

**COOPERATIVE ENDEAVOR AGREEMENT BY AND BETWEEN THE ST. TAMMANY
PARISH GOVERNMENT AND THE ST. TAMMANY PARISH GRAVITY
DRAINAGE DISTRICT NO. 5
(Reimbursement of Operating Expenses For Drainage Obligations)**

This Cooperative Endeavor Agreement ("Agreement") is made and entered into on the dates set forth herein below, pursuant to the 1974 Louisiana Constitution Article VII Section 14(C) wherein governmental entities are empowered to enter into Cooperative Endeavor Agreements and further by St. Tammany Parish Home Rule Charter sections 1-04, 1-06, 3-01 and 3-09, by and among the following parties:

ST. TAMMANY PARISH GOVERNMENT, a political subdivision of the State of Louisiana and the governing authority of St. Tammany Parish, whose mailing address is P.O. Box 628, Covington, Louisiana 70434, herein appearing by and through Patricia P. Brister, Parish President, duly authorized (hereinafter referred to as "Parish"); and

ST. TAMMANY PARISH GRAVITY DRAINAGE DISTRICT NO. 5, a political subdivision of the State of Louisiana, whose mailing address is P.O. Box 628, Covington, Louisiana 70434, represented by and through Martin W. Gould, Jr., its Vice Chairman and Treasurer, duly authorized (hereinafter referred to as "GDD#5").

WHEREAS, GDD#5 is in need of certain funds for reimbursement of expenses arising from its obligations to maintain and improve drainage within its jurisdiction; and

WHEREAS, Parish has funding and desires to provide funding towards maintenance and improvement of drainage; and

WHEREAS, funding of the District will lower the risk of flooding, manage disbursement and retention of flood water and benefit the citizens of St. Tammany Parish.

NOW, THEREFORE, in consideration of the mutual benefits and covenants contained in this Agreement, the Parties agree and bind their respective offices as follows:

1. **PUBLIC PURPOSE**. The parties to this Agreement acknowledge and agree that the public purpose for this Agreement is financial support benefitting a drainage district, which provides drainage system operations, maintenance and services to the citizens of St. Tammany Parish. The parties have determined that (a) the expenditure of public funds pursuant to this Agreement is for a public purpose that comports with a governmental purpose that Parish may pursue; (b) the expenditure, taken as a whole, is not gratuitous; and (c) Parish has a reasonable expectation of receiving at least equivalent value in exchange for the expenditure.
2. **OBLIGATIONS OF GDD#5**

2.1 GDD#5 has procured certain obligations toward drainage maintenance and improvement operations in excess of ten thousand (\$10,000.00) dollars for the fiscal year ending December 31, 2015. Said costs are more fully described on the invoice(s) attached hereto as Exhibit "A" (the "Operating Expenses").

2.2 Attached hereto as Exhibit "B" are GDD#5's cancelled checks evidencing its payment of the aforementioned Operating Expenses.

2.3 GDD#5 shall comply with all applicable governmental laws, rules, regulations, licensing and requirements.

2.4 **Auditing.** It is hereby agreed that the legislative auditor of the State of Louisiana and/or the Office of the Governor, State of Administration auditors and/or St. Tammany Parish auditors shall have the option of auditing all accounts of GDD#5 that are related to this Agreement.

2.4.1 LSA R.S. 25:513(A)(1)(b)(iv) defined a quasi-public agency or body as "Any not-for-profit that receives or expends any local or state assistance in any fiscal year. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state or local funds."

2.4.2 In accordance with LSA R.S. 25:513(H)(2)(a), GDD#5 "shall designate an individual who shall be responsible for filing annual financial reports with the legislative auditor and shall notify the legislative auditor of the name and address of the person so designated."

