

Internal Audit Report #2018-007

Jefferson Performing Arts Society: Contract #55-16098

Draft Date: August 10, 2018

Final Date: September 25, 2018



Tara Hazelbaker, CPA

DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

OVERVIEW

BACKGROUND

The Jefferson Performing Arts Society (JPAS) is a non-profit professional arts organization whose mission is to promote arts performance, training, and outreach by providing a diverse range of quality programs that entertain, educate and enrich the cultural and economic vitality of Jefferson Parish, Greater New Orleans and the Gulf South.¹ JPAS holds performances in the Jefferson Parish Performing Arts Center (JPAC), Teatro Wego in Westwego, and the Westwego Performing Arts Theater.

Jefferson Parish (the Parish) owns and operates JPAC located at 6400 Airline Drive in Metairie which opened in the summer of 2015. JPAC has a seating capacity of 1,063 in an 86,000 square foot theatrical venue able to accommodate theater productions, concerts, dance recitals, meetings, graduations, and other special events. The facility includes a spacious lobby and terrace, catered services, and a hospitality suite.

The Parish entered into a Cooperative Endeavor Agreement (CEA) to designate JPAS as the “Artist in Residence” essentially giving JPAS free use of JPAC for thirty-two (32) weeks of engagements on an annual basis. The Parish also reimburses JPAS one hundred thousand dollars (\$100,000) on an annual basis for being designated as the Artist in Residence and provides free office space to JPAS.

OBJECTIVES

The objectives of this review were to ensure compliance with the following Sections of the Cooperative Endeavor Agreement dated September 6, 2016, between the Parish of Jefferson and the Jefferson Performing Arts Society, referenced by the Parish as Contract #55-16098 (See Attachment A):

- 1) Section 2.0 – Deliverables
- 2) Section 4.0 – Rights
- 3) Section 5.0 – Consideration
- 4) Section 11.0 – Insurance
- 5) Section 12.0 – Reports

SCOPE

The CEA between JPAS and the Parish was retrieved, along with related Council Resolutions (See Attachment A). Select financial data was obtained from the AS/400 Financial Management System and parish files such as a contract payables listing, June 30, 2017, and 2016, JPAS Audited Financial Statements, and quarterly JPAS Financial Statements, and other JPAS financial data.

The payment documentation applicable to the annual \$100,000 reimbursement for the Fiscal Year Ending June 30, 2017, was obtained for specific review. The Annual Operating Budgets for Fiscal Years 2016 and 2017 and other financial data was requested from the vendor. A roster of scheduled and completed events, ticket sales, and revenues was obtained. This review focuses on the JPAS Fiscal Year Ending June 30, 2017; however, some data is translated to match the Parish’s Fiscal Years Ending December 31, 2016, and 2017. The review covers only the sections of the agreement as indicated in the Objectives stated above and does not cover any other parts of the agreement.

¹ www.jpas.org/our-mission

FINDING #1

CRITERIA

According to Section 2.0 – Deliverables, for each Theater Season during the Term of this Agreement, JPAS shall at minimum:

- 1) Produce and present two (2) children's theatre productions;
- 2) Produce and present three (3) major productions of cultural and educational significance;
- 3) Host annual summer musical theatre camps for children;
- 4) Serve area schools focusing on at-risk students through the JPAS S.W.A.T. program, Cultural Crossroads program, Arts Adventure Series and other like programs;
- 5) Offer complimentary admissions whenever audience seating is available to Jefferson Parish Head Start, Title 1, and Chapter 1 enrollees, to Jefferson Parish school groups of physically-impaired and/or mentally-impaired citizens or any program for the benefit of Jefferson parish underserved youth;
- 6) Offer discounted admissions at all events to senior citizens.

FINDING

Deliverables are not monitored by the Parish.

OBSERVATIONS

Documentation received by the Parish for the CEA with JPAS includes a listing of invoices and related documentation. Such documentation is sent directly to the Department of Finance for payment processing of the one hundred thousand dollar (\$100,000) annual reimbursement amount (See Attachment B). No other documentation or reporting is received from JPAS or reviewed by the Parish in order to obtain assurance that the deliverables are met. (See Findings #3 and #4 for more information.)

Internal Audit obtained information from JPAS in regards to the fulfillment of 2016/2017 deliverables as stated in the CEA. No exceptions were noted.

SUGGESTION

The department should designate a person who is responsible for monitoring contract deliverables and obtain information from JPAS regarding such deliverables which should be monitored on a regular basis.

RESPONSE FROM JP DEPARTMENT OF GENERAL SERVICES

Relative to this agreement, we have learned that the Director of Finance is reviewing the requests for payment from the JPAS and determining eligibility. However, we agree with Internal Audit's finding that specific deliverables are not being monitored by the Parish.

Over the past year, the Parish Administration has noticed that the required reporting in most CEAs and IGAs was not being received and/or monitored. Standard contract language indicates reporting requirements and such reports to be turned in to the Internal Auditor. Therefore, we are in the process of working with Internal Audit and EIS to create an online system that will allow for easy submittal of reports required in each agreement.

Further, no database exists to track reporting requirements, which agencies should be submitting nor a direct department contact for report review. We have assigned personnel in the Parish President's Office to create this tracking list and tasked them with sending notification to agencies contracting with the Parish regarding reporting submittal deficiencies; this will be sent once the online submittal system is functioning as it would be too difficult to track manually at this time with limited resources. It will also allow for continuity.

Upon coming into office, we learned that the JPAS and JPAC agreement monitoring was designated to General Services. The review of this audit has further acknowledged that General Services is not the proper designee for the monitoring of this agreement, which requires detailed review of reports, research of performance schedules as well as a review of financial statements.

The reporting requirement for this agreement was revised to send the reports to the COO or designee instead of the Internal Auditor, which is the standard in most contracts. Originally the designee was CAA Valerie Brolin who was over General Services; however, upon her departure, the reports were to go to the Deputy COO and admittedly, were not reviewed properly.

As there is no Parish department dedicated to such a task nor technically assigned to the agreement, we will assign a member of the President's Office staff to review deliverables regarding performance and will request a member of Finance and/or the Accounting Department to review financial statements, reimbursement submittals and facility fee payments. This situation is also applicable to other Jefferson Parish agreements. We will be more attentive regarding designation of contract monitoring as these agreements go before the Council.

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FINDING #2

CRITERIA

According to Section 4.0 – Rights and Obligations as Artist-in-Residence, JPAS has the following Rights:

For each Theater Season during the Term of this Agreement, JPAS shall have reasonable access to and use of JPAC for a minimum of thirty-two (32) weeks of engagements ("JPAS ENGAGEMENTS") No single JPAS ENGAGEMENT may exceed three (3) weeks total inclusive of rehearsal time; however, it is encouraged that JPAS add additional weekday holdover performances for those shows in high demand.

For each Theater Season during the Term, JPAS may extend the performance runs of two (2) of its major productions, not to exceed four (4) additional weeks total, which for the purposes of this Agreement shall be inclusive of the thirty-two (32) weeks provided above.

FINDING

The structure of the CEA with JPAS lends to an operational net loss of JPAC.

OBSERVATIONS

The CEA grants JPAS the right to utilize the JPAC facility for thirty-two (32) weeks of the year, or approximately sixty-two percent (62%) of the time. Statistics obtained from both the JPAC management company, SMG Jefferson, and JPAS suggest that the facility is not being utilized for the full amount of time granted. JPAS utilized the facility for thirty-seven percent (37%) of the time for 2017 and fifty-one percent (51%) of the time for 2016. (Note the following data is based on December 31st year-end as is the Parish's and SMGJ's fiscal year versus a June 30th year end as is JPAS' fiscal year.) This data suggests that JPAS does not need to be allotted thirty-two (32) weeks of the year but rather a lesser amount.

Utilization of JPAC by JPAS

Description	2017		2016	
	# of Days	% Usage	# of Days	% Usage
JPAS Usage	130	36%	181	50%
JPAS / SMGJ Usage	3	1%	4	1%
SMGJ Usage	79	22%	42	12%
Unscheduled	153	42%	138	38%
TOTAL DAYS	365	100%	365	100%

The Parish provides an Annual Reimbursement to JPAS for the Artist in Residence, Free Office Space and a subsidy to JPAS in the form of Rent Waived for performances held at JPAC. Total funding provided to JPAS for 2017 and 2016 was \$377,943, and \$444,716, respectively.

The performing arts center experienced a loss from operations for both 2017 and 2016 of \$303,326, and 282,833, respectively. (See Finding #7 of Internal Audit Report #2018-006: SMG Jefferson – JPAC for more details.)

Total Funding provided to JPAS

Funding Description	2017	2016
SMGJ Management Fee	\$ 90,000	\$ 90,000
Management Incentive Fee	-	8,158
Loss from Operations ^	303,326	282,833
Total Operational Funding	\$ 393,326	\$ 380,991
^ Includes imputed income for JPAS Rent Waived		
JPAS - Artist in Residence	\$ 100,000	\$ 100,000
JPAS - Free Office Space: 2 locations	43,565	43,565
JPAS - JPAC Rent Waived	234,378	301,151
Total JPAS Funding	\$ 377,943	\$ 444,716
Total Annual Funding for JPAC *	<u>771,269</u>	<u>825,707</u>
* Exclusive of capital items		

SUGGESTION

Consider restructuring the CEA with JPAS to include usage at a fixed amount of rent waived along with parameters for the number of day's usage. This will enable the parish to better plan for funding needs and increase revenue generating opportunities for the Parish to rent the facility.

