

Pursuant to LRS 42:19A (1)

Any matter not on the published agenda may be taken up by board only upon unanimous approval of the members present.

An individual wishing to place a matter on the agenda shall submit a request to the Superintendent at least eight (8) days prior to the meeting date, stating the nature of the matter and the time required to present it. (CPSB Policy File: BCBI)

AGENDA
CALCASIEU PARISH SCHOOL BOARD
3310 BROAD STREET
LAKE CHARLES, LOUISIANA
Tuesday, June 8, 2021

- 1. Prayer and Pledge of Allegiance**— Alvin Smith
- 2. Roll Call**
- 3. Approval of Minutes/Approval of Bond Resolutions**
 - A. May 11, 2021
 - B. May 27, 2021
 - C. Resolution calling for Special Election to be held November 13, 2021 for renewal of the levy and collection of special tax for maintenance and operations
 - D. Resolution called for Special Election for sales Tax District 2 for renewal of special sales and use tax
 - E. Resolution authorizing publication of geographic limits of the Calcasieu Parish School Board
 - F. Resolution authorizing publication of geographic limits of Sales Tax District 2
- 4. Presentations**
 - A. Perfect Attendance/Keith LeLeux, Director, CWA
 - B. Librarians of the Year/Beth Ferguson, CPSB Library Consultant
 - C. Counselors of the Year/Tony McCardle, CPSB Director, CTE
 - D. Reflex Math Team/Owen Clanton/Administrative Director of Middle Schools
- 5. Superintendent's Report**
- 6. Executive Session**

(None)
- 7. Take Appropriate Action on Executive Session**

(None)
- 8. Committee Reports**
 - A. Budget Committee/June 1, 2021/Annette Ballard, *Chair*
- 9. Take Appropriate Action**

- A. Public hearing to consider and take appropriate action on application of Elite Charter Academy
- B. Approval of 2021-2022 Code of Conduct/Revisions at end of document
- C. Resolution to Employ Redistricting/Reapportionment Consultant
- D. Approval of Student/Athletic Accident Catastrophic/Extended Day Insurance Renewal (Information available prior to Board Meeting)
- E. Approval of Southwest Center of Health Services (SWLA) school-based health center at JD Clifton Early Childhood Learning Center

10. Bid Reports

- A. Bid 2022-25 – Snack Kits/Early Childhood/Head Start funding
- B. Bid 2021-35 – Band Instruments/General Fund
(Information will be available prior to Board Meeting)

11. Hurricane Bid Reports for Ratification

- A. Nelson Elementary and Kaufman Elementary Repairs/\$1,398,000/Cuzan Services
- B. Tech Center/Tech Operations/\$1,229,150/Cuzan Services
- C. Barbe High School Football Light Poles/\$115,000/Sun Industries, LLC
- D. Westlake High School Football Lighting Repairs/\$248,500/GeoSport Lighting
- E. Chennault Maintenance Facility/\$1,087,906/Group Contractors
- F. Westlake High School Fence Repairs/\$232,775/Hercules Fence
- G. S.P. Arnett Middle, Western Heights, Elementary, Westwood Elementary Fence Repairs/\$272,625/Hercules Fence
- H. Pupil Appraisal/\$3,695,000/Keiland Construction
- I. Jake Drost School/\$1,149,753.26/Dynamic Group, LLC
- J. Sulphur High School Athletic Facilities\$4,390,000Alfred Palma General Contractors
- K. T.H. Watkins Elementary/\$3,348,000/Dunhill Development and Construction
- L. W.T. Henning Elementary\$1,116,577/Dunhill Development and Construction
- M. Curriculum & Instruction Tech Center/\$3,994,684/Excel Contractor, LLC
- N. E.K. Key Elementary/\$2,099,000/Alfred Palma, LLC
- O. Iowa High School Repairs to Football Stadium/\$239,900/Arrighi Construction, LLC
- P. Westlake High School/\$1,323,769.91/Dynamic Group, LLC
- Q. S.P. Arnett Middle, Western Heights Elementary, Westwood Elementary/\$1,280,000/Miller & Associates Development Company, Inc.

12. Permission to Advertise

(None)

13. Correspondence

- A. Recommendation of Acceptance/Reroofing at S.P. Arnett Middle School

14. Condolence/Recognition

15. Schedule Committees

June 22, 2021..... Tuesday, 5:00 p.m./A&P Committee

16. Adjourn Meeting

Item 3.A.

DATE, TIME, PLACE OF MEETING

The Calcasieu Parish School Board meeting was held at 3310 Broad Street, Lake Charles, Louisiana, on Tuesday, May 11, 2021, at 5:00 p.m.

The meeting was called to order by Billy Breaux, President. The prayer was led by Desmond Wallace and the pledge by Annette Ballard.

ROLL CALL

The roll was called by Superintendent Bruchhaus and the following members were present: Mack Dellafosse, Fred Hardy, Annette Ballard, John Duhon, Russell Castille, Glenda Gay, Aaron Natali, Eric Tarver, Alvin Smith, Damon Hardesty, Dean Roberts, Desmond Wallace, Mark Young, Bliss Bujard, and Billy Breaux.

APPROVAL OF MINUTES

On a motion to approve the Minutes of April 13, 2021 by Mr. Dellafosse and a second by Mr. Bujard, the motion carried on a unanimous vote.

PRESENTATIONS

A. Teachers of the Year/Owen Clanton/Middle School Administrative Director
Lauren LeBato- Barbe High School
Lauren Chatman- S.P. Arnett Middle School
Ashbrooke Gotreau- College Oaks Elementary School

B. Principals of the Year/Robert Pete/High School Administrative Director
Ronnie Harvey – Washington-Marion High School
Saberly O'Quain- Maplewood Middle School
Emily Alcock- T.S. Cooley Elementary School

SUPERINTENDENT'S REPORT

Notice of Intent to Call Fall Election

Mr. Bruchhaus gave the following report:

I. You have each received the monthly Head Start report:

Program Governance

- Policy Council meeting was held on April 19, 2021. The following items were approved:
 - ✓ March 15th Policy Council minutes
 - ✓ April's Director's Report
 - ✓ April's Attendance Report
 - ✓ April's Financial Report
 - ✓ Cost of Living (COLA) grant applications for Calcasieu and Beauregard
 - ✓ Graduation Ceremony date and time

2. You received your population report in your packet, with the most current information as of April 30, 2021.

3. I would like to report our April, 2021, sales tax numbers for our general fund which show collections at \$5,348,698 or 46% above budget for the 10th month of the 2020-2021 school year.

- Collections are \$5,155,219 or 43.6 % above collections for the same month last year.
- Collections after ten months of 2020-2021 are \$22,302,314 or 18.9% above budget and \$12,560,653, or 9.8 % above the same period last year.

4. Hurricane Information including the list of bids is provided at your seating area and the project summary report was included in your packet. As always, let me know if you would like a copy of the 100-page detail report.

5. ESSER Allocations for Calcasieu Parish School Board are:

ESSER 2: 50% allocated March 2021 (\$17,387,340)

50% allocated January 2022 (\$17,387,340)

Expended by 9/30/2023

50% budgeted for State review by 4/30/21, guidelines still being developed in mid-April.

ESSER 3: 20% allocated March 2021 \$15,619,798

80% allocated To Be Determined \$62,479,193

\$78,098,991

Expended by 9/30/2024

20% budgeted for State review by 4/30/21

Budgets submitted on April 30 under tight timeline are at your seat tonight for review. We will place this item on the Budget Committee agenda for May 27th to further discuss.

6. You have each been given the Tier 2 Financial Disclosure form to submit to the Louisiana Board of Ethics by May 15th. If you need any help faxing this in, please contact my office.

7. We have two taxes that expire at the end of 2022. With limited election dates, we will need to place these on the ballot for this fall.

Both of these taxes are in the General Fund, including a 9.52 mill property tax bringing in \$24.1 million per year and a ½ cent sales tax for operations that brings in \$30 million per year.

MAY 11, 2021

I am required to read the following two Public Notices:

PUBLIC NOTICE

NOTICE is hereby given in compliance with La. R.S. 42:19.1, that the Calcasieu Parish School Board will meet in open and public session on the 8th day of June, 2021, at 5:00 p.m., at the Calcasieu Parish School Board Office, 3310 Broad Street, Lake Charles, Louisiana, to consider calling an election to be held in Calcasieu Parish, Louisiana on November 13, 2021, for renewal of the levy and collection of an ad valorem property tax, for the purpose of providing additional support for maintenance and operation of the public schools in Calcasieu Parish.

Announce: May 11, 2021
Publish: *American Press*

PUBLIC NOTICE

NOTICE is hereby given in compliance with La. R.S. 42:19.1, that School Sales Tax District No. Two of the Parish of Calcasieu, Louisiana, (the District), will meet in open and public session on the 8th day of June, 2021, at 5:00 o'clock p.m. at the offices of the Calcasieu Parish School Board, 3310 Broad Street, Lake Charles, Louisiana, to consider calling an election to be held in the District on November 13, 2021, for renewal of the levy and collection of a one-half of one percent ($\frac{1}{2}$ of 1%) sales and use tax within the District for the purpose of offsetting losses of revenues from the State of Louisiana, and/or supplementing other revenues available to the District.

Announce: May 11, 2021
Publish: *American Press*

TAKE APPROPRIATE ACTION

Mr. Breaux read the following:

A. Consideration of Cooperative Endeavor Agreement between CPSB/CPPJ for Summer Food Service Program

The Calcasieu Parish Police Jury will be operating summer feeding beginning in June. In prior years, the Police Jury cooked and served meals outside of Lake Charles. Due to the City of LC not operating summer feeding, the Police Jury will add Lake Charles sites to their plan. Schools that will be used to cook and serve meals are DeQuincy Primary, Iowa High, Moss Bluff Middle, Sulphur 9th, Vinton Elementary, Western Heights, LaGrange, and St. John. In order to satellite meals to Lake Charles schools, the Police Jury will also be using two CPSB food service vans to be driven by pre-approved CPSB employees.

Lunch will be offered to all CPSB extended-day summer camps. Breakfast and lunch will be offered to students attending summer school programs at Oak Park Middle, Oak Park Elementary, and Maplewood.

The official agreement will soon follow.

Staff recommends approval of summer feeding program and authorizes superintendent to sign agreement with Calcasieu Parish Police Jury upon review by legal counsel.

On a motion by Mr. Dellafosse and a second by Mr. Duhon, the motion carried on a unanimous vote.

B. Consideration of ITEP #20210146 -BioLab (This item available for viewing at the end of this document and as a portion of the Minutes on www.cpsb.org)

On a motion to approve by Mrs. Ballard and a second by Mr. Tarver, the motion carried.
There was one nay vote by Mr. Dellafosse

C. Consideration of ITEP #20180238 – LACC, LLC (This item available for viewing at the end of this document and as a portion of the Minutes on www.cpsb.org)

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried.
There was one nay vote by Mr. Dellafosse.

D. Consideration of Cooperative Endeavor Agreement with the State of Louisiana/Act 1
(This item available for viewing at the end of this document and as a portion of the Minutes on www.cpsb.org)

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

E. Consideration of Cooperative Endeavor Agreement with the State of Louisiana/act 45
(This item available for viewing at the end of this document and as a portion of the Minutes on www.cpsb.org)

On a motion to approve by Mr. Dellafosse and a second by Mr. Duhon, the motion carried on a unanimous vote.

F. Approval of Calcasieu Parish School Board Head Start Program COLA Grant Application

Grant Title: Calcasieu Parish School Board (CPSB) Head Start Program

Grant Source: Federal

Grant Amount: \$50,333.00

Schools: DeQuincy Primary, J. D. Clifton Elementary, Jake Drost, Brenda H. Hunter, J.F. Kennedy, and J. I. Watson

Person Applying: Michelle L. Joubert – Early Childhood Director

Purpose: The Head Start Program provides an integrated approach of early childhood care and education that includes comprehensive services to four hundred fifty (450) children ages 3 and 4. It is designed to focus on providing early literacy and mathematical skills necessary for children to become Kindergarten ready. The program promotes school readiness by enhancing social and

cognitive development of children by providing health, nutritional, social and other services. CPSB School Readiness Goals are aligned with the Head Start Childhood Development and Early Learning Framework and the Louisiana Birth to 5 Early Learning and Development Standards. Research-based assessment methods are being used to support teacher-child interactions and children's progress towards the school readiness goals. Head Start program also includes engaging parents, families and communities in their child's learning.

On a motion to approve by Mr. Dellafosse and a second by Mr. Wallace, the motion carried on a unanimous vote.

