

Internal Audit Report #2021-003

Alario Center Review

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OVERVIEW

BACKGROUND

The Alario Center (the Center), located at 2000 Segnette Boulevard in Westwego, opened its doors in the spring of 1999 and is designated to be a multi-purpose facility and sports center. The Center is a joint venture between the State of Louisiana, Jefferson Parish, and Louisiana Stadium and Exposition District (LSED).

The 2,000-seat Main Arena, also known as "Hall A," is approximately 8,000 square feet and plays host to events from basketball and boxing to consumer shows and graduations. "Hall B" adds 22,000 square feet of space, while "Hall C" adds an additional 19,000 square feet of exhibit space to the Alario Center. The Center also includes meeting rooms, a board room, and a sizeable lobby. The total approximate area within the Center is 58,000 square feet. (See Attachment A for the center layout.)

Segnette Field, located on the grounds of the Alario Center, is part of the Bayou Segnette Sports Complex. The field opened on May 3, 2002. This venue for baseball features grandstand seating for 650, a professional sound system, Scoreboard, and AAA-quality field lights. In February 2003, Segnette Field became the new home for Loyola University Baseball, the ballpark's first permanent home team. (See Attachment B for an aerial view of the Alario Center and Segnette Field.)

Over the Alario Center's 22-year history, the Center has served as the training facility of the NBA's New Orleans Hornets for ten years. It has been the practice facility of the Arena Football League's New Orleans Voodoo. Besides numerous sports championships, the Alario Center has hosted and shot multiple movies, including: "Get Hard" with Will Ferrell and Kevin Hart (2014), "Big Momma's House 2" with Martin Lawrence (2005), ABC Family's "Campus Confidential" (2005), and the Lifetime Movie Network's "Fab Five: The Texas Cheerleader Scandal" (2008). Television productions include The WB's "Star Crossed" (2013), Ring of Honor's "Supercard of Honor VIII," three episodes of "ROH TV" (2014), "Slam Dunk and Three-Point Championships" (twice in 2003 & 2012), the "SWAC Volleyball Championships" (2011) and the Birdman music video for "Pop Bottles" featuring Lil Wayne (2007).¹

The objective of the Alario Center is to provide the highest level of client satisfaction, the safest and most satisfactory experience for visitors and event attendees, and be a premier venue for community and cultural events while remaining as self-sufficient as possible.²

OBJECTIVES

The objectives of this review were to:

- 1) Obtain a general understanding of revenue streams for the Alario Center.
- 2) Quantify and characterize the costs of the Alario Center (e.g., Salaries, supplies, professional, other).
- 3) Document the history of the support to the Alario Center from Jefferson Parish and express any key observations.
- 4) Document any other observations regarding revenues and expenses of the Alario Center.

¹ Taken from - <https://alariocenter.com/cms/about/story/>

² Taken from - Jefferson Parish 2020 Budget for the Alario Center, Fund #21850

SCOPE

Internal Audit analyzed a five-year history of revenues, expenses, and support from the Jefferson Parish General Fund. The years included in the scope were fiscal years 2016 up to and including 2020. Internal Audit also examined corresponding financial data for the Parish's AS/400 Financial Management System. Key operational data from the Alario Center were analyzed, such as:

- 1) Alario Center Budget for 2020 and 2021,
- 2) AS/400 financial and payroll data,
- 3) the Alario Center's organizational chart and staffing structure,
- 4) Alario Center contracts in effect,
- 5) History of Events held with and without charge,
- 6) History of Capital Projects

Data analysis focuses on the fiscal years 2016 through 2019 for reasons as highlighted below:

- The COVID-19 pandemic, also known as the coronavirus pandemic, is an ongoing pandemic of coronavirus disease 2019 (COVID-19) caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). It was first identified in December 2019 in Wuhan, China. The World Health Organization declared the outbreak a Public Health Emergency of International Concern in January 2020 and a pandemic in March 2020.³ The pandemic impacted Alario Center Operations in the fiscal year 2020. The facility experienced COVID-related closures, therefore, reducing revenues. Additionally, hotel/motel taxes were lower because they are derived from tourism which decreased during COVID-19. This period will be referred to as "post-COVID."
- Operations during the fiscal year ending 2019 concluded before the pandemic and are considered "business as usual" or "pre-COVID." The fiscal years ending 2016, 2017, and 2018 will be referenced to establish pre-COVID trends further.

Internal Audit will examine and compare pre-COVID and post-COVID data to identify advantageous trends for future operations or that need to be altered to increase financial stability.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Interview key personnel from the Alario Center, Finance, Parks & Recreation, Emergency Management, and others as necessary.
- b) Obtain applicable budgets and related financial and programmatic information.
- c) Retrieve current and historical financial data from the AS/400 Financial Management System.
- d) Apply analytical procedures to available data.
- e) Identify any legal requirements for support from Jefferson Parish General Fund.
- f) Perform other procedures as deemed necessary to satisfy the objectives.

³ Wikipedia as of January 21, 2021.

REVENUE STREAMS

Internal Audit obtained revenue data from the Parish's AS/400 Financial Management System for five years, from the fiscal year 2016 to 2020 (See Attachment C). By examining revenues at the beginning and ending year, one will note that revenues have declined in total by \$367,295 or 28.4%. As referenced earlier in this report, the reader should note that the fiscal year 2020 experienced the impact of the COVID-19 pandemic. Analysis of fiscal years 2016 through 2019 results reflect typical operations. Total revenues declined by \$99,523, or 7.7% from 2016 to 2019.

Historically, the Alario Center received much of its revenue from Charges for Services and Hotel/Motel Tax generated from tourism activities. For the Pre-COVID period, the two revenue streams were over eighty percent (80%) of total revenues, then decreased to just over fifty percent (50%) in the Post-COVID period.

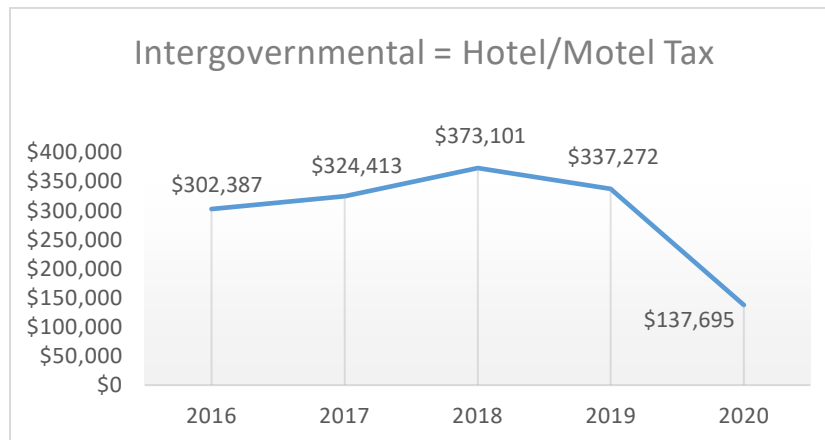
An overview is shown below, followed by an analysis of each type of revenue.

TOTAL REVENUES			2016-2019 Pre-COVID Change	2020	2016-2020 Post-COVID Change
Revenue Description	2016	2019			
Intergovernmental	\$302,387	337,272	Increase	\$137,695	Decrease
Charges for Services	762,403	630,812	Decrease	345,733	Decrease
Interest	7,198	10,332	Increase	9,360	Increase
Other Financing Sources	45,000	215,000	Increase	416,646	Increase
Miscellaneous	176,340	389	Decrease	16,599	Decrease
Total Revenues⁴	\$1,293,328	\$1,193,805	- \$99,523	\$926,033	-\$367,295
			-7.7%		-28.4%

2016-2019
Over 80%

2020
Down to 50%

Intergovernmental: This is Hotel/Motel Occupancy tax authorized by Louisiana Revised Statute 47:338.201-203 and local law, which mirrors state law. (See Attachment E for the statutes.) The laws allow for a total of three percent (3%) tax on rent or fees charged for the occupancy of rooms. The amount received by the Alario Center is dependent upon hotel/motel occupancy (volume) and relative fees set by the hotels and motels. The Post-COVID period experienced a significant drop due to decreased occupancy.



⁴ Total Revenues table excludes Transfers from the General Fund.

Charges for Services: Charges for Services include revenues generated through facility rentals for events, monthly rental of space within the Center, commissions on food services and vending, and advertising revenue. Additionally, the Alario Center receives an allocation of \$200,000 a year from Riverboat Admission fees. A breakdown of Charges for Services is depicted in the following table.

REVENUE: CHARGES FOR SERVICES						
Description	2016	2017	2018	2019	2020	Ref.
Facility Use Fees	\$456,840	\$359,214	\$347,241	354,170	\$98,709	A
Food Service Revenue	58,890	54,064	59,951	57,742	25,024	B
Advertising Revenue	18,265	26,488	31,170	18,900	22,000	C
Riverboat Admission	200,000	200,000	200,000	200,000	200,000	D
Other	28,408	25,094	27,180	0	0	E
Total Charges for Services	\$762,403	\$664,860	\$665,542	\$630,812	\$345,733	
% Change from Prior Year	--	-12.8%	0.1%	-5.2%	-45.2%	

A – Facility Use Fees:

The Alario Center rents use of its facility and parking lot to various organizations. Facility Use Fees remained relatively stable over the pre-COVID period; however, they declined from \$354,170 in 2019 to \$98,709, or 72.1%, in 2020. This decrease is primarily due to the COVID-19 pandemic. According to Joe Valiente, Director of Emergency Management, beginning during the third week of March 2020, COVID-19 testing events were held at the Alario Center. Testing events were held more or less seven days a week, but at some point, Sundays were dropped. The pandemic itself, testing events taking place at the Center, and postponement or temporary discontinuance of events, in general, caused the Facility Use Fees to decline. Per a listing produced by General Manager Lydia Folse, approximately \$180,000 of secured Facility Use Fees (events) were subsequently canceled due to COVID-19. An additional \$40,000 in Food Service revenue was also lost. Once the pandemic nears conclusion, it is reasonable to expect an increase in Facility Use Fees as the general public returns to event venues. However, the Center was being used as a vaccination site starting in the first quarter of 2021. One should note that the Center received \$350,000 from the CARES Act in 2020. See Other Financing Sources on page ten (10) for more details.


Internal Audit examined rental details for the two fiscal years before the COVID-19 pandemic, 2018 and 2019 (See Attachment H). Key data about rentals during those two years are as follows:

Description	2018	2019
# of Events	89	55
Lowest Invoiced Fees	\$100	\$280
Highest Invoiced Fees	\$24,652	\$25,079
Total Invoiced ⁵	\$420,676	\$424,019
Amount Waived	\$19,314	\$10,286

⁵ The reader should note that total annual fees according to the event detail listing does not equal total facility use fees per the financial statements due to timing differences, some use fees being waived, and monthly rentals excluded from the listing.

An invoice is created for each rental or event that includes rental, equipment, and staffing fees. The following exhibit represents a typical invoice for \$13,316.75 created for an event. Upon receipt of payment, a portion of invoiced fees is recorded as revenue in the Parish's AS/400 Financial Management System, \$12,284.00 in this example. The balance, theoretically the amount for reimbursement of event expenses, is recorded in an expense account to offset the additional cost incurred by the Center, \$1,032.75 in this example. L&R Security was recorded as an expense offset. The amount invoiced for "JP Police Detail Officer" was an additional expense to Alario; however, it was included with the recorded total revenue.

Accounting entry:	Cash	\$ 13,316.75	Debit
	Revenue	(\$12,284.00)	Credit
	Expense	(\$1,032.75)	Credit

Date: 5/7/2019		Invoice 19-034	
To:		 2000 Segnette Blvd. Westwego, LA 70094	
Event Name: YBOA Boys Super Regional Tournament Event Date: May 4-5, 2019 Duration: Sat: 8:30am-9:00pm, Sun: 8:30am-6:30pm Doors half hour before first game No. of Guests: 500 per day			
Line Item	Description	Cost	Total
Rental			
2 Days	Rental of Hall A (\$1,000.00 per day)	\$ 2,000.00	
2 Days	Rental of Hall B (\$1,500.00 per day)	\$ 3,000.00	
2 Days	Rental of Hall C (\$1,250.00 per day)	\$ 2,500.00	
	Sanitation Fee (\$350.00 based on attendance of up to 1,999 people)	\$ 350.00	
Rental Total			\$ 7,850.00
Equipment			
3	Equipment costs are estimated based on previous events. 8' Skirted Table w Linen (\$16.00 each)	\$ 48.00	
Equipment Total			\$ 48.00
Staffing			
3 Halls	Staffing costs are estimated based on previous events. Set-up Fee (\$500.00 per hall)	\$ 1,500.00	
	Janitorial Fee (\$350.00 based on attendance of up to 1,999 people)	\$ 350.00	
Primary Security			
4 Sat, 3 Sun	J.P. Police Detail Officer (\$32.00 per hour each) Total Cop Hours = 78.25 Total Hours	\$ 2,504.00	
	JPSO Administrative Fee	\$ 32.00	
Enhanced Security			
3	L&R Security (\$17.00 per hour x 20.25 Hours Each) 60.75 Hours Total	\$ 1,032.75	
Staffing Total			\$ 5,418.75
TOTAL BALANCE DUE			\$13,316.75
Payment 5/7/2019 Check #3010			(\$13,316.75)
TOTAL REMAINING BALANCE			\$0.00

As described on the previous page, amounts billed to/received from an event holder for reimbursement of event expenses are typically recorded in an expense account to offset the amount paid by Alario. Three accounts were identified that include such revenues and expenses – Support Personnel, Security Guards, and Linens. If recorded consistently, revenue and expenses in these accounts should net to as close to zero as possible so that the Alario Center recaptures all additional costs incurred solely for events.

According to the General Manager, Lydia Folse, all three of these accounts are used to record expenses solely related to events except for the Support Personnel account, which is occasionally used for costs associated with general cleaning of the Alario Center.

The actual net income from events would include the revenue accounts (Facility Use Fees and Food Service Commissions) and factor in expense accounts such as support personnel and police security services and linens. For example, the 2019 net income from events based on the financial statements was \$370,526 (calculation illustrated below).

Facility Use Fees	\$354,170
Food Service Commissions	57,742
Support Personnel	(1,501)
Security Guards ⁶	(32,311)
Linens	(7,574)
Net Income from Events	<u>\$370,526</u>



Internal Audit recommends that continued focus be placed on invoicing to include amounts for reimbursement of expenses incurred solely for the respective event. An initially estimated invoice and a final invoice should continue to be utilized. As much if not all temporary labor, security, linens, etc., should be recaptured for each event held. In 2019, if all event-related expenses were recaptured, net income from events would have increased by \$25,231⁷ (\$1,501 + (32,311/2) + 7,574). (See "Other Considerations" on page 17 for more comments regarding temporary labor for events.)



Internal Audit also recommends that accounts used for temporary labor for events (Support Personnel, Security Guards, and Linens) only include such event-related expenses so that management can more easily track costs for reimbursement. Also, Internal Audit advises that the total amount invoiced/received be recorded as revenue versus recorded as an expense offset.



The fee structure for the Center had remained unchanged since at least 2011, when the current General Manager was appointed. Internal Audit recommends the Alario Center review the fee structure to determine if an increase is warranted. A fifteen percent (15%) increase would have boosted 2019 facility use fees by \$53,125. As part of the review, consideration should be given to adding a provision for a fee reduction for "last minute" bookings.

⁶ On the previous page, Internal Audit noted that police detail reimbursement was not recorded as an expense office but rather as a revenue in Facility Use Fees.

⁷ This calculation does not factor out general facility expenses since they could not be easily identified. Security Guards are included at 50% since some reimbursement was recorded as revenues and some as expense offsets.

Note: During this review, management increased fees effective May 17, 2021. Increases that went into effect ranged from 0% to 28%. According to General Manager Lydia Folse, increases were focused on not overpricing the facility, thusly losing potential rentals. (See Attachment K for rates in effect.)

4

Internal Audit recommends that an increased focus be placed on marketing facility use internally (to Jefferson Parish departments) as well as to local associations such as JEDCO and Jefferson Chamber. Internal functions from grant-funded or millage-funded departments can help increase revenues for the Center and potentially decrease efforts by other departments to secure a venue. For example, in 2019, a "JP Senior Gala" was held for a fee of \$4,814 and a Head Start Graduation for \$5,688. If five more similar events could be held in a year, then revenue would increase by \$26,255 based on an average of those two events⁸.

Facility Use Fees waived in 2018 and 2019 included \$2,902 and \$3,354, respectively, for a "District 3 Senior Lunch" along with \$16,412 and \$6,932, respectively, for the "West Bank Heritage Festival." During both years, the Alario Center experienced a loss and required assistance from the General Fund.

5

Internal Audit recommends that arrangements to waive fees be avoided, particularly when the Alario Center is experiencing financial statement net losses. Additionally, should it be determined that the Parish receives a benefit from the event for which fees are waived, then consideration should be given for the need for a Cooperative Endeavor Agreement between the event holder and the Parish. In 2019, a total of \$10,286 was waived for the two functions.

Fees were also waived for the Jefferson Parish Recreation Department (JPRD) Talent Show and Spirit Bowl during 2019; however, the department transfers \$45,000 per year for Alario Center usage. The market-rate rental fees for these events would have been \$7,200. JPRD reimburses the Alario Center for outside costs such as security details, so there are no out-of-pocket costs to the Alario Center.

Facility use fees also include renting space to Omega Production Resource (Omega) for \$900 monthly or \$10,800 annually. Omega rents office space and a meeting room within the Alario Center (See Attachment I for the current lease agreement). The original lease agreement commenced in April 2014 and has remained unchanged in amount. Omega specializes in lighting and does full production and system designs of event performances, including audio, video, staging, and production management. Omega gains business from some of the Center rentals from which the Center receives no additional revenue.

6

Internal Audit recommends reviewing the Omega contract to determine if restructuring is appropriate so that the Center receives a commission from Omega sales gained through events occurring at the Alario Center.

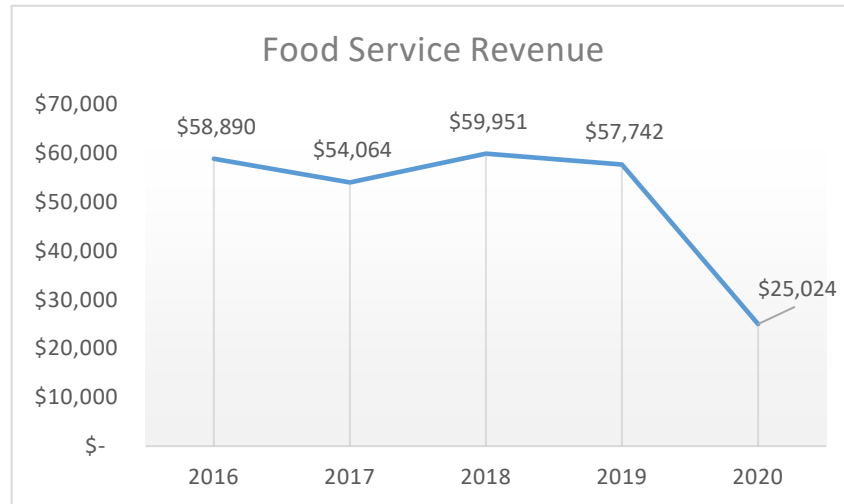
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⁸ \$4,814 + \$5,688 = \$10,502 / 2 = \$5,251 Average facility use fees x 5 = \$26,255 potential revenue increase.

B – Food Service Revenue:

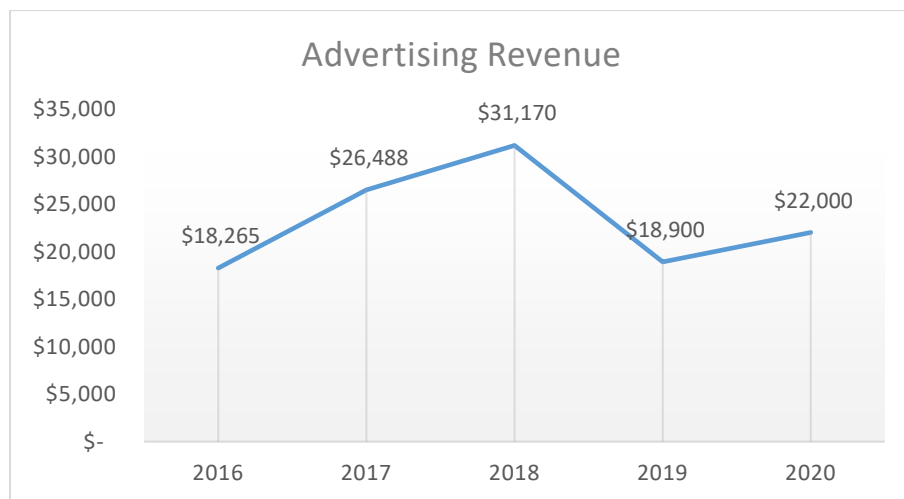
The Alario Center has an agreement with Messina's, Inc. to provide catering and concession services during events at the Center (See Attachment J for Agreement). The Center provides the space and catering equipment without charge to Messina's. In turn, Messina's remits a percentage of sales to the Center as a commission.

Food services revenues are a function of the number and type of events at the Center. Revenues remained relatively consistent during the pre-COVID period and declined sharply in 2020, post-COVID, due to reasons as previously stated.



C – Advertising Revenue:

Advertising revenue is received for the display of logos or messaging on the main entrance sign. Five vendors were advertised in 2019 for income of \$18,900, while three advertised in 2020, earning the Center \$22,000. Revenues have fluctuated over the five years, as shown below.



D – Riverboat Admission:

The Alario Center receives an allocation of \$200,000 a year from Riverboat Admission fees as set forth by Louisiana Revised Statute 27:93A (4).

The admission fee which the local governing authority of the parish or municipality may levy when the riverboat is licensed to operate within the unincorporated area of Jefferson Parish on the West Bank of the Mississippi River shall be calculated by the parish council and shall be six percent of the weekly net gaming proceeds of that riverboat. The first two hundred thousand dollars of these monies shall be allocated for and distributed to the West Bank Civic and Sports Center for operations of the center.

The referenced Louisiana Revised Statute is supported by the Jefferson Parish Code of Ordinances Chapter 35, Article VIII, Sec. 35-300 (See Attachment F).

The \$200,000 amount was determined beginning 1995 and has not changed in the 25 years since. The Alario Center opened its doors in the spring of 1999. According to the Bureau of Labor Statistics, the Consumer Price Index has increased by approximately 55% since 1999. (See Attachment G.)



While it may not be realistic to increase the \$200,000 annual allocation by that percentage (55%), Internal Audit recommends working with the state to review the Riverboat Admission fees allocation to determine and effect an increase, if legally possible, to assist the Alario Center with the rise in costs. For example, a fifteen percent (15%) increase would increase annual revenue by \$30,000.



Additionally, Internal Audit recommends the Department of Accounting review the characterization of the Riverboat Admission fee as "Charges for Services" and make any reclassification or re-characterization as deemed necessary. Charges for Services would provide more helpful information for management if the category only included revenues earned from Alario Center personnel efforts.

E – Other:

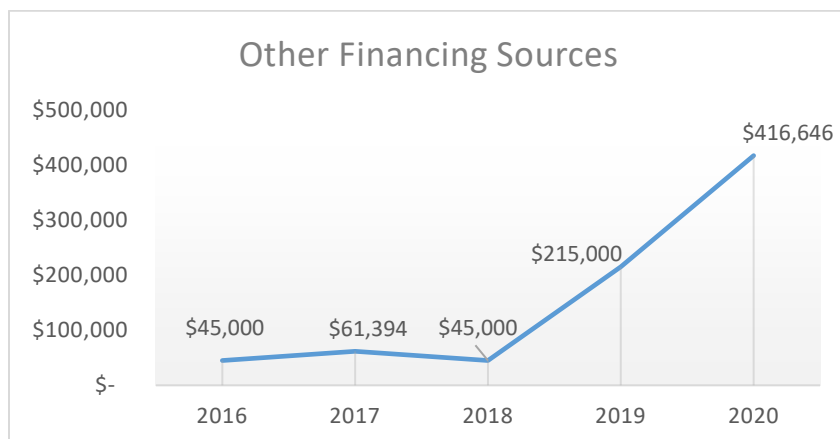
"Other revenue" is for fees related to Segnette field from various baseball organizations. The field's operations and maintenance were determined suitable as a Parks & Recreation division and were transferred to them at the beginning of 2019. Associated revenues were also moved as well. (See "Other Considerations" on page 17 for more details.)

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Interest: This revenue represents amounts earned on the Alario Center's cash balances and is approximately one percent (1%) of total revenues.

Other Financing Sources: Other Financing Sources are not considered a consistent source of revenue except that the Alario Center receives \$45,000 annually from the Department of Parks & Recreation for access to the Center. Other significant items recorded in this category include BP Settlement of \$150,000 in 2019 and \$371,646 from the CARES (Coronavirus Aid, Relief, and Economic Security) Act in 2020. Included in the CARES Act funding was \$350,000 allocated specifically to assist with budget shortfalls. The \$350,000 more than covered the decline in Charges for Services from 2019 to 2020⁹.

A trend of other financing sources is shown below.



Miscellaneous: Miscellaneous revenue is primarily for damage settlements and is also not considered a recurring source of income.



⁹ Charges for Services for 2019 versus 2020 were \$630,812 minus \$345,733, or \$285,079. The amount of CARES Act funding that was allocated was \$350,000.

OPERATING EXPENSES

The Alario Center incurs expenses such as personnel costs, technology, supplies, and other operating expenses to fulfill its mission. Such costs are tracked in the Parish's AS/400 Financial Management System in Fund 21850.

The reader should recall that the fiscal year 2020 experienced the impact of the COVID-19 pandemic, which was discussed earlier in this report (see page 3). Analysis of fiscal years 2016 through 2019 results reflect typical operations. Total expenses increased by \$196,534, or 16.6%, from 2016 to 2019. Total expenses decreased by \$385,586 or 28.0% from 2019 to 2020. A trend of all expenses by category is shown below (See Attachment C for more details).

EXPENSES: 5-YEAR HISTORY					
Expense Category	2016	2017	2018	2019	2020
Personnel/Salaries	\$437,096	\$449,689	\$463,204	\$483,232	\$317,568
Personnel/Benefits	136,749	138,217	148,451	153,975	101,458
Personnel/Other	17,943	16,337	20,595	24,458	86
Supplies	15,833	15,669	15,039	14,603	9,525
Professional & Technical	107,510	120,994	120,306	141,519	143,408
Service/Property	358,086	363,733	391,975	467,516	339,802
Other Services	108,145	91,073	85,937	68,212	80,493
General Expenses	80	1,305	179	235	50
Other Financing Uses	0	0	0	24,226	0
Total Expenses	\$1,181,442	\$1,197,017	1,245,686	\$1,377,976	\$992,390
% Change from Prior Year	--	1.3%	4.1%	10.6%	-28.0%
Change from 2016 to 2019	Increased \$196,534 or 16.6%				
Change from 2019 to 2020	Decreased \$385,586 or 28.0%				

Personnel Costs, Professional and Technical, and Service/Property expenses averaged approximately ninety-two percent (92%) of all costs in 2019 and 2020. Internal Audit focused analysis on these expenses since they comprised the majority for the fund.

Personnel Salaries are attributed to eleven (11) positions budgeted to fulfill the Alario Center mission (see Attachment D for an Organizational Chart).

Along with the one (1) General Manager, the Alario Center positions include:

1 Assistant General Manager	1 Secretary
1 Marketing Manager	1 Operations Manager
1 Marketing Sales Associate	1 Foreman
1 Executive Assistant	3 Laborers

Personnel Salaries increased from 2016 to 2019 by three to four percent (3-4%) per year, which approximates annual pay increases. However, the salaries decreased by thirty-four percent (34%) from 2019 to 2020. This decrease is due to a shift in paying nine (9) of the eleven (11) positions from Fund 21830 (Parks & Recreation) instead of Fund 21850 (Alario Center).

The Department of Parks & Recreation (also known as the Consolidated Recreation and Community Center and Playground District) accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the unincorporated areas of Jefferson Parish. The primary source of income for Parks & Recreation is Property Taxes currently levied at 9.71 mills which generate approximately \$27.6 million annually toward operations or about 93% of Total Revenues. Approximately fifty percent (50%) of the Parks & Recreation's \$33 million expense budget is attributed to Personnel Services (salaries and benefits).

Starting with the August 2020 payroll, only the General Manager and one of the Laborers were being paid from the Alario Center fund. The other nine (9) employees were being paid from the Parks & Recreation fund (21830). The shift was made due to budgetary constraints of the Alario Center in conjunction with the lack of need for all positions due to reduced event activity because of COVID-19 restrictions. Although nine (9) positions were being paid from Parks & Recreation, three (3) of those employees were still performing duties solely for the Alario Center. Those three (3) positions are the Assistant General Manager, Operations Manager, and Executive Assistant. (See Job Duties on Attachment L.) In other words, Parks & Recreation millage funds were paying for employees who were not performing Parks & Recreation functions. Total salaries and benefits for the three (3) positions paid by Parks & Recreation in 2020 approximate \$104,006. It is unclear how long this arrangement will remain in effect.

Internal Audit recommends that employee salaries and benefits be paid from the fund or department for which they are working. If the payroll shift had occurred in August of 2020, then approximately \$104,006 more in personnel cost would have been incurred by the Alario Center. (See "Other Considerations" on page 17 for additional comments related to Parks & Recreation millage.)

Personnel Benefits include employee health and life insurances, current employee retirement benefits, payroll taxes, and other payroll-related expenses. **Other Personnel** benefits include retirement and life insurance for retired employees. Similar to Personnel Salaries as described previously, both Personnel Benefits costs and Other Personnel costs experienced the same trends, increasing from 2016 to 2019 then decreasing from 2019 to 2020.

Professional & Technical expenses include cost allocations (commonly referred to as "Prorations") for support services provided by Jefferson Parish. Items allocated are indirect costs, computer services, risk management, safety unit, and security unit. Prorations included in other expense categories are Central Telephone, WAN Connectivity, Insurance, and Central Garage. These expenses total approximately \$90,000 per year. A summary of total prorations or allocations to the Alario Center over time is shown below. (See Attachment M for details.)

JP Allocations: 5-YEAR HISTORY (SUMMARY)					
Description	2016	2017	2018	2019	2020
Prorations in Professional/Tech	\$82,535	\$84,644	\$81,426	\$134,768	\$129,346
Prorations in other categories	122,556	98,292	93,278	77,496	92,715
Total Prorations to Alario Center	\$205,091	\$182,936	\$174,707	\$212,264	222,061
% Change from Prior Year	--	-10.8%	-4.5%	21.5%	4.6%

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The operations and maintenance of Segnette Field were transferred from the Alario Center to the Department of Parks & Recreation at the beginning of 2019. Given this fact, one would reasonably anticipate that prorations would decrease from 2018 to 2019; however, they increased by 21.5%. To determine the source of this discrepancy in expectations, Internal Audit gathered more details on the prorations, and that data is shown in the chart below.

