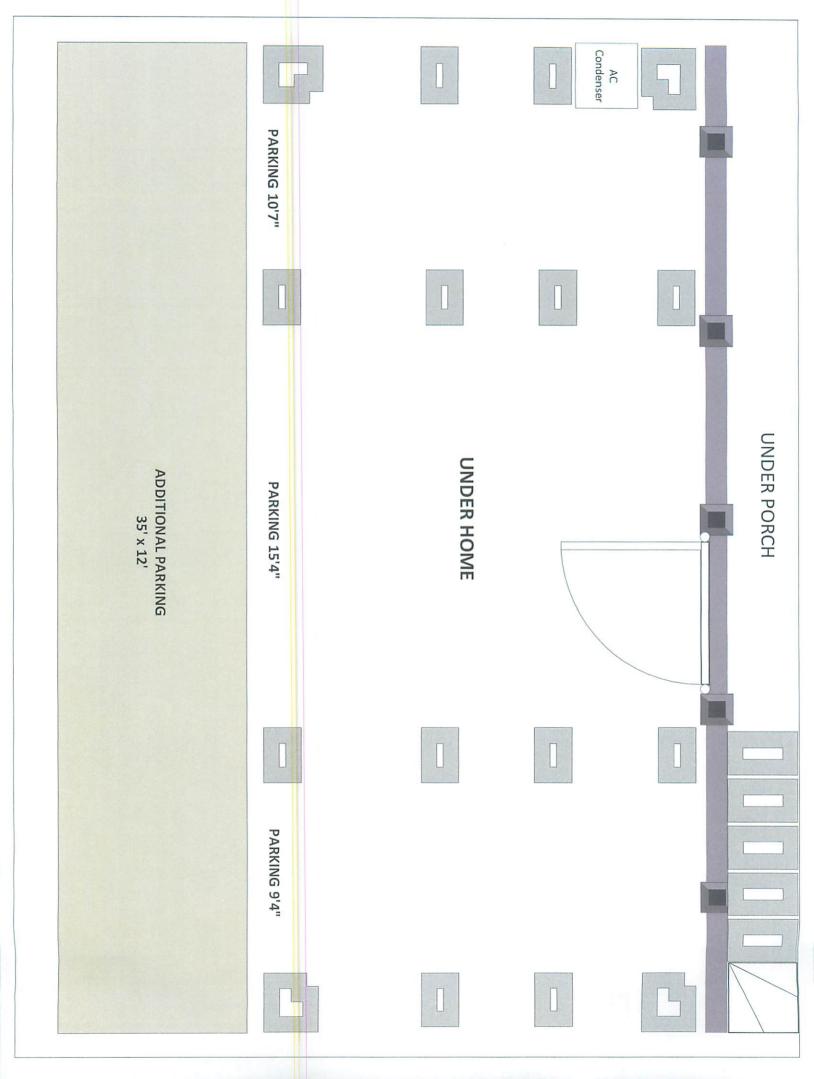
CLURO SECTIONS:

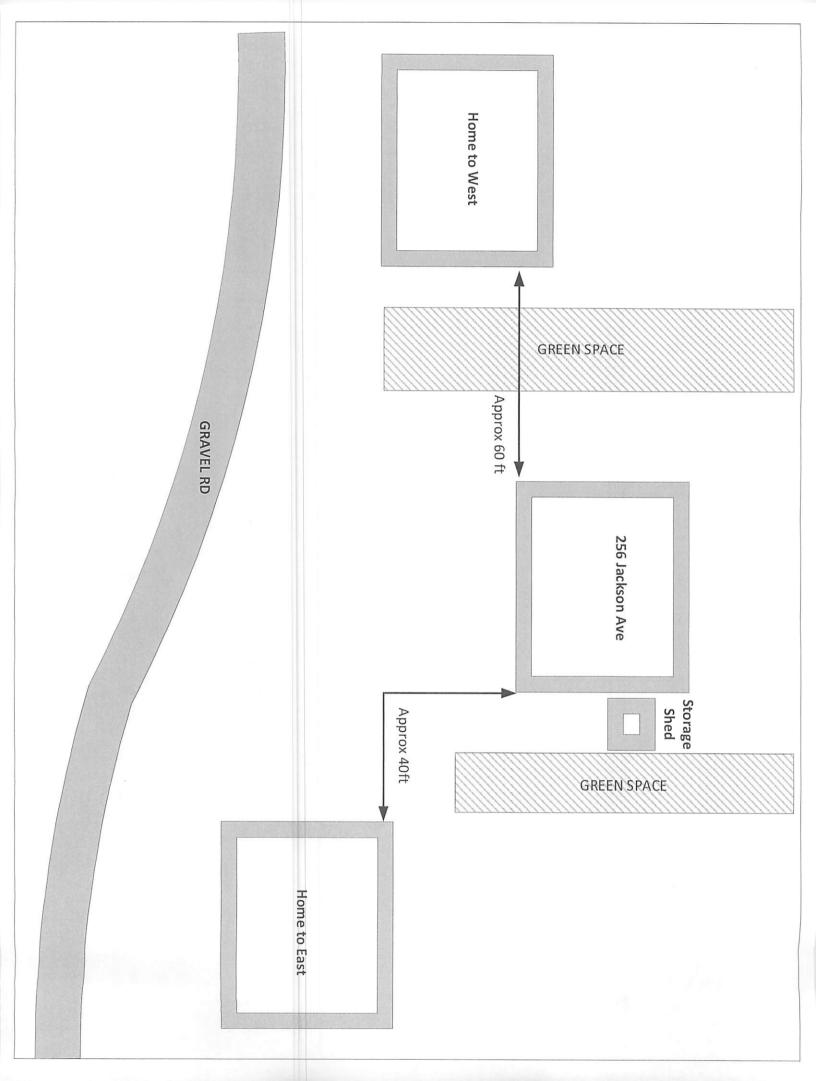
4.3.3.8. Review and Evaluation Criteria

The Planning Director, the Planning Commission and the City Council shall review and evaluate and make the following findings before granting a Conditional Use Permit or Planned District zoning using the following criteria:

- 1. Comparison with applicable regulations and standards established by the Comprehensive Land Use Regulations applicable to the proposed use and site.
- 2. Compatibility with existing or permitted uses on abutting sites, in terms of building height, bulk and scale, setbacks and open spaces, landscaping and site development, and access and circulation features.
- Potentially unfavorable effects or impacts on other existing conforming or permitted uses on abutting sites, to the extent such impacts exceed these which reasonably may result from use of the site by a permitted use.
- 4. Modifications to the site plan which would result in increased compatibility, or would mitigate potentially unfavorable impacts, or would be necessary to conform to applicable regulations and standards and to protect the public health, safety, morals, and general welfare.
- Safety and convenience of vehicular and pedestrian circulation in the vicinity, including traffic reasonably expected to be generated by the proposed use and other uses reasonable and anticipated in the area considering existing zoning and land uses in the area.
- Protection of persons and property from erosion, flood or water damage, fire, noise, glare, and similar hazards or impacts.
- Location, lighting, and type of signs; and relation of signs to traffic control and adverse effect on adjacent properties.
- Adequacy and convenience of off-street parking and loading facilities and protection of adjacent property from glare of site lighting.
- 9. Conformity with the objectives of these regulations and the purposes of the zone in which the site is located.
- 10. Compatibility of the proposed use and site development, together with any modifications applicable thereto, with existing or permitted uses in the vicinity.
- 11. That any conditions applicable to approval are the minimum necessary to minimize potentially unfavorable impacts on nearby uses and to ensure compatibility of the proposed use with existing or permitted uses in the same district and the surrounding area.
- 12. That the proposed use, together with the conditions applicable thereto, will not be detrimental to the public health, safety, or welfare, or community aesthetics, or materially injurious to properties or improvements in the vicinity.











City of Mandeville Planning & Zoning Commission

August 26, 2025

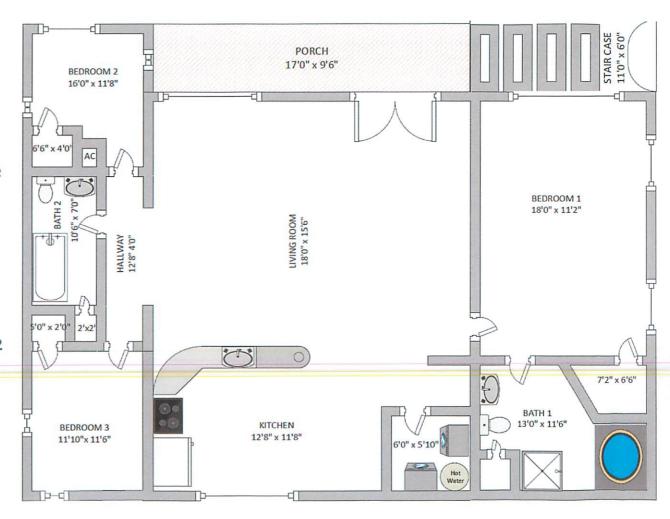
Applicant requests Conditional Use Approval to allow Lodging (Transient)— Short-term Rental Whole House per the Table of Permitted Uses, CLURO Section 7.8, Old Town of Mandeville, Square 74 Lot 260A, PRD- Planned Residential District, 256

Jackson



In March 2025 the City Council adopted Ordinance 25-02 which amended the CLURO to increase the allowed number of Whole House Rentals by 10 to a new maximum of 20.

The applicant is requesting to operate a Whole House Short-term Rental out of the property. The structure contains 3 bedrooms and 2 bathrooms. The application lists the maximum number of guests will be six.



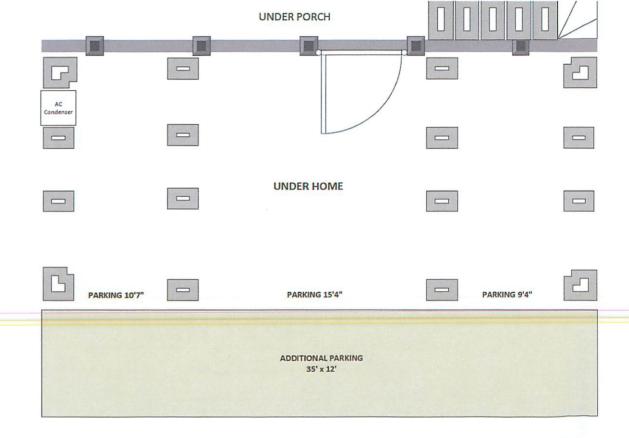


Parking:

Lodging (Transient) — Short-term Rental: Whole House Rental requires one parking space per guest room but no less than two spaces for resident occupants.

The application states that there will be three bedrooms rented out requiring three parking spaces on site.

A site plan of the area beneath the structure submitted by the applicant shows the required three parking spaces.





At the May 27th meeting it was discussed that there are other short-term rentals in the area. There are four other short-term rentals in the area:

- 254 Jackson
- 250 Jackson
- 264 Jackson
- 252 Jackson





Request

The applicant is requesting Conditional Use approval to operate a Whole House Short Term Rental.



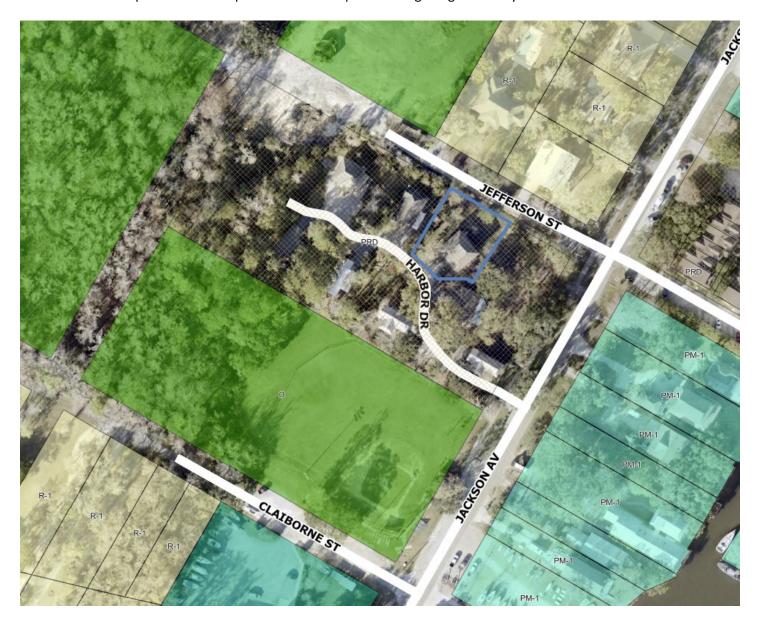
Information Requested at the Last Meeting

At the previous meeting the Commission wanted to know if there were any complaints reported in the area, and there were none.





A dwelling where short-term lodging is provided to one party of guest for compensation by the owner of the residence where the owner's presence on the premises is not required during the guest's stay.



CU25-08-06

The applicant owns the property at 256 Jackson Avenue. The property is located down Harbor Drive off of Jackson Avenue south of Jefferson St., and north of Claiborne St.

The property is slightly irregular in shape and measures 100' along the rear property line, 110' along the west property line, 53' along the front property line, then northeast for 42', east for 9', and then north for 100' and contains 11,281 sqft per a survey prepared by Kelly McHugh & Associates and dated 3.22.2000.

The property is currently improved with a single-family residence.



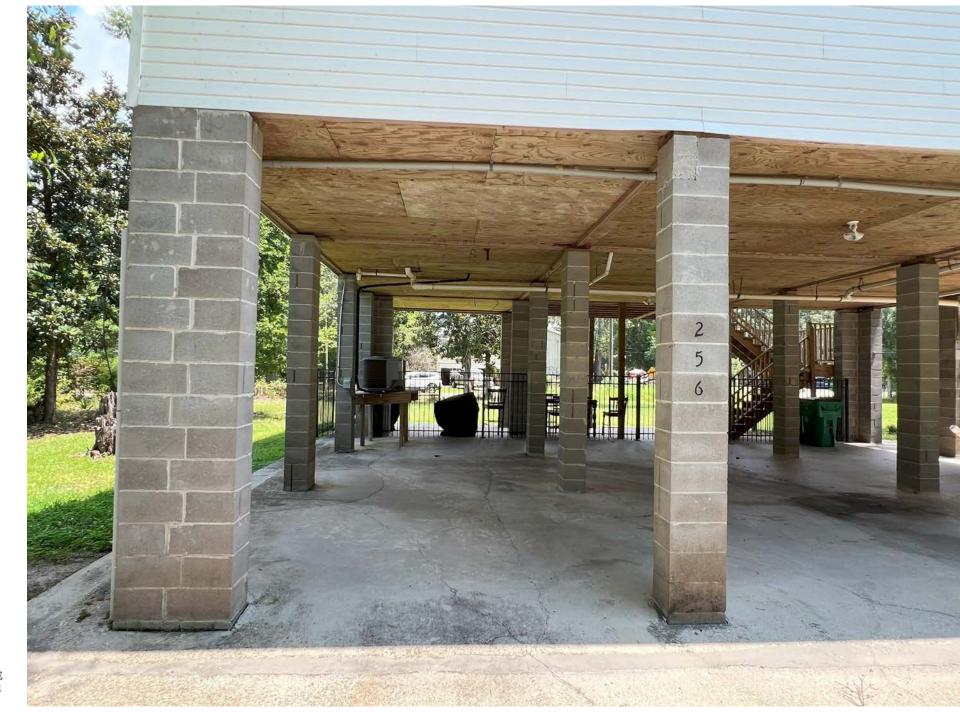






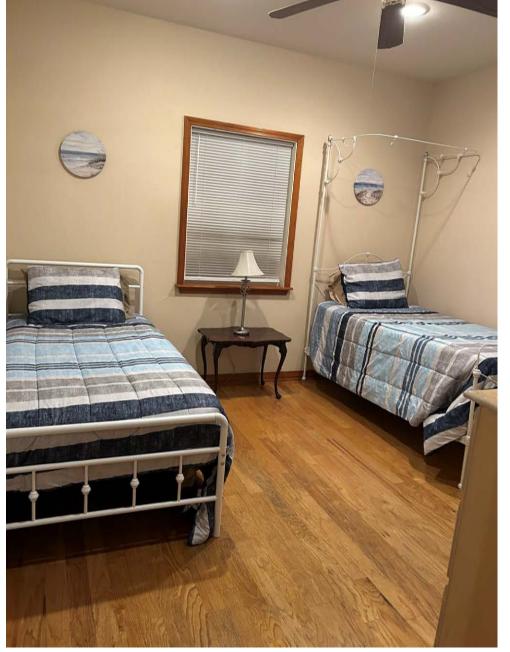


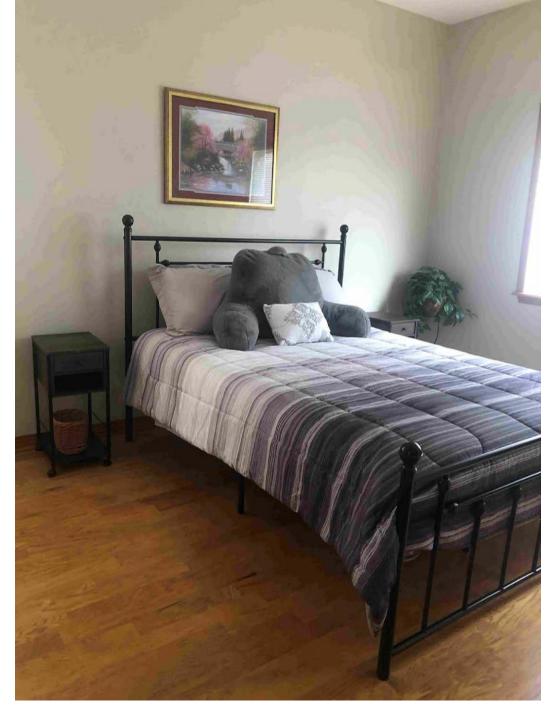






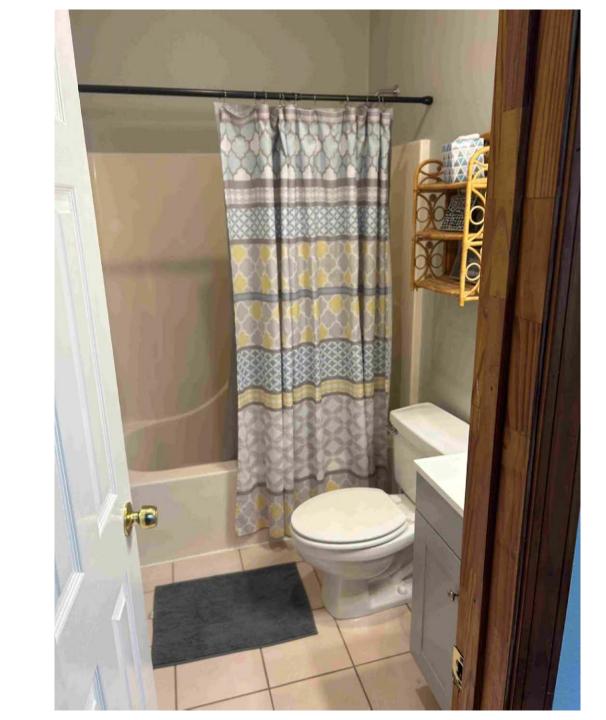




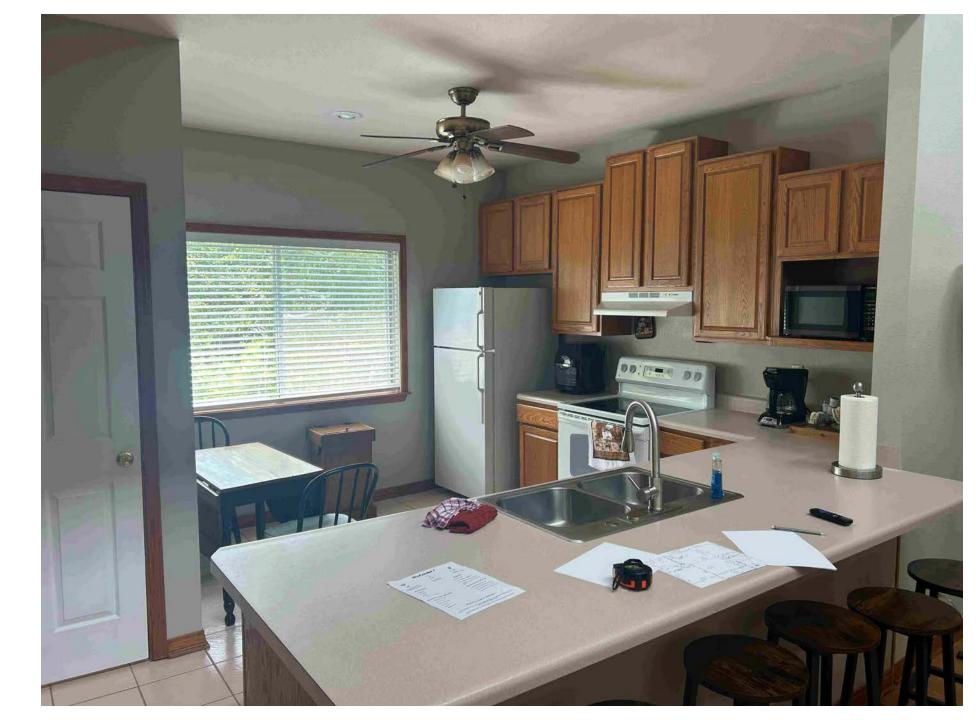


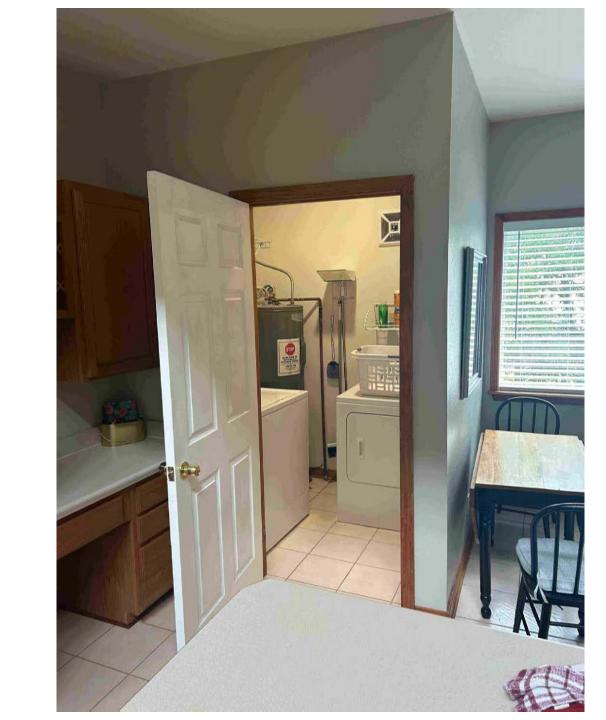


MANDEVILLE Planning & Zoning Commission



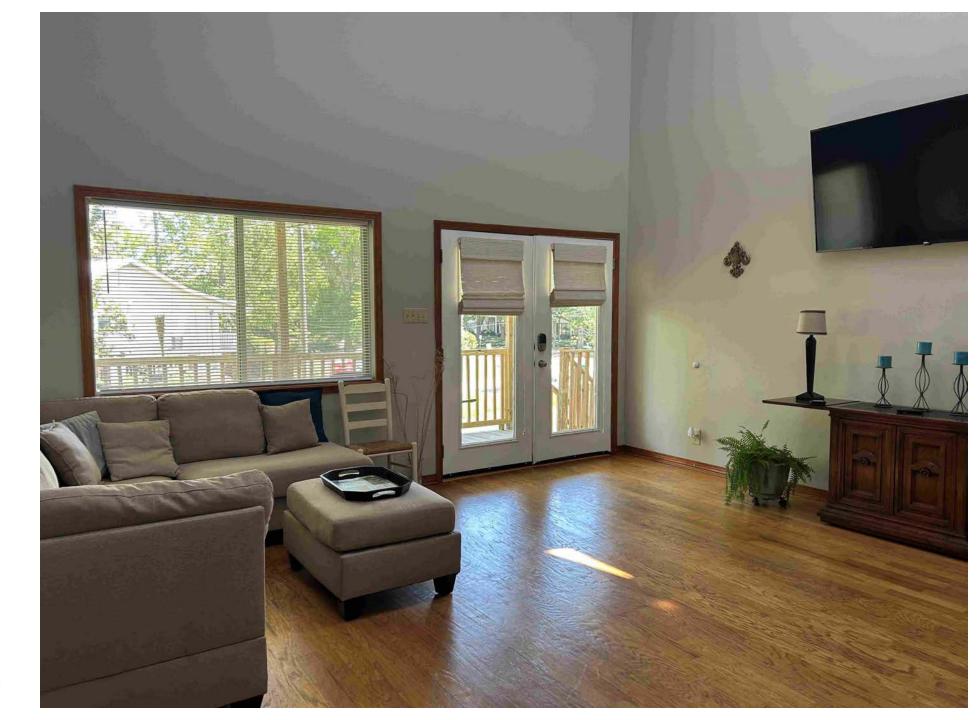


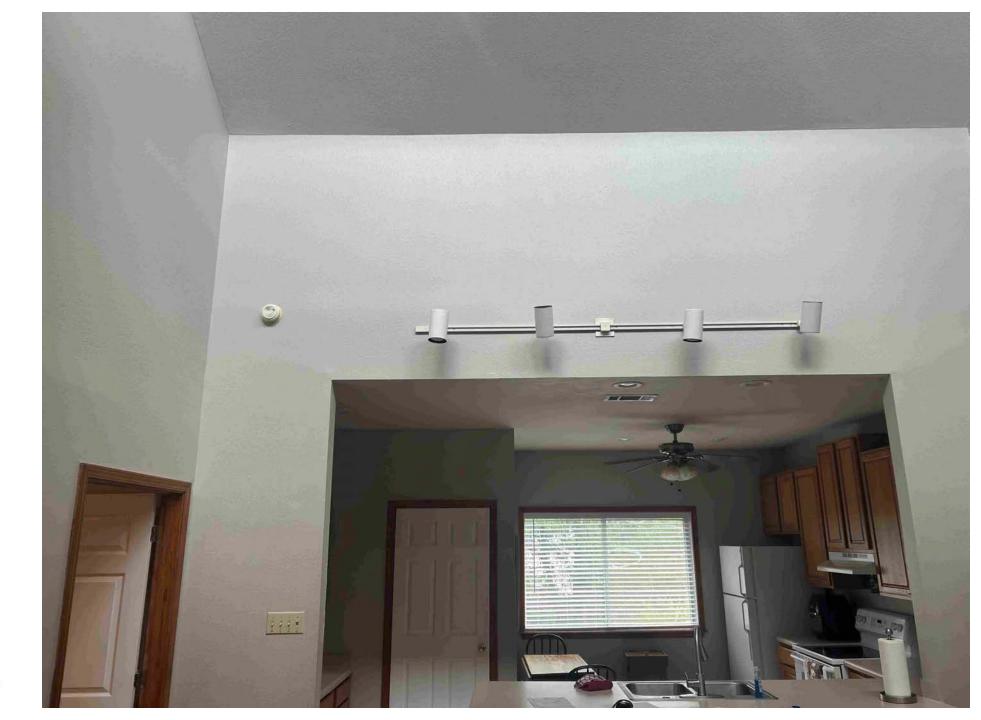


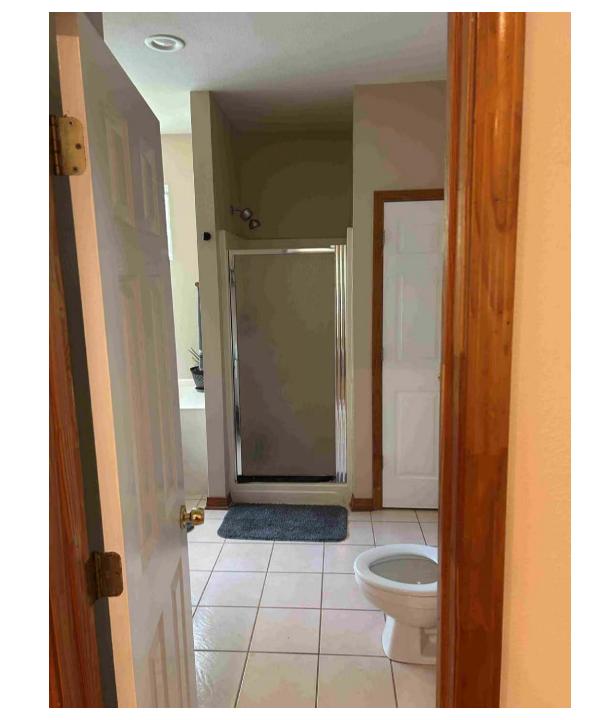


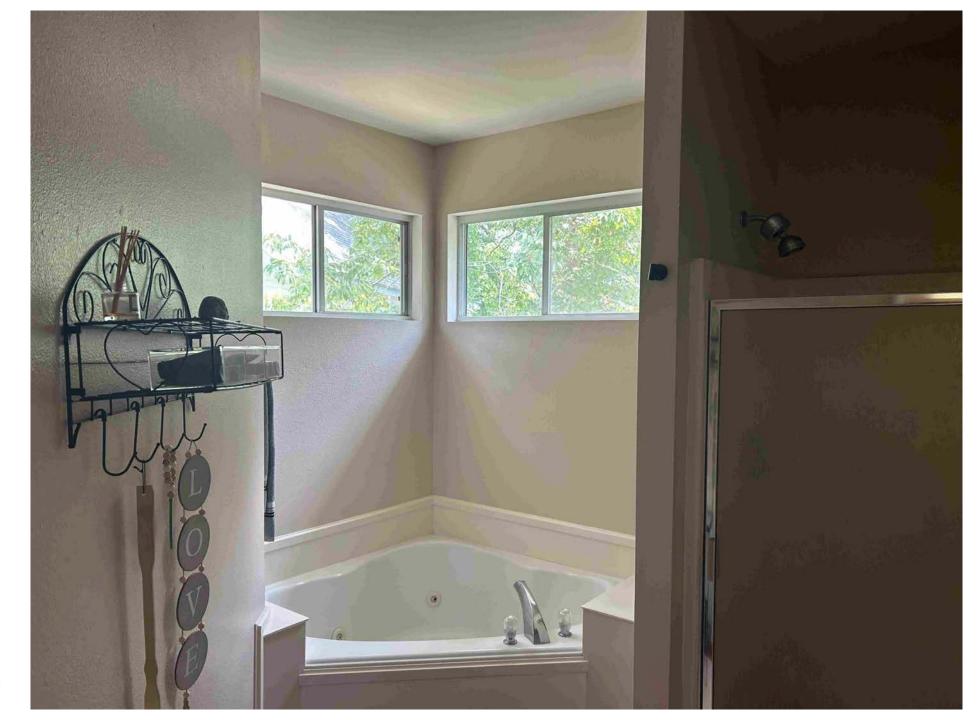












Res 25-49

THE FOLLOWING RESOLUTION WAS SPONSORED BY COUNCIL MEMBER AND MOTIONED FOR ADOPTION BY COUNCIL MEMBER; SECONDED FOR ADOPTION BY COUNCIL MEMBER
RESOLUTION NO. 25-49
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANDEVILLE ACCEPTING THE RECOMMENDATION OF THE EVALUATION COMMITTEE FOR THE 2025 CAPITAL ASSET SCHEDULE REVIEW, RECONCILIATION, & REMEDIATION SERVICES CONTRACT AND AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT WITH THE HIGHEST-RANKED PROPOSER, CRI ADVISORS, LLC, AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH
WHEREAS, the City of Mandeville solicited proposals for the 2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services contract through a formal Request for Proposals (RFP) process in accordance with Louisiana R.S. 38:2212; and
WHEREAS, proposals were received and reviewed by a designated Evaluation Committee, which evaluated each submission based on the criteria published in the RFP to determine which proposal represented the best value to the City; and
WHEREAS , the Evaluation Committee has completed its evaluation and scoring, and has recommended that the contract be awarded to the highest-ranked proposer, CRI Advisors , LLC ; and
NOW, THEREFORE, BE IT RESOLVED , by the City Council of the City of Mandeville, in regular session assembled, that it does hereby accept the recommendation of the Evaluation Committee to award the contract for the 2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services to CRI Advisors, LLC ;
BE IT FURTHER RESOLVED that the City Council of the City of Mandeville hereby authorizes Mayor Clay Madden to execute a contract and all necessary related documents between the City of Mandeville and CRI Advisors , LLC , based on the terms, conditions, and unit pricing set forth in their proposal dated August 6, 2025.
With the above resolution having been properly introduced and duly seconded, the vote was as follows:
AYES:

NAYS:

ABSTENTIONS:

Council Clerk	Council (Chairman	
and the resolution was declared adopted this	day of	, 2025.	
ABSENT:			

CITY OF MANDEVILLE CONTRACT FOR PROFESSIONAL ACCOUNTING SERVICES

This contract is entered into by and between the

City of Mandeville, Louisiana, a political subdivision of the State of Louisiana (hereinafter referred to as "City") and **CRI Advisors, LLC**, a Limited Liability Company organized under the laws of the State of Delaware with its principal Louisiana office located at 1000 E. Preston Avenue Ste. 200, Shreveport, LA 71105 (hereinafter referred to as "Contractor").

WITNESSETH:

WHEREAS, the City issued a Request for Proposals ("RFP") for 2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services, seeking qualified contractors to provide professional accounting services in accordance with applicable grant requirements;

WHEREAS, Contractor submitted a proposal dated **August 6, 2025**, in response to the City's RFP and was selected based on the evaluation criteria set forth therein;

WHEREAS, the City and Contractor mutually desire to enter into this Contract to define their respective rights and obligations under said services;

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the parties agree as follows:

- 1. SCOPE OF SERVICES Contractor shall provide professional accounting services to the City for the purpose of conducting a complete and auditable capital asset schedule review, reconciliation, and remediation, in accordance with the Scope and Statement of Work set forth in the City's RFP, including all deliverables and requirements therein. All services shall be performed in accordance with Generally Accepted Accounting Principles (GAAP), applicable Governmental Accounting Standards Board (GASB) standards, and Louisiana Legislative Auditor guidelines.
- **2. CONTRACT DOCUMENTS** The contract documents shall include the following, which are incorporated by reference and made part of this Contract:
 - The City's Request for Proposals (RFP) for 2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services, including Addendum 1.
 - Contractor's proposal dated August 6, 2025, submitted in response to the RFP, including all required forms, pricing attachments, and certifications.
 - This signed Contract.

In the event of any conflict among the contract documents, precedence shall be given in the order listed above.

3. TERM AND TERMINATION This Contract shall commence upon full execution and shall remain in effect through

March 1, 2026, unless sooner terminated as provided herein.

• **Termination for Cause:** The City may terminate this Contract for cause upon written notice specifying the nature of the default. The Contractor shall have ten (10) calendar days from the date of notice to cure the default to the satisfaction of the City.

- **Termination for Convenience:** The City may terminate this Contract without cause upon thirty (30) calendar days' written notice.
- Upon termination, the Contractor shall be entitled to payment for services properly performed through the effective date of termination and shall deliver to the City all records and work products.
- **4. COMPENSATION** Contractor shall be compensated on a **not-to-exceed hourly rate** basis in accordance with the rate schedule submitted in its proposal. Total compensation under this agreement shall not exceed **\$114,900.00**. All pricing shall be fully burdened and inclusive of all labor, materials, supervision, overhead, and profit. No additional charges shall be permitted unless expressly authorized in writing by the City through a formal Contract Amendment.
- **5. PAYMENT TERMS** Invoices shall be submitted monthly to **ap@cityofmandeville.com**. Invoices must be accompanied by itemized time records, task breakdowns, and deliverable status. Payment shall be made within thirty (30) days of receipt of a properly submitted invoice, subject to City approval.
- **6. INSURANCE AND INDEMNIFICATION** Contractor shall maintain all insurance required under the RFP, including Commercial General Liability (\$1M/\$2M), Professional Liability (\$1M), Auto Liability (\$1M), Workers' Compensation (Statutory), and Umbrella/Excess Liability (\$3M). Contractor has furnished a Certificate of Insurance evidencing these coverages and naming the City of Mandeville as an Additional Insured with a Waiver of Subrogation. Contractor agrees to indemnify, defend, and hold harmless the City, its officers, and employees from any claims, losses, or damages arising out of Contractor's negligent acts, errors, or omissions in the performance of this Contract.
- **7. RECORD RETENTION AND AUDIT RIGHTS** Contractor shall maintain all books, records, and documents relevant to this Contract for a period of at least five (5) years after final payment. These records shall be available to the City, its auditors, or any state or federal agency for audit or inspection upon request.
- **8. GOVERNING LAW AND VENUE** This Contract shall be governed by the laws of the State of Louisiana. The parties hereby agree that any dispute that may arise under the terms of this Agreement shall be subject to the jurisdiction of the 22nd Judicial District Court for the Parish of St. Tammany. The parties hereby irrevocably submit to the personal jurisdiction of such courts and waive any objections to the venue or convenience of the forum.
- **9. APPROPRIATION OF FUNDS** Contractor acknowledges that the City is a governmental entity, and the Agreement's validity is based upon the availability of public funding. In the event that public funds are unavailable and not appropriated for the performance of this Agreement, then this Agreement shall automatically expire without penalty to the City thirty (30) days after written notice to the Contractor.
- **10. INDEPENDENT CONTRACTOR** The Contractor is and shall remain an independent contractor. Nothing herein shall be construed to create a partnership, agency, or employment relationship between the City and Contractor.
- **11. NON-WAIVER CLAUSE** A party's non-enforcement of any provision shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.
- **12. SEVERABILITY** Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon City and Contractor.

- **13. ASSIGNABILITY** The Contractor shall not assign any interest in this contract and shall not transfer any interest in the same without prior written consent of the City.
- **14. ENTIRE AGREEMENT; AMENDMENTS** This Agreement, including the attachments that are expressly referred to herein, contains the entire agreement between the parties and supersedes any and all agreements previously entered into. This Agreement may be modified only by a written amendment signed by both parties.

IN WITNESS WHEREOF, the parties have executed this Contract on the dates set forth below. **CITY OF MANDEVILLE:**

Ву:	Clay Madden, Mayor
Date:	_
CONTRACTOR: CRI Advisors, LLC	
Ву:	Amy D. Verberne, Partner
Date:	

EVALUATION COMMITTEE CONSENSUS

TITLE: 2025 RFP CAPITAL ASSET ACCOUNTING DATE: 9/5/2025

CONTRACTOR NAME	SCORE 1	SCORE 2	SCORE 3	TOTAL POSSIBLE POINTS	TOTAL AWARDED POINTS	RANK
CARR, RIGGS, INGRAM	77	75	70.4	300	222.4	1
DELOITTE	64	55	62.6	300	181.6	3
LAPORTE	NR	NR	NR	300	0	4
THERESA CALAMARI STEVENSON	73	60	60	300	193	2
		_	_			



City of Mandeville Request for Proposals (RFP)



2025 CAPITAL ASSET SCHEDULE REVIEW, RECONCILIATION, & REMEDIATION SERVICES

Issue Date:

July 2, 2025

Proposal Submission Deadline:

Wednesday, August 6, 2025

4:00pm, CST

Submitted to:

City of Mandeville Office of the Purchasing Agent 3101 East Causeway Approach Mandeville, LA 70448

Contact Information:

RuthAnn Chadwick, CPPB

Purchasing Agent | Contracts Administrator

Office: 985.626.3144 Direct: 985.624.3107

Email: rchadwick@cityofmandeville.com Website: www.cityofmandeville.com

Table of Contents

1.	INTRODUCTION	3
2.	SCHEDULE OF EVENTS	4
3.	SCOPE & STATEMENT OF WORK	5
4.	PROPOSAL REQUIREMENTS	<u>c</u>
5.	INQUIRIES	12
6.	EVALUATION CRITERIA	13
7.	CONTRACT TERMS AND CONDITIONS	14
8.	PROPOSAL GUARANTEE / BOND	21
<u>AT</u>	TACHMENT A – PROPOSAL CERTIFICATION FORM	
AT	TACHMENT A.1 – COST PROPOSAL	
AT	TACHMENT B – NON-COLLUSION AFFIDAVIT	
AT	TACHMENT C – AFFIDAVIT OF PAST CRIMINAL CONVICTIONS	
AT	TACHMENT D – CODE OF CONDUCT AFFIDAVIT	
AT	TACHMENT E – E-VERIFY AFFIDAVIT	
AT	TACHMENT F – VENDOR REGISTRATION FORM	
AT	TACHMENT G – SUSPENSION & DEBARMENT	
AT	TACHMENT H – PROPOSER REFERENCES FORM	
AT	TACHMENT I – CORPORATE RESOLUTION	
ΑT	TACHMENT J-POLITICAL CONTRIBUTIONS AFFIDAVIT	

ATTACHMENT K - CONFLICT OF INTEREST DISCLOSURE AFFIDAVIT

1. INTRODUCTION

The City of Mandeville seeks proposals from qualified, licensed Certified Public Accounting (CPA) firms to conduct a comprehensive review, reconciliation, and remediation of its capital asset schedules. This initiative is critical to resolve recurrent audit issues and ensure compliance with Governmental Accounting Standards Board (GASB) pronouncements, Louisiana Legislative Auditor (LLA) expectations, and Generally Accepted Accounting Principles (GAAP). The deliverables will support fiscal year-end 2025 financial reporting and audit readiness. The project must be completed no later than December 31, 2025, with final deliverables supporting FY25 year-end asset capitalization and audit readiness.

Important Note: The City maintains two distinct capital asset schedules:

General Governmental Funds Capital Asset Schedule, which includes assets associated with both the General Fund and the Street Construction Fund.

Enterprise Fund Capital Asset Schedule, which includes proprietary fund assets.

In addition, the City intends to implement the modified approach for eligible infrastructure systems in accordance with GASB 34. The selected firm shall evaluate current practices and assist with the development of condition assessments and preservation cost documentation as required to support this reporting method.

The selected firm must ensure that all review, reconciliation, and remediation efforts fully address both schedules independently and in a manner that facilitates consolidated financial reporting and audit compliance.

A. Definitions & Acronyms

For purposes of this Request for Proposals (RFP), the following definitions and acronyms apply:

- 1. **Capital Asset Schedule** A detailed listing of all fixed assets owned by the City, including acquisition date, cost, depreciation, and classification data, maintained for financial reporting purposes.
- 2. **City** The City of Mandeville, Louisiana.
- 3. **Consultant / Firm / Proposer** The Certified Public Accounting (CPA) firm submitting a response to this RFP.
- 4. **GASB** Governmental Accounting Standards Board, the organization responsible for setting accounting standards for U.S. state and local governments.
- 5. **GASB 34** A GASB statement requiring governments to report capital assets, including infrastructure, and allowing use of the "modified approach" for infrastructure reporting.
- 6. GASB 87 The accounting standard for leases, requiring capitalization of certain lease obligations.

- 7. **GASB 96** The accounting standard governing subscription-based information technology arrangements (SBITAs).
- 8. GAAP Generally Accepted Accounting Principles.
- 9. **LLA** Louisiana Legislative Auditor.
- 10. **Modified Approach (GASB 34)** An alternative reporting method for infrastructure assets that are maintained using a preservation approach. Depreciation is not required if specific documentation and condition assessments are performed.
- 11. **Reconciliation Matrix** A structured spreadsheet required by the City to document discrepancies between the ledger and asset records, including corrections, supporting documentation, and audit trail fields.
- 12. Correction **Log** A companion to the Reconciliation Matrix that tracks each material adjustment made to the City's capital asset schedule, including justification and source references.
- 13. **Enterprise Fund** The City's fund used to report proprietary activities (e.g., utility or fee-based operations).
- 14. **General Governmental Funds** The City's governmental fund group, including the General Fund and Street Construction Fund.
- 15. **Final Capital Asset Schedule** The fully reconciled and corrected schedule of City assets, presented in a format suitable for external audit.

2. SCHEDULE OF EVENTS

The following timeline has been established for this solicitation. The City of Mandeville reserves the right to modify any part of this schedule through formal addenda issued via the official bid platform.

Event	Date / Time
RFP Release Date	July 2, 2025
	Thursday, July 17, 2025
Optional Pre-Proposal Conference	11:00 am
	Mandeville City Council Chambers
Deadline to Submit Written Questions	Thursday, July 24, 2025
Final Addendum Issued by City	Thursday, July 31, 2025
Proposal Submission Deadline	Wednesday, August 6, 2025
Evaluation Committee Review	August 7 – 13, 2025
Anticipated Contract Award	September 1, 2025

All times are Central Standard Time (CST).

Any changes to the above schedule will be published via formal addenda on the City's designated bid platform at www.centralbidding.com. It is the responsibility of each proposer to monitor the platform and ensure their proposal reflects all issued addenda.

3. SCOPE & STATEMENT OF WORK

The selected firm shall perform the following tasks:

A. Review of Existing Records

- Conduct a comprehensive review of all existing fixed asset records, including those related to land, infrastructure, vehicles, buildings, equipment, IT systems, leasehold improvements, and intangible assets.
- Evaluate records for accuracy, consistency, and completeness.
- Ensure appropriate classification and treatment of non-depreciable assets (e.g., land, right-of- way) and evaluate grouped assets (e.g., streetlights, signage, sidewalks) to determine whether the modified or composite depreciation method is appropriate.
- Compare asset records against FY 2022–2024 audited financial statements, general ledger data, invoices, purchase orders, and fixed asset ledgers.
- Review prior audit findings and management letters to identify previously cited discrepancies or compliance issues.
- Examine prior disposal records and retirement transactions to ensure that disposed assets are properly recorded.
- The City maintains two capital asset schedules: one for the General Governmental Funds (including the General Fund and Street Construction Fund) and one for the Enterprise Fund. The Consultant shall review each schedule independently, ensuring that both are complete, accurate, and aligned with respective fund accounting principles.

B. Reconciliation

- Perform a line-item reconciliation of asset records to general ledger balances by category and fiscal year.
- Reconcile beginning balances and accumulated depreciation figures, identifying and resolving roll- forward errors.
- Reconcile lease records under GASB 87 with payment data, amortization schedules, and contractual terms.
- Verify asset existence, location, and condition through documentation review and coordination with departments for physical inspections of high-value or sensitive assets.
- Document all discrepancies and resolutions using a Reconciliation Matrix, which shall serve as a
 structured spreadsheet tool listing each asset line item alongside key reconciliation fields such as ledger
 value, recorded asset value, status flags (e.g., missing, duplicated, retired), correction notes, and
 supporting document references. The template must allow City staff and auditors to trace reconciliation
 decisions and serve as a durable audit trail for each asset under review.