2.4.3 Pursuant to LSA R.S. 24:513(J)(1)(c), the financial statements of GDD#5 shall be audited as follows:

Amount received in revenues and other sources in any one fiscal year	Audit requirements
\$75,000 or less	Not required to have an audit but must file a certification with the legislative auditor indicating it received \$50,000 or less in funds for the fiscal year.
More than \$75,000 but less than \$200,000	Shall obtain an annual compilation of its financial statements, with or without footnotes, in accordance with the Louisiana Governmental Audit Guide. At its discretion, the legislative auditor may require an audit of the books and accounts.

2.4.4 Non-Federal entities that expend \$750,000 or more during a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the Single Audit Act Amendments of 1996 (31 USC 7504-7507 and 2 CFR Part 200, Subpart F). Non-Federal entities that expend less than \$750,000 for a fiscal year in Federal awards are exempt from federal audit requirements for that year, but records must be available for review or appropriate officials of the Federal agency, State and General Accounting Office.

2.4.5 GDD#5 is notified that no funds appropriated under Act 16 of the 2015 Regular Session of the Louisiana Legislature shall be transferred to a public or quasi-public agency or entity which is not a budget unit of the State of Louisiana unless the entity executes an agreement or contract and submits to the State for approval a Comprehensive Budget showing all anticipated uses of the appropriation, an estimate of the duration of the project, and a plan showing specific goals and objectives for the use of such funds, including measures of performance. The State shall submit the Budget and any other required information to the legislative auditor for approval at ebudgets@lla.la.gov.

3. **OBLIGATIONS OF ST. TAMMANY PARISH**

3.1 **Reimbursement**. Parish shall reimburse GDD#5 for the aforementioned Operating Expenses incurred with respect to GDD#5's obligations to maintain and improve drainage within its jurisdiction, for the fiscal year ending December 31, 2015, in an amount not to exceed **TEN THOUSAND AND NO/100** (\$10,000.00) dollars. Costs eligible for reimbursement under this Agreement are limited to those Operating Expenses relating to or in any way concerning general operating expenses incurred for the calendar year ending December 31, 2015 and attached hereto. Eligible payments are those directly attributable to the Operating Expenses.

4. **TERMINATION AND BINDING NATURE**

4.1 The term of this Agreement shall begin on the date of full execution by both parties hereto and end following issuance of payment by Parish for the Operating Expenses (the "Term").

4.2 Any alteration, variation, modification, or waiver of provisions of this Agreement shall be valid only when it has been reduced to writing and approved of and executed by all parties prior to the alteration, variation, modification, or waiver of any provision of this Agreement.

4.3 Time is of the essence and the performance of the terms and conditions hereof shall be held in strict accordance with the times and dates specified herein.

4.4 Should any party seek to terminate this Agreement for any reason prior to the expiration of the Term, the party seeking to terminate shall provide written notice of its intent to terminate thirty (30) days prior to the date of termination.

4.5 The continuation of this Agreement is contingent upon the appropriation of funds by Parish to fulfill the requirements of the Agreement. If the Parish fails to appropriate sufficient monies to provide for the continuation of this Agreement, or if such appropriation is reduced by the veto of the Parish President by any means provided in the appropriations ordinance to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.

5. CONTRACTUAL VALIDITY AND MISCELLANEOUS PROVISIONS

5.1 In the event that any one or more provisions of this Agreement is for any reason held to be illegal or invalid, the Parties shall attempt in good faith to amend the defective provision in order to carry out the original intent of this Agreement.

5.2 If determined by a Court having jurisdiction that any term or clause herein is deemed unenforceable or invalid for any reason whatsoever, that portion shall be severable and the remainder of this Agreement shall remain in full force and effect.

5.3 Any suit filed by a party to this Agreement to resolve a dispute or controversy regarding the matters which are the subject of this Agreement shall be filed in the 22nd Judicial District Court for the Parish of St. Tammany which shall have exclusive venue and jurisdiction for any such action. Further, any dispute arising from this Agreement shall be governed by the laws of the State of Louisiana without regard to conflict of laws principles.