JP Allocations: 5-YEAR HISTORY (DETAILS)					
Expense Description	2016	2017	2018	2019	2020
Indirect Costs	\$59,190	\$61,390	\$63,252	\$117,237	\$109,506
Computer Services	11,341	12,185	12,402	14,322	15,430
Risk Management	2,879	2,652	2,136	2,051	2,408
Safety Unit	2,328	1,837	1,406	1,366	1,735
Security Unit	6,776	6,968	1,877	2,024	2,132
Central Telephone	14,497	11,239	12,132	12,174	15,429
Data Lines / WAN Connectivity	3,900	4,787	4,574	4,536	4,317
Insurance	59,178	52,989	43,874	44,609	51,809
Central Garage	23,741	16,143	20,378	13,945	19,295
Segnette Field	21,261	12,746	12,676	0	0
Total Prorations to Alario Center	\$205,091	\$182,936	\$174,707	\$212,264	222,061

The details show that prorations for Segnette Field were appropriately discontinued for the Alario Center in 2019. However, Indirect Costs increased by \$53,985 or 85.3% from 2018 to 2019¹⁰. The previous years' increases averaged 3.4%. The fiscal year 2021 was higher yet at \$123,848. Upon examining the Full Cost Allocation Plans for 2018 and 2019, there was a sharp increase in the legal component (Law Department) within Indirect Costs¹¹. The allocation for Legal costs increased from \$9,351 in 2018 to \$65,488 in 2019. The difference of \$56,137 represents a 600.3% increase. Legal costs are allocated based on a percentage of employees within the Law Department (Parish Attorney's Office), the number of bids, Statements of Qualifications (SOQ's), and Requests for Proposals (RFP's) reviewed.

Internal Audit recommends that prorations be reviewed to determine if the increase in Indirect Costs, namely the Law Department, to the Alario Center from 2018 to 2019 is appropriate and warranted. If the 2019 amount were in line with the previous years, it would have been approximately \$65,403, which is \$51,834 lower than what was allocated.

The Other costs recorded in the Professional/Technical category are Parish Attorney Fees (2016 & 2017 only), Professional Services, which is immaterial, and Support Personnel for event-related expenses and addressed earlier in this report.

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¹⁰ Per the 2018 and 2019 Prorations Spreadsheets, Operating Budget Totals remained consistent between the two years at approximately \$45 million. See Attachment M for details relative to the Alario Center.

¹¹ See Attachment M for details of the Indirect Cost component.

Service/Property expenses include costs for utilities, building maintenance, repairs, and equipment replacements, along with related event-specific expenditures. A trend is shown below.

Service/Property: 5-YEAR HISTORY (SUMMARY)					
Expense Description	2016	2017	2018	2019	2020
Utilities	212,678	215,188	243,896	210,706	200,531
Building Maintenance/Repairs	93,391	104,002	104,074	216,925	123,104
Event Specific	52,017	44,543	44,005	39,885	16,167
Total Prorations to Alario Center	\$358,086	\$363,733	\$391,975	\$467,516	\$339,802

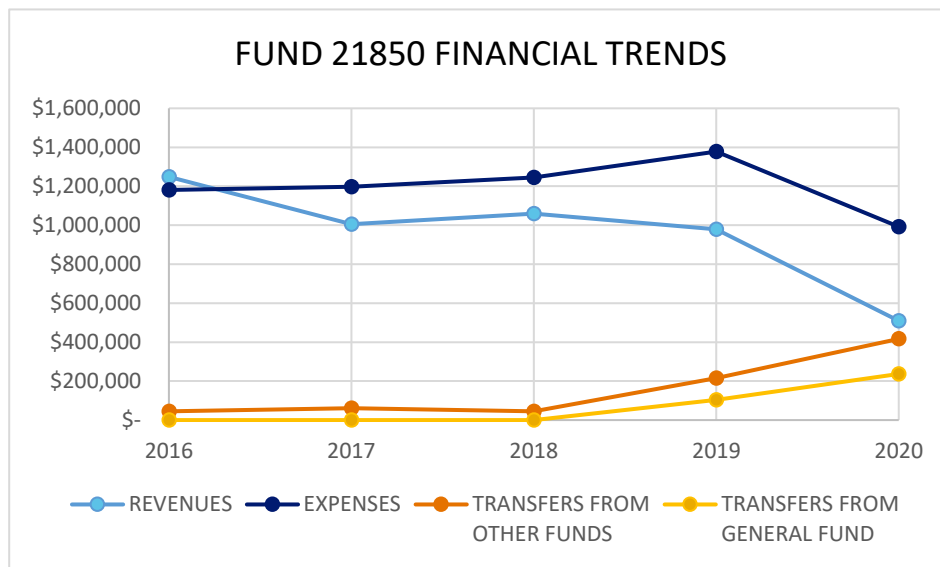
Utilities such as gas, electricity, and water cost averaged approximately \$216,000 annually over the five years. Building maintenance and repairs are inflated in 2019 and 2020 due to replacing an air conditioning system and the expense of replacing damaged drapery. According to Lydia Folse, General Manager, the drapery damage was caused by an event holder, and funds were recaptured. Once those expenses are removed from the equation, the average building maintenance and repairs cost averaged approximately \$109,000 per year. Event-specific items such as security guards and linen services are addressed in a previous section of this report.



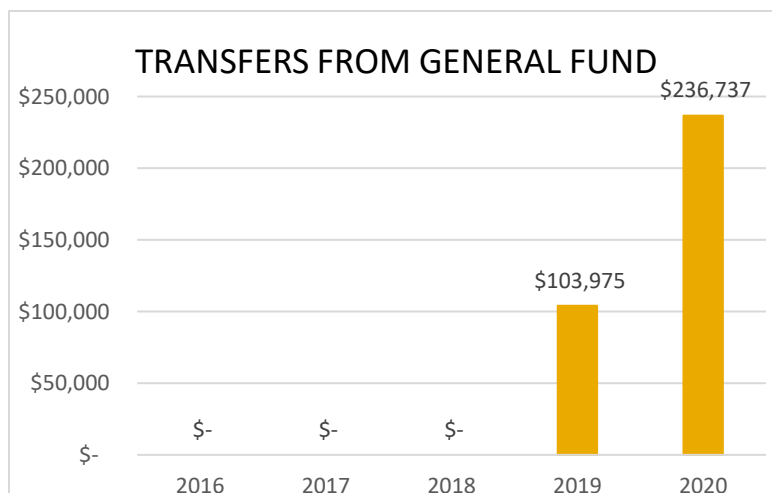
SUPPORT FROM JEFFERSON PARISH GENERAL FUND

Revenues decreased by 7.7% from 2016 to 2019, dramatically decreasing from 2016 to 2020 by 28.4%, or \$367,295. Expenses increased by almost 17% from 2016 to 2019. The financial statements reflected an artificial decrease in costs in 2020 due to the payroll cost shifts described in the Operating Expenses (Personnel Salaries) section on page 12 of this report.

The Alario Center began receiving support from the General Fund in the fiscal year 2019. The COVID-19 pandemic occurred starting in early 2020. This timing indicates that typical operations (business as usual) needed support in 2019. COVID-19 impacted the 2020 fiscal year. Revenue dropped even more (hotel/motel occupancy tax revenue – see page 4), necessitating increased support from the General Fund as well as other funds. The chart below illustrates these trends.



Transfers from other funds depicted above were from a BP Settlement of \$150,000, in 2019 and \$371,646, from the CARES (Coronavirus Aid, Relief, and Economic Security) Act in 2020. Additionally, \$45,000 is transferred annually from Parks & Recreation for the use of the Alario Center. A closer look at General Fund transfer amounts by year is shown below.



There was a net loss in the Alario Center fund of \$80,196 in 2019 and a net income of \$170,380 in 2020.¹² The 2020 net income suggests that less could have been transferred from the General Fund to support the Alario Center. Based on the two-year totals, Internal Audit estimated an excess General Fund transfer of \$90,184. This amount does not take into consideration any fund balance reserve requirements.

Fund 21850	2019	2020	2-year Total
Revenue ¹³	\$1,297,780	\$1,162,770	\$2,460,550
Expense	1,377,976	992,390	2,370,366
Net Income (Loss)	(\$80,196)	\$170,380	\$90,184
Transfer from General Fund	\$103,975	\$236,737	\$340,712
Adjusted General Fund Transfer ¹⁴	\$184,171	\$66,357	\$250,528

Excess GF Transfers

Transfers from the General Fund to the Alario Center (Fund 21850) are made through the Departments of Budget and Accounting. According to the Budget Director, "Revenues are received in arrears and we estimate the budgetary need. The final distribution is received in late January for December activity therefore we need to estimate the funds needs well in advance of that to amend the budget at the final December Council meeting. Since the meeting is generally early December there is two months activity that is estimated. Based on the estimated budgetary need Accounting prepares the JE [journal entry] to move the budgeted amount. Accounting could potentially only transfer what is needed after all collections are received however the Louisiana Local Government Budget Act needs to be considered more specifically the 5% rule. LA RS 39:1311 states that if total revenues and other sources within a fund fail to meet the total budget revenues and other sources by 5% or more we would be in violation of the State law."

Internal Audit recommends that the Departments of Budget and Accounting continue to work in concert with the Alario Center to more accurately estimate or otherwise adjust the General Fund transfer to only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.



¹² See Attachment C for Summary of Revenue and Expenses for Fund 21850.

¹³ Revenue amounts include the annual transfer from the JP General Fund.

¹⁴ The adjusted general fund transfer does not take into consideration any fund balance reserve requirement.

OTHER CONSIDERATIONS

The operations and maintenance of Segnette Field, once a division of the Alario Center, were determined suitable as a Parks & Recreation division and were transferred to them at the beginning of 2019. Since this venue is strictly for baseball, the transfer to Parks & Recreation seems logical.

In the third quarter of 2020, nine (9) of the eleven (11) Alario Center employees were funded by the Department of Parks & Recreation. By this action, if some of the operations of the Alario Center qualify to be supported by the Parks & Recreation millage¹⁵, then all of the operations may be eligible to utilize millage funding. The Alario Center hosts basketball, boxing, football, volleyball, gymnastics, and various other events such as festivals, galas, dance competitions, dog shows, and arts and crafts shows. The Department of Parks & Recreation hosts many of the same types of activities and events at their facilities throughout the Parish. Questions such as "Would it make more sense for Parks & Recreation to assume all of the Alario Center operations under its cap?" and "Would the transfer be congruent with the intent of the Parks & Recreation millage?" should be addressed. An official determination should be made to determine if the Parks & Recreation millage is a viable funding source for the Alario Center and is allowable under the intent of the millage.

With current Alario Center budget constraints, there is often insufficient budget for costs like temporary labor for event setup and clean-up efforts. According to the General Manager, Lydia Folse, the Center is at a critical juncture in terms of staffing. The Center needs events to help it become financially stable; however, event setup is impossible without enough temporary labor available.

If the Alario Center were a division of Parks & Recreation, perhaps some employees could be tasked with the dual role of Alario Center and Parks & Recreation functions. Such employees could help with Alario Center events when needed then perform Parks & Recreation functions otherwise. Personnel expenses could be recorded by the cost center or sub-department as warranted. Note that this staffing arrangement also may be achieved with the current fund structure (even if the Alario Center is not a division of Parks & Recreation).

Another option could be for the Parish to establish a general labor pool from which resources can be utilized as necessary. The labor pool may benefit the Alario Center, and it may benefit Parks & Recreation, General Services, and other parish departments.

Whether or not the Alario Center operations are moved under the cap of Parks & Recreation has no bearing on the recommendations in this report. The efficient use of taxpayer funds should always be of utmost importance.

Internal Audit recommends an evaluation be made regarding the appropriateness of Parks & Recreation millage funds supporting Alario Center operations and the financial and operational benefits of transferring the Alario Center operations under the Department of Parks & Recreation. Considerations should be given to shared staffing arrangements or the establishment of a labor pool.

¹⁵ The primary source of income for Parks & Recreation is Property Taxes currently levied at 9.71 mills which generate approximately \$27.6 million annually toward operations or about 93% of Total Revenues. (page 13)

SUMMARY

Internal Audit encourages the Alario Center to continue working in concert with the Department of Parks & Recreation and Department of Budget to achieve the cost savings and revenue-enhancing recommendations as outlined in this report and as summarized on the page to follow. In whole or in part, successful implementation of these recommendations may minimize the reliance on the Parish's General Fund.

Internal Audit would like to thank the Alario Center personnel for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members who contributed time and attention to this review.

RECAP OF RECOMMENDATIONS

#	Page	Recommendation (Excerpted)	Amount ¹⁶	Impact on Net Income
1	7	Internal Audit recommends that continued focus be placed on invoicing to include amounts for reimbursement of expenses incurred solely for the respective event. An initially estimated invoice and a final invoice should continue to be utilized. As much if not all temporary labor, security, linens, etc., should be recaptured for each event held.	\$25,231	Increase revenue
2	7	Internal Audit also recommends that accounts used for temporary labor for events (Support Personnel, Security Guards, and Linens) only include such event-related expenses so that management can more easily track costs for reimbursement. Also, Internal Audit advises that the total amount invoiced/received be recorded as revenue versus recorded as an expense offset.	\$0	Management Tool
3	7	Internal Audit recommends the Alario Center review the fee structure to determine if an increase is warranted. As part of the review, consideration should be given to adding a provision for a fee reduction for "last minute" bookings. <u>Note</u> : During this review, management increased fees effective May 17, 2021.	\$53,125	Increase revenue
4	7	Internal Audit recommends that an increased focus be placed on marketing facility use internally (to Jefferson Parish departments) as well as to local associations such as JEDCO and Jefferson Chamber. Internal functions from grant-funded or millage-funded departments can help increase revenues for Alario and potentially decrease efforts by other departments to secure a venue.	\$26,255	Increase revenue

¹⁶ Based on 2019 financial statements.

#	Page	Recommendation (Excerpted)	Amount ¹⁶	Impact on Net Income
5	8	Internal Audit recommends that arrangements to waive fees be avoided, particularly when the Alario Center is experiencing financial statement net losses. Additionally, should it be determined that the Parish receives a benefit from the event for which fees are waived, then consideration should be given for the need for a Cooperative Endeavor Agreement between the event holder and the Parish.	\$10,286	Increase revenue
6	8	Internal Audit recommends reviewing the Omega contract to determine if restructuring is appropriate so that Alario receives a commission from Omega sales gained through events occurring at the Alario Center.	Undetermined	Increase revenue
7	9	Internal Audit recommends working with the state to review the Riverboat Admission fees allocation to determine and effect an increase, if legally possible, to assist the Alario Center with the rise in costs.	\$30,000	Increase revenue
8	9	Internal Audit recommends the Department of Accounting review the characterization of the Riverboat Admission fee as "Charges for Services" and make any reclassification or re-characterization as deemed necessary.	\$0	Management Tool
9	12	Internal Audit recommends that employee salaries and benefits be paid from the fund or department for which they are working.	\$0 ¹⁷	Increase expense
10	13	Internal Audit recommends that prorations be reviewed to determine if the increase in Indirect Costs, namely the Law Department, to the Alario Center from 2018 to 2019 is appropriate and warranted.	\$51,834	Decrease expense
11	16	Internal Audit recommends that the General Fund transfer only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.	Excluded	Decrease revenue
12	17	Internal Audit recommends an evaluation be made regarding the appropriateness of Parks & Recreation millage funds supporting Alario Center operations and the financial and operational benefits of transferring the Alario Center operations under the Department of Parks & Recreation. Considerations should be given to shared staffing arrangements or the establishment of a labor pool.	Undetermined	Management Tool
	2019	TOTAL IMPACT ON NET INCOME	\$199,731	Increase
	2019	ACTUAL LOSS EXCLUDING GF TRANSFER	\$184,171¹⁸	

****END REPORT****

¹⁷ Parks & Rec. paid a portion of Alario Center 2020 salaries. These numbers represent 2019 estimates.

¹⁸ 2019 Net Loss → \$80,196 plus \$103,975 General Fund transfer equals \$184,171 Net Loss excluding GF transfer.

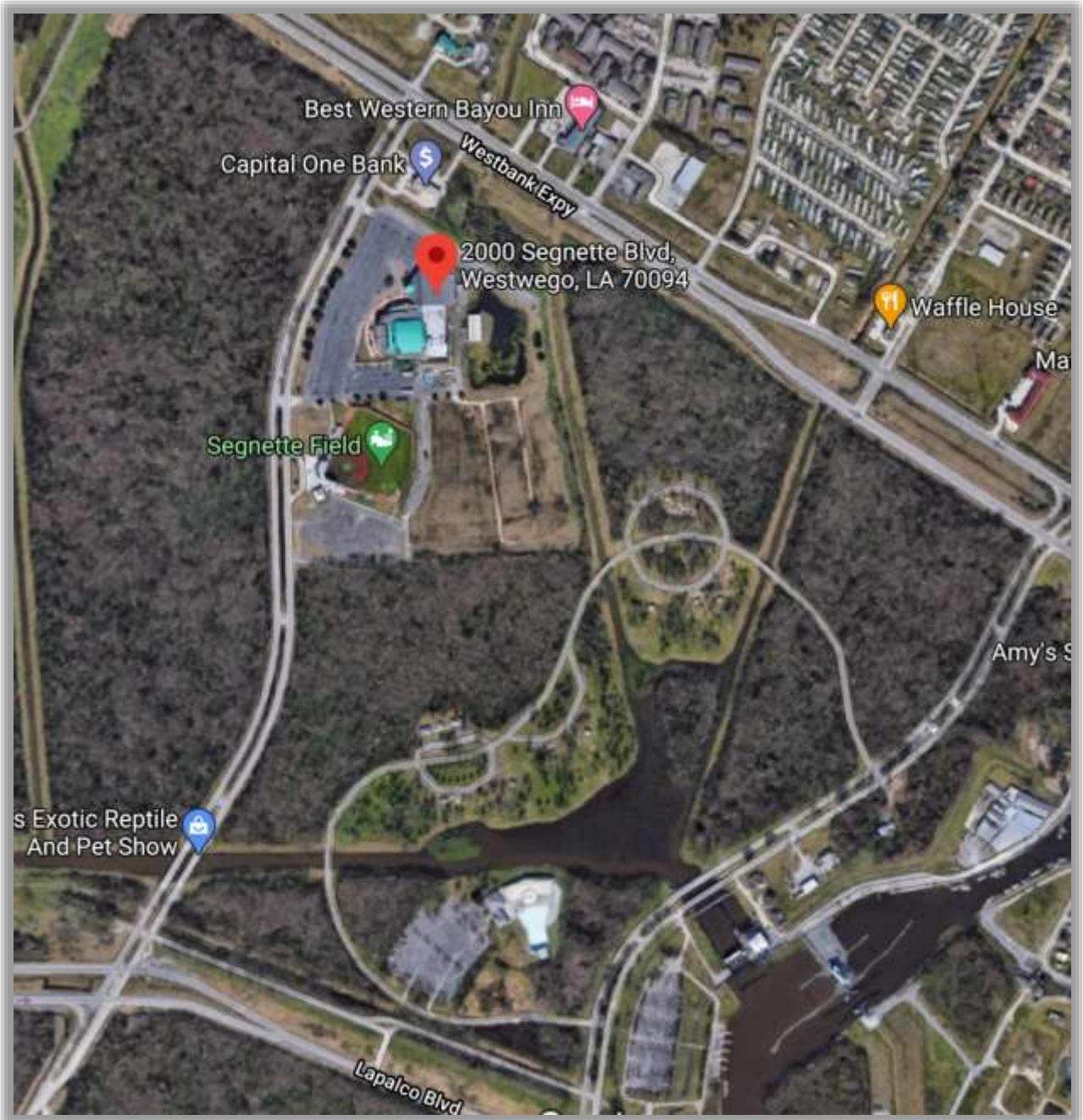
ATTACHMENT A

ALARIO CENTER LAYOUT



ATTACHMENT B

AERIAL VIEW OF ALARIO CENTER AND SEGNETTE FIELD



ATTACHMENT C

FINANCIAL STATEMENTS

SUMMARY

Description ▼	2016	2017	2018	2019	2020	Grand Total
Intergov't	(302,387.25)	(324,412.98)	(373,101.27)	(337,271.74)	(137,695.47)	(1,474,868.71)
Charg/Serv	(762,403.23)	(664,859.75)	(665,542.14)	(630,812.04)	(345,732.80)	(3,069,349.96)
Gen Fund	-	-	-	(103,975.00)	(236,737.00)	(340,712.00)
Other F/S	(45,000.00)	(61,394.00)	(45,000.00)	(215,000.00)	(416,645.96)	(783,039.96)
Interest	(7,198.11)	(9,327.40)	(9,233.88)	(10,331.82)	(9,360.16)	(45,451.37)
Misc	(176,339.85)	(6,996.67)	(11,164.00)	(389.00)	(16,598.75)	(211,488.27)
PerSer/Sal	437,095.84	449,689.18	463,203.85	483,232.40	317,568.53	2,150,789.80
PerSer/Bf	136,748.79	138,217.37	148,450.88	153,974.66	101,458.04	678,849.74
PerSer/Oth	17,942.90	16,336.92	20,595.34	24,458.57	86.15	79,419.88
Supplies	15,833.17	15,669.18	15,039.05	14,602.56	9,524.97	70,668.93
Prof/Tech	107,509.74	120,993.73	120,306.07	141,518.73	143,407.54	633,735.81
Serv/Prop	358,086.26	363,733.07	391,975.30	467,516.26	339,801.96	1,921,112.85
Other Serv	108,144.72	91,072.72	85,936.48	68,211.58	80,493.20	433,858.70
Gen'l Exp	80.00	1,305.00	179.40	235.00	50.00	1,849.40
Capital Items	-	-	-	-	-	-
Other F/U	-	-	-	24,226.00	-	24,226.00
Small Equip	-	-	-	-	-	-
Grand Total	(111,887.02)	130,026.37	141,645.08	80,196.16	(170,379.75)	69,600.84
	Income	Loss	Loss	Loss	Income	Loss

FISCAL YEAR 2016

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SELECTION OPTIONS

FROM Fund	: 21850	ALARIO CTR	THRU Fund	: 21850	ALARIO CTR
FROM Department	: *ALL		THRU Department	: *ALL	
MONTH/YEAR END : 12/2016					
SUMMARIZE TO ORGANIZATION: *ALL					
PAGE BREAK LEVEL : *ALL					
ACCOUNT TYPE : REVENUE AND EXPENSE					
BUDGET BALANCES : YEAR TO DATE					
DISPLAY ACCOUNTS : ACCOUNT NUMBER					
PRIOR YEAR BALANCE : YEAR TO DATE					
SORT BY : ACCOUNT TYPE					

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FINANCIAL MANAGEMENT

PAGE 1
GL2100
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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: REVENUE

End Month/Year: 12/2016

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D REVENUES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER								
Department 0000 - REVENUES								
5034 HOTEL/MOTE	.00	.00	.00	.00	.00	.00	+++	.00
5220.13 GHSSEP	.00	.00	.00	.00	.00	.00	+++	.00
5240.13 LA MILITAR	.00	.00	.00	.00	.00	.00	+++	.00
5270 OT INTGOVT	415000.00	.00	415000.00	.00	302387.25	112612.75	73%	432352.12
5315 FOOD-SEGN	2000.00	.00	2000.00	.00	888.38	1111.62	44%	906.03
5325 PD SERV RV	50000.00	.00	50000.00	2718.54	58001.86	8001.86-	116%	64491.25
5357 FACUSEFEE	329000.00	.00	329000.00	16469.80	456839.91	127839.91-	139%	398976.13
5357.1 FACSTAFFEE	.00	.00	.00	.00	.00	.00	+++	.00
5357.2 FACSECFEES	.00	.00	.00	.00	.00	.00	+++	.00
5358 SEGNETTE	25000.00	.00	25000.00	690.00	28408.08	3408.08-	114%	25010.50
5367 VENDING	.00	.00	.00	.00	.00	.00	+++	.00
5368 ADVERT REV	.00	11765.00	11765.00	.00	18265.00	6500.00-	155%	.00
5430 RIVERBOAT	200000.00	.00	200000.00	.00	200000.00	.00	100%	200000.00
5710.1 INT-POOLED	4000.00	1000.00	5000.00	2254.71	7198.11	2198.11-	144%	5417.83
5710.3 INT-OTHER	.00	.00	.00	.00	.00	.00	+++	.00
5810 OTHERINC	.00	.00	.00	.00	.00	.00	+++	.00
5812 COMMISSION	.00	.00	.00	.00	.00	.00	+++	.00
5820 INS PROCEE	.00	.00	.00	.00	.00	.00	+++	.00
5822 CONTR&DONA	.00	.00	.00	.00	.00	.00	+++	.00
5825 DAMG SETL	30000.00	133281.00	163281.00	.00	176339.85	13058.85-	108%	2125.00
5832 LEASEINC	.00	.00	.00	.00	.00	.00	+++	.00
5851 SALEOFFA	.00	.00	.00	.00	.00	.00	+++	.00
5911.10010 TRFFRGENFD	.00	.00	.00	.00	.00	.00	+++	.00
5911.21410 TRFFRMS CPR	.00	.00	.00	.00	.00	.00	+++	.00
5911.21810 TRCONS PLG	.00	.00	.00	.00	.00	.00	+++	.00
5911.21830 TR FR REC	.00	.00	.00	.00	.00	.00	+++	.00
5911.21930 TRF WJPARK	45000.00	.00	45000.00	.00	45000.00	.00	100%	45000.00
5911.22030 TRF COUNCI	.00	.00	.00	.00	.00	.00	+++	.00
5911.22040 TRFFRFBGAM	.00	.00	.00	.00	.00	.00	+++	.00
5911.23010 TRFFRCDBP	.00	.00	.00	.00	.00	.00	+++	.00
5911.44530 TRFCNCLPRJ	.00	.00	.00	.00	.00	.00	+++	.00
5911.66750 TRFFRHOSP	.00	.00	.00	.00	.00	.00	+++	.00
5911.66760 TRFFRCLAIM	.00	.00	.00	.00	.00	.00	+++	.00
5911.66770 TRFFRUNEMP	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	1100000.00	146046.00	1246046.00	22133.05	1293328.44	47282.44-	104%	1174278.86
Fund TOTALS . . . :	1100000.00	146046.00	1246046.00	22133.05	1293328.44	47282.44-	104%	1174278.86
REVENUE TOTAL . . . :	1100000.00	146046.00	1246046.00	22133.05	1293328.44	47282.44-	104%	1174278.86

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FINANCIAL MANAGEMENT

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2016

		ADOPTED	BUDGET	AMENDED	CURRENT		Y-T-D	Y-T-D	AMENDED		LAST
ACCOUNT NUMBER		BUDGET	AMENDMENTS	BUDGET	MONTH	TRANSACTIONS	ENCUMBRANCES	EXPENSES	BUDGET LESS	%	YEARS Y-T-D
=====											
Fund 21850 - ALARIO CENTER											
=====											
Department 2615 - PK/REC ALARIO CENTER											

7011	ADMIN SAL	333672.00	.00	333672.00	38322.38	.00		325467.73	8204.27	98%	304671.32
7011.1	ADM SAL OT	1660.00	.00	1660.00	.00	.00		739.92	920.08	45%	1346.93
7011.2	ADM STNDBY	.00	.00	.00	.00	.00		.00	.00	+++	.00
7011.3	ADM COMP T	.00	.00	.00	.00	.00		.00	.00	+++	.00
7012	PLANT SAL	.00	.00	.00	.00	.00		.00	.00	+++	.00
7013	FIELD SAL	104778.00	.00	104778.00	11857.48	.00		96968.90	7809.10	93%	93545.42
7013.1	FLD SAL OT	4674.00	.00	4674.00	805.62	.00		4619.29	54.71	99%	4172.30
7013.2	FLD STNDBY	135.00	.00	135.00	.00	.00		.00	135.00	0%	.00
7013.3	FLD COMPTM	.00	.00	.00	.00	.00		.00	.00	+++	.00
7019	OFF/ATTSAL	.00	.00	.00	.00	.00		.00	.00	+++	.00
7031	ACC LEAVE	12649.00	.00	12649.00	.00	.00		.00	12649.00	0%	686.22
7033	EXP ALLOW	9825.00	.00	9825.00	775.00	.00		9300.00	525.00	95%	9825.00
7110.1	MEDICARE	5515.00	.00	5515.00	639.21	.00		5096.58	418.42	92%	4824.05
7110.2	FICA	.00	.00	.00	.00	.00		.00	.00	+++	.00
7121.1	JPRS	7134.00	.00	7134.00	842.61	.00		7100.69	33.31	100%	6641.89
7122.1	PAR EMP	57963.00	.00	57963.00	6745.52	.00		56485.25	1477.75	98%	58666.22
7131.1	HLTH-CURR	58984.00	.00	58984.00	4915.30	.00		54559.83	4424.17	93%	50682.72
7131.2	HLTH-RET	21206.00	.00	21206.00	251.20	.00		5790.30	15415.70	27%	10945.69
7132.1	LIFE-CURR	490.00	.00	490.00	43.15	.00		497.99	7.99	102%	477.27
7132.2	LIFE-RET	386.00	.00	386.00	18.40	.00		220.80	165.20	57%	220.80
7133	PENS FACTR	950.00	7000.00	7950.00	903.11	.00		6706.08	1243.92	84%	858.30
7134	POSTEMPEN	11785.00	.00	11785.00	.00	.00		11785.00	.00	100%	21570.00
7140	UNEMP INS	1783.00	.00	1783.00	210.62	.00		1775.08	7.92	100%	1660.17
7150	WORK COMP	2416.00	.00	2416.00	297.94	.00		2427.29	11.29	101%	2148.98
7161	TENUR PAY	2200.00	.00	2200.00	2100.00	.00		2100.00	100.00	96%	1825.00
7163.1	PHYSICALS	250.00	.00	250.00	.00	.00		75.00	175.00	30%	.00
7163.2	DRUG TESTS	250.00	.00	250.00	.00	.00		71.80	178.20	29%	68.40
7163.3	RISK PREV	.00	.00	.00	.00	.00		.00	.00	+++	.00
7210	OFF SUPPLY	2500.00	576.00	3076.00	574.50	.00		2454.44	621.56	80%	2282.22
7211	POSTAGE	100.00	.00	100.00	.00	.00		.00	100.00	0%	42.88
7212	DUES/SUBSC	1520.00	120.00	1640.00	.00	.00		1640.00	.00	100%	1160.00
7214.1	PC SOFTWARE	.00	.00	.00	.00	.00		.00	.00	+++	.00
7215	DRINK WTR	.00	.00	.00	.00	.00		.00	.00	+++	.00
7225.1	DIESE FUEL	1000.00	2500.00	3500.00	.00	.00		1986.44	1513.56	57%	36.07
7225.2	GASOLINE	500.00	.00	500.00	.00	.00		249.94	250.06	50%	403.74
7228	LANDSCPMAT	400.00	.00	400.00	.00	.00		.00	400.00	0%	90.73
7231.1	BUILDMAT	400.00	.00	400.00	.00	.00		.00	400.00	0%	253.46
7232.8	SHOPSUPPLY	4000.00	.00	4000.00	91.10	.00		2755.15	1244.85	69%	3725.80
7234.1	UNIFORMS	300.00	.00	300.00	.00	.00		268.66	31.34	90%	272.70
7234.2	OTHER	.00	.00	.00	.00	.00		.00	.00	+++	.00
7235.2	TRAINCLSSP	200.00	.00	200.00	.00	.00		87.00	113.00	44%	152.25
7235.5	KITCHSUPPL	.00	.00	.00	.00	.00		.00	.00	+++	.00
7235.7	FOOD	300.00	.00	300.00	.00	.00		49.72	250.28	17%	272.78
7236.2	MEDICAL	100.00	.00	100.00	.00	.00		.00	100.00	0%	64.76
7237.1	JANITORIAL	7500.00	904.00	6596.00	659.78	.00		6341.82	254.18	96%	6330.67