G. Consideration of 2021-2023 Performance Contract Renewals

Contracted Employee PRINCIPALS

Performance Contract List 2021-2023

Expiration Date

Location

Bell, Pamela	7/31/2021	Combre- Fandel
Brady, Melanie	7/31/2021	LeBleu Settlement
Burkhead, Shauna	7/31/2021	Moss Bluff Elem
Crick, Lee	7/31/2021	Sulphur High 9th
Dering, Jeremy	7/31/2021	Alt Programs
Dietz, Lucas "Luke"	7/31/2021	Iowa High/Middle
Durio, Brad	7/31/2021	S J Welsh
Fontenot, Christopher	7/31/2021	Vinton Middle
Foolkes, Shannon	7/31/2021	Sam Houston High
Fraser, Joan "Beth"	7/31/2021	LC B A
Gallien, Brandi	7/31/2021	Brentwood
Guerrero, Amanda	7/31/2021	DeQuincy Primary
Guillory, Erica	7/31/2021	Ralph Wilson
Guillory, Martin	7/31/2021	Oak Park Middle
Guillory, Monica	7/31/2021	LaGrange
Hooper, Elizabeth "Beth"	7/31/2021	E K Key
LeBlanc, Michelle	7/31/2021	W. W. Lewis
Lockhart, Sonia	7/31/2021	Western Heights
Mahoney, Justin	7/31/2021	College Street Vocational Center
Neal, Benny "Craig"	7/31/2021	DeQuincy High
Oliver, Julie	7/31/2021	Vincent Settlement
O'Quain, Saberly	7/31/2021	Maplewood Middle
Phenice, Laura	7/31/2021	Dolby Elementary
Pool, David	7/31/2021	Sulphur High
Ruffin-Hardy, Sharon	7/31/2021	Barbe Elementary
Russell, Kristi	7/31/2021	Frasch
Trahan, Brandi	7/31/2021	WT Henning
Trahan, Bryan	7/31/2021	Westlake
Treme, Gerald	7/31/2021	Westwood

Young, Lori	7/31/2021	Vinton Elem
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ASSISTANT PRINCIPALS

Baldauf, Teresa	7/31/2021	StJohn
Bergeron, Jay	7/31/2021	LeBlanc
Boyd, Crystal	7/31/2021	A A Nelson
Brown, Carmen	7/31/2021	R W Vincent
Clement, Bilitsia	7/31/2021	T H Watkins
Clophus, Katherine	7/31/2021	Sulphur High

Collins, Mariana	7/31/2021	StJohn
Conner, Andrea	7/31/2021	Oak Park Elementary
Crumpler, Ellen	7/31/2021	Frasch
Darbonne, Sarla	7/31/2021	Moss Bluff Middle
Dartez, Krystal	7/31/2021	Vincent Settlement
Dietz, Lisa	7/31/2021	A A Nelson
Doucet, Jeremy	7/31/2021	Positive Connection
Dowers, Kimberly "Kim"	7/31/2021	E K Key
Dufresne, Ashley	7/31/2021	Moss Bluff Elementary
Dwight, Jessica	7/31/2021	Gillis
Enright, Melissa	7/31/2021	LaGrange
Fontenot, Alisha	7/31/2021	Iowa High/Middle
Fralick, Bryan	7/31/2021	Sulphur High 9th
Frank, Nancy	7/31/2021	Combre- Fondel
Gauthier, Gregory "Greg"	7/31/2021	Oak Park Middle
Giardina, William	7/31/2021	Sulphur High
Guillotte, William	7/31/2021	Westlake
Jagneaux, Jason	7/31/2021	Sam Houston
Jones, Nina	7/31/2021	Brentwood
Juneau, Kelly	7/31/2021	Prien Lake
Langley, Gwendola	7/31/2021	DeQuincy Primary
LeDoux, Hope	7/31/2021	Prien Lake
Leger, Terry	7/31/2021	AM Barbe High
Leonards, Jason	7/31/2021	Bell City
Manuel, Danette	7/31/2021	S J Welsh
Marcantel, Kelli	7/31/2021	Moss Bluff Middle
Maricle, William	7/31/2021	F K White
Metoyer, Audrette	7/31/2021	Oak Park Middle
Montalbano, Maeghan	7/31/2021	WT Henning
Nelson, Laura	7/31/2021	Barbe Elementary
Palmer, Amy	7/31/2021	AM Barbe High
Perkins, Vicki	7/31/2021	CPAS (West)
Powers, Pamela "Paige"	7/31/2021	Westwood
Reed, Margaret "Meg"	7/31/2021	Moss Bluff Elementary
Reeves, Anne	7/31/2021	AM Barbe High
Rose, Kathleen "Kathie"	7/31/2021	LeBleu Settlement
Sanders, William	7/31/2021	AM Barbe High
Shamise, Brian	7/31/2021	Sam Houston

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Theunissen, Chad	7/31/2021	Ralph Wilson
Thibodeaux, Jason	7/31/2021	Westlake
Washington, Elwin "Brent"	7/31/2021	LaGrange
Whitman, Angela	7/31/2021	Vinton Elementary
Yokum, Trudie	7/31/2021	John J Johnson
Zaunbrecher, Rachel	7/31/2021	Iowa High/Middle

SUPERVISORS

Arseneault, Mark	6/30/2021	Region V STEM Director
Arseneault, Pamela	6/30/2021	Personnel (Elementary)
Barrentine, Dielle	6/30/2021	Testing & Assessment
Smith, Forrest "Wayne"	6/30/2021	CWA

ADMINISTRATIVE COORDINATORS

Hill, Micheal "Mike" 6/30/2021 Pupil Appraisal

COORDINATOR

Spann, Julee 6/30/2021 Teacher/Leader Support

DIRECTORS

McCardle, Tony	6/30/2021	Career and Technical
Richard, Jacqueline	6/30/2021	School Nutrition
Spikes, John	6/30/2021	Federal Programs
VanMetre, Jason	6/30/2021	MIS
Wieschhaus, Stephen "Steve"	6/30/2021	Warehouse

ADMINISTRATIVE DIRECTORS

Clanton, Owen	6/30/2021	C & I Middle School
Washington, Betty	6/30/2021	Alternative Programs/SPED

CHIEF TECHNOLOGY OFFICER

LeBlanc, Kimberly "Kim" 6/30/2021

CHIEF ACADEMIC OFFICER

LaFargue, Shannon 6/30/2021

CHIEF OPERATING OFFICER

Barrentine, Robert 6/30/2021

On a motion to approve by Mrs. Ballard and a second by Mr. Hardy, the motion carried on a unanimous vote.

H. Consideration of purchase of land south of Moss Bluff Elementary

Staff was contacted by the owner of a property located at 276 School Road, south of Moss Bluff Elementary, in regard to the possibility of purchasing the property. The property is a 6-lot tract located adjacent to the campus and could be used for future expansion once cleared of structures. Staff is requesting permission to negotiate and extend a purchase offer to the owner, not to exceed appraisal value. Value range is estimated at \$250,000 to \$325,000. Property could be purchased with a combination of

Riverboat Funds and Sales Tax district 3 funds.

Staff recommendation: Authorize staff to negotiate and extend a purchase offer to property owner, not to exceed appraisal value, and if accepted, to initiate purchase proceedings and authorize president to sign all necessary documents.

Mr. Duhon offered a motion to approve, with a second by Mr. Smith. Mr. Duhon amended the motion to state that the property would be purchased with Riverboat Funds and not Sales Tax District 3 funding. On a motion by Mr. Duhon and a second by Mr. Natali, the amended motion carried.

Mr. Duhon, with a second by Mr. Tarver, offered a motion to approve the original motion as amended. The motion carried on a unanimous vote.

BID REPORTS

Mr. Breaux read the following:

A. Bid 2022-07 – Copy Paper/General Funds

BID 2022-07 – COPY PAPER was opened on April 16, 2021 @ 10:00 A.M.

BIDS WERE SENT TO THE FOLLOWING:

CONTRACT PAPER GROUP
ECONOMICAL JANITORIAL
LIBERTY PAPER
OFFICE DEPOT
QUILL
VERITIV

BID RESULTS AS FOLLOWS:

	<u>8-1/2 X 11</u>	<u>8-1/2 X 14</u>
CONTRACT PAPER GROUP	\$23.58	\$42.60
ECONOMICAL JANITORIAL	\$23.43	\$39.85
HITOUCH	\$25.77	\$35.00
LIBERTY PAPER	\$25.90	\$49.00
TARRANT	\$28.88	\$49.45
VERITIV	\$23.42	\$39.15

THE STAFF RECOMMENDS AWARDDING VERITIV AS THE OVERALL LOWEST RESPONSIBLE RESPONSIVE BIDDER.

On a motion to approve by Mr. Duhon and a second by Mr. Hardesty, the motion carried on a unanimous vote.

B. BID 2022-08 – Food and Supplies/Food Services Funds**BID 2022-08 – FOOD AND SUPPLIES was opened on April 15, 2021 @ 9:00 A.M.****BIDS WERE SENT TO THE FOLLOWING:**

BIMBO BAKERIES
 DAXWELL
 DIAMOND FOODS
 ECONOMICAL JANITORIAL
 FLOWERS BAKERY
 LACASSAGNES
 LAMM FOODS
 NARDONE
 NATIONAL FOOD GROUP
 PON FOODS
 SUPREME RICE
 WILLIAM GEORGE

BID RESULTS AS FOLLOWS:

BIMBO BAKERIES	\$ 104,755.00
CEBEV	\$ 270,900.00
DAXWELL	\$ 38,069.25
DIAMOND FOODS	\$ 753,382.88
ECONOMICAL JANITORIAL	\$ 264,785.38
INTERBORO	\$ 5,687.00
LACASSAGNES	\$ 93,426.88
LAMM FOODS	\$4,081,010.40
PON FOODS	\$1,448,875.52
SUPREME RICE	\$ 16,400.00
TOTAL	\$7,077,292.31

THE STAFF RECOMMENDS AWARDDING AS INDICATED ABOVE AS THE LOWEST RESPONSIBLE RESPONSIVE BIDDERS.

On a motion to approve by Mr. Duhon and a second by Mr. Hardesty, the motion carried on a unanimous vote.

C. RFP 2022-19 – Fresh Produce/Food Services Funds

MAY 11, 2021

RFP 2022-19 – FRESH PRODUCE was opened on April 15, 2021 @ 1:00 P.M.

BIDS WERE SENT TO THE FOLLOWING:
CAPITOL CITY PRODUCE
KEVIN GUIDRY PRODUCE
WILLIAM GEORGE

THE STAFF, AT THE DIRECTION OF THE FOOD SERVICES DIRECTOR,
RECOMMENDS AWARDDING CAPITOL CITY PRODUCE BASED ON RFP SCORING
CRITERIA.

On a motion to approve by Mr. Duhon and a second by Mr. Hardesty, the motion carried on a
unanimous vote.

D. BID 2022-09 – Waste Disposal/General Funds

BID 2022-09 – WASTE DISPOSAL was opened on March 16, 2021 @ 10:00 A.M.

BIDS WERE SENT TO THE FOLLOWING:
PARISH DISPOSAL INDUSTRIES
REPUBLIC SERVICES
WASTE MANAGEMENT INC

BID RESULTS AS FOLLOWS:	DAILY RATE
REPUBLIC SERVICES	\$785.14
WASTE MANAGEMENT INC	\$598.00

THE STAFF RECOMMENDS AWARDDING WASTE MANAGEMENT AS THE LOWEST
RESPONSIBLE RESPONSIVE BIDDER.

On a motion to approve by Mr. Duhon and a second by Mr. Hardesty, the motion carried on a
unanimous vote.

E. RFP 2022-24 – Uniform Rental and Laundry Service/General Funds

**RFP 2022-24 – UNIFORM RENTAL & LAUNDRY SERVICE was opened on March 18,
2021 @ 10:00 A.M.**

BIDS WERE SENT TO THE FOLLOWING:
ACE IMAGEWEAR
CINTAS
UNI-FIRST

BID RESULTS AS FOLLOWS:	L/S SHIRT	S/S SHIRT	PANTS
ACE IMAGEWEAR	\$0.25	\$0.25	\$0.33
CINTAS	\$0.14	\$0.14	\$0.25
UNI-FIRST	\$0.15	\$0.15	\$0.28

THE STAFF RECOMMENDS AWARDDING CINTAS AS THE LOWEST RESPONSIBLE RESPONSIVE BIDDER.

On a motion to approve by Mr. Duhon and a second by Mr. Hardesty, the motion carried on a unanimous vote.

HURRICANE BID REPORTS FOR RATIFICATION

(These items are available for viewing at the end of this document and a portion of the Minutes at www.cpsb.org.)

Mr. Breaux read the following:

A. Repairs to Tax Office/Lake Area Electrical and Technical Services, LLC. \$/107,000.00

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

B. Fencing Repairs at Vinton Elementary, Vinton Middle, and Vinton High Schools/Construction Management Enterprises, LLC. /\$50,348.75.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

C. Oak Park Elementary Kitchen and Misc. Mechanical Repairs Package/Dunhill Development and Construction/\$464,000.00.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

D. Oak Park Elementary PODS, Library, and Sitework Package/Dunhill Development and Construction/\$569,000.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

E. Oak Park Middle Pod and Sitework Package/Dunhill Development and Construction/\$565,000.00.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

F. Westlake High School Fencing Repairs/Reject all bids-Budget

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

G. S.P. Arnett Middle, Western Heights Elementary, Westwood Elementary Fencing Repairs/Reject all bids-Budget

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

H. Barbe Elementary, Prien Lake Elementary, CPAS East, C&I Building, Assessment Building Fence Replacement and Site Clearing/HD Truck and Tractor, LLC./\$710,000.00.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

I. W.W. Lewis Middle School damages/Dynamic Group, LLC./\$17,600.000.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

J. LeBlanc Middle School/Dynamic Group, LLC/\$6,087,849.87

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

K. DeQuincy Sports Lighting Repairs/Geosport Lighting Systems/\$890,000.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

Blue card to address the Board: Heather Royer

L. Gillis Elementary, Moss Bluff Elementary, Moss Bluff Middle, Sam Houston High Building and Site Repairs/Excel Contractors, LLC./\$8,202,108.00.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

M. Fairview Elementary, J.F. Kennedy Elementary, Pearl Watson Elementary/ Dunhill Development and Construction/\$8,600,000/Reject bid- Budget/Single bid

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

N. F.K. White Middle Roofing/Dunhill Development and Construction/\$7,800,000/Reject bid-Budget/Single bid

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote..

O. Brentwood Elementary and Henry Heights Elementary Damages Restoration/Cotton Holdings, Inc./\$1,375,480.

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

P. Tech Center and Tech Operations Repairs/Cuzan Services, LLC/\$1,229,150

On a motion to approve by Mr. Duhon and a second by Mrs. Ballard, the motion carried on a unanimous vote.

PERMISSION TO ADVERTISE

Mr. Breaux read the following:

A. Phase 3 Improvements – Classroom addition to existing pod/Molo Middle School/District #31 Bond Funds

On a motion to approve by Mr. Hardy and a second by Mr. Wallace, the motion carried on a unanimous vote

B. Sam Houston High School Baseball and Softball Fields/ Improvements/Sales Tax District #3 Funds and Partner Donations

On a motion to approve by Mr. Hardy and a second by Mr. Wallace, the motion carried on a unanimous vote

C. Band Instruments for multiple sites/General Funds

On a motion to approve by Mr. Hardesty and a second by Mr. Bujard, the motion carried on a unanimous vote

CORRESPONDENCE

Mr. Breaux read the following:

A. Beneficial Occupancy/Phase 2 Restroom Renovations at Barbe High School/ \$50 Million Allocation Funds.

On a motion to approve by Mr. Hardesty and a second by Mr. Hardy, the motion carried on a unanimous vote.