RESPONSE FROM JP DEPARTMENT OF GENERAL SERVICES

Most civic centers operate at a net loss. The JPAC has an extra "hurdle" as there are two agencies that are allowed to utilize and compete for booking dates at the center; this also lends to pointing fingers if dates are not used.

When the administration first came in 2016, we conducted a review of the original agreement with JPAS as the contract was coming up for renewal.

The following suggestions were proposed for the new contract as significant revenue loss was noted during the course of the existing (2014-2015) contract:

-Reduction in JPAS weeks from 32 to 28 weeks

-\$3 facility fee language clarification

(It was observed that the fee was not collected on refunded tickets or canceled shows)

-Three week continuous runs for JPAS performances instead of 4 weeks; however, 2 performances per season may be extended to 4 weeks – this is included in the 28 weeks and should be provided in the schedule given to SMG

-Broader language to engage more community / underserved population shows

-Intention of build-out of additional space is defined and acknowledged in the agreement; however, the construction will not commence until the \$75K for build-out is secured – general funds and department funds will not be available for this project. We are anticipating additional rental car tax revenue;

projections, should it pass, indicate that funding source alone will need 2 years to accumulate to fund the build-out.

-Clarification regarding the number of PARISH days

-Language regarding canceled shows by JPAS

(It was observed that JPAS subjectively canceled shows without penalty which resulted in lost potential rent as well as the facility fee due to the Parish)

The Administration recognizes and agrees with the findings of Internal Audit; however, a majority of the recommended changes were not agreed upon or accepted by the JPAS, nor approved by Council.

The idea to cap the amount of waived rent is an excellent suggestion that will be taken in consideration for negotiation of future agreements as well as those ideas presented in the past. We will continue to negotiate and advertise in the best interest of the Parish in the upcoming agreement for an artist in residence at the JPAC that allow the relationship to be more cost-effective and also evaluate if such practice should be continued.

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FINDING #3

CRITERIA

According to Section 5.0 – Consideration, the Parish agrees to reimburse JPAS one hundred thousand dollars (\$100,000) for each theatrical season during the term of the Agreement, which is from July 1, 2016, to December 31, 2019.

According to Section 11.0 – Insurance, JPAS shall secure and maintain at its expense such insurance that will protect it and the PARISH from claims under the Workmen's Compensation Acts, this should be inclusive of employees and volunteers as per Louisiana revised statutes, and from claims for bodily injury, death, or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to the PARISH and shall provide that insurance shall not be canceled without thirty (30) days prior notice of cancellation given to the PARISH, in writing, on all of the required coverage provided to PARISH. All notices will name JPAS and identify the Council Resolution approving the terms of the contract. The PARISH may examine the policies at any time and without notice.

FINDING

Payment was made to JPAS for ineligible items per the CEA.

OBSERVATIONS

As observed in Finding #1, documentation received by the Parish for the CEA with JPAS includes a listing of invoices and related documentation. Such documentation is sent directly to the Department of Finance for payment processing of the one hundred thousand dollar (\$100,000) annual reimbursement amount (See Attachment B). Finance reviews the documentation and submits it to Accounting for payment. As of the timing of this report, a total of \$200,000 has been made to JPAS during the contract term under review.

Contract Year	Amount Remitted	Date Remitted
2016/2017	\$ 100,000	03/20/17
2017/2018	\$ 100,000	02/01/18
2018/2019	\$ -	N/A
	<u>\$ 200,000</u>	

A total of \$101,480.28 in documentation was sent to Finance to substantiate the 2016/2017 annual reimbursement to JPAS of \$100,000. Included in the amount submitted was \$20,307.70 of payments for various insurances obtained by JPAS. (See Attachment C for details.) Section 11.0 of the CEA requires JPAS to secure and maintain insurance at its expense; therefore, insurance is ineligible for reimbursement by the Parish. Since JPAS submitted documentation for more than the maximum \$100,000 annual reimbursement, the amount of \$18,827.42 needs to be substantiated with other payments made by JPAS (not insurance).

Amount Submitted for Reimbursement	\$101,480.28
Amount Ineligible for Reimbursement	<u>\$ 20,307.70</u>
Amount Eligible for Reimbursement	<u>\$ 81,172.58</u>
Maximum Annual Reimbursement per CEA	\$100,000.00
Less: Amount Eligible	<u>\$ 81,172.58</u>
Amount to be Substantiated	<u>\$ 18,827.42</u>

SUGGESTION

The Parish should obtain other payment documentation from JPAS to substantiate the ineligible amount submitted and reimbursed for the 2016/2017 year. The Parish should also review the 2017/2018 year to ensure that ineligible amounts were not included in the reimbursement.

RESPONSE FROM JP DEPARTMENT OF FINANCE

The Finance Department's historical interpretation of the language of Section 11.0 of the CEA, boilerplate and contained in many CEA's, is the vendor is required to obtain insurance rather than be allowed to participate in the Parish's self-insurance plan. It is respectfully submitted the terminology "at its expense" does not preclude reimbursement as the vendor first must incur the expense for reimbursement. Forty-one of 45 active CEA's reviewed contained the boilerplate language with 6 (including the JPAS CEA) receiving reimbursement for insurance payments. We will consult with the Office of the Parish Attorney for appropriate revision, if necessary, to the boilerplate language following an administrative determination of whether the payment of insurance is an acceptable item for reimbursement.

As to the JPAS CEA, additional documentation related to expenses other than insurance will be requested from JPAS for the years 2016-2017 and 2017-2018.

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FINDING #4

CRITERIA

According to Section 12.0 – Reports, JPAS shall furnish narrative reports to the COO or his designee(s) on the amounts and reasons for all expenditures of funds allocated under this Agreement. This agreement will require quarterly narrative reporting inclusive of financial statements in accordance with general accounting standards in addition to a report relative to ticket refunds and exchanges as outlined above.

FINDING

Narrative reports and quarterly financial statements were not furnished by JPAS as per the terms of the CEA.

OBSERVATIONS

Per the terms of the CEA, JPAS is to furnish narrative reports and quarterly financial reports to the COO or his designee(s). These items were requested of JPAS via the initial request for documentation. The executive director indicated that no such reports were being generated and submitted to the parish.

SUGGESTION

The department should abide by the terms of the Cooperative Endeavor Agreement and obtain and review narrative and quarterly financial reports.

RESPONSE FROM JP DEPARTMENT OF GENERAL SERVICES

As mentioned in the response to Finding #1, Jefferson Parish lacks a monitoring system as well as appropriate monitoring of agreements that are not specifically tied with deliverables due to Parish Departments. The Administration is working with EIS to create a system for easy submittal and tracking of the required reporting.

We will be requesting the reports from the JPAS. As also indicated in Finding #1, we feel General Services should not be the department responsible for review. The review of reports will be conducted by the Deputy COO, the Director of the Alario Center and the Accounting Director. A tickler or calendar file will be administered for follow up by staff in the Parish President's Office in order to ensure compliance for the remaining term of the agreement.

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SUMMARY

In summary, the review highlighted the need for both the Parish and JPAS to adhere to the provisions of the Cooperative Endeavor Agreement in place. The Parish should work with JPAS to ensure that required reports are submitted timely and that only eligible JPAS expenses are reimbursed as part of the \$100,000 annual reimbursement. An opportunity exists for the Parish to review the CEA with the Artist-in-Residence to either continue or revise the level of support given.

While this report is meant to stand alone, it is written as a companion to Internal Audit Report #2018-006: SMG Jefferson – JPAC. Please refer to such report for supplemental information.

Internal Audit recommends that the Department of General Services should review and take appropriate actions as noted in the Findings #1, 2 & 4. Additionally, the Department of Finance should review and take appropriate actions as noted in Findings #3.

REPORT WRAP UP

Internal Audit obtained responses from all departments which are noted in the “Response From...” section of each Finding. Additionally, a response from the Parish Administration can be found in Attachment #2, immediately following this report.

****END****



ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 25549 (April 4, 2018), Sec.2-162.2(a) and (d), the Director of Internal Audit “shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit 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 audits 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 audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit 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) 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. 25549.

ATTESTATION:

Internal Audit Report #2018-007 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA
DIRECTOR OF INTERNAL AUDIT

ATTACHMENT #2

RESPONSE* FROM PARISH ADMINISTRATION

The Parish Administration agrees with the findings and the opinion that “an opportunity exists for the Parish to review the CEA with the Artist-in-Residence to either continue or revise the level of support given.”

As mentioned, previous negotiations to increase Parish profitability were not successful. We intend to advertise and negotiate in the best interest of the Parish for future contracts and work to rectify outstanding deliverables relative to the current agreement.

The agreements with SMGJ and JPAS created a unique business relationship that had never been encountered in Jefferson Parish previously. We now have a better understanding of the benefits of the current relationship with JPAS, the operations of the JPAC/SMGJ contract, and experiences relative to the unique relationship required of the JPAS and JPAC/SMGJ. We feel confident in our ability to improve circumstances relative to loss and recognize areas for improvement brought to light through existing practices.