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FINANCIAL MANAGEMENT

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BUDGET TO ACTUAL REPORT

GL2100
THAZELBA

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2016

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER									
7240	LGHT EQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7244	SMFURNITUR	.00	.00	.00	.00	.00	.00	+++	.00
7246	SMCOMPEQUI	.00	.00	.00	.00	.00	.00	+++	.00
7248	SMVIDEQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7249	SMAUDIOREQ	.00	.00	.00	.00	.00	.00	+++	.00
7311	IND COSTS	59190.00	.00	59190.00	4933.00	.00	59190.00	.00 100%	47335.00
7321	ATTRNY FEE	.00	.00	.00	.00	.00	.00	+++	.00
7321.1	ATTFREEPA	.00	.00	.00	.00	.00	.00	+++	.00
7321.2	RECFREEPA	4500.00	.00	4500.00	.00	.00	14268.44-	18768.44 317%	375.00-
7324	PUBLICREL	.00	.00	.00	.00	.00	.00	+++	.00
7331	PROF SERVS	15000.00	10855.00-	4145.00	.00	.00	3731.60	413.40 90%	41085.40
7332.1	COMP SERV	11341.00	.00	11341.00	322.31-	.00	11018.69	322.31 97%	11510.38
7336	RISK MGMT	2879.00	.00	2879.00	203.63-	.00	2675.37	203.63 93%	2674.90
7338	SAFETYUNIT	2328.00	.00	2328.00	37.39-	.00	2290.61	37.39 98%	2120.30
7339	SECURITY UN	6776.00	.00	6776.00	592.92-	.00	6183.08	592.92 91%	5270.29
7342.3	CONT SERV	.00	.00	.00	.00	.00	.00	+++	.00
7350	SUPPPERSCT	36000.00	.00	36000.00	3074.80	.00	35511.31	488.69 99%	35459.71
7411	ELEC	190000.00	.00	190000.00	19782.86	.00	169169.77	20830.23 89%	184478.55
7412	GAS	30000.00	.00	30000.00	1422.42	.00	21093.99	8906.01 70%	23536.40
7413	WATER	4100.00	.00	4100.00	137.53	.00	2619.04	1480.96 64%	2882.06
7422	LINEN SERV	11000.00	.00	11000.00	354.75	.00	7867.16	3132.84 72%	7970.00
7423	PEST CONTL	3500.00	160.00-	3340.00	100.00	.00	3301.00	39.00 99%	3401.00
7424.2	SEC GUARD	46000.00	.00	46000.00	1342.50	.00	44149.50	1850.50 96%	42858.50
7431.1	BLDG&STRUC	40000.00	3238.00-	36762.00	4600.00	.00	27700.37	9061.63 75%	29625.94
7431.3	ELEVATORS	2000.00	.00	2000.00	87.00	.00	1064.00	936.00 53%	1284.00
7432.1	RADIO EQU	400.00	292.00	692.00	.00	.00	671.86	20.14 97%	.00
7432.2	OFF EQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7432.3	OTH EQU	75000.00	5239.00	80239.00	4417.00	.00	57462.20	22776.80 72%	62467.26
7433.5	GROUND	.00	.00	.00	.00	.00	.00	+++	.00
7443	EQUIP RENT	450.00	530.00	980.00	.00	.00	915.00	65.00 93%	.00
7445	OFF EQ RNT	1900.00	35.00-	1865.00	155.60	.00	1867.20	2.20- 100%	1867.20
7511.1	TELE LOCAL	.00	.00	.00	.00	.00	.00	+++	.00
7512.4	CEN TEL SV	14497.00	.00	14497.00	952.92	.00	10590.46	3906.54 73%	13251.16
7513	DATA LINES	3900.00	.00	3900.00	345.25	.00	3567.41	332.59 92%	2994.77
7513.1	WANCONNECT	.00	.00	.00	.00	.00	.00	+++	.00
7514	RADIO EQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7517	INTERNET	.00	.00	.00	.00	.00	.00	+++	.00
7522	PHOTO LAB	.00	.00	.00	.00	.00	.00	+++	.00
7531	INSURANCE	59178.00	.00	59178.00	.00	.00	59178.00	.00 100%	60232.00
7540	ADVERTISE	200.00	.00	200.00	.00	.00	24.32	175.68 12%	27.38
7550	PRINT&BIND	.00	.00	.00	.00	.00	.00	+++	.00
7551	CEN PRINT	200.00	.00	200.00	.00	.00	58.00	142.00 29%	48.00
7561.3	CEN GAR RP	23742.00	.00	23742.00	2571.10-	.00	14546.23	9195.77 61%	9211.57
7561.31	CEN GAR FL	.00	.00	.00	.00	.00	.00	+++	.00
7561.4	CEN TIRE	500.00	.00	500.00	.00	.00	128.30	371.70 26%	278.00
7561.5	CEN LEASE	.00	.00	.00	.00	.00	.00	+++	.00
7562.1	AUTO EXP	.00	10.00	10.00	.00	.00	10.00	.00 100%	.00

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F I N A N C I A L M A N A G E M E N T

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2016

ACCOUNT NUMBER		ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER										
7562.3	TRNG & TRV	200.00	.00	200.00	.00	.00	35.00	165.00	18%	183.73
7690	DISASTER	.00	.00	.00	.00	.00	.00	.00	+++	.00
7695	PERMITFEES	50.00	.00	50.00	.00	.00	50.00	.00	100%	50.00
7699.9	OTHMISCEXP	400.00	10.00	390.00	.00	.00	30.00	360.00	8%	200.00
7710	LAND	.00	.00	.00	.00	.00	.00	.00	+++	.00
7730	IMPROVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7741.1	HVY EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7742	MACH&EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7743	OFFICEQUI	.00	.00	.00	.00	.00	.00	.00	+++	.00
7744	FURN&FIXTU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7745	APPLISOFTW	.00	.00	.00	.00	.00	.00	.00	+++	.00
7746	COMPUTEQUI	.00	.00	.00	.00	.00	.00	.00	+++	.00
7748	VIDEO EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7750	VEHICLES	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.21810	TRFTOWBPLY	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.21830	TRFTOCOMRNC	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.39780	TR HURC RL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.44660	TRFALARCAP	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :		1302756.00	1065.00	1303821.00	108031.20	.00	1140051.73	163769.27	87%	1181853.24
Department 2616 - PK/REC ALARIO SEGNETTE FL										
7011	ADMIN SAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7014	SHOP SAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7110.1	MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7110.2	FICA	.00	.00	.00	.00	.00	.00	.00	+++	.00
7121.1	JPRS	.00	.00	.00	.00	.00	.00	.00	+++	.00
7122.1	PAR EMP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7133	PENS FACTR	.00	.00	.00	.00	.00	.00	.00	+++	.00
7140	UNEMP INS	.00	.00	.00	.00	.00	.00	.00	+++	.00
7150	WORK COMP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7163.3	RISK PREV	.00	.00	.00	.00	.00	.00	.00	+++	.00
7221.1	CHEMICALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
7224.5	SAND	.00	.00	.00	.00	.00	.00	.00	+++	.00
7228	LANDSCPMAT	.00	.00	.00	.00	.00	.00	.00	+++	.00
7232.8	SHOPSUPPLY	.00	.00	.00	.00	.00	.00	.00	+++	.00
7235.3	ATHELSSUPP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7237.1	JANITORIAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7240	LGHT EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7332.1	COMP SERV	311.00	.00	311.00	9.77	.00	301.23	9.77	97%	338.33
7336	RISK MGMT	943.00	.00	943.00	66.71	.00	876.29	66.71	93%	845.02
7338	SAFETYUNIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
7342.3	CONT SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
7411	ELEC	16000.00	.00	16000.00	3227.69	.00	15731.30	268.70	98%	14792.90
7412	GAS	600.00	.00	600.00	25.43	.00	268.06	331.94	45%	346.06
7413	WATER	4000.00	.00	4000.00	251.16	.00	3795.81	204.19	95%	2826.14

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F I N A N C I A L M A N A G E M E N T
BUDGET TO ACTUAL REPORT

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GL2100
THAZELBA

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2016

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER									
7423 PEST CONTL	500.00	40.00-	460.00	10.00	.00	410.00	50.00	89%	430.00
7431.1 BLDG&STRUC	.00	.00	.00	.00	.00	.00	.00	+++	.00
7432.3 OTH EQU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7531 INSURANCE	20007.00	.00	20007.00	.00	.00	20007.00	.00	100%	20007.00
7561.3 CEN GAR RP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7562.1 AUTO EXP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7741.1 HVY EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7748 VIDEO EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	42361.00	40.00-	42321.00	3437.80	.00	41389.69	931.31	98%	39585.45
Fund TOTALS . . . :	1345117.00	1025.00	1346142.00	111469.00	.00	1181441.42	164700.58	88%	1221438.69
EXPENSE TOTAL . . . :	1345117.00	1025.00	1346142.00	111469.00	.00	1181441.42	164700.58	88%	1221438.69

Revenue	\$1,293,328.44
Expense	\$1,181,441.42
NET	\$111,887.02

Note: The Fiscal Year 2017 and 2018 reports are on file with the Department of Internal Audit.

FISCAL YEAR 2019

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PROGRAM . . . : GL2100
REPORT . . . : BUDGET TO ACTUAL REPORT
USER . . . : THAMELBA
DATE . . . : 3/03/21
TIME . . . : 14:12
HOLD . . . : YES
COPIES . . . : 1
OUTPUT QUEUE: *DEFAULT
DISTRIBUTION: *NONE

SELECTION OPTIONS

FROM Fund . . . . . : 21850 ALARIO CTR      THRU Fund . . . . . : 21850 ALARIO CTR
FROM Department . . . . : *ALL              THRU Department . . . . : *ALL

MONTH/YEAR END . . . . . : 12/2019
SUMMARIZE TO ORGANIZATION: *ALL
PAGE BREAK LEVEL . . . . : *ALL
ACCOUNT TYPE . . . . . : REVENUE AND EXPENSE
BUDGET BALANCES . . . . . : YEAR TO DATE
DISPLAY ACCOUNTS . . . . : ACCOUNT NUMBER
PRICE YEAR BALANCE . . . . : YEAR TO DATE
SORT BY . . . . . : ACCOUNT TYPE
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FINANCIAL MANAGEMENT

BUDGET TO ACTUAL REPORT

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GL2100
THAZELBA

ACCOUNT TYPE: REVENUE

End Month/Year: 12/2019

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D REVENUES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER								
Department 0000 - REVENUES								
5034 HOTEL/MOTE	.00	.00	.00	.00	.00	.00	+++	.00
5220.13 GOHSEP	.00	.00	.00	.00	.00	.00	+++	770.63
5240.13 LA MILITAR	.00	.00	.00	.00	.00	.00	+++	.00
5270 OT INTGOVT	300000.00	.00	300000.00	.00	337271.74	37271.74-	112%	372330.64
5315 FOOD-SEGN	1500.00	.00	1500.00	.00	.00	1500.00	0%	1761.38
5325 PD SERV RV	50000.00	.00	50000.00	7774.20	57741.97	7741.97-	116%	58189.68
5357 PACUSEFEES	335000.00	.00	335000.00	26829.55	354170.07	19170.07-	106%	347241.04
5357.1 FACSTAFFEE	.00	.00	.00	.00	.00	.00	+++	.00
5357.2 FACSECFEES	.00	.00	.00	.00	.00	.00	+++	651.75
5358 SEGNETTE	25000.00	.00	25000.00	.00	.00	25000.00	0%	26528.33
5367 VENDING	.00	.00	.00	.00	.00	.00	+++	.00
5368 ADVERT REV	18265.00	.00	18265.00	.00	18900.00	635.00-	104%	31169.96
5430 RIVERBOAT	200000.00	.00	200000.00	.00	200000.00	.00	100%	200000.00
5710.1 INT-POOLED	7000.00	.00	7000.00	794.36	10331.82	3331.82-	148%	9233.88
5710.3 INT-OTHER	.00	.00	.00	.00	.00	.00	+++	.00
5810 OTHERINC	.00	.00	.00	32.00	389.00	389.00-	+++	13.00
5812 COMMISSION	.00	.00	.00	.00	.00	.00	+++	.00
5820 INS PROCEE	.00	.00	.00	.00	.00	.00	+++	11151.00
5822 CONTRADONA	.00	.00	.00	.00	.00	.00	+++	.00
5825 DAMG SETL	.00	.00	.00	.00	.00	.00	+++	.00
5832 LEASEINC	.00	.00	.00	.00	.00	.00	+++	.00
5851 SALEBOFFA	.00	.00	.00	.00	.00	.00	+++	.00
5911.10010 TRFFRGENFD	103975.00	.00	103975.00	.00	103975.00	.00	100%	.00
5911.21410 TRFFRMSCPR	.00	.00	.00	.00	.00	.00	+++	.00
5911.21810 TRCONS PLG	.00	.00	.00	.00	.00	.00	+++	.00
5911.21830 TR FR REC	.00	.00	.00	.00	.00	.00	+++	.00
5911.21930 TRF WJPARK	45000.00	.00	45000.00	.00	45000.00	.00	100%	45000.00
5911.22030 TRF COUNCI	.00	.00	.00	.00	.00	.00	+++	.00
5911.22040 TRFFRRBGAM	.00	20000.00	20000.00	.00	20000.00	.00	100%	.00
5911.23010 TRFFRCDBP	.00	150000.00	150000.00	.00	150000.00	.00	100%	.00
5911.44530 TRFCNCLPRJ	.00	.00	.00	.00	.00	.00	+++	.00
5911.66750 TRFFRHOSP	.00	.00	.00	.00	.00	.00	+++	.00
5911.66760 TRFFRCLAIM	.00	.00	.00	.00	.00	.00	+++	.00
5911.66770 TRFFRUNEMP	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	1085740.00	170000.00	1255740.00	35430.11	1297779.60	42039.60-	103%	1104041.29
Fund TOTALS . . . :	1085740.00	170000.00	1255740.00	35430.11	1297779.60	42039.60-	103%	1104041.29
REVENUE TOTAL . . . :	1085740.00	170000.00	1255740.00	35430.11	1297779.60	42039.60-	103%	1104041.29

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FINANCIAL MANAGEMENT

BUDGET TO ACTUAL REPORT

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THAZELBA

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2019

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER									
Department 2615 - PK/REC ALARIO CENTER									
7011	ADMIN SAL	488435.00	3608.00-	484827.00	37842.91	.00	467548.20	96%	347086.20
7011.1	ADM SAL OT	3301.00	2500.00	5801.00	1734.70-	.00	4746.75	82%	1965.21
7011.2	ADM STNDBY	.00	.00	.00	.00	.00	.00	+++	.00
7011.3	ADM COMP T	.00	.00	.00	.00	.00	.00	+++	.00
7012	PLANT SAL	.00	.00	.00	.00	.00	.00	+++	.00
7013	FIELD SAL	.00	.00	.00	.00	.00	.00	+++	97092.89
7013.1	FLD SAL OT	.00	.00	.00	.00	.00	.00	+++	2858.80
7013.2	FLD STNDBY	.00	.00	.00	.00	.00	.00	+++	.00
7013.3	FLD COMPTM	.00	.00	.00	.00	.00	.00	+++	.00
7019	OFF/ATTSA	.00	.00	.00	.00	.00	.00	+++	.00
7031	ACC LEAVE	.00	1038.00	1038.00	.00	.00	1037.45	.55 100%	4825.75
7033	EXP ALLOW	9375.00	.00	9375.00	825.00	.00	9900.00	525.00- 106%	9375.00
7110.1	MEDICARE	6065.00	.00	6065.00	445.35	.00	5503.61	561.39 91%	5354.76
7110.2	FICA	.00	.00	.00	.00	.00	.00	+++	.00
7121.1	JPRS	2503.00	.00	2503.00	201.24	.00	2472.92	30.08 99%	4263.54
7122.1	PAR EMP	57569.00	.00	57569.00	4231.67	.00	55321.69	2247.31 96%	52582.66
7131.1	HLTH-CURR	74646.00	.00	74646.00	6069.70	.00	74532.90	113.10 100%	67294.50
7131.2	HLTH-RET	3444.00	.00	3444.00	260.91	.00	3130.92	313.08 91%	3444.24
7132.1	LIFE-CURR	539.00	.00	539.00	45.90	.00	553.78	14.78- 103%	512.51
7132.2	LIFE-RET	256.00	.00	256.00	20.60	.00	247.20	8.80 97%	238.80
7133	PENS FACTR	8863.00	.00	8863.00	688.88	.00	8762.98	100.02 99%	8343.67
7134	POSTEMP BEN	20737.00	.00	20737.00	.00	.00	20737.00	.00 100%	16686.00
7140	UNEMP INS	1001.00	.00	1001.00	.00	.00	412.18	588.82 41%	947.37
7150	WORK COMP	3834.00	.00	3834.00	308.36	.00	3789.60	44.40 99%	6951.87
7161	TENUR PAY	2650.00	.00	2650.00	2625.00	.00	2625.00	25.00 99%	2200.00
7163.1	PHYSICALS	150.00	50.00	200.00	.00	.00	178.00	22.00 89%	120.00
7163.2	DRUG TESTS	150.00	20.00	170.00	.00	.00	165.45	4.55 97%	106.30
7163.3	RISK PREV	.00	.00	.00	.00	.00	.00	+++	.00
7210	OFF SUPPLY	1500.00	101.00-	1399.00	111.50	.00	1295.06	103.94 93%	1729.15
7211	POSTAGE	50.00	27.00	77.00	.00	.00	71.10	5.90 92%	12.90
7212	DUES/SUBSC	1170.00	.00	1170.00	.00	.00	1170.00	.00 100%	1170.00
7214.1	PC SOFTWARE	400.00	351.00-	49.00	.00	.00	.00	49.00 0%	1492.66
7215	DRINK WTR	.00	.00	.00	.00	.00	.00	+++	.00
7225.1	DIESE FUEL	1000.00	80.00	1080.00	.00	.00	980.59	99.41 91%	1555.14
7225.2	GASOLINE	300.00	300.00	600.00	77.76	.00	390.36	209.64 65%	324.09
7228	LANDSCPMAT	100.00	.00	100.00	.00	.00	75.60	24.40 76%	73.05
7231.1	BUILDMAT	100.00	.00	100.00	.00	.00	68.36	31.64 68%	.00
7232.8	SHOPSUPPLY	4000.00	405.00	4405.00	91.49	.00	4339.81	65.19 99%	2387.38
7234.1	UNIFORMS	300.00	120.00-	180.00	.00	.00	126.07	53.93 70%	553.05
7234.2	OTHER	.00	.00	.00	.00	.00	.00	+++	.00
7235.2	TRAINCLSSP	100.00	150.00	250.00	.00	.00	98.00	152.00 39%	.00
7235.5	KITCHSUPPL	.00	.00	.00	.00	.00	.00	+++	.00
7235.7	FOOD	100.00	.00	100.00	.00	.00	62.23	37.77 62%	59.30
7236.2	MEDICAL	50.00	.00	50.00	.00	.00	.00	50.00 0%	.00
7237.1	JANITORIAL	7200.00	.00	7200.00	1781.73	.00	5925.38	1274.62 82%	5682.33

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FINANCIAL MANAGEMENT
BUDGET TO ACTUAL REPORT

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ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2019

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER									
7240	LGHT EQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7244	SMFURNITUR	.00	.00	.00	.00	.00	.00	+++	.00
7246	SMCOMPEQUI	.00	.00	.00	.00	.00	.00	+++	.00
7248	SMVIDEQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7249	SMAUDIOREQU	.00	.00	.00	.00	.00	.00	+++	.00
7311	IND COSTS	117237.00	.00	117237.00	9770.00	.00	117237.00	100%	63252.00
7321	ATTNRY FEE	.00	.00	.00	.00	.00	.00	+++	.00
7321.1	ATTFREPA	.00	.00	.00	.00	.00	.00	+++	.00
7321.2	RECFREPA	.00	.00	.00	.00	.00	.00	+++	.00
7324	PUBLICREL	.00	.00	.00	.00	.00	.00	+++	.00
7331	PROF SERVS	.00	.00	.00	.00	.00	.00	+++	200.00
7332.1	COMP SERV	14322.00	.00	14322.00	22.78	.00	14344.78	100%	12362.31
7336	RISK MGMT	2051.00	.00	2051.00	171.94	.00	1879.06	92%	1910.94
7338	SAFETYUNIT	1366.00	.00	1366.00	59.08	.00	1306.92	96%	1400.67
7339	SECURTY UN	2024.00	.00	2024.00	.00	.00	2024.00	0%	1703.24
7342.3	CONT SERV	6000.00	450.00	6450.00	250.00	.00	5250.00	81%	4100.00
7350	SUPPPERSCT	5000.00	15760.00	20760.00	1858.46	.00	1500.97	7%	34580.51
7411	ELRC	170000.00	8300.00	178300.00	15125.52	.00	178274.81	100%	187494.58
7412	GAS	30000.00	.00	30000.00	4049.37	.00	28580.52	95%	35434.59
7413	WATER	4500.00	.00	4500.00	.00	.00	3850.75	86%	3974.98
7422	LINEN SERV	11000.00	.00	11000.00	413.00	.00	7574.00	69%	6766.25
7423	PEST CNTL	3200.00	15.00	3185.00	75.00	.00	3117.39	98%	3281.72
7424.2	SEC GUARD	48000.00	.00	48000.00	3530.55	.00	32311.14	67%	37238.50
7431.1	BLDG&STRUC	21000.00	64075.00	85075.00	1615.42	.00	82419.71	97%	13913.74
7431.3	ELEVATORS	1300.00	.00	1300.00	107.00	.00	1284.00	99%	1264.00
7432.1	RADIO EQU	300.00	.00	300.00	.00	.00	300.00	0%	244.33
7432.2	OFF EQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7432.3	OTH EQU	96000.00	36071.00	132071.00	40166.62	.00	128671.14	97%	83577.30
7433.5	GROUND	.00	.00	.00	.00	.00	.00	+++	.00
7443	EQUIP RENT	100.00	.00	100.00	.00	.00	100.00	0%	.00
7445	OFF EQ RNT	1500.00	.00	1500.00	119.40	.00	1432.80	96%	1432.80
7511.1	TELE LOCAL	.00	.00	.00	.00	.00	.00	+++	.00
7512.4	CEN TEL SV	12174.00	.00	12174.00	700.58	.00	11247.40	92%	10218.38
7513	DATA LINES	.00	.00	.00	.00	.00	.00	+++	500.00
7513.1	WANCONNECT	4536.00	.00	4536.00	356.20	.00	4312.68	95%	4321.52
7514	RADIO EQUIP	.00	.00	.00	.00	.00	.00	+++	.00
7517	INTERNET	.00	.00	.00	.00	.00	.00	+++	.00
7522	PHOTO LAB	.00	.00	.00	.00	.00	.00	+++	.00
7531	INSURANCE	44609.00	.00	44609.00	.00	.00	44609.00	100%	43874.00
7540	ADVERTISE	50.00	201.00	251.00	.00	.00	217.82	87%	64.82
7550	PRINT&BIND	.00	.00	.00	.00	.00	.00	+++	.00
7551	CEN PRINT	150.00	.00	150.00	.00	.00	8.00	5%	.00
7561.3	CEN GAR RP	13945.00	.00	13945.00	535.27	.00	7641.22	55%	15093.76
7561.31	CEN GAR FL	.00	.00	.00	.00	.00	.00	+++	.00
7561.4	CEN TIRE	150.00	.00	150.00	.00	.00	150.00	0%	.00
7561.5	CEN LEASE	.00	.00	.00	.00	.00	.00	+++	.00
7562.1	AUTO EXP	.00	94.00	94.00	.00	.00	93.96	100%	.00

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2019

		ADOPTED	BUDGET	AMENDED	CURRENT			AMENDED		LAST
ACCOUNT NUMBER		BUDGET	AMENDMENTS	BUDGET	MONTH	Y-T-D	Y-T-D	BUDGET LESS	%	YEARS Y-T-D
=====										
Fund 21850 - ALARIO CENTER										
=====										
7562.3	TRNG & TRV	100.00	20.00	120.00	.00	.00	81.50	38.50	68%	35.00
7690	DISASTER	.00	.00	.00	.00	.00	.00	.00	+++	.00
7695	PERMITFEES	50.00	.00	50.00	.00	.00	50.00	.00	100%	50.00
7699.9	OTHMISCEXP	200.00	.00	200.00	.00	.00	185.00	15.00	93%	129.40
7710	LAND	.00	.00	.00	.00	.00	.00	.00	+++	.00
7730	IMPROVE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7741.1	HVY EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7742	MACH&EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7743	OFFICEEQUI	.00	.00	.00	.00	.00	.00	.00	+++	.00
7744	FURN&FIXTU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7745	APPLISOFTW	.00	.00	.00	.00	.00	.00	.00	+++	.00
7746	COMPUTEQUI	.00	.00	.00	.00	.00	.00	.00	+++	.00
7748	VIDEO EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7750	VEHICLES	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.21810	TRFTOWBPLY	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.21830	TRFTOCOMNRC	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.39780	TR HURC RL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7911.44660	TRFALARCAP	.00	24226.00	24226.00	24226.00	.00	24226.00	.00	100%	.00
Department TOTALS :		1310752.00	149572.00	1460324.00	144734.89	.00	1377975.76	82348.24	94%	1215708.46
Department 2616 - PK/REC ALARIO SEGNETTE FL										

7011	ADMIN SAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7014	SHOP SAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7110.1	MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7110.2	FICA	.00	.00	.00	.00	.00	.00	.00	+++	.00
7121.1	JPRS	.00	.00	.00	.00	.00	.00	.00	+++	.00
7122.1	PAR EMP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7133	PENS FACTR	.00	.00	.00	.00	.00	.00	.00	+++	.00
7140	UNEMP INS	.00	.00	.00	.00	.00	.00	.00	+++	.00
7150	WORK COMP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7163.3	RISK PREV	.00	.00	.00	.00	.00	.00	.00	+++	.00
7221.1	CHEMICALS	.00	.00	.00	.00	.00	.00	.00	+++	.00
7224.5	SAND	.00	.00	.00	.00	.00	.00	.00	+++	.00
7228	LANDSCPMAT	.00	.00	.00	.00	.00	.00	.00	+++	.00
7232.8	SHOPSUPPLY	.00	.00	.00	.00	.00	.00	.00	+++	.00
7235.3	ATHELSSUPP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7237.1	JANITORIAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7240	LGHT EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7332.1	COMP SERV	.00	.00	.00	.00	.00	.00	.00	+++	348.80
7336	RISK MGMT	.00	.00	.00	.00	.00	.00	.00	+++	447.60
7338	SAFETYUNIT	.00	.00	.00	.00	.00	.00	.00	+++	.00
7342.3	CONT SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
7411	ELEC	.00	.00	.00	.00	.00	.00	.00	+++	12556.13
7412	GAS	.00	.00	.00	.00	.00	.00	.00	+++	1033.15
7413	WATER	.00	.00	.00	.00	.00	.00	.00	+++	3402.51

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2019

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER									
7423 PEST CONTRL	.00	.00	.00	.00	.00	.00	.00	+++	360.72
7431.1 BLDG&STRUC	.00	.00	.00	.00	.00	.00	.00	+++	.00
7432.3 OTH EQU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7531 INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	11829.00
7561.3 CEN GAR RP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7562.1 AUTO EXP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7741.1 HVY EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7748 VIDEO EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	.00	.00	.00	.00	.00	.00	.00	+++	29977.91
Fund TOTALS . . . :	1310752.00	149572.00	1460324.00	144734.89	.00	1377975.76	82348.24	94%	1245686.37
EXPENSE TOTAL . . . :	1310752.00	149572.00	1460324.00	144734.89	.00	1377975.76	82348.24	94%	1245686.37

Revenue \$1,297,779.60

Expense \$1,377,975.76

NET -\$80,196.16

FISCAL YEAR 2020

PROGRAM . . . : GL2100
REPORT . . . : BUDGET TO ACTUAL REPORT
USER . . . : THAZELBA
DATE . . . : 3/03/21
TIME . . . : 14:12
HOLD . . . : YES
COPIES . . . : 1
OUTPUT QUEUE: *DEFAULT
DISTRIBUTION: *NONE

SELECTION OPTIONS

FROM Fund	: 21850 ALARIO CTR	THRU Fund	: 21850 ALARIO CTR
FROM Department	: *ALL	THRU Department	: *ALL
MONTH/YEAR END : 12/2020			
SUMMARIZE TO ORGANIZATION: *ALL			
PAGE BREAK LEVEL : *ALL			
ACCOUNT TYPE : REVENUE AND EXPENSE			
BUDGET BALANCES : YEAR TO DATE			
DISPLAY ACCOUNTS : ACCOUNT NUMBER			
PRIOR YEAR BALANCE : YEAR TO DATE			
SORT BY : ACCOUNT TYPE			

