

Public Review

2014 – 0044

Terrytown Booster Club

OFFICE OF INSPECTOR GENERAL

JEFFERSON PARISH



Public Review

TERRYTOWN BOOSTER CLUB
2014 - 0044

REVIEW
ISSUED 3/8/2016



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



DATE: 03/08/2016

TO: The Citizens of Jefferson Parish

Re: Review of the Terrytown Booster Club (2014-0044)

Please find attached a public review of the Terrytown Booster Club (TBC). The objectives of this audit were to (1) evaluate the TBC's policies and procedures for adequate internal controls; (2) evaluate Jefferson Parish's role in ensuring booster clubs are functioning properly and in accordance with any Parish ordinances, agreements, guidelines, policies, and procedures; (3) review the TBC's financial records for accuracy; and (4) identify any instances of fraud, waste, or abuse.

The review revealed inadequate internal controls, conflicts of interest, inadequate recordkeeping, and unauthorized use of Parish property. Specific areas of concern involved the TBC operating on Parish property without an executed agreement, inadequate recordkeeping, inadequate internal controls, the lack of financial reports, and conflicts of interest. Finally, the audit revealed Parish ordinances may not sufficiently specify the elements necessary to ensure the Parish facilitates proper agreements with the booster clubs and that existing ordinances are not being followed as required.

It is important to note that although the review considered only the Terrytown Booster Club the majority of the findings involve inadequate oversight by the Parish, an issue that impacts the approximately 25 booster clubs operating within Parish facilities and playgrounds. The review resulted in the following findings:

1. The Parish allowed booster clubs to use its property without an executed agreement.
2. Terrytown Booster Club purchased uniforms totaling \$33,736.83 from an immediate family member of the playground's center supervisor.
3. The Club does not have an accounting system in place to record its financial position.
4. Terrytown Booster Club has inadequate internal controls over its financial operations.
5. Terrytown Booster Club does not maintain concession sales receipts.
6. Terrytown Booster Club is not an IRS tax-exempt entity and has not filed required federal tax returns.
7. Terrytown Booster Club compensates its concession staff with cash for its services.
8. The Parks & Recreation Department has not enforced JPCO §21-1 & 21-4 pertaining to booster club oversight.

An exit conference was conducted with Director C.J. Gibson of the Department of Parks and Recreation on 12/21/2015 to discuss findings and recommendations. A response was received

from the Young Administration on 01/04/2016, just two days prior to the change of Administration. The incoming Yenni Administration requested an opportunity to respond and did so on 02/11/2016.

The Young Administration response did not address the specific findings and outlined their efforts to seek approval of an amended ordinance which the Parish “Council did not place on the agenda for consideration”. The Yenni Administration also did not address the report on a finding by finding basis; however, the response did commit to addressing the issues brought forth in the report through a proposal to amend JPCA 21-1. The JPOIG looks forward to reviewing any amended CEA and to reporting on the Parish Council’s actions. We appreciate the professional help that was received during the course of this review from the Parks and Recreation Department and the Terrytown Booster Club.

JPOIG PROJECT NUMBER: 2014-0044
REVIEW OF TERRYTOWN BOOSTER CLUB

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OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



EXECUTIVE SUMMARY

The Jefferson Parish Office of Inspector General (hereinafter “JPOIG”) conducted a review of the Terrytown Booster Club’s financial transactions, and the policies/procedures for booster clubs on Parish playgrounds. Our objectives were as follows:

1. Evaluate the Club’s policies/procedures for adequate internal controls;
2. Evaluate the Parish’s role in ensuring booster clubs are functioning properly and in accordance with any Parish ordinances, agreements, and policies/procedures;
3. Review the Club’s financial records for accuracy; and
4. Identify any instances of fraud, waste, or abuse.

Audit Results

Based upon audit objectives, we reached the following conclusions:

Finding #1 - The Parish allowed booster clubs to use its property without an executed agreement.

During the period of the audit, the Parish had allowed 25 booster clubs to operate on Parish property and utilize its concession stands without an executed agreement. The JPOIG Auditor discussed the lack of an agreement with representatives from the Jefferson Parish Department of Parks and Recreation (JPRD). The auditor was advised that the JPRD and the Jefferson Parish Attorney’s Office (PAO) had not been able to agree on certain issues such as (1) requiring insurance and workers compensation; (2) requiring the booster clubs to be registered as a non-profit corporation; and (3) requiring an accountant. The JPRD and the PAO have been attempting to draft an agreement for approximately four years. As such, booster clubs have been operating on Parish property without an agreement as required by JPCO §21-1.

Finding #2 - Terrytown Booster Club purchased uniforms totaling \$33,736.83 from an immediate family member of the playground’s supervisor.

The Terrytown Playground supervisor, a Jefferson Parish Recreation Department employee, is an active participant in the operations of Terrytown Booster Club. The playground supervisor’s son is the owner of Allstar Printing, a vendor of the Club. The Club purchased uniforms from Allstar Printing in the amount of \$33,736.83 during 01/01/2012 – 12/31/2014. Invoices from Allstar Printing listed playground supervisor as the contact person for the Club. As such, transactions between the Terrytown Booster Club and Allstar Printing may constitute a conflict of interest of the nature in which the Parish has an interest.

Finding #3 - The Club does not have an accounting system in place to record its financial position.

Terrytown Booster Club does not have an accounting system or financial reporting system in place to track, maintain, and provide transparency over the Club's financial records. The Club's records do not specify the total revenue collected, expenses incurred, and profitability from operations. Additionally, an annual revenue and expenditure report is not sent to the Parish's Parks and Recreation department for review.

Finding #4 - Terrytown Booster Club has inadequate internal controls over its financial operations.

The Club's treasurer has the authority to collect, deposit, and record the booster club transactions. Additionally, only one signature is required on checks.

Finding #5 - Terrytown Booster Club does not maintain concession sales receipts.

The Club does not utilize its cash register or cash register tapes. As such, cash register tapes are not attached as support to the Club's deposit slips. Consequently, cash collections by volunteers are not verified with cash receipts.

Finding #6 - Terrytown Booster Club is not an IRS tax-exempt entity and has not filed required federal tax returns.

The JPOIG Auditor found no evidence that the Club is tax-exempt from the Internal Revenue Service. Additionally, the Club has not filed required tax returns during the review period.

Finding #7 - Terrytown Booster Club compensates its concession staff with cash for its services.

The Terrytown Booster Club occasionally pays \$20 - \$40 in cash to each individual working the concession stands. The lack of controls around cash distributions increases the opportunity for fraud, waste, or abuse.

Finding #8 - The Parks & Recreation Department has not enforced JPCO §21-1 & 21-4 pertaining to booster club oversight.

The Parks & Recreation Department did not enforce the applicable JPCO requiring the Terrytown Booster Club to (1) provide evidence that the Club is exempt from taxation and (2) enter into a one-year lease agreement with the Parish. The Parks & Recreation Department does not have an oversight program that assists in ensuring the booster clubs comply with Parish ordinances.

Our recommendations focused on the following:

- (1) The development and execution of an agreement with the booster clubs prior to allowing the organizations to generate revenue on Parish property;

- (2) The prohibition of transaction with vendors that may create a conflict of interest of the nature in which the Parish has an interest and/or the appearance of a conflict of interest with an employee of the Parish and/or a booster club officer;
- (3) The requirement that booster clubs maintain an accounting system that produces year-end financial statements and/or a financial report, as well as, reviewing the need to require an independent auditor to review the financial records on an annual basis contingent on financial resources;
- (4) The enforcement of the ordinances requiring that booster clubs provide evidence of tax-exempt status; and
- (5) Requiring booster clubs, including Terrytown Booster Club, to incorporate additional internal controls such as segregation of duties, enhanced documentation of concession receipts and deposit slips, adequate paper trail for disbursements to concession stand workers, and annual financial reports.



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



Date of Report: 03/08/2016	PUBLIC REVIEW	Case # 2014-0044
Period of Review: 2012, 2013, 2014	Report By: Tamyra Johnson, Auditor	Status: Draft
<u>Subject of Review</u> <ul style="list-style-type: none">• Terrytown Booster Club Financials• Jefferson Parish's Management of Booster Clubs		

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

In accordance with the Jefferson Parish Code of Ordinances (JPCO) §2-155.10 subparagraph 11(a), the Jefferson Parish Office of Inspector General (hereinafter "JPOIG") conducted a review of the Terrytown Booster Club's financial transactions, and the policies/procedures for booster clubs on Parish playgrounds. Our objectives were the following:

- Evaluate the Club's policies/procedures for adequate internal controls;
- Evaluate the Parish's role in ensuring booster clubs are functioning properly and in accordance with any Parish ordinances, agreements, guidelines, policies, and procedures;
- Review the Club's financial records for accuracy; and
- Identify any instances of fraud, waste, or abuse.

Scope and Methodology

The JPOIG received complaints regarding mismanagement of funds at the Terrytown Booster Club. As such, the JPOIG reviewed the operations and financial management of the Club. Our review focused on evaluating compliance with terms in the agreement, evaluating the efficiency and effectiveness of internal controls, reviewing the financial records for accuracy, and identifying any instances of fraud, waste, or abuse.

The JPOIG Auditor obtained the Club's bank statements during the review period of 01/01/2012 – 12/31/2014. The JPOIG Auditor reviewed the Club's records, in which the procedures were to:

- Review bank statements for questionable transactions;
- Assess invoices, receipts, and other supporting documentation for completeness and accuracy;
- Evaluate compliance with terms in the agreement;

- Evaluate compliance with JPCO §21-1;
- Interview applicable parties for inquiries related to the review;

Source documents include, but are not limited to, the following:

- Policies and procedures obtained from the Parks and Recreation Department;
- Ordinances, statutes, and state laws;
- Resolutions and agreements;
- Financial records from 2012, 2013, and 2014; and
- Relevant Correspondence (memos, emails, etc.)

Standards

The JPOIG Auditor conducted its review in accordance with the Institute of Internal Auditor’s Principles and Standards (the Red Book). These standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Acronyms

The following acronyms are used in this document.

IRS	Internal Revenue Service
JP	Jefferson Parish (the Parish)
PAO	Jefferson Parish Attorney’s Office
JPCO	Jefferson Parish Code of Ordinances
JPOIG	Jefferson Parish Office of Inspector General
JPRD	Jefferson Parish Parks & Recreation Department
The Club	Terrytown Booster Club

BACKGROUND

Jefferson Parish’s Parks and Recreation Department (hereinafter “JPRD”) manages the parks and recreation programs parish-wide. The Parish allows booster clubs to generate revenue using Parish property provided that the revenue is used to support recreational programs at the applicable park. Jefferson Parish has 25 playgrounds with booster clubs. The purpose of the booster clubs is to enhance the JPRD programs by raising money to benefit recreation programs and facilities at the associated playground. See Chart #1.

Chart #1 Parish Playgrounds with Booster Clubs	
Eastbank Playgrounds	Westbank Playgrounds
Bright	Avondale
Cleary	Estelle
Delta	Harold McDonald
Girard	Johnny Jacobs
Jefferson	Kennedy Heights
Lakeshore	Kings Grant
Lemon	M.L. King
Little Farms	Nicholson
Miley	Oakdale
Owens	PARC
Pontiff	Rose Thorne
	Terrytown
	Waggaman
	Woodmere

JPCO provides guidance pertaining to the operations of the booster clubs at JPCO §21-1 which states:

Regulations and prohibitions of booster clubs involved in recreation programs.

“(a), (b) [Reserved.]

(c) Violation of any of these provisions, or any other general regulations promulgated by the department of parks and recreation applicable parishwide, shall subject the offending booster club to an immediate cancellation of its contract with the parish.

(d) Each authorized booster club operating on a Jefferson Parish playground must provide evidence to the director of parks and recreation that such club is exempt from taxation pursuant to Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code. For all booster clubs already in existence, such evidence must be provided by December 31, 1992, and for all new booster clubs such evidence must be submitted with their request to become an authorized booster club.

(e) Each authorized booster club shall enter into a one-year lease agreement with the Parish of Jefferson for their operation at the applicable public playground beginning January 1, 1991, and annually thereafter at a cost of one dollar (\$1.00) per year.

(f) Each authorized booster club shall upon demand by the parish council, the parish president or the director of the department of parks and recreation make available any or all of its financial records upon one (1) week's notice for review by any and all parish officials.”¹

¹ See Attachment A – JPCO §21-1 & §21-4

JPCO also discusses the use of parks and playgrounds for commercial purposes. JPCO §21-4 states the following:

Use of parks for commercial purposes prohibited unless authorized

“Commercial operations in any park, playground or other recreational facility owned, operated, or maintained by the parish are prohibited unless specifically authorized by the Jefferson Parish Council, by written permission granted by the department of parks and recreation or by a playground booster club operating under a cooperative endeavor agreement with the department of parks and recreation...”²

Booster Club officers and members are subject to all policies and guidelines for programs as set forth by the JPRD. The JPRD does not have a formal monitoring process that ensures financial transparency and accountability of the booster clubs operations. Instead, the JPRD’s monitoring is dependent on parental complaints or notice of abnormalities by the center supervisor.

In previous years, to ensure accountability, the JPRD distributed guidelines to the booster clubs, as well as provided stipulations regarding the club’s operations by way of a lease agreement.³ Previous lease agreements required terms such as (1) submitting financial reports semi-annually to the Parks and Recreation Department; (2) prohibiting transactions between the club and its board officers; and (3) using all funds to enhance recreational activities and programs.

The Parish has not executed a lease agreement with booster clubs operating on its facilities since its last agreement that expired on 12/31/2010. As such, the Parish has not set forth stipulations that increases financial and operational accountability of clubs using Parish property. The JPRD and the PAO have been attempting to draft an agreement for approximately four years. However, executing an agreement has stalled as a result of a disagreement concerning feasible terms such as:

- (1) Requiring insurance and workers compensation;
- (2) Requiring the booster clubs to be registered as a non-profit corporation; and
- (3) Requiring an accountant.