** Response received via email on September 4, 2018,
from Natalie Newton, Jefferson Parish Deputy Chief Operating Officer.*

ATTACHMENT A

JPAS CEA

Cooperative Endeavor Agreement

Between

**The Parish of Jefferson
And
The Jefferson Performing Arts Society**

This Agreement is made and entered into on this 6th day of September, 2016, by and between the Parish of Jefferson, Louisiana, (hereinafter, PARISH), by and through the Jefferson Parish Council as governing authority, represented herein by Cynthia Lee-Sheng, Council Chairman, duly authorized to act pursuant to Resolution No. 127480, adopted on 7-27, 2016, and the Jefferson Performing Arts Society, ("JPAS"), a 501(C)(3) not-for-profit corporation, Federal ID No. 72-0861706, hereinafter called JPAS (may also be referred to as the Contracting Party), represented by Dennis G. Assaf, its Executive/Artistic Director; and

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual; and

WHEREAS, Art. VII, Sec. 14(B) of the Louisiana Constitution of 1974 provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

WHEREAS, PARISH desires to cooperate with JPAS to promote cultural, social, and educational initiatives for the citizens of Jefferson Parish, pursuant to the Charter of Jefferson Parish, Louisiana, Article I, § 1.01.15; and

WHEREAS, the public purpose of the cooperative endeavor is described as: to provide cultural, social, and educational initiatives for the citizens of Jefferson Parish by sponsoring JPAS in its performing arts programs within Jefferson Parish; and

WHEREAS, the PARISH has a reasonable expectation of receiving cultural, recreational, and educational programs which are at least equivalent to the consideration provided in this Agreement; and

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

WHEREAS, PARISH desires to cooperate with JPAS in the implementation of this cooperative endeavor as hereinafter provided.

NOW, THEREFORE, the PARISH and JPAS hereby agree as follows:

1.0— Services

JPAS shall produce, present, and otherwise make available to the citizens of

Jefferson Parish a variety of cultural programs and educational outreach programs, which shall include, but not be limited to, the following:

For each Theater Season, defined to span from July 1st to the following June 30th during the Term of this Agreement as hereafter defined, JPAS shall produce and present a minimum of: two (2) children's theatre productions with Theatre Kids!; three (3) major productions of cultural and educational significance; and, an Annual Pasta & Puccini Fund-Raising Gala.

In addition to the foregoing, JPAS shall during each Theater Season host annual summer musical theatre camps for children in grade levels 3–12. JPAC may be used for one week of technical rehearsal and any public performances associated with summer camps provided that such one week period may be reasonably extended if such extension does not cause a conflict with other activities at JPAC and provided further that such extension is to benefit an educational program. All other camp activities and rehearsals shall occur elsewhere. During the duration of this Agreement, JPAS shall also serve area students and schools through both its Cultural Crossroads program and its S.W.A.T. (Stage Without A Theatre) program to help improve student achievement through in-school art activities. These programs shall involve visual and performing artists who coordinate with teachers to create an exciting educational experience. Cultural Crossroads and S.W.A.T. programs should combine the arts with the core educational curriculum.

At all performances it presents, JPAS shall offer complimentary admissions to Head Start, Title 1, and Chapter 1 enrollees as well as to school groups of physically-impaired and/or mentally-impaired citizens; JPAS shall not turn away or otherwise discourage such groups from acceptance of complimentary tickets so long as audience seating is available. At all events it presents, JPAS shall offer discounted admissions to senior citizens.

2.0 — Deliverables

For each Theater Season during the Term of this Agreement, JPAS shall at minimum:

- 1) Produce and present two (2) children's theatre productions;
- 2) Produce and present three (3) major productions of cultural and educational significance;
- 3) Host annual summer musical theatre camps for children;
- 4) Serve area schools focusing on at-risk students through JPAS' S.W.A.T. program, Cultural Crossroads program, Arts Adventure Series and other like programs;
- 5) Offer complimentary admissions whenever audience seating is available to Jefferson Parish Head Start, Title 1, and Chapter 1 enrollees, to Jefferson Parish school groups of physically-impaired and/or mentally-

impaired citizens or any program for the benefit of Jefferson parish underserved youth.

- 6) Offer discounted admissions at all events to senior citizens.

3.0 — Jefferson Performing Arts Center Artist-in-Residence, Manager, and Liaison

For the duration of this Agreement, PARISH hereby designates JPAS as the Artist-in-Residence of the Jefferson Performing Arts Center ("JPAC"), located at 6400 Airline Highway, Metairie, Louisiana 70003.

PARISH's designated manager of JPAC for the purposes of this Agreement is SMG ("MANAGER"); and for the purposes of this Agreement, MANAGER's designated JPAS liaison is Bryan Blaum.

4.0 — Rights and Obligations as Artist-in-Residence

As the Artist-in-Residence, JPAS shall have the following rights, duties and obligations:

Rights:

- 1) For each Theater Season during the Term of this Agreement, JPAS shall have reasonable access to and use of JPAC for a minimum of thirty-two (32) weeks of engagements ("JPAS ENGAGEMENTS") No single JPAS ENGAGEMENT may exceed three (3) weeks total inclusive of rehearsal time; however, it is encouraged that JPAS add additional weekday holdover performances for those shows in high demand
- 2) For each Theater Season during the Term, JPAS may extend the performance runs of two (2) of its major productions, not to exceed four (4) additional weeks total, which for the purposes of this Agreement shall be inclusive of the thirty-two (32) weeks provided in 4.0(1) above.
- 3) JPAS access to and use of JPAC for commercial performances whether wholly and exclusively produced by JPAS or presented by JPAS ("JPAS PERFORMANCE") shall be at no additional cost to JPAS and be included in the 32 weeks.
- 4) JPAS access to and use of JPAC for performances which are not wholly and exclusively produced by JPAS will be subject to published non-profit rates to the extent that such performances extend beyond JPAS's allotted 32 weeks.
- 5) Excepting any cancellation necessitated by a declared state of emergency by the Parish President of Jefferson Parish, should JPAS cancel any scheduled performance(s) during the Term of this Agreement, such cancelled performance shall be counted against JPAS's allotted 32 weeks.
- 6) Should JPAS utilize its entire thirty- two (32) weeks allotted for JPAS PERFORMANCES, JPAS has the right to request and/or book additional

date(s) of PERFORMANCES at JPAC, subject to availability and upon payment of published non-profit rates for those performances not wholly produced by JPAS.

- 7) On dates of JPAS PERFORMANCES, JPAS may staff JPAC box office. On dates when JPAS has tickets to any production or presentation on sale, JPAS may non-exclusively staff JPAC box office with up to two (2) box office representatives.
- 8) JPAS has the right to retain all box office revenues earned by way of JPAS PERFORMANCES. In the event that the Parish Council by Resolution or Ordinance levies an additional facility fee to be added to the ticket price, over and above the amount collected by JPAS, such facility fee will be promptly remitted by JPAS to the Parish as directed in such Resolution or Ordinance.
- 9) 9
- 10) To enable JPAS to serve in its role as Artist-in-Residence, JPAS shall enjoy use of, office space in JPAC ("JPAS OFFICE"), of a minimum of six-hundred seventy-one square feet (671 sq. ft.) in size and indicated by area crosshatched on attached Exhibit A. The on-site JPAS OFFICE shall be space in addition to JPAS's office space located at 1118 Clearview Parkway, Metairie, LA 70001, until such time as the additional JPAC square footage is available for JPAS occupancy as defined in Section 10 below, at which time the location at 1118 Clearview Parkway shall be returned to Jefferson Parish in broom-clean condition.
- 11) In addition to the square footage at JPAC defined in 9 above, the Parties anticipate that the JPAS OFFICE shall be increased as defined in the cross-hatched floor plan attached hereto as Exhibit B, (hereafter JPAS EXPANSION.) The JPAS EXPANSION is contingent upon and subject to the Parish securing appropriate funding for the associated buildout of the JPAS EXPANSION, from Council Discretionary Funds, JPAS, or such dedicated funding specifically available to JPAC, exclusive of any pre-existing millages or the auto rental tax relative to LA R.S. 47:551. It shall not come from Jefferson Parish general funds or department budgeted funds.
- 12) JPAS may utilize JPAC's lobby and VIP reception area at no additional cost for meetings and events, subject to availability and coordination with MANAGER. JPAS and MANAGER are, at all times, expected to work cooperatively to implement the terms of utilization set forth in this paragraph. Such utilization by JPAS shall not be arbitrarily or unreasonably withheld by MANAGER, and JPAS shall act in a reasonable and professional manner as well.
- 13) 12) JPAS may at all JPAS ENGAGEMENTS sell performance-related merchandise, including but not limited to: show programs, cast recordings, window cards, autographed memorabilia, books, scripts, souvenirs, and apparel; and JPAS may retain all revenues earned by way of the sale of such items.

- ~~44)~~13) Except as provided in Section 4.10 below, food, alcohol and beverage concessions during JPAS ENGAGEMENTS will be handled in-house by SMG, with JPAS receiving twenty percent (20%) of the net proceeds after expenses for JPAS PERFORMANCES.
- ~~45)~~14) Should JPAS stage its annual Gala, Pasta and Puccini at JPAC, JPAS may provide its own food, alcohol and beverages, provided JPAS secures all necessary licenses and permits.
- ~~46)~~15) JPAS may deploy at all JPAS ENGAGEMENTS a kiosk for the purpose of showcasing and sale of JPAS performance-related merchandise.

