

Minden City Council
REGULAR SESSION



Monday, August 7, 2023 – 6:00 p.m.
City Hall – Council Chambers

AGENDA ITEMS

Prayer: Levon “Charlie” Thomas
Pledge: Latasha Anderson Mitchell

Call Meeting to Order

Welcome: Mayor Nick Cox

Additions to Agenda:

Public Comments

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

- (1) Adopt Minutes of Minden City Council Regular Session held on July 10, 2023**
- (2) Final Plat Approval – Lot Split of Property**
- (3) Condemned Property**
- (4) Appointment – Minden Planning Commission**
- (5) Adopt Resolution - Authorizing the Mayor to Accept Grant No. 3-22-0032-017-2023, Titled Construct Parallel Taxiway, from the Federal Aviation Administration for Future Improvements to the Minden Airport and Enter into a Grant Agreement with the Federal Aviation Administration**
- (6) Adopt Resolution – Declaring Certain City of Minden Property as Surplus and Fixing the Terms of Sale (Vehicle)**
- (7) Adopt Ordinance No. 1138 – Levying Tax Mills for the Year 2023**
- (8) Authority for Mayor Cox to Enter into an Agreement for Professional Services between the City of Minden and Atlas Community Studios for the Minden Strategic Economic Development Plan**
- (9) Authority for Mayor Cox to Enter into a Professional Services Agreement and Task Order between the City of Minden and Manchac Consulting Group, Inc.**
- (10) Annual Audit Engagement**
- (11) Budget/Financial Report for June 2023**
- (12) Police Report for June 2023**
- (13) Recognition of the 2023 Minden Dixie Darlings Softball World Series Champions**

Announcements - Council Comments – Adjournment

Reception to follow for the 2023 Minden Dixie Darlings

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

(1) Adopt Minutes of Minden City Council Regular Session held on July 10, 2023

Discussion:

See attached.

Suggested Wording of Motion:

“I move to adopt the minutes of the Minden City Council Regular Session held on July 10, 2023, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

**PROCEEDINGS OF THE CITY OF MINDEN, STATE OF LOUISIANA, TAKEN
IN REGULAR SESSION HELD ON JULY 10, 2023**

The Minden City Council met at City Hall, Minden, Louisiana, beginning at 6:00 p.m. with the following members present: Mayor Nick Cox, Carlton Myles, Levon Thomas, Latasha Mitchell, Michael Roy, and Andy Pendergrass. Absent: None. Mayor Cox welcomed everyone to the meeting. Prayer was offered by Carlton Myles and Levon Thomas led the Pledge of Allegiance. It is noted for the record that Mayor Cox allowed both council and public comments prior to every vote.

Michael Roy moved to amend the printed agenda to remove Item (12) Authority for Mayor Cox to Enter into a Short-Form-of-Agreement, Professional Services Agreement, and Task Order between the City of Minden and Manchac Consulting Group, Inc. The motion was duly seconded by Carlton Myles and carried unanimously.

Upon motion by Carlton Myles and duly seconded by Latasha Mitchell, the council unanimously adopted the minutes of the Minden City Council Regular Session held on June 5, 2023, as presented. Abstention(s): None. Absence(s): None.

The following action was taken regarding condemned property:

C. L. Baker	420 Martin Luther King Drive
Post Office Box 441	Lot #1, Jackson Allen Subdiv.
Minden, Louisiana 71058	

C. L. Baker was present representing his property. Carlton Myles moved to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 90 days of July 10, 2023. The motion was duly seconded by Latasha Mitchell and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

The following action was taken regarding condemned property:

Charlotte Scott	404 South Street
504 Walnut Street	Lot #3, Blk. "12", Harrell Hts.
Minden, Louisiana 71055	

With no party representing the property owner present at the time this item was heard, Carlton Myles moved to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 30 days of July 10, 2023. The motion was duly seconded by Andy Pendergrass and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

The following action was taken regarding condemned property:

Charles E. Cato	408 Morrow Street
c/o Gregory Cato	Lot Fronting 28 ft. on Morrow
410 Morrow Street	St. x 200 ft. in NE/4 of NW/4
Minden, Louisiana 71055	Sec. 28-19-9

With no party representing the property owner present at the time this item was heard, Latasha Mitchell moved to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 30 days of July 10, 2023. The motion was duly seconded by Michael Roy and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

The following action was taken regarding condemned property:

Ruth M. Walker	410 Morrow Street
703 McMullen Street	Lot Fronting 47.5 ft. on
Minden, Louisiana 71055	Rebecca St. x 135 ft. in NE/4
	of NW/4 Sec. 28-19-9 & an
	Und. 1/3 Int. in: Lot Fronting
	50 ft. on Morrow St. x 141 ft.
	in NE/4 of NW/4 Sec. 28-19-9

Juliana Anderson was present representing Ruth M. Walker's property. Carlton Myles moved to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 90 days of July 10, 2023. The motion was duly seconded by Levon Thomas and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

The following action was taken regarding condemned property:

Lloyd Waymon Huckaby	232 North Middle Landing Street
442 Plaza Circle	Lots #1 & 2 Blk. "F" Resurvey
Bossier City, Louisiana 71111	of S. J. Harrell Second Subdiv.

Anita Fontenot was present representing Lloyd Waymon Huckaby's property. Latasha Mitchell moved to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 90 days of July 10, 2023. The motion was duly seconded by Michael Roy and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

07-10-2023

The following action was taken regarding condemned property:

Willie Combs, Jr.
217 Main Street
Minden, Louisiana 71055

217 Main Street
Lots #58 & 59, Williamson
Jones Survey of Minden in
NE/4 of NE/4 Sec. 28-19-9,
Strip 20 x 130 ft. Adj. on
West Side of Lot #58, Strip
10 x 120 ft. Adj. on South
Side of Lots #58 & 59 &
Strip 10 x 130 ft. Adj. on
East Side of Lot #59 in NE/4
of NE/4 Sec. 28-19-9
(formerly alleys)

With no party representing the property owner present at the time this item was heard, Michael Roy moved to authorize Mayor Cox to appoint a curator in this matter. The motion was duly seconded by Andy Pendergrass and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

Michael Roy moved to confirm Joshua Butts as a full-time firefighter in the Minden Fire Department, subject to passing all applicable tests. The motion was duly seconded by Latasha Mitchell and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

Upon motion by Andy Pendergrass and duly seconded by Michael Roy, the council unanimously adopted a Resolution to Amend the City of Minden 2022/2023 Budget, as presented. Abstention(s): None. Absence(s): None.

Levon Thomas moved to adopt a Resolution Authorizing Mayor Cox to Execute an Agreement with the Louisiana Department of Transportation and Development for Project #H.012030, US 371: KCS RR OVERPASSES HBI, as presented. The motion was duly seconded by Michael Roy and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

Upon motion by Michael Roy and duly seconded by Carlton Myles, the council unanimously adopted a Resolution Regarding a Lease Purchase Agreement for the Purpose of Financing a Heavy Rescue Truck for the Fire Department, as presented. Abstention(s): None. Absence(s): None.

Upon motion by Andy Pendergrass and duly seconded by Latasha Mitchell, the council unanimously adopted the City of Minden's Backup & Recovery Procedures, as presented. Abstention(s): None. Absence(s): None.

07-10-2023

Carlton Myles moved to adopt the Information Technology Disaster Recovery Plan, as presented. The motion was duly seconded by Latasha Mitchell and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

Michael Roy moved to adopt the Debt Management Policy, as presented. The motion was duly seconded by Latasha Mitchell and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

Upon motion by Levon Thomas and duly seconded by Michael Roy, the council unanimously adopted the Policy on Sexual Harassment, as presented. Abstention(s): None. Absence(s): None.

Carlton Myles moved to award Bid No. 05-2023, Fire Department Custom Heavy Rescue Truck, to the lowest qualified bidder meeting all requirements, Brindlee Mountain. The motion was duly seconded by Levon Thomas and the vote was unanimously in favor. Abstention(s): None. Absence(s): None.

City Clerk Michael Fluhr presented the Budget/Financial Report for the month of May 2023. No motion was required.

The police report for the month of May 2023 was unanimously accepted, as presented, by motion of Latasha Mitchell and second by Michael Roy. Abstention(s): None. Absence(s): None.

Announcements were heard, council comments were heard, and the meeting was adjourned.

Nick Cox, Mayor

ATTEST:

Michael Fluhr, City Clerk

07-10-2023

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

(2) Final Plat Approval – Lot Split of Property

Discussion:

The Minden Planning Commission approved the preliminary plans for a lot split of property located at the corner of Country Club Circle and Lewisville Road.

See attached.

Suggested Wording of Motion:

“I move to approve the final plat for the lot split of property belonging to Thomas Jerry McFarland located at the corner of Country Club Circle and Lewisville Road, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

MEMORANDUM

Building & Inspection Department

**TO: MAYOR NICK COX
CITY COUNCIL**

FROM: BRENT COOLEY

DATE: JULY 18, 2023

**SUBJECT: FINAL PLAT APPROVAL – LOT SPLIT ON PROPERTY OWNED BY THOMAS
JERRY MCFARLAND**

Attached please find the application for approval of the final plat for a lot split on property owned by Thomas J. McFarland located at the corner of Country Club Circle and Lewisville Road. In my opinion, everything appears to be in order for approval of this final plat noting that any legally non-conforming conditions, particularly in regard to utility services tied together or crossing the other tracts, created by this lot split will be the sole responsibility of the property owners.

Will you please add this to the council agenda for August 7, 2023?

The preliminary plan for this lot split was approved by the Minden Planning Commission on July 6, 2023.

If you should have any questions, please let me know.

Attachments

APPLICATION FOR APPROVAL OF FINAL PLAT

Date: 06-01-2023

TO: Minden Planning Commission

Application is hereby made for approval of the final plat for subdivision of land described below:

Title of Subdivision: _____

Number of acres: 1.1

Number of lots: _____

Owner of Land: THOMAS J MCFARLAND, Jr

Name

1823 LEWISVILLE Rd

Address

318-709-0334

Phone

Subdivider or Developer: _____

Name

Address

Phone

Location of subdivision: _____

Status of required improvements

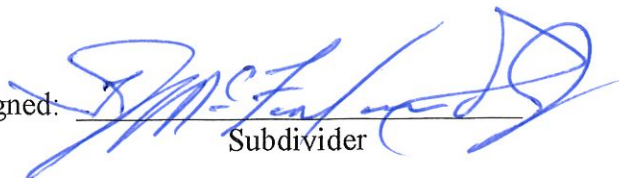
Required improvements have been completed, inspected and found acceptable by Director of Public Works.

I intend to assure the completion of the required improvements by posting a surety. Such surety has been presented to the City of Minden.

Documents included with application:

1. Five (5) black and white or blue line prints.
2. Certificate showing that all taxes payable have been paid in full.

Respectfully submitted this _____ day of _____, 20_____.

Signed:  _____
Subdivider

PLAT OF SURVEY FOR THOMAS JERRY McFARLAND

DESCRIPTIONS:

Tract A:

A 0.17 acre, more or less, tract of land located in the Northeast Quarter of the Northwest Quarter (NE/4 of NW/4), Section 15, Township 19 North, Range 9 West, Northwestern Land District, Louisiana Meridian West, Minden, Webster Parish, Louisiana, more particularly described as follows:
 Begin at the Northwest Corner of the Northeast Quarter of the Northwest Quarter, said Section 15, and run South 00 degrees 59 minutes 00 seconds West for a distance of 60.00 feet to a found 5/8 inch iron rod; thence run East for a distance of 139.68 feet to a set 1/2 inch iron rod, for the Point of Beginning; thence continue East for a distance of 49.16 feet to a found 5/8 inch iron rod; thence run South 14 degrees 51 minutes 43 seconds West for a distance of 159.43 feet to a found 3/4 inch iron rod; thence run North 87 degrees 31 minutes 35 seconds West for a distance of 45.50 feet to a set 1/2 inch iron rod; thence run North 13 degrees 59 minutes 52 seconds East for a distance of 156.27 feet to the Point of Beginning.

Tract B:

A 1.10 acre, more or less, tract of land located in the Northeast Quarter of the Northwest Quarter (NE/4 of NW/4), Section 15, Township 19 North, Range 9 West, Northwestern Land District, Louisiana Meridian West, Minden, Webster Parish, Louisiana, more particularly described as follows:
 Begin at the Northwest Corner of the Northeast Quarter of the Northwest Quarter, said Section 15, and run South 00 degrees 59 minutes 00 seconds West for a distance of 504.75 feet to a set 1/2 inch iron rod, for the Point of Beginning; thence run South 83 degrees 41 minutes 33 seconds East for a distance of 384.93 feet to a found 1/2 inch iron pipe located on the West right of way of Lewisville Road; thence run South 26 degrees 37 minutes 00 seconds West for a distance of 124.25 feet along said right of way, to a set 1/2 inch iron rod; thence run West for a distance of 330.00 feet to a found 1 inch iron rod; thence run North 00 degrees 59 minutes 00 seconds East for a distance of 153.05 feet to the Point of Beginning.

Tract C:

A 1.37 acre, more or less, tract of land located in the Northeast Quarter of the Northwest Quarter (NE/4 of NW/4), Section 15, Township 19 North, Range 9 West, Northwestern Land District, Louisiana Meridian West, Minden, Webster Parish, Louisiana, more particularly described as follows:
 Begin at the Northwest Corner of the Northeast Quarter of the Northwest Quarter, said Section 15, and run South 00 degrees 59 minutes 00 seconds West for a distance of 60.00 feet to a found 5/8 inch iron rod, for the Point of Beginning; thence run East for a distance of 139.68 feet to a set 1/2 inch iron rod; thence run South 13 degrees 59 minutes 52 seconds West for a distance of 45.50 feet to a found 3/4 inch iron rod; thence run South 87 degrees 31 minutes 35 seconds East for a distance of 156.27 feet to a set 1/2 inch iron rod; thence run South 14 degrees 51 minutes 43 seconds West for a distance of 159.43 feet to a found 5/8 inch iron rod; thence run South 00 degrees 59 minutes 00 seconds East for a distance of 229.49 feet to a found 5/8 inch iron rod; thence run North 83 degrees 41 minutes 33 seconds West for a distance of 137.75 feet to a set 1/2 inch iron rod; thence run North 00 degrees 59 minutes 00 seconds East for a distance of 444.75 feet to the Point of Beginning.

MAY 05, 2022

SCALE: 1" = 100'

REVISIONS: MAY 22, 2023

DRAWING #: 22-083D

TO ALL PARTIES INTERESTED IN TITLE TO PREMISES SURVEYED:
 I hereby certify that the above survey was made in accordance with applicable standards of practice as stipulated in Title 46 for a Class "D" Survey.

This plat represents an actual traversed survey made by me on the ground and is correct and any encroachments either way across property lines are as shown.

