

TOWN OF PEARL RIVER



INVESTIGATIVE AUDIT
ISSUED MAY 21, 2014

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 21, 2014

**THE HONORABLE JAMES LAVIGNE, MAYOR,
AND MEMBERS OF THE BOARD OF ALDERMEN
TOWN OF PEARL RIVER**
Pearl River, Louisiana

We have audited certain transactions of the Town of Pearl River. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of allegations we received.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 22nd Judicial District of Louisiana, the Louisiana Board of Ethics, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

TOWN OF PEARL RIVER 2014

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EXECUTIVE SUMMARY

Personal Use of Town Equipment

Mayor James Lavigne and Police Chief Benjamin Raynor purchased equipment totaling \$6,495 that was not necessary for Town operations and appear to have used the equipment for personal purposes. By purchasing unnecessary equipment and using it for personal purposes, Mayor Lavigne and Chief Raynor may have violated the Louisiana Constitution and state law.

Personal Use of Town Funds

From December 2011 to July 2013, Town Clerk Diane Bennett and Mayor James Lavigne used Town funds totaling \$6,261 to make personal purchases. This amount included purchases totaling \$5,215 made by Ms. Bennett and \$1,046 by Mayor Lavigne. Town records indicate that Ms. Bennett and Mayor Lavigne reimbursed the Town for these purchases. Ms. Bennett and Mayor Lavigne both stated they used Town funds for personal purchases in order to avoid paying sales taxes. By using public funds for personal purposes and failing to pay sales taxes, Ms. Bennett and Mayor Lavigne may have violated the Louisiana Constitution and state law.

Town Clerk Received Extra Payroll Checks

From March 30, 2012 to August 30, 2013, Ms. Bennett received eight extra payroll checks totaling \$7,896. Ms. Bennett could not provide documentation to indicate that she was entitled to receive these extra payroll checks. By receiving checks she was not entitled to receive, Ms. Bennett may have violated Town ordinance and state law.

Improper Gifts Provided to Mayor

Robert Crain, the Town's tree-cutting contractor, provided free landscaping services for Mayor Lavigne, which may violate the state's ethics law.

Town Employees Performed Services for Mayor and Town Clerk

Town employees performed personal services for Mayor Lavigne and Ms. Bennett during their normal working hours. By using public resources for personal purposes, Mayor Lavigne and Ms. Bennett may have violated state law.

Ethics - Prohibited Transaction

On August 20, 2012, the Town's Police Department issued a payment in the amount of \$4,200 to Police Chief Benjamin Raynor's stepson, Jody Miller, for the purchase of an off-road vehicle. Although the check was issued to Chief Raynor's stepson, documents indicate that the vehicle was registered to Chief Raynor. Because state law prohibits Chief Raynor from entering into contracts with the Police Department, Chief Raynor may have violated the state's ethics laws.

Improper Christmas Bonuses

From December 2011 to November 2013, the Town improperly paid Christmas bonuses totaling \$29,792 to Town employees and officials. The payment of Christmas bonuses may have violated the Louisiana Constitution. In addition, these bonus payments were falsely recorded as clothing allowances in the Town's annual budgets and financial statements. These actions may have violated state law.

Additional Compensation Not Reported as Income

The Town did not report additional compensation paid to Mayor Lavigne and Ms. Bennett as required by the Internal Revenue Service (IRS). In addition, we noted that some additional compensation paid to Mayor Lavigne and Ms. Bennett was paid before it was earned in possible violation of the Louisiana Constitution.

Mayor's Use of Town Vehicle

The Town did not calculate and report the taxable fringe benefit of Mayor Lavigne's take-home vehicle and personal use as required by the IRS.

Questionable Vehicle Purchase

In March 2013, Mayor Lavigne traded in a newly purchased vehicle for another vehicle after one week resulting in a loss of \$8,150. Because the Town did not receive equivalent value for the amount of the loss, Mayor Lavigne's actions may have violated the Louisiana Constitution and state law. Further, it appears that the Town did not comply with the public bid law in the purchase of either vehicle.

BACKGROUND AND METHODOLOGY

The Town of Pearl River (Town) is located in St. Tammany Parish and has a population of 2,506 (Year 2010 Census). The Town was incorporated under the provisions of the Lawrason Act in 1906 and has a mayor-board of aldermen form of government. The Town's mayor and five aldermen are elected at-large and serve four-year terms. Mayor James Lavigne first took office on January 1, 1991, and is currently serving his sixth term.

This audit was initiated as a result of allegations provided by the Concerned Citizens of St. Tammany Parish. The procedures performed during this audit included:

- (1) interviewing Town employees;
- (2) interviewing other persons as appropriate;
- (3) examining selected Town documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Personal Use of Town Equipment

Mayor James Lavigne and Police Chief Benjamin Raynor purchased equipment totaling \$6,495 that was not necessary for Town operations and appear to have used the equipment for personal purposes. By purchasing unnecessary equipment and using it for personal purposes, Mayor Lavigne and Chief Raynor may have violated the Louisiana Constitution¹ and state law.^{2,3,4,5}

Residential Generator

On January 10, 2013, Mayor Lavigne's Town credit card was used to purchase a residential generator from Lowe's at a cost of \$3,679. According to Mayor Lavigne, the generator was purchased to operate a sewer lift station, but it was not compatible with the lift station and was never installed. Several Town employees indicated that they picked up the generator from the Water Department and delivered it to Mayor Lavigne's residence during Town business hours. Mayor Lavigne stated that he intended to use the generator for his home and repay the Town but it did not work, so he placed an ad on the door of Town hall to sell the generator. According to Mayor Lavigne, Town Clerk Diane Bennett expressed an interest in purchasing the generator; Mayor Lavigne then had Town employees deliver it to Ms. Bennett's residence. Mayor Lavigne added that, due to a death in her family, Ms. Bennett could not pay for the generator.

During our audit, we were unable to locate the generator at any of the Town's facilities. On December 12, 2013, Ms. Bennett indicated that the generator had been on her property and that she instructed Town employees to bring it back to the Town. Ms. Bennett stated that several months ago, Mayor Lavigne tried to sell her the generator. She stated that the generator showed up on her property, where it remained unused, until she instructed Town employees to bring it back to the Town's Water Department.

Because the generator was not used for a public purpose, it should have been returned for a refund or deemed surplus property and disposed of in accordance with state law. By taking the generator to his residence for personal use, Mayor Lavigne may have violated state law.^{2,3,4,5} Further, by giving the generator to Ms. Bennett without receiving equivalent value on behalf of the Town, Mayor Lavigne appears to have violated the Louisiana Constitution¹ which prohibits the donation of public property.

Boat and Boating Accessories

From February 17, 2012 through August 27, 2012, Town funds totaling \$816 were used to purchase a Pelican Bass Raider 10 DLX 10' 3" fishing boat, trolling motor, marine battery, and marine tachometer. The Town had no receipts or other documentation to support the public purpose for these items. Mike Christiansen, Sewer and Water Department supervisor, stated that

the boat was Mayor Lavigne's personal boat and that it had not been used by the Town. Several Town employees indicated that the boat was located at Mayor Lavigne's residence before Mayor Lavigne moved it to the Town's maintenance facility in February 2014. We also found that the boat was not registered to the Town; rather, it was registered to James Lavigne under his personal address.

Mayor Lavigne stated that the boat and marine equipment, excluding the marine tachometer, were purchased for the Sewer Department. Mayor Lavigne acknowledged that (1) he has used these items (excluding the tachometer) personally; (2) the items have not been used for any Town purposes; and (3) the items had been stored at his residence since they were purchased. Mayor Lavigne stated that the trolling motor and battery purchased for the boat may still be at his residence. Mayor Lavigne had no explanation for the purchase of the marine tachometer, but stated that he would reimburse the Town if it were determined that he purchased it for personal use. It should be noted that the invoice obtained for the marine tachometer indicated that the buyer was James Lavigne and listed his personal address. By purchasing unnecessary equipment and using it for personal purposes, Mayor Lavigne may have violated state law.^{2,3,4}

Cargo Trailer

On February 21, 2013, the Town's Police Department purchased a cargo trailer with built-in cabinets from St. Tammany Fire District No. 11 for \$2,000. Chief Raynor stated that the Police Department purchased the trailer to use the cabinets for the Police Department's mobile command center. He added that once the cabinets were removed from the trailer, he decided to purchase the trailer from the Town for personal use. Chief Raynor stated that he took possession of the trailer in July 2013 and asked the Town clerk to begin payroll deductions from his paychecks in order to pay the Town for the trailer.

Town records indicate that from July 2013 to February 2014, no deductions were made from Chief Raynor's payroll checks. It should be noted that state ethics laws^{5,6} appear to prohibit Chief Raynor from purchasing a piece of equipment from his own agency (Town Police Department). Further, by taking possession of the trailer without providing any benefit to the Town, Chief Raynor may have violated state law.^{2,3,4}

During our audit, Ms. Bennett provided a document dated February 3, 2014, in which Chief Raynor requested that \$200 be withheld from his monthly payroll checks to reimburse the Town \$2,000 for his purchase of the trailer. Should it be determined that Chief Raynor could legally purchase this trailer from the Town, an arrangement by which he pays for it over a 10-month period (\$200 per month) would be tantamount to a loan and violate the Louisiana Constitution.¹

Recommendations

We recommend that Town management implement a policy prohibiting the personal use of Town property and equipment. We further recommend that Town management (1) maintain a complete and accurate record of all Town assets and equipment; (2) implement procedures to

determine the necessity of equipment prior to purchase; and (3) monitor the proper use, storage and maintenance of equipment.

Personal Use of Town Funds

From December 2011 to July 2013, Town Clerk Diane Bennett and Mayor James Lavigne used Town funds totaling \$6,261 to make personal purchases. This amount included purchases totaling \$5,215 made by Ms. Bennett and \$1,046 by Mayor Lavigne. Town records indicate that Ms. Bennett and Mayor Lavigne reimbursed the Town for these purchases. Ms. Bennett and Mayor Lavigne both stated they used Town funds for personal purchases in order to avoid paying sales taxes. By using public funds for personal purposes and failing to pay sales taxes, Ms. Bennett and Mayor Lavigne may have violated the Louisiana Constitution¹ and state law.^{7,8,2,3,4,5}

Town Clerk Diane Bennett

From March 2012 through July 2013, Ms. Bennett used Town funds totaling \$5,215 for personal purchases which included building supplies and pool equipment for her personal residence. In addition, Ms. Bennett used Town employees to pick up her building supplies during working hours and deliver them to her residence. For the building supplies, Ms. Bennett advised Town staff to either use the Town's Home Depot credit card or Ms. Bennett would give them a Town check to pay for the items. Town records indicate that Ms. Bennett made reimbursements to the Town for all personal items. The timing of Ms. Bennett's reimbursements ranged from the following business day to 210 days after the purchase.

Mayor James Lavigne

From December 2011 through February 2013, Mayor James Lavigne used Town funds to make personal purchases totaling \$1,046. These purchases included a ring purchased from Sears in the amount of \$150 and a washer and dryer purchased from Home Depot for \$896. According to Town documentation, Mayor Lavigne reimbursed the Town \$150 for the ring 56 days after it was purchased and reimbursed the Town \$896 for the washer and dryer 86 days after the purchase. According to Town administrative employees, these reimbursements were not initiated by Mayor Lavigne. They indicated that once the credit card statements were received, they questioned the public purpose of the charges and informed Mayor Lavigne that he needed to reimburse the Town for these personal purchases.

In addition to the personal charges described above, we noted that the Town failed to maintain adequate documentation for the majority of Mayor Lavigne's credit card charges. During our audit period, Mayor Lavigne incurred 106 credit card charges totaling \$18,293. We found that the Town did not have documentation to support 101 of these charges which totaled \$13,036. According to Town administrative employees, Mayor Lavigne typically did not provide receipts to document his credit card purchases and they only asked him for documentation if there was a question about which expense account should be used for the purchase. Since the Town did not maintain adequate documentation to support a majority of

Mayor Lavigne's purchases, we could not determine the business purpose, necessity, and reasonableness of these charges nor how they benefited the Town.

Both Ms. Bennett and Mayor Lavigne stated they made personal purchases using Town funds to avoid paying sales taxes. They explained that the Board of Aldermen had passed a resolution which allowed Town employees and officials to purchase items through the Town and later reimburse the Town. Ms. Bennett was unable to provide a copy of the ordinance. Ron Guth, Town attorney, stated that he was not familiar with this ordinance and further stated that such an ordinance would violate state law. Based on the personal purchases made by Ms. Bennett and Mayor Lavigne, it appears that they failed to pay sales taxes totaling \$438 which included \$346 by Ms. Bennett and \$92 by Mayor Lavigne. By using public funds for personal purposes and failing to pay sales taxes for personal purchases, Ms. Bennett and Mayor Lavigne may have violated the Louisiana Constitution¹ and state law.^{7,8,2,3,4,5}

Recommendations

We recommend that the Town adopt detailed policies and purchasing procedures for the use of Town funds. These policies should prohibit the personal use of Town funds and provide guidance for the business use of Town funds as well as the supporting documentation expected to be maintained. This policy should require:

- (1) documentation of the business purpose for the expenditure;
- (2) itemized receipts for meals, as well as a list of people attending the meals;
- (3) timely submission of original receipts; and
- (4) disciplinary action for noncompliance.

Town Clerk Received Extra Payroll Checks

From March 30, 2012 to August 30, 2013, Ms. Bennett received eight extra payroll checks totaling \$7,896. Ms. Bennett could not provide documentation to indicate that she was entitled to receive these extra payroll checks. By receiving checks she was not entitled to receive, Ms. Bennett may have violated Town ordinance and state law.^{7,3,4}

Payroll for the Town is processed by a local Certified Public Accountant (CPA) based on time sheets submitted by the Town. All Town employees, excluding the Mayor, Chief of Police and Town Clerk, complete time sheets. The Town tracks leave earned and used by employees in a manual payroll journal maintained by the Town Clerk. According to Town ordinance, employees earn vacation and sick leave based on years of service. Vacation leave cannot be carried over into the next year; however, a maximum of 15 days of sick leave can be accumulated and carried over. Town ordinance states that payment cannot be made to employees in lieu of vacation or sick days and that overtime must be approved prior to being worked.

We reviewed payroll checks issued to Ms. Bennett and determined that from March 30, 2012 to August 30, 2013, she received eight extra payroll checks totaling \$7,896. Each check was signed by Ms. Bennett and Mayor Lavigne. According to documentation provided by Ms. Bennett, extra payroll checks were issued by the CPA when Town administrative personnel requested them in writing. Ms. Bennett could only provide the written requests for four of the checks and only one such request indicated a purpose--payment for 40 hours of unused vacation leave. The Town had no other documentation such as time sheets or written authorization for overtime to indicate that Ms. Bennett was entitled to these checks. Although Town ordinance prohibits payments to employees for unused leave, Mayor Lavigne stated that he has authorized payments to employees for unused vacation leave during periods of personal hardship.

We compared Ms. Bennett's extra payroll checks to the Town's payroll journal used to track time worked and leave balances and found that these payments did not correspond to any deductions from Ms. Bennett's leave records. Ms. Bennett could not explain why she received extra checks, but suggested that they could be payments for unused leave. However, we noted instances in which Ms. Bennett was absent from work, but no time was deducted from her leave records. For example, during our audit, we noted that although Ms. Bennett was absent from work on January 9 and January 10, 2014, her leave accruals did not reflect these absences. Based on this information, it appears that Ms. Bennett's leave balances were inaccurate and that she may not have been entitled to the leave for which she claims she may have been paid.

By authorizing payments to employees for unused leave, Mayor Lavigne may have violated Town ordinance and state law.^{3,4} In addition, by receiving extra payroll checks that she was not entitled to receive, Ms. Bennett may have violated Town ordinance and state law.^{7,3,4}

The Town's response to this finding included documentation indicating that the additional payroll checks issued to Ms. Bennett were comprised of the following:

- \$2,442 – payments for unused vacation
- \$2,754 – payments for additional hours including overtime
- \$2,700 – payments for attending special council meetings

As previously stated, Town ordinance prohibits payments to employees for unused leave. Further, the Town did not provide any additional documentation, such as time sheets or written authorization to document additional or overtime hours worked by Ms. Bennett.

According to documentation provided by the Town, Ms. Bennett was paid \$2,700 for attending council workshops, public hearings, and special meetings. According to these records, Ms. Bennett charged the Town \$150 for each workshop and public hearing and \$300 for each special meeting. Based on the minutes provided by the Town, the 14 meetings for which Ms. Bennett was paid lasted a total of 15 hours. As a result, Ms. Bennett was paid approximately \$179 per hour for attending these meetings. In addition, five of these meetings, for which Ms. Bennett was paid a total of \$1,350, took place during Town business hours. Based on this information, it appears that on these five occasions, Ms. Bennett may have been paid twice for

the same hours worked. (The documentation for these meetings is included in the Town's response).

Recommendations

We recommend that the Town adopt detailed policies and procedures to ensure that public funds are spent in accordance with Town ordinance and state law. In addition, the Town should:

- (1) seek reimbursement for improper payments made to Ms. Bennett;
- (2) discontinue the practice of allowing employees to be paid for unused leave;
- (3) implement an electronic system to account for employee leave earned, accrued and taken; and
- (4) require that time and attendance records are maintained for all employees and approved by an immediate supervisor.

Improper Gifts Provided to Mayor

Robert Crain, the Town's tree-cutting contractor, provided free landscaping services for Mayor Lavigne, which may violate the state's ethics law.

Louisiana Revised Statute (La. R.S.) 42:1115 provides, in part, that no public servant shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or employee of any person who has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency. By personally accepting services from Mr. Crain while Mr. Crain had a business relationship with the Town, Mayor Lavigne may have violated state law.⁹

Town records indicate that from January 2012 through February 2014, Mr. Crain received payments totaling \$61,670 from the Town for tree-cutting services. A majority of the invoices submitted by Mr. Crain indicate that he had removed trees or cut trees from the Town's right-of-ways. These invoices do not indicate where the tree-cutting services were performed and the Town could not provide documentation to indicate the public purpose for which trees were removed. During our audit, we noted three instances in which Mr. Crain was paid by the Town to remove trees from the residences of Town officials. Although Mr. Crain's invoices indicated that he was a licensed arborist, we determined his license has not been renewed since 2007. As such, state law¹⁰ prohibits Mr. Crain, as an unlicensed arborist, from engaging in the arborist profession and performing services such as tree removal.

Mr. Crain stated that he has worked at Mayor Lavigne's house weed-eating and trimming trees. He also stated that he assisted the Mayor in July 2013 when the Mayor constructed a houseboat. Mr. Crain stated that he did not charge Mayor Lavigne for any of these services but indicated that he has borrowed money from Mayor Lavigne on a number of occasions. Mayor

Lavigne acknowledged that Mr. Crain “volunteered” a couple of times to operate a weed-eater and run a tiller in Mayor Lavigne’s yard. He indicated that Mr. Crain would borrow money from him every other month and that on one occasion, he held Mr. Crain’s money in the Town’s safe so Mr. Crain could accumulate enough money to purchase a boat.

By personally accepting services from Mr. Crain while Mr. Crain had a business relationship with the Town, Mayor Lavigne may have violated state law.⁹

Recommendation

We recommend that the Town implement a policy prohibiting Town officials and employees from receiving gifts or gratuities or anything of economic value from vendors or contractors who have or are seeking to obtain business with the Town.

Town Employees Performed Services for Mayor and Town Clerk

Town employees performed personal services for Mayor Lavigne and Ms. Bennett during their normal working hours. By using public resources for personal purposes, Mayor Lavigne and Ms. Bennett may have violated state law.^{3,4}

Building Supplies Delivered to Town Clerk’s Residence

During our review of personal purchases made by Ms. Bennett (see previous finding *Personal Use of Town Funds*), Town maintenance staff indicated that they picked up building supplies from Home Depot and delivered them to Ms. Bennett’s residence during working hours. According to the maintenance crew foreman, Ms. Bennett would provide a list of materials to be picked up from Home Depot and delivered to her residence. He stated that he either used the Town’s Home Depot credit card or a Town check provided by Ms. Bennett to pay for the supplies. The crew foremen also recalled one occasion in which they picked up the wrong supplies and had to make another trip to return the supplies.

Ms. Bennett acknowledged that Town employees picked up her building materials from Home Depot and delivered them to her residence. She stated that this happened on three or four occasions when the crew went to Home Depot for other Town business. The maintenance crew foreman stated that there were occasions when his crew picked up materials for Ms. Bennett while they were at Home Depot on Town business; however, there were other instances when the crew went to Home Depot strictly for Ms. Bennett’s items.

Garbage Pickup at Mayor Lavigne’s Residence

Town maintenance employees also indicated that during their working hours, they were regularly instructed to pick up garbage at Mayor Lavigne’s residence and bring the garbage to the dumpster located at Town Hall. According to one maintenance employee, Mayor Lavigne would call the crew foreman and request that the crew haul the trash from the mayor’s residence to the Town’s dumpster. Mayor Lavigne stated that he does not have garbage service and that he

has had Town employees bring his garbage to the Town dumpster when he was ill and unable to do it himself. He stated that it was a mistake to have Town employees pick up his garbage.

By having Town employees perform services for their personal benefit, Mayor Lavigne and Ms. Bennett may have violated state law.^{3,4}

Recommendations

We recommend that Town management implement written policies to ensure that public resources are used solely for public purposes. These policies should prohibit Town employees from performing services for which there is no public purpose.

Ethics - Prohibited Transaction

On August 20, 2012, the Town's Police Department issued a payment in the amount of \$4,200 to Police Chief Benjamin Raynor's stepson, Jody Miller, for the purchase of an off-road vehicle. Although the check was issued to Chief Raynor's stepson, documents indicate that the vehicle was registered to Chief Raynor. Because state law prohibits Chief Raynor from entering into contracts with the Police Department, Chief Raynor may have violated the state's ethics laws.⁶

Chief Raynor has been the Town's elected police chief since 1983. On August 20, 2012, the Police Department issued a check in the amount of \$4,200 to Chief Raynor's stepson, Jody Miller, to purchase an off-road vehicle (four-wheeler). Although the check was issued to Mr. Miller, the bill of sale executed by the Town on September 24, 2012, indicates that Chief Raynor was the seller of the off-road vehicle. When asked about the transaction, Chief Raynor stated that he had given the vehicle to his stepson one month before it was sold to the Police Department. He added that at the time of the sale, he had failed to change the vehicle's registration to Mr. Miller's name.

La. R.S. 42:1113(A)(1)(a) prohibits public servants from entering into contracts, subcontracts, or other transactions under the supervision or jurisdiction of the agency of the public servant. As such, if Chief Raynor was the owner of the off-road vehicle, as the bill of sale suggests, he would have been prohibited from selling his personal property to the Police Department.

Recommendations

We recommend the Town consult with legal counsel and the Louisiana Board of Ethics on the legality of this transaction. The Town should also adopt detailed ethics policies and procedures that include requiring all employees to attend yearly ethics training in accordance with state law.

Improper Christmas Bonuses

From December 2011 to November 2013, the Town improperly paid Christmas bonuses totaling \$29,792 to Town employees and officials. The payment of Christmas bonuses may have violated the Louisiana Constitution.¹ In addition, these bonus payments were falsely recorded as clothing allowances in the Town's annual budgets and financial statements. These actions may have violated state law.^{11,12,3,4}

Records indicate that the Town made bonus payments to employees and officials totaling \$5,192 in December 2011, \$12,100 in December 2012, and \$12,500 in November 2013. In each of these years, Town officials and supervisors were paid bonuses ranging from \$318 to \$740 and other Town employees were paid bonuses ranging from \$53 to \$400. These payments were budgeted and recorded on the Town's financial statements as clothing allowances.

Mayor Lavigne stated that he wanted to give Christmas bonuses and the clothing allowance is a legal way of giving a Christmas bonus without giving a Christmas bonus. He added that Town Attorney Ron Guth advised him to record the payments in this manner to make them legal. Mr. Guth stated that he did not advise Mayor Lavigne that he could give Christmas bonuses and label them as clothing allowances. By paying illegal bonuses to Town employees and falsely recording the payments as clothing allowances, Mayor Lavigne may have violated the Louisiana Constitution¹ and state law.^{11,12,3,4}

Recommendations

The Town should (1) seek reimbursement for improper bonus payments made to Town officials and employees; (2) comply with the Louisiana Constitution and cease paying bonuses; and (3) always provide complete and accurate information in the Town's annual budgets and financial statements.