Obligations:

- 1) JPAS shall cooperate in good-faith with both PARISH and MANAGER; and JPAS shall abide by all policies and procedures established (and occasionally amended) by MANAGER for the operation of JPAC and its box office, except to the extent that those policies and procedures are modified herein. JPAS acknowledges that JPAC Technical Director will be the full-time employee of MANAGER.
- 2) The PARISH shall be availed of sixteen (16) days during each Theater Season for use of JPAC. These dates shall not interfere with any previously booked events. ("PARISH ENGAGEMENTS"). Of the sixteen (16) days of PARISH ENGAGEMENTS, each Council Member and the Parish President shall have at his/her discretion two (2) days each. Each PARISH ENGAGEMENT shall be subject to payment by the reserving office or department of the PARISH, of any and all fixed costs associated with said use hereunder.
- 3) After the Parish has declared its dates for PARISH ENGAGEMENTS, which PARISH acknowledges cannot interfere with any previously booked engagements at JPAC, JPAS shall have first choice of calendar dates for JPAS ENGAGEMENTS during the term of this agreement and any extensions thereof. JPAS shall, contemporaneously with the execution of this agreement, provide MANAGER with written notice of all collective and inclusive dates, performances, and productions associated with JPAS ENGAGEMENTS for the twelve month period following the execution of this Agreement. For any dates beyond the term of this Agreement, JPAS acknowledges and accepts that all future engagements at JPAC shall be requested no later than eighteen (18) months prior to such proposed dates. JPAS shall have first choice of calendar dates for any JPAS ENGAGEMENTS for which they provide timely notice.
- 4) MANAGER shall have no discretion or authority to reject dates for JPAS ENGAGEMENTS provided JPAS provides timely notice in accordance with the terms of this Agreement.
- 5) If JPAS fails to provide timely notice of its intention to reserve dates for JPAS ENGAGEMENTS, MANAGER shall have discretion and authority in its approval of any and all dates, performances, and productions to be reserved by JPAS at JPAC. Such approval will not to be unreasonably

withheld. If MANAGER rejects any date(s), production(s), or performance(s) requested for JPAS ENGAGEMENTS for which timely notice had not been given by JPAS and notifies JPAS in writing of such rejection, then JPAS shall have seventy-two (72) hours after receipt of such notice to provide MANAGER with written notice of JPAS's proposed alternative date(s), performance(s), or production(s). Any and all proposed alternative date(s), performance(s), or production(s) are again subject to MANAGER's reasonable approval, according to the same terms and conditions as described hereinabove. If JPAS at any time fails to provide proposed alternative dates in writing to MANAGER within seventy-two (72) hours of JPAS's receipt of MANAGER's rejection notice, the rejected date(s), performance(s), or production(s) shall be considered forfeited without option for replacement.

- 6) Should MANAGER challenge any date(s) reserved by JPAS, JPAS shall have seventy-two (72) hours to confirm such date(s) with MANAGER in writing or said date(s) shall be considered forfeited.
- 7) During times not part of JPAS ENGAGEMENTS, JPAS, its agents, and employees shall not move furnishings, fixtures, equipment, or materials and shall not operate JPAC equipment, unless otherwise agreed to in writing with MANAGER.
- 8) Unless otherwise objected to by JPAS, MANAGER shall provide customary maintenance of JPAS OFFICE, including but not limited to: trash removal and office cleaning.
- 9) JPAS may at its discretion enter into a revenue sharing arrangement with SMG for JPAS property used by others.
- 10) If, during any time(s) not included in JPAS ENGAGEMENTS, MANAGER deems that the storage of any and/or all JPAS materials not subject of a revenue sharing arrangement with MANAGER, including but not limited to: sets, lighting, costumes, properties, merchandise, etc., unreasonably interferes with the use, management, and/or operation of JPAC, then JPAS shall immediately remove/relocate said materials., upon written notice of same. If within twenty-four (24) hours after JPAS's receipt of such written notice, JPAS fails to remove/relocate said materials according to MANAGER's request, as outlined in said written notice, then MANAGER may remove and/or dispose of said materials and may also invoice JPAS for any reasonable expenses related to such removal and/or disposal; and JPAS shall be obligated to fund those expenses fully within thirty (30) days receipt of invoicing. Written notice can be in any form, letter or e mail. Notice is deemed to have been given upon hand delivery to an agent or employee of JPAS or any other reliable means to show notice was sent by e-mail or other form to JPAS or one of its officers or agents.
- 11) JPAS shall be responsible for providing at its sole expense all staffing and equipment deemed necessary by JPAS for all JPAS activities at JPAC. In providing such staffing, JPAS may use volunteers. In the event MANAGER or PARISH is required to provide staffing or incur expense in

connection with JPAS use of JPAC, JPAS shall promptly reimburse MANAGER or PARISH upon thirty (30) days receipt of invoice for such JPAS related reasonable costs.

12)JPAS shall at all times refrain from the promotion, advertising, distribution, sale, or presentation of material considered unethical, immoral, or offensive to community standards of good taste; and, upon written notice by MANAGER, JPAS shall immediately cease and desist any activity deemed by MANAGER to be unethical, immoral, offensive to community standards of good taste, or not in the spirit of this Agreement.

13)JPAS acknowledges and agrees that it shall be financially responsible for any and all damage whatsoever, occasioned to the JPAC facility and its appurtenances, resulting from its use hereunder pursuant to this Agreement. In such event, SMG shall provide JPAS and PARISH written notice of such damage, along with the reasonable cost to repair, replace or restore JPAC to its condition prior to such damage. Upon completion of said repairs, replacement and/or restoration, SMG shall invoice JPAS for said reasonable repair costs which shall be remitted to Parish not later than thirty (30) days following receipt of said invoice.

14)JPAS acknowledges and agrees that in conformity with Jefferson Parish Code of Ordinances, Section 6-51, there shall be assessed a \$3.00 facility fee for each ticket sold by JPAS for any performance held at JPAC. This includes tickets sold by JPAS for performances, including commercial performances, whether wholly and exclusively produced by JPAS or not. In the event that a performance is cancelled, no facility fee shall be due unless such performance has been cancelled due to matters solely within the control of JPAS, including but not limited to failure to cast sufficient actors, extras and understudies, failure to engage appropriate support crews/ staff for performance, or non-performance by a contracted vendor. In the event of a ticket exchange or refund to a season ticket holder, no facility fee shall be due. All exchanges and or transfers of tickets must be tracked and documented. Regular tickets are subject to refund less the \$3 facility fee; regular exchanged tickets will require the payment of an additional \$3 facility fee. Season ticket holders are not subject to these provisions. JPAS shall then submit to Jefferson Parish a report of said exchanges or refunds quarterly for audit purposes.

5.0 — Consideration

In consideration of the foregoing, the PARISH hereby agrees to reimburse JPAS one hundred thousand dollars (\$100,000.00) for each theatrical season during the term of this Agreement. Nothing contained herein shall prevent JPAS from seeking additional funding. Reimbursement shall be made, pursuant to Code of Ordinances, Jefferson Parish, Louisiana, Chapter 2, Article VII, § 2-925.1, based upon the seasonal budgets attached as Exhibit B in the following manner:

Reimbursement shall be defined as payment by the PARISH to JPAS those

amounts actually incurred, without increase or mark-up, and supported by documentation to the reasonable satisfaction of the PARISH.

In further consideration of the rights and obligations conferred herein, the PARISH shall provide JPAS, subject to the conditions stated in Section 4.0(7), above, the use at no additional cost to JPAS of the property located at 1118 Clearview Parkway, Metairie, LA 70001, which has an annual fair market rental value of thirty-three thousand five hundred dollars (\$33,500.00), and with the use of JPAS OFFICE, which has an annual fair market rental value of ten thousand sixty-five dollars (\$10,065.00). The annual fair market value of the use of JPAC shall be determined by the number of days of actual use of JPAC at the then published rates by SMG for the use of JPAC.

6.0 — Term of Agreement

Upon execution, this Agreement shall cover the period commencing July 1, 2016 and expiring midnight December 31, 2019.

7.0 — Termination

The terms of this Agreement shall be binding upon the PARTIES hereto until the endeavor has been completed and accepted by the PARISH; however, this Agreement may be terminated under any or all of the following conditions:

By mutual agreement and consent of the PARTIES hereto.

By the PARISH as a consequence of the failure of JPAS to comply with the terms of this Agreement or deliver quality of work in a satisfactory manner, as reasonably judged by PARISH and with proper allowance being made for circumstances beyond the control of JPAS, provided that the PARISH gives JPAS written notice of any such failure and thirty (30) days' time to cure any such failure. JPAS may receive up to an additional thirty (30) days to cure any such failure if the nature of the breach reasonably warrants additional time in the reasonable judgment of MANAGER.

PARISH may terminate this Agreement for cause based upon the failure of JPAS to comply with the terms and/or conditions of the Agreement, provided that the PARISH shall give JPAS written notice identifying the specific items constituting JPAS's failure. If within thirty (30) days after receipt of such notice, JPAS shall not have either corrected such failure or, in the case which cannot be corrected in thirty (30) days, begun in good faith to correct said failure and thereafter proceeded diligently to complete such correction, then the PARISH may, at its option, place JPAS in default and this Agreement shall terminate on the date specified in such notice. The PARISH may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of JPAS to comply with the terms and conditions of this Agreement; provided that the PARISH shall

give JPAS written notice specifying JPAS's failure and a reasonable opportunity for JPAS to cure the defect.

JPAS shall be entitled to payment for deliverables in progress to the extent work has been performed satisfactorily.

8.0 — Force Majeure

Neither party to this Agreement shall be responsible to the other party hereto for any delays or failure to perform caused by any circumstances reasonably beyond the immediate control of the party prevented from performing, including, but not limited to, acts of God.

9.0 — Independent Contractor

JPAS hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that JPAS is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between PARISH and JPAS. 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 JPAS;
- d) pay workman's compensation insurance premiums for coverage for JPAS.

JPAS shall be responsible for and 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.