The JPRD is concerned about the functionality of the booster clubs with the aforementioned stipulations in place. As such, the PAO and the JPRD have not been able to agree on terms, which has led to booster clubs operating on Parish property without an agreement.

² Id.

³ See Attachment B – Booster Club Guidelines

DATA REVIEW & ANALYSIS

Terrytown Booster Club

Terrytown Booster Club has three active board officers: President, Secretary, and Treasurer. The President of the board is responsible for signing the lease agreement between the Parish and the booster club.

The most recent lease agreement identified by the auditor between the Parish and Terrytown Booster Club was entered into on 04/22/2010 and expired on 12/31/2010.⁴ As such, the Club has been operating on Parish property without an agreement as required by JPCO §21-1. The agreement, when in place, helps to provide key foundational data needed for oversight and to enhance financial accountability amongst the club and its board officers. The treasurer of the board maintains the Club's financial records via paper. The Club does not maintain an accounting system or a financial report detailing its sources of revenue or expenses.

The JPOIG Auditor reviewed the Club's bank statements, in which we determined the Club averaged \$44,794.49 per year in revenue during January 2012 to December 2014. Additionally, our review indicated the average expenditure per year amounts to \$44,198.54.

Revenue Sources

Terrytown Booster Club generates revenue from concession stand sales, flocking fundraisers (discussed below), sponsorships, the sale of uniforms, and donations.

Concession stand revenue is generated during sporting events at the Terrytown Playground. During the events, concession stands are staffed by two individuals during sales operation. At the end of each night, the workers take \$20-\$40 in cash from the concession stands to pay for the hours worked. The amount is then deducted from the total collections. The workers give the remaining cash to the treasurer, who counts the cash and deposits the funds into the Club's bank account. The treasurer records the deposit and saves the deposit tickets in the Club's files.

Flocking fundraising revenue is generated when an individual pays the Club \$20, \$25, or \$30 to place flamingos in the yards of unsuspecting residents. The Club informs coaches, booster club volunteers, and the playground supervisor about the opening of the flocking fundraising period. The Club provides flocking forms to the coaches, who then informs and distributes the flocking request forms to parents. Parents may then pay to have the Club place flamingos in the yards of the address specified on the fundraising forms. The Club's flocking fundraiser is managed by the coaches, booster club volunteers, and the playground supervisor. Cash from the flocking fundraiser is collected by the aforementioned individuals and deposited by the treasurer of the Club.

Sponsorship revenue is collected by the coaches or an employee of the Terrytown Playground. The funds are routed to the treasurer, who then deposits the funds into the Club's bank account.

⁴ See [Attachment C](#) – Jefferson Parish and Terrytown Booster Club Agreement

Bank Expenditures

The Terrytown Booster Club expends funds mainly on uniforms for sports teams and inventory for its concession stands. The Club's expenditures also include trophies and sponsorships for tournaments.



The Club does not have an accounting system or formal financial reporting system in place. Additionally, the Club's records were not sufficient or adequately maintained to determine the accuracy or completeness of its revenues or expenditures. As such, the JPOIG Auditor determined the Club's records were unauditible. There was not sufficient documentation to determine the presence or absence of fraudulent activity.

Our findings therefore generally discuss issues related to conflicts of interest and internal controls.

Questionable Expenses

The JPOIG Auditor reviewed the bank statements from 01/01/2012 – 12/31/2014. Our review indicated the following questionable expenses:

Questionable Expenses		
Vendor	Amount	Issue
Allstar Printing	\$33,736.83	Conflict of Interest
Playground Supervisor	\$17,451.32	Conflict of Interest
Total:	\$51,188.15	

Allstar Printing

The Terrytown Booster Club expended \$33,736.83 on uniforms purchased from Allstar Printing during the period of 01/01/2012 – 12/31/2014. Allstar Printing is owned by the son of the Terrytown Center Supervisor and a former coach for JPRD.

Uniforms Purchased from Allstar	
Year	Amount
2012	\$12,953.50
2013	\$9,669.93
2014	\$11,113.40
Total:	\$33,736.83

Terrytown Playground Supervisor

The Terrytown Booster Club paid the Terrytown Playground Center Supervisor, who is a JPRD employee, \$17,451.32 during the period of 12/01/2012 – 12/31/2014. The funds were transferred to the playground supervisor as a reimbursement for cheerleading uniforms paid from her personal bank account. The JPOIG Auditor obtained documentation evidencing expended funds from the playground supervisor's personal bank account to pay for the uniforms. However, given that the playground supervisor was expending funds from a personal account and was later reimbursed by the Booster Club, conflict of interest questions should be considered.

Reimbursements to the Playground Supervisor	
Year	Amount
2012	\$1,803.55
2013	\$1,407.88
2014	\$14,239.89
Total:	\$17,451.32

FINDINGS AND OBSERVATIONS

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.

Finding #1 – The Parish allowed booster clubs to use its property without an executed agreement.

Condition:	The Parish allowed 25 booster clubs to use Parish Property and concession stands to raise funds without an executed agreement. As of August 2015, the booster clubs have been using Parish property without an agreement.
Criteria:	<p>JPCO §21-1 (e) states, “each authorized booster club shall enter into a one-year lease agreement with the Parish of Jefferson for their operation at the applicable public playground beginning 01/01/1991, and annually thereafter at a cost of one (\$1.00) per year.”</p> <p>JPCO §21-4 states, “commercial operations in any park, playground or other recreational facility owned, operated, or maintained by the parish are prohibited unless specifically authorized by the Jefferson Parish Council, by written permission granted by the department of parks and recreation or by a playground booster club operating under a cooperative endeavor agreement with the department of parks and recreation.”</p>
Cause:	The JPOIG Auditor discussed the lack of an agreement with representatives from the Department of Parks and Recreation. The Auditor was informed that attempts to create an agreement has stalled as a result of a disagreement between the JPRD and the PAO concerning feasible terms such as (1) requiring insurance and workers compensation; (2) requiring the booster clubs to be registered as a non-profit corporation; and (3) requiring an accountant.
Exposure:	The Parish has 25 playgrounds with booster clubs operating on its property and concession stands without an agreement during the review period. The lack of an agreement presents liability issues for the Parish. Additionally, the booster clubs have not been required to submit a certificate of liability insurance, and other affidavits required by non-Parish entities. As such, the Parish may be held liable for incidents related to the booster clubs.
Recommendation:	The Parish should execute an agreement with the booster clubs prior to allowing the organizations to generate revenue on Parish property. The Parish should also assess and determine the insurance requirements and verification process for inclusion in future agreements.

Finding #2 – Terrytown Booster Club purchased uniforms totaling \$33,736.83 from an immediate family member of the playground’s center supervisor.

Condition:	<p>Terrytown Playground’s Center Supervisor, partakes in the operations of the Terrytown Booster Club. The playground supervisor’s role includes requesting that the Club purchase new uniforms when she believes the uniforms are needed.</p> <p>The Club purchases its uniforms from Allstar Printing, which is owned by the playground supervisor’s son. As such, transactions between the Terrytown Booster Club and Allstar Printing may be a conflict of interest of the nature in which the Parish has an interest.</p>
Criteria:	<p>The Parish and/or related entities should avoid transactions with conflicts of interest and/or the appearance of conflicts of interest.</p>
Cause:	<p>The terms of the agreement does not discourage and/or prohibit the sale or lease of goods and services to an employee of the Parish and/or the employee’s immediate family member.</p>
Exposure	<p>Booster Clubs may select a vendor for products and/or services without ensuring an arms-length transaction. These transactions increase the risk of fraudulent activity.</p>
Recommendation	<p>The Parish should prohibit transactions with vendors that may create a conflict of interest and/or the appearance of a conflict of interest with an employee of the Parish and/or a booster club officer.</p>

Finding #3 – The Club does not have an accounting system in place to record its financial position.

Condition:	Terrytown Booster Club does not have an accounting system or financial reporting system in place to track, maintain, and provide transparency over the Club's financial records. The Club's records do not specify the total revenue collected, expenses incurred, and profitability from operations. Additionally, an annual revenue and expenditure report is not sent to the Parish's Parks and Recreation department for review.
Criteria:	Financial reports should be prepared to provide a snapshot of the Club's financial position, and to demonstrate financial accountability and transparency.
Cause:	The Parish does not require the Club to maintain an accounting system or submit financial reports to the JPRD.
Exposure:	The Club collected approximately \$134,383.48 in revenue during 2012 – 2014 and expended approximately \$132,595.63. The Company mainly collects cash and expends funds using checks. The lack of financial reports inhibits transparency amongst the club's stakeholders. Additionally, it increases the opportunity for fraud, waste, or abuse.
Recommendation:	The Parish should require booster clubs to maintain an accounting system that produces year-end financial statements and/or a financial report, as well as, reviewing the need to require an independent auditor to review the financial records on an annual basis contingent on financial resources.

Finding #4 – Terrytown Booster Club has inadequate internal controls over its financial operations.

Condition:	Terrytown Booster Club has inadequate internal controls over its financial operations. The Club's treasurer has the authority to collect, deposit, and record the booster club's transactions. Additionally, only one signature is required on checks.
Criteria:	Segregation of duties should be implemented to reduce the risk of fraud and safeguard assets. Two signatures should be required on all checks.
Cause:	The Parish does not have an agreement with the Club that would enhance accountability and oversight over the Club's financial operations.
Exposure:	Inadequate internal controls increases the opportunity for waste, fraud, or abuse.
Recommendation:	The Club should require that separate individuals collect, deposit, and record the booster club's transactions. Additionally, the club should require two signatures on each check.

Finding #5 – Terrytown Booster Club does not maintain concession sales receipts.

Condition:	The Club does not utilize its cash register or cash register tapes. As such, cash register tapes are not attached as support to the Club's deposit slips. Documentation from concession stand sales included a written total of the cash being deposited. Consequently, cash collections by volunteers are not verified amongst cash receipts.
Criteria:	Concession sales supporting documentation should include the cash register tape, the total cash deposited, and the names of the counter and recounter.
Cause:	The Club does not have any policies in place to adhere to regarding proper concession sales receipt documentation.
Exposure:	The lack of controls such as cash handling controls and recordkeeping increases the opportunity for fraudulent activity.
Recommendation:	The Club should attach cash register tapes to its concession receipt documentation. Supporting documentation should also include the name of the counter, the name of the recounter, and the deposit slip.

Finding #6 – Terrytown Booster Club is not an IRS tax-exempt entity and has not filed required federal tax returns.

Condition:	The JPOIG Auditor found no evidence that the Club is tax-exempt from the Internal Revenue Service. Additionally, the Club has not filed required tax returns during the review period.
Criteria:	Pursuant to JPCO §21-1 (d), each authorized booster club operating on a Jefferson Parish playground must provide evidence to the director of parks and recreation that such club is exempt from taxation pursuant to Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code.
Cause:	The Parks and Recreation department has not required each booster club operating on Jefferson Parish playground provide evidence of its tax-exempt status.
Exposure	Revenue generated by booster clubs may be subject to taxation. As such, the Terrytown Booster Club may owe back taxes to the IRS.
Recommendation	Jefferson Parish Parks and Recreation Department should require booster clubs to provide evidence of tax-exempt status in accordance with the Parish's ordinances.

Finding #7 – Terrytown Booster Club compensates its concession staff with cash for its services.

Condition:	The Terrytown Booster Club occasionally pays \$20 - \$40 in cash to each individual working the concession stands.
Criteria:	Concession personnel should not be compensated in cash for its services.
Cause:	The Terrytown Booster Club does not have any accounting policies and procedures providing guidance and best practices on its operations.
Exposure	The lack of controls around cash distributions increases the opportunity for undesirable events such as fraud, waste, or abuse.
Recommendation	The Terrytown Booster Club should pay its concession works with checks to enhance its internal controls and ensure an adequate paper trail for disbursements.

Finding #8 – The Parks & Recreation Department has not enforced JPCO §21-1 & 21-4 pertaining to booster club oversight.

Condition:	The Parks & Recreation Department did not enforce the applicable JPCO requiring the Terrytown Booster Club to (1) provide evidence that the Club is exempt from taxation and (2) enter into a one-year lease agreement with the Parish.
Criteria:	The Parks & Recreation Department should have oversight policies and procedures in place that would assist in enforcing the ordinances related to the operations of booster clubs.
Cause:	The Parks & Recreation Department does not have an oversight program that assist in ensuring the booster clubs comply with Parish ordinances.
Exposure	The lack of oversight reduces accountability and increases the opportunity for fraud, waste, or abuse.
Recommendation	The Parks & Recreation Department should task an individual or specific office with developing and maintaining a program that would ensure booster clubs adhere to the Parish's ordinances, policies, guidelines, and procedures related to the operations of booster clubs on Parish property.

CONCLUSION

The JPOIG received a complaint regarding inadequate financial management at the Terrytown Booster Club. This review revealed that the Club does not maintain an auditable accounting system or prepare financial reports. The JPOIG Auditor reviewed the bank expenditures and the Club's control environment for any evidence of fraud, waste, or abuse. However, the inadequate recordkeeping limited our ability to assess whether fraud, waste, or abuse occurred, and as such, contributed to the Club's records being unauditible. Thus, our findings were largely related to inadequate internal controls, conflicts of interest, inadequate recordkeeping, and unauthorized use of Parish property. The JPOIG Auditor provided recommendations that would enhance the Club's internal control environment, and also ensure the JPRD complies with the Parish's code of ordinances.

Attachment A

JPCO §21-1 & JPCO §21-4



Sec. 21-1. - Regulations and prohibitions of booster clubs involved in recreation programs.

(a), (b) *[Reserved.]*

(c) Violation of any of these provisions, or any other general regulations promulgated by the department of parks and recreation applicable parishwide, shall subject the offending booster club to an immediate cancellation of its contract with the parish.