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: REVENUE

End Month/Year: 12/2020

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D REVENUES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER								
Department 0000 - REVENUES								
5034 HOTEL/MOTE	.00	.00	.00	.00	.00	.00	+++	.00
5220.13 GOWSEP	.00	.00	.00	.00	.00	.00	+++	.00
5240.13 LA MILITAR	.00	.00	.00	.00	.00	.00	+++	.00
5270 OT INFGOVT	350000.00	212304.00-	137696.00	.00	137695.47	.53	100%	337271.74
5315 FOOD-SEGN	1500.00	1500.00-	.00	.00	.00	.00	+++	.00
5325 FD SERV RV	52000.00	15000.00-	37000.00	716.38	25024.25	11975.75	68%	57741.97
5357 PACUSEFEES	340000.00	253345.00-	86655.00	13591.40	98708.55	12053.55-	114%	354170.07
5357.1 PACSTAFFEE	.00	.00	.00	.00	.00	.00	+++	.00
5357.2 PACSECFEES	.00	.00	.00	.00	.00	.00	+++	.00
5358 SEGNETTE	25000.00	25000.00-	.00	.00	.00	.00	+++	.00
5367 VENDING	.00	.00	.00	.00	.00	.00	+++	.00
5368 ADVERT REV	20000.00	.00	20000.00	.00	22000.00	2000.00-	110%	18900.00
5430 RIVERBOAT	200000.00	.00	200000.00	.00	200000.00	.00	100%	200000.00
5710.1 INT-POOLED	7000.00	.00	7000.00	829.83	9360.16	2360.16-	134%	10331.82
5710.3 INT-OTHER	.00	.00	.00	.00	.00	.00	+++	.00
5810 OTHERINC	.00	.00	.00	.00	16598.75	16598.75-	+++	389.00
5812 COMMISSION	.00	.00	.00	.00	.00	.00	+++	.00
5820 INS PROCEE	.00	.00	.00	.00	.00	.00	+++	.00
5822 CONTR&DONA	.00	.00	.00	.00	.00	.00	+++	.00
5825 DAMG SETL	.00	.00	.00	.00	.00	.00	+++	.00
5832 LEASEINC	.00	.00	.00	.00	.00	.00	+++	.00
5851 SALEOFFA	.00	.00	.00	.00	.00	.00	+++	.00
5911.10010 TRFFRGENFD	236737.00	.00	236737.00	.00	236737.00	.00	100%	103975.00
5911.21410 TRFFRMSCPR	.00	371646.00	371646.00	225.00	371645.96	.04	100%	.00
5911.21810 TRCONS PLG	.00	.00	.00	.00	.00	.00	+++	.00
5911.21830 TR FR REC	.00	.00	.00	.00	.00	.00	+++	.00
5911.21930 TRF WUPARK	45000.00	.00	45000.00	.00	45000.00	.00	100%	45000.00
5911.22030 TRF COUNCI	.00	.00	.00	.00	.00	.00	+++	.00
5911.22040 TRFFRRBGAM	.00	.00	.00	.00	.00	.00	+++	20000.00
5911.23010 TRFFRCDBP	.00	.00	.00	.00	.00	.00	+++	150000.00
5911.44530 TRFCNCLPRJ	.00	.00	.00	.00	.00	.00	+++	.00
5911.66750 TRFFRHOSP	.00	.00	.00	.00	.00	.00	+++	.00
5911.66760 TRFFRCLAIM	.00	.00	.00	.00	.00	.00	+++	.00
5911.66770 TRFFRUNEMP	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	1277237.00	135503.00-	1141734.00	15362.61	1162770.14	21036.14-	102%	1297779.60
Fund TOTALS . . . :	1277237.00	135503.00-	1141734.00	15362.61	1162770.14	21036.14-	102%	1297779.60
REVENUE TOTAL . . . :	1277237.00	135503.00-	1141734.00	15362.61	1162770.14	21036.14-	102%	1297779.60

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FINANCIAL MANAGEMENT

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

		ADOPTED		BUDGET		AMENDED		CURRENT		Y-T-D		Y-T-D		AMENDED		LAST	
ACCOUNT NUMBER		BUDGET	AMENDMENTS	BUDGET	TRANSACTIONS	ENCUMBRANCES	EXPENSES	YTD BALANCE	% USED	YEARS	Y-T-D	BALANCE					
Fund 21850 - ALARIO CENTER																	
Department 2615 - PK/REC ALARIO CENTER																	
7011	ADMIN SAL	501182.00	205786.00-	295396.00	8185.54	.00	305793.57	10397.57-	104%		467548.20						
7011.1	ADM SAL OT	5305.00	1322.00	6627.00	4.39	.00	1872.21	4754.79	28%		4746.75						
7011.2	ADM STNDBY	.00	.00	.00	.00	.00	77.75	77.75-	+++		.00						
7011.3	ADM COMP T	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7012	PLANT SAL	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7013	FIELD SAL	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7013.1	FLD SAL OT	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7013.2	FLD STNDBY	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7013.3	FLD COMPTM	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7019	OFF/ATTSAL	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7031	ACC LEAVE	.00	.00	.00	.00	.00	.00	.00	+++		1037.45						
7033	EXP ALLOW	9900.00	.00	9900.00	818.75	.00	9825.00	75.00	99%		9900.00						
7110.1	MEDICARE	6225.00	810.00-	5415.00	28.74	.00	3132.98	2282.02	58%		5503.61						
7110.2	FICA	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7121.1	JPRS	2084.00	233.00-	1851.00	40.43	.00	1306.98	544.02	71%		2472.92						
7122.1	PAR EMP	63019.00	22957.00-	40062.00	1082.77	.00	38768.04	1293.96	97%		55321.69						
7131.1	HLTH-CURR	79623.00	1874.00	81497.00	78.28	.00	45459.62	36037.38	56%		74532.90						
7131.2	HLTH-RET	3131.00	3131.00-	.00	.00	.00	.00	.00	+++		3130.92						
7132.1	LIFE-CURR	538.00	11.00	549.00	10.71	.00	359.83	189.17	66%		553.78						
7132.2	LIFE-RET	265.00	265.00-	.00	.00	.00	.00	.00	+++		247.20						
7133	PENS FACTR	9282.00	2000.00-	7282.00	648.98	.00	8730.54	1448.54-	120%		8762.98						
7134	POSTEMP BEN	17801.00	17801.00-	.00	.00	.00	.00	.00	+++		20737.00						
7140	UNEMP INS	537.00	17.00	554.00	10.12	.00	327.07	226.93	59%		412.18						
7150	WORK COMP	4542.00	350.00-	4192.00	90.41	.00	2922.98	1269.02	70%		3789.60						
7161	TENUR PAY	2900.00	.00	2900.00	450.00	.00	450.00	2450.00	16%		2625.00						
7163.1	PHYSICALS	150.00	.00	150.00	.00	.00	45.00	105.00	30%		178.00						
7163.2	DRUG TESTS	150.00	.00	150.00	.00	.00	41.15	108.85	27%		165.45						
7163.3	RISK PREV	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7210	OFF SUPPLY	1200.00	.00	1200.00	25.82	.00	1121.77	78.23	94%		1295.06						
7211	POSTAGE	50.00	.00	50.00	.00	.00	.00	50.00	0%		71.10						
7212	DUES/SUBSC	650.00	199.00	849.00	.00	.00	600.00	249.00	71%		1170.00						
7214.1	PC SOFTWARE	.00	468.00	468.00	.00	.00	468.00	.00	100%		.00						
7215	DRINK WTR	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7225.1	DIESE FUEL	1000.00	1720.00	2720.00	2539.19	.00	2720.00	.00	100%		980.59						
7225.2	GASOLINE	300.00	.00	300.00	20.89	.00	248.21	51.79	83%		390.36						
7228	LANDSCPMAT	100.00	507.00	607.00	.00	.00	.00	607.00	0%		75.60						
7231.1	BUILDMAT	100.00	233.00	333.00	.00	.00	.00	333.00	0%		68.36						
7232.8	SHOPSUPPLY	4000.00	2500.00-	1500.00	.00	.00	1493.05	6.95	100%		4339.81						
7234.1	UNIFORMS	300.00	120.00	420.00	.00	.00	133.39	286.61	32%		126.07						
7234.2	OTHER	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7235.2	TRAINCLSSP	100.00	.00	100.00	.00	.00	73.50	26.50	74%		98.00						
7235.5	KITCHSUPPL	.00	.00	.00	.00	.00	.00	.00	+++		.00						
7235.7	FOOD	100.00	.00	100.00	.00	.00	.00	100.00	0%		62.23						
7236.2	MEDICAL	50.00	.00	50.00	.00	.00	.00	50.00	0%		.00						
7237.1	JANITORIAL	6000.00	1622.00-	4378.00	159.60	.00	2667.05	1710.95	61%		5925.38						

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ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

ACCOUNT NUMBER		ADOPTED	BUDGET	AMENDED	CURRENT			AMENDED		LAST
		BUDGET	AMENDMENTS	BUDGET	MONTH	Y-T-D	Y-T-D	BUDGET LESS	%	YEARS Y-T-D
=====										
Fund 21850 - ALARIO CENTER										
=====										
7240	LGHT EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7244	SMFURNITUR	.00	.00	.00	.00	.00	.00	.00	+++	.00
7246	SMCOMPEQUI	.00	.00	.00	.00	.00	.00	.00	+++	.00
7248	SMVIDEQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7249	SMAUDIOEQU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7311	IND COSTS	109506.00	.00	109506.00	9126.00	.00	109506.00	.00	100%	117237.00
7321	ATTNRY FEE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7321.1	ATTFREPA	.00	.00	.00	.00	.00	.00	.00	+++	.00
7321.2	RECFFREPA	.00	.00	.00	.00	.00	.00	.00	+++	.00
7324	PUBLICREL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7331	PROP SERV	.00	.00	.00	.00	.00	.00	.00	+++	.00
7332.1	COMP SERV	15430.00	.00	15430.00	1288.73	.00	14141.27	1288.73	92%	14344.78
7336	RISK MGMT	2408.00	.00	2408.00	287.23	.00	2120.77	287.23	88%	1879.06
7338	SAFETYUNIT	1735.00	.00	1735.00	205.08	.00	1529.92	205.08	88%	1306.92
7339	SECURITY UN	2132.00	.00	2132.00	83.59	.00	2048.41	83.59	96%	.00
7342.3	CONT SERV	7500.00	225.00	7275.00	475.00	.00	4350.00	2925.00	60%	5250.00
7350	SUPPPERSECT	6000.00	3737.00	9737.00	.00	.00	9711.17	25.83	100%	1500.97
7411	ELEC	170000.00	.00	170000.00	14710.37	.00	168245.84	1754.16	99%	178274.81
7412	GAS	30000.00	2000.00	28000.00	2590.89	.00	24229.86	3770.14	87%	28580.52
7413	WATER	4500.00	500.00	4000.00	5299.15	.00	8055.43	4055.43	201%	3850.75
7422	LINEN SERV	7000.00	1610.00	5390.00	.00	.00	2202.46	3187.54	41%	7574.00
7423	PEST CONTRL	3200.00	15.00	3215.00	75.00	.00	3131.72	83.28	97%	3117.39
7424.2	SEC GUARD	48000.00	3111.00	44889.00	608.00	.00	13964.07	30924.93	31%	32311.14
7431.1	BLDG&STRUC	21000.00	23425.00	44425.00	2470.98	.00	36979.98	7445.02	83%	82419.71
7431.3	ELEVATORS	1300.00	.00	1300.00	1143.00	.00	1250.00	50.00	96%	1284.00
7432.1	RADIO EQU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7432.2	OFF EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7432.3	OTH EQU	96000.00	7623.00	88377.00	13639.85	.00	80427.85	7949.15	91%	128671.14
7433.5	GROUND	.00	.00	.00	.00	.00	.00	.00	+++	.00
7443	EQUIP RENT	.00	.00	.00	.00	.00	.00	.00	+++	.00
7445	OFF EQ RNT	1600.00	120.00	1480.00	119.40	.00	1314.75	165.25	89%	1432.80
7511.1	TELE LOCAL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7512.4	CEN TEL SV	15429.00	.00	15429.00	485.49	.00	13705.39	1723.61	89%	11247.40
7513	DATA LINES	.00	.00	.00	.00	.00	.00	.00	+++	.00
7513.1	WANCONNECT	4317.00	1069.00	5386.00	712.40	.00	4274.40	1111.60	79%	4312.68
7514	RADIO EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7517	INTERNET	.00	.00	.00	.00	.00	.00	.00	+++	.00
7522	PHOTO LAB	.00	.00	.00	.00	.00	.00	.00	+++	.00
7531	INSURANCE	51809.00	.00	51809.00	.00	.00	51809.00	.00	100%	44609.00
7540	ADVERTISE	50.00	461.00	511.00	.00	.00	380.31	130.69	74%	217.82
7550	PRINT&BIND	.00	.00	.00	.00	.00	.00	.00	+++	.00
7551	CEN PRINT	150.00	.00	150.00	.00	.00	86.00	64.00	57%	8.00
7561.3	CEN GAR RP	19295.00	1069.00	18226.00	1675.83	.00	9988.28	8237.72	55%	7641.22
7561.31	CEN GAR FL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7561.4	CEN TIRE	150.00	.00	150.00	.00	.00	249.82	99.82	167%	.00
7561.5	CEN LEASE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7562.1	AUTO EXP	.00	.00	.00	.00	.00	.00	.00	+++	93.96

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BUDGET TO ACTUAL REPORT

ACCOUNT TYPE: EXPENSE

End Month/Year: 12/2020

		ADOPTED		BUDGET		AMENDED		CURRENT		Y-T-D		Y-T-D		AMENDED		LAST	
ACCOUNT NUMBER		BUDGET	AMENDMENTS	BUDGET	MONTH	ENCUMBRANCES	EXPENSES	BUDGET LESS	%	YEARS	Y-T-D	BALANCE	USED				BALANCE
=====																	
Fund 21850 - ALARIO CENTER																	
=====																	
7562.3	TRNG & TRV	100.00	.00	100.00	.00	.00	.00	100.00	0%		81.50						
7690	DISASTER	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7695	PERMITFEES	50.00	.00	50.00	.00	.00	50.00	.00	100%		50.00						50.00
7699.9	OTHMISCEXP	200.00	200.00	.00	.00	.00	.00	.00	+++		185.00						
7710	LAND	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7730	IMPROVE	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7741.1	HVY EQUIP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7742	MACH&EQUIP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7743	OFFICEEQUI	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7744	FURN&FIXTU	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7745	APPLISOFTW	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7746	COMPUTEQUI	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7748	VIDEO EQIP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7750	VEHICLES	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7911.21810	TRFTOWBPLY	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7911.21830	TRFTOCONRC	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7911.39780	TR HURC RL	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7911.44660	TRFALARCAP	.00	.00	.00	.00	.00	.00	.00	+++		24226.00						
Department TOTALS :		1339445.00	238735.00-	1100710.00	62109.69	.00	992390.39	108319.61	90%		1377975.76						
Department 2616 - PK/REC ALARIO SEGNETTE FL																	
=====																	
7011	ADMIN SAL	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7014	SHOP SAL	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7110.1	MEDICARE	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7110.2	FICA	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7121.1	JPRS	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7122.1	PAR EMP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7133	PENS FACTR	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7140	UNEMP INS	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7150	WORK COMP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7163.3	RISK PREV	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7221.1	CHEMICALS	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7224.5	SAND	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7228	LANDSCPMAT	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7232.8	SHOPSUPPLY	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7235.3	ATHELSSUPP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7237.1	JANITORIAL	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7240	LGHT EQUIP	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7332.1	COMP SERV	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7336	RISK MGMT	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7338	SAFETYUNIT	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7342.3	CONT SERV	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7411	ELEC	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7412	GAS	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00
7413	WATER	.00	.00	.00	.00	.00	.00	.00	+++		.00						.00

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ACCOUNT TYPE: EXPENSE

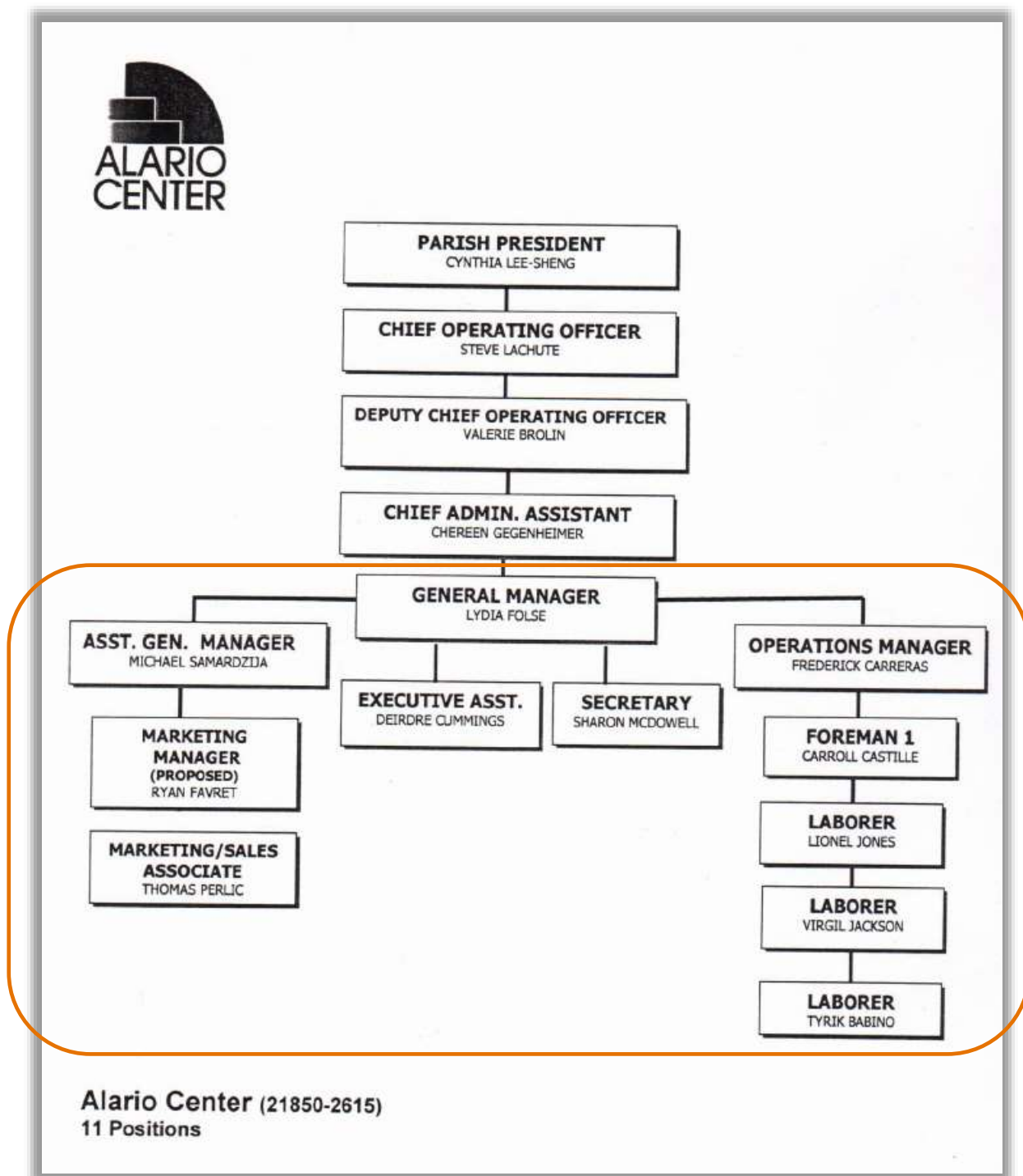
End Month/Year: 12/2020

ACCOUNT NUMBER	ADOPTED BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	CURRENT MONTH TRANSACTIONS	Y-T-D ENCUMBRANCES	Y-T-D EXPENSES	AMENDED BUDGET LESS YTD BALANCE	% USED	LAST YEARS Y-T-D BALANCE
Fund 21850 - ALARIO CENTER									
7423 PEST CONTL	.00	.00	.00	.00	.00	.00	.00	+++	.00
7431.1 BLDG&STRUC	.00	.00	.00	.00	.00	.00	.00	+++	.00
7432.3 OTH EQU	.00	.00	.00	.00	.00	.00	.00	+++	.00
7531 INSURANCE	.00	.00	.00	.00	.00	.00	.00	+++	.00
7561.3 CEN GAR RP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7562.1 AUTO EXP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7741.1 HVY EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
7748 VIDEO EQUIP	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department TOTALS :	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fund TOTALS . . . :	1339445.00	238735.00-	1100710.00	62109.69	.00	992390.39	108319.61	90%	1377975.76
EXPENSE TOTAL . . . :	1339445.00	238735.00-	1100710.00	62109.69	.00	992390.39	108319.61	90%	1377975.76

Revenue \$1,162,770.14
 Expense \$ 992,390.39
 NET \$ 170,379.75

ATTACHMENT D

ORGANIZATIONAL CHART



2019 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§338.201. Hotel occupancy tax; Jefferson and Orleans parishes

Universal Citation: LA Rev Stat § 47:338.201 (2019)

RS 338.201 - Hotel occupancy tax; Jefferson and Orleans parishes

A.(1) Except as provided in Subsection D of this Section, in addition to any other tax or assessment levied or authorized by law, the governing authorities of the parish of Jefferson and the parish of Orleans are hereby authorized and empowered to levy and collect a tax upon the paid occupancy of hotel rooms located within the respective parish. The hotel occupancy tax shall be one percent of the rent or fee charged for such occupancy.

(2) The word "hotel" as used in this Section shall mean and include any establishment engaged in the business of furnishing or providing rooms intended or designated for dwelling, lodging, or sleeping purposes to transient guests, where such establishment contains ten or more guest rooms. "Hotel" does not include any hospital, convalescent or nursing home or sanitarium, or hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(3) The hotel occupancy tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room and shall be paid at the time the rent or fee for occupancy is paid. "Person" as used herein shall have the same definition as that contained in R.S. 47:301(8).

B. The governing authority shall impose the hotel occupancy tax by ordinance or resolution adopted by the governing authority which shall have the right to provide in the ordinance or resolution necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the hotel occupancy tax. The resolution levying and imposing the hotel occupancy tax may not be adopted by the governing authority unless prior thereto the governing authority of the parish approves the levy of such hotel occupancy tax by a favorable vote of a majority of the members present and voting.

C. The governing authority shall have the right to contract with the state of Louisiana for the collection of the hotel occupancy tax authorized hereby. The hotel occupancy tax shall be in addition to all taxes presently being levied upon the occupancy of hotel rooms located in the parish.

D. No parish in which a hotel occupancy tax which levies a specific amount per occupied hotel room per night has previously been levied shall be authorized to levy a tax pursuant to this Section.

E. The net proceeds of the tax after the deduction of reasonable collection expenses shall be allocated or distributed by the governing authority as follows:

(1) All of the net proceeds of the tax collected from hotels located in unincorporated areas within the parish shall be allocated to the parish.

(2) Thirty percent of the net proceeds of the tax collected from hotels located in municipalities within the parish shall be distributed by the governing authority of the parish to the governing authority of such municipality; such monies shall be used by such municipalities solely for the purpose of funding tourism promotion. The remainder of such net proceeds shall be allocated to the parish.

F. Except as otherwise provided in Subsection E of this Section, the proceeds of the tax levied pursuant to this Section shall be used solely and exclusively to fund programs and projects concerning tourism related activities, including but not limited to, capital construction, equipment and supplies, tourism personnel, and advertising, or to fund bonds or other indebtedness issued for such tourism related activities in accordance with the provisions of Subsection G of this Section.

G.(1) As used in this Subsection, the following terms shall have the following meanings:

(a) "Governing authority" means the governing authority of the parish or municipality to whom the proceeds of the tax are distributed or allocated as provided for in Subsection E.

(b) "Issuer" means the governing authority in whose name bonds authorized hereunder are issued.

(c) "Resolution" means a resolution, ordinance, act or other appropriate legislative enactment of a governing authority.

(d) "Tax revenues" means the proceeds or avails of any tax imposed under the authority of this Section.

(2) The governing authority may, in the manner provided for in this Subsection, fund tax revenues into negotiable bonds.

(3) The governing authority may issue bonds from time to time solely and exclusively to fund programs and projects as provided for in Subsection E of this Section, such bonds to be payable solely from and secured by an irrevocable pledge and dedication of tax revenues subject only to the prior payment of the costs and expenses of administration and collection of such tax. The bonds shall have such form, characteristics, and details, be sold and be subject to the limitations and restrictions provided in this Subsection.

(4)(a) The bonds shall be authorized and issued by resolution of the governing authority and shall be of such series, bear such date or dates, mature at such time or times, beginning not more than three years after the date of the bonds and ending not later than twenty-five years after the date thereof, bear interest at such rate or rates payable at such times, be in such denomination, be in such form, either coupon or fully registered without coupons, carry such registration and exchangeability privileges, be payable in such medium and at such place or places within or without the state, be subject to such terms of redemption, be entitled to such priorities on the tax revenues and be sold upon such terms not inconsistent herewith as such resolution may provide.

(b) The bonds shall be executed in the name of the parish or municipality by the manual or facsimile signatures of such official or officials of the parish or municipality as designated by the governing authority in the resolution authorizing their issuance. At least one signature on each bond shall be a manual signature. The seal, or a facsimile thereof, of such parish or municipality shall be affixed, imprinted, engraved, or otherwise reproduced upon each bond.

(c) The delivery of any bonds or coupons so executed at any time thereafter shall be valid, although before the date of delivery, any person or persons signing the bonds or coupons shall cease to hold office. The maturities of the bonds shall be so arranged that the total amount of principal and interest falling due in any year, together with principal and

interest falling due in such year on all bonds theretofore issued hereunder, and then outstanding, shall never exceed seventy-five percent of the amount of tax revenues estimated by the governing authority to be received by it in the calendar year in which the bonds are issued.

(5)(a) Bonds issued hereunder shall constitute a borrowing solely upon the credit of the tax revenues received or to be received by the governing authority of the issuer and shall not constitute an indebtedness or pledge of the general credit of the issuer within the meaning of any constitutional or statutory provision relating to the incurring of indebtedness, and the bonds shall contain a recital to that effect. No member of the governing authority or officer of the issuer or any person executing the bonds shall be personally liable on such bonds.

(b) Bonds issued hereunder shall be payable solely from and secured by an irrevocable pledge and dedication of such part of the tax revenues as may be pledged thereto in the authorizing resolution. Any holder of any of such bonds, or coupons attached thereto, may either at law or in equity, by suit, action, mandamus, or other proceedings, enforce and compel performance of all duties required to be performed by the governing authority as a result of issuing the bonds and may similarly enforce the provisions of the ordinance or other enactment of the governing authority imposing the tax and the resolution and proceedings authorizing the issuance of such bonds.

(c) When any bonds shall have been issued hereunder neither the legislature, the governing authority, nor any other authority shall discontinue or decrease the tax or permit to be discontinued or decreased the tax in anticipation of the collection of which such bonds have been issued, or in any way make any change in the allocation and dedication of the proceeds of such tax which would diminish the amount of the tax revenues to be received by the issuer until all of such bonds shall have been retired as to principal and interest, and there is hereby vested in the holders from time to time of such bonds and the coupons representing interest thereon a contractual right under the provisions of this Subpart.

(6)(a) The governing authority may in any resolution authorizing such bonds provide for the respective priorities of its separate blocks, series, or issues of bonds issued hereunder, and may provide for the issuance of additional bonds in the future on a parity therewith pursuant to such procedure or restrictions as may be specified in such resolution. In the absence of such provision, if more than one series of bonds shall be issued hereunder payable from the same tax revenues, priority of lien on such revenues shall depend on the time of the delivery of such bonds, each series enjoying a lien prior and superior to that enjoyed by any series of bonds subsequently delivered, except that as to any issue or series

of bonds which may be authorized as a unit but delivered from time to time in blocks, the governing authority may in the proceedings authorizing the issuance of such bonds provide that all of the bonds of such series or issue shall be coequal as to lien regardless of the time of delivery; provided that nothing herein stated shall vest in any holder of bonds any right of lien or priority of any kind against any part of the tax revenues not pledged to the payment of the bonds by the proceedings authorizing the issuance thereof.

(b) Any resolution may contain such covenants with the future holder or holders of the bonds as to the tax revenues, the disposition of such revenues, the issuance of future bonds, and such other pertinent matters as may be deemed necessary by the governing authority to assure the marketability of such bonds, provided such covenants are not inconsistent with the provisions of this Section.

(c) Any resolution authorizing the issuance of bonds hereunder may contain such provisions to assure the enforcement, collection, and proper application of the tax revenues as the governing authority may think proper, where not inconsistent with the provisions of this Section, and when any bonds payable from the tax revenues shall have been issued, this Section, the ordinance or other enactment of the governing authority imposing the tax and pursuant to which the tax is being collected, and the obligation of the governing authority to continue to levy, collect, and allocate the tax, and to apply the revenues derived therefrom in accordance with the provisions of said ordinance or other enactment, shall be irrevocable until such bonds have been paid in full as to principal and interest, and shall not be subject to amendment in any manner which would impair the rights of the holders from time to time of such bonds or which would in any way jeopardize the prompt payment of principal thereof or interest thereon.

(7)(a)(i) Bonds issued hereunder may be sold at either private, negotiated sale, or public sale on sealed bids in the manner provided in R.S. 39:1426.

(ii) Bonds issued pursuant to this Section may also be issued as provided for in Chapter 13 of Title 39 of the Louisiana Revised Statutes of 1950.

(b) The proceeds derived from the sale of bonds issued hereunder shall be used exclusively by the issuer for the purpose or purposes authorized to be issued as provided for in Subsection F of this Section, but the purchasers of the bonds shall not be obligated to see to the application of the proceeds.

(8)(a) Before bonds are issued hereunder, the governing authority shall investigate and determine the regularity of the proceedings. The resolution authorizing the bonds may

direct that they contain the following recital:

"It is certified that this bond is authorized by and is issued in conformity with the requirements of the constitution and statutes of this state."

(b) Such recital shall be deemed to be an authorized declaration of the governing authority and to import that there is constitutional and statutory authority for issuing the bonds and imposing the tax; that all the proceedings therefor are regular; that all acts, conditions, and things required to exist, happen, and be performed precedent to and in the issuance of the bonds and imposition of the tax have existed, have happened and have been performed in due time, form, and manner as required by law; that the amount of the bonds, together with all other indebtedness of the issuer does not exceed any limit or limits prescribed by the constitution or statutes of this state; and that the required notices have been duly and regularly given by publication in the manner required by law. If any bonds are issued containing the above recital, the same shall be construed according to the import herein declared, and it shall be conclusively presumed that the recital is true, and neither the governing authority nor any taxpayer shall be permitted to question the validity or regularity of the bonds, obligations or tax in any court or in any action or proceeding.

(9) After the time within which the validity of the bonds may be contested has elapsed as provided for in Paragraph (13) of this Subsection, the bonds shall be registered with the secretary of state without charge and shall have endorsed thereon a legend substantially as follows:

"Incontestable. Secured by a pledge and dedication of a sales and use tax in _____ Registered this _____ day of _____, 19____.

SECRETARY OF STATE"

(10) All bonds issued under the provisions of this Section and the interest thereon shall be exempt from all taxation in the state of Louisiana. The bonds may be used for deposit with any officer, board, municipality, or other political subdivision of the state of Louisiana in any case where deposit of security is required.

(11)(a) The provisions of this Section shall be construed as cumulative authority for the exercise of the powers herein granted. The powers conferred by this Section shall not be affected or limited by any other provision of any statute of the state, and no provision,

publication, election, or right of referendum shall be required or afforded in the performance of any act herein authorized to be done, including the imposition, collection, and application of the tax and issuance of bonds payable therefrom, except as herein otherwise specifically provided.

(b) However, in accomplishing the purposes and programs provided for in Subsection F of this Section, the governing authority is hereby authorized and empowered to utilize all of the types of securities, devices, procedures, and methods of borrowing or securing provided for tax revenues in Title 39 of the Louisiana Revised Statutes of 1950 when issuing indebtedness and otherwise using the tax revenue provided for in this Section. The bonds issued may be issued, re-issued, advertised, sold, secured, enhanced, refunded, defeased, or otherwise utilized, and the tax revenues may be used in any manner according to any procedure provided for in that Title for governing authorities; provided that such use accomplishes the programs provided for in Subsection F of this Section.

(12) Bonds issued hereunder shall have all the qualities of negotiable paper and shall constitute negotiable instruments under the negotiable instruments law of the state of Louisiana. They shall not be invalid for any irregularity or defect in the proceedings for the issuance and sale thereof and shall be incontestable in the hands of bona fide purchasers or holders for value.

(13)(a)(i) The resolution authorizing the issuance of the bonds hereunder and pledging and dedicating tax revenues to the payment thereof shall be recorded in the mortgage records of the parish in which the issuer is located and shall be published in one issue of the official journal of the parish or municipality; however, it shall not be necessary to publish any exhibits to such resolution if the same are available for public inspection and such fact is stated in the publication.

