

Public Audit Report

2013 – 0013

Jefferson Parish Leased Property

OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



PUBLIC AUDIT REPORT

JEFFERSON PARISH LEASED PROPERTY

2013-0013

AUDIT
ISSUED 11/30/2017



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



DATE: 11/30/2017

TO: The Citizens of Jefferson Parish

FROM: The Jefferson Parish Office of Inspector General

REF: Parish Leased Property - 2013-0013

The Jefferson Parish Office of Inspector General (JPOIG) performed an audit of the Jefferson Parish (Parish) leased property. The audit period was fiscal year 2016.¹ The JPOIG audited leases with terms of 3 years to 25 years. The scope of the audit included a review of lease terms, the value of the space, the presence or absence of lease payments, receipt of lease payment, oversight and management of the lease process from initiation.

The audit found that the Parish is suffering lost revenue in several instances because of long term leases without lease payments, zero-value leases. The report forecasts the value of lost revenue over the term of leases (up to 25 years) to be in excess of **\$4.5 Million**. The audit found that over **\$298,000** represents the annual amount of lost revenue.

Importantly, the audit makes a series of findings and recommendations aimed at enhancing revenue through the utilization of effective and common commercial lease practices. The management of these process lies within the Parish Administration and is predominately managed by Parish Attorney's Office.

The table below summarizes the dollars associated with three reported findings.

Potential Lost Revenue					
Finding	Source of Lost Revenue	Annual Identified Amount	Questioned	Avoidable	Years
1	Credit Union	\$146,920	\$146,920	\$3,673,000	25
1	Justice of the Peace	\$ 64,606	\$ 64,606	\$ 387,636	6
2	Lack of Inflationary Adjustments	\$ 50,795	\$ 50,795	\$ 355,565	7
3	Bucktown Marina Leases	\$ 35,751	\$ 35,751	\$ 107,253	3
Totals		\$298,072	\$298,072	\$4,523,454	

The draft report, dated 09/07/2017, was directed to the Administration via the Parish President, with copies being provided to the Parish Attorney and members of the Parish Council. The Administrational requested and was granted additional time to respond.

¹ The audit was initially begun for fiscal year 2013, but it was not able to be completed for that audit period.

The JPOIG received the following responses:

Parish President Michael S. Yenni, received on 11/13/2017. See Attachment B. The Administration's response to the findings was generally as follows:

1. Agree that there should be some monetary compensation.
2. Agree that cost of living clause should be included in leases.
3. Agreed in part, however, no corrective action was stated.
4. Rejected.
5. Rejected.
6. Agreed in part, however, no corrective action was stated.
7. Agreed, but deferred to Parish Council for corrective action.
8. Agreed, but deferred to Parish Council for corrective action.
9. Agreed, however, no corrective action was stated.
10. Agreed, but deferred to Parish Council for corrective action.

Parish Councilmembers individually received a copy of the audit report. No response was received, individually or collectively, from Councilmembers.

The JPOIG is encouraged that several recommendations were favorably received by the Administration. Notably, the Administration acknowledged that "the Parish should explore a more equitable arrangement" with lessees currently enjoying zero-value leases.

The JPOIG is discouraged by the lack of responses from the Council and the lack of a proposed corrective action plan.

The JPOIG continues to urge the Administration and the Council to fully utilize the draft period to discuss elements of the report with each other and the JPOIG to develop a clear corrective action plan wherever feasible. Agreed upon corrective actions plans serve as a foundation for supporting legislative action and development of needed administrative policy and procedure. Most importantly, a good corrective action plan demonstrates a sincere commitment to the public by the Parish to improve government and work towards greater transparency, effectiveness and efficiency.

The JPOIG would like to thank the management and staff of the Parish Attorney's Office and the Department of General Services for their assistance and cooperation throughout this audit.

Respectfully,



David McClintock

JEFFERSON PARISH LEASED PROPERTY 2013-0013

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**OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH**

DAVID N. McCLINTOCK
INSPECTOR GENERAL



EXECUTIVE SUMMARY

In accordance with JPCO §2-155.10 (11) (a), the Jefferson Parish Office of Inspector General (“JPOIG”) has completed an audit of leased property during fiscal year 2016.

Objectives

The objectives of this audit included a review of the processes and controls in place over the management of Jefferson Parish’s leased property. The objectives of the audit were to ensure that:

- parish properties are managed in an efficient and economical manner;
- parish property agreements are in compliance with all applicable laws, rules, regulations, policies and procedures;
- financial information relating to Parish properties was accurate;
- parish properties are adequately safeguarded; and
- sufficient internal controls are in place to reduce the risk that material errors and irregularities will occur.

Audit Results

The scope of the audit (which originally began in 2013) was recompleted for the 2016 fiscal period, and resulted in several instances where revenue was lost due to the Parish’s decision to enter into zero-value leases for certain lessees. Projected over the current lease term, these lost revenues are calculated to be in excess of 4.5 million dollars. Below is a summary of key reported findings.

Potential/Lost Revenue						
Finding	Source of Lost Revenue	Annual Amount	Identified Costs	Questioned Costs	Avoidable Costs	Years
1	Credit Union	\$146,920	\$0	\$146,920	\$3,673,000	25
1	Justice of the Peace	\$ 64,606	\$0	\$ 64,606	\$ 387,636	6
2	Lack of Inflationary Adjustments	\$ 50,795	\$0	\$ 50,795	\$ 355,565	7
3	Bucktown Marina Leases	\$ 35,751	\$0	\$ 35,751	\$ 107,253	3
Totals		\$298,072	\$0	\$298,072	\$4,523,454	

Recommendations

1. The Parish should ensure it seeks Fair Market Value (FMV) rents based on current appraisals; when not prohibited by law, and that associated services such as utilities and custodial costs are adequately compensated.
2. All standard Parish lease agreements should include a cost of living adjustment. The rental amounts for all lease terms in excess of one year should reflect or approximate the FMV of the leased property.
3. The Parish Attorney’s Office (PAO) or another designated department/official, should verify the current use of all Commercial Parkway Overlay Zone (CPZ) properties. Potential methods may include lessee’s certifying on their annual billing how the property is being used, or staggered inspections over time.

4. The Department of Parks and Recreation should market the existing opportunities for Bucktown boat slip rentals more effectively through advertisements in marine-oriented material, social media and the internet. Management should consider the implementation of transient slip offerings for daily use and the further development of the marina's facilities and services.
5. Based upon the Parish's choice of corrective action methodologies, the relevant department should initiate and implement a policy that requires periodic property appraisals.
6. All rent revenue collections should be centralized with lease payments made to the Finance Department. Lease agreements should indicate the method of and place of payment. The use of specifically tasked staff for the collection and reporting of lease payments owing, remitted, and outstanding would enhance accountability. The production of a comprehensive monthly report by the Finance Department to the PAO (or other designated department) on rental collections and aged lease receivables would permit timely evaluation and application of legal remedies.
7. The Parish should adopt law and policy to ensure that FMV is attained monetarily or an equivalent non-revenue value is adequately documented.
8. The PAO (or another designated Parish department) should develop and disseminate written policies and procedures for the Parish-wide leasing function. At a minimum, these policies and procedures should also address both the lease initiation process and the collection of lease rental payments, including the monitoring and collection of delinquent rents.
9. Complete the implementation of the centralized lease tracking system with document management capabilities to ensure that all Parish lease agreements are properly tracked and recorded. The leases should be supported with valid signed contracts, Council approval documents, current appraisals, and insurance certificates.

All items are discussed more fully in the Findings and Recommendations sections of this report. Any detected instances of fraud, waste, abuse, or contractual noncompliance were identified and investigated as necessary. However, due to the nature of the above findings, the JPOIG cannot provide absolute assurance that fraud, waste or abuse did not occur.

Findings, best practices, and recommendations will be communicated to all appropriate individuals. The JPOIG is willing to assist in the development of appropriate corrective action plans as well as suggest process improvements or additional management controls, if requested. Should you wish to meet to discuss any of our findings and recommendations, we would welcome that opportunity, and be happy to arrange such a meeting.



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



Date of Report: 11/30/2017	PUBLIC AUDIT REPORT	Case # 2013-0013
Period of Audit: 01/01/2016 – 12/31/2016	Report By: David Owen	Status: Public
<u>Subject of Audit</u>		
<ul style="list-style-type: none"> • Jefferson Parish Leased Property • Financial / Compliance 		
<u>Confidentiality Notice</u>		
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I. INTRODUCTION

Pursuant to JPCO §2-155.10(11)(a), the Jefferson Parish Office of Inspector General (JPOIG) conducted an audit to evaluate the financial transactions and operations of Jefferson Parish (Parish) leased property. The Jefferson Parish Leased Property audit was originally initiated in late 2013. Due to resource limitations and other priorities within the JPOIG, the audit was suspended prior to the issuance of an audit report. The audit was re-initiated in 2017 and results were updated to include fiscal year 2016 leased property functions and processes.

II. OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of this audit were to evaluate whether:

- parish properties were managed in an efficient and economical manner;
- parish property agreements are in compliance with all applicable laws, rules, regulations, policies and procedures;
- financial information relating to Parish properties was accurate;
- parish properties are adequately safeguarded; and
- sufficient internal controls are in place to reduce the risk that material errors and irregularities will occur.

Scope and Methodology

The audit period was from 01/01/2016, to 12/31/2016. To accomplish our objectives, we performed audit procedures including, but not limited to, a review of:

- internal controls over the lease initiation and payment process;
- compliance with Parish policies and procedures regulating the Parish leasing function;
- parish lease monitoring procedures;
- the accuracy of financial and statistical information maintained by the Parish;
- the adequacy of insurance coverage;
- the adequacy of rental pricing, in comparison to fair market value (FMV) of rents;
- the accuracy and timeliness of appraised values for leased Parish property; and
- rental invoices, payment checks and deposit receipts.

Documents reviewed included but were not limited to:

- state and local laws, regulations, policies, and procedures;
- related correspondence;
- insurance documents;
- appraisals;
- property master lease listing;
- lease agreements including the following lease types:
 - Cooperative Endeavor Agreements (CEA);
 - Intergovernmental Agreements (IGA);
 - Commercial Parkway Overlay Zone (CPZ);
 - Bucktown Marina slip leases;
 - Cell Tower leases.
 - Standard Leases

Audit testing included selecting a judgmental sample of 43 leases from the Parish Attorney's Office (PAO) master lease Excel spreadsheet file. For each of the leases sampled, the JPOIG validated the PAO's files for the following items: a current, signed lease agreement; a current (within 3 years of the lease date) appraisal; current insurance policies; standard terms and conditions within the lease agreement itself. There were 167 CPZ leases identified from which a sample of 17 leases, or 10% were examined. Of the remaining lease types, 25% were examined. Any instances of fraud, waste, abuse, or contractual noncompliance were identified and investigated as necessary. Findings, best practices, and recommendations will be communicated to all involved parties upon completion of this review.

Standards

This audit was performed in accordance with the code of ethics and standards of the International Professional Practices Framework (IPPF), promulgated by the Institute of Internal Auditors.

Acronyms

The following acronyms are used in this document.

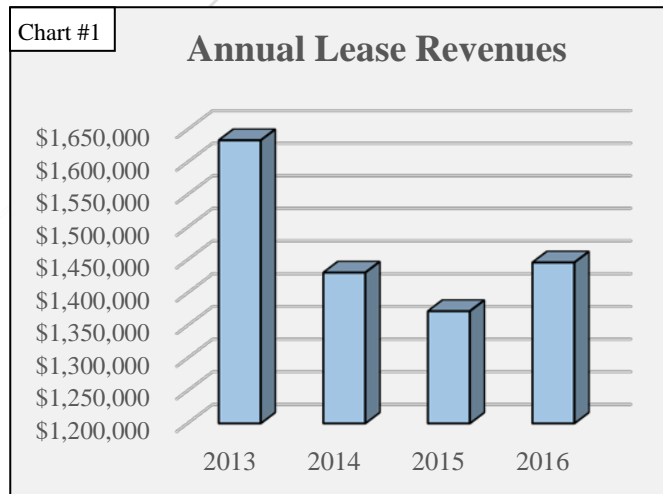
CEA	Cooperative Endeavor Agreement	JPOIG	Jefferson Parish Office of Inspector General
CPZ	Commercial Parkway Overlay Zone	PAO	Parish Attorney’s Office
Finance	Finance Department	Parish	Jefferson Parish Government
FMV	Fair Market Value	Parks & Rec	Department of Parks and Recreation
IGA	Intergovernmental Agreement		
JPCO	Jefferson Parish Code of Ordinances		

III. BACKGROUND

The Parish owns various types of properties that generate, or could generate, income from rental or use. The property types vary considerably and include office space, billboards, parking, neutral ground, right of ways, boat slips, and water towers used for the placement of cell towers. Rents are collected by the Parish Attorney’s Office (PAO), the Department of Parks and Recreation (Parks & Rec), and the Finance Department (Finance). Monies collected by the PAO are then taken to Finance which deposits the money into Parish lease/rental income accounts. Parks & Rec deposits the funds it receives and then forwards copies of the checks and the deposit slips to Finance.

The following two tables provide background data regarding the total lease revenues over time and total lease revenues by lease type for fiscal year 2016.

Chart #1 depicts the total annual lease revenues for the past four years. This data was obtained via the Parish accounting system. As indicated, lease revenues vary greatly from year-to-year. Further, there is not currently an analysis performed by the PAO or Finance to assess revenue and or fluctuations.



FY 2016	
Income by Lease Type	
Lease type	Income
CEA	\$54,089.96
IGA	0.00
Standard Leases	\$380,432.24
CPZ	\$592,520.96
Bucktown Marina Slips	\$75,848.50
Cell Towers	\$342,986.07
TOTAL	\$1,445,877.73

The JPOIG initiated this audit to review the methodology and controls in place regarding Parish properties leased to third parties or managed by the Parish. Parish properties are leased or managed through certain types of agreements to include: Cooperative Endeavor Agreements (CEAs), Intergovernmental Agreements (IGAs), Commercial Parkway Overlay Zone leases (CPZs), Bucktown Harbor Marina Leases, standard leases of property, and Cell Tower Leases.

Table #1 above shows the amount of income collected and recorded by the Parish, depicted by lease type. The amounts above for each lease type were obtained through the PAO's lease inventory master listing, and verified with the Parish's accounting system.

Below is a summary of the various lease types and a brief description of each:

1. Cooperative Endeavor Agreements (CEA)

CEAs are used by the Parish to document the agreement between the Parish and a third party for a mutual benefit, a cooperative arrangement in exchange for services, property, or other consideration. There are 28 active CEA-based leases being managed by the Parish; 25 of the leases are zero-value or one dollar per year leases, and 3 are "for-value" leases.¹

The JPOIG did note that the Parish collected \$54,089.96 in rent on the three (3) CEAs that were structured with rental payments included.² It was also noted that the Parish has agreed to pay utilities, maintenance and custodial costs on behalf of the lessees, although this not a customary practice in the commercial leasing industry. When these charges are included in the lease, the rental payments typically increase to cover the landlord's additional costs.³

The Louisiana Constitution provides the legal authority that allows the Parish to enter into such agreements. "Cooperative Endeavors. For a public purpose, the state and its political subdivisions or political corporations 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."⁴

For the audit period, the JPOIG confirmed that no analyses had been performed on the zero-value lease CEAs that would demonstrate the commensurate value received by the Parish, nor that the Constitutional requirements were considered prior to ratifying these agreements.

2. Intergovernmental Agreements (IGA)

An IGA is a Cooperative Endeavor Agreement between two governmental entities, "Any contract between any governmental body and any other "governmental entity." A Governmental entity includes local, parish, federal, and other state governments throughout the United States."⁵

Three (3) IGAs were sampled. These IGAs are for:

- a) a Parish-owned property for the Town of Grand Isle to build a maintenance building;
- b) office space in the General Government Building for a Justice of the Peace; and
- c) property for the Town of Jean Lafitte to build the Lafitte Seafood Pavilion.

In many cases there is neither an obligation to charge nor a prohibition against charging rent to other governmental entities. The Parish does not charge rent under any of the IGAs. None of the three lessees had current proof of insurance.⁶

¹ Per PAO lease Master List.

² This total does not include the \$1 leases.

³ Harvard Business Review, www.hbr.org, Before You Sign That Lease.

⁴ Louisiana Constitution, Article VII, Section 14 (C).

⁵ State of Louisiana, Division of Administration, Contract Type definitions. "A Governmental entity is any governmental unit which is not included in the definition of "governmental body".

⁶ Per the PAO Master List lease database, the Town of Grand Isle and the Town of Jean Lafitte were "Missing standard ins." There was also no proof of insurance for Justice of the Peace Vernon Wilty.

3. Standard Leases

The Parish also leases its properties for use as storage space, office space and outdoor advertising. From the master list provided by the Parish, thirty (30) standard leases were identified. All lessees are current with their rent payments. These leases provided the Parish with income of \$380,432.24 in 2016. The JPOIG examined a sample of six (6) standard leases.

4. Commercial Parkway Overlay Zones (CPZ)

The purpose of the Commercial Parkway Overlay Zone (CPZ) is to ensure that a buffer zone is in place to separate businesses and residences, increase public safety by directing traffic and to minimize the impact of commercial developments on the drainage system.⁷ Therefore, a CPZ is a lease of Parish-owned property that is adjacent to commercial property. The property is leased from the Parish by a business that uses the property for landscaping, parking, or a combination of landscaping and parking.

There are various offset measures that can impact the amount of payments due. The lessee will pay 100% of the appraised value of the property if it is used strictly for parking, 50% of the appraised value if the property is used for parking and landscaping, and 25% of the appraised value if the property is only used for landscaping.

By way of example, if a business leased 1,000 square feet of property in the 3100 block of Veterans Blvd. for extra parking, the cost to rent the property would be \$3,250 annually based on the appraised value.⁸ However, if the property was used for landscaping and parking, the annual rent would be \$1,625. If the property was used only for landscaping, the annual rent would be \$812.50.

The development and management of the program was overseen by a private contractor from 2001 until 2012.⁹ The PAO assumed management and oversight of the CPZ properties in 2012.

Presently, the PAO does not have a periodic review and validation process regarding CPZ land usage. However, when there is a new property owner or tenant, the PAO does examine the proposed changes that are submitted to the Parish Department of Inspection and Code Enforcement to determine proper assessment.

⁷ JPCO, Article XXVI, § 40-471. The purpose of the Commercial Parkway Overlay Zone (CPZ) is to superimpose an overlay zone utilizing landscaping and buffering standards to enhance the general quality of commercial and office development or structures located on arterial streets or collectors as delineated in the Jefferson Parish Thoroughfare Plan; by providing buffers to neighboring residences and other commercial uses; increase public safety by guiding traffic; by minimizing the impact of commercial development and structures on the drainage system; by decreasing the amount of paved area; and by coordinating green space and signage in commercial and office areas. Commercial Parkway Overlay Zone requirements are imposed in addition to the underlying zoning district regulations. Developments and structures within the overlay zone must conform to the requirements of both the district and the overlay zone, or the more restrictive of the two (2).

⁸ Wayne Sandoz & Associates, Inc., real estate appraisal dated 8/19/2014, property valued at \$3.25 per square foot.

⁹ The Parish Council passed a resolution on 02/13/2001, that amended a professional services contract to Schmidt and Associates, Inc. (Schmidt), to develop and implement a management program related to Parish immovable properties and CPZ right-of-ways. Resolution 92703 stated that Schmidt would manage all leases/agreements/contracts and collect all revenue generated from the leases/agreements/contracts. Schmidt was to be paid a percentage of the revenue. This effort resulted in Schmidt employees creating the original list showing which businesses used the property for just landscaping, landscaping and parking, and just parking. The contract with Schmidt expired 02/27/2012. At that time, the PAO assumed responsibility for the CPZ leases.

In 2016, the Parish collected \$592,520.96 in rent on 167 CPZ leases. As of the date of this report, there are five (5) CPZ lessees, or 3%, who are in arrears with their rent payments.