(Code 1961, § 2-46; Ord. No. 20168, § 1, 10-22-97; Ord. No. 20168, § 1, 10-22-97)

(d) Each authorized booster club operating on a Jefferson Parish playground must provide evidence to the director of parks and recreation that such club is exempt from taxation pursuant to Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code. For all booster clubs already in existence, such evidence must be provided by December 31, 1992, and for all new booster clubs such evidence must be submitted with their request to become an authorized booster club.

(e) Each authorized booster club shall enter into a one-year lease agreement with the Parish of Jefferson for their operation at the applicable public playground beginning January 1, 1991, and annually thereafter at a cost of one dollar (\$1.00) per year.

(f) Each authorized booster club shall upon demand by the parish council, the parish president or the director of the department of parks and recreation make available any or all of its financial records upon one (1) week's notice for review by any and all parish officials.

(Code 1961, 2-46; Ord. No. 18175, § 1, 12-19-90; Ord. No. 18486, § 1, 3-18-92; Ord. No. 20168, § 1, 10-22-97)

Sec. 21-4. - Use of parks for commercial purposes prohibited unless authorized.

Commercial operations in any park, playground or other recreational facility owned, operated, or maintained by the parish are prohibited unless specifically authorized by the Jefferson Parish Council, by written permission granted by the department of parks and recreation or by a playground booster club operating under a cooperative endeavor agreement with the department of parks and recreation. For purposes of this section "commercial operations" shall include, but shall not be limited to, the selling of any product or services on park, playground or recreational area grounds or facilities; the boarding or disembarking of passengers for commercial tours or other commercial operations on such grounds or facilities; and the parking or storage of vehicles or other equipment or paraphernalia used for commercial purposes on such grounds or facilities. The term "vehicles" as used herein shall include automobiles, buses, boats, airboats, motorcycles, bicycles and other like equipment used for transportation.

(Ord. No. 20164, § 1, 10-22-97)

JPRD Booster Club Guidelines





BOOSTER CLUBS

B-1

REVISED: 3/95

REVISED: 6/96

REVISED: 9/97

POLICY: BOOSTER CLUB GUIDELINES

As a part of our continuing effort to keep our Booster Clubs informed with regards to our cooperative efforts and the responsibility of each party, we have prepared a policy letter regarding the role of the Booster Clubs and the operation of the Parish-owned concession stands.

The Booster Clubs shall "boost" those programs provided by the Jefferson Parish Department of Parks and Recreation in the following manner:

1. Have the rights to all concession stand sales at the playground with those funds generated supplementing Parish funds by providing additional items not provided by the Parish.

The operation of the concession stand shall include the purchase and sale of all items normally sold at playground concessions. The "booster club" shall furnish all necessary labor for the receiving and the selling of goods.

The minimum age of volunteer and employed concession stand workers shall be 14 years of age. Workers shall be a minimum of 16 years of age to operate mechanical devices such as snowball machines; etc. Any concession stand employee ages 14 - 17 shall obtain a work permit. These permits are available at the respective Recreation headquarters.

The Parish shall not be required to purchase any equipment to be used in the operation of the concession stands; however, that equipment presently owned by the Parish shall be made available to the booster club with the responsibility for maintenance and upkeep that of the "booster club". Maintenance of equipment such as popcorn machines, ice machines, snowball machines, air conditioners, hot dog machines, etc., are the responsibility of the Booster Club. If equipment wears out and new purchases are necessary they are also the responsibility of the Booster Club.

The cleanliness of the concession stands is the sole responsibility of the Booster Club. If they are not maintained properly you will be subject to being inspected by the Health Department for any violation.

The operation of the concession stand is the sole responsibility of the the "booster club". The

Jefferson Parish Department of Parks and Recreation will not relinquish the right to use the concession facilities to any group requesting concessions as part of a rental agreement. On rare, occasions, we will recommend to charitable organizations requesting concession rights, to contact the appropriate booster club for permission.

The Department of Parks and Recreation requests that Booster Clubs provide ice for injuries sustained on the playground. This would be an additional help in emergency situations.

Those areas assigned to the "booster club" shall not be sublet or assigned by the "booster club" to any individual or group without written approval of the Department of Parks and Recreation.

The Parish shall not be liable for any of the acts of the members or employees of the "booster club".

2. The booster club is not the governing authority of the recreational facility but is the physically and monetary supportive association of the playground.

We recognize and appreciate the efforts made by our booster clubs in supporting our programs and in no way wish to down grade those efforts, but only clarify our relationship.

DEPARTMENT OF PARKS AND RECREATION POLICY often questioned or confused by new booster club officers:

1. Participation registration is the responsibility of the Center Supervisor. (See the Center Supervisor for specific registration policy)

Although the Center Supervisor will work closely with each booster club to promote booster club participation and membership, it is the JPRD Supervisor's responsibility to register sports participants.

Booster Club membership is not mandatory and as a governmental agency, the Department of Parks and Recreation cannot accept, or approve, of any actions or information which implies that membership is mandatory.

2. All playground coaches and league directors are selected by the Playground Center Supervisor.
3. Equipment and/or materials which are purchased for general playground use by the booster club in any fashion - through donations, concessions, fairs, etc. becomes the property of the Jefferson Parish Department of Parks and Recreation, and must meet minimum safety requirements. **NOTE:** General reasons for this is to limit liability as it pertains to Booster Clubs and its members under current State Law.
4. Any buildings built and/or modifications or improvements to the playground buildings or

grounds such as batting cages, concession stands, etc. must receive prior approval from the Department of Parks and Recreation by submitting the appropriate information and necessary plans and upon completion become the property of JPRD. Projects for improvements to Booster Club facilities can be submitted to the Center Supervisor for consideration for inclusion in the respective administrative priority listing. These submittals are for funding purposes through the Department. If a Booster Club is funding the project the plans are to be submitted to the Director for approval.

JPRD has minimum standards for pressboxes and concession stands. Plans and specifications for these types of construction must be obtained from the respective administrator.

SCOREBOARDS

The Department of Parks and Recreation has attempted to uniformly install scoreboards through the various playgrounds.

The East Bank scoreboards are manufactured by Fair-Play and the West Bank scoreboards are manufactured by Nevco.

The Department of Parks and Recreation agrees to provide one (1) scoreboard per playground located in the gymnasium. All other scoreboards are to be purchased by the Booster Clubs. The Department will maintain all specified brand scoreboards after they have been properly installed. All electrical connections must be inspected by the Parish Electrical inspector and our departmental electricians.

5. By Council Ordinance No. 14818, beer may be sold during intramural activities or special events with prior approval by both the Department of Parks and Recreation and the Jefferson Parish Council.

BEER IS NOT TO BE SOLD DURING PARISH-WIDE (WEST BANK/EAST BANK OPEN LEAGUES) OR ALL-STAR COMPETITION. State permits must be obtained either on a three day event type permit or by a liquor license obtained through the State of Louisiana. Information for such permits can be obtained through the Main Office of Parks and Recreation.

6. Booster Fund Raising Events held outside of normal playground hours will have no charge for Supervisor overtime hours up to 32 hours per year. Any hours above these hours the Booster Club will be charged for these additional supervisor hours.

Booster Club must follow all normal booking procedures for their fund raising events. All booking information should be cleared with the Center Supervisor to prevent any conflicts with existing bookings.

7. Electric Vehicles - Booster Club officers and workers certified by JPRD will be allowed to operate electric vehicles (certified workers - such as concession workers). Workers that are to be certified by JPRD should have their function listed on the form to be submitted once a year with quarterly updates. Operators must be 18 years of age or older due to the Parish's liability insurance. Example: E-Z Go Golf Carts
8. Vending machines support the Department of Parks and Recreation sanctioned All-Star teams with funds. No type of vending machine and/or electronic machines can be placed on the playgrounds for Booster Club revenues. The Center Supervisor will have the ability to turn off access to the vending machines during their concession hours.
9. Booster Club shall not charge long distance or toll calls to JPRD phones or their playgrounds.
10. Booster Club officers and members are subject to all policies and guidelines for programs as set down by the Department of Parks and Recreation and are the same as for the general public.
11. Additional personal liability insurance is available through the NRPA for playground Booster Club members, volunteers, and concession workers, etc. If your club is interested please contact the respective Administrator for current information.
12. JPRD permanent playground employees, in the Pay Range of 24 or lower, are prohibited from holding office in playground Booster Club at the site(s) where they employed. JPRD playground employees in the Pay Range of 25 or higher are prohibited from holding office in any JPRD Playground Booster Club.

Central Maintenance personnel in the Pay Plan of 25 or lower may hold office in JPRD playground Booster Clubs.

Central Office personnel are prohibited from holding office in Playground Booster Clubs.

Additionally, certain classes of employees may join a Booster Club as a non-voting member (Director, Assistant Director, Administrator, Area-Coordinator, Zone Manager, and Special Programs-Athletics) all other classes may join as voting members.

13. KEYS - JPRD has established the Best Lock System that insures the security of the playgrounds. Keys issued to Booster Clubs are not to be duplicated or transferred to any other member. Keys are not to be borrowed from playground personnel to open Booster Club facilities.

Keys are to be returned to JPRD when Booster Club Officers are changed to update records on the location of all keys.

Booster Clubs do not have the authority to change door locks or install padlocks without prior

AWARDS

We strongly suggest that a written awards policy be established, taking into consideration the age, sport and the size and type of award. We have observed over the years an excessive number of costly awards. A review of the existing policy and possible revisions might be in order.

Although we strongly support booster club membership, we equally feel winners of playground intramural leagues shall not be denied receiving an award because of a membership policy.

ALL LOCAL LEAGUE AWARDS PROVIDED BY THE BOOSTER CLUB SHALL INCLUDE ALL TEAM MEMBERS

Boosters may formulate individual policies as it pertains to funding of more costly awards for winners of bank wide or inter-playground leagues or tournaments. Non-members are eligible to purchase similar awards at their own expense.

Additionally, the department has found that policies that discriminate against non-members has created negative feelings toward membership and has not accomplished the intended goal. A more positive method of promoting membership such as informing parents of the numerous services and functions provided by the booster clubs is suggested.

Attachment C

Terrytown Booster Club Agreement

04/22/2010



AGREEMENT
BETWEEN
THE JEFFERSON PARISH COUNCIL
AND

TERRYTOWN "FIGHTING IRISH" BOOSTER CLUB

This agreement made and entered into on this 22nd day of April, 2010, by and between the Parish of Jefferson, State of Louisiana, acting herein by and through its Parish Council, hereinafter called the Parish, represented by the Council Chairman, duly authorized to act pursuant to provisions of **Ordinance No. 18175**, adopted on the 19th day of December, 1990 and **Ordinance No. 18486**, adopted on the 18th day of March, 1992 and Terrytown "Fighting Irish" Booster Club hereinafter called the "Booster Club" represented by Ronnie Anderson.

WHEREAS, the Booster Club is required to be a properly chartered non-profit organization and is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code (25 USC 501(c)(3)) or Section 501(c)(4), and

WHEREAS, the Booster Club aids and assists the Parish by raising money to benefit certain recreation programs and facilities at the Terrytown Playground hereinafter called the "playground".

WHEREAS, the parties desire to provide a means of control and accounting over the funds raised by the Booster Club.

NOW, THEREFORE, Jefferson Parish and the Booster Club do hereby agree to the following:

1. The Booster Club shall have the right to operate any and all concession stands located at the designated playground. The Parks and Recreation Department provides one (1) concession stand located in the gymnasium. The provision of any additional concession stands (inside or outside) of the gymnasium is the responsibility of the Booster Club.
2. In consideration for the use of the concession stand, the Booster Club agrees to pay the Parish the sum of One Dollar (\$1.00) per year and agrees to raise and expend

funds and to give assistance to the Department of Parks and Recreation in connection with the playground's facilities and programs.

3. The Booster Club agrees to be knowledgeable of and to comply with the Jefferson Parish Department of Parks and Recreation Policy B-1 entitled "Booster Club Guidelines". This policy specifically states rules, conditions and guidelines for booster clubs as it pertains to departmental programs, personnel, equipment, maintenance, awards, keys, supplies, checking accounts and athletic equipment. A copy of the current guidelines is attached to this agreement. These guidelines will be issued once a year or more often as is deemed necessary by the Department of Parks and Recreation. Such guidelines will also be maintained on file at the Booster Club's playground office.

4. The Booster Club is the authorized fund raising organization at the playground. All activities for the purpose of raising funds and/or solicitations for funds to support and benefit the playground shall be under the direction and control of the Booster Club. Fund raising will include any and all activities to raise money through the use of playground facilities or the name of the playground or Booster Club. All funds derived must be deposited in the appropriate Booster Club account. All proceeds raised by the Booster Club must be accounted for and used to enhance the recreation program and/or facilities as stated above. The Booster Club shall submit semi-annually a Revenue and Expenditure Report to the Department of Parks and Recreation. These reports will be prepared on the attached forms. All back-up documentation must be kept on file by the Booster Club for a period of five (5) years. The Booster Club shall, upon demand by the Parish Council, the Parish President or the Director of Parks and Recreation, make available any and all of its financial records upon one (1) week's notice for review by any and all such parish officials.

5. The Booster Club shall conduct its operations in a fiscally sound manner and shall make timely payment in connection with the purchase of any goods or services by the Booster Club. The Parish does not assume any liability or responsibility in connection with any such payments nor shall the Parish be liable for any acts of members or employees of the Booster Club.

6. Any and all Booster Club fund raising signs within the various athletic fields and or courts at the playground must be directed to the spectators that view practices and or games.

General Advertising Signs are not allowed at playgrounds located in areas that area zoned R1-A Single-Family Residential District. However, the Booster Club may install a playground identification sign at the entrance or along a thoroughfare upon which the playground is located. The sign may have a bulletin board to generally announce playground activities.