(ii) Within thirty days after the date of publication, any person in interest may contest the legality of the tax levied and of the resolution, any provisions in the resolution made for the security and payment of the bonds to be issued pursuant to it, and the validity of all other provisions and proceedings relating to the authorization and issuance of such bonds and the levy of the taxes.

(iii) If no action or proceeding is instituted within the thirty days, no person shall have any cause of action to test the regularity, formality, legality, or effectiveness of the levy of the tax and of the resolution, any provisions of the bonds to be issued pursuant to the resolution, the provisions for the security and payment of the bonds, and the validity of all other provisions and proceedings relating to the authorization and issuance of the bonds

and the levy of the tax, for any cause whatsoever and it shall be conclusively presumed that every legal requirement for the issuance of the bonds and the levy of the tax has been complied with and that the bonds and tax are legal. Thereafter, no court shall have authority to inquire into any of such matters.

(b) Any action or proceeding instituted by a person in interest or by the parish shall be in accord with the procedures of Part XVI of Chapter 32 of Title 13 of the Louisiana Revised Statutes of 1950.

Acts 1989, No. 265, §1, eff. June 26, 1989; Acts 1990, No. 33, §1, eff. June 20, 1990; Acts 2011, 1st Ex. Sess., No. 20, §1, eff. June 12, 2011; Redesignated from R.S. 33:2740.18 pursuant to Acts 2011, No. 248, §4.

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2019 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§338.202. Hotel occupancy tax in Jefferson Parish

Universal Citation: LA Rev Stat § 47:338.202 (2019)

RS 338.202 - Hotel occupancy tax in Jefferson Parish

A. The governing authority of the parish of Jefferson is hereby authorized and empowered to levy and collect a tax upon the paid occupancy of hotel rooms located on the east bank of the Mississippi River within the parish. The hotel occupancy tax shall be one percent of the rent or fee charged for such occupancy. The word "hotel" as used in this Section shall mean and include any establishment engaged in the business of furnishing or providing rooms intended or designated for dwelling, lodging, or sleeping purposes to transient guests, where such establishment contains two or more rooms. "Hotel" does not include any hospital, convalescent or nursing home, or sanitarium, or hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families. The hotel occupancy tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room and shall be paid at the time the rent or fee for occupancy is paid. "Person" as used herein shall have the same definition as that contained in R.S. 47:301(8).

B. The governing authority shall impose the hotel occupancy tax by ordinance or resolution adopted by the governing authority which shall have the right to provide in the ordinance or resolution necessary and appropriate rules and regulations for the imposition, collection,

and enforcement of the hotel occupancy tax. The resolution levying and imposing the hotel occupancy tax may not be adopted by the governing authority unless prior thereto the governing authority of the parish approves the levy of such hotel occupancy tax by a favorable vote of a majority of the members present and voting.

C. The governing authority shall have the right to contract with the state of Louisiana for the collection of the hotel occupancy tax. The tax shall be in addition to all other taxes presently being levied upon the occupancy of hotel rooms in the parish.

D.(1) The net proceeds of the tax after deduction of reasonable collection expenses shall be used for the following purposes:

(a) For the design and construction of a docking facility and pedestrian access for the USS Cabot/Dedalo Aircraft Carrier to be permanently moored in Kenner at the approximate location of the existing Rivertown docking facility, to plan, acquire, finance, own, construct, operate, and maintain cultural and recreational facilities.

(b) Proceeds collected in excess of three hundred twenty-five thousand dollars each fiscal year may be used for potential operating expenses for the USS Cabot/Dedalo Aircraft Carrier or to plan, acquire, finance, own, construct, and promote cultural and recreational facilities, including a maritime attraction at the Rivertown docking facility, for the first two years of collections, in an amount not to exceed one hundred thousand dollars per year.

(c) To plan, acquire, finance, own, construct, operate, and maintain cultural and recreational facilities including professional and amateur sporting facilities, which may include but not limited to a baseball stadium, located on the one hundred twelve acre tract of land located adjacent to and south of the Airline Highway right of way to the east of its intersection with Hickory Avenue known as the LaSalle Tract in Jefferson Parish and on any contiguous tract or tracts subsequently acquired by or on behalf of the parish.

(2)(a) There shall be no sleeping rooms or overnight accommodations constructed on the Cabot/Dedalo Aircraft Carrier, or on any of the facilities constructed with the proceeds from the hotel occupancy tax provided for herein.

(b) There shall be no sleeping rooms or overnight accommodations constructed or provided on the LaSalle Tract in Jefferson Parish.

(c) No elected public official shall have any financial interest in any transaction involving any activity associated with the LaSalle Tract of land located in Jefferson Parish, including but not limited to purchase of additional property; contracts or subcontracts for

professional services, for other goods, services, materials, or supplies, or for construction; or leases with sports franchises.

E. The governing authority may issue bonds solely and exclusively for the purposes set forth in Subsection D of this Section, such bonds to be payable solely from and secured by an irrevocable pledge and dedication of tax revenues subject only to the prior payment of the costs and expenses of administration and collection of such tax. The bonds shall have such form, characteristics, and restrictions provided in this Subsection.

F. The bonds shall be authorized and issued by resolution of the governing authority and shall be of such series, bear such date or dates, mature at such time or times, beginning not more than ten years after the date of the bonds and ending not later than twenty-five years after the date thereof, bear interest at such rate or rates payable at such times, be in such denomination, be in such form, either coupon or fully registered without coupons, carry such registration and exchangeability privileges, be payable in such medium and at such place or places within or without the state, be subject to such terms of redemption, be entitled to such priorities on the tax revenues and be sold upon such terms not inconsistent herewith as such resolution may provide. The bonds shall be executed in the name of the parish or municipality by the manual or facsimile signatures of such official or officials of the parish or municipality as designated by the governing authority in the resolution authorizing their issuance. At least one signature on each bond shall be a manual signature. The seal, or a facsimile thereof, of such parish or municipality shall be affixed, imprinted, engraved, or otherwise reproduced upon each bond. The delivery of any bonds or coupons so executed at any time thereafter shall be valid, although before the date of delivery, any person or persons signing the bonds or coupons shall cease to hold office. The maturities of the bonds shall be so arranged that the total amount of principal and interest falling due in any year, together with principal and interest falling due in such year on all bonds theretofore issued hereunder, and then outstanding, shall never exceed seventy-five percent of the amount of tax revenues estimated by the governing authority to be received by it in the calendar year in which the bonds are issued.

G.(1) Bonds issued hereunder shall constitute a borrowing solely upon the credit of the tax revenues received or to be received by the governing authority of the issuer and shall not constitute an indebtedness or pledge of the general credit of the issuer within the meaning of any constitutional or statutory provision relating to the incurring of indebtedness, and the bonds shall contain a recital to that effect. No member of the governing authority or officer of the issuer or any person executing the bonds shall be personally liable on such bonds.

(2) Bonds issued hereunder shall be payable solely from and secured by an irrevocable pledge and dedication of such part of the tax revenues as may be pledged thereto in the authorizing resolution. Any holder of any of such bonds, or coupons attached thereto, may either at law or in equity, by suit, action, mandamus, or other proceedings, enforce and compel performance of all duties required to be performed by the governing authority as a result of issuing the bonds and may similarly enforce the provisions of the ordinance or other enactment of the governing authority imposing the tax and the resolution and proceedings authorizing the issuance of such bonds.

(3) When any bonds shall have been issued hereunder neither the legislature, the governing authority, nor any other authority shall discontinue or decrease the tax or permit to be discontinued or decreased the tax in anticipation of the collection of which such bonds have been issued, or in any way make any change in the allocation and dedication of the proceeds of such tax which would diminish the amount of the tax revenues to be received by the issuer until all of such bonds shall have been retired as to principal and interest, and there is hereby vested in the holders, from time to time of such bonds and the coupons representing interest thereon, a contractual right under the provisions of this Subpart.

H.(1) The governing authority may in any resolution authorizing such bonds provide for the respective priorities of its separate blocks, series, or issues of bonds issued hereunder, and may provide for the issuance of additional bonds in the future on a parity therewith pursuant to such procedure or restrictions as may be specified in such resolution. In the absence of such provision, if more than one series of bonds shall be issued hereunder payable from the same tax revenues, priority of lien on such revenues shall depend on the time of the delivery of such bonds, each series enjoying a lien prior and superior to that enjoyed by any series of bonds subsequently delivered, except that as to any issue or series of bonds which may be authorized as a unit but delivered from time to time in blocks, the governing authority may, in the proceedings authorizing the issuance of such bonds provide that all of the bonds, of such series or issue shall be co-equal as to lien regardless of the time of delivery; provided that nothing herein stated shall vest in any holder of bonds any right of lien or priority of any kind against any part of the tax revenues not pledged to the payment of the bonds by the proceedings authorizing the issuance thereof.

(2) Any resolution may contain such covenants with the future holder or holders of the bonds as to the tax revenues, the disposition of such revenues, the issuance of future bonds, and such other pertinent matters as may be deemed necessary by the governing authority to assure the marketability of such bonds, provided such covenants are not inconsistent with the provisions of this Section.

(3) Any resolution authorizing the issuance of bonds hereunder may contain such provisions to assure the enforcement, collection, and proper application of the tax revenues as the governing authority may think proper, where not inconsistent with the provisions of this Section, and when any bonds payable from the tax revenues shall have been issued, this Section, the ordinance, or other enactment of the governing authority imposing the tax and pursuant to which the tax is being collected, and the obligation of the governing authority to continue to levy, collect, and allocate the tax, and to apply the revenues derived therefrom in accordance with the provisions of said ordinance or other enactment, shall be irrevocable until such bonds have been paid in full as to principal and interest, and shall not be subject to amendment in any manner which would impair the rights of the holders from time to time of such bonds or which would in any way jeopardize the prompt payment of principal thereof or interest thereon.

I.(1)(i) All bonds issued hereunder shall be advertised for sale on sealed bids, in accordance with the law of Louisiana providing a uniform advertising procedure for securities of public entities required to be sold at public sale on sealed bids. The governing authority may reject any and all bids. If the bonds are not sold pursuant to the advertisement, they may be sold by the governing authority at private sale within sixty days after the date advertised for the reception of sealed bids, but no private sale shall be made at a price less than the highest bid which shall have been received. If not so sold, the bonds shall be readvertised in the manner herein prescribed.

(ii) Bonds issued pursuant to this Section may also be issued as provided for in Chapter 13 of Title 39 of the Louisiana Revised Statutes of 1950.

(2) The proceeds derived from the sale of bonds issued hereunder shall be used exclusively by the issuer for the purpose or purposes authorized to be issued as provided for in Subsection D of this Section, but the purchasers of the bonds shall not be obligated to see to the application of proceeds.

J.(1) Before bonds are issued hereunder, the governing authority shall investigate and determine the regularity of the proceedings. The resolution authorizing the bonds may direct that they contain the following recital:

"It is certified that this bond is authorized by and is issued in conformity with the requirements of the constitution and statutes of this state."

(2) Such recital shall be deemed to be an authorized declaration of the governing authority and to import that there is constitutional and statutory authority for issuing the bonds and

imposing the tax; that all the proceedings therefor are regular; that all acts, conditions, and things required to exist, happen, and be performed precedent to, and in the issuance of the bonds and imposition of the tax have existed, have happened, and have been performed in due time, form, and manner as required by law; that the amount of the bonds, together with all other indebtedness of the issuer does not exceed any limit or limits prescribed by the constitution or statutes of this state; and that the required notices have been duly and regularly given by publication in the manner required by law. If any bonds are issued containing the above recital, the same shall be construed according to the import herein declared, and it shall be conclusively presumed that the recital is true, and neither the governing authority nor any taxpayer shall be permitted to question the validity or regularity of the bonds, obligations, or tax in any court or in any action or proceeding.

K. After the time within which the validity of the bonds may be contested has elapsed as provided for in Paragraph (13) of this Subsection, the bonds shall be registered with the secretary of state without charge, and shall have endorsed thereon a legend substantially as follows:

"Incontestable. Secured by a pledge and dedication of a sales and use tax in _____ . Registered this _____ day of _____, 19____.

Secretary of State"

L. All bonds issued under the provisions of this Section and the interest thereon shall be exempt from all taxation in the state of Louisiana. The bonds may be used for deposit with any officer, board, municipality, or other political subdivision of the state of Louisiana in any case where deposit of security is required.

M.(1) The provisions of this Section shall be construed as cumulative authority for the exercise of the powers herein granted. The powers conferred by this Section shall not be affected or limited by any other provision of any statute of the state, and no provision, publication, election, or right of referendum shall be required or afforded in the performance of any act herein authorized to be done, including the imposition, collection, and application of the tax and issuance of bonds payable therefrom, except as herein otherwise specifically provided.

(2) However, in accomplishing the purposes and programs provided for in Subsection D of this Section, the governing authority is hereby authorized and empowered to utilize all types of securities, devices, procedures, and methods of borrowing or securing provided for

tax revenues in Title 39 of the Louisiana Revised Statutes of 1950 when issuing indebtedness and otherwise using the tax revenue provided for in this Section. The bonds issued may be funded, defeased, or otherwise utilized, and the tax revenues may be used in any manner according to any procedure provided for in that Title for governing authorities, provided that such use accomplishes the programs provided for in Subsection D of this Section.

N. Bonds issued hereunder shall have all the qualities of negotiable paper and shall constitute negotiable instruments under the negotiable instruments law of the state of Louisiana. They shall not be invalid for any irregularity or defect in the proceedings for the issuance and sale thereof and shall be incontestable in the hands of bona fide purchasers or holders for value.

O.(1) The resolution authorizing the issuance of the bonds hereunder and pledging and dedicating tax revenues to the payment thereof shall be recorded in the mortgage records of the parish in which the issuer is located and shall be published in one issue of the official journal of the parish or municipality; however, it shall not be necessary to publish any exhibits to such resolution if the same are available for public inspection and such fact is stated in the publication. Within thirty days after the date of publication, any person in interest may contest the legality of the tax levied and of the resolution, any provisions in the resolution made for the security and payment of the bonds to be issued pursuant to it, and the validity of all other provisions and proceedings relating to the authorization and issuance of such bonds and the levy of the taxes. If no action or proceeding is instituted within the thirty days, no person shall have any cause of action to test the regularity, formality, legality, or effectiveness of the levy of the tax and of the resolution, any provisions of the bonds to be issued pursuant to the resolution, the provisions for the security and payment of the bonds, and the validity of all other provisions and proceedings relating to the authorization and issuance of the bonds and the levy of the tax, for any cause whatsoever and it shall be conclusively presumed that every legal requirement for the issuance of the bonds and the levy of the tax has been complied with and that the bonds and tax are legal. Thereafter, no court shall have authority to inquire into any of such matters.

(2) Any action or proceeding instituted by a person in interest or by the parish shall be in accord with the procedures of Part XVI of Chapter 32 of Title 13 of the Louisiana Revised Statutes of 1950.

P. At the end of each fiscal year the avails of the tax shall be used to retire the principal and interest of any outstanding bonds issued for the purposes set forth in this Section; and at

such time as the outstanding bonds are paid in full as to principal and interest, the authority to levy said tax shall expire and this Section shall have no further effect.

Acts 1991, No. 751, §1, eff. July 1, 1991; Acts 1991, 3rd Ex. Sess., No. 10, §1, eff. Aug. 6, 1991; Acts 1992, No. 68, §2; Acts 1995, No. 206, §1, eff. June 14, 1995; Acts 2011, 1st Ex. Sess., No. 20, §1, eff. June 12, 2011; Redesignated from R.S. 33:2740.18.1 pursuant to Acts 2011, No. 248, §4.

{{NOTE: SEE ACTS 1991, 3RD EX. SESS., NO. 10, §§2 AND 3.}}

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2019 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§338.203. Hotel occupancy tax in Jefferson Parish

Universal Citation: LA Rev Stat § 47:338.203 (2019)

RS 338.203 – Hotel occupancy tax in Jefferson Parish

A. Notwithstanding any other provision of law, and in addition to any other tax now or hereafter levied and collected, the Jefferson Parish Council, whether acting as the governing authority of Jefferson Parish or as the governing authority of any special district created for the purposes set forth in Subsection D of this Section, is hereby authorized and empowered to levy and collect a tax upon the paid occupancy of hotel rooms located within Jefferson Parish, both unincorporated areas and incorporated municipalities. The hotel occupancy tax shall be one percent of the rent or fee charged for such occupancy. The word "hotel" as used in this Section shall have the same definition as that contained in R.S. 47:338.201 and 338.202. The hotel occupancy tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room and shall be paid at the time the rent or fee for occupancy is paid. "Person" as used herein shall have the same definition as that contained in R.S. 47:301(8). Fifty percent of the hotel occupancy tax collected within each municipality in Jefferson Parish shall be remitted to the municipality in which it was collected and shall be used for purposes enumerated in Subsection D of this Section to promote and fund programs that enhance visitation and tourism in the municipalities.

B. The governing authority shall impose the hotel occupancy tax by ordinance adopted by the governing authority which shall have the right to provide in the ordinance or by resolution necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the hotel occupancy tax, including but not limited to a provision that the initial collection of the tax shall begin on the first of a month following the adoption of the ordinance levying the tax. Should the council take action as authorized in this Section to collect the hotel occupancy tax, the collection shall begin no earlier than August 1, 2004. The ordinance levying and imposing the hotel occupancy tax shall be approved by a favorable vote of a majority of the members of the governing authority present and voting. The term "ordinance" means an ordinance, act, or other appropriate legislative enactment of the governing authority.

C. The governing authority shall have the right to contract with the state of Louisiana for the collection of the hotel occupancy tax. The tax shall be in addition to all other taxes presently being levied upon the occupancy of hotel rooms in the parish.

D. The net proceeds of the tax after deduction of reasonable collection expenses shall be used to fund tourism promotion in Jefferson Parish and in the municipalities of Jefferson Parish to fund programs and special events relating to tourism, in Jefferson Parish by only a parish-designated body and in the municipalities by a mayor-designated body whose sole purpose is to promote and fund programs that enhance visitation and tourism, such as the programs of the existing Jefferson Convention and Visitors Bureau and the programs of the Kenner Convention and Visitors Bureau.

Acts 2004, No. 790, §1, eff. July 8, 2004; Redesignated from R.S. 33:2740.18.2 pursuant to Acts 2011, No. 248, §4.

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ATTACHMENT F

JEFFERSON PARISH CODE OF ORDINANCES CHAPTER 35, ARTICLE VIII, SEC. 35-300

Sec. 35-300. - Riverboat admission fee.

- (a) There is hereby levied a fee of six (6) percent of the weekly net gaming proceeds of any riverboat licensed to operate within the unincorporated area of Jefferson Parish on the West Bank of the Mississippi River.
- (b) Notwithstanding any provision in this section to the contrary, all fees levied under this section against any riverboat licensed to operate within the unincorporated area of Jefferson Parish on the West Bank of the Mississippi River shall be due and payable twice monthly, on the 15th day and the last day of each month for the periods actually ending on those days, and shall be considered delinquent if not paid by the 17th day of the month and the 2nd day of the subsequent month. The admission fees payable by any riverboat licensed to operate within the unincorporated area of the West Bank of the parish shall be paid by electronic fund transfer.
- (c) For the purposes of this article, the following terms shall be defined as follows, unless the context of the term clearly indicated otherwise:
 - (1) *Net gaming proceeds* shall mean the total of all cash and property, including checks, received by the licensee, whether collected or not, received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons.
 - (2) *Operator* shall mean the riverboat licensee as licensed by the riverboat gaming commission.
 - (3) *Riverboat* shall mean a vessel licensed by the riverboat gaming commission or any successor agency of the State of Louisiana for the conduct of casino-type gaming and which is authorized by the commission to originate its excursions from a berth, dock, facility or boarding area within the territorial limits of unincorporated Jefferson Parish.
- (d) Penalties.
 - (1) Should any operator fail to pay any fee or portion thereof which is due under this article before said fee becomes delinquent as provided herein, interest shall be added to the amount of the fee due at the rate of one and one-fourth (1¼) percent per thirty-day period or any portion of each thirty-day period from the due date until paid.
 - (2) Should any operator file a report that is false, fraudulent or incorrect under circumstances which indicate that the operator intended to defraud Jefferson Parish of any fee due under this article, the operator shall be assessed a penalty of fifty (50) percent of the fee amount due, in addition to any other penalties which may be assessed.
 - (3) In addition to any penalties and fees due hereunder, the operator shall be assessed the costs incurred by Jefferson Parish in conducting any audit or examination of the books and records of any operator and the expenses associated with any hearing or witness subpoenaed if in the course of any such audit, examination, hearing, or deposition of witnesses, Jefferson Parish finds that additional fee amounts are due from the operator.
 - (4) Any penalties or costs assessed under this section shall be collected and accounted for as part of the fee due, the collection of which can be enforced in a separate action or in the

same action as for the collection of the fee.

- (5) Any person who willfully fails to file any report required by the provisions of this section or who willfully files or causes to be filed any false or fraudulent report or statement or who willfully aid or abets another in the filing of any false or fraudulent report or statement, with the intent to defraud Jefferson Parish or evade payment of any fee, penalty or interest or any part thereof which shall be due pursuant to the provisions of this article, shall be guilty of a misdemeanor punishable as provided in section 1-10 of this Code.
- (6) Failure to pay the fee levied by this section shall ipso facto, without putting in demand or default, cause the fee, interest, penalties and costs to become immediately delinquent. Jefferson Parish may estimate the fee due, and assess the same. The assessment, when sworn to by Jefferson Parish, or its agent or designee, shall be presumed to be correct and the burden shall be upon the operator to prove the contrary. In addition to any other penalties provided, failure to pay the fee shall be grounds for revocation, termination or denial of any license or privilege granted, approved, or required to be acted upon by Jefferson Parish in connection with the establishment or facility for which such fee is due.
- (e) Every operator shall maintain all records necessary to provide an accurate and complete accounting, and shall make such records, available to Jefferson Parish upon request of the parish or its authorized agents. Every operator shall allow the parish or its authorized agents access to the riverboat and its boarding areas at all times during which the riverboat is in operation. Every operator shall maintain at least two (2) reserved parking spaces near the riverboat for division employees.
- (f) The Jefferson Parish Finance Department shall be responsible for monitoring, reviewing and reconciling the revenues reported to the state by the riverboat gaming operators against its own receipts of riverboat admissions revenues, penalties and costs levied or assessed under this article. The finance department is authorized to examine and inspect any and all records of an operator which may pertain to the computation or assessment of the fees levied under this article. The department is authorized to make and promulgate directives, bulletins and procedural rules and regulations regarding the enforcement of the provisions of this article.
- (g) Notwithstanding any provision in this section to the contrary, the first two hundred thousand dollars (\$200,000.00) assessed and collected beginning July 1, 1995, for each 12-month period under the provisions of section 35-300(a) shall be allocated for and distributed to the West Bank Civic and Sports Center for the operations of the center in accordance with the provisions of RS 27:93.A.(4).

(Ord. No. 19063, § 1, 5-4-93; Ord. No. 19209, § 1, 10-5-94; Ord. No. 19340, § 1, 3-8-95; Ord. No. 19426, § 1, 7-12-95; Ord. No. 19457, §§ 1, 3, 8-16-95; Ord. No. 22478, § 5, 4-13-05; Ord. No. 26080, § 1, 10-14-20)

ATTACHMENT G

HISTORICAL CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS

Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, by month
[1982-84=100, unless otherwise noted]

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1913.....	9.8	9.8	9.8	9.8	9.7	9.8	9.9	9.9	10.0	10.0	10.1	10.0
1914.....	10.0	9.9	9.9	9.8	9.9	9.9	10.0	10.2	10.2	10.1	10.2	10.1
1915.....	10.1	10.0	9.9	10.0	10.1	10.1	10.1	10.1	10.1	10.2	10.3	10.3
1916.....	10.4	10.4	10.5	10.6	10.7	10.8	10.8	10.9	11.1	11.3	11.5	11.6
1917.....	11.7	12.0	12.0	12.6	12.8	13.0	12.8	13.0	13.3	13.5	13.5	13.7
1918.....	14.0	14.1	14.0	14.2	14.5	14.7	15.1	15.4	15.7	16.0	16.3	16.5
1919.....	16.5	16.2	16.4	16.7	16.9	16.9	17.4	17.7	17.8	18.1	18.5	18.9
1920.....	19.3	19.5	19.7	20.3	20.6	20.9	20.8	20.3	20.0	19.9	19.8	19.4
1921.....	19.0	18.4	18.3	18.1	17.7	17.6	17.7	17.7	17.5	17.5	17.4	17.3
1922.....	16.9	16.9	16.7	16.7	16.7	16.7	16.8	16.6	16.6	16.7	16.8	16.9
1923.....	16.8	16.8	16.8	16.9	16.9	17.0	17.2	17.1	17.2	17.3	17.3	17.3
1924.....	17.3	17.2	17.1	17.0	17.0	17.0	17.1	17.0	17.1	17.2	17.2	17.3
1925.....	17.3	17.2	17.3	17.2	17.3	17.5	17.7	17.7	17.7	17.7	18.0	17.9
1926.....	17.9	17.9	17.8	17.9	17.8	17.7	17.5	17.4	17.5	17.6	17.7	17.7
1927.....	17.5	17.4	17.3	17.3	17.4	17.6	17.3	17.2	17.3	17.4	17.3	17.3
1928.....	17.3	17.1	17.1	17.1	17.2	17.1	17.1	17.1	17.3	17.2	17.2	17.1
1929.....	17.1	17.1	17.0	16.9	17.0	17.1	17.3	17.3	17.3	17.3	17.3	17.2
1930.....	17.1	17.0	16.9	17.0	16.9	16.8	16.9	16.5	16.6	16.5	16.4	16.1
1931.....	15.9	15.7	15.6	15.5	15.3	15.1	15.1	15.1	15.0	14.9	14.7	14.6
1932.....	14.3	14.1	14.0	13.9	13.7	13.6	13.6	13.5	13.4	13.3	13.2	13.1
1933.....	12.9	12.7	12.6	12.6	12.6	12.7	13.1	13.2	13.2	13.2	13.2	13.2
1934.....	13.2	13.3	13.3	13.3	13.3	13.4	13.4	13.4	13.6	13.5	13.5	13.4
1935.....	13.6	13.7	13.7	13.8	13.8	13.7	13.7	13.7	13.7	13.7	13.8	13.8
1936.....	13.8	13.8	13.7	13.7	13.7	13.8	13.9	14.0	14.0	14.0	14.0	14.0
1937.....	14.1	14.1	14.2	14.3	14.4	14.4	14.5	14.5	14.6	14.6	14.5	14.4
1938.....	14.2	14.1	14.1	14.2	14.1	14.1	14.1	14.1	14.1	14.0	14.0	14.0
1939.....	14.0	13.9	13.9	13.8	13.8	13.8	13.8	13.8	14.1	14.0	14.0	14.0
1940.....	13.9	14.0	14.0	14.0	14.0	14.1	14.0	14.0	14.0	14.0	14.0	14.1
1941.....	14.1	14.1	14.2	14.3	14.4	14.7	14.7	14.9	15.1	15.3	15.4	15.5
1942.....	15.7	15.8	16.0	16.1	16.3	16.3	16.4	16.5	16.5	16.7	16.8	16.9
1943.....	16.9	16.9	17.2	17.4	17.5	17.5	17.4	17.3	17.4	17.4	17.4	17.4
1944.....	17.4	17.4	17.4	17.5	17.5	17.6	17.7	17.7	17.7	17.7	17.7	17.8
1945.....	17.8	17.8	17.8	17.8	17.9	18.1	18.1	18.1	18.1	18.1	18.1	18.2
1946.....	18.2	18.1	18.3	18.4	18.5	18.7	19.8	20.2	20.4	20.8	21.3	21.5
1947.....	21.5	21.5	21.9	21.9	21.9	22.0	22.2	22.5	23.0	23.0	23.1	23.4
1948.....	23.7	23.5	23.4	23.8	23.9	24.1	24.4	24.5	24.5	24.4	24.2	24.1
1949.....	24.0	23.8	23.8	23.9	23.8	23.9	23.7	23.8	23.9	23.7	23.8	23.6
1950.....	23.5	23.5	23.6	23.6	23.7	23.8	24.1	24.3	24.4	24.6	24.7	25.0
1951.....	25.4	25.7	25.8	25.8	25.9	25.9	25.9	25.9	26.1	26.2	26.4	26.5
1952.....	26.5	26.3	26.3	26.4	26.4	26.5	26.7	26.7	26.7	26.7	26.7	26.7
1953.....	26.6	26.5	26.6	26.6	26.7	26.8	26.8	26.9	26.9	27.0	26.9	26.9
1954.....	26.9	26.9	26.9	26.8	26.9	26.9	26.9	26.9	26.8	26.8	26.8	26.7
1955.....	26.7	26.7	26.7	26.7	26.7	26.7	26.8	26.8	26.9	26.9	26.9	26.8
1956.....	26.8	26.8	26.8	26.9	27.0	27.2	27.4	27.3	27.4	27.5	27.5	27.6
1957.....	27.6	27.7	27.8	27.9	28.0	28.1	28.3	28.3	28.3	28.3	28.4	28.4
1958.....	28.6	28.6	28.8	28.9	28.9	28.9	29.0	28.9	28.9	28.9	29.0	28.9
1959.....	29.0	28.9	28.9	29.0	29.0	29.1	29.2	29.2	29.3	29.4	29.4	29.4
1960.....	29.3	29.4	29.4	29.5	29.5	29.6	29.6	29.6	29.6	29.8	29.8	29.8
1961.....	29.8	29.8	29.8	29.8	29.8	29.8	30.0	29.9	30.0	30.0	30.0	30.0
1962.....	30.0	30.1	30.1	30.2	30.2	30.2	30.3	30.3	30.4	30.4	30.4	30.4
1963.....	30.4	30.4	30.5	30.5	30.5	30.6	30.7	30.7	30.7	30.8	30.8	30.9
1964.....	30.9	30.9	30.9	30.9	30.9	31.0	31.1	31.0	31.1	31.1	31.2	31.2
1965.....	31.2	31.2	31.3	31.4	31.4	31.6	31.6	31.6	31.6	31.7	31.7	31.8
1966.....	31.8	32.0	32.1	32.3	32.3	32.4	32.5	32.7	32.7	32.9	32.9	32.9
1967.....	32.9	32.9	33.0	33.1	33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9
1968.....	34.1	34.2	34.3	34.4	34.5	34.7	34.9	35.0	35.1	35.3	35.4	35.5
1969.....	35.6	35.8	36.1	36.3	36.4	36.6	36.8	37.0	37.1	37.3	37.5	37.7
1970.....	37.8	38.0	38.2	38.5	38.6	38.8	39.0	39.0	39.2	39.4	39.6	39.8

Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, by month — Continued

[1982-84=100, unless otherwise noted]