5. Bucktown Harbor Marina Slip Leases (Bucktown)

On 10/07/1999, the Parish and the State of Louisiana, Division of Administration, State Land Office, entered into a public recreation lease for the development of a public recreational area. The Parish received a \$2.1 million grant to build a marina which would house the Lake Pontchartrain Fisherman’s Association Historical Bucktown Fishing Fleet (Association). The Parish also committed \$1.5 million as its share of the project costs.¹⁰ Pier 2, with 30 boat slips available, is occupied by the Association, rent free, as evidenced by the CEA between the Association and the Parish.¹¹

Pier 3 has forty (40) boat slips that are available for lease to the public and are administered by the Department of Parks & Recreation (Parks & Rec). Boat slips are to be rented on a first-come, first-served basis.¹² Six (6) slips are 35 feet in length and the remaining 34 slips are 40 feet in length. As of 12/31/2016, 30 of the 40 slips are rented. Rental income from the boat slips totaled \$75,848.50 in 2016. As of the date of this report, all lessees’ rent payments are current.

6. Cell Tower Leases

Cell Tower Leases are established with wireless communications companies that lease locations for the installation of cell towers in the Parish. There are nine (9) of these cell tower leases in various locations within the Parish. In 2016, the Cell Tower leases generated \$342,986.07 in income for the Parish.¹³ As of the date of this report, all Cell Tower lease payments are current.

IV. DATA REVIEW & ANALYSIS

For the audit of the Parish’s leased property, the JPOIG sampled the various types of leases to ensure:

1. a valid lease agreement was in place;
2. lessees met insurance requirements; and
3. the property had been appraised within the past three (3) years.

The lease information was provided to the JPOIG by the Parish Attorney’s Office (PAO) and Department of Parks and Recreation (Parks & Rec).

Table #2 depicts the entire population of 274 leases by type and shows the sample sizes by type that were selected for testing. The total lease sample accounts for 43 leases.

Table #2 Sample Size by Lease Type			
Lease Type	Population	Sample	% Tested
CEA	28	11	39.29%
CPZ	167	17	10.18%
IGA	10	3	30.00%
Cell Tower	9	3	33.33%
Standard Lease	30	6	20.00%
Bucktown Marina	30	3	10.00%
Total	274	43	15.69%

¹⁰ Jefferson Parish Resolution No. 109206, adopted 12/12/2007.

¹¹ CEA between the Parish and The Lake Pontchartrain Fishermans (sic) Association, Inc., dated 07/01/2013.

¹² La. R.S. 41:1224.1.

¹³ Income from the Parish accounting system account numbers: 21830-0000-5832, 53010-0000-5832 (2 towers), 10010-0000-5832 (5 towers), and 22320-0000-5832.

The auditor tested 43 properties against three compliance attributes with the following results:

1. a valid lease
 - 100% of the 43 sampled items had current lease agreements.
2. an appraisal was completed within the previous 3 years
 - 64% or 7 of the 11 CEAs sampled had current appraisals.
 - 50% or 3 of the standard leases sampled had current appraisals.
 - 100% of the 17 CPZ leases had current appraisals.
3. documented insurance coverage, if applicable
 - 0% or none of the 3 IGAs sampled had documented insurance coverage.
 - 67% or 4 of the 6 standard leases sampled had documented insurance coverage.
 - 100% of the 17 CPZ leases had documented insurance coverage.

COSTS/REVENUES

Below is a summary of all identified, questioned, and avoidable costs/revenues that were noted by the JPOIG.

- Identified Amounts: are **unallowable** expenditures that are recoverable.¹⁴
- Questioned Costs: are **potentially allowable** expenditures that are questioned due to a lack of supporting documentation; a potential legal issue, or are considered unnecessary or unreasonable. Questioned costs may be curable.
- Avoidable Costs: are a projection of costs over a three year period, or other term based on existing agreements, if the issue is not modified or corrected.¹⁵

Table #3 below depicts the costs identified in this report presented by finding and type of cost.

Table #3 Potential/Lost Revenue						
Finding	Source of Lost Revenue	Annual Amount	Identified Costs	Questioned Costs	Avoidable Costs	Years
1	Credit Union	\$146,920 ¹⁶	\$0	\$146,920	\$3,673,000	25
1	Justice of the Peace	\$ 64,606 ¹⁷	\$0	\$ 64,606	\$ 387,636	6
2	Lack of Inflationary Adjustments	\$ 50,795	\$0	\$ 50,795	\$ 355,565	7
3	Bucktown Marina Leases	\$ 35,751	\$0	\$ 35,751	\$ 107,253	3
Totals		\$298,072	\$0	\$298,072	\$4,523,454	

¹⁴ These unallowable expenditures have been documented as being not supported by law, regulation, contract, grant, agreement, or other document. Identified costs are not curable. Identified amounts may be revenues either not collected, or improperly recorded in the books and records of the agency or department under audit.

¹⁵ Avoidable costs are calculated based upon either identified or questioned costs. This metric reflects the potential three-year savings that could be realized through the recovery of identified costs and/or the discovery of questioned costs which should have been denied.

¹⁶ Value of net rent amount not charged to the three (3) credit union offices per year.

¹⁷ Value of space given to four (4) Justices of the Peace annually.

Chart #2 (at right) demonstrates the projected annual revenue potential of existing leases if:

- The Parish were to collect the FMV for all space it is entitled to charge rent for.
- Escalated the rents at 3% per annum.

The projections demonstrate a potential increase in annual revenue of \$298,072.¹⁸

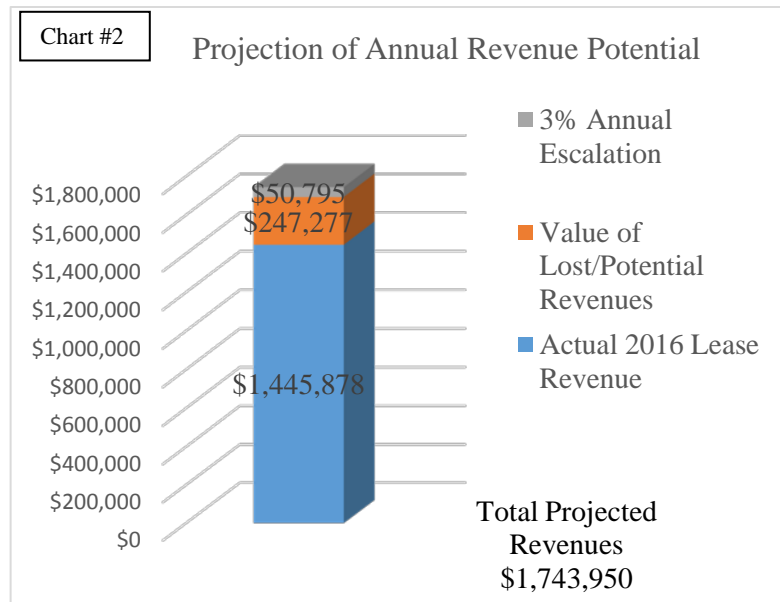
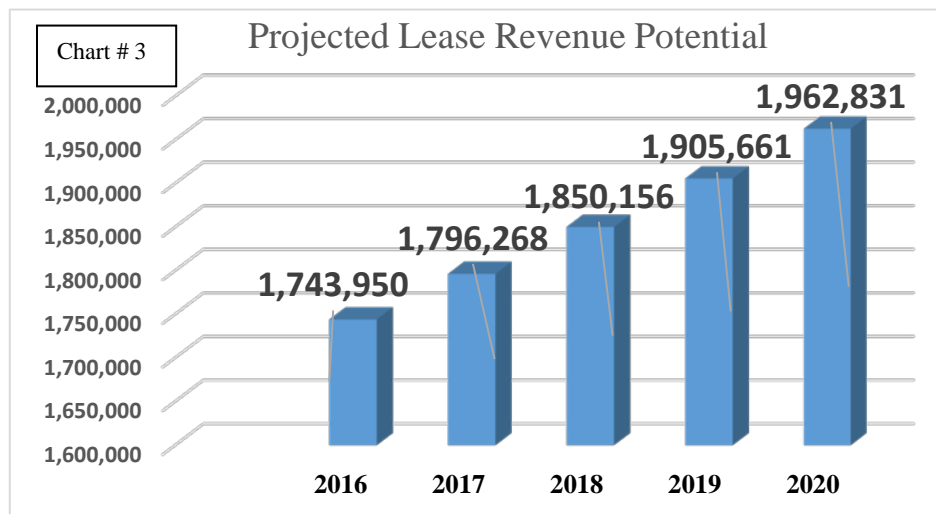


Chart #3 at right reflects the projected Parish revenue potential across a 5-year period if the criteria applied via Chart #2 were present. The 5-year projection results in an additional \$516,953 in potential revenue.¹⁹



¹⁸ Lost annual revenues of \$247,277 plus lost 3% escalation amount of \$50,795 = \$298,072.

¹⁹ Total potential annual revenues of \$298,072 plus an additional 3% escalation over a 5-year period \$218,881 = \$516,953.

Lost Revenue - Zero Dollar Leases

The Parish provides zero-dollar leases in several instances. In some- but not all- cases, the Parish is legally obligated to provide space, some expenses, and furniture to certain offices. The five (5) offices specifically named in the state statute; are as follows:²⁰

1. District Courts
2. Circuit Courts
3. Tax Collectors
4. Assessor
5. Registrar of Voters

Credit Union – General Government Building (GGB)

The GGB is a 6-story, multi-use government facility located at 200 Derbigny Street in Gretna, LA. The facility is central to Jefferson Parish government functions and serves as the hub for West Bank services. This is one of three facilities that provide office space for the Jefferson Parish Employees Federal Credit Union (Credit Union).

Although the Parish has agreed to provide the space free of charge, the credit union spent \$265,500 to renovate the space. The CEA was entered into on 07/19/2004, for a term of 25 years.

The CEA states in part:

Should the aforementioned property be destroyed or materially damaged so as to render it unfit for occupancy, or should the cooperative endeavor agreement be terminated by the mutual consent of the parties, or should the PARISH OF JEFFERSON, in anticipation of an alienation of the property, cancel on three (3) months advance notice, then the JEFFERSON PARISH EMPLOYEES FEDERAL CREDIT UNION shall be entitled to a credit of its renovation costs of said space in the amount of \$265,500.00 on a pro-rated basis for the unexpired term of the cooperative endeavor agreement.

As such, the Parish has forgone additional rents and has incurred a potential financial obligation to the Credit Union.

According to the appraisal completed on 06/05/2013, space in this building is valued at a rental rate of \$20.00 per square foot annually.²¹ Using the appraised value, the rental value of the 1,126 square feet is \$22,520 per year or \$1,876.67 per month.²² By contrast, the Credit Union's investment in the space of \$265,500 measured over the CEA's 25-year life span equates to an effective annual rate of \$10,620 per year or \$885 per month.

²⁰ La. R.S. 33:4713 A. "Each parish shall provide and bear the expense of a suitable building and requisite furniture for the sitting of the district and circuit courts and such offices, furniture, and equipment as may be needed by the clerks and recorders of the parish for the proper conduct of their offices and shall provide such other offices as may be needed by the sheriffs of these courts and by the tax collectors and assessors of the parish and shall provide the necessary heat and illumination therefor." See Also: R.S. 18:132 "the governing authority of each parish shall furnish the office space required by law for the registrar and also shall be responsible for the cost of all equipment and supplies, including all furniture, books, stationery, and other expenses for the operation of each office necessary to enable the registrar fully to discharge his duties...."

²¹ Appraisal Report from Wayne Sandoz & Associates, Inc., File # MP46-742B, report dated 06/14/2013 (date of property inspection 6/05/2013).

²² 1,126 square feet X \$20.00 = \$22,520 annually. $\$22,520 \div 12 = \$1,876.67$ per month.

- Over the remaining 15 years of the lease term the FMV rent would equate to \$337,800.
- Over the entire life of the lease, this branch of the credit union will benefit from no cost rents valued at more than \$563,000.²³

Further, the above calculation does not take into consideration payments and inflationary adjustments for utility, maintenance and custodial costs that are currently being borne by the Parish, and are valued at \$2,086.²⁴ The foregone lease revenue is nearly three times the \$265,500 in renovation costs that the credit union initially paid in 2004.

Credit Union – Yenni Building

The Yenni Building is a 10-story office building located at 1221 Elmwood Park Blvd., Jefferson, LA, and houses the hub of Jefferson Parish government operations on the East Bank. On 07/12/2000, the Parish Council originally approved a lease of 884 square feet of office space for the credit union in the Yenni Building.²⁵ Currently, the Credit Union occupies 5,249 square feet in the Yenni Building, representing approximately a 600% increase in the physical footprint.

The 5,249 square feet in the Yenni Building was appraised at an average of \$18.50 per square foot annually, which computes to an annual FMV of \$97,106.²⁶

- Over the remaining 10 years of the lease term the FMV rents would equate to \$971,065.²⁷
- Over the entire life of the 25-year lease, this branch of the credit union will benefit from no-cost rents valued at more than \$2,427,663.²⁸

Further, the above calculation does not take into consideration payments and inflationary adjustments for utility, maintenance, and custodial costs that are currently being borne by the Parish, and are valued at \$8,330 per annum. As noted above, the Parish does not charge the credit union for utilities, maintenance and custodial costs for common areas in the building.

Credit Union - Odom Building

The Odom Building is a single-story, 47,750 square foot office building located at 5001 Westbank Expressway, Marrero, LA. The Odom Building has not had an appraisal, so FMV of the building was determined by applying the regional costs per square foot of Class B office lease space, which in 2016 was \$12.19 per square foot.²⁹ At this location, the credit union paid \$253,165 to renovate the office area and add a drive-up window to the site.

This branch occupies 2,239 square feet, which amounts to an annual FMV lease valued at \$27,293.41.

²³ \$22,520 in annual rent times 25 year lease term = \$563,000.

²⁴ These figures do not include costs associated with the buildings common areas.

²⁵ Resolution 91986, commencing 07/01/2000, and ending 06/30/2025.

²⁶ Estimate of Market Rent report from Wayne Sandoz & Associates, Inc., File #MP25-742A.1, dated 07/17/2014 (date of property inspection 6/05/2013). The appraised amount was \$18.00 to \$19.00 per square foot.

²⁷ Used annual rent of \$97,106.50 (time 10 years, \$971,065).

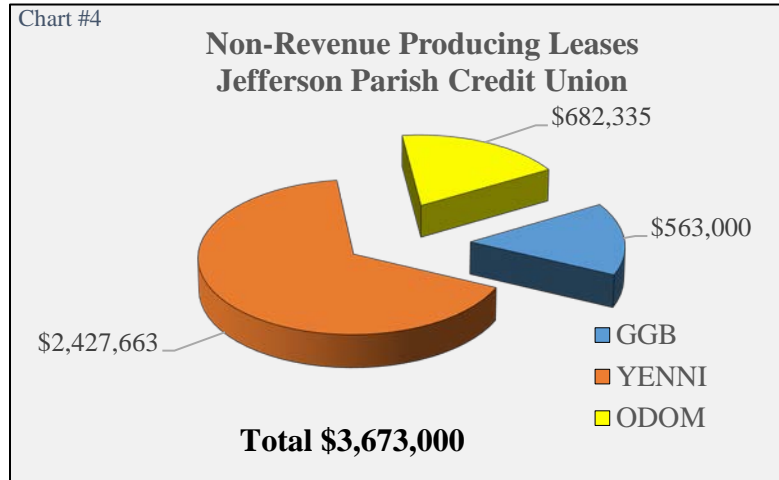
²⁸ \$97,106 times 25 years = \$2,427,663.

²⁹ NOLA Office Occupancy & Rent by Area and Class, New Orleans Metro, 2014 – 2016; UNO Institute for Economic Development & Real Estate Research.

- Over the remaining 10 years of the lease term, the FMV rents would equate to \$272,934.³⁰
- Over the entire life of the 25-year lease, this branch of the Credit Union will benefit from no-cost rent valued at more than \$682,335.³¹

Credit Union Facilities Combined

The annual calculated potential rental income for all three credit union locations is \$146,920. With a lease term of 25 years, and without considering an annual escalation clause, or the utility, maintenance, and custodial costs, this potential lost revenue amount would increase to \$3,673,000. See Chart #4.



The Credit Union also occupies 777 square feet in the East

Jefferson General Hospital building (Hospital Service District # 2) in Metairie, LA. There is no lease agreement, and the credit union pays no rent to the District. Although the District is a legally separate entity, the entity qualifies as a component unit of Jefferson Parish government.³²

All credit union branches are required to maintain contractual general liability insurance in the amount of \$1.3 million which includes a “hold harmless provision” that protects the Parish against lawsuits or claims by the credit union’s customers.

Justice of the Peace

Following the examination of one IGA for the Justice of the Peace (JOP), three others were also examined. All four (4) were provided rent-free office space. They occupy space at the following locations:

1. First District JOP, 200 Derbigny Street, Suite 2100, Gretna, LA (1,464 square feet),
2. Fifth District JOP, 1221 Elmwood Park Blvd., Suite 602, Jefferson, LA (2046 square feet),
3. Second District JOP, 1887 Ames Blvd., Marerro, LA (1,100 square feet), and
4. Seventh District JOP, 4008 U.S. Highway 90, Westwego, LA. (7,691 square feet).

Using the calculated fair market value based upon the “Estimate of Market Rent” dated 06/05/2013,³³ the four JOPs received approximately \$64,606 in free rent annually, or \$387,636 for the duration of their term in office.³⁴

³⁰ \$27,293.41 annual rent times 10 years remaining on the lease term = \$272,934.

³¹ \$27,293 annual rent times 25 year lease term = \$682,335.

³² Comprehensive Annual Financial Report (CAFR), 12/31/16.

³³ Wayne Sandoz & Associates, Inc., File #MP46-742B.

³⁴ JOPs and Constables are elected for 6-year terms. \$64,606 times 6 = \$387,636.

Lack of Inflationary Adjustments

On most leases, the Parish sets a rental rate that remains unchanged for the length of the lease. The average period for leased property in the JPOIG's sample is 7.3 years.³⁵ The Parish's income will not likely keep pace as costs such as utilities and maintenance will rise resulting in an inverse and adverse impact on the ability to receive a FMV. Considering the 43 leases selected for testing, 100% did not have cost of living adjustments.

The JPOIG used the baseline amount of total lease revenue, \$1.6 million in 2013, and applied average annual increased rents in Jefferson Parish over the course of three years. The calculation results indicate that over a three (3)-year period the Parish could lose approximately \$152,385 in additional adjusted lease revenues.³⁶ Over a seven-year period (the average length of all JP leases) the additional potential revenue could be as much as \$355,565.³⁷

Failure to Verify the Current Use of CPZ Properties

The Parish collected \$592,520.96 in rent on 167 CPZ properties in 2016. However, the actual use of the properties (which drives the requisite lease amount) has not been verified since 2012.

The properties were appraised in 2014. There are three (3) possible lease payments based on the use of the properties. If used for parking only, the tenant pays the Parish 100% of the appraised lease value. If used for parking and landscaping, the tenant pays 50% of the appraised lease value. If used for landscaping, the tenant pays 25% of the appraised lease value. Without a regular usage validation process, the Parish is not able to ensure revenues are accurate.

An additional control to ensure accurate assessments would be to have the lessee certify their current usage type when submitting payments. Additionally, CPZs could be inspected on a rotation bases, with certain sections inspected each year, to ensure all properties are inspected every two or three years.

Occupancy Shortfall, Bucktown Marina Leases

The Bucktown Marina is currently configured with 40 boat slips available for long-term leased rental. The marina is reporting 82% occupancy and generated \$75,848.50 in revenue for 2016. Full occupancy at current rates could produce additional annual revenue of \$35,751.50, resulting in annual revenue of approximately \$111,600.

Customarily, boat slips are rented on a long-term basis, as is the case at Bucktown or on a transient basis for a period of hours or days. While not currently available at Bucktown, transient boaters are typically charged on a per-boat foot, per-day basis. By way of example, a one dollar per foot fee would result in a 30-foot boat being charged \$30 per day. Actual rates vary and typically include surcharges for sewage pump-out and electrical hook-up if available. Consideration and inclusion of transient services may provide additional revenue opportunity.