10.0 — Indemnification

(a) To the extent not covered by insurance procured by JPAS under Section 11.0 of this Agreement and permitted by law:

(i) The Parish shall indemnify and defend and hold harmless JPAS, its respective officers, agents, employees, directors, and shareholders from any and all losses, liabilities, costs, and expenses (including reasonable attorneys' fees and costs of court), arising out of any act or omission of the Parish with regard to which JPAS was not itself guilty of contributory negligence, intentional misconduct, knowing violation of law or material breach of

this Agreement, provided, however, that nothing contained in this Agreement shall be deemed to constitute a waiver of statutory damage caps or other limitations on liability enjoyed by the Parish as a matter of law and JPAS acknowledges that the Parish does not waive any immunity defenses or the applicability of the statutory damages caps.

(ii) JPAS shall indemnify and defend and hold harmless the Parish, its respective officers, agents, employees, from and all losses, liabilities, costs, and expenses (including reasonable attorneys' fees and costs of court), arising out of any act or omission of JPAS with regard to which the Parish was not itself guilty of contributory negligence, intentional misconduct, knowing violation of law or material breach of this Agreement.

11.0 — Insurance

JPAS shall secure and maintain at its expense such insurance that will protect it and the PARISH from claims under the Workmen's Compensation Acts, this should be inclusive of employees and volunteers as per Louisiana revised statutes, and from claims for bodily injury, death, or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to the PARISH and shall provide that insurance shall not be cancelled without thirty (30) days prior notice of cancellation given to the PARISH, in writing, on all of the required coverage provided to PARISH. All notices will name JPAS and identify the Council Resolution approving the terms of the contract. The PARISH may examine the policies at any time and without notice.

All Policies and Certificates of Insurance of the JPAS Shall Contain the Following Clauses:

- 1) JPAS insurers will have no right of recovery or subrogation against the 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;
- 2) The PARISH shall be named as additional insured as regards to general liability with respect to negligence by JPAS;
- 3) The insurance company(ies) issuing the policy or policies shall have no recourse against the Parish of Jefferson for payment of any premiums or for assessments under any form of policy;
- 4) Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of JPAS; and
- 5) JPAS shall include all subcontractors as additional insureds under its policies or shall furnish specific certificates of insurance for each subcontractor. All coverage for subcontractors shall be subject to all the requirements stated herein for JPAS.

Prior to the execution of this Agreement, JPAS shall provide at its own expense, proof of the following insurance coverage required by the contract to the 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.

- 1) In the event JPAS hires workers within the State of Louisiana it shall obtain Worker's Compensation Insurance. As required by State Statute exception; employer's liability, Section B, shall be at least \$1,000,000 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000 per occurrence.
- 2) Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage. This insurance coverage shall include coverage for bodily injury and property damage.
- 3) In the event JPAS owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.
- 4) No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by JPAS; and
- 5) Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

All policies of insurance shall meet the requirements of the PARISH prior to the commencing of any work. The 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 become unsatisfactory to the PARISH as to form or substance, or if a company issuing any such policy shall be or becomes unsatisfactory to the PARISH, JPAS shall promptly obtain a new policy, submit the same to the PARISH for approval and submit a certificate thereof as provided above.

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

12.0 — Reports

JPAS shall furnish narrative reports to the COO or his designee(s) on the amounts and reasons for all expenditures of funds allocated under this

Agreement. This agreement will require quarterly narrative reporting inclusive of financial statements in accordance with general accounting standards in addition to a report relative to ticket refunds and exchanges as outlined above.

13.0 — Cost and Collection Records

The PARISH shall be entitled to audit the books, documents, papers and records of JPAS and any subcontractors which are reasonably related to this Agreement.

JPAS and its subcontractors shall maintain all books, documents, papers, accounting records, and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from date of final payment under this Agreement, for inspection by the PARISH, and copies thereof shall be furnished if requested.

14.0 — Notice

All notices and correspondence required to be sent shall be by U.S. Certified Mail – Return Receipt Requested, or via nationally recognized overnight courier service addressed as follows:

PARISH:	COUNCIL CHAIRMAN Jefferson Parish Council 200 Derbigny Street, Suite 6200 Gretna, La. 70053 Phone No.: (504) 364-2626
CC:	PARISH ATTORNEY Parish of Jefferson 1221 Elmwood Park Boulevard, 7 th Floor Jefferson, Louisiana 70123 Phone No.: (504) 736-6300
JPAS:	Dennis G. Assaf Executive/Artistic Director Jefferson Performing Arts Society 1118 Clearview Parkway Metairie, LA 70001 Phone No.: (504) 885-2000

15.0 — Assignment

This Agreement shall be binding upon the successors and assigns for the parties hereto. This Agreement shall not be assigned or subcontracted in whole or in part by JPAS as to the services to be performed hereunder without the

written consent of the PARISH.

16.0 — Legal Compliance

The PARISH and JPAS shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, *et seq.*) in carrying out the provisions of this Agreement and Legislative Auditor's authority to audit (R.S. 24:513) in order to monitor and evaluate the use of the funds to ensure effective achievement of project goals and object.

17.0 — Employment of Parish Personnel

JPAS certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is presently, or at the time of such employment, an employee of the Parish of Jefferson.

18.0 — Covenant against Contingent Fees

JPAS warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for JPAS, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for JPAS any fee, commission, percentage, brokerage fee, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the PARISH shall have the right to annul this Agreement without liability or, in PARISH's discretion, to deduct from the contract price or consideration, or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

19.0 — Discrimination Clause

JPAS agrees to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1975, and JPAS agrees to abide by the requirements of the Americans with Disabilities Act of 1990. JPAS agrees not to discriminate in its employment practices and will render services under this contract without regard to race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, or disabilities. Any act of discrimination committed by JPAS, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

20.0 — Annual Appropriation

In the event funds are not budgeted or appropriated in any fiscal year for payments due under this Agreement for the then current or succeeding fiscal year, this Agreement shall impose no obligation on the PARISH as to such current or succeeding fiscal year, and no right of action shall accrue to the benefit of JPAS, its successors, or assignees for any further payments.

21.0 — Jurisdiction

This Agreement shall be deemed to be a contract 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. JPAS hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana, Parish of Jefferson. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, Louisiana.

22.0 — Severability

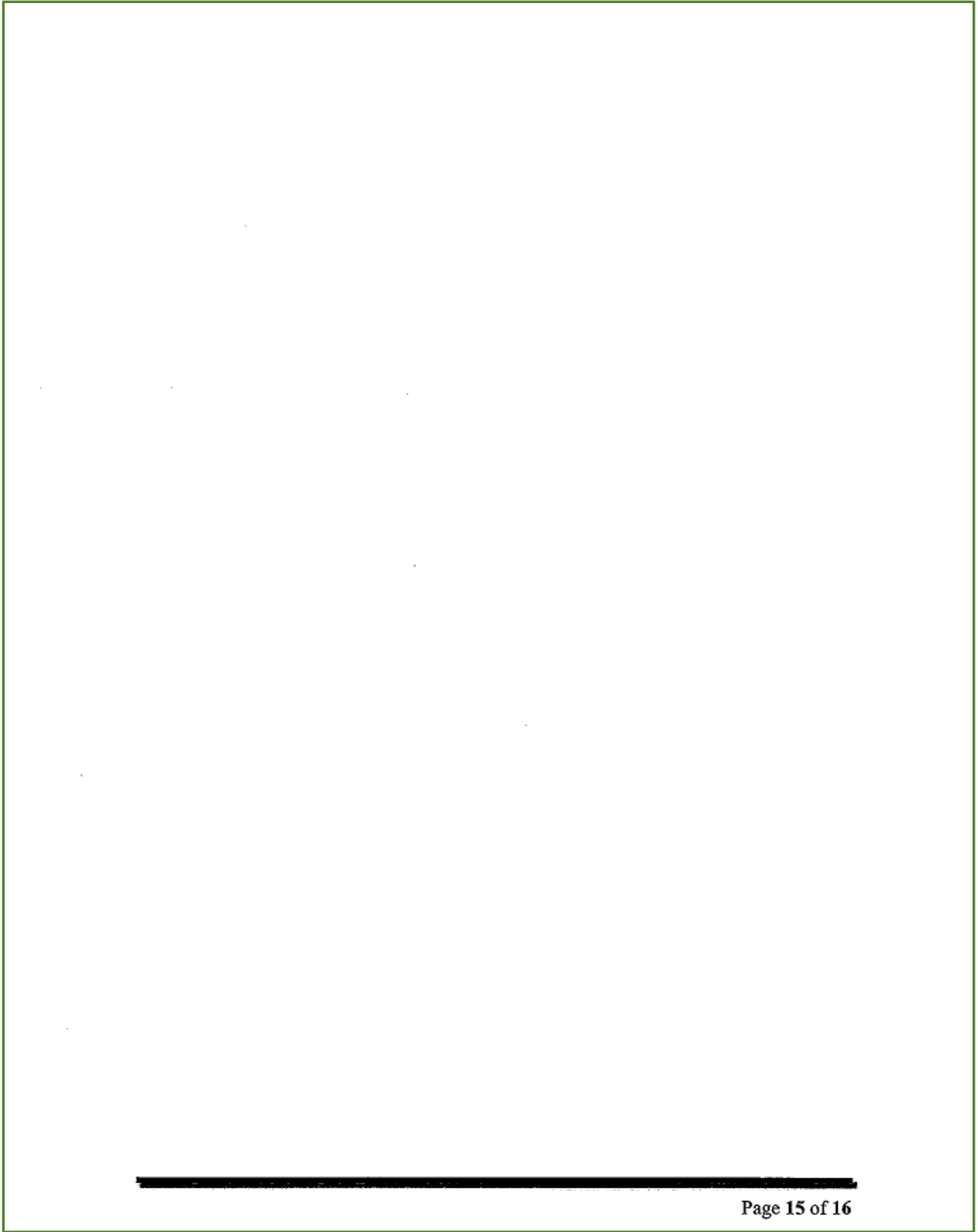
If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it cannot be so amended it will be deemed to be deleted. Such amendment or deletion will not affect the validity of any other provisions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

23.0 — Entire Agreement

This Agreement constitutes the entire agreement between the PARISH and JPAS and supersedes all prior negotiations, representations, and agreements either written or oral. This Agreement may be amended only by written instrument signed by both PARISH, through its Council Chairman, and JPAS, by its authorized representative.