Additional Compensation Not Reported as Income

The Town did not report additional compensation paid to Mayor Lavigne and Ms. Bennett as required by the Internal Revenue Service (IRS). In addition, we noted that some additional compensation paid to Mayor Lavigne and Ms. Bennett was paid before it was earned in possible violation of the Louisiana Constitution.¹

The Town only provides retirement benefits to the mayor, police chief and Town clerk. The police chief participates in the Municipal Police Employees' Retirement System and the Town makes retirement allowance payments directly to Mayor Lavigne and Ms. Bennett. In addition, the Town clerk is paid \$300 per month (in addition to her salary) as the clerk of the Town council (Board of Aldermen).

Some additional compensation payments made to Mayor Lavigne and Ms. Bennett, such as payments for Christmas bonuses and retirement allowances, were not processed as payroll disbursements. They were processed as if Mayor Lavigne and Ms. Bennett were contractors and, therefore, taxes (and other required withholdings) were not deducted. The Town did not issue

IRS Form 1099 *Miscellaneous Income* to Mayor Lavigne and Ms. Bennett and did not report these payments as income on their IRS Form W-2 *Wage and Tax Statements* as required by IRS Publication 525. The following tables compare amounts paid to Mayor Lavigne and Ms. Bennett by the Town to the amounts reported by the Town on their IRS Form W-2s.

James Lavigne 2012 Taxable Income Comparison				
Year	Mayor Salary	Total Calculated Income^A	W-2 Income	Difference Between Total Calculated Income and W-2 Income
2012	\$50,000.04	\$79,578.96	\$51,153.96	\$28,425.00

Diane Bennett 2012-2013 Taxable Income Comparison				
Year	Town Clerk Salary	Total Calculated Income^B	W-2 Income	Difference Between Total Calculated Income and W-2 Income
2012	\$35,000.04	\$48,507.88	\$39,407.88	\$9,100.00
2013	\$36,833.30	\$50,765.13	\$41,998.47	\$8,766.66

In addition, the Town issued retirement allowance payments to Mayor Lavigne before they were due on two occasions. For example, in September 2012, the Board of Aldermen approved Mayor Lavigne's request to increase his annual retirement allowance to \$15,550. On December 26, 2012, the Town issued Mayor Lavigne a check in the amount of \$15,550 for his 2013 retirement allowance. We also noted that in July 2012, Ms. Bennett received a check in the amount of \$1,800 that was coded to "Council Clerk Expense." This check appears to have been an advance payment to Ms. Bennett for July 2012 through December 2012. Because the Town paid compensation to Mayor Lavigne and Ms. Bennett before services were provided to the Town, the Town appears to have violated the Louisiana Constitution.¹

Recommendations

The Town should (1) implement written policies and procedures to ensure that all employee compensation is properly processed and reported to the IRS; (2) amend employees' earnings previously reported to the IRS to properly include amounts not reported; and (3) discontinue the practice of paying compensation to employees prior to the services being performed.

^A **Total Calculated Income** for Mayor Lavigne includes his salary, retirement allowance payments, and a bonus payment.

^B **Total Calculated Income** for Ms. Bennett includes her salary, payments received for service as the council clerk, extra payroll checks, retirement allowance payments and a bonus payment.

Mayor's Use of Town Vehicle

The Town did not calculate and report the taxable fringe benefit of Mayor Lavigne's take-home vehicle and personal use as required by the IRS.¹³

The Town does not have written policies regarding the proper use of Town vehicles and does not require logs to be maintained to track regular use of its vehicles. According to Town employees, Mayor Lavigne is the only employee (excluding police department personnel) who has a take-home vehicle, a GMC Terrain Denali. According to Town records, Mayor Lavigne drove 9,581 miles in his Town vehicle from March 2013 to February 2014. Although Mayor Lavigne stated that he does use this vehicle for personal use approximately 40% of the time, the Town has not included the taxable benefit of Mayor Lavigne's take-home vehicle on his IRS Form W-2. IRS Publication 15-B states that any fringe benefit provided to an employee is taxable and must be included in the recipient's (employee) pay unless the law specifically excludes it. We did not find that Mayor Lavigne was excluded from this requirement.

Recommendations

We recommend that the Town amend Mayor Lavigne's earnings previously reported to the IRS to properly include the fringe benefit value of his take-home vehicle. We further recommend that the Town implement written policies and procedures to ensure that Town vehicles are used only for public purposes.

Questionable Vehicle Purchase

In March 2013, Mayor Lavigne traded in a newly purchased vehicle for another vehicle after one week resulting in a loss of \$8,150. Because the Town did not receive equivalent value for the amount of the loss, Mayor Lavigne's actions may have violated the Louisiana Constitution¹ and state law.⁴ Further, it appears that the Town did not comply with the public bid law¹⁴ in the purchase of either vehicle.

According to Town records, on March 13, 2013, the Town purchased a Dodge Ram truck with a purchase price of \$40,650 to be used as Mayor Lavigne's take-home vehicle. Town records further indicate that Mayor Lavigne traded the vehicle in on March 20, 2013, for \$32,500 toward the purchase a GMC Terrain Denali with a price of \$37,797. As a result of this transaction, the Town lost \$8,150 in value on the Dodge Ram after one week. Further, the trade-in of a public vehicle does not appear to comply with state law¹⁵ on the disposal of surplus property.

Mayor Lavigne acknowledged that the Town lost money on the trade in of the Dodge truck. He stated that he traded it in because he did not like it and was having trouble physically getting in and out of it. Mayor Lavigne also stated that he includes \$12,000 a year in the budget for a new car so he can buy a new car every three to four years. A review of the Town's budget for the year ended December 31, 2013, indicated that there is no line item that provided funds for the purchase of Mayor Lavigne's vehicle. As such, it does not appear that the Board of

Aldermen appropriated funds in the Town's annual budget to purchase a new vehicle for Mayor Lavigne.

In addition, it appears that the Town failed to publicly advertise and solicit bids for the purchase of these vehicles. La. R.S. 38:2212.1 requires that all purchases of any materials or supplies exceeding the sum of \$30,000 to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has met the specifications as advertised. Although the purchase price of each vehicle exceeded \$30,000, the Town could not provide any documentation to indicate that the vehicles purchased were let for bid in accordance with La. R.S. 38:2212.1.

Recommendation

We recommend that the Town implement written policies and procedures to ensure that public funds are spent in accordance with the Louisiana Constitution and state law.

LEGAL PROVISIONS

¹ **Louisiana Constitution Article VII, Section 14(A)** states, in part, “Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.”

² **Louisiana Revised Statute (La. R.S.) 14:68 (A)** states that “Unauthorized use of a moveable is the intentional taking or use of a moveable which belongs to another, either without the other’s consent, or by means of fraudulent conduct, practices, or representations, but without any intention to deprive the other of the moveable permanently. The fact that the moveable so taken or used may be classified as an immovable, according to the law pertaining to civil matter, is immaterial.”

³ **La. R.S. 14:134 (A)** states, “Malfeasance in office is committed when any public officer or public employee shall: (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.”

⁴ **La. R.S. 42:1461(A)** states, “Officials, whether elected or appointed and whether compensated or not, and employees of any “public entity,” which, for purposes of this section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or any other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed.”

⁵ **La. R.S. 42:1112 (A)** states, “No public servant, except as provided in R.S. 42:1120, shall participate in a transaction in which he has a personal substantial economic interest of which he may be reasonably expected to know involving the governmental entity.”

⁶ **La. R.S. 42:1113(A)(1)(a)** states, “No public servant, excluding any legislator and any appointed member of any board or commission and any member of a governing authority of a parish with a population of ten thousand or less, or a member of such a public servant’s immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any public contract, subcontract, or other transaction this is under the supervision or jurisdiction of the agency of such public servant.”

⁷ **La. R.S. 14:67 (A)** provides that “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

⁸ **La. R.S. 47:1642** states, in part, that “Any person who willfully fails to file any return or report required to be filed by the provisions of this Subtitle, or who willfully files or causes to be filed with the secretary any false or fraudulent return, report, or statement, or who willfully fails to pay any such tax, penalty, or interest, or who willfully aids or abets another in the filing with the secretary of any false or fraudulent return, report, or statement, with the intent to defraud the state or evade the payment of any tax, fee, penalty, or interest, or any part thereof, which shall be due pursuant to the provisions of this Subtitle...”

⁹ **La. R.S. 42:1115(A)** states, “No public servant shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such

public servant knows or reasonably should know that such person: (1) Has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency, or (2) Is seeking, for compensation, to influence the passage or defeat of legislation by the public servant's agency."

¹⁰ **La. R.S. 3:3808(A)** states, in part, "A person who presents himself as, or advertises as, engaging in the arborist profession shall be required to obtain a license which shall subject that person to the following provisions: (1) An arborist's license authorizes the holder thereof to recommend or execute the following measures: (a) The removal of a tree or portion of a tree. (b) Measures to prolong the life of a tree. (c) Measures to enhance the aesthetic value of a tree."

La. R.S. 3:3810 (A) states, "Failure to comply with any provision of this Chapter or of any rule or regulation adopted pursuant to this Chapter shall constitute a violation. Violations include but are not limited to: (1) Performing any of the following acts in a regulated profession or occupation without either a valid appropriate license or permit issued by the commissioner or without a regular employee who holds a valid license or permit issued by the commissioner: (a) Engaging in or doing any work in a regulated profession or occupation. (b) Receiving income, whether directly or indirectly, for engaging in or doing any form of work in a regulated profession or occupation. (c) Advertising, soliciting, or otherwise attempting to obtain any form of work in a regulated profession or occupation."

¹¹ **La. R.S. 14:70** states, "False accounting is the intentional rendering of a financial statement of account which is known by the offender to be false, by anyone who is obliged to render an accounting by the law pertaining to civil matters."

¹² **La. R.S. 14:133 (A)** provides that "Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact."

¹³ **IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits**, states, in part, "Any fringe benefit you provide is taxable and must be included in the recipient's pay unless the law specifically excludes it."

¹⁴ **La. R.S. 38:2212.1(A)(1)(a)** provides that "All purchases of any materials or supplies exceeding the sum of thirty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised, and no such purchase shall be made except as provided in this Part."

¹⁵ **La. R.S. 49:125(A)** provides that "Notwithstanding any other provision of law to the contrary, the state or any board, commission, department or agency of the state or any political subdivision of the state is hereby authorized to sell surplus moveable property at public auction, in addition to the other methods provided by law for such sales. The unit of government so desiring to sell surplus moveable property at public auction is authorized to employ qualified licensed auctioneers to handle said sale."

APPENDIX A

Town of Pearl River's Response



TOWN OF PEARL RIVER

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P.O. Box 1270
Pearl River, LA 70452
Phone: (985)863-5800
Fax: (985)863-2586
townhall@townofpearlriver.net

RUBY GAULEY
KATHRYN WALSH
MARIE CROWE
ELLA BRAKEFIELD
Aldermen

BENNIE RAYNOR
Chief of Police

DIANE BENNETT
Town Clerk &
Tax Collector

BRENDA WICHTERICH
Deputy Clerk

CRYSTAL EDGE
Court Clerk

JAMES LAVIGNE
Mayor

DAVID MCQUEEN
Mayor Pro Tempore

RONALD W. "RON" GUTH
Town Attorney

May 6, 2014

TO: Roger W. Harris, J.D., CCEP
Assistant Legislative Auditor and
Director of Investigative Audit and Advisory Supervisor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Pearl River Audit
My File No. 2024-A-2

VIA CERTIFIED AND RETURN RECEIPT U.S. POST
7010 3090 0002 9752 9543

**"DON'T BELIEVE YOUR LYING EYES"
LOOK AND SEE AND KNOW THE TRUTH**

Let's be clear.

I am writing this report beginning just after the finest Easter Egg Hunt in Pearl River's history attended by hundreds of children and co-sponsored by the Town of Pearl River and the Steve Fecke Family of Jubilee Food Store fame. I thank all participants and it makes me very happy to have had that experience before commenting on an auditors' report which made me very unhappy.

The 2013-14 legislative audit was instigated by a complaint by the Concerned Citizens of Pearl River aka CC of Lacombe aka CC of St. Tammany aka known by me as the "Carking Cluster". This group will be designated by the initials CCST in the remainder of this document. This group has probably less than 100 members parish-wide, does not have to disclose its membership or finances and has a questionable record of public service. I represent over 2500 knowledgeable concerned citizens every day, provide excellent public services and have been elected numerous times, the last time in the first primary overwhelmingly over two opposing candidates.

The CCST had a fortunate victory in its lawsuit against the parish in a zoning regulatory matter involving a solid waste transfer station for which my office congratulated them. However, then

AN EQUAL OPPORTUNITY EMPLOYER

they compromised with the waste haulers disappointing many in Lacombe and losing members as a result.

CCST then apparently took unilaterally and unelected on the mantle of representing all concerned citizens of St. Tammany. Their first project was to proclaim a recall petition against the coroner, Dr. Galvan, after Dr. Laura King and her husband, Terry had done all the work to hold Galvan accountable, suffered legal consequences and with political courage and citizen responsibility prevailed against political corruption. The CCST only received 16,000± of the 50,000± necessary signatures. The luckiest thing that happened to CCST was that Dr. Galvan resigned and they didn't have to completely and publicly fail in their effort to recall him. Frankly, CCST tried to steal the show and were not aware enough to know that the show was over. The producer and director were the King's, not CCST.

Then the CCST tried to foist an Inspector General on St. Tammany Parish creating another level a costly bureaucracy on us, the taxpayer. After meeting for months the St. Tammany IG Panel rejected an IG. CCST lost again with the panel of 24 citizens voting down an IG, another governmental boondoggle was avoided.

CCST next tried to stick its nose in the St. Tammany Parish Recreation District No. 10 millage election. CCST quickly saw there was no publicity value in the effort for the community supported the recreation district plans and CCST shut up and withdrew.

The latest effort of the CCST is using the elected parish councilman in the Lacombe area and conning the parish president into taking over and potentially ruining a 35 year old, extremely successful recreation district for kids in Lacombe. The citizens of Lacombe have risen up and we'll see how this latest effort of the CCST unfolds. "Children over Politics" is the cry of the Lacombe community.

Now CCST has come to Pearl River, the most progressive town in the parish with the lowest taxes. CCST has joined with Pearl River's chief carker, Councilperson Katherine Walsh, who in three years of being elected has contributed nothing positive for Pearl River but runs it down to the public at every opportunity. Councilperson Walsh can be characterized as a malcontented polemical person who wants everything her way or the highway and is cooperative in nothing. My suggestion is if she wants to be Mayor, put up her money, run and quit lurking in the shadows with her camera. She will not run for she knows her reputation in town. It's one thing to get 1 out of 5 votes and another to be elected by an overwhelming majority as Mayor. This audit is purely political; Walsh thinks she can get in through the back door what she can't get through the front door and straight up.

Councilperson Walsh, of course, has her supporters, some of whom are very good people to whom I would suggest that they consider the facts. Others are just wanting to get their hands on Pearl River's growing budget and reputation now as the 4th largest city or town in St. Tammany Parish for their own agenda which is not, I assure you, in the best interest of the citizens of Pearl River and their services and low taxes.

Ms. Walsh is being mentored and assisted by the alleged leader of CCST who is not a citizen of Pearl River, concerned or not, and who lives in a million dollar mansion on Bayou Lacombe and whose additional goals are to limit the number of councilpersons on the parish council to 9 from 14 making Pearl River represented by the same councilperson as Abita Springs, Folsom, Bush, Sun, etc. I don't want Pearl River's representation on the parish council decreased. CCST also wants to limit the voting prerogative of our voters in parish elections. Limit the vote, for what purpose, to take over parish government for their own agenda. I wonder what that is? I bet it doesn't benefit the Town of Pearl River or any small town, for that matter.

Walsh's personal mentor and advisor is a retired brigadier general living in a three-quarter million dollar mansion off Bayou Lacombe and on a public retirement and a post-retirement government connected job of a sum of at least \$200,000.00 per year. I wonder what he wants for a working class town like Pearl River. May we suggest that he be a real patriot and go back to the Pentagon, audit it and help it stay within its budget. Another advisor of CCST is a retired admiralty lawyer who lives in a million dollar property on Bayou Lacombe at Fish Hatchery Road. It seems to me if these people are so interested in the progress of Pearl River, they would have come into my office to visit and help me. I've never met these people or even had the pleasure of a conversation.

So now the stage is clear. A disgruntled councilperson joining with self appointed saviors to cost the State and Pearl River thousands of dollars and time for purely political purposes because they can't get their way at the polls.

The Town of Pearl River is over 115 years old and has struggled for most of its history with hard times and poor opportunities. But the citizens of Pearl River with courage and sacrifice turned the corner about 1990 with the building and provision of a town wide central sewerage system. The common comment around town was that "Pearl River doesn't smell anymore."

The **population** of Pearl River has gone from **1507** in 1990 to **2510** in 2014 now passing Abita Springs as the 4th largest city or town in St. Tammany Parish, a growth of 66% in 25 years. Pearl River has the lowest taxes of any city or town in St. Tammany Parish. Pearl River gets more bang for its buck than any other place in St. Tammany Parish.

From 2009-2012, the Town of Pearl River has won three separate Louisiana Municipal Association's Community Achievement Awards entitled "The Outstanding Community for

Improvement in Economic Development” for bringing in jobs. We brought in Associated Wholesale Grocers and over 300 jobs and along with Rooms to Go’s regional warehouse and retail outlet provided a total of 600 jobs for our community. The facilities have increased personal income, spending, and sales taxes. The South I-59 interchange is rapidly becoming a magnet for not only our citizens but for off interstate services, spending and increased sales taxes. These sales taxes along with new stores and food outlets have allowed Pearl River to position it’s water system to be adequate for the next 25 years with a new deep well and water tower and the looping of our two towers for service, efficiency, safety while providing the capability to service any industry or business wanting to locate within the 150± available acres for future business development without costs to the original part of town.

Currently the sewerage system is beginning a process of expanding and refurbishing to make our sewerage system adequate for the next 25 years without any tax increase. The town maintenance facilities and equipment are in excellent shape and can serve for years to come.

James E. Lavigne Park has been modernized and the new water park is one of the only such park in the parish. The Town of Pearl River Museum and Memorial Park were built by town crews, Alderman McQueen, and myself out of town operating funds with no borrowed money or extra taxes. The Pearl River cemetery is being expanded as I write.

Our streets are in great shape particularly Highway 11, Highway 41 and 1099 with turn lanes and roundabouts coming. The drainage in Pearl River is now the best in its history. Now if we could just keep the Pearl River from rising and beavers from building dams, the drainage would be near perfect.

Pearl River is a beautiful little town. Just look at the landscaped and seasonal floral plantings along the entrances to the town and major intersections particularly the railroad right of way. The Town Hall, police station and jail were built by town crews with no borrowed money or additional tax and with the help of the Chief of Police Raynor and myself is adequate and beautiful with landscaping including a fountain/pool with fish, plants and a lighted American flag. The Town Hall includes the police station for one of the best small town police departments in Louisiana keeping our crime rate nearly non-existent except for traffic violations.

Pearl River maintains a boat launch to the main Pearl River for the numerous fishermen and recreational boaters. Pearl River has well trained, polite and fairly paid employees who help keep our neighborhoods looking new and inviting while being friendly. Our town crews quickly keep our town clear of storm damage and dangerous trees. Response time is minimal but never ending problems are solved with the same quickness and spirit by our town crews.

The Senior Citizens Center is one of the best in St. Tammany Parish. The Center was

was built by the Mayor and Chief of Police supervising the town crews out of town funds with no borrowed money nor increase in taxes. This small although attractive senior facility serves 20-50 senior citizens from the Pearl River area. Without this facility some of these seniors would go hungry and it provides a daily positive community interaction for them. The town maximizes all FEMA funds and federal and state grants available for town improvements. These applications are complicated, extensive and are handled skillfully by the Town's clerk and administrative staff plus we are audited by federal and state agencies. The Town has near \$1,500,000.00 in reserve, contingency and sinking funds available for potential hard times.

I have been involved with the town for over 35 years, first as an alderman and now the last 23 years as Mayor. Pearl River requires no CAO, department heads, agency heads or other bureaucracy; I serve in all functions saving the town thousands of dollars. I am on duty 24/7/365¼ and don't charge the town rent on my driveway, porch or living room used by citizens continuously for town business and concerns day and night, weekends and holidays. The water or sewerage system break down, I am the first one called and on the site.

Over the years and until a state mandate a year or so ago I was the town's building inspector inspecting hundreds of buildings with all fees going to the town, none to me. I shot all grades of driveways culverts while saving the costs and need for a surveyor. These fees and savings being over \$50,000.00. The people of our Town of Pearl River know the facts, I'm not invisible that's why they vote for me overwhelmingly and passed our last tax renewal in 2013 by the highest margin in St. Tammany Parish.

Basically, I am chief cook and bottle washer, as we say. No jumble of bureaucracy in Pearl River, just a friendly small town atmosphere where almost everyone knows everyone. Little ribbon cutting or frills go on in Pearl River but just hands on service. We are all human and make mistakes now and then by not dotting every "i" and crossing every "t" but all my effort for over 35 years has been for our Town and it shows "...Your Eyes Can Tell The Truth." My policy has been service over paperwork.

Chief of Police Raynor is without question and has been the finest Chief of Police of any small town in Louisiana or the USA for that matter. He has cooperated with the Town Board of Aldermen and Mayor always promoting law enforcement. He has helped build the sewerage plant, the museum and the town hall with his own hands. Besides he is the only Chief of Police I have ever heard of who was the mechanic on the town's police vehicles with his own tools and facilities. Pearl River had only "used" police cars until about 15 years ago. No one ever paid Bennie rent on his shed, shop, driveway parking area, carport and den for its use on a 24/7/365¼ basis for 30 years for every kind of need, concern or emergency. Bennie Raynor is and was hands on, believe me.

The legislative auditor's employees were basically nice and polite guys except for instances which will be cited below. While we respect and understand the need for the office of legislative auditor maybe they should consider the source of the complaints, agenda and veracity of the complaints rather than take their allegations as correct and working from preconceived notions. I quite don't understand their being college educated CPA's and their falling over dollars to get to pennies. The audit began around Thanksgiving, 2013 and lasted until mid April, 2014 costing the State and Town thousands and thousands of dollars.

All toll if we take every complaint unquestioned and as the gospel the amount in question would be approximately \$132,000.00 out of Pearl River spending approximately \$8,000,000.00 in the alleged audit period. When the individual items, complaints and allegations are questioned, tested and analyzed any reasonable reading would set the figure at \$2,000.00± less than **three hundredths of 1%** of the Town's expenditures. No money or value was lost by the citizens of the Town of Pearl River. Any oversight or mistakes on my part has been reimbursed to the Town and I apologize. See **EXHIBITS 1- 4** attached.

I understand the need for the legislative auditor's to find some complaint. But let's be fair. No oaths to tell the truth were given to any witness and all but one who was a not a party was even named but given anonymously. No statements were attached to the report. No documents were attached to the report and how am to respond to a ghost. Criminal activity is suggested by innuendo which is not the function of the legislative auditor to accuse one of a crime. No mention is made of no evidence of criminal intent. See **EXHIBIT 5** attached.

Now to the specific items in the auditor's report.

The generator problem is simple. The generator is now and has been installed at the town barn or maintenance facility for use when the power goes out. In an emergency like Hurricane Katrina the town crews will have a facility to work out of, rest in and coordinate town emergency efforts and necessary recovery requirements. Town crews and I worked 3 days without sleep after Katrina. Any interim thoughts to use it for the town or sell it for town reimbursement even if accomplished didn't violate any laws. The auditors could have simply asked and gone to see the generator at the town barn. As they say "No harm, no foul."

All of this over a 10' plastic boat which is now and previously sitting near the town sewerage treatment tank. Michael Christensen's true statement is attached as **EXHIBIT 6**. Do the auditors want the town sewerage crew to swim around in the sewerage tank to maintain it? And do the auditors want the Mayor and town employees to swim in pump slew and the W. Pearl River to check its depth for boat launching and the 2011 dredging project. Would the auditors

rather have the Town pay for a welder to weld the boat trailer rather than have Jay Lavigne (mayor's son) do it for free at the Mayor's house. "Penny wise and dollar foolish" is that what the auditors want. By the way, in case the auditors don't know most boats are originally for fishing, marine batteries run trolling motors which can navigate around sewerage tanks, slues and river banks and a marine tachometer was in fact a depth finder used to tell the depth of sludge in the tank.