B. Change Order Number Seven (07) for the Project, "Classroom Pods-Phase 11," Riverboat and \$50 Million Allocation Funds; Champeaux, Evans, Hotard, APAC, Architect; Keiland Construction, LLC., Contractor; *Decrease* of \$5,092.50 and *Increase* of Seventy-Six (76) days.

On a motion to approve by Mr. Hardesty and a second by Mr. Hardy, the motion carried on a unanimous vote.

C. Change Order Number One (1) for the Project, "Renovations to Westlake High School Girls' Softball Field," District #23 Funds; Barry King, AIA, Architect; Charles Dawson GeoSurfaces, Inc., Contractor; *Decrease* of \$363,000.

On a motion to approve by Mr. Hardesty and a second by Mr. Hardy, the motion carried on a unanimous vote.

D. Recommendation of Acceptance for the Project, "Classroom Pods-Phase 11,"

On a motion to approve by Mr. Hardesty and a second by Mr. Hardy, the motion carried on a unanimous vote.

CONDOLENCES

Mr. Duhon asked for a letter of condolence to the family of Mrs. Mary Morgan.

Mr. Roberts asked for a letter of condolence to the family of Mr. Orlando Calderon.

Mr. Hardy asked for a letter of condolence to the family of Mrs. Mary Alice Brouhard and to the family of Mr. John Stills.

SCHEDULE COMMITTEES

May 27, 2021.....5:00 p.m. Budget Committee

ADJOURN MEETING

On a motion to adjourn by Mr. Dellafosse and a second by Mr. Hardesty, the meeting was adjourned at 6:10 p.m. on a unanimous vote.

William (Billy) Breaux, President

Karl Bruchhaus, Secretary

Item 9.B



John Bel Edwards
Governor

Don Pierson
Secretary

April 29, 2021

via E-mail

Superintendent Karl Bruchhaus
Attn: Mr. Wilfred Bourne, CFO
Calcasieu Parish School Board
3310 Broad Street
Lake Charles, LA 70615

RE: Bio-Lab, Inc.
Board of Commerce and Industry Approval Notice ("Notice")
Tax Exemption Application #20210146-ITE - \$142,617,555.00

Dear Superintendent Bruchhaus:

This Notice is being provided to you pursuant to the Rules of the Board of Commerce and Industry ("Board"), effective August 20, 2018, specifically Title 13 of the Louisiana Administrative Code, §503(H)(1) ("Rule").

Pursuant to this Rule, the Notice is hereby given that the above-referenced Tax Exemption Application for Bio-Lab, Inc., attached hereto along with the corresponding Exhibit A, was approved by the Board on Wednesday, April 28, 2021. Local governmental entities have thirty days to determine whether to take further action on the approval in accordance with the Rule and may provide the necessary notice to LED, timely, using the attached Notice of Action. Any local governmental entity that timely notifies LED that the above-referenced application has been placed on the agenda of a public meeting will have an additional thirty days to make a final determination in accordance with the Rule. If the local governmental entity takes no action or does not provide timely notice of action to LED within the delays provided by the Rule, then the application shall be deemed approved by that entity.

Sincerely,

A handwritten signature in cursive script that reads "Kristin Cheng".

Kristin Cheng
Program Administrator
Industrial Tax Exemption Program
(225) 342-2083
ITEP@la.gov

c: Assessor, Calcasieu Parish

Industrial Tax Exemption Program Application - (Post Executive Order 2018)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20210146-ITE

Date Received: 3/12/2021

PROJECT INFORMATION

Company: Bio-Lab, Inc.
Project Name: Juniper
Project Location: 910 I-10 West , Westlake, LA, 70669
Parish: Calcasieu
City Limits?: --

COMPANY INFORMATION

Product Manufactured: The facility will manufacture trichloroisocyanuric acid (TCCA), an inorganic halogenated biocide, and disodium isocyanurate (swimming pool sanitizer).
Manufacturing Process/Activities: The manufacturing of TCCA consists of adding crushed, neutralized cyanuric acid to a sodium hypochlorite solution in a reaction vessel and introducing gaseous chlorine into the mixture. The product TCCA is filtered from the reacted solution, dried and stored in bins for subsequent compaction, granulation, and packaging.

GAMING

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? ☐ Yes ☒ No

If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:

PROJECT DETAILS

NAICS: 325180
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 3/9/2021
Project End Date (ending of construction and/or installation): 5/31/2022
Anticipated date for the commencement of operations of this project: 5/31/2022

Project Description:

The Bio-Lab chlorine plant was a complete loss from the fire that broke out during Hurricane Laura. As a result of this qualified disaster, Bio-Lab plans to rebuild the plant, which will include a Plant 5 expansion. The facility will manufacture trichloroisocyanuric acid (TCCA), an inorganic halogenated biocide, and disodium isocyanurate (swimming pool sanitizer). The manufacturing of TCCA consists of adding crushed, neutralized cyanuric acid to a sodium hypochlorite solution in a reaction vessel and introducing gaseous chlorine into the mixture. The product TCCA is filtered from the reacted solution, dried and stored in bins for subsequent compaction, granulation, and packaging. There would be two reactor production trains to produce TCCA, Plant 2 is outside, and Plant 4 is where the TCCA is compacted then granulated. The complete rebuild/expansion will include shipping, maintenance, lab, TCCA Plant, machine shop, and sub station buildings. Additionally, all process related equipment will be restoring or replaced, including but not limited to process piping, blenders, baghouses, control systems, cooling tower, reactors, and the numerous other pieces of equipment used in the production of TCCA. The expansion will be adding Plant 5, increasing the production capacity of the operation, and will comprise a total estimated CAPEX of \$50M. Both the restoration/rebuild of the operation destroyed by the fire, as well as the expansion of Plant 5, are expected to be complete in the time frame listed (completion target date May 2022).

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? ☒ Yes ☐ No

Calendar Years: 2022

ESTIMATED INVESTMENTS

Building & Materials:	\$41,858,767.00
Machinery & Equipment:	\$42,158,780.00
Labor & Engineering:	\$58,600,008.00
Estimated Total Investment Amount:	\$142,617,555.00
Less: Restricted Amount:	\$0
Total Estimated Investments:	\$142,617,555.00

ESTIMATED JOBS

Existing Jobs at Project Site:	30
Existing Jobs Statewide:	0
Will this project create new jobs?	<input checked="" type="radio"/> Yes <input type="radio"/> No
New Direct Jobs:	71
Contract Jobs:	
Will new jobs be created in phases?	No. Carpenters, Electricians, Millwrights, Welder, Pipefitters, Disbursement Clerk, Facility Maintenance, Insulator, Shipper – Packers, Lab, Operators, Administrative Assistant, Production Manager, Production Shift Supervisor, Planner, Maintenance Supervisor, Reliability Engineer
Explain:	
Construction Jobs:	170

Total Estimated Jobs:

271

New Jobs for this phase:

71

If no new jobs are being created with this project, will existing jobs be retained?

☐ Yes ☒ No

If yes, provide a compelling reason(s) for retention:

ESTIMATED PAYROLL

Existing Jobs Payroll:	\$2,650,000.00
Existing Jobs Statewide Payroll:	\$0.00
New Direcy Jobs Payroll:	\$8,260,000.00
Contract Jobs Payroll:	\$0
Construction Jobs Payroll:	\$16,100,000.00
Total Estimated Payroll:	\$27,010,000.00
New payroll for current phase:	\$8,260,000.00

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. 0.0978

This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.)

Note: Proof of Millage/Location form must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 97573.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC?

☐ Yes ☒ No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

ESTIMATED BENEFIT

Investment Amount:	\$142,617,555.00
x Assessment Percentage:	0.15
x Millage Rate:	0.0978
=Annual Exemption	\$2,091,985.61
Annual Exemption * 5 years at 80%	\$8,367,942.42
+ Annual Exemption * 5 years at 80%	\$8,367,942.42
=Estimated Ten Year Property Tax Exemption	\$16,735,884.84

FEE CALCULATION

Estimated Ten Year Property Tax Exemption :	\$16,735,884.84
x Rate	0.005
= Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum)	\$15,000.00
Amount Paid:	\$15,000.00
Amount Due:	\$0.00

ATTACHMENTS

Document Type	Document Name	Date
Proof of Millage	Bio-Lab -ProofofMillageLocationVerificationForm.pdf	3/16/2021
Notarized Affidavit	Biolab-LA-Industrial Tax Exemption-signed_Notarized.pdf	3/16/2021
Breakdown of Purchases	Copy of ITEBreakdownofPurchases.xlsx	3/17/2021
ES4	ES4 - Memorandum.docx	3/17/2021
Baseline Calculation Worksheet	ITE Employment Baseline Calculation Worksheet_Signed.pdf	3/18/2021
ES4	for Mark.xlsx	3/18/2021

PAYMENTS

Fee Type	Amount Paid	Date Received	Confirmation #	Transaction Type
APPLICATION	\$15,000.00	3/12/2021	ODV25FYXBC	master_credit

PROJECT CONTACTS

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Derek	Kroft	dkroft@kikcorp.com	KIK Custom Products	910 I-10 West , Westlake, LA, 70669	(605) 660- 0444	Business Signatory

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
William	Marchbanks	wmarchbanks@dmainc.com	DMA	12710 RESEARCH BLVD SUITE 305, AUSTIN, TX, 78759	(512) 335- 5900	Consultant
Jacob	Everett	jeverett@mcguiresponsel.com	McGuire Sponsel	201 N. Illinois St Suite 1000, Indianapolis, IN, 46204	(765) 425- 9291	Consultant
Bruce	Fatheree	bfatheree@dmainc.com	DMA	12710 RESEARCH BLVD SUITE 305, AUSTIN, TX, 78759	(512) 335- 5900	Consultant

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: Vice President - Tax

First Name: Derek

Last Name: Kroft

Email Address: dkroft@kikcorp.com

CERTIFICATION STATEMENT

☒ I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, **Derek Kroft**

, approve the above information.

Derek Krost

CONTRACT FOR EXEMPTION OF AD VALOREM TAXES

(Advance Notification # 20210146)

EXHIBIT "A"

AGREEMENT

among

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT

and

BIO-LAB, INC.

EXHIBIT "A" AGREEMENT

This Agreement, as of the Effective Date, defined herein, is made among:

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT ("LED"), an agency of the State, represented herein by the Secretary of the Department ("Secretary"); and

BIO-LAB, INC. ("Company"), a Delaware corporation in good standing, and authorized to do business in the State, represented herein by the undersigned duly authorized officer.

(The above are collectively referred to as "Parties" and singularly referred to as "Party".)

WHEREAS, Article VII, Section 21 (F) of the Louisiana Constitution of 1974 provides that the Louisiana Board of Commerce and Industry ("Board"), with the approval of the Governor of the State of Louisiana ("Governor"), may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment on such terms and conditions as the Board, with the approval of the Governor, deems is in the best interest of the State; and

WHEREAS, the Governor has provided the terms and conditions pursuant to which he will approve contracts for the Industrial Tax Exemption ("Exemption"); and the Board has promulgated Rules pursuant to which it will approve contracts, all in accordance with Article VII, Section 21(F); and

WHEREAS, Company will rebuild and add Plant 5 to increase production at its Manufacturing Establishment located in Calcasieu Parish (the "Project"), and new direct jobs and corresponding payroll as hereinafter provided will result from the Company's investment in the Project; and

WHEREAS, Company has filed an Advance Notification for the Project in accordance with the Rules of the Board in order to obtain an exemption from ad valorem taxes in Calcasieu Parish; and

WHEREAS, in exchange for the Exemption, Company agrees to create or maintain such Jobs and Payroll (defined herein-below) and to the other terms and conditions of this Agreement; and

WHEREAS, in accordance with the Board Rules, this Agreement shall be Exhibit A to the Exemption Contract(s) and shall include the number of jobs and payroll to be created and/or retained at the Manufacturing Establishment and the term of the Exemption; and

WHEREAS, the Secretary projects that the return on investment to the State and Local Governmental Entities from the Manufacturing Establishment will exceed the benefit of the Exemption as set forth in the terms hereinafter provided, considering a multitude of factors, including but not limited to the following: capital expenditure, direct payroll tax revenue, indirect payroll tax revenue, and additional indirect tax revenue streams such as property tax, sales tax, other payroll tax, and other local taxes associated with jobs supporting the Project; and

WHEREAS, this Agreement serves a public purpose and is in the public interest of the State and its citizens;

THEREFORE, IT IS AGREED:

ARTICLE I DEFINITIONS

Section 1.01 Definitions

"Advance Notification" means the notification of intent to apply for the Exemption filed in accordance with Section 503 of the Rules.

"Agreement" means this Exhibit "A" agreement, and any amendments or modifications thereto.

"Assignment" means to transfer or assign this Agreement, transfer or assign any of a Party's rights hereunder, or delegate any of a Party's duties hereunder, and **"Assignee"** means the entity to which such transfer or assignment is made in accordance with this Agreement.

"Basic Health Benefits Plan" means a basic health benefits plan for the individuals employed in new direct Jobs in this State which shall be determined by LED to be in compliance with federally mandated healthcare requirements or, if no federally mandated healthcare requirements exist, shall provide coverage for comprehensive healthcare coverage including basic hospital and physician care.

"Board" means the Louisiana Board of Commerce and Industry.

"Capital Expenditures" means the cost associated with a new manufacturing establishment or an addition to an existing manufacturing establishment, including purchasing or improving real property and tangible personal property, whose useful life exceeds one year and which are used in the conduct of business.

"Cessation of Operation" means failure of the Manufacturing Establishment to engage in manufacturing and provide finished product(s) into the stream of commerce, except that the Secretary shall have the discretion to determine whether and the duration for which a temporary suspension of Operation due to maintenance, equipment breakdowns, or turnarounds does not constitute a Cessation of Operation.

"Certification of Compliance" means a sworn verification of compliance with the Company Objectives under this Agreement, signed by a key employee of the Company (executive or senior level officer, project site manager, or equivalent rank.).

"Company" means BIO-LAB, INC., a Delaware corporation duly authorized to do and doing business in Louisiana, and its successors and permitted assigns.

"Company Affiliate" means any business entity that controls or is controlled by the Company or by another business entity that controls the Company, including a parent or subsidiary of the Company, or another subsidiary of a parent of the Company. Control means exercising authority

over the management, business policies, and operations of the business entity.