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1971.....	39.8	39.9	40.0	40.1	40.3	40.6	40.7	40.8	40.8	40.9	40.9	41.1
1972.....	41.1	41.3	41.4	41.5	41.6	41.7	41.9	42.0	42.1	42.3	42.4	42.5
1973.....	42.6	42.9	43.3	43.6	43.9	44.2	44.3	45.1	45.2	45.6	45.9	46.2
1974.....	46.6	47.2	47.8	48.0	48.6	49.0	49.4	50.0	50.6	51.1	51.5	51.9
1975.....	52.1	52.5	52.7	52.9	53.2	53.6	54.2	54.3	54.6	54.9	55.3	55.5
1976.....	55.6	55.8	55.9	56.1	56.5	56.8	57.1	57.4	57.6	57.9	58.0	58.2
1977.....	58.5	59.1	59.5	60.0	60.3	60.7	61.0	61.2	61.4	61.6	61.9	62.1
1978.....	62.5	62.9	63.4	63.9	64.5	65.2	65.7	66.0	66.5	67.1	67.4	67.7
1979.....	68.3	69.1	69.8	70.6	71.5	72.3	73.1	73.8	74.6	75.2	75.9	76.7
1980.....	77.8	78.9	80.1	81.0	81.8	82.7	83.3	84.0	84.8	85.5	86.3	86.3
1981.....	87.0	87.9	88.5	89.1	89.8	90.6	91.6	92.3	93.2	93.4	93.7	94.0
1982.....	94.3	94.6	94.5	94.9	95.8	97.0	97.5	97.7	97.9	98.2	98.0	97.6
1983.....	97.8	97.9	97.9	98.6	99.2	99.5	99.9	100.2	100.7	101.0	101.2	101.3
1984.....	101.9	102.4	102.6	103.1	103.4	103.7	104.1	104.5	105.0	105.3	105.3	105.3
1985.....	105.5	106.0	106.4	106.9	107.3	107.6	107.8	108.0	108.3	108.7	109.0	109.3
1986.....	109.6	109.3	108.8	108.6	108.9	109.5	109.5	109.7	110.2	110.3	110.4	110.5
1987.....	111.2	111.6	112.1	112.7	113.1	113.5	113.8	114.4	115.0	115.3	115.4	115.4
1988.....	115.7	116.0	116.5	117.1	117.5	118.0	118.5	119.0	119.8	120.2	120.3	120.5
1989.....	121.1	121.6	122.3	123.1	123.8	124.1	124.4	124.6	125.0	125.6	125.9	126.1
1990.....	127.4	128.0	128.7	128.9	129.2	129.9	130.4	131.6	132.7	133.5	133.8	133.8
1991.....	134.6	134.8	135.0	135.2	135.6	136.0	136.2	136.6	137.2	137.4	137.8	137.9
1992.....	138.1	138.6	139.3	139.5	139.7	140.2	140.5	140.9	141.3	141.8	142.0	141.9
1993.....	142.6	143.1	143.6	144.0	144.2	144.4	144.4	144.8	145.1	145.7	145.8	145.8
1994.....	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7
1995.....	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5
1996.....	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6
1997.....	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3
1998.....	161.6	161.8	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9
1999.....	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3
2000.....	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0
2001.....	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7
2002.....	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9
2003.....	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3
2004.....	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3
2005.....	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8
2006.....	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8
2007.....	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036
2008.....	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228
2009.....	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949
2010.....	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179
2011.....	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672
2012.....	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601
2013.....	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049
2014.....	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812
2015.....	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525
2016.....	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432
2017.....	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524
2018.....	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233
2019.....	251.712	252.776	254.202	255.548	256.992	256.143	256.571	256.558	256.759	257.346	257.208	256.974
2020.....	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474
2021.....	261.582	263.014	264.877	-	-	-	-	-	-	-	-	-

Year 2020 = 260.474

Divided by

Year 1999 = 168.3

Equals 1.55 or approx. 55% increase

ATTACHMENT H

LISTING OF FACILITY USE FEES – 2018 & 2019

2018 INVOICING

CLIENT/EVENT	INVOICE	DATE	5357(5358)	7350	TOTAL COST
			RENT/EQUIPMENT/JPSO	PROFESSIONAL FEES	
ALLSTATE SUGAR BOWL CLASSIC	18-001	1/3/2018	\$ 24,652.00		\$ 24,652.00
LOYOLA BASEBALL 2017-2018	18-011	2/15/2018	\$ 10,960.00		\$ 10,960.00
TEXAS A & M BASEBALL	18-031	2/23/2018	\$ 292.00		\$ 292.00
NAGA	18-003	2/24/2018	\$ 5,078.00		\$ 5,078.00
CHAMPAGNE GIRLS DANCE TEAM	18-007	3/4/2018	\$ 2,424.00		\$ 2,424.00
NAGA	18-004	10/13/2018	\$ 5,110.00	\$ 301.75	\$ 5,411.75
LA AMATEUR SPORTS FOUND.	18-006	7/10/2018	\$ 18,712.00		\$ 18,712.00
NOLA NATIONALS	18-008	1/26/2018	\$ 9,138.00		\$ 9,138.00
GEM & MINERAL SHOW	18-009	10/19/2018	\$ 9,041.00	\$ 374.00	\$ 9,415.00
VOLLEYBALL NEW ORLEANS	18-010	1/13/2018	\$ 10,504.00		\$ 10,504.00
OMEGA RESOURCE PRODUCTION	18-018	1/18/2018	\$ 900.00		\$ 900.00
GULF COAST INVITATIONAL	18-014	1/20/2018	\$ 4,026.00	\$ 543.00	\$ 4,569.00
PREP BASEBALL	18-017	1/21/2018	\$ 328.00		\$ 328.00
ORIGINAL ILLINOIS CLUB	18-013	2/3/2018	\$ 4,804.40	\$ 162.00	\$ 4,966.40
LORDS OF LEATHER	18-016	2/11/2018	\$ 4,782.00	\$ 141.75	\$ 4,923.75
OMEGA PRODUCTION RESOURCES	18-021	2/15/2018	\$ 900.00		\$ 900.00
NOLA ADULT BASEBALL (BROSSETTE)	18-020	2/18-5/18	\$ 4,439.33		\$ 4,439.33
AEROMET ENGINEERING	18-012	2/20/2018	\$ 280.00		\$ 280.00
KIPP BASEBALL	18-024	2/22/2018	\$ 865.00		\$ 865.00
SPIRIT ATHLETICS	18-026	3/3/2018	\$ 5,461.00		\$ 5,461.00
HERPS REPTILE SHOW	18-027	3/3/2018	\$ 4,578.00		\$ 4,578.00
DISTRICT 3 SENIOR LUNCH	18-073	3/8/2018	\$ 3,774.00		\$ 3,774.00
BOY SCOUTS OF AMERICA BANQUET	18-023	3/13/2018	\$ 1,564.00		\$ 1,564.00
LANDRY-WALKER BASEBALL	18-033	3/15/2018	\$ 726.00		\$ 726.00
ADVANCED DRIVER TRAINING	18-028	3/16/2018	\$ 1,000.00		\$ 1,000.00
USA GYMNASTICS	18-002	3/16/2018	\$ 11,657.00	\$ 1,260.00	\$ 12,917.00
MARDI GRAS NATIONALS	18-036	3/19/2018	\$ 5,184.00		\$ 5,184.00
NEW BREED GRAPPLING	18-029	3/24/2018	\$ 2,820.00	\$ 255.00	\$ 3,075.00
SKINNY DIP TV PILOT	18-035	3/27/2018	\$ 5,000.00		\$ 5,000.00
OMEGA RESOURCE PRODUCTIONS	18-037	3/28/2018	\$ 900.00		\$ 900.00
SAAU GOVERNORS GAMES	18-045	4/7/2018	\$ 10,320.00	\$ 905.25	\$ 11,225.25
NOMMA BASEBALL	18-038	4/5/2018	\$ 215.50		\$ 215.50
JPSO SWEARING IN CEREMONY	18-039	4/11/2018	\$ 2,910.00		\$ 2,910.00
PATRICK TAYLOR HIGH BASEBALL	18-042	4/12/2018	\$ 153.00		\$ 153.00
SAAU BOYS DISTRICT CHAMPIONSHIPS	18-046	4/21/2018	\$ 10,656.00	\$ 1,032.75	\$ 11,688.75
ZURICH CLASSIC PARKING	18-040	4/26/2018	\$ 6,000.00		\$ 6,000.00

PATRICK TAYLOR BASEBALL	18-068	4/25/2018	\$	100.00		\$ 100.00
YBOA BOYS SUPER REGIONAL	18-043	5/4/2018	\$	11,026.00	\$ 697.00	\$ 11,723.00
THOMAS JEFFERSON HS GRADUATION	18-047	5/12/2018	\$	3,226.00	\$ 336.00	\$ 3,562.00
PATRICK TAYLOR HIGH GRADUATION	18-044	5/12/2018	\$	3,258.00	\$ 336.00	\$ 3,562.00
HAYNES ACADEMY GRADUATION	18-050	5/12/2018	\$	3,146.00	\$ 336.00	\$ 3,482.00
ACADEMY OF OUR LADY GRADUATION	18-051	5/15/2018	\$	3,146.00	\$ 336.00	\$ 3,450.00
ANNUAL WILD GAME DINNER	18-034	5/16/2018	\$	4,944.40		\$ 4,912.40
MARDI GRAS NATIONALS OFFICE	18-056	5/14/2018	\$	2,592.00		\$ 2,592.00
HEAD START GRADUATION	18-052	5/18/2018	\$	4,662.00	\$ 336.00	\$ 4,998.00
ARCHBISHOP SHAW GRADUATION	18-053	5/19/2018	\$	3,018.00	\$ 336.00	\$ 3,354.00
FISHER HIGH SCHOOL GRADUATION	18-041	5/21/2018	\$	3,646.00	\$ 336.00	\$ 3,982.00
BELLE CHASSE HIGH GRADUATION	18-048	5/22/2018	\$	4,179.00	\$ 336.00	\$ 4,515.00
OMEGA RESOURCE PRODUCTIONS	18-057	5/23/2018	\$	900.00		\$ 900.00
SUPER 60 AAU BASKETBALL	18-049	5/25/2018	\$	19,910.50	\$ 1,797.75	\$ 21,708.25
MARUCCIA BASEBALL	18-059	5/31/2018	\$	2,310.00		\$ 2,310.00
LOUISIANA HEAT BASKETBALL	18-054A	6/2/2018	\$	4,608.00	\$ 493.00	\$ 5,101.00
LOUISIANA ALL STARS BASEBALL	18-060	6/8/2018	\$	1,795.50		\$ 1,795.50
NOLA COMIC CON	18-032	6/9/2018	\$	10,122.60	\$ 1,687.50	\$ 11,810.10
OMEGA RESOURCE PRODUCTIONS	18-063	6/21/2018	\$	900.00		\$ 900.00
AMERICAN GRAPPLING FEDERATION	18-030	6/23/2018	\$	3,716.00	\$ 360.00	\$ 4,076.00
2D SPORTS BASEBALL	18-064	6/28/2018	\$	2,966.00		\$ 2,966.00
PREP BASEBALL REPORT TRYOUTS	18-065	7/10/2018	\$	328.00		\$ 328.00
ELFRID PAYTON BB CAMP	18-019	7/15/2018	\$	4,964.00	\$ 300.00	\$ 5,264.00
MARDI GRAS NATIONALS OFFICE	18-066	7/23/2018	\$	2,592.00		\$ 2,592.00
OMEGA RESOURCE PRODUCTIONS	18-067	7/24/2018	\$	900.00		\$ 900.00
HOLY CROSS BAND CAMP	18-005	7/26/2018	\$	8,200.00		\$ 8,200.00
NOLA BASEBALL	18-069	7/29-8/5	\$	300.00		\$ 300.00
JCOA SENIOR GALA	18-058	8/3/2018	\$	4,410.40	\$ 344.00	\$ 4,754.40
FUJI BJJ COMPETITION	18-062	8/11/2018	\$	2,677.50	\$ 204.00	\$ 2,881.50
LA BULLDOGS BASEBALL TRYOUTS	18-071	8/11/2018	\$	300.00		\$ 300.00
EPA SMOKE TESTING	18-061	8/14/2018	\$	280.00		\$ 280.00
ODDITIES & CURIOSITIES EXPO	18-022	8/18/2018	\$	6,061.80	\$ 578.00	\$ 6,639.80
GRAPPLING FOR GOOD TOUR	18-072	8/15/2018	\$	2,941.40	\$ 238.00	\$ 3,179.40
LTG BASEBALL	18-075	9/8/2018	\$	150.00		\$ 150.00
MARDI GRAS NATIONALS	18-078	9/10/2018	\$	2,592.00		\$ 2,592.00
OMEGA RESOURCE PRODUCTIONS	18-077	9/13/2008	\$	900.00		\$ 900.00
HERPS REPTILE SHOW	18-079	9/29/2018	\$	5,477.00	\$ 484.50	\$ 5,961.50
Y AND R PRODUCTIONS	18-080	10/5/2018	\$	500.00		\$ 500.00

OMEGA RESOURCE PRODUCTIONS	18-082	10/12/2018	\$	900.00		\$ 900.00
WEST BANK HERITAGE FESTIVAL	18-081	10/12/2018	\$	21,752.00		\$ 21,752.00
SPIRIT BLAST - RECREATION	18-085	11/4/2018	\$	1,568.00	\$ 651.75	\$ 2,219.75
DELGADO BASKETBALL SEASON	18-083	11/5/2018	\$	9,352.00	\$ 272.00	\$ 9,624.00
OMEGA RESOURCE PRODUCTIONS	18-084	11/1/2018	\$	900.00		\$ 900.00
ACIDOM CHARITY CAR SHOW	18-076	11/11/2018	\$	792.00		\$ 792.00
MARDI GRAS NATIONALS	18-087	11/12/2018	\$	2,592.00		\$ 2,592.00
OMEGA RESOURCE PRODUCTIONS	18-088	11/20/2018	\$	900.00		\$ 900.00
OMEGA RESOURCE PRODUCTIONS	18-089	11/20/2018	\$	900.00		\$ 900.00
JESTER JINGLE	18-086	12/2/2018	\$	4,756.00	\$ 427.00	\$ 5,183.00
UNO BASKETBALL	18-070	12/18/2018	\$	2,160.00	\$ 136.00	\$ 2,296.00
JUDGE'S HOLIDAY CLASSIC	18-091	12/7-9/18	\$	7,251.80	\$ 1,207.00	\$ 8,458.00
SPIRIT ATHLETICS (TODD)	18-090	12/8/2018	\$	4,298.00	\$ 701.00	\$ 4,999.00
MAGIC 101.9 MAGIC OF CHRISTMAS	18-092	12/14/2018	\$	10,909.00	\$ 1,100.75	\$ 12,359.75
YANDR PRODUCTIONS	18-093	12/21/2018	\$	1,500.00		\$ 1,500.00

2019 INVOICING

CLIENT/EVENT	INVOICE	DATE	5357(5358)	7424.2	TOTAL COST
			RENT/EQUIPMENT/JPSO	PROFESSIONAL FEES	
ALLSTATE SUGAR BOWL PREP CLASSIC	19-001	1/2/2019	\$ 21,934.00	\$ 3,145.00	\$ 25,079.00
DELGADO BASKETBALL	19-002	1/08 - 2/23	\$ 9,520.00	\$ 226.00	\$ 9,656.00
JUDGES HOLIDAY CLASSIC	19-003	duplicate invoice number - see 19-055			
MAGIC 101.9 MAGIC OF CHRISTMAS	19-004	11/14/2017	\$ 15,393.00	\$ 1,045.50	\$ 16,438.50
VOLLEYBALL MARDI GRAS CLASSIC	19-005	1/19/2019	\$ 10,704.00	\$ 812.00	\$ 11,316.00
LORDS OF LEATHER	19-006	3/3/2019	\$ 4,814.00	\$ 271.00	\$ 5,085.00
AEROMET SMOKE TESTING	19-007	2/12/2019	\$ 280.00		\$ 280.00
AEROMET SMOKE TESTING	19-008	8/13/2019	\$ 280.00		\$ 280.00
FUJI BJJ	19-009	11/23/2019	\$ 1,500.00		\$ 1,500.00
ODDITIES & CURIOSITIES EXPO	19-010	9/21/2019	\$ 9,468.00	\$ 1,041.75	\$ 10,509.25
ALL STAR GYMNASICS (J. LATINO)	19-011	1/25/2019	\$ 11,977.32	\$ 2,065.50	\$ 14,042.82
GULF COAST INVITATIONAL	19-012	2/2/2019	\$ 4,042.00	\$ 965.50	\$ 5,007.50
OMEGA PRODUCTION RESOURCES	19-013	7/11/1905	\$ 10,800.00		\$ 10,800.00
THOMAS JEFFERSON GRADUATION	19-014	5/11/2019	\$ 3,298.00	\$ 380.00	\$ 3,678.00
BELLE CHASSE HIGH GRADUATION	19-015	5/21/2019	\$ 4,219.00	\$ 380.00	\$ 4,599.00
BOY SCOUTS BANQUET	19-016	3/19/2019	\$ 1,564.00		\$ 1,564.00
IRON BOB, LLC	19-017	2/26/2019	\$ 7,745.40		\$ 7,745.40
MARDI GRAS NATIONALS	19-018	2/1/2019	\$ 2,592.00		\$ 2,592.00
PATRICK TAYLOR GRADUATION	19-019	5/11/2019	\$ 3,686.00	\$ 380.00	\$ 4,066.00
JCOA SENIOR EXPO	19-020	6/14/2019	\$ 10,173.00	\$ 817.50	\$ 10,790.50
N.O. MILITARY & MARITIME GRAD.	19-021	5/18/2019	\$ 3,694.00	\$ 500.00	\$ 4,194.00
AGF TOURNAMENT - GRAPPLING	19-022	10/12/2019	\$ 3,373.00	\$ 246.50	\$ 3,619.50
IRON BOB, LLC	19-023	3/6/2019	\$ 1,350.00	\$ 108.00	\$ 1,458.00
JP SENIOR GALA	19-024	8/2/2019	\$ 4,410.40	\$ 404.00	\$ 4,814.40
CAVIAR, LA - NBA/MEN IN BLACK	19-025	3/21/2019	\$ 6,299.00	\$ 675.00	\$ 6,974.00
ELFRID PAYTON BB CAMP	19-026	6/30/2019	\$ 4,996.00	\$ 255.00	\$ 5,251.00
HERPS REPTILE SHOW	19-027	3/22/2019	\$ 5,477.00		\$ 5,477.00
NCIS NEW ORLEANS	19-028	3/25/2019	\$ 14,500.00		\$ 14,500.00
BOYS GOVERNORS GAMES (AAU)	19-029	4/6/2019	\$ 6,908.00	\$ 1,122.00	\$ 8,030.00
ARCHBISHOP SHAW GRADUATION	19-030	5/18/2019	\$ 2,938.00	\$ 500.00	\$ 3,438.00
FISHER HIGH GRADUATION	19-031	5/20/2019	\$ 3,566.00	\$ 500.00	\$ 4,066.00
ADT DRIVER TRAINING	19-032	5/9/2019	\$ 350.00		\$ 350.00
DELTA BLUES PRODUCTIONS	19-033	4/29/2019	\$ 7,050.80		\$ 7,050.80
YBOA (LOUISIANA HEAT)	19-034	5/4/2019	\$ 12,284.00	\$ 1,032.75	\$ 13,316.75
AOL GRADUATION	19-035	5/14/2019	\$ 3,066.00	\$ 500.00	\$ 3,566.00

HAYNES ACADEMY GRADUATION	19-036	5/11/2019	\$	3,298.00	\$	380.00	\$ 3,678.00
HEADSTART GRADUATION	19-037	5/17/2019	\$	4,838.00	\$	850.00	\$ 5,688.00
SUPER 60 MEMORIAL DAY TOURNEY	19-038	5/24/2019	\$	16,330.00	\$	1,836.00	\$ 18,166.00
DISTRICT 3 SENIOR LUNCHEON	19-039	6/11/2019	\$	9,858.40	\$	17,243.25	\$ 27,101.65
LSU NURSING SCHOOL GRADUATION	19-040	12/12/2019	\$	3,406.00	\$	475.00	\$ 3,881.00
JESTER JINGLE	19-041	12/8/2019	\$	4,480.00	\$	1,323.80	\$ 5,803.80
ZURICH CLASSIC	19-042	4/25/2019	\$	6,000.00			\$ 6,000.00
HOOPS FOR HOMELESS	19-043	8/3/2019	\$	5,028.00	\$	391.00	\$ 5,419.00
HOLY CROSS BAND CAMP	19-044	7/26/2019	\$	8,200.00			\$ 8,200.00
JPRD TALENT SHOW	19-045	JPRD arranged their own security/rental fees waived					
NIKE/CARLOS SERRAO	19-046	8/26/2019	\$	36,000.00			\$ 36,000.00
NIKE/VALERIE PASSERINE	19-047	8/26/2019	\$	9,000.00			\$ 9,000.00
NIKE DAMAGE DEPOSIT	19-048	8/26/2019	\$	25,000.00			
PATRICK TAYLOR VOLLEYBALL	19-049	10/18/2019	\$	1,750.00	\$	153.00	\$ 1,903.00
WESTBANK HERITAGE FEST	19-050	10/4/2019	\$	1,780.00	\$	4,280.00	\$ 6,060.00
GEM & MINERAL SHOW	19-051	10/11/2019	\$	9,130.00	\$	922.25	\$ 10,052.25
HERPS REPTILE SHOW	19-052	10/25/2019	\$	5,477.00	\$	476.00	\$ 5,953.00
SHAW HOMECOMING DANCE	19-053	10/26/2019	\$	1,588.00	\$	204.00	\$ 1,792.00
JPRD SPIRIT BOWL	19-054	11/3/2019	\$	4,873.30	\$	544.00	\$ 5,417.00
JUDGES HOLIDAY CLASSIC	19-055	12/13/2019	\$	6,321.30	\$	1,534.25	\$ 7,783.30
SPIRIT ATHLETICS	19-058	12/14/2019	\$	4,210.00	\$	722.00	\$ 4,932.00

ATTACHMENT I

OMEGA PRODUCTION RESOURCES LEASE

ALARIO CENTER FACILITY USE AGREEMENT BETWEEN JEFFERSON PARISH AND OMEGA PRODUCTION RESOURCES.

This ALARIO CENTER FACILITY USE AGREEMENT (this "Use Agreement") is made by the Parish of Jefferson, a political subdivision of the State of Louisiana, (hereinafter, "Jefferson Parish"), appearing herein by and through Lydia Folse, General Manager of the John A. Alario, Sr. Event Center, duly authorized to act pursuant to Jefferson Parish Code of Ordinance 2-96(c)(4), and Omega Production Resources, LLC., a Louisiana corporation represented herein by James Moore in his capacity as Owner/President.

WITNESSETH:

- A. WHEREAS, Jefferson Parish is the Manager of the John A. Alario, Sr. Center ("Alario Center"); and
- B. WHEREAS, Jefferson Parish wishes to provide access to designated portions of the Alario Center to Omega Production Resources for use as an office and as storage space; and

NOW THEREFORE, for good and valuable consideration, the receipt, and sufficiency of which is hereby acknowledged as evidenced by the Parties respective signatures hereto, the Parties agree as follows:

- I. RECITALS: The foregoing recitals are incorporated herein by reference as if fully stated herein in their entirety.
- II. USE: Jefferson Parish hereby grants to Omega Production Resources use of office space, more particularly described as Office #2 located in the administrative suite and Meeting Room #3, 2000 Segnette Boulevard, Westwego, Louisiana.

Omega Production Resource's use of the Premises shall be limited to general office use for clerical, administrative and professional personnel in connection with Tenant's small business incubator program which said use shall be compatible with typical professional office building use. The Premises shall not be used for any other purpose without the prior written consent of Jefferson Parish, which consent if granted, may be subject to such conditions as Jefferson Parish deems appropriate.
- III. TERM: The term of this agreement shall be for Two Years commencing on May 15, 2021 and ending at midnight on April 14, 2023.
- IV. CONSIDERATION: As consideration for the use of this facility as provided herein, Omega Production Resources shall pay Jefferson Parish a use fee of Nine Hundred Dollars (\$900.00) payable monthly.

Each monthly payment of fixed use fee during the Term of this Agreement will be payable in advance, on or before the first (15th) day of the calendar month for which it is due, and at a prorated rate for fractions of a month if the Term is terminated on any day other than the 15th day of any month, such proration to be based on a thirty (30) day month. All other sums payable hereunder shall be remitted to the Alario Center, 2000 Segnette Boulevard, Westwego, Louisiana. All checks are to be made payable to **Jefferson Parish Pooled Cash**.

- V. **INDEMNITY:** Omega Production Resources agrees to conduct its activities upon the premises so as not to endanger any person or property and agrees to indemnify, defend, reimburse and hold harmless the Alario Center and Jefferson Parish, their respective directors, officers, shareholders, employees, partners, agents, contractors, sub-contractors, experts, attorneys, licensees, affiliates, mortgagees, trustees, successors, assigns, and invitees of such persons, from and against any and all liabilities, claims, demands, causes of actions, orders, directives and/or, judgments for money, losses, costs and expenses, including, attorney's fees and court costs, associated with, arising from or out of the activities conducted by the contracting party, its agents, members, and/or guests pursuant to and in accordance with this contract. This indemnification and hold harmless obligation shall include, but not be limited to, the burden and expense of defending all claims, suits, and administrative proceedings, even if such claims, suits or proceedings are groundless, false or fraudulent, and conducting all negotiations of any description, and paying and discharging, when as the same become due, any and all judgments, penalties and other sums due against such indemnified persons.
- VI. **INSURANCE:** On or before the time Omega Production Resources is entitled to any right of access to the Alario Center, it shall procure, pay for, and maintain (during the entire term of the period of use) the minimum insurance coverages outlined in Section VII(A) below and shall furnish the Parish a copy of an executed certificate of all required insurance coverages. All coverages shall be issued by an insurance company duly authorized to conduct business in the State of Louisiana and with A.M. Best rating of A: VII or better. (All insurance coverages are subject to approval by Jefferson Parish).

(A) Minimum Insurance Coverage Required:

(1) Comprehensive General Liability Insurance (Broad form) or Commercial General Liability Insurance including Personal Injury Liability, Independent Contractor's Liability, and contractual Liability, covering, but not limited to, the liability assumed under the indemnification provisions of this contract with limit of liability for bodily and property damage of not less than \$1,000,000 combined single limit.

(2) Workers Compensation and Employers' Liability Insurance shall be provided with Louisiana Statutory Limits that will protect the Parish from claims under the Louisiana Worker's Compensation Act. The limit of liability under the Employers

Liability Section of the Workman's Compensation Insurance policy required hereunder shall be in the amount of: Bodily Injury by Accident - \$100,000 each accident; Bodily Injury by disease - \$500,000 policy limits; Bodily Injury by disease - \$100,000 each employee.

(3) Comprehensive Motor Vehicle Liability Insurance shall be provided with limits of not less than \$500,000 for each occurrence. Such insurance shall include coverage for loading and unloading hazards.

(4) Fire Legal Liability – Fire legal Liability in the amount of \$100,000 is required.

(B) Endorsements – Each insurance policy shall include the following endorsements:

The terms of this insurance is for the duration of the contract period which includes the period from right of access through the period allowed for removal of property. Thirty (30) days' notice of cancellation or material change will be given to the Alario Center and Jefferson Parish. Jefferson Parish and the Alario Center shall be named additional insureds, and shall be so stated on the certificate(s) of insurance. Omega Production Resource's insurer(s) shall have no right of recovery against the Alario Center, or Jefferson Parish. This waiver of subrogation will be included on all policies and shall be so stated on all certificate(s) of insurance. The insurance policies shall protect all Parties to the contract and be primary coverage for all losses covered by the policies. Companies issuing the insurance policies shall have no recourse against the Alario Center or Jefferson Parish for payment of any premiums or deductibles, which is the sole responsibility of Omega Production Resources. The term "Other valid and collectable Insurance" shall not apply to the insurance coverage carried by the Alario Center, or Jefferson Parish.

- VII. GENERAL MAINTENANCE: Jefferson Parish shall maintain all occupied areas in a manner reasonably acceptable.
- VIII. PEACEFUL POSSESSION: Jefferson Parish warrants and represents that Omega Production Resources shall maintain peaceful possession of their rights under this Agreement without hindrance, and subject to performance of the mutual promises and consideration contained herein.
- IX. TERMINATION: Either party may terminate this Use Agreement for any reason provided that the party seeking termination shall give the other sixty (60) days written notice.
- X. SUBLEASE AND ASSIGNMENT: Omega Production Resources may not sublease, transfer, or assign any portion of the rights, privileges, or obligations provided in this Use Agreement.

- XI. **UNAVAILABILITY OF PREMISES:** In the event that the Premises contracted hereunder or any portion thereof are not available for occupancy upon commencement or during the term of the contract due to fire, casualty, acts of God, national emergency, civil disorder, or other cause beyond the control of Jefferson Parish, Omega Production Resources hereby waives any claim against Jefferson Parish for damages by reason of the unavailability of the premises. Any unearned portion of the use fee for the Alario Center, or affected area hereunder, shall abate, or if previously paid, will be refunded by Jefferson Parish to Omega Production Resources.
- XII. **DISPUTE RESOLUTION:** If a default is made by Omega Production Resources or Jefferson Parish on the performance of any of the material covenants or agreements hereof and said default is not cured or remedied to the satisfaction of either party within a reasonable time after notice thereof, the following procedures in the sequence indicated will be undertaken to remedy it: (a) Negotiation; (b) Alternative Dispute Resolution (A Non-Binding Arbitration program); (c) Litigation.
- A) Reasonable notice and time to cure or remedy a contract default do not apply to situations involving personal safety, immediate waste, and damage to the facilities.
- B) In the event of litigation, the Prevailing Party (Omega Production Resources or Jefferson Parish) shall be entitled to reimbursement of all reasonable expenses (including legal/attorney's fees and court costs) and lost profits substantiated by the Prevailing Party if cancellation or default is made by Omega Production Resources or Jefferson Parish in the performance of any of the obligations contained in this contract.
- C) The filing by or against Omega Production Resources of a petition of bankruptcy or insolvency, or for reorganization or arrangement, or for appointment of a receiver or trustee of all or a portion of Omega Production Resource's property, or making of an assignment for benefit of creditors of Omega Production Resources shall constitute a default under this contract, and the above mentioned notice period and procedures shall not be required in such a case.
- XIII. **COMPLIANCE WITH GOVERNMENTAL LAWS AND REGULATIONS:** Omega Production Resources shall comply with all laws, ordinances and regulations adopted or established by Federal, State, Local, or Municipal governmental bodies. Omega Production Resources shall obtain all permits or licenses required by laws, ordinances, and rules and regulations.
- XIV. **COMPLETE AGREEMENT:** The Parties hereto agree that the terms and conditions of this contract, including any addendum's attached hereto set forth the entire agreement of the Parties and supersedes all prior negotiations, representations, or agreements, either written or oral, between the Parties, and that this contract cannot

be changed or modified except by a written instrument signed by both Jefferson Parish and Omega Production Resources.

- XV. **ENFORCEMENT OF TERMS:** Jefferson Parish's failure to strictly enforce any term or condition of this contract shall not operate as a waiver of any of the Parish's rights hereunder and shall not preclude the Parish from the subsequent enforcement of any such term or condition.
- XVI. **NOTICE:** Notice under this Use Agreement shall be given by hand delivery, receipt required, or by certified mail, return receipt requested.