5.4 Any failure to take any action pursuant to this Agreement or to exercise any right granted herein does not serve as a waiver to any other obligation contained herein.

5.5 The Parties agree, in the event of default, dispute, and/or litigation, that each Party shall be responsible for their respective attorney fees, expert costs, court costs, and any other related expenses.

5.6 The Parties acknowledge and agree that the obligations and covenants made herein give rise to contractual rights of each party and the right to demand specific performance and any claim to damages suffered hereunder.

5.7 No Party herein shall assign any interest in this Agreement (whether by assignment or novation). This Agreement may be amended only by mutual written consent of the Parties.

5.8 Each representative herein warrants that they have the requisite authority and permission to enter, sign and bind their office.

5.9 Each Party certifies that it will adhere to and follow any and all ordinances, laws and licensing requirements applicable to each Party's obligations as stated herein.

5.10 Each party shall comply with all applicable federal, state and local laws and regulations, including, but not limited to, the Louisiana Code of Government Ethics (LSA R.S. 42:1101, *et seq.*) and the quasi-public agency audit and reporting requirements by the Louisiana Legislative Auditor (LSA R.S. 24:513A(1)(b)(iv), in carrying out the provisions of this Agreement.

5.11 This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

6. **ENTIRE AGREEMENT**

This Agreement constitutes the entire understanding and reflects the entirety of the undertakings between the Parties with respect to the subject matter hereof, superseding all negotiations, prior discussions and preliminary agreements. There is no representation of warranty of any kind made in connection with the transactions contemplated hereby that is not expressly contained in this Agreement.

7. **NO PERSONAL LIABILITY OF INDIVIDUAL REPRESENTATIVE**

No covenant or agreement contained in this Agreement shall be deemed to be the covenant or agreement of any official, trustee, officer, agent or employee of any corporate party of his individual capacity, and neither of the officers of any party nor any official executing this Agreement shall be personally liable with respect to this Agreement or be subject to any personal liability or accountability under this Agreement by reason of the execution and delivery of this Agreement.

8. **NOTICES**

Any notice required or permitted to be given under or in connection with this Agreement shall be in writing and shall be either hand-delivered or mailed, postage pre-paid by First Class Mail, registered or certified, return receipt requested, or delivered by private, commercial carrier, express mail, such as Federal Express, or sent by, telecopier or other similar form of electronic transmission confirmed by written confirmation mailed (postage pre-paid by First Class Mail, registered or certified, return receipt requested or private,

commercial carrier, express mail such as Federal Express) at substantially the same time as such rapid transmission. All communications shall be transmitted to the address or number set forth below or such other addresses or numbers to be named hereafter designated by a party in written notice to the other party compliant with this section.

If to the GDD#5:

St. Tammany Parish Gravity Drainage District No. 5
P.O. Box 628
Covington, LA 70433

If to Parish:



President Patricia P. Brister
St. Tammany Parish Government
P.O. Box 628
Covington, LA 70433

(Signature page follows.)


IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed in multiple originals by the hereunder signed officers, each in the presence of the undersigned two (2) competent witnesses in St. Tammany Parish, State of Louisiana, as of the dates set forth, below after diligent reading of the whole, in various counterparts.

THUS DONE AND SIGNED effective as of January 18th, 2016 in the presence of the undersigned witnesses.

WITNESSES:






ST. TAMMANY PARISH GOVERNMENT

BY: 
Patricia P. Brister
Parish President

THUS DONE AND SIGNED effective as of January 20, 2016 in the presence of the undersigned witnesses.