Before erecting or installing any General Advertising Sign the Booster Club must conform to the Jefferson Parish Code of Ordinances, including, but not limited to Section 40-682, et seq, and Section 32-50, et seq, of the Jefferson Parish Code of Ordinances entitled General Sign Advertising Regulations and Signs, Nonprofit and Civic.

Additionally, the Booster Club must obtain prior written consent from the Director and the Jefferson Parish Council before erecting or installing any General Advertising Sign. Any and all request for permission to erect or install a General Advertising Sign must include a detailed description and proposed location for the desired sign.

7. The initial term of this agreement shall run from date of execution until December 31, 2010, and may be renewed thereafter for one-year periods upon consent of both parties. Such renewal must be made within thirty (30) days after the end of the term or each extension thereof.

8. In the event the Booster Club should violate any of the terms of this agreement or the Booster Club guidelines and should fail to correct such violation within thirty (30) days after receiving written notice of such violation from the Parish, then the Parish may immediately terminate this agreement. Upon such termination, the Booster Club shall vacate the playground, turn over to the Parish all parish property and give a full accounting of any funds on hand at the time of such cancellation. If there are any funds remaining in the Booster Club after payment of all Booster Club obligations, such

funds shall be turned over to the Parish for use by any Booster Club that shall take over the operations of the concession stands at the playground.

9. The Booster Club shall not enter into any agreements for a term, which exceeds one (1) year from the date of such agreement.

INDEMNITY

"To the fullest extent permitted by law, the Booster Club agrees to protect, defend, indemnify, and save the PARISH, its agents, officials, employees, servants, including volunteers, or any firm, company, organization, or individual, or their contractors, or sub-contractors for whom the PARISH may be contracted to, harmless from and against any and all claims, demands, and cause of action of every kind and character including but not limited to claims based on negligence, strict liability, and absolute liability which may arise in favor of any person or persons on account of illness, disease, loss of property, services, wages, death or personal injuries resulting from acts or omissions of the Booster Club, its agents, employees, assigns, or subcontractors, during the operations contemplated by this contract.

This indemnity does not extend to the sole negligence of the PARISH and the Booster Club shall not be liable to the PARISH for its lost profits or revenue or consequential damages except claims advanced in tort and/or claims advanced in contract due to the bad faith of the Booster Club. Bad faith shall mean a breach of some motive or interest of ill will on the part of the Booster Club.

Further, the Booster Club hereby agrees to indemnify the PARISH for all reasonable expenses and attorneys' fees incurred by or imposed upon the PARISH in connection therewith for any such loss, damage, injury or other casualty. The Booster Club further agrees to pay all reasonable expenses and attorneys' fees incurred by the PARISH in establishing the right to indemnity pursuant to the provisions in this agreement.

ETHICAL CONDUCT

Transactions between the booster club and booster club board officers are discouraged and all such transactions must be reported to the Department of Parks and

Recreation within ten (10) days of such transaction. If the Department finds that such transaction was improper, then the booster club will be subject to disciplinary action including revocation of its agreement with the Parish. Transactions covered by this paragraph would include the sale or lease of goods and services to the booster club by any booster club officer or any company owned or operated by an officer.

INDEPENDENT CONTRACTOR

While in the performance of services or carrying out other obligations under this agreement the Booster Club shall be acting in the capacity of independent contractor and not as employee or agent of the Parish. The Parish shall not be obligated to any person, firm or corporation for any obligations of the Booster Club arising from the performance of services under this agreement.

It is understood and agreed by the parties hereto that the Booster Club is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between PARISH and the Booster Club.

The parties hereto acknowledge and agree that PARISH shall not: (a) withhold federal or state income taxes; (b) withhold federal social security tax (FICA); (c) pay federal or state unemployment taxes for the account of the Booster Club; or (d) pay workman's compensation insurance premiums for coverage for the Booster Club. The Booster Club agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employed tax in lieu thereof) and any other applicable federal or state unemployment taxes.

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

This agreement is executed in four (4) duplicate originals. Testimony whereof they have executed this agreement on the day, month and year first above written.

WITNESSES:

Ann H. Guidy
Gail LeNormand

PARISH OF JEFFERSON

BY: 
JOHN F. YOUNG, JR.
COUNCIL CHAIRMAN

WITNESSES:

Jennifer DuFrene
Lillian Hennessy

TERRYTOWN "FIGHTING IRISH"
BOOSTER CLUB

BY: 
RONNIE ANDERSON
PRESIDENT

On motion of Mr. DeViney, seconded by Mr. Lawson, the following ordinance was offered:

SUMMARY NO. 15644 ORDINANCE NO. 18175

An ordinance amending the Code of Ordinances of Jefferson Parish, Louisiana, by adding Section 21-1 (d), (e) and (f) to provide additional regulations for booster clubs involved in recreation programs.

THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. That the Code of Ordinances of Jefferson Parish, Louisiana, is hereby amended by adding Section 21-1 (d), (e) and (f) to provide additional regulations for booster clubs involved in recreation programs which sections are to read as follows:

Section 21-1 (d) Each authorized booster club operating on a Jefferson Parish Playground must provide evidence to the Director of Parks & Recreation that such club is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code (25 USC §501(c)(3)). For all booster clubs already in existence, such evidence must be provided by December 31, 1992, and for all new booster clubs such evidence must be submitted with their request to become an authorized booster club.

Section 21-1 (e) Each authorized booster club shall enter into a one year lease agreement with the Parish of Jefferson for their operation at the applicable public playground beginning January 1, 1991 and annually thereafter at a cost of \$1.00 per year.


Section 21-1 (f) Each authorized booster club shall upon demand by the Parish Council, the Parish President or the Director of the Department of Parks and Recreation make available any or all of its financial records upon one (1) week's notice for review by any and all Parish officials.

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

YEAS: 7 NAYS: None ABSENT: None

The ordinance was declared to be adopted on this the 19th day of December, 1990 to become effective ten (10) days thereafter.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

On motion of Mr. Evans, seconded by
Mr. Giambelluca, the following ordinance was offered:

SUMMARY NO. 16000 ORDINANCE NO. 18486

An ordinance amending Section 21-1(d) of the Code of Ordinances to allow Booster Clubs to have a tax exempt status under either Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code.

THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION 1. That Section 21-1(d) of the Code of Ordinances of the Parish of Jefferson is hereby amended to read as follows:

Section 21-1(d). Each authorized Booster Club operating on a Jefferson Parish Playground must provide evidence to the Director of Parks & Recreation that such club is exempt from taxation pursuant to Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code. For all Booster Clubs already in existence, such evidence must be provided by December 31, 1992, and for all new Booster Clubs such evidence must be submitted with their request to become an authorized Booster Club.

SECTION 2. If any part of this ordinance is ruled invalid, the remaining parts and sections shall remain in effect.

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


YEAS: 7

NAYS: None

ABSENT: None

This ordinance was declared to be adopted on this, the 18th day of March, 1992, to be effective 10 days thereafter. (RJH/ctl/1/16/92)

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Response of the John F. Young
Administration

Review of Terrytown Booster Club
2014-0044



PARISH OF JEFFERSON
OFFICE OF THE PRESIDENT

JOHN F. YOUNG, JR.
PARISH PRESIDENT

January 4, 2016

JACQUES MOLAISON
CHIEF OPERATING OFFICER

Mr. Dave McClintock
Inspector General
5401 Jefferson Highway
Suite C
Jefferson, LA 70123

Dear Mr. McClintock:

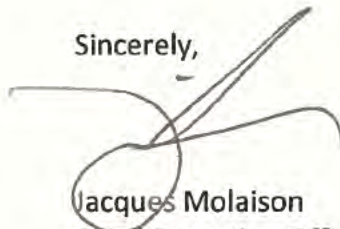
Please accept this response on behalf of the Young Administration. As the Booster Clubs are not Parish entities, please consider this response to Findings 1 and 8 only.

The Young Administration is aware of the issues surrounding the Terrytown Booster Club and the other Booster Clubs in the Parish as they relate to compliance with JPCO 21-1 and 21-4. Under the Young Administration, the Recreation Department, the Parish Attorney's Office, and the Booster Clubs have worked together to resolve the outstanding CEA issues beginning in April 2012. The Young Administration also attempted to amend JPCO 21-1(d) to make the requirements more accessible in April 2015; however, the Council did not place the ordinance revision on the Agenda for consideration. Please see attached draft CEAs from 2012 and a draft ordinance revision from 2015 with correspondence.

While the Young Administration would prefer a written instrument in accordance with the Code of Ordinances and best practices, the Booster Clubs are operating and using Parish property with our permission for the benefit of the playground and the children who use the facilities.

The Young Administration looks forward to the Inspector General's advice on how to address the issues, specifically the requirement of non-profit status, without shutting down the Booster Club's or their activities.

Sincerely,



Jacques Molaison
Chief Operating Officer

COOPERATIVE ENDEAVOR AGREEMENT

BETWEEN

THE PARISH OF JEFFERSON

AND

This Agreement is made and entered into on this ____ day of _____, 20__, by and between the Parish of Jefferson by and through the Parish Council, hereinafter called the PARISH, represented by Elton M. Lagasse, Council Chairman, duly authorized to act pursuant to Ordinance/Resolution No. 18175, adopted on December 19, 1990, Ordinance No. 18486, adopted on March 18, 1992, and Ordinance 24007, adopted on May 11, 2011, and _____, a 501(c) (3) or 501 (c) (4) not-for-profit corporation, hereinafter called BOOSTER CLUB, Federal ID No. _____, represented by _____ (legal name of recipient), its _____ (title) _____; and

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

WHEREAS, the Parish is authorized by the Jefferson Parish Charter Section 1.01 (15) to develop and administer a system of parish parks, playgrounds, recreation programs, libraries, museums, and other recreation and cultural facilities and programs to enter into this agreement for; and

WHEREAS, the public purpose of the services is described as: the BOOSTER CLUB will aid and assist the PARISH by raising funds to benefit certain recreation programs and facilities at _____ Playground, hereinafter called the PLAYGROUND; and

WHEREAS, the PARISH has a reasonable expectation of receiving a benefit or value enhanced recreational facilities and programs which is at least equivalent to the consideration described in this Agreement; and

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

WHEREAS, the PARISH desires to cooperate with the BOOSTER CLUB in the implementation of the services as hereinafter provided; and

WHEREAS, the citizens of the PARISH will benefit from the efforts of these parties working together;

NOW, THEREFORE, the PARISH and the BOOSTER CLUB hereby agree that the foregoing preambles are true and correct, and further agree as follows:

SECTION 1 – SERVICES

The BOOSTER CLUB shall provide the following services and agree to all requirements set forth in this Agreement:

1. To be knowledgeable of, and comply with, Jefferson Parish Department of Parks and Recreation Policy B-1 entitled "Booster Club Guidelines" (Attachment 1) and any future revisions or amendments made thereto. A copy of this Booster Club Guideline and any future revisions or amendments made thereto, must be kept by the BOOSTER CLUB and made available to all members.
2. Provide the Jefferson Parish Department of Parks and Recreation a copy of all BOOSTER CLUB By-Laws and Policies, as well as any future revisions or amendments made thereto. These are to be delivered to the respective Recreation Office.
3. Consider the comfort and safety of the community at all times and in all actions taken by the BOOSTER CLUB.
4. Operate any and all PARISH-designated concession stands located at the designated PLAYGROUND. The Parks and Recreation Department provides at least one (1) concession stand and provision of any additional concession stand(s) is within the sole authority of the PARISH and/or Department of Parks and Recreation. This agreement does not authorize the BOOSTER CLUB to have exclusive rights to any and/or all concession stands at the designated PLAYGROUND.
5. Be the authorized fund-raising organization at the designated PLAYGROUND. All activities for the purpose of raising funds and/or solicitations for funds to support and benefit the PLAYGROUND shall be under the direction and control of the BOOSTER CLUB. All funds derived from these activities shall be deposited in a BOOSTER CLUB designated bank account. All proceeds raised by the BOOSTER CLUB shall be maintained and expended in accordance with applicable accounting standards and shall be used to enhance the recreation programs and/or facilities as stated above.
6. Shall submit semi-annual Revenue and Expenditure Reports on Report Forms established by the Jefferson Parish Department of Parks and Recreation (Attachments 2A and 2B) prior to July 31st and January 31st of each year.
7. Shall keep all financial records and documentation for all transactions made for a period of not less than five (5) years.
8. Shall, upon the request by the Parish Council, the Parish President, or the Director of Parks and Recreation, make available, any and all financial records for the current year or any other year, upon one (1) week notice, in writing, for review by any and all such Parish Officials.

9. Shall conduct its operations in a fiscally sound manner and shall make timely payments in connection with the purchase of any goods or services by the BOOSTER CLUB. The PARISH does not assume any liability or responsibility in connection with any debts or payments due for purchases of goods or services by the BOOSTER CLUB or with any financial acts of officers, board members, volunteers, members or employees of the BOOSTER CLUB.
10. Shall abide by any and all health code requirements for food services and will not store flammable, hazardous or toxic substances at the PLAYGROUND.
11. Shall be responsible for any of their items stolen or damaged during the term of this Agreement.
12. Shall, at its own expense, keep the concession premises clean and in sanitary condition.
13. Shall abide by all State of Louisiana Non-Profit Corporation Laws and federal laws and regulations related to non-profits and remain in good standing with the Louisiana Secretary of State and any other applicable agencies. The BOOSTER CLUB will obtain its own competent independent counsel on legal, accounting and tax matters related to its specific circumstances. The cost of these services is the responsibility of the BOOSTER CLUB.
14. Relinquish any and all improvements, made to the facility with BOOSTER CLUB funds, to the PARISH at the expiration or termination of this Agreement.
15. Shall maintain the requisite insurance contained herein and shall not cancel the policy without thirty (30) days written prior notice of cancellation given to the PARISH.
16. In the event the BOOSTER CLUB should violate any of the terms of this agreement or terms of the Booster Club Guidelines and should fail to correct such violation within thirty (30) days after receiving written notice of such violation from the PARISH, then the PARISH may immediately terminate this agreement. Upon such termination, the BOOSTER CLUB shall vacate the PLAYGROUND and be abolished.
17. In the event the BOOSTER CLUB becomes inactive or is abolished, all funds remaining in the BOOSTER CLUB account (s) or any other funds in the possession of the BOOSTER CLUB shall be remitted to the Finance Department of the Parish of Jefferson to be dedicated to the improvement and enhancement of the PLAYGROUND. The funds may be transferred to another properly chartered non-profit Booster Club within the Parish of Jefferson with prior written approval by the PARISH.