The 28 Cargo trailer was purchased from the Fire Department by the Police Department for the cabinets which were used in the police mobile command center. Chief Raynor took it to his shop at his home where his tools were used to personally remove some the cabinets that were in the trailer. He took it to the race track on Highway 36 to test its road ability but decided not to buy it after thinking about it and its age. Chief Raynor never bought it and never personally used it in fact he used his facilities and driveway to ultimately benefit the department. He does own personally a similar 28' trailer which has been and is parked in his driveway. The trailer has been located on the grounds at the town barn, immobilized and is now a secure, locked and protected tool shed. The portion of the cabinets that were removed by Chief Raynor can be found secured in the police command center. A \$2,000 Cargo trailer even less the cabinets is cheap for a secure shed. As we say again "no harm, no foul." The town has a list of assets. A photograph of the two trailers are attached as **EXHIBIT 7**.

The Mayor is the chief administrative official of the Town of Pearl River and the Chief of the Police Department and they administer their own departments and make decisions on equipment needs, proper use, storage and maintenance in their budgets except for large items which are approved after the bid process by the Board of Aldermen.

The use of Town sales tax exemption number to purchase personal items for employees which was later paid in full by the employee was a lame brain frugality by myself trying to help minimally paid employees; it was a mistake and it will not happen again. All lost taxes have been reimbursed by me to the Town of Pearl River in the amount of \$438.00, as stated in the audit. Ms. Bennett paid for all her supplies, awning and tin by cash or personal check. **EXHIBIT 8** and **EXHIBIT 1** attached.

I may not be the best record keeper in the world. I am a better welder, inspector, town crew manager and forward looking town leader. However, I can assure you that every bit of credit card charges were used for town business and functions and none were used for my personal use. I have reviewed them all and find that maybe \$1,328.82 is questionable in my memory and I have reimbursed the Town of Pearl River \$1,328.82. I will from now on keep better track of my records. My town attorney tells me, the greatest danger his contractor clients have is their dashboards of their pickups where most receipts go and are lost.

The Town Clerk was not paid extra payroll checks nor was she paid inappropriately for her hours and days worked **EXHIBIT 9** being 47 pages showing all relevant accounting. A reading of **EXHIBITS 10, 11 and 12** show without question that Ms. Bennett was not loaned or donated to, was not paid twice for her vacation time, i.e. in lieu of or cannot be expected to donate her time to the town or work for nothing.

Maybe the Legislative Auditor could do a great favor especially at hurricane time and cut all of our pine trees just leave our oaks. I, in all jest, would just like to see an auditor cut a pine tree; cutting pine trees especially damaged ones is extremely dangerous requiring skill and courage and a little insanity. Just try it; climb them, rope them off, drop pieces of them and dodge their unpredictable reactions. Robbie has been cutting town trees for years. We don't cut healthy ones, just ones that are dead, rotting, damaged, broken and uprooted all a danger to public safety. Robbie cuts at my direction, trees that belong to Pearl River and does not violate the law. A photograph is attached showing cutting of trees by Louisiana Department of Transportation along I-12 near Slidell. **EXHIBIT 13** attached. I wonder if an arborist was on the tractor and cutting blades to observe the gross damage to trees that they were not intending to cut.

I have known Robbie for many years and loan him small loans from time to time. While I had my back surgery several years ago I contracted a mursa (staff) infection and almost died. In my last election beating two young whipper snappers in the first primary from a wheel chair, the citizens of Pearl River, who all know me and what we do in a small town voted for me and the Chief. Robbie during this time did minor yard work for me to repay loans and helped me on a house boat that he anticipated using.

Town employees were going to Home Depot anyway, should they have not picked up supplies for Diane Bennett along with town supplies. Should Diane have wasted gas and time to make an extra trip to Home Depot in her little Nissan? Are we going to an extent that a town employee can't bring a coke to another town employee? No special trips were made for anyone but only when the town had needs.

The allegation about a 4 wheeler and Chief Raynor is outrageous. First of all, Jody is Chief Bennie Raynor's stepson not his son-in-law. What kind of audit can this be without getting this difference corrected. The state law does not provide for stepsons and is cited inaccurately.

The town employees are some of the best trained, most polite, conscientious, hard working and efficient in this parish. Any complaints against them are quickly remedied and corrected. Bennie and I are hands on and out there with them daily. The most important ethic is to quickly, efficiently and correctly perform a public service to our citizens honestly, of course.

On the job sites and daily the crews are required to wear the personalized t-shirts with the emblem of the Town of Pearl River, which the town pays for but additionally they are required to have special work boots, gloves and eye protection which the employees pay for themselves and can be costly for them. The employees are pressured to stay within their budgets and they do; hence they are rewarded by a end of the year merit bonus which is budgeted on the annual budget that the Town Aldermen and I approve each year.

The budget year ends on December 31st each year, one week after Christmas. Being human all of us have habitually called it a Christmas bonus when in fact it only relates to Christmas because of the date. The bonus is to compensate for required special work wear clothing, if you will, and specifically for bringing their respective departments in under budget. Our Town attorney has told the employees years ago not to call it a gift, a Christmas bonus, but that is for special needs and for meeting and exceeding budget goals. The Town and I did nothing wrong; in fact it is right to reward employees who provide good service for our Town within budget. Maybe all public entities should provide the best service at the lowest, budgeted costs. **EXHIBIT 14** attached.

Pearl River has a CPA on retainer and also a CPA/audit firm that audits the Town annually. Even the legislative auditor has audited Pearl River in the past. None of these IRS-W-2- 1099 issues have ever risen. I am not a CPA; I like many others do not do my own taxes, H & R Block on Highway 41 does. I will provide the legislative auditor's report to our CPA for his advice and will follow it.

The Town provides the Mayor and the Chief of Police with a car; both are on 24/7/365¼ and in constant and immediate telephone and radio contact. Would the citizens of Pearl River want it any other way. Certainly not in an emergency. Maybe Bennie and I should have part of our housing and home property rented and paid for by the Town for all its intermittent use by town citizens for communication with us. As to the IRS, I will certainly check with H & R Block of Highway 41 to make sure I am doing my taxes properly; maybe I should deduct part of my home costs as an office expense.

The Mayor's vehicle is budgeted each year and one is purchased for him every 3 years or so. The Dodge truck lost value because of depreciation not because of some Town giveaway. The Town of Pearl River ended up with a vehicle serviceable to the Mayor which will be worth a lot less when it is traded. The public bid law was complied with; a truck is not a "...materials or supplies..." see the entire LSA - R.S. 38:2212.1 and opinions attached as **EXHIBIT 15**.


Statutes: The citing of criminal law is totally inappropriate. As many statutes as the legislative auditors cite they should know that they are cited out of context and with no cited cases indicated. Particularly citing a criminal statue without at least minimally also citing the

criminal code articles on intent or lack thereof is an innuendo of guilt without due process. For example, if I sign your name with your permission or even without it but without any intent to defraud, it is not a violation of criminal law of forgery. The legislative auditors with their experience know or should know that the general public just think the criminal activity is only the act hence the knowing innuendo of guilt. My years of selfless service forestall any criminal intent but only the service to my citizens of Pearl River.

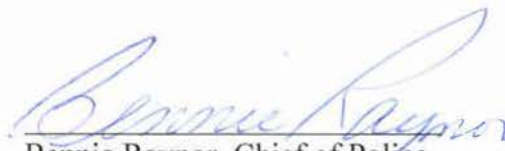
I hope the above statement and explanation helps clarify how a small town operates successfully. Pearl River is not a city yet and we don't need nor do we need to pay for more paperwork, regulations and bureaucracy. Just get the job done; fix any missteps and move onward. We will provide ethics training to all employees as required by law.

If the CCST (carking cluster) or Alderperson Walsh doesn't like it, as our esteemed former President said "Bring It Own."


Sincerely,



James Lavigne, Mayor



Bennie Raynor, Chief of Police



Diane Bennett, Town Clerk

NINA LAVIGNE OR
JAMES E LAVIGNE

8489

4-30-14
Date

Capital One Bank is a trade name of Capital One, N.A.

Pay to the
Order of

Town of Pearl River

\$ 438⁰⁰

Four hundred & thirty eight

Dollars



Security
Features
Details on
Back.

Capital One Bank

For

sales tax

James Lavigne

Harland Clarke



NINA LAVIGNE OR
JAMES E LAVIGNE

8491

7-30-14 Date

Capital One Bank is a trade name of Capital One, N.A.

Pay to the Order of Town of Pearl River \$ 1141.55
One thousand & one hundred forty one ⁵⁵/₁₀₀ Dollars

Capital One Bank

For credit card Nina Lavigne
[Redacted Signature]

Harford Clerk



NINA LAVIGNE OR
JAMES E LAVIGNE

8490

04-30-14

Date

Pay to the
Order of

Town of Paul Fire

\$ 187.^{<7}

One hundred + eighty seven + ²⁷/₁₀₀

Dollars



Security
Features
Details on
Back

Capital One Bank

For

credit card

Nina Lavigne ^{MP}

Capital One Bank is a trade name of Capital One, N.A.

Harland Clarke



NINA LAVIGNE OR
JAMES E LAVIGNE

8492

4-30-14

Date

Pay to the
Order of

Town of Pearl River | \$ 480.⁰⁰
Four hundred & eighty dollars ^{00/100} Dollars

Security
Features
Details on
Back.

Capital One Bank

For gandy pickup

Nina Lavigne MP

Capital One Bank is a trade name of Capital One, N.A.

Harland Clarke



- (15) Aggravated kidnapping
- (16) Second degree kidnapping
- (17) Simple kidnapping
- (18) Aggravated arson
- (19) Aggravated criminal damage to property
- (20) Aggravated burglary
- (21) Armed robbery
- (22) First degree robbery
- (23) Simple robbery
- (24) Purse snatching
- (25) Extortion
- (26) Assault by drive-by shooting
- (27) Aggravated crime against nature
- (28) Carjacking
- (29) Illegal use of weapons or dangerous instrumentalities
- (30) Terrorism
- (31) Aggravated second degree battery
- (32) Aggravated assault upon a peace officer with a firearm
- (33) Aggravated assault with a firearm
- (34) Armed robbery; use of firearm; additional penalty
- (35) Second degree robbery
- (36) Disarming of a peace officer
- (37) Stalking
- (38) Second degree cruelty to juveniles
- (39) Aggravated flight from an officer
- (40) Aggravated incest

Amended by Acts 1962, No. 68, § 1; Acts 1976, No. 256, § 1; Acts 1977, No. 128, § 1; Acts 1989, No. 777, § 1; Acts 1992, No. 1015, § 1; Acts 1994, 3rd Ex. Sess., No. 73, § 1; Acts 1995, No. 650, § 1; Acts 1995, No. 1223, § 1; Acts 2002, 1st Ex.Sess., No. 128, § 2; Acts 2003, No. 637, § 1; Acts 2004, No. 651, § 1; Acts 2004, No. 676, § 1; Acts 2006, No. 72, § 1.

§ 3. Interpretation

The articles of this Code cannot be extended by analogy so as to create crimes not provided for herein; however, in order to promote justice and to effect the objects of the law, all of its provisions shall be given a genuine construction, according to the fair import of their words, taken in their usual sense, in connection with the context, and with reference to the purpose of the provision.

§ 4. Conduct made criminal under several articles; how prosecuted

Prosecution may proceed under either provision, in the discretion of the district attorney, whenever an offender's conduct is:

- (1) Criminal according to a general article of this Code or Section of this Chapter of the Revised Stat-

utes and also according to a special article of this Code or Section of this Chapter of the Revised Statutes; or

- (2) Criminal according to an article of the Code or Section of this Chapter of the Revised Statutes and also according to some other provision of the Revised Statutes, some special statute, or some constitutional provision.

§ 5. Lesser and included offenses

An offender who commits an offense which includes all the elements of other lesser offenses, may be prosecuted for and convicted of either the greater offense or one of the lesser and included offenses. In such case, where the offender is prosecuted for the greater offense, he may be convicted of any one of the lesser and included offenses.

§ 6. Civil remedies not affected

Nothing in this Code shall affect any civil remedy provided by the law pertaining to civil matters, or any legal power to inflict penalties for contempt.

SUBPART B. ELEMENTS OF CRIMES

§ 7. Crime defined

A crime is that conduct which is defined as criminal in this Code, or in other acts of the legislature, or in the constitution of this state.

§ 8. Criminal conduct

Criminal conduct consists of:

- (1) An act or a failure to act that produces criminal consequences, and which is combined with criminal intent; or
- (2) A mere act or failure to act that produces criminal consequences, where there is no requirement of criminal intent; or
- (3) Criminal negligence that produces criminal consequences.

§ 9. Criminal consequences

Criminal consequences are any set of consequences prescribed in the various articles of this Code or in the other acts of the legislature of this state as necessary to constitute any of the various crimes defined therein.

§ 10. Criminal intent

Criminal intent may be specific or general:

- (1) Specific criminal intent is that state of mind which exists when the circumstances indicate that the offender actively desired the prescribed criminal consequences to follow his act or failure to act.
- (2) General criminal intent is present whenever there is specific intent, and also when the circumstances indicate that the offender, in the ordinary course of human experience, must have adverted to the



prescribed criminal consequences as reasonably certain to result from his act or failure to act.

§ 11. Criminal intent; how expressed

The definitions of some crimes require a specific criminal intent, while in others no intent is required. Some crimes consist merely of criminal negligence that produces criminal consequences. However, in the absence of qualifying provisions, the terms "intent" and "intentional" have reference to "general criminal intent."

§ 12. Criminal negligence

Criminal negligence exists when, although neither specific nor general criminal intent is present, there is such disregard of the interest of others that the offender's conduct amounts to a gross deviation below the standard of care expected to be maintained by a reasonably careful man under like circumstances.

SUBPART C. CULPABILITY

§ 13. Infancy

Those who have not reached the age of ten years are exempt from criminal responsibility. However, nothing in this article shall affect the jurisdiction of juvenile courts as established by the constitution and statutes of this state.

§ 14. Insanity

If the circumstances indicate that because of a mental disease or mental defect the offender was incapable of distinguishing between right and wrong with reference to the conduct in question, the offender shall be exempt from criminal responsibility.

§ 15. Intoxication

The fact of an intoxicated or drugged condition of the offender at the time of the commission of the crime is immaterial, except as follows:

(1) Where the production of the intoxicated or drugged condition has been involuntary, and the circumstances indicate this condition is the direct cause of the commission of the crime, the offender is exempt from criminal responsibility.

(2) Where the circumstances indicate that an intoxicated or drugged condition has precluded the presence of a specific criminal intent or of special knowledge required in a particular crime, this fact constitutes a defense to a prosecution for that crime.

§ 16. Mistake of fact

Unless there is a provision to the contrary in the definition of a crime, reasonable ignorance of fact or mistake of fact which precludes the presence of any mental element required in that crime is a defense to any prosecution for that crime.

§ 17. Mistake of law

Ignorance of the provision of this Code or of any criminal statute is not a defense to any criminal prosecution. However, mistake of law which results in the lack of an intention that consequences which are criminal shall follow, is a defense to a criminal prosecution under the following circumstances:

(1) Where the offender reasonably relied on the act of the legislature in repealing an existing criminal provision, or in otherwise purporting to make the offender's conduct lawful; or

(2) Where the offender reasonably relied on a final judgment of a competent court of last resort that a provision making the conduct in question criminal was unconstitutional.

§ 18. Justification; general provisions

The fact that an offender's conduct is justifiable, although otherwise criminal, shall constitute a defense to prosecution for any crime based on that conduct. This defense of justification can be claimed under the following circumstances:

(1) When the offender's conduct is an apparently authorized and reasonable fulfillment of any duties of public office; or

(2) When the offender's conduct is a reasonable accomplishment of an arrest which is lawful under the Code of Criminal Procedure; or

(3) When for any reason the offender's conduct is authorized by law; or

(4) When the offender's conduct is reasonable discipline of minors by their parents, tutors or teachers; or

(5) When the crime consists of a failure to perform an affirmative duty and the failure to perform is caused by physical impossibility; or

(6) When any crime, except murder, is committed through the compulsion of threats by another of death or great bodily harm, and the offender reasonably believes the person making the threats is present and would immediately carry out the threats if the crime were not committed; or

(7) When the offender's conduct is in defense of persons or of property under any of the circumstances described in Articles 19 through 22.

§ 19. Use of force or violence in defense

A. The use of force or violence upon the person of another is justifiable when committed for the purpose of preventing a forcible offense against the person or a forcible offense or trespass against property in a person's lawful possession, provided that the force or violence used must be reasonable and apparently necessary to prevent such offense, and that this Section shall not apply where the force or violence results in a homicide.

B. For the purposes of this Section, there shall be a presumption that a person lawfully inside a dwelling,

STATE OF LOUISIANA

PARISH OF ST. TAMMANY

AFFIDAVIT

BEFORE ME, the undersigned Notary Public, personally came and appeared:


MIKE CHRISTENSEN

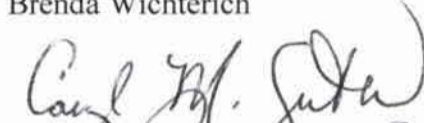
Who after being duly sworn did say that, to-wit:

1. Does not remember ever saying to anyone that "...the boat was Mayor's Lavigne's personal boat and that it had not been used by the town." Page 1 of 14, ¶ 5, line 5 of the auditor's report.
2. I took a Town check, paid for the 10 foot plastic boat and picked it up.
3. I took it to the Mayor's house with the understanding that the Mayor's son, Jay was to repair and weld on the trailer rails.
4. I understand the boat was registered with the Wildlife and Fisheries because the Mayor was told by a Wildlife employee that the boat had to be registered in an individual's name and not the Town of Pearl River.
5. The boat now sits by the sewerage tank for use.

SWORN TO AND SUBSCRIBED before me, Notary Public, at Pearl River, Louisiana on this 30th day of April, 2014, in the presence of the undersigned competent witnesses.

WITNESSES:


Brenda Wichterich

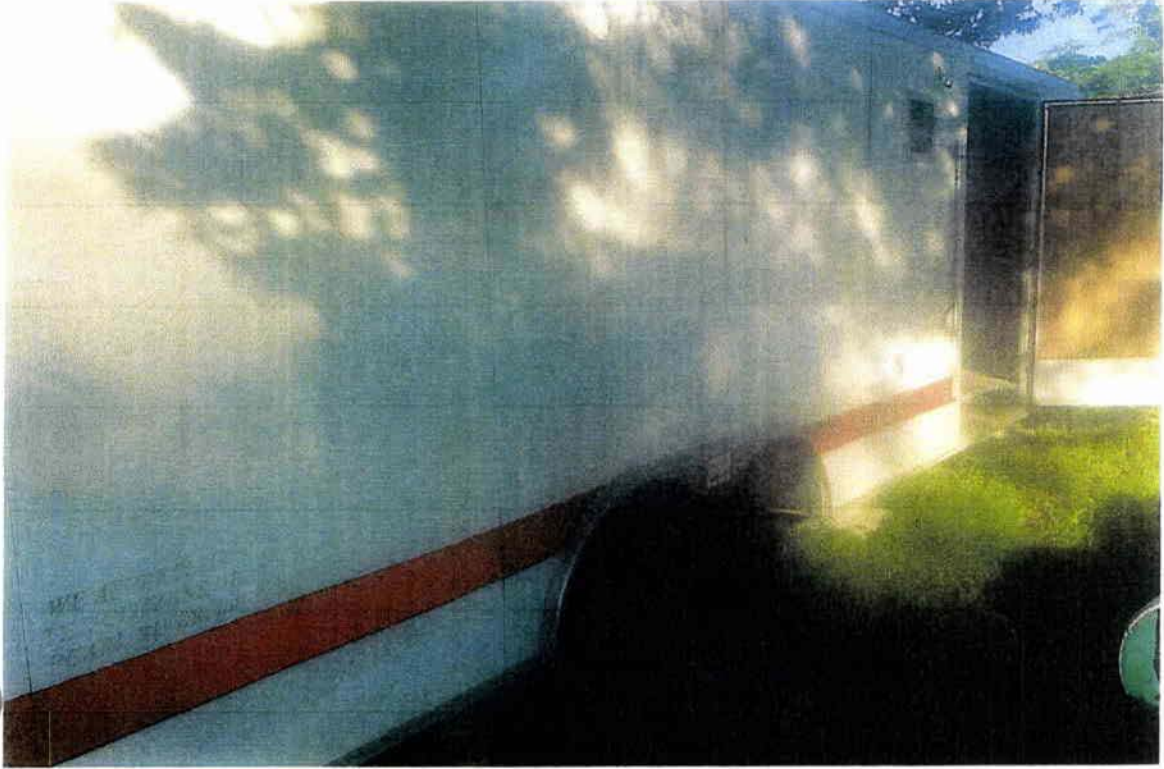

Caryl M. Guth


RONALD W. "RON" GUTH (6376)
Notary Public


MIKE CHRISTENSEN



TOWN,
TRAILER



28X12
NOW A
STORAGE
SHED AT
THE TOWN
BARN

CHIEF OF
POLICE'S
MY
TRAILER



11 11:47a

Wardhousesales

9856416188

P. 1



EAGLE CARPORTS, INC.

16398 FANCY GAP HIGHWAY
CANA, VA 24317

BU NESS 276-755-2030 • TOLL FREE: 800-579-8589
FAX 276-755-2031 • FAX 276-755-9270

"Flying High
with Good Deals"

Roach
Tuesday
1/10/08

Dealer Smith & Jones Warehouse Sales Dealer Phone No. [REDACTED] Date 12/14/11

CUSTOMER NAME Remo Hollie / Dorothy Singletary County St Tammany

ADDRESS [REDACTED]

PHONE (DAY) [REDACTED] Other

Carport Size 20x21 Leg Height 6' Ga. 14 12

Top Color Ranhide Trim Color Green

Option Features Anchors & Ground Inst. per Kena @ \$8.46 / 1/4

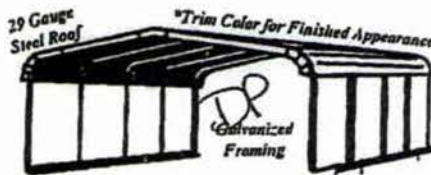
CHECK BOX FOR BARN STYL

REGULAR STYLE BOX EAVE VERTICAL ROOF VERTICAL SIDES / ENDS

ELECTRICITY AVAILABLE Yes NO INST. CEMENT GROUND OTHER

Customer responsible for obtainin local permits, covenant searches, right of way or setback restrictions. Please inform installer of any underground cables gas lines, or any other utility lines. Eagle Carports, Inc. will not be held responsible for a damage to the previously mention utilities. Up level lot voids warranty. Eagle Carports, Inc. will not be responsible for do payment refunds. CUSTOMER INIT [REDACTED]

Lot Must Be Level



within 30 days to Eagle Carports, Inc. Eagle as a result of any inclement weather.

port/garage shall remain property of Eagle. This does not relieve the customer from contract including legal fees and court costs, reserves the right to cancel any order. Prices

BE 20', 25', 30', 35', 40', ETC., IN LENGTH. ROOF OVERHANG ON FRONT AND BACK. HANG ON FRONT OR BACK. BASE PRICE

he above information and give my approval

4/30/14
PAID FOR BY CASH
BY DOROTHY
SINGLETARY - MS.
DENNETT'S MOTHER
OWN OR ABOUT DEC
15, 2011

Option Features	
20x21x6	1095.00
Anchors Per Ground	150.00
Price	1245.00
Co. Tax	
St. Tax	108.94
TOTAL	1353.94
10% DOWN PAYMENT BEFORE TAX	124.50



Balance to be paid in full at time Cashiers Check, Money Order, PERSONAL CHECKS PLEASE! N

With Customer present at time of Ins unit as installed.

CUSTOMER SIGNATURE _____

Place [Signature] RECEIVED DEC 14 2011
(Customer Signature)

completion of building, to Eagle Carports, Inc. by sa, Master Card or Discover Card. NO CASH OR refunds on Special Orders or Down Payments!

ation, customer will sign below to signify acceptance of

[Signature]
Dorothy Singletary
Eagle Carports

BALANCE DUE

DATE

Cashiers Check Money Order

EXHIBIT
8



CUSTOMER MUST SWEEP SHEETS
TO CLEAR ROOF OF METAL SHAVING
FAILURE TO DO SO MAY VOID WARRANTY.