C. Error Identification and Correction

- Identify and document errors such as duplicate asset entries, incorrect asset classifications,
 improperly capitalized expenses, and assets that were fully depreciated but not retired.
- Review depreciation methods and useful lives for compliance with GASB 34 and update as needed.
- Identify and correct any inconsistencies in capitalization thresholds, salvage values, and depreciation start dates.
- Adjust lease-related assets and liabilities per GASB 87 and intangible IT subscriptions per GASB 96.
- Provide a detailed Correction Log, which shall serve as a structured companion document to the Reconciliation Matrix. The Correction Log must include: the asset identifier, a description of the issue identified (e.g., misclassification, duplication, erroneous depreciation), the corrective action taken, justification for the adjustment, reference to the source documentation used to validate the correction, and the corresponding date of the adjustment. This log will act as an audit trail and internal record for all material modifications made to the capital asset schedule during the remediation process. that describes each change made, rationale, supporting documentation, and its impact on financial reports.
- Evaluate asset systems eligible for the modified approach under GASB 34. Advise on data requirements, develop procedures for periodic condition assessments, and assist in estimating annual maintenance/preservation costs.

D. Updated Schedule Preparation

- Develop a reconciled and fully auditable Final Capital Asset Schedule, formatted for both internal use and external audit support.
- The schedule shall include: unique asset ID, asset description, category (land, buildings, equipment, etc.),
 acquisition date, acquisition cost, accumulated depreciation, net book value, assigned department,
 funding source (if applicable), and asset location.
- Prepare supplemental schedules for GASB 87 lease assets and liabilities, and for any intangible assets requiring GASB 96 treatment.
- Ensure alignment with Louisiana Legislative Auditor (LLA) reporting formats and categories.
- Provide the schedule in both Excel and searchable PDF formats, with formulas and cell references intact.
- Recommend or propose software platforms or structured templates that support audit-traceable tracking
 of assets, ideally with compatibility for future integration into the City's existing or planned financial systems
 such as Tyler MUNIS.
- The Final Capital Asset Schedule shall present assets from the General Governmental Funds and the
 Enterprise Fund in clearly delineated sections or tabs to facilitate fund-specific reporting and audit
 validation. Each schedule must stand alone as complete and internally reconciled.

E. Deliverables

The selected firm shall provide the following deliverables in accordance with the project schedule:

- Interim Diagnostic Report (Due October 15, 2025)
 A written summary of findings from the initial review and reconciliation phase, identifying discrepancies, documentation gaps, classification issues, and high-risk items. The report must include draft versions of the Reconciliation Matrix and Correction Log.
- Draft Capital Asset Schedule (Due November 22, 2025)
 A preliminary asset listing submitted for City review, including asset categories, acquisition dates,
 depreciation details, and reconciled values with annotations. This draft will be used for interim verification and feedback.
- 3. Final Capital Asset Schedule and Recommendations Report (Due December 31, 2025)
 The Final Capital Asset Schedule must clearly present assets from both the General Governmental Funds
 (including the General Fund and Street Construction Fund) and the Enterprise Fund, formatted and reconciled separately, with consolidated summary totals where appropriate. This submission must include:

- A fully updated and reconciled Final Capital Asset Schedule.
- A detailed Recommendations Report outlining internal control improvements, maintenance strategies, policy updates, and technology tools to support long-term asset management and audit compliance for both schedules.
- 4. Exit Conference (Tentatively set for January, 2026)
 - A formal meeting with City staff and stakeholders to review the final deliverables. The Consultant shall present key findings, explain corrections and methodology, provide recommendations, and respond to questions to ensure a smooth transition to ongoing schedule maintenance.
- 5. Modified Approach Support Memo A summary of the City's eligibility/readiness to implement the modified approach, including condition data requirements, cost documentation strategies, and sample reporting tables consistent with GASB 34 disclosures.

F. Timeliness and Schedule Adjustments

- 1. The deliverables are critical to resolving current audit issues, establishing ongoing tracking mechanisms, and preparing the City for external audit review and fiscal year-end closeout. The City recognizes the intensive nature of this work and the compressed timeline and therefore expects the awarded firm to proactively identify and communicate any material barriers to timely performance, particularly those arising from delays in accessing historical documentation or staff availability.
- 2. If any delay in the project timeline is attributable to the City's inability to provide timely records, internal approvals, or staff access, the Consultant may submit a written request for a justified extension of interim or final deadlines. Such requests must be submitted in writing to the City's designated project contact within two (2) business days of discovering the delay. The City reserves the right to approve or deny such requests at its sole discretion, and any approved adjustments shall be documented in a formal addendum to the project schedule.
- 3. This contingency clause is intended to ensure the quality and auditability of final deliverables is not compromised due to circumstances outside of the Consultant's control, while preserving the City's right to hold the firm accountable for its own staffing, planning, and professional performance obligations. The City reserves the right to amend or terminate the engagement in the event of excessive delays or material underperformance.

4. PROPOSAL REQUIREMENTS

A. Minimum Qualifications

- The proposing firm must be licensed as a Certified Public Accounting (CPA) firm in the State of Louisiana and in good standing with the Louisiana State Board of CPAs. The firm's Louisiana CPA license number must appear on the outer envelope of the submitted proposal packet, clearly labeled beneath the firm's name. This number will be used by the City to verify license status and expedite internal processing.
- The firm must have a minimum of three (3) years of direct experience providing governmental capital asset reconciliation, financial statement preparation support, or similar services for municipal entities.
- The designated project manager and key staff must hold current CPA licensure and possess training or demonstrated expertise in applicable GASB standards.
- A completed Conflict of Interest Disclosure Affidavit (Attachment K) must be submitted. Any actual or
 perceived conflicts disclosed therein will be reviewed and considered as part of the City's evaluation
 process.

B. Submission Requirements

Each proposal must include the following components, organized in the order listed below:

- 1. A cover letter signed by an individual legally authorized to bind the firm in contract.
- 2. A narrative statement describing the firm's understanding of the scope, objectives, and requirements of the project, and outlining the proposed approach for meeting the City's expectations.
- 3. A comprehensive project timeline, including task sequencing, staff assignments, personnel availability, and estimated labor hours for each major deliverable.
- 4. Résumés for all proposed project personnel, highlighting relevant qualifications, certifications, and experience with similar municipal engagements.
- 5. References from at least three (3) comparable municipal projects performed within the past five (5) years. Each reference must include a brief description of services provided and accurate contact information.
- 6. A certified corporate resolution (or equivalent documentation) demonstrating that the individual signing the proposal has legal authority to bind the firm. This document must be:
 - Executed by a duly authorized officer of the firm;
 - o Valid as of the date of proposal submission.

- o Proposals submitted without valid documentation of signatory authority will be deemed nonresponsive and may be rejected without further consideration.
- 7. (Optional) A supplemental proposal for post-project implementation support, such as:
 - o Periodic asset inventory reviews
 - System integration support (e.g., with Tyler MUNIS)
 - Staff training
 - o Ongoing capital asset maintenance services
- 8. Subcontractors (if applicable):
 - o Alist of any subcontractors the firm proposes to engage
 - o The specific scope of work assigned to each subcontractor
 - o Documentation of each subcontractor's qualifications and experience relevant to their proposed role

C. Forms and Pricing Attachments

Proposers must complete and submitthe following certifications, affidavits, and pricing forms. Failure to do so may result in the proposal being deemed non-responsive.

> Attachment A - Proposal Certification Form

Certifies that all pricing submitted is accurate, complete, and binding, and that the proposer agrees to the scope, terms, and conditions outlined in the RFP and all applicable attachments.

Attachment A.1 – Cost Proposal

A cost proposal detailing hourly rates or lump sum fees, and all expected reimbursables

> Attachment B - Non-Collusion Affidavit

Affirms that the proposer has not engaged in collusive behavior with competitors.

> Attachment C - Affidavit of Past Criminal Convictions

Discloses any relevant criminal history of the firm or its principals.

> Attachment D - Code of Conduct Affidavit

Acknowledges compliance with ethical standards in accordance with City and federal policy.

> Attachment E – E-Verify Affidavit

Certifies participation in the federal E-Verify system as required by Louisiana law.

- > Attachment F Vendor Registration Form (include W9 and Certificate of Insurance)
- > Attachment G Suspension and Debarment Certification

Confirms that the proposer and its affiliates are not suspended, debarred, or otherwise excluded from

federal contracts.

> Attachment H - Proposer References Form

Proposers must provide details for at least three recent clients, preferably from similar public sector or emergency-related projects, including contact information and project descriptions. These references help the City assess the proposer's past performance, reliability, and relevant experience.

> Attachment I - Signing Authority and Corporate Resolution Template

This document verifies that the individual signing the proposal or contract has legal authority to bind the firm. If not using a traditional corporate resolution, the template provided ensures that signing authority is properly documented in a format accepted by the City.

> Attachment J - Political Contributions Disclosure Affidavit

Required pursuant to City of Mandeville Ordinance 14-07. Proposers must disclose any political contributions made within the applicable lookback period and certify compliance with local ethics restrictions.

> Attachment K - Conflict of Interest Disclosure Affidavit

Proposers must disclose any actual or potential conflicts of interest involving City officials, employees, or affiliated entities. This affidavit affirms the proposer's independence and certifies that no undue influence, financial interest, or unethical conduct has occurred in connection with this RFP. Failure to disclose may result in disqualification or contract termination.

All forms and attachments listed above must be submitted in full. Incomplete submissions may be rejected as non-responsive without further consideration.

D. Proposal Submission Instructions

Proposals may be submitted using any one of the following methods. Regardless of submission format, all proposals must be received by the City no later than **4:00 p.m. CST on Wednesday, August 6, 2025,** to be considered. Late submissions will not be accepted.

1. Email Submission

Proposals may be submitted electronically via email in PDF format to:

RuthAnn Chadwick, CPPB
Purchasing Agent | Contracts Administrator
Email: rchadwick@cityofmandeville.com

Subject Line: Proposal – Capital Asset Schedule Review RFP

Confirmation of receipt will be sent via email.

2. Online Submission via Central Bidding

Proposals may also be uploaded directly to the City's electronic procurement portal at:

www.centralbidding.com

Vendors must be registered with Central Bidding to submit electronically. Technical support is available through Central Bidding at 225-810-4814.

3. Hard Copy Submission

Printed proposals may be delivered by mail or in person to:

City of Mandeville

Office of the Purchasing Agent 3101 East Causeway Approach Mandeville, LA 70448

All hard copy submissions must include the proposer's Louisiana CPA license number clearly labeled on the outer envelope, and should be marked:

Proposal – Capital Asset Schedule Review RFP

5. INQUIRIES

All questions or requests for clarification regarding this Request for Proposals (RFP) must be submitted in writing via email to:

Email: purchasing@cityofmandeville.com

Subject Line: RFP Inquiry -2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services

A. Deadline for Questions:

All questions must be received by Thursday, July 24, 2025, in order to be considered.

B. Response Format:

- Only written responses provided via formal Addendum issued by the City shall be considered binding.
- Oral explanations, interpretations, or instructions shall not be considered binding under any circumstances.
- Addenda will be posted to the Central Bidding portal and also distributed via email to all registered plan holders.
- Proposers are responsible for ensuring they have reviewed all issued Addenda prior to submitting their proposal.

6. EVALUATION CRITERIA

Proposals will be evaluated by a Selection Committee designated by the City of Mandeville. Each proposal will be scored based on the following weighted criteria:

Evaluation Criteria	Maximum Points
1. Qualifications and Relevant Experience	25
2. Technical Approach	30
3. Cost Reasonableness and Completeness	10
4. Project Timeline & Workplan	15
5. Relevant Municipal Experience	20
Total Possible Score	100 Points

A. Clarifications and Discretionary Factors

Proposers may submit current certifications such as DBE, MBE, or WBE. While this information is not scored directly, it may be retained in City procurement records in support of federal encouragement practices under 2 CFR \$200.321.

The City reserves the right to:

Award contracts to one or more proposers, if determined to be in the City's best interest;

Verify all information provided in a proposal;

Request additional information or clarification from any proposer;

Reject any or all proposals or parts thereof;

Waive informalities in any submission.

B. Basis of Award

Award will be made to the proposer whose submission is determined to offer the best value to the City, considering both cost and non-cost factors. Cost alone shall not be the prevailing factor. Any contract awarded as a result of this RFP is subject to the availability of funds and formal approval by the City of Mandeville.

7. CONTRACT TERMS AND CONDITIONS

A. Sample Agreement

PROFESSIONAL SERVICES AGREEMENT BETWEEN CITY OF MANDEVILLE, LOUISIANA AND [INSERT CPA FIRM NAME]

This Agreement is entered into this $__$ day of $____$, 2025 by and between the City of Mandeville
(hereinafter referred to as "City"), a municipal corporation organized under the laws of the State of Louisiana, and
[INSERT CPA Firm Name], a Certified Public Accounting firm licensed in the State of Louisiana (hereinafter
referred to as "Consultant"), pursuant to the authority granted in the City Charter and Louisiana law.

ARTICLEI-SCOPE OF SERVICES

Consultant shall provide professional accounting services to the City for the purpose of conducting a complete and auditable capital asset schedule review, reconciliation, and remediation, including, but not limited to:

- Reviewing the completeness and accuracy of existing fixed asset records, including fixed, infrastructure, leased, and intangible assets;
- Comparing the capital asset records against general ledger balances, audit reports, purchase orders, and other supporting financial documentation for FY 2022–2024;
- Performing full reconciliation of capital asset records with general ledger accounts and identifying and correcting discrepancies and misclassifications using a structured Reconciliation Matrix and Correction Log;
- Making corrections to asset records including adjustments to asset categories, depreciation methods, and asset status (e.g., duplicate, retired, disposed);
- Preparing a reconciled and GASB-compliant Final Capital Asset Schedule for the City of Mandeville that
 includes all categories of capital assets and applicable supplemental schedules for GASB 87 and GASB
 96. The Final Capital Asset Schedule must reflect both the General Governmental Funds (including the
 General Fund and Street Construction Fund) and the Enterprise Fund, separately formatted and
 reconciled, with unified summary totals where applicable;
- Submitting a comprehensive Recommendations Report detailing suggested policies and procedures for ongoing capital asset management and audit compliance;
- Submitting the following deliverables:
 - Interim Diagnostic Report by October 15, 2025: summarizing findings from the review and reconciliation of existing capital asset records. The report shall include the preliminary Reconciliation Matrix and Correction Log.
 - Draft Capital Asset Schedule by November 22, 2025: presenting the City's capital assets with proposed adjustments, categorization, and depreciation details.

- Final Capital Asset Schedule and Recommendations Report by December 31, 2025: including the fully reconciled schedules for both General Governmental Funds and the Enterprise Fund, finalized reconciliation and correction documentation, and a written recommendations report.
- Conducting a final Exit Conference with City staff and stakeholders to present the findings, summarize key
 adjustments and process improvements, and respond to questions.

All services shall be performed in accordance with:

- Generally Accepted Accounting Principles (GAAP)
- Applicable Governmental Accounting Standards Board (GASB) standards (including but not limited to GASB 34, 87, 96, and 104)
- City of Mandeville financial policies
- Louisiana Legislative Auditor guidelines and expectations.

ARTICLE II - TERM

The term of this Agreement shall commence upon execution and shall remain in effect through March 1, 2026, unless extended by written amendment signed by both parties.

ARTICLE III - COMPENSATION

Consultant shall be compensated on a [LUMP SUM / NOT-TO-EXCEED HOURLY RATE] basis, with total compensation not to exceed \$______. Consultant shall submit monthly invoices to the City for approval, accompanied by itemized time records, task breakdowns, and deliverable status.

ARTICLE IV - CITY'S RESPONSIBILITIES

The City shall:

Provide the Consultant full access to all relevant financial records, reports, prior audits, asset listings, and supporting documents necessary for the services;

Assign a designated Project Contact for all communications, coordination, and internal access facilitation;

Respond to Consultant requests for records or information within a reasonable time to avoid delay;

Review and provide comments on deliverables in accordance with the agreed schedule to ensure timely progression of services.

ARTICLE V – INSURANCE REQUIREMENTS

Consultant shall obtain and maintain, at its own expense, throughout the term of this Agreement, insurance coverage meeting or exceeding the following minimum requirements, in accordance with the City of Mandeville's published insurance standards.

Commercial General Liability Insurance with limits of not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate;

Professional Liability (Errors and Omissions) Insurance with limits of not less than \$1,000,000 per claim; Automobile

Liability Insurance with a combined single limit of \$1,000,000 per occurrence;

Workers' Compensation Insurance in compliance with statutory requirements;

Umbrella or Excess Liability Insurance with a minimum limit of \$3,000,000 on a follow-form basis.

All policies shall name the City of Mandeville as an Additional Insured and include a Waiver of Subrogation endorsement in favor of the City. Consultant shall provide current certificates of insurance upon execution of this Agreement and prior to commencement of services.

Certificates of insurance must state that coverage shall not be canceled, non-renewed, or materially altered without thirty (30) days' advance written notice to the City.

ARTICLE VI - DELIVERABLES

The Consultant shall provide the following deliverables in accordance with the project schedule established in the Request for Proposals:

- Interim Diagnostic Report Due by October 15, 2025
 Summarizing findings from the review and reconciliation of existing capital asset records. The report shall include the preliminary Reconciliation Matrix and Correction Log.
- Draft Capital Asset Schedule Due by November 22, 2025
 Presenting the City's capital assets with proposed adjustments, categorization, and depreciation details.
- Final Capital Asset Schedule and Recommendations Report Due by December 31, 2025 Consisting
 of the fully reconciled, GASB-compliant capital asset schedule for both the General Governmental Funds
 (including the General Fund and Street Construction Fund) and the Enterprise Fund, formatted and reconciled
 separately with consolidated summary totals where applicable. The submission shall include:
 - o The finalized Reconciliation Matrix and Correction Log.
 - A written report of recommendations for sustainable asset management practices, internal controls, and tools to support ongoing compliance and audit readiness for both schedules.
- Exit Conference

Consultant shall conduct an exit meeting with designated City personnel to present the final deliverables, summarize reconciliation findings, and provide guidance for ongoing recordkeeping improvements.

All deliverables shall be provided in both Excel and searchable PDF formats.

ARTICLE VII - INDEMNIFICATION

To the fullest extent permitted by law, Consultant agrees to indemnify, defend, and hold harmless the City of Mandeville, its elected and appointed officials, officers, agents, servants, and employees (collectively, "Indemnitees") from and against any and all losses, liabilities, claims, demands, suits, damages, causes of action, judgments, costs, and expenses, including reasonable attorneys' fees, arising out of, resulting from, or in connection with any negligent acts, errors, omissions, or willful misconduct of Consultant, its officers, agents, employees, subcontractors, or any other person or entity for whom the Consultant is legally responsible, in the

performance or non-performance of services under this Agreement.

This indemnity obligation shall not be limited by the amount of insurance required herein or carried by Consultant. The provisions of this Article shall survive the expiration or termination of this Agreement.

ARTICLE VIII – TERMINATION

This Agreement may be terminated by the City for any of the following:

For Cause: Upon written notice to the Consultant specifying the nature of the failure or default, including but not limited to failure to deliver services as specified, failure to comply with applicable laws or City policies, or any other substantial breach of contract. The Consultant shall have ten (10) calendar days from the date of notice to cure the default to the satisfaction of the City, unless otherwise specified.

For Convenience: Upon thirty (30) calendar days' written notice without the necessity of cause or reason.

Upon termination, the Consultant shall be entitled to payment for services properly performed and completed through the effective date of termination, subject to any withholdings or setoffs permitted under the Agreement. The Consultant shall immediately deliver to the City all records, work products, and materials relating to the terminated portion of the Agreement.

ARTICLE IX - RECORDS AND AUDIT

Consultant agrees to keep and maintain full and complete records and documentation pertaining to the performance of this Agreement. Such records shall include, but not be limited to, all invoices, correspondence, ledgers, receipts, subcontracts, and time sheets. These records shall be made available for inspection and audit by the City, its auditors, or any state or federal agency having oversight authority.

Consultant shall preserve all such records for a period of five (5) years after final payment or longer if required by applicable law. If any litigation, claim, or audit is initiated prior to the expiration of such period, the records shall be retained until all such matters are resolved.

ARTICLE X – MISCELLANEOUS

Governing Law and Venue: This Agreement shall be governed by and interpreted in accordance with the laws of the State of Louisiana. Venue for any dispute shall lie exclusively in the 22nd Judicial District Court for the Parish of St. Tammany.

Independent Contractor Status: Consultant is and shall remain an independent contractor. Nothing herein shall be construed to create a partnership, joint venture, agency, or employment relationship between the City and Consultant or any of Consultant's employees, subcontractors, or agents.

Conflicts of Interest: Consultant affirms that, to the best of its knowledge, no conflict of interest exists between Consultant, its officers, employees, or subcontractors and the City of Mandeville. Consultant further agrees that it will immediately disclose in writing to the City any actual or potential conflicts of interest that arise during the term of this Agreement.

Amendments: No amendment or modification of this Agreement shall be effective unless in writing and signed by both parties. Oral modifications are not binding.

Entire Agreement: This Agreement, including the RFP, Consultant's proposal, all exhibits, attachments, and

certifications, constitutes the entire understanding and agreement between the parties and supersedes all prior negotiations, representations, and agreements, whether written or oral.

IN WITNESS WHEREOF, the parties have executed this Agreement effective the date first written above. CITY OF

Ву:	Name: Clay Madden, Mayor	
Date:		
[INSERT CPA FIRM NAME]		
Ву:	Name:	
Title:	Date:	

B. GENERAL CONDITIONS AND CLAUSES

1. Taxes and Fees:

MANDEVILLE

The price quoted on the proposal form for providing services to the City of Mandeville shall include all costs necessary for performance in full conformity with this RFP and any resulting contract. This includes, but is not limited to, all license and permit fees and all applicable federal, state, parish, or municipal taxes.

2. Sales Tax Exemption:

The City of Mandeville is exempt from Louisiana state and local Sales and Use Taxes and local parish and city taxes. The Contractor shall not bill the City for any such taxes.

3. Payment Terms:

Payment shall be made within thirty (30) days of receipt of a properly executed invoice following satisfactory completion of services. All invoices must be submitted to:

Email: ap@cityofmandeville.com

4. Termination for Cause:

The City reserves the right to cancel any contract for cause, including but not limited to:

- Failure to deliver services within the specified time;
- Failure of the services to meet specifications or industry standards;
- Fraud, misrepresentation, or collusion;
- Violation of federal, state, or local law;
- Any other breach of contract.

5. Termination without Cause:

The City reserves the right to terminate the contract without cause upon thirty (30) days written notice to the Contractor.

6. Compliance with Laws:

The Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, OSHA standards, and City policies.

7. Equal Opportunity:

The Contractor shall not discriminate against any employee or applicant for employment based on race, color, religion, sex, national origin, age, disability, or political affiliation, and shall ensure full compliance with Title VI of the Civil Rights Act of 1964, the Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973.

8. Assignment and Subcontracting:

No portion of the work shall be assigned or subcontracted without prior written consent of the City. The Contractor shall remain fully responsible for the performance of any approved subcontractor.

9. Contract Documents:

All portions of the RFP, Contractor's response, and subsequent correspondence shall become part of the contract. In the event of a conflict, the City's RFP terms shall govern.

10. Public Records Notice:

All documents submitted in response to this RFP shall become public record and may be available for inspection under Louisiana Public Records Law (La. R.S. 44:1 et seq.) after contract award.

11. Insurance Requirements:

Notice: Insurance requirements apply only as they are relevant to the services being provided under this contract.

The Contractor shall secure and maintain at its expense such insurance as will protect both the Contractor and the City from claims under the Workers' Compensation Acts and from claims for bodily injury, death, or property damage which may arise from the performance of services under this agreement. All Certificates of Insurance shall be furnished to the City and must state that coverage shall not be canceled or materially changed without thirty (30) days' prior written notice to the City. All policies and notices shall name the Contractor and the City. The Contractor shall make its policies available for review by the City upon request.

A. Policy Provisions

All insurance policies shall contain or be endorsed to include the following:

B. Waiver of Subrogation

The Contractor's insurers shall waive all rights of recovery or subrogation against the City, its officers, agents, employees, and volunteers. All affected policies must include this endorsement.

C. Additional Insured

The City of Mandeville, including its officers, agents, employees, and volunteers, shall be named as additional insureds with respect to Commercial General Liability, Business Automobile Liability, Excess Liability, Pollution/Environmental Liability, and Marine Liability coverages. Policy endorsements are required.

D. Hold Harmless Acknowledgment

Contractor's insurers shall acknowledge the Hold Harmless and Indemnification agreement made in favor of the City by referencing it on the Certificate(s) of Insurance.

E. Payment of Premiums

The Contractor's insurers shall have no recourse against the City for payment of any premiums or assessments under the required policies.

F. Deductibles and Retentions

All deductibles and self-insured retentions shall be the sole responsibility of the Contractor and must be shown on the Certificate of Insurance. Deductibles and/or retentions exceeding \$100,000 require approval from the City's Finance Director and may require financial documentation. The City reserves the right to approve or reject such retentions.

G. Project Reference

The project name and location shall be referenced in the description of operations section of the Certificate of Insurance.

H. Proof of Insurance

The Contractor shall provide proof of insurance through companies authorized to do business in Louisiana and holding an A.M. Best rating of A-, Category VII or better.

I. Required Insurance Coverage

Coverage Type	Requirements
1. Commercial General Liability	\$1,000,000 per occurrence / \$2,000,000 general aggregate (per project). Must include: premises-operations, contractual liability, products/completed operations, personal injury, broad form property damage, and explosion/collapse/underground hazards.
2. Pollution and Environmental Liability	\$1,000,000 per occurrence / \$2,000,000 aggregate. Must include full contractual liability and third-party claims for bodily injury/property damage related to hazardous materials or environmental exposure.
3. Business Automobile Liability	\$1,000,000 per occurrence (CSL). Must cover any, owned, hired, and non-owned autos. Uninsured motorist, MCS-90, and CA9948 endorsements are required.
4. Marine Liability / Protection & Indemnity (if applicable)	\$1,000,000 per occurrence / \$2,000,000 general aggregate. Required for waterborne or port-related work.
5. Workers' Compensation and Employers' Liability	Statutory Workers' Comp; Employers' Liability: \$1,000,000 per accident, \$1,000,000 per disease, \$1,000,000 disease policy aggregate. If applicable, must include USL&H, Jones Act, and/or Maritime Employers' Liability.
6. Owners Protective Liability (OPL)	\$1,000,000 per occurrence / \$2,000,000 aggregate for projects under \$5,000,000. Higher limits may be required by the City for larger projects.
7. Excess / Umbrella Liability	Minimum \$3,000,000 per occurrence, follow-form over General Liability, Auto Liability, and Employer's Liability.

12. Certificate of Insurance Instructions

Certificates must be submitted using ACORD form 25 (or newer) and list the following as the certificate holder:

City of Mandeville, Its Officers, Agents, Employees, and Volunteers 3101 E. Causeway Approach
Mandeville, LA 70448

[Insert Project/Contract Name and/or Number]

Certificates may be submitted electronically to: purchasing@cityofmandeville.com

13. Reservation of Rights

The City reserves the right to modify these insurance requirements, request additional coverages, or reject proposed insurance policies if deemed necessary for the protection of the City's interests.

14. Hold Harmless:

The Contractor agrees to indemnify, defend, and hold harmless the City of Mandeville, its elected officials, employees, and agents from any and all claims, damages, losses, and expenses arising out of or resulting from the Contractor's performance of the services under this contract.

15. Prime Contractor Responsibility:

The proposer awarded the contract shall be considered the prime contractor and shall be solely responsible for all work performed under the contract, including work performed by subcontractors. The City will contract only with the prime contractor, who must ensure compliance by all subcontractors with the terms of this RFP, the executed agreement, including compliance by all subcontractors with the terms of this RFP and the executed agreement. Subcontractors shall not be used without prior written approval from the City.

16. Non-Negotiable Contract Terms:

Certain provisions of this RFP and any resulting contract are deemed non-negotiable. These include, but are not limited to, governing law, audit rights, public records, equal opportunity compliance, record retention, and termination clauses. Proposers who are unwilling or unable to accept these terms as written should not submit a proposal.

8. PROPOSAL GUARANTEE / BOND

No proposal guarantee/bond is required for this RFP.

PROPOSAL SUBMISSION CHECKLIST

All proposals must include the following items in the order listed. Proposals that omit any required forms, certifications, or pricing documentation may be deemed non-responsive and rejected without further consideration.

Included?	Technical Proposal Contents
	Signed Cover Letter
	Narrative Description of Firm's Understanding and Approach
	Project Timeline with Staffing Assignments and Hour Estimates
	Résumés of Proposed Key Personnel
	References for Three Comparable Municipal Engagements
	Optional: Supplemental Proposal for Phase 2 Implementation Support
	Legal and Administrative Attachments
	Attachment A – Proposal Certification Form
	Attachment A.1 – Cost Proposal (Hourly or Lump Sum + Reimbursables)
	Attachment B – Non-Collusion Affidavit
	Attachment C – Affidavit of Past Criminal Convictions
	Attachment D – Code of Conduct Affidavit
	Attachment E – E-Verify Affidavit
	Attachment F – Vendor Registration Form (must include W-9 and valid Certificate of Insurance)
	Attachment G – Suspension and Debarment Certification
	Attachment H – Proposer References Form
	Attachment I – Signing Authority & Corporate Resolution Template
	Attachment J - Political Contributions Affidavit
	Attachment K - Conflict of Interest Disclosure Affidavit

ATTACHMENT A: PROPOSAL CERTIFICATION FORM

2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services

The undersigned hereby certifies that the pricing, representations, and documentation submitted in response to the City of Mandeville's Request for Proposals (RFP) for 2025 Capital Asset Schedule Review, Reconciliation & Remediation Services are accurate, complete, and binding.

The Proposer agrees to furnish all labor, materials, supervision, technology tools, and professional services necessary to perform all work described in the RFP and any issued addenda, in accordance with applicable standards including:

- Governmental Accounting Standards Board (GASB) Statements 34, 87, 96, and 104
- Generally Accepted Accounting Principles (GAAP)
- Louisiana Legislative Auditor (LLA) guidance
- The City's internal control, audit, and financial reporting policies

Required Pricing Forms

Pricing is submitted using the following required attachments:

 Attachment A.1 – Cost Proposal (Includes lump sum or not-to-exceed hourly rate pricing by task, and estimated reimbursables)

Pricing Representation

The undersigned certifies that:

- All proposed pricing is fully burdened, including but not limited to labor, travel, documentation, technology resources, and overhead.
- Any reimbursable expenses have been disclosed and are reasonable, appropriate, and limited to costs necessary for project delivery.
- No additional charges shall be incurred without prior written authorization from the City through a contract amendment or approved task order.

Validity of Proposal

This proposal shall remain valid and open for acceptance by the City for a period of 120 calendar days from the stated deadline for submission.

Acknowledgment of Addenda			
I acknowledge receipt of the following Addenda issued by the City for this RFP (check all that apply):			
☐ Addendum No. 1	☐ Addendum No. 2	☐ Addendum No. 3	☐ Other:

ATTACHMENT A: PROPOSAL CERTIFICATION FORM

Proposer Information & Certification

LEGAL NAME OF PROPOSER / FIRM	
MAILING ADDRESS	
PHONE NUMBER	
EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE (PRINT)	
TITLE OF AUTHORIZED REPRESENTATIVE	
SIGNATURE	
DATE	

If the proposer is a corporation: Attach a certified corporate resolution or affidavit of authority. If a non-corporate entity: Attach equivalent documentation (e.g., operating agreement or notarized affidavit) showing authority of the signatory to bind the firm.

ATTACHMENT A.1 COST PROPOSAL FORM

2025 RFP Capital Asset Schedule Review, Reconciliation & Remediation Services

Proposer Name:			
Louisiana CPA License #:			
Primary Contact Name:			
Email Address: Phone Number:			
Section 1 – Pricing Method (Check One	e)		
☐ Lump Sum Proposal ☐ Hourly Rate / Not-to-Exceed (NTE) Proposal	(Attach Rate	Schedule by Staff Role)	
Section 2 – Total Cost Summary			
Deliverable / Task Description		Lump Sum Price (if applicable)	Hourly Est. Price (if applicable)
Interim Diagnostic Report (Due October 15, 202	5)	\$	\$
Draft Capital Asset Schedule (Due November 2	2, 2025)	\$	\$
Final Capital Asset Schedule & Recommendati (Due December 31, 2025)	ons Report	\$	\$
Exit Conference and Final Handoff		\$	\$
TOTAL BASE PROJECT COST		\$	\$
Section 3 – Optional Services (Phase (Optional – Not included in base scoring but it	-		ork)
Optional Services Price (Flathering Hourly)		tor	
Periodic Asset Inventory Refreshes	\$		
Training for City Staff	\$		
System Integration or MUNIS Import Support	\$		
Ongoing Schedule Maintenance Support \$			
Section 4 – Reimbursable Expenses			
(Include only if not bundled in total pricing ab Describe any reimbursables and estimated tota	•		
Estimated Total Reimbursables: \$			

ATTACHMENT B: NON-COLLUSION AFFIDAVIT

STATE OF
PARISH/COUNTY OF
BEFORE ME, THE UNDERSIGNED AUTHORITY, PERSONALLY CAME AND APPEARED, WHO AFTER BEING BY ME DULY SWORN, DEPOSED AND SAID THAT
HE/SHE IS THE FULLY AUTHORIZED OF
(HEREINAFTER REFERRED TO AS VENDOR), THE PARTY WHO SUBMITTED A PROPOSAL FOR WHICH WAS RECEIVED BY CITY OF MANDEVILLE ON
AND SAID AFFIANT FURTHER SAID:
That vendor employed no person, corporation, firm, association or other organization, either directly or indirectly, to secure the
public contract under which he received payment, other than persons regularly employed by the vendor whose services in
connection with the public contract were in the regular course of their duties for vendor; and
That no part of the contract price received by vendor was paid or will be paid to any person, corporation, firm, association, or
other organization for soliciting the contract, other than the payment of their normal compensation to persons regularly
employed by the vendor whose services in connection with the project were in the regular course of their duties for vendor.
Said proposal is genuine and the vendor has not colluded, conspired or agreed directly or indirectly with any other vendor to offer a
sham or collusive proposal.
Said vendor has not in any manner, directly or indirectly, agreed with any other person to fix the proposal price of affiant or any
other vendor, or to fix any overhead, profit or cost element of said price, or that of any other vendor, to induce any other person
to refrain from providing a proposal.
Said vendor is not intended to secure an unfair advantage of benefit from The City of Mandeville or in favor of any person
interested in the proposed contract.
AUTHORIZED SIGNATURE
NOTARY PUBLIC
SWORN TO AND SUBSCRIBED BEFORE METHIS DAY OF, 20
My commission expires:

ATTACHMENT C - AFFIDAVIT OF PAST CRIMINAL CONVICTIONS

STATE OF	
PARISH/COUNTY OF	
BEFORE ME, the undersigned authority, personally came and appeared:	
who, after being by me duly sworn, deposed and said:	
That he/she is the fully authorized representative of:	
the party submitting the foregoing proposal;	
That, to the best of his/her knowledge, no individual or legal entity who is a proposed subcontractor or principal of the p	oroposer
has, within the past five (5) years, been convicted of, or has entered a plea of guilty or nolo contendere to any of the crimes:	following
Public bribery (R.S. 14:118)	
• Extortion (R.S. 14:66)	
Corrupt influencing (R.S. 14:120)	
Money laundering (R.S. 14:230)	
Theft, fraud, bribery, or related offenses under federal law or the laws of this state or any other state	
That the proposer understands that any false statement made on this affidavit may be grounds for rejection of this pro	posal and
may subject the person signing it to criminal prosecution.	
That the proposer acknowledges that if it is later discovered that a person described above was convicted of or plec	l guilty to a
crime listed above, the proposer must notify the City of Mandeville within 10 days of discovery and cooperate fully within 10 days of discovery and discovery days are designed for the fully days of discovery days are designed for the fully days of discovery days are designed for the fully days of discovery days are designed for the fully days are designed for the	th any
City investigation.	
THUS DONE AND SIGNED at,	
on this day of, 20	
Signature of Affiant:	
Printed Name:	
Title:	
Company Name:	
SWORN TO AND SUBSCRIBED BEFORE ME	
this day of, 20	
Notary Public Signature:	
Printed Name:	
Notary ID or Bar Roll No.:	
My Commission Expires:	

ATTACHMENT D - CODE OF CONDUCT AFFIDAVIT

	ATE OF		
PA	ARISH/COUNTY OF		
	FORE ME, the undersigned authority, ersonally came and appeared:		
wł	no, after being by me duly sworn, deposed and said:		
Th	at he/she is the fully authorized representative of:		
th	e party submitting the foregoing proposal;		
Th	at he/she acknowledges the following City of Mandeville Code of Conduct and affirms compliance on behalf of the propose		
an	d its subcontractors:		
1.	No proposer or subcontractor shall offer or give any gratuity, favor, or anything of monetary value to any official,		
	employee, or agent of the City of Mandeville for the purpose of influencing favorable disposition of a proposal or subsequent contract.		
2.	No City employee or official shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest exists.		
3.	Any attempt to influence an official decision outside of proper channels may result in the disqualification of the proposal.		
4.	Proposers and subcontractors must comply with both the Louisiana Code of Governmental Ethics and the City of		
	Mandeville's Code of Conduct throughout the term of the contract.		
5.	The proposer agrees to flow down these standards to all lower-tier subcontractors and suppliers used for work under this		
	contract.		
TH	IUS DONE AND SIGNED at,		
on	this day of, 20		
Sig	gnature of Affiant:		
Pr	inted Name:		
Tit	tle:		
Co	ompany Name:		
SV	VORN TO AND SUBSCRIBED BEFORE ME		
th	isday of, 20		
No	otary Public Signature:		
Pr	inted Name:		
No	otary ID or Bar Roll No.:		
M	y Commission Expires:		

ATTACHMENT E - E-VERIFY AFFIDAVIT

STATE OF	
PARISH/COUNTY OF	
BEFORE ME, the undersigned authority, personally came and appeared:	
who, after being by me duly sworn, deposed and said	_ , :
That he/she is the duly authorized representative of:	
the proposer submitting the foregoing proposal.	. ,
That pursuant to Louisiana Revised Statute R.S. 38:	2212.10, the proposer affirms that:
The company is registered and participates in the company is registered.	ne status verification system (E-Verify) to verify that all
employees in the state of Louisiana are legal ci	tizens of the United States or are legal aliens;
2. The company shall require all subcontractors to submit to the company a sworn affidavit verifying compliance with R.S.	
38:2212.10;	
3. The company understands that any violation of t	his provision may result in the termination of the awarded contract
and may subject the company to liability for any	damages incurred by the City of Mandeville.
THUS DONE AND SIGNED at	 ,
on this, 20	
Signature of Affiant:	
Printed Name:	
Title:	
Company Name:	
SWORN TO AND SUBSCRIBED BEFORE ME	
this, 20	
Notary Public Signature:	
Printed Name:	
Notary ID or Bar Roll No.:	
My Commission Expires:	

ATTACHMENT F-VENDOR REGISTRATION FORM

Date:	City of Mandeville Vendor Registration				Vendor Number: City Use Only
Contact Information					
Company Name:	Company Name:				
FEIN: Attach IRS Form W-9					
Address:					
City, State, Zip:	City, State, Zip:				
Phone:					
Sales Contact Name:					
Email: Phone:					
Accounting Contact Name:					
Email: Phone:					
Business Information					
Products Provided:					
Services Provided:					
Insured: Attach COI	Yes	No	NA		
Licensed:	Yes	No	NA		
License Type:			License N	umber:	

ATTACHMENT G - SUSPENSION & DEBARMENT CERTIFICATION

Non-Federal Entity Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion The proposer certifies, by submission of this proposal, that neither it nor any of its principals:

- 1. Are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency;
- 2. Have, within a three-year period preceding this proposal, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- 3. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2) of this certification;
- 4. Have not had one or more public transactions (federal, state, or local) terminated for cause or default within the three-year period preceding this proposal.

Where the proposer is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

The proposer agrees to include this certification in all subcontracts and lower-tier covered transactions and understands that it has a continuing obligation to disclose any change in circumstances that would affect this status.

THUS DONE AND SIGNED thisday of
Signature of Authorized Certifying Official:
Printed Name:
Title:
Organization:

ATTACHMENT H - PROPOSER REFERENCES FORM

Proposers must provide references from at least three (3) public agencies for which the proposer has performed capital asset reconciliation, audit preparation, GASB compliance support, or related municipal accounting services within the past five (5) years.

Additional references may be submitted on a separate page if desired. Contact information must be current and accurate.

The City reserves the right to contact any reference listed to verify past performance, qualifications, and relevance of prior work.

Reference #1	
Agency Name:	
Contact Name:	
Title:	
Phone Number:	_
Email Address:	_
Contract Start/End Dates:	
Brief Description of Services Provided:	
Reference #2	
Agency Name:	
Contact Name:	
Title:	
Phone Number:	-
Email Address:	_
Contract Start/End Dates:	_
Brief Description of Services Provided:	
Reference #3	
Agency Name:	
Contact Name:	
Title:	
Phone Number:	-
Email Address:	_
Contract Start/End Dates:	_
Brief Description of Services Provided:	

ATTACHMENT I – SIGNING AUTHORITY AND CORPORATE RESOLUTION TEMPLATE

Each proposer must submit documentation confirming that the individual signing the proposal has legal authority to bind the proposing entity in contract.

Acceptable forms of documentation may include, but are not limited to:

- A corporate resolution adopted by the board of directors;
- · A limited liability company resolution or manager's certification;
- A partnership authorization signed by all general partners;
- · Or other legally sufficient proof of signatory authority. This

documentation must:

- Be signed and dated by a corporate officer, manager, partner, or equivalent;
- 2. Clearly identify the person who is authorized to execute contracts;
- 3. Include the full legal name of the business entity;
- 4. Match the signatory shown on the proposal forms.

If a proposal is signed by anyone other than a corporate officer and no valid proof of signatory authority is included, the proposal may be deemed non- responsive and rejected.

Proposers may use their own corporate form or may elect to use the Sample Corporate Resolution (Attachment I-1) provided on the following page.

I-1: SAMPLE CORPORATE RESOLUTION TEMPLATE

(MUST BE NOTARIZED IF THIS FORM IS USED - For use by corporations, LLCs, or other legal entities)

BE IT RESOLVED, that the following individual:
Name: Title:
Is hereby authorized and empowered, on behalf of [Legal Name of Company]:
To sign and submit proposals, execute contracts, and otherwise bind the above-named entity to agreements with the City of Mandeville, including the proposal submitted in response to the City's Request for Proposals for Capital Asset Schedule Review, Reconciliation & Remediation Services.
This resolution is adopted in accordance with applicable corporate governance documents and is intended to comply with Louisiana public procurement standards, including La. R.S. 38:2212(B)(5), which authorizes a public entity to require "proof of authority" when a proposal is signed by someone other than a corporate officer.
This authority shall remain in full force and effect until revoked by formal written notice, properly executed by an authorized officer or governing authority of the company.
Date of Resolution:
This resolution was passed by the entity's authorized governing body and is made a part of the official records.
Printed Name of Officer/Manager/Partner
Title
Signature
Date
NOTARY ACKNOWLEDGMENT (REQUIRED IF THIS FORM IS USED)
STATE OF PARISH/COUNTY OF
SWORN TO AND SUBSCRIBED BEFORE ME, the undersigned Notary Public, on this day of, 20 , by the above-named individual, who declared that they are duly authorized to execute this resolution.
Notary Public Signature
Printed Name: Notary ID or Bar Roll No.:
My Commission Expires:

ATTACHMENT J-POLITICAL CONTRIBUTIONS AFFIDAVIT

	F MANDEVILLE, LOUISI JANTTO CITY ORDINANO			
	STATE OF LOUISIANA PARISH OF			
BEFOF	RE ME, the undersigned a	uthority, personally came and a	ppeared:	
who, b	eing first duly sworn, did d	lepose and state:		
1.	1. That he/she is the duly authorized representative of:			
	(Company Name)	_		
2.	That in accordance with	n City of Mandeville Ordinance	No. 14-07, any person or entity v	vho enters into a contract with
	the City of Mandeville fo	or an amount exceeding ten tho	usand dollars (\$10,000), shall di	sclose all political
	contributions made wit	:hin the prior two (2) years to an	y current elected City official or	candidate for City office.
3.	Please check one of the	efollowing:		
	□No political contrib	utions have been made withi	n the past two (2) years to any	current elected official or
	candidate for City office.			
	□The following polition	cal contributions have been n	nade within the past two (2) ye	ears:
Recip	oient Name	Office Held or Sought	Date of Contribution	Amount
□	•	ovided herein is true and correct	to the best of affiant's knowledge	e, information, and belief.
Title:_				
Comp	any Name:			
SWOR	N TO AND SUBSCRIBED	before me this day o	of, 20	
NOTAF	RYPUBLIC			
Name:				
Comm	ission No.:			
Musar	mmission eynires:			

ATTACHMENT K - CONFLICT OF INTEREST DISCLOSURE AFFIDAVIT

STATE	OF			
PARISI	H/COUNTY OF	_		
BEFOR	E ME, the undersigned Notary Public, du	ıly commissioned	d and qualified in and for the parish/county and state	
aforesa	aid, personally came and appeared:			
(Name	of Affiant)			
who, af	ter being duly sworn, declared that:			
1.	He/she is the duly authorized represent	tative of:		
	(Name of Proposing Firm)			
2.	To the best of the affiant's knowledge, r	no officer, employ	yee, or elected official of the City of Mandeville has any	
	financial interest in the above-named firm, nor is there any existing relationship or transaction that could present a			nt a
	conflict of interest or the appearance	of a conflict.		
3.	The affiant affirms that no gifts, favors, o	or payments of any	ny kind have been made or promised to any City official or	•
	employee in connection with this RFP) .		
4.	If any potential or actual conflict of inte	rest arises at any 1	time during the term of this contract, the proposer shall	
	immediately disclose it in writing to th	e City of Mandevi	ille.	
5.	The affiant understands that failure to	disclose such info	ormation may result in the disqualification of this propos	sal
	or termination of any resulting contrac	ot.		
THUS	DONE AND SIGNED before me this	day of	, 20	
in	Parish/County, State of			
Signatı	ure of Affiant:			
Printed	d Name of Affiant:			
Title/P	osition:			
Name	of Proposing Firm:			
NOTAR	Y PUBLIC:			
Signatu	ıre:			
Printed	l Name:			
Mv Cor	mmission Expires:			

Professional Services Proposal for City of Mandeville

Request for Proposal - 2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services

August 6, 2025

Proposer

Carr, Riggs & Ingram 3850 North Causeway Blvd Ste 1400

Metairie, Louisiana 70002 Phone: 504.837.9116 Fax: 985.626.9767

Submitted by

Amy Verberne Partner AVerberne@CRladv.com

Kathleen Zuniga New Orleans SPU Partner-In-Charge KZuniga@CRIadv.com



†This is not a CPA Firm.