SECTION 2 - DELIVERABLES

The PARISH shall provide the following service:

1. Shall provide, through the Parks and Recreation Department, at least one (1) concession stand located at the PLAYGROUND and/or in the gymnasium.
2. Maintain a current version of the Booster Club Guidelines for distribution to the BOOSTER CLUB and will notify the BOOSTER CLUB at least thirty (30) days

prior to the implementation date of any revisions, amendments or updates to the Booster Club Guidelines. The Booster Club Guidelines may be revised or amended at the discretion of the Council, Parish President or Director of Parks and Recreation.

SECTION 3 – PAYMENT

The BOOSTER CLUB agrees to pay the PARISH the sum of one dollar (\$1.00) per year and agrees to raise and expend funds and to give assistance to the Department of Parks and Recreation in connection with the respective playground facility and programs.

SECTION 4 – TERM OF AGREEMENT

The initial term of this agreement shall run from the date of execution until December 31, 2012, and may be renewed thereafter for one (1) year periods upon consent of both parties. Such renewal must be made within thirty (30) days after the end of the term or each extension thereof.

SECTION 5 – TERMINATION FOR CAUSE

The PARISH may terminate this Agreement for cause based upon the failure of the BOOSTER CLUB to comply with the terms and/or conditions of the Agreement; provided that the PARISH shall give the BOOSTER CLUB written notice specifying BOOSTER CLUB'S failure.

If within thirty (30) days after receipt of such notice, the BOOSTER CLUB shall not have either corrected such failure or, in the case which cannot be corrected in thirty (30) days, begun in good faith to correct said failure and thereafter proceeded diligently to complete such correction, then the PARISH may, at its option, place the BOOSTER CLUB in default and the Agreement shall terminate on the date specified in such notice. The PARISH may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the BOOSTER CLUB to comply with the terms and conditions of this Agreement; provided that the PARISH shall give the BOOSTER CLUB written notice specifying the BOOSTER CLUB'S failure and a reasonable opportunity for the BOOSTER CLUB to cure the defect. Upon such termination, the BOOSTER CLUB shall vacate the PLAYGROUND and be abolished.

In the event the BOOSTER CLUB becomes inactive or is abolished, all funds remaining in the BOOSTER CLUB account (s) or any other funds in the possession of the BOOSTER CLUB shall be remitted to the Finance Department of the Parish of Jefferson to be dedicated to the improvement and enhancement of the PLAYGROUND. The funds may be transferred to another properly chartered non-profit Booster Club within the Parish of Jefferson with prior written approval by the PARISH. The BOOSTER CLUB shall relinquish any and all improvements, made to the facility with BOOSTER CLUB funds, to the PARISH at the expiration or termination of this Agreement.

SECTION 6 – TERMINATION FOR CONVENIENCE

This Agreement may be terminated under any and all of the following conditions:

- a) By mutual agreement and consent of the parties hereto;
- b) By the PARISH as a consequence of the failure of the BOOSTER CLUB to comply with the stipulations and conditions hereof, proper allowance being made for circumstances beyond the control of the BOOSTER CLUB.
- c) By either party by giving thirty (30) days written notice of such intention.

SECTION 7 – INDEPENDENT CONTRACTOR

The BOOSTER CLUB hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that the BOOSTER CLUB is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and the BOOSTER CLUB.

The parties hereto acknowledge and agree that the PARISH shall not:

- a) Withhold federal or state income taxes;
- b) Withhold federal social security tax (FICA);
- c) Pay federal or state unemployment taxes for the account of the BOOSTER CLUB; or
- d) Pay workman's compensation insurance premiums for coverage for the BOOSTER CLUB.
- e) The BOOSTER CLUB agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

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

SECTION 8 – INDEMNIFICATION

To the fullest extent permitted by law, the BOOSTER CLUB agrees to protect, defend, indemnify, and save the PARISH, its agents, officials, employees, servants, including volunteers, or any firm, company, organization, or individual, or their contractors, or sub-contractors for whom the PARISH may be contracted to, harmless from and against any and all claims, demands, and cause of action of every kind and character including but not limited to claims based on negligence, strict liability, and absolute liability which may arise in favor of any person or persons on account of illness, disease, loss of property, services, wages, death or personal injuries resulting

from acts or omissions of the BOOSTER CLUB, its agents, employees, assigns, or subcontractors, during the operations contemplated by this Agreement.

SECTION 9 – INSURANCE

BOOSTER CLUB shall secure and maintain at its expense such insurance that will protect it, and the PARISH, from claims under the Workmen's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to the PARISH. All notices will name BOOSTER CLUB, and identify the Council Resolution approving the terms of the contract. The PARISH may examine the policies at any time and without notice.

A. ALL POLICIES AND CERTIFICATES OF INSURANCE OF THE BOOSTER CLUB SHALL CONTAIN THE FOLLOWING CLAUSES:

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

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

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

5. Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

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

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

SECTION 10 – REPORTS

The BOOSTER CLUB shall submit semi-annual Revenue and Expenditure Reports on the proper Report Forms established by the Department of Parks and Recreation (Attachments 2A and 2B), prior to July 31st and January 31st of each year of this Agreement.

SECTION 11 – COST AND COLLECTION RECORDS

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

The BOOSTER CLUB and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for five (5) years from the date of the termination or expiration of this Agreement, for inspection by the Parish Council, the Parish President, or the Director of Parks, and copies thereof shall be furnished, if requested

SECTION 12 – MEETINGS OF THE BOOSTER CLUB

1. It is recommended that the BOOSTER CLUB conduct at least six (6) regular organizational meetings per year and elections of officers as per stated in the By-Laws of the BOOSTER CLUB.
2. It is recommended that the BOOSTER CLUB remain active and in good standing with the Louisiana Secretary of State by filing all reports, forms, etc. to maintain such standing.

3. The BOOSTER CLUB shall be required to inform the PARISH, through the Director of Parks and Recreation, of any changes to its Charter, name, Board of Directors, registered Agent of Service of Process and mailing address within thirty (30) days of such changes becoming effective. Should the BOOSTER CLUB fail to comply, then the PARISH may, at its discretion, assume responsibility over any and all funds raised by the BOOSTER CLUB and assume control over operations of the BOOSTER CLUB until such time as the BOOSTER CLUB notifies the Department of Parks and Recreation of such changes. Should the BOOSTER CLUB fail to notify the Department of Parks and Recreation after more than sixty (60) days of any such changes, the PARISH shall immediately assume all responsibility over any and all funds raised and take over operations of the BOOSTER CLUB functions.

SECTION 13 – NOTICE

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

PARISH (Name) _____
(Title) _____
(Address) _____

BOOSTER CLUB (Name) _____
(Title) _____
(Address) _____

SECTION 14 – ASSIGNMENT

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

SECTION 15 – EMPLOYMENT OF PARISH PERSONNEL

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

SECTION 16- LEGAL COMPLIANCE

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

SECTION 17 – JURISDICTION

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

SECTION 18 – COVENANT AGAINST CONTINGENT FEES

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

SECTION 19 – DISCRIMINATION CLAUSE

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

SECTION 20 – ANNUAL APPROPRIATION

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

SECTION 21 – SEVERABILITY

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

SECTION 22 – ENTIRE AGREEMENT

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

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

WITNESSES:

PARISH OF JEFFERSON

BY: _____

Elton M. Lagasse
Council Chairman

WITNESSES:

BOOSTER CLUB

BY: _____

Print Name _____

Title _____

Address _____

COOPERATIVE ENDEAVOR AGREEMENT

BETWEEN THE PARISH OF JEFFERSON AND CHICAGO FIRE JUNIORS LOUISIANA AT LAFRENIERE PARK

This Agreement is made and entered into on this ____ day of _____, 20__, by and between the Parish of Jefferson by and through the Parish Council, hereinafter called the PARISH, represented by Elton M. Lagasse, Council Chairman, duly authorized to act pursuant to Ordinance 108505, adopted on August 8, 2007, and CHICAGO FIRE JUNIORS LOUISIANA, a 501 (c) (3) or 501 (c) (4) not-for-profit corporation, hereinafter called SOCCER ASSOCIATION, Federal ID No. _____, represented by _____ (legal name of recipient), its PRESIDENT and

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

WHEREAS, the Parish is authorized by the Jefferson Parish Charter Section 1.01 (15) to develop and administer a system of parish parks, playgrounds, recreation programs, libraries, museums, and other recreation and cultural facilities and programs to enter into this agreement for; and

WHEREAS, the public purpose of the services is described as: providing a wholesome recreational activity for the youth of Jefferson Parish at Lafreniere Park, hereinafter called the PARK and providing leadership, training coaches, game officials, uniforms and equipment to conduct this quality soccer program ; and

WHEREAS, the PARISH has a reasonable expectation of receiving a benefit or value of enhanced recreational facilities and programs which least equivalent to the consideration described in this Agreement; and

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

WHEREAS, the PARISH desires to cooperate with the SOCCER ASSOCIATION in the implementation of the services as hereinafter provided; and

WHEREAS, the citizens of the PARISH will benefit from the efforts of these parties working together;

NOW, THEREFORE, the PARISH and the BOOSTER CLUB hereby agree that the foregoing preambles are true and correct, and further agree as follows:

SECTION 1 – SERVICES

The SOCCER ASSOCIATION shall provide the following services and agree to all requirements set forth in this Agreement:

1. To conduct a quality Soccer Program at Lafreniere Park for boys and girls ages six (6) through nineteen (19). The SOCCER ASSOCIATION will in accordance with its Charter and By-Laws, be responsible for all aspects of the administration of this soccer program. The SOCCER ASSOCIATION will take full responsibility for team supervision and liability.
2. To assess dues to the SOCCER ASSOCIATION members to defray the cost of the operation of this soccer program.
3. To allow Jefferson Parish residents preferred or first access to team enrollment.

4. To mark and line all fields for practices and games, specifically using Round-Up, or an approved herbicide. The use of diesel to mark fields is prohibited.
5. To follow the Special Event Policy of Lafreniere Park for all tournaments held at the PARK.
 - a. Fields must be rented in accordance with the regular Rental Policy and the Park Office notified at least 60 days in advance.
 - b. The SOCCER ASSOCIATION shall be allowed, with Council Approval, the sale of concessions at Lafreniere Park provided there is no exclusive contract for concessions with the Patrons.
6. May conduct soccer clinics any time during the year; however, fields and related grounds areas must be booked through the PARK Booking Office. In lieu of normal field rental charges, clinics will be charged at a rate of \$3.00 per participant.
7. To provide the Jefferson Parish Department of Parks and Recreation a copy of all SOCCER ASSOCIATION By-Laws and Policies, as well as any future revisions or amendments made thereto. These are to be delivered to the Eastbank Recreation Office.
8. Consider the comfort and safety of the community at all times and in all actions taken by the SOCCER ASSOCIATION.
9. Shall not store flammable, hazardous or toxic substances at the PARK.
10. Shall be responsible for any of their items stolen or damaged during the term of this Agreement.
11. Shall abide by all State of Louisiana Non-Profit Corporation Laws and federal laws and regulations related to non-profits and remain in good standing with the Louisiana Secretary of State and any other applicable agencies. The SOCCER ASSOCIATION will obtain its own competent independent counsel on legal, accounting and tax matters related to its specific circumstances. The cost of these services is the responsibility of the SOCCER ASSOCIATION.
12. Shall maintain the requisite insurance contained herein and shall not cancel the policy without thirty (30) days written prior notice of cancellation given to the PARISH.
13. Relinquish any and all improvements, made to the facility with SOCCER ASSOCIATION funds, to the PARISH at the expiration or termination of this Agreement.
14. In the event the SOCCER ASSOCIATION should violate any of the terms of this agreement or terms of the Booster Club Guidelines and should fail to correct such violation within thirty (30) days after receiving written notice of such violation from the PARISH, then the PARISH may immediately terminate this agreement. Upon such termination, the SOCCER ASSOCIATION shall vacate the PARK.

SECTION 2 - DELIVERABLES

The PARISH shall provide the following service:

1. Shall provide, through the Parks and Recreation Department – Lafreniere Park, the use of five (5) PARK-approved soccer fields which will be available in the spring (February through June) and in the fall (August through December) during normal Park operating hours. Field use approval will be based on submitted practice, game and tournament schedules. Jefferson Parish Parks and Recreation programming and other outside priority bookings will take precedent. Lafreniere Park reserves the right to cancel practices and games. Fields are leased to the SOCCER ASSOCIATION and may not be sub-leased to other groups/organizations.
2. Shall provide the use of the Foundation Center and the Conference Room free of charge for registration purposes two (2) times per year and must be booked

through the PARK Booking Office. All other confirmed bookings will be in accordance with the regular PARK Rental Policy.

3. Shall provide storage space in the Lafreniere Park Storage Yard for one (1) large container and all goals at no expense to the SOCCER ASSOCIATION.
4. Shall provide overall maintenance of the fields, with the exception of marking of the fields. Any special requests, such as additions of mud, sod or fertilizer, must be made, in writing, and approved by the Lafreniere Park Management before work can proceed.