This property is located in Flood Zone "X", an area determined to be outside the 0.2% annual chance floodplain.
 Ref. F.I.R.M. Comm. Pen. No. 220237 0320 E. Effective Date: March 02, 2010.

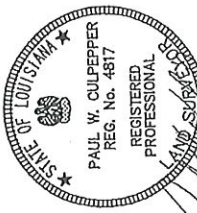
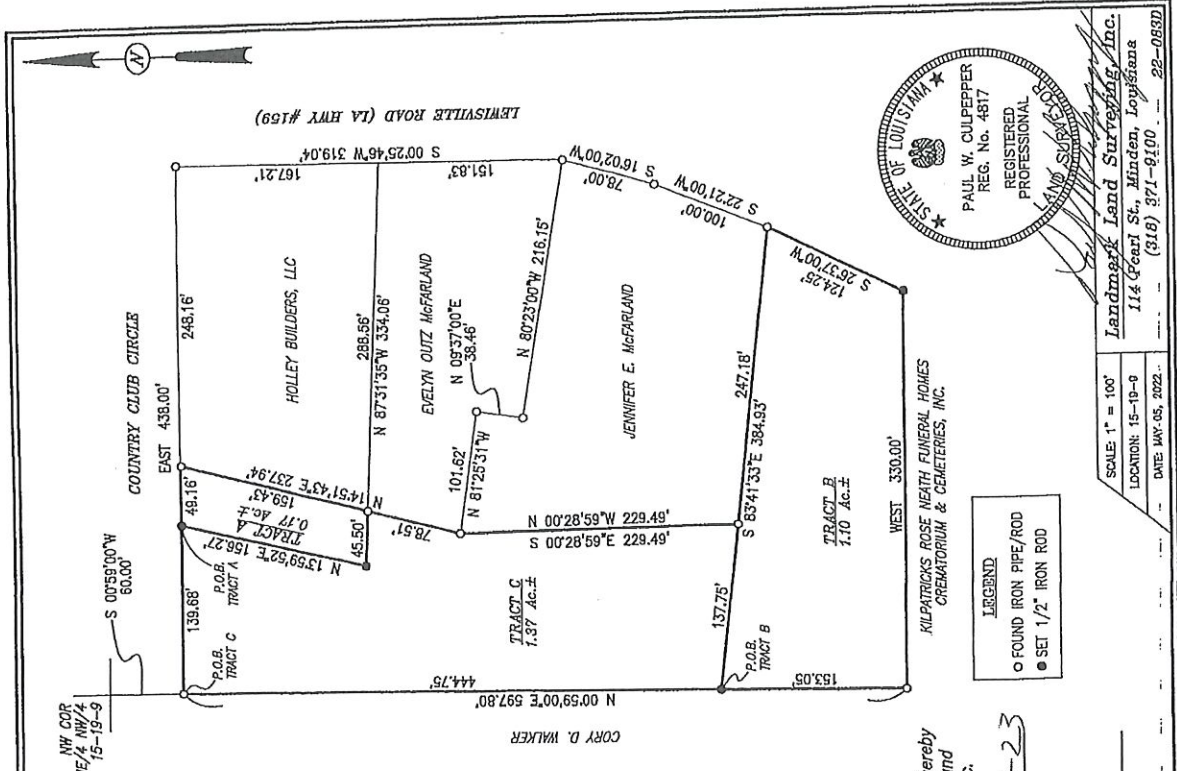
This property is located on a publicly maintained road.
 This property is located within the incorporated limits of Minden, Louisiana.

Benfalls from previous surveys by Paul W. Cuipepper for Thomas J. McFarland (Landmark Survey No. 05-046D), dated March 15, 2005 and revised on September 21, 2006, and for Thomas J. McFarland, Jr. (Landmark Survey No. 14-036F), dated March 06, 2014.

All servitudes and rights of way shown herein were located by observable evidences on the ground. Additional servitudes and rights of way of record or of use affecting the surveyed property may exist.

No title research was performed as to servitudes and conveyances that may affect the surveyed property.

Survey based on information provided by owner.



Landmark Land Surveying, Inc.
 114 Pearl St., Minden, Louisiana
 (504) 371-9100 22-083D

SCALE: 1" = 100'
 LOCATION: 15-19-9
 DATE: MAY 05, 2023

LEGEND
 ○ FOUND IRON PIPE/ROD
 ● SET 1/2" IRON ROD

RECORDED OWNER(S):
 I/we the undersigned owner(s)/agent, do hereby authorize the mapping of this minor plat and dedicate the utility easements to the public.

OWNER(S)/AGENT(S) [Signature] DATE 5-1-23

APPROVED:

MAYOR-CITY OF MINDEN DATE

CORY D. WALKER

PROCEEDINGS OF THE MINDEN PLANNING COMMISSION OF THE CITY OF MINDEN, STATE OF LOUISIANA, TAKEN IN REGULAR SESSION HELD ON JULY 6, 2023.

The Minden Planning Commission met at City Hall, Minden, Louisiana at 10:00 a.m. Members present: Chairman; Morris Busby, Chairpersons; Sarah Haynes, Joean McWoodson and Steve Wilson. Absent: Michael Davis. Also attending: Brent Cooley, Building Official, and Dennis Myles.

Steve Wilson made a motion to approve the minutes from the February 2, 2023, meeting as presented. The motion was seconded by Joean McWoodson and it carried unanimously.

(1) **Thomas Jerry McFarland** – No one was present to represent Mr. Thomas Jerry McFarland on his request for preliminary approval of a lot split on property owned by him located at the corner of Country Club Circle and Lewisville Road (legal description attached).

A motion was made by Steve Wilson to **APPROVE** the preliminary lot split for the property located on the corner of Country Club Circle and Lewisville Road. The motion was duly seconded by Sarah Haynes and it carried unanimously.

Everyone was reminded that this recommendation will be made to the City Council at the August 7th, 2023, regular session and Council will be final.

With no other business on the agenda, a motion was made by Morris Busby to adjourn the meeting. The motion was duly seconded by Steve Wilson and it carried unanimously.

Morris Busby, Chairperson

Legal Description:

TRACT A:

A 0.17 ACRE, MORE OR LESS, TRACT OF LAND LOCATED IN THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER (NE/4 OF NW/4), SECTION TOWNSHIP 19 NORTH, RANGE 9 WEST, NORTHWESTERN LAND DISTRICT, LOUISIANA MERIDIAN WEST, MINDEN, WEBSTER PARISH, LOUISIANA, MORE

PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER, SAID SECTION 15, AND RUN SOUTH 00 DEGREES 59 MINUTES 00 SECONDS WEST FOR A DISTANCE OF 60.00 FEET TO A FOUND 5/8 INCH IRON ROD; THENCE RUN EAST FOR A DISTANCE OF 139.68 FEET TO A SET 1/2 INCH IRON ROD, FOR THE POINT OF BEGINNING; THENCE CONTINUE EAST FOR A DISTANCE OF 49.16 FEET TO A FOUND 5/8 INCH IRON ROD; THENCE RUN SOUTH 14 DEGREES 51 MINUTES 43 SECONDS WEST FOR A DISTANCE OF 159.43 FEET TO A FOUND 3/4 INCH IRON ROD; THENCE RUN NORTH 87 DEGREES 31 MINUTES 35 SECONDS WEST FOR A DISTANCE OF 45.50 FEET TO A SET 1/2 INCH IRON ROD; THENCE RUN NORTH 13 DEGREES 59 MINUTES 52 SECONDS EAST FOR A DISTANCE OF 156.27 FEET TO THE POINT OF BEGINNING.

TRACT B:

A 1.10 ACRE, MORE OR LESS, TRACT OF LAND LOCATED IN THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER (NE/4 OF NW/4), SECTION 15, TOWNSHIP, 19 NORTH, RANGE 9 WEST, NORTHWESTERN LAND DISTRICT, LOUISIANA MERIDIAN WEST, MINDEN, WEBSTER PARISH, LOUISIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER, SAID SECTION 15, AND RUN SOUTH 00 DEGREES 59 MINUTES 00 SECONDS WEST FOR A DISTANCE OF 504.75 FEET TO A SET 1/2 INCH IRON ROD, FOR THE POINT OF BEGINNING; THENCE RUN SOUTH

83 DEGREES 41 MINUTES 33 SECONDS EAST FOR A DISTANCE OF 384.93 FEET TO A FOUND 1/2 INCH IRON PIPE LOCATED ON THE WEST RIGHT OF WAY OF LEWISVILLE ROAD; THENCE RUN SOUTH 26 DEGREES 37 MINUTES 00 SECONDS WEST FOR A DISTANCE OF 124.25 FEET ALONG SAID RIGHT OF WAY, TO A SET 1/2 INCH IRON ROD; THENCE RUN WEST FOR A DISTANCE OF 330.00 FEET TO A FOUND 1 INCH IRON ROD; THENCE RUN NORTH 00 DEGREES 59 MINUTES 00 SECONDS EAST FOR A DISTANCE OF 153.05 FEET TO THE POINT OF BEGINNING.

TRACT C:

A 1.37 ACRE, MORE OR LESS, TRACT OF LAND LOCATED IN THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER (NE/4 OF NW/4), SECTION 15, TOWNSHIP 19 NORTH, RANGE 9 WEST, NORTHWESTERN LAND DISTRICT, LOUISIANA MERIDIAN WEST, MINDEN, WEBSTER PARISH, LOUISIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER, SAID SECTION 15, AND RUN SOUTH 00 DEGREES 59 MINUTES 00 SECONDS WEST FOR A DISTANCE OF 60.00 FEET TO A FOUND 5/8 INCH IRON ROD, FOR THE POINT OF BEGINNING; THENCE RUN EAST FOR A DISTANCE OF 139.68 FEET TO A SET 1/2 INCH IRON ROD; THENCE RUN SOUTH 13 DEGREES 59 MINUTES 52 SECONDS WEST FOR A DISTANCE OF 156.27 FEET TO A SET 1/2 INCH IRON ROD; THENCE RUN SOUTH 87 DEGREES 31 MINUTES 35 SECONDS EAST FOR A DISTANCE OF 45.50 FEET TO A FOUND 3/4 INCH IRON ROD; THENCE RUN SOUTH 14 DEGREES 51 MINUTES 43 SECONDS WEST FOR A DISTANCE OF 78.51 FEET TO A FOUND 5/8 INCH IRON ROD; THENCE RUN SOUTH 00 DEGREES 28 MINUTES 59 SECONDS EAST FOR A DISTANCE OF 229.49 FEET TO A FOUND 5/8 INCH IRON ROD; THENCE RUN NORTH 83 DEGREES 41 MINUTES 33 SECONDS WEST FOR A DISTANCE OF 137.75 FEET TO A SET 1/2 INCH IRON ROD; THENCE RUN NORTH 00 DEGREES 59 MINUTES 00 SECONDS EAST FOR A DISTANCE OF 444.75 FEET TO THE POINT OF BEGINNING.

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

(3) Condemned Property

Discussion:

See attached.

Suggested Wording of Motion:

- (A) “I move to authorize Mayor Cox to appoint a curator in this matter.”
- (B) “I move to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within _____ days of this date.”

1. Gene Boston Estate - 803 Rebecca Street – District C

The Building Official recommends Motion (B): “I move to authorize Mayor Cox to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 30 days of this date.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____



city of
Minden

Nick Cox, Mayor
www.mindenusa.com

520 Broadway Street - P.O. Box 580 - Minden, LA 71058 - Telephone (318) 377-2144 - Fax (318) 371-4200

July 27, 2023

803 Rebecca St. – Gene Boston Estate

District C

Building Official's Recommendation: Authorize the Mayor to issue an order declaring the property condemned and further order the demolition of any structures located thereon and the cleaning of the lot within 30 days of this date.



city of Minden

Nick Cox, Mayor
www.mindenusa.com

520 Broadway Street - P.O. Box 580 - Minden, LA 71058 - Telephone (318) 377-2144 - Fax (318) 371-4200

July 11, 2023

CERTIFIED MAIL 7021 0950 0000 8782 4818

Gene Boston Estate
c/o Mary Boston
206 S Randall St.
Minden, LA 71055

To whom it may concern:

In accordance with R.S. 33:4762, you are hereby notified that the Building Official for the City of Minden has submitted a written report recommending the demolition and removal of the building(s) or structure(s) owned by you and situated on the following described property, to-wit:

Legal Description: LOT 50 FT. ON REBECCA ST. X 162 FT. IN NW/4 OF NW/4 SEC. 28-19-9

The above property has the municipal address of **803 Rebecca St.**


**Property Owner: Gene Boston Estate
c/o Mary Boston
206 S Randall St.
Minden, LA 71055**

You are further notified to show just cause at the City Council meeting on the **3rd day of July, 2023, at 6:00 p.m.** why the building(s) or structure(s) located on the above described property should not be condemned.