If to: Parish of Jefferson
Alario Event Center
2000 Segnette Blvd.
Westwego, LA 70094

If to: Omega Production Resources
James Moore
2000 Segnette Blvd.
Westwego, LA 70094

Or the last address of either party of which the other is given written notice.

- XVII. **GOVERNING LAW:** The Parties hereby agree that this Use Agreement shall be governed by and construed under the laws of the State of Louisiana.
- XVIII. **UPON TERMINATION:** At the termination of this Use Agreement by lapse of time or otherwise:
1. Omega Production Resources will surrender all keys of the Premises to Jefferson Parish and make known to Jefferson Parish the explanation of all combination locks remaining on the Premises.
 2. Omega Production Resources will return to Jefferson Parish the Premises and all equipment and fixtures of Jefferson Parish in as good condition as when Omega Production Resources originally took possession, broom cleaned and in good order, ordinary wear and tear excepted, subject to the provisions of subparagraphs 3 and 4 of this Article. Jefferson Parish may restore the Premises, equipment and fixtures to such condition and Omega Production Resources will pay the cost thereof.
 3. All installations, additions, hardware, non-trade fixtures and improvements, temporary or permanent, except movable furniture and equipment belonging to Omega Production Resources in or upon the Premises, whether placed there by Omega Production Resources or Jefferson Parish, will be Jefferson Parish's property and will remain upon the Premises, all without

compensation, allowance, or credit to Omega Production Resources provided however, if prior to such termination or within ten (10) days thereafter, Jefferson Parish so directs by notice, Omega Production Resources will promptly remove the installations, additions, hardware, non-trade fixtures and improvements placed in the Premises by Omega Production Resources and designated in the notice, failing which Jefferson Parish may remove the same and Omega Production Resources will pay the cost of such removal and of any necessary restoration of the Premises.

4. All Omega Production Resource's fixtures, installations and personal property not removed from the Premises upon termination, and not required by Jefferson Parish to have been removed as provided in paragraph 3 of this Article, will be conclusively presumed to have been abandoned by Omega Production Resources and title thereto will pass to Jefferson Parish under this Use Agreement as by a bill of sale.

HOLDING OVER: If, upon the termination of this Use Agreement, whether by expiration or cancellation, Omega Production Resources fails, neglects or refuses, for any reason whatsoever, to vacate or deliver possession of the Premises to Jefferson Parish, then Omega Production Resources will be obligated to pay for and will pay to Jefferson Parish, by way of liquidated damages and not as a penalty, three (3) times the rental per day, based on a 365 day year, stipulated herein for each day Omega Production Resources its employees, agents or servants may occupy any part of the Premises after the day on which the Use Agreement is so terminated. The provisions of this Article will not operate as a waiver by Jefferson Parish.

VENUE: In accordance with LSA-R.S. 13:5101 et. seq, no lawsuits or other judicial proceedings shall be instituted by Omega Production Resources in any court other than the Twenty-fourth Judicial District Court, Parish of Jefferson, State of Louisiana. Omega Production Resources does, by entering into this contract, waive any pleas of jurisdiction of the Twenty-fourth Judicial District Court, Parish of Jefferson, State of Louisiana. **SEVERABILITY CLAUSE:** If any one or more of the provisions contained in this Use Agreement shall, for any reasons, be held to be invalid, illegal or unenforceable, in whole or in part, such invalidity, illegality, or unenforceability shall not affect any other provisions of this contract, and in such an event, this contract shall be construed as if such invalid, illegal, or unenforceable provisions had never been contained herein.

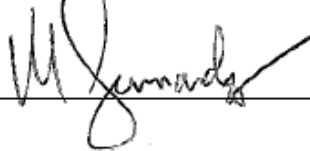
XIX. NON-DISCRIMINATION: Omega Production Resources agrees that it will not discriminate against any persons in connection with admission, services, or privileges offered to or enjoyed by the general public because of race, creed, ancestry, sexual orientation, disability, color, sex, marital status, age, religion or national origin.

XX. UNAVAILABILITY OF PREMISES: In the event that the premises contracted

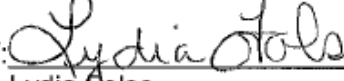
hereunder or any portion thereof are not available for occupancy upon commencement or during the term of the contract due to fire, casualty, acts of God, national emergency, civil disorder, or other cause beyond the control of Jefferson Parish, Omega Production Resources hereby waives any claim against Jefferson Parish for damages by reason of the unavailability of the premises. Any unearned portion of the use fee for the Alario Center, or affected area hereunder, shall abate, or if previously paid, will be refunded by Jefferson Parish to Omega Production Resources.

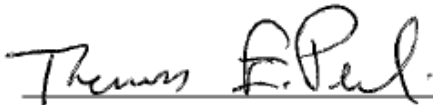
XXI. DEPOSIT – This contract is void unless executed and returned to this office by M May 15, 2021 with a payment of Nine Hundred Dollars made payable to Jefferson Parish Pooled Cash.

WITNESSES:




PARISH OF JEFFERSON

BY: 
Lydia Folse
Alario Center General Manager



LESSEE

BY: 
James Moore, Owner/President

ATTACHMENT J

MESSINA'S CATERING AND CONCESSION AGREEMENT

AGREEMENT

BETWEEN

THE PARISH OF JEFFERSON

AND

MESSINA'S INC.

THIS AGREEMENT, (the "Agreement") is made and entered into on this 13th day of November, 2019, by and between the Parish of Jefferson, State of Louisiana, herein represented by its Council Chairwoman, Cynthia Lee-Sherg, of the Jefferson Parish Council (hereinafter referred to as PARISH), duly authorized to act by Resolution No. 134046, adopted on the 21st day of August, 2019 and Resolution No. 134300, adopted on the 18th day of September, 2019 and Messina's Inc., (hereinafter referred to as FIRM), duly authorized to do and doing business in the State of Louisiana, represented herein by George Messina, its President/Owner. PARISH and FIRM may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

- 1.0 **Administration of Agreement.** All work shall be under the direction of the General Manager of the John A. Alario, Sr. Event Center, or his/her designee, hereinafter called MANAGER, and all requests, plans, reports, etc. shall be submitted to it and all approvals and administration of this Agreement shall be through it.
- 2.0 **Scope of Agreement.** FIRM shall provide catering and concession services at the John A. Alario, Sr. Event Center. FIRM shall meet the scope of services and requirements as per RFP No. 398 as amended and FIRM'S written proposal dated June 28, 2019, which are incorporated herein, copies of which are on file in the Office of the Chief Buyer for Parish of Jefferson under RFP No. 398.
- 3.0 **Operations.**
 - 3.1 **Term.** The term of this Agreement shall commence on the date of full execution hereof, and shall expire at midnight on the day immediately preceding the second anniversary thereof.
 - 3.2 **Locations.** FIRM shall operate out of the John A. Alario, Sr. Event Center, and any location deemed necessary by PARISH as provided in the Scope of Services for RFP 398.
 - 3.3 **Hours.** FIRM shall maintain such hours as necessary to meet the requirements of this Agreement.
 - 3.4 **Efficient and High Quality Operation.** FIRM shall maintain an operation which is efficient and of a level of quality equal to or greater than industry standards.
 - 3.5 **Products and Necessities.** FIRM shall furnish all working capital, services, inventory, personnel, materials, tools, machinery, equipment and other items necessary to perform FIRM's obligations under this Agreement.
 - 3.6 **Items.** FIRM shall not advertise its services rendered for Jefferson Parish without prior written consent of PARISH.
 - 3.7 **Licenses and Permits.** FIRM shall obtain and keep at its own expense all federal, state and local licenses and permits required to be in its name in connection with this Agreement.

3.8 Compliance with Law, Rules and Regulation. FIRM shall comply with all applicable laws, rules and regulations.

3.9 Duty and Responsibilities. FIRM owes to MANAGER a duty to perform FIRM'S obligation under this agreement with integrity and good faith and in a manner that is in the best interests of the MANAGER and FIRM and consistent with the terms of this Agreement.

4.0 Financial Matters.

4.1 Operating Expenses. FIRM is responsible for the payment of all operating expenses required as a result of providing services herein.

4.2 Payments. FIRM shall pay PARISH in accordance with Attachment B, hereto. Payments due to PARISH shall be due monthly during the Term or any extension thereof, with payment made on or before the fifteenth (15th) day following the close of any month during the Term. Payments hereunder shall be made to the order of "Jefferson Parish Pooled Cash." Failure to timely remit any payments due and owing shall constitute a breach of the covenants contained herein. FIRM acknowledges and agrees that commissions due to PARISH shall be based on total invoices billed to clients, net of sales taxes, regardless of whether those sums have been collected. Late payments or payment of any sums due and owing shall be assessed and FIRM agrees to pay, interest at the rate of one and one-half percent (1½ %) per month, pro-rated daily.

4.3 Appropriation Dependency. Agreement is contingent upon the appropriation of funds by PARISH. If the Jefferson Parish Council fails to appropriate sufficient monies to provide for the continuation of this Agreement, the Agreement shall terminate on the last day of the fiscal year for which funds were appropriated. Such termination shall be without penalty or expense to PARISH except for payments which have been earned prior to the termination date. Termination of this Agreement by PARISH under the provision of this section shall not constitute an event of default. The decision to fund or not to fund this Agreement for the next fiscal year will be made by the Parish Council in its unfettered discretion based upon what the Parish Council believes to be in the best interests of PARISH. The Parish Council may in its discretion opt not to fund this Agreement for a subsequent fiscal year or years for any reason.

5.0 Records, Accounts and Reports.

5.1 Books and Records. FIRM shall maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP) in a form and method acceptable to MANAGER, within Jefferson Parish for a period not to exceed three (3) years after termination of this Agreement. FIRM shall permit MANAGER and MANAGER's agents from time-to-time within forty-eight (48) hours written notice, to inspect, copy and audit during FIRM'S normal business office hours, the books and records pertaining to the services provided under this Agreement. MANAGER's right to audit, inspect, and make copies of FIRM's records shall be at the sole expense of MANAGER.

5.2 Periodic and/or Annual Reports. At any time, the MANAGER may request that FIRM, with the minimum of ten (10) days written notice, prepare and/or produce a report of the results of operations, as it pertains to this Agreement, in the previous fiscal year prepared in accordance with generally accepted accounting principles (GAAP). The report must be prepared and certified by an independent certified public accounting firm. (For purposes of this Agreement, each "fiscal year" begins on January 1 and ends on December 31 of the same year.)

6.0 Personnel.

6.1 Employees. FIRM shall employ, train and supervise personnel with appropriate qualifications and experience and in sufficient numbers to provide all services required under this Agreement. All persons engaged by FIRM shall be the sole and exclusive employees of FIRM and shall be paid by FIRM. FIRM shall pay all applicable social security, unemployment, workers' compensation and other employment taxes.

6.2 Appropriate Personnel. FIRM shall provide only trained personnel. FIRM'S employees shall conduct themselves at all times in a proper and respectful manner in accordance with MANAGER's employee policy. If MANAGER determines that any employee of FIRM is unsatisfactory in any material respect, MANAGER shall request FIRM to exclude the employee or employees from work under this contract, and FIRM shall so comply with such request.

6.3 Non-Discrimination. FIRM shall not discriminate against any employee or applicant for employment because of age, race, creed, sex, color national origin, or disability.

6.4 Substitution of Personnel. FIRM acknowledges that this Agreement is contingent upon the personnel defined in FIRM's written proposal, and that if during the term of this Agreement, FIRM is unable to provide those defined personnel, FIRM shall substitute personnel which shall meet or exceed the requirements stated herein. A detailed resume of qualifications and justifications shall be submitted to PARISH for approval prior to each personnel substitution request, said approval not to be unreasonably withheld conditioned or delayed.

7.0 Termination or Suspension. The terms of this Agreement shall be binding upon the PARTIES hereto until the work has been completed and accepted by PARISH; but this Agreement may be terminated under any or all of the following conditions:

- a. By mutual agreement and consent of the PARTIES hereto.
- b. By PARISH as a consequence of the failure of FIRM to comply with the terms or quality of work in a satisfactory manner, proper allowance being made for circumstances beyond the control of FIRM, provided PARISH will give FIRM written notice of any such failure and ten (10) days (or more if authorized in writing by the MANAGER) to cure any such failure.
- c. By either PARTY upon failure of the other PARTY to fulfill its obligation as set forth in the Agreement.
- d. By PARISH for convenience by issuing FIRM thirty (30) days written notice.

8.0 Notice. Any communications to be given hereunder by either PARTY to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

PARISH: Cynthia Lee-Sheng
Council Chairwoman
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, Louisiana 70053

FIRM: George Messina
2717 Williams Boulevard
Kenner, Louisiana 70062

8.1 Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail, post prepaid, certified, in accordance with this Paragraph.

- 9.0 Independent Contractor.** While in the performance of services or carrying out the obligations under this agreement, FIRM shall be acting in the capacity of independent contractor and not as employee of PARISH, and not as partner of, or joint venture of PARISH. PARISH shall not be obliged to any person, firm or corporation for any obligations of FIRM arising from the performance of their services under this Agreement.

The PARTIES hereto acknowledge and agree that PARISH shall not:

- a. withhold federal or state income taxes;
- b. withhold federal social security tax (FICA);
- c. pay federal or state unemployment taxes for the account of FIRM; or
- d. pay workers' compensation insurance premiums for coverage for FIRM.

- 9.1** FIRM agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

- 9.2** FIRM agrees to indemnify and hold PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from PARISH'S treatment of FIRM as an independent contractor. FIRM further agrees to reimburse PARISH for any and all costs it incurs, including, but not limited to, accounting fees and legal fees, in defending itself against any such liability.

- 10.0 Insurance.** FIRM shall secure and maintain at its expense such insurance that will protect it, and PARISH, from claims under the Workers' Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to PARISH and shall provide that insurance shall not be canceled without notice of cancellation given to the Parish of Jefferson, in writing, on all of the required coverage provided to Jefferson Parish. All notices will name FIRM, and identify the Council Resolution approving the terms of this Agreement. PARISH may examine the policies at any time and without notice.

- 10.1** All policies and certificates of insurance of the firm shall contain the following clauses:

- a. FIRM insurers will have no right of recovery or subrogation against PARISH, it being the intention of the PARTIES that the insurance policy so affected shall protect both PARTIES and be the primary coverage for any and all losses covered by the below described insurance.
- b. PARISH shall be named as additional insured as regards to general liability and automobile liability with respect to negligence by FIRM.
- c. The insurance company(ies) issuing the policy or policies shall have no recourse against PARISH for payment of any premiums or for assessments under any form of policy.
- d. Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of FIRM.

- 10.2** Prior to the execution of this Agreement, FIRM shall provide at its own expense, proof of the following insurance coverage required by the contract to PARISH by insurance companies authorized to do business in the State of Louisiana. Insurance is to be placed with insurers with an A.M. Best Rating of no less than A:VI.

- a. In the event FIRM hires workers within the State of Louisiana it shall obtain Workers' Compensation Insurance. As required by Louisiana State Statute exception, employer's liability shall be at least \$1,000,000.00 per occurrence when work is to be over water and involves maritime exposures; otherwise this limit shall be no less than \$500,000.00 per occurrence.
- b. Commercial General Liability Insurance with a Combined Single Limit of at least

\$1,000,000.00 per occurrence for bodily injury and property damage.

- c. Business Automobile Liability Insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage, unless otherwise indicated. This insurance shall include coverage for bodily injury and property damage.

10.3 All policies of insurance shall meet the requirements of PARISH prior to the commencing of any work. PARISH has the right but not the duty to approve all insurance policies prior to commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to PARISH as to form or substance, or if a company issuing any such policy shall be or become unsatisfactory to PARISH, FIRM shall promptly obtain a new policy, submit the same to PARISH for approval and submit a certificate thereof as provided above.

10.4 Upon failure of FIRM to furnish, to deliver and maintain such insurance as above provided, this contract, at the election of PARISH, may be forthwith declared suspended, discontinued or terminated. Failure of FIRM to take out and/or to maintain insurance shall not relieve FIRM from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of FIRM concerning indemnification.

11.0 Indemnification. FIRM shall indemnify and hold harmless PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any person, firm or organization for loss of life or injury or damages to person or property in connection with the services required to be performed by FIRM under this Agreement. Further, FIRM hereby agrees to indemnify PARISH for all reasonable expenses and attorney's fees incurred by or imposed upon PARISH in connection therewith for any loss, damage, injury or other casualty pursuant to this section. FIRM further agrees to pay all reasonable expenses and attorney's fees incurred by PARISH in establishing the right to indemnity pursuant to the provisions of this Section.

12.0 Non-exclusivity. FIRM acknowledges and agrees that the rights and obligations conferred and contained herein shall be non-exclusive in nature, and PARISH makes no representations or warranties to the contrary.

13.0 Covenant against Contingent Fees. FIRM warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for FIRM, to solicit or secure this contract, and that it has not paid or agreed to pay any company or person, other than bona-fide employees working solely for FIRM, any fee, commission, percentage, brokerage fee, gifts, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, PARISH shall have the right to annul this Agreement without liability.

14.0 Assignment. This Agreement shall be binding upon the successors and assigns for the PARTIES hereto. This Agreement being for the personal services of FIRM, shall not be assigned or subcontracted in whole or in part by FIRM as to the services to be performed hereunder without the written consent of PARISH, in PARISH'S sole discretion.

15.0 Governing Law and Jurisdiction. This Agreement shall be deemed to be made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. FIRM hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The PARTIES hereto agree that the sole and exclusive jurisdiction and venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

16.0 Inspector General. It shall be the duty of every parish officer, employee, department,

agency, special district, board, and commission, and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19). By signing this document, every corporation, partnership, or person contracting with PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

17.0 Severability. If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it cannot be amended, it will be deemed to be deleted. Such amendment or deletion shall not affect the validity of any other provisions of this Agreement.

18.0 Entire Agreement and Amendment. This Agreement represents the entire Agreement between PARISH and FIRM. This Agreement may only be amended in writing by authority of a Jefferson Parish Council Resolution, and must be signed by both PARISH and FIRM.

19.0 Order of Precedence. Should there be any conflict among the contract documents, the RFP and FIRM's proposal, the following order of precedence shall govern the resolution of the conflict:

- 1) This Agreement;
- 2) RFP 398 and addenda;
- 3) Resolution No. 113646
- 4) FIRM's written proposal;

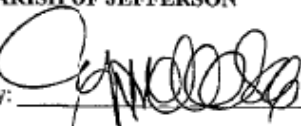
IN TESTIMONY WHEREOF, this Agreement is executed in four (4) originals, the day and year first written above.

DATE:

10-22-19

PARISH OF JEFFERSON

By:

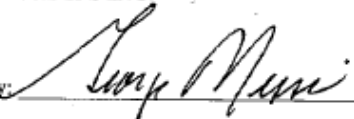

Cynthia Lee-Sheng, Chairwoman
Jefferson Parish Council

DATE:

11/13/19

MESSINA'S INC.

By:


George Messina
President/Owner

ATTACHMENT "B"

PRICE SCHEDULE

I. Percentage of Sales proposed for Commissions payable to the Alario Center (excluding sales of alcohol) as follows:

A. Alario Center Concessions

1. Sales \$0 - \$120,000.....23%


2. Sales over \$120,000.....26%

B. Catering Sales.....22%

II. Alcoholic Beverage Sales.....30%

ATTACHMENT K

RATE STRUCTURE

 2020 RENTAL RATES & PERSONNEL CHARGES				
ROOM	SQUARE FOOTAGE	SET-UP FEE	RENTAL *	MOVE-IN/ MOVE-OUT DAYS
Main Hall	8024 sq. ft.	\$500	\$1800	\$500
Hall B	22,260 sq. ft.	\$900	\$1500	\$750
Volleyball-3 Courts (wood)		+\$150	\$1500	\$750
Volleyball-6 Courts (apt. cr)		+\$450	\$1500	\$750
Hall C	19,250 sq. ft.	\$500	\$1250	\$625
Main Hall & Hall B (Grand Hall)	30,284 sq. ft.	\$1000	\$2500	\$1250
Meeting Room One	1,543 sq. ft.	\$ 50	\$250	\$125
Meeting Room Two	1,624 sq. ft.	\$ 50	\$250	\$125
Meeting Rooms One & Two	3,167 sq. ft.	\$100	\$400	\$200
Meeting Room Three	1,490 sq. ft.	\$100	\$250	\$125
Board Room	830 sq. ft.		\$250	\$125
Atrium Lobby	3,659 sq. ft.	\$ 50	\$250	\$125
Alario Center Grounds/ Parking Lots			\$1500	\$750

* Ticketed events may be subject to a percentage of gross ticket sales or facility fee per ticket
 * Quotes will have 6 standard fees: rental, set up, sanitation, janitorial, JP detail, & door security personnel

POSITION	HOURLY RATE
Jefferson Parish Police Security Detail (4 Hour Minimum)	\$32.00
Jefferson Parish Police Supervisor (required for four J.P. Police Officers or more)	\$35.00
Jefferson Parish Fire Department Firewatch	\$27.00
2 EMS w/unit	\$160.00
1 EMS w/bag	\$40.00
Door Security Guards	\$17.00
Jefferson Parish Police Security detail or additional services may be required due to the nature of your event.	
Event Supervisor	\$25.00
Ticket Taker	\$17.00
Usher	\$17.00
Electrician & Truck	\$44.50
Electrician's Assistant	\$28.00
Laborer	\$17.00
Sound Technician	\$30.00

All personnel charges are on a 4-hour minimum and subject to change
 Event is required to use only Alario Center personnel listed when select security option alternative is designated

According to the General Manager, Lydia Folsie, this rate structure has been in effect since at least 2011, when she was appointed to the position. The rates are not reduced for "last minute" bookings.

Rental rates were increased during the final stages of this review (May 17, 2021). Rate increases ranged from 0 to 28%.

2021 RENTAL RATES & PERSONNEL CHARGES <small>Effective May 17, 2021</small>				
ROOM	SQUARE FOOTAGE	SET-UP FEE	RENTAL *	MOVE-IN/ MOVE-OUT DAYS
Main Hall	8024 sq. ft.	\$500	\$1250	\$500
Hall B	22,260 sq. ft.	\$500	\$1750	\$750
Volleyball-3 Courts (wood)		+\$150	\$1750	\$750
Volleyball-6 Courts (apt. cr)		+\$450	\$1750	\$750
Hall C	19,250 sq. ft.	\$500	\$1500	\$625
Main Hall & Hall B (Grand Hall)	30,284 sq. ft.	\$1000	\$2750	\$1250
Rental of All Halls	49,510 sq. ft.	\$1500	\$4250	\$1875
Meeting Room One	1,543 sq. ft.	\$ 50	\$250	\$125
Meeting Room Two	1,624 sq. ft.	\$ 50	\$250	\$125
Meeting Rooms One & Two	3,167 sq. ft.	\$100	\$400	\$200
Board Room	830 sq. ft.		\$250	\$125
Atrium Lobby	3,659 sq. ft.	\$ 50	\$250	\$125
Alario Center Grounds/ Parking Lots			\$1500	\$750

* Ticketed events may be subject to a percentage of gross ticket sales or facility fee per ticket
 * Quotes will have 6 standard fees: rental, set up, sanitation, janitorial, JP detail, & door security personnel

POSITION	HOURLY RATE
Jefferson Parish Police Security Detail (4 Hour Minimum)	\$40.00
Jefferson Parish Police Security Administrative Fee	\$40.00
Jefferson Parish Police Supervisor (required for four J.P. Police Officers or more)	\$45.00
Jefferson Parish Fire Department Firewatch	\$27.00
2 EMS w/unit	\$160.00
1 EMS w/bag	\$75.00
Door Security Guards	\$17.00
Jefferson Parish Police Security detail or additional services may be required due to the nature of your event.	
Manager On Duty	\$25.00
Ticket Taker	\$17.00
Usher	\$17.00
Electrician & Truck	\$44.50
Electrician's Assistant	\$28.00
Laborer	\$17.00
Sound Technician	\$30.00

ATTACHMENT L

JOB DUTIES

ALARIO CENTER JOB DESCRIPTIONS	
GENERAL MANAGER – 1 Develop operational policy & procedures; fiscal accountability; negotiate facility use agreements; dispute resolution; facility planning & improvement; liaise & participate in cooperative efforts with JCVB to promote tourism & economic development.	No JPRD function.
GENERAL MANAGER ASSISTANT – 1 Assists GM in daily operations of the facility; supervises Marketing & Operations divisions; represents the GM in her absence; vendor contacts & client relations; event planning & direction. Works nights, weekends, holidays as necessary and may travel as required.	No JPRD function.
MARKETING MANAGER – 1 Professional level duties in the areas of marketing, sales, public relations & advertising. Works nights, weekends, holidays as necessary and may travel as required.	Helps with Segnette.
MARKETING/SALES ASSOCIATE – 1 Manager on duty during events; scheduling event personnel; coordinating event layouts; processing final invoices, updating payment status & turning in payments to administration. Works nights, weekends, holidays as necessary and may travel as required.	Helps with Segnette.
OPERATIONS MANAGER – 1 Supervises daily operations of physical structure including any event set-up, construction projects, and maintenance. Works nights, weekends, holidays as necessary and may travel as required.	No JPRD function.
FOREMAN – 1 Assigning and directing field crews to specific tasks, ensuring that work product meets safety regulations & event standards; directs third-party labor. Works nights, weekends, holidays as necessary and may travel as required.	Helps with JPRD EB warehouse.
GENERAL LABOR – 3 All maintenance and janitorial including: physical event set-up, breakdown & housekeeping; grounds keeping & grass cutting; regular facility maintenance such as painting, minor repairs, trash disposal.	2 Help with JPRD; 1 No JPRD function.
EXECUTIVE ASSISTANT – 1 Budget preparation, Human Resources coordinator, benefits & training, accounting functions, Personnel contact for hiring. Directs & coordinates functions of Departmental Secretary.	No JPRD function.
DEPARTMENTAL SECRETARY – 1 Receptionist, telephone operator, purchasing & procurement, payroll. Secretary to the GM.	Shared Alario & JPRD.

Job duties are during the Pre-COVID period. They were obtained from the General Manager Lydia Folse. The boxes on the right are Post-COVID duties obtained from the Director of Parks & Rec, Mario Bazile.

ATTACHMENT M

PRORATIONS/COST ALLOCATIONS

		2016 BUDGET PRORATIONS	GENERAL GOV'T 7311	ASSESSOR'S EXPENSE 7312.1	SHERIFF'S EXPENSE 7312.2	CENTRAL COMP 7332.1	RISK MGR 7336	SAFETY DIVISION 7338	SECURITY DIVISION 7339	CENTRAL TELEPHONE 7512.4	DATA LINES 7513	RADIO SYSTEM 7514.3	INSURANCE 7531	CENTRAL GARAGE 7561.3	CENTRAL TIRE 7561.4	LEASES 7561.5
21830-2534-049	Orta					10,418	496	379	1,295	1,611			7,806			
21830-2534-050	Gizord					9,394	509	488	1,295	2,619			9,666			
21830-2534-051	Jefferson					8,745	2,482	2,028	1,295	3,222			50,125			
21830-2534-052	Jesse Owens					5,826	397	330	1,295	1,611			7,114			
21830-2534-053	Lakeshore					13,891	644	676	1,295	805			14,601			
21830-2534-054	Lemon					3,330	397	300	1,295	1,612			6,823			
21830-2534-055	Little Farms					11,500	397	300	1,295	805			7,173			
21830-2534-056	Melrose					10,120	546	451	1,295	3,222			8,152			
21830-2534-057	Mike Miley					12,787	794	639	1,295	1,611			14,300			
21830-2534-064	Avondale					2,181	595	488	1,295	2,416			11,735			
21830-2534-065	Bridge City					852	248	188	1,295	805			4,018			
21830-2534-067	Harvey					2,345	496	378	1,295	1,612			8,483			
21830-2534-068	Kennedy Heights					1,864	447	376	1,295	1,611			8,291			
21830-2534-069	King's Grant					2,899	744	601	1,295	805			14,866			
21830-2534-070	Johnny Jacobs					2,310	397	300	1,295	1,611			6,699			
21830-2534-071	Martin Luther King					1,983	546	451	1,295	805			10,965			
21830-2534-072	Nicholson Place					1,858	347	263	1,295	805			5,674			
21830-2534-073	Oakdale					2,227	794	638	1,295	1,611			15,229			
21830-2534-074	Pond					3,320	1,042	864	1,295	805			21,388			
21830-2534-076	Waggonman					2,733	347	263	1,295	1,611			6,631			
21830-2534-085	Woodmere					1,261	1,290	1,051	1,295	2,013			7,882			
21830-2534-098	Rosehams					2,146	248	225	1,295	2,416			4,360			
21830-2534-093	Saints Drive					1,501	50	38	1,295	403			667			
21830-2534-113	Estelle					324	298	263	1,295	2,215			5,798			
21830-2535	Sandflies					1,696	1,340	1,099	1,525	1,611			27,851			
21830-2536	Buckhorn Marina					131	50						579			
21850-2615	Alamo Center	59,180				11,341	2,679	2,328	6,776	14,497	3,900		59,178	25,742		
21850-2616	Segnette Field					315	943						20,007			
21930-2660	W/ Park - Admin	4,024				484				2,416						
21940-2625	Playground District No 16	1,739		261	279	133										
21950-2650	Lafayette Park - Administration	507,172				11,954	1,588	1,277	6,268	9,295	3,900	4,734	30,566	94,974		
21950-2651	Lafayette Park - Maintenance					5,168	844	676					12,529			
21950-2652	Lafayette Park - Security					1,844	149	113					1,367			
21970-2630	LaSalle Park - Admin	45,218				681	50	38	1,525	1,611			530			
21970-2631	LaSalle Park - Maint					2,945	596	488				1,567	10,735	14,007		
21970-2632	LaSalle Park - Security					853							147			
22010-2741	Off Track Betting - CD 1															
22010-2742	Off Track Betting - CD 2	782														
22010-2743	Off Track Betting - CD 3	292														
22010-2744	Off Track Betting - CD 4	1,043														
22010-2745	Off Track Betting - CD 5	6,259														
22020-2751	Video Poker - CD 1	1,807														
22020-2752	Video Poker - CD 2	1,265														
22020-2753	Video Poker - CD 3	1,766														
22020-2754	Video Poker - CD 4	1,666														
22020-2755	Video Poker - CD 5	4,974														