*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, LL.C.* ("CRI CPA"), CRI Advisors, LLC† ("CRI Advisors†" or "Advisors†", and Capin Crouse Advisors, LLC† ("Capin Crouse Advisors†") provide professional services. CRI CPA", Capin Crouse CPA", Capin Crouse Advisors†, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the ALCPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA" and Capin Crouse CPA" are licensed independent certified public accounting ("CPA") firms that separately provide attest services, as well as additional anality services, to their clients. CRI Advisors† are independently-owned CPA firms that provide attestation services separate from one another. CRI Advisors† and its subsidiaries, including Capin Crouse Advisors† and its subsidiaries, including Capin Crouse Advisors† provide attestation provide any approvide attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand CRI Advisors†, are of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA*, Capin Crouse CPA*, Capin Crouse Advisors†, and CRI Advisors†, as appropriate.

TABLE OF CONTENTS



Cover Letter	3
Firm's Understanding and Approach	4
Project Timeline with Staffing Assignments and Hour Estimates	7
Resumes	9
References	12
Attachment A - Proposal Certification Form	13
Attachment A.1 - Cost Proposal	15
Attachment B - Non-Collusion Affidavit	17
Attachment C - Affidavit of Past Criminal Convictions	18
Attachment D - Code of Conduct Affidavit	19
Attachment E - E-Verify Affidavit	20
Attachment F - Vendor Registration Form	21
Attachment G - Suspension and Debarment Certification	24
Attachment H - Proposer References Form	25
Attachment I - Signing Authority & Corporate Resolution	27
Attachment J - Political Contributions Affidavit	29
Attachment K - Conflict of Interest Disclosure Affidavit	30
CRI Family of Companies	31
Join Our Conversation	32



Dear RuthAnn Chadwick, CPPB:

We appreciate the opportunity to propose on consulting services for the City of Mandeville (the City). We are eager to establish a long-term partnership that delivers immediate and ongoing value through our tailored solutions and competitive fee structure. We have a deep-bench of governmental specialists and resources, and we have the staffing capacity and an established strategy and approach, which enable us to begin implementing consulting services quickly and efficiently.

At CRI, our dedicated team of over 2,000 professionals aligns their expertise with your specific needs, ensuring seamless service from the start. CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, our governmental sector represents nearly 40% of our business firm-wide. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients. We understand the level of responsibility involved with resolving recurrent audit issues and ensuring compliance with Government Accounting Standards Board (GASB) pronouncements, Louisiana Legislative Auditor (LLA) expectations, and Generally Accepted Accounting Principles (GAAP).

As a top-priority client, you will receive the very best that CRI has to offer and CRI believes in developing relationships by tailoring your service team to align their industry, service, and specialty skills with your needs. This customization is reinforced by our commitment to consistent staffing, which allows our dedicated teams to deliver the highest level of business acumen and knowledge to your organization.

Our partners bring over 7,500 years of collective business experience, focusing on delivering solutions that translate complex concepts into actionable insights. We strive to become trusted advisors by understanding your business and proactively contributing to your success. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

When you have CRI on your side, you have a **team of hundreds of government specialists** within reach with countless years of practice serving entities like yours. These specialists are made available to you to address any range of technical questions you might have, whether those questions be related to accounting guidance and technical standards, governance and structure, financial reporting, perspectives on other governments' interpretations, or whatever else it may be, we know that our experienced team can address your questions.

We look forward to the opportunity to showcase our commitment to innovation, expertise, and responsiveness as one of the fastest-growing firms in the U.S. Thank you for considering our proposal.

Sincerely,

Amy Verberne

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

amy D. Verberne

FIRM'S UNDERSTANDING AND APPROACH



From the RFP and the pre-proposal conference, we understand your team to express the following needs, requests, and/or issues. We've detailed our proposed approach below and are happy to discuss other related projects as they arise and upon request.

OBJECTIVES:

We understand the City of Mandeville is in need of a qualified, licensed CPA firm to conduct a comprehensive review, reconciliation, and remediation of the City's capital asset schedules in order to resolve recurrent audit issues and ensure compliance with Governmental Accounting Standards Board (GASB) pronouncements, Louisiana Legislative Auditor (LLA) expectations, and Generally Accepted Accounting Principles (GAAP). We acknowledge the need to complete the project no later than December 31, 2025, with final deliverables supporting FY25 year-end asset capitalization and audit readiness. We will fully address both the General Governmental Funds Capital Asset Schedule and the Enterprise Fund Capital Asset Schedule independently and in a manner that facilitates consolidated financial reporting and audit compliance.

We will also evaluate current practices and assist with the development of condition assessments and preservation cost documentation as required to support the modified approach for eligible infrastructure systems in accordance with GASB 34.

SCOPE OF NEEDS:

A. Review of Existing Records

- Conduct a comprehensive review of all existing fixed asset records, including those related to land, infrastructure, vehicles, buildings, equipment, IT systems, leasehold improvements, and intangible assets.
- Evaluate records for accuracy, consistency, and completeness.
- Ensure appropriate classification and treatment of non-depreciable assets (e.g., land, right-of- way) and evaluate grouped assets (e.g., streetlights, signage, sidewalks) to determine whether the modified or composite depreciation method is appropriate.
- Compare asset records against audited FY 2022–2024 and unaudited FY 2025 financial statements, general ledger data, invoices, purchase orders, and fixed asset ledgers.
- Review prior audit findings and management letters to identify previously cited discrepancies or compliance issues.
- Examine prior disposal records and retirement transactions to ensure that disposed assets are properly recorded.
- Review each capital asset schedule independently, ensuring that both are complete, accurate, and aligned with respective fund accounting principles.

B. Reconciliation

- Perform a line-item reconciliation of asset records to general ledger balances by category and fiscal year.
- Reconcile beginning balances and accumulated depreciation figures, identifying and resolving roll-forward errors.
- Verify asset existence, location, and condition through documentation review and coordination with departments for physical inspections of high-value or sensitive assets.
- Document all discrepancies and resolutions using a Reconciliation Matrix, which shall serve as a structured spreadsheet tool listing each asset line item alongside key reconciliation fields such as ledger value, recorded asset value, status flags (e.g., missing, duplicated, retired), correction notes, and supporting document references. The template must allow City staff and auditors to trace reconciliation decisions and serve as a durable audit trail for each asset under review.

FIRM'S UNDERSTANDING AND APPROACH



SCOPE OF NEEDS (Continued):

C. Error Identification and Correction

- Identify and document errors such as duplicate asset entries, incorrect asset classifications, improperly capitalized
 expenses, and assets that were fully depreciated but not retired.
- · Review depreciation methods and useful lives for compliance with GASB 34 and update as needed.
- Identify and correct any inconsistencies in capitalization thresholds, salvage values, and depreciation start dates.
- Provide a detailed Correction Log, which shall serve as a structured companion document to the Reconciliation Matrix.
 The Correction Log must include: the asset identifier, a description of the issue identified (e.g., misclassification, duplication, erroneous depreciation), the corrective action taken, justification for the adjustment, reference to the source documentation used to validate the correction, and the corresponding date of the adjustment. This log will act as an audit trail and internal record for all material modifications made to the capital asset schedule during the remediation process.
- Evaluate asset systems eligible for the modified approach under GASB 34. Advise on data requirements, develop
 procedures for periodic condition assessments, and assist in estimating annual maintenance/preservation costs.

D. Updated Schedule Preparation

- Develop a reconciled and fully auditable Final Capital Asset Schedule, formatted for both internal use and external audit support.
- The schedule shall include: unique asset ID, asset description, category (land, buildings, equipment, etc.), acquisition date, acquisition cost, accumulated depreciation, net book value, assigned department, funding source (if applicable), and asset location.
- Ensure alignment with Louisiana Legislative Auditor (LLA) reporting formats and categories.
- · Provide the schedule in both Excel and searchable PDF formats, with formulas and cell references intact.
- Recommend or propose software platforms or structured templates that support audit-traceable tracking of assets, ideally with compatibility for future integration into the City's existing or planned financial systems such as Tyler MUNIS.
- The Final Capital Asset Schedule shall present assets from the General Governmental Funds and the Enterprise Fund
 in clearly delineated sections or tabs to facilitate fund-specific reporting and audit validation. Each schedule must stand
 alone as complete and internally reconciled.

E. Deliverables

Deliverables will be required as identified in the 'Timeline' below. We will coordinate with the City staff and stakeholders to hold a formal meeting to review the final deliverables and present key findings, explain corrections and methodology, provide recommendations, and respond to questions to ensure a smooth transition to ongoing schedule maintenance.

We understand the requirement to provide the City with a clear, concise, auditable final schedule and the tools and knowledge to maintain the schedule well into the future.

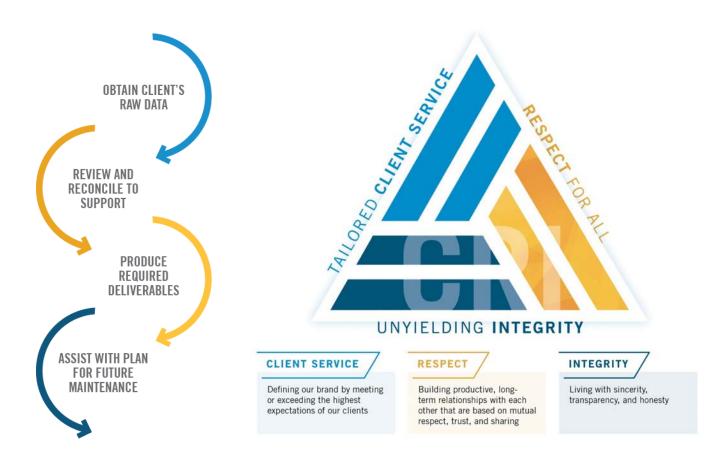
Our deliverables will also include a Modified Approach Support Memo to summarize the City's eligibility/readiness to implement the modified approach, including condition data requirements, cost documentation strategies, and sample reporting tables consistent with GASB 34 disclosures.

FIRM'S UNDERSTANDING AND APPROACH



APPROACH:

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CRI intends and is able to create capacity for one of our most experienced governmental consulting senior managers to devote the time necessary to complete the engagement timely and with the highest quality. He will have access to staffing as needed to perform lower-level tasks and will remain in communication regularly with the client and government consulting partner(s) responsible for the engagement.

PROJECT TIMELINE WITH STAFFING ASSIGNMENTS AND HOUR ESTIMATES



TIMELINE

CRI understands that the deliverables are critical to resolving current audit issues, establishing ongoing tracking mechanisms, and preparing the City for external audit review and fiscal year-end closeout and that the project must be completed by December 31, 2025. We will inform you immediately if there are any material barriers to timely performance, particularly those arising from delays in accessing historical documentation or staff availability. We understand that, under certain circumstances (such as the inability to obtain timely records, internal approvals, or staff access), we may submit a written request for a justified extension of interim or final deadlines, but we must do so in writing within two (2) business days of discovering the delay. Below is an approximate timeline expected for the project.

WORK TO BE PERFORMED	DATE
Appointment of audit firm	September 1, 2025
Review of Existing Records	September 2025 - October 2025
Reconciliation	September 2025 - October 2025
Interim Diagnostic Report	No later than October 15, 2025
Error Identification and Correction	October 2025 - November 2025
Draft Capital Asset Schedule	No later than November 22, 2025
Updated Schedule Preparation	November 2025 - December 2025
Final Capital Asset Schedule and Recommendations Report	No later than December 31, 2025
Exit Conference	January 2026 (or as scheduled)
Modified Approach Support Memo	January 2026

STAFFING ASSIGNMENTS

Resources: Staff, Partners and Offices

As a large firm, CRI has a vast quantity of resources available to serve on your engagement. With over 2,000 team members, including over 300 Partners, spread across 70 offices, we have ample resources to provide an extremely strong team of professionals to administer your program.







Over 350 of our professionals specialize in the government industry so we can tailor a team to your engagement that is selected from a deep-bench of knowledgeable and experienced experts. We thoroughly evaluate the capacity of our assigned team members and establish a plan to reassign the workloads of all key team members so that they can **focus their time and attention on your engagement**. With an agile team and the full support of our Industry Line Leader and the entire firm, we are able to make these changes quickly and effectively.

PROJECT TIMELINE WITH STAFFING ASSIGNMENTS AND HOUR ESTIMATES



STAFFING ASSIGNMENTS (CONTINUED)

Engagement Selection

To ensure we consistently maintain appropriate staffing capacity, we are very selective about the engagements we undertake. This ensures we focus on projects where we will thrive and execute to a high standard. When assessing our capacity and the staffing requirement for your engagement, based on our knowledge obtained from performing other consulting engagements, we verify that we have assigned highly-qualified individuals with capacity to dedicate to your project. Being selective about the work we take on is one of the ways that enables us to demonstrate and execute our firm's values.



The team selected to work on your engagement consists of two governmental consulting partners (Amy Verberne, CPA and Becky Hammond, CPA, CISA, CITP, CGAP), a governmental consulting senior manager (Kellson Jeffery, CPA), and staff members with sufficient, appropriate government experience and CPE to understand, enhance, and deliver quality input and insight on the engagement procedures. See the resumes provided below for our key engagement personnel.

As stated above in the 'Firm's Understanding and Approach' section, we intend to and are able to create the capacity necessary to complete the engagement timely and with the highest quality work that you would expect.

HOUR ESTIMATES

DELIVERABLE	ESTIMATED LABOR HOURS
Interim Diagnostic Report (including review of existing records and reconciliation)	
Draft Capital Asset Schedule (including error identification and correction)	
Final Capital Asset Schedule and Recommendations Report (including updated schedule preparation)	
Exit Conference (including all preparation, attendance, and follow-up of any questions, if necessary)	
Modified Approach Support Memo (including preparation and review with management)	
TOTAL HOURS	

Supplemental post-project implementation support can also be performed and would be at our standard rates by role, which can be found in Attachment A.1.

RESUMES



Amy Verberne, CPA

Consulting Partner
Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

AVerberne@CRIadv.com



Representative Clients

- St. Charles Parish Council
- Brazoria County, Texas CDBG-MIT Grant Administration
- · Lakeview Crime Prevention
- Slidell City Marshal
- Pennsylvania Housing
 Finance Agency Grant
 Administration (former client)
- St. Tammany Parish Internal Audit Consulting (former client)
- City of Covington (former client)
- Downtown Development District of New Orleans (former client)

Experience

Amy has over 24 years of experience in public accounting and in industry practice. Her significant public accounting experiences includes numerous government agencies, charter schools, non-profits, and nonpublic clients. Amy's work in industry has given her a deeper understanding of internal controls that can be used to assist her clients in reviewing and developing a successful set of internal controls.

Amy recently lead a firm-wide team that assisted the Pennsylvania Housing Finance Authority in administering an ARPA Homeowners Assistance Fund Grant of over \$350 million where organization, documentation, and strict adherence to processes were key to the success of the project.

Education, Licenses & Certifications

- BS, Accounting, Southeastern Louisiana University
- · MBA, Southeastern Louisiana University
- · Certified Public Accountant (CPA) Louisiana License

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- · Louisiana Society of Certified Public Accountants (LSCPA)
- Louisiana Association of Nonprofit Organizations (LANO)

CRI Firm Responsibilities

- Non-Profit Internal Inspector (Firm-wide)
- Non-Profit CMT Reviewer (Firm-wide)
- Single-Audit Engagement Quality Control Reviewer (Firm-wide)

RESUMES



Becky Hammond, CPA, CISA, CITP, CGAP

Consulting Partner
Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

BHammond@CRladv.com



Representative Clients

- Brazoria County, Texas ERA1 & ERA2
- Brazoria County, Texas Bluewater Highway
- St. Bernard Parish Housing
- · City of New Orleans
- St. Bernard Parish
- St. John the Baptist Parish
- New Orleans Regional Transit Authority
- Bogalusa City Schools
- Port of New Orleans
- Regional Planning Commission
- St. Bernard Parish District Attorney
- St. John the Baptist Parish District Attorney
- St. John the Baptist Parish Library
- Washington Parish Sheriff's Office
- Municipal and Traffic Court of New Orleans
- · Town of Pearl River
- · Capital Area Transit System
- · City Court of Bogalusa

Experience

With over 24 years of experience serving a wide variety of government clients, Becky has an exceptional level of technical expertise and has participated in several successful major projects. She is a founding member of our COVID-19 Task Force and she regularly reviews the latest guidance relating to COVID-19 funding, including the ERA program which she synthesized into a format that can be easily communicated and understood by our clients and consulting teams.

Becky led one of our first and largest CARES Act consulting engagements with Jefferson Parish where she oversaw the processing of \$70m of CARES Act funds. She also worked on the successful implementation of the ERA program for Brazoria County, Texas. Becky's experience provides exceptional insights into governmental operations and her ability to anticipate and prevent project difficulties and control weaknesses is highly valued and appreciated by her clients.

Education, Licenses & Certifications

- BS, Management, Accounting Major, Tulane University
- · Certified Public Accountant Louisiana License (CPA)
- Certified Information Systems Auditor (CISA)
- Certified Information Technology Professional (CITP)
- Certified Government Auditing Professional (CGAP)

Professional Affiliations

- Speaking Engagements: LCPA Governmental Accounting and Auditing Conference 2024, 2024 GASB and Single Audit Updates
- Accounting and Finance Women's Alliance, President
- American Institute of Certified Public Accountants (AICPA)
- AICPA Governmental Audit Quality Centers
- Institute of Internal Auditors
- ISACA (Information Systems Audit and Control Association)
- Louisiana Society of CPAs (LCPA) (Chair of the Governmental Accounting and Auditing Conference Committee)
- LCPA/AICPA Women to Watch Experienced Leader Award 2020

Firm Affiliations

Government & Public Sector Sub-Line Leader, Firm-wide

RESUMES



Kellson Jeffrey, CPAConsulting Senior Manager CRI Advisors, LLC

KJeffery@CRladv.com



Representative Clients

- St. Bernard Parish
 Government (including
 Department of Housing and
 Redevelopment)
- · St. Charles Parish
- · St. John the Baptist Parish
- Brazoria County, Texas CDBG-MIT Grant Administration
- Brazoria County, Texas Dunes Grant Administration
- Regional Planning Commission
- St. Bernard Parish District Attorney
- · Jefferson Parish (former client)
- Jefferson Parish Public School System (former client)
- St. John the Baptist Parish School Board (former client)
- Downtown Development
 District of New Orleans (former client)

Experience

Kellson has over 11 years of combined professional experience in public accounting and as the Director of Finance for a large local government. He has a proven record of being a responsible and successful leader of projects of all shapes and sizes. Kellson has provided expensive auditing and consulting services to a variety of non-public, not-for-profit and local government entities. He has vast hands-on knowledge of state and federal grant program compliance and administration.

Kellson manages the CDBG-Mitigation Program for Brazoria County, which requires him to work closely with County and City key management personnel and engineers in order to gather necessary information for the application and compliance requirements.

Education, Licenses & Certifications

- BS Business Administration, Accounting, Troy University
- Master of Accountancy, Troy University
- Certified Public Accountant Louisiana License (CPA)
- Certified Information Technology Professional (CITP)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- · Louisiana Society of Certified Public Accountants (LCPA)

REFERENCES



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION
St. John the Baptist Parish Robert Figuero, Jr. Chief Financial Officer	2022 - 2023 for December 31, 2021 and 2022	Capital Asset Reconciliation in Munis
City of Slidell Blair Ellinwood	2017 - Present	Pension, Lease, and SBITA review, activity, and calculations
St. Tammany Parish Annie Perkins, CPA Director of Finance	Jan 2022 - Dec 2023	Internal Audit Project
St. Tammany Parish Gina Hayes Chief Administrative Officer	Jun 2023 - Mar 2025	HUD CDBG-DR Hurricane Isaac Internal Audit Project
Washington Parish Sheriff's Office Lesa Henry Chief Civil Deputy	2024 - Present	Audit Preparation
Town of Pearl River Joe Lee Mayor	2022 - Present	Audit Preparation

See Attachment H for additional details regarding references.

ATTACHMENT A - PROPOSAL CERTIFICATION FORM



Page 23 of 36

ATTACHMENT A: PROPOSAL CERTIFICATION FORM

2025 Capital Asset Schedule Review, Reconciliation, & Remediation Services

The undersigned hereby certifies that the pricing, representations, and documentation submitted in response to the City of Mandeville's Request for Proposals (RFP) for 2025 Capital Asset Schedule Review, Reconciliation & Remediation Services are accurate, complete, and binding.

The Proposer agrees to furnish all labor, materials, supervision, technology tools, and professional services necessary to perform all work described in the RFP and any issued addenda, in accordance with applicable standards including:

- Governmental Accounting Standards Board (GASB) Statements 34, 87, 96, and 104
- Generally Accepted Accounting Principles (GAAP)
- Louisiana Legislative Auditor (LLA) guidance
- · The City's internal control, audit, and financial reporting policies

Required Pricing Forms

Pricing is submitted using the following required attachments:

2025 RFP Capital Asset Schedule Review, Reconciliation, & Remediation Services

 Attachment A.1 – Cost Proposal (Includes lump sum or not-to-exceed hourly rate pricing by task, and estimated reimbursables)

Pricing Representation

The undersigned certifies that:

- All proposed pricing is fully burdened, including but not limited to labor, travel, documentation, technology resources, and overhead.
- Any reimbursable expenses have been disclosed and are reasonable, appropriate, and limited to costs necessary for project delivery.
- No additional charges shall be incurred without prior written authorization from the City through a contract amendment or approved task order.

Validity of Proposal

This proposal shall remain valid and open for acceptance by the City for a period of 120 calendar days from the stated deadline for submission.

Acknowledgment of A	ddenda		
lacknowledge receip apply):	t of the following Addend	a issued by the City for th	is RFP (check all that
🛚 Addendum No. 1	☐ Addendum No. 2	☐ Addendum No. 3	☐ Other:

ATTACHMENT A - PROPOSAL CERTIFICATION FORM



ATTACHMENT A: PROPOSAL CERTIFICATION FORM

Proposer Information & Certification

LEGAL NAME OF PROPOSER / FIRM	CRI Advisors, LLC
MAILING ADDRESS	200 Greenleaves Blvd, Mandeville, LA 70448
PHONE NUMBER	985.626.8299
EMAIL ADDRESS	AVerberne@CRIadv.com
AUTHORIZED REPRESENTATIVE (PRINT)	Amy Verberne, CPA
TITLE OF AUTHORIZED REPRESENTATIVE	Partner
SIGNATURE	any D. Verberne
DATE	8/6/25

If the proposer is a corporation: Attach a certified corporate resolution or affidavit of authority. If a non-corporate entity: Attach equivalent documentation (e.g., operating agreement or notarized affidavit) showing authority of the signatory to bind the firm.

ATTACHMENT A.1 - COST PROPOSAL



ATTACHMENT A.1 COST PROPOSAL FORM

2025 RFP Capital Asset Schedule Review, Reconciliation & Remediation Services

Proposer Name: CRI Advisors, LLC	
Louisiana CPA License #: 4092	
Primary Contact Name: _Amy Verberne	
Email Address: AVerberne@CRIadv.com	
Phone Number: 985.626.8299	

Section 1 - Pricing Method (Check One)

☐ Lump Sum Proposal

☑ Hourly Rate / Not-to-Exceed (NTE) Proposal (Attach Rate Schedule by Staff Role)

Section 2 - Total Cost Summary

Deliverable / Task Description	Lump Sum Price (if applicable)	Hourly Est. Price (if applicable)
Interim Diagnostic Report (Due October 15, 2025)	\$	\$ 61,400
Draft Capital Asset Schedule (Due November 22, 2025)	\$	\$ 30,500
Final Capital Asset Schedule & Recommendations Report (Due December 31, 2025)	\$	\$ 12,600
Exit Conference and Final Handoff	\$	\$8,100_
TOTAL BASE PROJECT COST	\$	\$ 112,600

Section 3 – Optional Services (Phase 2 Implementation Support)

(Optional – Not included in base scoring but may be considered for follow-on work)

Optional Services	Price (Flator
	Hourly)
Periodic Asset Inventory Refreshes	\$ Hourly; see rates by role in table on next page
Training for City Staff	\$ Hourly; see rates by role in table on next page
System Integration or MUNIS Import Support	\$_Hourly; see rates by role in table on next page
Ongoing Schedule Maintenance Support	\$ Hourly; see rates by role in table on next page

Section 4 - Reimbursable Expenses

(Include only if not bundled in total pricing above)
Describe any reimbursables and estimated totals:

Mileage at standard IRS rates for engagement team travel as necessary to perform all procedures.

Estimated Total Reimbursables: \$ 2,300

2025 RFP Capital Asset Schedule Review, Reconciliation, & Remediation Services

Page 25 of 36

ATTACHMENT A.1 - COST PROPOSAL



The following rate schedule by staff role will be used for this project and subsequent post-project implementation support, if requested.

ROLE	HOURLY RATE
Partner	
Manager	
Senior	
Staff	

ATTACHMENT B - NON-COLLUSION AFFIDAVIT



ATTACHMENT B: NON-COLLUSION AFFIDAVIT

STATE OF _Louisiana
PARISH/COUNTY OF St. Tammany
BEFORE ME, THE UNDERSIGNED AUTHORITY, PERSONALLY CAME AND APPEARED <u>Amy Verberne</u> , WHO AFTER BEING BY ME DULY SWORN, DEPOSED AND SAID THAT
HE/SHE IS THE FULLY AUTHORIZED Partner OF CRI Advisors, LLC
(HEREINAFTER REFERRED TO AS VENDOR), THE PARTY WHO SUBMITTED A PROPOSAL FOR WHICH WAS RECEIVED BY CITY OF MANDEVILLE ON _August 6, 2025
AND SAID AFFIANT FURTHER SAID:
That vendor employed no person, corporation, firm, association or other organization, either directly or indirectly, to secure the
public contract under which he received payment, other than persons regularly employed by the vendor whose services in
connection with the public contract were in the regular course of their duties for vendor; and
That no part of the contract price received by vendor was paid or will be paid to any person, corporation, firm, association, or
other organization for soliciting the contract, other than the payment of their normal compensation to persons regularly
$employed \ by \ the \ vendor \ whose \ services \ in \ connection \ with \ the \ project \ were \ in \ the \ regular \ course \ of \ their \ duties \ for \ vendor.$
Said proposal is genuine and the vendor has not colluded, conspired or agreed directly or indirectly with any other vendor to offer a
sham or collusive proposal.
Said vendor has not in any manner, directly or indirectly, agreed with any other person to fix the proposal price of affiant or any
other vendor, or to fix any overhead, profit or cost element of said price, or that of any other vendor, to induce any other person
to refrain from providing a proposal.
Said vendor is not intended to secure an unfair advantage of benefit from The City of Mandeville or in favor of any person
interested in the proposed contract.
Cing Derbure
AUTHORIZED SIGNATURE
NOTARY PUBLIC /
SWORN TO AND SUBSCRIBED BEFORE METHIS DAY OF AUght, 2025
My commission expires: A dark
KYLE W. BERTHELOT Notary Public State of Louisiana Statewide Jurisdiction Notary ID # 146440 My Commission is for Life

2025 RFP Capital Asset Schedule Review, Reconciliation, & Remediation Services

Page 26 of 36

ATTACHMENT C - AFFIDAVIT OF PAST CRIMINAL CONVICTIONS



ATTACHMENT C - AFFIDAVIT OF PAST CRIMINAL CONVICTIONS

STATE OF Louisiana	
PARISH/COUNTY OF St. Tammany	
BEFORE ME, the undersigned authority, personally came and appeared:	
Amy Verberne	,
who, after being by me duly sworn, deposed and	said:
That he/she is the fully authorized representative CRI Advisors, LLC	of:
the party submitting the foregoing proposal;	

That, to the best of his/her knowledge, no individual or legal entity who is a proposed subcontractor or principal of the proposer has, within the past five (5) years, been convicted of, or has entered a plea of guilty or nolo contendere to any of the following crimes:

- Public bribery (R.S. 14:118)
- Extortion (R.S. 14:66)
- Corrupt influencing (R.S. 14:120)
- Money laundering (R.S. 14:230)
- . Theft, fraud, bribery, or related offenses under federal law or the laws of this state or any other state

That the proposer understands that any false statement made on this affidavit may be grounds for rejection of this proposal and may subject the person signing it to criminal prosecution.

That the proposer acknowledges that if it is later discovered that a person described above was convicted of or pled guilty to a crime listed above, the proposer must notify the City of Mandeville within 10 days of discovery and cooperate fully with any City investigation.

THUS DONE AND SIGNED at Covinton LA,
on this b day of August, 2021.
Signature of Affiant: Uny D Verberne
Printed Name: Amy D Verberne
Title: Partner
Company Name: Garr, Riggs : Ingram Jote CRI Advisors, LLC
SWORN TO AND SUBSCRIBED BEFORE ME
this day of Digids, 20%.
Notary Public Signature:
Printed Name: KYLEW. BERTHELOT otary Public
Notary ID or Bar Roll No.: State of Louisiana Atalewide Jurisdiction Notary ID # 146440
My Commission Expires: My Commission is for Life

2025 RFP Capital Asset Schedule Review, Reconciliation, & Remediation Services

Page 27 of 36

ATTACHMENT D - CODE OF CONDUCT AFFIDAVIT



ATTACHMENT D - CODE OF CONDUCT AFFIDAVIT
STATE OF Louisiana
PARISH/COUNTY OF St. Tammany
BEFORE ME, the undersigned authority, personally came and appeared:
Amy Verberne ,
who, after being by me duly sworn, deposed and said:
That he/she is the fully authorized representative of:CRI_Advisors, LLC, the party submitting the foregoing proposal;
That he/she acknowledges the following City of Mandeville Code of Conduct and affirms compliance on behalf of the proposer
and its subcontractors:
1. No proposer or subcontractor shall offer or give any gratuity, favor, or anything of monetary value to any official,
employee, or agent of the City of Mandeville for the purpose of influencing favorable disposition of a proposal or
subsequent contract.
2. No City employee or official shall participate in the selection, award, or administration of a contract if a real or apparent
conflict of interest exists.
3. Any attempt to influence an official decision outside of proper channels may result in the disqualification of the
proposal.
4. Proposers and subcontractors must comply with both the Louisiana Code of Governmental Ethics and the City of Code
Mandeville's Code of Conduct throughout the term of the contract.
5. The proposer agrees to flow down these standards to all lower-tier subcontractors and suppliers used for work under this
contract.
THUS DONE AND SIGNED at Construction LA
on this 6 day of And , 2025.
Signature of Affiant: any D Verberne
Printed Name: Amy D Vecbecae
Title: Partner
Company Name: CRI Advisors, LLC
//
SWORN TO AND SUBSCRIBED BEFORE ME
this 6 day of August , 2027.
Notary Public Signature:
Printed Name: KYLE W. BERTHELOT Notary Public Notary Publi
Notary ID or Bar Roll No.: State of Louisiana State wide Jurisdiction Notary ID #1 446440
My Commission Expires:

Page 28 of 36

ATTACHMENT E - E-VERIFY AFFIDAVIT



ATTACHMENT E - E-VERIFY AFFIDAVIT

ATAOTTI LETT L-L VERTI TATTIDAVI
STATE OF _Louisiana PARISH/COUNTY OF _St. Tammany
BEFORE ME, the undersigned authority, personally came and appeared:
Amy_Verberne, who, after being by me duly sworn, deposed and said:
That he/she is the duly authorized representative of:CRI Advisors, LLC,
the proposer submitting the foregoing proposal.
That pursuant to Louisiana Revised Statute R.S. 38:2212.10, the proposer affirms that:
1. The company is registered and participates in the status verification system (E-Verify) to verify that all
employees in the state of Louisiana are legal citizens of the United States or are legal aliens;
2. The company shall require all subcontractors to submit to the company a sworn affidavit verifying compliance with R.S.
38:2212.10;
$3. \ \ \text{The company understands that any violation of this provision may result in the termination of the awarded contract}$
and may subject the company to liability for any damages incurred by the City of Mandeville.
THUS DONE AND SIGNED at Colors LA
on this day of Argum, 2027.
Signature of Affiant: any D Verberne
Printed Name: Amy D Verberne
Title: Partner
Company Name: CRI Advisors, LLC
SWORN TO AND SUBSCRIBED BEFORE ME
this 6 day of Justin , 2014.
Notary Public Signature:
Printed Name: Network Public Notary Public Notary Public
Notary ID or Bar Roll No.: State vide Jurisdiction
My Commission Expires:

Page 29 of 36

ATTACHMENT F - VENDOR REGISTRATION FORM



ATTACHMENT F-VENDOR REGISTRATION FORM

Date: 8/6/25		ity of Mande ndor Registra			Vendor Number:						
Contact Information	Contact Information										
Company Name:	Name: CRI Advisors, LLC										
FEIN: Attach IRS Form W-9	See attached	See attached									
Address:	200 Greenleaves I	200 Greenleaves Blvd									
City, State, Zip:	Mandeville, LA 70	Mandeville, LA 70448									
Phone:	985.626.8299										
Sales Contact Name: Amy Verberne											
Email: AVerberne@CRIadv.com Phone: 985.626.8299											
Accounting Contact Name:	Accounting Contact Name: Amy Verberne										
Email: AVerberne@CRIa	ndv.com		Phone:	985.626.8299							
Business Information											
Products Provided: None											
Services Provided: Capit	tal Asset Schedule Rev	riew, Reconciliat	on, & Remed	diation Serv	rices						
Insured: Attach COI	Yes	No	NA								
Licensed:	Yes	No	NA								
License Type:			License N	umber:							

Page 30 of 36

ATTACHMENT F - VENDOR REGISTRATION FORM



Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for ins	structions and the latest info	ormation.				2016/01/01				
r guidance related to the purpose of Form W-9, see	Purpose of Form, below.									
on line 2.)	sregarded entity, enter the owner	's name on lin	e 1, and e	enter the	busines	s/disre	garde			
CRI ADVISORS LLC 2 Business name/disregarded entity name, if different from above.										
to distribute the state of the										
						certain entities, not individuals; see instructions on page 3):				
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.							Exemption from Foreign Account Tax Compliance Act (FATCA) reporting			
e instructions)			1 0000	aniy/			_			
providing this form to a partnership, trust, or estate in whi	ch you have an ownership intere	sification, st, check								
ber, street, and apt. or suite no.). See instructions.	Req	uester's name	and add	ress (op	tional)					
EEVIL CIR STE 200										
nd ZIP code										
, AL 36330			-							
number(s) here (optional)										
							_			
yer Identification Number (TIN)										
ppropriate box. The TIN provided must match the na	ame given on line 1 to avoid	Social s	ecurity n	umber	-	1 1	-			
or individuals, this is generally your social security n	umber (SSN). However, for a		-		-					
oprietor, or disregarded entity, see the instructions for	or Part I, later. For other				/**) <u> </u>					
loyer identification number (EIN). If you do not have a	a number, see How to get a	or			the set					
		Employe	er identifi	ication r	number					
	1. See also What Name and	9 9	- 4	6 2	5 0	6	1			
cation										
jury, I certify that:										
am subject to backup withholding as a result of a fail	ackup withholding, or (b) I hav lure to report all interest or div	ve not been vidends, or (notified c) the IR	by the I S has n	nternal otified	Reven me tha	ue t I a			
entered on this form (if any) indicating that I am exe	mpt from FATCA reporting is	correct.								
d to report all interest and dividends on your tax returnment of secured property, cancellation of debt, contrib	 For real estate transactions, i outions to an individual retirement 	tem 2 does r ent arrangem	not apply ent (IRA)	. For m	ortgage generally	intere	nents			
	Date	10/2	124	-						
	New line 3h has been	added to thi	s form.	flow			_			
tructions e to the Internal Revenue Code unless otherwise	required to complete this foreign partners, owners	line to indic	ate that aries wh	it has o	direct o	r indire he For	ct m W			
e to the Internal Revenue Code unless otherwise s. For the latest information about developments nd its instructions, such as legislation enacted	required to complete this foreign partners, owners to another flow-through change is intended to pri regarding the status of it	s line to indic , or beneficia entity in which ovide a flow s indirect for	cate that aries who ch it has through reign par	it has o en it pro an own entity tners, o	direct or ovides the nership with information	r indire he For interes ormati	ct m W st. Ti			
e to the Internal Revenue Code unless otherwise s. For the latest information about developments	required to complete this foreign partners, owners to another flow-through change is intended to pri regarding the status of it beneficiaries, so that it con requirements. For examp	s line to indice, or beneficial entity in white ovide a flow s indirect for an satisfy and ble, a partner	cate that aries who ch it has through reign par ny applic rship tha	it has on it pro an own entity tners, on able re- at has a	direct of ovides the nership with informers, porting ny indir	r indire he For interes ormation or ect for	et m W st. Th on eign			
to the Internal Revenue Code unless otherwise s. For the latest information about developments and its instructions, such as legislation enacted ned, go to www.irs.gov/FormW9.	required to complete this foreign partners, owners to another flow-through change is intended to pr regarding the status of it beneficiaries, so that it c requirements. For examp partners may be required	s line to indice, or beneficial entity in white ovide a flow indirect for an satisfy ar ole, a partner it to complet	cate that aries who ch it has through reign par ny applic rship tha e Sched	en it pro an own entity tners, o able re at has a lules K-	direct of ovides the nership with informers, porting ny indirections	r indire he For interes ormatio or ect for (-3. Se	et m W st. Th on eign			
e to the Internal Revenue Code unless otherwise s. For the latest information about developments nd its instructions, such as legislation enacted	required to complete this foreign partners, owners to another flow-through change is intended to pri regarding the status of it beneficiaries, so that it con requirements. For examp	s line to indice, or beneficial entity in white ovide a flow is indirect for an satisfy ar alle, a partner of the complet for Schedule	cate that aries who ch it has -through reign par ny applic rship tha e Sched es K-2 ar	it has a en it pro an own entity thers, c able re at has a ules K- nd K-3	direct of ovides the nership with info owners, porting ny indir 2 and h (Form 1	r indire the For interes ormatic or ect for (-3. Se 065).	et m W st. Th on eign e the			
The state of the s	or guidance related to the purpose of Form W-9, see ity/individual. An entry is required. (For a sole proprietor or disporting to an line 2.) RS LLC ne/disregarded entity name, if different from above. propriate box for federal tax classification of the entity/individual following seven boxes. It/sole proprietor	Go to www.irsgov/Pormw 9 for instructions and the latest into regulated to the purpose of Form W-9, see Purpose of Form, below. John line 2.) RS LLC merdisregarded entity name, if different from above. PRS LLC merdisregarded entity name, if different from above. Propropriate box for federal tax classification of the entity/individual whose name is entered on line 1.0 perported box for federal tax classification of the entity/individual whose name is entered on line following seven boxes. In/sole proprietor	reguldance related to the purpose of Form W-9, see Purpose of Form, below. Typindividual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 2). RS LLC Interpretate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Interpretate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Interpretate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Interpretation of the LC, unless it is a disregarded entity. A grant propriate code (C, S, or P) for the tax classification of the LC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate he tax classification of the LC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate he tax classification of the LC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate he tax classification of the LC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate he tax classification of the LC, unless it is a disregarded entity. The providing this form to a partnership, trust, or estate in which you have an ownership interest, check unless any foreign partners, owners, or beneficiaries. See instructions. Requester's name of the providing partners, owners, or beneficiaries. See instructions. The purpopriate box. The TIN provided must match the name given on line 1 to avoid for individuals, this is generally your social security number (SSN). However, for a prietor, or disregarded entity, see the instructions for Part I, later. For other solver length of the provided must match the name given on line 1 to avoid for individuals, this is generally your social security number (SSN). However, for a prietor, or disregarded entity, see the instructions for Part I, later.	reguldance related to the purpose of Form W-9, see Purpose of Form, below. Tryindrividual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and or on line 2) RS LLC Tryindrividual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and or on line 2) RS LLC Tryindrividual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and or on line 2) RS LLC Tryindrividual seven boxes. Tryindrividual seven boxes.	rguidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below. by/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the sole instruction of the owner. BELLC Proposition Second Partnership Partnership	rguidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below. try/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the busines on line 2.) RS LLC me/disregarded entity name, if different from above. proprietate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Sproprietate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Sproprietate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Sproprietate box for federal tax classification of the entity individual whose name is entered on line 1. Check he following seven boxes. Sproprietate box for federal tax classification of the entity should instead check the sproprietate box in the LC, unless it is a disregarded entity. A disregarded entity in the LC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box in the LC, unless it is a disregarded entity. A disregarded entity is not in the LC, unless it is a disregarded entity. A disregarded entity is not because (if ATC to box above and, in the entry space, enter the appropriate box in the LC, unless it is a disregarded entity. A disregarded entity is not because (if ATC to box above and in the entry special security in the sex instructions in the lax of	re guidance related to the purpose of Form W-9, see *Purpose of Form*, below. lyfindividual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disreg root line 2.) RS LLC nerdisregarded entity name, if different from above. propriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Propriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Propriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check he following seven boxes. Propriate box for federal tax classification of the composition of the LCD, composition of the composit			

CARR, RIGGS & INGRAM ®

ATTACHMENT F - VENDOR REGISTRATION FORM



							CA	ARRR-2		OP ID: JF
Ą	CORD'	EF	RTI	FICATE OF LIA	ABILIT	TY INS	URAN	CE		(MMDDYYYY) (05/2025
T	HIS CERTIFICATE IS ISSUED AS A	MAT	TER	OF INFORMATION ONLY	Y AND CO	ONFERS N	IO RIGHTS	IPON THE CERTIFICAT		
CB	ERTIFICATE DOES NOT AFFIRMAT ELOW. THIS CERTIFICATE OF INS EPRESENTATIVE OR PRODUCER, A	IVEL' SURA	y of NCE	R NEGATIVELY AMEND, DOES NOT CONSTITUT	EXTEND	OR ALTE	ER THE CO	VERAGE AFFORDED B	Y THE	E POLICIES
lf	MPORTANT: If the certificate holder SUBROGATION IS WAIVED, subject his certificate does not confer rights to	to th	he te	rms and conditions of th	ne policy,	certain po	olicies may			
	ns certificate does not confer rights to	o the		1-347-2631	CONTACT	Forrest J	J. Warren			
Whi P.O. Ente	ttaker-Warren Insurance Box 311283 erprise, AL 36331 rest J. Warren				PHONE (AJC, No. E	334-34	7-2631	FAX (AC, No):	334-39	93-2345
VII	est J. Halleli							DING COVERAGE		NAIC#
					INSURER A	Americ:	ental Casua an Casualt	Ity Company y Company of		20443
CRI	RED Advisors LLC, Carr, Riggs, & Ingram	Capi	tal, L	.L.C. &	INSURER E	. Contine	ental Insura	nce Company		35289
901	Boll Weevil Cir, Suite 200	I, L.L.	.6.		INSURER D					
EITTE	erprise, AL 36330				INSURER E					
					INSURER F					
CO	VERAGES CEF	RTIFIC	CAT	E NUMBER:				REVISION NUMBER:		
IN	HIS IS TO CERTIFY THAT THE POLICIES IDICATED. NOTWITHSTANDING ANY R ERTIFICATE MAY BE ISSUED OR MAY	EQUIR	REME	NT, TERM OR CONDITION	OF ANY O	CONTRACT	OR OTHER	DOCUMENT WITH RESPE	CT TO	WHICH THIS
E	XCLUSIONS AND CONDITIONS OF SUCH	POLI	CIES	LIMITS SHOWN MAY HAVE	BEEN REI	DUCED BY				
IR A	TYPE OF INSURANCE X COMMERCIAL GENERAL LIABILITY	ADDL INSD	WVD	POLICY NUMBER	M	MDDMM	MMDDMM	LIMIT	\$	1.000.00
М	CLAMS-MADE X OCCUR	l,	L.	6045711126		4107/2025	0410712020	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence)	\$	500.00
	COMMONINGE A COCCU	X	X	0040711120	ľ	110112023	01/0//2020		\$	15.00
								MED EXP (Any one person) PERSONAL & ADV INJURY	s	1,000,00
	GENL AGGREGATE LIMIT APPLIES PER:							GENERAL AGGREGATE	s	2,000,00
	POLICY PRO X LOC							PRODUCTS - COMPIOP AGG	s	2,000,00
	OTHER:							Emp Ben.	s	1,000,000
В	AUTOMOBILE LIABILITY							COMBINED SINGLE LIMIT (Ea accident)	\$	1,000,00
	ANYAUTO SCHEDULED	X	X	6045711112	0.	1/07/2025	01/07/2026	BODILY INJURY (Per person)	\$	
	OWNED AUTOS ONLY AUTOS HIRED AUTOS ONLY AUTOS ONLY							BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	s	
С	X IIMBREILALIAR X OCCUP	Н			\rightarrow			FIGU GOOLIDDDIAG	\$	22,000,00
	EXCESS LIAB CLAIMS-MADE	X	χ	6045711143	0.	1/07/2025	01/07/2026		Ť	22,000,000
	DED X RETENTIONS 10000							//ourconic	s	
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY							X PER OTH-		
	ANY PROPRIETOR/PARTNERIEXECUTIVE	N/A	X	6045689709	12	2/31/2024	12/31/2025	EL EACH ACCIDENT	s	1,000,00
	(Mandatory in NH)							E.L. DISEASE - EA EMPLOYEE	\$	1,000,00
_	DESCRIPTION OF OPERATIONS below	H	H		\rightarrow	_		EL DISEASE - POLICY LIMIT	\$	1,000,00
Cer bas	CRIPTION OF OPERATIONS / LOCATIONS / VEHIC tificate holder is additional insur is where required by written con	ed or	nac	rimary, non-contributo	orv	ffached if mor	e space is requi	ed)		
DESC	DED X PETEITIONS 100000 WORKERS COMPRISATION AND BRIDDYSS VIABITY Y/N ANY PROPRIET COMPARTMENDERCUTIVE OFFICENSISES FICULODED If yes, secribe under DESCRIPTION OF OPERATIONS JOCATIONS J/EMO CRIPTION OF OPERATIONS / LOCATIONS / I/EMO CRIPTION OF OPERATIONS / I/EMO CRIPTION OPERATIONS / I/EMO CRIPTION OPERATION OPERATI	N/A	X	6045689709 0 101, Additional Remarks Schedurrimary, non-contribute	ale, may be at	2/31/2024	12/31/2025	EL EACH ACCIDENT EL DISEASE - EA EMPLOYEE EL DISEASE - POLICY LIMIT	•	
CEI	RTIFICATE HOLDER				CANCE	LLATION				
				CITYMAN						
	City of Mandeville Its Officers, Agents,				THE E	EXPIRATION	DATE TH	ESCRIBED POLICIES BE C EREOF, NOTICE WILL E LY PROVISIONS.		
	Employees & Volunteers 3101 E Causeway Appro				AUTHORIZ	ED REPRESE	NTATIVE			
	Mandeville, LA 70448	dUII			1 1	511				
	munustrino, en 19440				Jow	13. War				

© 1988-2015 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

ACORD 25 (2016/03)

ATTACHMENT G - SUSPENSION AND DEBARMENT CERTIFICATION



ATTACHMENT G – SUSPENSION & DEBARMENT CERTIFICATION

Non-Federal Entity Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion The proposer certifies, by submission of this proposal, that neither it nor any of its principals:

- Are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from
 participation in this transaction by any federal department or agency;
- 2. Have, within a three-year period preceding this proposal, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2) of this certification;
- 4. Have not had one or more public transactions (federal, state, or local) terminated for cause or default within the threeyear period preceding this proposal.