24.0 — 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 this chapter. Every parish contract and every bid, proposal, application, or solicitation for a parish contract and every application for certification of eligibility for a parish contract or program shall contain a statement that the corporation, partnership, or person understands and will abide by all provisions of this chapter.



Page 15 of the CEA is blank.

This Agreement is executed in four (4) originals on the day, month, and year first above written.

WITNESSES:

Eula G. Lopez

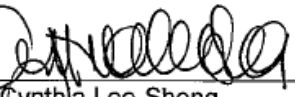
Norma Linares

WITNESSES:

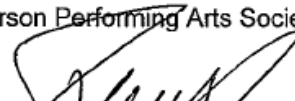
Eula G. Lopez

Norma Linares

Parish of Jefferson

BY: 
Cynthia Lee-Sheng
Council Chairman

Jefferson Performing Arts Society

BY: 
Dennis G. Assaf
Executive/Artistic Director

Cooperative Endeavor Agreement

AFFIDAVIT

STATE OF LOUISIANA

PARISH/COUNTY OF JEFFERSON

BEFORE ME, the undersigned authority, personally came and appeared: DENNIS G. ASSAF, (Affiant) who after being by me duly sworn, deposed and said that he/she is the fully authorized Exec/ARTISTIC DIR of JPAS (Entity), the party to a Cooperative Endeavor Agreement (CEA) which _____ (Briefly describe the services the CEA will cover), with the Parish of Jefferson.

Affiant further said:

Campaign Contribution Disclosures

(Choose A or B, if option A is indicated please include the required attachment):

- Choice A _____ Attached hereto is a list of all campaign contributions, including the date and amount of each contribution, made to current or former elected officials of the Parish of Jefferson by Entity, Affiant, and/or officers, directors and owners, including employees, owning 25% or more of the Entity during the two-year period immediately preceding the date of this affidavit or the current term of the elected official, whichever is greater. Further, Entity, Affiant, and/or Entity Owners have not made any contributions to or in support of current or former members of the Jefferson Parish Council or the Jefferson Parish President through or in the name of another person or legal entity, either directly or indirectly.
- Choice B ☒ there are NO campaign contributions made which would require disclosure under Choice A of this section.

Affiant further said:

Debt Disclosures

(Choose A or B, if option A is indicated please include the required attachment):

Choice A _____ Attached hereto is a list of all debts owed by the affiant to any elected or appointed official of the Parish of Jefferson, and any and all debts owed by any elected or appointed official of the parish to the Affiant.

Choice B ☒ There are NO debts which would require disclosure under Choice A of this section.

Affiant further said:

Solicitation of Campaign Contribution Disclosures

(Choose A or B, if option A is indicated please include the required attachment):

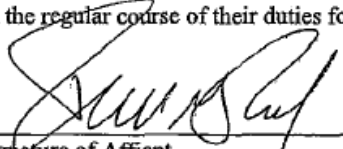
Choice A _____ Attached hereto is a list of all elected officials of the Parish of Jefferson, whether still holding office at the time of the affidavit or not, where the elected official, individually, either by telephone or by personal contact, solicited a campaign contribution or other monetary consideration from the Entity, including the Entity's officers, directors and owners, and employees owning twenty-five percent (25%) or more of the Entity, during the two-year period immediately preceding the date the affidavit is signed. Further, to the extent known to the Affiant, the date of any such solicitation is included on the attached list.

Choice B ☒ there are NO solicitations for campaign contributions which would require disclosure under Choice A of this section.

Affiant further said:

That Affiant has employed no person, corporation, firm, association, or other organization, either directly or indirectly, to secure the public contract under which he received payment, other than persons regularly employed by the Affiant whose services in connection with the construction, alteration or demolition of the public building or project or in securing the public contract were in the regular course of their duties for Affiant; and

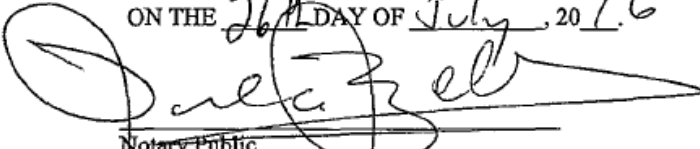
That no part of the contract price received by Affiant was paid or will be paid to any person, corporation, firm, association, or other organization for soliciting the contract, other than the payment of their normal compensation to persons regularly employed by the Affiant whose services in connection with the construction, alteration or demolition of the public building or project were in the regular course of their duties for Affiant.


Signature of Affiant

DENNIS G. ASSAF
Printed Name of Affiant

SWORN AND SUBSCRIBED TO BEFORE ME

ON THE 26th DAY OF July, 2016


Notary Public

Paul A. BELLO
Printed Name of Notary

#707
Notary/Bar Roll Number

**Paul A. Bello, Notary Public
Commission # 707
State of Louisiana
Parish of Orleans
Commissioned For Life**

My commission expires AT MY DEATH



CERTIFICATE OF LIABILITY INSURANCE

JEFFE-4

OP ID: PB

DATE (MM/DD/YYYY)

08/16/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Morrison Insurance Agency, Inc. 4444 York Street, Suite 201 Metairie, LA 70001 Grush & Manard, Inc.		CONTACT NAME: Grush & Manard, Inc. PHONE (A/C, No, Ext): 504-888-9393 FAX (A/C, No): 504-888-9996 E-MAIL ADDRESS: lgrush@morrison-ins.com	
INSURED Jefferson Performing Arts Soc. 1118 Clearview Parkway Metairie, LA 70001		INSURER(S) AFFORDING COVERAGE INSURER A: Burlington Insurance Co INSURER B: Gemini Insurance Co INSURER C: Allianz Global Corp & Specialt INSURER D: INSURER E: INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER	X	X	095B002793	08/01/2016	08/01/2017	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ included
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	X		A1740106100	10/06/2015	10/06/2016	COMBINED SINGLE LIMIT (Ea accident) \$ 500,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
C	Allianz			MXI93069991	10/30/2015	10/30/2016	Floater 200,000 RC 2500 ded

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

"Resolution 124949 The Parish of Jefferson, its Districts, Departments and Agencies under the direction of the Parish President and the Parish Council are included as add.insured with waiver of sub. as required by written contract. GL policy also primary and non contributory. Auto policy provides waiver sub. All policies have 30 day notice of canc. 10 days for non pay.

CERTIFICATE HOLDER

JEFJEF2

Jefferson Parish President's
Office
1221 Elmwood Park Blvd Ste1002
Jefferson, LA 70123

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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ACORD 25 (2014/01)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/19/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Debbie Cuccia 2700 N. Arnoult Road Metairie LA 70002		CONTACT NAME: Debbie Cuccia PHONE (A/C, No, Ext): 504-454-2277 FAX (A/C, No): E-MAIL ADDRESS: dcuccia@lra.org	
INSURED Jefferson Performing Arts Society Jefferson Performing Arts Society 1118 Clearview Pkwy. Metairie LA 70001		INSURER(S) AFFORDING COVERAGE INSURER A: La Restaurant Assn Self Insurers Fund INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

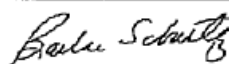
INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR INSR	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC							EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPIOP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS							COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$							EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	X	16-63976000	01/01/2016	01/01/2017	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ \$1,000,000.00 E.L. DISEASE - EA EMPLOYEE \$ \$1,000,000.00 E.L. DISEASE - POLICY LIMIT \$ \$1,000,000.00

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

RESOLUTION #121169 WAIVER OF SUBROGATION IS GRANTED TO THE CERTIFICATE HOLDER Locations: L000/1118 Clearview Pkwy. ; L001/400 Phlox St. ; L002/177 Sala Ave.

CERTIFICATE HOLDER

CANCELLATION

Jefferson Parish President's Office Attn: Jennifer Van Vranken 1221 Elmwood Pk. Blvd. Ste. 1002 JEFFERSON LA 70123	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ACORD 25 (2010/05)

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JEFFERSON PARISH

Office of the Parish Attorney

Michael S. Yenni
Parish President

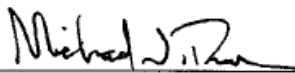
Michael J. Power
Parish Attorney
Jeremy D. Dwyer
Deputy Parish Attorney

CERTIFICATION

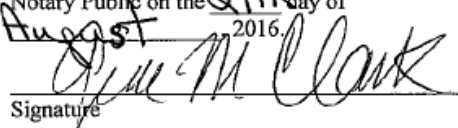
In compliance with Jefferson Parish Code of Ordinances § 2-890, I certify that the proposed contract described below has been reviewed by the Parish Attorney's Office and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. However, compliance with Jefferson Parish Code of Ordinances § 2-895.1, 2-925.2 and 2-933.5 cannot be determined due to the lack of an enforcement procedure in the ordinances. This Office has not reviewed any technical specifications of any contract and this certification applies only to the legal terms of the contract. This certification is made in reliance upon the certification of the requesting Department's Director that the Parish is in compliance with all grant requirements, as well as certification of the Department of Finance regarding the availability of funds, and the legality of all financial transactions pursuant to Jefferson Parish Charter § 4.02(A)(5).