SECTION 3 – PAYMENT

The normal rental fee for the PARK facilities will be waived and in lieu of the fee, the SOCCER ASSOCIATION agrees to pay the PARISH the sum of nine thousand dollars (\$9,000.00) per year for the use of five (5) PARK-approved soccer fields. [Field use approval will be based on submitted practice and game schedules.]

Payment must be submitted to the Lafreniere Park Office, 3000 Downs Boulevard, Metairie, LA 70003 each year, no later than the 15th of August.

SECTION 4 – TERM OF AGREEMENT

The initial term of this agreement shall run from the date of execution until August 31, 2014.

SECTION 5 – INDEPENDENT CONTRACTOR

The SOCCER ASSOCIATION hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that the SOCCER ASSOCIATION is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and the SOCCER ASSOCIATION.

The parties hereto acknowledge and agree that the PARISH shall not:

- a) Withhold federal or state income taxes;
- b) Withhold federal social security tax (FICA);
- c) Pay federal or state unemployment taxes for the account of the SOCCER ASSOCIATION; or
- d) Pay workman's compensation insurance premiums for coverage for the SOCCER ASSOCIATION.
- e) The SOCCER ASSOCIATION agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

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

SECTION 6 – INDEMNIFICATION

To the fullest extent permitted by law, the SOCCER ASSOCIATION agrees to protect, defend, indemnify, and save the PARISH, its agents, officials, employees, servants, including volunteers, or any firm, company, organization, or individual, or their contractors, or sub-contractors for whom the PARISH may be contracted to, harmless from and against any and all claims, demands, and cause of action of every kind and

character including but not limited to claims based on negligence, strict liability, and absolute liability which may arise in favor of any person or persons on account of illness, disease, loss of property, services, wages, death or personal injuries resulting from acts or omissions of the SOCCER ASSOCIATION, its agents, employees, assigns, or subcontractors, during the operations contemplated by this Agreement.

SECTION 7 – INSURANCE

The SOCCER ASSOCIATION shall secure and maintain at its expense such insurance that will protect it, and the PARISH, from claims under the Worker's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this agreement. All certificates of insurance shall be furnished to the PARISH. All notices will name the SOCCER ASSOCIATION, and identify the Council Resolution approving the terms of the contract. The PARISH may examine the policies at any time and without notice.

A. ALL POLICIES AND CERTIFICATES OF INSURANCE OF THE SOCCER ASSOCIATION SHALL CONTAIN THE FOLLOWING CLAUSES:

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

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

- i. In the event the SOCCER ASSOCIATION hires workers within the State of Louisiana, it shall obtain Worker's Compensation Insurance. As required by State Statute exception: employer's liability, Section B, shall be at least \$1,000,000 per occurrence when work is to be done over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000 per occurrence.
- ii. Commercial General Liability Insurance with a combined single limit of at least \$1,000,000 per occurrence for bodily injury and property damage. This insurance coverage shall include coverage for bodily injury and property damage.
- iii. In the event the SOCCER ASSOCIATION owns or leases automobiles, it shall obtain Comprehensive Automobile Liability Insurance with a combined single limit of \$1,000,000 per occurrence for bodily injury and property damage.
- iv. No insurance required herein shall include a deductible greater than \$10,000. The cost of the deductible shall be borne by the SOCCER ASSOCIATION.

All policies of insurance shall meet the requirements of the Parish of Jefferson prior to the commencing of any work. The Parish of Jefferson has the right but not the

duty to approve all insurance policies prior to the commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to the Parish of Jefferson as to form or substance; or if a company issuing any such policy shall be or become unsatisfactory to the Parish of Jefferson, the SOCCER ASSOCIATION shall promptly obtain a new policy, submit the same to the Parish of Jefferson for approval and submit a certificate thereof as provided above.

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

SECTION 8 – REPORTS

The SOCCER ASSOCIATION shall furnish the PARISH with minutes of all meetings and a quarterly treasurer's report which reflects a statement of the SOCCER ASSOCIATION's income and expenditure of funds. The SOCCER ASSOCIATION shall, upon demand by the Parish Council, the Parish President, or the Director of Parks and Recreation, make available any and all of its financial records upon one (1) week notice for review and by any and all such Parish officials.

SECTION 9 – COST AND COLLECTION RECORDS

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

The SOCCER ASSOCIATION and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for five (5) years from the date of the termination or expiration of this Agreement, for inspection by the Parish Council, the Parish President, or the Director of Parks, and copies thereof shall be furnished, if requested

SECTION 10 – NOTICE

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

PARISH Jefferson Parish Council
 Council Chairman
 1221 Elmwood Park Blvd, 10th Floor
 Jefferson, LA 70123

SOCCER ASSOCIATION Chicago Fire Juniors Louisiana
 Jeff Brignac, President
 (Address) _____

SECTION 11 – TERMINATION

This agreement may be terminated under any or all of the following conditions:

- A. By mutual agreement and consent of the parties hereto;
- B. By the PARISH as a consequence of the failure of the SOCCER ASSOCIATION to comply with the stipulations and conditions hereof, proper allowance being made for circumstances beyond the control of the SOCCER ASSOCIATION

C. By either party giving thirty (30) days written notice of such intention.

However, if any funds raised in the name of or on behalf of Lafreniere Park exist at the termination of this agreement, such funds shall be paid to the governing authority of Lafreniere Park. The governing authority of Lafreniere Park may only utilize these funds for expenditure on Lafreniere Park.

SECTION 12 – ASSIGNMENT

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

SECTION 13 – EMPLOYMENT OF PARISH PERSONNEL

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

SECTION 14- LEGAL COMPLIANCE

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

SECTION 15 – COVENANT AGAINST CONTINGENT FEES

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

SECTION 16 – DISCRIMINATION CLAUSE

The SOCCER ASSOCIATION agrees to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1975, and Contracting Party agrees to abide by the requirements of the Americans with Disabilities Act of 1990. SOCCER ASSOCIATION agrees not to discriminate in its employment practices, and will render services under this contract without regard to race, color, religion, sex,

sexual orientation, national origin, veteran status, political affiliation, or disabilities. Any act of discrimination committed by SOCCER ASSOCIATION, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

SECTION 17 – ANNUAL APPROPRIATION

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

SECTION 18– SEVERABILITY

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

SECTION 19 – JURISDICTION

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

SECTION 20 – ENTIRE AGREEMENT

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

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

WITNESSES:

WITNESSES:

PARISH OF JEFFERSON

BY: _____
Elton M. Lagasse
Council Chairman

CHICAGO FIRE JUNIORS LOUISIANA

BY: _____
Print Name _____
Title _____
Address _____

COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
THE PARISH OF JEFFERSON
AND
EASTBANK FRIENDS OF RECREATION

This Agreement is made and entered into on this ____ day of _____, 20__, by and between the Parish of Jefferson by and through the Parish Council, hereinafter called the PARISH, represented by Elton M. Lagasse, Council Chairman, duly authorized to act pursuant to Ordinance/Resolution No. 18175, adopted on December 19, 1990, Ordinance No. 18486, adopted on March 18, 1992, and Ordinance 24007, adopted on May 11, 2011, and the Eastbank Friends of Recreation, a 501 (c) (3) or 501 (c) (4) not-for-profit corporation, hereinafter called BOOSTER CLUB, Federal ID No. _____, represented by _____ (legal name of recipient), its _____ (title) _____; and

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

WHEREAS, the Parish is authorized by the Jefferson Parish Charter Section 1.01 (15) to develop and administer a system of parish parks, playgrounds, recreation programs, libraries, museums, and other recreation and cultural facilities and programs to enter into this agreement for; and

WHEREAS, the public purpose of the services is described as: the BOOSTER CLUB will aid and assist the PARISH by raising funds to benefit certain recreation programs (i.e. Parks and Recreation All Star Programs), hereinafter called the PLAYGROUND; and

WHEREAS, the PARISH has a reasonable expectation of receiving a benefit or value of enhanced recreational facilities and programs which least equivalent to the consideration described in this Agreement; and

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

WHEREAS, the PARISH desires to cooperate with the BOOSTER CLUB in the implementation of the services as hereinafter provided; and

WHEREAS, the citizens of the PARISH will benefit from the efforts of these parties working together;

NOW, THEREFORE, the PARISH and the BOOSTER CLUB hereby agree that the foregoing preambles are true and correct, and further agree as follows:

SECTION 1 – SERVICES

The BOOSTER CLUB shall provide the following services and agree to all requirements set forth in this Agreement:

1. To be knowledgeable of, and comply with, Policy B-1 of the Jefferson Parish Department of Parks and Recreation entitled "Booster Club Guidelines" (Attachment 1) and any future revisions or amendments made thereto. A copy of this Booster Club Guideline and any future revisions or amendments made thereto, must be kept by the BOOSTER CLUB and made available to all members.
2. Provide the Jefferson Parish Department of Parks and Recreation a copy of all BOOSTER CLUB By-Laws and Policies, as well as any future revisions or amendments made thereto.
3. Consider the comfort and safety of the community at all times and in all actions taken by the BOOSTER CLUB.
4. Be the authorized fund-raising organization for the purpose of raising funds and/or solicitations for funds to support and benefit certain Parks and Recreation programs. All funds derived from these activities shall be deposited in a BOOSTER CLUB designated bank account. All proceeds raised by the BOOSTER CLUB shall be maintained and expended in accordance with applicable accounting standards and shall be used to enhance the recreation programs and/or facilities as stated above.
5. Shall submit semi-annual Revenue and Expenditure Reports on Report Forms established by the Jefferson Parish Department of Parks and Recreation (Attachments 2A and 2B) prior to July 31st and January 31st of each year.
6. Shall keep all financial records and documentation for all transactions made for a period of not less than five (5) years.
7. Shall, upon the request by the Parish Council, the Parish President, or the Director of Parks and Recreation, make available, any and all financial records for the current year or any other year, upon one (1) week notice, in writing, for review by any and all such Parish Officials.
8. Shall conduct its operations in a fiscally sound manner and shall make timely payments in connection with the purchase of any goods or services by the BOOSTER CLUB. The PARISH does not assume any liability or responsibility in connection with any debts or payments due for purchases of goods or services by the BOOSTER CLUB or with any financial acts of officers, board members, volunteers, members or employees of the BOOSTER CLUB.
9. Shall abide by any and all health code requirements for food services and will not store flammable, hazardous or toxic substances at the PLAYGROUND.
10. Shall be responsible for any of their items stolen or damaged during the term of this Agreement.

11. Shall, at its own expense, keep the concession premises clean and in sanitary condition.
12. Shall abide by all State of Louisiana Non-Profit Corporation Laws and federal laws and regulations related to non-profits and remain in good standing with the Louisiana Secretary of State and any other applicable agencies. The BOOSTER CLUB will obtain its own competent independent counsel on legal, accounting and tax matters related to its specific circumstances. The cost of these services is the responsibility of the BOOSTER CLUB.
13. Shall maintain the requisite insurance contained herein and shall not cancel the policy without thirty (30) days written prior notice of cancellation given to the PARISH.
14. In the event the BOOSTER CLUB should violate any of the terms of this agreement or terms of the Booster Club Guidelines and should fail to correct such violation within thirty (30) days after receiving written notice of such violation from the PARISH, then the PARISH may immediately terminate this agreement. Upon such termination, the BOOSTER CLUB shall vacate the PLAYGROUND and be abolished.
15. In the event the BOOSTER CLUB becomes inactive or is abolished, all funds remaining in the BOOSTER CLUB account (s) or any other funds in the possession of the BOOSTER CLUB shall be remitted to the Finance Department of the Parish of Jefferson to be dedicated to the improvement and enhancement of the PLAYGROUND. The funds may be transferred to another properly chartered non-profit Booster Club within the Parish of Jefferson with prior written approval by the PARISH.

SECTION 2 - DELIVERABLES

The PARISH shall provide the following service:

1. Maintain a current version of the Booster Club Guidelines for distribution to the BOOSTER CLUB and will notify the BOOSTER CLUB at least thirty (30) days prior to the implementation date of any revisions, amendments or updates to the Booster Club Guidelines. The Booster Club Guidelines may be revised or amended at the discretion of the Council, Parish President or Director of Parks and Recreation.

SECTION 3 – PAYMENT

The BOOSTER CLUB agrees to pay the PARISH the sum of one dollar (\$1.00) per year and agrees to raise and expend funds and to give assistance to the Department of Parks and Recreation in connection with the respective playground facility and All Star programs.

SECTION 4 – TERM OF AGREEMENT

The initial term of this agreement shall run from the date of execution until December 31, 2012, and may be renewed thereafter for one (1) year periods upon consent of both

parties. Such renewal must be made within thirty (30) days after the end of the term or each extension thereof.

SECTION 5 – TERMINATION FOR CAUSE

The PARISH may terminate this Agreement for cause based upon the failure of the BOOSTER CLUB to comply with the terms and/or conditions of the Agreement; provided that the PARISH shall give the BOOSTER CLUB written notice specifying BOOSTER CLUB'S failure.

If within thirty (30) days after receipt of such notice, the BOOSTER CLUB after receipt of such notice, the BOOSTER CLUB shall not have either corrected such failure or, in the case which cannot be corrected in thirty (30) days, begun in good faith to correct said failure and thereafter proceeded diligently to complete such correction, then the PARISH may, at its option, place the BOOSTER CLUB in default and the Agreement shall terminate on the date specified in such notice. The PARISH may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the BOOSTER CLUB to comply with the terms and conditions of this Agreement; provided that the PARISH shall give the BOOSTER CLUB written notice specifying the BOOSTER CLUB'S failure and a reasonable opportunity for the BOOSTER CLUB to cure the defect. Upon such termination, the BOOSTER CLUB shall vacate the PLAYGROUND and be abolished.