Where the proposer is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

The proposer agrees to include this certification in all subcontracts and lower-tier covered transactions and understands that it has a continuing obligation to disclose any change in circumstances that would affect this status.

THUS DONE AND SIGNED this 6th day of <u>August</u> , 20 <u>25</u> .	
Signature of Authorized Certifying Official: Amy D. Verberne	
Printed Name: _ Amy Verberne	_
Title: Partner	_
Organization: CRI Advisors, LLC	

Page 31 of 36

ATTACHMENT H - PROPOSER REFERENCES FORM



ATTACHMENT H - PROPOSER REFERENCES FORM

Proposers must provide references from at least three (3) public agencies for which the proposer has performed capital asset reconciliation, audit preparation, GASB compliance support, or related municipal accounting services within the past five (5) years.

Additional references may be submitted on a separate page if desired. Contact information must be current and accurate.

 $The {\it City reserves the right to contact any reference listed to verify past performance, qualifications, and relevance of prior work.}$

Reference #1
Agency Name: St. John the Baptist Parish
Contact Name: Robert Figuero, Jr.
Title: Chief Financial Officer
Phone Number: 985.652.9569 ext 1242
Email Address: _r.figuero@stjohn-la.gov
Contract Start/End Dates: 2022 - 2023 for December 31, 2021 and 2022
Brief Description of Services Provided:
Assistance with capital assets reconciliation in Munis Capital Asset Module (assisted with reconciliation of
_ detailed assets in underlying subledger module to assets purchased in general ledger)
Reference #2
Agency Name: City of Slidell
Contact Name: Blair Ellinwood
Title: Director of Finance
Phone Number: 985.640.7284
Email Address: bellinwood@cityofslidell.org
Contract Start/End Dates: 2017 - Present
Brief Description of Services Provided:
Pension calculation review; performance of lease calculations; and annual review of SBITA activity
resistant discussion review, performance or rease emountaines, and annual review of our review,
Reference #3
Agency Name: St. Tammany Parish
Contact Name: Annie Perkins, CPA
Title: Director of Finance
Phone Number: 985.898.2513
Email Address: alperkins@stpgov.org
Contract Start/End Dates: _Jan 2022 - Dec 2023
Brief Description of Services Provided:
Perform internal control examination to document and evaluate existing internal controls and identify areas
of risk for Parish entity-level controls, finance department, grants department, human resources department,
permits and planning department, and procurement department.

Page 32 of 36

ATTACHMENT H - PROPOSER REFERENCES FORM



ATTACHMENT H - PROPOSER REFERENCES FORM

Proposers must provide references from at least three (3) public agencies for which the proposer has performed capital asset reconciliation, audit preparation, GASB compliance support, or related municipal accounting services within the past five (5) years.

Additional references may be submitted on a separate page if desired. Contact information must be current and accurate.

The City reserves the right to contact any reference listed to verify past performance, qualifications, and relevance of prior work

work.
Reference #1
Agency Name: St. Tammany Parish
Contact Name: Gina Hayes
Title: Chief Administrative Officer
Phone Number: <u>985.898.2445</u>
Email Address: gthayes@stpgov.org
Contract Start/End Dates: Jun 2023 - Mar 2025
Brief Description of Services Provided:
_Internal audit services related to HUD CDBG-DR Hurricane Isaac grant funds related to procurement,
_expenditures, and other compliance requirements.
Reference #2
Agency Name: Washington Parish Sheriff's Office
Contact Name: Lesa Henry
Title: Chief Civil Deputy
Phone Number: 985.839.3434 ext 1016
Email Address: lhenry@wpso.la.gov
Contract Start/End Dates: 2024 - Present
Brief Description of Services Provided:
Audit preparation including capital assets schedule maintenance, depreciation calculations, financed
purchase and SBITA calculations
Reference #3
Agency Name: Town of Pearl River
Contact Name: <u>Joe Lee</u>
Title: Mayor
Phone Number: _985.863.5800
Email Address: _mayor.lee@townofpearlriver.net
Contract Start/End Dates: _2022 - Present
Brief Description of Services Provided:
_Audit preparation including capital assets schedule maintenance and depreciation calculations

Page 32 of 36

ATTACHMENT I - SIGNING AUTHORITY AND CORPORATE RESOLUTION



As a listed member of CRI Advisors, LLC as filed with the Louisiana Secretary of State, Kathleen Zuniga has legal authorization to bind the firm. See the Louisiana Secretary of State Record below.

State of Louisiana Secretary of State



COMMERCIAL DIVISION 225.925.4704

<u>Fax Numbers</u> 225.932.5317 (Admin. Services) 225.932.5314 (Corporations) 225.932.5318 (UCC)

 Name
 Type
 City
 Status

 CRI ADVISORS, LLC
 Limited Liability Company (Non-Louisiana)
 WILMINGTON
 Active

Previous Names

Business: CRI ADVISORS, LLC

Charter Number: 46358702Q Registration Date: 2/25/2025

Domicile Address

1209 ORANGE STREET

STE

WILMINGTON, DE 19801

Mailing Address

1000 E. PRESTON AVENUE

STE 200

SHREVEPORT, LA 71105

Principal Business Office

901 BOLL WEEVIL CIRCLE

STE 200

ENTERPRISE, AL 36330

Registered Office in Louisiana

1000 E. PRESTON AVENUE

STE 200

SHREVEPORT, LA 71105

Principal Business Establishment in Louisiana

1000 E. PRESTON AVENUE

STE 200

SHREVEPORT, LA 71105

Status

Status: Active

Annual Report Status: In Good Standing

Qualified: 2/25/2025 Last Report Filed: N/A

Type: Limited Liability Company (Non-Louisiana)

Registered Agent(s)

ATTACHMENT I - SIGNING AUTHORITY AND CORPORATE RESOLUTION



Agent: THOMAS SIMMS

Address 1: 1000 E. PRESTON AVENUE

Address 2: STE 200

City, State, Zip: SHREVEPORT, LA 71105

Appointment Date:

2/25/2025

Officer(s) Additional Officers: No

Officer: WILLIAM CARR Title: Manager, Member Address 1: 901 BOLL WEEVIL CIRCLE

Address 2: STE 200

City, State, Zip: ENTERPRISE, AL 36330

Officer: KATHLEEN ZUNIGA Title: Member

Address 1:

3850 CAUSEWAY BLVD Address 2: **SUITE 1400**

City, State, Zip: METAIRIA, LA 70002

Amendments on File (1)

Description	Date
Appointing, Change, or Resign of Officer	3/26/2025

Print

ATTACHMENT J - POLITICAL CONTRIBUTIONS AFFIDAVIT



ATTACHMENT J-POLITICAL CONTRIBUTIONS AFFIDAVIT

-				
	OF MANDEVILLE, LOUISI JANTTO CITY ORDINANO			
STATE	OFLOUISIANA			
PARIS	HOF St. Tammany			
BEFO	RE ME, the undersigned a	uthority, personally came and	appeared:	
_Amy	V Verberne			
who, b	eing first duly sworn, did d	epose and state:		
1.	That he/she is the duly a	uthorized representative of:		
	_CRI Advisors, LLC			<u>=</u>
	(Company Name)			
2.	That in accordance with	n City of Mandeville Ordinanc	e No. 14-07, any person or entit	y who enters into a contract with
	the City of Mandeville fo	or an amount exceeding ten th	ousand dollars (\$10,000), shall	disclose all political
	contributions made wit	hin the prior two (2) years to a	any current elected City official	or candidate for City office.
3.	Please check one of the	e following:		
		T0	i	
	MNo political contrib	utions have been made wit	hin the past two (2) years to a	ny current elected oπicial or
	candidate for Ci	ty office.		
	☐The following politi	cal contributions have beer	made within the past two (2)	years:
P 5000				THE SHARWARD SALE AND ADDRESS OF THE PARTY O
Reci	pient Name	Office Held or Sought	Date of Contribution	Amount
X	That the information pro	ovided herein is true and corre	ct to the best of affiant's knowle	dge, information, and belief.
Signa	ture of Affiant: Amy	D Verberre		
	d Name: Amy Verber			
	Partner	•••		
	any Name: CRI Advis	ors LLC		
	oany Name: <u>CRI Advis</u>		1.1	
SWO	oany Name: _CRI Advis		y of Synd, 2025.	
			y of Donal , 2075.	
	RN TO AND SUBSCRIBED	D before me this da	geneting	
NOTA	RN TO AND SUBSCRIBED	before me this da	geneting	
NOTA Name Comm	RN TO AND SUBSCRIBED	before me this da	on the same of the	

Page 31 of 36

ATTACHMENT K - CONFLICT OF INTEREST DISCLOSURE AFFIDAVIT



ATTACHMENT K - CONFLICT OF INTEREST DISCLOSURE AFFIDAVIT

STATE OF Louisiana
PARISH/COUNTY OF St. Tammany
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the parish/county and state
aforesaid, personally came and appeared:
_Amy Verberne
(Name of Affiant)
who, after being duly sworn, declared that:
1. He/she is the duly authorized representative of:
_CRI Advisors, LLC
(Name of Proposing Firm)
2. To the best of the affiant's knowledge, no officer, employee, or elected official of the City of Mandeville has any
financial interest in the above-named firm, nor is there any existing relationship or transaction that could present a
conflict of interest or the appearance of a conflict.
3. The affiant affirms that no gifts, favors, or payments of any kind have been made or promised to any City official or
employee in connection with this RFP.
4. If any potential or actual conflict of interest arises at any time during the term of this contract, the proposer shall
immediately disclose it in writing to the City of Mandeville.
5. The affiant understands that failure to disclose such information may result in the disqualification of this proposal
or termination of any resulting contract.
THUS DONE AND SIGNED before me this day of August, 2025
in St. Tammy Parish/County, State of June .
Signature of Affiant: any O Verberne
Printed Name of Affiant: Amy Diverberne
Title/Position: Partner/
Name of Proposing Firm: CRY Advisors, LLC
NOTARY PUBLIC:
Signature: KYLE W. BERTHELOT Notary Public.
Printed Name: State of Louisiana State of Louisian
My Commission Expires My Commission is for Life
ν

Page 32 of 36

CRI FAMILY OF COMPANIES





Auditwerx* - Specializing in compliance and attestation services including SOC 1®*, SOC 2®, SOC 2+®, SOC 3®, SOC for Cybersecurity, CMMC, and PCI Data Security Standard (PCI DSS) assessments. Auditwerx* delivers in-depth reports with tailored results that help organizations grow their business.



CRI Advanced Analytics - CRI Advanced Analytics transforms complex data challenges into actionable insights with tailored analytics solutions. Their user-friendly, interactive dashboards integrate advanced algorithms, helping organizations forecast trends, optimize decisions, and drive growth.



CRI M&A Advisors - Working with companies generating \$10 million to \$250 million in annual revenue, CRI M&A Advisors provides customized strategies and hands-on support to prepare, position, and maximize value in complex transactions.



CRI TPA Services - CRI TPA Services assumes your compliance burden as a retirement plan sponsor by fulfilling all fiduciary requirements and filing your annual 5500 series returns, determining distribution eligibility, conducting non-discrimination testing, and providing detailed quarterly account statements.



Level Four Group Services - Level Four Group takes a proactive, team-based approach to financial advice, working alongside your CRI tax adviser to deliver comprehensive solutions tailored to your personal and business needs. By integrating specialized expertise and anticipating market complexities, we provide holistic wealth management strategies to simplify the complex and empower you to make informed decisions that help secure your financial future.



Paywerx - Paywerx provides comprehensive payroll and workforce management solutions for organizations of any size via an easy-to-use and intuitive interface that streamlines communication at every level.



The Preferred Legacy National Trust Bank - Their network of professionals provide a tailored approach to trustee and fiduciary services coupled with family and philanthropy planning, household financial management, and advisory services for high-net-worth individuals and families.



CRI Simple Numbers - With precise, straightforward data, CRI Simple Numbers works alongside entrepreneurs to solve complex financial issues and fine-tune the economic engine of their business by turning actionable insights into sustainable profitability.



ProSport Accountants - They offer specialized tax and accounting services for athletes and entertainers. Our team navigates the complexities of multi-state and international income, providing personalized tax preparation, accounting, and business management. Trust ProSport Accountants—The Tax Pro for the Pros®.

JOIN OUR CONVERSATION



We know that some information that makes perfect sense to an advisor may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on CRIadv.com and across all our many social channels.

FOLLOW CRI ON SOCIAL MEDIA @CRIADVISORS













SUBSCRIBE TO THE CRI E-NEWSLETTER

CRIADV.COM/NEWSLETTER-SIGNUP

CRI: FROM FOUNDATION TO FUTURE

Over a quarter-century, Carr, Riggs & Ingram has not just grown, but transformed. Now standing proudly among the top 25 firms in the U.S., our trajectory is steeped in innovation, shaping us into the firm of tomorrow—today. Our growth isn't merely a timeline; it's a testament to our entrepreneurial and pioneering spirit. As we harness cutting-edge technology and lead through industry evolution, our commitment to delivering actionable insights and solutions rooted in our founding principles of tailored Client service, Respect for all, and unyielding Integrity remains unwavering. As we look to the horizon, we at CRI are poised to redefine what's possible, and we invite our clients, old and new, to join us in shaping the future.



IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more. itfigurespodcast.com

Top 25 Accounting Firm - #1 Accounting Firm in the Gulf Coast Region



Res 25-50

THE	FOLLOWIN	G RES	SOLUTION	WAS	SPONSORED	BY	COUNCIL	MEMBER
		AND	MOTION	ED FO	OR ADOPTION	BY	COUNCIL	MEMBER
	;	SEC	ONDED	FOR	ADOPTION	BY	COUNCIL	MEMBER

RESOLUTION NO. 25-50

A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF MANDEVILLE ACCEPTING THE RECOMMENDATION OF THE AUDIT
COMMITTEE TO CONTRACT WITH KUSHNER LAGRAIZE, FOR THE PURPOSE
OF CONDUCTING A FINANCIAL AUDIT FOR THE CITY OF MANDEVILLE AS OF
AND FOR THE FISCAL YEAR ENDING AUGUST 31, 2025, AND AUTHORIZING THE
MAYOR TO EXECUTE AN AGREEMENT AND PROVIDING FOR OTHER MATTERS
IN CONNECTION THEREWITH

WHEREAS, Section 2-08 of the City of Mandeville's Home Rule Charter specifically grants the City Council the authority to engage an accounting firm to provide an annual independent audit of the City's financial statements; and

WHEREAS, The Mandeville City Council solicited proposals to engage an accounting firm to provide an annual independent audit through the attached RFP specifications with the deadline for submittals of September 10, 2025; and

WHEREAS, the City of Mandeville received five proposals for furnishing all labor, materials and equipment and performing all work necessary to complete the City's annual financial audit per the RFP specifications; and

WHEREAS, the appointed Criteria Review Committee reviewed all proposals under the guidance of the Purchasing Agent, the Director of Finance, and the RFP specifications; and

WHEREAS, the committee members discussed the consensus scores of the top scoring firms. Reference is made to the recommendation of the Louisiana Legislative Auditor regarding time of engagement of CPA firms. LLA's Best Practices advises that "auditor rotation is recommended because it will ensure that a fresh "set of eyes" will periodically look at the local auditee's transactions".

THEREFORE, it is for this reason, the Criteria Review Committee recommends that Kushner LaGraize is awarded the contract for the City of Mandeville's Auditing Services for Fiscal Year ending August 31, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Mandeville in regular session assembled on the 25th day of September, 2025 acting pursuant to the recommendation of the Criteria Review Committee assigned to reviewing the proposals, that proposal for the City's annual financial audit for Fiscal Year ending each August 31, 2025 be accepted and a contract awarded to Kushner LaGraize.

BE IT FURTHER RESOLVED, that the City Council of the City of Mandeville hereby authorize the Mayor to execute an agreement between the City of Mandeville and Kushner LaGraize.

With the above resolution having been properly introduced and duly seconded, the vote was as follows:

AYES: NAYS: ABSTENTIONS: ABSENT:		
and the resolution was declared adopted this	day of September, 2025.	
Alicia Watts Clerk of Council	Jason Zuckerman Council Chairman	



2025 RFP - INDEPENDENT AUDITING SERVICES City of Mandeville

Project documents obtained from www.CentralBidding.com 26-Aug-2025 08:26:35 AM



REQUEST FOR PROPOSALS: INDEPENDENT AUDITING SERVICES

CITY OF MANDEVILLE, LOUISIANA

The City of Mandeville is issuing a Request for Proposals (RFP) to solicit sealed proposals from qualified certified public accounting firms. The purpose is to secure independent financial and compliance audit services for the fiscal year that ends on August 31, 2025

Proposal Submission Deadline: September 10, 2025

Issued 8/20/25, Finance Department, City of Mandeville

1. Table of Contents

2.	INTRODUCTION	2
3.	SCHEDULE OF EVENTS	3
4.	SCOPE & STATEMENT OF WORK	3
5.	PROPOSAL REQUIREMENTS	5
6.	INQUIRIES	7
7.	SUBMISSION INSTRUCTIONS	8
8.	EVALUATION CRITERIA	9
9.	ENGAGEMENT LETTER	10
10.	PROPOSAL GUARANTEE/BOND	10
11.	PROPOSAL SUBMISSION CHECKLIST	11
ATT	ACHMENT A: PROPOSAL CERTIFICATION FORM	12
ATT	ACHMENT A.1: COST PROPOSAL FORM	13
ATT	ACHMENT B: NON-COLLUSION AFFIDAVIT	14
ATT	ACHMENT C: AFFIDAVIT OF PAST CRIMINAL CONVICTIONS	15
ATT	ACHMENT D: CODE OF CONDUCT AFFIDAVIT	16
ATT	ACHMENT E: E-VERIFY AFFIDAVIT	17
ATT	ACHMENT F: VENDOR REGISTRATION FORM	18
ATT	ACHMENT G: SUSPENSION & DEBARMENT CERTIFICATION	19
ATT	ACHMENT H: PROPOSER REFERENCES FORM	20
ATT	ACHMENT I: SIGNING AUTHORITY AND CORPORATE RESOLUTION TEMPLATE	21
l-1:	SAMPLE CORPORATE RESOLUTION TEMPLATE	22
ATT	ACHMENT J: POLITICAL CONTRIBUTIONS AFFIDAVIT	23
ATT	ACHMENT K: CONFLICT OF INTEREST DISCLOSURE AFFIDAVIT	24

2. INTRODUCTION

The City of Mandeville is requesting sealed proposals from qualified certified public accounting firms (hereinafter "Firm" or "Proposer") to perform independent financial and compliance audit services for the fiscal year ending August 31, 2025. The successful Proposer shall conduct the audit in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards issued by the Comptroller General of the United States (commonly referred to as the Yellow Book), and the requirements of the Louisiana Legislative Auditor (LLA).

In addition to performing the annual financial statement audit, the selected Firm shall perform all procedures prescribed by the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUP), Version 7. If the City expends \$750,000 or more in federal funds during the audit period, the Firm shall also conduct a Single Audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Subpart F (Uniform Guidance).

The City further expects the selected Firm to provide technical assistance related to the implementation and financial reporting requirements of applicable Governmental Accounting Standards Board (GASB) pronouncements, including but not limited to GASB Statement No. 87 (Leases), GASB Statement No. 96 (Subscription-Based Information Technology Arrangements), and any additional standards applicable during the engagement term.

This Request for Proposals (RFP) is issued pursuant to the authority granted under Louisiana law governing the procurement of professional services. The award of a contract resulting from this RFP is subject to the availability of funds and the execution of a contract acceptable to the City.

A. Definitions & Acronyms

For purposes of this Request for Proposals, the following terms and acronyms shall have the meanings indicated below:

- City Refers to the City of Mandeville, Louisiana.
- Council The elected City Council of the City of Mandeville.
- Firm The Proposer or certified public accounting firm responding to this RFP.
- **GAAS** Generally Accepted Auditing Standards as established by the American Institute of Certified Public Accountants (AICPA).
- **GASB** Governmental Accounting Standards Board, the independent organization that establishes accounting and financial reporting standards for U.S. state and local governments.
- **GAS** Government Auditing Standards, also known as the "Yellow Book," issued by the U.S. Government Accountability Office (GAO).
- **LLA** Louisiana Legislative Auditor, the state agency responsible for overseeing financial audits and agreed-upon procedures performed on local governments in Louisiana.
- RFP Request for Proposals.
- **SAUP** Statewide Agreed-Upon Procedures as prescribed by the Louisiana Legislative Auditor. The current applicable version is Version 7.
- **SEFA** Schedule of Expenditures of Federal Awards.

- **Single Audit** An audit conducted in accordance with Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as codified in 2 CFR Part 200.
- **Uniform Guidance** Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), which governs federal grant management, including audit requirements for entities expending federal funds.

3. SCHEDULE OF EVENTS

The following timeline has been established for this solicitation. The City of Mandeville reserves the right to modify any part of this schedule through formal addenda issued via the official bid platform.

EVENT	DATE / TIME	
RFP RELEASE DATE	August 18, 2025	
OPTIONAL PRE-PROPOSAL CONFERENCE	August 27, 2025, 11:00 AM, MANDEVILLE CITY COUNCIL CHAMBERS	
DEADLINE TO SUBMIT WRITTEN QUESTIONS	September 3, 2025	
FINAL ADDENDUM ISSUED BY CITY	September 5, 2025	
PROPOSAL SUBMISSION DEADLINE	September 10, 2025	
ANTICIPATED CONTRACT AWARD	September 25, 2025	
FINAL AUDIT REPORT SUBMISSION DEADLINE	February 27, 2026	

All times are Central Standard Time (CST). Any changes to the above schedule will be published via formal addenda on the City's designated bid platform at www.centralbidding.com. It is the responsibility of each proposer to monitor the platform and ensure their proposal reflects all issued addenda

4. SCOPE & STATEMENT OF WORK

A. Annual Financial Audit

The selected Firm shall perform an independent audit of the financial statements of the City of Mandeville for the fiscal year ending August 31, 2025. The audit shall be conducted in accordance with:

- Generally Accepted Auditing Standards (GAAS),
- Government Auditing Standards (GAS or Yellow Book),
- Applicable standards and guidance issued by the Louisiana Legislative Auditor (LLA).

The audit shall encompass all funds and account groups of the City of Mandeville, including both governmental and proprietary funds. The engagement shall also include a review of the City's internal control structure and compliance with applicable laws and regulations to the extent required by GAS.

The auditor shall render an opinion on the fair presentation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). If an unmodified opinion cannot be expressed, the reasons for the qualification shall be disclosed. All financial statements and related notes shall be prepared in accordance with GASB standards.

The auditor shall assist with the preparation of the City's Basic Financial Statements (BFS), including all required note disclosures, in conformity with GAAP and GASB standards, based on information and schedules provided by City staff. This includes formatting, compiling, and assembling the final financial report for submission to the LLA.

B. Statewide Agreed-Upon Procedures (SAUP), Version 7

The selected Firm shall perform all Statewide Agreed-Upon Procedures as outlined in Version 7 of the SAUP issued by the LLA. No deviations, modifications, or exclusions may be made unless formally waived in writing by the LLA. The SAUP procedures include, but are not limited to, testing in areas such as Written Policies, Bank Reconciliations, Collections, Disbursements, Credit Cards, Travel, Contracts, Payroll, Ethics, IT, and Disaster Recovery. The auditor shall complete all required LLA forms, including the Checklist of Procedures and Summary of Exceptions and Management's Response, and provide assistance with any follow-up requested by the LLA.

C. GASB Implementation Assistance

The selected Firm shall provide ongoing technical guidance and advisory support to City staff to ensure the proper implementation and reporting of the following Governmental Accounting Standards Board (GASB) pronouncements:

1. GASB Statement No. 87 - Leases

- Guide City staff in identifying all City agreements that meet the definition of a lease under the standard.
- Advise on the proper calculation of lease assets and liabilities.
- Review draft journal entries and note disclosures prepared by City staff for accuracy and compliance.

2. GASB Statement No. 96 – Subscription-Based Information Technology Arrangements (SBITAs)

- Guide City staff in evaluating all subscription-based IT contracts to determine their proper classification under GASB 96.
- Advise on the calculation, asset recognition, liability setup, and required note disclosures.

3. New and Upcoming GASB Standards

- Provide ongoing technical guidance and advisory support to City staff regarding the interpretation and application of any new GASB pronouncements issued prior to or during the engagement period, including but not limited to:
 - GASB Statement No. 101 Compensated Absences,
 - GASB Statement No. 102 Risk Disclosures,
 - GASB Statement No. 103 Infrastructure Assets Reporting.

D. Federal Single Audit (If Applicable)

If the City expends \$750,000 or more in federal awards during fiscal year 2025, the Firm shall perform a Single Audit in accordance with:

- The requirements of the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 CFR Part 200, Subpart F;
- The Federal Audit Clearinghouse (FAC) submission protocols;
- Any additional requirements imposed by the LLA.

The audit fee shall include assistance with preparation of the Schedule of Expenditures of Federal Awards (SEFA) and submission of the final audit package to the Federal Audit Clearinghouse (FAC), in accordance with 2 CFR \$200.512.

E. Deliverables

The selected Firm shall submit the following to the City and the LLA:

- Fifteen (15) bound hard copies of the Basic Financial Statements (BFS),
- One (1) digital copy of the BFS in searchable PDF format,
- The SAUP report with signed certification and response forms,
- All required representation and management letters,
- A separate Management Letter (if applicable) identifying internal control observations and recommendations,
- SEFA schedules (if required),
- Final audit report must be submitted to the City no later than February 27, 2026, to ensure timely submission to the Louisiana Legislative Auditor. This includes all components of the audit package: Basic Financial Statements (BFS), management letter, SAUP report, and SEFA (if applicable). Electronic submission through the LLA portal shall be completed by this date unless otherwise directed in writing by the City.

5. PROPOSAL REQUIREMENTS

A. Minimum Qualifications

To be considered for award, the proposing firm must meet the following minimum qualifications. Failure to meet any mandatory requirement may result in disqualification.

1. The proposing firm must be licensed as a Certified Public Accounting (CPA) firm in the State of Louisiana and in good standing with the Louisiana State Board of CPAs. The firm's Louisiana CPA license number must appear on the outer envelope of the submitted proposal packet.

- 2. The firm must have a minimum of three (3) years of direct experience providing independent financial and compliance audit services to Louisiana municipalities in accordance with Government Auditing Standards (Yellow Book) and Louisiana Legislative Auditor (LLA) requirements.
- 3. The firm must be currently approved by the Louisiana Legislative Auditor (LLA) to conduct audit engagements for local government entities. A valid LLA approval letter must be included with the proposal.
- 4. The designated engagement partner and all key personnel assigned to the audit must hold current CPA licensure and possess training or demonstrated expertise in applicable Governmental Accounting Standards Board (GASB) pronouncements.
- 5. The proposing firm must demonstrate familiarity with the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUP), Version 7, and must have experience completing the full suite of SAUP testing for municipalities.
- 6. Familiarity with Tyler MUNIS or an equivalent municipal enterprise resource planning (ERP) system is strongly preferred.
- 7. The proposing firm must demonstrate experience conducting Single Audits under Uniform Guidance (2 CFR Part 200, Subpart F) for federal award expenditures, including SEFA preparation and timely submission to the Federal Audit Clearinghouse.
- 8. The designated engagement partner must have a minimum of five (5) years of direct experience leading audits for municipal governments performed in accordance with Government Auditing Standards and GAAS.
- 9. All audit staff assigned to the project must have completed the required continuing professional education (CPE) hours as prescribed by Government Auditing Standards within the current two-year period.
- 10. A written affirmation must be included, signed by the engagement partner, stating that the proposing firm is independent of the City of Mandeville and its officers, in compliance with AICPA ethics rules and Government Auditing Standards.
- 11. A completed Conflict of Interest Disclosure Affidavit (Attachment K) must be submitted.

B. Submission Requirements

Each proposal must include the following components, organized in the order listed below. Failure to include any required item may render the proposal non-responsive:

- 1. Cover Letter: A signed cover letter from an individual legally authorized to bind the firm in contract.
- 2. Narrative Statement: A narrative describing the firm's understanding of the audit scope, deliverables, and compliance requirements, and the firm's proposed approach for meeting the City's expectations.

3. Project Timeline: A detailed audit timeline, including major audit phases, assignment of responsibilities, availability of personnel, and estimated labor hours per major task. Proposers must structure their workplan and staffing availability to ensure final report submission no later than February 27, 2026. Draft

financials should be provided in time for City review and internal approvals prior to that date.

4. Résumés of Audit Personnel: Résumés for all proposed team members, clearly identifying CPA licensure

and CPE training; experience with Louisiana municipal audits, SAUP procedures, and Single Audits; and

familiarity with LLA requirements and GASB implementation.

5. References: Proposers must provide at least three (3) references for municipal audit engagements

completed within the past five (5) years by completing and submitting Attachment H - Proposer

References Form.

6. Corporate Authorization Documentation: A certified corporate resolution or equivalent documentation

demonstrating the signatory's legal authority to bind the firm. This must be executed by a duly authorized officer of the firm, be valid as of the date of proposal submission, and be included in the proposal.

Proposals lacking valid documentation of signatory authority will be deemed non-responsive.

7. Optional Supplemental Proposal (Post-Audit Support): Firms may submit a supplemental proposal

outlining optional support services following audit completion, such as preparation of amortization

schedules for leases and SBITAs or training of City staff on new or revised audit requirements.

8. Subcontractors (if applicable): If any subcontractors are proposed, the submission must include a list of

each subcontractor and their assigned tasks, a description of their relevant experience, and

documentation of qualifications.

9. LLA Reporting Acknowledgment: A written statement affirming the firm's understanding of and ability to

comply with all Louisiana Legislative Auditor electronic filing and reporting requirements.

10. For all electronic submissions (via Email or Central Bidding), proposals must be submitted as a single,

searchable PDF file. Scanned, image-only documents are discouraged as they hinder the evaluation

committee's analysis.

6. INQUIRIES

All questions or requests for clarification regarding this Request for Proposals (RFP) must be submitted in writing

via email to:

Email: purchasing@cityofmandeville.com

Subject Line: RFP Inquiry – 2025 Independent Auditing Services

A. Deadline for Questions

All questions must be received by **September 3, 2025**, in order to be considered.

B. Response Format

Only written responses provided via formal Addendum issued by the City shall be considered binding. Oral explanations, interpretations, or instructions shall not be considered binding under any circumstances. Addenda will be posted to the Central Bidding portal and also distributed via email to all registered plan holders. Proposers are responsible for ensuring they have reviewed all issued Addenda prior to submitting their proposal.

7. SUBMISSION INSTRUCTIONS

All proposals, regardless of the submission method, must be received by

September 10, 2025.

A. Submission Methods

Proposals may be submitted using one of the following three methods:

1. Electronic Submission via Central Bidding:

- Proposals can be submitted through the City's designated bid platform at www.centralbidding.com.
- The proposal must be uploaded as a single, searchable PDF file. Scanned, image-only documents are discouraged.
- It is the responsibility of each proposer to monitor the platform for any addenda.

2. Hard Copy Delivery to City Hall:

Sealed proposal packets can be delivered to the Purchasing Agent's office at:

City of Mandeville City Hall Attn: Purchasing Agent 3101 East Causeway Approach Mandeville, LA 70448

• The firm's Louisiana CPA license number must be clearly written on the outer envelope of the submitted proposal packet.

3. Email Submission:

- Proposals may be emailed to: purchasing@cityofmandeville.com.
- The subject line should read: RFP Inquiry 2025 Independent Auditing Services.
- The proposal must be attached as a single, searchable PDF file.

8. EVALUATION CRITERIA

Proposals will be evaluated by a Selection Committee designated by the City of Mandeville. Each proposal will be reviewed and scored according to the weighted criteria listed below. The evaluation will consider the proposer's technical ability, municipal audit experience, understanding of LLA and GASB standards, and ability to deliver reliable and timely audit results.

EVALUATION CRITERIA	DESCRIPTION	MAXIMUM POINTS
QUALIFICATIONS AND RELEVANT EXPERIENCE	Demonstrated qualifications of the firm and key personnel, including CPA licensure, experience with municipal audit engagements, familiarity with Government Auditing Standards, and recent LLA-approved work.	25
TECHNICAL APPROACH	Clarity and soundness of the proposed audit methodology, approach to performing the SAUP procedures, understanding of applicable GASB pronouncements, and strategies for timely delivery and electronic submission to the LLA and Federal Audit Clearinghouse.	30
COST REASONABLENESS AND COMPLETENESS	Competitiveness and transparency of pricing, clarity of cost breakdown (including fixed fees, hourly rates, and reimbursables), and responsiveness to the required format.	10
PROJECT TIMELINE & WORKPLAN	Realism and completeness of the proposed schedule, availability of audit staff, sequencing of key tasks (including planning, fieldwork, and report preparation), and stated ability to meet LLA deadlines.	15
RELEVANT MUNICIPAL EXPERIENCE	Proven history conducting audit services for similarly sized Louisiana municipalities, including completion of SAUP testing, federal Single Audits, and implementation assistance for GASB 87, 96, or other applicable standards.	20
TOTAL POSSIBLE SCORE		100

9. ENGAGEMENT LETTER

The successful proposer will be required to execute an audit engagement letter that fully reflects the scope, deliverables, and professional standards identified in this Request for Proposals. The engagement letter shall be signed by an authorized representative of the selected firm and shall clearly describe the scope of services as required by this RFP, including the annual audit, SAUP, Single Audit (if applicable), and GASB technical assistance. It must also include a detailed fee schedule consistent with the Cost Proposal, affirm the firm's independence, specify timelines, and comply with all LLA requirements. The executed engagement letter shall serve as the binding contract between the City and the selected firm, contingent upon final approval by the City and the Louisiana Legislative Auditor. The selected firm shall submit the proposed engagement letter to the City within ten (10) business days of award notification.

10. PROPOSAL GUARANTEE/BOND

No proposal guarantee/bond is required for this RFP.

11. PROPOSAL SUBMISSION CHECKLIST

All proposals must include the following items in the order listed. Proposals that omit any required forms, certifications, or pricing documentation may be deemed non-responsive and rejected without further consideration.

Technical Proposal Contents

- [] Signed Cover Letter
- [] Narrative Description of Firm's Understanding and Approach
- [] Project Timeline with Staffing Assignments and Estimated Labor Hours
- [] Résumés of Proposed Key Personnel
- [] Optional: Supplemental Proposal for Post-Audit Support

Legal and Administrative Attachments

- [] Attachment A Proposal Certification Form
- [] Attachment A.1 Cost Proposal
- [] Attachment B Non-Collusion Affidavit
- [] Attachment C Affidavit of Past Criminal Convictions
- [] Attachment D Code of Conduct Affidavit
- [] Attachment E E-Verify Affidavit
- [] Attachment F Vendor Registration Form
- [] Attachment G Suspension and Debarment Certification
- [] Attachment H Proposer References Form
- [] Attachment I Signing Authority and Corporate Resolution Template
- [] Attachment J Political Contributions Disclosure Affidavit
- [] Attachment K Conflict of Interest Disclosure Affidavit

ATTACHMENT A: PROPOSAL CERTIFICATION FORM

Independent Auditor Services – City of Mandeville (FY 2025 and Option Years)

The undersigned hereby certifies that the pricing, representations, and documentation submitted in response to the City of Mandeville's Request for Proposals (RFP) for Independent Auditor Services are accurate, complete, and binding. The Proposer agrees to furnish all labor, materials, supervision, and professional services necessary to perform all work described in the RFP and any issued addenda, in accordance with applicable standards.

Validity of Proposal: This proposal shall remain valid and open for acceptance by the City for a period of 120 calendar days from the stated submission deadline.

Acknowledgment of Addenda: I acknowledge receipt of the following Addenda issued by the City for this RFP (check all that apply):

[] Addendum No. 1 [] Addendum No.	2 [] Addendum No. 3 [] Other:	
Authorized Signature:		
Printed Name & Title:		
Firm Name:		
Date:		

ATTACHMENT A.1: COST PROPOSAL FORM

Proposer Name:			
Louisiana CPA License #:	_		
Section 1 – Pricing Method (Check One)			
[] Lump Sum Proposal			
[] Hourly Rate / Not-to-Exceed (NTE) Proposal (Attach Ra	ate Schedule by Staff Role)		
Section 2 – Total Cost Summary			
Note: The price for the Federal Single Audit shall be a incorporated into the contract if the City's federal expend			s cost will only be
DELIVERABLE / TASK DESCRIPTION	LUMP SUM PRICE (IF APPLICABLE)	HOURLY EST. PR APPLICABLE)	ICE (IF
AUDIT OF CITY FINANCIAL STATEMENTS (FY 2025)			
STATEWIDE AGREED-UPON PROCEDURES (SAUP, YEAR 7)			
FEDERAL SINGLE AUDIT (IF TRIGGERED BY THRESHOLD)			
TOTAL BASE PROJECT COST			
Section 3 – Optional Services (Not Scored)			
OPTIONAL SERVICES	PRICE	(FLAT OR HOURLY)	
PREPARATION OF LEASE OR SBITA AMORTIZATION		,	
ASSISTANCE WITH CAPITAL ASSET ADJUSTMENTS (DR CORRECTIONS		
INTERNAL CONTROLS OR FINANCIAL POLICY CONS	SULTATION		
AUDIT PREPARATION OR PRE-YEAR-END REVIEW S	ERVICES		
Section 4 – Reimbursable Expenses			
(Include only if not bundled in total prici	ng above) Describe ar	ny reimbursables and	estimated totals:
Estimated Total Reimbursables: \$			

ATTACHMENT B: NON-COLLUSION AFFIDAVIT

STATE OF	·							
PARISH/C	COUNTY	OF		_				
				ED AUTHORITY, FTER BEING BY ME				
				OF				
TO AS VEN	NDOR), T	HE PAF	RTY WHO SUBM	AITTED A PROPOSA	L.			
vendor to o any other element o	offer a sh person t f said prid	nam or coto fix the ce, or the	ollusive proposite proposal price proposal price	as not colluded, con al. Said vendor has e of affiant or any o vendor, to induce ar	not in any manner, other vendor, or to	directly or o fix any o	indirectly verhead,	y, agreed with profit or cost
Signature	of Affia	nt:	 -					
Printed Na	ame:							
Title:			Compan	y Name:				
SWORN T	O AND S	UBSCR	IBED BEFORE N	ME this day of	:	_, 20		
Notary Pu	ıblic Sigı	nature:						
Printed Na	ame:			Notary ID or Bar F	Roll No.:			
My Comn	nission E	Expires	;					

ATTACHMENT C: AFFIDAVIT OF PAST CRIMINAL CONVICTIONS

STATE OF		
PARISH/COUNTY O	F	
BEFORE ME, the unde	rsigned authority, personally came and appeare	d:
who, after being by me	e duly sworn, deposed and said:	
That he/she is the full foregoing proposal;	y authorized representative of:	, the party submitting the
	/her knowledge, no individual or legal entity who in the past five (5) years, been convicted of, or has crimes:	
Public bribery	(R.S. 14:118)	
• Extortion (R.S.	14:66)	
Corrupt influer	ncing (R.S. 14:120)	
 Money launder 	ring (R.S. 14:230)	
Theft, fraud, br	ribery, or related offenses under federal law or th	e laws of this state or any other state
• •	erstands that any false statement made on this a ject the person signing it to criminal prosecution.	
Signature of Affiant:		
Printed Name:		
Title:	Company Name:	
SWORN TO AND SUB	SCRIBED BEFORE ME this day of	, 20
Notary Public Signat	ure:	
Printed Name:	Notary ID or Bar Roll No.:	
My Commission Exp	ires·	

ATTACHMENT D: CODE OF CONDUCT AFFIDAVIT

STATE OF
PARISH/COUNTY OF
BEFORE ME, the undersigned authority, personally came and appeared:
who, after being by me duly sworn, deposed and said:
That he/she is the fully authorized representative of:, the party submitting the foregoing proposal;
That he/she acknowledges the following City of Mandeville Code of Conduct and affirms compliance on behalf of the proposer and its subcontractors:
 No proposer or subcontractor shall offer or give any gratuity, favor, or anything of monetary value to an official, employee, or agent of the City of Mandeville for the purpose of influencing favorable disposition a proposal or subsequent contract.
2. No City employee or official shall participate in the selection, award, or administration of a contract if real or apparent conflict of interest exists.
3. Any attempt to influence an official decision outside of proper channels may result in the disqualification of the proposal.
4. Proposers and subcontractors must comply with both the Louisiana Code of Governmental Ethics and the City of Mandeville's Code of Conduct throughout the term of the contract.
5. The proposer agrees to flow down these standards to all lower-tier subcontractors and suppliers used for work under this contract.
Signature of Affiant:
Printed Name:
Title: Company Name:
SWORN TO AND SUBSCRIBED BEFORE ME this day of, 20
Notary Public Signature:
Printed Name: Notary ID or Bar Roll No.:
My Commission Expires:

Page **16** of **24**

ATTACHMENT E: E-VERIFY AFFIDAVIT

STATE OF
PARISH/COUNTY OF
BEFORE ME, the undersigned authority, personally came and appeared:
who, after being by me duly sworn, deposed and said:
That he/she is the duly authorized representative of:, the proposer submitting the foregoing proposal.
That pursuant to Louisiana Revised Statute R.S. 38:2212.10, the proposer affirms that:
 The company is registered and participates in the status verification system (E-Verify) to verify that all employees in the state of Louisiana are legal citizens of the United States or are legal aliens;
2. The company shall require all subcontractors to submit to the company a sworn affidavit verifying compliance with R.S. 38:2212.10;
3. The company understands that any violation of this provision may result in the termination of the awarded contract and may subject the company to liability for any damages incurred by the City of Mandeville.
Signature of Affiant:
Printed Name:
Title: Company Name:
SWORN TO AND SUBSCRIBED BEFORE ME this day of, 20
Notary Public Signature:
Printed Name: Notary ID or Bar Roll No.:
My Commission Expires:

ATTACHMENT F: VENDOR REGISTRATION FORM

Date:					Vendor Number:
Contact Information					
Company Name:					
FEIN: Attach IRS Form W-9					
Address:					
City, State, Zip:					
Phone:					
Sales Contact Name:					
Email:				Phone:	
Accounting Contact Name:					
Email:	Phone:				
Business Information					
Products Provided:					
Services Provided:					
Insured: Attach COI	Yes	No	NA		
Licensed:	Yes	No	NA		
License Type:			License N	lumber:	

Comments:

ATTACHMENT G: SUSPENSION & DEBARMENT CERTIFICATION

The proposer certifies, by submission of this proposal, that neither it nor any of its principals:

- 1. Are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency;
- 2. Have, within a three-year period preceding this proposal, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- 3. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2) of this certification;
- 4. Have not had one or more public transactions (federal, state, or local) terminated for cause or default within the three-year period preceding this proposal.

Where the proposer is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Signature of Authorized Certifying Official:	
Printed Name:	
Title:	
Organization:	

ATTACHMENT H: PROPOSER REFERENCES FORM

Proposers must provide references from at least three (3) public sector clients—preferably Louisiana municipalities or local government agencies—for which the proposer has provided independent audit services, Statewide Agreed-Upon Procedures (SAUP) testing, Single Audit services, or GASB implementation support within the past five (5) years. The City of Mandeville reserves the right to contact any reference listed to verify the proposer's technical qualifications, relevant experience, and past performance.

Reference #1	
Agency Name:	-
Contact Name:	_ Title:
Phone Number:	_ Email Address:
Contract Start/End Dates:	
Brief Description of Services Provided:	
Reference #2	
Agency Name:	_
Contact Name:	_ Title:
Phone Number:	Email Address:
Contract Start/End Dates:	
Brief Description of Services Provided:	
Reference #3	
Agency Name:	-
Contact Name:	_ Title:
Phone Number:	Email Address:
Contract Start/End Dates:	
Brief Description of Services Provided:	

ATTACHMENT I: SIGNING AUTHORITY AND CORPORATE RESOLUTION TEMPLATE

Each proposer must submit documentation confirming that the individual signing the proposal has legal authority to bind the proposing entity in contract. Acceptable forms of documentation may include, but are not limited to:

- A corporate resolution adopted by the board of directors;
- A limited liability company resolution or manager's certification;
- A partnership authorization signed by all general partners;
- Or other legally sufficient proof of signatory authority.