Yours truly,

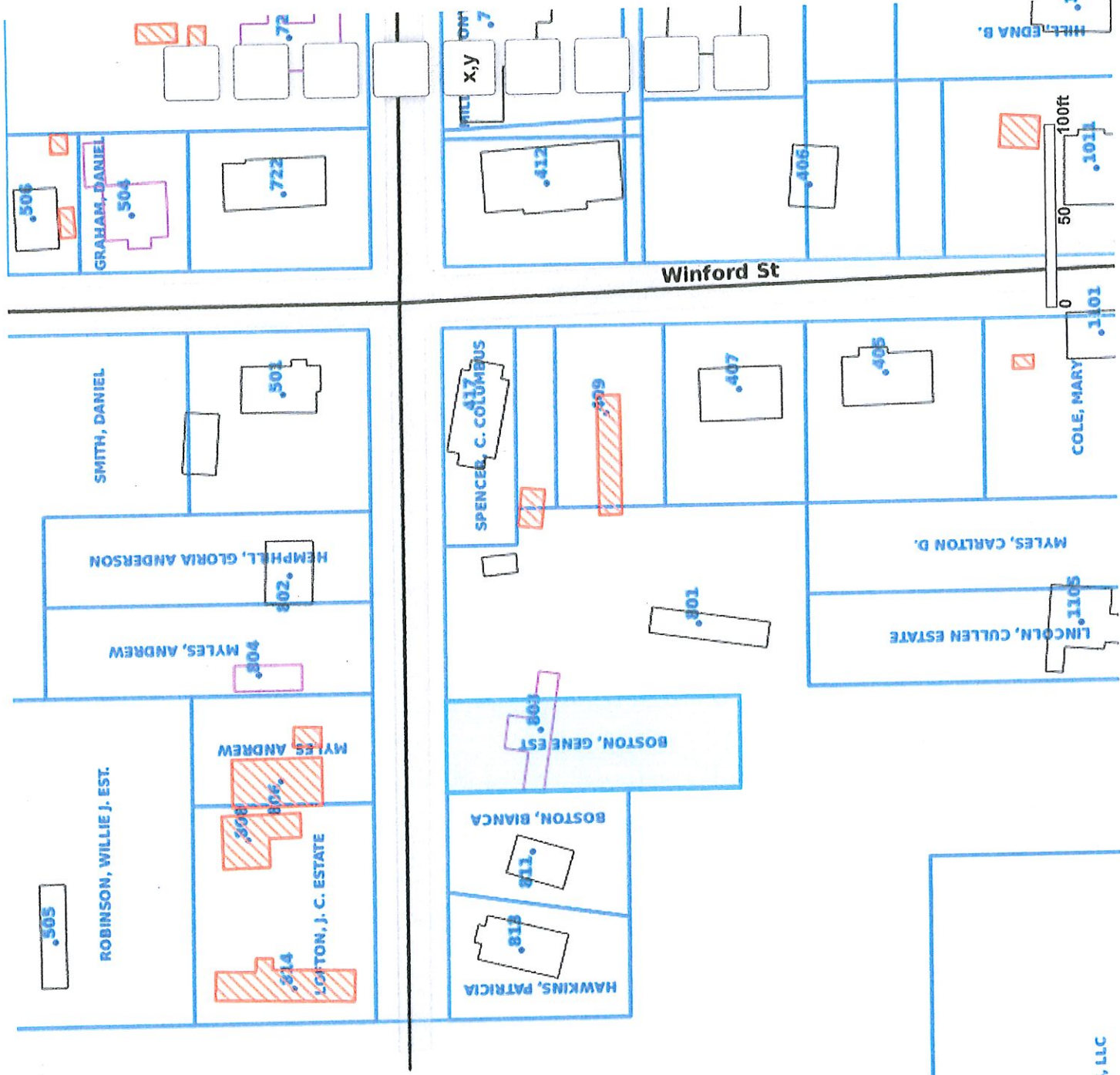
Mayor Nick Cox
City of Minden

cc: Building Official
City Council
City Attorney

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY												
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <i>* Luoka Boston</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>Luoka Boston</i></p> <p>C. Date of Delivery <i>7/24/23</i></p>												
<p>1. Article Addressed to:</p> <p><i>Gene Boston Est. C/o Mary Boston 206 S Randall St. Minden, LA 71055</i></p>  <p>9590 9402 7319 2028 8386 36</p>	<p>D. Is delivery address different from Item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Service Type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input checked="" type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td></td> </tr> </table>	<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery	<input type="checkbox"/> Collect on Delivery Restricted Delivery	
<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®												
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™												
<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery												
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation™												
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery												
<input type="checkbox"/> Collect on Delivery Restricted Delivery													
<p>2. Article Number (Transfer from service label)</p> <p><i>7021 0950 0000 8782 5204</i></p>	<p><input type="checkbox"/> Restricted Delivery</p>												
<p>PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt</p>													

U.S. Postal Service™ CERTIFIED MAIL® RECEIPT Domestic Mail Only	
For delivery information, visit our website at www.usps.com ®.	
OFFICIAL USE	
Certified Mail Fee \$ _____	
Extra Services & Fees (check box, add fee as appropriate) <ul style="list-style-type: none"> <input type="checkbox"/> Return Receipt (hardcopy) \$ _____ <input type="checkbox"/> Return Receipt (electronic) \$ _____ <input type="checkbox"/> Certified Mail Restricted Delivery \$ _____ <input type="checkbox"/> Adult Signature Required \$ _____ <input type="checkbox"/> Adult Signature Restricted Delivery \$ _____ 	Postmark Here
Postage \$ _____	
Total Postage and Fees \$ _____	
Sent To <i>Gene Boston Est.</i> Street and Apt. No., or PO Box No. <i>206 S Randall St.</i> City, State, ZIP+4® <i>Minden, LA 71055</i>	
PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions	

7021 0950 0000 8782 5204



NIS LAND & MINERALS, LLC

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Webster Parish Assessor 2023 Assessment Listing

Parcel#

109986

View on Map (https://atlas.geoportalmaps.com/webster_public/q/Parcel?ASSESSNUM=109986)**Primary Owner**

BOSTON, GENE EST

Mailing AddressC/O MARY BOSTON
206 S RANDALL ST
MINDEN LA 71055-4020**Ward**

1-MN

Type

REAL ESTATE

Legal

LOT 50 FT. ON REBECCA ST. X 162 FT. IN NW/4 OF NW/4 SEC. 28-19-9

Physical Address

803 REBECCA ST

Parcel Items

Property Class	Assessed Value	Market Value	Units	Homestead
CITY LOTS	100	1,000	1.00	0
MOBILE HOME (CITY)	300	3,000	1.00	0
TOTAL	400	4,000	2.00	0

Ownership History

Homestead?	Name	Primary?	% Ownership	% Tax	From	To Address
NO	BOSTON, GENE EST	YES	100.0000	100.0000	2/13/2006	

Locations

Subdivision	Block	Lot	Section	Township	Range	Tract
			28	19	09	01074

PARISH

Millage	Mills	Taxpayer Tax	Homestead Tax
03 PARISH TAX INSIDE	2.1300	0.85	0.00
04 CONSOL PARISH	51.4400	20.57	0.00
16 ROAD DIST A	2.6200	1.05	0.00
14 S W IND DIST	0.0000	0.00	0.00

Millage
40 SCHOOL DIST #6
TOTALS

Mills
47.6000
103.7900

Taxpayer Tax
19.04
41.51

Homestead Tax
0.00
0.00

CITY

Millage
MINDEN
TOTALS

Mills
5.4600
5.4600

Taxpayer Tax
2.19
2.19

Homestead Tax
0.00
0.00

Notes

346-469
Rudy, son lives here
ADDRESS CHANGE PER POST OFFICE.SM

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

(4) Appointment – Minden Planning Commission

Discussion:

Appoint Braley Raborn to the Minden Planning Commission to replace Sarah Haynes, whose term expired in July 2023. His term will expire in July 2028.

See attached.

Suggested Wording of Motion:

“Upon the recommendation of Building Official Brent Cooley, I move to appoint Braley Raborn to the Minden Planning Commission for a five (5) year term expiring in July 2028, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

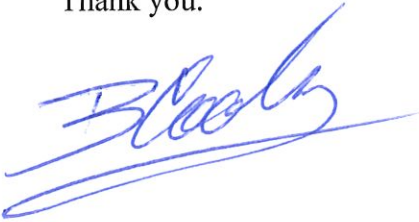
MEMORANDUM

Building & Inspection Department

TO: MAYOR NICK COX
FROM: BRENT COOLEY
DATE: AUGUST 2nd, 2023
SUBJECT: MINDEN PLANNING COMMISSION MEMEBER

Upon suggestion of Andy Pendergrass and pending your approval, this shall serve as my recommendation to appoint Braley Raborn of 405 Woodhaven Dr to the Minden Planning Commission. His term will begin July 2023 and will end July 2028.

Please let me know if you have any questions.
Thank you.

A handwritten signature in blue ink, appearing to read "Brent Cooley", is written over a horizontal line.

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

- (5) Adopt Resolution – Authorizing the Mayor to Accept Grant No. 3-22-0032-017-2023, Titled Construct Parallel Taxiway, from the Federal Aviation Administration for Future Improvements to the Minden Airport and Enter into a Grant Agreement with the Federal Aviation Administration

Discussion:

See attached.

Suggested Wording of Motion:

“I move to adopt a Resolution Authorizing the Mayor to Accept Grant No. 3-22-0032-017-2023, Titled Construct Parallel Taxiway, from the Federal Aviation Administration for Future Improvements to the Minden Airport and Enter into a Grant Agreement with the Federal Aviation Administration, as presented.”

MOTION: _____

SECOND: _____

AYE(S): _____

NAY(S): _____

ABSENCE(S): _____

ABSTENTION(S): _____

RESOLUTION

WHEREAS, the City of Minden has submitted an application to the Federal Aviation Administration (FAA) for a grant to improve the Minden Airport; and

WHEREAS, the Federal Aviation Administration (FAA) has offered a grant to the City of Minden for future improvements to the Minden Airport titled, Construct Parallel Taxiway, AIP # 3-22-0032-017-2023; and

WHEREAS, the City of Minden wishes to accept said grant from the Federal Aviation Administration and enter into a grant agreement with the Federal Aviation Administration,

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council of the City of Minden, meeting in Regular Session on this 7th day of August, 2023, that it hereby accepts said grant for improvements to the Minden Airport; and

BE IT FURTHER RESOLVED by the Mayor and City Council of the City of Minden that the City of Minden enter into a grant agreement with the Federal Aviation Administration for improvements to the Minden Airport; and

BE IT FURTHER RESOLVED by the Mayor and City Council of the City of Minden that the Mayor of the City of Minden is hereby authorized and empowered to execute any and all documents to accept said grant for improvements to the Minden Airport on behalf of the City of Minden; and

BE IT FURTHER RESOLVED by the Mayor and City Council of the City of Minden that the Mayor of the City of Minden is hereby authorized and empowered to execute any and all documents necessary to complete the Project and to do any and all things necessary and proper to carry out this Resolution and to fulfill its objects and purposes pertaining to said grant for the duration of the grant.

BE IT FURTHER RESOLVED that his Resolution shall be in full force and effect after its adoption.

This Resolution was presented for a vote by motion and second of _____ and _____, respectively, and the vote was recorded as follows:

AYE(S):

NAY(S):

ABSENCE(S):

ABSTENTION(S):

THEREUPON, Mayor Nick Cox declared this Resolution passed by a vote of ___ aye(s) to ___ nay(s) on the __ day of _____, 2023.

Nick Cox, Mayor

CERTIFICATE

I, Michael Fluhr, Clerk of the City Council of the City of Minden, Louisiana, hereby certify that the above and foregoing Resolution is a true and correct copy of same as adopted by the Mayor and Council of the City of Minden on the __ day of _____, 2023.

Given under my official signature and seal of office this __ day of _____, 2023.

Michael Fluhr, City Clerk

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

- (6) Adopt Resolution – Declaring Certain City of Minden Property as Surplus and Fixing the Terms of Sale

Discussion:

This item refers to the declaration of a city vehicle as surplus property.

See attached.

Suggested Wording of Motion:

“I move to adopt a Resolution Declaring Certain City of Minden Property as Surplus and Fixing the Terms of Sale, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

RESOLUTION

**A RESOLUTION DECLARING CERTAIN CITY OF MINDEN
PROPERTY AS SURPLUS AND FIXING THE TERMS OF SALE**

WHEREAS, the following City of Minden property has been taken out of service and has no foreseeable use in the future:

Description: One – Used 2012 Chevrolet Tahoe, VIN #1GNLC2E02CR151227

BE IT RESOLVED that:

- a. The above-mentioned vehicle be declared surplus property.
- b. The minimum bid be set at \$ 1,000.00 per vehicle.
- c. The high bidder will be responsible for the transportation of the vehicle(s) from the designated (by the City of Minden) location.

Sealed bids for the vehicle(s) will be received in the Office of the City Clerk until 2:00 p.m. on **August 31, 2023**, at which time said bids will be opened and read aloud.

The aforesaid resolution, having been submitted to a vote by motion and second of _____ and _____, respectively, was voted on as follows:

AYE(S):

NAY(S):

ABSENCE(S):

ABSTENTION(S):

WHEREUPON, the resolution was declared adopted on the ___ day of _____, 2023.

Nicholas A. Cox, Mayor

CERTIFICATE

I, Michael Fluhr, Clerk of the City Council of the City of Minden, Louisiana, hereby certify that the above and foregoing Resolution is a true and correct copy of same as adopted by the Mayor and Council of the City of Minden on the ___ day of _____, 2023.

Given under my official signature and seal of office this ___ day of _____, 2023.

Michael Fluhr, City Clerk

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall - Council Chambers



Agenda Fact Sheet

Agenda Item:

7(8) Adopt Ordinance No. 1138 – Levying Tax Mills for the Year 2023

Discussion:

See attached.

Suggested Wording of Motion:

“I move to adopt Ordinance No. 1138, Levying Tax Mills for the Year 2023, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

ORDINANCE NO. 1138 OF 2023

AN ORDINANCE LEVYING TAXES OF 5.46 MILLS AS GENERAL ALIMONY TAX ON ALL TAXABLE PROPERTY LOCATED IN THE CITY OF MINDEN, LOUISIANA FOR THE YEAR 2023. THOSE TAXABLE PROPERTIES DESIGNATED AS A PART OF THE MINDEN DOWNTOWN DEVELOPMENT DISTRICT WILL BE ASSESSED WITH AN ADDITIONAL 2.00 MILLS, MAKING A TOTAL OF 7.46 MILLS ON THOSE PROPERTIES LOCATED IN SAID DISTRICT.

SECTION 1: BE IT ORDAINED AND ENACTED BY THE COUNCIL, of the City of Minden, Louisiana, in regular session convened on August 7, 2023, that under the provisions of Article VII, Section 23 B of the Constitutional and statutory authority supplemental thereto, the Council of the City of Minden, State of Louisiana, is authorized to levy and collect with the City of Minden, State of Louisiana, a tax millage of 5.46 which is hereby levied and imposed by the City of Minden on all taxable property, both immovable and movable, as shown by the tax records of the parish, affecting property assessed within the corporate limits of the City of Minden for the Year 2023, being 5.46 mills, Mill Key #5225001 as general alimony tax.

SECTION 2: BE IT ORDAINED AND ENACTED by the Council of the City of Minden, Louisiana, in regular session convened on August 7, 2023, that under the provisions of Article VII, Section 23 B of the Constitutional and statutory authority supplemental thereto, the Council of the City of Minden, State of Louisiana, is authorized to levy and collect with the City of Minden, State of Louisiana, those properties designated as a part of the Minden Downtown Development District will be assessed with an additional 2.00 mills, Mill Key #5225003, making a total of 7.46 mills on those properties located in said district.

SECTION 3: BE IT FURTHER ORDAINED, the property administrative officials of the Parish of Webster, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 2023, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

SECTION 4: BE IT FURTHER ORDAINED, that all ordinances or parts of ordinances in conflict herewith are hereby repealed.

WHICH ORDINANCE was read in full, and, upon motion and second of _____ and _____, respectively, passed on the ___ day of _____, 2023, by the following vote:

AYE(S):

NAY(S):

ABSENCE(S):

ABSTENTION(S):

Nicholas A. Cox, Mayor

Michael Fluhr, City Clerk

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

8(10) Authority for Mayor Cox to Enter into an Agreement for Professional Services between the City of Minden and Atlas Community Studios for the Minden Strategic Economic Development Plan

Discussion:

See attached.

Suggested Wording of Motion:

“I move to authorize Mayor Cox to enter into an Agreement for Professional Services between the City of Minden and Atlas Community Studios for the Minden Strategic Economic Development Plan, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____



AGREEMENT FOR PROFESSIONAL SERVICES

This Agreement is made on the 1st of August, 2023, by and between CHM, LLC d/b/a Atlas Community Studios, a Nevada limited liability company (herein referred to as "Consultant"); and the City of Minden, Louisiana (hereinafter referred to as "Owner"). WHEREAS, the Owner desires for Consultant to provide certain services in accordance with the Scope of Work set forth herein, consistent with the grant application (the "Services Proposal"), per the fees or hourly rates as depicted in the Payment and Invoicing section below, and the terms and conditions outlined in this Agreement.