The Department of Parks & Recreation is responsible for the marketing and management of the boat slips to the general public.

³⁵ Does not include IGAs because rent is not levied against the tenant.

³⁶ Calculated a 3% increase using 2016 adjusted lease revenues.

³⁷ \$ 50,795 times 3% per year, times 7 (the average length of a Parish lease), equals \$355,565.

The marketing of boat slips by the Parish is insufficient and ineffective. Currently, the boat slip rentals are mentioned on the Parish website. Additionally, there is a sign posted at the facility directing the prospective tenant to call Parks & Recreation. The JPOIG recommends that the Parish take a more active marketing approach to enhance services and revenue.

Appraisals

The JPOIG tested property appraisals and evaluated the appraisals for timeliness based on the date of the lease agreement. The results of testing indicated that 7 leases or 16% of the 43 lease files selected for testing had appraisals that were aged more than three (3) years. All seven (7) of the lease files had no appraisal performed on the property.³⁸ Additionally, an appraisal for the Bucktown Marina leases has not been completed since 2011.

If Parish properties are not appraised at regular intervals, the Parish has no foundation for a meaningful assessment of Fair Market Value (FMV) for the properties it leases. An efficient and effective lease management process should include an appraisal schedule.

Inefficient, Decentralized Rent Collection System

There are disparate methods for the receipt of rental payments for the varied lease types. Currently, rental income is collected by three separate Parish departments; the Parish Attorney's Office, Parks & Rec, and Finance. The following are examples of these methods for highlighted lease types.

Commercial Parkway Overlay Zones (CPZ) Leases:

The PAO sends letters to the lessees every January, which serves as the tenant's bill. Payment is to be remitted to the PAO, which enters the payment information on a memo, which serves as the receipt, and logs the data into a stand-alone Excel worksheet. The PAO then delivers the checks to Finance where a representative signs a transmittal document acknowledging receipt of the checks. Finance then deposits the checks into the Parish bank accounts and records the rental income in the Parish books of account.

Bucktown Marina Leases:

Bucktown Marina lease payments are sent to the Department of Parks & Recreation. Upon receipt, an Administrative Management Specialist deposits the checks into the respective Parish bank account and tracks the payments on a stand-alone Excel worksheet. Copies of the deposit slips and checks/money orders are provided to the Parish Finance/Accounting staff. If a lessee becomes delinquent, Parks & Rec. will notify the PAO, which pursues the delinquent account.

Cell Tower Leases:

Cell Tower lease payments are sent directly to the Parish Finance Department's Accounting Section. The PAO does not track these payments. Parish Finance/Accounting informs the PAO if payments on these leases become delinquent.

The JPOIG prepared flowcharts (Attachments A) depicting the recommended process for the centralized collection of Parish lease payments and the lease initiation process.

³⁸ These seven (7) properties were included in the count of leases whose appraisal date was greater than three (3) years.

Lack of a Cost/Benefit Analysis on Zero-Dollar Leases

In specifically and legally defined instances, space is provided free to certain public offices or functions, however, beyond these specific instances, the JPOIG maintains that the Parish is not obligated to provide other such space free of charge.

Louisiana Constitution Article VII, § 14 (A) which states in part, "...the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private...."

Several of the zero-dollar lease CEAs contain the statement "Whereas, the Parish has a reasonable expectation of receiving a value in cash, services or benefits, which is at least equivalent to the fair market value of space..." The JPOIG finds no support or analysis beyond the statement itself that the Parish is relying upon to demonstrate "equivalency."

In these instances where the Parish has no obligation to provide space, the decision to do so is, within the sampled leases, founded in an unsupported assertion of "equivalency." In other words the Parish is not obligated to provide space based on a "commensurate value" (no or low cost), but chooses to do so in many cases.

The JPOIG's analysis reveals that the Parish currently provides office space and cell tower leases with a FMV of \$1,707,126 and receives \$1,445,878 annually, a \$261,248 differential.

Lack of Policies and Procedures

Policies and procedures provide the framework from which an organization operates. The JPOIG requested that the PAO provide all current policies and procedures on leased property owned by the Parish. The PAO advised that there are no policies or procedures in place.

The absence of written processes prevents the operation of an effective oversight and control system and does not support performance or efficiency assessments. Written policies and procedures ensure that:

- 1) Objectives are established.
- 2) Functions to accomplish the objectives are implemented.
- 3) Accountability is supported through delegation and tasking of functions.
- 4) Outputs/Deliverables are established to measure the achievement of objectives, the efficiency of functions and the performance of tasked staff.

Effective policies support effective management by providing specific and operational mandates, processes and guidance. Internal and external review is supported, as there are pre-established and measurable outputs and deliverables. In the context of leases, this could include performance metrics, such as revenue returned from enterprise or revenue-generating operations and validation efforts regarding the accuracy of CPZ assessments.

Lessee Name	Amount
Cup and Chaucer	\$9,500
Bear-y Cherry Tree	\$2,810
Westpark-West Jeff	\$4,900
Fox Louisiana Productions	\$3,750
Little Red Schoolhouse	\$100
Juvenile Services	\$32,083
Total	\$53,143

Lease Tracking System

While conducting our examination of records related to the Parish's leases, the JPOIG found properties for which rent had been collected (per the Parish's accounting records), but were not included on the Master List Lease Database. See Table #4.

A master record of all leases for both the Parish Attorney's Office and the Accounting Department ensures that leases are kept current, rent is captured wherever feasible, rent payments are collected, the correct amount of rent is collected and that the Parish can efficiently pursue deviations. The establishment of an accurate and complete system including the aforementioned elements as a baseline would also serve as the reference point for effective review and oversight.

The JPOIG understands that during the course of this extended review a new lease database has been created for the PAO, but the database does not include all of the Parish's lease information.

Lack of Standardized Lease Contracts

The Parish does not have standardized lease agreements for each type of lease. Standardization of leasing agreements ensures compliance with applicable law or direction and provides consistency across similar lease arrangements. Standardization also results in fairness of application across all leased facilities, consistent application of lessee and the lessor obligations, and ease of management for the Parish.

For example, the lack of inflationary adjustments that are omitted from the Parish's current lease agreements, represent potential lost revenue of \$50,795 per year. According to an article from the American Law Institute found on www.americanbar.org, "Except for very short-term leases, almost every commercial lease executed today contains a rent escalation clause." The article further states:

Landlords and tenants might structure a rent escalation clause in several ways. These methods include increasing the rent by a fixed amount each year, the percentage increase in either the consumer price index (CPI) or another inflationary index, or the actual increase in the landlord's operating, maintenance, and insurance expenses and real estate taxes.³⁹

Although the PAO is responsible for the Parish's leasing function, no actions have been taken to ensure that income to the Parish is maximized, and efficiencies of a standardized work product are utilized. In some cases, the Parish is paying for utilities and custodial services when those costs are normally borne by the lessee.

CONCLUSION

The Parish Attorney's Office (PAO) has assumed the brunt of the management of property leases, although we find no obligation to do so. While the legalities of lease drafting, preparation, modification, interpretation and enforcement seem a logical fit for the PAO, the management of the collective is more subjective. It seems the management, separate from the aforementioned process, has occurred out of necessity. Over the long course of this review it is apparent the PAO

³⁹ "Escalation Issues in Commercial Leases;" www.americanbar.org.

has made substantial improvements to tighten up the lease process through better tracking and improved documentation.

However, the management of available Parish-owned space for lease is yet another step in the potential evolution of enterprise property management. It is clear that the Parish's purpose and objective is to provide needed services to the citizens. Part and parcel of that function is the stewardship of the public's resources. A portion of this stewardship involves ensuring that properties with revenue potential are fully maximized. Pursuing this process purposely is often done through dedicated management of revenue producing assets sometimes referred to as enterprise management.

In considering the following observation and findings, the Parish Council and Administration must consider whether individual processes should be modified and adjusted; or a more comprehensive revision of asset management practices is required.

Findings and Recommendations



FINDINGS AND OBSERVATIONS

An observation is the result of looking at a process or procedure being performed by others. Observations are a form of audit evidence about the performance of a process or procedure, but the evidence is limited to the point in time at which the observation takes place.

A finding indicates a material or significant weakness in controls or compliance that was not detected or corrected by an entity in the normal course of performing its duties. Findings can be any one or the combination of the following: (1) significant deficiencies in internal controls; (2) fraud and illegal acts; (3) violations of contracts and grant agreements; (4) abuse. For certain internal control elements, the JPOIG has utilized the GAO's "Standards for Internal Control in the Federal Government" as a guide to... "improving accountability"...and promoting and implementing... "an effective internal control system."

OBSERVATION

The JPOIG observed that the collective process the Parish utilizes to manage potential revenue generating parish assets is not coordinated or centralized. While there are various approaches to a more purposeful management structure, the JPOIG recommends consideration be given to developing a dedicated "enterprise" management function. The function could be located within existing departments or structured as a stand-alone entity with support from the Parish Attorney's Office, the Finance Department, and the Department of General Services. Potential responsibilities could include:

- Manage, market and lease all Parish properties.
- Assess existing Parish properties and determine the need for property additions or disposals.
- Develop and implement standard lease agreements to include CEAs and IGAs.
- Oversee the appraisal and valuation process for Parish properties.
- Solidify and maintain a standardized lease tracking system with document management and reporting capabilities.
- Serve as central point for the payment/collection processes and lease receivable aging controls.

Finding #1**Lost Revenue - Zero-Dollar Leases****Condition**

The Jefferson Parish Employees Federal Credit Union (Credit Union) has branch offices in the Yenni Building, the General Government Building, and the Odom Building; all of which are rent-free. Additionally, the credit union offices do not pay a pro-rata share of janitorial costs to the Parish.

According to the CEA, Section IV. Consideration: "The PARISH OF JEFFERSON does hereby provide the aforementioned space to the JEFFERSON PARISH EMPLOYEES FEDERAL CREDIT UNION for its use in consideration of providing benefits to the Jefferson Parish employees, their families, and the public."

Additionally, the Parish provides office space rent-free to the Justice of the Peace (JOP) in four locations throughout the Parish.

Criteria

The Parish is not charging FMV rent for its leased property.

Louisiana Constitution, Article VII, Section 14 (A) states in part, "Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

Cause

The Parish has engaged in a CEA to provide office space to the Credit Union free of charge when not required to do so.

Exposure

The potential rental income to the Parish for all three credit union locations is calculated to be \$146,920 per year, or \$3,673,000 over the entire 25-year lease term. The potential rental income to the Parish for the four JOP locations is calculated to be \$64,606 annually or \$387,636 for the duration of their term in office (six years).

Recommendation

The Parish should ensure it seeks FMV rents based on current appraisals; when not prohibited by law, and that associated services such as utilities and custodial costs are adequately compensated.

Finding #2**Lack of Inflationary Adjustments****Condition**

The Parish's current commercial lease agreements, averaging 7 years and ranging up to 25 years, do not contain an inflationary adjustment clause.

Criteria

Throughout the life of the lease, inflation and local market factors affecting leasing rates typically increase. The Parish should ensure that FMV is maintained throughout the life of all leased property.

Common methodologies for commercial lease rent escalation clauses include increasing rent by:

- a fixed amount each year,
- the percentage increase in either the consumer price index (CPI) or another inflationary index, or
- the actual increase in the landlord's operating, maintenance, and insurance expenses and real estate taxes.¹

Cause

Current lease agreements contain a single static lease payment amount that is fixed over the entire term of the lease.

Exposure

Considering all relevant leases, the Parish is at risk of lost or reduced rental income in the estimated amount of \$355,565 over an average lease term of 7 years.

Recommendation

The JPOIG recommends that all standard Parish lease agreements include a cost of living adjustment. The rental amounts for all lease terms in excess of one year should reflect or approximate the FMV of the leased property.

¹ "Escalation Issues in Commercial Leases;" www.americanbar.org.

Finding #3**Failure to Verify the Current Use of CPZ Properties****Condition**

The Parish collected \$592,520.96 in rent on 167 CPZ properties in 2016. The PAO took over the lease management of these properties in 2012. Since that time, there has been no physical validation of the property's actual use.

Criteria

The properties were appraised in 2014. There are three (3) possible lease payments based on the use of the property. If a business uses the property for parking only, the business pays the Parish 100% of the appraised lease value. If the property is used for parking and landscaping, the business pays 50% of the appraised lease value. If the property is used only for landscaping, the business pays 25% of the appraised lease value.

Cause

Failure to verify the lessees' actual use of Parish property.

Exposure

Without a regular validation process, the Parish is not able to ensure revenues are accurate.

Recommendation

The JPOIG recommends that the PAO verify the current use of all CPZ properties. Potential methods may include lessee's certifying on their annual billing how the property is being used, or staggered inspections over time.

Finding #4**Occupancy Shortfall, Bucktown Marina Leases****Condition**

The Department of Parks & Recreation currently has seven (7) vacant 40-foot boat slips at the Bucktown Marina. Slips currently have an 82% occupancy rate. In 2016, the Parish collected \$75,848.50 in slip rental fees. If all of the slips were rented for the entire year, the Parish’s income would be \$111,600, or \$35,751 more than the Parish collected in 2016.

Criteria

Among the conclusions reached in a “Regional Marina Market Feasibility Study” published in December 2015, was that the New Orleans market area is underserved.² It further concluded that the south shore of Lake Pontchartrain has potential for approximately 1,250 additional slips based on the size of the local population.

Cause

Marina slips are not actively marketed to maximize the full potential of lease income.

Exposure

Based on the rental fee for the above slips, the Parish could be receiving an additional \$35,751.

Recommendation

Market the existing opportunities more effectively through advertisements in marine-oriented material, social media and the internet. Consider the implementation of transient slip offerings for daily use and the further development of the marina’s facilities and services.

Finding #5**Appraisals****Condition**

Parish property appraisals are not currently updated or maintained. In our sample of various lease types, the JPOIG found that 7, or 16% of the leases in our sample either did not have an appraisal or the appraisal had been performed more than three (3) years prior to this audit.

Criteria

The assessment of FMV is based in substantial part on current appraisal results. Additionally, the use of current appraisals as the foundation of rent adjustments during long term leases is a viable methodology.

Cause

There is no policy or process in place to assure routine appraisals nor any specific tasking to assure accountability.

Exposure

Lack of current appraisals creates the potential for reduced rental income as property may be leased at rates less than current FMV.

Recommendation

Based upon the Parish’s choice of corrective action methodologies, the relevant department should initiate and implement a policy that requires periodic property appraisals.

² Regional Marina Market Feasibility Study for New Orleans Municipal Yacht Harbor prepared by Moffatt & Nichol; M&N File: 9103-00.

Finding #6**Inefficient, Decentralized Rent Collection System****Condition**

There are disparate methods for rent collection depending on the type of lease. Rent money is collected by three (3) different Parish departments depending on the lease types i.e., CPZs, Bucktown Marina slip rentals, Cell Towers, etc.

Criteria

Segregation of Duties (SOD) is a basic building block of sustainable risk management and internal controls for a business. Separation in key processes, fraud and error risks are far less manageable.³

Using this principle, funds should be centrally deposited into the proper Parish account(s). The Finance department should age any overdue receivable amounts and notify the PAO if any lessee is delinquent on rent.

Cause

Rent collections are not centralized in a single Parish department, such as Finance.

Exposure

Lack of proper segregation of duties and disparate process flows create the potential for rent revenues to be lost in transit, not collected, collected late, and/or improperly applied.

Recommendation

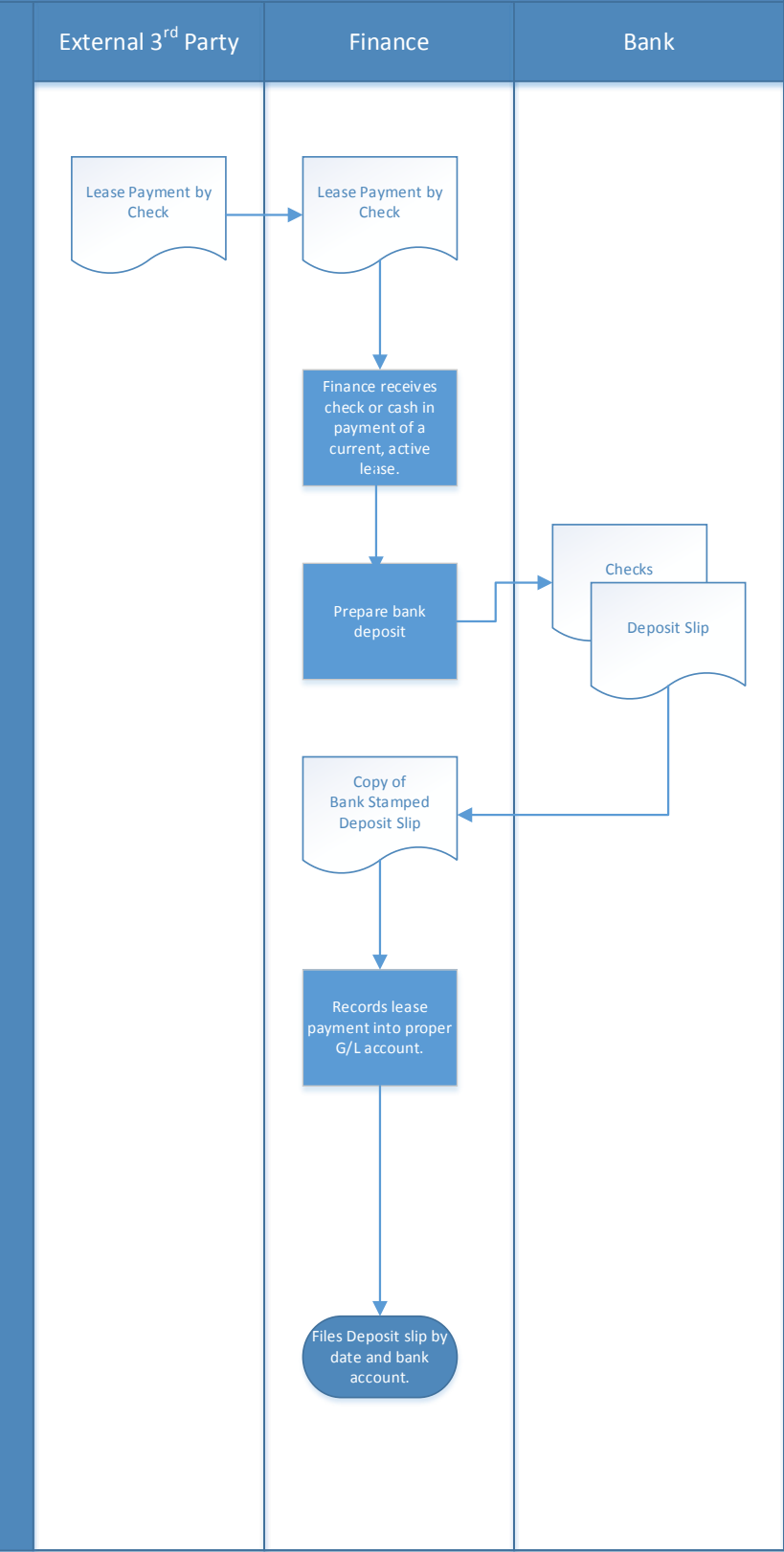
All rent revenue collections should be centralized by the Finance Department (Finance). Lease agreements should indicate the method of and place of payment. The use of specifically tasked staff for the collection and reporting of lease payments owing, remitted, and outstanding would enhance accountability.

The production of a comprehensive monthly report by Finance to the PAO on rental collections and aged lease receivables would permit timely evaluation and application of legal remedies.

See Proposed Centralized Lease Payment Collection model that follows.

³ "Segregation of Duties;" American Institute of CPAs, www.aicpa.org.

Proposed (Recommended) Centralized Lease Payment Collection Process



Finding #7

Lack of a Cost/Benefit Analysis on Zero-Dollar Leases

Condition

Lease CEAs do not set forth an analysis of commensurate value received by the Parish that correlates to the FMV of properties being provided.