64101 HWY 434, EXIT 74 No 095
LACOMBE, LOUISIANA 70445
985-882-3222 • 888-858-3222
FAX 985-882-7020

SOLD TO Town of Pearl River

SHIP TO Dianne Holly
[Redacted]

INVOICE DATE <u>3/23/12</u>	CUSTOMER ORDER NO. <u>10131</u>	FOB	SHIP VIA	DATE SHIPPED
CASH	C.O.D.	TERMS	STORE I.D.	SALESMAN

Item No.	Quantity	Description	Unit Price	Extension
	<u>16</u>	<u>12' 26A K Green</u>		<u>470^{1/4}</u>
	<u>sw</u>	<u>7/A</u>		<u>50⁰⁰</u>
		<u>Check # 3293</u>		

4/30/14
PAID FOR BY
REIMBURSED BY
MS. BENNETT

Jeh
3293

SUB	<u>500^{1/4}</u>
TAX	<u>Tax Exempt</u>
TOTAL	<u>500^{1/4}</u>



RECEIVED BY:

A20

CUSTOMER MUST SWEEP SHEETS
TO CLEAR ROOF OF METAL SHAVING
FAILURE TO DO SO MAY VOID WARRANTY.



64101 HWY 434, EXIT 74 No 09575
LACOMBE, LOUISIANA 70445
985-882-3222 • 888-858-3222
FAX 985-882-7020

S
O
L
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T
O

Town of Pearl River

S
H
I
P
T
O

Dianne Holly

INVOICE DATE 3/23/12	CUSTOMER ORDER NO. 10131	FOB	SHIP VIA	DATE SHIPPED
CASH	C.O.D.	TERMS	STORE I.D.	SALESMAN

Item No.	Quantity	Description	Unit Price	Extension
	16	12' 26A K GREEN		470 ⁴⁰
	50	7/A		50 ⁰⁰
		Check # 3293		
		<i>D/h</i> # 3293		
			SUB	500 ⁴⁰
			TAX	
			TOTAL	500 ⁴⁰

Tax Exempt →

DOROTHY E. SINGLETARY
DEBORAH A POLK
RENA DIANE HOLLIE

4460

Date 3/28/12

PEARL RIVER, LA, 70452

Pay to the
Order of

Town of Pearl River

\$ 520⁰⁰

Five hundred twenty dollars + no/100



WHITNEY

Whitney Bank
Sildell, Louisiana

whitneybank.com

For

code to ck# 3293

Rena Diane Hollie

(over time)

2013

3/15/13 - Paid 47 hrs @ \$19.27 rate

4/26/13 - Paid 40 hrs @ \$19.27 rate for vacation

- 5/31/13 - Paid for 47 hrs @ \$19.27 rate

8/30/13 - Paid for 47 hrs @ \$19.27 rate

2012

3/30/12 - Paid for 48 hrs - (3 extra annual meetings)

6/22/12 - Paid for 48 hrs - (46 hrs vacation)

FILE COPY
My copies

Jonathan
Gault
Dane



Diane Hollie



	This Check	Year to Date	Salary	Total
ss	905.69	28,539.75		905.69
Income		-1,120.86		
Soc Sec	-56.15	-1,769.48		
Medicare	-13.13	-413.84		
State		-454.72		
HealthIns		-320.00		
Telephone		-485.65		
NOFCR		-320.00		
DentalIns		-104.37		

8/30/13

Net Check: \$836.41 Total 905.69

Pay Period Beginning: Jul 24, 2013 Check Date: 8/30/13

Pay Period Ending: Aug 23, 2013 Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 84457 HWY 3081
 PEARL RIVER, LA 70452

12864

Check Number: 12864

Aug 30, 2013 DATE

AMOUNT

\$ 836.41

Eight Hundred Thirty-Six and 41/100 Dollars

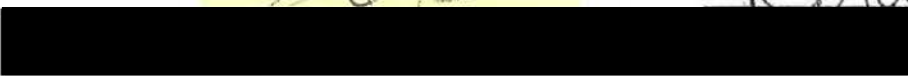
ORDER OF: Diane Hollie



2013



R Diane Hollie



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12864

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	905.69	28,539.75		905.69
Fed Income		-1,120.86		
Soc Sec	-56.15	-1,769.48		
Medicare	-13.13	-413.84		
State		-454.72		
HealthIns		-320.00		
Telephone		-485.65		
NOFCR		-320.00		
DentalIns		-104.37		

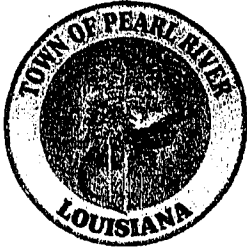
47 hrs overtime @ 19.27 hr

Net Check: \$836.41 Total 905.69

Pay Period Beginning: Jul 24, 2013 Check Date: 8/30/13

Pay Period Ending: Aug 23, 2013 Weeks in Pay Period: 4

Check Number: 12864



TOWN OF PEARL RIVER

39460 Willis Alley ~ Town Hall

P.O. Box 1270

Pearl River, Louisiana 70452

Phone (985) 863-5800

FAX (985) 863-2586

townhall@townofpearlriver.net

RUBY GAULEY
KATHRYN WALSH
MARIE CROWE
ELLA BRAKEFIELD
Aldermen

JAMES LAVIGNE
Mayor

DAVID MCQUEEN
Mayor Pro Tempore

RONALD W. "RON" GUTH
Town Attorney

BENNIE RAYNOR
Chief of Police

DIANE BENNETT
Town Clerk

BRENDA WICHTERI
Deputy Clerk

CINDY EVANS
Court Clerk

To: Dale GA.
Fax: 781-5395
Date: 8-21-13

From: Mayor Lavigne
Phone: (985) 863-5800
Fax: (985) 863-2586

Number of pages including cover sheet: ①

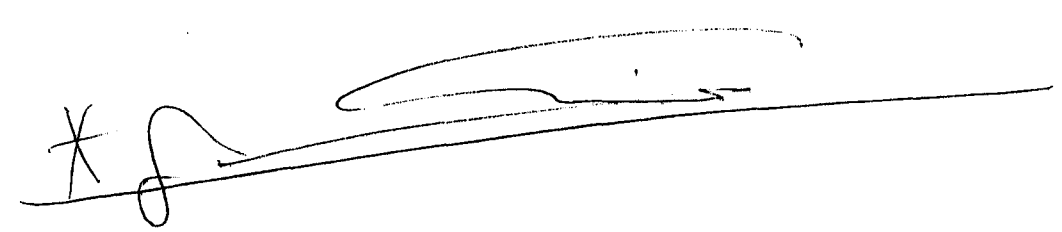
If you have any questions call (985) 863-5800

Message: 1) Please give Brenda Wichterich +
Andy Evans \$1.00 hr per raise apiece
2) Issue a check for Diane Hollie
for 47 hrs. @ 19.27 per hour -
Thanks,

Mr. James,
Am I to send over this week
that Brenda & Gady each get a
\$1.00/hr raise?

Also I have 47 hrs overtime - is
it ok to get pd for it also this
pay period - Please sign below if
it is yes to all of the above &
Scratch out what ~~can't~~ can't be done
(if any)

Thanks



Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	3,083.33	27,634.06		3,083.33
Fed Income	-141.67	-1,120.86		
Sec	-191.17	-1,713.33		
Medicare	-44.71	-400.71		
State	-57.62	-454.72		
HealthIns	-40.00	-320.00		
Telephone	-78.26	-485.65		
NOFCR	-40.00	-320.00		
Dentallns		-104.37		

Net Check: \$2,489.90 Total 3,083.33

Pay Period Beginning: Jun 26, 2013 Check Date: 8/2/13

Pay Period Ending: Jul 26, 2013 Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 84457 HWY 3081
 PEARL RIVER, LA 70452

12749
 FRAUDABHOR

Check Number: 12749

DATE
Aug 2, 2013

AMOUNT
 \$ 2,489.90

Two Thousand Four Hundred Eighty-Nine and 90/100 Dollars

PAY TO THE ORDER OF
 Diane Hollie



Brenda Winterick
 AUTHORIZED SIGNATURE



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12749

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	3,083.33	27,634.06		3,083.33
Fed Income	-141.67	-1,120.86		
Soc Sec	-191.17	-1,713.33		
Medicare	-44.71	-400.71		
State	-57.62	-454.72		
HealthIns	-40.00	-320.00		
Telephone	-78.26	-485.65		
NOFCR	-40.00	-320.00		
Dentallns		-104.37		

Net Check: \$2,489.90 Total 3,083.33

Pay Period Beginning: Jun 26, 2013 Check Date: 8/2/13

Pay Period Ending: Jul 26, 2013 Weeks in Pay Period: 4

LMP98 M/P CHECK

Check Number: 12749

A.27

BRIDGEBANK FIDELITY BANK



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

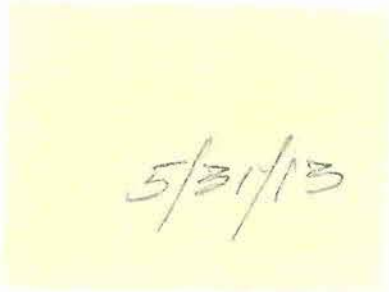
12446

Diane Hollie



	This Check	Year to Date	Salary
Gross	905.69	18,306.99	
Fed Income		-695.85	
Soc Sec	-56.15	-1,135.04	
Medicare	-13.13	-265.46	
State		-281.86	
HealthIns		-200.00	
Telephone		-292.47	
NOFCR		-200.00	
DentalIns		-104.37	

Tot:
905



Net Check:

\$836.41

Total

905.6

Pay Period Beginning: Apr 24, 2013
Pay Period Ending: May 24, 2013

Check Date: 5/31/13
Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

CAPITAL ONE BANK
64457 HWY 3081
PEARL RIVER, LA 70452

12446
CHECK APP

Check Number: 12446

DATE
May 31, 2013

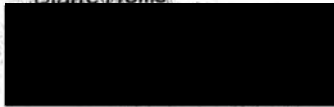
AMOUNT

\$ 836.41

Eight Hundred Thirty-Six and 41/100 Dollars

PAY TO THE ORDER

Diane Hollie



Diane Hollie

AUTHORIZED SIGNATURE

12446

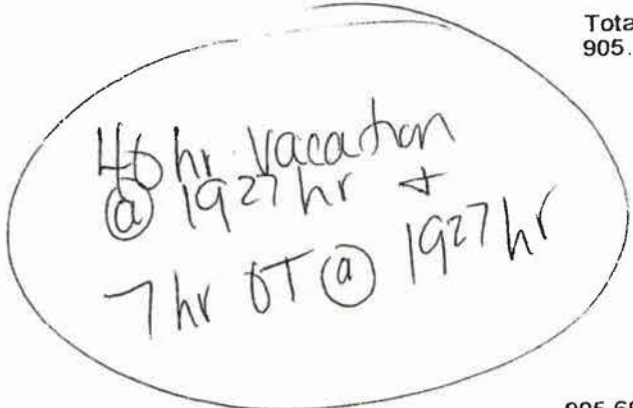
TOWN OF PEARL RIVER / PAYROLL ACCOUNT

Diane Hollie



	This Check	Year to Date	Salary
Gross	905.69	18,306.99	
Fed Income		-695.85	
Soc Sec	-56.15	-1,135.04	
Medicare	-13.13	-265.46	
State		-281.86	
HealthIns		-200.00	
Telephone		-292.47	
NOFCR		-200.00	
DentalIns		-104.37	

Tota
905.



905.69

Check:

\$836.41

Total

Pay Period Beginning: Apr 24, 2013
Pay Period Ending: May 24, 2013

Check Date: 5/31/13
Weeks in Pay Period: 4

Check Number: 12446



TOWN OF PEARL RIVER

39460 Willis Alley ~ Town Hall

P.O. Box 1270

Pearl River, Louisiana 70452

Phone (985) 863-5800

FAX (985) 863-2586

townhall@townofpearlriver.net

JAMES LAVIGNE

Mayor

DAVID MCQUEEN

Mayor Pro Tempore

RONALD W. "RON" GUTH

Town Attorney

RUBY GAULEY

KATHRYN WALS

MARIE CROWE

ELLA BRAKEFIE

Aldermen

BENNIE RAYNO

Chief of Police

DIANE BENNETT

Town Clerk

BRENDA WICHTER

Deputy Clerk

CINDY EVANS

Court Clerk

To: Dale Jr

Fax: 781-5395

Date: 5-29-13

From: P.R. Town Hall

Phone: (985) 863-5800

Fax: (985) 863-2586

Number of pages including cover sheet

3

If you have any questions call (985) 863-5800

Message:

The following are the correct home for employees - Please change on check.

Also - (1) Please issue a separate check for Brenda Wichterich for

40 vacation hrs hold only required deductions - deduct hours from check

(2) Also issue Diane Hallie a check for 47hrs @ 19.27 per hour.

[Handwritten signature]

Mr. James,

Brenda is requesting to get paid for 40 vacation hours - She is in a bind for paying her electric bill -

Also can I get paid for the other 40 hrs vacation I have + I also have 7 hrs overtime.

Thanks - If we can please sign + I can send it over to Dale Moore's office

* 

Diane Hollie

	This Check	Year to Date	Salary	Total
Gross	3,083.33	17,401.30		3,083.33
Fed Income	-141.67	-695.85		
Soc Sec	-191.17	-1,078.89		
Medicare	-44.71	-252.33		
HealthIns	-57.62	-281.86		
Telephone	-40.00	-200.00		
NOFCR	-62.48	-292.47		
DentalIns	-40.00	-200.00		
		-104.37		

Net Check: \$2,505.68 Total 3,083.33

Pay Period Beginning: Mar 27, 2013
Pay Period Ending: Apr 26, 2013

Check Date: 5/3/13
Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM.

**TOWN OF PEARL RIVER
PAYROLL ACCOUNT**
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

CAPITAL ONE BANK
64457 HWY 3081
PEARL RIVER, LA 70452

12328

CHECK ARMOR

Check Number: 12328

DATE
May 3, 2013

AMOUNT

\$ 2505.68

Two Thousand Five Hundred Five and 68/100 Dollars

PAY
TO THE
ORDER
OF

Diane Hollie



Diane Hollie
AUTHORIZED SIGNATURE

Diane Hollie

	This Check	Year to Date	Salary	Total
Gross	3,083.33	17,401.30		3,083.33
Fed Income	-141.67	-695.85		
Soc Sec	-191.17	-1,078.89		
Medicare	-44.71	-252.33		
State	-57.62	-281.86		
HealthIns	-40.00	-200.00		
Telephone	-62.48	-292.47		
NOFCR	-40.00	-200.00		
DentalIns		-104.37		

* Check: \$2,505.68 Total 3,083.33

Pay Period Beginning: Mar 27, 2013
Pay Period Ending: Apr 26, 2013

Check Date: 5/3/13
Weeks in Pay Period: 4

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12309

Diane Hollie

	This Check	Year to Date	Salary	Total
Gross	770.80	14,317.97		770.80
Fed Income		-554.18		
Soc Sec	-47.79	-887.72		
Medicare	-11.18	-207.62		
State		-224.24		
Healthins		-160.00		
Telephone		-229.99		
NOFCR		-160.00		
Dentalins		-104.37		

4/26/13

Net Check: \$711.83 Total 770.80

Pay Period Beginning: Mar 20, 2013 Check Date: 4/26/13

Pay Period Ending: Apr 19, 2013 Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 64457 HWY 3081
 PEARL RIVER, LA 70452

12309

Check Number: 12309

Apr 26, 2013 DATE

AMOUNT \$ 711.83

Did not get to use Mayme out slice

Seven Hundred Eleven and 83/100 Dollars

PAY TO THE ORDER Diane Hollie

[Redacted]

Diane Hollie

[Redacted]

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12309

Diane Hollie

	This Check	Year to Date	Salary	Total
Gross	770.80	14,317.97		770.80
Fed Income		-554.18		
Soc Sec	-47.79	-887.72		
Medicare	-11.18	-207.62		
State		-224.24		
Healthins		-160.00		
Telephone		-229.99		
NOFCR		-160.00		
Dentalins		-104.37		

HO hrs vacation @ \$19.27/hr.

Net Check: \$711.83 Total 770.80

Pay Period Beginning: Mar 20, 2013 Check Date: 4/26/13


Pay Period Ending: Apr 19, 2013 Weeks in Pay Period: 4

Check Number: 12309

HO

Mr James,

if possible can I get paid for
40 hrs vacation - if so I will
turn in request to Dale Moore -
if ok please sign:

~~X~~ 

Diane Hollie



	This Check	Year to Date	Salary
Gross	3,083.33	13,547.17	
Fed Income	-141.67	-554.18	
Soc Sec	-191.17	-839.93	
Medicare	-44.71	-196.44	
State	-57.62	-224.24	
HealthIns	-40.00	-160.00	
Telephone	-62.48	-229.99	
NOFCR	-40.00	-160.00	
DentalIns	-34.79	-104.37	

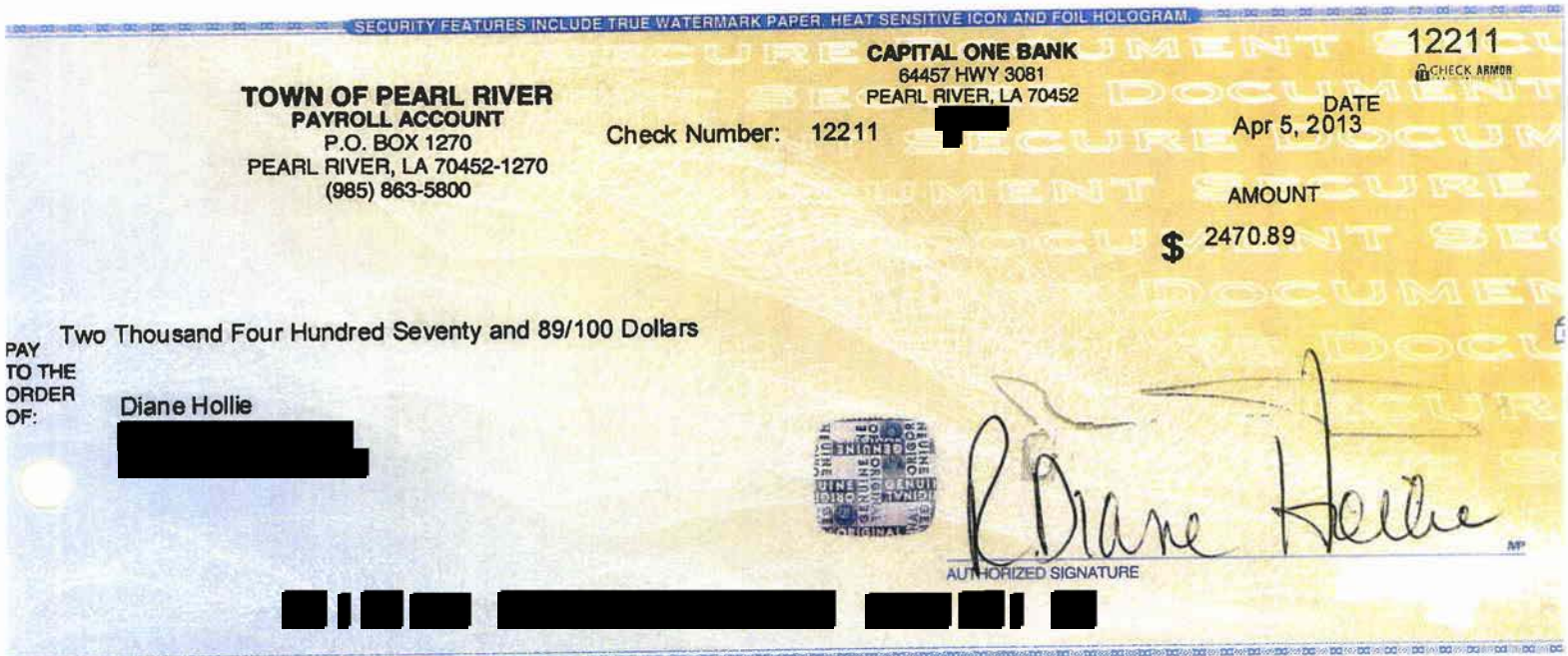
Total
3,083.33

Net Check: \$2,470.89
 Pay Period Beginning: Feb 27, 2013
 Pay Period Ending: Mar 29, 2013

Total

3,083.33

Check Date: 4/5/13
 Weeks in Pay Period: 4



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12211

Diane Hollie



	This Check	Year to Date	Salary
Gross	3,083.33	13,547.17	
Fed Income	-141.67	-554.18	
Soc Sec	-191.17	-839.93	
Medicare	-44.71	-196.44	
State	-57.62	-224.24	
HealthIns	-40.00	-160.00	
Telephone	-62.48	-229.99	
NOFCR	-40.00	-160.00	
DentalIns	-34.79	-104.37	

Total
3,083.33

Net Check: \$2,470.89
 Pay Period Beginning: Feb 27, 2013
 Pay Period Ending: Mar 29, 2013

Total

3,083.33

Check Date: 4/5/13
 Weeks in Pay Period: 4

Check Number: 12211
A.34

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	905.69	10,463.84		905.69
Fed Income		-412.51		
Soc Sec	-56.15	-648.76		
Medicare	-13.13	-151.73		
State		-166.62		
HealthIns		-120.00		
Telephone		-167.51		
NOFCR		-120.00		
DentalIns		-69.58		

3/15/13

Net Check: \$836.41 Total 905.69

Pay Period Beginning: Feb 6, 2013 Check Date: 3/15/13
 Pay Period Ending: Mar 8, 2013 Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM.

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 64457 HWY 3081
 PEARL RIVER, LA 70452

12135
 CHECK AMOUNT

Check Number: 12135

DATE Mar 15, 2013

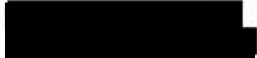
AMOUNT

\$ 836.41

Eight Hundred, Thirty-Six and 41/100 Dollars

PAY TO THE ORDER OF

Diane Hollie



Diane Hollie
 AUTHORIZED SIGNATURE



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12135

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	905.69	10,463.84		905.69
Fed Income		-412.51		
Soc Sec	-56.15	-648.76		
Medicare	-13.13	-151.73		
State		-166.62		
HealthIns		-120.00		
Telephone		-167.51		
NOFCR		-120.00		
DentalIns		-69.58		

Overtime
 hrs \$19.27/hr
 47 @ 19.27/hr

Check: \$836.41 Total 905.69

Pay Period Beginning: Feb 6, 2013 Check Date: 3/15/13
 Pay Period Ending: Mar 8, 2013 Weeks in Pay Period: 4

Check Number: 12135



TOWN OF PEARL RIVER

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Pearl River, Louisiana 70452

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townhall@townofpearlriver.net

JAMES LAVIGNE

Mayor

DAVID MCQUEEN

Mayor Pro Tempore

RONALD W. "RON" GUTH

Town Attorney

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KATHRYN WALSH
MARIE CROWE
ELLA BRAKEFIELD
Aldermen

BENNIE RAYNOE
Chief of Police

DIANE BENNETT
Town Clerk

BRENDA WICHTER
Deputy Clerk

CINDY EVANS
Court Clerk

To: Dale Jr
Fax: 781-5395
Date: 3-12-13

From: Town Hall
Phone: (985) 863-5800
Fax: (985) 863-2586

Number of pages including cover sheet: ①

If you have any questions call (985) 863-5800

Message:

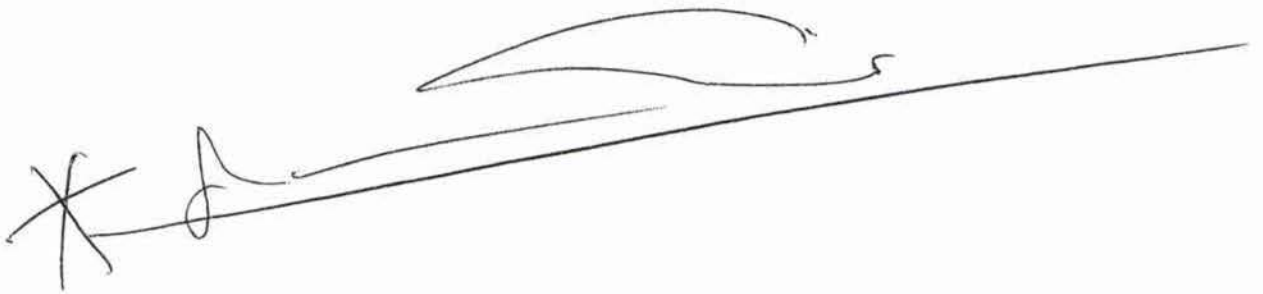
Please issue a check for
Diane Hallie for \$905⁶⁹
47 hrs @ \$19.27

*
Mayor James Lavigne

Boss,

I have 47 overtime hours -
Can I turn them in on this
pay period - If so, please
Sign this sheet + I will
Send Dale Moore a request

Thanks -

A handwritten signature in black ink, consisting of a stylized 'J' or 'L' shape with a horizontal line extending to the right, ending in a small flourish.