In the event the BOOSTER CLUB becomes inactive or is abolished, all funds remaining in the BOOSTER CLUB account (s) or any other funds in the possession of the BOOSTER CLUB shall be remitted to the Finance Department of the Parish of Jefferson to be dedicated to the improvement and enhancement of the PLAYGROUND. The funds may be transferred to another properly chartered non-profit Booster Club within the Parish of Jefferson with prior written approval by the PARISH. The BOOSTER CLUB shall relinquish any and all improvements, made to the facility with BOOSTER CLUB funds, to the PARISH at the expiration or termination of this Agreement.

SECTION 6 – TERMINATION FOR CONVENIENCE

This Agreement may be terminated under any and all of the following conditions:

- a) By mutual agreement and consent of the parties hereto;
- b) By the PARISH as a consequence of the failure of the BOOSTER CLUB to comply with the stipulations and conditions hereof, proper allowance being made for circumstances beyond the control of the BOOSTER CLUB.
- c) By either party by giving thirty (30) days written notice of such intention.

SECTION 7 – INDEPENDENT CONTRACTOR

The BOOSTER CLUB hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that the BOOSTER CLUB is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is

intended to be construed as creating any other relationship between the PARISH and the BOOSTER CLUB.

The parties hereto acknowledge and agree that the PARISH shall not:

- a) Withhold federal or state income taxes;
- b) Withhold federal social security tax (FICA);
- c) Pay federal or state unemployment taxes for the account of the BOOSTER CLUB; or
- d) Pay workman's compensation insurance premiums for coverage for the BOOSTER CLUB,
- e) The BOOSTER CLUB agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

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

SECTION 8 – INDEMNIFICATION

To the fullest extent permitted by law, the BOOSTER CLUB agrees to protect, defend, indemnify, and save the PARISH, its agents, officials, employees, servants, including volunteers, or any firm, company, organization, or individual, or their contractors, or sub-contractors for whom the PARISH may be contracted to, harmless from and against any and all claims, demands, and cause of action of every kind and character including but not limited to claims based on negligence, strict liability, and absolute liability which may arise in favor of any person or persons on account of illness, disease, loss of property, services, wages, death or personal injuries resulting from acts or omissions of the BOOSTER CLUB, its agents, employees, assigns, or subcontractors, during the operations contemplated by this Agreement.

SECTION 9 – INSURANCE

BOOSTER CLUB shall secure and maintain at its expense such insurance that will protect it, and the PARISH, from claims under the Workmen's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to the PARISH. All notices will name BOOSTER CLUB, and identify the Council Resolution approving the terms of the contract. The PARISH may examine the policies at any time and without notice.

A. ALL POLICIES AND CERTIFICATES OF INSURANCE OF THE BOOSTER

CLUB SHALL CONTAIN THE FOLLOWING CLAUSES:

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

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

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

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

Upon failure of BOOSTER CLUB to furnish, to deliver and maintain such insurance as above described, this contract, at the election of the PARISH, may be forthwith declared suspended, discontinued or terminated. Failure of BOOSTER CLUB to take out and/or to maintain insurance shall not relieve BOOSTER CLUB from any liability

under the contract, nor shall the insurance requirements be construed to conflict with the obligation of BOOSTER CLUB concerning indemnification.

SECTION 9 – REPORTS

The BOOSTER CLUB shall submit semi-annual Revenue and Expenditure Reports on the proper Report Forms established by the Department of Parks and Recreation (Attachments 2A and 2B), prior to July 31st and January 31st of each year of this Agreement.

SECTION 10 – COST AND COLLECTION RECORDS

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

The BOOSTER CLUB and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for five (5) years from the date of the termination or expiration of this Agreement, for inspection by the Parish Council, the Parish President, or the Director of Parks, and copies thereof shall be furnished, if requested

SECTION 11 – MEETINGS OF THE BOOSTER CLUB

1. The BOOSTER CLUB shall conduct regular organizational meetings, at least six meetings per year are recommended and elections of officers as per stated in the By-Laws of the BOOSTER CLUB.
2. It is recommended the BOOSTER CLUB remain active and in good standing with the Louisiana Secretary of State by filing all reports, forms, etc. to maintain such standing.
3. The BOOSTER CLUB shall be required to inform the PARISH, through the Director of Parks and Recreation, of any changes to its Charter, name, Board of Directors, registered Agent of Service of Process and mailing address within thirty (30) days of such changes becoming effective. Should the BOOSTER CLUB fail to comply, then the PARISH may, at its discretion, assume responsibility over any and all funds raised by the BOOSTER CLUB and assume control over operations of the BOOSTER CLUB until such time as the BOOSTER CLUB notifies the Department of Parks and Recreation of such changes. Should the BOOSTER CLUB fail to notify the Department of Parks and Recreation after more than sixty (60) days of any such changes, then the PARISH shall immediately assume all responsibility over any and all funds raised and take over operations of the BOOSTER CLUB functions.

SECTION 12 – NOTICE

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

PARISH (name) _____
(title) _____
(address) _____

BOOSTER CLUB (name) _____
(title) _____
(address) _____

SECTION 13 – ASSIGNMENT

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

SECTION 14 – EMPLOYMENT OF PARISH PERSONNEL

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

SECTION 15- LEGAL COMPLIANCE

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

SECTION 16 – JURISDICTION

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

SECTION 17 – COVENANT AGAINST CONTINGENT FEES

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

SECTION 18 – DISCRIMINATION CLAUSE

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

SECTION 19 – ANNUAL APPROPRIATION

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

SECTION 20 – SEVERABILITY

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

SECTION 21 – ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the PARISH and the BOOSTER CLUB, and supersedes all prior negotiations, representations or Agreements, either written or oral. This Agreement may be amended only by written

instrument signed by both the PARISH, through the Council Chairman, and the BOOSTER CLUB, by its authorized representative.

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

WITNESSES:

PARISH OF JEFFERSON

BY: _____

Elton M. Lagasse

Council Chairman

WITNESSES:

BOOSTER CLUB

BY: _____

Print Name _____

Title _____

Address _____

COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
THE PARISH OF JEFFERSON
AND
CHICAGO FIRE JUNIORS LOUISIANA AT LASALLE PARK

This Agreement is made and entered into on this ____ day of _____, 20__, by and between the Parish of Jefferson by and through the Parish Council, hereinafter called the PARISH, represented by Elton M. Lagasse, Council Chairman, duly authorized to act pursuant to Ordinance 108505, adopted on August 8, 2007, and CHICAGO FIRE JUNIORS LOUISIANA, a 501 (c) (3) or 501 (c) (4) not-for-profit corporation, hereinafter called SOCCER ASSOCIATION, Federal ID No. _____, represented by _____ (legal name of recipient), its _____ (title) _____; and

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

WHEREAS, the Parish is authorized by the Jefferson Parish Charter Section 1.01 (15) to develop and administer a system of parish parks, playgrounds, recreation programs, libraries, museums, and other recreation and cultural facilities and programs to enter into this agreement for; and

WHEREAS, the public purpose of the services is described as: providing a wholesome recreational activity for the youth of Jefferson Parish at LaSalle Park, hereinafter called the PARK and providing leadership, training coaches, game officials, uniforms and equipment to conduct this quality soccer program ; and

WHEREAS, the PARISH has a reasonable expectation of receiving a benefit or value of enhanced recreational facilities and programs which least equivalent to the consideration described in this Agreement; and

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

WHEREAS, the PARISH desires to cooperate with the SOCCER ASSOCIATION in the implementation of the services as hereinafter provided; and

WHEREAS, the citizens of the PARISH will benefit from the efforts of these parties working together;

NOW, THEREFORE, the PARISH and the BOOSTER CLUB hereby agree that the foregoing preambles are true and correct, and further agree as follows:

SECTION 1 – SERVICES

The SOCCER ASSOCIATION shall provide the following services and agree to all requirements set forth in this Agreement:

1. To conduct a quality Soccer Program at LaSalle Park for boys and girls ages six (6) through nineteen (19). The SOCCER ASSOCIATION will in accordance with its Charter and By-Laws, be responsible for all aspects of the administration of this soccer program. The SOCCER ASSOCIATION will take full responsibility for team supervision and liability.
2. To assess dues to the SOCCER ASSOCIATION members to defray the cost of the operation of this soccer program.
3. To allow Jefferson Parish residents preferred or first access to team enrollment.

4. To mark and line all fields for practices and games, specifically using Round-Up, or an approved herbicide. The use of diesel to mark fields is prohibited.
5. To follow the Special Event Policy of Lafreniere Park for all tournaments held at the PARK.
 - a. Fields must be rented in accordance with the regular Rental Policy and the Park Office notified at least 60 days in advance.
 - b. The SOCCER ASSOCIATION shall not be allowed the sale of concessions at LaSalle Park as there is an exclusive contract for concessions.
6. May conduct soccer clinics any time during the year; however, fields and related grounds areas must be booked through the Eastbank Recreation Booking Office. In lieu of normal field rental charges, clinics will be charged at a rate of \$3.00 per participant.
7. To provide the Jefferson Parish Department of Parks and Recreation a copy of all SOCCER ASSOCIATION By-Laws and Policies, as well as any future revisions or amendments made thereto. These are to be delivered to the Eastbank Parks and Recreation Office.
8. Consider the comfort and safety of the community at all times and in all actions taken by the SOCCER ASSOCIATION.
9. Shall not store flammable, hazardous or toxic substances at the PARK.
10. Shall be responsible for any of their items stolen or damaged during the term of this Agreement.
11. SOCCER ASSOCIATION shall abide by all State of Louisiana Non-Profit Corporation Laws and federal laws and regulations related to non-profits and remain in good standing with the Louisiana Secretary of State and any other applicable agencies. The SOCCER ASSOCIATION will obtain its own competent independent counsel on legal, accounting and tax matters related to its specific circumstances. The cost of these services is the responsibility of the SOCCER ASSOCIATION.
12. Shall maintain the requisite insurance contained herein and shall not cancel the policy without thirty (30) days written prior notice of cancellation given to the PARISH.
13. Relinquish any and all improvements, made to the facility with SOCCER ASSOCIATION funds, to the PARISH at the expiration or termination of this Agreement.
14. In the event the SOCCER ASSOCIATION should violate any of the terms of this agreement or terms of the Booster Club Guidelines and should fail to correct such violation within thirty (30) days after receiving written notice of such violation from the PARISH, then the PARISH may immediately terminate this agreement. Upon such termination, the SOCCER ASSOCIATION shall vacate the PARK.

SECTION 2 - DELIVERABLES

The PARISH shall provide the following service:

1. Shall provide, through the Parks and Recreation Department – LaSalle Park, the use of four (4) PARK-approved soccer fields which will be available in the spring (February through June) and in the fall (August through December) during normal Park operating hours (Monday through Friday, 6AM to 10PM). Saturday and Sunday nights are not normal open hours of the field.
 - a. Field use approval will be based on submitted practice, game and tournament schedules. Jefferson Parish Parks and Recreation programming and other outside priority bookings will take precedent.
 - b. LaSalle Park reserves the right to cancel practices and games.
 - c. Fields are leased to the SOCCER ASSOCIATION and may not be sub-leased to other groups/organizations.
 - d. The following are known Parks and Recreation programming practices

- i. Last full week in March and first full week in April – Monday through Friday 6PM to 10PM; Saturday and Sunday, 4PM to 8PM.
 - ii. Mid February through first week in April – one (1) lighted field – two (2) times per week.
2. Shall provide overall maintenance of the fields, with the exception of marking of the fields. Any special requests, such as additions of mud, sod or fertilizer, must be made, in writing, and approved by the Lafreniere Park Management before work can proceed.

SECTION 3 – PAYMENT

The normal rental fee for the PARK facilities will be waived and in lieu of the fee, each calendar year the SOCCER ASSOCIATION will pay the PARISH the sum of eight thousand dollars (\$8,000.00) per year for the use of the soccer fields and lights. [Field use approval will be based on submitted practice and game schedules.]

Payment must be submitted to the Parks and Recreation Office - Eastbank, 6921 Saints Drive, Metairie, LA 70003 each year, no later than the 15th of August.

SECTION 4 – TERM OF AGREEMENT

The initial term of this agreement shall run from the date of execution until August 31, 2014

SECTION 5 – INDEPENDENT CONTRACTOR

The SOCCER ASSOCIATION hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that the SOCCER ASSOCIATION is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between the PARISH and the SOCCER ASSOCIATION.

The parties hereto acknowledge and agree that the PARISH shall not:

- a) Withhold federal or state income taxes;
- b) Withhold federal social security tax (FICA);
- c) Pay federal or state unemployment taxes for the account of the SOCCER ASSOCIATION; or
- d) Pay workman's compensation insurance premiums for coverage for the SOCCER ASSOCIATION.
- e) The SOCCER ASSOCIATION agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

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

SECTION 6 – INDEMNIFICATION

To the fullest extent permitted by law, the SOCCER ASSOCIATION agrees to protect, defend, indemnify, and save the PARISH, its agents, officials, employees, servants, including volunteers, or any firm, company, organization, or individual, or their contractors, or sub-contractors for whom the PARISH may be contracted to, harmless from and against any and all claims, demands, and cause of action of every kind and

character including but not limited to claims based on negligence, strict liability, and absolute liability which may arise in favor of any person or persons on account of illness, disease, loss of property, services, wages, death or personal injuries resulting from acts or omissions of the SOCCER ASSOCIATION, its agents, employees, assigns, or subcontractors, during the operations contemplated by this Agreement.

SECTION 7 – INSURANCE

The SOCCER ASSOCIATION shall secure and maintain at its expense such insurance that will protect it, and the PARISH, from claims under the Worker's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this agreement. All certificates of insurance shall be furnished to the PARISH. All notices will name the SOCCER ASSOCIATION, and identify the Council Resolution approving the terms of the contract. The PARISH may examine the policies at any time and without notice.