WITNESSES:

ST. TAMMANY PARISH GRAVITY
DRAINAGE DISTRICT NO. 5


BY: 
Martin W. Gould, Jr.
Vice Chairman and Treasurer

EXHIBIT "A"
OPERATING EXPENSES



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

4330 Dumaine St.
New Orleans, LA 70119
504-837-9116
Federal ID 72-1396621

St. Tammany Parish Gravity Drainage District No. 5
P O Box 628
Covington, LA 70434

Invoice No. 16128901 (include on check)
Date 04/26/2016
Client No. 85-29512.200

Professional services rendered as follows:

Final billing for services rendered for the audit of
financial statements for the year ended December 31,
2015.

Current Amount Due

\$ 4,500.00



CRI GARR
RIGGS &
INGRAM

CPAs and Advisors

4330 Dumaine Street
New Orleans, LA 70119
504-833-2438
Federal ID 72-1398621

St. Tammany Parish Gravity Drainage District No. 5
P O Box 628
Covington, LA 70434

Invoice No. 16018834 (include on check)
Date 06/30/2015
Client No. 85-29512.200

Professional services rendered as follows:

Billing for professional services rendered in connection with the terms of the engagement letter for the audit of the Financial Statements of St. Tammany Parish Gravity Drainage District No. 5 as of December 31, 2014 and for the year then ended

Current Amount Due \$ 4,500.00

CK# 1136
10/5/15
\$4500⁰⁰



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 7, 2016

Mr. Martin Gould, Vice-Chairman
St. Tammany Parish Drainage District-Gravity No. 5
Post Office Box 628
Covington, Louisiana 70434

Dear Vice-Chairman Gould:

Please find enclosed your agency's bill for the current year's allocation of the Legislative Auditor assessment and oversight fees in association with Act 774 of the 2014 Regular Session. Your agency's allocation was based on the cost of individualized assessment and oversight services provided to you by our office.

Inquiries concerning this allocation should be directed to Mr. Thomas Cole, CPA, First Assistant Legislative Auditor / Local Government Audit Services. I appreciate the many courtesies extended to my staff over the years and look forward to working with you in the future.

Sincerely,

A handwritten signature in black ink, reading "Daryl G. Purpera". The signature is written in a cursive style with a large initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP:THC:JND:lm

Allocation Letter 2016_9620

INVOICE

Invoice - 13124
Account - 9620
Date - 4/18/16

STATE OF LOUISIANA LOUISIANA LEGISLATIVE AUDITOR

1600 North Third Street P.O. Box 94397
Baton Rouge, LA 70804-9397 Tel. (225) 339-3800
Web www.lia.la.gov Fax (225) 339-3988

PLEASE MAIL REMITTANCE TO:

Legislative Auditor
Attn: Accounting Dept.
Post Office Box 94397
Baton Rouge, LA 70804-9397

Mr. Martin Gould, Vice-Chairman
St. Tammany Parish Drainage District-
Gravity No.5
P.O. Box 628
Covington LA 70434

Date	Ty	Document Reference	Due Date	Remark	Amount
04/22/16	EI	001	05/22/16	ACT774 BillingFYE12/31/15	402.03
Balance Due					402.03

Invoice

Page 1/1
 Invoice 20191121-52106-52-213
 Date 1/8/2016

SECRETARY OF STATE
 P.O. BOX 94129
 BATON ROUGE LA 70804-9128

Bill To: GRAVITY DRAINAGE DISTRICT # 5
 GUSTE BARNETT ET AL LLP, 839 LOYOLA AVE, STE
 2500
 NEW ORLEANS LA 70113-0000

Ship To: GRAVITY DRAINAGE DISTRICT # 5

19	52106-52			1/8/2016	4,753
		0 13	MISCELLANEOUS	\$0.00	\$1.07
		0 40	PRECINCT RENTAL	\$0.00	\$21.88
		0 10	BOES	\$0.00	\$3.30
		0 45	REGISTRAR	\$0.00	\$14.67
		0 30	DRAWAGE	\$0.00	\$43.56
		0 38	MACHINE SETUP COST	\$0.00	\$14.97
		0 15	CLERK	\$0.00	\$36.89
		0 50	BALLOT	\$0.00	\$44.72
		0 20	COMMISSIONER/CUSTODIAN	\$0.00	\$36.78