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	3,083.33	9,558.15		3,083.33
Fed Income	-141.67	-412.51		
Soc. Sec	-191.17	-592.61		
Medicare	-44.71	-138.60		
State	-57.62	-166.62		
HealthIns	-40.00	-120.00		
Telephone	-62.48	-167.51		
NOFCR	-40.00	-120.00		
DentalIns	-34.79	-69.58		

Net Check: \$2,470.89 Total 3,083.33

Pay Period Beginning: Jan 23, 2013
 Pay Period Ending: Feb 22, 2013

Check Date: 3/1/13
 Weeks in Pay Period: 4

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER HEAT SENSITIVE ICON AND FOIL HOLOGRAM

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 64457 HWY 3081
 PEARL RIVER, LA 70452

12064

Check Number: 12064

DATE
Mar 1, 2013

AMOUNT
 \$ 2470.89

Two Thousand Four Hundred Seventy and 89/100 Dollars

PAY TO THE ORDER OF:
 Diane Hollie



Diane Hollie
 AUTHORIZED SIGNATURE



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

12064

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	3,083.33	9,558.15		3,083.33
Fed Income	-141.67	-412.51		
Soc. Sec	-191.17	-592.61		
Medicare	-44.71	-138.60		
State	-57.62	-166.62		
HealthIns	-40.00	-120.00		
Telephone	-62.48	-167.51		
NOFCR	-40.00	-120.00		
DentalIns	-34.79	-69.58		

Net Check: \$2,470.89 Total 3,083.33

Pay Period Beginning: Jan 23, 2013
 Pay Period Ending: Feb 22, 2013

Check Date: 3/1/13
 Weeks in Pay Period: 4

Check Number: 12064

Diane Hollie

[Redacted]

	This Check	Year to Date	Salary
Gross	807.84	33,574.54	
Fed Income		-1,309.20	
Soc Sec	-33.93	-1,410.13	
Medicare	-11.71	-486.81	
State		-527.98	
VacHours		80.00	
SickHours		88.00	
HealthIns		-400.00	
LifeIns		-24.60	
Telephone		-531.23	
NOFCR		-400.00	

Total 807.84

10/9/12

These funds were reimbursed by FEMA.

Net Check: \$762.20

807.84

Pay Period Beginning: Sep 9, 2012
Pay Period Ending: Oct 9, 2012

Check Date: 10/9/12
Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

64457 HWY 3081
PEARL RIVER, LA 70452

Check Number: 11451

11451
CHECK NUMBER

DATE
Oct 9, 2012

AMOUNT
\$ 762.20



Seven Hundred Sixty-Two and 20/100 Dollars

PAY TO THE ORDER OF

Diane Hollie

[Redacted]

Diane Hollie
AUTHORIZED SIGNATURE

[Redacted]

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

11451

Diane Hollie

[Redacted]

	This Check	Year to Date	Salary
Gross	807.84	33,574.54	
Fed Income		-1,309.20	
Soc Sec	-33.93	-1,410.13	
Medicare	-11.71	-486.81	
State		-527.98	
VacHours		80.00	
SickHours		88.00	
HealthIns		-400.00	
LifeIns		-24.60	
Telephone		-531.23	
NOFCR		-400.00	

Total 807.84

Check: \$762.20

Total

807.84

Pay Period Beginning: Sep 9, 2012
Pay Period Ending: Oct 9, 2012

Check Date: 10/9/12
Weeks in Pay Period: 4

Check Number: 11451

A.39


17

Mr. James,

I need to turn in the additional time that was worked during Hurricane Issac for you, Chief Raynor, & myself. We each have 36 hours.

Do I send in 24 regular hours + 12 hours double time? Yes or NO

This will be a separate payroll check

Xf 



TOWN OF PEARL RIVER

39460 Willis Alley ~ Town Hall

P.O. Box 1270

Pearl River, Louisiana 70452

Phone (985) 863-5800

FAX (985) 863-2586

townhall@townofpearlriver.net

JAMES LAVIGNE

Mayor

DAVID MCQUEEN

Mayor Pro Tempore

RONALD W. "RON" GUTH

Town Attorney

RUBY GAULI

KATHRYN WAI

MARIE CROW

ELLA BRAKEFII

Aldermen

BENNIE RAY

Chief of Po

DIANE HOLL

Town Cleri

Tax Collec

BRENDA WICHT

Deputy Cl

CINDY EVA

Court Cle

To:

Dale Jr.
781-5395

From:

Diane Hollie

Fax:

Phone: (985) 863-5800

Date:

10-8-12

Fax: (985) 863-2586

Number of pages including cover sheet:

1

If you have any questions call (985) 863-5800

Message:

Please do a separate payroll for the Town Hall to be picked up tomorrow

Total 36 hrs per person
24 reg + 12 double time

Mayor ^{\$2404}/hr 24 reg 12 Double time
James Laysne

Chief Kayoe 23⁰⁸/hr 24 reg 12 Double time

Diane Hollie 16⁸³/hr 24 reg 12 Double time

Hold only what you have to.

A.41

AN EQUAL OPPORTUNITY EMPLOYER

Thanks ¹⁹

James Lavigne



	This Check	Year to Date	Salary	Total
Gross	1,153.92	42,820.62		1,153.92
Fed Income	-397.89	-8,410.39		
Sec	-48.46	-1,798.46		
icare	-16.73	-620.93		
State	-18.15	-1,314.45		
Lifeln		-86.16		
Telephone		-127.39		
NOFCR		-2,000.00		

Net Check: \$672.69 Total 1,153.92

Pay Period Beginning: Sep 9, 2012
 Pay Period Ending: Oct 9, 2012

Check Date: 10/9/12
 Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 64457 HWY 3081
 PEARL RIVER, LA 70452

Check Number: 11449

11449
 CHECK NUMBER
 DATE
 Oct 9, 2012

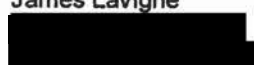
AMOUNT
 \$ 672.69



Six Hundred Seventy-Two and 69/100 Dollars

PAY TO THE ORDER OF

James Lavigne



Diane Keltie
 AUTHORIZED SIGNATURE



James Lavigne



	This Check	Year to Date	Salary	Total
Gross	1,153.92	42,820.62		1,153.92
Fed Income	-397.89	-8,410.39		
Soc. Sec	-48.46	-1,798.46		
Medicare	-16.73	-620.93		
State	-18.15	-1,314.45		
Lifeln		-86.16		
Telephone		-127.39		
NOFCR		-2,000.00		

Net Check: \$672.69 Total 1,153.92

Pay Period Beginning: Sep 9, 2012
 Pay Period Ending: Oct 9, 2012

Check Date: 10/9/12
 Weeks in Pay Period: 4

Check Number: 11449

20

Benjamin Raynor

	This Check	Year to Date	Salary Supplemental	Total
Gross	1,107.84	46,107.84		1,107.84
Fed Income	-151.43	-7,170.23		
Soc Sec	-46.53	-1,936.53		
Medicare	-16.06	-668.56		
State	-45.94	-1,627.74		
VacHours		120.00		
Supplement		-5,000.00		
Lifeln		-56.40		
Telephone		-1,125.95		
NOFCR		-2,500.00		
RET 457b		-4,500.00		

Net Check: \$847.88 Total 1,107.84

Pay Period Beginning: Sep 9, 2012 Check Date: 10/9/12

Pay Period Ending: Oct 9, 2012 Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
 P.O. BOX 1270
 PEARL RIVER, LA 70452-1270
 (985) 863-5800

CAPITAL ONE BANK
 64457 HWY 3081
 PEARL RIVER, LA 70452

Check Number: 11450

11450
 CHECK AMOUNT

DATE
 Oct 9, 2012

AMOUNT
 \$ 847.88

Eight Hundred Forty-Seven and 88/100 Dollars

PAY TO THE ORDER OF Benjamin Raynor

[Handwritten Signature]
 AUTHORIZED SIGNATURE

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

11450

Benjamin Raynor

	This Check	Year to Date	Salary Supplemental	Total
Gross	1,107.84	46,107.84		1,107.84
Fed Income	-151.43	-7,170.23		
Soc Sec	-46.53	-1,936.53		
Medicare	-16.06	-668.56		
State	-45.94	-1,627.74		
VacHours		120.00		
Supplement		-5,000.00		
Lifeln		-56.40		
Telephone		-1,125.95		
NOFCR		-2,500.00		
RET 457b		-4,500.00		

Check: \$847.88 Total 1,107.84

Pay Period Beginning: Sep 9, 2012 Check Date: 10/9/12

Pay Period Ending: Oct 9, 2012 Weeks in Pay Period: 4

Check Number: 11450

21

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

11373

Diane Hollie

	This Check	Year to Date	Salary	Total
Gross	1,800.00	29,850.03		1,800.00
Fed Income	-17.50	-1,180.03		
Soc. Sec	-75.60	-1,253.70		
Medicare	-26.10	-432.81		
State	-14.18	-476.60		
VacHours		80.00		
SickHours		88.00		
HealthIns		-360.00		
LifeIns		-24.60		
Telephone		-468.74		
NOFCR		-360.00		

Net Check: \$1,666.62 Total 1,800.00

Pay Period Beginning: Aug 20, 2012 Check Date: 9/21/12

Pay Period Ending: Sep 19, 2012 Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

Check Nu

9/21/12

K
32

11373
DATE
Sep 21, 2012

AMOUNT
\$ 1666.62

One Thousand Six Hundred Sixty-Six and 62/100 Dollars

PAY
TO THE
ORDER
OF:

Diane Hollie

R Diane Hollie
AUTHORIZED SIGNATURE

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

11373

Diane Hollie

	This Check	Year to Date	Salary	Total
Gross	1,800.00	29,850.03		1,800.00
Fed Income	-17.50	-1,180.03		
Soc. Sec	-75.60	-1,253.70		
Medicare	-26.10	-432.81		
State	-14.18	-476.60		
VacHours		80.00		
SickHours		88.00		
HealthIns		-360.00		
LifeIns		-24.60		
Telephone		-468.74		
NOFCR		-360.00		

Net Check: \$1,666.62 Total 1,800.00

Pay Period Beginning: Aug 20, 2012 Check Date: 9/21/12

Pay Period Ending: Sep 19, 2012 Weeks in Pay Period: 4

Check Number: 11373

22

Dale Jr,

9-17-12

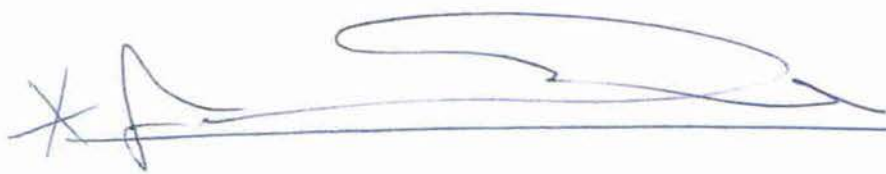
Please issue a payroll check
for Diane Hollie in the
amount of \$ 1,800⁰⁰.

Thanks,
DH

boss,

TO cover Workshops, Public Hearings + a Special meeting the total is \$1800⁰⁰
Is it OK to send in a pay request for this? If yes, please sign below -

Thanks,



9.17.12

Mr James,

I am going to call LMA about the Workshops - Some of the other clerks I have talked to say they don't have to do minutes or come to Workshops because no action can be taken by the Council - If they say it's not mandatory can I stop coming to them? They last for hours + then they still don't get anything accomplished.

Thanks
(DH)

Workshops	\$150.00
Special Meetings	300.00
Public Hearings	150.00

This ended on September 17, 2012 with Ms. Bennett calling LMA for instructions on taking minutes in workshops, etc. See her notes on page 24 (**Exhibit 9**)

She continues to charge \$300.00 for after hours full council meetings and any special meetings pertaining to the budget or financial matters for the Town of Pearl River called anytime.

Cc: file

Workshops, Public Hearings and Special Meetings from March 13, 2012 to September 18, 2012

3.13.12 Workshop on MS4	\$150.00
4.10.12 Public Hearing on MS4	150.00
4.10.12 Workshop on MS4 Water Outreach	150.00
4.26.12 Workshop	150.00
4.26.12 Special Meeting	300.00
6.21.12 Workshop	150.00
6.26.12 Workshop/Pub. Nui. & Chachere	150.00
7.12.12 Workshop on Dog Ord.	150.00
8.14.12 Public Hearing on Dog Ord.	150.00
9.10.12 Workshop of Retirement & Town Boundaries	150.00
9.11.12 Workshop Retirement and Town Boundaries	150.00
	<hr/>
	\$1800.00

Town of Pearl River
WORKSHOP on
MS4 Storm Water Outreach Program
March 13, 2012 at 6:00p.m.

The **WORKSHOP** was called to order by Mayor James Lavigne.

The Council began speaking about different ideas that would be helpful in preventing storm water drainage.

Alderwoman Gauley suggested the possibility of having more than one (1) clean up day in town. She stated that in the past the clean up days have been very successful an lots of people showed up to participate.

Alderwoman Crowe stated that they could ride around and look at the construction sites and make sure they were using the correct fencing up to ensure nothing can drift off or onto ditches.

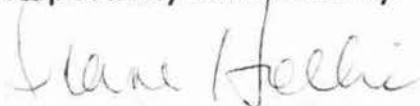
Alderwoman Brakefield said that the Town already removes limbs & leaves that have fallen into the ditches. She stated that they could periodically ride around town and just check to see if the ditches are free from debris.

Mayor Lavigne informed the Council that they all had good ideas and hoped they followed thru with them. He added that the meetings have to held and a Public Hearing to stay in compliance with D.E.Q.

The Council stated that they were going to check into some type of outreach to involve the children of our community. Alderwoman Gauley stated that they she would would check to see what literature is available to educate the children to the importance of Storm water drainage is to our town.

No further discussion. Meeting adjourned at 7:31p.m.

Respectfully Submitted by:


Diane Hollie, Town Clerk

TOWN OF PEARL RIVER
PUBLIC HEARING

On
MS4

April 10, 2012 @ 6:50p.m.

A **Public Hearing** was called by Mayor Lavigne to be held on **Tuesday, January 10, 2012** for the **MS4 Storm Water Program**.

Those present were: Alderwomen Gauley, Crowe, Brakefield and Walsh, Alderman McQueen, Police Chief Bennie Raynor, Town Attorney Ron Guth and Town Clerk Diane Hollie. Absent was Mayor James Lavigne.

MS4.

Alderman McQueen informed everyone that a Public Hearing needs to be held twice a year regarding the MS4 Storm Water Outreach Program. He said one is to be held in April to discuss any new updates, changes or suggestions. He added that the second Public Hearing to be held before the year's end is to discuss actions taken thru out the year.

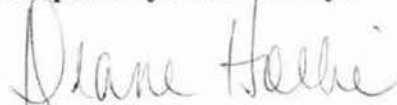
Alderman McQueen also informed everyone that the Town should host a "Clean-Up Day" once a year. The Council viewed the calendar searching for a date for this year's Clean up Day. Alderwoman Gauley suggested Saturday, May 5, 2012. All Council agreed on this date. The Council decided that the hours for the Clean up Day would be from 8:00am to noon. Alderman McQueen said that the Council needs to choose a chairman for this committee. Alderwoman Crowe volunteered to be chairman on the MS4 Storm Water Program.

At this time Alderwoman Walsh called for a Workshop to be held immediately following tonight's council meeting to further discuss the Clean up Day.

There was no comments from the floor.

Alderman David McQueen adjourned the Public Hearing at 7:00p.m.
Tape Available in Record Room.

Respectfully Submitted by:



Diane Hollie, Town Clerk

Town of Pearl River
WORKSHOP
On the
MS4 Storm Water Outreach Program
April 10, 2012 @ 7:50p.m.

The **Workshop** was called by Alderwoman Walsh at a Public Hearing held before tonight's Council Meeting and called to order by Alderman McQueen.

Present were: Alderwomen Gauley, Crowe, Brakefield and Walsh, Alderman David McQueen, Police Chief Bennie Raynor, Town Attorney Ron Guth and Town Clerk Diane Hollie. Absent was Mayor James Lavigne.

Discussion began on the MS4 Storm Water Outreach Program. The Council had decided on the date and time for the Clean up Day at the Council Meeting that was held prior to tonight's Workshop.

The Council decided that the flyers need to be made and distributed to the local businesses advertising the Clean up Day. They also said that the Clean up Day needs to be advertised in the newspaper.

There was no further discussion and the Workshop was closed.

The Workshop was adjourned at 8:20p.m.
Tape Available in Record Room.

Respectfully Submitted by :

Diane Hollie, Town Clerk

Town of Pearl River
WORKSHOP on
L.C.D.B.G. Fire Protection Contract
April 26, 2012 at 9:00a.m.

The **WORKSHOP** was called to order by Mayor James Lavigne.

Present were: Mayor James Lavigne, Alderwomen Gauley, Crowe and Brakefield and Town Clerk Diane Hollie.

Absent were: Police Chief Bennie Raynor, Town Attorney Ron Guth and Alderwoman Walsh.

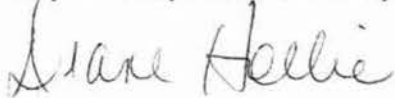
Mayor Lavigne informed the Council that he had called the Workshop so he could explain to them what the L.C.D.B.G. Fire Contract was about. He stated that he had spoken to Alderwoman Gauley earlier last week filling her in on all the construction that is occurring at the new Associated Wholesale Grocers warehouse. He explained that bids will be opened later to award the low bidder for the project. He stated they are submitting the price they will charge for installing the fire suppression at the A.W.G. site. Mayor Lavigne said that a fire suppression system usually refers to packages of various fire suppression equipment that automatically disperse inert gasses/chemicals to extinguish fires once they are detected. He said the chemicals/gasses used in the suppression usually extinguishes the fire by reducing & containing the spread, or it can reduce the amount of heat in the area so the fire cannot grow and the system helps reduce the oxygen in the area so that the fire cannot breathe. Mayor Lavigne informed them if they want to ride over to the site one day to let him now. He informed the Council that this warehouse was huge.

Alderwoman Gauley stated that she would be interested in going to the jobsite to observe the construction. Alderwoman Crowe & Brakefield stated they would also be interested.

Alderswoman Brakefield stated that she has seen a fire suppression system before. She add that when she worked at Wal-Mart they had a massive fire suppression system also.

No further discussion. Meeting adjourned at 10:05a.m.

Respectfully Submitted by:

A handwritten signature in cursive script that reads "Diane Hollie".

Diane Hollie, Town Clerk

Town of Pearl River
SPECIAL MEETING
For
Award LCDBG Fire Protection Contract

April 26, 2012 @ 10:00a.m.

The **Special Meeting** was called to order by Mayor James Lavigne.

Present were: Mayor James Lavigne, Alderwomen Gauley, Crowe and Brakefield and Town Clerk Diane Hollie. Absent were Town Attorney Ron Guth, Police Chief Bennie Raynor, Alderman McQueen and Alderwoman Walsh.

Mayor Lavigne announced that the Special Meeting was called today to award the lower bidder for the Fire Suppression System for the AWG project (**copy of Bid Tabulation enclosed**). He told the Council and audience that Alderman McQueen was not present at the Special Meeting due to him having knee surgery adding that Alderman McQueen had phoned and advised him that he wished to vote yea on the resolution rewarding the contract for the Fire Suppression System to Gottfried Contracting, LLC out of Covington, LA. Mayor Lavigne informed the Council they each had a copy of the bid tabulation sheet showing the amounts from the different contractors.

Mayor Lavigne asked the Council if they had any question regarding this resolution and there was no response from the Council.

Alderwoman Crowe so moved to award the Fire Suppression Contract to the low bidder, Gottfried Contracting, LLC out of Covington, LA and Alderwoman Gauley seconded the motion.

ROLL CALL VOTE:

BRAKEFIED: YEA

GAULEY: YEA

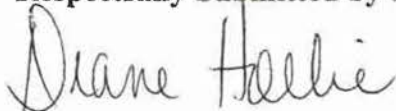
CROWE: YEA

McQUEEN: YEA (Absent from meeting but called in vote)

VOTING: 4 YEAS, 0 NAYS, 2ABSENT (McQueen & Walsh) – MOTION CARRIED

Mayor Lavigne adjourned the Special Meeting at 10:10a.m.
Tape Available in Record Room.

Respectfully Submitted by :



Diane Hollie, Town Clerk

Town of Pearl River
WORKSHOP
On
Dog Ordinance #95-01A, 2012 Budget
&
Public Nuisance Ordinance #79-11-01

June 21, 2012 @ 5:00p.m.

The **Workshop** was called to order by Mayor James Lavigne.

Present were: Mayor James Lavigne, Alderwomen Gauley, Crowe, Brakefield and Walsh and Town Clerk Diane Hollie. Absent were Alderman David McQueen, Police Chief Bennie Raynor and Town Attorney Ron Guth.

Discussion:

Mayor James Lavigne began Workshop discussing the Dog Ordinance #95-01A. Copies of Dog Ordinance #95-01-a were given to the Council along with a copy of the State Vicious Dog Ordinance (**copies enclosed**). Police Chief Bennie Raynor was absent from the Workshop so Deputy Chief Stan Heinrich spoke with those present.

The Council was given a copy of the first quarter financial report (**copy enclosed**) to view and stated they would call for a Workshop on the Budget when they received the half year financial report.

The Council was given a copy of Public Nuisance #79-11-01(copy enclosed). Discussion began on residents homes in the Town limits that need repair or possible commendation.

There was no further discussion and the Workshop was closed.

The Workshop was adjourned at 8:20p.m.
Tape Available in Record Room.

Respectfully Submitted by :

Diane Hollie

Diane Hollie, Town Clerk

TOWN OF PEARL RIVER
WORKSHOP on Public Nuisance Ordinance #79-11-01
JUNE 26, 2012 @ 5:00P.M.

The **WORKSHOP** was called to order at 5:00p.m.

Present were: Aldermen Brakefield, Gauley, Crowe, Walsh and McQueen, Town Clerk Diane Hollie and Building Inspector Joe France. **Absent were** Mayor James Lavigne, Police Chief Bennie Raynor and Town Attorney Ron Guth.

The Council started the Workshop by allowing **Building Inspector Joe France** to speak. Mr. France stated that he had been contacted by Mayor Lavigne to come do some inspections on the four homes and Library that belongs to Mr. Gavin Chacherrie.

Mr. France stated that Mayor Lavigne had informed him that the homes and library building needed to be condemned.

Alderwoman Walsh said that she did not feel that was correct. She said she knew the homes and library needed work done on them but felt they were fixable. She stated that she felt the Council should wait until Mr. France did the inspections on the homes and hold another Workshop to go over the reports. She asked Mr. France if he would attend another Workshop to go over the reports with them and he stated he would.

Alderwoman Walsh spoke with Mr. Joe France regarding the International Building Code and **Chapter One** (which the Town has not adopted). She said that she has been reading it and feels there is a lot of helpful information in it. She stated that she was going to recommend at the next Council Meeting for the Town to separately adopt Chapter One. She said that Chapter One has a lot of information on the do's & don'ts of numerous situations.

Alderwoman Walsh said that Slidell is in the process of adopting Chapter One now.

Alderman McQueen said that he has read Chapter One and also feels that it could be beneficial for the Town.


Alderwoman Crowe asked if anyone knew what the Mayors views were on Chapter One. There was no response.

There was no further discussion and the Workshop was closed.

The Council stated that when Mr. Joe France completes the reports they will call another Workshop and go over them.

The Workshop adjourned at 7:11p.m.

Respectfully Submitted by:


Diane Hollie, Town Clerk

TOWN OF PEARL RIVER
WORKSHOP on Dog Ordinance #95-01-A
July 12, 2012 @ 5:00p.m.

The **WORKSHOP** was called to order at 5:00p.m.

Present were: Mayor Lavigne, Alderwomen Brakefield, Gauley, Crowe and Walsh and Town Clerk Diane Hollie . **Absent were** Alderman David McQueen, Police Chief Bennie Raynor and Town Attorney Ron Guth.

Discussion began on Dog Ordinance#95-01-A and the two State laws regarding a Dangerous/Vicious dog. Everyone read the Dog Ordinance and the two State laws. Mayor Lavigne stated that in order for Animal Control to continue coming into Town and picking up any stray or loose dogs they are insisting that the Town adopts State Law **RS 14:102.14 - Unlawful ownership of a vicious dog and LA RS 14:102.15- Unlawful ownership of a vicious dog.** Mayor Lavigne stated that they each have a copy of the Town's Dog Ordinance and copies of the two (2) RS laws that will need to be adopted by the Town.

Mayor Lavigne said that Animal Control has the Town between a rock & a hard place. He said that the Town really needs their services.

Alderwoman Walsh asked if the Town was going to revise the original dog ordinance by referencing the State Laws to it.