"Company Default" is defined in Section 6.01(B).

"Company Objectives" means (1) the acquisition, expansion, construction, equipping, and Operation of the Manufacturing Establishment, (2) the making of anticipated Capital Expenditures; (3) the creation and maintaining of Required Annual Jobs and (4) the payment of Required Annual Payroll.

"Contract Monitor" is defined in Section 7.01(A).

"Default" has the meaning set forth in Article VI.

"Default Payment" means the amount of money, if any, paid by Company to the Local Governmental Entities in the event of a Default as provided in Article VI.

"Effective Date" is the date of execution of this Agreement by the Secretary.

"Exemption" means the exemption from ad valorem taxation provided for manufacturing establishments in Article VII, Section 21(F) of the Louisiana Constitution of 1974 with specific regard to the Project.

"Exemption Contract(s)" means the contract(s) entered into by the Board, the Company, and approved by the Governor memorializing the Exemption for the Project and specifying the terms thereof and to which this Agreement shall be Exhibit A to each such contract.

"Exemption Period" means the number of years of Exemption provided in accordance with the Rules and further set forth in Section 4.01(C), and shall begin January 1 or, if the Project is located in Orleans Parish, beginning on August 1, of the first Project Year after which the Project becomes Operational or completes construction. The Exemption Period for the Project shall not be longer than 10 years—no more than 5 years initially and an additional 5 years if the Exemption is renewed.

"Governor" means the Governor of the State of Louisiana.

"ITEP" means the Industrial Ad Valorem Tax Exemption Program administered by LED to implement the exemption from ad valorem taxation provided for in Article VII, Section 21(F) of the Louisiana Constitution of 1974.

"Jobs" means positions of employment that are:

- (1) new (not previously existing in the State);
- (2) permanent (without specific term);
- (3) full-time (working a minimum of 30 hours or more per week);
- (4) employed directly by the Company, a Company Affiliate, or a Qualified Contractor;
- (5) based at the Manufacturing Establishment; and
- (6) filled by a United States citizen who is domiciled in Louisiana or who becomes domiciled in Louisiana within 60 days of employment; and
- (7) offering a Basic Health Care Benefits Plan.

Jobs shall not include:

- (1) jobs transferred to the Manufacturing Establishment from within the State by the Company, a Company Affiliate, or a Qualified Contractor, unless back-filled to result in a net job gain within the State;
- (2) jobs transferred from other Louisiana-based employment as a result of the Company, a Company Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets, unless back-filled to result in a net job gain within the State; or
- (3) jobs performing contract services for the State of Louisiana or any of its agencies.

"LED" means Louisiana Department of Economic Development.

"Legislature" means the Legislature of the State of Louisiana.

"Local Governmental Entities" with regard to Calcasieu Parish, means the parish governing authority, school board, and sheriff, as well as any municipality in which the Manufacturing Establishment is or will be located.

"Manufacturing Establishment" means the location for the Project, as described in the ITEP application for the Project, for the manufacturing of finished product(s) to be placed by Company into the stream of commerce.

"Operation" or "Operational" means the commercial utilization of the Manufacturing Establishment, if new, or of the addition, rehabilitation or restoration of the Manufacturing Establishment for which the Exemption is granted.

"Payroll" means payment by the Company, a Company Affiliate or Qualified Contractor to its employees for Jobs, exclusive of benefits and defined as wages under Louisiana Employment Security Law (La. R.S. 23:1472(20)), during a Project Year, except that with regard to Jobs employed directly by a Qualified Contractor, Payroll shall not include any fees, mark-up, profit margins or similar payments by the Company or a Company Affiliate to a Qualified Contractor.

"Project" means Company's acquisition or expansion, construction, improvement, equipping and Operation of the Manufacturing Establishment as further described in the Recitals.

"Project Year" means each twelve-month period, beginning on January 1 and ending on December 31, or, if the Project is located in Orleans Parish, beginning on August 1 and ending on July 31, of each year identified in Section 4.02(B).

"Qualified Contractor" means a business entity other than Company or Company Affiliate, acting pursuant to an agreement with the Company or Company Affiliate regarding the Project.

"Required Annual Jobs" is the number of Jobs required to be met by the Company pursuant to Section 4.02, during a Project Year.

"Required Annual Jobs and Payroll" refers, collectively, to Required Annual Jobs and Required Annual Payroll.

“Required Annual Payroll” is the amount of Payroll required to be met by the Company pursuant to Section 4.02 for Jobs.

“Rule(s)” mean the rules promulgated by the Board as Chapter 5 of Title 13 of the Louisiana Administrative Code.

“Secretary” means the Secretary of the Louisiana Department of Economic Development.

“State” means the State of Louisiana.

ARTICLE II AUTHORITY

Section 2.01 LED Authority

LED is granted authority under the provisions cited above to enter into agreements with public and private associations or corporations for a public purpose.

Section 2.02 Company Authority

A duly executed resolution or other evidence of the authority of the Company to enter into this Agreement and to carry out the commitments made herein, and the authority of the undersigned representative to execute this Agreement and any other documents required thereby on behalf of the Company, certified by the secretary or other authorized representative of the Company, is attached hereto as Exhibit 1.

Section 2.03 Other Approvals

This Agreement is not effective until signed by all Parties.

ARTICLE III REPRESENTATIONS

The Parties have all the requisite power and authority to enter into this Agreement and to carry out the terms hereof; and the persons signing this Agreement have the authority to execute this Agreement as authorized representatives, and to bind the Parties to all the terms of this Agreement.

This Agreement has been duly authorized, executed, and delivered by the Parties and upon receipt of the approvals described herein will constitute a legal, valid, and binding obligation of the Parties, enforceable in accordance with its terms.

Parties have taken or will take all necessary and proper action to authorize the execution, issuance, and delivery of this Agreement and any other documents required by this Agreement, and the performance of its obligations under this Agreement.

The execution of this Agreement and any other documents required by this Agreement as well as the performance by the Parties of their respective obligations hereunder are within the Parties respective powers and will not violate any provisions of any law, regulation, decree, or

governmental authorization applicable to them.

ARTICLE IV OBLIGATIONS

Section 4.01 LED Obligations

(A) LED enters into this Agreement for the purposes of providing the terms and conditions for Company's receipt of the Exemption in the manner and for the purposes provided for by the Board and the Governor.

(B) Upon execution of this Agreement, LED will recommend to the Board that the Company receive the Exemption for the Project under the terms and conditions hereinafter set forth as required by the Rules, and this Agreement shall be Exhibit A to each Exemption Contract among the Board and Company upon approval by the Governor.

(C) LED will make the following recommendation for the Exemption to the Board for the Company, subject to the Company's adherence to its objectives hereunder and in accordance with the terms and conditions of this Agreement and ITEP Rules with respect to the limitation or cancellation of an Exemption Contract in the event of the Company's non-performance of its objectives hereunder: (1) an 80% exemption from ad valorem taxes for the initial Exemption Contract of 5 years and (2) an 80% exemption from ad valorem taxes for the renewal Exemption Contract of 5 years with the express understanding that Company's compliance with and performance of the Company's Objectives hereunder shall be a consideration as to the renewal of the Exemption.

Section 4.02 Company Objectives

(A) Commencement of Operation. The Company will rebuild and expand the Manufacturing Establishment and commence Operation by May 31, 2022, as described in the ITEP application form filed for this Project. During the construction period, Company projects that it will expend approximately \$142,617,555.0 in Capital Expenditures and that the Project provides approximately 170 full time equivalent construction jobs as well as for the creation of 71 Jobs with an annual Payroll of at least \$8,260,000.00, including 0 Jobs by a Qualified Contractor. Upon commencement of Operation and fulfillment of the foregoing representations, Company shall provide the Required Annual Jobs and Payroll as set forth in Section 4.02(B).

(B) Operation of the Manufacturing Establishment: Required Annual Jobs and Payroll. During each Project Year thereof, the Company anticipates creating and, thereafter, maintaining Required Annual Jobs and Payroll at the Manufacturing Establishment as follows:

Project Year	Required Annual Jobs	Required Annual Payroll
2023	71	\$6,750,000.00
2024	71	\$6,880,000.00
2025	71	\$7,020,000.00
2026	71	\$7,160,000.00
2027	71	\$7,300,000.00
2028	71	\$7,450,000.00
2029	71	\$7,600,000.00
2030	71	\$7,750,000.00
2031	71	\$7,900,000.00
2032	71	\$8,060,000.00

(C) Jobs and Payroll Creation. Any Jobs and corresponding Payroll created by Company after it files the Advance Notification for the Project shall be considered as having been created during the first Project Year.

(D) Project Year Adjustment. To the extent Company does not commence Operation on or before the anticipated date identified in Section 4.02(A), Project Years will adjust accordingly, but for no more than two years.

(E) Other State Incentives. To the extent that Company may receive any other incentives administered by LED directly for any Required Annual Jobs or Payroll, it shall have no bearing on this Agreement.

(F) Louisiana Preference. To the extent allowed by law, and insofar as is feasible and practicable, the Company agrees to use reasonable commercial efforts to give preference to Louisiana manufacturers, suppliers, vendors, contractors, and subcontractors in connection with equipping the Manufacturing Establishment and purchasing material and supplies to support Operation, provided such entities are competitive in price, quality, and delivery.

ARTICLE V ASSIGNMENT AND TRANSFER

Assignment or Transfer of the Manufacturing Establishment or any part of an Exemption Contract shall be governed by Section 535 of the Rules pertaining to the "Sale or Transfer of Exempted Manufacturing Establishment."

ARTICLE VI DEFAULT AND RENEWAL CONSIDERATION

Section 6.01 Default

(A) State Default. The failure by the Board, the Local Governmental Entities or the Governor, to approve the Exemption for the Company in the manner provided by the Rules, constitutes a default under this Agreement. Upon the occurrence of such default, Company is relieved of all obligations hereunder and this Agreement shall automatically terminate without any further

remedy to or obligation imposed upon Company.

(B) Company Default. The occurrence of any of the following actions during the term of an Exemption Contract shall constitute a Company Default with a corresponding remedy:

(1) Operation does not commence within a 2-year period beginning on the date identified in Section 4.02(A), in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules.

(2) Cessation of Operation, in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules;

(3) Assignment of this Agreement, or transfer of ownership of or controlling interest in the Manufacturing Establishment, the Company, or substantially all of its assets, other than as permitted under Article V, in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules;

(4) Failure to satisfy 90% of either or both of the Company's Required Annual Jobs and Payroll under Section 4.02 of this Agreement upon which LED shall give notification to the Company and the Local Governmental Entities, which entities will make a recommendation to the Board on whether to terminate the Exemption Contract for the Company or otherwise alter the terms of the Exemption, including the length of the exemption period and/or the percentage of the exemption. The recommendation of the Local Governmental Entities shall then be submitted to the Board for consideration and/or action. This provision shall be applicable for each Project Year in which the Company fails to satisfy the requirements of this paragraph as provided herein irrespective of any prior decision of the Board to continue the Exemption Contract under the terms provided.

Alternatively, the Local Governmental Entities and the Company may forego the recommendation to the Board required by this section if the Local Governmental Entities agree that the Company shall pay and the Company actually makes a Default Payment to each of the Local Governmental Entities in an amount agreeable to both the Local Governmental Entities and the Company, in which case the terms of the Exemption Contract shall remain the same.

(C) Renewal Consideration. Upon Company's application for a renewal of the Exemption, Company's non-performance of this Agreement shall be considered by the Board in the manner provided by the Rules.

Section 6.02 Delay or Omission

No delay or omission in the exercise of any right or remedy accruing to any Party upon any breach of this Agreement by any other Party shall impair such right or remedy or be construed as a waiver of any breach theretofore or thereafter occurring. The waiver of any condition or the breach of any term, covenant, or condition herein or therein contained shall not be deemed to be a waiver of any other condition or of any subsequent breach of the same or any other term, covenant, or condition herein or therein contained.

Section 6.03 Force Majeure

(A) Upon occurrence of an event of Force Majeure, the affected Party shall have the right, but not the obligation, to declare a Force Majeure period, by giving written notice of such event and declaration to the other Parties within 30 days of such occurrence. Time being of the essence, the affected Party shall make every reasonable effort to give such notice as soon as possible, but in any event notice must be given within 30 days of the occurrence.

(B) The Force Majeure period shall continue from the date of such notice until the effects of such Force Majeure are removed, remedied, repaired, or otherwise no longer prevent performance of a Party's obligations hereunder. During the Force Majeure period, the obligations of the Parties under this Agreement shall be suspended, and the relevant deadlines and time periods under this Agreement shall be extended to the extent of such suspension. In any event, no Force Majeure period arising from a single event of Force Majeure shall be deemed to exist for longer than 2 years from the date of such notice, and the aggregate Force Majeure period during the term of this Agreement shall not exceed two years.

(C) The affected Party must proceed with due diligence to effect repairs or undertake efforts to remedy or mitigate the effects of a Force Majeure event, and within 60 days of the occurrence of the event of Force Majeure shall provide the other Parties a report showing the efforts made and to be made to remedy or mitigate the effects as well as a timetable to return to full performance.

Section 6.04 No Other Damages.

No party shall have the right to recovery against any other party of any damages of whatever nature, including compensatory, consequential, punitive, or otherwise, arising from or relating to any act or omission deemed to be a breach of this Agreement or fault of any party other than the remedies expressly set forth in this Article.

ARTICLE VII REPORTS; AUDIT

Section 7.01 Contract Monitoring

The Secretary of LED or his designee will designate, and may change from time to time, one or more persons on his staff to act as Contract Monitor for the Project, to act as LED's representative and liaison between LED and the Company, and to monitor the achievement of the Company Objectives.

Section 7.02 Annual Certification of Compliance

By the last day of the fourth month following the end of each Project Year ("Deadline"), and subject to one request by the Company for a reasonable extension of time of no more than 60 days if made, in writing, before the Deadline, the Company shall deliver to LED a Certification of Compliance with the Company Objectives under this Agreement, including specific verification of the creation and maintenance of Required Annual Jobs and Payroll. The Certificate of Compliance shall be in the general form of Exhibit 2 attached hereto and shall be accompanied by the additional materials referenced therein. All original documentation supporting the Certification

of Compliance shall be maintained by the Company as required by the Rules. Failure to timely submit the annual Certification of Compliance may result in LED reporting to the Local Governmental Entities a failure to satisfy Required Annual Jobs and Payroll per Section 6.01(B)(4).