NOW, THEREFORE, in consideration of the above recitals, which are hereby incorporated into the below Agreement, and in consideration of the mutual promises made herein, the receipt and sufficiency of which are hereby acknowledged, the Owner and Consultant further agree as follows:

I. PROJECT NAME.

The "Project" shall be described as:

Minden Strategic Economic Development Plan

II. PROJECT TERM.

The term of this Agreement shall be from August 1, 2023 to October 31, 2024. The Agreement may be terminated earlier by final completion of the services by the Consultant and acceptance of the services by the Owner or through the termination provisions provided herein.

III. PROJECT SCOPE OF WORK.

The following is a summary of the professional services to be provided by the Consultant (collectively, the "Scope of Work"). Consultant will provide these professional services consistent with the detailed description of the Project's goals and objectives outlined in the Services Proposal attached hereto as **Exhibit 1**. The Scope of Work is expressly limited to professional services relating to and for the benefit of the "Project Area," which is defined and described in detail in **Exhibit 2** to this Agreement.

Owner understands and agrees that completion of the Scope of Work is contingent upon Owner's prompt payment and compliance with the terms and conditions set forth herein. Owner further understands and agrees that this Scope of Work is based upon Consultant's subjective understanding of the requirements of the Project, and that a material term of this Agreement is Consultant's sole and complete discretion as to the scope and nature of the professional services provided. Owner understands and agrees that the scope and nature of the professional services

provided may change over time at the Consultant's sole and complete discretion, and that any such changes that do not result in material changes to the Scope of Work below are expressly agreed upon in advance by the Parties and do not require Owner's subsequent approval and/or execution of a Change Order prior to implementation of said changes. To the extent that any actual or perceived conflict arises or exists between the Scope of Work provided below and the goals and objectives identified in the Services Proposal, the Scope of Work identified herein controls. Owner understands and agrees that Consultant has not and cannot guarantee results beyond completion of the Scope of Work provided herein.

A. PUBLIC ENGAGEMENT

1. Facilitate strategy meetings with the consultant team, city staff, and partner organizations;
2. Build a diverse, multi-sectoral steering committee;
3. Create project landing page (i.e. website);
4. Develop a social media strategy for project;
5. Conduct preliminary research to develop a community snapshot report;
6. Conduct a windshield and walking tour of the community/parish with the consultant team and steering committee members;
7. Facilitate steering committee and public visioning sessions; Design and promote a public survey;
8. Facilitate discussions with focus groups and conduct interviews with key stakeholders;
9. Compile results from input sessions;
10. and Develop a summary of all input

B. COMMUNITY ASSESSMENT

1. Analyze quantitative and qualitative data; Identify and synthesize emerging trends and challenges;
2. Develop a community assessment report and review with steering committee;
3. Discuss key trends, challenges, and strategic opportunity areas with steering committee;
4. Present key findings and strategic opportunity areas to the public and solicit input

C. STRATEGIC PLAN

1. Develop an asset map and SWOT analysis;
2. Identify goals, priority projects/initiatives, strategies, local and regional partners, and implementation timeline; and
3. Curate a list of best practices and resources

D. FUNDING RESOURCE ROADMAP

1. Create a matrix of all relevant funding opportunities with information for each, including: Organization, Grant Program, Summary Description, Program Priorities / Scoring Criteria Considerations, Funding Range, Match Requirement, Application Cycle / Deadline, and Contact Information; and
2. Develop a strategic action plan to apply for federal and state funding opportunities that align with priority projects and initiatives, including timeline and "key implementers".

IV. EXCLUDED SERVICES.

Given the complexity and discretionary nature of the professional services provided by Consultant, it is understandable and anticipated that Owner may have certain expectations as to the scope and nature of the professional services provided that are inconsistent with the intent of this Agreement and/or that fall outside the Scope of Work as it is understood by the Consultant. Owner understands and agrees that Consultant has the sole and complete discretion to determine which professional services are necessary for the completion of the Scope of Work and are thus required under this Agreement. Notwithstanding the foregoing, Consultant desires to limit any confusion that may arise as to professional services that fall within the Scope of Work, and those that do not. **Accordingly, the following is a non-exhaustive list of professional services that are expressly excluded from the Scope of Work.** This non-exhaustive list is provided as a courtesy to inform the Owner about certain express limitations on the professional services provided by the Consultant under this Agreement. Nothing herein shall act as a waiver of the Consultant's complete discretion as to the scope and nature of professional services provided. In the event that the excluded professional services identified herein conflict with the Services Proposal, this Agreement controls and those professional services shall be deemed as excluded from the Scope of Work.

A. WORKSHOPS

1. Facilitate topic-specific workshops for the community and/or local organizations

B. PLAYBOOK

1. Develop a project- or topic-specific strategy for economic community development based on visioning and stakeholder engagement.

C. FEASIBILITY STUDY

1. Develop a feasibility study to analyze the market, create a management plan for operations, conduct a financial analysis, develop an implementation timeline, and identify funding opportunities.

D. BROWNFIELDS REVITALIZATION PLAN

1. Develop EPA-funded revitalization plan that establishes a strategy for site reuse based on market analyses and broad community engagement. Identify grants, loans, and incentives to leverage for site redevelopment.

E. MASTER PLAN

1. Develop a citywide or neighborhood-specific strategy(ies) for local development and growth based on extensive visioning, focus groups, and stakeholder engagement.

F. COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY (CEDS)

1. Partner with an Economic Development District to develop a new CEDS for their respective region, including an interactive online interface.

G. TECHNICAL ASSISTANCE

1. Provide unrelated advisory services regarding funding identification, grant writing/development, project management, and project implementation.

V. MODIFICATION OF THE SCOPE OF WORK.

The Scope of Work described herein may only be expanded, reduced, or otherwise modified by execution of a written "Change Order" prepared by Consultant. All Change Orders must be executed by both Owner and Consultant, at which point said Change Order shall constitute an amendment to this Agreement. In the event that a Change Order conflicts with the terms of this Agreement and/or any previous Change Order, the terms of the most recent fully executed Change Order control. Any actual or perceived conflicts or ambiguities in this Agreement, as amended, that arise from the execution of a Change Order shall be resolved in favor of effectuating the terms of the most recent Change Order. The Consultant will be entitled to additional compensation to coordinate such changes, and a fee of \$250.00 shall be assessed per Change Order, separate and apart from any other negotiated changes in compensation

terms, to account for said coordination and preparation of the Change Order. In the event that a Change Order calls for services billed at an hourly rate, Consultant will bill for the services of its professional staff by the hour at their regular published rates, in accordance with the Rate Sheet attached hereto as **Exhibit 3**. Time is billed descriptively in one hour increments, and all time is rounded up to the next hour. Consultant's rates are reviewed annually, at year end. Owner expressly understands and agrees that said rates may be subject to increase on an annual basis, and that failure to object in writing to a notice of rate increase within 14 days of receipt of said written notice shall constitute an acceptance of the same.

VI. OWNER RESPONSIBILITIES.

Owner shall do the following in a timely manner so as not to delay the services of the Consultant:

1. Designate in writing a person to act as Owner's "Designated Representative" with respect to the services to be rendered under this Agreement. Owner's Designated Representative shall have complete authority to transmit instructions, receive information, interpret and define Owner's policies and procedures, and make decisions binding upon the Owner with respect to Consultant's services for the Project;
2. Provide all criteria and full information as to Owner's requirements for the Project, including objectives and constraints, space, capacity and performance requirements, flexibility and expendability, and any budgetary limitations;
3. Assist Consultant by placing at Consultant's disposal all available information pertinent to the Project, including previous reports and any other data relative to the Project;
4. Arrange for access and make all provisions necessary for the Consultant to enter upon public and private property as required for the Consultant to perform services under this Agreement;
5. Examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by the Consultant, obtain advice of an attorney, insurance professionals, CPAs, and any other consultants as Owner deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time (subject to any notice periods established in this Agreement) so as not to delay the services of the Consultant;
6. Furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary completion of the Project;

7. Use Owner's best efforts and to direct third parties to utilize their best efforts to give priority to and otherwise satisfy any and all requests, requirements, or directions of Consultant relating to or in furtherance of the services provided to Owner;
8. Give prompt written notice to the Consultant whenever the Owner observes or otherwise becomes aware of any development that affects the scope or timing of the Consultant's services, or any defect or non-conformance in the work of any Contractor, subject to the Services Verification clause set forth below; and
9. Arrange for financing and pay for services as agreed to in this Agreement.

VII. PAYMENT AND INVOICING.

A. FLAT FEE:

Owner shall pay Consultant \$135,000.00 for the performance of the Scope of Work detailed in this Agreement. Owner agrees to pay Consultant in accordance with the Billing Schedule set forth below. Payment will not be made on a salary or hourly rate. All payments under this contract shall be to the trade or business name of the Consultant. No payments will be personally made to an individual under this contract.

BILLING SCHEDULE			
% OF COMPLETION		FEE	DUE
8.33%	of total contract cost	\$11,250.00	at signing
8.33%	of total contract cost	\$11,250.00	August 31, 2023
8.33%	of total contract cost	\$11,250.00	September 30, 2023
8.33%	of total contract cost	\$11,250.00	October 31, 2023
8.33%	of total contract cost	\$11,250.00	November 30, 2023
8.33%	of total contract cost	\$11,250.00	December 31, 2023
8.33%	of total contract cost	\$7,500.00	January 31, 2024
5.56%	of total contract cost	\$7,500.00	February 29, 2024
5.56%	of total contract cost	\$7,500.00	March 31, 2024

continued >

5.56%	of total contract cost	\$7,500.00	April 30, 2024
5.56%	of total contract cost	\$7,500.00	May 31, 2024
5.56%	of total contract cost	\$7,500.00	June 30, 2024
5.56%	of total contract cost	\$7,500.00	July 31, 2024
5.56%	of total contract cost	\$7,500.00	August 31, 2024
5.56%	of total contract cost	\$7,500.00	upon completion (no later than September 30, 2024)

In addition to professional fees and the costs specifically included as part of the flat fee agreed upon herein, it may be necessary for Consultant to incur additional costs and expenses on Owner's behalf, for which we will expect to be reimbursed, if under \$500.00, along with payment of Consultant's invoices. Costs and expenses in excess of \$500.00 will be submitted to Owner directly for immediate payment. Owner understands and agrees that time is of the essence as it relates to payment of these invoices, and holds Consultant harmless for any and all delays, problems, non-performance of part or all of the Scope of Work, and/or additional expenses incurred as a result of delayed payment or non-payment of the same.

B. INVOICING:

The Consultant will submit invoices on a monthly basis. Invoices will be sent to Owner's Designated Representative in accordance with the Notice clause below. Upon request, Consultant shall provide documentation of its expenses. Payment of such invoices will be due within thirty (30) days of the receipt thereof. Amounts unpaid 30 days after invoice date shall bear interest from the date payment is due at a rate of 1.5% per month compounded monthly.

C. SERVICES VERIFICATION:

From time to time, at the Consultant's complete discretion, Consultant will send Owner a Notice of Completion. Each Notice of Completion will serve as notice to Owner that the services identified therein been completed in accordance with the terms of this Agreement. Upon receipt of any Notice of Completion, Owner's Designated Representative shall review said Notice of Completion, the operative Scope of Work, as amended by any Change Orders, and examine the services provided by Consultant for any defect, non-conformance, or other objection or rejection of the services performed. In the event that Owner determines that any services provided by Consultant identified in the Notice of Completion are not satisfactory, in part or in full, Owner may serve written notice of all such complaints or objections to Consultant within fourteen (14) days of the

date of the subject Notice of Completion identifying said services (the "Services Objection"). All Services Objections must be served in accordance with the Notice clause set forth below. Owner understands and agrees that Owner's failure to serve a Services Objection on Consultant within the fourteen (14) day period described herein shall constitute Owner's complete, unconditional, and unwaivable approval of the services identified in the subject Notice of Completion.

Upon receipt of any Services Objection, Consultant will review the Services Objection and either (a) provide Owner with a written proposal to remedy Owner's Objections, either at Consultant's cost or through a Change Order, or (b) provide written notice of its rejection of the Services Objection. Until the Parties reach an agreement on resolution of the Services Objection or the Agreement is otherwise terminated, Consultant may, at any time, suspend all services to Owner as set forth in the Termination clause below.

VIII. ADDITIONAL TERMS AND CONDITIONS

A. ATTORNEY'S FEES:

In the event any dispute relating to or arising from this Agreement is submitted to mediation, arbitration, or litigation, or in the event an attorney is retained by any Party to this Agreement to enforce its terms, or to collect any damages due for breach hereof, the Party or Parties, prevailing in such mediation, arbitration and/or litigation shall be entitled, in addition to such other relief as maybe granted, to a reasonable sum as and for his attorney fees in such mediation, arbitration and/or litigation, which shall be determined by the court in such mediation, arbitration and/or litigation or in a separate action brought for that purpose, and shall each be considered a party for the purposes of this provision.

B. CONFIDENTIALITY:

The Parties and each of their respective employees, officers, managers, partners, members, agents, attorneys, representatives, affiliates, related companies, and successors, hereby agree to keep this Agreement and its terms confidential. No Party shall disclose this Agreement or its terms to any other person or third party, except: (i) with the specific written consent of the other Party; (ii) as required by a court or other governmental body, or as otherwise required by law, or to enforce the terms of this Agreement; provided, however, that if a Party receives a subpoena or other process or order requiring production of this Agreement or the terms thereof, such Party shall promptly notify the other Party (by written notice delivered to that Party) so that each Party has a reasonable opportunity to object to such subpoena, process or order. It is understood that the Party objecting to disclosure shall have the burden of defending against such subpoena,

process or order and the Party receiving the subpoena, process or order shall be entitled to comply with it unless the objecting Party is successful in obtaining an order modifying or quashing it; (iii) to legal counsel of or for the Parties; (iv) to their respective officers, employees, members, or managers of the Parties, on a need-to-know basis only, and provided that such persons agree to keep the terms of the Agreement confidential; and (v) to accountants, banks, insurers, reinsurers, investors, potential investors, financing sources, and other advisors or consultants of the Parties, on a need-to-know basis only, and provided that such recipients agree to keep the terms of the Agreement confidential. Further, the Parties agree not to discuss the any dispute relating to or arising from this Agreement publicly.