Mayor Lavigne stated that the Town would include the two State laws RS:14:102.14 and RS:102.15 as they are written in the already existing Town Dog Ordinance. He said that the revised ordinance will go into effect immediately after the Council amends that ordinance. Mayor Lavigne said that he feels the Town really needs this Dangerous/Vicious dog law. He says that these laws will be enforced to the fullest. Mayor Lavigne told the Council that there are guidelines in the State statues that dog owners will have to follow if the dog they own is considered Dangerous/Vicious.

Alderwoman Gauley said that he has heard that many residents have pit bulls in Town.

Alderwoman Brakefield said she has heard the same thing.

Alderwoman Crowe said that she has a German Sheppard dog but he stays inside.

Mayor Lavigne said that everyone will have to abide by the new dog laws should the Council agree to include these state laws with Dog Ordinance#95-01-A.

There was no further discussion and the Workshop was closed.

The Workshop adjourned at 6:17p.m.

Respectfully Submitted by:



Diane Hollie, Town Clerk

TOWN OF PEARL RIVER
PUBLIC HEARING(S)
On
ROLL FORWARD & DOG ORDINANCE
August 14, 2012 @ 6:30p.m.

A **Public Hearing** was called by Mayor Lavigne to be held on **Tuesday, August 14, 2012** on the **Roll Forward/Millage Rates & Dog Ordinance # 95-01A**

Those present were: Alderwomen Gauley, Crowe, Brakefield and Walsh, Alderman McQueen, Police Chief Bennie Raynor, Town Attorney Ron Guth and Town Clerk Diane Hollie.

6:30p.m.

Roll Forward/Millage Rates.

Mayor Lavigne informed the Council and audience that tonight's (**first**) Public Hearing was to discuss the Roll Forward for the Millage Rates.

Mayor Lavigne asked if there was any objection or input from anyone in the audience or Council and there was none.

Mayor Lavigne stated this matter will be voted on at the regular scheduled Council Meeting at 7:00p.m. following the Public Hearing(s)

There were no comments from the floor.

Mayor Lavigne adjourned the Public Hearing at 6:34p.m.

6:45p.m.

Dog Ordinance #95-01A

Mayor Lavigne informed the Council and audience that tonight's (**second**) Public Hearing was on Dog Ordinance #95-01A to include Louisiana Revised Statutes RS 14:102.14 & RS 14:102.15 which is (14) - Unlawful ownership of dangerous dog & (15) Unlawful ownership of a vicious dog.

Mayor Lavigne stated that this matter will be voted on at the regular scheduled Council Meeting immediately following the Public Hearing(s).

There were no comments from the floor.

Mayor Lavigne adjourned the Public Hearing at 6:53p.m.

Tape Available in Record Room.

Respectfully Submitted by:



Diane Hollie, Town Clerk

TOWN OF PEARL RIVER
WORKSHOP
on
Town Boundaries & Retirement
September 10, 2012 @ 5:00p.m.

Mayor James Lavigne called the Workshop to order.

He reminded the Council that another Workshop had been called prior to tomorrow night's regular scheduled Council Meeting for 6:00p.m.

Present were Mayor James Lavigne, Aldermen Brakefield, Gauley, Crowe & McQueen, Town Attorney Ron Guth and Town Clerk Diane Hollie. Absent were Police Chief Bennie Raynor and Alderwoman Walsh.

Planning Chairman Sam Philips brought in several scale down display maps showing the boundary lines of the Town limits. He informed the Council that he is having the maps enlarged & framed so they can be hung in the Town Hall. The Council viewed these maps and were then given a smaller scale boundary map for them to keep. Mr. Sam showed the Council where the Town boundaries were located on the maps & showed the Council where he thought they may want to see if the Parish will extend their boundaries.

Mayor Lavigne said that he was not in favor of the boundary lines that Mr. Sam was suggesting to the Council. He told Mr. Sam that he will be stirring up a hornets' nest with the people who live in the Sixth Ward area . He said that the people are not going to understand that it is a sales tax issue but will think the Town will be trying to incorporate them.

Mr. Sam stressed to the Council the importance of trying to get the Parish to expand the Town's boundaries.

Mayor Lavigne said it will never happen.

Alderman McQueen stated that he could see Mr. Sams point & said he didn't see what it would hurt to try to see if the Parish would enlarge the towns boundaries

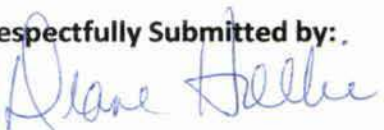
Discussion continued.

Mr. Sam stated that the larger maps should be ready for tomorrow night's Workshop.

The Council stated that they would discuss the Retirement at tomorrow night's Workshop.

The Workshop adjourned at 6:20p.m.

Respectfully Submitted by:



Diane Hollie, Town Clerk

TOWN OF PEARL RIVER
WORKSHOP
on
Town Boundaries & Retirement
September 11, 2012 @ 6:00p.m.

Mayor James Lavigne called the Workshop to order.

Mayor Lavigne stated that the Council had also met last night at a Workshop so they could review some maps that Planning Chairman Sam Phillips was working on so the Council would be familiar with the Town Boundaries (for Sales Tax purposes only) for discussion tonight. Mayor Lavigne stated that the Council did not get to discuss the retirement issue. He added that the retirement issue would be discussed at tonight's Workshop meeting.

Present were Mayor James Lavigne, Aldermen Brakefield, Gauley, Crowe & McQueen, Town Attorney Ron Guth and Town Clerk Diane Hollie. Absent were Police Chief Bennie Raynor and Alderwoman Walsh.

Mayor Lavigne stated that all Town employees receive retirement. He informed the Council that he felt his retirement should match (be the same monthly amount) as what Police Chief Bennie Raynor receives each month.

Aldermen McQueen stated that Chief Raynor was on a retirement plan thru the Municipal Police Association. Mayor Lavigne said that was right adding it doesn't have a darn thing to do with his request. He added that he works just as many hours daily as the Chief does and added that he rides the streets just as much as the Chief does.

Aldermen McQueen stated that he stated that because he knew that the Mayor couldn't join that retirement plan.

The Council stated that they would vote on this matter in tonight's Council Meeting.

Discussion continued.

Mayor Lavigne stated if there were no more comments regarding this issue the he was adjourning the Workshop.

The Workshop adjourned at 6:48p.m.

Respectfully Submitted by: ~



Diane Hollie, Town Clerk

Diane Hollie



	This Check	Year to Date	Salary
Gross	900.00	19,300.02	
Fed Income		-775.02	
Soc Sec	-37.80	-810.60	
Medicare	-13.05	-279.84	
State		-308.28	
VacHours		80.00	
SickHours		88.00	
HealthIns		-240.00	
LifeIns		-24.60	
Telephone		-281.22	
NOFCR		-240.00	

6/22/12

To 900

Net Check: \$849.15 Total 900.1

Pay Period Beginning: May 21, 2012
Pay Period Ending: Jun 20, 2012

Check Date: 6/22/12
Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

CAPITAL ONE BANK
64457 HWY 3081
PEARL RIVER, LA 70452

Check Number: 11046

11046
CHECK AMOUNT
DATE
Jun 22, 2012

AMOUNT
\$ 849.15

Eight Hundred Forty-Nine and 15/100 Dollars

PAY TO THE ORDER OF:

Diane Hollie



Diane Hollie
AUTHORIZED SIGNATURE



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

11046

Diane Hollie



	This Check	Year to Date	Salary
Gross	900.00	19,300.02	
Fed Income		-775.02	
Soc Sec	-37.80	-810.60	
Medicare	-13.05	-279.84	
State		-308.28	
VacHours		80.00	
SickHours		88.00	
HealthIns		-240.00	
LifeIns		-24.60	
Telephone		-281.22	
NOFCR		-240.00	

Did not take vacation
May be out sick

Fed: 46 vacation hours

To 900

Net Check: Total 900.1

Pay Period Beginning: May 21, 2012
Pay Period Ending: Jun 20, 2012

Check Date: 6/22/12
Weeks in Pay Period: 4

Check Number: 11046

900 12

36

* Please give to Dale Jr *

If payroll is NOT complete please
add check for:

Diane Hollie \$ 900⁰⁰

only hold out taxes that
have to be held out

Thanks,
DH

Mr. James,

I have 46 vacation hours & haven't
got to take them. Is it OK if
I get paid for them - it will help
with Benjamin's bill if I can

Thanks,
DH

$$46 \text{ hrs @ } \$19.47 = \$895.62$$

Is it OK to send in?

* _____

Diane Hollie

	This Check	Year to Date	Salary
Gross	2,916.67	18,400.02	
Fed Income	-129.17	-775.02	
Soc Sec	-122.50	-772.80	
Medicare	-42.29	-266.79	
State	-51.38	-308.28	
VacHours		80.00	
SickHours		88.00	
HealthIns	-40.00	-240.00	
Lifeln		-24.60	
Telephone	-62.54	-281.22	
NOFCR	-40.00	-240.00	

Total
2,916.67

June 2012
reg payroll
stub

Net Check: \$2,428.79
Pay Period Beginning: Apr 25, 2012
Pay Period Ending: May 25, 2012

Total

2,916.67

Check Date: 6/1/12
Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

Check Number: 10951

CAPITAL ONE BANK
84457 HWY 3081
PEARL RIVER, LA 70452

DATE
Jun 1, 2012

10951
CHECK NUMBER

AMOUNT
\$ 2428.79



Two Thousand Four Hundred Twenty-Eight and 79/100 Dollars

PAY
TO THE
ORDER
OF:

Diane Hollie

Diane Hollie
AUTHORIZED SIGNATURE

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

10951

Diane Hollie

	This Check	Year to Date	Salary
Gross	2,916.67	18,400.02	
Fed Income	-129.17	-775.02	
Soc Sec	-122.50	-772.80	
Medicare	-42.29	-266.79	
State	-51.38	-308.28	
VacHours		80.00	
SickHours		88.00	
HealthIns	-40.00	-240.00	
Lifeln		-24.60	
Telephone	-62.54	-281.22	
NOFCR	-40.00	-240.00	

Total
2,916.67

Net Check: \$2,428.79
Pay Period Beginning: Apr 25, 2012
Pay Period Ending: May 25, 2012

Total

2,916.67

Check Date: 6/1/12
Weeks in Pay Period: 4

Check Number: 10951

A.64

PTR010

39

TOWN OF PEARL RIVER / PAYROLL ACCOUNT

10/710

Diane Hollie



	This Check	Year to Date	Salary
Gross	900.00	9,650.01	
Fed Income		-387.51	
Soc. Sec	-37.80	-405.30	
Medicare	-13.05	-139.92	
State		-154.14	
VacHours		80.00	
SickHours		88.00	
HealthIns		-120.00	
Lifeln		-24.60	
Telephone		-93.57	
NOFCR		-120.00	

March 30, 2012

Total 900.00

Net Check: \$849.15

Total

900.00

Pay Period Beginning: Feb 27, 2012
Pay Period Ending: Mar 28, 2012

Check Date: 3/30/12
Weeks in Pay Period: 4

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

Check Number: 10710

CAPITAL ONE BANK,
64457 HWY 3081
PEARL RIVER, LA 70452

10710
DATE
Mar 30, 2012
AMOUNT
\$ 849.15

Eight Hundred Forty-Nine and 15/100 Dollars

PAY TO THE ORDER

Diane Hollie



2012

Diane Hollie

AUTHORIZED SIGNATURE



TOWN OF PEARL RIVER / PAYROLL ACCOUNT

10710

Diane Hollie

	This Check	Year to Date	Salary
Gross	900.00	9,650.01	
Fed Income		-387.51	
Soc. Sec	-37.80	-405.30	
Medicare	-13.05	-139.92	
State		-154.14	
VacHours		80.00	
SickHours		88.00	
HealthIns		-120.00	
Lifeln		-24.60	
Telephone		-93.57	
NOFCR		-120.00	

* For 3 Special Comm. Meetings 300 per meeting

Total 900.00

Net Check: \$849.15

Total

900.00

Pay Period Beginning: Feb 27, 2012
Pay Period Ending: Mar 28, 2012

Check Date: 3/30/12
Weeks in Pay Period: 4

Check Number: 10710

3-26-12

Please issue a payroll check for
Deane Holme in the amount of
~~700~~⁰⁰ for ~~Council~~ ~~Cleric~~ ~~expense~~. Please
hold out ONLY the amt you have to

Thanks,
Deane Holme

Town of Pearl River
SPECIAL MEETING
For
Introduction of the Sales Tax Bond Ordinance

January 12, 2012 @ 8:00a.m.

The **Special Meeting** was called to order by Mayor James Lavigne.

Present were: Mayor James Lavigne, Alderwomen Gauley, Crowe, Brakefield and Walsh, Town Attorney Ron Guth, Police Chief Bennie Raynor and Town Clerk Diane Hollie. Absent was Alderman McQueen.

Mayor Lavigne announced that the Special Meeting was called today for the introduction of the Sales Tax Bond Ordinance for the \$1,800,000.00 issued for Water & Sewer Improvements (**copy enclosed in Minute Book**).

Town Attorney Ron Guth informed the Council that the Introduction of the Sales Tax Ordinance will run in Friday's newspaper he added that the Council would need to call for a Special Meeting to adopt this Ordinance after its publication.

Mayor Lavigne asked the Council if they had any question regarding this resolution and there was no response from the Council. There were no questions from the Council.

Mayor Lavigne adjourned the Special Meeting at 8:10a.m.

Tape Available in Record Room.

Respectfully Submitted by :



Diane Hollie, Town Clerk

Town of Pearl River
SPECIAL MEETING
For
Adoption of the Sales Tax Bond Ordinance#12-18-1

January 18, 2012 @ 8:00a.m.

The **Special Meeting** was called to order by Mayor James Lavigne.

Present were: Mayor James Lavigne, Alderwomen Gauley, Crowe, Brakefield and Walsh, Town Attorney Ron Guth , Police Chief Bennie Raynor and Town Clerk Diane Hollie. Absent was Alderman McQueen.

Mayor Lavigne announced that the Special Meeting was called today for the adoption of the Sales Tax Bond Ordinance for the \$1,800,000.00 issued for Water & Sewer Improvements (**copy enclosed in Minute Book**).

Mayor Lavigne asked the Council if they had any question regarding this resolution and there was no response from the Council. There were no questions from the Council.

Alderwoman Crowe so moved to adopt the Sales Tax Bond Ordinance #12-18-1 and Alderwoman Gauley seconded the motion.

ROLL CALL VOTE:

BRAKEFIED: YEA

GAULEY: YEA

CROWE: YEA

WALSH: YEA

VOTING: 4 YEAS, 0 NAYS, 1 ABSENT (McQueen) – MOTION CARRIED

At this time Mayor Lavigne asked the Council to make a motion so the Town could borrow money from the Sewer Department (the 1% Sales Tax monthly amount) so the Town can meet the Police Departments monthly transfer.

Alderwoman Gauley made a motion to allow the Town to borrow money from the Sewer Department in order to make the monthly Police Departments transfer **until** the Financial Report was complete and Alderwoman Crowe seconded the motion.

ROLL CALL VOTING:

BRAKEFIELD: YEA

GAULEY: YEA

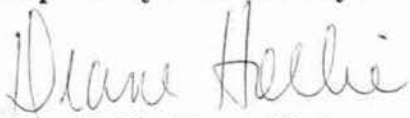
CROWE: YEA

WALSH: YEA

MCQUEEN: YEA

Mayor Lavigne adjourned the Special Meeting at 8:10a.m.
Tape Available in Record Room.

Respectfully Submitted by :

A handwritten signature in cursive script that reads "Diane Hollie".

Diane Hollie, Town Clerk

Town of Pearl River
SPECIAL MEETING / WORKSHOP

On the 2012 Budget
February 22, 2012 @10:00a.m.

The **Special Meeting** was called to order by Mayor James Lavigne.

Those attending were: Mayor James Lavigne, Alderwoman Gauley, Crowe Brakefield and Walsh, Police Chief Bennie Raynor and Town Clerk Diane Hollie. Absent were Alderman McQueen and Town Attorney Ron Guth.

Discussion began on the end of the fiscal year Report for 2011. The Council went thru each departments line item. As they went over the Financial Report they compared it to the current 2012 Budget.

The Council combined some line items that appeared to be duplicated on the Financial Report.

The Council discussed adding monies to some line items and also reducing some of the amounts on line items that have never used the amount allotted for that line These amount will be marked on the Financial and then brought to Dale Moore so he can make the necessary changes on the Budget.

Town Clerk Diane Hollie asked the Council if they would be scheduling another Workshop to discuss the Budget and Alderwoman Walsh stated that she did not fill another Workshop needed to be called regarding the 2012 Budget until they received the first quarter of 2012.

Discussion continued (**tape available in Record Room**),

Mayor Lavigne asked the Council if they had anything else to say - with no response from the Council Mayor Lavigne adjourned the Special Meeting.

Adjourned at 12:00 noon.

Tape available in Record Room.

Respectfully Submitted by:



Diane Hollie, Town Clerk

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	2,916.67	8,750.01		2,916.67
Fed Income	-129.17	-387.51		
Soc. Sec	-122.50	-367.50		
Medicare	-42.29	-126.87		
State	-51.38	-154.14		
VacHours		80.00		
SickHours		88.00		
HealthIns	-40.00	-120.00		
LifeIns		-24.60		
Telephone	-53.57	-93.57		
NOFCR	-40.00	-120.00		

March 2012
Reg Payroll
Stub

Weeks in Pay Period: 4

Net Check: \$2,437.76 Total 2,916.67

Pay Period Beginning: Jan 25, 2012
Pay Period Ending: Feb 24, 2012

TOWN OF PEARL RIVER
PAYROLL ACCOUNT
P.O. BOX 1270
PEARL RIVER, LA 70452-1270
(985) 863-5800

Check Number: 10598

CAPITAL ONE BANK
64457 HWY 3081
PEARL RIVER, LA 70452

10598
CHECK AMOUNT
DATE
Mar 2, 2012

AMOUNT
\$ 2437.76

Two Thousand Four Hundred Thirty-Seven and 76/100 Dollars

PAY TO THE ORDER OF

Diane Hollie



AUTHORIZED SIGNATURE

Diane Hollie



	This Check	Year to Date	Salary	Total
Gross	2,916.67	8,750.01		2,916.67
Fed Income	-129.17	-387.51		
Soc. Sec	-122.50	-367.50		
Medicare	-42.29	-126.87		
State	-51.38	-154.14		
VacHours		80.00		
SickHours		88.00		
HealthIns	-40.00	-120.00		
LifeIns		-24.60		
Telephone	-53.57	-93.57		
NOFCR	-40.00	-120.00		

Net Check: \$2,437.76 Total 2,916.67

Pay Period Beginning: Jan 25, 2012 Check Date: 3/2/12
Pay Period Ending: Feb 24, 2012 Weeks in Pay Period: 4

Check Number: 10598

47

**EMPLOYEE ORDINANCE
196-A**

POLICY AND PROCEDURE-TOWN OF PEARL RIVER

With the exception of the Town Clerk and Town Attorney employment with the Town of Pearl River is at the discretion of the Mayor, or with the Police Department, the Chief of Police. When an opening exists, said opening will be advertised in the official record and applications received at the Town Hall. Selection will be made by the Mayor and Chief of Police.

Probation:

All "New Hires" are automatically entered into a 3 month probation period. During this period, sick leave and vacation hours are accrued, but may not be taken. At the end of the probationary period the employee's performance of duties will be evaluated. If during the probationary period, the employee's work is found to be below standard or if conduct is judged to be improper and not in keeping with accepted standards of conduct, the employee may be terminated.

Work Hours:

- 1.) Scheduled working hours shall be set by the Mayor for the Street Crew and the Town Hall Administrative Staff.
- 2.) Shift assignments and duty hours for the Police Department will be set by the Chief of Police.
- 3.) The normal work week is 40 hours. Paid overtime must be approved prior to being worked, except in an emergency.

Approved Absences:

Holidays. Paid holidays are observed in accordance with Ordinance #78-11 (#196). In order to be eligible for paid holidays, the employee must work as scheduled the normal work days immediately prior to and following the paid holiday.

Leave With Pay:

In certain instances, such as bereavement caused by the loss of a member of the employee's immediate family or spouses immediate family. An employee may be granted up to 3 days leave with pay if authorized by the Mayor. Leave with pay may be used in lieu of vacation or sick leave for such approved absences.



Vacation:

- 1.) Employee is eligible after 12 months of continuous service.
- 2.) Accrued at the rate of :
 - 3.34 Hours per month for year 1 thru 3 (one week)
 - 6.67 Hours per month for year 4 thru 10 (two weeks)
 - 7.34 Hours per month for year 11 (two weeks + one day)
 - 8.00 Hours per month for year 12 (two weeks + two days)
 - 8.67 Hours per month for year 13 (two weeks + three days)
 - 9.34 Hours per month for year 14 (two weeks + four days)
 - 10.00 Hours per month for year 15 & up (three weeks)
- 3.) Vacation must be taken within calendar year, immediately following year accrued.
- 4.) Vacation of five days or more must be scheduled at least two weeks in advance and be approved by the proper authority (Mayor or Chief of Police).

Sick Leave for Full Time Employees:

- 1 thru 3 years service will receive 3 days paid sick leave per year.
- 4 years service and up will receive 5 days paid sick leave per year.

Absences of 3 or more days require a physician's statement release prior to resuming work.

Note: The maximum sick days that can be accumulated and carried over is 15 days.

Sick leave with pay is not a right which an employee may demand, but a privilege granted by the Municipality.

Unapproved Absences:

If an employee is absent from duty when scheduled to work and is not on approved vacation or sick leave, the employee will be placed on L.O.W.P. status for the period of absences and pay adjusted as necessary. Excessive unapproved absences shall be cause for termination.

An ordinance proclaiming legal holidays for the Town of Pearl River, Louisiana.

Section 1: Be it ordained by the Mayor and Board of Aldermen of the Town of Pearl River in legal session convened that the specified days listed below will be observed as legal holidays by the Town of Pearl River.

New Year's Day
Martin Luther King Day
Mardi Gras Day
Good Friday (added on 05-08-07)
Memorial Day
Independence Day
Labor Day
Veterans Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day
Personal Day (Birthday)

Section 2: Be it further ordained that if any of these holidays should fall on a Saturday, the Friday before will be observed, and if any of these holidays should the fall on Sunday, the Monday after will be observed as the holiday.

Section 3: Be it further ordained that any employee required to work on any of the above holidays will receive overtime pay. The rate will be paid as double time the regular time.

Section 4: Be it further ordained that with the exception of regulations, any/and all overtime must be approved by the Mayor before overtime pay can be issued.

Section 5: Be it further ordained that this ordinance shall become effective immediately Upon its passage promulgation.

Section 6: According to Article VII, Section 14 of the 1074 Louisiana Constitution,
Payment can not be made to employees in lieu of vacation or sick days.

Motion: Alderman Richard Karchner
Seconded: Alderman Theresa Zechenelly
Voting:

Yeas:	5
Nays:	0
Abstain:	0

This 23rd day of June, 1998.

May 8, 2007 The employee ordinance was amended after holding a Public Hearing before the regular scheduled council meeting to include Good Friday as an employee holiday. Alderman Gauley so moved to include Good Friday as a paid holiday for the employees. Alderman Phillips seconded the motion. Voting: 5 YEAS, 0 NAYS, 0 ABSENT – MOTION CARRIED

James Lavigne, Mayor

Elizabeth Allen, Town Clerk

November 14, 1996
OPINION NUMBER 96-433

Honorable Benny Rousselle
State Representative - District 105
104 New Orleans Street
Belle Chasse, LA 70037

Dear Representative Rousselle:

You have requested the opinion of this office on the following issues:

1. *Is the local Council on Aging, a private entity, required to adhere to state public bid laws in any instance, and particularly on the occasion of the purchase of a motor vehicle, using unrestricted funds received as a grant from the Plaquemines Parish Government?*
2. *If the Council on Aging (COA) has in the past utilized a public bid process for the purchase of motor vehicles by advertising for and receiving bids, must they continue to use such process even if they are not legally required to do so?*

Local Councils on Aging "are, intrinsically, private, non profit corporations which are delegated certain public functions as mandataries of the State." *Opinion Number 92-404*. As a private entity, there is no statutory requirement that the COA comply with public bid laws of the State.

The COA, when expending state and federal funds directed to it by the Governor's Office of Elderly Affairs (GOEA), is subject to detailed procurement procedures which are set forth in the rules and regulations of that office. However, those procedures do not extend to funds received by the COA from other state, local government or private sources.