Proposers may use their own corporate form or may elect to use the Sample Corporate Resolution (Attachment I-1) provided on the following page.

I-1: SAMPLE CORPORATE RESOLUTION TEMPLATE

Notary ID or Bar Roll No.:

My Commission Expires: _____

(MUST BE NOTARIZED IF THIS FORM IS USED - For use by corporations, LLCs, or other legal entities) BE IT RESOLVED, that the following individual: Name: _____ Title: ______ Is hereby authorized and empowered, on behalf of [Legal Name of Company]: To sign and submit proposals, execute contracts, and otherwise bind the above-named entity to agreements with the City of Mandeville, including the proposal submitted in response to the City's Request for Proposals for 2025 Independent Auditing Services. This authority shall remain in full force and effect until revoked by formal written notice, properly executed by an authorized officer or governing authority of the company. Date of Resolution: Printed Name of Officer/Manager/Partner: Title: _____ Signature: _____ NOTARY ACKNOWLEDGMENT STATE OF ______ PARISH/COUNTY OF _____ SWORN TO AND SUBSCRIBED BEFORE ME, the undersigned Notary Public, on this _____ day of _____, 20__, by the above-named individual, who declared that they are duly authorized to execute this resolution. Notary Public Signature: Printed Name: _____

ATTACHMENT J: POLITICAL CONTRIBUTIONS AFFIDAVIT

PURSUANT TO CITY ORDINANCE NO. 14-07

STATE OF LOUISIANA			
PARISH OF			
BEFORE ME, the undersigned authority	y, personally came and appeared	l:	
who, being first duly sworn, did depos	e and state:		
1. That he/she is the duly authori	zed representative of:		_
(Company Name)			
	f Mandeville Ordinance No. 14-07 an amount exceeding ten thous prior two (2) years to any current	and dollars (\$10,000), shall disclose all political
3. Please check one of the follow	ing:		
o [] No political contribu candidate for City offic	tions have been made within the p e.	oasttwo (2) years to a	ny current elected official or
o [] The following politic	al contributions have been made	within the past two	(2) years:
RECIPIENT NAME	OFFICE HELD OR SOUGHT	DATE OF CONTRIBUTION	AMOUNT
Signature of Affiant:			
Printed Name:	Title:		
Company Name:			
SWORN TO AND SUBSCRIBED before	me this day of	, 20	
NOTARY PUBLIC			
Name:Cor	nmission No.:		
My commission expires:			

ATTACHMENT K: CONFLICT OF INTEREST DISCLOSURE AFFIDAVIT

STATE OF
PARISH/COUNTY OF
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the parish/county and state aforesaid, personally came and appeared:
(Name of Affiant)
who, after being duly sworn, declared that:
He/she is the duly authorized representative of:
(Name of Proposing Firm)
 To the best of the affiant's knowledge, no officer, employee, or elected official of the City of Mandeville has any financial interest in the above-named firm, nor is there any existing relationship or transaction that could present a conflict of interest or the appearance of a conflict.
3. The affiant affirms that no gifts, favors, or payments of any kind have been made or promised to any City official or employee in connection with this RFP.
4. If any potential or actual conflict of interest arises at any time during the term of this contract, the proposer shall immediately disclose it in writing to the City of Mandeville.
5. The affiant understands that failure to disclose such information may result in the disqualification of this proposal or termination of any resulting contract.
Signature of Affiant:
Printed Name of Affiant:
Title/Position:
Name of Proposing Firm:
NOTARY PUBLIC:
Signature:
Printed Name:
My Commission Expires:





ADDENDUM NO. 1

TO: All Prospective Proposers

FROM: City of Mandeville, Finance Department

DATE: August 26, 2025

SUBJECT: Addendum No. 1 to Request for Proposals (RFP) for Independent Auditing Services

This Addendum is issued to provide clarifications and answer questions submitted in reference to the City of Mandeville's RFP for Independent Auditing Services, issued on August 20, 2025. This Addendum is hereby made a part of the RFP documents.

ALL PROPOSERS ARE REQUIRED TO ACKNOWLEDGE RECEIPT OF THIS ADDENDUM BY SIGNING THE ACKNOWLEDGMENT OF ADDENDA SECTION OF ATTACHMENT A: PROPOSAL CERTIFICATION FORM. FAILURE TO DO SO MAY RESULT IN THE PROPOSAL BEING DEEMED NON-RESPONSIVE.

All other terms, conditions, and specifications of the original RFP document shall remain in full force and effect. The Proposal Submission Deadline remains **September 10, 2025**.

Pre-Proposal Conference

As a reminder to all prospective proposers, the City of Mandeville will hold an optional pre-proposal conference on:

Date: August 27, 2025

Time: 11:00 AM Central Standard Time (CST)
 Location: Mandeville City Council Chambers

Please be advised that any questions received during this meeting will be formally answered in a subsequent written addendum. In accordance with the RFP, any oral explanations, interpretations, or instructions given during the conference will not be considered binding. Only written responses provided via a formal Addendum shall be considered binding.

Questions and Answers

Question 1: Could you please confirm the budgeted amount for these audit services and the audit fees paid to the City's prior auditor for the most recent engagement?

Answer: The City's most recent audit for the fiscal year that ended on August 31, 2024, was performed by EisnerAmper LLP. The estimated fee under their engagement letter was \$60,500, which consisted of \$55,000 for the financial statement audit and \$5,500 for a Single Audit, if applicable. For the current solicitation, no specific budgeted amount has been established. Proposals will be evaluated based on qualifications, scope of services, and cost reasonableness.

Question 2: Will equal consideration be given to qualified out-of-state firms approved by the Louisiana Legislative Auditor (LLA), or is there a preference for Louisiana-based/local firms?

Answer: Equal consideration will be given to any firm that meets the RFP's minimum qualifications. This includes being licensed as a Certified Public Accounting (CPA) firm in the State of Louisiana and being approved by the Louisiana Legislative Auditor (LLA) to conduct such audits. Out-of-state firms that meet these mandatory requirements are fully eligible to submit a proposal. However, proposers should note that the evaluation criteria

CLAY MADDEN MAYOR





CITY COUNCIL

SCOTT DISCON COUNCIL CHAIRMAN JASON ZUCKERMAN AT LARGE CYNTHIA STRONG THOMPSON DISTRICT I KEVIN VOGELTANZ

JILL LANE

include points for "Relevant Municipal Experience," which is defined as a "proven history conducting audit services for similarly sized Louisiana municipalities, including completion of SAUP testing".

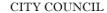
Question 3: Is the City's current auditor eligible to submit a proposal under this solicitation?

Answer: Yes, the City's current auditor, EisnerAmper LLP, is eligible to submit a proposal in response to this solicitation.

Question 4: Does the City have a stated preference regarding the working approach (e.g., onsite fieldwork, hybrid, or remote audit procedures)?

Answer: The City expects the engagement to be conducted on, at minimum, a hybrid basis. While some audit procedures may be performed remotely, significant portions of the audit will require onsite fieldwork at City Hall. This requirement is due to two primary factors: 1) many of the City's supporting documents remain in paper format and are not available electronically, and 2) secure access to the City's accounting system servers is only available onsite.

END OF ADDENDUM 1





SCOTT DISCON COUNCIL CHAIRMAN JASON ZUCKERMAN AT LARGE CYNTHIA STRONG THOMPSON DISTRICT I KEVIN VOGELTANZ DISTRICT II

> JILL LANE DISTRICT III

ADDENDUM 1 - 2025 Capital Asset Schedule Review, Reconciliation & Remediation Services RFP

Date: July 24, 2025

This Addendum forms part of the Request for Proposals (RFP) for 2025 Capital Asset Schedule Review, Reconciliation & Remediation Services issued by the City of Mandeville, and is hereby incorporated into the solicitation documents. Proposers are required to acknowledge this and all addenda in their proposal submissions.

Clarifications, Attachments, and Additional Information

1. Attachments to Addendum

- The City's current Fixed Asset Schedule (as of July 2025) is attached to this addendum for reference.
- The sign-in sheet from the pre-proposal conference held on July 17, 2025, is also attached.

2. Clarification of Required Assistance Period

• The City requires assistance through the completion of **Fiscal Year 2025** (not limited to FY 2024), including support for all reconciliation, remediation, and reporting activities necessary for the FY25 audit cycle.

3. Physical Asset Inspection and Records Access

- The selected team will be provided with access to City records as needed for all physical inspection requirements.
- City records will be made available for review up through the end of FY2022; documentation from earlier periods can be retrieved from storage upon request if not already digitized.

4. Capitalization Threshold

• The City's capitalization threshold is \$10,000 across all asset categories. All fixed/capital assets equal to or above this amount must be inventoried, tracked, and reported in accordance with applicable standards.

5. Current Tracking System and Departmental Roles

- The City currently utilizes **Brightly Software** (formerly Dude Solutions) for asset tracking, with the assistance of the Public Works Department.
- The City requests that the selected consultant advise on best practices for implementation and continued use of Brightly Software for capital asset tracking purposes. If full implementation is not feasible, the consultant should provide guidance on optimizing the City's existing usage of the system.

6. Support for Physical Inventory/Asset Inspection

• The City expects the consultant team to provide assistance, guidance, and/or direct support in conducting physical inspections of capital assets, **if required to complete a full and accurate asset schedule**.

7. Nature of Inventory Issues

DISTRICT III



SCOTT DISCON
COUNCIL CHAIRMAN
JASON ZUCKERMAN
AT LARGE
CYNTHIA STRONG THOMPSON
DISTRICT I
KEVIN VOGELTANZ
DISTRICT II
IILL LANE

- The City maintains an up-to-date inventory for most asset categories; however, the primary areas needing support are:
 - Reconciliation of existing asset records with the City's ERP (Tyler Technologies' Enterprise ERP / MUNIS)
 - Accurate tracking and valuation of existing capital assets

8. Scope Exclusions (Leases/SBITAs)

• The City's subscription-based IT arrangements (SBITAs) and leases are typically addressed with the advice of the City's external auditor and are not included in the scope of this RFP.

9. Insurance Requirements

Insurance requirements for this engagement apply only as necessary for the professional services to be performed.
 Proposers are not required to provide insurance coverages (such as maritime or pollution liability) that are not applicable to capital asset accounting and reconciliation activities.

10. Asset Repair and Maintenance Guidance

• The City desires consultant advice regarding establishing a policy or process whereby repair and maintenance expenditures for capital assets are, to the extent possible, sufficient to offset annual depreciation expense (i.e., a preservation approach consistent with GASB 34 modified approach requirements for eligible infrastructure, where applicable).

11. General Terminology

For the purposes of this RFP and addendum, "capital assets" refers to tangible and intangible assets meeting the City's capitalization threshold, including land, buildings, improvements, equipment, vehicles, infrastructure, and similar items required for financial reporting under GASB and Louisiana Legislative Auditor guidelines. The terms "fixed asset schedule" and "capital asset schedule" may be used interchangeably, but "capital assets" is the preferred term for compliance purposes.

12. Proposal Submission Deadline

- The proposal submission deadline remains unchanged:
 Wednesday, August 6, 2025 at 4:00 p.m. CST
- All proposals, including acknowledgment of this and any other addenda, must be received by the City no later than the
 deadline above. Late submissions will not be considered.

13. Answers to written inquiries:

A. Physical Inspections: Number of Locations and High-Value/Sensitive Assets

The RFP requires verification of asset existence, location, and condition through documentation review and coordination with departments for physical inspections of high-value or sensitive assets.





SCOTT DISCON COUNCIL CHAIRMAN

JASON ZUCKERMAN AT LARGE

CYNTHIA STRONG THOMPSON DISTRICT I

> KEVIN VOGELTANZ DISTRICT II

> > JILL LANE DISTRICT III

The RFP does **not** specify the number of locations to be visited nor the number of high-value/sensitive assets. Proposers should anticipate targeted inspections in collaboration with City departments, as determined during initial project planning.

B. Approximate Number of Asset Classes and Individual Assets

The City's capital asset records include categories such as land, buildings, equipment, vehicles, infrastructure, IT, leasehold improvements, and intangibles 【6:3,5†final draft RFP CAPITAL ASSET ACCOUNTING SERVICES.pdf】.

The RFP does not state the exact number of asset classes or assets; however, the attached fixed asset schedule (provided with this addendum) lists all current classes and individual assets.

C. How Assets Are Recorded/Tracked Across the City

The City uses Brightly Software (formerly Dude Solutions) for asset tracking, with assistance from the Public Works Department. The RFP requests that the consultant reconcile asset records with the City's ERP (Tyler MUNIS) and review any supplemental department records as needed. The RFP does not specify whether all departments use a single asset management system; therefore, proposers should be prepared to review multiple data sources if required.

D. ERP System Used by the City

The City of Mandeville uses Tyler Technologies' Enterprise ERP (MUNIS) as its primary ERP system.

E. Indemnification Clause Negotiability

The RFP does not list the indemnification clause as a non-negotiable contract term. However, the City reserves the right to reject any proposed changes to contract language. Proposers seeking modifications should identify exceptions in their submission for City consideration.

F. Defined Budget for the Effort

The RFP does not disclose a defined budget for this engagement. Proposers should submit pricing using Attachment A.1 – Cost Proposal Form; all pricing will be evaluated for reasonableness and completeness.

G. Proposal & Pricing for Optional Post-Project Implementation Support

The RFP requests that proposers provide a separate proposal and price for any optional post-project implementation support services. These may include inventory refreshes, training, system integration, or schedule maintenance, and should be included in the relevant section of Attachment A.1 – Cost Proposal Form 【6:10,25†final draft RFP CAPITAL ASSET ACCOUNTING SERVICES.pdf】.

ATTACHMENTS:

Fixed Asset Schedule

Pre-proposal Meeting Sign-in Sheet

End of Addendum 1.





SCOTT DISCON COUNCIL CHAIRMAN JASON ZUCKERMAN AT LARGE CYNTHIA STRONG THOMPSON DISTRICT I

> KEVIN VOGELTANZ DISTRICT II JILL LANE DISTRICT III

ADDENDUM NO. 2

TO: All Prospective Proposers

FROM: City of Mandeville, Finance Department

DATE: September 2, 2025

SUBJECT: Addendum No. 2 to Request for Proposals (RFP) for Independent Auditing Services

This Addendum is issued to provide clarifications and official answers to written inquiries received and all questions asked during the optional pre-proposal conference held on August 27, 2025. This addendum is hereby made a part of the RFP documents. The sign-in sheet from the pre-proposal conference is included as an attachment to this addendum.

ALL PROPOSERS ARE REQUIRED TO ACKNOWLEDGE RECEIPT OF THIS ADDENDUM IN ATTACHMENT A, THE PROPOSAL CERTIFICATION FORM. FAILURE TO DO SO MAY RESULT IN THE PROPOSAL BEING DEEMED NON-RESPONSIVE.

All other terms, conditions, and specifications of the original RFP document shall remain in full force and effect. The Proposal Submission Deadline remains **September 10, 2025**.

Written Inquiries

(This section continues the question and answer sequence from Addendum No. 1, issued on August 26, 2025.)

Question 5: Could you please confirm whether a combination of Louisiana-based GASB work for non-municipal entities, comparable municipal audit experience in another state, and professional organization involvement will satisfy the "Relevant Municipal Experience" component of the evaluation criteria?

Answer: The City cannot provide an advance determination or pre-evaluation of a specific proposer's qualifications. The RFP's evaluation criterion for "Relevant Municipal Experience" considers a "

Proven history conducting audit services for similarly sized Louisiana municipalities, including completion of SAUP testing, federal Single Audits, and implementation assistance for GASB 87, 96, or other applicable standards". Each proposer is responsible for detailing their complete experience and demonstrating in their proposal how their qualifications meet the City's requirements as stated in the RFP. The evaluation committee will score all proposals based solely on the information presented within them.





SCOTT DISCON COUNCIL CHAIRMAN JASON ZUCKERMAN AT LARGE

CYNTHIA STRONG THOMPSON DISTRICT I

> KEVIN VOGELTANZ DISTRICT II

> > JILL LANE DISTRICT III

Questions from the Pre-Proposal Conference (August 27, 2025)

Question 6: Are there any known issues from prior audits, such as significant deficiencies or material weaknesses, that proposers should be aware of?

Answer: Yes. The City's audit for the fiscal year ended August 31, 2024, contained findings that included three material weaknesses and two significant deficiencies. These findings, along with management's corrective action plans, are detailed in the Schedule of Findings and Questioned Costs section of the FY 2024 audit report. Proposers are encouraged to review the most recent audit report and the corrective action plan updates, which are available on the City's website, to fully understand the City's financial environment.

Question 7: The RFP mentions the potential for a Single Audit. Can the City provide historical data on federal expenditures to help firms assess the likelihood of this requirement?

Answer: Yes, the City anticipates that federal expenditures will exceed the \$750,000 threshold for FY 2025, and a Single Audit will be required. For historical context, the City's total federal award expenditures for the fiscal year ended August 31, 2024, were approximately \$4.9 million. Proposers must include the cost for the Single Audit in their proposal as required. Prior year audit reports, including the Schedule of Expenditures of Federal Awards (SEFA), are available on the City's website.

Question 8: How many staff members are in the finance department and what is their level of experience with audit preparation?

Answer: The Finance Department is composed of the Finance Director, Senior Accountant, Accountant, Accounts Payable Clerk, Accounting Specialist, Purchasing Agent/Contracts Administrator, and Utility Billing Clerk. The Finance Director is a licensed CPA and former auditor, and the Senior Accountant is a Certified Government Finance Officer (CGFO). All staff members have multiple years of experience in their respective areas and contribute to audit preparation.

Question 9: Will the City require the audit firm to prepare the financial statements and note disclosures, or will the City staff provide a draft?

Answer: As stated in the Scope of Work, City staff will provide all the necessary schedules, data, and trial balances. The selected firm will be required to assist with the final compilation and formatting of the Basic Financial Statements and all required note disclosures to ensure they are fully compliant with GAAP and GASB standards.

Question 10: Regarding the GASB implementation assistance, is the City looking for the firm to create amortization schedules for leases and SBITAs, or just to review the schedules prepared by City staff?





SCOTT DISCON COUNCIL CHAIRMAN JASON ZUCKERMAN AT LARGE

CYNTHIA STRONG THOMPSON DISTRICT I

> KEVIN VOGELTANZ DISTRICT II

> > JILL LANE DISTRICT III

Answer: To clarify the scope, the selected firm will be responsible for the preparation of amortization schedules for leases and Subscription-Based Information Technology Arrangements (SBITAs) based on data provided by the City. City staff will then review these schedules. Proposers must include the cost for this preparation in their base audit fee.

Question 11: Does the City anticipate any significant changes in its operations, financial systems, or internal controls in the upcoming fiscal year?

Answer: The City does not anticipate any major operational changes. The City currently uses Tyler MUNIS as its ERP system and has no plans to change systems in the near future. The City continuously works to improve internal controls, but no major overhauls are planned.

Question 12: What was the reason for issuing an RFP for these services this year? Is the City dissatisfied with the current auditor?

Answer: The City has been satisfied with the services of our current auditor. As a matter of good governance and public procurement best practice, the City periodically re-competes professional services contracts to ensure we are receiving the best value. Our current auditor is eligible to submit a proposal and will be evaluated on the same basis as all other proposers.

Questions Received via Email & Final Clarifications

Question 13: Does the proposal require a certificate of insurance to be sent? If so, are there any required minimums for any specific type of insurance?

Answer: No, a Certificate of Insurance (COI) is not required with the proposal submission. The successful proposer will be required to provide a COI that meets the City's requirements prior to contract execution. The primary insurance requirements for this service are listed below. This list clarifies and supplements the standard City insurance document (attached) and includes requirements specific to this scope of work. **In case of any discrepancy, this addendum shall govern.**

- Commercial General Liability: \$1,000,000 per occurrence / \$2,000,000 aggregate
- Professional Liability (Errors & Omissions): \$1,000,000 per claim
- Business Automobile Liability: \$1,000,000 combined single limit
- Workers' Compensation: Statutory limits
- Excess/Umbrella Liability: \$3,000,000 per occurrence

Question 14: The RFP allows for both physical and electronic submissions. Could you please clarify the City's preferred method, the specific requirements for each, and the technical format for all digital files?

Answer: The City's preferred method of submission is **electronic**. The requirements are as follows:





SCOTT DISCON COUNCIL CHAIRMAN JASON ZUCKERMAN AT LARGE

CYNTHIA STRONG THOMPSON DISTRICT I

KEVIN VOGELTANZ DISTRICT II

> JILL LANE DISTRICT III

- Electronic Submissions (Preferred): Proposals may be submitted via Central Bidding or email.
 - o The Louisiana CPA License number must be clearly stated on the cover letter or title page.
 - o The file **must be a single, searchable, text-based PDF**. Scanned, image-only PDF files that are not readable by Optical Character Recognition (OCR) software are not acceptable.
- Physical Submissions (Not Preferred): Physical proposals will be accepted.
 - o Please provide one (1) original copy.
 - o The Louisiana CPA License number must be on the outer envelope.
 - An accompanying digital copy of the full proposal on a USB flash drive is not required, but is strongly preferred. The file on the flash drive must also meet the searchable PDF requirement.

Question 15: When do you anticipate a final trial balance/general ledger and SEFA to be ready for audit purposes?

Answer: The City anticipates providing a **preliminary** trial balance and a draft SEFA by **October 31, 2025**, to allow for the commencement of substantive testing. Due to an ongoing capital asset reconciliation project, a **final** trial balance will be provided after that work is complete. The target date for the final capital asset schedule is **December 31, 2025**, and the City will provide the final adjusted trial balance promptly thereafter.

Question 16: The RFP is for the fiscal year 2025 audit, but Attachment A mentions "Option Years." Please clarify the intended contract term.

Answer: This will be a one-year contract for the fiscal year ending August 31, 2025. The City may, at its sole discretion, offer to renew the contract for up to four (4) additional one-year terms. Any renewals will be subject to satisfactory performance and the annual appropriation of funds.

Question 17: On the Cost Proposal Form, should the Financial Statement Audit and the SAUP be priced separately?

Answer: Proposers may submit a single, all-inclusive lump sum price that covers both the Financial Statement Audit and the Statewide Agreed-Upon Procedures, as these two items constitute the base engagement.

Question 18: Question 16 clarifies that the contract may be renewed for four additional one-year terms, but the Cost Proposal Form only requests pricing for FY 2025. How should proposers address pricing for the potential renewal years?

Answer: The original RFP's Cost Proposal Form (Attachment A.1) did not include a section for option-year pricing. To address this, this addendum introduces a new, mandatory form. Proposers must complete the new "Option Year Pricing Form," attached to this addendum, and submit it with their proposal. This form is required to provide the all-inclusive, fixed pricing for each of the four potential renewal years. Failure to submit the completed Option Year Pricing Form from this addendum may result in your proposal being deemed non-responsive. This pricing will be considered firm for the duration of the contract, should the City choose to exercise any renewal options.





JASON ZUCKERMAN AT LARGE

CYNTHIA STRONG THOMPSON DISTRICT I

KEVIN VOGELTANZ DISTRICT II

> JILL LANE DISTRICT III



Question 19: Will the selected firm be required to attend City Council meetings or make a formal presentation of the audit findings?

Answer: Yes. The selected firm's engagement partner will be required to attend meetings as requested by the City Council or Administration. The firm will also be required to make a formal presentation of the annual audit findings to the City Council upon completion of the audit.

Question 20: How will the City process payments for this engagement?

Answer: The selected firm may submit monthly invoices based on the percentage of work completed. Invoices will be paid within 30 days of receipt and approval.

Question 21: Please confirm the number of hard copies of the final audit report that are required as a deliverable.

Answer: The Final Audit Report is the complete package, which includes the Basic Financial Statements (BFS), management letter, SAUP report, and SEFA (if applicable). The selected firm shall provide **fifteen (15) bound hard copies of the complete Final Audit Report** upon completion of the audit.

END OF ADDENDUM 2

Attachments to this Addendum

The following documents are attached to and made a part of this Addendum No. 2:

- Attachment 1: Pre-Proposal Conference Sign-In Sheet (from the August 27, 2025 meeting)
- Attachment 2: Option Year Pricing Form (This form is mandatory and must be submitted with your proposal.)
- Attachment 3: Annual Financial Statements for the Year Ended August 31, 2024
- Attachment 4: Statewide Agreed-Upon Procedures Report for the Year Ended August 31, 2024
- Attachment 5: Corrective Action Plan Update on the Schedule of Findings and Questioned Costs (as of August 18, 2025)
- Attachment 6: City of Mandeville Insurance Requirements



PRE-BID CONFERENCE SIGN IN SHEET

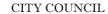
BID TITLE: 2025 RFP - INDEPENDENT AUDITING SERVICES

CONFERENCE DATE AND TIME: 8/27/25

11:00 AM

		11.00 / 11/1
NAME	COMPANY	EMAIL
Amy Verberne Jim Tonglet HILL REBOWE	CRI	avecherne @cciady com
Jam Tonalt	EK	averberne acriady, com itanglet peritksen kocntolisen PNILIR REBOWE E EISNER AME
PHILL REDOWE	EA	PILITE BONE ACUED MAN
41011 148		INICITAL CENTRES AND







SCOTT DISCON COUNCIL CHAIRMAN IASON ZUCKERMAN

JASON ZUCKERMAN AT LARGE

CYNTHIA STRONG THOMPSON DISTRICT I

> KEVIN VOGELTANZ DISTRICT II

> > JILL LANE DISTRICT III

ATTACHMENT 2: OPTION YEAR PRICING FORM RFP FOR INDEPENDENT AUDITING SERVICES

Instructions: Complete this form and submit it with your Cost Proposal. Provide an all-inclusive, fixed lump sum price for each potential renewal year.

Proposer Name:
Louisiana CPA License #:
All-Inclusive, Fixed Pricing for Optional Renewal Years
FY 2026 (Option Year 1)
FY 2027 (Option Year 2)
FY 2028 (Option Year 3)
FY 2029 (Option Year 4)
Authorized Signature:
Printed Name & Title:
Data

Attachment 3: Annual Financial Statements for the Year Ended August 31, 2024

EISNER AMPER

CITY OF MANDEVILLE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2024



CITY OF MANDEVILLE, LOUISIANA TABLE OF CONTENTS AUGUST 31, 2024

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
REQUIRED SUPPLEMENTARY INFORMATION (PART I)	
Management's Discussion and Analysis	4 - 11
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Governmental Funds	
Balance Sheet	14
Reconciliation of the Governmental Funds Balance	
Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes	
in Fund Balances	16
Reconciliation of the Statement of Revenues,	
Expenditures, and Changes in Fund Balances of	
Governmental Funds to the Statement of Activities	17
Proprietary Fund	
Statement of Net Position	18
Statement of Revenues, Expenses, and Changes	
in Fund Net Position	19
Statement of Cash Flows	20 - 21
Notes to the Financial Statements	22 - 57
REQUIRED SUPPLEMENTARY INFORMATION (PART II)	
Budgetary Comparison Schedules	-0
General Fund	58
Sales Tax Fund	59
Special Sales Tax Fund	60
District No. 3 Sales Tax Fund	61
Schedule of Changes in Total Other Post Employment	(2
Benefit Liability and Related Ratios	62
Schedule of Proportionate Share of the Net	62
Pension Liability Saladula of Employer Contributions to Each Retirement	63
Schedule of Employer Contributions to Each Retirement	64
System Notes to Propried Supplementary Information Port II	65
Notes to Required Supplementary Information – Part II	03

CITY OF MANDEVILLE, LOUISIANA TABLE OF CONTENTS AUGUST 31, 2024

	Page
OTHER SUPPLEMENTARY INFORMATION	
Non-Major Governmental Funds	
Combining Balance Sheet	66
Combining Statement of Revenues, Expenditures,	
and Changes in Fund Balances	67
Schedule of Compensation Paid to City Council	
Members	68
Schedule of Compensation, Benefits, and Other	
Payments to the Mayor	69
Justice System Funding Schedule – Collecting / Disbursing	70
OTHER REPORTS	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL REPORTING AND OVER FINANCIAL ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	71 - 72
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	73 - 75
REQUIRED BT THE UNIFORM GUIDANCE	13 - 13
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	76
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	77
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	78 - 85
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS	86 - 87



EisnerAmper LLP

8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809 **T** 225.922.4600 **F** 225.922.4611

www.eisneramper.com

INDEPENDENT AUDITORS' REPORT

The Honorable Clay Madden, Mayor and Members of the City Council City of Mandeville, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mandeville, Louisiana (the City), as of and for the year ended August 31, 2024, 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of August 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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.

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

Auditors' Responsibility 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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, budgetary comparison information on pages 58 through 61, the schedule of changes in total other post employment benefit liability and related ratios on page 62, the schedule of proportionate share of the net pension liability on page 63, the schedule of employer contributions to each retirement system on page 64, and the notes to required supplementary information on page 65 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental



Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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 non-major governmental fund financial statements, the schedule of compensation paid to City Council members, the schedule of compensation, benefits, other payments to the Mayor, the Justice System Funding Schedule - Collecting / Disbursing and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major governmental fund financial statements, the schedule of compensation paid to City Council members, the schedule of compensation, benefits, other payments to the Mayor, the Justice System Funding Schedule – Collecting / Disbursing and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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.

EISNERAMPER LLP Baton Rouge, LA

Eisner Amper LLP

June 13, 2025



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

CITY OF MANDEVILLE, LOUISIANA MANAGEMENT'S DISCUSSION AND ANALYSIS AUGUST 31, 2024

As management of the City of Mandeville, Louisiana (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City, for the fiscal year ended August 31, 2024. This management's discussion and analysis (MD&A) is designed to provide an objective and easy to read analysis of the City's financial activities based on currently known facts, decisions, or conditions. The MD&A is intended to provide readers with a broad overview of the City's finances and an analysis of the City's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the City. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the City's financial activity, identify changes in the City's financial position (its ability to address the next and subsequent years' challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial reporting, the information contained within the MD&A should be considered as only a part of a greater whole. We encourage readers to consider the information presented here in conjunction with the financial statements and with additional information presented in the required supplementary information (RSI) that is provided in addition to this MD&A.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources of the City at the close of the most recent fiscal year by \$135,118,379. This is comprised of \$86,078,931 in governmental activities and \$49,039,448 in business-type activities.
- The City's total net position increased by \$3,212,642. This is comprised of a \$5,686,151 increase from governmental activities and a \$2,473,509 decrease from business-type activities.
- The unrestricted portion of total net position totaled \$1,856,945. This is comprised of \$119,800 in governmental activities and \$1,737,145 in business-type activities. Unrestricted net position is available for use at the City's discretion.
- Approximately 64% of the City's total net position is comprised of its net investment in capital assets (e.g., land, buildings, equipment, infrastructure, etc.) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending.
- Approximately 35% (\$47,095,907) of the City's net position is restricted by tax levies and DMV office operations and maintenance.

Using this Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (on pages 12 and 13) provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements start on page 14. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

CITY OF MANDEVILLE, LOUISIANA MANAGEMENT'S DISCUSSION AND ANALYSIS AUGUST 31, 2024

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

- The *statement of net position* presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and cemetery. The business-type activities of the City include water and sewer services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

• Governmental Funds - Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's financing requirements.

CITY OF MANDEVILLE, LOUISIANA MANAGEMENT'S DISCUSSION AND ANALYSIS AUGUST 31, 2024

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for its five major funds: General Fund, Sales Tax Fund, Special Sales Tax Fund, District No. 3 Sales Tax Fund, and Street Construction Fund. Data from the other governmental funds are combined under the heading "Non-Major Governmental Funds."

• *Proprietary Fund* - The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its water and sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Departments. This fund is considered to be a major fund of the City.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information.

- A. Budgetary Comparison Schedules The City adopts an annual appropriated budget for its General Fund and each major special revenue fund. A budgetary comparison statement has been provided for the General Fund and each major special revenue fund to demonstrate compliance with this budget.
- B. Schedule of Changes in Total Other Post Employment Benefit Liability and Related Ratios
- C. Schedule of Proportionate Share of the Net Pension Liability
- D. Schedule of Employer Contributions to Each Retirement System

Other Supplementary Information

- A. Combining Statements of the Non-Major Governmental Funds
- B. Schedule of Compensation Paid to City Council Members
- C. Schedule of Compensation, Benefits, and Other Payments to the Mayor
- D. Justice System Funding Schedule Collecting / Disbursing
- E. Schedule of Expenditures of Federal Awards and related notes

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$135,118,379 (total net position), of which \$1,856,945 is unrestricted net position.

The largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure, etc.) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The City's net investment in capital assets equals the capital assets balance at year end, less outstanding capital related debt.

An additional portion of the City's net position represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

Summary Schedules of Net Position

	Governmental Activities			Business-type Activities			Total Primary Government					
		2024		2023		2024		2023		2024		2023
Current and other assets	\$	66,075,234	\$	63,524,278	\$	4,988,825	\$	9,883,136	\$	71,064,059	\$	73,407,414
Capital assets		38,960,310		38,558,502		47,302,303		47,317,630		86,262,613		85,876,132
Total assets		105,035,544		102,082,780		52,291,128		57,200,766		157,326,672		159,283,546
Deferred outflows of resources		4,142,629		7,969,010		415,870		836,177		4,558,499		8,805,187
Long-term liabilities		17,492,943		22,638,266		1,981,643		2,497,646		19,474,586		25,135,912
Other liabilities		2,742,668		5,897,008		1,545,384		3,895,773		4,288,052		9,792,781
Total liabilities		20,235,611		28,535,274		3,527,027		6,393,419		23,762,638		34,928,693
Deferred inflows of resources		2,863,631		1,123,736		140,523		130,567		3,004,154		1,254,303
Net position												
Net investment in												
capital assets		38,863,224		38,407,568		47,302,303		47,317,630		86,165,527		85,725,198
Restricted		47,095,907		41,848,210		-		-		47,095,907		41,848,210
Unrestricted		119,800		137,002		1,737,145		4,195,327		1,856,945		4,332,329
Total net position	\$	86,078,931	\$	80,392,780	\$	49,039,448	\$	51,512,957	\$	135,118,379	\$	131,905,737

The City's net position increased by \$3,212,642 during the current fiscal year.

Governmental Activities

Governmental activities for the City include general government, public safety, public works, and cemetery. Sales and use taxes, property taxes, franchise taxes, licenses and permits, and fees and fines fund most of these governmental activities. Governmental activities net position increased by \$5,686,151, or 7.07%.

Summary Schedules of Changes in Net Position

		Governmental Activities			Business-type Activities				Total Primary Government			
	2024 2023		2023	2024			2023		2024		2023	
Revenues:												
Program revenues:												
Charges for services	\$	1,863,766	\$	1,809,970	\$	3,583,528	\$	3,548,573	\$	5,447,294	\$	5,358,543
Grants and contributions		5,511,963		1,954,858		95,904		131,628		5,607,867		2,086,486
General revenues:												
Property taxes		2,140,507		2,067,666		-		-		2,140,507		2,067,666
Franchise taxes		1,014,489		1,144,853		-		-		1,014,489		1,144,853
Sales taxes		21,569,131		21,684,432		-		-		21,569,131		21,684,432
Licenses and permits		1,770,828		1,695,526		-		-		1,770,828		1,695,526
Fines and forfeits		517,015		429,140		-		-		517,015		429,140
Interest income		1,709,836		864,712		370,398		221,578		2,080,234		1,086,290
Other		290,564		201,954		127,005		138,243		417,569		340,197
Gain (loss) on asset disposal		-		28,162		-		(1,304,850)		-		(1,276,688)
Transfers		-		(1,367,015)		-		1,367,015		-		-
Total revenues		36,388,099		30,514,258		4,176,835		4,102,187		40,564,934		34,616,445
Expenses:												
General government		8,873,976		8,849,600		-		-		8,873,976		8,849,600
Public safety		11,454,470		11,922,558		-		-		11,454,470		11,922,558
Public works		10,309,485		12,312,578		-		-		10,309,485		12,312,578
Cemetery		56,564		48,971		-		-		56,564		48,971
Interest expense		7,453		10,527		-		-		7,453		10,527
Water		-		-		2,578,618		2,727,505		2,578,618		2,727,505
Sewer		-		-		4,071,726		6,530,358		4,071,726		6,530,358
Total expenses		30,701,948		33,143,416		6,650,344		9,257,863		37,352,292		42,401,279
Change in net position		5,686,151		(2,629,158)		(2,473,509)		(5,155,676)		3,212,642		(7,784,834)
Net position, beginning		80,392,780		83,021,938		51,512,957		56,668,633		131,905,737		139,690,571
Net position, ending	\$	86,078,931	\$	80,392,780	\$	49,039,448	\$	51,512,957	\$	135,118,379	\$	131,905,737

Key elements of the change in net position from governmental activities are as follows:

- Grants and contributions increased by \$3,557,105, or 181.96%, due to the recognition of State and Local Government Fiscal Recovery Funds (SLFRF) grant revenue deferred in prior year. Eligible expenditures under the grant were incurred in fiscal year 2024.
- Interest and investment earnings increased by \$845,124, or 97.73%, due to a higher return on investments and unrealized gains due to market value fluctuations.
- Public works expenses decreased by \$2,003,093 or 16.27%, due to increased salary and benefits expenses, additional repair and maintenance expenses and loss on disposal of assets on construction in progress projects where the City determined the project no longer met the criteria to be capitalized in fiscal year 2023. These increased expenses did not recur in fiscal year 2024.

Business-Type Activities

Business-type activities net position decreased the by \$2,473,509, or 4.80%. Key elements of this decrease are as follows:

- Interest and investment earnings increased by \$148,820, or 67.16%, due to a higher return on investments and market value fluctuations.
- In fiscal year 2023, a loss on asset disposal was recognized of \$1,304,850 on construction in progress projects where the City determined the project no longer met the criteria to be capitalized. In fiscal year 2024, no losses on disposal of assets were incurred.
- Expenses decreased by \$2,607,519 or 28.17% due to additional expenditures for sludge removal and water and sewer system repairs throughout the city in fiscal year 2023.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

As of August 31, 2024, the City's governmental funds reported a combined ending fund balance of \$62,754,181, an increase of \$6,288,359 when compared to the prior year. Unassigned fund balance as of August 31, 2024 was \$15,630,725. The restricted fund balance in the amount of \$47,095,907 is primarily reserved to pay for public works projects that is restricted by voter proposition. Nonspendable fund balance for inventory is \$27,549.

General Fund

The General Fund is the chief operating fund of the City. At August 31, 2024, the fund balance of the General Fund was \$15,806,004. The fund balance of the City's General Fund increased by \$1,075,221 for the year ended August 31, 2024. The increase is related to additional grant revenues from the SLFRF grant coupled with an overall net reduction in expenditures of \$279,549.

Sales Tax Fund

The Sales Tax Fund has a total fund balance of \$101,505. The fund balance of the Sales Tax Fund increased by \$30,605 for the year ended August 31, 2024. All revenues of the Sales Tax Fund are transferred out to the General Fund, Special Sales Tax Fund, District No. 3 Sales Tax Fund, and Street Construction Fund.

Special Sales Tax Fund

The Special Sales Tax Fund has a total fund balance of \$10,997,330, all of which is restricted for public works projects special programs. The net increase in fund balance during the current year in the Special Sales Tax Fund was \$2,770,688. The City Administration is continuing the long-term planning to evaluate the needs for improvement that are necessary to the infrastructure to better serve and protect the citizens of the City of Mandeville.

District No. 3 Sales Tax Fund

The District No. 3 Sales Tax Fund has a total fund balance of \$12,096,431, which is restricted for projects that will benefit the current and former District No. 3 of St. Tammany Parish. The net increase in fund balance during the current year in the District No. 3 Sales Tax Fund was \$2,941,483.

Street Construction Fund

The Street Construction Fund has a total fund balance of \$23,202,620, all of which is restricted for capital improvements. The net decrease in fund balance during the current year in the Street Construction Fund was \$580,624.

Proprietary Fund

The City's Proprietary Fund provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Proprietary Fund at the end of the year amounted to \$49,039,448 of which \$1,737,145 was unrestricted. The total decrease in net position was \$2,473,509 primarily as a result of water and sewer expenditures exceeding charges for services.

General Fund Budgetary Highlights

During the year, appropriations between the original and final amended budget increased by \$1,047,277. The increase is primarily due to an increase in general government and capital outlay expenditures. Projected revenues between the original and amended budget decreased by \$8,938,808, primarily as a result of a decline in projected intergovernmental revenues.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of August 31, 2024, was \$86,262,613 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities, roads, right of use leased assets, and water and sewer infrastructure.

Major capital asset additions during the current fiscal year included the following:

- Land purchases totaled \$722,575.
- Equipment, vehicles, buildings, and infrastructure placed in service at a cost of \$3,048,242.
- Construction in progress of the City was \$6,483,221 and consisted primarily of drainage and street projects.
- Additional information on the City's capital assets can be found in Note 6 of this report.

Long-Term Bond Debt

At August 31, 2024, the City did not have any long-term bonded debt. The City recorded a lease liability as of August 31, 2024, of \$97,086.

Economic Factors and Next Year's Budget and Rate

Over the past four years, the City has completed many capital projects, including streets, drainage, bridges, infrastructure improvements, sewer and water, and system upgrades and land acquisition. Since August 31, 2010 to August 31, 2024, the City has increased its net capital assets from \$62.5 million to \$86.3 million.