2017 PRORATIONS SPREADSHEET

GL ACCOUNT	DEPARTMENT	GENERAL GOV'T	ASSESSOR'S EXPENSE	SHERIFF'S EXPENSE	CENTRAL COMP	RISK MGR	SAFETY DIVISION	SECURITY DIVISION	CENTRAL TELEPHONE	WAN Connectivity	RADIO SYSTEM	INSURANCE	CENTRAL GARAGE	CENTRAL TIRE	LEASING	TOTAL
		7311	7312.1	7312.2	7312.1	7316	7308	7309	7512.4	7513.1	7514.3	7511	7561.3	7561.4	7561.5	
2190-2451	Maintenance	-	-	-	6,693	465	-	306	2,434	-	-	3,604	-	-	-	12,112
2190-2454	Marketing & Development	-	-	-	1,075	92	-	65	-	-	-	882	-	-	-	2,124
2190-2530	Control Recreation - Admin	1,195,396	14,309	14,195	32,359	2,164	1,500	30,142	24,099	14,192	-	25,268	-	-	-	1,387,796
2190-2531	Control Recreation - Maint	-	-	-	29,029	7,039	4,861	9,391	-	-	29,733	83,832	799,716	54,565	8,372	1,026,573
2190-2532	Athletic Programs	-	-	-	29,745	16,811	11,624	1,588	489	-	-	329,962	-	-	-	399,229
2190-2533	Leisure Services	-	-	-	94,613	4,151	2,815	8,937	505	-	-	29,436	-	-	-	140,537
2190-2534-009	Relax. Tena	-	-	-	1,792	342	-	238	-	-	600	5,883	-	-	-	9,155
2190-2534-045	Terrytown	-	-	-	3,584	567	-	304	-	2,445	-	9,024	-	-	-	10,014
2190-2534-047	John Bright	-	-	-	7,168	516	-	358	-	1,695	-	6,699	-	-	-	18,436
2190-2534-048	Cleary	-	-	-	11,827	434	-	301	-	915	-	7,133	-	-	-	20,610
2190-2534-049	Ortto	-	-	-	10,752	486	-	937	-	1,734	-	7,778	-	-	-	21,887
2190-2534-050	Ornd	-	-	-	10,035	516	-	956	-	1,695	-	6,747	-	-	-	21,352
2190-2534-051	Jefferson	-	-	-	9,318	507	-	950	-	3,379	-	8,820	-	-	-	22,380
2190-2534-052	Jesse Owens	-	-	-	6,003	414	-	287	-	1,734	-	6,627	-	-	-	15,365
2190-2534-053	Lakehurst	-	-	-	14,694	826	-	573	-	915	-	15,256	-	-	-	33,286
2190-2534-054	Lennon	-	-	-	3,584	400	-	278	-	1,627	-	6,568	-	-	-	12,657
2190-2534-055	Little Farms	-	-	-	12,185	451	-	313	-	682	-	7,116	-	-	-	20,847
2190-2534-056	Melrose	-	-	-	10,752	545	-	448	-	1,035	-	8,255	-	-	-	23,335
2190-2534-057	Mike May	-	-	-	13,618	807	-	560	-	1,764	-	14,324	-	-	-	31,074
2190-2534-064	Avondale	-	-	-	2,150	694	-	481	-	2,532	-	12,741	-	-	-	18,598
2190-2534-065	Bridge City	-	-	-	1,075	313	-	218	-	670	-	6,051	-	-	-	8,529
2190-2534-067	Harvey	-	-	-	3,509	439	-	904	-	2,004	-	7,687	-	-	-	12,673
2190-2534-068	Kennedy Heights	-	-	-	1,782	381	-	272	-	1,662	-	6,736	-	-	-	10,853
2190-2534-069	King's Grant	-	-	-	3,867	733	-	507	-	600	-	13,032	-	-	-	18,538
2190-2534-070	Jonney Jacobs	-	-	-	2,509	407	-	283	-	1,603	-	6,478	-	-	-	11,492
2190-2534-071	Martin Luther King	-	-	-	2,150	399	-	277	-	863	-	7,033	-	-	-	10,522
2190-2534-072	Nicholson Place	-	-	-	2,150	313	-	218	-	600	-	5,272	-	-	-	8,853
2190-2534-073	Ornduff	-	-	-	2,599	767	-	532	-	1,797	-	14,274	-	-	-	19,789

2018 PRORATIONS SPREADSHEET

GL ACCOUNT	DEPARTMENT	GENERAL GOV'T	ASSESSOR'S EXPENSE	SHERIFF'S EXPENSE	CENTRAL COMP	RISK MGR	SAFETY DIVISION	SECURITY DIVISION	CENTRAL TELEPHONE	WIRE CONNECTIVITY	RADIO SYSTEM	INSURANCE	CENTRAL GARAGE	CENTRAL TIRE	LEASING	TOTAL
		F311	F312.1	F312.2	F312.3	F316	F318	F319	F312.4	F313.1	F314.3	F315	F316.3	F316.4	F316.5	
2100-2500	Leisure Services	-	-	-	97,872	4,128	2,714	2,901	596	-	-	33,367	-	-	-	141,578
2100-2504-039	Belle Terre	-	-	-	1,846	285	188	-	799	-	-	5,666	-	-	-	8,778
2100-2504-045	Terrytown	-	-	-	3,575	969	832	-	2,078	-	-	19,955	-	-	-	18,166
2100-2504-047	John Bright	-	-	-	7,036	467	308	-	1,614	-	-	5,161	-	-	-	18,588
2100-2504-048	Clardy	-	-	-	11,456	422	265	-	776	-	-	7,408	-	-	-	20,301
2100-2504-049	Data	-	-	-	10,591	525	342	-	1,387	-	-	19,126	-	-	-	22,068
2100-2504-050	Grant	-	-	-	9,512	486	308	-	1,614	-	-	5,202	-	-	-	21,102
2100-2504-051	Jefferson	-	-	-	8,906	444	293	-	2,850	-	-	8,407	-	-	-	20,900
2100-2504-052	Jesse Owens	-	-	-	6,051	342	226	-	1,387	-	-	5,651	-	-	-	14,496
2100-2504-053	Lakeshore	-	-	-	14,218	969	958	-	776	-	-	21,326	-	-	-	37,979
2100-2504-054	Larson	-	-	-	3,614	355	235	-	1,551	-	-	5,569	-	-	-	15,326
2100-2504-055	Little Farms	-	-	-	11,738	373	246	-	535	-	-	8,591	-	-	-	19,883
2100-2504-056	Madame	-	-	-	10,416	533	352	-	2,716	-	-	7,676	-	-	-	21,699
2100-2504-057	Mike Milley	-	-	-	13,152	822	607	-	2,309	-	-	18,960	-	-	-	35,940
2100-2504-064	Avondale	-	-	-	2,206	786	517	-	2,237	-	-	17,333	-	-	-	23,079
2100-2504-065	Bridge City	-	-	-	5,580	326	201	-	746	-	-	6,453	-	-	-	8,791
2100-2504-067	Harvey	-	-	-	2,525	371	245	-	1,703	-	-	7,420	-	-	-	12,344
2100-2504-068	Kennedy Heights	-	-	-	5,844	345	227	-	1,215	-	-	9,711	-	-	-	15,442
2100-2504-069	King's Grant	-	-	-	2,959	686	480	-	502	-	-	14,452	-	-	-	19,161
2100-2504-070	Johnny Jacobs	-	-	-	2,551	386	260	-	1,713	-	-	6,729	-	-	-	11,641
2100-2504-071	Martin Luther King	-	-	-	2,189	483	318	-	834	-	-	8,621	-	-	-	13,645
2100-2504-072	Nicholson Place	-	-	-	2,180	287	189	-	1,464	-	-	8,888	-	-	-	9,888
2100-2504-073	Chickadee	-	-	-	2,554	743	489	-	1,621	-	-	15,022	-	-	-	20,938
2100-2504-074	Pond	-	-	-	3,648	1,129	743	-	799	-	-	24,900	-	-	-	31,249
2100-2504-076	Waggoner	-	-	-	2,817	314	207	-	1,215	-	-	5,380	-	-	-	11,123
2100-2504-085	Woodmere	-	-	-	1,474	370	244	-	1,922	-	-	7,460	-	-	-	11,470
2100-2504-086	Rosehome	-	-	-	2,226	497	298	-	1,597	-	-	7,788	-	-	-	12,287
2100-2504-093	Santa Drive	-	-	-	1,472	75	50	-	358	-	-	702	-	-	-	2,654
2100-2504-113	Eslebe	-	-	-	287	251	196	-	2,300	-	-	4,572	-	-	-	7,660
2100-2506	Satellites	-	-	-	1,869	1,735	1,140	1,195	-	-	-	39,352	-	-	-	45,291
2100-2506	Buckhorn Manor	-	-	-	152	21	-	171	577	-	-	238	-	-	-	758
2100-2506	Alamo Central	63,252	-	-	12,402	2,138	1,408	1,877	12,132	4,374	-	43,674	20,378	-	-	162,031
2100-2506	Segrave Field	-	-	-	350	497	-	-	-	-	-	11,829	-	-	-	12,676
2100-2506	WV Park - Admin	18,306	-	-	270	-	-	883	793	-	-	-	-	-	-	20,152
2100-2506	Playground District No 16	8,390	371	368	159	-	-	-	-	-	-	-	-	-	-	9,248
2100-2506	Lathemere Park - Administration	156,063	-	-	12,814	1,408	936	5,110	4,879	3,813	3,002	29,500	88,874	-	-	207,361
2100-2506	Lathemere Park - Maintenance	-	-	-	6,573	1,322	871	-	-	-	-	22,384	-	-	-	31,150
2100-2506	Lathemere Park - Security	-	-	-	1,881	150	104	-	-	-	-	1,448	-	-	-	2,569
2100-2506	LaSalle Park - Admin	51,390	-	-	740	27	18	1,706	1,423	3,812	-	368	-	-	-	58,455
2100-2506	LaSalle Park - Maint	-	-	-	3,555	335	221	-	-	-	1,391	2,269	12,302	-	-	25,062
2100-2506	LaSalle Park - Security	-	-	-	691	18	12	-	-	-	-	152	-	-	-	873
2200-2741	Off Track Betting - CD 1	1,263	-	-	-	-	-	-	-	-	-	-	-	-	-	1,263
2200-2742	Off Track Betting - CD 2	641	-	-	-	-	-	-	-	-	-	-	-	-	-	641
2200-2743	Off Track Betting - CD 3	625	-	-	-	-	-	-	-	-	-	-	-	-	-	625

2019 PRORATIONS SPREADSHEET

2019 PRORATIONS SPREADSHEET																	
GL ACCOUNT	DEPARTMENT	GENERAL GOVT FUND	ASSESSOR'S EXPENSE T732.1	SHERIFF'S EXPENSE T732.2	CENTRAL COMP T732.3	RISK MGR T733	SAFETY DIVISION T734	SECURITY DIVISION T738	CENTRAL TELEPHONE T832	WAR Connecticut T833.1	RADO SYSTEM T834.3	INSURANCE T834	CENTRAL GARAGE T861.3	CENTRAL FIRE T861.4	LEASING T861.5	FIRE TRAINING T3AB.2	TOTAL
21830-2534-052	Jesse Owens	-	-	-	6,057	329	224	-	1,359	-	-	5,842	-	-	-	-	14,441
21830-2534-053	Lakewood	-	-	-	14,747	909	608	-	795	-	-	16,391	-	-	-	-	36,825
21830-2534-054	Lemont	-	-	-	4,316	324	221	-	1,666	-	-	5,754	-	-	-	-	12,177
21830-2534-055	Little Farms	-	-	-	12,339	390	239	-	637	-	-	6,096	-	-	-	-	19,563
21830-2534-056	Melrose	-	-	-	11,131	523	364	-	2,730	-	-	6,945	-	-	-	-	21,589
21830-2534-057	Bible Wiley	-	-	-	13,830	837	583	-	2,324	-	-	16,754	-	-	-	-	34,116
21830-2534-058	Avondale	-	-	-	3,526	761	510	-	2,242	-	-	15,454	-	-	-	-	21,495
21830-2534-059	Bridge City	-	-	-	1,357	315	213	-	748	-	-	5,929	-	-	-	-	8,462
21830-2534-067	Hanley	-	-	-	2,639	352	238	-	1,790	-	-	6,810	-	-	-	-	11,829
21830-2534-068	Norwood Heights	-	-	-	2,114	294	198	-	1,317	-	-	5,709	-	-	-	-	8,832
21830-2534-069	King's Grant	-	-	-	3,361	657	443	-	594	-	-	12,716	-	-	-	-	(7,771)
21830-2534-070	Johnny Jacobs	-	-	-	2,890	307	209	-	1,722	-	-	5,438	-	-	-	-	10,544
21830-2534-071	Marlin Luther King	-	-	-	2,619	344	232	-	838	-	-	6,473	-	-	-	-	10,456
21830-2534-072	Nicholson Plaza	-	-	-	2,518	261	177	-	773	-	-	4,912	-	-	-	-	8,541
21830-2534-073	Oakdale	-	-	-	3,023	681	445	-	1,635	-	-	13,152	-	-	-	-	18,916
21830-2534-074	Park	-	-	-	3,946	831	556	-	773	-	-	17,419	-	-	-	-	23,524
21830-2534-076	Waggoner	-	-	-	3,102	299	252	-	1,317	-	-	5,898	-	-	-	-	10,616
21830-2534-085	Woodmont	-	-	-	1,852	349	236	-	1,031	-	-	6,595	-	-	-	-	10,964
21830-2534-086	Rosedale Park	-	-	-	2,913	546	566	-	1,601	-	-	17,771	-	-	-	-	23,397
21830-2534-093	Starnes Drive	-	-	-	1,875	58	374	-	357	-	-	374	-	-	-	-	2,492
21830-2534-113	Estate	-	-	-	995	299	164	-	2,316	-	-	4,344	-	-	-	-	7,969
21830-2535	Satellite	-	-	-	2,231	1,530	1,013	1,288	-	-	-	34,937	-	-	-	-	40,569
21830-2536	Buckhorn Marine	-	-	-	317	79	-	-	179	-	-	161	-	-	-	-	696
21860-2615	Adams Center	112,237	-	-	14,330	2,051	1,386	2,329	12,174	4,536	-	44,809	13,945	-	-	-	212,264
21869-2616	Seguinette Field (RECORDED TO 21830-2616)	-	-	-	301	525	-	-	-	-	-	11,829	-	-	-	-	12,715
21930-2660	WJ Park - Admin	6,395	-	-	304	-	-	-	797	-	-	-	-	-	-	-	7,588
21930-2662	WJ Park - Security	-	-	-	253	-	-	736	-	-	-	-	-	-	-	-	989
21943-2625	Playground District No 16	6,991	558	363	161	-	-	-	-	-	-	-	-	-	-	-	9,481
21950-2650	Lakewood Park - Administration	176,464	-	-	13,744	1,286	862	5,523	4,889	3,780	4,984	25,974	76,792	-	-	-	316,305
21950-2651	Lakewood Park - Maintenance	-	-	-	7,570	295	683	-	-	-	-	15,254	-	-	-	-	24,008
21950-2652	Lakewood Park - Security	-	-	-	2,924	143	192	-	-	-	-	1,117	-	-	-	-	3,686
21970-2630	LaSalle Park - Admin	68,407	-	-	889	23	99	1,842	1,430	-	-	279	-	-	-	-	73,083
21970-2631	LaSalle Park - Maint	-	-	-	4,108	257	193	-	-	-	1,361	1,821	11,664	-	-	-	19,564
21970-2632	LaSalle Park - Security	-	-	-	793	20	94	-	-	-	-	193	-	-	-	-	1,020
22010-2741	Off Track Betting - CD 1	-	-	-	352	-	-	-	-	-	-	-	-	-	-	-	352
22010-2742	Off Track Betting - CD 2	-	-	-	250	-	-	-	-	-	-	-	-	-	-	-	250
22010-2743	Off Track Betting - CD 3	-	-	-	167	-	-	-	-	-	-	-	-	-	-	-	167
22010-2744	Off Track Betting - CD 4	-	-	-	168	-	-	-	-	-	-	-	-	-	-	-	168
22010-2745	Off Track Betting - CD 5	-	-	-	1,651	-	-	-	-	-	-	-	-	-	-	-	1,651
22030-2751	Video Poker - CD 1	-	-	-	1,778	-	-	-	-	-	-	-	-	-	-	-	1,778
22030-2752	Video Poker - CD 2	-	-	-	1,322	-	-	-	-	-	-	-	-	-	-	-	1,322
22030-2753	Video Poker - CD 3	-	-	-	755	-	-	-	-	-	-	-	-	-	-	-	755
22030-2754	Video Poker - CD 4	-	-	-	756	-	-	-	-	-	-	-	-	-	-	-	756
22030-2755	Video Poker - CD 5	-	-	-	695	-	-	-	-	-	-	-	-	-	-	-	695
22030-2762-126	BB Tourism CD 2	-	-	-	2,014	-	-	-	-	-	-	-	-	-	-	-	2,014
22030-2763-126	BB Tourism CD 3	-	-	-	285	-	-	-	-	-	-	-	-	-	-	-	285
22030-2764-126	BB Tourism CD 4	-	-	-	1,657	-	-	-	-	-	-	-	-	-	-	-	1,657

2020 PRORATIONS SPREADSHEET

2020 PRORATIONS SPREADSHEET																	
GL ACCOUNT	DEPARTMENT	GENERAL GOVT 7301	ASSESSMENT EXPENSE 7302.1	SHERIFF'S EXPENSE 7302.2	CENTRAL COMP 7302.3	RISK MGR 7330	SAFETY DIVISION 7330	SECURITY DIVISION 7330	CENTRAL TELEPHONE 7302.4	WAN Connectivity 7303.1	RADIO SYSTEM 7304.3	INSURANCE 7331	CENTRAL GARAGE 7304.2	CENTRAL TIRE 7304.4	LEARNING 7304.5	FIRE TRAINING 7304.2	TOTAL
2100-2534-095	Little Farms	-	-	-	12,359	415	300	-	696	-	-	7,741	-	-	-	-	21,663
2100-2534-096	Melrose	-	-	-	11,137	685	465	-	3,160	-	-	8,992	-	-	-	-	26,449
2100-2534-097	Mike Mills	-	-	-	13,638	548	394	-	1,752	-	-	9,597	-	-	-	-	29,427
2100-2534-098	Avondale	-	-	-	2,528	428	309	-	1,800	-	-	7,360	-	-	-	-	12,515
2100-2534-099	Bridge City	-	-	-	1,257	433	312	-	941	-	-	5,070	-	-	-	-	8,011
2100-2534-097	Harvey	-	-	-	3,039	428	309	-	2,111	-	-	8,524	-	-	-	-	14,211
2100-2534-099	Kennedy Heights	-	-	-	2,114	385	278	-	941	-	-	7,880	-	-	-	-	11,338
2100-2534-099	King's Grant	-	-	-	3,361	350	283	-	894	-	-	8,187	-	-	-	-	11,157
2100-2534-070	Johnny Jacobs	-	-	-	2,068	444	321	-	1,766	-	-	8,163	-	-	-	-	13,594
2100-2534-071	Martin Luther King	-	-	-	2,519	407	294	-	893	-	-	7,058	-	-	-	-	12,621
2100-2534-072	Nicholson Place	-	-	-	2,516	334	241	-	894	-	-	6,994	-	-	-	-	10,371
2100-2534-073	Oakdale	-	-	-	3,023	352	254	-	1,900	-	-	6,258	-	-	-	-	11,847
2100-2534-074	Parc	-	-	-	3,946	456	330	-	894	-	-	8,158	-	-	-	-	13,776
2100-2534-076	Ridgeman	-	-	-	3,162	486	296	-	1,882	-	-	7,947	-	-	-	-	10,319
2100-2534-083	Woodbine	-	-	-	3,021	416	360	-	1,766	-	-	7,792	-	-	-	-	11,943
2100-2534-086	Rosephone	-	-	-	2,613	1,367	1,006	-	1,352	-	-	30,612	-	-	-	-	37,300
2100-2534-083	Santa Drive	-	-	-	1,676	75	50	-	441	-	-	791	-	-	-	-	3,017
2100-2534-113	Estelle	-	-	-	1,752	275	199	-	2,667	-	-	9,177	-	-	-	-	10,079
2100-2535	Satellite	-	-	-	2,573	639	804	1,397	1,694	-	-	17,881	-	-	-	-	24,836
2100-2536	Backtown Manor	-	-	-	517	26	-	-	223	-	-	348	-	-	-	-	912
2100-2615	Alamo Center	109,535	-	-	15,430	2,409	1,738	2,132	15,429	4,317	-	51,809	18,285	-	-	-	222,060
2100-2616	Seguette Field (RECORDED TO 2100-2616)	0	0	0	201	437	0	0	0	0	0	10,218	0	0	0	0	10,656
2100-2660	WJ Park - Admin	5,911	-	-	384	-	-	775	915	-	-	-	-	-	-	-	7,985
2100-2662	WJ Park - Security	-	-	-	862	-	-	-	-	-	-	-	-	-	-	-	862
2100-2625	Playground District bsp 16	52,842	348	343	161	-	-	-	-	-	-	-	-	-	-	-	53,744
2100-2650	Lafayette Park - Administration	205,346	-	-	13,744	1,484	1,070	5,815	4,814	3,800	4,942	31,005	73,739	-	-	-	344,059
2100-2651	Lafayette Park - Maintenance	-	-	-	7,576	793	673	-	-	-	-	11,699	-	-	-	-	30,661
2100-2652	Lafayette Park - Security	-	-	-	2,334	178	129	-	-	-	-	1,625	-	-	-	-	4,556
2100-2630	LaSalle Park - Admin	87,287	-	-	686	38	26	1,958	1,310	2,486	-	-	-	-	-	-	94,403
2100-2631	LaSalle Park - Maint	-	-	-	4,137	364	264	-	-	-	1,347	3,138	8,268	-	-	-	17,499
2100-2632	LaSalle Park - Security	-	-	-	843	25	18	-	-	-	-	361	-	-	-	-	1,187
2200-2741	OP Track Betting - CO 1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
2200-2742	OP Track Betting - CO 2	368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	368
2200-2743	OP Track Betting - CO 3	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
2200-2744	OP Track Betting - CO 4	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2200-2745	OP Track Betting - CO 5	1,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,399
2200-2751	Video Poker - CO 1	1,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560
2200-2752	Video Poker - CO 2	1,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,862
2200-2753	Video Poker - CO 3	219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	219
2200-2754	Video Poker - CO 4	862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	862
2200-2755	Video Poker - CO 5	4,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,137
2200-2760-126	EB Tourism CO 2	1,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,324
2200-2760-126	EB Tourism CO 3	385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	385
2200-2764-126	EB Tourism CO 4	872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	872
2200-2766-126	EB Tourism CO 5	2,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,576
2200-2761-127	WB Tourism CO 1	383	-	-	-	-	-	-	-	-	-	-	-	-	-	-	383
2200-2762-127	WB Tourism CO 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
2200-2763-127	WB Tourism CO 3	799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	799

GENERAL GOVERNMENT/INDIRECT ALLOCATION

#	Description	2018	2019	\$ Dif	% Dif
1	Building Depreciation	-	-	-	0.0%
2	Equipment Depreciation	-	-	-	0.0%
3	Purchasing	2,673	837	(1,836)	-68.7%
4	Central Garage	897	601	(296)	-33.0%
5	Central Telephone	434	372	(62)	-14.3%
6	Central Printing	44	166	122	277.3%
7	Legislative Delegation	705	732	27	3.8%
8	Parish President	11,240	10,180	(1,060)	-9.4%
9	Parish President (Elected)	704	705	1	0.1%
10	Parish Council	15,066	17,009	1,943	12.9%
11	Parish Council (Elected)	1,536	1,725	189	12.3%
12	Citizens Affairs	1,231	967	(264)	-21.4%
13	Emrgy Mgmt	3,281	3,833	552	16.8%
14	Law Department	9,351	65,488	56,137	600.3%
15	Finance Director	-	-	-	0.0%
16	Budget Director	962	1,070	108	11.2%
17	Risk Management	388	370	(18)	-4.6%
18	Safety & Security	503	440	(63)	-12.5%
19	Personnel	1,543	902	(641)	-41.5%
20	Human Resource Mgmt	5,488	4,859	(629)	-11.5%
21	Computer Center	1,543	1,393	(150)	-9.7%
22	Accounting/Payroll	4,272	4,255	(17)	-0.4%
23	Internal Audit	288	287	(1)	-0.3%
24	Gov & Ethics	735	587	(148)	-20.1%
25	Property Mgmt	-	-	-	0.0%
26	General Services	368	459	91	24.7%
27	Misc Judicial	-	-	-	0.0%
28	WI	-	-	-	0.0%
	TOTAL	\$ 63,252	\$ 117,237	\$ 53,985	85.3%

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2021-003 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

July 29, 2021

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2021-003
Alario Center Review

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2021-003: Alario Center Review ("Report"), received by the Administration on June 2, 2021.

The Report contains twelve (12) "Recommendations" each of which is addressed below.

Recommendation: 1. Internal Audit recommends that continued focus be placed on invoicing to include amounts for reimbursement of expenses incurred solely for the respective event. An initially estimated invoice and a final invoice should continue to be utilized. As much if not all temporary labor, security, linens, etc., should be recaptured for each event held.

Response: The Alario Center will continue to provide an initial estimated invoice followed by final invoices including any additional charges incurred during an event. As to additional charges, the Alario Center implemented an across-the-board rate increase in janitorial fees effective May 17, 2021 to offset the cost of temporary labor and will invoice and collect event specific actual security fees and linen expenses.

Recommendation: 2. Internal Audit also recommends that accounts used for temporary labor for events (Support Personnel, Security Guards, and Linens) only include such event-related expenses so that management can more easily track costs for reimbursement. Also, Internal Audit advises that the total amount invoiced/received be recorded as revenue versus recorded as an expense offset.

Response: Effective May, 2021, amounts invoiced and received have been recorded as revenue, without reduction for associated expenses. Further, accounts used for "temporary labor (Support Personnel, Security Guards, and Linens)" only include such event related expenses to facilitate tracking costs for reimbursement.

Recommendation: 3. Internal Audit recommends the Alario Center review the fee structure to determine if an increase is warranted. As part of the review, consideration should be given to adding a provision for a fee reduction for "last minute" bookings. Note: During this review, management increased fees effective May 17, 2021.

Response: As noted in the Report, the Alario Center increased rental fees effective May 17, 2021. The Alario Center and the Parish Attorney's Office will consider the rental fee structure to determine the legality and appropriateness of rental fee reductions, including "last minute" availability fee reductions.

Recommendation: 4. Internal Audit recommends that an increased focus be placed on marketing facility use internally (to Jefferson Parish departments) as well as to local associations such as JEDCO and Jefferson Chamber. Internal functions from grant funded or millage-funded departments can help increase revenues for Alario and potentially decrease efforts by other departments to secure a venue.

Response: The Alario Center will coordinate with the Public Information Office to provide broader outreach to civic and community organizations and access to information relative to meeting room rate schedules. The Alario Center will continue to market the facility internally. Additionally, any future Request For Proposals from firms interested in providing catering services will allow for selection of multiple vendors allowing for a higher level of service to accomplish marketing to clientele such as JEDCO, WBIA and other professional groups which afford increased revenue to the Alario center.

Recommendation: 5. Internal Audit recommends that arrangements to waive fees be avoided, particularly when the Alario Center is experiencing financial statement net losses. Additionally, should it be determined that the Parish receives a benefit from the event for which fees are waived, then consideration should be given for the need for a Cooperative Endeavor Agreement between the event holder and the Parish.

Response: The Alario Center and the Parish Attorney's Office will consider the legality and appropriateness of fee waivers for rentals including the need for Cooperative Endeavor Agreements.

Recommendation: 6. Internal Audit recommends reviewing the Omega contract to determine if restructuring is appropriate so that [the] Alario [Center] receives a commission from Omega sales gained through events occurring at the Alario Center.

Response: Omega Production Resource occupies space in the Alario Center as a tenant. It is not under contract with the Alario Center to provide production and system design services and does not serve as the exclusive vendor to provide such services at the Alario Center. Clients renting space in the Alario Center may contract with any vendor of their choice for such services, at their expense, without additional cost to the Alario Center.

Recommendation: 7. Internal Audit recommends working with the state to review the Riverboat Admission fees allocation to determine and effect an increase, if legally possible, to assist the Alario Center with the rise in costs.

Response: Louisiana Revised Statute 27:93(A)(4) mandates that admission fees in Jefferson Parish be limited to six percent of the weekly net gaming proceeds of any riverboat and that the first \$200,000 be allocated for operations of the Alario Center. The remainder of fees collected are

statutorily dedicated therein and divided in varying percentages among five different political subdivisions in Jefferson Parish. Increasing one percentage requires reduction of another, requiring coordination and cooperation between the State and each of those political subdivisions.

Recommendation 8. Internal Audit recommends the Department of Accounting review the characterization of the Riverboat Admission fee as "Charges for Services" and make any reclassification or re-characterization as deemed necessary.

Response: The Accounting Department will review the characterization and classification of the Riverboat Admission fee and make any reclassification or re-characterization as necessary.

Recommendation 9. Internal Audit recommends that employee salaries and benefits be paid from the fund or department for which they are working.

Response: Agreed. The COVID-19 pandemic adversely affected the Alario Center and its related revenue streams, e.g. facility use fees and hotel/motel taxes dedicated to the Alario Center's ongoing operations. The Alario Center became a staging for first responders, and an emergency center to provide relief to the citizens of Jefferson Parish. In accordance with Personnel Rule VII, Section 5.3(2), and as approved by the Personnel Board, certain Alario Center positions were identified and transferred through transient appointment to comparable positions within the Consolidated Jefferson Recreation and Community Center & Playground District ("Recreation") avoiding layoffs while providing assignments to those employees. We continue to monitor the ongoing financial status of the Alario Center and the assignment of its personnel.

Recommendation 10. Internal Audit recommends that prorations be reviewed to determine if the increase in Indirect Costs, namely the Law Department, to the Alario Center from 2018 to 2019 is appropriate and warranted.

Response: MGT of America, Inc., a third-party Council selected vendor, following review of Jefferson Parish's operations, provides to the Parish a Cost Allocation Plan which distributes, or allocates, Parish indirect costs. Indirect costs are those costs incurred by Parish departments that benefit other Parish departments. This method of Cost Allocation is in accordance with generally Accepted Accounting Principles as recognized by the Governmental Accounting Standards Board and is widely used in Governmental entities. Notwithstanding its general acceptance as an effective indirect cost allocation utility and in accord with our history in the use of this method of allocating indirect costs, we will continue to work closely with MGT of America, Inc., and closely scrutinize the Allocation Basis Units, i.e., the metric used to allocate costs between departments, e.g., square footage occupied by departments, the number of SOQ's or RFP's processed by a department, etc..

Recommendation 11. Internal Audit recommends that the General Fund transfer only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.

Response: As noted, the Budget is in accord with the Louisiana Local Government Budget Act. COVID-19 and its significant negative financial impacts brought with it lost revenues, as well as erratic revenue streams. Estimates in such times are accurate based on the information known and available at the time of the estimate. Notwithstanding, all cited Departments will work cooperatively to continue to provide accurate, considered and appropriate funding to the Alario Center understanding and contemplating the information available at the point of funding determinations.

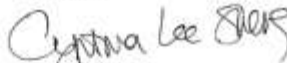
Recommendation 12. Internal Audit recommends an evaluation be made regarding the appropriateness of Parks & Recreation millage funds supporting Alario Center operations and the financial and operational benefits of transferring the Alario Center operations under the Department of Parks & Recreation. Considerations should be given to shared staffing arrangements or the establishment of a labor pool.

Response: The financial and operational benefits and detriments, if any, of transferring the Alario Center operations to Recreation will be considered and evaluated, including the appropriateness of the use of Recreation millage funds.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5

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