Contract Description: Ratifying the Cooperative Endeavor Agreement between the Parish of Jefferson and **The Jefferson Performing Arts Society (JPAS)** to provide cultural, social and educational initiatives for the citizens of Jefferson Parish by reimbursing The Jefferson Performing Arts Society \$100,000.00 for each theatrical season.

Parish Council Approval: Resolution No.127480 adopted on 27th day July 2016.


MICHAEL J. POWER
Parish Attorney, Jefferson Parish

Sworn to and subscribed before me,
Notary Public on the 29th day of

August 2016

Signature
Printed Name
Notary or Bar Roll Number

Gina M. Clark
Notary Public
La Bar No. 35856
Parish of Jefferson, State of LA
My Commission is Issued for Life

Joseph S. Yenni Building – 1221 Elmwood Park Boulevard – Suite 701 – Jefferson, LA 70123
Office 504.736.6300 – Fax 504.736.6307
General Government Building – 200 Derbigny St. – Suite 5200 – Gretna, LA 70053 Office 504.364.3822
P.O. Box 9 – Gretna, LA 70054
Website: www.jeffparish.net

On motion of **Mr. Roberts**, seconded by **Ms. Lee-Sheng**, the following resolution was offered:

RESOLUTION NO. 127480

A resolution ratifying the Cooperative Endeavor Agreement between the Parish of Jefferson and The Jefferson Performing Arts Society (JPAS) to provide cultural, social and educational initiatives for the citizens of Jefferson Parish by reimbursing The Jefferson Performing Arts Society \$100,000.00 for each theatrical season. (Parishwide)

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions or political corporations may engage in cooperative endeavors with each other or with any other private association, corporation or individuals; and

WHEREAS, Art. VII, Sec. 14(B) of the Louisiana Constitution of 1974 provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

WHEREAS, the Parish desires to cooperate with The Jefferson Performing Arts Society to promote cultural, social, and educational initiatives for the citizens of Jefferson Parish, pursuant to the Charter of Jefferson Parish, Louisiana, Article I, § 1.01.15; and

WHEREAS, the public purpose of the cooperative endeavor is described as: to provide cultural, social, and educational initiatives for the citizens of Jefferson Parish by sponsoring The Jefferson Performing Arts Society in its performing arts programs within Jefferson Parish; and

WHEREAS, the Parish has a reasonable expectation of receiving cultural, recreational, and educational programs which are at least equivalent to the consideration provided in the Agreement; and

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

NOW, THEREFORE, BE IT RESOLVED by the Parish Council of Jefferson Parish, Louisiana, acting as governing authority of said Parish:

SECTION 1. That the Cooperative Endeavor Agreement between the Parish of Jefferson and The Jefferson Performing Arts Society to provide cultural, social and educational initiatives for the citizens of Jefferson Parish by reimbursing The Jefferson Performing Arts Society \$100,000.00 for each theatrical season is hereby ratified.

SECTION 2. That any costs associated with this agreement shall be taken from Account No. 10010-0850-7672.

SECTION 3. That the term of the contract shall commence on execution of the agreement and end at midnight on December 31, 2019.

SECTION 4. That the Chairwoman of the Jefferson Parish Council, or in her absence the Vice-Chairman, is hereby authorized to execute any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:


YEAS: 7

NAYS: None

ABSENT: None

This resolution was declared to be adopted on this 27th day of July, 2016.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

ATTACHMENT B

2016/2017 LISTING OF INVOICES

7/8/2016	33094 ACCT PAYAB	\$29.40 Atmos Energy-62016 ✓
7/8/2016	33095 ACCT PAYAB	\$38.63 Atmos Energy-62016 ✓
7/8/2016	33099 ACCT PAYAB	\$312.09 Entergy-72016 ✓
7/8/2016	33100 ACCT PAYAB	\$169.17 Entergy-72016 ✓
7/11/2016	33113 ACCT PAYAB	\$183.20 Medicare Premium Col-72016 ✓
7/13/2016	33117 ACCT PAYAB	\$92.95 Atmos Energy-72016 ✓
7/13/2016	33119 ACCT PAYAB	\$428.12 Cox Communication-72016 ✓
7/13/2016	33121 ACCT PAYAB	\$781.18 Entergy-62016 ✓
7/13/2016	33122 ACCT PAYAB	\$625.93 Entergy-62016 ✓
7/13/2016	33123 ACCT PAYAB	\$14.97 Entergy-62016 ✓
7/13/2016	33124 ACCT PAYAB	\$437.10 Entergy-62016 ✓
7/13/2016	33125 ACCT PAYAB	\$573.87 Entergy-62016 } 1,147.14
7/13/2016	33125 ACCT PAYAB	\$573.87 Entergy-62016 }
7/25/2016	33138 ACCT PAYAB	\$2,084.02 Morrison Insurance A-Insurance2016 ✓
7/27/2016	33144 ACCT PAYAB	\$1,303.40 Blue Cross Blue Shie-72016 } 2,606.79
7/27/2016	33144 ACCT PAYAB	\$1,303.39 Blue Cross Blue Shie-72016 }
7/27/2016	33146 ACCT PAYAB	\$100.48 Cox Communication-72016 ✓
7/28/2016	33153 ACCT PAYAB	\$1,500.00 Rippner Parents,LLC-82016 } 3,000
7/28/2016	33153 ACCT PAYAB	\$1,500.00 Rippner Parents,LLC-82016 }
8/3/2016	33170 ACCT PAYAB	\$40.43 Atmos Energy-82016 ✓
8/10/2016	33185 ACCT PAYAB	\$428.12 Cox Communication-82016 ✓
8/9/2016	33187 ACCT PAYAB	\$14.84 Entergy-72016 ✓
8/9/2016	33188 ACCT PAYAB	\$540.75 Entergy-72016 ✓
8/9/2016	33189 ACCT PAYAB	\$450.40 Entergy-72016 ✓
8/9/2016	33190 ACCT PAYAB	\$299.98 Entergy-72016 ✓
8/10/2016	33192 ACCT PAYAB	\$1,290.10 Entergy-72016 ✓
8/9/2016	33194 ACCT PAYAB	\$183.20 Medicare Premium Col-82016 ✓
8/17/2016	33199 ACCT PAYAB	\$194.38 AT&T-82016 ✓
8/16/2016	33202 ACCT PAYAB	\$275.64 Louisiana Restaurants-72016 ✓
8/25/2016	33215 ACCT PAYAB	\$978.06 AFS/IBEX A DIVISION -10739085412 ✓
8/24/2016	33216 ACCT PAYAB	\$121.17 AT&T-82016 ✓
8/24/2016	33223 ACCT PAYAB	\$501.15 Entergy-82016 } 1,002.30
8/24/2016	33223 ACCT PAYAB	\$501.15 Entergy-82016 }
8/29/2016	33233 ACCT PAYAB	\$1,500.00 Rippner Parents,LLC-82016 } 3,000
8/29/2016	33233 ACCT PAYAB	\$1,500.00 Rippner Parents,LLC-82016 }
9/2/2016	33243 ACCT PAYAB	\$1,114.08 Entergy-82016 ✓
9/2/2016	33244 ACCT PAYAB	\$656.34 Entergy-82016 ✓
9/9/2016	33245 ACCT PAYAB	\$14.84 Entergy-82016 ✓
9/9/2016	33271 ACCT PAYAB	\$208.84 Louisiana Restaurant-92016 ✓
9/15/2016	33308 ACCT PAYAB	\$501.98 Cox Communication-92016 ✓
9/15/2016	33309 ACCT PAYAB	\$359.96 Entergy-82016 ✓
9/15/2016	33315 ACCT PAYAB	\$825.00 RZI, Inc./ C/O Ray Z-1617462 - Missing
9/23/2016	33367 ACCT PAYAB	\$85.99 Atmos Energy-92016 ✓
9/23/2016	33370 ACCT PAYAB	\$134.01 Cox Communication-92016 ✓
9/23/2016	33371 ACCT PAYAB	\$549.46 Entergy-92016 } 1,048.92
9/23/2016	33371 ACCT PAYAB	\$549.46 Entergy-92016 }
9/23/2016	33375 ACCT PAYAB	\$362.00 Morrison Insurance A-13805332 } 606.40
9/23/2016	33375 ACCT PAYAB	\$246.40 Morrison Insurance A-92016 }
9/26/2016	33388 ACCT PAYAB	\$115.97 AT&T-92016
9/26/2016	33389 ACCT PAYAB	\$4,633.00 Bryans United Ar Con-106007
9/26/2016	33394 ACCT PAYAB	\$52.43 Morrison Insurance A-095B002793 -
9/26/2016	33397 ACCT PAYAB	\$1,500.00 Rippner Parents,LLC-92016 } 3,000
9/26/2016	33397 ACCT PAYAB	\$1,500.00 Rippner Parents,LLC-92016 }
9/26/2016	33400 ACCT PAYAB	\$2,606.79 Blue Cross Blue Shie-92016&102016 } 5,213.59
9/26/2016	33400 ACCT PAYAB	\$2,606.79 Blue Cross Blue Shie-92016&102016 }
10/4/2016	33502 ACCT PAYAB	\$2,275.99 Merit Sprinkler Comp-21144 ✓
10/5/2016	33511 ACCT PAYAB	\$324.30 Louisiana Restaurant-92016 ✓
10/7/2016	33519 ACCT PAYAB	\$3,778.97 Morrison Insurance A-102016 ✓
10/7/2016	33521 ACCT PAYAB	\$366.40 Medicare Premium Col-92016 ✓