The following factors were considered in preparing the City's budget for the 2025 fiscal year:

- The projects budget reflects priorities including lakefront seawall repairs, drainage upgrades, traffic safety improvements, implementation of the Recreation Master Plan, and design of a new Police Station Headquarters. These efforts are supported in part by state capital outlay funding and local revenue base.
- Sales tax projected for the year ended August 31, 2024, is \$22.1 million. The City's sales tax constitutes approximately 35% of the total governmental budget.
- Property tax revenue is projected at \$2.143 million based on the City Council's adopted rate of 8.21 mills.
- The City continues to budget conservatively in light of broader economic and demographic uncertainties. Financial projections incorporate available information and trends, but actual results may vary. The administration remains focused on fiscal responsibility, maintaining reserves, and delivering services efficiently.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Jessica Farno, Director of Finance City of Mandeville 3101 E. Causeway Approach Mandeville, Louisiana 70448

BASIC FINANCIAL STATEMENTS GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF MANDEVILLE, LOUISIANA STATEMENT OF NET POSITION AUGUST 31, 2024

	Primary Government			
	Governmental	Business-type		
	Activities	Activities	Total	
ASSETS:				
Cash and cash equivalents	\$ 25,561,944	\$ 2,746,442	\$ 28,308,386	
Investments	33,068,176	5,842,344	38,910,520	
Accounts receivable (net)	2,623,455	483,792	3,107,247	
Internal balances	4,794,110	(4,794,110)	-	
Inventory	27,549	710,357	737,906	
Capital assets, net	38,960,310	47,302,303	86,262,613	
TOTAL ASSETS	105,035,544	52,291,128	157,326,672	
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred amounts related to net pension liability	2,803,076	215,707	3,018,783	
Deferred amounts related to post employment liability	1,339,553	200,163	1,539,716	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,142,629	415,870	4,558,499	
LIABILITIES:				
Accounts payable	2,742,668	1,214,133	3,956,801	
Customer deposits	<u>-</u>	331,251	331,251	
Long-term liabilities:		ŕ	•	
Due within one year	375,862	41,572	417,434	
Due beyond one year	73,164	-	73,164	
Total other post-employment benefit (OPEB) liability	,		,	
Due within one year	402,810	60,190	463,000	
Due beyond one year	3,536,988	528,515	4,065,503	
Net pension liability	13,104,119	1,351,366	14,455,485	
TOTAL LIABILITIES	20,235,611	3,527,027	23,762,638	
DEFERRED INFLOWS OF RESOURCES:				
Deferred amounts related to lessor leases	131,902	-	131,902	
Deferred amounts related to net pension liability	2,152,348	53,949	2,206,297	
Deferred amounts related to total OPEB liability	579,381	86,574	665,955	
TOTAL DEFERRED INFLOWS OF RESOURCES	2,863,631	140,523	3,004,154	
NET POSITION:				
Net investment in capital assets	38,863,224	47,302,303	86,165,527	
Restricted for:				
DMV Operations	147,730	-	147,730	
Debt service	472,117	-	472,117	
Capital projects	23,202,620	-	23,202,620	
Special programs	23,273,440	-	23,273,440	
Unrestricted	119,800	1,737,145	1,856,945	
TOTAL NET POSITION	\$ 86,078,931	\$ 49,039,448	\$ 135,118,379	

CITY OF MANDEVILLE, LOUISIANA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED AUGUST 31, 2024

Primary Government

		Program 1	Revenues	Net (Expense) Changes in N		
	Expenses	Charges for Services	Grants and Contributions	Governmental Activities	Business-type Activities	<u>Total</u>
Function/Programs						
Primary Government						
Governmental:						
General government	\$ 8,873,976	\$ 1,130,078	\$ 1,258,521	\$ (6,485,377)	\$ -	\$ (6,485,377)
Public safety	11,454,470	719,153	1,147,978	(9,587,339)	-	(9,587,339)
Public works	10,309,485	-	3,105,464	(7,204,021)	-	(7,204,021)
Cemetery	56,564	14,535	-	(42,029)	-	(42,029)
Interest expense	7,453			(7,453)		(7,453)
Total governmental activities	30,701,948	1,863,766	5,511,963	(23,326,219)		(23,326,219)
Business-type:						
Water	2,578,618	1,439,474	22,383	-	(1,116,761)	(1,116,761)
Sewer	4,071,726	2,144,054	73,521	-	(1,854,151)	(1,854,151)
Total business-type activities	6,650,344	3,583,528	95,904		(2,970,912)	(2,970,912)
Total primary government	\$ 37,352,292	\$ 5,447,294	\$ 5,607,867	(23,326,219)	(2,970,912)	\$ (26,297,131)
	General revenue	s:				
	Property taxes			2,140,507	-	2,140,507
	Franchise taxe			1,014,489	-	1,014,489
	Sales taxes			21,569,131	-	21,569,131
	Licenses and p	permits		1,770,828	-	1,770,828
	Fines and forfe	eits		517,015	-	517,015
	Interest incom	e (loss) and fair value of	changes	1,709,836	370,398	2,080,234
	Other			290,564	127,005	417,569
	Total genera	l revenues		29,012,370	497,403	29,509,773
	Change in net po	osition		5,686,151	(2,473,509)	3,212,642
	Net position,					
	August 31, 202	23		80,392,780	51,512,957	131,905,737
	Net position, Au	gust 31, 2024		\$ 86,078,931	\$ 49,039,448	\$ 135,118,379

BASIC FINANCIAL STATEMENTS FUND FINANCIAL STATEMENTS GOVERNMENTAL FUNDS

CITY OF MANDEVILLE, LOUISIANA

BALANCE SHEET

GOVERNMENTAL FUNDS AUGUST 31, 2024

			Spe	ecial Revenue Fun	ıds		Capital Projects Fund	Projects Fund			-			
	General	Sale	es Tax Fund	Special Sales Tax Fund		District No. 3	Street Construction Fund	Gov	ther Non- Major ernmental Funds	Go	Total overnmental Funds			
ASSETS Cash and cash equivalents	\$ 2,699,238	\$	1,857,071	\$ 3,018,556	\$	12,370,207	\$ 5,597,245	\$	19,627	\$	25,561,944			
Investments	12,489,384		107,305	10,248,311		-	9,342,092		881,084		33,068,176			
Accounts receivable, net	904,170		1,674,000	-		-	-		45,285		2,623,455			
Due from other funds	9,821,707		-	578,126		479,498	9,049,467		-		19,928,798			
Inventory	27,549					-					27,549			
TOTAL ASSETS	\$ 25,942,048	\$	3,638,376	\$ 13,844,993	\$	12,849,705	\$ 23,988,804	\$	945,996	\$	81,209,922			
<u>LIABILITIES</u>														
Accounts payable	\$ 1,956,484	\$	-	\$ -	\$	-	\$ 786,184	\$	-	\$	2,742,668			
Due to other funds	7,644,040		3,536,871	2,847,663		753,274			352,840		15,134,688			
TOTAL LIABILITIES	9,600,524		3,536,871	2,847,663		753,274	786,184		352,840		17,877,356			
DEFERRED INFLOWS OF RESOURCES														
Unavailable revenues - grants	403,618		-	-		-	-		-		403,618			
Unavailable revenue - property taxes	-		-	-		-	-		42,865		42,865			
Deferred amounts - lessor leases	131,902		-								131,902			
TOTAL DEFERRED INFLOWS OF RESOURCES	535,520			-		-			42,865		578,385			
FUND BALANCES														
Non-spendable:														
Inventory of supplies	27,549		-	-		-	-		-		27,549			
Restricted for:														
DMV Operations	147,730		-	-		-	-		-		147,730			
Debt service	-		-	-		-	-		472,117		472,117			
Capital projects	-		-	-		-	23,202,620		-		23,202,620			
Special programs	-		101,505	10,997,330		12,096,431	-		78,174		23,273,440			
<u>Unassigned</u>	15,630,725		-								15,630,725			
TOTAL FUND BALANCES	15,806,004		101,505	10,997,330		12,096,431	23,202,620		550,291		62,754,181			
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,942,048	\$	3,638,376	\$ 13,844,993	\$	12,849,705	\$ 23,988,804	\$	945,996	\$	81,209,922			

CITY OF MANDEVILLE RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AUGUST 31, 2024

Fund balances August 31, 2024 - governmental funds	\$	62,754,181
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		
Cost of capital assets at August 31, 2024 119,373,693		
Less: accumulated depreciation and amortization as of August 31, 2024 (80,413,383)	ŗ	38,960,310
Revenues were collected more than sixty days after year-end for property tax or within one year for grant revenue and, therefore, are not available soon enough to pay for current period expenditures		
Property tax revenues		42,865
Grant revenues		403,618
Deferred outflows and inflows of resources are not available to pay current period expenditures and, therefore, are not reported in the governmental funds:		
Deferred outflows of resources - related to net pension liability 2,803,076		
Deferred outflows of resources - related to other postemployment benefit liability 1,339,553	r	4,142,629
Deferred inflows of resources - related to net pension liability (2,152,348)		
Deferred inflows of resources - related to other postemployment benefit liability (579,381)		(2,731,729)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental fund liabilities:		
Lease liability		(97,086)
Net pension liability		(13,104,119)
Compensated absences		(351,940)
Total other postemployment benefit (OPEB) liability		(3,939,798)
Total other postemployment benefit (Of LB) hability		(3,737,190)
Total net position at August 31, 2024 - governmental activities	\$	86,078,931

CITY OF MANDEVILLE, LOUISIANA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2024

		Spec	ial Revenue Fun	ds	Capital Projects Fund		
	General	Sales Tax Fund	Special Sales Tax Fund	District No. 3 Sales Tax Fund	Street Construction Fund	Other Non- Major Governmental Funds	Total Governmental Funds
Revenues:			_				
Ad valorem taxes	\$ 2,132,550	\$ -	\$ -	\$ -	\$ -	\$ 7,957	\$ 2,140,507
Franchise taxes	1,014,489	-	-	-	-	-	1,014,489
Sales taxes	-	21,569,131	-	-	-	-	21,569,131
Licenses and permits	1,770,828	-	-	-	-	-	1,770,828
Fines and forfeits	517,015	-	-	-	-	-	517,015
Intergovernmental	5,663,689	-	-	-	11,313	-	5,675,002
Charges for services	938,459	-	-	-	-	-	938,459
Interest	644,606	6,556	547,558	5,409	460,469	45,238	1,709,836
Miscellaneous	1,215,871						1,215,871
Total revenues	13,897,507	21,575,687	547,558	5,409	471,782	53,195	36,551,138
Expenditures:							
Current -							
General government	7,406,354	225,017	18,064	-	-	954	7,650,389
Public safety	10,605,083	-	-	-	-	-	10,605,083
Public works	2,889,406	-	-	-	4,083,407	-	6,972,813
Cemetery	56,564	-	-	-	-	-	56,564
Capital outlay	4,270,832	-	-	-	645,797	-	4,916,629
Debt Service -							
Principal	53,848	-	-	_	-	-	53,848
Interest and fees	7,453	-	-	_	-	-	7,453
Total expenditures	25,289,540	225,017	18,064	_	4,729,204	954	30,262,779
Excess (deficiency) of revenues over (under) expenditures	(11,392,033)	21,350,670	529,494	5,409	(4,257,422)	52,241	6,288,359
Other financing sources (uses):							
Transfers to other funds	_	(21,320,065)	(1,435,604)	_	-	(1,255)	(22,756,924)
Transfers from other funds	12,467,254	-	3,676,798	2,936,074	3,676,798	-	22,756,924
Total other financing sources (uses)	12,467,254	(21,320,065)	2,241,194	2,936,074	3,676,798	(1,255)	
Net change in fund balance	1,075,221	30,605	2,770,688	2,941,483	(580,624)	50,986	6,288,359
Fund balance, beginning	14,730,783	70,900	8,226,642	9,154,948	23,783,244	499,305	56,465,822
Fund balance, ending	\$ 15,806,004	\$ 101,505	\$ 10,997,330	\$ 12,096,431	\$ 23,202,620	\$ 550,291	\$ 62,754,181

CITY OF MANDEVILLE, 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 AUGUST 31, 2024

Net change in fund balances - governmental funds 6,288,359 The change in net position reported for governmental activities in the statement of activities is different because: Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlay and other capitalized purchases, adjustments and reclassifications 4,916,629 Depreciation and amortization expense (3,590,429)401,808 Loss on asset disposal (924,392)Change in deferral of grant revenues beyond the one year availability (540,627)Changes in long-term obligations: Change in net pension liability and related deferrals (397,424)Principal paid on leases 53,848 Change in total other post-employment benefit liability and related deferrals (118,939)(463,389)5,686,151 Change in net position of governmental activities

BASIC FINANCIAL STATEMENTS FUND FINANCIAL STATEMENTS PROPRIETARY FUND

CITY OF MANDEVILLE, LOUISIANA STATEMENT OF NET POSITION PROPRIETARY FUND AUGUST 31, 2024

100051 51; 2024		
<u>ASSETS</u>		
Current assets		
Cash and cash equivalents	\$	2,746,442
Investments	Ψ	5,842,344
Accounts receivable (net)		483,792
Due from other funds		852,125
Inventories		710,357
Total current assets		10,635,060
Capital assets		
Capital assets, cost		83,150,074
Less: accumulated depreciation		(35,847,771)
Total capital assets		47,302,303
•		, ,
TOTAL ASSETS		57,937,363
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to net pension liability		215,707
Deferred amounts related to post employment liability		200,163
TOTAL DEFERRED OUTFLOWS OF RESOURCES		415,870
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities		1,214,133
Compensated absences, current		41,572
Customer deposits		331,251
Due to other funds		5,646,235
Total other post employment benefit liability, current		60,190
Total current liabilities		7,293,381
Long-term liabilities:		
Net pension liability		1,351,366
Total other postemployment benefit liabilty		528,515
Total long-term liabilities		1,879,881
TOTAL LIABILITIES		9,173,262
		7,173,202
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability		53,949
Deferred amounts related to total OPEB liability		86,574
TOTAL DEFERRED INFLOWS OF RESOURCES		140,523
NET POSITION		
Investment in capital assets		47,302,303
Unrestricted		1 727 145

The accompanying notes are an integral part of this statement.

Unrestricted

TOTAL NET POSITION

1,737,145

49,039,448

CITY OF MANDEVILLE, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUND

FOR THE YEAR ENDED AUGUST 31, 2024

OPERATING REVENUES:	
Charges for services	
Water fees	\$ 1,398,155
Sewer fees	2,130,954
Tapping fees	
Water	13,959
Sewer	4,100
Water service charges	13,950
Delinquent fees	47,504
Miscellaneous service revenues	79,501
Water impact fees	13,410
Sewer impact fees	 9,000
Total operating revenues	 3,710,533
OPERATING EXPENSES:	
Water department expenses	2,578,618
Sewer department expenses	4,071,726
Total operating expenses	6,650,344
LOSS FROM OPERATIONS	 (2,939,811)
NON-OPERATING REVENUES (EXPENSES):	
Intergovernmental	56,601
Interest income (loss)	370,398
Other grants and contributions	 39,303
Total nonoperating revenues (expenses)	466,302
CHANGE IN NET POSITION	(2,473,509)
NET POSITION:	
Balance, beginning of year	 51,512,957
Balance, end of year	\$ 49,039,448

CITY OF MANDEVILLE, LOUISIANA STATEMENT OF CASH FLOWS PROPRIETARY FUND

FOR THE YEAR ENDED AUGUST 31, 2024

		Page 1 of 2
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$	3,740,213
Cash paid to suppliers	Ψ	(2,913,716)
Cash paid to suppliers Cash paid to employees		(1,870,623)
Net cash used in operating activities	-	(1,044,126)
iver each ased in operating activities		(1,044,120)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Due to other funds (net change in)		5,557,845
Grants and contributions		(2,207,726)
Net cash provided by non-capital financing activities		3,350,119
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES Acquisition of capital assets Net cash used in capital financing activities CASH FLOWS FROM INVESTING ACTIVITIES Purchase of Investments Investment income (loss) Net cash provided by investing activities	=	(2,109,939) (2,109,939) (290,072) 370,398 80,326
Net change in cash and cash equivalents		276,380
Cash and cash equivalents at beginning of year		2,470,062
Cash and cash equivalents at end of year	\$	2,746,442
		(continued)

CITY OF MANDEVILLE, LOUISIANA STATEMENT OF CASH FLOWS PROPRIETARY FUND FOR THE YEAR ENDED AUGUST 31, 2024

]	Page 2 of 2
Reconciliation of net loss from operations to net cash used in operating activities:		
Loss from operations	\$	(2,939,811)
Adjustments to reconcile net loss from operations to net cash used in		
operating activities:		
Depreciation expense		2,125,266
Bad debt expense		6,090
Change in assets, deferred outflows, liabilities and deferred inflows:		
Receivables		26,207
Inventories		(132,703)
Deferred outflows related to net pension liability		336,891
Deferred outflows related to OPEB liability		83,416
Accounts payable and accrued liabilities		(46,908)
Customer deposits		3,473
Compensated absences		12,918
Net pension liability		(407,576)
Deferred inflows related to net pension liability		37,033
Total OPEB liability		(121,345)
Deferred inflows related to OPEB		(27,077)
Net cash used in operating activities	\$	(1,044,126)



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Mandeville, Louisiana (the City) adopted the Home Rule Charter on November 16, 1985, under the provisions of Article VI, Section 5, of the Louisiana Constitution of 1974. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety, highways and streets, sanitation and utilities, health and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies:

(a) Reporting Entity

Section 2100 of the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the City includes all funds which are controlled by or dependent on the City which was determined on the basis of oversight responsibility, including accountability for fiscal and budget matters and authority to issue debt. Based on these criteria, the City has determined that there are no component units that are part of the reporting entity.

(b) Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City as a whole. For the most part, the effect of interfund activity has been removed from these 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 City's police protection, parks, recreation, community and youth services, animal control, garbage collection, public works, and general administration services are classified as governmental activities. The City's water and sewer services are classified as business-type activities.

In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column. The City's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities when both restricted and unrestricted net position are available.

The government-wide statement of activities demonstrates the degree to which the direct expenses of the City's functions and business-type activities are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or business-type activity. Program revenues include (1) charges to customers or applicants for services or privileges provided by a given function or business-type activity, such as water and sewer use or garbage collection fees, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other revenues are reported as general revenues.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(c) Fund Financial Statements

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or net position, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

The funds of the City are classified into two categories: governmental and proprietary. Each category, in turn, is divided into separate fund types.

Fund financial statements report detailed information about the City. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported as a separate column. The major funds reported are the General Fund, Sales Tax Fund, Special Sales Tax Fund, District No. 3 Sales Tax Fund, and Street Construction Fund. Non-major funds are aggregated and presented in a single column. The City has three non-major funds: Tax Collector Fund, the Bond Reserve Fund, and the Bond Sinking Fund.

(d) Measurement Focus, Basis of Accounting, and Financial Statement Preparation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

An allowance for estimated uncollectible receivables is recorded for all accounts receivable older than 120 days at year-end.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, except for reimbursement grants where the revenue is recognized when the eligibility requirements are met. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement grants which are recognized when the eligibility requirements of the grant are met, if they are collected within 1 year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(d) Measurement Focus, Basis of Accounting, and Financial Statement Preparation (continued) Property taxes are recognized as revenue in the year for which taxes have been levied and collected. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned.

The following are the City's major governmental funds:

<u>General Fund</u>: This fund is the general operating fund of the City and is used to account for financial resources except those required to be accounted for in another fund.

Sales Tax Special Revenue Fund (Sales Tax Fund): This fund is used to account for the proceeds of the City's 2.5% sales and use tax and the State, Parish, and Municipal Motor Vehicle sales tax. One percent can be used for any lawful corporate purpose. On November 19, 2011, a special election was held to authorize the rededication of the proceeds of this 1% sales and use tax initially authorized at an election held on August 18, 1959.

One percent of this tax was authorized at elections held on November 4, 1986 and May 1, 1999 and was dedicated to capital expenditures for constructing, improving, extending, and maintaining playgrounds and recreational facilities, public roads, streets, bridges and crossings, sewerage, garbage disposal, waterworks, fire protection, beach improvements, seawalls and extensions, harbor improvements, and other works of permanent public improvements in the City. On November 4, 2014, a special election was held to authorize the rededication of this 1% sales and use tax to 50% for constructing, acquiring, extending, improving, equipping, repairing, operating and/or maintaining sewers and sewerage disposal works, waterworks improvements, streets, drains and drainage facilities and flood protection (including the payment of salaries and acquiring of all necessary land, equipment, and furnishings) and 50% (after paying the reasonable and necessary costs and expenses of collecting and administering the tax) may be used for any lawful corporate purpose of the City.

The City first utilizes restricted resources to finance qualifying activities when both restricted and unrestricted net position are available. The remaining 0.5% sales and use tax can be used for the purpose of (i) paying, improving, repairing, and maintaining streets (including sidewalks and bike paths) in the City, (ii) repairing and maintaining existing bridges in the City, and (iii) constructing, acquiring, and maintaining roadside drainage improvements in the City.

Special Sales Tax Special Revenue Fund (Special Sales Tax Fund): This fund is used to account for 1% of the sales and use tax and the State, Parish, and Municipal Motor Vehicle sales tax transferred from the Sales Tax Fund. One percent became effective with elections held on November 4, 1986, May 1, 1999, and November 4, 2014, and the 1% tax was rededicated to 50% for any lawful corporate purpose of the City and 50% for constructing, acquiring, extending, improving, equipping, repairing, operating and/or maintaining sewers and sewerage disposal works, waterworks improvements, streets, drains and drainage facilities and flood protection (including the payment of salaries and acquiring of all necessary land, equipment, and furnishings).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Measurement Focus, Basis of Accounting, and Financial Statement Preparation (continued) All monies remaining in the Special Sales Tax Fund on the 20th day of each month in excess of all reasonable and necessary expenses of collection and administration of the tax shall be considered surplus. Such surplus may be used by the issuer for any of the purposes for which the imposition of the tax is authorized or for the purpose of retiring bonds in advance of their maturities.

District No. 3 Sales Tax Special Revenue Fund (District No. 3 Sales Tax Fund): This fund is used to account for the portion of the St. Tammany Parish 2% sales and use tax transferred from the Sales Tax Fund to be used for joint projects with St. Tammany Parish (the Parish) to provide improvements to St. Tammany Parish's Sales Tax District No. 3 to include constructing, acquiring, extending, improving, maintaining, and/or operating: 1) roads, streets, and bridges and 2) drains and drainage facilities for the benefit of District No. 3. In April 2012, the Parish and the City amended the Sales Tax Enhancement Plan dated effective September 20, 1990, as amended by an agreement dated March 27, 2003, to allow for the joint projects.

Street Construction Capital Projects Fund (Street Construction Fund): This fund is used to account for the costs of (i) paving, improving, repairing, and maintaining streets (including sidewalks and bike paths) in the City, (ii) repairing and maintaining existing bridges in the City, and (iii) constructing, acquiring, and maintaining roadside drainage improvements in the City. Financing is provided by a pledge of revenue to be derived from the City's collection of a 0.5% sales tax transferred from the Sales Tax Fund. One-half percent became effective with an election held on January 20, 2001 and extended by the voters on August 15, 2021 (other than those financed by proprietary funds).

The City's sole Enterprise Fund is the Proprietary Fund.

<u>Enterprise Fund</u>: This fund is used to account for operations of the Proprietary Fund where: (a) it is financed and operated in a manner similar to a private business enterprise and (b) the periodic determination of net income is appropriate.

(e) Cash and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments in certificates of deposit are stated at cost. All other investments are reported at fair value (quoted market price or the best available estimate).

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(f) Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

(g) Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are accounted for on the consumption method. There were no prepaid items/expenses as of August 31, 2024.

(h) Capital Assets

Capital assets, which include property, plant, equipment, right to use lease assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The City maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Improvements are capitalized over the remaining useful lives of the assets.

Capital outlays are recorded as expenditures of the General, Special Revenue, and Capital Projects Funds, and as assets in the government-wide financial statements to the extent the City's capitalization threshold is met. Infrastructure has been capitalized retroactively to 1980. Depreciation on governmental activities is recorded on capital assets on a government-wide basis. Capital outlays of the proprietary fund are recorded as fixed assets and depreciated over their estimated useful lives on a straight-line basis on both the fund basis and the government-wide basis. The estimated useful lives are as follows:

	Useful Lives
Description	(in years)
Building and building improvements	10 - 50
Funiture and fixtures	5 - 10
Vehicles	5 - 10
Equipment	5 - 25
Trace and trailhead	10 - 99
Water, sewer systems, infrastructure, drainage, and harbor	10 - 50

Right-of-use lease assets are amortized over the term of the respective contracts.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(i) Compensated Absences

The City's policy is to permit employees to accumulate earned but unused annual and sick pay benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. Employees may carry over annual leave up to 30 days for Civil Service employees or 60 days for Directors. Unused annual leave in excess of the 30 or 60 days is forfeited on the employee's anniversary date. All annual pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

(j) Long-Term Obligations

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(k) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents the acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

(1) Net Position - Government-Wide and Proprietary Fund Financial Statements

Net position is displayed in three components:

- Net Investment in Capital Assets Consists of capital assets including restricted capital
 assets, net of accumulated depreciation and reduced by the outstanding balances of any
 borrowings that are attributable to the acquisition, construction, or improvement of those
 assets.
- 2. Restricted Net Position Net position with constraints placed on its use either by:
 - a. external groups such as creditors, grantors, contributors, or laws, or regulations of other governments, or
 - b. law through constitutional provisions or enabling legislation.
- 3. Unrestricted Net Position All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(m) Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

- Non-Spendable Fund Balance Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- 2. Restricted Fund Balance Amounts that can be spent only for specific purposes because of the City Charter, the City Code, state or federal laws, or externally imposed conditions by grantors, creditors, or citizens by voter proposition.
- 3. Committed Fund Balance Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.
- 4. Assigned Fund Balance Amounts that are constrained by the City's intent that they will be used for specific purposes. The City Council is the only body authorized to assign amounts for a specific purpose and is the highest level of decision-making authority. Therefore, amounts must be reported as committed.
- 5. Unassigned Fund Balance All amounts not included in other spendable classifications.

The City considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The City also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

(n) Revenues

- 1. Program Revenues Amounts reported as *program revenues* include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues.
- 2. Ad valorem (property) taxes for the operations of the City are normally levied each November 1st on the assessed value listed as of the prior January 1st for all real property, merchandise, and movable property located in St. Tammany Parish. Assessed values are established by the St. Tammany Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A re-assessment of all property is required to be completed no less than every four years. An assessment was completed in 2024.

The assessed value at January 1, 2023, upon which the 2024 levies were based, was \$218,195,724. Property (Ad-valorem) Taxes - Property taxes are levied on a calendar year basis. On July 13, 2023, the taxes were levied for the 2023 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. Property on which the taxes have not been paid is adjudicated to the City after being offered for sale to the public. The following is a summary of the authorized and levied property taxes:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(n) Revenues (continued)

		Authorized	Levied	
Fund Type	Purpose	Mills	Mills	Expiration Date
General	General purpose	7.00	6.48	Indefinite
General	Police department additional funding for operations, maintenance, salaries and benefits	5.08	0.94	2032
General	Police department additional funding for operations, maintenance, salaries and benefits	3.38	1.44	2032
	Total	15.46	8.86	

- 3. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing or/and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are user fees for water and sewer services. Operating expenses for the proprietary fund include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.
- 4. Sales Taxes Sales taxes are due the month after sale and recognized in the month the liability is incurred. The following table is a summary of authorized sales taxes:

Purpose	Percent	Expiration Date
1959 Sales Tax - Any lawful governmental purpose	1.00	Perpetual
1986 Sales Tax for the following purposes:	1.00	12/31/2029
50% for any lawful governmental purpose		
50% constructing, improving, maintaining or operating sewer or water systems, streets, and drainage or flood protection		
2001 Sales Tax dedicated to (i) paving, improving, repairing and maintaining streets (including sidewalks and bike paths) in the City, (ii) repairing and maintaining existing bridges in the City, and (iii) constructing, acquiring and maintaining roadside drainage improvements	0.5	7/1/2031
Total	2.50	

(o) Accounts Receivable

Accounts receivables are reported net of an allowance for uncollectable balances. The more significant accounts receivable is recorded for amounts due from other governments for sales taxes, and for customers' accounts in the business-type activities and the proprietary fund. Customer Utility accounts are estimated to be uncollectable upon coming ninety days past due. Amounts due from governments are estimated to be uncollectable based upon the facts and circumstances of the grant agreement or funding source.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(p) Interfund Transactions

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

(q) Use of Estimates

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

(r) Leases

The System enters into noncancellable lease agreements and records them in accordance with GASB Statement No. 87, Leases.

Lessee leases

The City recognizes a liability and intangible right-of-use asset in the financial statements for leased property for contracts with an initial individual value that is material to the financial statements and with periods greater than one year. At the commencement of a lease or contract, the City initially measures the liability at the present value of payments expected to be made during the lease or contract term. Subsequently, the liability is reduced by the principal portion of payments made. The right-of-use asset is initially measured as the initial amount of the lease liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life or contract term. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease or contract term, and (3) payments.

The City uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the City uses its estimated incremental borrowing rate as the discount rate for leases. The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(r) Leases (continued)

Lessor Leases

The City recognizes a lease receivable and a deferred inflow of resources in the financial statements for those lease contracts with an initial individual value that is material to the financial statements and whose terms call for a lease period greater than one year. The lease receivable is measured at the commencement of the lease at the present value of fixed payments expected to be received during the non-cancellable lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include (1) the discount rate used to present value the expected lease receipts, (2) lease term, and (3) lease receipts.

The City uses its estimated incremental borrowing rate as the discount rate for leases. The lease terms include the noncancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease receivable are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable, leased asset, liability and deferred inflow if certain changes occur that are expected to significantly affect the amount of the lease receivable or liability. Lessee leased assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net positions. Lessor leases are reported as lease receivable and deferred inflows of resources on the statement of net position.

(s) Recent Reporting and Disclosure Developments

As of August 31, 2024, the Governmental Accounting Standards Board issued several statements not yet implemented by the City. The statements which might impact the City are as follows:

The GASB issued Statement No. 101, Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The statement is effective for fiscal years beginning after December 15, 2023.

The GASB issued Statement No. 102, Certain Risk Disclosures. The objective of this Statement is for a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. The statement is effective for fiscal years beginning after June 15, 2024.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

(s) Recent Reporting and Disclosure Developments (continued)

The GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The statement is effective for fiscal years beginning after June 15, 2025.

The GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to require state and local governments to enhance disclosures about certain capital assets, including lease and subscription-based IT assets, to improve transparency and comparability. It also requires specific reporting for capital assets held for sale, including their historical cost, depreciation, and related debt. The statement is effective for fiscal years beginning after June 15, 2025.

2. <u>BUDGETARY PROCEDURES AND BUDGETARY ACCOUNTING</u>

All proposed budgets must be completed and submitted to the City Council no later than fifteen days prior to the beginning of each fiscal year. The operating budget includes proposed expenditures and the means of financing them. The final budget must be adopted before the ensuing fiscal year begins or if, at the end of any fiscal year, the appropriations necessary for the support of the municipality for the ensuing fiscal year have not been made, then 50% of the amounts appropriated in the appropriation ordinance or resolution for the last validly passed budget year shall be deemed re-appropriated for the objects and purposes specified in such ordinance or resolution. This 50% limitation will continue until a budget is approved.

The City adopted a budget on a basis consistent with accounting principles generally accepted in the United States of America for the following fund types: General Fund, Special Revenue Funds, Capital Projects Funds, and Enterprise Fund (Proprietary Fund). A formal budget was not adopted for the Debt Service Funds because effective budgetary control is alternately achieved through general obligation bond provisions.

The budget may be amended under the same procedures as were followed under its adoption. A budget amendment shall be required should the total of all budget adjustments made within a fiscal year exceed 5% of a department's appropriations. The budgets presented have been amended. Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if one (1) year passes without any disbursement from or encumbrance of the appropriation. The City does not utilize encumbrance accounting.

3. CASH AND CASH EQUIVALENTS

At August 31, 2024, the City had cash and cash equivalents (book balances) totaling \$28,308,386. Under state law, these deposits must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank or through letters of credit issued by the Federal Home Loan Bank. The market value of the pledged securities plus the federal deposit insurance and letters of credit must at all times equal the amount on deposit with the fiscal agent.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be recovered. The City does not have a deposit policy for custodial credit risk. At August 31, 2024, the City had \$28,925,262 in deposits (bank balances). These deposits are secured from risk by federal deposit insurance and pledged securities held by the custodial bank's trust department in the City's name.

Louisiana Revised Statute (R.S.) 39:1229 imposes a requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City that the fiscal agent has failed to pay deposited funds upon demand.

4. <u>INVESTMENTS</u>

Credit Quality Risk: Credit quality risk is the risk that the issuer or other counterparty to a debt security will not fulfill its obligation to the City.

The following table provides information on the credit ratings, and fair values associated with the City's investments at August 31, 2024:

	Standard and Poors:								Moodys:						
	A			A+ AA		AA-		AA+		AAAm		Total			
Federal Home Loan Bank	\$		-	\$	-	\$	-	\$	-	\$	5,071,931	\$	-	\$	5,071,931
Federal Home Loan Mortgage			-		-		-		-		462,519		-		462,519
Federal National Mortgage			-		-		-		-		633,461		-		633,461
State Government			-		-		60,839		620,717		545,675		-		1,227,231
Local Government		238,90	5		99,742		605,808		196,918		404,484		-		1,545,858
LAMP			-		-		-		-		-		4,846,540		4,846,540
US Treasury					-		-				25,122,980		-		25,122,980
Total	\$	238,90	5	\$	99,742	\$	666,647	\$	817,635	\$	32,241,050	\$	4,846,540	\$	38,910,520

Custodial Credit Risk: Custodial credit risk for investments is the risk that, in the event of a failure, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if they are uninsured, are not registered in the City's name, and are held by either the counterparty to the investment purchase or the counterparty's trust department or agent but not held in the City's name. The investments of the City owned at August 31, 2024 were not subject to custodial credit risk.

4. **INVESTMENTS** (continued)

Interest Rate Risk: Interest rate risk is the risk that changes in the financial market rates of interest will adversely affect the value of an investment. The following table shows the City's investments by maturities:

			Gre	Greater Than 10						
	F	air Value	Year		1-5 Years		6-10 Years			Years
Federal Home Loan Bank	\$	5,071,931	\$	520,766	\$	4,551,165	\$	-	\$	-
Federal Home Loan Mortgage		462,519		222,498		240,021		-		-
Federal National Mortgage		633,461		433,173		200,288		-		-
State Government		1,227,231		545,675		681,556		-		-
Local Government		1,545,858		820,790		486,162		-		238,906
Louisiana Asset Management Pool		4,846,540		4,846,540		-		-		-
US Treasury		25,122,980		13,630,702		11,492,278		-		
Total	\$	38,910,520	\$	21,020,144	\$	17,651,470	\$		\$	238,906

Concentration of Credit Risk: It is the policy of the City to diversify its investment portfolios. Assets shall be diversified to reduce the risk of loss resulting from the over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Issuers comprising 5% or more of the City's investments at August 31, 2024 were as follows:

Issuer	Percent
Federal Home Loan Bank	13%
Louisiana Asset Management Pool	12%
US Treasury	65%

Louisiana Asset Management Pool (LAMP): State law limits the City's investments to direct U.S. Treasury obligations; bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies; bonds, debentures, notes, or other evidence of indebtedness issued by the State of Louisiana or any of its political subdivisions; direct security repurchase agreements; fully collateralized time certificates of deposit of any bank domiciled in the State of Louisiana; mutual or trust fund institutions which are registered with the Securities and Exchange Commission (SEC) and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies; guaranteed investment contracts; commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Investor Services, Inc.; and LAMP.

4. **INVESTMENTS** (continued)

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with R.S. 33:2955. LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79.

The following facts are relevant for investment pools:

- *Credit Risk*: LAMP is rated AAAm by Standard & Poor's.
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The City's investment is with the pool, not the securities that make up the pool; therefore, no public disclosure is required.
- Concentration of Credit Risk: Pooled investments are excluded from the five percent disclosure requirement.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days and consists of no securities with a maturity in excess of 397 days or two years (762 days) for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 57 days as of August 31, 2024.
- Foreign Currency Risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP, and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Investment Fair Values Disclosures

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs to measure the fair value of the asset and are as follows:

- Level 1 Investments reflect prices quoted in active markets.
- Level 2 Investments reflect prices that are based on a similar observable asset, either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 Investments reflect prices based upon unobservable sources.

4. **INVESTMENTS** (continued)

Investment Fair Values Disclosures (continued)

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

Debt, equities, and investment derivatives classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor. Assets classified in Level 2 are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor.

The following table sets forth by level, within the fair value hierarchy, the City's assets at fair value as of August 31, 2024:

			Fair Value Measurements Usin					
Fixed Income Assets	Aug	gust 31, 2024	•	oted Prices in tive Markets (Level 1)	Obse	ificant Other ervable Inputs (Level 2)		
Federal Home Loan Bank	\$	5,071,931	\$	1,965,031	\$	3,106,900		
Federal Home Loan Mortgage		462,519		269,881		192,638		
Federal National Mortgage Association		633,461		633,461		-		
State Government		1,227,231		-		1,227,231		
Local Government		1,545,858		-		1,545,858		
US Treasury		25,122,980		25,122,980		<u>-</u>		
Total Investments at fair value		34,063,980	\$	27,991,353	\$	6,072,627		
Reported at Net Asset Value (NAV)								
Louisiana Asset Management Pool	_	4,846,540						
Total Investments at NAV		4,846,540						
Total Investments	\$	38,910,520						

5. RECEIVABLES

As of August 31, 2024, receivables, net of allowances, consisted of the following:

							Cus	tomer	
		Ut	ility						
Governmental Activities:	Sales Taxes	Taxes Grants			Leases	Other	Accounts		Total
General Fund	\$ -	\$210,349	\$	489,414	\$127,111	\$ 77,296	\$	-	\$ 904,170
Sales Tax Fund	1,674,000	-		-	-	-		-	1,674,000
Non-major Funds						45,285			45,285
	1,674,000	210,349		489,414	127,111	122,581		-	2,623,455
Business-Type Activities:									
Proprietary Fund	-	-		62,228	-	-	76	0,195	822,423
Allowance for uncollectible				-		 -	(33	8,631)	(338,631)
	-			62,228		-	42	1,564	483,792
Total	\$1,674,000	\$210,349	\$	551,642	\$127,111	\$ 122,581	\$ 42	1,564	\$3,107,247

6. CAPITAL ASSETS

The following is a summary of the changes in capital assets for governmental activities for the year ended August 31, 2024:

	Balance							Balance
	0	8/31/2023	A	Additions		Deletions	(08/31/2024
Cost								
Not being depreciated								
Land	\$	9,185,451	\$	722,575	\$	-	\$	9,908,026
Construction in progress		3,467,628		2,657,253		(1,580,600)		4,544,281
Total capital assets not being depreciated		12,653,079		3,379,828		(1,580,600)		14,452,307
Being depreciated								
Infrastructure - Streets		72,322,776		12,997		-		72,335,773
Trace and Trailhead		4,339,130		-		-		4,339,130
Drainage		10,160,075		-		-		10,160,075
Vehicles		4,055,939		1,203,987		-		5,259,926
Equipment		3,990,509		319,817		-		4,310,326
Buildings		6,152,307		656,208		-		6,808,515
Office Equipment and Furniture		163,982		-		-		163,982
Harbor		1,294,073				_		1,294,073
Total capital assets being depreciated	_	102,478,791		2,193,009		_		104,671,800
Less: accumulated depreciation for								_
Infrastructure - Streets		(57,183,228)		(2,300,523)		-		(59,483,751)
Trace and Trailhead		(1,916,472)		(89,647)		-		(2,006,119)
Drainage		(5,607,269)		(420,793)		-		(6,028,062)
Vehicles		(3,597,825)		(258,515)		-		(3,856,340)
Equipment		(3,115,488)		(120,141)		-		(3,235,629)
Buildings		(4,499,336)		(281,451)		-		(4,780,787)
Office Equipment and Furniture		(163,665)		(211)		-		(163,876)
Harbor		(632,705)		(65,665)				(698,370)
Total accumulated depreciation		(76,715,988)		(3,536,946)		_		(80,252,934)
Net capital assets being depreciated		25,762,803		(1,343,937)		-		24,418,866
Right of use leased assets:								
Buildings		249,586		-		-		249,586
Less: Accumulated Amortization for								
Buildings		(106,966)		(53,483)				(160,449)
Net leased assets being amortized		142,620		(53,483)				89,137
Governmental activities capital assets, net	\$	38,558,502	\$	1,982,408	\$	(1,580,600)	\$	38,960,310

6. **CAPITAL ASSETS** (continued)

Depreciation and amortization was charged to governmental activities functions as follows:

General government	\$ 173,582
Public safety	177,719
Public works	 3,239,128
	\$ 3,590,429

The following is a summary of the changes in capital assets for business-type activities for the year ended August 31, 2024:

	Balance 08/31/2023		Additions		Deletions		Balance 08/31/2024	
Cost								_
Not being depreciated								
Land	\$	1,745,392	\$	-	\$	-	\$	1,745,392
Construction in progress		684,234		1,259,212		(4,506)		1,938,940
		2,429,626		1,259,212		(4,506)		3,684,332
Being depreciated								
Buildings		1,314,487		-		-		1,314,487
Water Wells, Lines, and Tower		35,420,859		-		-		35,420,859
Sewer Lines		22,715,237		-		-		22,715,237
Equipment and Vehicles		3,967,073		855,233	-			4,822,306
Wastewater Treatment Plant		15,192,853		-		-		15,192,853
		78,610,509		855,233		-		79,465,742
Less: accumulated depreciation	•							
Buildings		(539,098)		(25,938)		-		(565,036)
Water Wells, Lines, and Tower		(11,037,663)		(1,014,550)		-		(12,052,213)
Sewer Lines		(12,510,413)		(329,154)		-		(12,839,567)
Equipment and Vehicles		(3,132,232)		(117,584)		-		(3,249,816)
Wastewater Treatment Plant		(6,503,099)		(638,040)		-		(7,141,139)
		(33,722,505)		(2,125,266)		-		(35,847,771)
Net capital assets being depreciated		44,888,004		(1,270,033)				43,617,971
Business-type activities capital assets, net	\$	47,317,630	\$	(10,821)	\$	(4,506)	\$	47,302,303

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

Water	\$ 807,730
Sewer	1,317,536
	\$ 2,125,266

6. **CAPITAL ASSETS** (continued)

Capital Commitments

The City has active capital projects as of August 31, 2024, as follows:

		Project		pended to	Re maining		
Project	Aut	horization	August 31, 2024		Commitme		
Governmental Activities:							
Lakefront Wetlands Restoration -Berm	\$	454,946	\$	264,797	\$	190,149	
Harbor Field Upgrades		1,530,497		1,524,673		5,824	
Shoreline Protection and Flood Control (East and West)		890,140		644,155		245,985	
City Parks and Playground		403,200		371,811		31,389	
City Hall Master Plan		606,839		304,471		302,368	
Seawall Repair		619,905		361,741		258,164	
Recreational Master Plan		80,000		65,430		14,570	
Harbor Gazebo Improvements		59,825		38,947		20,878	
Police Department Building Design		331,892		60,231		271,661	
Hwy 190 Median Project		457,102		115,478		341,624	
Old Golden Shores Neighborhood Drainage Improvements		410,846		182,069		228,777	
Ravine au Coquille Watershed Model		257,458		139,034		118,424	
Fontainebleau Drainage Improvements		536,372		446,953		89,419	
Miscellaneous projects costs		24,491		24,491		-	
Total Governmental Activities		6,663,513		4,544,281		2,119,232	
Business-Type Activities:							
WWTP Pipeline Extension	\$	536,398	\$	255,795	\$	280,603	
Fontainebleau State Park Force Main Upgrade		443,254		49,704		393,550	
Golden Glen Water Line & Meter Replacement		3,709,933		574,694		3,135,239	
Lift Station 4 Upgrade		979,573		65,997		913,576	
Lift Stations 42 & 43 Upgrade		1,034,009		68,834		965,175	
Lift Stations 3 & 39 Upgrade		853,793		423,558		430,235	
Lift Stations 37, 13 and 18		1,190,851		77,998		1,112,853	
Lift Stations A and 27		991,462		88,855		902,607	
Old Mandeville Waterlines		425,986		151,657		274,329	
Miscellaneous projects costs		181,848		181,848			
Total Business-Type Activities		10,347,107		1,938,940		8,408,167	

7. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

A summary of changes in long-term liabilities for the year ended August 31, 2024 is as follows:

Governmental Activities	Beginning Balance	Ado	ditions	Re	eductions	End	ing Balance	Dι	amounts are within one Year
Lease liability	\$ 150,934	\$	-	\$	(53,848)	\$	97,086	\$	57,107
Compensated Absences	351,066		874				351,940		318,755
	\$ 502,000	\$	874	\$	(53,848)	\$	449,026	\$	375,862

The City is leasing a facility from the Louisiana Department of Motor Vehicle (DMV) for a term of five years, which began in fiscal year 2021. Lease expenditures were \$53,848 for August 31, 2024. In accordance with GASB 87, the present value of future lease payments is included in lease liability. In determining the present values, discount rates of 3.03% to 6.55% were applied, depending on the duration of the lease agreement and the nature of the underlying leased asset. Future principal and interest payments related to the City's building lease at August 31, 2024 are as follows:

Year Ended		Total	Total	Total
August 31	P	rincipal	Interest	Payments
2025	\$	57,107	\$ 4,194	\$ 61,301
2026		39,979	888	40,867
	\$	97,086	\$ 5,082	\$102,168

	Ве	eginning								mounts e within
Business-type Activities	Balance		Additions		Reductions		Ending Balance		One Year	
Compensated Absences	\$	28,654	\$	12,918	\$	-	\$	41,572	\$	41,572
	\$	28,654	\$	12,918	\$	-	\$	41,572	\$	41,572

Compensated absences liability, net pension liability, and the total other postemployment benefit liability are expected to be funded by the General Fund and the Proprietary Fund.

8. <u>LESSOR LEASES</u>

The City of Mandeville's lessor leases consist of leases of City owned property to communication service providers to provide access to and space to install equipment. The terms of the leases are for periods ranging from 3 to 11 years at various payment frequencies and amounts. In accordance with GASB Statement No. 87, Leases, a receivable has been recorded for the present value of the lease payments to be received over the lease term for each agreement. In determining the present value, discount rates of 4.42% to 5.31% were applied, depending on the duration of the lease agreement and the nature of the underlying leased asset. As of August 31, 2024, the combined value of the lease receivable was \$127,111. Also, deferred inflows associated with these leases have been recorded that will be recognized as revenue over the term. The balance of the deferred inflows at August 31, 2024, is \$131,902. Inflows recognized during the year end August 31, 2024, consisted of lease revenue of \$42,437 and interest income of \$8,180.

9. PENSION AND RETIREMENT PLANS

The City of Mandeville is a participating employer in two cost-sharing defined benefit pension plans. These plans are administered by two public employee retirement systems, the Municipal Employees' Retirement System of Louisiana (MERS) and the Municipal Police Employees' Retirement System (MPERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees.

Each of the systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. These financial reports for each of the systems are for fiscal years ending June 30th. These reports may be obtained by writing, calling, or downloading the reports as follows:

MERS:

7937 Office Park Boulevard Baton Rouge, Louisiana 70809 (225) 925-4810 www.mersla.com MPERS:

7722 Office Park Boulevard, Suite 200. Baton Rouge, LA 70809 (225) 929-7411 www.lampers.org

Plan Descriptions

Municipal Employees' Retirement System of Louisiana (MERS)

MERS is the administrator of a cost-sharing, multiple-employer defined benefit pension plan. MERS was originally established by Act 356 of the 1954 regular session of the Legislature of the State of Louisiana. MERS provides retirement benefits to employees of all incorporated villages, towns, and cities within the State which do not have their own retirement system and which elect to become members of the MERS. For the year ended June 30, 2024, there were 87 contributing municipalities in Plan A and 70 in Plan B. The City of Mandeville is a participant in Plan A only.

The following is a description of the plan and its benefits and is provided for general information purposes only.

9. PENSION AND RETIREMENT PLANS (continued)

Plan Descriptions (continued)

Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least thirty-five hours per week. Those individuals paid jointly by a participating employer and the Parish are not eligible for membership in the MERS with exceptions as outlined in the statutes.

Any member who was hired before January 1, 2013 can retire providing the member meets one of the following criteria:

- 1. Any age with twenty-five (25) or more years of creditable service.
- 2. Age 60 with a minimum of ten (10) years of creditable service.
- 3. Any age with twenty (20) years of creditable service, exclusive of military service with an actuarially reduced early benefit.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

- 1. Age 67 with seven (7) or more years of creditable service.
- 2. Age 62 with ten (10) or more years of creditable service.
- 3. Age 55 with thirty (30) or more years of creditable service.
- 4. Any age with twenty-five (25) years of creditable service, exclusive of military service and unused sick leave. However, any member retiring under this subsection shall have their benefit actuarially reduced from the earliest age of which the member would be entitled to a vested deferred benefit under any provision of this section, if the member had continued in service to that age.

Generally, the monthly amount of the retirement allowance for any member shall consist of an amount equal to three percent of the member's monthly average final compensation multiplied by his years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

Upon death of any member with five (5) or more years of creditable service, not eligible for retirement, the plan provides for benefits for the surviving spouse and/or minor children as outlined in the statutes. Any member who is eligible for normal retirement at time of death and who leaves a surviving spouse will be deemed to have retired and selected Option 2 benefits on behalf of the surviving spouse on the date of death. Such benefits will begin only upon proper application and are paid in lieu of any other survivor benefits.

9. PENSION AND RETIREMENT PLANS (continued)

Plan Descriptions (continued)

Municipal Employees' Retirement System of Louisiana (MERS) (continued)

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund. Interest is earned when the member has completed DROP participation. Interest earnings are based upon the actual rate of return on the investments identified as DROP funds for the period. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of MERS has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. If a participant dies during participation in the DROP, a lump sum equal to the balance in his account shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the DROP Fund cease and the person resumes active contributing membership in MERS.

The member shall be eligible to retire and receive a disability benefit if he has at least five years of creditable service, is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, the member shall be paid a disability benefit equal to the lesser of forty-five percent of his final average compensation or three percent of his final average compensation multiplied by his years of creditable service, whichever is greater, or an amount equal to three percent of the member's final average compensation multiplied by his years of creditable service projected to his earliest normal retirement age.