With regard only to the first Project Year referenced in Section 4.02(B), the Company shall deliver to LED the Certification of Compliance either within the time delay referenced in the prior paragraph or 90 days following the date that LED submits the Exemption Contract to the Company for execution, whichever is later.

Section 7.03 Audit

LED shall have such rights to compel an investigation at any time during the effectiveness of this Agreement as provided in Section 531 of the Rules pertaining to inspections.

Section 7.04 Reporting Rules Applicable

Nothing provided in this Section shall relieve Company of any additional reporting requirements provided by the Rules.

ARTICLE VIII TERM

The Term of this agreement shall extend from the Effective Date until the end of the Exemption Period.

ARTICLE IX MISCELLANEOUS

Section 9.01 Non Discrimination

Company agrees to abide by the requirements of the following laws, as amended and as applicable: Title VI of the Civil Rights Act of 1964 and Title VII of the Civil Rights Act of 1964, the Equal Employment Opportunity Act of 1972; Federal Executive Order 11246; the Rehabilitation Act of 1973; the Vietnam Era Veteran's Readjustment Assistance Act of 1974; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; the Fair Housing Act of 1968; and the Americans with Disabilities Act of 1990. Company agrees not to discriminate in their employment practices in Louisiana, and, to the extent required by law and Executive Order, will render services in Louisiana without discrimination on the basis of race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, disability, or age in any matter relating to employment.

Section 9.02 Captions

The captions or headings in this Agreement are for convenience only and do not define or limit the scope or extent of this Agreement.

Section 9.03 Counterpart

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same Agreement.

Section 9.04 Choice of Law

This Agreement shall be construed in accordance with and governed by the laws of the State of Louisiana.

Section 9.05 Jurisdiction and Venue

The 19th Judicial District Court in the Parish of East Baton Rouge, State of Louisiana, shall be deemed to be the exclusive court of jurisdiction and venue for any litigation, special proceeding or other proceeding as between the Parties that may be brought, or arise out of, in connection with, or by reason of this Agreement; and the Parties hereto submit themselves to the jurisdiction of said court in the event of any legal proceedings in connection with this Agreement.

Section 9.06 Further Assurances

From time to time hereafter, the Parties shall execute and deliver such additional instruments, certificates, or documents and take all such actions as another Party may reasonably request for the purpose of fulfilling the Parties' obligations hereunder.

Section 9.07 Notices

Any notice required or permitted to be given under or in connection with this Agreement shall be in writing and shall be delivered to the address(es) set forth below, or to such other address as may be designated by such Party in written notice to the other Party.

To LED:

Don Pierson, Secretary
Louisiana Department of Economic Development
P. O. Box 94185; Baton Rouge, LA 70804-9185 (USPS mail)
11th Floor, 617 North 3rd Street, Baton Rouge, LA 70802-5239 (Delivery)
Telephone: (225) 342-3000

To the Company:

Derek Kroft
KIK Custom Products
101 MacIntosh Boulevard, Concord, ON L4K 4R5
(605) 660-0444
dkroft@kikcorp.com

Section 9.08 Amendment

This Agreement may be amended only upon the written consent and approval of all Parties.

Section 9.09 Rules Prevail

To the extent any provision of this Agreement, after reasonable construction so as to give meaning to all provisions of this Agreement and the Rules, conflicts with the Rules promulgated by the Board, the Rules of the Board prevail.

Section 9.10 Electronic Transaction; Electronic Signatures

In accordance with LA. R.S. 9:2605B(1)&(2), the Parties hereto each agree that this transaction may be conducted by electronic means; and electronic signatures of the Parties to this Agreement and any Amendments hereto shall be acceptable and satisfactory for all legal purposes; as authorized by the "Louisiana Uniform Electronic Transactions Act", LA. R.S. 9:2601 through 9:2621.

****REMAINDER OF PAGE INTENTIONALLY LEFT BLANK****

IN WITNESS WHEREOF, this Agreement has been signed by the undersigned duly authorized representatives on the dates indicated below.

BIO-LAB, INC.

By: DerekKroft
DerekKroft (Apr 13, 2021 15:48 EDT)

Signature

DerekKroft

Printed Name

Title: Vice President - Tax

Date: 04/13/2021

LOUISIANA DEPARTMENT OF
ECONOMIC DEVELOPMENT

By: Don Pierson

Don Pierson, Secretary

Date: 04/26/2021

LED CONTRACT MONITOR

Kristin Cheng

Kristin Cheng (Apr 26, 2021 09:54 CDT)

Signature

Kristin Cheng

Printed Name

EXHIBIT 1

(Company Authorizing Resolution)

**ACTION BY WRITTEN CONSENT OF
THE BOARD OF DIRECTORS OF BIO-LAB, INC.
IN LIEU OF A MEETING**

April 13, 2021

The undersigned, being all of the members of the board of directors ("**Board**") of Bio-Lab, Inc. ("**Company**"), do hereby in their capacities as such adopt the following resolutions and the actions described herein with respect to the Company by written consent (this "**Written Consent**"), in lieu of holding a special meeting of the directors of the Company, pursuant to the Company's governing documents and the applicable law, and direct that the same be filed with the minutes of the proceedings of the Company.

WHEREAS, the Board of the Company has considered whether it is in the best interests of the Company to seek any available Tax Incentives (including ad valorem tax exemptions) or other available relief provided by law by the State of Louisiana or the authorized agencies thereof in connection with the rebuild and expansion of the Company's plant facilities located in Calcasieu Parish, Louisiana; and

WHEREAS, the Board unanimously desires to pursue all available Incentives, including ad valorem tax exemptions or incentive offered by the State of Louisiana and the authorized agencies thereof and hereby authorizes the Company to initiate and follow through with all applications, petitions and other documentation and/or submissions necessary and appropriate for doing so; and

WHEREAS, the Company is directed to gather all necessary information and data required for Incentive application or petition completion and submission; and further to ensure that all information and data submitted to the State of Louisiana is true, correct, complete and accurate; and

WHEREAS, the Company, with the assistance of Company's authorized representatives/consultants DuCharme, McMillen & Associates, Inc., and McGuire Sponsel LLC (collectively, "**Representatives**"), have submitted, as authorized, an appropriate application/petition for an ad valorem tax exemption relating to the Calcasieu Parish construction project, which the State of Louisiana has designated as Advance Notification 20210146; and the State of Louisiana has in turn prepared for Company's signature a proposed Contract For Exemption Of Ad Valorem Taxes, which the Board has reviewed and which is hereby approved for execution by Company.

NOW, THEREFORE, BE IT RESOLVED, that any officer or director of the Company, including Derek Kroft, Vice President Tax, any one of whom may act without joinder of any of the others, be and hereby is, authorized, empowered, and directed, for and on behalf of the Company, to execute (or direct the Company's Representatives to execute where appropriate) such other documents as may be necessary for initiation and progression of the exemption process, including specifically execution of the said proposed Contract For Exemption Of Ad Valorem Taxes, and to do and perform such other acts on behalf of the Company as necessary to seek and obtain the said exemption; and it is further


RESOLVED, that all actions prior to the date hereof by Derek Kroft, Vice President Tax, or the Representatives as directed by the Company, on behalf of the Company and relating to Advance Notification 20210146, that would have been authorized by these resolutions but for the fact that such actions were taken prior to the date hereof, be and hereby are, approved, adopted, ratified and confirmed as the act and deed of the Company; and it is further

RESOLVED, that these resolutions may be signed and delivered originally, by fax, by e-mail, or by any other electronic signature medium including DocuSign, each of which is deemed an original and all of which together constitute one and the same original document.


IN WITNESS WHEREOF, the undersigned, being the Board of the Company, have executed this Written Consent as of the date first written above.



Jared A. Knudson



Stephen P. Jackson, Jr.



Ari Sahakian

EXHIBIT 2

CERTIFICATION OF COMPLIANCE

Contract Number for the Project: _____ **Reporting Period:** _____

Company Name: _____

Project Physical Address: _____

1. Operation of the assets related to this project/phase:
☐ Commenced, as of date _____ and continues to date.
☐ Has not commenced or has ceased Operation

If Company has ceased Operation, please explain: _____

2. Capital Expenditures made as of _____: Amount _____.
(Date)

3. Required Annual Jobs: _____

4. Required Annual Payroll: _____

5. Has the Company offered a Basic Health Benefits Plan for this Project Year for new Jobs?
Yes ☐ No ☐

6. Are any Jobs at the Manufacturing Establishment attributable to:

- a. Jobs transferred from any other location within the state by the Company, Company Affiliate or a Qualified Contractor? Yes ☐ No ☐
- b. Jobs transferred from any other Louisiana-based employment as a result of the Company, Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets? Yes ☐ No ☐
- c. If yes to either a. or b. above, were those Jobs backfilled resulting in a neutral job gain (or neutral job count if retaining Jobs) within the State? Yes ☐ No ☐

If the answer to 6.c. is "No", please explain: _____

7. Upload this Certification of Compliance with original signatures via Fastlane. The following additional materials must accompany this certification. Use the most current updated prescribed forms and spreadsheets found on the Fastlane Document Checklist:
- ITE Employment Baseline Calculation Worksheet – (only required the first year of reporting).
 - A sortable and unlocked version of the ITE Annual Compliance Report (ITE ACR).
 - Copies of all quarterly wage reports (ES-4's/SUTA) and Multi Worksite Reports (if applicable) filed with the LA Workforce Commission for the same filing period.

CONTACT TYPE (circle one):

Business ☐ Consultant ☐ Other ☐

Contact Person:

Name: _____

Title: _____

Mailing Address: _____

Mailing Address 2: _____

Phone Number (Include extension): _____

Email Address: _____

CERTIFICATION

(Must be executed by a key employee of the Company—executive or senior level officer, project site manager, or equivalent rank)

I hereby certify that the Industrial Tax Exemption project identified in this document with the above referenced number and additional materials meet all of the requirements and applicable regulations. I hereby certify that the information provided in this document and additional materials is true and correct to the best of my information and belief after reasonable inquiry. And I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records (R.S. 14:133) and/or forfeiture of any exemptions approved under this program. I understand that application and information submitted with it shall not be returnable to the applicant.

Original Signature

Printed Name & Title

Date












Exhibit A 2018 A Bio-Lab Inc. 20210146

Final Audit Report

2021-04-26

Created:	2021-04-13
By:	LED Contracts (LEDContracts@la.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAABAKjbUGEyl1cpZjnsOpDeCaw9PV4050bA-

"Exhibit A 2018 A Bio-Lab Inc. 20210146" History

-  Document created by LED Contracts (LEDContracts@la.gov)
2021-04-13 - 7:04:37 PM GMT- IP address: 159.39.101.2
-  Document emailed to DerekKroft (dkroft@kikcorp.com) for signature
2021-04-13 - 7:06:19 PM GMT
-  Email viewed by DerekKroft (dkroft@kikcorp.com)
2021-04-13 - 7:06:35 PM GMT- IP address: 69.158.246.77
-  Document e-signed by DerekKroft (dkroft@kikcorp.com)
Signature Date: 2021-04-13 - 7:48:25 PM GMT - Time Source: server- IP address: 99.228.20.230
-  Document emailed to Kristin Cheng (kristin.cheng@la.gov) for signature
2021-04-13 - 7:48:26 PM GMT
-  Email viewed by Kristin Cheng (kristin.cheng@la.gov)
2021-04-26 - 2:54:05 PM GMT- IP address: 159.39.101.2
-  Document e-signed by Kristin Cheng (kristin.cheng@la.gov)
Signature Date: 2021-04-26 - 2:54:27 PM GMT - Time Source: server- IP address: 159.39.101.2
-  Document emailed to Don Pierson (don.pierson@la.gov) for signature
2021-04-26 - 2:54:29 PM GMT
-  Email viewed by Don Pierson (don.pierson@la.gov)
2021-04-26 - 3:51:04 PM GMT- IP address: 159.39.101.2
-  Document e-signed by Don Pierson (don.pierson@la.gov)
Signature Date: 2021-04-26 - 3:51:28 PM GMT - Time Source: server- IP address: 159.39.101.2
-  Agreement completed.
2021-04-26 - 3:51:28 PM GMT

Item 9.C



John Bel Edwards
Governor

Don Pierson
Secretary

April 29, 2021

via E-mail

Superintendent Karl Bruchhaus
Attn: Mr. Wilfred Bourne, CFO
Calcasieu Parish School Board
3310 Broad Street
Lake Charles, LA 70615

RE: LACC, LLC
Board of Commerce and Industry Approval Notice ("Notice")
Tax Exemption Application #20180238-ITE - \$2,592,639.00

Dear Superintendent Bruchhaus:

This Notice is being provided to you pursuant to the Rules of the Board of Commerce and Industry ("Board"), effective August 20, 2018, specifically Title 13 of the Louisiana Administrative Code, §503(H)(1) ("Rule").

Pursuant to this Rule, the Notice is hereby given that the above-referenced Tax Exemption Application for LACC, LLC, attached hereto along with the corresponding Exhibit A, was approved by the Board on Wednesday, April 28, 2021. Local governmental entities have thirty days to determine whether to take further action on the approval in accordance with the Rule and may provide the necessary notice to LED, timely, using the attached Notice of Action. Any local governmental entity that timely notifies LED that the above-referenced application has been placed on the agenda of a public meeting will have an additional thirty days to make a final determination in accordance with the Rule. If the local governmental entity takes no action or does not provide timely notice of action to LED within the delays provided by the Rule, then the application shall be deemed approved by that entity.

Sincerely,

A handwritten signature in black ink that reads "Kristin Cheng". The signature is fluid and cursive, with the first name "Kristin" and last name "Cheng" clearly distinguishable.

Kristin Cheng
Program Administrator
Industrial Tax Exemption Program
(225) 342-2083
ITEP@la.gov

c: Assessor, Calcasieu Parish

Industrial Tax Exemption Program Application - (Post Executive Order 2018)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20180238-ITE

Date Received: 3/4/2021

PROJECT INFORMATION

Company: LACC, LLC
Project Name: Expansion of the Ethylene Plant
Project Location: 2200 Bayou D'Inde Pass , Westlake, LA, 70669
Parish: Calcasieu
City Limits?: --

COMPANY INFORMATION

Product Manufactured: Ethylene, C4, Pygas & RGP
Manufacturing Process/Activities: LACC uses a steam cracking process to break down large hydrocarbon molecules to create ethylene. The byproducts of this process are also sold to 3rd parties.