C. DISPUTE RESOLUTION:

Claims, disputes or other matters, involving a value less than \$200,000.00, in question between the parties to this Agreement arising out of or relating to this Agreement or breach thereof shall be subject to mediation unless each of the parties mutually agrees otherwise. Mediation is an express condition precedent to arbitration, litigation, or any administrative action meant to resolve claims, disputes, or other matters relating to this Agreement. No mediation arising out of or relating to this Agreement shall include, by consolidation, joinder or in any other manner, an additional person or entity not a party to this Agreement, except by written consent containing a specific reference to this Agreement signed by the Owner, Consultant, and any other person or entity sought to be joined. In no event shall the demand for mediation be made after the date when the institution of legal or equitable proceedings based upon such claim would be barred by the applicable statute of limitations. The award rendered in the mediation shall be non-binding.

In the event that mediation is unsuccessful, Owner and Consultant expressly agree to resolve any claims, disputes, or other matters relating to or arising from this Agreement in binding arbitration. The Parties shall attempt to agree to a particular arbitrator and associated rules of arbitration, however, in the event that an agreement cannot be reached, the Parties shall submit this matter to binding arbitration with the American Arbitration Association ("AAA"), and will comply with AAA's rules and procedural requirements. In the event any party is required to file suit in order to obtain injunctive relief or other relief requiring a court order, the Parties agree to stay the matter for all other purposes and submit the matter to arbitration.

D. ENFORCEMENT:

The failure of either Party in any one or more instances to insist upon strict performance of any of the terms and provisions of this Agreement shall not be construed as a waiver of the right to assert any such terms and provisions on any future occasion or of damages caused thereby.

E. EXCLUSIVITY:

Owner understands and agrees that Consultant is engaged in providing these types of services for persons or entities other than the Owner, and the Consultant is not required to provide services exclusively to the Owner during the term of this Agreement.

F. HAZARDOUS MATERIALS – INDEMNIFICATION:

The Consultant is not in the business of making environmental site assessments for purposes of determining the presence of any toxic, hazardous or other environmental damaging substances. The purpose of this provision is to be certain that the Owner is aware of the potential liability if toxic, hazardous or environmentally damaging substances are found on or under a property. Consultant makes no representations regarding an environmental site assessment, relies upon Owner to have fully investigated the need and/or scope of such assessment and assumes no responsibility for the determination to make an environmental site assessment on the subject property.

G. INFORMATION PROVIDED BY OTHERS:

The Consultant shall be entitled to rely upon the accuracy and completeness of data provided by the Owner and shall not assume liability for such data. The Consultant does not practice law, insurance or financing, therefore, the Owner shall furnish all legal, accounting and insurance counseling services as may be necessary to protect themselves at any time during the Project. Owner shall hold Consultant harmless from damages that may arise as a result of inaccuracies or omission of information or data supplied by Owner or others to Consultant.

H. INTEGRATION, MODIFICATION, AND COUNTERPARTS:

This Agreement represents the entire and integrated agreement between the Owner and Consultant. All prior representations, discussions, agreements, and negotiations, whether written or oral, have been and are merged and integrated into, and are superseded by, this Agreement. No covenants, agreements, representations, or warranties of any kind whatsoever have been made by any Party, except as specifically set forth in this Agreement. This Agreement may only be changed or modified by a written instrument executed by all the Parties, and any oral modification hereof shall be ineffective until reduced to such a writing. So long as both Parties execute this Agreement, a copy of this Agreement shall have the same force, effect, and validity as an original Agreement. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Owner or Consultant.

Project Name: LA - Minden Strategic Economic Development Plan
Project Manager: Alex Holland

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I. LIMITATION OF LIABILITY:

The Consultant's liability shall be limited to \$1,000,000.00 or the maximum amount of insurance coverage as indicated on Consultant's certificate of insurance, whichever is less, unless specifically agreed to by separate written agreement negotiated and executed by Owner and Consultant.

J. NOTICE:

Any notice to be given hereunder by either Party to the other, shall be in writing and shall be deemed given when sent by certified mail.

Notices to the Owner shall be addressed to Owner's "Designated Representative" as follows:

City of Minden, Louisiana
Mr. Nick Cox
Mayor
520 Broadway Street
Minden, LA 71055

Notices to the Consultant shall be addressed to:

CHM, LLC d/b/a Atlas Community Studios
c/o Libby Crimmings
President
520 42nd Street Des Moines, IA 50312

With Copy To:

Kravtiz, Schnitzer & Johnson, Chtd.
c/o Michael R. Esposito, Esq.
8985 S. Eastern Avenue, Suite 200
Las Vegas, Nevada 89123

K. OWNERSHIP AND REUSE OF DOCUMENTS:

All reports, plans, specifications, and other documents written and/or electronic, prepared by Consultant in doing work on the project, shall remain the property of the Consultant. The documents prepared by the Consultant for this Project are for use solely with respect to this

Project. The Consultant's reports, plans, specifications, or other documents shall not be used by the Owner on other projects or for additions to this Project, except by agreement in writing and with appropriate compensation to the Consultant.

L. RELATIONSHIP OF THE PARTIES:

The parties understand and agree that Consultant is an independent contractor and that Consultant is not an employee, agent or servant of the Owner, nor is Consultant entitled to employment benefits by and through the Owner. CONSULTANT UNDERSTANDS AND AGREES THAT CONSULTANT IS NOT ENTITLED TO WORKERS' COMPENSATION BENEFITS AND THAT CONSULTANT IS OBLIGATED TO PAY ALL INCOME TAX OBLIGATIONS ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT. As an independent contractor, Consultants agrees that:

- Consultant does not have the authority to act for the Owner, or to bind the Owner in any respect whatsoever, or to incur any debts or liabilities in the name of or on behalf of the Owner;
- Consultant has and hereby retains control of and supervision over the performance of Consultant's obligations hereunder and control over any persons employed or contracted by Consultant for performing the services hereunder;
- Owner will not provide training or instruction to Consultant or any of its employees regarding the performance of services hereunder;
- Neither Consultant, nor its employees or consultants, will receive benefits of any kind from the Owner;
- Consultant represents that it is engaged in providing similar services to other clients and not required to work exclusively for the Owner;
- All services are to be performed solely at the risk of the Consultant and Consultant shall take all precautions necessary for the proper performance thereof; and
- Consultant will not combine its business operations in any way with the Owner's business operations and each party shall maintain their operations as separate and distinct.

M. SEVERABILITY:

If any term, provision, covenant, or condition of this Agreement is held by any arbitrator and/or court of competent jurisdiction to be invalid, void, or unenforceable, the rest of the Agreement shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

N. TERMINATION AND/OR SUSPENSION OF SERVICES:

Consultant may terminate this Agreement at any time with or without cause by giving the Owner written notice of not less than fourteen (14) days. Owner may terminate this Agreement at any time in the event that Consultant violates the terms of this Agreement or fails to produce a result that meets the specifications of this Agreement by giving the Consultant written notice of not less than fourteen (14) days.

In the event of termination by Owner, Owner will pay consultant all amounts due and owing as of the date of the conclusion of said fourteen (14) day notice. Additionally, if payments are due pursuant to a Fee Schedule or Billing Schedule, Owner will remit payment of all amounts due or owing under the next scheduled progress payment, regardless of the extent of the services performed by Consultant.

In the event of termination of this Agreement by Consultant, payments will be made to Consultant for all work performed up to the date of termination. If payments are due pursuant to a Fee Schedule or Billing Schedule, Owner will remit payment of a prorated amount of the total amount due or owing under the next scheduled payment, and shall be calculated based upon the termination date identified in Consultant's notice of termination and the number of days in between the last progress payment and the next scheduled progress payment. Regardless of which Party terminates this Agreement, in all cases of termination Consultant will also receive payment for all fees and expenses incurred which are directly attributable to termination of this Agreement.

Failure of the Owner to make complete and timely payments to the Consultant in accordance with the Agreement shall be considered substantial non-performance, a material breach of this Agreement, and cause for termination. Notwithstanding the foregoing, if the Owner fails to make timely payment, the Consultant may, upon seven (7) days' written notice to the Owner, suspend performance of services under this Agreement. Unless payment in full is received by the Consultant within seven days of the date of the notice, the suspension shall take effect without further notice.

In the event of a suspension of services for any reason(s) allowed under this Agreement, the Consultant shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Suspension of services in no way acts as a modification or waiver of Consultant's right to terminate this Agreement at any point thereafter.

Project Name: LA - Minden Strategic Economic Development Plan
Project Manager: Alex Holland

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This Agreement is executed as of the Effective Date identified above.

CONSULTANT

OWNER

CHM, LLC dba Atlas Community Studios, a
Nevada limited liability company

City of Minden, Louisiana



Name: Alex Holland
Its: CEO

Name: Nick Cox
Its: Mayor



EXHIBIT 1: PROJECT SERVICES PROPOSAL

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City of Minden

Strategic Planning Grant 2023

City of Minden

Mr. Nick Cox
520 Broadway Street
Minden, LA 71055

mayor@mindenusa.com
O: 318-377-2144

Mr. Nick Cox

mayor@mindenusa.com
O: 318-377-2144

Application Form

ACKNOWLEDGEMENTS

The applicant acknowledges and affirms the following:*

- Applicant has read and understands the Request for Proposals;
- Applicant is not legally organized as a for-profit entity, LLC, Sole Proprietorship, Individual or any other entity excluded from receiving federal grants or awards;
- Applicant has no outstanding federal debts, liens, or encumbrances;
- Applicant is in good standing with its single audit requirements, if applicable;
- Any conflicts of interest have been disclosed in writing prior to the submission of this application;
- No application preparation or consultant fees shall be paid from DRA awarded funds;
- Submission of this application does not constitute a contract or guaranteed funding from DRA;
- No expenses are eligible for reimbursement prior to the execution of the Notice to Proceed, unless prior approval has been granted in writing from DRA;
- The project must be located within the DRA service area & be a direct benefit to the area; and
- All applicable state laws pertaining to contracting, procurement, & bidding process shall be adhered to.

To Applicant's knowledge, the statements and information in this application are true and correct.

PROJECT INFORMATION

Required fields are noted as (*).

Organization Name*

City of Minden

Unique Entity Identifier (UEI)*

All organizations receiving federal funding must have a **Unique Entity Identifier (UEI)** number. UEI numbers are issued through SAM.gov. To register your entity, visit www.SAM.gov. Entities that have previously registered are encouraged to check their registration status. Entities with inactive registrations will be required to renew their registration.

T35HAZXG16Y9

Your Organization's Name for this Project*

Minden Strategic Economic Development Plan

Tax Identification Number (TIN)*

Please write your organization's TIN.

72-6000902

Type of Project Plan*

Economic Development

How long will this strategic plan take to complete?

15 Months

PROJECT SERVICE AREA

Applicants are required to demonstrate that project activities will directly benefit economically distressed, isolated areas of distress, or persistent poverty counties/parishes. All applications will be evaluated based on the scoring criteria provided in the Request for Proposals.

Project Area City(ies)*

Minden

Project Area State(s)

Louisiana

Population(s) of Target Service Area*

12024

Louisiana

Parishes (Louisiana)*

Demonstrate the counties or parishes where project activities will take place.

(*) Indicates non-distressed counties/parishes.

LA - Webster

Persistent Poverty Parishes (Louisiana)

If applicable, demonstrate that project activities take place in at least one or more Persistent Poverty County/Parish as defined by the 1990, 2000, and 2010 U.S. Census.

Isolated Areas of Distress in Non-Distressed Parishes (Louisiana)

If applicable, demonstrate that project activities take place in at least one or more isolated areas of distress in non-distressed counties or parishes. Isolated areas of distress are determined by census tract.

ASCENSION PARISH

CAMERON PARISH
DE SOTO PARISH
EAST BATON ROUGE PARISH
JEFFERSON PARISH
PLAQUEMINES PARISH
POINTE COUPEE PARISH
RAPIDES PARISH
RED RIVER PARISH
ST. CHARLES PARISH
WEST BATON ROUGE PARISH

STRATEGIC PLAN DESCRIPTION AND RATIONALE

Strategic Plan Rationale*

Describe why the proposed strategic plan is necessary, your goals and objectives, and the specific impacts on the community(ies) served by the proposed strategic plan.

In November 2022, the City of Minden elected a new mayor and city council members to represent the electorate for the next four years. With new leadership at the helm, our elected officials quickly realized our need for a strategic plan to guide our city's efforts over the next four years and beyond. In the absence of a defined vision and community-driven priorities, our policymaking and local investment decisions are less strategic and less likely to represent the needs of our citizens.

Our goals and objectives for our strategic plan are as follows:

- Assess public infrastructure (including water and sewer capacities, transportation, and broadband accessibility) to ensure the city can offer its residents high quality, essential services.
- Evaluate the local labor market and create strategies to strengthen the workforce development ecosystem to meet the needs of job seekers and existing industry.
- Understand and meet the needs of small businesses and entrepreneurs so that they can grow and thrive locally and fully participate in the global economy.
- Leverage existing assets to develop new or enhanced cultural and recreational amenities to improve quality of place for residents and expand tourism opportunities.
- Develop sustainable, multi-sectoral partnerships with public, private, philanthropic and community organizations to advance local economic development projects and placemaking initiatives, especially to incentivize long-term investment and strengthen community resiliency.

With these goals and objectives in mind, the ultimate purpose of our strategic plan is to create an environment that catalyzes equitable economic development. This will require extensive outreach to diverse populations to ensure they know and understand that they have a seat at the table. This new administration is focused on participatory decision-making, because we understand how municipal policymaking impacts Minden residents.

STRATEGIC PLANNING COLLABORATION

Strategic Planning Collaboration*

Describe how the community engagement practices that you will deploy during the strategic planning process. Also describe how your strategic planning project will collaborate with public and private partners and the role(s) and responsibilities of each partner. Provide a letter of support or memorandum of understanding to demonstrate the extent of each partner's engagement with the proposed strategic plan.

Examples of collaboration are, but not limited to, faith-based organizations, private engineering firms, consultants forming focus groups, public entities, planning committees, business leaders, and community meetings.

LOS (combined).pdf

The City of Minden will partner with Atlas Community Studios as well as local and regional organizations to carry out the strategic planning process. The process will begin with community engagement activities, such as forming a steering committee to guide the process, public visioning/input meetings, topical focus groups, and stakeholder interviews. The process will then transition into a community assessment phase, which will integrate research with qualitative input to develop a comprehensive report to help us understand existing conditions and strategic opportunity areas as it relates to public infrastructure and transportation, workforce development, small business and entrepreneurship, and arts, culture and tourism. Lastly, the process will conclude with a strategic plan that will identify goals, local and regional partners, priority projects, best practices, and a funding resource roadmap that will assist us with connecting projects to funding.

Ultimately, the City of Minden will collaborate with a variety of public and private partners during the strategic planning process. The following organizations have submitted letters of support for this project and have committed to play a significant role in the process in doing so. Their specific roles are described below.