Municipal Police Employees' Retirement System of Louisiana (MPERS)

MPERS is the administrator of a cost-sharing, multiple-employer defined benefit pension plan. Membership in MPERS is mandatory for any full-time police officer employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing he or she does not have to pay social security, and providing he or she meets the statutory criteria. MPERS provides retirement benefits for municipal police officers. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through MPERS in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. Benefit provisions are authorized within Act 189 of 1973 and amended by R.S. 11:2211-11:2233.

The following is a brief description of the plan and its benefits and is provided for general information purposes only:

9. PENSION AND RETIREMENT PLANS (continued)

Plan Descriptions (continued)

Municipal Police Employees' Retirement System of Louisiana (MPERS) (continued)

Membership Prior to January 1, 2013: A member is eligible for regular retirement after he has been a member of MPERS and has 25 years of creditable service at any age or has 20 years of creditable service and is age 50 or has 12 years of creditable service and is age 55. A member is eligible for early retirement after he has been a member of MPERS for 20 years of creditable service at any age with an actuarially reduced benefit. Benefit rates are three and one-third percent of average final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) per number of years of creditable service not to exceed 100% of final salary. Upon the death of an active contributing member, or disability retiree, the plan provides for surviving spouses and minor children.

Under certain conditions outlined in the statutes, the benefits range from forty to sixty percent of the member's average final compensation for the surviving spouse. In addition, each child under age eighteen receives benefits equal to ten percent of the member's average final compensation or \$200 per month, whichever is greater.

Membership Commencing January 1, 2013: Member eligibility for regular retirement, early retirement, disability, and survivor benefits is based on Hazardous Duty and Non-Hazardous Duty sub plans. Under the Hazardous Duty sub plan, a member is eligible for regular retirement after he has been a member of MPERS and has 25 years of creditable service at any age or has 12 years of creditable service at age 55.

Under the Non-Hazardous Duty sub plan, a member is eligible for regular retirement after he has been a member of MPERS and has 30 years of creditable service at any age, 25 years of creditable service at age 55, or 10 years of creditable service at age 60. Under both sub plans, a member is eligible for early retirement after he has been a member of MPERS for 20 years of creditable service at any age, with an actuarially reduced benefit from age 55. Under the Hazardous and Non-Hazardous Duty sub plans, the benefit rates are three percent and two and a half percent, respectively, of average final compensation (average monthly earnings during the highest 60 consecutive months, or joined months if service was interrupted) per number of years of creditable service not to exceed 100% of final salary. Upon death of an active contributing member, or disability retiree, the plan provides for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from twenty-five to fifty-five percent of the member's average final compensation for the surviving spouse. In addition, each child under age eighteen receives ten percent of average final compensation or \$200 per month, whichever is greater. If a deceased member had less than 10 years of service, the beneficiary will receive a refund of employee contributions only.

9. PENSION AND RETIREMENT PLANS (continued)

Plan Descriptions (continued)

Municipal Police Employees' Retirement System of Louisiana (MPERS) (continued)

Deferred Retirement Option Plan: A member is eligible to elect to enter the deferred retirement option plan (DROP) when he is eligible for regular retirement based on the members' sub plan participation. Upon filing the application for the program, the employee's active membership in MPERS is terminated. At the entry date into the DROP, the employee and employer contributions cease. The amount to be deposited into the DROP account is equal to the benefit computed under the retirement plan elected by the participant at date of application. The duration of participation in the DROP is 36 months or less. If employment is terminated after the three-year period, the participant may receive his benefits by lump sum payment or a true annuity. If employment is not terminated, active contributing membership into MPERS shall resume and, upon later termination, he shall receive additional retirement benefits based on the additional service.

For those eligible to enter the DROP prior to January 1, 2004, DROP accounts shall earn interest subsequent to the termination of DROP participation at a rate of half of one percentage point below the percentage rate of return of MPERS 's investment portfolio as certified by the actuary on an annual basis, but will never lose money. For those eligible to enter the DROP subsequent to January 1, 2004, an irrevocable election is made to earn interest based on MPERS 's investment portfolio return or a money market investment return. This could result in a negative earnings rate being applied to the account.

If the member elects a money market investment return, the funds are transferred to a government money market account.

Initial Benefit Option Plan: In 1999, the State Legislature authorized MPERS to establish an Initial Benefit Option program. Initial Benefit Option is available to members who are eligible for regular retirement and have not participated in the DROP. The Initial Benefit Option program provides both a one-time single sum payment of up to 36 months of regular monthly retirement benefit, plus a reduced monthly retirement benefit for life. Interest is computed on the balance based on the same criteria as the DROP.

Funding Policy

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

Contributions to the plans are required and determined by state statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended August 31, 2024 for the City and covered employees were as follows:

9. PENSION AND RETIREMENT PLANS (continued)

Plan Descriptions (continued)

Funding Policy (continued)

	City	Employees
Maria III. III. III. III. III. III. III. II	20.0000/	10.000/
Municipal Employees' Retirement System Plan A	28.000%	10.00%
Municipal Police Employees' Retirement System		
All employees hired prior to 01/01/2013 and all		
Hazardous Duty employees hired after 01/01/2013	35.600%	10.00%
Non-Hazardous Duty (hired after 01/01/2013)	35.600%	8.00%
Employees receiving compensation below poverty		
guidelines of US Department of Health	38.100%	7.50%

The contributions made to the Systems for the past three fiscal years, which equaled the required contributions for each of these years ended August 31, were as follows:

	2024		2023		2022
Municipal Employees' Retirement System Plan A Municipal Police Employees' Retirement System	\$ 1,070,241 1,273,895	\$	997,861 1,091,536	\$	832,135 955,870

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

The following schedule lists the City's proportionate share of the net pension liability allocated by each of the pension plans based on the June 30, 2024, measurement date. The City uses this measurement to record its net pension liability and associated amounts as of August 31, 2024, in accordance with GASB Statement No. 68. The schedule also includes the proportionate share allocation rate used at June 30, 2024 along with the change compared to the June 30, 2023 rate. The City's proportion of the net pension liability was based on the City's contributions effort to the plans as compared to the total of all participating employer's contribution effort.

	Lial	et Pension bility at June 30, 2024	Proportionate Rate at June 30, 2024	Increase (Decrease) to June 30, 2023 Rate
Multiple Employer Cost Sharing Plans:				
Municipal Employees' Retirement System Plan A	\$	5,005,060	1.7786%	0.0598%
Municipal Police Employees' Retirement System		9,450,425	1.0431%	-0.2432%
Total - Multiple Employer Cost Sharing Plans:	\$	14,455,485		

9. PENSION AND RETIREMENT PLANS (continued)

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

The following schedule lists each pension plan's recognized pension expense of the City for the year ended August 31, 2024:

	 Total
Municipal Employees' Retirement System Plan A	\$ 1,252,979
Municipal Police Employees' Retirement System	1,871,820
	\$ 3,124,799

The City recognized revenue that was allocated by each pension plan that represent payments from non-employer contributing entities that the Sheriff withholds from ad-valorem taxes from each taxing district and allocated to each pension plan. For the year ended August 31, 2024, the City recorded allocated non-employer contributions from MERS of \$145,566 and MPERS of \$271,325.

At August 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Differences between expected and actual experience \$511,671 \$ (451,566) Changes of assumptions - (29,544) Net difference between projected and actual earnings on pension plan investments 330,116 Changes in proportion and differences between Employer contributions and proportionate share of contributions (cost sharing plans only) Employer contributions subsequent to the measurement date 370,129 Total Section 1,1806,867 (1,725,187)		I	Deferred		Deferred
Differences between expected and actual experience \$ 511,671 \$ (451,566) Changes of assumptions - (29,544) Net difference between projected and actual earnings on pension plan investments 330,116 - Changes in proportion and differences between Employer contributions and proportionate share of contributions (cost sharing plans only) 1,806,867 (1,725,187) Employer contributions subsequent to the measurement date 370,129 -		Οι	itflows of]	nflows of
Changes of assumptions Net difference between projected and actual earnings on pension plan investments Changes in proportion and differences between Employer contributions and proportionate share of contributions (cost sharing plans only) Employer contributions subsequent to the measurement date - (29,544) - (29,544) - (29,544) - (29,544)		R	esources]	Resources
Net difference between projected and actual earnings on pension plan investments Changes in proportion and differences between Employer contributions and proportionate share of contributions (cost sharing plans only) 1,806,867 (1,725,187) Employer contributions subsequent to the measurement date 370,129 -	Differences between expected and actual experience	\$	511,671	\$	(451,566)
investments 330,116 - Changes in proportion and differences between Employer contributions and proportionate share of contributions (cost sharing plans only) 1,806,867 (1,725,187) Employer contributions subsequent to the measurement date 370,129 -	Changes of assumptions		-		(29,544)
Changes in proportion and differences between Employer contributions and proportionate share of contributions (cost sharing plans only) Employer contributions subsequent to the measurement date 1,806,867 (1,725,187) -	Net difference between projected and actual earnings on pension plan				
and proportionate share of contributions (cost sharing plans only) 1,806,867 (1,725,187) Employer contributions subsequent to the measurement date 370,129 -	investments		330,116		-
Employer contributions subsequent to the measurement date 370,129 -	Changes in proportion and differences between Employer contributions				
	and proportionate share of contributions (cost sharing plans only)		1,806,867		(1,725,187)
Total \$ 2.019.792 \$ (2.206.207)	Employer contributions subsequent to the measurement date		370,129		_
\$ 3,018,783 \$ (2,206,297)	Total	\$	3,018,783	\$	(2,206,297)

9. PENSION AND RETIREMENT PLANS (continued)

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

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan are presented below:

]	Deferred		Deferred		
	O	utflows of]	Inflows of		
	Resources		Resources			Resources
Municipal Employees' Retirement System Plan A	\$	798,915	\$	(199,811)		
Municipal Police Employees' Retirement System		2,219,868		(2,006,486)		
	\$	3,018,783	\$	(2,206,297)		

The City reported a total of \$370,129 as deferred outflows of resources related to pension contributions made subsequent to the measurement date which will be recognized as a reduction in net pension liability in the year ending August 31, 2025. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Su	ıbsequent
	Cor	ntributions
Municipal Employees' Retirement System Plan A	\$	154,994
Municipal Police Employees' Retirement System		215,135
	\$	370,129

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

Year	MERS	MPERS	Total
2025	342,006	242,540	584,546
2026	398,173	759,960	1,158,133
2027	(171,810)	(838,646)	(1,010,456)
2028	(124,259)	(165,607)	(289,866)
	\$ 444,110	\$ (1,753)	\$ 442,357

9. PENSION AND RETIREMENT PLANS (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of June 30, 2024 follows:

MERS	MPERS
June 30, 2024	June 30, 2024
Entry Age Normal Cost	Entry Age Normal Cost
3 years 6.85% net of investment expenses	4 years 6.75% net of investment expenses
2.500%	2.500%
PubG-2010(B) Healthy Retiree Table set equal to 115% for males and 120% for females, each adjusted using their respective male and female MP2021 scales.	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
PubG-2010(B) Employee Table set equal to 115% for males and 120% for females, each	projection using the MP2019 sale was used.
adjusted using their respective male and female MP2021 scales.	For disabled lives, the Pub-2010 Public Retirement Plans Mortality Table for Safety Disable Retirees multiplied by 105% for
PubNS-2010(B) Disabled Retiree Table set equal to 115% for males and 120% for females with the full generational MP2021 scale.	males and 115% for females, each with full generational projection using the MP2019 scale was used. For employees, the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used.
Vages of Sarving	For employees, the Pub-2010 Public Retirement Plans Mortaility Table for Safety Below-Median Employees multiplied by 115% for males and 125% for femailes, each with full generational projection using the MP2019 scale was used. Years of Service
	1 - 2 - 12.30%
2 & Over - 4.4%-Plan A and 4.6%-Plan B	Above 2 - 4.70%
The System is authorized under state law to grant a cost of living increase to members who have been retired for at least one year. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. State law allows the System to grant additional cost of living increases to all retirees and beneficiaries who are age sixty-five and above equal to 2% of the benefit being received on October 1, 1977, or the	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 value do not include provisions for potential future increases not yet authorized by the Board of Trustees.
	June 30, 2024 Entry Age Normal Cost 3 years 6.85% net of investment expenses 2.500% PubG-2010(B) Healthy Retiree Table set equal to 115% for males and 120% for females, each adjusted using their respective male and female MP2021 scales. PubG-2010(B) Employee Table set equal to 115% for males and 120% for females, each adjusted using their respective male and female MP2021 scales. PubNS-2010(B) Disabled Retiree Table set equal to 115% for males and 120% for females with the full generational MP2021 scale. Vears of Service 1 - 2 - 9.0%-Plan A and 9.5%-Plan B 2 & Over - 4.4%-Plan A and 4.6%-Plan B The System is authorized under state law to grant a cost of living increase to members who have been retired for at least one year. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. State law allows the System to grant additional cost of living increases to all retirees and beneficiaries who are age sixty-five and above equal to 2% of the benefit

9. PENSION AND RETIREMENT PLANS (continued)

Actuarial Assumptions (continued)

The following schedule lists the methods used by each of the retirement systems in determining the long-term expected rate of return on pension plan investments:

MERS MPERS

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

The forecasted long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing / diversification. The resulting forecasted long-term rate of return is 7.86% for the year ended June 30, 2024.

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the retirement systems' target asset allocations as of June 30, 2024:

Long-Term
Expected Real Rate
of Return

Asset Class	MERS	MPERS	MERS	MPERS
Public equity	56.00%	-	2.44%	-
Equity	-	52.00%	-	3.14%
Public fixed income	29.00%	-	1.26%	-
Fixed Income	-	34.00%	-	1.07%
Alternatives	15.00%	14.00%	0.65%	1.03%
Total	100.00%	100.00%	4.35%	5.24%

9. PENSION AND RETIREMENT PLANS (continued)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of 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 discount rate used to measure the total pension liability for MERS and MPERS was 6.85% and 6.75%, respectively, for the year ended June 30, 2024.

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	Curren	t Discount Rate	1.0	% Increase
MERS						
Rates		5.850%		6.850%		7.850%
City of Mandeville Share of NPL	\$	7,536,881	\$	5,005,060	\$	2,867,764
MPERS						
Rates		5.750%		6.750%		7.750%
City of Mandeville of NPL	\$	14,038,373	\$	9,450,425	\$	5,620,380

Balance Payable to Each Retirement System

At August 31, 2024, the following payables were due to each of the pension plans:

MERS	\$ 106,177
MPERS	 138,719
	\$ 244,896

10. POSTEMPLOYMENT BENEFITS

General Information about the Other Postemployment Benefit (OPEB) Plan

Plan Description: The City provides certain continuing health care and life insurance benefits for its retired employees. The City'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 Codification Section P52, Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit.

Benefits Provided: Medical and dental benefits are provided through a self-insured medical plan and are made available to employees upon actual retirement. The employees are covered by one of two retirement systems: first, the Municipal Employees' Retirement System of Louisiana, whose retirement eligibility (DROP entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; second, the Municipal Police Employees' Retirement System of Louisiana, whose retirement eligibility (DROP entry) provisions are 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 Covered by Benefit Terms: At August 31, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	22
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Active Employees	109
Total	131

Total OPEB Liability

The City's total OPEB liability of \$4,528,503 was measured as of August 31, 2024 and was determined by an actuarial valuation as of September 1, 2023.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the August 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation3.0%Salary Increases3.0%, including inflationPrior Discount Rate3.81%

Discount Rate 3.81%
Discount Rate 3.87%

Healthcare Cost Trend Rates 5.50% annually for 5 years, then 4.14% thereafter Mortality 120% of Pub-2010 for General Employees and

Healthy Retirees with MP-2021 scale

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of August 31, 2024, the end of the applicable measurement period.

10. POSTEMPLOYMENT BENEFITS (continued)

Total OPEB Liability (continued)

The actuarial assumptions used in the August 31, 2024 valuation were based on the results of ongoing evaluations of the assumptions from September 1, 2009 to August 31, 2023:

Balance at August 31, 2023	\$ 4,733,666
Changes for the Year	
Service Cost	76,315
Interest	174,944
Differences between Expected and Actual Experience	-
Changes in Assumptions	(15,729)
Benefit Payments and Net Transfers	(440,693)
Net Changes	(205,163)
Balance at August 31, 2024	\$ 4,528,503

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 one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current discount rate:

		Current Discount				
	1.0	% Decrease		Rate	1.0	% Increase
	2.87%		3.87%		4.87%	
Total OPEB Liability	\$	4,802,094	\$	4,528,503	\$	4,278,571

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 one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

		Current Trend				
		5.5% for 5 Years				
	reducing to					
	1.0% Decrease 4.14%			1.0	% Increase	
Total OPEB Liability	\$	4,216,154	\$	4,528,503	\$	4,879,680

10. POSTEMPLOYMENT BENEFITS (continued)

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

For the year ended August 31, 2024, the City recognized OPEB expense of \$494,625. At August 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred	Deferred	
	Outflows of	Inflows of	
	Resources	Resources	
Differences between Expected and Actual Experience	\$ 1,172,205	\$ (242,848)	
Changes in Assumptions	367,511	(423,107)	
Total	\$ 1,539,716	\$ (665,955)	

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

Year Ending			
August 31,	Amount		
2025	\$	243,367	
2026		243,368	
2027		176,564	
2028		176,564	
2029		27,590	
Thereafter		6,308	
	\$	873,761	

Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. An independent plan administrator through an administrative service agreement administers the plan. The City's administrative involvement is limited to transmitting amounts withheld from employees to the plan administrator who performs investing functions. Plan assets are held in trust for the exclusive benefit of the participants and their beneficiaries, and the City does not control how the funds are invested. The assets will not be diverted to any other purpose. Accordingly, the plan's financial information is not included in the City's financial statements.

11. FUND BALANCES

Fund balances for the City's governmental funds consisted of the following as of August 31, 2024:

Restricted Fund Balance: The restricted fund balance in the General Fund is made up of \$147,730 for State of Louisiana Department of Motor Vehicles office maintenance and operations within the city limits. The restricted fund balance in the Sales Tax Fund is made up of \$101,505 in sales taxes that have not been transferred to other funds at August 31, 2024. The restricted fund balance in the Special Sales Tax Fund is made up of \$10,997,330 for public works projects and related debt service as detailed in the 1.0% sales tax proposition. The restricted fund balance in the District No. 3 Sales Tax Fund is made up of \$12,096,431 for public improvements to St. Tammany Parish District No. 3 funded by proceeds of the 2.0% St. Tammany Parish sales and use tax. The Capital Projects Fund totals \$23,202,620 in restricted fund balance and is made up of the 1/2 cent special sales tax and funding from the 1.0% sales tax dedicated for capital improvements. The Tax Collector Fund totals \$78,174 in restricted fund balance for debt service restricted by dedicated millage. The Bond Reserve Fund and Bond Sinking Fund total \$472,117 restricted for debt service by bond ordinance.

12. <u>INTERFUND BALANCES</u>

Interfund Receivables/Payables

The primary purpose of interfund receivables and payables is to loan monies from the General Fund to individual funds to cover current expenditures. The balances are expected to be repaid within one year. Individual fund balances due from/to other funds at August 31, 2024 were as follows:

	Due From	Due to
	Other Funds	Other Funds
Governmental Funds:		
General Fund	\$ 9,821,707	\$ 7,644,040
Sales Tax Fund	-	3,536,871
Special Sales Tax Fund	578,126	2,847,663
District No. 3 Sales Tax Fund	479,498	753,274
Street Construction Fund	9,049,467	-
Non-Major Governmental Funds	-	352,840
Proprietary Funds:		
Utility System	852,125	5,646,235
	\$ 20,780,923	\$ 20,780,923

12. <u>INTERFUND BALANCES</u> (continued)

Interfund Transfers

Operating transfers between funds consist primarily of sales tax revenues transferred out of the Sales Tax Fund and Special Sales Tax Fund to the particular funds for which the sales tax revenue is to be used. Interfund transfers for the year ended August 31, 2024 were as follows:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 12,467,254	\$ -
Sales Tax Fund	-	21,320,065
Special Sales Tax Fund	3,676,798	1,435,604
District No. 3 Sales Tax Fund	2,936,074	-
Street Construction Fund	3,676,798	-
Non-Major Governmental Funds		1,255
	\$ 22,756,924	\$ 22,756,924

13. MAUSOLEUM ENDOWED CARE TRUST FUND

The City entered into an agreement with Citizens Bank and Trust Company on June 24, 1966, creating "Lake Lawn Park, Inc., Endowed Care Trust, Town of Mandeville." This Trust Fund was created to provide for the maintenance and care of the mausoleum. On January 24, 2006, the account was transferred to Argent Trust. The Trust Fund can make disbursements to the City "upon presentation to the company of an itemized and notarized statement of maintenance expenses and costs approved and signed by the mayor." This account is not reflected on the financial statements because the Trust Fund is not considered a part of the reporting entity and is not significant in total.

14. COMMITMENTS AND CONTINGENCIES

The City is a defendant in several lawsuits. Damages are generally covered by insurance less deductible for risks retained by the City. The City persists in its vigorous defense of these lawsuits and maintains that the defenses available should shield the City from liability or, at a minimum, preclude the amount of damages sought by the plaintiffs. The City does not expect any material adverse impact relating to these lawsuits.

The City has been rendered a judgement to remedy a drainage issue on private property by following an engineering plan represented by the property owner. The judgement orders specific performance of drainage remediation to the property which is estimated between \$1 million up to \$5 million in costs and materials.

The City is exposed to various risks of loss related to damage and destruction of assets, errors and omissions, and injuries to employees. The City has contracted with various insurers to cover its risk of loss in these areas.

15. GRANT PROGRAMS

The City participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of August 31, 2024 might be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the City.

The City received its allocation of the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF) enacted under the American Rescue Plan Act totaling \$4,617,666. Since prior to fiscal year 2024 the City did not incur or identify eligible expenditures on the SLFRF allocation, the amount received was recorded as unearned revenue in the General Fund for \$2,310,712 and in the Proprietary Fund for \$2,306,954 as of August 31, 2023. During fiscal year 2024, the City incurred eligible expenditures and were recognized as revenue.

16. ON-BEHALF PAYMENTS FOR SALARIES

On a monthly basis, post certified policy staff receive \$600 through the State of Louisiana. For the year ended August 31, 2024, post certified police staff received a total of \$264,340. These payments have been included in the fund financial statements in intergovernmental revenue and public safety expenditures.

17. CURRENT YEAR ADOPTION OF NEW ACCOUNTING STANDARDS

The City implemented GASB Statement 100, Accounting Changes and Error Corrections-an amendment of GASB Statement 62. This Statement aims enhance the accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The adoption of this statement did not significantly impact these financial statements.



CITY OF MANDEVILLE BUDGETARY COMPARISON SCHEDULE GENERAL FUND FOR THE YEAR ENDED AUGUST 31, 2024

	Original Budget	Final Budget	Actual	Variance with Budget
Revenues:				
Ad valorem taxes	\$ 2,075,420	\$ 2,075,420	\$ 2,132,550	\$ 57,130
Franchise taxes	1,091,279	986,306	1,014,489	28,183
Licenses and permits	1,615,000	1,615,000	1,770,828	155,828
Fines and forfeits	383,140	383,140	517,015	133,875
Intergovernmental	8,633,000	-	5,663,689	5,663,689
Charges for services	923,840	903,840	938,459	34,619
Interest	259,649	259,649	644,606	384,957
Miscellaneous	1,391,677	1,210,842	1,215,871	5,029
Total revenues	16,373,005	7,434,197	13,897,507	6,463,310
Expenditures:				
Current -				
General government	6,591,638	6,591,638	7,406,354	(814,716)
Public safety	11,283,601	11,283,601	10,605,083	678,518
Public works	2,898,338	2,898,338	2,889,406	8,932
Cemetery	40,000	40,000	56,564	(16,564)
Capital outlay	5,352,000	6,399,277	4,270,832	2,128,445
Debt Service -				
Principal	-	-	53,848	(53,848)
Bond interest and fees			7,453	(7,453)
Total expenditures	26,165,577	27,212,854	25,289,540	1,923,314
Excess (deficiency) of revenues				
over (under) expenditures	(9,792,572)	(19,778,657)	(11,392,033)	8,386,624
Other financing sources (uses):				
Proceeds from disposal of capital assets	15,000	-	-	-
Transfers from other funds	15,395,555	13,575,555	12,467,254	(1,108,301)
	15,410,555	13,575,555	12,467,254	(1,108,301)
Net change in fund balance	5,617,983	(6,203,102)	1,075,221	7,278,323
Fund balance, beginning	20,638,696	15,630,330	14,730,783	(899,547)
Fund balance, ending	\$ 26,256,679	\$ 9,427,228	\$ 15,806,004	\$ 6,378,776

CITY OF MANDEVILLE BUDGETARY COMPARISON SCHEDULE SALES TAX FUND FOR THE YEAR ENDED AUGUST 31, 2024

	Original Budget	Final Budget	Actual	Variance with Budget
Revenues:				
Sales taxes	\$ 22,807,156	\$ 22,807,156	\$ 21,569,131	\$ (1,238,025)
Interest	4,394	4,394	6,556	2,162
Total revenues	22,811,550	22,811,550	21,575,687	(1,235,863)
Expenditures:				
Current -	272 (0)	272 (0)	225.017	40.660
General government	273,686	273,686	225,017	48,669
Total expenditures	273,686	273,686	225,017	48,669
Excess of revenues over expenditures	22,537,864	22,537,864	21,350,670	(1,187,194)
Other financing sources (uses):				
Transfers to other funds	(22,533,469)	(22,533,469)	(21,320,065)	1,213,404
	(22,533,469)	(22,533,469)	(21,320,065)	1,213,404
Net change in fund balance	4,395	4,395	30,605	26,210
Fund balance, beginning	84,631	70,900	70,900	-
Fund balance, ending	\$ 89,026	\$ 75,295	\$ 101,505	\$ 26,210

CITY OF MANDEVILLE BUDGETARY COMPARISON SCHEDULE SPECIAL SALES TAX FUND FOR THE YEAR ENDED AUGUST 31, 2024

	Original Final Budget Budget		Actual	Variance with Budget	
Revenues:					
Interest	\$ 548,734	\$ 548,734	\$ 547,558	\$ (1,176)	
Miscellaneous	2,916,781	2,916,781	-	(2,916,781)	
Total revenues	3,465,515	3,465,515	547,558	(2,917,957)	
Expenditures:					
Current -					
General government			18,064	(18,064)	
Total expenditures		-	18,064	(18,064)	
Excess of revenues over expenditures	3,465,515	3,465,515	529,494	(2,936,021)	
Other financing sources (uses):					
Transfers to other funds	(5,365,000)	(5,365,000)	(1,435,604)	3,929,396	
Transfers from other funds	3,858,518	3,858,518	3,676,798	(181,720)	
	(1,506,482)	(1,506,482)	2,241,194	3,747,676	
Net change in fund balance	1,959,033	1,959,033	2,770,688	811,655	
Fund balance, beginning	6,659,494	8,226,642	8,226,642		
Fund balance, ending	\$ 8,618,527	\$ 10,185,675	\$ 10,997,330	\$ 811,655	

CITY OF MANDEVILLE BUDGETARY COMPARISON SCHEDULE DISTRICT No. 3 SALES TAX FUND FOR THE YEAR ENDED AUGUST 31, 2024

	Original Budget	Final Budget	Actual	Variance with Budget
Revenues:				
Intergovernmental	\$ 7,825,000	\$ 7,825,000	\$ -	\$ (7,825,000)
Interest	4,976	4,976	5,409	433
Total revenues	7,829,976	7,829,976	5,409	(7,824,567)
Expenditures:				
Current -				
General government	-	-	-	-
Total expenditures				-
Excess (deficiency) of revenues				
over (under) expenditures	7,829,976	7,829,976	5,409	(7,824,567)
Other financing sources (uses):				
Transfers to other funds	(7,210,000)	(7,210,000)	-	7,210,000
Transfers from other funds	3,240,878	3,240,878	2,936,074	(304,804)
	(3,969,122)	(3,969,122)	2,936,074	6,905,196
Excess (deficiency) of revenues				
over (under) expenditures	3,860,854	3,860,854	2,941,483	(919,371)
Fund balance, beginning	6,758,261	11,494,724	9,154,948	(2,339,776)
Fund balance, ending	\$ 10,619,115	\$ 15,355,578	\$ 12,096,431	\$ (3,259,147)

CITY OF MANDEVILLE, LOUISIANA

SCHEDULE OF CHANGES IN TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS YEAR ENDED AUGUST 31, 2024

Financial statement reporting date	Measurement date	Se	rvice cost	Interest	bet an	Difference ween actual d expected xperience	Changes of ssumptions or other inputs	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered employee payroll	Total OPEB liability as a percentage of covered employee payroll
8/31/2024	8/31/2024	\$	76,315	\$ 174,944	\$	_	\$ (15,729)	\$ (440,693)	(205,163)	\$ 4,733,666	4,528,503	\$ 6,958,584	65.08%
8/31/2023	8/31/2023		54,170	146,780		869,121	95,079	(371,430)	793,720	3,939,946	4,733,666	6,755,907	70.07%
8/31/2022	8/31/2022		70,288	94,126		130,589	(374,224)	(344,103)	(423,324)	4,363,270	3,939,946	4,763,355	82.71%
8/31/2021	8/31/2021		103,170	111,317		(235,854)	(189,454)	(434,210)	(645,031)	5,008,301	4,363,270	4,763,355	91.60%
8/31/2020	8/31/2020		66,477	135,137		206,804	260,802	(421,962)	247,258	4,761,043	5,008,301	4,826,273	103.77%
8/31/2019	8/31/2019		52,543	127,692		935,546	554,218	(399,964)	1,270,035	3,491,008	4,761,043	4,640,647	102.59%
8/31/2018	8/31/2018		54,152	140,960		(190,087)	(92,842)	-	(87,817)	3,578,825	3,491,008	4,372,765	79.84%

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

There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB 75 for this OPEB plan.

CITY OF MANDEVILLE, LOUISIANA Schedule of the Proportionate Share of the Net Pension Liability Cost Sharing Plans Only For the Year Ended AUGUST 31, 2024 (*)

Year_	Pension Plan	Employer's Proportion of the Net Pension Liability (Asset)	Prop of th	Employer's ortionate Share ne Net Pension bility (Asset)	Employer's vered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2024	MERS (Plan A)	1.7786%	\$	5,005,060	\$ 3,624,802	138.0782%	79.0474%
2023	MERS (Plan A)	1.7188%		6,281,936	3,454,559	181.8448%	72.4597%
2022	MERS (Plan A)	1.3288%		5,518,938	2,666,577	206.9671%	67.8660%
2021	MERS (Plan A)	1.1563%		3,216,266	2,289,676	140.4682%	77.8169%
2020	MERS (Plan A)	1.2198%		5,273,889	2,333,142	226.0423%	64.5220%
2019	MERS (Plan A)	1.2625%		5,275,631	2,337,165	225.7278%	64.6752%
2018	MERS (Plan A)	1.2781%		5,292,060	2,333,376	226.7984%	63.9406%
2017	MERS (Plan A)	1.3437%		5,621,152	2,445,590	229.8485%	62.4940%
2016	MERS (Plan A)	1.3991%		5,734,387	2,555,492	224.3946%	62.1103%
2015	MERS (Plan A)	1.4546%		5,196,106	2,567,775	202.3583%	66.1790%
2024	MPERS	1.0431%	\$	9,450,425	\$ 3,646,103	259.1925%	75.8402%
2023	MPERS	1.2863%		13,589,656	3,380,409	402.0122%	71.3030%
2022	MPERS	1.0753%		10,991,914	3,178,063	345.8683%	70.7991%
2021	MPERS	0.8790%		4,685,513	2,639,173	177.5372%	84.0881%
2020	MPERS	0.8443%		7,803,355	2,561,380	304.6543%	70.9450%
2019	MPERS	0.8142%		7,394,717	2,366,905	312.4214%	71.0078%
2018	MPERS	0.8090%		6,839,302	2,387,446	286.4694%	71.8871%
2017	MPERS	0.8322%		7,265,624	2,453,263	296.1616%	70.0815%
2016	MPERS	0.8521%		7,986,268	2,798,773	285.3489%	66.0422%
2015	MPERS	0.8093%		6,339,636	2,471,094	256.5518%	70.7300%

The two Retirement Systems reported in this schedule are as follows:

Multiple Employer Cost Sharing Pension Plans: MERS (Plan A) = Municipal Employees' Retirement System MPERS = Municipal Police Employees' Retirement System

^(*) The amounts presented have a measurement date of June 30th for the year identified.

CITY OF MANDEVILLE, LOUISIANA

Schedule of Employer Contributions to Each Retirement System Cost Sharing Plans Only

For the Year Ended AUGUST 31, 2024

Year	Pension Plan:	ontractually Required ontribution ¹	Contributions in Relation to tractually Required Contribution ²	Contribution Deficiency (Excess)	Employer's vered Payroll ³	Contributions as a % of Covered Payroll
2024	MERS (Plan A)	\$ 1,070,241	\$ 1,070,241	-	\$ 3,656,081	29.2729%
2023	MERS (Plan A)	997,861	997,861	-	3,382,581	29.5000%
2022	MERS (Plan A)	832,135	832,135	-	2,820,808	29.4999%
2021	MERS (Plan A)	673,600	673,600	-	2,283,697	29.4960%
2020	MERS (Plan A)	655,025	655,025	-	2,333,947	28.0651%
2019	MERS (Plan A)	611,931	611,931	-	2,323,618	26.3353%
2018	MERS (Plan A)	605,202	605,202	-	2,422,095	24.9867%
2017	MERS (Plan A)	560,977	560,977	-	2,437,818	23.0114%
2016	MERS (Plan A)	508,404	508,404	-	2,523,644	20.1456%
2015	MERS (Plan A)	482,887	482,887	-	2,449,071	19.7171%
2024	MPERS	\$ 1,273,895	\$ 1,273,895	-	\$ 3,701,601	34.4147%
2023	MPERS	1,091,536	1,091,536	-	3,446,106	31.6745%
2022	MPERS	955,870	955,870	-	3,188,741	29.9764%
2021	MPERS	858,947	858,947	-	2,600,782	33.0265%
2020	MPERS	846,611	846,611	-	2,599,332	32.5703%
2019	MPERS	771,016	771,016	-	2,387,096	32.2993%
2018	MPERS	768,149	768,149	-	2,476,062	31.0230%
2017	MPERS	768,685	768,685	-	2,433,858	31.5830%
2016	MPERS	734,297	734,297	-	2,460,044	29.8489%
2015	MPERS	678,542	678,542	-	2,185,865	31.0423%

For reference only:

The Retirement Systems reported in this schedule are as follows:

Multiple Employer Cost Sharing Pension Plans:

MERS (Plan A) = Municipal Employees' Retirement System

 $MPERS = Municipal\ Police\ Employees'\ Retirement\ System$

¹ Employer contribution rate multiplied by employer's covered payroll

² Actual employer contributions remitted to Retirement Systems

³ Employer's covered payroll amount for the year ended AUGUST 31 of each year

<u>CITY OF MANDEVILLE, LOUISIANA</u> <u>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PART II</u> <u>AUGUST 31, 2024</u>

A. Total Other Postemployment Benefit Liability (OPEB)

The following actuarial assumptions were used in each of the years in the following table in the OPEB liability valuation:

		Healthcare		
	Discount	Costs Trent	Salary	
Year	Rate	Rate	Increases	Mortality
2024	3.870%	5.5%, 5yr, then 4.14%	3.000%	120% of Pub-2010 - MP-2021
2023	3.810%	5.5%, 5yr, then 4.14%	3.000%	120% of Pub-2010 - MP-2021
2022	3.700%	5.5%, 10yr, then 4.5%	3.000%	SOA RP 2014 Table
2021	2.140%	5.5%, 10yr, then 4.5%	3.000%	SOA RP 2014 Table
2020	2.210%	5.5%, 10yr, then 4.5%	4.000%	SOA RP 2000 Table
2019	2.970%	4.000%	4.000%	RP 2000 50%/50% Unisex
2018	3.880%	5.500%	3.000%	RP 2000 50%/50% Unisex
2017	3.520%	5.500%	3.000%	RP 2000 50%/50% Unisex

B. Net Pension Liability

Changes in assumptions affecting net pension liability are as follows:

The following discount rate changes were made to the pension plans identified in the following table:

Discount Rate:		Discount Rate:	
Year (*)	Discount Rate:	Year (*)	Discount Rate:
MERS		MPERS	
2024	6.850%	2024	6.750%
2023	6.850%	2023	6.750%
2022	6.850%	2022	6.750%
2021	6.850%	2021	6.750%
2020	6.950%	2020	6.950%
2019	7.000%	2019	7.125%
2018	7.275%	2018	7.200%
2017	7.400%	2017	7.325%
2016	7.500%	2016	7.500%
2015	7.500%	2015	7.500%
2014	7.750%	2014	7.500%

^(*) The amounts presented have a measurement date of the June 30^{th} of year listed.



CITY OF MANDEVILLE COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS AUGUST 31, 2024

	Special Revenue Fund			Debt Serv				
	Tax	x Collector Fund	Bo	nd Reserve Fund	Bo	nd Sinking Fund	Gov	otal Non- Major vernmental Funds
<u>ASSETS</u>								
Cash and cash equivalents	\$	-	\$	652	\$	18,975	\$	19,627
Investments		428,594		350,009		102,481		881,084
Accounts receivable, net		45,285						45,285
TOTAL ASSETS	\$	473,879	\$	350,661	\$	121,456	\$	945,996
<u>LIABILITIES</u>								
Due to other funds	\$	352,840	\$	-	\$	-	\$	352,840
TOTAL LIABILITIES		352,840						352,840
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes		42,865		-		-		42,865
TOTAL DEFERRED INFLOWS OF RESOURCES		42,865						42,865
FUND BALANCES								
Restricted for:								
Debt service		-		350,661		121,456		472,117
Special programs		78,174						78,174
TOTAL FUND BALANCES		78,174		350,661		121,456	1	550,291
TOTAL LIABILITIES AND FUND BALANCES	\$	473,879	\$	350,661	\$	121,456	\$	945,996

<u>CITY OF MANDEVILLE</u> <u>COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES</u> <u>NON-MAJOR GOVERNMENTAL FUNDS</u>

FOR THE YEAR ENDED AUGUST 31, 2024

	Special Revenue Fund Debt Service Fund			unds	_			
	Tax Collector Fund		Bor	Bond Reserve Bond Sinking Fund Fund		Total Non- Major Governmental Funds		
Revenues:								
Ad valorem taxes	\$	7,957	\$	-	\$	-	\$	7,957
Interest		21,108		18,796		5,334		45,238
Total revenues		29,065		18,796		5,334		53,195
Expenditures:								
Current:								
General government		622		332		-		954
Total expenditures	-	622		332		-		954
Excess (deficiency) of revenues over (under) expenditures		28,443		18,464		5,334		52,241
Other financing sources (uses):								
Transfers to other funds		(1,255)						(1,255)
		(1,255)						(1,255)
Net change in fund balance		27,188		18,464		5,334		50,986
Fund balance, beginning		50,986		332,197		116,122		499,305
Fund balance, ending	\$	78,174	\$	350,661	\$	121,456	\$	550,291

CITY OF MANDEVILLE, LOUISIANA Schedule of Compensation Paid to City Council Members For the Year Ended August 31, 2024

Name	Period Active	Amount
Rebecca Bush	9/1/2023 - 6/30/2024	\$ 12,000
Rick Danielson	9/1/2023 - 6/30/2024	12,000
Dr. Skelly Kreller	9/1/2023 - 6/30/2024	12,000
Jill McGuire	9/1/2023 - 8/31/2024	14,400
Jason Zuckerman	9/1/2023 - 8/31/2024	14,400
Cynthia Thompson	7/1/2024 - 8/31/2024	2,400
Kevin Vogeltanz	7/1/2024 - 8/31/2024	2,400
Scott Discon	7/1/2024 - 8/31/2024	2,400
		\$ 72,000

CITY OF MANDEVILLE, LOUISIANA Schedule of Compensation, Benefits, and Other Payments to the Mayor For the Year Ended August 31, 2024

Agency Head Name: Clay Madden, Mayor

Purpose	Amount
Salary	\$ 105,656
Salary - Car Allowance	6,000
Other Salary benefit	300
Benefits-retirement:	
Empoyee amount	10,232
Employer amount	29,470
Benefits-insurance	9,761
Payroll Taxes	8,535
Other - travel and meals	2,727
Other - cell phone	 600
	\$ 173,280





EisnerAmper LLP

8550 United Plaza Blvd. Suite 1001 Baton Rouge, LA 70809 **T** 225.922.4600 **F** 225.922.4611

www.eisneramper.com

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

The Honorable Clay Madden, Mayor and the Members of the City Council City of Mandeville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mandeville, Louisiana (the City), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Mandeville, Louisiana's basic financial statements, and have issued our report thereon dated June 13, 2025.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-003, and 2024-004 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-006 and 2024-007 to be significant deficiencies.

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-002, 2024-005 and 2024-006.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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.

EISNERAMPER LLP Baton Rouge, LA

Eisner Jmper LLP

June 13, 2025





EisnerAmper LLP

8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
T 225.922.4600
F 225.922.4611

www.eisneramper.com

Independent Auditors' Report on Compliance on the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

The Honorable Clay Madden, Mayor and the Members of the City Council City of Mandeville, Louisiana

Report on Compliance on the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Mandeville's (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City of Mandeville's major federal program for the year ended August 31, 2024. The City's major federal program is 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 compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended August 31, 2024.

Basis for Opinion on the 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 section 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 the 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.

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

CITY OF MANDEVILLE, LOUISIANA **Summary Schedule of Prior Year Findings** For the Year Ended August 31, 2024

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 judgment 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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. EisnerAmper LLP



CITY OF MANDEVILLE, LOUISIANA Summary Schedule of Prior Year Findings For the Year Ended August 31, 2024

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

EISNERAMPER LLP Baton Rouge, Louisiana

Eisner Hmper LLP

June 13, 2025



CITY OF MANDEVILLE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED AUGUST 31, 2024

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	Assistance Listing Number	Pass-Through Grantor No.		Exp	enditures
United States Department of Agriculture Passed Through US Natural Resources Conservation Service: USDA Emergency Watershed Protection Program Total United States Department of Agriculture	10.923	N/A		\$	36,715 36,715
<u>United States Department of Transportation</u> Passed Through Louisiana Department of Transportation: State and Community Highway Safety	20.600 ¹	SRM#2000702325/ U4251402.2328			19,960
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	SRM#2000702325/ U4251641.2227	31,550		
Total United States Department of Transportation		SRM#2000702325/ U4251641.2227	1,250		32,800 52,760
United States Department of the Treasury Direct Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A			4,617,667
Passed Through Louisiana Office of Community Development Coronavirus State and Local Fiscal Recovery Funds Total United States Department of Transportation	21.027	LAWSP10931			56,601 4,674,268
United States Homeland Security Federal Emergency Management Agency Passed Through Louisiana Governors Office of Homeland Security and Emergency Protection:					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-LA-DR4611- PW1020			151,580
Total United States Department of Homeland Security					151,580
TOTAL FEDERAL AWARDS				\$	4,915,323

See notes to the Schedule of Expenditures of Federal Awards

¹ Highway Safety Cluster

19,960

CITY OF MANDEVILLE, LOUISIANA Notes to the Schedule of Expenditures of Federal Awards For the Year Ended August 31, 2024

NOTE 1- GENERAL The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the City of Mandeville (the "City"). The City reporting entity is defined in Note 1 to the City's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's financial statements or under specific reporting methods required by certain awards.

NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS Federal awards expenditures are reported in the City's financial statements as follows:

Governmental funds intergovernmental revenue		5,675,002
Proprietary funds intergovernmental revenue		56,601
Total intergovernmental revenues		5,731,603
Less:		
State and local intergovernmental revenue		(275,653)
FEMA Disaster - revenues since expenditures are		
reported once approved / obligated		(692,207)
Plus:		
Disaster fund - Project DR-4611 expenditures		151,580
Total adjustments		(816,280)
Total Schedule of Expenditures of Federal Awards	\$	4,915,323

- **NOTE 4 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.
- **NOTE 5 MATCHING REVENUES** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.
- **NOTE 6 DE MINIMUS COST RATE** During the year ended August 31, 2024, the City did not elect to use the 10% de minimus cost rate as covered in §200.414 of the Uniform Guidance.
- **NOTE 7 AMOUNTS PASSED THROUGH TO SUBRECIPIENTS** During the year ended August 31, 2024, the City did not pass through any federal funding to subrecipients.
- **NOTE 8 DISASTER GRANTS PUBLIC ASSISTANCE LISTING 97.036** The FEMA grant expenditures are reported on the SEFA when 1) FEMA has approved the project worksheet (PW), and 2) eligible expenditures have been incurred. At August 31, 2024, FEMA approved \$151,580 of eligible expenditures with \$151,580 incurred at August 31, 2022.

A. Summary of Auditors' Results

Financial State	rments		
Type of auditor	r's report issued: Unmodified		
 Significant 	al weakness(es) identified? cant deficiencies identified that are asidered to be material weaknesses?	<u>x</u> yes <u>x</u> yes	nonone reported
Noncompliance statements note	e material to financial ed?	<u>x</u> yes	no
Federal Award	's		
Internal control	l over major programs:		
 Significant 	al weakness(es) identified? cant deficiencies identified that are asidered to be material weaknesses?	yes	
Type of auditor	s's report issued on compliance for major	programs: Unmod	ified
to be report §200.516(a	,	yes	x no
Identification o	f the major program:		
Assistance Listing Numbers	Name of Federal Program or Cluster		
21.027	Coronavirus State and Local Fiscal Re	covery Funds	
The threshold for	or distinguishing types A & B programs v	vas program expendi	itures exceeding \$750.000

- 78 -

The City of Mandeville was not determined to be a low-risk auditee.

B. Findings - Financial Statement Audit

2024-001 PROCEDURES OVER FINANCIAL STATEMENT CLOSING PROCESS

Criteria: The system of accounting should include procedures and steps necessary to close the accounting period and prepare the documentation necessary to support the financial statements. This includes timely gathering of system reports, schedules, external statements, or preparation of reconciliations and recording necessary adjustments that are in accordance with accounting standards to evidence the timely and accurate closing of the accounting period and financial reporting.