Any obligation which the COA would have to comply with the Public Bid Law in expending non-GOEA funds would arise out of the grant contract by which the specific public funds were transferred to the local COA. Your request indicates that the funds involved here are "unrestricted", which suggests that there was no such requirement in the grant of these funds by the parish. Of course, the absence of a statutory or contractual requirement does not preclude the use of a public bid process to purchase motor vehicles, which procedure would appear to be good management policy.

The fact that the COA may have in the past used a public bid process for the purchase of motor vehicles would in no way require that they conform in the future to a statute which has no application to them as a private entity.

To the extent that they are in conflict with this opinion, Attorney General Opinion Nos. 83-565 and 85-198 are recalled.

I trust that this answers your inquiry. Please let us know if we may be of further assistance in this

Opinion No. 96-433
Hon. Benny Rousselle
State Representative
Page -2-

matter.

Very truly yours,

RICHARD P. IEYOUB
ATTORNEY GENERAL

By: _____
GLENN R. DUCOTE
Assistant Attorney General

RPI/GRD/cla

December 4, 2001
OPINION NUMBER 01-0126

90-A-1(c) PUBLIC FUNDS & CONTRACTS - Purchases
Materials & Supplies

R.S. 38:2212.1, 38:2212D, 33:1321-1326

Honorable J. Reed Walters
District Attorney
LaSalle Parish - 28th Judicial District
P.O. Box 1940
Jena, LA 71342-1940

When no bids are received in response to a solicitation, public entity should re-advertise and actively solicit bids from potential vendors in the area. Consideration should also be given to state contracts or contracts of other Louisiana public entities which can be accessed without bids. As a last resort, public body should consider whether the emergency provisions of the Public Bid Law can be utilized.

Dear Mr. Walters:

On behalf of the LaSalle Parish Police Jury you have requested the opinion of this office on the following issue:

Does the public bid law require re-advertising for bids for the purchase of materials or supplies when no bids were received pursuant to the initial advertisements and request for bids?

As you are aware, the Public Bid Law, R.S. 38:2212.1, does not explicitly address the dilemma which you describe, which is a common situation. In the past when we have been called upon to advise public entities on how to deal with this problem we have indicated that re-advertising is appropriate and that the solicitation should be sent directly potential vendors in your region with the request that they submit a bid.

If this process does not result in submission of responsive bids, we suggest that the public entity consider the availability of the needed materials or supplies on state contract or on contracts held by other public entities in your area. You can always make purchases from state contracts and may also "piggy-back" on publicly bid contracts which other public entities within the state may have for the same items. We find that R.S. 33:1321-1326 provides authority for this arrangement.

If none of these options results in a legal purchase vehicle for the needed materials or supplies, the public body may consider whether the resulting situation qualifies as an emergency under the provisions of R.S. 38:2212D.

Opinion Number 01-0126
Honorable J. Reed Walters
District Attorney
LaSalle Parish - 28th Judicial District
Page -2-

I trust that this answers your inquiry. Please let us know if we may be of any further assistance to you in this matter.

Very truly yours,

RICHARD P. IEYOUB
Attorney General

BY: _____
GLENN R. DUCOTE
Assistant Attorney General

RPI/GRD/dam

Opinion Number 01-0126
Honorable J. Reed Walters
District Attorney
LaSalle Parish - 28th Judicial District
Page -3-

Opinion Number 01-0126
Syllabus

90 - A - 1(c) PUBLIC FUNDS & CONTRACTS - Purchases of Materials & Supplies

R.S. 38:2212.1, 38:2212D, 33:1321-1326

When no bids are received in response to a solicitation, public entity should re-advertise and actively solicit bids from potential vendors in the area. Consideration should also be given to state contracts or contracts of other Louisiana public entities which can be accessed without bids. As a last resort, public body should consider whether the emergency provisions of the Public Bid Law can be utilized.

Honorable J. Reed Walters
District Attorney
P.O. Box 1940
Jena, LA 71342-1940

Date Received:

Date Released: December 4, 2001

Glenn R. Ducote
Assistant Attorney General

December 4, 2003
Opinion Number 03-0357

Ms. Jan Kasofsky, Ph. D.
Capital Area Human Services District
4615 Government Street, Building 2
Baton Rouge, LA 70806

90-A POLITICAL SUBDIVISIONS – Officers, Agents & employees
71-1-B MUNICIPALITIES – Home Rule Charter
90-A-1 PUBLIC FUNDS & CONTRACTS
La. R.S. 38:2211 et seq.
La. R.S. 39:361 et seq.
La. R.S. 46:2662
LAC 34-11-1-101

The Louisiana Public Bid Law, LSA-R.S. 38:221 et seq. should govern CAHSD, as a political subdivision, with respect to purchasing vehicles for its local governmental entity use, and not the Fleet Management Program, LSA-R.S. 39:361, that applies to state agencies.

Dear Ms. Kasofsky:

You have requested an opinion of our office as to whether the Capital Area Human Services District (“CAHSD”) is subject to Louisiana Administrative Code regulations regarding the purchase of vehicles under the State Fleet Management policies. As noted in your opinion request and attached correspondence, the issue hinges on whether CAHSD is considered either a “political subdivision” or a “state agency.” The Constitution of the State of Louisiana defines a “political subdivision” as “a parish, municipality, and any other unit of local government, including a school board and a **special district**, authorized by law to perform governmental functions.” LA. CONST. art. VI § 44 (2003).

The statute that created the CAHSD declares that it “is hereby created as a **special district**.” LA. R.S. 46:2662 (2003). Previous Attorney General Opinion Number 97-220 addressed the question of whether CAHSD was a political subdivision subject to the Louisiana Public Bid Law (LSA-R.S. 38:2211 et seq.) for procurement purposes. In that opinion our office concluded, “CAHSD clearly falls within the definition as a political subdivision and, therefore, is subject to Louisiana’s Public Bid Laws.” Atty. Gen. Op. No. 97-220. It is still the opinion of our office that CAHSD is a political subdivision of the state and must comply with the Louisiana Public Bid Law in the purchase of vehicles.

It is also the opinion of this office that the CAHSD was not intended to be regulated by the Fleet Management Program (“FMP”). LA. R.S. 39:361 establishes the FMP and specifically limits its applicability by stating:

The scope of the fleet management program and associated statewide policies, specifications, and standards shall include and be limited to:

- (1) All vehicles which are owned or leased by any agency, board, commission, council, department, or other entity of the executive branch of state government; every vehicle owned and leased by any state college or

university; and every vehicle owned or leased by the offices and entities of the judicial and legislative branches of government.

As a political subdivision, CAHSD would not fall under any of the above-mentioned categories. The actual FMP administrative regulation confirms this intent by repeating the scope language of LA. R.S. 39:361 verbatim. LA Admin. Code 34-11-1-101 (2003). These scope requirements are controlling authority since a specific "Nonexclusion" section has been enacted to confirm that "[t]hese regulations supersede and replace PPM 63 (LAC 4:V.Chapter 25) and all other previous regulations and exceptional permissions, both written and verbal." LA Admin. Code 34-11-1-105 (2003).

It is therefore the opinion of this office that opinion No. 97-220 is confirmed in that CAHSD is a political subdivision of the state and governed by Title 38 with respect to purchasing vehicles for its local governmental entity use. It is also the opinion of this office that CAHSD is not subject to the Louisiana Administrative Code Title 34, specifically Part VII. Property Control and PPM Number 63, including State Fleet Guidelines.

Please contact our office if you have any further questions or concerns.

Very truly yours,

RICHARD P. IEYOUB
ATTORNEY GENERAL

By:

RICHARD L. MCGIMSEY
Assistant Attorney General

Opinion Number 03-0357
Syllabus

90-A POLITICAL SUBDIVISIONS – Officers, Agents & employees
71-1-B MUNICIPALITIES – Home Rule Charter
90-A-1 PUBLIC FUNDS & CONTRACTS
La. R.S. 38:2211 et seq.
La. R.S. 39:361 et seq.
La. R.S. 46:2662
LAC 34-11-1-101

The Louisiana Public Bid Law, LSA-R.S. 38:221 et seq. should govern CAHSD, as a political subdivision, with respect to purchasing vehicles for its local governmental entity use, and not the Fleet Management Program, LSA-R.S. 39:361, that applies to state agencies.

Ms. Jan Kasofsky, Ph. D.
Capital Area Human Services District
4615 Government Street, Building 2
Baton Rouge, Louisiana 70806

Richard L. McGimsey
Assistant Attorney General

Date Released: December 4, 2003

(B)(1) The Agricultural and Seafood Products Support Fund is hereby established in the state treasury as a special fund, hereinafter referred to as the "fund". The source of monies in this fund shall be any monies received by the state from the licensing of trademarks or labels for use in promoting Louisiana agricultural and seafood products; grants, gifts, and donations received by the state for the purposes of this Section; any other revenues as may be provided by law; and other monies which may be appropriated by the legislature to the fund. After compliance with the requirements of Article VII, Section 9(B) of this constitution relative to the Bond Security and Redemption Fund, and prior to monies being placed in the state general fund, an amount equal to that deposited into the state treasury from the foregoing sources shall be deposited in and credited to the fund. Monies in the fund shall be subject to appropriation in accordance with Paragraph (2) of this Section. All unexpended and unencumbered monies remaining in the fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the state treasurer in the same manner as monies in the state general fund.

(2) The monies in the Agricultural and Seafood Products Support Fund may be appropriated solely for the programs and purposes as required by the Department of Economic Development for assistance to Louisiana farmers and fishermen with support and expansion of their industries.

(C) The provisions of this Section shall not apply to or affect funds allocated by Article VII, Section 4, Paragraphs (D) and (E).
 Added by Acts 2004, No. 928, § 1, approved Nov. 2, 2004, eff. Dec. 7, 2004.

§ 11. Budgets

Section 11. (A) **Budget Estimate.** The governor shall submit to the legislature, at the time and in the form fixed by law, a budget estimate for the next fiscal year setting forth all proposed state expenditures. This budget shall include a recommendation for appropriations from the state general fund and from dedicated funds, except funds allocated by Article VII, Section 4, Paragraphs (D) and (E), which shall not exceed the official forecast of the Revenue Estimating Conference and the expenditure limit for the fiscal year. The recommendation shall also comply with the provisions of Article VII, Section 10(D). This budget shall include a recommendation for funding of state salary supplements for full-time law enforcement and fire protection officers of the state, as provided in Article VII, Section 10(D)(3) of this constitution.

(B) **Operating Budget.** The governor shall cause to be submitted a general appropriation bill for proposed ordinary operating expenditures which shall be in conformity with the recommendations for appropriations contained in the budget estimate. The governor may cause to be submitted a bill or bills to raise additional revenues with proposals for the use of these revenues.

(C) **Capital Budget.** The governor shall submit to the legislature, at each regular session, a proposed five-year capital outlay program and request implementation of the first year of the program. Prior to inclusion in the comprehensive capital budget which the legislature adopts, each capital improvement project shall be evaluated through a feasibility study, as defined by the legislature, which shall include an analysis of need and estimates of construction and operating costs. The legislature shall provide by law for procedures, standards, and criteria for the evaluation of such feasibility studies and shall set the schedule of submission of such feasibility studies which shall take effect not later than December thirty-first following the first regular session convening after this Paragraph takes effect. These procedures, standards, and criteria for evaluation of such feasibility studies cannot be changed or altered except by a separate legislative instrument approved by a favorable vote of two-thirds of the elected members of each house of the legislature. For those projects not eligible for funding under the provisions of Article VII, Section 27 of this constitution, the request for implementation of the first year of the program shall include a list of the proposed projects in priority order based on the evaluation of the feasibility studies submitted. Capital outlay projects approved by the legislature shall be made a part of the comprehensive state capital budget, which shall be adopted by the legislature.

Amended by Acts 1990, No. 1096, § 1, approved Oct. 6, 1990, eff. Nov. 8, 1990; Acts 1993, No. 1045, § 1, approved Oct. 16, 1993, eff. Nov. 18, 1993; Acts 2001, No. 1234, § 1, approved Nov. 5, 2002, eff. Dec. 11, 2002.

§ 11.1. [Blank]

§ 12. Reports and Records

Section 12. Reports and records of the collection, expenditure, investment, and use of state money and those relating to state obligations shall be matters of public record, except returns of taxpayers and matters pertaining to those returns.

§ 13. Investment of State Funds

Section 13. All money in the custody of the state treasurer which is available for investment shall be invested as provided by law.

§ 14. Donation, Loan, or Pledge of Public Credit

Section 14. (A) **Prohibited Uses.** Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. Except as otherwise provided in this Section, neither the state nor a political subdivision shall subscribe to or purchase the stock of a corporation or association or for any private enterprise.



NEW and
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T H I R D E D I T I O N

EXHIBIT

tabbies

12

li-cen-ti-ate (li-sen'shē-it) *n.* [Med. Lat. *licentiatus* < *licentiare*, to allow < Lat. *licentia*, freedom. —see LICENSE.] 1. A person who is licensed by an authorized body to practice a specified profession. 2. A degree from certain European universities ranking just below that of a doctor. 3. One holding a licentiate.

li-cen-tious (li-sen'shās) *adj.* [Lat. *licentiosus* < *licentia*, freedom. —see LICENSE.] 1. Morally undisciplined or sexually unrestrained. 2. Having no regard for accepted rules or standards. —**li-cen'tious-ly** *adv.* —**li-cen'tious-ness** *n.*

li-chee (lē'chē) *n.* *var.* of LITCHI.

li-chen (lī'kən) *n.* [Lat. < Gk. *leikhēn*.] 1. Any of numerous plants consisting of a fungus, usu. of the class Ascomycetes, in close combination with certain of the green or blue-green algae, typically forming a crustlike, scaly, or branching growth on rocks or tree trunks. 2. *Patrol.* A skin eruption occurring primarily in lichenlike patches. —*vt.* **-chened, -chen-ing, -chens** To cover with lichens. —**li-chen-ous** *adj.*

li-chen-in (lī'ka-nin) *n.* A white, starchlike, gelatinous compound, C₆H₁₀O₅, that shows some antineoplastic activity and is obtained from Iceland moss.

li-chen-ol-o-gy (lī'ka-nō'l'ō-jē) *n.* The branch of biology that deals with the study of lichens. —**li-chen-ol'o-gist** *n.*

lich gate (lich) *n.* *var.* of LICH GATE.

lic-it (lis'it) *adj.* [ME < Lat. *licēre*, to be permitted.] Allowed by law; LEGAL. —**lic'it-ly** *adv.* —**lic'it-ness** *n.*

lick (lik) *v.* **licked, lick-ing, licks** [ME *licken* < OE *liccian*.] —*vt.* 1. To pass the tongue along or over. 2. To lap up. 3. To flicker at or move over like a tongue <The waves *licked* at the beach.> 4. *Slang.* To punish with a beating; THRASH. 5. *Slang.* To get the better of; DEFEAT <I *licked* their drinking problem.> —*vi.* To pass or move quickly <flames *licking* at the old barn.> —*n.* 1. An act or process of licking. 2. An amount obtained by licking. 3. A small quantity; BIT. 4. A deposit of exposed natural salt that passing animals lick. 5. A sudden hard stroke; BLOW. 6. An attempt; TRY. 7. *Mus.* A phrase improvised by a soloist, esp. on the guitar or banjo. —**lick into shape.** To bring into suitable condition or appearance. —**lick (one's) chops.** To anticipate with relish. —**lick (one's) wounds.** To recuperate after a defeat. —**lick'er** *n.*

lick'er-ish (lik'ər-ish) *adj.* [ME *likerous*, perh. < AN **likerous*, *var.* of OFr. *lecherous* < *lecher*, *lecher*. —see LECHER.] 1. Lascivious; lecherous. 2. Greedy; gluttonous. 3. *Archaic.* Thoroughly enjoying good food. 4. *Obs.* Arousing hunger. —**lick'er-ish-ness** *n.*

lick-e-ty-split (lik'ē-tē-splīt') *adv.* [Prob. alteration of LICK + SPLIT.] Informal. With great speed; QUICKLY.

lick-ing (lik'ing) *n.* *Slang.* 1. A thrashing; beating. 2. A severe defeat or loss.

lick-spit-tle (lik'spīt'lē) *n.* A fawning underling; TOADY.

lic-o-ri-ce (lik'ər-ish, -is) *n.* [ME < OFr. < LLat. *liquiritia*, alteration (influenced by Lat. *liquere*, to flow) of Lat. *glycyrrhiza*, root of licorice < Gk. *glukurrhiza*; *glukus*, sweet + *rhiza*, root.] 1. A Mediterranean plant, *Glycyrrhiza glabra*, with blue flowers and a sweet, distinctively flavored root. 2. The root of the licorice, used as a flavoring in candy, liquors, tobacco, and medicines. 3. A confection made from or flavored with the licorice root. 4. A plant resembling licorice.

lic-tor (lik'tər) *n.* [ME *littoures*, *lictors* < Lat. *licttores*.] A Roman functionary who carried fasces when attending a magistrate in public appearances.

lid (lid) *n.* [ME < OE *hlid*.] 1. A hinged or removable cover for a hollow receptacle. 2. An eyelid. 3. *Biol.* A flaplike covering, as an operculum. 4. A curb or restraint <put a *lid* covering, as an operculum.> 5. *Slang.* A hat. 6. *Slang.* An ounce, or 28 grams, of marijuana. —*vt.* **lid-ded, lid-ding, lids** To cover with or as if with a lid. —**one's lid.** *Slang.* To lose one's composure or sanity.

lid-dar (lī'dār) *n.* [LI(GHT) + (RA)DAR.] 1. A method of determining the range, velocity, or other characteristics of distant objects by analyzing reflected laser light from their surfaces. 2. The equipment used in such detection.

lid-less (lid'lis) *adj.* 1. Without a lid. 2. *Archaic.* Sleepless.

lie (lī) *v.* **lay** (lā), **lain** (lān), **ly-ing, lies** [ME *lien* < OE *ligan*.] 1. To be oneself in a flat or horizontal position; RECLINE <lay on the floor.> 2. To be placed on or supported by a usu. horizontal surface <piles of books *lying* on the shelf.> 3. To be or remain in a certain condition <Spilled sugar *lay* on the floor for two days.> 4. To be inherent <The difficulty *lies* in their obstinacy.> 5. To occupy a place or position <The dump *lies* down the road.> 6. To extend <Our land *lies* along both banks of the river.> 7. To be buried in a specific place. 8. *Archaic.* To stay for a night or short while. 9. To be admissible or maintainable. —**lie down.** 1. To submit passively to defeat, disappointment, or insults <took the rejection *lying down*> 2. To fail to do or perform <*lying down* on the job.> —**lie in.** 1. To be in confinement for childbirth. —**lie to.** *Naut.* To remain stationary while facing the wind. —**lie with.** 1. To be decided by, dependent on, or up to <The decision *lies with* all of us.> 2. *Archaic.* To have sexual intercourse with. —*n.* 1. The way or position in which something is situated <the *lie* of the land.> 2. A haunt or hiding place of an animal. 3. The position of a golf ball that has come to a stop. —**lie low.** 1. To keep oneself or one's plans hidden. 2. To bide one's

time but remain ready for action.

lie (lī) *n.* [ME < OE *lyge*.] 1. A false statement purporting to be true; FALSEHOOD. 2. Something meant to deceive or give a wrong impression. —*vi.* **lied, ly-ing, lies** —*vi.* 1. To present information with the purpose of deceiving. 2. To convey a wrong impression or impression <Numbers sometimes *lie*.> —*vt.* To cause in a particular condition or affect in a specific way <The accident *lied* themselves into one difficulty after another.> —*vi.* To accuse of lying. 2. To prove to be untrue.

♦ **synonyms:** LIE, CANARD, FALSEHOOD, FALSITY, UNTRUTH, INVERACITY, PREVARICATION, STORY, TALE, UNTRUTHFULNESS; an untrue declaration <spread *lies* about the situation.>

lie (lēt) *n., pl. lie-dar (lē'dār) [G. < OHG *liod*.] A German variety of beer.*

Lie-der-kranz (lē'dər-kran'ts', -krānts') A trademark for a variety of beer resembling a mild Limburger.

lie detector *n.* A polygraph used to detect lying.

lief (lēf) *adv.* [ME < OE *lēof*, dear.] Willingly; readily <I will go now as *lief* as I can.> —*adj.* *Archaic.* 1. Beloved; dear. 2. Pleasant.

liege (lēj) *n.* [ME *lege* < OFr. *lige* < LLat. *leticus* < *leticus*, of Celtic origin.] 1. A feudal sovereign or lord. 2. A feudal subject owing allegiance and services to a sovereign or monarch's loyal subject. —*adj.* 1. Entitled to the allegiance and services of vassals or subjects <a *liege* lord.> 2. Bound to a monarch and service to a lord or monarch. 3. Faithful; loyal.

liege-man (lēj'man) *n.* 1. A feudal vassal or subject. 2. A porter, follower, or subject.

lien (lēn, lē'n) *n.* [OFr. < Lat. *ligamen*, bond < *ligare*, to bind.] The right to take and sell or hold the property of a debtor in payment of a debt.

lie-nal (lē'nəl) *adj.* [Lat. *lien*, spleen + -AL.] Of or relating to the spleen.

lie-ner (lē'nər) *n.* [Fr.] A subordinate rib that connects the ribs and bosses of the primary ribs in Gothic vaulting.

lieu (lē) *n.* [OFr. < Lat. *locus*.] *Archaic.* Place; stead; a place of; INSTEAD OF.

lieu-ten-ant (lē-tən'ənt) *n.* [ME, deputy < OFr. *lieutenant*, hold < Lat. *tenere*.] 1. An officer in the US Army, Air Force, or Marine Corps ranking below a captain. 2. An officer in the US Coast Guard ranking above an ensign and below a lieutenant commander. 3. (lēf-tən'ənt) A commissioned officer in the Canadian navy ranking just below a lieutenant commander. 4. An officer in a fire or police department ranking below a captain and acting in place of a superior; DEPUTY. —**lieu-tenant colonel.** An officer in the US Army, Air Force, or Marine Corps ranking above a major and below a colonel.

lieutenant commander. An officer in the US Navy ranking above a lieutenant and below a commodore.

lieutenant general. An officer in the US Army, Air Force, or Marine Corps ranking above a major general and below a lieutenant general.

lieutenant governor. 1. An elected official ranking below a governor of a US state. 2. The nonelective chief of government in a Canadian province. —**lieutenant governorship.** *n.*

life (lif) *n., pl. lives (livz) [ME < OE *līf*.] 1. The distinguishing living organisms from dead organisms; matter, manifested in functions such as growth, response to stimuli, and reproduction. 2. Living organisms <marine *life*> <plant *life*> 3. A living being, esp. a human being <lost *lives* in the hurricane.> 4. The physical, mental, and emotional experiences that constitute a person's existence. 5. The period between birth and death; LIFETIME <spend *life*.> 6. A particular segment of this period <my adolescent *life*.> 7. The period of time between one's birth and the present. 8. An occurrence until death <imprisoned for *life*.> 9. That which something functions or exists <the usefulness of *life*.> 10. A spiritual state regarded as a transcendental account of a person's life; BIOGRAPHY. 11. Human activity <real *life*> <everyday *life*> 12. A manner of living <good *life* for their children.> 13. The activities and interests of a particular area or realm <musical *life* in San Francisco.> 14. Vitality; animating force <You think you're *life*.> 15. Liveliness or vitality; ANIMATION <an individual *life*.> 16. Something that actually exists regarded as a work of art <a series of oils painted from *life*.> 17. Actual reality; NATURE. —*adj.* 1. Necessary for or involving life processes <Continuing for a lifetime is *life-long*.> 2. Continuing for a lifetime; LIFELONG <Using a living model as a subject for an artist *life*.> 3. *Archaic.* To become animated; grow excited <perpetually *life*.> 4. To become animated; grow excited <perpetually or urgently. —**for the life of (one).** Informal. As hard <For the *life* of me I couldn't solve the problem.> 5. To commit suicide. —**take (someone's) life.** To kill someone.*

♦ **synonyms:** LIFE, DURATION, EXISTENCE, LIFELONG, LIFETIME; the period during which one exists <the *life* of the car.> <the poet's brief, stormy *life*.>

life-and-death (lif'ən-dēth') or **life-or-death** (lif'ər-dēth') *adj.* 1. Involving or ending in life or death. 2. Vitally important.

life belt *n.* A life preserver worn like a belt.



A.88

EXHIBIT
13



LOUISIANA ENGAGES IN RISKY SPENDING

SECTION
E
Sunday,
April 27, 2014

Other than his perpetual presidential campaign-in-waiting, nothing has characterized Gov. Bobby Jindal's six-and-a-half years as governor more than the state's ongoing budget crises. And other than deep cuts to higher education and health care, nothing has characterized those budget crises more than Jindal's addiction to one-time money to balance the budget.