GAMING

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? ☐ Yes ☒ No

If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:

PROJECT DETAILS

NAICS: 325110
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 1/1/2020
Project End Date (ending of construction and/or installation): 12/31/2020
Anticipated date for the commencement of operations of this project: 12/31/2020
Project Description:

Purchase and installation of dual strainers / block valves and new furnace tie-in in preparation for expansion of ethylene capacity. First step is to expand furnace capabilities.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? ☐ Yes ☒ No

Calendar Years: 2020

ESTIMATED INVESTMENTS

Building & Materials:	\$0.00
Machinery & Equipment:	\$2,092,639.00
Labor & Engineering:	\$500,000.00
Estimated Total Investment Amount:	\$2,592,639.00
Less: Restricted Amount:	\$0
Total Estimated Investments:	\$2,592,639.00

ESTIMATED JOBS

Existing Jobs at Project Site:	203
Existing Jobs Statewide:	0
New Direct Jobs:	5
Contract Jobs:	0

Will new jobs be created in phases?

Explain:

Construction Jobs:	5
Total Estimated Jobs:	213
New Jobs for this phase:	0

If no new jobs are being created with this project, will existing jobs be retained?

If yes, provide a compelling reason(s) for retention:

☒ Yes ☐ No

☐ Yes ☒ No

ESTIMATED PAYROLL

Existing Jobs Payroll:	\$33,329,427.00
Existing Jobs Statewide Payroll:	\$0.00
New Direcy Jobs Payroll:	\$425,000.00
Contract Jobs Payroll:	\$0.00
Construction Jobs Payroll:	\$200,000.00
Total Estimated Payroll:	\$33,954,427.00
New payroll for current phase:	\$0.00

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. 0.1188

This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.)

Note: [Proof of Millage/Location form](#) must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 107537.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC?

☒ Yes ☐ No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

Lotte Chemical USA Corporation

Eagle US 2 LLC

ESTIMATED BENEFIT

Investment Amount:	\$2,592,639.00
x Assessment Percentage:	0.15
x Millage Rate:	0.1188
=Annual Exemption	\$46,200.83

Annual Exemption * 5 years at 80%	\$184,803.31
+ Annual Exemption * 5 years at 80%	\$184,803.31
=Estimated Ten Year Property Tax Exemption	\$369,606.62

FEE CALCULATION

Estimated Ten Year Property Tax Exemption :	\$369,606.62
x Rate	0.005
= Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum)	\$1,848.03
Amount Paid:	\$1,848.03
Amount Due:	\$0.00

ATTACHMENTS

Document Type	Document Name	Date
Proof of Millage	2020 ProofofMillageLocationVerificationForm-LACC Signed.pdf	2/25/2021
Notarized Affidavit	Executed Notarized Affidavit 20180238.pdf	3/3/2021
Baseline Calculation Worksheet	Signed Updated Baseline 20180238.pdf	3/10/2021
ES4	Lotte All Affiliates Q3 & Q4 2019 SUTAs.pdf	3/10/2021
Breakdown of Purchases	2020 ITEBreakdownofPurchases - LACC.xlsx	3/10/2021

PAYMENTS

Fee Type	Amount Paid	Date Received	Confirmation #	Transaction Type
APPLICATION	\$1,848.03	3/4/2021	ODVM5F8FLF	visa_credit

PROJECT CONTACTS

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
--------------------	-------------------	---------------	--------------	-----------------	--------------	--------------

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Robert	Wege	rwege@sumitcredits.com	Sumit Credits, LLC	PO Box 910 , Watson, LA, 70786	(225) 664- 2160	Business
Jesse	Broderick	jbroderick@sumitcredits.com	Sumit Credits	PO Box 910 , Watson, LA, 70786	(225) 664- 2160	Business

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: CFO

First Name: Jason

Last Name: Lee

Email Address: jason.lee@lottechem.com

CERTIFICATION STATEMENT

☒ I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, Jinseob Lee

, approve the above information.




CONTRACT FOR EXEMPTION OF AD VALOREM TAXES

(Advance Notification # 20180238)

EXHIBIT "A"

AGREEMENT

among

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT

and

LACC, LLC

EXHIBIT "A" AGREEMENT

This Agreement, as of the Effective Date, defined herein, is made among:

LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT ("LED"), an agency of the State, represented herein by the Secretary of the Department ("Secretary"); and

LACC, LLC ("Company"), a Louisiana limited liability company in good standing, and authorized to do business in the State, represented herein by the undersigned duly authorized officer.

(The above are collectively referred to as "Parties" and singularly referred to as "Party".)

WHEREAS, Article VII, Section 21 (F) of the Louisiana Constitution of 1974 provides that the Louisiana Board of Commerce and Industry ("Board"), with the approval of the Governor of the State of Louisiana ("Governor"), may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment on such terms and conditions as the Board, with the approval of the Governor, deems is in the best interest of the State; and

WHEREAS, the Governor has provided the terms and conditions pursuant to which he will approve contracts for the Industrial Tax Exemption ("Exemption"); and the Board has promulgated Rules pursuant to which it will approve contracts, all in accordance with Article VII, Section 21(F); and

WHEREAS, Company has expanded its Manufacturing Establishment located in Calcasieu Parish (the "Project"), and new direct jobs and payroll as hereinafter provided will result from the Company's investment in the Project; and

WHEREAS, Company has filed an Advance Notification for the Project in accordance with the Rules of the Board in order to obtain an exemption from ad valorem taxes in Calcasieu Parish; and

WHEREAS, in exchange for the Exemption, Company agrees to create or maintain such Jobs and Payroll (defined herein-below) and to the other terms and conditions of this Agreement; and

WHEREAS, in accordance with the Board Rules, this Agreement shall be Exhibit A to the Exemption Contract(s) and shall include the number of jobs and payroll to be created and/or retained at the Manufacturing Establishment and the term of the Exemption; and

WHEREAS, the Secretary projects that the return on investment to the State and Local Governmental Entities from the Manufacturing Establishment will exceed the benefit of the Exemption as set forth in the terms hereinafter provided, considering a multitude of factors, including but not limited to the following: capital expenditure, direct payroll tax revenue, indirect payroll tax revenue, and additional indirect tax revenue streams such as property tax, sales tax, other payroll tax, and other local taxes associated with jobs supporting the Project; and

WHEREAS, this Agreement serves a public purpose and is in the public interest of the State and

its citizens;

THEREFORE, IT IS AGREED:

ARTICLE I DEFINITIONS

Section 1.01 Definitions

"Advance Notification" means the notification of intent to apply for the Exemption filed in accordance with Section 503 of the Rules.

"Agreement" means this Exhibit "A" agreement, and any amendments or modifications thereto.

"Assignment" means to transfer or assign this Agreement, transfer or assign any of a Party's rights hereunder, or delegate any of a Party's duties hereunder, and **"Assignee"** means the entity to which such transfer or assignment is made in accordance with this Agreement.

"Basic Health Benefits Plan" means a basic health benefits plan for the individuals employed in new direct Jobs in this State which shall be determined by LED to be in compliance with federally mandated healthcare requirements or, if no federally mandated healthcare requirements exist, shall provide coverage for comprehensive healthcare coverage including basic hospital and physician care.

"Board" means the Louisiana Board of Commerce and Industry.

"Capital Expenditures" means the cost associated with a new manufacturing establishment or an addition to an existing manufacturing establishment, including purchasing or improving real property and tangible personal property, whose useful life exceeds one year and which are used in the conduct of business.

"Cessation of Operation" means failure of the Manufacturing Establishment to engage in manufacturing and provide finished product(s) into the stream of commerce, except that the Secretary shall have the discretion to determine whether and the duration for which a temporary suspension of Operation due to maintenance, equipment breakdowns, or turnarounds does not constitute a Cessation of Operation.

"Certification of Compliance" means a sworn verification of compliance with the Company Objectives under this Agreement, signed by a key employee of the Company (executive or senior level officer, project site manager, or equivalent rank.).

"Company" means LACC, LLC, a Delaware limited liability company duly authorized to do and doing business in Louisiana, and its successors and permitted assigns.

"Company Affiliate" means any business entity that controls or is controlled by the Company or by another business entity that controls the Company, including a parent or subsidiary of the Company, or another subsidiary of a parent of the Company. Control means exercising authority over the management, business policies, and operations of the business entity.

"Company Default" is defined in Section 6.01(B).

"Company Objectives" means (1) the acquisition, expansion, construction, equipping, and Operation of the Manufacturing Establishment, (2) the making of anticipated Capital Expenditures; (3) the creation and maintaining of Required Annual Jobs and (4) the payment of Required Annual Payroll.

"Contract Monitor" is defined in Section 7.01(A).

"Default" has the meaning set forth in Article VI.

"Default Payment" means the amount of money, if any, paid by Company to the Local Governmental Entities in the event of a Default as provided in Article VI.

"Effective Date" is the date of execution of this Agreement by the Secretary.

"Exemption" means the exemption from ad valorem taxation provided for manufacturing establishments in Article VII, Section 21(F) of the Louisiana Constitution of 1974 with specific regard to the Project.

"Exemption Contract(s)" means the contract(s) entered into by the Board, the Company, and approved by the Governor memorializing the Exemption for the Project and specifying the terms thereof and to which this Agreement shall be Exhibit A to each such contract.

"Exemption Period" means the number of years of Exemption provided in accordance with the Rules and further set forth in Section 4.01(C), and shall begin January 1 or, if the Project is located in Orleans Parish, beginning on August 1, of the first Project Year after which the Project becomes Operational or completes construction. The Exemption Period for the Project shall not be longer than 10 years—no more than 5 years initially and an additional 5 years if the Exemption is renewed.

"Governor" means the Governor of the State of Louisiana.

"ITEP" means the Industrial Ad Valorem Tax Exemption Program administered by LED to implement the exemption from ad valorem taxation provided for in Article VII, Section 21(F) of the Louisiana Constitution of 1974.

"Jobs" means positions of employment that are:

- (1) new (not previously existing in the State);
- (2) permanent (without specific term);
- (3) full-time (working a minimum of 30 hours or more per week);
- (4) employed directly by the Company, a Company Affiliate, or a Qualified Contractor;
- (5) based at the Manufacturing Establishment; and
- (6) filled by a United States citizen who is domiciled in Louisiana or who becomes domiciled in Louisiana within 60 days of employment; and
- (7) offering a Basic Health Care Benefits Plan.

Jobs shall not include:

- (1) jobs transferred to the Manufacturing Establishment from within the State by the Company, a Company Affiliate, or a Qualified Contractor, unless back-filled to result in a net job gain within the State;
- (2) jobs transferred from other Louisiana-based employment as a result of the Company, a Company Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets, unless back-filled to result in a net job gain within the State; or
- (3) jobs performing contract services for the State of Louisiana or any of its agencies.

"LED" means Louisiana Department of Economic Development.

"Legislature" means the Legislature of the State of Louisiana.

"Local Governmental Entities" with regard to Calcasieu Parish, means the parish governing authority, school board, and sheriff, as well as any municipality in which the Manufacturing Establishment is or will be located.

"Manufacturing Establishment" means the location for the Project, as described in the ITEP application for the Project, for the manufacturing of finished product(s) to be placed by Company into the stream of commerce.

"Operation" or "Operational" means the commercial utilization of the Manufacturing Establishment, if new, or of the addition, rehabilitation or restoration of the Manufacturing Establishment for which the Exemption is granted.

"Payroll" means payment by the Company, a Company Affiliate or Qualified Contractor to its employees for Jobs, exclusive of benefits and defined as wages under Louisiana Employment Security Law (La. R.S. 23:1472(20)), during a Project Year, except that with regard to Jobs employed directly by a Qualified Contractor, Payroll shall not include any fees, mark-up, profit margins or similar payments by the Company or a Company Affiliate to a Qualified Contractor.

"Project" means Company's acquisition or expansion, construction, improvement, equipping and Operation of the Manufacturing Establishment as further described in the Recitals.

"Project Year" means each twelve-month period, beginning on January 1 and ending on December 31, or, if the Project is located in Orleans Parish, beginning on August 1 and ending on July 31, of each year identified in Section 4.02(B).

"Qualified Contractor" means a business entity other than Company or Company Affiliate, acting pursuant to an agreement with the Company or Company Affiliate regarding the Project.

"Required Annual Jobs" is the number of Jobs required to be met by the Company pursuant to Section 4.02, during a Project Year.

"Required Annual Jobs and Payroll" refers, collectively, to Required Annual Jobs and Required Annual Payroll.

“Required Annual Payroll” is the amount of Payroll required to be met by the Company pursuant to Section 4.02 for Jobs.

“Rule(s)” mean the rules promulgated by the Board as Chapter 5 of Title 13 of the Louisiana Administrative Code.

“Secretary” means the Secretary of the Louisiana Department of Economic Development.

“State” means the State of Louisiana.

ARTICLE II AUTHORITY

Section 2.01 LED Authority

LED is granted authority under the provisions cited above to enter into agreements with public and private associations or corporations for a public purpose.

Section 2.02 Company Authority

A duly executed resolution or other evidence of the authority of the Company to enter into this Agreement and to carry out the commitments made herein, and the authority of the undersigned representative to execute this Agreement and any other documents required thereby on behalf of the Company, certified by the secretary or other authorized representative of the Company, is attached hereto as Exhibit 1.

Section 2.03 Other Approvals

This Agreement is not effective until signed by all Parties.

ARTICLE III REPRESENTATIONS

The Parties have all the requisite power and authority to enter into this Agreement and to carry out the terms hereof; and the persons signing this Agreement have the authority to execute this Agreement as authorized representatives, and to bind the Parties to all the terms of this Agreement.

This Agreement has been duly authorized, executed, and delivered by the Parties and upon receipt of the approvals described herein will constitute a legal, valid, and binding obligation of the Parties, enforceable in accordance with its terms.