Condition: Documentation was not completed timely enough or accurately in several accounting areas for the year-end audit of the financial statements. Routine year-end entries were not recorded to adjust all accounts based on appropriate accounting standards, which required significant additional adjustments. A similar finding was reported in the August 31, 2023, audit. The table below summarizes the total adjustments by financial statement categories for the governmental funds and the proprietary fund.

	Governmental		Proprietary		
		Funds		Fund	
		Increases (Decreases) net			
Assets	\$	3,926,596	\$	(3,118,574)	
Deferred outflows		-		(420,307)	
Liabilities		(365,770)		(525,891)	
Deferred inflows		(583,063)		9,956	
Fund balance / net position		2,757,017		(5,155,676)	
Revenues		912,244		(523,347)	
Expenditures / expenses		(102,331)		2,499,599	
Change in fund balance / net position		1,014,575		(3,022,946)	

Cause: The City does not have adequate policies and procedures in place for financial statement close including recording transactions based on applicable accounting standards.

Effect: The lack of completing a detailed financial statement closing process timely and accurately on all accounts and accounting cycles created delays in completing the audit and significant adjustments necessary to correct the balances to the reconciliations and other support.

Recommendation: The City should implement procedures and internal controls to ensure the books are closed timely and accurately along with preparing and providing audit documentation that supports all of the reconciled balances reported in the financial statements including researching to support adjustments are recorded according to applicable accounting standards. The procedures should also include a checklist to determine if all year-end transactions are recorded and all year-end closeout and documentation steps are completed. Internal controls procedures also need to be developed and followed for the closing process to ensure proper preparation, review, and approval of the supporting documentation.

B. Findings - Financial Statement Audit (continued)

2024-001 PROCEDURES OVER FINANCIAL STATEMENT CLOSING PROCESS (Continued)

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding and acknowledges the importance of timely, accurate year-end closing procedures for financial reporting and audit readiness. The Finance Director is working with staff and external accountants to strengthen the year-end closing process. Improvements include developing and implementing a formal checklist, conducting improved internal reviews, and enhancing documentation to ensure timely, accurate financial reporting in compliance with accounting standards.

2024-002 LOCAL GOVERNMENT BUDGET ACT

Criteria: Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total respective budgeted amounts. In addition, Louisiana Revised Statute 39:1305 requires the estimated beginning and ending fund balance to be included in the budget schedules and adoption.

Condition: The following budget statements reported unfavorable budget variances of 5% or more:

- Revenues and Other Financing Sources in the Sales Tax Fund
- Revenues and Other Financing Sources in the Special Sales Tax Fund
- Revenues and Other Financing Sources in the District No. 3 Sales Tax Fund

In addition, the year-end amended budget statements adopted did not include an estimated beginning or ending fund balance. A similar finding was reported in the August 31, 2023 audit.

Cause: The City failed to take the necessary steps to ensure compliance with the requirements of Louisiana Revised Statue 39:1311. In addition, the City overlooked including the estimated beginning and ending fund balances in the budget schedules as required by Louisiana Revised Statute 39:1305.

Effect: The City is not in compliance with the requirements of the Louisiana Revised Statute 39:1311 or 39:1305.

Recommendation: We recommend that the City comply with all requirements of the Local Government Budget Act and adopt amendments to the budget, so the variances are within 5% as required by the legal requirements. Also, we recommend the City include an estimated beginning and ending fund balance in the budget schedules and adoption process.

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding. Procedures will be enhanced to ensure that all budget amendments fully comply with applicable legal thresholds. Future adopted budgets will include estimated beginning and ending fund balances, and more frequent, structured reviews will be conducted to identify variances and initiate timely amendments as needed.

B. Findings - Financial Statement Audit (continued)

2024-003 DISASTER ASSISTANCE REIMBURSEMENT SUBMISSIONS

Criteria: The City should have policies and procedures in place including internal controls over the timely execution of grant agreements, preparation of request for reimbursements on grant projects from federal and state agencies. Disaster/emergency expenditures associated with the recent disaster should be timely submitted for consideration for reimbursement.

Condition: The City was affected by Hurricane Ida in August 2021 and incurred disaster/emergency expenditures to recover from the storm's effects. In 2023, the City continued to incur expenditures associated with projects related to this disaster which are accounted for in an emergency expenditure account reported in the general government function of the general fund. Total expenditures of \$11,393,067 have been recorded in the emergency expense account over three years, \$352,641 in 2024, \$1,235,017 in 2023 and \$9,805,409 in 2022. The City has recognized grant revenues of \$6,572,303 for the eligible amount net of the City's match. There are approximately \$4 million in expenditures where the City did not provide grant reimbursement requests or grant agreements.

Cause: The requests for reimbursement do not appear to be completed and submitted for reimbursement. In addition, executed grant agreements were not provided on certain projects with expenditures included in the emergency expense account.

Effect: Lack of timely execution of grant agreements and requesting reimbursements for cost incurred on the emergency expenses could result in grant eligible costs being rejected for payment and the fund that paid the emergency expenses experiencing a shortage of cash to pay for other operating functions.

Recommendations: The City should implement policies and procedures and designate personnel to be responsible for determining grant agreements are executed on expenditures expected to be reimbursed by grants, the timely requesting of reimbursement of grant amounts due on all emergency expenditures qualifying for grant reimbursement. The documentation on these requests for reimbursement should be forwarded to the accounting department so the transactions can be recorded in the general ledger to properly accrue the revenue and receivable associated with the requests for reimbursement.

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding. Staff are identifying and preparing outstanding reimbursement requests and implementing better tracking procedures. A disaster management firm is being engaged to support grant administration and ensure future submissions are timely and compliant.

B. Findings - Financial Statement Audit (continued)

2024-004 CONTROLS OVER CAPITALIZED ASSETS AND ACCURACY OF REPORTS

Criteria: A system of internal controls should be in place to provide reasonable assurance that capital assets are properly accounted for including a listing with acquisitions and dispositions that meet the capitalization policies that are established by the City while also safeguarding the assets from unauthorized use. Management is responsible for maintaining an accurate listing of equipment that meet the capitalization policies including the related depreciation calculation on each asset along with a listing of assets purchased and disposed during the year. This listing needs to be reconciled to the financial records where the current ending balance agrees with the prior period listing plus current period purchases coded to respective equipment purchase accounts or capital outlay account, less current period disposals (summary roll-forward). In addition, the procedures should also provide guidelines for identifying and segregating repair and maintenance costs and exclude these costs from being capitalized.

Condition: The capital asset and depreciation listing are maintained by the City in manual spreadsheets which requires excessive time and effort to update with the potential for errors to exists. After significant delays, the listings were presented for audit which then required several revisions and adjustments due to inaccuracies and determination of capitalizable costs, the total costs being capitalized, disposing of assets that have been identified as no longer meeting the capitalization criteria, or the inability to identify disposals. As a result, internal control processes to ensure a complete and accurate capital assets listings were lacking.

Cause: The above condition resulted from the untimely periodic reconciliations and reviews of capital asset listings, including reviews and approvals of changes or modifications of asset information recorded on the listing.

Effect: Without proper internal controls over tracking, reporting and reconciliation of capitalized assets, there is a potential for inaccuracies in the capital assets balances and for the financial reports to be materially misstated.

Recommendation: We recommend for management to implement internal control procedures to ensure that the listing of capitalized assets is timely, accurate, reflects costs qualifying for capitalization and reconciles to the financial records with items included on the listing that are within the capitalization policy. These procedures should include review and approvals of assets recorded or changed on the listing, including periodic reconciliations to the summary roll-forwards, and including inventory counts for moveable capital assets at or near year-end, to ensure that the balances reported on the financial statements are materially correct.

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding. A new Finance Director is working with staff and an external firm to improve capital asset tracking. Fixed asset software is being implemented, and a cleanup project is planned to modernize records. Periodic reviews and physical inventories will be conducted.

C. Findings - Financial Statement Audit (continued)

2024-005: <u>AUDIT LAW</u>

Criteria: Louisiana Revised Statue 24:513 requires that political subdivisions of the State submit completed audit reports to the Legislative Auditor no later than six months after the fiscal year. Accordingly, the submission due date for the City was February 28, 2025, to submit the August 31, 2024, audited financial statements. In accordance with the provisions for non-emergency extensions promulgated by Louisiana Revised Statute 39:721, the City requested an extension to complete and submit the audit to the Legislative Auditor.

Condition: The audit was submitted after the statutory deadline.

Cause: Certain information and documentation was not provided timely and accurately which resulted in the audit not being completed by the statutory deadline.

Effect: The City's intergovernmental grant funding received from the State of Louisiana could be suspended until the audited financial statements are submitted.

Recommendation: We recommend that the City implement procedures to prepare documentation necessary to support the information in the financial statements earlier and more accurately, for the information to be completed and available for the audit.

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding. Delays in finalizing records impacted audit timing. The City has implemented improved procedures and engaged external support to strengthen the year-end close. Efforts are underway to ensure timely submission for future audits.

2024-006 REVENUE RECEIVED FROM GARBAGE COLLECTIONS

Criteria: The City Council approved an increase in garbage collection fees on June 13, 2019, per Ordinance No. 19-13. The City should be charging garbage customers the approved garbage rates.

Condition(s): This is a repeat finding. We noted in our testing of garbage collections the rate being charged was \$16.46. Per Ordinance No. 19-13, the City approved an increase in this rate to \$17.18. This resulted in an estimated loss of garbage fee billings of approximately \$36,000 in fiscal year 2024.

Cause: The City is not increasing the rate in the system due to the amount of time it would take to change the rates.

Effect: The City is losing garbage collection revenue each year by not increasing the rate charged in their system.

B. Findings - Financial Statement Audit (continued)

2024-006 REVENUE RECEIVED FROM GARBAGE COLLECTIONS (continued)

Recommendation: We recommend the City develop a plan to increase the rates to the approved ordinance amount of \$17.18.

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding. Delays in finalizing records impacted audit timing. The City has implemented improved procedures and engaged external support to strengthen the year-end close. Efforts are underway to ensure timely submission for future audits.

2024-007 PROCEDURES FOR PROCESSING ELECTRONIC PAYMENTS TO VENDOR

Criteria: Policies and procedures should exist to verify the validity of requests received to update profile and banking information for existing vendors. The steps should include multi step verification that the requested change is legitimate and authorized by appropriate vendor personnel.

Condition(s): During year ended April 31, 2024, the City identified an instance in which a fraudulent request was received through a seemingly valid email to change the ACH information for one of the City's vendors directing future payments to new bank accounts later determined to be owned by scammers. This type of fraudulent scheme is commonly referred to as phishing. City personnel made the change to the vendor record based on the email request with no further verification being completed. Three invoices were subsequently made to the scammers totaling \$27,965.75 which to date are unrecovered. The City notified the City Police, the District Attorney, and the Louisiana Legislative Auditor of the fraud occurrence as required by Louisiana Revised Statute 24:523. This matter is still under investigation. The City subsequently began requiring changes to be made in person.

Cause: The City personnel did not separately verify the legitimacy or the authorization of the request to change the payment information for the vendor.

Effect: The City was defrauded \$27,965.75 as payments were improperly paid to a scammer instead of the real vendor.

Recommendation: We recommend the City to continue their policy to require changes to be made in person. We further recommend the City to risk assess any other potential vulnerabilities that could occur with online and electronic communications. This includes researching available tools to implement online registration and two step verification on all systems for logins including automated distribution of notices to prior email addresses when changes are made notifying the changes occurred.

B. Findings - Financial Statement Audit (continued)

2024-007 PROCEDURES FOR PROCESSING ELECTRONIC PAYMENTS TO VENDOR (continued)

View of Responsible Official and Planned Corrective Action:

The City concurs with the finding. In accordance with R.S. 24:523, the phishing-related fraud incident that occurred in early 2024 - resulting in \$27,965.75 in misdirected payments - was reported to the City's Police Department, the District Attorney, and the Louisiana Legislative Auditor. An insurance reimbursement of \$20,465.75 was received in March 2025, and the remaining unrecovered amount remains under investigation. In response, the City has implemented enhanced internal controls, including mandatory callback verification for vendor banking changes, comprehensive staff training on phishing awareness, and collaboration with the IT Department to strengthen email security protocols and mitigate future cyber risks.

C. Findings and Questioned Costs – Major Federal Award Programs

None

CITY OF MANDEVILLE, LOUISIANA Summary Schedule of Prior Year Findings For the Year Ended August 31, 2024

A. Summary Prior Year Findings - Financial Statement Audit

2023-001 PROCEDURES OVER FINANCIAL STATEMENT CLOSING PROCESS

Criteria: The system of accounting should include procedures and steps necessary to close the accounting period and prepare the documentation necessary to support the financial statements. This includes timely gathering of system reports, schedules, external statements, or preparation of reconciliations and recording necessary adjustments that are in accordance with accounting standards to evidence the timely and accurate closing of the accounting period and financial reporting.

Current year status: Not resolved. See current year finding 2024-001.

2023-002 LOCAL GOVERNMENT BUDGET ACT

Criteria: Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total respective budgeted amounts. In addition, Louisiana Revised Statute 39:1305 requires the estimated beginning and ending fund balance to be included in the budget schedules and adoption.

Current year status: Not resolved. See current year finding 2024-002.

2023-003 DISASTER ASSISTANCE REIMBURSEMENT SUBMISSIONS

Criteria: The City should have policies and procedures in place including internal controls over the timely execution of grant agreements, preparation of request for reimbursements on grant projects from federal and state agencies. Disaster/emergency expenditures associated with the recent disaster should be timely submitted for consideration for reimbursement.

Current year status: Not resolved. See current year finding 2024-003.

2023-004 CONTROLS OVER CAPITALIZED ASSETS AND ACCURACY OF REPORTS

Criteria: A system of internal controls should be in place to provide reasonable assurance that capital assets are properly accounted for including a listing with acquisitions and dispositions that meet the capitalization policies that are established by the City while also safeguarding the assets from unauthorized use. Management is responsible for maintaining an accurate listing of equipment that meet the capitalization policies including the related depreciation calculation on each asset along with a listing of assets purchased and disposed during the year. This listing needs to be reconciled to the financial records where the current ending balance agrees with the prior period listing plus current period purchases coded to respective equipment purchase accounts or capital outlay account, less current period disposals (summary roll-forward). In addition, the procedures should also provide guidelines for identifying and segregating repair and maintenance costs and exclude these costs from being capitalized.

Current year status: Not resolved. See current year finding 2024-004.

CITY OF MANDEVILLE, LOUISIANA Summary Schedule of Prior Year Findings For the Year Ended August 31, 2024

2023-005: <u>AUDIT LAW</u>

Criteria: Louisiana Revised Statue 24:513 requires that political subdivisions of the State submit completed audit reports to the Legislative Auditor no later than six months after the fiscal year. Accordingly, the submission due date for the City was February 29, 2024, to submit the August 31, 2023, audited financial statements. In accordance with the provisions for non-emergency extensions promulgated by Louisiana Revised Statute 39:721, the City requested an extension to complete and submit the audit to the Legislative Auditor.

Current year status: Not resolved. See current year finding 2024-005.

2023-006 REVENUE RECEIVED FROM GARBAGE COLLECTIONS

Criteria: The City Council approved an increase in garbage collection fees on June 13, 2019, per Ordinance No. 19-13. The City should be charging garbage customers the approved garbage rates.

Current year status: Not resolved. See current year finding 2024-006.

2023-007 PROCEDURES OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Criteria: The City should have systems of internal accounting control which ensures the schedule of expenditures of federal awards (SEFA) is presented in accordance with *Title I U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on a timely basis.

Current year status: Resolved.

Attachment 4: Statewide Agreed-Upon Procedures Report for the Year Ended August 31, 2024

EISNER AMPER

CITY OF MANDEVILLE MANDEVILLE, LOUISIANA

STATEWIDE AGREED-UPON PROCEDURES

FOR THE YEAR ENDED AUGUST 31, 2024





EisnerAmper LLP

8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
T 225.922.4600
F 225.922.4611

www.eisneramper.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Clay Madden, Mayor, Members of the City Council, and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) of the City of Mandeville for the fiscal period September 1, 2023 through August 31, 2024. City of Mandeville's management is responsible for those C/C areas identified in the SAUPs.

The City of Mandeville has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period September 1, 2023 through August 31, 2024. Additionally, the 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the City of Mandeville to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the City of Mandeville for the fiscal period September 1, 2023 through August 31, 2024. 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 City of Mandeville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of 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, 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.

EISNERAMPER LLP Baton Rouge, Louisiana

Eisner Amper LLP

June 13, 2025

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read "no exception noted" or for step 13 "we performed the procedure and discussed the results with management". If not, then a description of the exception ensues.

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):
 - i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exception noted.

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.

No exception noted.

iii. **Disbursements**, including processing, reviewing, and approving

No exception noted.

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).

No exception noted.

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.

No exception noted.

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.

No exception noted.

vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Schedule A

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).

No exception noted.

ix. **Ethics**, 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.

No exception noted.

x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exception noted.

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.

No exception noted.

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.

The City does not have a written policy for (3) annual reporting. The other attributes were addressed in the policy.

2) Board or Finance Committee

- 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 whether 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.

No exception noted.

ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, 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 if those public funds comprised more than 10% of the entity's collections during the fiscal period.

Schedule A

For 2 of the 12 months of minutes observed, the City did not present budget-to-actual comparisons. Budget-to-actual comparisons were presented for the remaining months.

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.

No exception noted.

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.

The Council generally holds two meetings per month. Beginning in April 2024, the Council received written updates at one of the meetings each month. No written updates were provided prior to April 2024.

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 (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:

A listing of bank accounts was provided and included a total of 17 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending May 31, 2024, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - Of the 5 bank reconciliations prepared, 3 were not prepared within 2 months of the related statement closing date.
- 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

Of the 5 bank reconciliations prepared, 1 was not reviewed by management or a board member who does not handle cash, post ledgers, or issue checks within 1 month of the date the reconciliation was prepared.

Schedule A

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.

No exception noted.

4) Collections (excluding electronic funds transfers)

A. Obtain a listing of <u>deposit sites</u> 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).

A listing of deposit sites was provided and included 1 deposit site. No exception noted as a result of performing this procedure.

From the listing provided, we selected the 1 deposit site and performed the procedures below.

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (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:

A listing of collection locations for the deposit site selected in procedure #4A was provided and included a total of 3 collection locations. No exception noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 collection location for the deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

i. Employees responsible for cash collections do not share cash drawers/registers;

No exception noted.

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;

No exception noted.

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

No exception noted.

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

Schedule A

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.

No exception noted.

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:

We randomly selected 2 deposit dates for the 5 bank accounts selected in procedure #3A with deposits and selected all the deposits which resulted in a total of 6 deposits. We obtained supporting documentation for each of the 6 deposits and performed the procedures below.

i. Observe that receipts are sequentially pre-numbered.

No exception noted.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exception noted.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exception noted.

v. Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

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).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected the 1 location and performed the procedures below.

Schedule A

B. For each location selected under #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:

The listing of employees involved with non-payroll purchasing and payment functions for the payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exception noted.

ii. At least two employees are involved in processing and approving payments to vendors;

No exception noted.

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;

No exception noted.

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

No exception noted.

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.

No exception noted.

C. For each location selected under #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

A listing of non-payroll disbursements for the payment processing location selected in procedure #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

Schedule A

From the listing provided, we randomly selected 5 disbursements and performed the procedures below.

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exception noted.

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.

No exception noted.

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.

No exception 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. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

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

From the listing provided, we randomly selected 5 credit cards used in the fiscal period. We randomly selected 1 monthly statement for each of the 5 cards selected and performed the procedures noted below.

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

Schedule A

ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exception noted.

C. Using the monthly statements or combined statements selected under procedure #6B above, <u>excluding fuel cards</u>, 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). 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.

We randomly selected 10 transactions, and we observed that all the transactions were supported by (1) an original itemized receipt that identified precisely what was purchased, and (3) documentation of the individuals participating in meals (for meal charges only). We also observed that 6 of the 10 included (2) written documentation of the business/public purpose.

Exception noted. 4 of the 10 transactions selected for testing did not include the (2) written documentation of the business/public purpose.

7) Travel and Travel-Related Expense Reimbursements (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:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

 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);

No exception noted.

ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

Schedule A

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

No exception noted.

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exception noted.

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

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 contracts and performed the procedures below.

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exception noted.

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);

No exception noted.

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

No exception noted.

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.

Schedule A

9) Payroll and Personnel

A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.

B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exception noted.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials:

No exception noted.

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exception noted.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exception noted.

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.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures. No exception noted.

Schedule A

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.

No exception noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above 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

No exception noted.

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.

No exception noted.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

11) Debt Service

A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable. The Entity issued no new debt in the current fiscal year.

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).

Not applicable.

12) Fraud Notice

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.

Schedule A

Exception noted. A listing of misappropriations of public funds and assets during the fiscal period was not provided by management. A misappropriation occurred that was not reported to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523 during the completion of this procedure.

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.

Exception noted. Although the entity's website includes a link to the LLA's website, the entity is not using one of the buttons prepared by the LLA as required by RS 24:523.1 to access the LLA's website.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - We performed the procedure and discussed the results with management.
 - 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.
 - We performed the procedure and discussed the results with management.
 - 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.
 - We performed the procedure and discussed the results with management.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.
 - We performed the procedure and discussed the results with management.

Schedule A

- 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. 42:12671. 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.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

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.

No exceptions noted.

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).

No exception noted.

- 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;

No exception noted.

ii. Number of sexual harassment complaints received by the agency;

No exception noted.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.

v. Amount of time it took to resolve each complaint.

CITY OF MANDEVILLE AGREED-UPON PROCEDURES MANAGEMENT RESPONSES August 31, 2024

Schedule B

Management has reviewed and will address the exceptions noted above.





CITY COUNCIL

SCOTT DISCON
COUNCIL CHAIRMAN
JASON ZUCKERMAN
AT LARGE
CYNTHIA THOMPSON
DISTRICT I
KEVIN VOGELTANZ
DISTRICT II

JILL LANE DISTRICT III

Attachment 5: Corrective Action Plan Update on the Schedule of Findings and Questioned Costs (as of August 18, 2025)

Required monthly update on the SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended August 31, 2024 Provided by Jessica Farno, Finance Director August 18, 2025

Statement of Compliance

This monthly update is provided in accordance with the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures, which require that governing boards receive regular written updates on the status of audit findings until fully resolved.

2024-001 – Procedures Over Financial Statement Closing Process

Type: Material Weakness

Condition:

Audit documentation and routine year-end adjustments were incomplete or inaccurate, requiring major post-closing corrections to various financial statement areas. This repeated prior-year issues.

Corrective Action:

The Finance Director has developed and implemented a formal year-end closeout checklist. Internal reviews and reconciliations are being strengthened, with support from external accountants.

Status: In Progress

Target Completion: FY2025 closeout cycle (by December 2025)

2024-002 – Local Government Budget Act

Type: Compliance Finding

Condition:

Budget statements for several funds (Sales Tax, Special Sales Tax, District No. 3 Sales Tax) showed >5% variances. Final amended budgets did not include beginning or ending fund balances, as required.

Corrective Action:

New procedures mandate quarterly budget monitoring and early variance detection. Final budgets will include fund balance estimates. Legal compliance reviews will be documented.

Status: Implemented [RESOLVED]

Effective: FY2025 year-end budget close-out process (July 2025)

2024-003 – Disaster Assistance Reimbursement Submissions

Type: Material Weakness

Condition:

The City did not submit timely reimbursement requests for certain federally declared disaster-related expenditures, particularly those related to Hurricane Ida. As of the FY2024 audit, nearly \$4 million in eligible costs were not supported by executed grant agreements or active reimbursement submissions, resulting in audit adjustments and delayed revenue recognition.

Corrective Action:

Since the audit period, the City has implemented corrective measures to strengthen its disaster reimbursement processes and avoid future delays. Actions taken include:

- Engaged a third-party disaster recovery consultant to provide technical assistance with documentation, compliance, and reporting requirements.
- Established formal internal controls to track grant applications, award letters, and reimbursement cycles, reducing the risk of missed or delayed submissions.
- Improved coordination with GOHSEP and FEMA, ensuring timely obligation of Project Worksheets and prompt resolution of insurance deductions.

Progress Update:

- In August 2025, FEMA obligated PW #2387 (COM-EPM 90% Cat B) in the amount of \$887,390.63, with an expected payment of \$798,651.57 to be received shortly.
- Three additional Project Worksheets remain in process (PW #3389, PW #3179, and PW #1311) totaling approximately \$4.3 million. The City continues to monitor and coordinate with FEMA and GOHSEP until final obligations and reimbursements are secured.
- Importantly, for Hurricane Francine (FY2025), all Public Assistance reimbursement requests were submitted promptly in accordance with FEMA guidelines, and all reimbursements have been received. This confirms that the corrective procedures adopted after Hurricane Ida are working effectively for current and future disaster events.

Status: In Progress for legacy issues; fully implemented for current/future events **Target Completion**: October 31, 2025 (completion of Ida-related reconciliations)

2024-004 – Controls Over Capitalized Assets and Accuracy of Reports

Type: Material Weakness

Condition:

Capital asset listings were outdated, spreadsheet-based, and lacked sufficient controls. The listings required extensive audit corrections due to classification errors and missing disposals.

Corrective Action:

The City has procured fixed asset software and initiated a comprehensive modernization of its asset management processes. To support this effort, the City issued a Request for Proposals (RFP) for professional services to conduct a full asset inventory and reconcile records. The RFP submission deadline has now passed, and proposals are currently under evaluation and scoring by the selection committee.

Status: Active Implementation **Target Completion**: January 2026

2024-005 – Audit Law (Late Submission)

Type: Compliance Finding

Condition:

The FY2024 audit report was submitted after the February 28, 2025 deadline. While an extension was granted, further delays occurred due to fixed asset issues and scheduling conflicts.

Corrective Action:

The Finance Department has instituted stronger project management and deadline monitoring for audit preparation. An RFP is underway to improve internal asset tracking and eliminate recurring bottlenecks.

Status: In Progress

Target Completion: February 2026 (next audit cycle)

2024-006 – Revenue Received from Garbage Collections

Type: Significant Deficiency & Compliance Finding

Condition:

The City has continued charging residents \$16.46 instead of the approved \$17.18 garbage fee (Ordinance No. 19-13), resulting in \$36,000 in annual revenue loss. This is a repeat finding.

Corrective Action:

On July 10, 2025, the City Council adopted Ordinance No. 25-21 amending Section 9-31 of the City Code to align garbage collection fees with contractual rates charged by the service provider and to provide for

automatic CPI-based annual adjustments. Public notification of the new rate is being issued with the July 2025 billing cycle statements, and the updated rate will take effect beginning with the August 2025 billing cycle. The Finance Department has completed billing system updates to support the new rate.

Status: Active Implementation **Target Completion**: August 2025



2024-007 - Procedures for Processing Electronic Payments to Vendors

Type: Significant Deficiency

Condition:

A phishing incident resulted in \$27,965.75 in fraudulent vendor payments. The ACH change request was accepted without proper verification. Insurance recovered \$20,465.75; the rest remains under investigation.

Corrective Action:

The City implemented:

- Callback verification for vendor ACH changes
- · Staff phishing training
- Enhanced email security protocols
- In-person changes required for vendor records

Status: Implemented [RESOLVED] Effective: March–May 2025

ATTACHMENT 6:

CITY OF MANDEVILLE INSURANCE REQUIREMENTS

NOTICE: INSURANCE REQUIREMENTS ONLY APPLY AS THEY ARE RELEVANT TO THE SERVICES BEING PROVIDED.

The Contractor shall secure and maintain at its expense such insurance that will protect it and City from claims under the Workers' Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this agreement. All certificates of insurance shall be furnished to the City and shall provide that insurance shall not be canceled or substantively changed without thirty (30) days prior notice of cancellation given to the City, in writing, on all of the required coverage provided to the City. All policies and notices should name the Contractor and the City. The Contractor shall make its policies available for review and examination by the City as may be reasonably requested.

- A. ALL POLICIES MUST PROVIDE FOR AND CERTIFICATES OF INSURANCE MUST CONTAIN THE FOLLOWING:
 - (1) WAIVER OF SUBROGATION: THE CONTRACTOR'S INSURERS WILL HAVE NO RIGHT OF RECOVERY OR SUBROGATION AGAINST THE CITY, IT BEING THE INTENTION OF THE PARTIES THAT ALL INSURANCE POLICY(IES) SO AFFECTED SHALL PROTECT BOTH PARTIES AND BE THE PRIMARY COVERAGE FOR ANY AND ALL LOSSES COVERED BY THE BELOW DESCRIBED INSURANCE. POLICY ENDORSEMENTS REQUIRED FOR ALL COVERAGES.
 - (2) ADDITIONAL INSURED: THE CITY, ITS OFFICERS, AGENTS, EMPLOYEES AND VOLUNTEERS SHALL BE NAMED AS ADDITIONAL NAMED INSURED WITH RESPECT TO GENERAL LIABILITY, AUTOMOBILE LIABILITY, EXCESS LIABILITY, POLLUTION/ENVIRONMENTAL LIABILITY COVERAGE, AND MARINE LIABILITY. POLICY ENDORSEMENTS REQUIRED.
 - (3) HOLD HARMLESS: CONTRACTOR'S LIABILITY INSURERS SHALL EVIDENCE THEIR COGNIZANCE OF THE HOLD HARMLESS AND INDEMNIFICATION BEING GRANTED IN FAVOR OF THE CITY BY REFERENCING SAME ON THE FACE OF THE CERTIFICATE(S) OF INSURANCE ISSUED.
 - (4) PAYMENT OF PREMIUMS: THE INSURANCE COMPANIES ISSUING THE POLICY OR POLICIES SHALL HAVE NO RECOURSE AGAINST THE CITY FOR PAYMENT OF ANY PREMIUMS OR FOR ASSESSMENTS UNDER ANY FORM OF POLICY.

DEDUCTIBLES: ANY AND ALL DEDUCTIBLES IN THE DESCRIBED INSURANCE POLICIES SHALL BE ASSUMED BY AND BE AT THE SOLE RISK OF THE CONTRACTOR AND SHALL BE INDICATED ON THE CERTIFICATE OF INSURANCE. DEDUCTIBLES AND/OR SELF-INSURED RETENTIONS EXCEEDING \$100,000 MUST BE APPROVED BY THE CITY'S FINANCE DIRECTOR. THE CITY MAY REQUIRE CONTRACTOR TO PRODUCE EVIDENCE OF VERIFIABLE FINANCIAL ABILITY TO SATISFY ITS DEDUCTIBLES AND/OR SELF-INSURED RETENTIONS; HOWEVER, THE CITY ASSUMES NO LIABILITY OR OBLIGATION AS A RESULT OF ITS EXAMINATION, ACCEPTANCE, OR REJECTION OF SAID INFORMATION PRESENTED. THE CITY SHALL HAVE THE SOLE DISCRETION TO ACCEPT OR REJECT DEDUCTIBLES AND/OR SELF-INSURED RETENTIONS EXCEEDING \$100,000 AS IT DEEMS APPROPRIATE.

- (1) PROJECT REFERENCE: THE PROJECT(S) AND LOCATION(S) SHALL BE REFERENCED IN THE COMMENT OR DESCRIPTION OF OPERATIONS SECTION OF THE CERTIFICATE OF INSURANCE.
- B. THE CONTRACTOR SHALL PROVIDE AT ITS OWN EXPENSE, PROOF OF THE FOLLOWING INSURANCE COVERAGE REQUIRED BY THE CONTRACT TO THE CITY BY INSURANCE COMPANIES AUTHORIZED TO DO BUSINESS IN THE STATE OF LOUISIANA. INSURANCE IS TO BE PLACED WITH INSURERS WITH AN A.M. BEST RATING OF NO LESS THAN A-, CATEGORY VII.
 - (1) COMMERCIAL GENERAL LIABILITY INSURANCE WITH A COMBINED SINGLE LIMIT FOR BODILY INJURY AND PROPERTY DAMAGE OF AT LEAST \$1,000,000 PER OCCURRENCE WITH A GENERAL AGGREGATE LIMIT OF AT LEAST \$2,000,000 PER PROJECT. THE INSURANCE SHALL PROVIDE FOR AND THE CERTIFICATE(S) OF INSURANCE SHALL INDICATE THE FOLLOWING COVERAGES:
 - (2) PREMISES OPERATIONS;
 - (3) BROAD FORM CONTRACTUAL LIABILITY;
 - (4) PRODUCTS AND COMPLETED OPERATIONS;
 - (5) PERSONAL INJURY;
 - (6) Broad form property damage;
 - (7) EXPLOSION, COLLAPSE AND UNDERGROUND COVERAGE.
- C. POLLUTION AND ENVIRONMENTAL LIABILITY INSURANCE IN THE MINIMUM AMOUNT OF \$1,000,000 PER OCCURRENCE, \$2,000,000 INCLUDING FULL CONTRACTUAL LIABILITY AND THIRD PARTY CLAIMS FOR BODILY INJURY AND/OR PROPERTY DAMAGE, FOR ALL SUCH HAZARDOUS WASTE, POLLUTANTS AND/OR ENVIRONMENTAL EXPOSURES THAT MAY BE AFFECTED BY THIS PROJECT STEMMING FROM POLLUTION/ENVIRONMENTAL INCIDENTS AS A RESULT OF CONTRACTOR'S OPERATIONS.

IF COVERAGE IS PROVIDED ON A CLAIMS-MADE BASIS, COVERAGE WILL AT LEAST BE RETROACTIVE TO THE EARLIER OF THE DATE OF THIS CONTRACT OR THE COMMENCEMENT OF CONTRACTOR SERVICES IN RELATION TO THE WORK. AND THE POLICY WILL OFFER AN EXTENDED DISCOVERY CLAUSE OF AT LEAST THREE YEARS. IF WRITTEN EITHER ON AN OCCURRENCE OR CLAIMS MADE BASIS, THIS COVERAGE WILL BE MAINTAINED THROUGH THE RENEWAL OF THIS INSURANCE TO COVER A LOSS ARISING OUT OF THE COMPLETED OPERATIONS OF THE INSURED FOR A PERIOD OF AT LEAST 2 YEARS AFTER WORK IS ACCEPTED AS COMPLETE BY THE PROPERTY OWNER OF THIS CONTRACT IS TERMINATED. EVIDENCE OF THIS COVERAGE WILL NOT BE REQUIRED UNLESS BOTH OF THE FOLLOWING ARE MET:

- (1) CONTRACTOR RECEIVES NOTICE TO PROCEED TO PERFORM SERVICES UNDER THIS CONTRACT; AND
- (2) IT HAS BEEN IDENTIFIED THAT SERVICES PERFORMED UNDER THIS CONTRACT WILL INCLUDE SUCH EXPOSURES.
- D. Business Automobile Liability insurance with a minimum Combined Single Limit of \$1,000,000 per Occurrence for bodily injury and property damage. This insurance shall provide coverage for the following:

- (1) ANY AUTOMOBILES; OR
- (2) OWNED AUTOMOBILES; AND
- (3) HIRED AUTOMOBILES;
- (4) Non-owned automobiles;
- (5) Uninsured motorist.
- (6) MCS-90 AND CA9948 ENDORSEMENTS REQUIRED
- E. MARINE LIABILITY/PROTECTION AND INDEMNITY INSURANCE IS REQUIRED FOR ANY AND ALL VESSEL AND/OR MARINE OPERATIONS IN THE MINIMUM LIMITS OF \$1,000,000 PER OCCURRENCE/\$2,000,000 PER PROJECT GENERAL AGGREGATE. THE COVERAGE SHALL INCLUDE, BUT IS NOT LIMITED TO, THE BASIC COVERAGES FOUND IN THE COMMERCIAL GENERAL LIABILITY INSURANCE AND COVERAGE FOR THIRD PARTY LIABILITY.
- F. Workers' Compensation/Employers Liability Insurance: workers compensation as statutorily required; employers liability coverage shall be a minimum of \$1,000,000 each accident, \$1,000,000 each disease, \$1,000,000 disease policy aggregate and when water activities are expected to be performed in connection with this project, coverage shall include USL&H, Jones Act, and/or Maritime Employers Liability. Coverage for owners, officers and/or partners in any way engaged in the project shall be included in the policy and a statement of such shall be made by the insuring producer on the face of the certificate.
- G. OWNERS PROTECTIVE LIABILITY (OPL) (FORMERLY OWNERS AND CONTRACTORS PROTECTIVE LIABILITY (OCP) INSURANCE) SHALL BE FURNISHED BY THE CONTRACTOR NAMING CITY AS THE NAMED INSURED AND SHALL PROVIDE COVERAGE IN THE MINIMUM AMOUNT OF \$1,000,000 COMBINED SINGLE LIMIT (CSL) EACH OCCURRENCE \$2,000,000 AGGREGATE FOR PROJECTS LESS THAN \$5,000,000; LIMITS FOR ANY PROJECT VALUED OVER \$5,000,000 SHALL BE SET BY THE FINANCE DEPT. THE POLICY LIMIT IS SUBJECT TO BE INCREASED WHEN THE TOTAL VALUE OF THE CONTRACT INCREASES. THE POLICY AND ALL ENDORSEMENTS SHALL BE ADDRESSED TO CITY OF MANDEVILLE, 3101 E. CAUSEWAY APPROACH, MANDEVILLE, LA 70448.
- H. EXCESS/UMBRELLA LIABILITY SHALL BE FURNISHED BY CONTRACTOR WITH LIMITS OF AT LEAST EQUAL TO \$3,000,000 PER OCCURRENCE ON A FOLLOW FORM BASIS, FOR ALL LIABILITY COVERAGES SET FORTH ABOVE EXCEPT FOR THE OPL/OCP. (FOR EXAMPLE: IF THE GENERAL LIABILITY IS \$1,000,000 PER OCCURRENCE, THEN THE EXCESS POLICY SHOULD BE AT LEAST \$2,000,000 PER OCCURRENCE THEREBY PROVIDING A COMBINED PER OCCURRENCE LIMIT OF \$3,000,000.)

- I. ALL POLICIES OF INSURANCE SHALL MEET THE REQUIREMENTS OF THE CITY PRIOR TO THE COMMENCING OF ANY WORK. CITY HAS THE RIGHT, BUT NOT THE DUTY, TO APPROVE ALL INSURANCE POLICIES PRIOR TO COMMENCING OF ANY WORK. IF AT ANY TIME, IT BECOMES KNOWN THAT ANY OF THE SAID POLICIES SHALL BE OR BECOMES UNSATISFACTORY TO CITY AS TO FORM OR SUBSTANCE OR IF A COMPANY ISSUING ANY SUCH POLICY SHALL BE OR BECOME UNSATISFACTORY TO CITY, THE CONTRACTOR SHALL PROMPTLY OBTAIN A NEW POLICY, TIMELY SUBMIT SAME TO THE CITY FOR APPROVAL AND SUBMIT A CERTIFICATE THEREOF AS PROVIDED ABOVE. THE CITY AGREES TO NOT UNREASONABLY WITHHOLD APPROVAL OF ANY INSURANCE CARRIER SELECTED BY CONTRACTOR. IN THE EVENT THAT THE CITY CANNOT AGREE OR OTHERWISE AUTHORIZE SAID CARRIER, CONTRACTOR SHALL HAVE THE OPTION OF SELECTING AND SUBMITTING NEW INSURANCE CARRIER WITHIN THIRTY (30) DAYS OF SAID NOTICE BY THE CITY. IN THE EVENT THAT THE SECOND SUBMISSION IS INSUFFICIENT OR IS NOT APPROVED, THEN THE CITY SHALL HAVE THE UNILATERAL OPPORTUNITY TO THEREAFTER SELECT A RESPONSIVE AND RESPONSIBLE INSURANCE CARRIER ALL AT THE COST OF CONTRACTOR AND THEREAFTER DEDUCT FROM CONTRACTOR'S FEE THE COST OF SUCH INSURANCE.
- J. Upon failure of Contractor to furnish, deliver and/or maintain such insurance as above provided, the contract, at the election of the City, may be forthwith declared suspended, discontinued or terminated. Failure of the Contractor to maintain insurance shall not relieve the Contractor from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of the Contractor concerning indemnification.
- K. CONTRACTOR SHALL MAINTAIN A CURRENT COPY OF ALL ANNUAL INSURANCE POLICIES AND PROVIDE SAME TO CITY ON AN ANNUAL BASIS OR AS MAY BE REASONABLY REQUESTED. PROVIDER FURTHER SHALL ENSURE THAT ALL INSURANCE POLICIES ARE MAINTAINED IN FULL FORCE AND EFFECT THROUGHOUT THE DURATION OF THE PROJECT AND SHALL PROVIDE THE CITY WITH ANNUAL RENEWAL CERTIFICATES OF INSURANCE EVIDENCING CONTINUED COVERAGE, WITHOUT ANY PROMPTING FROM THE CITY.
- L. It shall be the responsibility of Contractor to require that these insurance requirements are met by all sub-Contractors performing work for and on behalf of the Contractor. Contractor shall further ensure City is named as additional insured on all insurance policies provided by said Contractor and/or sub-Contractor throughout the duration of the project.
- M. CERTIFICATES OF INSURANCE (FORM ACORD 25 (2014/1) OR NEWER) SHALL BE ISSUED AS FOLLOWS:

CERTIFICATE HOLDER:

CITY OF MANDEVILLE, ITS OFFICERS, AGENTS, EMPLOYEES AND VOLUNTEERS 3101 E. CAUSEWAY APPROACH
MANDEVILLE, LA 70448
PROJECT/CONTRACT NAME AND/OR NUMBER

CERTIFICATES MAY BE SENT VIA EMAIL TO: RCHADWICK@CITYOFMANDEVILLE.COM

^{*}NOTICE: CITY RESERVES THE RIGHT TO REMOVE, REPLACE, MAKE ADDITIONS TO AND/OR MODIFY ANY AND ALL OF THE INSURANCE REQUIREMENTS AT ANY TIME.

CITY COUNCIL



KEVIN VOGELTANZ DISTRICT II JILL LANE DISTRICT III



ADDENDUM NO. 3

TO: All Prospective Proposers

FROM: City of Mandeville, Finance Department

DATE: September 5, 2025

SUBJECT: Addendum No. 3 to Request for Proposals (RFP) for Independent Auditing

Services

This Addendum is issued to provide the final clarifications and official answers to all written inquiries received for the above-referenced Request for Proposals (RFP). This is the final addendum that will be issued for this solicitation.

ALL PROPOSERS ARE REQUIRED TO ACKNOWLEDGE RECEIPT OF ADDENDUM NO. 1, ADDENDUM NO. 2, AND THIS ADDENDUM NO. 3 IN ATTACHMENT A, THE PROPOSAL CERTIFICATION FORM. FAILURE TO DO SO MAY RESULT IN THE PROPOSAL BEING DEEMED NON-RESPONSIVE.

All other terms, conditions, and specifications of the original RFP document shall remain in full force and effect. The **Proposal Submission Deadline remains September 10, 2025**.

Final Questions and Answers

(This section continues the question and answer sequence from Addendum No. 2.)

Question 22: In Addendum 1, the answer to Question 1 indicates the estimated fee under the engagement letter was \$60,500. Were there additional fees paid beyond the estimated fee, and if so, what was the amount and reason for additional fees? Were there out-of-scope accounting or consulting fees paid in addition to the audit, and if so, how much and for what purpose?

Answer: Yes. The City ultimately paid approximately \$139,000 for the FY 2024 audit. The final billing reflects additional audit hours associated with the late issuance of the audit report. The primary factor contributing to the delay was challenges with fixed asset reconciliation. To address this, the City has issued a separate capital asset management RFP to resolve those reconciliation issues going forward. No other out-of-scope accounting or consulting fees were incurred beyond this audit engagement.

Question 23: Does the City intend to prepare the required supplementary information, which includes management discussion and analysis, and the other supplementary information included in the financial statements that are not part of the basic financial statements?

Answer: Yes. City management is responsible for preparing the Management's Discussion & Analysis (MD&A) and other Required Supplementary Information (RSI). City staff will provide the draft MD&A and RSI based on internal records and actuarial inputs. The auditor will review these sections, perform the limited procedures required under auditing standards, and assist with formatting—but does not express an opinion on them

Question 24: Does the City prepare all the schedules to support the following balances reported in the financial statements: a. Capital assets, depreciation or amortization, including leases and SBITA b. Net pension liability per GASB 68 for each pension plan c. Other post-employment benefit liability per GASB 75 d. Compensated absences liability including restatements due to implementation of GASB 101

Answer: As a general rule, City staff prepares the schedules supporting these balances using internal records and actuarial valuation data. The auditor will audit these schedules and provide assistance with conversion entries, supplemental schedules, and disclosures as part of the audit engagement. Specifically:

- Capital Assets & Depreciation: City staff prepares capital asset and depreciation schedules; the auditor assists with functional allocation and with amortization schedules for leases (GASB 87) and subscription-based IT arrangements (SBITA, GASB 96).
- **Net Pension Liability (GASB 68):** Staff compiles schedules from actuarial and plan data; the auditor assists with adjustments, disclosures, and RSI presentation.
- **OPEB Liability (GASB 75):** Staff compiles valuation-derived schedules; the auditor assists with adjustments, disclosures, and RSI presentation.
- Compensated Absences (including GASB 101): Staff calculates and provides liability amounts; the auditor assists with conversion entries and required disclosures.

CITY COUNCIL



JASON ZUCKERMAN
COUNCIL CHAIRMAN
SCOTT DISCON
AT LARGE
CYNTHIA STRONG-THOMPSON
DISTRICT I

DISTRICT II

JILL LANE

DISTRICT III

KEVIN VOGELTANZ

Question 25: For assistance with new and upcoming GASB standards, the RFP lists GASB 103 with the title "Infrastructure Asset Reporting"; however, the correct title for GASB 103 is "Financial Reporting Model Improvements." Will you need specific assistance with infrastructure asset reporting and if so for what fiscal year end?

Answer: Thank you for pointing out the typo. The correct title for GASB Statement No. 103 is

Financial Reporting Model Improvements. The reference to "Infrastructure Asset Reporting" in the RFP was an error. The intended scope remains unchanged: the selected firm should provide technical guidance on all new and upcoming GASB standards applicable to the City.

END OF ADDENDUM 3