- Greater Minden Chamber: A representative from the chamber will serve on the steering committee and will also assist with community outreach, especially to small businesses and entrepreneurs. The chamber will also help inform the portion of the strategic plan dedicated to support small businesses, entrepreneurship, and business retention/expansion.
- Webster Parish Police Jury: A representative from the police jury will serve on the steering committee and will also assist with community outreach to those residents living outside the city limits of Minden. The police jury will help inform the portion of the strategic plan dedicated to public infrastructure, transportation, and broadband.
- The Coordinating & Development Corporation (CDC): A representative from the CDC will serve on the steering committee and will also inform the entire strategic plan to ensure it aligns with existing plans and regional economic development priorities. The CDC will also assist with developing the funding resource roadmap and ensuring the City of Minden is equipped to apply for federal and state grants.
- Northwest Technical Community College: A representative from the community college will serve on the steering committee and will also assist with community outreach to students at the community college and to parents/students in the K-12 system. The community college will also inform the portion of the strategic plan dedicated to workforce development as well as small business and entrepreneurship.
- Atlas Community Studios: Atlas will lead the community engagement and strategic planning process for the City of Minden, which will include public visioning meetings, focus groups, interviews, research, strategy development, and funding resource roadmap. Atlas is a boutique firm specializing in strategic planning, economic development, community engagement, and funding strategies. Atlas has worked in 24 states and has completed 54 strategic plans specifically for rural and economically distressed communities.

In addition to these organizations, the City of Minden will reach out to other stakeholders such as the small businesses, K-12 school board, and faith-based organizations.

PROGRAM OBJECTIVES

Demonstration of Alignment with Program Objectives*

Identify and describe realistic and attainable outcomes that demonstrate alignment with the program objectives:

- To help revitalize local and regional economies by providing economically distressed communities across the region access to planning resources that aid problem-solving.
- To enhance the resilience of underserved communities experiencing social and economic vulnerability such as high poverty rates, aging infrastructure, and economic downturns, and engage them in the planning process.
- To establish partnerships that reflect the collaborative nature of planning and problem-solving.

In alignment with DRA's program objectives, the City of Minden will monitor and track five key outcomes.

- Residents engaged: Number of residents involved in the strategic planning process (500)
 - Priority projects identified: Number of priority projects and initiatives identified during the planning process and incorporated into the strategic plan (5-8)
 - Strategic plans completed: Number of place-based strategic plans developed and completed for Minden (1)
 - Businesses and nonprofit organizations engaged: Number of businesses and nonprofit organizations involved in or supported by the strategic planning process
 - Public and private investment*: Cumulative amount of public and private contributions or investments into priority projects and initiatives identified in the strategic plan (\$10,000,000)
- *Denotes the performance measurement will be evaluated during the period of performance and up to three years after the grant's period of performance concludes.

Throughout the process, the City of Minden will collaborate with the strategic planning consultants to monitor and track these performance measurements to ensure both the city and DRA realizes a return on its investment.

WORK PLAN

Work Plan*

Describe the tasks necessary to complete the project including key personnel assigned, time period for completion, deliverables, and budget for each task. To be considered for full points, the applicant must provide a detailed work plan for the period of performance which may not exceed 24 months.

Download the [Project Work Plan, Deliverables, and Timeline spreadsheet](#); then upload the completed spreadsheet. SPG Application - Work Plan, Deliverables and Timeline (Minden, LA).xlsx

TASK 1 | Public Engagement (August 1-November 30, 2023.)

Facilitate strategy meetings with the consultant team, city staff, and partner organizations; Build a diverse, multi-sectoral steering committee; Create project landing page (i.e. website); Develop a social media strategy for project; Conduct preliminary research to develop a community snapshot report; Conduct a windshield and walking tour of the community/parish with the consultant team and steering committee members; Facilitate steering committee and public visioning sessions; Design and promote a public survey; Facilitate discussions with focus groups and conduct interviews with key stakeholders; Compile results from input sessions; and Develop a summary of all input.

TASK 2 | Community Assessment (December 1, 2023-March 31, 2024)

Analyze quantitative and qualitative data; Identify and synthesize emerging trends and challenges; Develop a community assessment report and review with steering committee; Discuss key trends, challenges, and strategic opportunity areas with steering committee; Present key findings and strategic opportunity areas to the public and solicit input.

TASK 3 | Strategic Plan (April 1-August 30, 2024)

Develop an asset map and SWOT analysis; Identify goals, priority projects/initiatives, strategies, local and regional partners, and implementation timeline; and Curate a list of best practices and resources.

TASK 4 | Funding Resource Roadmap (September 1-October 31, 2024)

Create a matrix of all relevant funding opportunities with information for each, including: Organization, Grant Program, Summary Description, Program Priorities / Scoring Criteria Considerations, Funding Range, Match Requirement, Application Cycle / Deadline, and Contact Information; and Develop a strategic action plan to apply for federal and state funding opportunities that align with priority projects and initiatives, including timeline and "key implementers".

TASK 5 | Travel (August 1, 2023-October 31, 2024)

Flights, lodging, rental car and fuel, meals (GSA per diem) for consultants

TASK 6 | Supplies (August 1, 2023-October 31, 2024)

Printing, poster boards, post-it notes, markers, name tags, etc.

FUNDING INFORMATION

Funding Information

Provide the total amount of funding being requested from DRA. To be considered for full points, the applicant must provide a detailed categorical budget narrative for the requested funds and describe how these costs align with the proposed strategic plan.

Amount of Funds Requested from DRA*

\$135,000.00

BUDGET AND BUDGET NARRATIVE

Budget and Budget Narrative Alignment

Identify and describe budgetary items for the proposed project. Information included in the Budget and Budget Narrative must align with the Project Information and Work Plan. Each budget category must include a description

of project relevant expenditures that align with the rest of the project narrative. *If a budget category is not applicable and does not have funds allocated, enter \$0; and the associated budget narrative, enter N/A.*

Contractual Services*

\$135,000.00

Contractual Services - Budget Narrative*

The budget for contractual services will be allocated to the professional service fees associated with hiring a consultant to manage and execute the strategic planning process.

Public Engagement (\$28,000): steering committee meetings, public visioning and input sessions, focus groups, interviews, online survey(s), etc.

Community Assessment (\$37,500): integration of qualitative input with quantitative data and research to identify key trends, challenges, and strategic opportunity areas

Strategic Plan (\$53,750): asset map, SWOT analysis, recommended strategies, priority projects/initiatives, and best practices and resources

Funding Resource Roadmap (\$10,000): funding opportunities that align with priority projects/initiatives

Travel (\$5,000): flights, lodging, rental car and fuel, meals (GSA per diem) for consultants

Supplies (\$750): printing, poster boards, post-it notes, markers, name tags, etc.

Personnel*

\$0.00

Personnel – Budget Narrative*

N/A

Fringe Benefits*

\$0.00

Fringe Benefits - Budget Narrative*

N/A

Travel*

\$0.00

Travel - Budget Narrative*

N/A

Equipment*

\$0.00

Equipment - Budget Narrative*

N/A

Supplies*

\$0.00

Supplies - Budget Narrative*

N/A

Other*

\$0.00

Other - Budget Narrative*

N/A

ASSURANCES

NOTE: Some of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

Assurances*

Please review these assurances.

I certify that the applicant accepts the Assurances

Please note: Once you submit your application, you cannot edit the form. Please review your answers before submitting.



**STRATEGIC PLANNING PROGRAM
PROJECT WORK PLAN, DELIVERABLES, AND TIMELINE**

PROJECT NAME
PROJECT ORGANIZATION
PROJECT BUDGET

Minden Strategic Economic Development Plan
City of Minden, Louisiana
\$135,000.00

Task	Description	Key Personnel	Deliverables	Time Period		Budget
				From	To	
1	Public Engagement	Project consultants, Mayor Nick Cox, City Council Members	Facilitate strategy meetings with the consultant team, city staff, and partner organizations; Build a diverse, multi-sectoral steering committee; Create project landing page (i.e. website); Develop a social media strategy for project; Conduct preliminary research to develop a community snapshot report; Conduct a windshield and walking tour of the community/parish with the consultant team and steering committee members; Facilitate steering committee and public visioning sessions; Design and promote a public survey; Facilitate discussions with focus	August 1, 2023	November 30, 2023	\$28,000.00
2	Community Assessment	Project consultants, Mayor Nick Cox, City Council Members	Analyze quantitative and qualitative data; Identify and synthesize emerging trends and challenges; Develop a community assessment report and review with steering committee; Discuss key trends, challenges, and strategic opportunity areas with steering committee; Present key findings and strategic opportunity areas to the public and solicit input.	December 1, 2023	March 31, 2024	\$37,500.00
3	Strategic Plan	Project consultants, Mayor Nick Cox, City Council Members	Develop an asset map and SWOT analysis; Identify goals, priority projects/initiatives, strategies, local and regional partners, and implementation timeline; and Curate a list of best practices and resources.	April 1, 2024	August 30, 2024	\$53,750.00
4	Funding Resource Roadmap	Project consultants, Mayor Nick Cox, City Council Members	Create a matrix of all relevant funding opportunities with information for each, including: Organization, Grant Program, Summary Description, Program Priorities / Scoring Criteria Considerations, Funding Range, Match Requirement, Application Cycle / Deadline, and Contact Information; and Develop a strategic action plan to apply for federal and state funding opportunities that align with priority projects and initiatives, including timeline and "key implementers".	September 1, 2024	October 31, 2024	\$10,000.00
5	Travel	Project consultants	Flights, lodging, rental car and fuel, meals (GSA per diem) for consultants	August 1, 2023	October 31, 2024	\$5,000.00
6	Supplies	Project consultants	Printing, poster boards, post-it notes, markers, name tags, etc.	August 1, 2023	October 31, 2024	\$750.00
7						

8								
9								
10								
Total Project Budget								\$135,000.00



EXHIBIT 2: PROJECT AREA

The Scope of Work referred to in the attached Agreement is expressly limited to professional services relating to and for the benefit of the "Project Area," The Project Area shall be defined as:

Minden, Louisiana



EXHIBIT 3: RATE SHEET FOR PROFESSIONAL SERVICES RENDERED

In the event that Consultant is billing the Owner for professional services rendered on an hourly basis for any reason, the following hourly rates apply:

Position	Hourly Rate
Principal	\$175.00
Project Manager	\$170.00
Creative Director	\$160.00
Project Associate	\$145.00

Time is billed descriptively in one hour increments, and all time is rounded up to the next hour. Consultant's rates are reviewed annually, at year end.

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

9(X) Authority for Mayor Cox to Enter into a Professional Services Agreement and Task Order between the City of Minden and Manchac Consulting Group, Inc.

Discussion:

See attached.

Suggested Wording of Motion:

“I move to authorize Mayor Cox to enter into Professional Services Agreement and Task Order between the City of Minden and Manchac Consulting Group, Inc., as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

PROFESSIONAL SERVICES AGREEMENT
Between
THE CITY MINDEN
And
MANCHAC CONSULTING GROUP, INC.

This Professional Services Agreement ("Agreement") is made and entered into on the dates hereinafter set forth, the latest of said dates being the "August 8th, 2023" of this Agreement, by and between: the **CITY OF MINDEN**, hereinafter referred to as the "City"; and **Manchac Consulting Group, Inc.**, a business authorized to do and doing business in Louisiana, whose principal place of business in Louisiana is 700 Ogilvie St. Bossier City, LA 71111, hereinafter referred to as "Consultant."

WHEREAS, the City is in need of engineering, architectural, design and other consultation services on an as needed basis; and

WHEREAS, the City agrees to retain Consultant, and Consultant agrees to provide the required professional services, all in accordance with the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants contained herein and incorporating the "whereas" provisions above, the City and Consultant (sometimes individually referred to as "Party" and collectively as "Parties") agree as follows:

1. DEFINITIONS. In this Agreement, unless the context otherwise requires:

- (a) "Agreement" shall mean this Professional Services Agreement and all attached Statements of Work, schedules, and exhibits, as may be amended in accordance with the provisions herein.
- (b) "Deliverables" shall mean all information, materials, data, drawings, maps, plats, spreadsheet, hardware, software and/or other items to be provided in connection with, or as a result of, the Services specified in a Statement of Work.
- (c) "Services" shall mean the services to be performed by Consultant in accordance with the Statement of Work, which shall include any Deliverables.
- (d) "Statement of Work" shall mean the description of Consultant's Services and Deliverables in the form to be determined by the City, which shall from time to time be executed by the parties and thereby incorporated into and make part of this Agreement. In the event of any conflict or inconsistency between the terms of this Agreement and any Statement of Work the terms of the Statement of Work shall prevail.

2. **SCOPE OF SERVICES.** Consultant shall provide Services that will include, but are not limited to: the planning, identification, formation, and prioritization of projects that qualify for state and federal grants (specifically the Rebuilding American Infrastructure with Sustainability and Equity, known as RAISE & Transportation Alternatives Program, known as TAP) and the technical assistance, management, and grant writing of these state and federal grant opportunities as it relates to the infrastructure needs of the City of Minden. As part of these Services, Consultant shall:
- (a) Project Selection and Funding Review
 - Review preliminary projects to determine feasibility and most applicable funding mechanisms.
 - Hold meetings with the City and stakeholders to review potential projects and funding streams
 - Provide recommendations for potential applications to the identified funding streams.
 - (b) Project Development and Application Support
 - Coordinate with stakeholders in developing strategies and writing applications for identified projects, including match percentages and budgeting.
 - Create and develop graphics and cost estimation as needed for the applications and submittal process.
 - Coordinate with funding agency/owner's representatives to discuss projects before submittal.
 - Assist in obtaining letters of support.
 - Assist in application writing and compiling of mandatory forms.

Services will be detailed in the individual Statement of Work assigned to Consultant by the City.

3. **DUTIES.**

3.1. **Statement of Work.**

Consultant shall perform the Services in accordance with this Agreement. Each Statement of Work shall become effective on the date specified in the Statement of Work and shall continue until completion of the Services described in such Statement of Work, unless earlier terminated in accordance with this Agreement.

3.2. **Consultant Personnel.**

Consultant warrants that it has and will maintain on staff a sufficient number of individuals who possess the skills and level of competency necessary to satisfactorily perform Consultant's obligations under this Agreement in a timely manner and that Consultant will apply Services in accordance with applicable time schedules and in a workmanlike manner commensurate with industry standards and practices.

33. **Project Management.**

- (a) Each Party shall appoint a project manager who shall be responsible for all matters concerning the technical aspects, quality and acceptance of the work performed under this Agreement.
- (b) Each Party shall supply information to the other, as reasonably required to complete a Statement of Work.
- (c) Consultant shall deliver periodic activity reports, in form and content and at the frequency satisfactory to the City, detailing the Services performed by Consultant in the preceding period. Activity reports shall be delivered no more than ten (10) days following the end of the period to which they relate. Any such reports shall be subject to review and verification.
- (d) Any change to this Agreement, or an existing Statement of Work, whether by modification or addition, must be accomplished by a formal amendment to this Agreement signed by the authorized representatives of the Parties. In the event additional Services are required, Consultant will quote to the City the cost associated with the change in the Agreement or the Statement to Work and the effect on any time schedule, and the additional Services and any additional costs related to those Services will be agreed upon by the City and Consultant in advance of those Services being performed.