Parties have taken or will take all necessary and proper action to authorize the execution, issuance, and delivery of this Agreement and any other documents required by this Agreement, and the performance of its obligations under this Agreement.

The execution of this Agreement and any other documents required by this Agreement as well as the performance by the Parties of their respective obligations hereunder are within the Parties respective powers and will not violate any provisions of any law, regulation, decree, or

governmental authorization applicable to them.

ARTICLE IV OBLIGATIONS

Section 4.01 LED Obligations

(A) LED enters into this Agreement for the purposes of providing the terms and conditions for Company's receipt of the Exemption in the manner and for the purposes provided for by the Board and the Governor.

(B) Upon execution of this Agreement, LED will recommend to the Board that the Company receive the Exemption for the Project under the terms and conditions hereinafter set forth as required by the Rules, and this Agreement shall be Exhibit A to each Exemption Contract among the Board and Company upon approval by the Governor.

(C) LED will make the following recommendation for the Exemption to the Board for the Company, subject to the Company's adherence to its objectives hereunder and in accordance with the terms and conditions of this Agreement and ITEP Rules with respect to the limitation or cancellation of an Exemption Contract in the event of the Company's non-performance of its objectives hereunder: (1) an 80% exemption from ad valorem taxes for the initial Exemption Contract of 5 years and (2) an 80% exemption from ad valorem taxes for the renewal Exemption Contract of 5 years with the express understanding that Company's compliance with and performance of the Company's Objectives hereunder shall be a consideration as to the renewal of the Exemption.

Section 4.02 Company Objectives

(A) Commencement of Operation. The Company has expanded the Manufacturing Establishment and commenced Operation by December 31, 2020, as described in the ITEP application form filed for this Project. During the construction period, Company projects that it expended approximately \$2,592,639.00 in Capital Expenditures and that the Project provided approximately 5 full time equivalent construction jobs as well as for the creation of 5 Jobs with an annual Payroll of at least \$425,000.00, including 0 Jobs by a Qualified Contractor. Upon commencement of Operation and fulfillment of the foregoing representations, Company shall provide the Required Annual Jobs and Payroll as set forth in Section 4.02(B).

(B) Operation of the Manufacturing Establishment: Required Annual Jobs and Payroll. During each Project Year thereof, the Company anticipates creating and, thereafter, maintaining Required Annual Jobs and Payroll at the Manufacturing Establishment as follows:

Project Year	Required Annual Jobs	Required Annual Payroll
2021	5	\$425,000.00
2022	5	\$425,000.00
2023	5	\$425,000.00
2024	5	\$425,000.00

2025	5	\$425,000.00
2026	5	\$425,000.00
2027	5	\$425,000.00
2028	5	\$425,000.00
2029	5	\$425,000.00
2030	5	\$425,000.00

(C) Jobs and Payroll Creation. Any Jobs and corresponding Payroll created by Company after it files the Advance Notification for the Project shall be considered as having been created during the first Project Year.

(D) Project Year Adjustment. To the extent Company does not commence Operation on or before the anticipated date identified in Section 4.02(A), Project Years will adjust accordingly, but for no more than two years.

(E) Other State Incentives. To the extent that Company may receive any other incentives administered by LED directly for any Required Annual Jobs or Payroll, it shall have no bearing on this Agreement.

(F) Louisiana Preference. To the extent allowed by law, and insofar as is feasible and practicable, the Company agrees to use reasonable commercial efforts to give preference to Louisiana manufacturers, suppliers, vendors, contractors, and subcontractors in connection with equipping the Manufacturing Establishment and purchasing material and supplies to support Operation, provided such entities are competitive in price, quality, and delivery.

ARTICLE V ASSIGNMENT AND TRANSFER

Assignment or Transfer of the Manufacturing Establishment or any part of an Exemption Contract shall be governed by Section 535 of the Rules pertaining to the "Sale or Transfer of Exempted Manufacturing Establishment."

ARTICLE VI DEFAULT AND RENEWAL CONSIDERATION

Section 6.01 Default

(A) State Default. The failure by the Board, the Local Governmental Entities or the Governor, to approve the Exemption for the Company in the manner provided by the Rules, constitutes a default under this Agreement. Upon the occurrence of such default, Company is relieved of all obligations hereunder and this Agreement shall automatically terminate without any further remedy to or obligation imposed upon Company.

(B) Company Default. The occurrence of any of the following actions during the term of an Exemption Contract shall constitute a Company Default with a corresponding remedy:

(1) Operation does not commence within a 2-year period beginning on the date identified in Section 4.02(A), in which case the Board may terminate or otherwise modify

the Exemption Contract as provided in the Rules.

(2) Cessation of Operation, in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules;

(3) Assignment of this Agreement, or transfer of ownership of or controlling interest in the Manufacturing Establishment, the Company, or substantially all of its assets, other than as permitted under Article V, in which case the Board may terminate or otherwise modify the Exemption Contract as provided in the Rules;

(4) Failure to satisfy 90% of either or both of the Company's Required Annual Jobs and Payroll under Section 4.02 of this Agreement upon which LED shall give notification to the Company and the Local Governmental Entities, which entities will make a recommendation to the Board on whether to terminate the Exemption Contract for the Company or otherwise alter the terms of the Exemption, including the length of the exemption period and/or the percentage of the exemption. The recommendation of the Local Governmental Entities shall then be submitted to the Board for consideration and/or action. This provision shall be applicable for each Project Year in which the Company fails to satisfy the requirements of this paragraph as provided herein irrespective of any prior decision of the Board to continue the Exemption Contract under the terms provided.

Alternatively, the Local Governmental Entities and the Company may forego the recommendation to the Board required by this section if the Local Governmental Entities agree that the Company shall pay and the Company actually makes a Default Payment to each of the Local Governmental Entities in an amount agreeable to both the Local Governmental Entities and the Company, in which case the terms of the Exemption Contract shall remain the same.

(C) Renewal Consideration. Upon Company's application for a renewal of the Exemption, Company's non-performance of this Agreement shall be considered by the Board in the manner provided by the Rules.

Section 6.02 Delay or Omission

No delay or omission in the exercise of any right or remedy accruing to any Party upon any breach of this Agreement by any other Party shall impair such right or remedy or be construed as a waiver of any breach theretofore or thereafter occurring. The waiver of any condition or the breach of any term, covenant, or condition herein or therein contained shall not be deemed to be a waiver of any other condition or of any subsequent breach of the same or any other term, covenant, or condition herein or therein contained.

Section 6.03 Force Majeure

(A) Upon occurrence of an event of Force Majeure, the affected Party shall have the right, but not the obligation, to declare a Force Majeure period, by giving written notice of such event and declaration to the other Parties within 30 days of such occurrence. Time being of the essence, the affected Party shall make every reasonable effort to give such notice as soon as possible, but in any event notice must be given within 30 days of the occurrence.

(B) The Force Majeure period shall continue from the date of such notice until the effects of such Force Majeure are removed, remedied, repaired, or otherwise no longer prevent performance of a Party's obligations hereunder. During the Force Majeure period, the obligations of the Parties under this Agreement shall be suspended, and the relevant deadlines and time periods under this Agreement shall be extended to the extent of such suspension. In any event, no Force Majeure period arising from a single event of Force Majeure shall be deemed to exist for longer than 2 years from the date of such notice, and the aggregate Force Majeure period during the term of this Agreement shall not exceed two years.

(C) The affected Party must proceed with due diligence to effect repairs or undertake efforts to remedy or mitigate the effects of a Force Majeure event, and within 60 days of the occurrence of the event of Force Majeure shall provide the other Parties a report showing the efforts made and to be made to remedy or mitigate the effects as well as a timetable to return to full performance.

Section 6.04 No Other Damages.

No party shall have the right to recovery against any other party of any damages of whatever nature, including compensatory, consequential, punitive, or otherwise, arising from or relating to any act or omission deemed to be a breach of this Agreement or fault of any party other than the remedies expressly set forth in this Article.

ARTICLE VII REPORTS; AUDIT

Section 7.01 Contract Monitoring

The Secretary of LED or his designee will designate, and may change from time to time, one or more persons on his staff to act as Contract Monitor for the Project, to act as LED's representative and liaison between LED and the Company, and to monitor the achievement of the Company Objectives.

Section 7.02 Annual Certification of Compliance

By the last day of the fourth month following the end of each Project Year ("Deadline"), and subject to one request by the Company for a reasonable extension of time of no more than 60 days if made, in writing, before the Deadline, the Company shall deliver to LED a Certification of Compliance with the Company Objectives under this Agreement, including specific verification of the creation and maintenance of Required Annual Jobs and Payroll. The Certificate of Compliance shall be in the general form of Exhibit 2 attached hereto and shall be accompanied by the additional materials referenced therein. All original documentation supporting the Certification of Compliance shall be maintained by the Company as required by the Rules. Failure to timely submit the annual Certification of Compliance may result in LED reporting to the Local Governmental Entities a failure to satisfy Required Annual Jobs and Payroll per Section 6.01(B)(4).

With regard only to the first Project Year referenced in Section 4.02(B), the Company shall deliver to LED the Certification of Compliance either within the time delay referenced in the prior paragraph or 90 days following the date that LED submits the Exemption Contract to the Company

for execution, whichever is later.

Section 7.03 Audit

LED shall have such rights to compel an investigation at any time during the effectiveness of this Agreement as provided in Section 531 of the Rules pertaining to inspections.

Section 7.04 Reporting Rules Applicable

Nothing provided in this Section shall relieve Company of any additional reporting requirements provided by the Rules.

ARTICLE VIII TERM

The Term of this agreement shall extend from the Effective Date until the end of the Exemption Period.

ARTICLE IX MISCELLANEOUS

Section 9.01 Non Discrimination

Company agrees to abide by the requirements of the following laws, as amended and as applicable: Title VI of the Civil Rights Act of 1964 and Title VII of the Civil Rights Act of 1964, the Equal Employment Opportunity Act of 1972; Federal Executive Order 11246; the Rehabilitation Act of 1973; the Vietnam Era Veteran's Readjustment Assistance Act of 1974; Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; the Fair Housing Act of 1968; and the Americans with Disabilities Act of 1990. Company agrees not to discriminate in their employment practices in Louisiana, and, to the extent required by law and Executive Order, will render services in Louisiana without discrimination on the basis of race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, disability, or age in any matter relating to employment.

Section 9.02 Captions

The captions or headings in this Agreement are for convenience only and do not define or limit the scope or extent of this Agreement.

Section 9.03 Counterpart

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which, when taken together, shall be deemed one and the same Agreement.

Section 9.04 Choice of Law

This Agreement shall be construed in accordance with and governed by the laws of the State of Louisiana.

Section 9.05 Jurisdiction and Venue

The 19th Judicial District Court in the Parish of East Baton Rouge, State of Louisiana, shall be deemed to be the exclusive court of jurisdiction and venue for any litigation, special proceeding or other proceeding as between the Parties that may be brought, or arise out of, in connection with, or by reason of this Agreement; and the Parties hereto submit themselves to the jurisdiction of said court in the event of any legal proceedings in connection with this Agreement.

Section 9.06 Further Assurances

From time to time hereafter, the Parties shall execute and deliver such additional instruments, certificates, or documents and take all such actions as another Party may reasonably request for the purpose of fulfilling the Parties' obligations hereunder.

Section 9.07 Notices

Any notice required or permitted to be given under or in connection with this Agreement shall be in writing and shall be delivered to the address(es) set forth below, or to such other address as may be designated by such Party in written notice to the other Party.

To LED:

Don Pierson, Secretary
Louisiana Department of Economic Development
P. O. Box 94185; Baton Rouge, LA 70804-9185 (USPS mail)
11th Floor, 617 North 3rd Street, Baton Rouge, LA 70802-5239 (Delivery)
Telephone: (225) 342-3000

To the Company's Consultant:

Robert Wege or Jesse Broderick
Sumit Credits, LLC
P.O. Box 910, Watson, LA 70786
rwege@sumitercredits.com or jbroderick@sumitercredits.com
(225) 664-2160

Section 9.08 Amendment

This Agreement may be amended only upon the written consent and approval of all Parties.

Section 9.09 Rules Prevail

To the extent any provision of this Agreement, after reasonable construction so as to give meaning to all provisions of this Agreement and the Rules, conflicts with the Rules promulgated by the Board, the Rules of the Board prevail.

Section 9.10 Electronic Transaction; Electronic Signatures

In accordance with LA. R.S. 9:2605B(1)&(2), the Parties hereto each agree that this transaction may be conducted by electronic means; and electronic signatures of the Parties to this Agreement and any Amendments hereto shall be acceptable and satisfactory for all legal purposes; as authorized by the "Louisiana Uniform Electronic Transactions Act", LA. R.S. 9:2601 through 9:2621.

****REMAINDER OF PAGE INTENTIONALLY LEFT BLANK****

IN WITNESS WHEREOF, this Agreement has been signed by the undersigned duly authorized representatives on the dates indicated below.

LACC, LLC

By: Taewoon Soun
Taewoon Soun (Apr 14, 2021 17:46 CDT)

Signature

Taewoon Soun

Printed Name

Title: **President**

Date: **04/14/2021**

LOUISIANA DEPARTMENT OF
ECONOMIC DEVELOPMENT

By: 

Don Pierson, Secretary

Date: **04/26/2021**

LED CONTRACT MONITOR

By: Kristin Cheng

Kristin Cheng (Apr 26, 2021 09:55 CDT)

Signature

Kristin Cheng

Printed Name

EXHIBIT 1

(Company Authorizing Resolution)

**ACTION BY WRITTEN CONSENT
OF
THE MEMBERS AND BOARD OF MEMBERS
OF
LACC, LLC**

a Delaware limited liability company

Effective as of January 1, 2021

In accordance with the Delaware Limited Liability Company Act, the undersigned parties, being the Board of Members (the "Board") and all of the Members (the "Members") of LACC, LLC, a Delaware limited liability company (the "Company"), hereby adopt, approve and authorize the actions set forth herein and hereby direct that this written consent (this "Consent") be placed with the minutes of the proceedings of the Company. All capitalized terms not defined in this consent shall have the same meaning set forth in the Amended and Restated Limited Liability Company Agreement of the Company, dated as of June 17, 2015 (as amended from time to time, the "LLC Agreement").