One example states,

WHEREAS, the PARISH has a reasonable expectation of receiving a value in cash, services and/or benefits, specifically the benefit of the administration and operation of a tourism attraction which provides educational and cultural information and initiatives to the citizens of the PARISH and provides a program of social welfare for the aid and support of the citizens of Jefferson Parish, which is at least equivalent to the fair value of space provided for in this Agreement...

Criteria

Louisiana Constitution, Article VII, Section 14 (A) states in part, "Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

Cause

Lack of meaningful and verifiable analysis regarding both the value of the property leased and the program or services provided by the lessee.

Exposure

The Louisiana Constitution prohibits gratuitous donations of public funds.

Recommendation

The Parish adopt law and policy to ensure that FMV be attained monetarily or an equivalent non-revenue value is adequately documented.

Finding #8**Lack of Policies and Procedures****Condition**

Although the PAO has currently accepted the responsibility for tracking and administering Parish-wide leases, no written policies or procedures have been adopted to govern this function.

Criteria

Principle 10-Design Control Activities, per the GAO Standards for Internal Control publication cited above states, "Management designs control activities in response to the entity's objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives to achieve the entity's objectives and address related risks."

Cause

Neither the Parish Council, Parish Administration, nor the PAO has established written policies and procedures over the Parish-wide leasing function as a management priority or objective.

Exposure

There is approximately \$1.45 million in annual lease rental revenue that the Parish collects for Parish real-property assets valued at \$327,087,000. Risks associated with this function include loss of lease rental revenue due to non-collection of rents and inadequate administration of contracts that support the leasing activity itself.

Recommendation

The PAO or another designated Parish department should develop and disseminate written policies and procedures for the Parish-wide leasing function. At a minimum, these policies and procedures should also address both the lease initiation process and the collection of lease rental payments, including the monitoring and collection of delinquent rents.

Finding #9**Lease Tracking System****Condition**

Instances were found in the accounting records of rents paid by entities that were not reflected on the lease master list. For example, Cup and Chaucer had paid \$9,500 in rent in 2016, but did not appear on the lease master list. There were payments made by at least six (6) other lessees who do not appear on the original lease master list provided by the PAO in January of 2017.

Although a new lease database has been created to record and account for all active leases, the PAO is currently using a stand-alone Excel spreadsheet to track and account for all leased properties. The spreadsheet was incomplete and the newly created database is not yet fully implemented or utilized.

Criteria

Without an accurate and complete tracking system, the PAO cannot ensure adequate oversight of this function. Also, the Parish may not be aware that it has vacant property or office space which is available for lease.

In the GAO booklet, *Standards for Internal Control in the Federal Government*, Principle 10 – Design Control Activities, *Accurate and timely recording of transactions states:*

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.

Cause

Without an accurate, complete list of all property leased, the Parish cannot ensure that the Parish leasing function is properly managed and that the Parish's lease records are complete, accurate, and easily accessible.

Exposure

Without a complete lease tracking system, the Parish increases the risk that leased assets are not being properly managed, that leased properties are at full occupancy, and that properties are leased at current, full market value, supported by a current appraisal, and proper insurance certifications are on file.⁴

Recommendation

Complete the implementation of the centralized lease tracking system with document management capabilities to ensure that all Parish lease agreements are properly tracked and recorded. The leases should be supported with valid signed contracts, Council approval documents, current appraisals, and insurance certificates.

⁴ The JPOIG notes that in August of 2017, a new master lease listing was submitted with the missing lessees included, however, this reinforces the need for a more accurate method of tracking leases held.

Finding #10**Lack of Standardized Lease Contracts****Condition**

The Parish does not have standardized lease models for each type of lease. Missing from most Parish leases is a rent escalation clause. See Finding #2.

Criteria

Common commercial lease practices employ the use of standardized leasing agreements to ensure all subject matter is addressed and that lease obligations are fully set forth and fairly applied across all leases. Currently, the Parish lease does not address adjustments for inflation, payment of lessee utilities, and custodial services. According to the American Law Institute article, cost of living annual increases are common for all property types.⁵

Cause

The Parish's system has been largely process oriented, focusing on the lease rather than management-driven with a focus on collective issues, and attaining and maintaining FMV.

Exposure

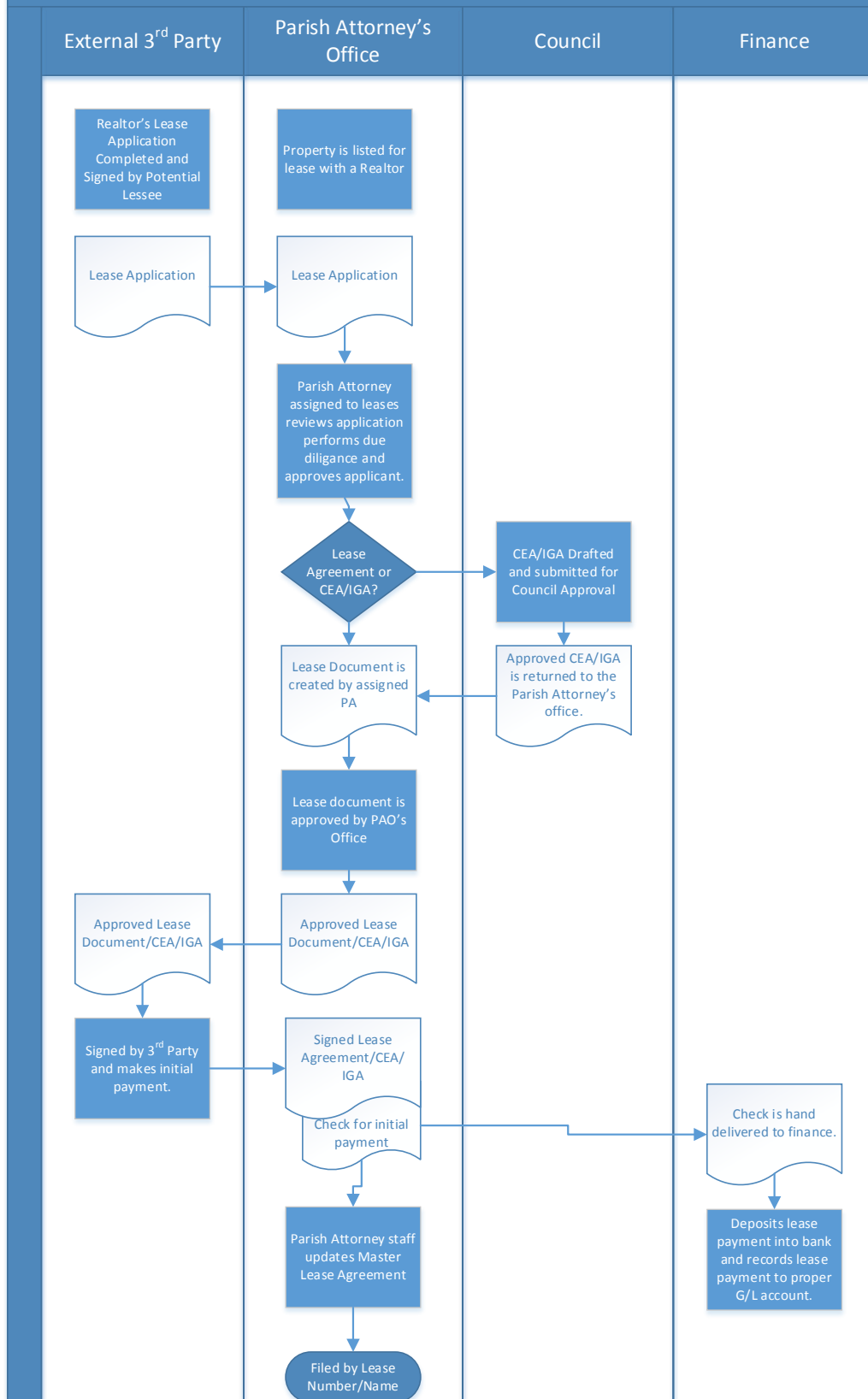
Lack of a standardized lease agreement creates inefficiencies and added costs to the Parish.

Recommendation

The development of standardized lease models (e.g., CEA, CPZ, standard property lease, etc.) that address the life of the lease cost elements and enhance the Parish's ability to maintain rents that represent FMV. See Proposed Lease Initiation Process below.

⁵ Article in the American Law Institute. www.americanbar.org.

Proposed (Recommended) Standard Lease Initiation Process



Parish Administration
Response





JEFFERSON PARISH

Office of the President

Michael S. Yenni
Parish President

Keith A. Conley
Chief Operating Officer

November 13, 2017

Jefferson Parish Office of Inspector General
Attn: David McClintock
5401 Jefferson Highway
Suite C
Jefferson, LA 70123

Mr. McClintock:

Please see responses to all of the findings listed below.

Finding #1 Lost Revenue – Zero-Dollar Leases

Response

There are four (4) current leases between the Parish and the Jefferson Parish Employee's Federal Credit Union, none of which provide for payment of rentals: a twenty-five year lease for 3549 sq. ft. on the second floor and 884 sq. ft. on the third floor of the Yenni Bldg., expiring in 2025; a 25 year lease for 378 sq. ft. in the GGB expiring in 2029; and a 25 year lease for 2700 sq. ft. in the Odom Bldg. expiring in 2027.

The stated consideration for each of these leases is "...providing benefits to the Jefferson Parish employees, their families, and the public." It should also be noted that the Credit Union paid for all improvements required for the leased spaces.

Although it could be argued that the Zero-Dollar leases amounts to a prohibited donation of public funds, it may also be argued that one of the exceptions to Art. VII, §14 is programs of social welfare, which exception has been interpreted as applicable to not only indigent persons but may be applied to classes of persons which include the needy. It may also be argued that the Parish ultimately benefits from having the availability of banking services in close proximity to the workplace.

We agree that the Parish should explore a more equitable arrangement which should include some monetary compensation component for use of the public spaces upon termination of the present leases.

Finding #2 Lack of Inflationary Adjustments

Response

The Administration agrees that all commercial leases entered into by the Parish should include language which provides for COLAs.

Finding #3 Failure to Verify the Current Use of CPZ Properties

Response

By definition, verification of the current use of CPZ properties would require a physical inspection of each property, and the PAO is not the proper department to do so. On-site inspection is more suited to a Parish department which includes field personnel, who would require appropriate training.

Finding #4 Occupancy Shortfall, Bucktown Marina Leases

Response

At the time of this response 90% of the available slips at the Marina are under lease. It is extremely doubtful whether such a pro-active program as suggested would offset the cost of the program.

Finding #5 Appraisals

Response

In all instances where a lease of public immovable property is initially considered, the PAO has always required an appraisal for the purpose of establishing a baseline rental. Existing leases are not reappraised unless/until the lease is about to expire and the lessee wishes to renew.

Finding #6 Inefficient, Decentralized Rent Collection System

Response

Without reference to any specific instances which lead to this finding, it is difficult to respond. It is noted, however, that in many instances the rentals generated must be credited to the department which controls the property. This is particularly true for departments which are funded by millages, but the Administration will certainly explore a more streamlined method for collection of rentals in the future.

Finding #7 Lack of a Cost/Benefit Analysis on Zero-Dollar Leases

Response

Aside from the fact that this finding is apparently based upon the legal opinion of the Inspector General's Office, the Administration generally agrees that simply stating that there is a reasonable expectation of receiving a *quid pro quo* return does not necessarily make it so. This issue, however, would be more properly addressed by the Council.

Finding #8 Lack of Policies and Procedures

Response

Ideally the policies and procedures to be applied to leases of Parish property should be codified in the Code of Ordinances. Presently only franchise agreements are regulated in the Code. The Administration would be receptive to any suggestions regarding the nature and extent of such regulation provided it would be uniformly applied in all instances.

Finding #9 Lease Tracking System

Response

The Administration agrees with this finding, although complete implementation could prove to be a daunting task and would probably require the permanent designation of a department and individuals within that department to maintain such a system.

Finding #10 Lack of Standardized Lease Contracts

Response

The PAO has endeavored to standardize lease contracts according to the subject matter of the lease, but the Council ultimately has the final say over the contract language.

If you should have any questions please feel free to contact me at my office at 736-6403.

Sincerely,


Keith A. Conley
Chief Operating Officer

Leased Property Excel
Worksheets



MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
00-00056 L	Res. #92710 (CEA) Res. #93115 (Lease)	Jefferson Parish Judicial Enforcement District DA's Office - Paul D. Connick Jr.	200 Derbigny Street - DA's Office Building Gretna, LA 70053 (Portion of ground known as Mechanickham Subdivision, proposed Lot A containing 32,704.88 square feet)	In exchange for DA's office funding the building, JP agrees to a 99 year lease and to provide maintenance and operation costs including but not limited to: all utilities, insurance, maintenance and support of said building.	99 years ending 1/2100	CEA & Lease				7/30/2100
00-01034 L	Res. #91986 Yenni	Jefferson Parish Employees Credit Union	Joseph S. Yenni Building Suite 309 1221 Elmwood Park Blvd. Jefferson, LA 710123 884 sq feet of space on Third Floor of Joseph S. Yenni Building	JP is providing space in consideration of the benefits to the Jefferson Parish employees, their families and the public.	25 years ending 06/30/2025	CEA	\$19.00/sq. ft. (1,211 sq. ft.)	N/A		6/30/2025
00-01034 L	Res. #97112 Yenni	Jefferson Parish Employees Credit Union	Joseph S. Yenni Building Suite 207 1221 Elmwood Park Blvd. Jefferson, LA 70123 3,366 square feet of space on Second Floor of Joseph S. Yenni Building	JP is providing space in consideration of the benefits to the Jefferson Parish employees, their families and the public.	25 years ending 10/31/2027	CEA	\$18.00/sq. ft. (5,242 sq. ft.)	N/A		10/31/2027
00-01034 L	Res #104218 Derbigny	Jefferson Parish Employees Federal Credit Union	General Government Building 200 Derbigny Street Suite 1300 Gretna, LA 70053 1,126 square feet of space on the First Floor of GGB	JP is providing space in consideration of the benefits to the Jefferson Parish employees, their families and the public.	25 years ending 07/18/2029	CEA		N/A		7/18/2029
00-01034 L	Res. #97113 Odom	Jefferson Parish Employees Federal Credit Union	5001 Westbank Expressway Marrero, LA 70072 2,239 square feet of office space on the ground floor of the Charles B. Odom, Sr. Service Center and 186 square feet outside the Charles B. Odom, Sr. service center, located at 5001 Westbank Expressway, Marrero, LA 70072	JP is providing space in consideration of the benefits to the Jefferson Parish employees, their families and the public.	25 years ending 10/31/2027	CEA		N/A		10/31/2027
00-01649 L	Res. #97431	Military Department State of Louisiana	Louisiana Army National Guard 225th Multi-Role Bridge Engineering Company (Lot B-1, bounded by Belle Terre Rd, hope Drive, August Avenue and lot A, Ames Farms subdivision, Marrero, Louisiana)	For and in consideration of the benefits which will inure to the citizens of JP from the transfer and exclusive right of the use and occupancy for the construction of the new armory	99 years ending 5/15/2102	CEA		N/A		5/15/2102
01-01013 L (8868-008 8868-009)	Res. #96546 Res. #119350 Res. #121815	(1) Delgado Community College (Sublease of Commercial Property - Prime Lease w/ Liz Lafayette & GGG Holdings) (2) Hope Center	(1) 1900 Lafayette Street Suite 2 Gretna, LA 70053 (Portion of the building containing approximately 3,475 square feet of floor space to be used by Delgado as a classroom/office space. Portion of premises presently located in the Gretna Shopping Village, Gretna, LA.) (2) 1900 Lafayette Street Gretna, LA 70053 (LEASE FROM JP TO HOPE CENTER)	(1) \$56,295.12/year (\$4,691.26/month) (2) \$59,598.00/year (\$4,966.50/month)	(1) DELGADO: 4 years ending 2/1/2007 Res. #119350 extended through 8/31/2013 with a one year option to renew (going month-to-month) (2) HOPE CENTER: 11/01/2013-11/01/2014 with four one year additional terms with mutual consent	Right of Use		N/A	\$ 115,893.12	Expired Emailing Randy Janies once a week regarding working out the remaining issues
02-00124L	Res. 96179 Res. 97959	Dr. Daniel Caplan Caplan Eye Clinic, LLC 3409 N. Hullen Street Suite 100 Metairie, LA 70002	15th Street right of way at the intersection of N. Hullen	\$1,100.00/year	10 years ending 3.1.2013, with 10 year renewal ending 3.1.2023	CEA	\$30.00/sq. ft \$2,041.67/mo. \$24,500.00/yr as of 2014	Ins for claims of bodily injury or dmg to the premises	\$ 1,100.00	3/1/2023
04-00009 L	Res. #123168 Res. #125124	Jefferson Performing Arts Society 1118 Clearview Parkway Metairie, LA 70001	1118 Clearview Parkway Metairie, LA 70001	Various Deliverables delineated in CEA	July 1, 2015 to June 30, 2016	CEA	\$33,500/year	Standard Ins Rqmt		6/30/2016
04-00106 CEA	Res. #106601	Mayor Timothy Kerner 2654 Jean Lafitte Blvd. Lafitte, LA 70067	2607 Jean Lafitte Blvd Lafitte, LA 70067 Jean Lafitte Police Station	Right of use of Parish property for police station in exchange for police protection	Commencing on 12/01/2006 (Continues until Agreement is terminated)	CEA		GL \$1m, WC		N/A
04-000143 CEA	Res. #110550	International Grand Isle Tarpon Rodeo, Inc. c/o Paul Gandies, Chairman P.O. Box 25 Des Allemands, LA 70030	Pavillion (a parcel of land in T.21 S., R. 25 E., the Eastern end of Grand Isle in Jefferson Parish, Louisiana)	JP is providing the use of the pavillion for the entire month of July each year, provided that the tarpon rodeo is held each year to the Town of Grand Isle in exchange for the cultural enrichment, entertainment activities and economic development	Commencing on 07/16/2008 (Renews automatically each year thereafter)	CEA				N/A
04-00476 CEA	Res. #117590	Newell Normand, Sheriff 1233 Westbank Expwy Harvey, LA 70058	1400 U.S. Highway 90 Bridge City, LA 70094 JPSO Traffic Division	Right of use of Parish property for police station, Jefferson Parish Sheriff's Office - Traffic Division, in exchange for police protection	99 years ending 01/01/2111 (01/01/2012 - 01/01/2111)	CEA		Self Ins \$1m		1/1/2111
05-00178 L	Res. #125118	Jefferson Convention and Visitors Bureau, Inc.	Joseph S. Yenni Building Suite 411 1221 Elmwood Park Blvd. Jefferson, LA 70123 Office Space - 2,560 sq ft	\$7,680.00/year (\$640.00/month)	CEA Expires at midnight of the date immediately preceding the fifth anniversary of execution	CEA	\$18.50/sq. ft. (2,560 sq. ft.)	GL 12.3.15 Auto 3.27.16 WC 3.27.16	\$ 7,680.00	7/26/2020
05-00242 L	Ordinance #4988	City of Gretna P.O. Box 404 Gretna, LA 70054	200 Huey P. Long Ave Gretna, LA 70053 (specifically Front portion of old courthouse building and the adjacent grounds located on the "neutral ground" of Huey P. Long Ave.)	\$120.00/year Last payment received from City of Gretna 03/08/2007	99 years ending 12/31/2089	Lease		N/A	\$ 120.00	5/31/2060
05-00242 L	Res. #65262	City of Gretna P.O. Box 404 Gretna, LA 70054	200 Huey P. Long Ave Gretna, LA 70053 (specifically the extension of the Old Courthouse Building also known as the "Old Lockup") 12,954 sq. ft.	Lease made for and in consideration for the benefit of the public and the building is to be used by the City of Gretna for additional office space	99 years ending 12/31/2089	Lease		N/A		12/31/2089

**MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs**

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
05-00243 L	Res. #122775	American Legion Home, Inc. 3001 River Road New Orleans, LA 70121	3001 River Road Bridge City, LA 70094 (Portion of ground bounded by Daquin St., Sundorn and E & W traffic lane of Causeway)	Providing use of property to Legion Home which encourages community and cultural initiatives and provides Veterans and members of the Legion with a place to congregate	42 years ending 05/22/2056	CEA		Standard Ins Rqmt		5/22/2056
05-00244 L FILE CLOSED	Res. #2833 Res. #6765 (1960s)	Jefferson Lions Club 2920 Arlington New Orleans, LA 70121	3930 Arlington (Portion of ground bound by Sundorn St., Arlington St., the E & W traffic lane of Causeway Blvd.)	CLOSED - Providing use of property to Jefferson Lions Club in exchange for the installation of the building by the Lions Club which provides benefits to the community members.	Tenants have vacated the property as of 12/28/2014. Keys were handed back to the Parish.					Cancellation drafted and in file
05-00247 L	Res. #45313	Lafitte-Barataria-Crown Point Volunteer Fire Co. Route 1 Box 493 Lafitte, LA 70067	5510 Jean Lafitte Lafitte, LA 70067 (Property east of the intersection of Bayou Barataria, Bayou Rigoletes, and Bayou Dupont in square bounded by Barataria Road, Marrero Street, 2nd street and 4th Street)	Lease exclusively for a fire station	99 years ending 7/19/2081	Lease		GL \$2m, fire & contents, Premise, WC		7/19/2081
05-00274 L (11093-0000)	Good	Mary's Helpers - Mary Trosclair P.O. Box 1853 Marrero, LA 70073	4512 7th Street Marrero, LA 70072 (The property being municipal number 4512 7th Street, Marrero, Louisiana including all structures on the premises.)	\$1.00/year Lease contains a vacate Agreement that would allow the JP Water Dept to re-occupy and tenant must make \$20,000 worth of improvements to the building	Month-to-month renewable lease commencing 04/27/1995	Lease		No ins rqmt in lease	\$ 1.00	N/A
05-00305 L	Res. #118801	Jefferson Parish Department of Community Action Programs (JeffCAP) Joseph S. Yenni Building 1221 Elmwood Park Blvd. Jefferson, LA 70123	Joseph S. Yenni Building Suite 207 1221 Elmwood Park Blvd. Jefferson, LA 70123 6,872 square feet of office space ***JeffCAP currently has 7 community centers which do not pay rent to JP	\$83,304.00/year of which \$28,320 are allocated costs to CDBG, payable in advance annually	Annually commencing on 01/01/2012 JeffCAP has been occupying this space since 1989	Lease	\$18.00/sq. ft.	WC and GL \$500k req by agrmt	\$ 83,304.00	N/A
05-00306 L	Res. #59990 Res. #83650	Home Mortgage Authority Joseph S. Yenni Building 1221 Elmwood Park Blvd. Jefferson, LA 70123	Joseph S. Yenni Building Suite 505 1221 Elmwood Park Blvd. Jefferson, LA 70123 1,430 square feet *** Now occupied by the Jefferson Finance Authority - per Hummingbird there does not appear to be a new lease agreement in place.	\$17,160/year (\$1430.00/ month)	10 years ending on 4/30/2007	Lease	\$19.00/sq. ft.		\$ 17,160.00	Expired
05-00335 CEA	Res. #113804	The University of New Orleans Foundation 2021 Lakeshore Drive, Suite 307 New Orleans, LA 70122	4901 Jefferson Highway, Jefferson, LA 70121 Public Works Department Maintenance Facility 28,000 square feet of excess warehouse space (formerly known as the Rheem Center) (for a film processing lab at the Nims Center and film and video production)	No current tenant at this time. Foundation serves as Property Management Agent and there is no current film production tenant at this time.	2 years commencing 02/12/2010 and renewed automatically every 2 years	CEA		N/A		N/A
05-00386 L	Res. #40675 JP 7th Fire Protection District.	Avondale Volunteer Fire Company 500 S. Jamie Drive Avondale, LA	500 S. Jamie Drive Avondale, LA 70094 (Certain lot of ground situated in South Avondale Homes subdivision, Section 4, Square 26, tract I, Lot I-A)	\$1.00/year	50 years ending 10/31/2030	Lease		Public liability \$1m	\$ 1.00	10/31/2030
05-00389 L	JP Res.: 87791	Twin Tire, Inc. 1200 Manhattan Blvd. Harvey, LA 70053	Portion of 1st Street right-of-way (40' wide x 200' long portion of 1st Street), located between York Avenue and Manhattan Boulevard, in Harvey, Louisiana	\$400.00/year	Annually commencing 11.19.1998	Automatically year to year			\$ 400.00	
05-00387 L	Ordinance #20842	City of Gretna	Portion of neutral ground on Huey P. Long Avenue between 1st and 2nd Streets. Occupied by Memorial Arch	\$1.00/year	25 years ending 03/01/2025	CEA & Lease		N/A	\$ 1.00	3/1/2025
05-00459 CEA	Res. #105502	Jefferson Parish Sheriff's Office	Jefferson Parish Sheriff's Office Substation (located within 5 acres of Parc des Familles, Estelle Playground)	\$1.00/year To construct and maintain a substation for the benefit and safety of the residents of Jefferson Parish	99 years ending 12/01/2105	CEA & Lease		N/A	\$ 1.00	12/1/2105
05-00503	Res. #106961	Daughters of Charity Services of New Orleans (and the State of Louisiana - Dept of Health and Hospitals) P.O. Box 4148 New Orleans, LA 70178 Avis Gray MSN - Regional Administrator LA Office of Public Health 111 N. Causeway Blvd. Metairie, LA 70001	111 North Causeway Boulevard Metairie, LA 70001	Currently paying \$45,310.00/year (\$3,775.00/month)	Former: 02/01/2007 - 01.31.2008 New: 5 years with one 5 year option to renew *in the process of negotiating new Agreement	CEA	Lease value of land in process of being appraised	DHCH to maintain GL \$1m/\$3m aggregate; WC	\$ 45,310.00	Expired
06-00335 CEA	Res. #56612 107464 SubRec Agmt: 125235	Metropolitan Center for Women and Children, Inc.	3929 Jefferson Highway Jefferson, LA 70121 (Metropolitan Battered Women's Program, Inc.)	Agreement for the Operation and Use of the Battered Women's Shelter	Commenced 10/01/1986 Renews annually	CEA		Ins rqmt not in lease		N/A update or CEA
06-00462 L	Res. #108193	Lamar Advertising P.O. Box 368 Hammond, LA 70404	Billboard located in section 38, Township 12 South, Range 11 East, on the South Side of the Earhart Expressway, 0.1 mile west of the Jefferson Parish/Orleans Parish Line in New Carrollton Subdivision, Jefferson Parish	\$8,300.00/year	10 year term lease ending 06/15/2017 \$8,300.00/yr *offered \$150,000.00 for easement along with 07-00352L	Lease		Ins rqmt not in lease	\$ 8,300.00	6/15/2017

**MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs**

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
06-00463 CEA	Res. #92524 Res. #93092	Jefferson Facilities, Inc. (JFI) 230 Huey P. Long Ave. Gretna, LA 70053 Jefferson Redevelopment, Inc. (JRI) 401 Weyer Street Gretna, LA 70053	GG8 parkage garage lease (for the Jefferson Parish Courthouse campus) - lease of parking spaces: Portion of the land in the square bounded by Third, Fourth, Dolhonde and DeBigny Streets, in Gretna, Louisiana and the existing surface parking facilities which includes access streets in the square bounded by First, Fourth and Dolhonde Streets and Huey P. Long Avenue in Gretna	Revenue Bonds in the amount of \$9,315,000.00 at a yearly fixed rate of 4.55%	30 year term ending on 8/1/2031	Lease		Standard Ins Rqmt		
06-00730 L	Res. #108012	California Customs, Inc. 1424 Manhattan Blvd. Harvey, LA 70058	1424 Manhattan Blvd. Harvey, LA 70058 (rear portion 40'x150') - A rectangular 6,000 square foot portion of York Street, located adjacent to lots 35-40, Square 11, South Orleans Subdivision.	\$1,200.00/year	Commencing 05/23/2007 Renews annually	Lease	\$1,200.00/yr per 2007 appraisal	GL \$1m	\$ 1,200.00	N/A
07-00089 CEA		Jefferson Community Health Care Centers Dr. Shondra Williams, CEO P.O. Box 2490 Marrero, LA 70073	River Ridge: 11312 Jefferson Highway River Ridge, LA 70123		Commencing 9.23.15 month to month	CEA	\$1,200,000			
07-00089 CEA	Res. #105668	Jefferson Community Health Care Centers Dr. Shondra Williams, CEO P.O. Box 2490 Marrero, LA 70073	Marrero: 1855 Ames Blvd. Marrero, LA 70072 20,000 square feet	Marrero: \$1.00/year To provide vital health services to the uninsured and indigent citizens whose health would otherwise be in jeopardy by delayed access to care	Marrero: 10 years with 5 year option to renew 08/01/2006 - 07/31/2016	CEA		Standard Ins Rqmt	\$ 1.00	7/31/2016
07-00352 L	Res. #108194	Marco Outdoor Advertising 629 S. Claiborne New Orleans, LA 70113	6901 Stable Drive Metairie, LA 70003 Billboard in Elmwood Lafreniere Plantation, Section 41, Township 12 South, Range 10 East, Jefferson Parish bearing Municipal address 6901 Stable Drive, Metairie, LA 70003	\$8,400.00/year (\$700.00/month) *offerred \$150,000.00 for easement along with 06-00462L	5 years 8.1.07 - 8.1.12	Lease (Billboard)		Public liability and WC in excess of \$1m	\$ 8,400.00	8/1/2012
08-00109 L	Res. #111436	Whitney National Bank 228 Saint Charles Avenue, Suite 328 Harahan, LA 70123	721 Terry Parkway Terrytown, LA 70056 Approximately eight (8) square feet of store space inside of the lease premises located at 721 Terry Parkway (ATM lease agreement)	\$3,960.00/year (\$330.00/month)	Need to negotiate new Agreement Expired December 2014	Lease		Property and theft ins, WC	\$ 3,960.00	12/1/2014
08-01031 L	Res. #110826 Res. #112607	Mitchell and Tonya Mark 301 Wiegand Drive Westwego, LA 70094	16x65' portion of the Glendora Place Right of Way Nine Mile point, in that part known as Normandy Park Subdivision	\$420.00/year	Commencing 8/20/2008 Renews annually	Lease		Ins for claims of bodily injury or dmg to the premises	\$ 420.00	N/A
09-000068 L	Res. #123116	Department of the Army Real Estate Region South Division, Corps of the Engineers New Orleans District Real Estate Office ATTN: Acquisition Branch P.O. Box 60267 New Orleans, LA 70160-0267	Joseph S. Yenni Building Suite 904 1221 Elmwood Park Blvd. Jefferson, LA 70123 1000 square feet	\$19,000.00/year (\$1583.33/month)	Expires 07/31/2016 (USACE exercised one year renewal for 08/1/2015-07/31/2016)	Lease	\$19.00/square foot	N/A	\$ 19,000.00	7/31/2016
09-000194 CEA	Res. #82728 Res. #88681 Res. #103644 Res. #112798; etc	Rep. Bryan J. Adams 200 Derbigny Street, Suite 4300 Gretna, LA 70053	Various CEA and Land Use Agreements with the State of Louisiana, Louisiana Stadium and Exposition District, Zephyrs, Saints and Pelicans for use of LaSalle Tract Property. (see file)					N/A		
11-000039 L		Department of Veterans Affairs, State of Louisiana	(1) Joseph S. Yenni Building Suite 337 1221 Elmwood Park Blvd. Jefferson, LA 70123 (2) Charles B. Odom, Sr. Service Center Building Suite C-1 5001 Westbank Expressway Marrero, LA 70072	REQUIRED BY LAW La. R.S. 29:260, et. seq.: JP is required by law to provide office space for the Dept of Veterans Affairs' Service Office(s) located in Jefferson Parish				N/A		N/A
11-000077 L	Res. #121900 Res. #124090	Congressman Cedric L. Richmond	General Government Building 200 Derbigny Street Suite 200 Gretna, LA 70053 389 Square feet of office space+E39	\$9,120.00/year (\$760.00/month)	Term of 10/3/2013 through 01/02/2015 Term of 01/02/2015 through 01/02/2017 (12/10 Agenda)	Lease	\$20.00/sq. ft.	N/A	\$ 9,120.00	1/2/2017
11-000255 L	Res. #118266	Yale Street Investors, LLC	Portion of Lakeport Drive adjacent to 4141 Veterans Blvd. Metairie, LA Undeveloped Lakeport Drive right-of-way situated at the terminus of Yale Street, between the Suburban Canal and an office building located at 4141 Veterans Blvd. Metairie, and measuring approx 8,135 square feet	\$10,169.00/year (\$850.00/month) + \$500.00/mo for back rents owed *increase 1.1.2017 and every 5 years thereafter	Annually commencing on 01/15/2012 Automatic year to year	Right of Way Parking		Ins for claims of bodily injury or dmg to the premises	\$ 10,169.00	N/A
11-000399 IGA	JP Resolution #120769	Town of Jean Lafitte 2654 Jean Lafitte Boulevard Lafitte, LA 70067	Portion of Rose Thorne Park, Town of Jean Lafitte	Occupy and use the Property in order to develop the Lafitte Seafood Pavilion which will provide economic development, tourism, recreation and culture to the citizens of the Parish.	99 years ending on 04.25.2112	IGA	Museum: \$13.00/sq. ft. Kitchen & Meeting Hall: \$13.00/sq. ft.	Missing standard ins		4/25/2112

**MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs**

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
13-000402 CEA	Res. #125105	Friends of German American Cultural Center Earl F. Sundmaker, Jr., Exec. Director 519 Huey P. Long Ave. Gretna, LA 70053	519 Huey P. Long Ave. Gretna, LA 70053 (German-American Cultural Center)	In exchange for the operation and administration of the GACC to ensure the continued operation of the historical museum, for the benefit, use and enjoyment of all of the citizens of the Parish, which will act as a tourist attraction, an educational and historical facility and will benefit the residents of the Parish and members of the Friends of the German-American Cultural Center, Inc.	5 years (unless sooner terminated) commencing on 6/25/15.	CEA	Museum: \$13.00/sq. ft. Kitchen & Meeting Hall: \$13.00/sq. ft.	6.11.16 WC, GL \$500k		6/25/2020
12-000351 L	JP Resolution #121049	LeBlanc Investments, LLC/Premier Nissan 8811 Veterans Blvd. Metairie, LA 70003	Portion of Tract X, Soniat-Tchoupitoulas Plantation, Metairie (75,977 square feet) (Veterans Memorial Hwy to Canal No. 5)	\$53,488.00/year	5 years with two (2) five (5) year options to renew commencing on 01.2013	Lease		Protect from claims of bodily injury	\$ 53,488.00	1/1/2023
12-000416 IGA	JP Resolution #119937	Jefferson Parish Consolidated Garbage District No. 1	Portion of Farm A-188, Section B, Ames Farms Subdivision, Marrero (Belle Terre Tower Project)	Res drafted to transfer to the Garbage District 9.15.15	Annually	IGA		N/A		
12-000546 SL	Res. #124592	1617 Metairie Rd., LLC (SIGN) Dr. George Dimitri 1617 Metairie Rd. Metairie, LA 70005	1617 Metairie Rd. Metairie, LA 70005 Portion of 42nd Street right-of-way measuring approximately 80 sq. ft. adjacent to Square 124 of Bath No. 1	\$108.00/year Lessee has not paid as of 7/8/15. Sign not installed as of 10/16/15	Annually	Lease (ROW Sign)	\$1.35/ft. sq.	Protect from claims of bodily injury	\$ 108.00	N/A increase 1.15.2020
13-000060 IGA	JP Resolution #123271	Jefferson Parish Sheriff's Office 1233 Westbank Expressway Harvey, LA 70058	4116 Hessmer Avenue Metairie, LA 70002 (JPSO First District Patrol Office)	In exchange for JP providing space, JPSO shall promote the continuation of police protection and law enforcement by ensuring the Sheriff remains in this location to effectively serve and protect the public.	99 years commencing on 08.06.2014	IGA		Self Ins \$1m		8/6/2113
13-000154 CEA	JP Resolution #7451; 118570	Jefferson Parish Human Services Authority 3300 West Esplanade Ave., Suite 213 Metairie, LA 70002	5001 Westbank Expressway Marrero, LA 70072 (Jefferson Parish Human Services Authority Building) - use of office space and additional certain space outside for operation of mental health services (PHSA)	In exchange for JP providing space, JPHSA is responsible for performing functions relating to the treatment of mental illness, the mentally retarded, education of alcohol/drug abusers.	25 years commencing on 02.01.2012 and ending on 01.31.2037	CEA		WC, GL \$1m		1/31/2037 w/option to renew for 25 years
13-000160 CEA	JP Resolution #120149	Chastity and Dallas Chaisson 4833 Mill Grove Lane Marrero, LA 70072	10 ft portion of Bayou Des Familles located behind 4833 Mill Grove Lane, Marrero	PP to reduce Parish's general upkeep and maintenance of the ten (10) foot poertion of the Parish's property, including but not limited to the pervention of the growth and accumulation of weeds, grass, dirt or other nuisances, and to the adjacent property owners to be responsible for such	Continues until terminated per Section 5 of CEA	CEA		Missing "such insurance that will protect it and the Parish"		N/A
13-000161 CEA	JP Resolution #120149	Laci and James Leblanc	10 ft portion of Bayou Des Familles located behind 4837 Mill Grove Lane, Marrero	PP to reduce Parish's general upkeep and maintenance of the ten (10) foot poertion of the Parish's property, including but not limited to the pervention of the growth and accumulation of weeds, grass, dirt or other nuisances, and to the adjacent property owners to be responsible for such	Continues until terminated per Section 5 of CEA	CEA		Missing "such insurance that will protect it and the Parish"		N/A
13-000166 IGA	JP Resolution #120872	Town of Grand Isle P.O. Box 200 Grand Isle, LA 70358	Portion of ground commencing at a distance of 181.29 feet from the intersection of Ludwig Lane and Medical Drive and measure 100 feet front on Medical Drive, the same width in the rear by a depth in the direction of Bayou Rigaud on Northwesterly direction of 150 feet between equal and parallel lines.	To construct a maintenance building for the Town of Grand Isle.	99 years ending on 05.16.2112	IGA		Missing, standard insurance requirements		5/16/2112
13-000570L	JP Resolution #121675	Rep. Bryan J. Adams 200 Derbigny Street Suite 4300 Gretna, LA 70053	General Government Building 200 Derbigny Street Suite 4300 Gretna, LA 70053 624 square feet	\$14,400.00/year (\$1,200.00/month) (Total for 30 months = \$36,000.00)	30 months commencing on 07.01.2013 (expiring 12.31.2015)	Lease	\$20.00/sq. ft.		\$ 14,400.00	12/31/2015
13-000663 CEA	JP Resolution #95545 #118557	Jefferson Amateur Radio Club, Inc. P.O. Box 73665 Metairie, LA 70033	1521 Palm Street Metairie, LA 70001 36 feet, 6 inches by 42 feet near the southeast boundary of Metairie Playground (Wally Pontiff Playground) 67 feet from Picnic Shelter #4, back yard is 32 feet from the Metairie Country Club Fence Line, a total of approx 1533 sq ft in SE corner of Wally Pontiff Playground	JARC provides Jefferson Amateur Radio Emergency Communications in times of natural disaster and emergencies.	CEA expires 03.12.2017	CEA		Missing GL \$1m WC \$500k		3/12/2017
13-000702 CEA	JP Resolution #121165	The Lake Ponchartrain Fishermans Association, Inc. c/o Peter Gerica 19757 Chef Menteur Hwy. New Orleans, LA 70129	30 Slips in Pier in the Bucktown Marina to be used to dock the vessels of members of the Association		4 years commencing on 06.26.2013 and expiring with a 4 year option to renew	CEA		GL \$1m		6/26/2017 4 yr option to renew
13-000703 CEA	JP Resolution #119102	LSU Agricultural Center Joseph S. Yenni Building 1221 Elmwood Park Blvd. Suite 300 Jefferson, LA 70123	Joseph S. Yenni Building Suite 300 1221 Elmwood Park Blvd. Jefferson, LA 70123 2,445 square feet	In exchange for providing space the AgCenter promotes cultural and educational initiatives to the citizens of JP.	5 years commencing on 07.01.2012 and expiring on 07.01.2017	CEA	\$19.00/year	Missing WC and GL \$500k		7/1/2017
13-000708 CEA		Vernon Wilty, Justice of the Peace, First Justice of the Peace, Court of Jefferson Parish	General Government Building 200 Derbigny Street Suite 2100 Gretna, LA 70053 1,464 square feet	*** per La. Atty. Gen., No. 00-408: There is a valid basis for a CEA for the municipality to furnish the 6th Justice of the Peace Court with office space in the municipal building without assessing a rental fee		No Agreement is in place, decision needs to be made on how to proceed.				

**MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs**

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
13-000709 CEA	Jefferson Parish (JP Resolution #112798)	Newell Normand, Sheriff 1233 Westbank Expwy Harvey, LA 70058	Jefferson Parish Sheriff's Office Fourth Patrol District 6228 Airline Dr. Metairie, LA 70003 1.518 acre tract located within Tract G-2, Elmwood-Lafreniere Plantation (LaSalle Tract)	In exchange for JP providing space, JP SO shall promote the continuation of police protection and law enforcement by ensuring the Sheriff remains in this location to effectively serve and protect the public.	99 years expiring 2.17.2109	CEA		Sheriff resp for all utilities, ins, maintenance and support		2/17/2109
13-000710	City of Gretna	Parish of Jefferson	Second floor of 327 Huey P. Long Ave., Gretna, LA, comprised of 4,400 square feet.	\$32,416 per year for the first seven years; no rent due after year 7 (from years 7-10), and should lessee exercise its options to renew lease, no annual rent shall be due.	10 years, with two consecutive 5-year options to renew the lease.	IGA				
14-000071 CEA		Div. of Blind Services, Offices of Human Development, LA. Dept. of Health and Human Resources	Joseph S. Yenni Building Suite 300 1221 Elmwood Park Blvd. Jefferson, LA 70123 Vending facility food service in the Joseph S. Yenni Building 1,170 square feet				\$19.00/sq. ft.			
14-000072 CEA		Div. of Blind Services Offices of Human Development, LA. Dept. of Health and Human Resources	General Government Building 200 Derbigny Street Gretna, LA 70053 Vending facility food service in the General Government Building							
14-000327 SL		123514 HYUNDAI OF METAIRIE (Sign) Three Brothers Holdings, LLC Kimberly M. Caparotta Executive Assistant Bohn Bros. Investments 3400 N. Causeway Blvd. Metairie, LA 70002 Phone: 504.834.3722 Fax: 504.834.3782 kcaparotta@bohnbros.com	5969 Veterans	\$61.20/yr	annually	Lease (ROW Sign)	[NOTE: Prorated lease amt for Oct. 2014 thru Dec 2014 = \$15.30] 2015 Pmt Check #1034	2.4.15-2.4.16	\$ 61.20	N/A 1.15.2020 and every five years increase in annual rent
14-000328 SL		124154 TROPIC CARWASH (SIGN) Car Wash, LLC Attn: Kevin Talabock and Reagan Majoria 5949 Veterans Blvd. Metairie, LA 70003 Kevin Talabock: tropicarvey@aol.com (504) 382-8935 Reagan Majoria: reaganmaj@aol.com	5949 Veterans	\$214.20	annually \$214.20 \$428.40	Lease (ROW Sign)	Check #33327 Received 01.11.15 [NOTE: Amount Received reflects payment for 2014 and 2015]	2.10.15-2.10.16	\$ 214.20	N/A 1.15.2020 and every five years increase in annual rent
14-000425L Resolution #123273	Beechgrove Homes, LLC	Jefferson Parish, on behalf of JEFFCAP	721 Tricia Court, Westwego, LA 70094	\$22,812/year	5 years starting Aug. 7, 2014	Lease	\$114,060 over 5 years, plus \$3,000 security deposit	At least \$500K in property insurance; JP must be self-insured for \$1,000,000, with an excess policy of \$114		Aug. 6, 2019
14-000570		Outfront Media, LLC 185 US Highway 46 Fairfield, NJ 07004	Half Street right of way adjacent to 5258 Veterans Boulevard	\$1,500.00/year offered	5 year offer				\$ 1,500.00	
15-000069 IGA	Res. #124962	Charles V. Cusimano, II, Justice of the Peace Fifth District Court of Jefferson Parish Joseph S. Yenni Building 1221 Elmwood Park Blvd., Suite 602	Joseph S. Yenni Building 1221 Elmwood Park Blvd. Suite 602 Jefferson, LA 70123 2,046 sq. ft.	*** per La. Atty. Gen., No. 00-408: There is a valid basis for a CEA for the municipality to furnish the 5th Justice of the Peace Court with office space in the municipal building without assessing a rental fee if it should reach such an agreement (the annual fair-market rental value of this space is \$14,706).	Retroactive to date of occupancy. Runs concurrent with JOP's term.	IGA	\$19.00/square foot			
15-000069 IGA (13-000572 IGA - CLOSED)	Res. #124966	Patrick Dejean, Justice of the Peace Second District Court of Jefferson Parish 1887 Ames Blvd. Marrero, LA 70072	1887 Ames Boulevard Marrero, LA 70072 1,100 square feet	*** per La. Atty. Gen., No. 00-408: There is a valid basis for a CEA for the municipality to furnish the 6th Justice of the Peace Court with office space in the municipal building without assessing a rental fee (the annual fair-market rental value of this space is \$17,120).	Retroactive to date of occupancy. Runs concurrent with JOP's term.	IGA	\$10.00/sq. ft.			
15-000069 IGA (13-000708 CEA - CLOSED)	Res. #124960	Vernon Wilty, Justice of the Peace First District Court of Jefferson Parish General Government Bldg. 200 Derbigny St., Suite 2100 Gretna, LA 70053	General Government Building 200 Derbigny Street Suite 2100 Gretna, LA 70053 1,464 square feet	*** per La. Atty. Gen., No. 00-408: There is a valid basis for a CEA for the municipality to furnish the 1st District Justice of the Peace Court with office space in the municipal building without assessing a rental fee (the annual fair-market rental value of this space is \$29,280).	Retroactive to date of occupancy. Runs concurrent with JOP's term.	IGA	\$20.00/sq. ft.			
15-000069 IGA	Res. #124967	Michelle P. Holmes, Justice of the Peace Seventh District Court of Jefferson Parish 4008 U.S. 90 Westwego, LA 70094	4008 U.S. 90 Westwego, LA 70094 7,691 square feet	*** per La. Atty. Gen., No. 00-408: There is a valid basis for a CEA for the municipality to furnish the 7th District Justice of the Peace Court with office space in the municipal building without assessing a rental fee (the annual fair-market rental value of this space is \$3,500).	Retroactive to date of occupancy. Runs concurrent with JOP's term.	IGA	\$7.00/sq. ft.	Value of contents and WC		

**MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs**

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
15-000190 L	City of Kenner	JP Res. # 124919	Municipal Address: 200 Decatur Street, Kenner, LA Units A, B, C, D, E, F, K, and L as well as Cafeteria Unit located in the building commonly referred to as the Arthur P. Clay Community Resource Center, which is situated on Arpent Lot 94, Old Kenner Subdivision, Kenner, Jefferson Parish, Louisiana.	\$2,970.00/month	Term of 1 year and 1 month (5/1/2015 to 6/1/2016)				\$ 2,970.00	
15-000270 L		Outfront Media, LLC 185 US Highway 46 Fairfield, NJ 07004	Lot N-1-A, Destrehan Division, WB Animal Shelter/two billboards	Lease no. 329 = \$8,400.00/yr Lease no. 1230 = \$3,600.00/yr	5 years; 10.1.2012 - 9.30.2017				\$ 12,000.00	
16-000078	Parish of Jefferson Res. No. 119937	Jefferson Parish Consolidated Garbage District No. 1	Farm A-18B, Section "B," Ames Farms Subdivision, Marrero	\$0 [Intergovernmental Agreement]	"as long as the communications tower and accessory structures are necessary at this location."	IGA	N/A		\$0	Indefinite
REQUIRED BY LAW		Thomas J. Capella, Jefferson Parish Assessor	WB Office: General Government Building 200 Derbigny Street Suite 1100 Gretna, LA 70053 EB Office: J.S. Yenni Building, 1221 Elmwood Park Blvd., Suite 901, Jefferson, LA; REQUIRED BY LAW La. R.S. 33:4713 (A): Each parish shall provide and bear the expense of a suitable building and requisite furniture for the sitting of the district and circuit courts and their offices, furniture and equipment as may be needed by the clerks and recorders of the parish or the proper conduct of their offices and shall provide such other offices as may be needed by the sheriffs of these courts and by the tax collectors and assessors of the parish and shall provide the necessary heat and illumination therefor.							
REQUIRED BY LAW		Jefferson Parish Sheriff's Office, Bureau	General Government Building, 200 Derbigny Street, Suite 1200, Gretna, LA 70053 REQUIRED BY LAW La. R.S. 33:4713 (A): Each parish shall provide and bear the expense of a suitable building and requisite furniture for the sitting of the district and circuit courts and their offices, furniture and equipment as may be needed by the clerks and recorders of the parish or the proper conduct of their offices and shall provide such other offices as may be needed by the sheriffs of these courts and by the tax collectors and assessors of the parish and shall provide the necessary heat and illumination therefor.							
REQUIRED BY LAW			Locations consist of: - 1st Parish Court - 2nd Parish Court - 24th JDC - Juvenile Court - Marriage License and Passports: GGB (Ste. 2300) Yenni Building (Ste. 603) - Mortgage & Conveyance: GGB (Ste. 2200) - Administrative Offices: GGB (Ste. 5600) REQUIRED BY LAW La. R.S. 33:4713 (A): Each parish shall provide and bear the expense of a suitable building and requisite furniture for the sitting of the district and circuit courts and their offices, furniture and equipment as may be needed by the clerks and recorders of the parish for the proper conduct of their offices and shall provide such other offices as may be needed by the sheriffs of these courts and by the tax collectors and assessors of the parish and shall provide the necessary heat and illumination therefor.							

**MASTER LIST
ALL CURRENT LEASES, CEAs, IGAs**

Parish Attorney File #	Lessor	Lessee	Property Description	Lease Amount	Lease Term	Contract Type	Value	Insurance	Amount	Expiration Date
REQUIRED BY LAW		Twenty-Fourth Judicial District Court	<p>Thomas F. Donelon Building (GGB) -- 200 Derbigny Street, Gretna, LA 70053</p> <p><u>REQUIRED BY LAW</u> La. R.S. 33:4713 (A): Each parish shall provide and bear the expense of a suitable building and requisite furniture for the sitting of the district and circuit courts and their offices, furniture and equipment as may be needed by the clerks and recorders of the parish or the proper conduct of their offices and shall provide such other offices as may be needed by the sheriffs of these courts and by the tax collectors and assessors of the parish and shall provide the necessary heat and illumination therefor.</p>							
REQUIRED BY LAW		Department of Veterans Affairs, State of Louisiana	<p>Joseph S. Yenni Building, Suite 337, 1221 Elmwood Park Blvd., Jefferson, LA 70123 Charles B. Odom, Sr. Service Center Building, Suite C-1, 5001 Westbank Expressway, Marrero, LA 70072</p> <p><u>REQUIRED BY LAW</u> La. R.S. 29:260, et. seq.: JP is required by law to provide office space for the Dept of Veterans Affairs' Service Office(s) located in Jefferson Parish <i>(see Property File No. 11-000039)</i></p>							
REQUIRED BY LAW		Dennis A. DiMarco, Registrar of Voters	<p>EB Office: 1221 Elmwood Park Blvd., Suite 502, Jefferson, LA ; WB Office: 5001 Westbank Expy, Suite C-2, Marrero, LA; Kenner Office: 408 Minor Street, Kenner, LA; Grand Isle Office: 120 Collins Lane, Grand Isle, LA</p> <p><u>REQUIRED BY LAW</u> La. R.S. 18:132 (A): Except as otherwise provided by law, the governing authority of each parish shall furnish the office space required by law for the registrar and also shall be responsible for the cost of all equipment and supplies, including all furniture, books, stationery, and other expenses for the operation of each office ... The parish governing authority shall provide space for the registrar's principal office in the courthouse or in close proximity thereto ...</p>							

**MASTER LIST
ALL CURRENT CPZs**

PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00156	4243 VETS	CORKY'S	Rich Yates, Cochon De Lait, LTD Salina Management Co., Inc. 3776 County Road 507 Wildwood, Florida 34785		\$1,442.92	04.20.15	09.27.15	2018
03-00157	3802 VETS	KELLY'S PUB	Katherine K. Simmons Trustee Simmons Family Trust c/o Clarence Simmons 5032 Senac Dr. Metairie, LA 70003 (from Check)	\$2,126.40	\$2,126.40	01.06.15	12.04.15	2018
03-00158	4114 VETS	CHATTA BOX	Brenda Romair Chatta Box Inc. 4114 Veterans Blvd. Metairie, LA 70002	\$1,366.97	\$1,366.97	01.06.15	04.11.15	2018
03-00159	3525 VETS	BERGERON	Denis J. Bergeron, III Bergeron Family Properties 3525 Veterans Hwy. Metairie, LA 70002	\$11,543.34	\$11,543.34	01.06.15	07.15.16	2018
03-00160	3501 VETS	LAGER'S	Lloyd Lonergan, Jr. E & L Properties, Inc. 1920 Persimmon Ave. Metairie, LA 70001	\$2,126.40	\$2,126.40	01.13.15	04.01.15	2018
03-00161	3507 VETS	EGGROLL HOUSE	Lloyd Lonergan, Jr. E & L Properties, Inc. 1920 Persimmon Ave. Metairie, LA 70001	\$6,075.44	\$6,075.44	01.13.15	04.01.16	2018
03-00162	3798 VETS	GUARANTY SAVINGS	Guaranty Savings Bank Attn: Accts Payable 503 Kaliste Saloom Rd. Lafayette, LA 70508	\$2,430.18	\$2,430.18	02.11.15	04.01.16	2018
03-00163	4435 VETS	STRIP SHOPPING	Joshua Bruno Veterans Holdings, LLC 147 Carondelet Street, Suite 1137 New Orleans, LA 70130	NEEDS NEW LEASE	NEEDS NEW LEASE		03.07.15	2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00199	4200 VETS	COTTMAN'S	Joyce B. Sherlock 9421 Nottaway Place River Ridge, LA 70123 CC: Susan Bernecker (daughter) 429 Bonnabel Blvd. Metairie, LA 70005	\$6,720.00	\$0.00			2018
03-00200	4029 VETS	NEVADA BOB'S	Howard Held Jude Properties, LLC 2821 Richland Avenue, Suite 202 Metairie, LA 70002	\$3,189.61	\$3,189.61	01.06.15	11.18.15	2018
03-00201	4325 VETS	PAYLESS SHOES/SERTA	Doris Cox Simon U. N. C. Incorporated P.O. Box 19042 New Orleans, LA 70179	\$3,189.61	\$3,189.61	12.12.14	03.15.16	2018
03-00202	3815 VETS	KINKOS	Barbara M. Nachlas and Julie M. Bradshaw Attn: Ralph Carreras PO Box 8792 Metairie, LA 70011	\$3,645.27	\$3,645.27	01.12.15	04.13.15	2018
03-00203	3633 VETS	RUTH'S CHRIS	Jeff Koerperick Spirit Realty Capital 16767 North Perimeter Dr., Suite 210 Scottsdale, AZ 85260 cc: Ruth's Hospitality Group, Inc. Attn: Sandra Rivera 1030 West Canton Avenue, Suite 100 Winter Park, FL 32789	\$2,430.18	\$2,430.18	12.18.14	12.1.15	2018
03-00204	3508 VETS	DENTIST OFFICE	Bridget Brahney, DDS Brahney Real Estate, LLC 3508 Veterans Hwy. Metairie, LA 70002	\$182.26	\$182.26	01.05.15	04.25.15	2018
03-00208	3828 VETS	ALPHA CLINIC	William T. Johnson Bill Johnson Building, LLC 3828 Veterans Blvd., Suite 202 Metairie, LA 70002	\$3,189.61	\$3,189.61	12.12.14	09.19.16	2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00209	4236 VETS	MATTRESS MART	Dudley Flanders Elmer D, LLC 209 Avenue E Metairie, LA 70005 CC: MKC, LLC 1008 Harimaw Court West Metairie, LA 70001	\$3,645.26	\$3,645.26	01.15.15	03.20.15	2018
03-00210	3639 VETS	DELTA WORLD TIRES	Paul Bernstein Delta World Tire Co. of N.O., Inc. 400 Magazine St. 4th Floor New Orleans, LA 70130	\$9,113.16	\$9,113.16	02.19.15	08.18.16	2018
03-00211	4015 VETS	DUNKIN DONUTS	Lisa Simone-Viguerie P.O. Box 10919 Harahan, LA 70181-0919 AND Martin J. Simone Jr. P.O. Box 1954 Mandeville, LA 70470-1954	\$1,400.00	\$1,400.00	12.19.14	6.10.15	2018
03-00212	3727 VETS	BENSON MERCEDES	Jamie Moll Mercedes Benz of New Orleans 3727 Veterans Hwy. Metairie, LA 70002	\$7,594.30	\$7,594.30	01.06.15	01.01.16	2018
03-00214	3647 VETS	CC'S COFFEE	Penny M. Daigrepoint EPD Development, LLC 229 Bonnabel Blvd. Metairie, LA 70005	\$607.54	\$607.54	01.12.15	02.22.16	2018
03-00230	3934 VETS	ATOMIC BURGER	Benjamin Seth Gravolet 5500 Prytania Street, #502 New Orleans, LA 70115 cc: Joe Spitale Atomic Burger, LLC 6446 Memphis Street New Orleans, LA 70124	\$3,189.61	\$3,189.61	01.14.15	10.24.15	2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00232	3901 VETS	KHOUBEHI	Kamran Khoobehi Khoobehi Properties, LLC 5109 Folse Drive Metairie, LA 70001	\$2,733.95	\$2,733.95	12.30.14	08.12.15	2018
03-00233	3829 VETS	FIDELITY HOMESTEAD	Alton K. McRee, President/ CEO Fidelity Bank 201 St. Charles Ave, Suite 2710 New Orleans, LA. 70170	\$2,126.40	\$2,126.40	12.12.14	04.13.16	2018
03-00234	4421 VETS	MATTRESS FIRM	Eldred Maher Maher Family, LLC 460 Fairfield Ave. Gretna, LA 70056	\$2,430.18	\$2,430.18	12.09.14	10.03.15	2018
03-00270C	3770-3796 VETS	BEST BUY	Ben Gravolet BBD Rosedale, LLC 1300 Henry Clay Ave. New Orleans, LA 70118	\$4,556.58	\$4,556.58	01.12.15		2018
03-00300	415 VETS	COMEAX FURNITURE	Michael Comeaux Comeaux Furniture & Appliance, Inc. 415 Veterans Blvd. Metairie, LA 70005	\$2,644.44	\$2,644.44	12.12.14	05.15.15	2018
03-00302	615 VETS	WHITNEY BANK	Hancock Bank & Whitney Bank c/o NGKF Real Estate Administration, File ID #WNB-085 14651 N Dallas Parkway, Suite 910 Dallas, TX 75254 CC: Hancock Bank & Whitney Bank 228 St. Charles Avenue, Suite 333 New Orleans, LA 70130 Attention: Corporate Real Estate & Facilities Management Dept.	\$3,384.89	\$3,384.89	01.06.15	04.01.16	2018