Subtotal \$733.81
 Misc \$0.00
 Tax \$0.00
 Freight \$0.00
 Trade Discount \$0.00
 Total \$733.81

***** Payment is due on receipt of this invoice *****

.....§1400.6. Costs and expenses of primary and general elections
 C. If payment for any such reimbursement is not received by the secretary of state on the one hundred twentieth day following the first billing by the secretary of state, the account shall be forwarded to the attorney general for collection. The attorney general is additionally authorized to collect the actual expenses his office incurs in the collection of such account.
 Added by Acts 1983, No. 682, §1; Acts 1984, No. 669, §1; Acts 1988, No. 909, §1, eff. Jan. 1, 1989; Acts 2001, No. 451, §1, eff. Jan. 12, 2004; Acts 2001, No. 1181, §1, eff. Jan. 1, 2002.
 NOTE: See Acts 2001, No. 451, §8(A), relative to effective date.

November 21, 2015 Election


CK# 1146
 4/6/16
 \$ 753.81

4/25/16 mailed keep blue box

EXHIBIT "B"
PAYMENT EVIDENCE

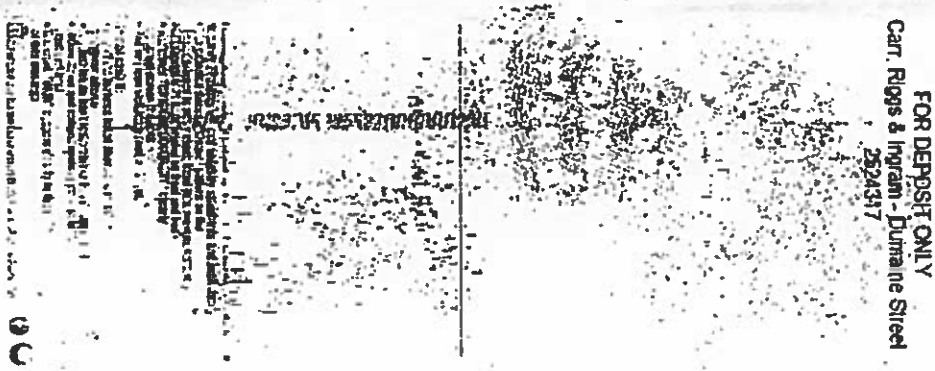
The Front Image:

[Print](#)

ST TAMMANY PARISH GRAVITY DRAINAGE DISTRICT NO. 5 OPERATING ACCT PH 983-953-9804 213 ROBINHOOD DR COVINGTON, LA 70433		1136
		10-5-15 Date
Pay to the Order of <u>CRI</u>		\$ 4500 ⁰⁰
<u>Four thousand five hundred & no/100</u> Dollars		<input type="checkbox"/> <input checked="" type="checkbox"/>
 For <u>2014 Audit</u>	<u>A. J. [Signature]</u>	
⑆0652066⑆4⑆8⑆42⑆075⑆⑆7⑆⑆3⑆		


The Back Image:

[Print](#)



The Front Image:

Print

ST TAMMANY PARISH GRAVITY DRAINAGE DISTRICT NO. 5 OPERATING ACCT PH 282-863-8634 213 ROBINHOOD DR COVINGTON, LA 70433	1147 4-6-16 15753.81
Pay to the Order of <u>La. Secretary of State</u>	<u>Seven hundred fifty three & 81/100</u> Dollars
 PARISH Department of Social Development	<u>For: Mar 21 election</u>
⑆0552016⑆1128⑆62007507⑆1117	

The Back Image:

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FOR DEPOSIT
 State of Louisiana-Treasury Department
 JP Morgan Chase Bank NA-Shermanburg, LA
 Central Account No. 790245476
 For Agency Member 190