4. **COMPENSATION.**

4.1. Fees. The fees for Services ("Fees"), which shall remain unchanged during the term of this Agreement, shall be in accordance with the current labor and overhead rate schedule as indicated in "Exhibit A" attached and as follows:

- (a) If the Statement of Work specifies a fixed price for the Services, the City will pay, and Consultant will accept, the fixed price stated in the Statement of Work as full compensations for the Services. Consultant may invoice the City for the fixed price on the date(s) stated in the Statement of Work.
- (b) If the Statement of Work specifies time and materials charges for the Services, the City will pay charges based on the time Consultant takes to perform the Services (exclusive of time for travel, meals, and other personal time). The charges will be calculated using the rates stated in the Statement of Work. Consultant may invoice the City monthly (or as otherwise specified in the Statement of Work) for charges for work performed in accordance with this Agreement during the previous month. These invoices must be accompanied by time sheets approved by the City, and Consultant will perform the Services for not more than the maximum charge specified in the Statement of Work.

4.2. Travel and Out-of-Pocket Expenses. The City will reimburse the Consultant for all reasonable travel and out-of-pocket expenses as specified in the Statement of Work. The travel and out-of-pocket expenses must be documented by receipts and incurred by Consultant's employees when traveling outside the metropolitan area of their usual place of employment to perform Services ("Expense")

- 4.3. Taxes and Employee Benefits. The Consultant shall be solely responsible for the payment of its personnel's salaries, unemployment insurance, worker's compensation, employee benefits and other employment related charges and deductions.
- 4.4. No other Charges. Except as may be specifically agreed to in a Statement of Work, there shall be no other charges payable by the City to Consultant except for Fees and Expenses.
- 4.5. Record Keeping. Consultant will keep proper records of Services performed and amounts invoiced to the City. The City or its agents may audit these records upon reasonable notice to Consultant.

5. WARRANTIES.

Consultant hereby represents and warrants to the City that:

- (a) Consultant has the right to enter into this Agreement and provide Services;
- (b) Services shall be performed in a competent professional, workman-like manner, in accordance with current industry standards; and
- (c) Consultant's personnel performing Services hereunder shall be qualified to perform the tasks and functions which they are assigned.

In the event of a breach of any of the foregoing representations and warranties, in addition to any other remedies which may exist, in law or in equity, the City may require, at Consultant's expense, the re-performance of the Services sufficient to cure the breach.

6. TERM AND TERMINATION OF AGREEMENT.

This Agreement shall commence on the executed date of this Agreement and shall remain in effect until August 8, 2025, at which time Agreement shall automatically renew for an additional one (1) year term unless and until either Party gives the other written notice of non-renewal of the Agreement not less than ninety (90) days prior the expiration of the current term.

- (a) In the event of termination by the City due to failure of Consultant to perform satisfactorily, Consultant shall receive no compensation beyond that already paid or due for the last satisfactorily completed Services, and any Deliverables generated by Consultant as of the time of termination shall become the property of the City to be used at the City's discretion without additional compensation to Consultant. No compensation shall be paid to Consultant for any uncompleted Services, except by written agreement between the City and Consultant prior to termination. Such termination shall constitute Consultant being held at fault under the terms of *La.R.S. 38:2313(B)(5)* which provides that problems with time delays, cost overruns or design inadequacies for which Consultant is held to be at fault shall be taken into account by the selection boards in considering past performance on public projects.
- (b) In the event the Agreement is terminated by mutual consent, Consultant shall be paid for all Services completed prior to termination, and any Deliverables generated by Consultant

shall become the property of the City to be used at the City's discretion without additional compensation to Consultant.

- (c) The contract may be terminated for convenience by either party.

7. OTHER CONDITIONS.

7.1. Insurance. Prior to the signing of this Agreement, Consultant shall furnish to the City proof of coverage for the following:

- (a) Professional Liability Insurance as follows:

Minimum Limits of Liability Construction Cost

\$100,000 Up to \$500,000 - \$250,000

\$500,000 up to \$1,500,000 - \$500,000

\$1,500,000 up to \$5,000,000 - \$750,000

\$5,000,000 up to \$10,000,000 - \$1,000,000

\$10,000,000 up to \$20,000,000 TBD by the City

Insurance will be required at the time of execution of this Agreement between the City and Consultant. Proof of coverage will be required at that time. No deductible shall be in excess of five (5%) percent of the required minimum limits of liability coverage.

- (b) Comprehensive General Liability with minimum limits of \$500,000 per accident/occurrence.
 - (c) Comprehensive Automobile Liability Insurance with minimum limits of \$300,000 per accident/occurrence
 - (d) Consultant shall provide a certificate of insurance as proof of Workman's Compensation coverage.
- 7.2. Fault. Time delays, cost overruns, design inadequacies or other problems with Consultant's performance may result in Consultant being held at as provided in *La. R.S. 38:2313(B)(5)* at the City's sole discretion.
- 7.3. Severability. The terms of this Agreement are severable. In the event any of the provisions, paragraphs or portions thereof, of this Agreement are held to be invalid or unenforceable by any court of competent jurisdiction, the validity and enforceability of the remaining provisions, paragraphs or portions thereof, shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
- 7.3. Legal Compliance. Consultant agrees to abide by the requirements of the following laws as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act

of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1972, and the Americans with Disabilities Act of 1990. Further, Contractor agrees not to discriminate in its employment practices, and will render services under this Agreement, without regard to race, color, religion, sex, national origin, veteran status, political affiliation, disability, or sexual orientation. Any act of discrimination committed by Consultant or failure to comply with the foregoing legal obligations, as applicable, shall be grounds for termination of this Agreement.

8. **INDEPENDENT CONTRACTOR.** Consultant is an independent contractor retained by the City to perform the work and/or services described herein. All personnel employed by the Consultant, including subcontractors and personnel of said subcontractors, are not and shall not be deemed to be employees of the City. The City shall not, under any circumstances, be liable to Consultant for any person or persons acting for him/her for any death, injury, or property destruction or damage received or claimed relating to or stemming from the activities undertaken pursuant to this agreement.
9. **COUNTERPARTS.** This Agreement may be executed in one or more counterparts, each of which shall constitute an original but all of which together shall constitute but a single document.
10. **ENTIRE AGREEMENT.** This instrument and the attachments hereto constitute the complete and entire agreement between the parties with regard to the subject matter hereof and supersede and replace any and all prior written and/or oral agreement relating to the same subject matter. No prior written or oral agreement, express or implied, shall be admissible to contradict the provisions of this agreement.

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Manchac Consulting Group, Inc.

Standard Billing Rate Schedule

2023

CATEGORIES	HOURLY BILLING RATE
Professional Engineering Services	
Principal (P.E.)	\$225.00
Senior Project Manager (P.E.)	\$170.00
Project Manager II (P.E.)	\$160.00
Project Manager I (E.I.)	\$110.00
Senior Project Engineer (P.E.)	\$155.00
Project Engineer II (P.E.)	\$140.00
Project Engineer I (E.I.)	\$100.00
Professional Engineering Support Services	
CADD Designer /GIS Technician II	\$110.00
CADD Drafter / GIS Technician I	\$80.00
Construction Manager	\$135.00
Resident Project Representative	\$75.00
Utility Operational Support Services	
Senior Utility Operations Manager II	\$125.00
Project Support Services	
Data Manager	\$170.00
Document Control Specialist	\$75.00

OWNER:

By: _____

Name: _____

Title: _____

ENGINEER:

By: Manchac Consulting Group, INC.

Name: Ben Rauschenbach, P.E.

Title: Senior Project Manager

Engineer License or
Firm's Certificate No. 4491

State of: Louisiana

DESIGNATED REPRESENTATIVE FOR TASK
ORDER:

Name: _____

Title: _____

Address: _____

E-Mail
Address: _____

Phone: _____

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: Todd Thompson

Title: Construction Manager

Address: 700 Ogilvie St. Bossier City, LA
71111

E-Mail
Address: tthompson@manchacgroup.com

Phone: 318-584-7372

CITY OF MINDEN
TASK ORDER

This is Task Order
No. __, consisting of
2 pages.

Task Order 2023-01

In accordance with Section I. D. of the Agreement Between Owner and Engineer for Professional Services, dated August 8th, 2023 (“Agreement”), Owner and Engineer agree as follows:

1. **Specific Project Data**

- A. Title: Grant writing for federal and state funding to improve the City of Minden
- B. Description: Scope of work described under Section 2 Services of Engineer

2. **Services of Engineer**

Manchac Consulting Group, Inc. shall:

1) The planning, identification, formation, and prioritization of projects that qualify for state and federal grants (specifically the Rebuilding American Infrastructure with Sustainability and Equity, known as RAISE & Transportation Alternatives Program, known as TAP) and the technical assistance, management, and grant writing of these state and federal grant opportunities as it relates to the infrastructure needs of the City of Minden.

3. **Owner's Responsibilities**

Owner has completed responsibilities set forth in Section I.E. of the Agreement, and included the description of model revisions attached hereto.

4. **Times for Rendering Services**

<u>Phase</u>	<u>Completion Date</u>
<u>2 years</u>	<u>August 8, 2025</u>

CITY OF MINDEN
TASK ORDER

5. **Payments to Engineer**

A. Owner shall pay Engineer for services rendered as follows:

<i>Category of Services</i>	<i>Compensation Method</i>	<i>Lump Sum, or Estimate of Compensation for Services</i>
<u>Additional Services</u>	<u>Not to Exceed</u>	<u>\$50,000.00</u>

6. **Attachments: none**

Terms and Conditions: Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is August 8th, 2023.

OWNER:

By: _____

Name: Nick Cox

Title: Mayor

ENGINEER:

By: _____

Name: Ben Rauschenbach

Title: Senior Project Manager

Engineer License or Firm's
Certificate No. 4491
State of Louisiana

DESIGNATED REPRESENTATIVE FOR
TASK ORDER:

Name: Nick Cox

Title: Mayor

Address: 520 Broadway Street,
Minden, LA 71055

Email Address: mayor@mindenusa.com

Phone: 318-377-2144

DESIGNATED REPRESENTATIVE FOR
TASK ORDER:

Name: Todd Thompson

Title: Construction Manager

Address: 700 Ogilvie St
Bossier City, LA 71111

Email Address: tthompson@manchacgroup.com

Phone: 318-584-7372

Minden City Council

Regular Session

Monday, August 7, 2023

Minden City Hall - Council Chambers



Agenda Fact Sheet

Agenda Item:

10 (X) Annual Audit Engagement

Discussion:

- (A) We are required by state law to engage an accounting firm to conduct our annual audit. The firm of Allen, Green & Williamson, LLP has proposed that fees for the single audit will not exceed \$73,800.00 for the year ending September 30, 2023. The fee for the year ending September 30, 2024 and 2025 will be the \$73,800.00 plus the percentage increase for the All Items Consumer Price Index (CPI-U) issued by the U.S. Bureau of Labor Statistics, not to exceed 3% annually overall.
- (B) We are required to engage an accounting firm to apply Statewide Agreed-Upon Procedures. The firm of Allen, Green & Williamson, LLP has proposed that fees for the Statewide Agreed-Upon Procedures will not exceed \$8,000.00 for the year ending September 30, 2023 and the fee for the year ending September 30, 2024 and 2025 will be the \$8,000.00 plus the percentage increase for the All Items Consumer Price Index (CPI-U) issued by the U.S. Bureau of Labor Statistics, not to exceed 3% annually overall. It is my recommendation that the Council approve the engagement of Allen, Green & Williamson, LLP for the fiscal years of 2022/2023 through 2024/2025.

See attached.

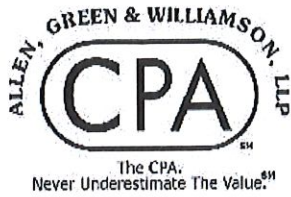
Suggested Wording of Motion:

“I move to approve the engagement of Allen, Green & Williamson, LLP to conduct our annual audits, including the Statewide Agreed-Upon Procedures for the fiscal years of 2022/2023 through 2024/2025, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075
Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Crystal Patterson, CPA
Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

July 25, 2023

Nix Cox, Mayor
City of Minden
P. O. Box 580
Minden, LA 71058-0580

Re: Audit Engagement Letter

We are pleased to confirm our understanding of the services we are to provide to the City of Minden for the years ending September 30, 2023, 2024 and 2025. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City of Minden as of and for the years ending September 30, 2023, 2024 and 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary comparison schedules
3. GASB required supplementary OPEB information
4. GASB required supplementary Pension information
5. GASB required capital assets modified approach information.

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

1. Schedule of expenditures of federal awards
2. Combining fund statements
3. Schedule of compensation paid board members
4. Schedule of compensation, reimbursements, benefits and other payments to Agency Head (Mayor)
5. New Justice System Funding Report Schedules (Act 87)

It is our understanding that the following component unit, to be included in your basic financial statements, will be audited by another firm of certified public accountants, Broussard & Company, CPA's, LLC:

- Employee Benefit Plan & Trust of Minden

Our report on the above-described basic financial statements, insofar as they relate to the amounts included for these particular funds, will be based on the reports of other auditors. It is our understanding that the report on this component unit will be available annually by February 28th.

The City Court of Minden and the Minden City Marshall will be excluded from inclusion in the City of Minden's annual audited financial report due to those two agencies historically not having an audit of their financial operations. The auditor's overall opinion will be an adverse opinion due to this fact, the same as in recent past years.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on-

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

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of

America: the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. Our audit will comply with the provisions of the Louisiana Revised Statute 24:513 and the provisions of the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the city. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement. Should such situation arise, we will notify you and the Legislative Auditor.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention and will also notify the Legislative Auditor in writing. Furthermore, should we become aware of fraud or misappropriation of assets, we shall notify the appropriate law enforcement agency including the local district attorney and sheriff. We will include such matters in the reports required by *Government Auditing Standards*, the Louisiana Governmental Audit Guide, the Single Audit Act and the Uniform Guidance. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written

representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures-Compliance

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

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

Other Services

We will also assist in preparing the financial statements, including modified to full accrual entries and net pension liability calculation, and the schedule of expenditures of federal awards and related notes in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on

information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, including modified to full accrual entries and net pension liability calculation, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform and audit under the Uniform Guidance (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the week of our fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements, including modified to full accrual entries and net pension liability calculation, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements (including modified to full accrual entries and net pension liability calculation), schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, (including modified to full accrual entries and net pension liability calculation), schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the

adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. Generally, we will perform limited procedures around the fiscal year-end with the majority of the fieldwork occurring annually in January and February. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting an increase in fees over our original fee estimate.