**MASTER LIST
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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00303	701 VETS	COPELAND'S CITY SOCIAL	Restaurant Development Corporation of Louisiana, LLC c/o Judi A. Exnicios, Al Copeland Investments or (Erin Kielly, Director of Risk Management) 1001 Harimaw Court, South Metairie, LA 70001	\$8,885.33	\$8,885.33	12.29.14	12.15.15	2018
03-00304	817 VETS	N.O. HAMBURGERS	Anthony J. Stoltz James J. Culotta, Inc. 2121 Ridgelake Drive Suite 104 Metairie, LA 70001-2064	\$6,346.67	\$6,346.67	01.15.15	05.11.15	2018
03-00305	905-911 VETS	OAKLAWN BUILDING	Robert Richmond, Metairie Properties LLC 911 Veterans Blvd., Suite 201 Metairie, LA 70005	\$3,570.00	\$3,570.00	01.08.15	03.05.15	2018
03-00306	1001 VETS	DAIQUIRI BAY CAFÉ	Craig Kronlage Daiquiri Bay Café, Inc. 717 St. Charles Ave. New Orleans, LA 70130-3713	\$634.67	\$634.67	01.06.15	08.21.15	2018
03-00311	3300 VETS	VACANT BUILDING	Jules J. Viosca, III, Barry F. Viosca and Bonnie A. Viosca 709 Aurora Avenue, Suite C Metairie, LA 70005	\$0.00	\$0.00	VACANT	VACANT	2018
03-00313	3500 VETS	MODERN NAILS	Delores Craven and Gloria Watson 6241 Perlita Dr. New Orleans, LA 70122	\$911.32	\$911.32	12.10.14	04.01.16	2018
03-00314	3837 VETS	FIDELITY HOMESTEAD	Alton K. McRee, President/ CEO Fidelity Bank 201 St. Charles Ave, Suite 2710 New Orleans, LA. 70170	\$2,733.95	\$2,733.95	02.12.14	04.13.16	2018
03-00315	3841 VETS	WEBER PROPERTY	Stanley Weber, III Weber Property Group, LLC 4608 James Dr. Metairie, LA 70003	\$2,711.17	\$2,711.17	01.12.15	07.29.16	2018

**MASTER LIST
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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00316	4000 VETS	PARETTI PONTIAC	Joseph Paretti Paretti Pontiac 4000 Veterans Hwy. Metairie, LA 70002	\$10,480.13	\$10,480.13	12.15.14	05.01.16	2018
03-00317	4025 VETS	BEDDING PLUS	Martin J. Simone, Jr. P.O. Box 1954 Mandeville, LA 70470-1954 Cc: William Place Lauricella Land 1200 S. Clearview Pkwy, Ste. 1166 New Orleans, LA 70123	\$1,063.20	\$1,063.20	12.10.14	06.26.15	2018
03-00319	4417 VETS	THE GOLDEN DRAGON	GEOCOR Properties, LLC Mr. Gabriel Corchiani & Mr. John Georges 701 Edwards Ave. Elmwood, LA 70123 cc: GEOCOR Properties, LLC 1525 Airline Dr. Metairie, LA 70001	\$1,148.26	\$1,148.26	12.17.14	10.15.15	
03-00329	424 VETS	PUCCINO'S COFFEE	Santa Maria Coffeehouse, LLC (Tenant) Attn: Michael Williams 3929 North Hullen St. Metairie, LA 70002 424 Veterans, LLC (Owner) Attn: Lucy Burnett 1000 Bourbon St., #312 New Orleans, LA 70116	\$2,221.29	\$2,221.29	07.28.15		2020

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00330	500 VETS	INVESTAR BANK	Tommy Doiron Investar Bank 10500 Coursey Boulevard, Suite 300 Baton Rouge, LA 70816 CC: Investar Bank PO Box 84207 Baton Rouge, LA 70884	\$2,538.67	\$2,538.67	12.29.14	04.13.15	2018
03-00331	516 VETS	PERQUE CARPETS	Anthony J. Stoltz James J. Culotta, Inc. 2121 Ridgelake Drive Suite 104 Metairie, LA 70001-2064	\$1,904.00	\$1,904.00	01.15.15	05.11.15	2018
03-00332	526-530 VETS	FAUSTO RESTAURANT	Fausto De Pietro and Roland N. Di Pietro 530 Veterans Hwy. Metairie, LA 70005	\$2,221.33	\$2,221.33	01.05.15	11.27.15	2018
03-00333	600 VETS	ROYAL CHINA	Shirley Lee Royal China Restaurant 600 Veterans Blvd. Metairie, LA 70005	\$3,173.33	\$3,173.33	03.24.15	06.08.15	2018
03-00334	604 VETS	NEIGHBORHOOD CLEANERS	Salvador Scurria, III S.A.L., LLC 6260 Colbert St. New Orleans, LA 70124	\$1,057.78	\$1,057.78	01.07.15	03.29.16	2018
03-00335	612 VETS	BOULDER PROPERTIES LLC	Boulder Properties, LLC 1614 New York Street New Orleans, LA 70122	\$1,639.56	\$1,639.56	12.10.14	01.23.16	2018
03-00336	710 VETS	DORIGNAC FOOD CENTER	Ronald H. Dawson, Jr., President Dorignac's Food Center, LLC 710 Veterans Blvd. Metairie, LA 70005	\$11,760.00	\$11,760.00	05.02.15	04.12.16	2020

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00337	734 VETS	VACANT BUILDING	734 Veterans Blvd., L.L.C. Equity Assets, L.L.C. William More 222 N. Rampart St. New Orleans, LA 70112	\$0.00	\$0.00	VACANT	VACANT	2018
03-00338	850 VETS	BLOCKBUSTERS	Louis H. Soroe Louis Soroe Inter Vivos Trust et al. 8004 Breakwater Drive New Orleans, LA 70124	\$6,769.78	\$6,769.78	12.16.14	07.18.15	2018
03-00339	900 VETS	HANCOCK BROKERAGE / SUVON	Hancock Brokerage, LLC 900 Veterans Blvd. Metairie, LA 70005	\$602.93	\$602.93	12.18.14	0	2018
03-00340	916 VETS	BURGER KING	Virginia McHale, Cynthia Starling & Karen McHale c/o Charles McHale, Jr. 3 Park Island Drive New Orleans, LA 70122	\$1,692.44	\$1,692.44	01.05.15	02.28.15	2018
03-00341	1014 VETS	JD CLOTWORTHY	John and Laura Clotworthy 1014 Veterans Hwy. Metairie, LA 70005	\$1,480.89	\$1,480.89	01.26.15	07.01.15	2018
03-00385	400 VETS	KENNETH COIFFURES	Kenneth Smith Kenneth Coiffures, Inc. 400 Veterans Hwy. Metairie, LA 70005	\$4,072.44	\$4,072.44	12.10.14	03.19.15	2018
03-00386	401 VETS	CORPORATE REALTY	Richard Ganucheau Four O One Veterans, LTD 401 Veterans, #102 Metairie, LA 70005	\$3,384.89	\$3,384.89	12.17.14	06.01.16	2018
03-00388	509 VETS	PJ'S	Benjamin Gravolet B1L1, L.L.C. 1300 Henry Clay Ave. New Orleans, LA 70118	\$7,192.89	\$7,192.89	01.12.15		2018
03-00389	901 VETS	STRIP SHOPPING	Mirtala Y. Katz 300 Lake Marina Ave., Apt. 4C New Orleans, LA 70124	\$4,495.55	\$4,495.55	08.05.15		2018

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03-00390	1000 VETS	STRIP SHOPPING	Adam Gremillion 1000 Veterans Property, LLC 1000 Veterans, Suite 210 Metairie, LA 70005)	\$6,278.97	\$6,278.97	02.27.15	05.07.15	2018
03-00391	111 VETS	HERITAGE PLAZA	Mamal Motahari Stewart Development, LLC 111 Veterans Hwy., Ste. 1020 Metairie, LA 70005 CC: Debra R. Sebastian Stirling Properties, LLC 111 Veterans Blvd – Suite 530 Metairie, LA 70005	\$6,611.11	\$6,611.11	01.16.15	02.26.16	2018
03-00394	3330 VETS	CHEVY'S	Elie Khory PPE Development, LLC P.O. Box 6104 Metairie, LA 70009	\$3,949.04	\$3,949.04	01.16.15	06.08.15	2018
03-00395	3526 VETS	OFFICE MAX/JUST FOR FEET	Lakeside Interests II, LLC c/o Thomas P. McAlister Realm Realty Company 900 Town & Country Lane, Suite 210 Houston, TX 77024 cc: Dexter Braband (same address)	\$3,037.72	\$3,037.72	01.20.15	01.20.16	2018
03-00396	4051 VETS	1ST TOWING	Denise Gaines, Doctors & Doctors, Inc. 3525 N. Causeway Blvd., Ste.1040 Metairie, LA 70002	\$6,379.21	\$6,379.21	12.12.14	08.15.15	2018
03-00398	4401 VETS	PREMIER JEWELRY	Abdul Khan, Ruby Seven, LLC 9 Chateau Mouton Kenner, LA 70065	\$3,645.26	\$3,645.26	02.23.15	10.29.15	2018
03-00399	4509 VETS	PRUDENTIAL GARDNER	Glenn M. Gardner Gertrude Gardner Properties, LLC 3332 North Woodlawn Ave. Metairie, LA 70006	\$4,252.81	\$4,252.81	12.18.14	11/3/15	2018

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03-00400	4517 VETS	CHEESECAKE BISTRO	Gilbert E. Copeland 78011 Hwy. 25 Folsom, LA 70437	\$1,063.20	\$1,063.20	03.17.15	12.15.15	2018
03-00404	2004 VETS	CLEARWATER POOLS	David Ulfers 2004 Veterans, LLC 1520 Bonnabel Blvd. Metairie, LA 70005	\$2,856.00	\$2,856.00	12.12.14	05.08.15	2018
03-00405	2107-2125 VETS	OFFICE/RETAIL	James H. Kostmayer, Jr. Kostmayer Mortgage Corp. 16423 Summerhill Dr. Covington, LA 70435	\$6,769.78	\$6,769.78	01.05.15	07.29.16	2018
03-00406	2020 VETS	BYBLOS MARKET	James H. Kostmayer, Jr. Kostmayer Mortgage Corp. 16423 Summerhill Dr. Covington, LA 70435	\$2,115.56	\$2,115.56	01.05.15	07.29.16	2018
03-00407	2100-2114 VETS	RETAIL STRIP/HILLARS	James H. Kostmayer, Jr. Kostmayer Mortgage Corp. 16423 Summerhill Dr. Covington, LA 70435	\$3,173.33	\$3,173.33	01.05.15	07.29.17	2018
03-00408	2215 VETS	PREMIER AUTOMOTIVE	Gerald A. Cvitanovich Diamond Street Properties, LLC 1107 Falcon Rd. Metairie, LA 70005	\$3,173.33	\$3,173.33	01.12.15	03.31.16	2018
03-00409	2300 VETS	FAMILY DENTISTRY	Hunter and Cheryl Charvet 2300 Veterans Blvd. Metairie, LA 70002	\$2,591.55	\$2,591.55	01.06.15	07.27.15	2018
03-00410	2303 VETS	KRAFT REALTY COMPANY, LLC	Marcia Miller Kraft Realty Company, LLC 4825 Sheridan Metairie, LA 70002	\$4,231.11	\$4,231.11	03.02.15		2018
03-00411	2324 VETS	TEQUILA & PEPPERS	Merle A. Segura 761 Amethyst St. New Orleans, LA 70124	\$2,856.00	\$2,856.00	12.09.14	08.31.16	2018
03-00412	2325 VETS	SHOGUN	Shogun International, LTD c/o Masako Kamata 4809 Cleveland Place Metairie, LA 70003	\$3,808.00	\$3,808.00	01.16.15	08.31.15	2018

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03-00413	2800 VETS	SHRLA TWO, LLC	Robert A. Brooks SHRLA TWO, LLC Songy Highroads, LLC 9160 Forum Corporate Pkwy, Suite 220 Ft. Myers, FL 33905	\$3,308.73	\$3,308.73	01.14.15	10.29.15	2018
03-00415	3020 VETS	ROLY POLY	Joseph J. Paciera, Joseph C. Paciera and Toni Ann Paciera 2218 General Pershing New Orleans, LA 70115	\$1,874.16	\$1,874.16	12.12.14		2018
03-00416	3100 VETS	PERINO'S	Salvador Perino 3100 Veterans Hwy. Metairie, LA 70002	\$4,231.11	\$4,231.11	12.10.14	09.01.15	2018
03-00417C	3131 VETS	BORDERS	2121 Borders, LLC c/o Ronald Rauber Select Properties, Ltd. Realty 3421 N. Causeway Blvd., Suite 103 Metairie, LA 70002-3711	\$1,057.78	\$1,057.78	01.07.15	02.11.16	2018
03-00493	3521 VETS	FIRESTONE TIRES	Gene Kilcourse Bridgestone Retail Operations Assets & New Store Development Manager Northeast Zone 211 Welsh Pool Road, Suite 220 Exton, Pennsylvania 19341 cc: Real Estate Legal Department BFS Retail & Commercial Operations, LLC 333 E. Lake Street Bloomingdale, IL 60108	\$12,150.88	\$12,150.88	01.27.15	11.01.15	2018
03-00494	4403 VETS	DAUGHTERS OF ST. PAUL	Daughters of St. Paul Sr. Tracey Matthia Dugas 4403 Veterans Memorial Blvd. Metarie, LA 70006	\$2,518.75	\$2,518.75	04.30.15	03.01.15	2020

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03-00496	3783 VETS	CHASE BANK	<p>JP Morgan Chase Lease Administration 1111 Polaris Parkway Blvd., Suite 1J Mail Code OH0241 Columbus, OH 43240 Attn: Lease Administration Manager</p> <p>Cc: JPMorgan Chase Real Estate 131 South Dearborn, 3rd Floor Mail Code IL1-0522 Chicago, Illinois 60603-5506 Attn: Retail Portfolio Manager</p> <p>Cc: JPMorgan Chase Law Department 1111 Polaris parkway, Suite 4P Mail Code OH1-0152 Columbus, OH 43240 Attn: Real Estate Counsel</p>	\$6,834.87	\$6,834.87	01.05.15		2018
03-00497C	3840 VETS	TACO BELL	<p>Taco Bell Restaurant #002983 Attn: Taco Bell Lease Accounting (L-6280) P.O. Box 32520 Louisville, KY 40232-2520</p>	\$1,518.86	\$1,518.86	12.22.14	01.01.16	2018
03-00498	3700 VETS	GOODYEAR TIRES	<p>Robert T. Weinmann Veterans Land Company, LLC 3724 Veterans Blvd. Metairie, LA 70002</p>	\$4,252.81	\$4,252.86	01.06.15	02.01.15	2018
03-00499	4300 VETS	BASKIN ROBBINS/DUNKIN DONUTS	<p>Chandra and Kanaka Korrapah Sri Siva Sai Durga Properties, L.L.C. 3132 Palm Vista Dr. Metairie, LA. 70003</p>	\$1,822.63	\$1,822.63	02.20.15		2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00500	3600 VETS	CHIPOTLE MEXICAN GRILL	Chipotle Mexican Grill of Colorado, LLC, , Store No. 17-2144 1401 Wynkoop Street, Suite 500 Denver, CO 80202 Attn: Lease Administration	\$3,575.00	\$3,575.00	03.20.15	10/1/2015	2018
03-00501	3940 VETS	SLEEP FACTORY	Allan E. Amundson, Jr. Amundson Properties, LLC 705 Orion Ave. Metairie, LA 70005	\$2,658.01	\$2,658.01	01.15.15	8/27/16	2018
03-00504C	3721 VETS	BARNES & NOBLE	Mamie Luke and Frank A. Simone, Sr. 7208 Brighton Drive Harahan, LA 70123	\$7,594.30	\$7,594.30	01.06.15	12.31.15	2018
03-00506	4329 VETS	GOODWILL INDUSTRIES	Bob Reese Vice President Retail Operations Goodwill Industries of Southeastern Louisiana, Inc. 3400 Tulane Avenue, Suite 1000 New Orleans, LA 70119	\$19,745.18	\$19,745.18	01.06.15	12.31.15	2018
03-00509	3621 VETS	LATTER & BLUM	Doris B. Galloway c/o Maureen Guelzow 2438 Robin Hood Rd, SE Roanoke, VA 24014 cc: Estate of Doris Galloway 1429 Arlington Avenue Baton Rouge, LA 70808	\$1,215.09	\$1,215.09	01.15.15	10.01.15	2018
03-00511	4101 VETS	BOBBY HEBERT'S CAJUN CANNON RESTAURANT & BAR	Wassek N. Badr 4101 Vets, LLC 5828 Marcia Ave. New Orleans, LA 70124 Wassek Badr c/o Paul Spradley 739 Conti St New Orleans, LA 70130	\$1,215.09	\$1,215.09	12.22.2014	07.29.15	2018

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03-00512C	4301 VETS	NO PANCAKE HOUSE	Alfred N. Mednick 16412 Red Oak Drive Folsom, LA 70437	\$1,366.97	\$1,366.97	01.09.15	03.17.15	2018
03-00513	4600 VETS	TIRE KINGDOM	Charles Zacharias Tire Kingdom 823 Donald Ross Rd. Juno Beach, FL 33408	\$1,518.86	\$1,518.86	01.06.15	09.01.15	2018
03-00515	4612 VETS	VACANT BUILDING CLOSE FILE* property resubdivided with file 03-00768 will open new file when site gets redeveloped.	Joseph R. La Rocca Kiosk, Inc. 4604 W. Napoleon Ave. Metairie, LA 70001	\$0.00	\$0.00	VACANT	VACANT	2020
03-00517	4630 VETS	DAVID'S BRIDAL	Melanie Mintz Zurik Lafayette Furniture Company, Inc. 204-A Metairie Rd. Metairie, LA 70005	\$1,423.03	\$1,423.03	12.15.14	01.31.16	2018
03-00518	4634-4640 VETS	LESLIE POOLS	Jim Iacobazzi LP Liquidation Corp. n/k/a Leslie's Poolmart, Inc. 3925 East Broadway Rd., Suite 100 Phoenix, AZ 85040	\$3,797.15	\$3,797.15	01.12.15	11.01.15	2018
03-00519	4641 VETS	CARRABA'S	Carolyn T. Kellogg, CCIM KRC Veterans Properties, LLC 417 Grandin Road Charlotte, NC 28208	\$6,361.87	\$6,361.87	01.26.15	01.01.16	2018
03-00520	4700 VETS	CAFÉ DU MONDE	Jay Roman H.N. Fernandez, Inc. 813 Decatur Street New Orleans, LA 70116	\$617.04	\$617.04	05.15.15	02.26.16	2018

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03-00521	4704 VETS	GATEWAY SHOPPING	Kathleen Scallan Orgeron Scallan & Scallan Fireside, LLC 1528 Persimmon Ave. Metairie, LA 70001	\$1,423.93	\$1,423.93	12.29.14	07.15.15	2018
03-00522	4726 VETS	NEW RESTAURANT, SAME LEASE	Carlo and Louana DeMatteo 40 Melrose Dr. Marrero, LA 70072	\$1,661.25	\$1,661.25	05.18.15	03.14.16	2018
03-00523	4730 VETS	ENTERPRISE RENTAL	Frank Roccaforte Mater Investments, Inc. 4604 West Napoleon Ave. Metairie, LA 70001	\$996.75	\$996.75	01.26.15	08.05.16	2018
03-00524	4740 VETS	CHAG'S SPORTING GOODS	Frank Roccaforte Mater Investments, Inc. 4604 West Napoleon Ave. Metairie, LA 70001	\$854.36	\$854.36	01.26.15	04.21.16	2018
03-00525	4748 VETS	HOOTERS	Blue Sky Management Company, LLC dba Hooters of LA LLC 4317-A Bluebonnet Blvd. Baton Rouge, LA 70809	\$3,559.83	\$3,559.83	01.06.15	06.30.15	2018
03-00526	4801 VETS	DON'S SEAFOOD RESTAURANT	Tracy Landry Don's Seafood Hut, Inc. 4801 Veterans Hwy. Metairie, LA 70003	\$4,841.37	\$4,841.37	12.15.14	09.30.15	2018
03-00527	4821 VETS	GAMBINO'S BAKERY	Sam Scelfo, Jr. Joe Gambino's Baker & Caterers Inc., No. 2 P.O. Box 857 Kenner, LA 70063	\$759.43	\$759.43	12.15.14	10.01.15	2018
03-00528	4848 VETS	BONEFISH/PANERA/PE I WEI/FIDELITY	Risen Star LLC: Louie J. Rousset, III Brillante Estrella: Ben S. Gravolet 1300 Henry Clay Avenue New Orleans, LA 70118	\$20,988.75	\$20,988.75	01.12.15		2018