A. ALL POLICIES AND CERTIFICATES OF INSURANCE OF THE SOCCER ASSOCIATION SHALL CONTAIN THE FOLLOWING CLAUSES:

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

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

- i. In the event the SOCCER ASSOCIATION hires workers within the State of Louisiana, it shall obtain Worker's Compensation Insurance. As required by State Statute exception: employer's liability, Section B, shall be at least \$1,000,000 per occurrence when work is to be done over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000 per occurrence.
- ii. Commercial General Liability Insurance with a combined single limit of at least \$1,000,000 per occurrence for bodily injury and property damage. This insurance coverage shall include coverage for bodily injury and property damage.
- iii. In the event the SOCCER ASSOCIATION owns or leases automobiles, it shall obtain Comprehensive Automobile Liability Insurance with a combined single limit of \$1,000,000 per occurrence for bodily injury and property damage.
- iv. No insurance required herein shall include a deductible greater than \$10,000. The cost of the deductible shall be borne by the SOCCER ASSOCIATION.

All policies of insurance shall meet the requirements of the Parish of Jefferson prior to the commencing of any work. The Parish of Jefferson has the right but not the duty to approve all insurance policies prior to the commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to the Parish of

Jefferson as to form or substance; or if a company issuing any such policy shall be or become unsatisfactory to the Parish of Jefferson, the SOCCER ASSOCIATION shall promptly obtain a new policy, submit the same to the Parish of Jefferson for approval and submit a certificate thereof as provided above.

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

SECTION 8 – REPORTS

The SOCCER ASSOCIATION shall furnish the PARISH with minutes of all meetings and a quarterly treasurer's report which reflects a statement of the SOCCER ASSOCIATION's income and expenditure of funds. The SOCCER ASSOCIATION shall, upon demand by the Parish Council, the Parish President, or the Director of Parks and Recreation, make available any and all of its financial records upon one (1) week notice for review and by any and all such Parish officials.

SECTION 9 – COST AND COLLECTION RECORDS

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

The SOCCER ASSOCIATION and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for five (5) years from the date of the termination or expiration of this Agreement, for inspection by the Parish Council, the Parish President, or the Director of Parks, and copies thereof shall be furnished, if requested

SECTION 10 – NOTICE

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

PARISH Jefferson Parish Council
 Council Chairman
 1221 Elmwood Park Boulevard, 10th Floor
 Jefferson, LA 70123

SOCCER ASSOCIATION Chicago Fire Juniors Louisiana
 Jeff Brignac, President
 (Address) _____

SECTION 11 – TERMINATION

This agreement may be terminated under any or all of the following conditions:

- A. By mutual agreement and consent of the parties hereto;
- B. By the PARISH as a consequence of the failure of the SOCCER ASSOCIATION to comply with the stipulations and conditions hereof, proper allowance being made for circumstances beyond the control of the SOCCER ASSOCIATION
- C. By either party giving thirty (30) days written notice of such intention.

However, if any funds raised in the name of or on behalf of LaSalle Park exist at the termination of this agreement, such funds shall be paid to the governing authority of LaSalle Park. The governing authority of LaSalle Park may only utilize these funds for expenditure on LaSalle Park.

SECTION 12 – ASSIGNMENT

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

SECTION 13 – EMPLOYMENT OF PARISH PERSONNEL

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

SECTION 14- LEGAL COMPLIANCE

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

SECTION 15 – COVENANT AGAINST CONTINGENT FEES

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

SECTION 16 – DISCRIMINATION CLAUSE

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

these statutory obligations when applicable shall be grounds for termination of this Agreement.

SECTION 17 – ANNUAL APPROPRIATION

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

SECTION 18– SEVERABILITY

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

SECTION 19 – JURISDICTION

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

SECTION 20 – ENTIRE AGREEMENT

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

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

WITNESSES:

PARISH OF JEFFERSON

BY: _____
Elton M. Lagasse
Council Chairman

WITNESSES:

CHICAGO FIRE JUNIORS LOUISIANA

BY: _____
Print Name _____
Title _____
Address _____

Liz Lambert

From: Liz Lambert
Sent: Thursday, April 23, 2015 9:13 AM
To: RBlanchard
Cc: AHeath; RBuckley; DFoshee
Subject: RE: Booster Clubs
Attachments: Booster Ordinance 3.20.15.docx

Good morning Royce,

Attached is the revised booster club ordinance which requires the clubs be "exempt from taxation pursuant to Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code and/or the Louisiana Nonprofit Corporation Law, La. R.S. 12:201, et seq." This would leave the clubs the ability to either be 501(c)(3)'s, 12:201's, or both. Please review. If you have any questions, please let me know. Thank you.

Liz Lambert
Senior Assistant Parish Attorney
1221 Elmwood Park Blvd.
Jefferson, Louisiana 70123
(504)-736-6300

This e-mail may contain privileged attorney-client communications, confidential information and/or attorney work product, and is only for the use by the intended recipient. Receipt by an unintended recipient does not constitute a waiver of any applicable privilege or applicable exemption pursuant to the Louisiana Public Records Law (La. Rev. Stat. 44:1 et seq.). Reading, disclosure, discussion, dissemination, distribution or copying of this information by anyone other than the intended recipient or his or her employees or agents is strictly prohibited. If you have received this communication in error, please immediately notify us and delete the original material from your computer.

NOTE: any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law.

From: RBuckley
Sent: Wednesday, April 22, 2015 6:12 PM
To: RBlanchard
Cc: Liz Lambert; AHeath; DFoshee
Subject: Re: Booster Clubs

Royce -

I am out of office the balance of this week, but back on Monday. Liz and Angela, however, are quite familiar with this matter and will address this right away. Please contact Liz directly with any questions. Thanks.

Ross
E. Ross Buckley, Jr.
Sent from my iPhone

On Apr 22, 2015, at 8:48 AM, "RBlanchard" <RBlanchard@jeffparish.net> wrote:

Per our discussion at last council meeting, can you forward update of ordinance to include language that would indicate that if a booster club is already a 501©3 that they have met the requirements of the ordinance. Thanks!

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

On motion _____, seconded by _____ the following ordinance was offered:

SUMMARY NO.

ORDINANCE NO.

An ordinance to amend Chapter 21, Sec. 21-1(d), Parks and Recreation of the Code of Ordinances of the Parish of Jefferson, to require all booster clubs operating in Jefferson Parish to show evidence of non-profit status in accordance with state regulations. (Parishwide)

THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That CHAPTER 21 PARKS AND RECREATION, ARTICLE I. IN GENERAL, Sec. 21-1 Regulations and prohibitions of booster clubs involved in recreation programs is hereby amended to read as follows:

- (d) Each authorized booster club operating on a Jefferson Parish playground must provide evidence to the Director of Parks and Recreation that such club is exempt from taxation pursuant to Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code and/or the Louisiana Nonprofit Corporation Law, La. R.S. 12:201, et seq. For all booster clubs already in existence, such evidence must be provided by ~~December 31, 1992~~ January 1, 2016, and for all new booster clubs such evidence must be submitted with their request to become an authorized booster club.

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

YEAS:

NAYS:

ABSENT:

The ordinance was declared to be adopted on this the _____ day of _____, 2015, and shall become effective as follows, if signed by the Parish President, ten (10) days after adoption; thereafter, upon the signature by the Parish President, or, if not signed by the Parish President, upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this ordinance shall become effective on the day of such approval.

Liz Lambert

From: RBlanchard
Sent: Tuesday, December 29, 2015 11:38 AM
To: Liz Lambert
Cc: Jennifer Malone
Subject: FW: Booster Club Info
Attachments: Scanned from a Xerox Multifunction Device.pdf

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

-----Original Message-----

From: RBlanchard
Sent: Thursday, April 09, 2015 5:06 PM
To: RTemplet <RTemplet@jeffparish.net>
Cc: TJTalamo <TJTalamo@jeffparish.net>; CMacera <CMacera@jeffparish.net>; CGibson <CGibson@jeffparish.net>; VGusler <VGusler@jeffparish.net>; Christy Comeaux <CComeaux@jeffparish.net>
Subject: Booster Club Info

Councilman, per our conversation on Wednesday, April 9, 2015, attached are the current ordinance, the replacement ordinance, and the "Steps to forming a Non-Profit in Louisiana".

The replacement ordinance allows the booster clubs to stop at step 7. If a booster club is already filed as a 501(c)(3), they are already in compliance, no further action on their part is required. If you have any questions, please call or email.

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

-----Original Message-----

From: ret_scan@jeffparish.net [mailto:ret_scan@jeffparish.net]
Sent: Thursday, April 09, 2015 3:35 PM

To: RBlanchard
Subject: Scanned from a Xerox Multifunction Device

Please open the attached document. It was scanned and sent to you using a Xerox Multifunction Device.

Attachment File Type: pdf, Multi-Page

For more information on Xerox products and solutions, please visit <http://www.xerox.com>

Liz Lambert

From: RBlanchard
Sent: Tuesday, December 29, 2015 11:35 AM
To: Liz Lambert
Cc: Jennifer Malone
Subject: FW: Booster Club Info
Attachments: Scanned from a Xerox Multifunction Device.pdf

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

-----Original Message-----

From: RBlanchard
Sent: Thursday, April 09, 2015 4:50 PM
To: DBonano <DBonano@jeffparish.net>
Cc: P Rojas <P Rojas@jeffparish.net>; CGibson <CGibson@jeffparish.net>; VGusler <VGusler@jeffparish.net>; Christy Comeaux <CComeaux@jeffparish.net>
Subject: Booster Club Info

Deano, per conversation with C J Gibson and myself on Wednesday, April 9, 2015, attached are the current ordinance, the replacement ordinance, and the "Steps to forming a Non-Profit in Louisiana".

The replacement ordinance allows the booster clubs to stop at step 7. If a booster club is already filed as a 501(c)(3), they are already in compliance, no further action on their part is required. If you have any questions, please call or email.

Respectfully,

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

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Liz Lambert

From: RBlanchard
Sent: Tuesday, December 29, 2015 11:37 AM
To: Liz Lambert
Cc: Jennifer Malone
Subject: FW: Booster Club Info
Attachments: Scanned from a Xerox Multifunction Device.pdf

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

-----Original Message-----

From: RBlanchard
Sent: Thursday, April 09, 2015 5:00 PM
To: CJumpiere <CJumpiere@jeffparish.net>
Cc: CThompson <CThompson@jeffparish.net>; CGibson <CGibson@jeffparish.net>; VGusler <VGusler@jeffparish.net>; Christy Comeaux <CComeaux@jeffparish.net>
Subject: Booster Club Info

Casey, per conversation with C J Gibson and myself on Wednesday, April 9, 2015, attached are the current ordinance, the replacement ordinance, and the "Steps to forming a Non-Profit in Louisiana".
The replacement ordinance allows the booster clubs to stop at step 7. If a booster club is already filed as a 501(c)(3), they are already in compliance, no further action on their part is required. If you have any questions, please call or email.

Thanks,

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

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Liz Lambert

From: RBlanchard
Sent: Tuesday, December 29, 2015 11:38 AM
To: Liz Lambert
Cc: Jennifer Malone
Subject: FW: Booster Club Info
Attachments: Scanned from a Xerox Multifunction Device.pdf

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

-----Original Message-----

From: RBlanchard
Sent: Thursday, April 09, 2015 5:08 PM
To: BSTCyr <BSTCyr@jeffparish.net>
Cc: MBroussard <MBroussard@jeffparish.net>; CGibson <CGibson@jeffparish.net>; VGusler <VGusler@jeffparish.net>; Christy Comeaux <CComeaux@jeffparish.net>
Subject: Booster Club Info

Bryan, per conversation with C J Gibson and myself on Wednesday, April 9, 2015, attached are the current ordinance, the replacement ordinance, and the "Steps to forming a Non-Profit in Louisiana".
The replacement ordinance allows the booster clubs to stop at step 7. If a booster club is already filed as a 501(c)(3), they are already in compliance, no further action on their part is required. If you have any questions, please call or email.

Respectfully,

Royce Blanchard
Chief Administrative Assistant
Office of the Parish President
General Government Building, Suite 6100
Gretna, Louisiana 70053
(504) 364-2700 (Office)
(504) 364-2828 (Fax)
rblanchard@jeffparish.net

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Liz Lambert

From: Liz Lambert
Sent: Wednesday, April 25, 2012 11:23 AM
To: GStyron
Subject: CEAs
Attachments: COOPERATIVE ENDEAVOR AGREEMENT - Booster Clubs2 LL.doc; CEA -Chicago Fire - Lafreniere Park LL.doc; CEA - EB- WB Bankwide Boosters LL.doc; CEA -Chicago Fire - LaSalle Park LL.doc

Please see attached. The revised portions are highlighted yellow.

Liz Lambert
Assistant Parish Attorney
Parish of Jefferson
1221 Elmwood Park Boulevard
Suite 701
Jefferson, LA 70123
Telephone: 504-736-6300
Facsimile: 504-736-6307

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Response of the Michael S. Yenni
Administration

Review of Terrytown Booster Club
2014-0044



**PARISH OF JEFFERSON
OFFICE OF THE PRESIDENT**

**Michael S. Yenni
Parish President**

**Keith A. Conley
Chief Operating Officer**

**Natalie D. Newton
Dep. Chief Operating Officer**

February 11, 2016

**Mr. Dave McClintock
Inspector General
5401 Jefferson Highway, Suite C
Jefferson, LA 70123**

Re: Supplemental Response to Inspector General Review of the Terrytown Booster Club (2014-0044)

Dear Mr. McClintock:

The issues listed in your office's review of the Terrytown Booster Club dated December 23, 2015, will be addressed by proposing to amend JPCO 21-1 to better facilitate the Booster Clubs' compliance with this ordinance.

JPRD will also draft a CEA to comply with JPCO 21-1 and JPCO 21-4.

The JPRD "Booster Club Policy and Guidelines" are presently being reviewed and updated in conjunction with the proposed amendment(s) and CEA.

Upon completion, JPRD will submit all documents to the Jefferson Parish Council for approval.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith A. Conley", is written over a horizontal line.

**Keith A. Conley
Chief Operating Officer**