10/12/2016	33526	ACCT PAYAB	\$50.98	AT&T-92016 ✓
10/12/2016	33531	ACCT PAYAB	\$427.75	Cox Communication-102016 ✓
10/12/2016	33532	ACCT PAYAB	\$489.44	Cox Communication-102016 ✓
10/11/2016	33534	ACCT PAYAB	\$524.76	Entergy-92016 ✓
10/11/2016	33535	ACCT PAYAB	\$15.16	Entergy-92016 ✓
10/11/2016	33536	ACCT PAYAB	\$1,043.04	Entergy-92016 ✓
10/11/2016	33537	ACCT PAYAB	\$1,205.81	Entergy-92016 ✓
10/17/2016	33557	ACCT PAYAB	\$52.43	Morrison Insurance A-58936 ✓
10/17/2016	33558	ACCT PAYAB	\$1,849.00	Travelers CI Remitta-4804Y8178 ✓
10/20/2016	33563	ACCT PAYAB	\$81.84	Atmos Energy-102016 ✓
10/20/2016	33566	ACCT PAYAB	\$134.01	Cox Communication-102016 ✓
10/20/2016	33567	ACCT PAYAB	\$515.03	Entergy-102016 ✓
10/27/2016	33614	ACCT PAYAB	\$2,281.54	AFS/IBEX A DIVISION -10739085412-101 ✓
10/27/2016	33615	ACCT PAYAB	\$115.93	AT&T-102016 ✓
10/26/2016	33620	ACCT PAYAB	\$1,500.00	Rippner Parents,LLC-112016 } 3,000
10/26/2016	33620	ACCT PAYAB	\$1,500.00	Rippner Parents,LLC-112016 }
10/27/2016	33623	ACCT PAYAB	\$2,382.91	Blue Cross Blue Shie-112016 } 4,765.81
10/27/2016	33623	ACCT PAYAB	\$2,382.90	Blue Cross Blue Shie-112016 }
11/2/2016	33628	ACCT PAYAB	\$750.00	Morrison Insurance A-A16309 ✓
11/7/2016	33691	ACCT PAYAB	\$183.20	Medicare Premium Col-112016 ✓
11/7/2016	33692	ACCT PAYAB	\$487.20	Medicare Premium Col-112016 ✓
11/8/2016	33757	ACCT PAYAB	\$50.98	AT&T-102016 ✓
11/8/2016	33760	ACCT PAYAB	\$489.31	Cox Communication-112016 ✓
11/8/2016	33761	ACCT PAYAB	\$423.43	Cox Communication-112016 ✓
11/8/2016	33762	ACCT PAYAB	\$796.59	Entergy-102016 ✓
11/8/2016	33763	ACCT PAYAB	\$966.93	Entergy-102016 ✓
11/8/2016	33764	ACCT PAYAB	\$395.50	Entergy-102016 ✓
11/8/2016	33765	ACCT PAYAB	\$15.25	Entergy-102016 ✓
11/14/2016	33786	ACCT PAYAB	\$80.67	Atmos Energy-112016 ✓
11/14/2016	33787	ACCT PAYAB	\$480.71	Entergy-112016 } 946.42
11/14/2016	33787	ACCT PAYAB	\$480.71	Entergy-112016 }
11/14/2016	33788	ACCT PAYAB	\$948.24	Fire Extinguisher Co-24371 ✓
11/17/2016	33795	ACCT PAYAB	\$261.20	Louisiana Workers Co-102016 ✓
11/21/2016	33797	ACCT PAYAB	\$285.76	AFS/IBEX A DIVISION -112016 } 2,653.06
11/22/2016	33797	ACCT PAYAB	\$2,567.30	AFS/IBEX A DIVISION -122016 }
11/22/2016	33799	ACCT PAYAB	\$115.91	AT&T-112016 ✓
11/22/2016	33800	ACCT PAYAB	\$1,678.58	Blue Cross Blue Shie-122016 } 3,357.15
11/22/2016	33800	ACCT PAYAB	\$1,678.57	Blue Cross Blue Shie-122016 }
11/21/2016	33803	ACCT PAYAB	\$100.48	Cox Communication-112016 ✓
11/28/2016	33809	ACCT PAYAB	\$1,500.00	Rippner Parents,LLC-122016 } 3,000
11/28/2016	33809	ACCT PAYAB	\$1,500.00	Rippner Parents,LLC-122016 }
12/7/2016	33845	ACCT PAYAB	\$423.43	Cox Communication-122016 ✓
12/6/2016	33847	ACCT PAYAB	\$568.56	Entergy-112016 ✓
12/6/2016	33848	ACCT PAYAB	\$668.55	Entergy-112016 ✓
12/6/2016	33849	ACCT PAYAB	\$15.25	Entergy-112016 ✓
12/9/2016	33865	ACCT PAYAB	\$134.00	Medicare Premium Col-4357073511 ✓
12/9/2016	33867	ACCT PAYAB	\$292.37	Louisiana Workers Co-112016 ✓
12/19/2016	33926	ACCT PAYAB	\$2,695.66	AFS/IBEX A DIVISION -12016 ✓
12/19/2016	33928	ACCT PAYAB	\$50.98	AT&T-112016 ✓
12/19/2016	33933	ACCT PAYAB	\$397.69	Entergy-122016 } 795.34
12/19/2016	33933	ACCT PAYAB	\$397.69	Entergy-122016 }
12/19/2016	33941	ACCT PAYAB	\$1,500.00	Rippner Parents,LLC-122016 } 3,000
12/19/2016	33941	ACCT PAYAB	\$1,500.00	Rippner Parents,LLC-122016 }
1/3/2017	33950	ACCT PAYAB	\$115.91	AT&T-122016 ✓
1/3/2017	33954	ACCT PAYAB	\$1,353.13	Blue Cross Blue Shie-12017 } 2,706.25
1/3/2017	33954	ACCT PAYAB	\$1,353.12	Blue Cross Blue Shie-12017 }
1/9/2017	33964	ACCT PAYAB	\$85.66	Cox Communication-122016 ✓
1/9/2017	33970	ACCT PAYAB	\$24.20	SilverScript Insuran-012017 ✓
1/13/2017	33978	ACCT PAYAB	\$422.90	Cox Communication-12017 ✓

1/13/2017	33979	ACCT PAYAB	\$486.29	Cox Communication-12017 ✓	
1/13/2017	33980	ACCT PAYAB	\$173.54	Entergy-122016 ✓	
1/13/2017	33981	ACCT PAYAB	\$551.61	Entergy-122016 ✓	
1/13/2017	33982	ACCT PAYAB	\$15.27	Entergy-122016 ✓	
1/13/2017	33983	ACCT PAYAB	\$813.27	Entergy-122016 ✓	
1/13/2017	33984	ACCT PAYAB	\$677.59	Greaux Technologies -1045 ✓	
1/13/2017	33987	ACCT PAYAB	\$134.00	Medicare Premium Col-435707351T ✓	
1/13/2017	33988	ACCT PAYAB	\$673.14	Morrison Insurance A-59657 ✓	
1/16/2017	33993	ACCT PAYAB	\$288.64	Louisiana Restaurant-122016 ✓	
1/17/2017	33999	ACCT PAYAB	\$100.48	Cox Communication-12017 ✓	
1/17/2017	34000	ACCT PAYAB	\$179.41	Cox Communication-12017 ✓	
1/25/2017	34009	ACCT PAYAB	\$1,511.98	Blue Cross Blue Shie-22017	} 3,023.97
1/25/2017	34009	ACCT PAYAB	\$1,511.99	Blue Cross Blue Shie-22017	
1/26/2017	34017	ACCT PAYAB	\$2,695.66	AFS/IBEX A DIVISION -101 ✓	
1/26/2017	34020	ACCT PAYAB	\$319.56	Entergy-12017	} 639.12
1/26/2017	34020	ACCT PAYAB	\$319.56	Entergy-12017	
			<u>\$101,480.28</u>		
			100,455.28		

ATTACHMENT C

INSURANCE PAYMENTS SUBMITTED FOR REIMBURSEMENT

Date	Amount	Vendor
7/25/2016	2,084.02	Morrison Insurance
8/16/2016	275.64	Louisiana Restaurant
8/25/2016	978.06	AFS/IBEX
9/9/2016	208.84	Louisiana Restaurant
9/23/2016	362.00	Morrison Insurance
9/23/2016	246.40	Morrison Insurance
9/26/2016	52.43	Morrison Insurance
10/5/2016	324.30	Louisiana Restaurant
10/7/2016	3,778.97	Morrison Insurance
10/17/2016	52.43	Morrison Insurance
10/17/2016	1,849.00	Travelers CI
10/27/2016	2,281.54	AFS/IBEX
11/2/2016	750.00	Morrison Insurance
11/17/2016	261.20	Louisiana Restaurant
11/21/2016	285.76	AFS/IBEX
11/22/2016	2,567.30	AFS/IBEX
12/9/2016	292.37	Louisiana Restaurant
12/16/2016	2,695.66	AFS/IBEX
1/13/2017	673.14	Morrison Insurance
1/16/2017	288.64	Louisiana Restaurant
	20,307.70	