Which reminds me of the December morning in 2010 when Timmy Teepell, then Gov. Jindal's chief of staff, was kind enough to address my class at LSU. He was an engaging speaker, but what I remember most is his artwork.

This was in the middle of the recession and

Louisiana, like most states, had severe revenue problems. Explaining Jindal's approach to the budget, Teepell used a red dry-erase marker to sketch a crude U-shaped graph on the board. The first half of the line plunged, representing the state's diminishing tax revenue. The other half of the graph ascended, which signified Teepell's optimism about the future — that is, revenue collection he expected would rebound with an improving economy.

Midway through the graph, Teepell drew a straight line that partly smoothed out the deep trough. That represented the federal stimulus and one-time state dollars Jindal and legislators



ROBERT MANN

See **MANN**, E-4



Jindal once scorned use of one-time money

MANN, from E-1

were using to the balance the state budget. That temporary, non-recurring money, Teepell said, was only a bridge to better times.

If only.

As we now know, Teepell's bridge collapsed. The expected better times didn't come quickly enough. As the recession gradually abated, revenues didn't rebound to previous levels.

Of course, none of this is what Jindal and legislators envisioned in 2008 when they finished a process — begun by Gov. Kathleen Blanco and the previous Legislature — of cutting income taxes by about \$600 million a year, much of which went to wealthier taxpayers. Jindal also presided over a \$250 million annual business utility tax repeal. Most of those tax cuts took effect in 2009, which triggered another huge dip in state revenue.

Why didn't revenues eventually rebound after the economy began improving? Well, because of tax cuts alone, we're collecting \$850 million less each year. And Louisiana's budget is heavily dependent on regressive sales taxes, which economic studies indicate don't respond quickly to economic growth.

Whatever the reasons, when revenues failed to rebound, Jindal and lawmakers continued to tap one-time money, to the point they'll now consider no solution beyond spending temporary revenue and imposing deep budget cuts.

That non-recurring revenue, by the way, has been mostly acquired by selling state assets, misappropriating federal hurricane relief funds, staging an irresponsible tax amnesty program and draining every trust fund in sight.

What was temporary is now permanent. Jindal and legislators are addicted to non-recurring revenue.

Jindal has bled dry so many trust funds — all meant for other purposes — that the Legislative Fiscal Office says most of them will be empty by the end of the 2015 fiscal year. That means Jindal's

final budget year will start with a \$982.5 million deficit. And that doesn't count the expected \$50 million hole in the state Department of Education budget and a possible \$307 million shortfall in state health care funding.

Having exhausted every source of one-time money, Jindal will leave his successor with this lovely dilemma: slash spending (by as much as a billion dollars) or raise taxes — or some combination of both.

Jindal, of course, will presumably campaign for president in 2016 on a platform of fiscal responsibility. He should hope the national press doesn't read the Louisiana papers.

Let's not forget that Jindal once scorned those who used one-time money to balance the budget. "That is like using your credit card to pay your mortgage," he wrote in May 2008. "Creating recurring expenditures by spending one-time money is not just Fiscal Irresponsibility ... it is a Failure to stand up for the taxpayers we were elected to serve." (In his statement, Jindal capitalized "Failure" and "Fiscal Irresponsibility.")

Jindal and his economic development secretary, Stephen Moret, keep telling us that Louisiana's economy is booming. Maybe it is. Employment is surely up.

A booming economy, however, should generate enough revenue to balance the books and support critical needs like health care and education. A booming economy wouldn't force the state into an annual rummage sale of state assets.

Perhaps the booming that Jindal and Moret hear is not the economy. Most likely, it's thunderclouds on the horizon. Louisiana is about to be hit by some very bad budgetary weather.

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§ 2212.1. Advertisement and letting to lowest responsible bidder;...., LA R.S. 38:2212.1

West's Louisiana Statutes Annotated
Louisiana Revised Statutes
Title 38. Public Contracts, Works and Improvements
Chapter 10. Public Contracts (Refs & Annos)
Part II. Letting Contracts (Refs & Annos)

LSA-R.S. 38:2212.1

§ 2212.1. Advertisement and letting to lowest responsible bidder; materials and supplies; exemptions

Effective: August 15, 2011
Currentness

A. (1)(a) All purchases of any materials or supplies exceeding the sum of thirty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised, and no such purchase shall be made except as provided in this Part.

(b) However, purchases of ten thousand dollars or more, but less than thirty thousand dollars, shall be made by obtaining not less than three telephone or facsimile quotations. A written confirmation of the accepted offer shall be obtained and made a part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file.

(2)(a) Any purchase by a local governmental unit of a used or new motor vehicle for conversion into a law enforcement vehicle, which purchase cost does not exceed the sum of twenty thousand dollars, shall not be subject to the threshold delineated in Paragraph (1) of this Subsection. Written specifications, quotations, and confirmation of accepted offers for such purchase shall be obtained and made a part of the purchase file. However, any such purchase which sum is in excess of twenty thousand dollars shall be advertised and let for bid under the procedures outlined by the provisions of this Section.

(b) Any purchase by a local government unit of road maintenance or improvement equipment, which purchase cost does not exceed the sum of twenty-five thousand dollars, shall not be subject to the threshold delineated in Paragraph (1) of this Subsection. Written specification, quotations, and confirmation of accepted offers for such purchase shall be obtained and made a part of the purchase file. However, any such purchase which sum is in excess of twenty-five thousand dollars shall be advertised and let for bid under the procedures outlined by the provisions of this Section.

B. (1) The advertisement required by this Section for any contract for materials or supplies shall be published two times in a newspaper in the locality, the first advertisement to appear at least fifteen days before the opening of the bids. In addition to the newspaper advertisement, a public entity may also publish an advertisement by electronic media available to the general public.

(2) The first publication of the advertisement shall not occur on a Saturday, Sunday, or legal holiday. Plans and specifications shall be available to bidders on the day of the first advertisement and shall be available until twenty-four hours before the bid opening date.

(3) Any proposal shall include no more than three alternates. An alternate bid by any name is still an alternate. Alternates, if accepted, shall be accepted in the order in which they are listed on the bid form. Determination of the low bidder shall be on



§ 2212.1. Advertisement and letting to lowest responsible bidder;.... LA R.S. 38:2212.1

the basis of the sum of the base bid and any alternates accepted. However, the public entity may accept alternates in any order which does not affect determination of the low bidder.

(4)(a) Contractors shall be provided the option to submit bids for public contracts through a uniform and secure electronic interactive system. Political subdivisions shall follow the standards for the receipt of electronic bids adopted by the office of the governor, division of administration, and the office of information technology as provided for in LAC 4:XV.701, and shall make the appropriate provisions necessary for the acceptance of electronic bids for all purchases requiring competitive bidding as required by this Section. Any special condition or requirement for the submission shall be specified in the advertisement for bids required by this Section.

(b) Public entities that are currently without available high speed Internet access will be exempt from this requirement until such time that high speed Internet access becomes available.

(c) Any parish with a police jury form of government and a population of less than twenty thousand shall be exempt from the provisions of this Subparagraph.

(d) Any city or municipality with a population of less than ten thousand shall be exempt from the provisions of this Subparagraph.

(e) Any special service district created by a police jury form of government and which is unable to comply with R.S. 38:2212.1(B)(4)(a) without securing and expending additional funding shall be exempt from its requirements. The special service district shall be exempted from any expenditures for high speed Internet access, software, personnel costs, training, or other office equipment directly relating to the receipt of bids via high speed Internet access.

(f) Public entities shall have the option to require that all bids be submitted electronically for any competitive bid let out for public bid.

C. (1) Whenever a public entity desires to purchase technical equipment, apparatus, machinery, materials, or supplies of a certain type and such purchases are clearly in the public interest, the public entity may specify a particular brand, make, or manufacturer in the specifications let out for public bid as provided by this Part. If a particular brand, make, or manufacturer is specified, the model or catalog number also shall be specified.

(2) Wherever in specifications the name of a certain brand, make, manufacturer, or definite specification is utilized, the specifications shall state clearly that they are used only to denote the quality standard of product desired and that they do not restrict bidders to the specific brand, make, manufacturer, or specification named; that they are used only to set forth and convey to prospective bidders the general style, type, character, and quality of product desired; and that equivalent products will be acceptable.

D. The provisions of this Section shall not apply to a public entity purchasing surplus materials and supplies from another public entity or the government of the United States or when the particular transaction is governed by the procurement code.

E. Any public entity may procure materials, supplies, and equipment from federal General Services Administration supply schedules in compliance with the Federal Acquisitions Streamlining Act (Public Law 103-355) and regulations adopted

§ 2212.1. Advertisement and letting to lowest responsible bidder;... LA R.S. 38:2212.1

pursuant to that law, and with rules and regulations which may be adopted by the central purchasing agency of the division of administration. Such purchases need not comply with the competitive bidding requirements of this Chapter. However, such materials, supplies, or equipment shall not be purchased at a price higher than the price of the same item listed on any available state purchasing contract. No use shall be made of federal General Services Administration supply schedules under the provisions of this Section without the participation of a Louisiana licensed dealer or distributor.

F. Any public entity may purchase materials, supplies, and equipment pursuant to the cooperative purchasing provisions of Part VII of Chapter 17 of Subtitle III of Title 39 of the Louisiana Revised Statutes of 1950, R.S. 39:1701 et seq.

G. (1) Notwithstanding any provision of this Part, any hospital owned or operated by a hospital service district, a municipality, the state, or any other public entity may enter into an agreement with one or more qualified group purchasing organizations for the purpose of obtaining bids for the purchase of materials and supplies. Any such agreement shall provide that the qualified group purchasing organization shall submit a price list for those materials and supplies offered by it, and shall further provide that the prices quoted on the list shall remain in effect for a stated period of time not less than three months. Any such price list shall thereafter be considered for all purposes to be a valid and binding bid by the qualified group purchasing organization during the effective period of the agreement, and no additional bid by the qualified group purchasing organization shall be necessary.

(2) Any price lists submitted by a qualified group purchasing organization shall not be a public record and shall not be available for public inspection. The agreement setting forth the existence of the price list and the effective date thereof shall, however, be a public record, and that portion of the price list setting forth the price of the materials or supplies being purchased shall become a public record at the time of opening of bids for those materials or supplies.

(3) As used in this Section, "qualified group purchasing organization" shall mean an organization, whether for profit or not for profit, which has contracts for the sale of materials or supplies with at least fifteen hospitals within the United States.

(4) A hospital owned by the state may purchase equipment from a qualified group purchasing organization if the price is less than that for the same or comparable equipment on the state bid list. For that equipment not contained on the state bid list, the Department of Health and Hospitals shall, pursuant to the Administrative Procedure Act, promulgate rules containing a mechanism for determining that the purchase of the equipment through a qualified group without bidding is cost effective and is in the best interest of the state. Until said rules become effective, no equipment not contained on the state bid list shall be purchased from qualified group purchasing organizations without complying with all other applicable laws.

H. The commissioners, governing board, or governing authority of any hospital owned or operated by a hospital service district, a public trust, any municipality, or any other public entity may authorize by resolution, and the secretary of the Department of Health and Hospitals for any hospital owned or operated by the state, may authorize the participation in, or the purchasing from, a qualified group purchasing organization for the purchase of supplies and materials, without complying with this Section or any other applicable provision of law when it appears to any such authority or said secretary that participation would affect the economic situation or efficiency of operations of the hospital in a positive manner. A positive effect on the economic situation or efficiency of operations shall be presumed when the total price of items to be purchased from the qualified group purchasing organization is less than the total price of those items if purchased from the state bid list.

I. (1) Whenever a political subdivision enters into an estimated use or delivery contract for a perishable food item, the political subdivision shall be prohibited from awarding another estimated use contract for the same perishable food item without first having taken delivery of at least seventy-five percent of the perishable food item under the existing contract.

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(2) "Perishable food items" as used in this Subsection shall mean consumable food items which have a shelf life of less than six months.

(3) Sheriffs and other political subdivisions which operate jails in the various parishes of the state shall be required to purchase food wholesale at the lowest prices quoted for quality products or at prices no greater than the wholesale rate for the same item.

J. The opening of bids shall be governed by the provisions of R.S. 38:2214.

K. The purchase of materials or supplies in the case of an extreme public emergency shall be governed by the provisions of R.S. 38:2212(D).

L. The public entity purchasing the materials or supplies may require a written contract or bond as provided in R.S. 38:2216(B).

M. Purchases made by a public safety agency following the guidelines and restrictions established pursuant to the expenditure of federal grant dollars shall be made by obtaining not less than three telephone or facsimile quotations.

Credits

Added by Acts 1999, No. 768, § 1. Amended by Acts 2002, 1st Ex.Sess., No. 120, § 1; Acts 2003, No. 84, § 1, eff. May 28, 2003; Acts 2003, No. 575, § 1, eff. June 27, 2003; Acts 2006, No. 203, § 1, eff. June 2, 2006; Acts 2008, No. 590, § 1, eff. Jan. 1, 2009; Acts 2009, No. 227, § 1; Acts 2009, No. 392, § 1; Acts 2011, No. 81, § 1.

Notes of Decisions (11)

LSA-R.S. 38:2212.1, LA R.S. 38:2212.1
Current through the 2013 Regular Session.

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§ 2212.1. Advertisement and letting to lowest responsible bidder; ma..., LA R.S. 38:2212.1

Notes Of Decisions (11)

Installation

School Board may contract for service of installing parts purchased by public bid without seeking bids for such installation service. Op.Atty.Gen., No. 00-246, February 8, 2001.

Prescription drugs

Purchasing prescription drugs on an acquisition cost basis conflicts with "cost plus" prohibition. Use of an identifiable, recognized price index is authorized with bid competition occurring solely on the margin over index price offered by each bidder. Op.Atty.Gen., No. 03-0437, December 18, 2003.

School board

Louisiana Public Bid Law authorizes a school board purchasing a school bus to specify the type, quality or performance standards of the bus to be purchased, but such specifications must permit a functionally equivalent equal; the board must interpret its bid specifications in a fair and legal manner. Op.Atty.Gen., No. 05-0314 (October 5, 2005).

School board may contract with private providers for custodial, maintenance and student transportation services as well as for cafeteria services. School board's purchases of materials and supplies, related to contracts for student transportation, custodial, or maintenance services, must be made through the public bid process. Purchases of materials and supplies made by school food authority in the operation of a school lunch program are governed by administrative rules. Op.Atty.Gen., No. 04-0073, July 19, 2004.

Computer software

Contracts for procurement, modification, enhancement, or customization of computer software or software programs are considered to be the purchase of materials and supplies, subject to public bid; contracts for installation, providing connectivity, providing support, or providing maintenance for computer software are contracts for services, and are not subject to public bid. Op.Atty.Gen., No. 04-0264, September 23, 2004.

Food services

Louisiana's Public Bid Law applies to proposed food services contract for the Ouachita Correctional Facility, predominant component of which is the purchase of food materials needed to prepare the meals for prisoners and staff. Such a component constitutes the purchase of materials and supplies under the Public Bid Law, and the contract should be let for bid in accordance with the Public Bid Law. Op.Atty.Gen., No. 07-0278 (Jan. 10, 2008), 2008 WL 410565 .

Electronic bidding

Based on the plain language of Act 590 of the 2008 Louisiana Regular Legislative Session, which amended R.S. 38:2212 and 38:2212.1 , the DeSoto Parish School Board does not meet the conditions of the exemptions pertaining to electronic bid requirements. As such, the DeSoto Parish School Board is required to comply with the provisions of Act 590. Op.Atty.Gen., No. 08-0317 (Jan. 16, 2009), 2008 WL 386981 .

The electronic bidding provisions of Act 590 of the 2008 Regular Legislative Session and Louisiana Administrative Code Title 4, Part XV, Chapter 7 are inconsistent with the informal, expedited procurement process outlined in R.S. 38:2212.1(A)(1)(b) and therefore are not applicable. Op.Atty.Gen., No. 08-0222 (Oct. 31, 2008), 2008 WL 4938298 .

Telecommunications

Contracts for services are not subject to the requirements of the Public Bid Law and do not have to be left for bid. Op.Atty.Gen., No. 09-0078 (May 29, 2009), 2009 WL 1652694 .

Specifications

Pursuant to Louisiana's Public Bid Law, the specification may refer to a brand name and model to indicate general quality and character of product sought, but must also clearly state that products of similar quality and character will be acceptable. Op.Atty.Gen., No. 09-0095 (Aug. 13, 2009), 2009 WL 2960691 .

Viable contracts

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A contract for the purchase of materials and supplies is no longer "viable" once the materials and supplies have been transferred to the public entity and payment has been received by the contract vendor. Op.Atty.Gen., No. 09-0298 (Mar. 19, 2010), 2010 WL 1512838 .

APPENDIX B

Police Chief Benjamin Raynor's Response

Enclosed Trailer

The police department had an old drive type Command Center which due to paying Insurance and not much use the Town Council wanted to sell due to cutbacks. I then later located a Fema trailer that we bought and had started fixing up as a Command Center. I saw that the Fire dept had for sale an old Cargo trailer that they had once used for a Command Center. Looking at the inside of the trailer it had cabinets, counter tops and desk built in. Thinking that these could be removed and used in the Police Dept. command center. In talking with the Fire dept and making it known that this was my intentions for the possible purchase. The price the Fire dept wanted was \$2,000.00. I had been checking around about having cabinets built in the Command center that the PD owned. I did not think that I could have the work done as cheap as the purchase of the Fire Dept's old Command Center and have the those cabinets, counters removed and put in the PD's trailer.

The enclosed trailer had been sitting up for some time. The tires had dry rotted, the floor had soft spot along with need of some other minor repairs.

Next I went to the Mayor to discuss the purchase of the trailer. The Mayor thought it was a good idea, the only question that came up was what we were going to do with the trailer when the cabinets were removed. I mention to the Mayor that when the work was finished that I may purchase the trailer the trailer for the amount it was being bought for.

The town purchased the trailer and the work started , this was taking a while as I was doing this in my spare time. Then I located used tires in Covington and had tires put on. The trailer sat for some time then work was done on trailer latches. Work had still never been completed with front cabinets still being in trailer.

There has been no payroll deduction , no paper work done on the trailer for a sale to me, no Bill of Sale has ever been signed. Titles are in possession of the Town and never given to me or ever changed into my name. I never took possession as mine, I did use the trailer several times last year to check it out.

The Mayor in conversation about me buying the trailer at a later date said he would do payroll deduction. He also made Diane, the Town Clerk, aware of this. The payroll deduction never happened. I only get paid once a month and checking for deductions nothing had ever been held out. I did not have a problem with this because I had not finished the work.

Diane, the Town Clerk, came to me with a form to be signed about payroll deduction when the auditors came to town. I still have not completed the work on the trailer, but in good faith of the Mayor and clerk, I signed the form.

I have an enclosed trailer and am in really in no need of a second. I talked to the Mayor and told him this. He then ask me if I did not want to buy the trailer that he had a use for it.

HONDA 4-WHEELER

I owned a Honda 4-Wheeler for a couple of years, while owner the 4-Wheeler was used by the police department on numerous occasions. Every time there would be a Family Fest in the town the police/patrol division would ask to use my 4-wheeler. This was due to it being easier to get around in crowds, it was better than in a vehicle, and faster than on foot. When Mardi came around, patrol came asking for the 4-Wheeler to patrol with. Our MardiGras brings in a very large crowd, ATV patrol was easier and faster in some areas. There many times when the using 4 Wheeler was sought out by patrol. There was a missing/lost child in a wooded area. Use of 4 wheeler came in very handy in wooded patrol. There was a burglary in the Town, the items stolen were reported to have been placed in a wooded area. The area to be searched was a large piece of property not capable of patrol in vehicle, and to wet and muddy for foot patrol. Patrol used my 4 Wheeler in these cases also and many more.

At some point I decided to get a different type of ATV and was going to upgrade to a side by side. This gave me the idea to sell my 4 wheeler. My step-son, Jody Miller, was interested in buying the 4 Wheeler. Jody and I made an agreement for him to pay me on time. Just after a short time after he had started making payments he decided he did not want it any longer. Jody had only paid me 3,000.00, I had mentioned to Jody that my patrolman had talked about how much they were going to miss not having access to a 4 Wheeler. I told Jody that I would talk with the Mayor.

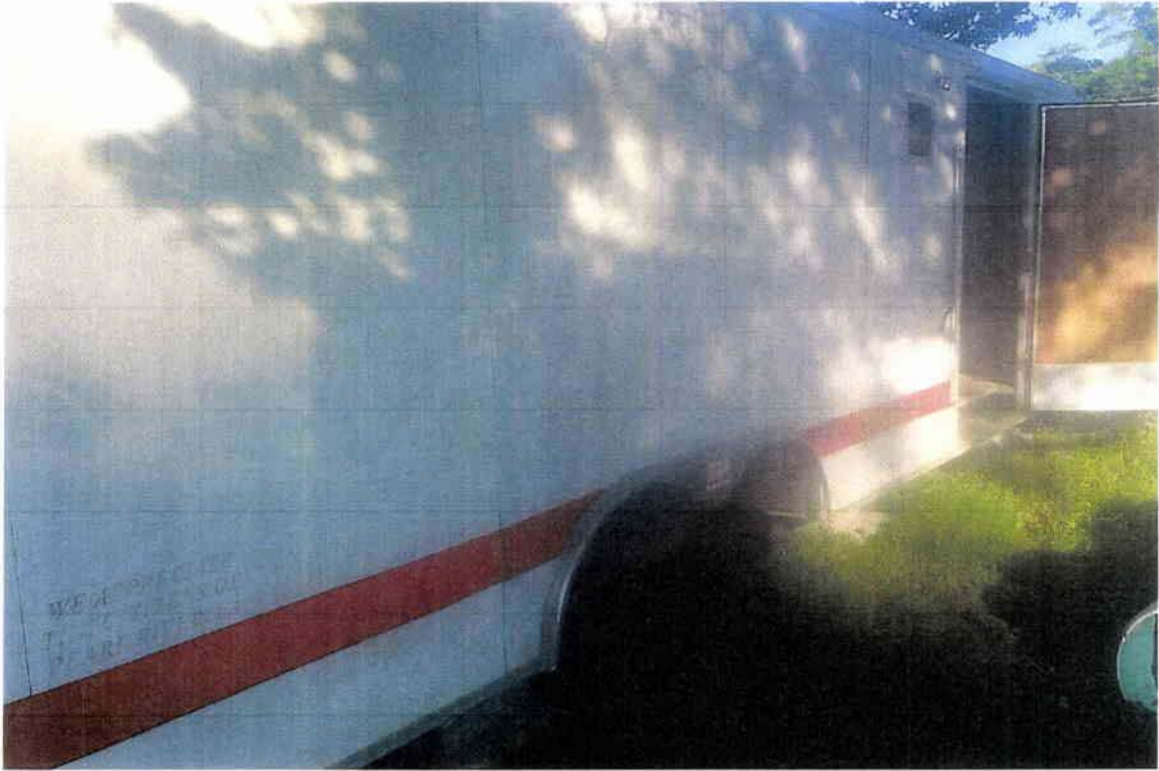
After talking to the Mayor the deal was made to purchase ATV from Jody Miller for the amount of 4,200.00. The sale also included a back rest/storage unit valued at \$400.00 The paperwork on the ATV was still in my name and was never changed over due to Jody was still making payments and he and I discussed leaving it that way until bike was paid in full.

When elected in 1982 Chief of Police , I took on all aspects of keeping the Department going. To help and aid in my budget I always kept all police vehicles maintained. It soon became known I would change all oil and filters in vehicle, along with brake jobs. I then started to wire all police vehicles, and put in cages. Occasionally the vehicle if in need of a paint job well that was also done by me. It was and still is not uncommon to have something donated or bought with or without decals. If a vehicle is to be sold I help in removal of decals. If a new vehicle came in I also would order and put on the new ones.

Not only did I work on all police cars, but I also started to rebuild the old police station. A donation of the old jail cells from the old Covington - St. Tammany Parish Jail helped. Being familiar with welding I started to build the new jail cells. Not completely by myself, but with a one trustee. From when I was first elected I became a hands on with anything the Police Station or the Town needed to tear down, repair, replace or build.

I also worked with equipment and when the Town started to add on to the Sewage system, I helped the Mayor and town crew in building a new Treatment Plant.

TOWN
TRAILER



MY
TRAILER



LOWER CABINETS STILL IN TRAILER



4-WHEELER



TOP CABINETS STILL IN TRAILER



4-WHEELER