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03-00529C	4933 VETS	BURGER KING	David L. Kanel, Vice President & General Counsel Strategic Restaurants Acquisition Corp. Bishop Ranch 8, 3000 Executive Parkway, Suite 515 San Ramon, CA 94583-4254	\$1,993.50	\$1,993.50	03.02.15	02/28/16	2018
03-00531	5001 VETS	GULF COAST BANK	Randall J. Meyer M.J. Falgoust, Inc. 337 Carondelet St. New Orleans, LA 70130	\$949.29	\$949.29	01.06.15	07.11.15	2018
03-00532	5010 VETS	Zuppardo's Grocery	Jennifer Zuppardo, Anthony L. & Joseph S. Zuppardo Sr. Building Company, LLC 3801 Ridgeway Dr. Metairie, LA 70005	\$30,756.92	\$30,756.96	11.9.15	02.01.16	2018
03-00533	5024 VETS	VACANT LOT	Jennifer Zuppardo, Anthony L. & Joseph S. Zuppardo Sr. Building Company, LLC 3801 Ridgeway Dr. Metairie, LA 70005	\$0.00	\$0.00	VACANT	VACANT	2018
03-00535	5037 VETS	DENTAL & MEDICAL PLAZA	Dr. Robert Rebert 5037 Veterans Hwy., Suite 3D Metairie, LA 70006	\$1,139.15	\$1,139.15	12.18.14	10.01.15	2018

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03-00536	5048 VETS	CUCO'S RESTAURANT	<p>Lydia N. Pelias Pelias Property Trust 4961 Avron Blvd. Metairie, LA 70006</p> <p>CC: Ruba Management Absar Khan 835 Canal St. New Orleans, LA 70112 Phone: (504) 522-4843 Cell: (504) 296-2203 Fax: (504) 522-5843 Email: mkhan@rubamanagement.com</p>	\$949.29	\$949.29	03.12.15		2018
03-00537	5055 VETS	REGIONS	<p>Korey Cox, Regions Bank Properties/Corporate Real Estate Division ATTN: Portfolio Administration 250 Riverchase Parkway East, 6th Floor, Birmingham AL 35244</p>	\$6,455.16	\$6,455.16	12.29.14		2018
03-00538	5200 VETS	STRIP SHOPPING	<p>Donald C. Oster, Jr. Oster & Oster, LLC PO Box 55105 Metairie, LA 70055</p> <p>CC: Kenneth Nunez (property owner) 606 Carmenere Dr. Kenner, LA 70065</p>	\$711.97	\$711.97	12.12.14	07.15.15	2018
03-00539	5216-5218 VETS	SWAMP ROOM	<p>Myrtis L. Nims 9924 Debra Drive River Ridge, LA 70123</p>	\$2,847.86	\$2,847.86	03.02.15	08.24.15	2020
03-00540	5227-5245 VETS	ROUSE'S SUPERMARKET	<p>Charles G. Haddad Noelie, Inc. 4804 Rue Laurent Metairie, LA 70002</p>	\$8,543.59	\$8,543.59	01.09.15	06.26.15	2018

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03-00541	5236 VETS	DOCTOR'S URGENT CARE	Dr. Srinivas Kata 4417 Folse Dr. Metairie, LA 70006	\$1,845.41	\$1,845.41	02.09.15		2018
03-00542	5240 VETS	HELM PAINT	Saints Anita and Rene, LLC c/o Mitchell F. Crusto PO Box 410648 Creve Coeur, MO 63141-0648	\$1,139.15	\$1,139.15	12.17.14	10.28.15	2018
03-00543	5246 VETS	URGENT CARE CLINIC	Dolce Company, Inc. 4604 W. Napoleon Avenue Metairie, LA 70001 File Address: LA Purchase Interior, Inc. Jennifer Harvey 780-0021	\$427.18	\$427.18	01.26.15	10.14.15	2018
03-00544	5249 VETS	OMNI BANK	5249 Veterans Memorial Blvd., LLC c/o Juliet F. Cohen 4608 Beau Lac Lane Metairie, LA 70002	\$1,708.72	\$1,708.72	12.30.14	09.20.15	2018
03-00545	5252 VETS	DANA'S SPORTS BAR	King Y. Lee 3977 North Big Dalton Ave. Baldwin Park, CA 91706	\$711.97	\$711.97	12.29.14	06.11.15	2018
03-00546	5257 VETS	RADIO SHACK / HALIMA	Doris A. Cole Halima, Inc. 5261 Veterans Blvd. Metairie, LA 70006	\$3,797.15	\$3,797.16	PAID IN FULL FOR 2016 \$0.01 over		2018
03-00547	5258 VETS	DOCTORS HEARING CENTER	Gail Sansone Bazzano 4506 Avron Blvd. Metairie, LA 70002	\$2,847.86	\$2,847.86	12.19.14		
03-00548	5260 VETS	DAIQUIRIS & CREAMS	Faye Wagner Wagner and Taormina Property, LLC 5260 Veterans Blvd. Metairie, LA 70003	\$2,990.26	\$2,990.26	12.12.14	10.17.15	2018

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03-00550	5300 VETS	CVS	Leasing Commercial Properties Realty Trust 402 N. 4th St. Baton Rouge, LA 70802-5506	\$4,176.87	\$4,176.87	01.13.15	04.01.16	2018
03-00553	5416 VETS	OFFICE BUILDING	Abdul and Carmen Khan 4841 Folse Dr. Metairie, LA 70006	\$2,563.08	\$2,563.08	04.16.15		2018
03-00554	5500 VETS	XPLORE FEDERAL CREDIT UNION	Stacy K. Davis, CPM c/o SRSA Gulf South Management Inc. P.O. Box 113130 Metairie, LA 70011	\$1,367.44	\$1,367.44	05.15.15	12.17.15	2020
03-00555	5600 VETS	ROYAL MOTORS	Mr. Brinson Brinson Realty, LLC 5600 Veterans Metairie, LA 70003	\$8,543.59	\$8,543.59	02.19.15		2018
03-00588	3922 VETS	METAIRIE BANK & TRUST	Reginald Smith, Jr., President Metairie Bank and Trust Company P.O. Box 217 Metairie, LA 70004	\$7,746.19	\$7,746.19	01.07.15	03.01.15	2018
03-00589	4501 VETS	SEASONAL RETAIL	Sandra Gulley Paulis Inc. 3500 Ridgeway Dr. Metairie, LA 70002	\$3,645.26	\$3,645.26	01.15.15	07.01.15	2018
03-00590	908 VETS	LAMPLIGHTERS LOUNGE	Virginia McHale, Cynthia Starling & Karen McHale c/o Charles McHale, Jr. 3 Park Island Drive New Orleans, LA 70122	\$2,115.56	\$2,115.56	01.16.15	01.09.16	2018
03-00646	6601 VETS	TJ MAX/STRIP SHOPPING	Harold Wainer Allstate Financial Company 321 Veterans Blvd., Suite 201 Metairie, LA 70005	\$588.56	\$588.56	12.12.14	03.06.15	2018
03-00647	6636 VETS	PREMIER NISSAN	Premier Nissan, LLC 6636 Veterans Blvd. Metairie, LA 70003	\$7,146.78	\$7,146.78	12.15.14	03/31/16	2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
03-00651	6851 VETS	OFFICE DEPOT/BABIES R US	Lillian E. Eyrich, Esq. 6851 Veterans, LLC 201 St. Charles Ave., Suite 3201 New Orleans, LA 70170-3201	\$6,053.74	\$6,053.74	01.06.15	06.18.17	2018
03-00653	6919-6921 VETS	NEXTEL/PLANET BEACH	Shirley York Chow McMullen 1530 Sigur Ave. Metairie, LA 70005	\$672.64	\$672.64	02.11.15	09.04.15	2018
03-00655	7001 VETS	J.R. SPORTS BAR	Gabriel Corchiani Geocor Properties, LLC 701 Edwards Ave. Elmwood, Louisiana 70123	\$336.32	\$336.32	12.17.14	10.15.15	2018
03-00659	8811 VETS	LEXUS	V. Price LeBlanc LeBlanc Investments, LLC 8811 Veterans Hwy. Metairie, LA 70003	\$7,911.58	\$7,911.58	12.22.14 09.22.15	11.1.15	2018
03-00660	8814 VETS	STRIP SHOPPING	Robert Richmond Veterans Blvd. Properties, LLC 911 Veterans Blvd., Suite 201 Metairie, LA 70005	\$6,305.98	\$6,305.98	01.22.15	03.15.15	2018
03-00661	8816 VETS	BOHN USED CARS	George Recile Trust Premier Nissan, LLC 6636 Veterans Blvd. Metairie, LA 70003 3932 Peoples St. Metairie, LA 70002	\$4,203.99	\$4,203.99	12.12.14	03.31.15	2018
03-00663C	8900 VETS	BRANDT DEALERSHIP	Ray Brandt Brandt Holdings, LLC 3017 12TH Street Metairie, LA 70002	\$6,305.98	\$6,305.98	01.07.15	04.01.16	2018
03-00665	8951 VETS	WALKER ACURA	Susan M. Walker Walker Acura Volkswagon 8951 Veterans Hwy. Metairie, LA 70003	\$5,044.79	\$5,044.79	12.19.14	01.01.16	2018
03-00682	4734 VETS	ENTERPRISE RENT-A- CAR	Frank Roccaforte Mater Investments, Inc. 4604 West Napoleon Ave. Metairie, LA 70001	\$996.75	\$996.75	01.26.15	01.14.16	2018

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03-00715	759 VETS	LEGACY KITCHEN	Betty Moore NOHSC Restaurant Group 3636 South I-10 Service Road West, Suite 300 Metairie, LA 70001	\$3,396.25	\$3,396.25	12.30.14	02.13.16	2020
03-00768	4616 VETS	VACANT BUILDING confirmed 10/06/14 property resubdivided with file 03-00515 will open new file when site gets redeveloped.	Joseph R. La Rocca Kiosk, Inc. 4604 W. Napoleon Ave. Metairie, LA 70001	\$0.00	\$0.00	VACANT	VACANT	2018
04-00022	3724 VETS	VETERANS FORD	Veterans Ford Attn: Robert Weinmann 3724 Veterans Blvd. Metairie, LA 70002	\$13,669.74	\$13,669.74	01.06.15	02.01.16	2018
04-00025	5405 VETS	GREEN ACRES DISC.	Abbas Zeini Green Acres Discount Zone 5920 Veterans Hwy. Metairie, LA 70003	\$3,797.15	\$3,797.15	12.12.14	05.23.15	2018
04-00145	3939 VETS	OFFICE BUILDING	Abdul Raof Khan Khan Center, Inc. 4841 Folse Dr. Metairie, LA 70006	\$7,746.19	\$7,746.19	04.20.15		2018
04-00146	3848 VETS	OFFICE BUILDING/STRIP SHOPPING	Vivian Tran Veterans Commercial Properties, LLC 3848 Veterans Blvd. Metairie, LA 70003	\$1,518.86	\$1,518.86	02.27.15	08.04.16	2018
04-00299C	3400 VETS	WHOLE FOODS, INC.	Tabani Metairie, LLC Attn: Steve McNew 16600 Dallas Pkwy., Suite 300 Dallas, Texas 75248	\$4,100.92	\$4,100.92	12.17.14	05.01.16	2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
04-00411	1021-1023 VETS	VACANT BUILDING	Marcia Miller Kraft Realty Company, LLC 4825 Sheridan Ave. Metairie, LA 70002	VACANT	VACANT	VACANT	VACANT	2018
04-00414	2201 VETS	CAPITAL ONE	Lewis Derbes, Sebred Seven Partnership 2201 Veterans Properties LLC 1750 Clearview Pkwy., Suite 200 Metairie, LA 70001	\$2,512.23	\$2,512.23	01.12.15	05.01.15	2018
04-00417	1035 VETS	J/D CLEANERS/PAULA SHAY	John C. Hose 3008 20th Street, Suite C Metairie, LA 70002 CC: Paula S. Hose 3025 N. Labarre Rd. Metairie, LA 70002	\$731.98	\$731.98	04.07.15		2018
05-00166	5204-5208 VETS	PATIO DRUGS	John F. Di Maggio Elba Medical Distributors, Inc. 5213 Quincy St. Metairie, LA 70006	\$1,074.59	\$1,074.59	03.17.15	05.14.15	2018
05-00314	1011 VETS	SWEET THINGS	Lakeside Real Estate of Metairie, LLC C/O Hossein Talebloo 2015 Magazine St. New Orleans, LA 70130 CC:Lakeside Real Estate of Metairie, LLC PO Box 57809 N.O., LA 70157	\$719.29	\$719.29	04.04.15	04.18.15	2018
05-00374	3723 VETS	BENSON PORSCHE	Jamie Moll, Vice -President Porsche of New Orleans and Audi of New Orleans 3723 Veterans Blvd. Metairie, LA 70002	\$4,860.35	\$4,860.35	01.06.15	01.20.16	2018

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PA FILE NO.	ADDRESS	DESCRIPTION	CONTACT INFORMATION	Lease Amount	Amount Paid	Payment Received	COI Expiration	CPI Increase Date
08-00057	301 VETS	MCDONALDS	Suzanne Nogues McDonald's Corporation 3850 N. Causeway Blvd., Ste 1200 Metairie, LA 70002	\$1,173.78	\$1,173.78	01.12.15		2018
10-000167	2200 VETS	SAFARI CAR WASH	Hiram Investments P.O. BOX 5902 Metairie, LA 70009	\$1,329.00	\$1,329.00	12.15.14	06.01.15	2018
10-000284	4900 VETS	FIRST NBC	Mr. Benjamin Gravolet 1300 Henry Clay Avenue New Orleans, LA 70118	\$1,009.10	\$1,009.10	03.27.15	06.09.16	2018
12-000556	4607 VETS	WALGREENS	Walgreens Accounting Lease Administration Mail Stop #599 1901 E. Voorhees St. Danville, IL 61834	\$5,108.12	\$5,108.12	12.29.14	07.01.16	2018
13-00290	730 VETS	SARPY DEVELOPMENT, LLC	Sarpy Development, L.L.C. 909 Poydras Street 28th Floor New Orleans, LA 70112	\$6,816.32	\$6,816.32	02.18.15		2018
14-000244	4100 VETS	ESTATE OF GEORGE J. ACKEL, JR.	Mr. George J. Ackel, Jr. P. O. Box 73151 Metairie, LA 70033	\$4,890.00	\$4,890.00	Rec'd 07.20.16		
14-000247	4620 VETS	SUSHI POP	STANLEY SU Edward Lee Family Investment Co., LLC 501 Louisiana St. Westwego, LA 70094	\$568.75	\$568.75	06.26.15		

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14-000251	8817 VETS	TACO BELL	<p>Taco Bell Restaurant #002983 Attn: Taco Bell Lease Accounting (L-6280) P.O. Box 32420 Louisville, KY 40232-2520</p> <p>Cc: Yum! Brands, Inc. Attn: Larry Gerich 1 Glen Bell Way MD 518 Irvine, CA 92618 Site No. 310127</p>	\$1,207.35	\$1,207.35	01.12.15	01.01.16	2020

**MASTER LIST
ALL CURRENT CELL TOWER LEASES**

Parish Attorney File #	Lessor	Lessee & Billing Address	Property Description	Lease Amt. & Due Date	Lease Term	Renewal	Payments	Contract Type
10-000045 L	JP Resolution #111263	T-Mobile Central L.L.C. 5545 Business Parkway Theodore, AL 36582	portion of ground, with all buildings and improvements thereon, known as upland subdivision, square 8. 11101 Newton Street. Owens Playground.	\$14,700/ year, increasing by 5% per year.	5 year term beginning on 5.13.2009	Option to extend term of agreement for 4 additional 5 year terms. First extended term automatically exercised.	No record of payments on file	Right of use
10-000045 L	JP Resolution #94636	T-Mobile Central L.L.C. 5545 Business Parkway Theodore, AL 36582	parcel of space on the top floor of the parking garage located at 200 Derbigny Street, Gretna, La. Grena Courthouse	\$16,800/ initial year, increasing by 5 percent per year.	5 year term beginning 9.29.2001.	Option to extend for 2 additional 5 year terms	No record of payments on file	Right of Use
10-000045 L	JP Resolution #106272	Verizon Wireless Personal Communications L.P. 180 Washington Valley Road Bedminister, NJ 07921	Property located at Elmwood Pumping Station.	\$30,000/ year, increasing by 3% per year	5 year term beginning 12.12.2006	Option to extend four additional 5 year terms, extended automatically without notice.	No record of payments on file	Right of Use
10-000045 L	JP Resolution #111969	T-Mobile Central L.L.C. 5545 Business Parkway Theodore, AL 36582	Wireless communication equipment atop the Yenni Building at Harahan, LA.	\$29,239.30/ year (original lease amount \$23,639.30).	5 year term beginning 9.29.2001.	2 additional 5 year terms extended automatically.	No record of payments on file	Right of Use
10-000045 L	JP Resolution #94636	T-Mobile Central L.L.C. 5545 Business Parkway Theodore, AL 36582	A parcel of land located at 1521 Palm Street, Metairie, LA. Pontiff Playground	\$16,800/ first year increasing at 5% per year.	5 year term beginning 9.29.2001.	2 additional 5 year terms extended automatically.	No record of payments on file	Right of Use
10-000045 L	JP Resolution #94636	T-Mobile Central L.L.C. 5545 Business Parkway Theodore, AL 36582	parcel of land located at 5600 Belle Terre Road. Marrero, LA 70072. Belle Terre Playground	\$12,000/ first year increasing 5% per year.	5 year term beginning 9.29.2001.	2 additional 5 year terms extended automatically.	No record of payments on file	Right of Use
10-000045 L	JP Resolution #115259, Ordinance #21967	Verizon Wireless Personal Communications L.P. 180 Washington Valley Road Basking Ridge, NJ 07920	Wireless equipment on the Causway Water Tower. (Council District 5.)	Initial \$31,200/ first year increasing by 5%. However in 9.2010 amendment to increase rent by \$18,000 per year on top of current rent.	5 year term beginning 8.16.2003	4 additional 5 year terms automatically.	No record of payments on file	Right of Use
10-000045 L	JP Resolution #97136	BellSouth mobility LLC	Wireless equipment on the Causway Water Tower. (Council District 5.)	Initial \$36,000/ first year increasing 5% per year.	5 year term beginning 12.12.2002	4 additional 5 year terms automatically.	No record of payments on file	Right of Use
10-000045 L	JP Resolution #114297	T-Mobile Central L.L.C. 8500 West 110th Street, Suite 300 Overland Park, Kansas 66210	portion of ground consisting of plot y-1, Lynn Park Subdivision, units 3 & 4 bearing municipal address 8301 West Metairie Avenue, Metairie, LA . Delta Playground	\$3500 "option Fee". Rent for first year of initial term to be \$21,000/ year increasing by 3% per year.	period of time not to exceed 24 months during which initial term shall be suspended.	Initial 5 year term to commence on date permits is ready for occupancy, with (4) 5 year options to renew automatically	\$3500 paid 1.12.2011	Right of Use
10-000045 L	JP Resolution #115563	T-Mobile Central L.L.C. 8500 West 110th Street, Suite 300 Overland Park, Kansas 66210	portion of Plot B-1, Arnault Division and a portion of lots 9-19, being a portion of lot C. bearing municipal 3600 Jefferson Highway, LA 70121. East Jefferson Waterworks	\$4000. Option Fee. Rent for first year will be \$24,000/ year with a 3% increase per year.	period of time for option not to exceed 24 months during which initial term shall be suspended.	Initial 5 year term to commence on date permits is ready for occupancy, with 4 5 year options to renew automatically.	No record of payments on file	Right of Use