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

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

The audit documentation for this engagement is the property of Allen, Green & Williamson, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Legislative Auditor's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Allen, Green & Williamson, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, pass through entity or Legislative Auditor.

If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Should we become aware of any illegal acts, we shall make our audit documentation available to the local district attorney or any other state or federal enforcement or regulatory agency without liability.

We expect to issue annually the annual financial report no later than March 31st of each year. Tim Green is the firm designee and is responsible for supervising the engagement and signing the report or authorizing another individual to sign them.

We will notify the city of any breach of the security of our firm's computer system, defined in R.S. 51:3073 as the compromise of the security, confidentiality, or integrity of computerized data that results in, or there is a reasonable likelihood to result in, the unauthorized acquisition of and access to the local auditee's personal information, as defined in R.S. 51:3073.

The Legislative Auditor will be notified immediately, in writing, of the occurrence of these events:

- If our audit is canceled or if there are any significant disagreements.
- If there are any changes in this agreement or if there are any restrictions placed on our staff during the audit that would impact the scope of the audit, which includes the failure to produce required records in a timely manner, or the nature of the tests required under the previously discussed standards.
- If there is any breach of the security of our firm's computer system, defined in R.S. 51:3073 as the compromise of the security, confidentiality, or integrity of computerized data that results in, or there is a reasonable likelihood to result in, the unauthorized acquisition of and access to the local auditee's personal information, as defined in R.S. 51:3073.

If federally assisted programs are involved, we are required to notify the applicable cognizant or oversight agency.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as postage, travel, copies, charges by financial institutions to confirm bank balances and securities pledged, telephone, and consulting actuary costs as explained below, and etc.). Meals and travel for routine field work is part of the audit fee.

Consulting Actuary:

Cost paid to a consulting actuary for his/her review of your OPEB Study. The OPEB numbers are huge numbers in the Annual Financial Report, and therefore are very significant to the opinion issued by the auditors. Practically all local CPA Firms do not have the expertise to truly evaluate or challenge the results of the OPEB Study. Accordingly, we started five years ago obtaining the services of a consulting actuary and absorbing the cost of the consulting actuary's review. Numerous times the government's actuary report was reissued due to the concerns raised by the consulting actuary.

Sometimes we apply the concerns raised by the consulting actuary of a review of one government to assess whether to request the consulting actuary to specifically review your actuary study. Depending on the concerns raised, AGW can sometimes apply the concerns raised of another government to your entity and evaluate whether those concerns have merit to your government. Many times, we have satisfied ourselves that no further action is needed, including no need to engage a consulting actuary in your government's case. This helps minimize the number of times we use the consulting actuary. Taking this approach, we can sometimes use the results of one consulting actuary report to apply to multiple similar governments who use

the same actuary, resulting in reduced costs for all governments involved. Accordingly, the out-of-pocket costs for the city are estimated to be \$1,600, or approximately 1/3 of the cost of the consulting actuary to perform one review.

Our annual fee, for the years ending September 30, 2023, 2024 and 2025 is based on the accounting and auditing standards in effect for your previous fiscal year audit. The following unknowns will be billed based on the time required to perform the necessary procedures:

1. New Accounting, Auditing & Reporting Standards:

Our fee is based on the auditing and accounting standards as they existed as of the last audit year. Even though we know certain new standards are forthcoming that were issued by the AICPA Auditing Standards Board, OMB Uniform Guidance, GAO Auditing Standards, Louisiana Legislators, or the Louisiana Legislative Auditor, we will not know how much time will be required until we have audited two or three entities pursuant to the new standard(s).

The following significant new accounting and auditing standards which have been issued with a future effective date that will require additional auditing work are as follows:

<u>Accounting and Auditing Standard</u>	<u>Effective Dates for the City</u>
GASB Statement No. 94 Public-Private and Public-Public Partnerships and Availability Payment	FYE September 30, 2023
GASB Statement No. 96 Subscription-Based Information Technology Arrangements	FYE September 30, 2023

2. One Major Federal Programs:

Our fee is based on upon one major Federal Programs being required to be audited for Single Audit purpose. If the government has more than one federal programs we will charge for the extra program(s).

The Federal Government is frequently approving new Federal programs that a government may apply for and receive. Some new programs require a little amount of time to audit pursuant to the OMB Compliance Supplement, whereas other programs are complicated and more time consuming. If the government is awarded a new program that is labor intensive, we will discuss the matter with you in advance and agree upon an appropriate fee adjustment.

Quite frequently late in the audit process, after final journal entries are made, some unsuspecting Federal programs ends up becoming a major program, meaning that an additional program is required to be specifically audited. The point of this paragraph is to alert you to the fact that we may not know the number of required Federal programs to be tested until late in the audit.

3. Condition of Books:

Our fee is based on the books being in good shape. AGW agrees to make up to 20 Fund Financial Statements journal entries, exclusive of the GASB No. 34 entries referred to below, after we receive your books without any change in audit fees. Time incurred for the number of entries we make exceeding 20 journal entries will be billed to the government.

Interfund transactions for transfers in and outs and due tos and froms will balance for the year and at year-end. Bank reconciliation for all bank accounts will balance at year-end and all outstanding bank transactions between accounts of the City will be consistently recorded by both funds.

The highly technical entries to convert the basis of accounting used for the Fund Financial Statements to the basis of accounting used for the Government-wide Financial Statements, commonly referred to as GASB No. 34 entries, will be prepared by AGW at no additional charge to the government.

4. Software Conversion:

Any significant software conversion will likely result in additional audit time that you will be billed.

5. Louisiana Legislative Auditor's "Statewide Agreed Upon Procedures (SAUPs)"

The specific procedures included in the SAUPs evolve over time and the exact procedures required for governments with year ending September 30, 2023, have been finalized. A separate contract for the fiscal years ending September 30, 2023, 2024 and 2025 have been prepared in a separate document.

6. Allegations:

Occasionally the Louisiana Legislative Auditor's office sends allegations they receive regarding a government to that government's auditor asking them to investigate the allegation. This does not happen often, but when it does, we are contractually required to investigate these allegations. We never know the nature of the allegation, which varies across the spectrum, and what may be required to determine the validity of the allegation. If the allegation is not financial and compliance related, we report back to the Legislative Auditor's Office that the allegation is not financial and compliance related. Accordingly, if the allegation is financial and compliance related, you will be invoiced based on the time incurred to investigate the allegation(s).

Our annual fees will be based on the accounting and auditing standards in effect for the last audit. As identified above, new standards will be effective during the period of this engagement letter. The time to audit pursuant to these new standards will be additional billings to the city based on the actual time required to perform those procedures. The maximum fees for the city based on the auditing standards in effect for the last audit, including the Single Audit, will not exceed \$73,800 for the year ending September 30, 2023. The fee for the year ending September 30, 2024 and 2025 will be the \$73,800 plus the percentage increase for the All Items Consumer Price Index (CPI-U) issued by the U. S. Bureau of Labor Statistics, not to exceed 3% annually overall. Time required to audit pursuant to the new accounting and auditing standards will be an additional invoice. A separate State-wide Agreed Upon Procedures (SAUPs) engagement is being submitted in a separate document to the City for approval.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees, plus above noted out-of-pocket expenses, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City of Minden and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Tim Green, CPA
Partner

RESPONSE:

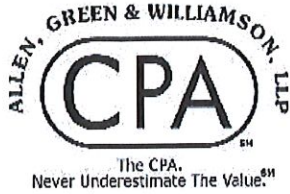
This letter correctly sets forth the understanding of the City of Minden

Signature: _____

Nix Cox

Title: Mayor

Date: _____



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

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Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Crystal Patterson, CPA
Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

Statewide Agreed Upon Procedures

July 31, 2023

Nix Cox, Mayor
City of Minden
P. O. Box 580
Minden, LA 71058-0580

Dear Mr. Cox,

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the City of Minden.

You will agree to the procedures listed in the attached schedule and will acknowledge that the procedures to be performed are appropriate for the intended purpose of this engagement, which is to perform specified procedures on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period ending September 30, 2023, 2024 and 2025. These procedures were also agreed to by LLA, and LLA acknowledges that the procedures are appropriate for the intended purpose of the engagement.

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

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

We plan to begin our procedures annually in January, and, unless unforeseeable problems are encountered, the engagement should be completed by March 31 following year end.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the City of Minden and the LLA and will be published on the LLA's website as a public document. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report.

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

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

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

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

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

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

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

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

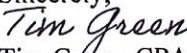
At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the C/C areas and administration of those areas in accordance with the best practices criteria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

Tim Green is the engagement firm designee and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$8,000 for the year ending September 30, 2023 and the fee for the year ending September 30, 2024 and 2025 will be the \$8,000 plus the percentage increase for the All Items Consumer Price Index (CPI-U) issued by the U. S. Bureau of Labor Statistics, not to exceed 3% annually overall. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs from the date of termination. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

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

Sincerely,

Tim Green, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of the City of Minden

CITY OF MINDEN

Signature By: _____
Nix Cox

Title: Mayor

Date _____

Attachment: Agreed-Upon Procedures

PROCEDURES

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

1) Written Policies and Procedures

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

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

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

2) Board or Finance Committee⁶

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

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

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

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

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts¹⁰ (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

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

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

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

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers)¹¹

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

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

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

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

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - i. Observe that receipts are sequentially pre-numbered.¹⁴
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt¹⁵ at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

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

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

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

¹⁵ As required by Louisiana Revised Statute 39:1212.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

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

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

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

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

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

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

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law¹⁹ (e.g., solicited quotes or bids, advertised), if required by law;

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

¹⁹ If the entity has adopted the state Procurement Code, replace "Louisiana Public Bid Law" with "Louisiana Procurement Code."

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

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

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

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

- 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.

10) Ethics²²

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

11) Debt Service²³

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

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

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

12) Fraud Notice²⁴

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity

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

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

Observe evidence that the selected terminated employees have been removed or disabled from the network.

14) Prevention of Sexual Harassment²⁵

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

²⁵ While it appears to be a good practice for charter schools to ensure it has policies and training for sexual harassment, charter schools do not appear required to comply with the Prevention of Sexual Harassment Law (R.S. 42:341 et seq). An individual charter school, through the specific provisions of its charter, may mandate sexual harassment training.

Minden City Council
Regular Session
Monday, August 7, 2023
Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

11.13 Budget/Financial Report for June 2023

Discussion:

Melaney Langford, Assistant City Clerk, will present the Budget/Financial Report for the month of June 2023.

Suggested Wording of Motion:

No motion is required.

Minden City Council Regular Session

Monday, August 7, 2023

Minden City Hall – Council Chambers



Agenda Item

12 ~~14~~ Police Report

City Fines	\$3,776.00
District Attorney's Office	\$0.00
Crime Lab	\$150.00
City Court.....	\$202.50
Marshal's Office	\$180.00
Indigent Defender.....	\$255.00
Victim's Fund	\$0.00
Clerk's Fund.....	\$12.00
Community Service.....	\$0.00
WARE Center	\$45.00
LA Commission on Law Enforcement	\$6.00
Off-Duty Witness Fee	\$75.00
DARE.....	\$0.00
State Analysis.....	\$0.00
Agency Analysis	\$0.00
Court Case Mgmt. Information System	\$18.00
LA Traumatic Head & Spinal Cord Injury	
Trust Fund	\$15.00
Disability Affairs	\$0.00
Judicial Building Fund	\$60.00
Judicial Education.....	\$1.50
TOTAL	\$4,796.00

Suggested Wording of Motion:

“I move to accept the Police Report for the month of June 2023, as presented.”

MOTION: _____ SECOND: _____

AYE(S): _____ NAY(S): _____

ABSENCE(S): _____ ABSTENTION(S): _____

JUNE_2023A

CHIEF'S REPORT JUNE																					
NAME	CITY FINE	DA OFFICE	CRIME LAB	CITY COURT	MARSH	IND.DEF	VICTIM FND	CLERK FND	COMM SERV	WARE CTR	LCLE	OFF-DUTY WIT FEE	DARE	ANALYS. ST	ANALYS. AGY	CMIS	LTHSCITF	DISABIL. AFF	JUD.BLD G FUND	JUD.ED	TOTAL
IVORY, EMMANTAVIUS	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
CROW, JANICE	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
SUMLIN, TIMOTHY	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
WEATHERS, JESSIE	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
SINGLETON, MAARKEIA	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SNEED, JAMARION	50.00	0.00	20.00	36.50	30.00	40.00	0.00	2.00	0.00	7.50	2.00	11.50	0.00	0.00	0.00	3.00	5.00	0.00	10.00	0.00	212.50
PICKARD, KRISTEN	50.00	0.00	0.00	31.00	30.00	45.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.50
MATTHEWS, DORMECA	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
PACKARD, RICHARD	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
CHATMAN, RODERICK	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
JACKSON, TIMOTHY	50.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	7.50	0.00	13.50	0.00	0.00	0.00	3.00	0.00	0.00	10.00	0.00	212.50
WILLIAMS, JAYLIN	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
LYONS, TERRY	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
THOMAS, DECARLOS	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
CRAWFORD, PATROSKI	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
HAMMONTREE, DUSTIN	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
COLLSTON, ROMILIUS	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
WASHINGTON, FRANK	50.00	0.00	0.00	31.00	30.00	45.00	0.00	2.00	0.00	7.50	2.00	11.50	0.00	0.00	0.00	3.00	5.00	0.00	10.00	0.50	227.50
MORGAN, BRENDAVION	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
MILLIGAN, MARY	50.00	0.00	0.00	31.00	30.00	45.00	0.00	2.00	0.00	7.50	2.00	11.50	0.00	0.00	0.00	3.00	5.00	0.00	10.00	0.50	227.50
LOTTON, LACARIOS	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
RODGERS, DEMAETRIA	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
JACKSON, JIMMY	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
HARPER, JOHNNY	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
WOODS, CHRISTOPHER	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
CASTLE, DEMETRIUS	50.00	0.00	0.00	36.50	30.00	40.00	0.00	2.00	0.00	7.50	0.00	13.50	0.00	0.00	0.00	3.00	0.00	0.00	10.00	0.00	212.50
KILGORE, DAKOTA	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
COLEMAN, KENNER	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
FERRELL, KADARRIUS	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
FOY, ARCHIE	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
GILL, JAMES	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
HANKINS, JASON	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
RAMSEY, KAREN	101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101.00
STANLEY, JACOBEE	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
WALKER, KADARIUS	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
WILLIS, CRYSTAL	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
	3,776.00	0.00	150.00	202.50	180.00	255.00	0.00	12.00	0.00	45.00	6.00	75.00	0.00	0.00	0.00	18.00	15.00	0.00	60.00	1.50	4,796.00

Minden City Council

Regular Session

Monday, August 7, 2023

Minden City Hall – Council Chambers



Agenda Fact Sheet

Agenda Item:

13(15) Recognition of the 2023 Minden Dixie Darlings Softball World Series Champions

Discussion:

Reception to follow Minden City Council Meeting.