Appointment of Board Members

WHEREAS, pursuant to Section 5.1(a) of the LLC Agreement and subject to certain limitations in the LLC Agreement, the business and affairs of the Company is vested in and controlled by the Board;

RESOLVED, that the Members hereby elect the individuals listed in Exhibit A as Board Members to the Board of the Company, to serve as Board Members until their successors have been elected and qualified, or until their earlier death, resignation or removal, three of which have been designated by Lotte and three of which have been designated by Axiall pursuant to Section 5.2(a) of the LLC Agreement.

Election of the Chairman, Vice-Chairman and Secretary of the Board

RESOLVED, that the Board hereby elects the following individuals to hold the following positions of the Board until their successors have been elected and qualified, or until their earlier death, resignation or removal.

<u>Office</u>	<u>Name</u>
Chairman of the Board	Tom Janssens
Vice-Chairman of the Board	Tae Woon Soun
Secretary of the Board	Tae Woon Soun

Election of Officers

WHEREAS, Lotte has the right to nominate a candidate for the office of President and has nominated Tae Woon Soun;

WHEREAS, Axiall has the right to nominate a candidate for the office of Executive Vice President of Operations and has nominated Curtis Brescher;

RESOLVED, that pursuant to Sections 5.4(b) and 5.6 of the LLC Agreement, the Board hereby approves the foregoing nominations and hereby approves the appointment of Taewoon Soun as President and Curtis Brescher as Executive Vice President of Operations, each such person to hold such position until the earlier of his death, resignation, or removal.

Committees

WHEREAS, pursuant to Section 5.3 of the LLC Agreement and subject to certain limitations in the LLC Agreement, the Board has established an Operations Committee and Finance Committee;

WHEREAS, the Board desires to update the members of each committee;

RESOLVED, that the Board, hereby approves the individuals listed in Exhibit B to serve as members of the listed committee until their earlier death, resignation or removal.

General

RESOLVED, that the President and Executive Vice President of Operations of the Company and any officer designated by either such person (each, an "Authorized Officer") is hereby authorized and directed to sign, execute, certify to, verify, acknowledge, deliver, accept, file and record any and all such agreements, instruments, certificates, documents, reports and schedules, and to take, or cause to be taken, any and all such actions, in the name of or on behalf of the Company, which shall be required to consummate the transactions approved by this Consent, or which any Authorized Officer shall, in such Authorized Officer's sole discretion, deem necessary or appropriate and in the best interest of the Company in order to effect the purposes of this Consent, and such Authorized Officer's signature, or such actions taken by such officer, shall be conclusive evidence that such officer did deem the same to be necessary or appropriate and in the best interest of the Company in order to effect such purposes.

This Consent may be executed in two or more counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same consent and a facsimile or and electronic PDF of an executed signature page to this Consent shall be deemed an original for all purposes.

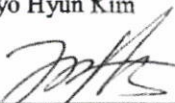
[Signatures appear on the following pages.]

IN WITNESS WHEREOF, the undersigned have executed this Action by Written consent as of the date first written above.

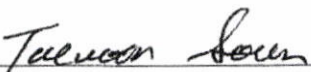
BOARD MEMBERS:



Gyo Hyun Kim



Jin Koo Hwang



Tae Woon Soun

Albert Chao

Lawrence Teel

M. Steven Bender

IN WITNESS WHEREOF, the undersigned have executed this Action by Written consent as of the date first written above.

BOARD MEMBERS:

Gyo Hyun Kim

Jin Koo Hwang

Tae Woon Soun

DocuSigned by:
 February 10, 2021
770EE3A608/B162
Albert Chao

DocuSigned by:
 February 10, 2021
A7C28E0411C7B0
Lawrence Teel

DocuSigned by:
 February 10, 2021
82B466ED080E1EF
M. Steven Bender

MEMBERS:

EAGLE US 2 LLC

By:  February 10, 2021
DocuSigned by:
Steve Bender
33B466ED050E1E7...

Name: M. Steven Bender

Title: EVP & Chief Financial Officer

LOTTE CHEMICAL USA CORPORATION

By: _____

Name: Tae Woon Soun

Title: President

MEMBERS:

EAGLE US 2 LLC

By: _____

Name: M. Steven Bender

Title: EVP & Chief Financial Officer

LOTTE CHEMICAL USA CORPORATION

By: Tae Woon Soun

Name: Tae Woon Soun

Title: President

EXHIBIT A

Board of Members

	Before		New (January 1, 2021)	
LOTTE	Gyo Hyun Kim	Chairman	Gyo Hyun Kim	
	Byung Yun Lim		Tae Woon Soun	Vice-Chairman, Secretary
	Jin Koo Hwang		Jin Koo Hwang	
AXIAL	Albert Chao		Albert Chao	
	Skip Teel	Vice-Chairman	Tom Janssens	Chairman
	Steven Bender	Secretary	Steven Bender	

EXHIBIT B**Operations Committee**

	Before		New (January 1, 2021)	
LOTTE	Jin Koo Hwang	President	Tae Woon Soun	President
	Kyeongjo (KJ) Han		Kyeongjo (KJ) Han	
	Robert Chung		Woong Jae (OJ) Lee	
AXIAL	Skip Teel		Tom Janssens	
	Wayne Ahrens	EVP	Curtis Brescher	EVP
	Andrew Kenner		Andrew Kenner	

Finance Committee

	Before		New (January 1, 2021)	
LOTTE	Jin Koo Hwang	President	Tae Woon Soun	
	Jinseob Lee	VP of Finance	Jinseob Lee	VP of Finance
			<i>To be filled</i>	<i>Controller</i>
AXIAL	Steven Bender	CFO	Steven Bender	CFO
	George Mangieri	CAO	John Zoeller	CAO
	Bill Anamosa	Controller	Bill Anamosa	Controller

EXHIBIT 2

CERTIFICATION OF COMPLIANCE

Contract Number for the Project: _____ **Reporting Period:** _____

Company Name: _____

Project Physical Address: _____

1. Operation of the assets related to this project/phase:
- ☐ Commenced, as of date _____ and continues to date.
- ☐ Has not commenced or has ceased Operation

If Company has ceased Operation, please explain: _____

2. Capital Expenditures made as of _____: Amount _____.
(Date)

3. Required Annual Jobs: _____

4. Required Annual Payroll: _____

5. Has the Company offered a Basic Health Benefits Plan for this Project Year for new Jobs?
Yes ☐ No ☐

6. Are any Jobs at the Manufacturing Establishment attributable to:

- a. Jobs transferred from any other location within the state by the Company, Company Affiliate or a Qualified Contractor? Yes ☐ No ☐
- b. Jobs transferred from any other Louisiana-based employment as a result of the Company, Affiliate, or a Qualified Contractor acquiring a business operation or substantially all of its assets? Yes ☐ No ☐
- c. If yes to either a. or b. above, were those Jobs backfilled resulting in a neutral job gain (or neutral job count if retaining Jobs) within the State? Yes ☐ No ☐

If the answer to 6.c. is "No", please explain: _____

7. Upload this Certification of Compliance with original signatures via Fastlane. The following additional materials must accompany this certification. Use the most current updated prescribed forms and spreadsheets found on the Fastlane Document Checklist:
- ITE Employment Baseline Calculation Worksheet – (only required the first year of reporting).
 - A sortable and unlocked version of the ITE Annual Compliance Report (ITE ACR).
 - Copies of all quarterly wage reports (ES-4's/SUTA) and Multi Worksite Reports (if applicable) filed with the LA Workforce Commission for the same filing period.

CONTACT TYPE (circle one):

Business ☐ Consultant ☐ Other ☐

Contact Person:

Name: _____

Title: _____

Mailing Address: _____

Mailing Address 2: _____

Phone Number (Include extension): _____

Email Address: _____

CERTIFICATION

(Must be executed by a key employee of the Company—executive or senior level officer, project site manager, or equivalent rank)

I hereby certify that the Industrial Tax Exemption project identified in this document with the above referenced number and additional materials meet all of the requirements and applicable regulations. I hereby certify that the information provided in this document and additional materials is true and correct to the best of my information and belief after reasonable inquiry. And I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing of false public records (R.S. 14:133) and/or forfeiture of any exemptions approved under this program. I understand that application and information submitted with it shall not be returnable to the applicant.

Original Signature

Printed Name & Title

Date



Exhibit A 2018 A LACC LLC 20180238

Final Audit Report

2021-04-26

Created:	2021-04-14
By:	LED Contracts (LEDContracts@la.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZFgZCJ_B0QCnPq1BBI2EQimEu9Frhilp

"Exhibit A 2018 A LACC LLC 20180238" History

-  Document created by LED Contracts (LEDContracts@la.gov)
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-  Document emailed to Taewoon Soun (taewoon.soun@lotte.net) for signature
2021-04-14 - 9:26:26 PM GMT
-  Email viewed by Taewoon Soun (taewoon.soun@lotte.net)
2021-04-14 - 10:37:53 PM GMT- IP address: 216.215.77.118
-  Document e-signed by Taewoon Soun (taewoon.soun@lotte.net)
Signature Date: 2021-04-14 - 10:40:23 PM GMT - Time Source: server- IP address: 216.215.77.118
-  Document emailed to Kristin Cheng (kristin.cheng@la.gov) for signature
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-  Document e-signed by Kristin Cheng (kristin.cheng@la.gov)
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-  Document emailed to Don Pierson (don.pierson@la.gov) for signature
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2021-04-26 - 3:52:06 PM GMT- IP address: 159.39.101.2
-  Document e-signed by Don Pierson (don.pierson@la.gov)
Signature Date: 2021-04-26 - 3:52:19 PM GMT - Time Source: server- IP address: 159.39.101.2
-  Agreement completed.
2021-04-26 - 3:52:19 PM GMT

COOPERATIVE ENDEAVOR AGREEMENT (Line Item Appropriation)

THIS COOPERATIVE ENDEAVOR, is made and entered into by and between the Louisiana Department of the Treasury and the State of Louisiana, hereinafter referred to as "State" and/or "Agency" and Calcasieu Parish School Board officially domiciled at 3310 Broad Street, Lake Charles, LA 70615, hereinafter referred to as "Contracting Party".

ARTICLE I

WITNESSETH:

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

1.2 WHEREAS, Act 1 of 2020 First Extraordinary Legislative Session of the Louisiana Legislature, which was adopted in accordance with Article VII, Section 10, of the Constitution of the State of Louisiana, is the appropriation for the expenditure of State funds, and said Act 1 contains a line item appropriation within the Agency's budget for the benefit of Calcasieu Parish School Board of which the sum of **FOUR HUNDRED SEVENTY-TWO THOUSAND, TWO HUNDRED SEVENTY-FIVE and & NO/100 (\$472,275) DOLLARS** has been allocated for this program/project, as set forth in the Attachment A Plan, which is attached to this Agreement and made a part hereof;

1.3 WHEREAS, the Agency desires to cooperate with the Contracting Party in the implementation of the project as hereinafter provided;

1.4 WHEREAS, the public purpose is described as: Payment of annual debt obligations on previously issued certificates of indebtedness issued for school building construction within Calcasieu Parish;

1.5 WHEREAS, the Contracting Party has provided all required information in accordance with Act 1 of 2020 First Extraordinary Legislative Session, if applicable and the Governor's Executive Order JBE 2016 - 38 on accountability for line item appropriations; and is attached to this agreement and made part hereof by reference as "Attachment E.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

ARTICLE II

SCOPE OF SERVICES

2.1 The Contracting Party shall: Pay annual debt obligations on previously issued certificates of indebtedness issued for school building construction within Calcasieu Parish;

2.2 Deliverables: Annual certificate of indebtedness payments

The Contracting Party will provide to the State written quarterly **Progress Reports (Attachment C)** outlining the Contracting Party's resources, initiatives, activities, services and performance consistent with the provisions, goals and objectives of this Agreement and quarterly **Cost Reports (Attachment D)** which provide detailed cost information outlining the use of the above referenced appropriated funds. **Attachment C, Progress Report and Attachment D, Cost Report** are attached to this agreement and made part thereof by reference. Adequate supporting documentation (including copies of invoices, checks and other appropriate records reflecting expenses incurred) shall be attached to the reports. All original documentation supporting the reports shall be maintained by the Contracting Party, and shall be subject to audit, as hereinafter stated. These reports that are to be provided quarterly shall be due and delivered to the Agency on or before the 31st of October for the quarter ending September 30, the 31st day of January for the quarter ending December 31, the 30th day of April for the quarter ending March 31, and the 15th day July for the quarter ending June 30, there being no exceptions or waivers of this July reporting due date.

2.3 Budget: The **Budget** for this project is incorporated herein as **Attachment B** which is attached hereto and made a part hereof by reference and shows all anticipated revenues and expenditures provided by this cooperative endeavor. The **Budget** for this project shall not exceed the total sum of **FOUR HUNDRED SEVENTY-TWO THOUSAND, TWO HUNDRED SEVENTY-FIVE and & NO/100 (\$472,275) DOLLARS** which sum shall be inclusive of all costs or expenses to be paid by the State in connection with the services to be provided under this agreement. This is the total sum that has been appropriated by the State for this program/project. No state funds shall be paid for any one phase of this Agreement that exceeds the **Budget** attached as "Attachment B", without the **prior** approval of the State. **Attachment B Page 2 - Staffing Chart and Attachment B Page 3 - Schedule of Professional and Other Contracting Services** are also attached hereto and made a part hereof by reference, and shall be fully completed by the Contracting Party for attachment to and inclusion as a part of this Agreement.

2.4 Disclosure and Certification Statement(s): **Attachment E - Disclosure and Certification Statement** to this Agreement must be fully completed, dated and executed by a duly authorized representative of the Contracting Party. Additionally, the Contracting Party shall attach to this **Attachment E**, where applicable, the following: a) a copy of the board resolution authorizing execution of this Agreement on behalf of the Contracting Party, or other written authorization for such execution that may be appropriate, as the case may be; and, b) a copy of a Certificate of "Good Standing" from the Secretary of State. Additionally, as to all sub-contracting, sub-recipient parties shown and identified in **Attachment B Page 3** and any attachments thereto, **Attachment E-1 - Disclosure and Certification Statement** to this Agreement must be fully completed, dated and executed by a duly authorized representative of each such sub-contracting, sub-recipient party, and shall have attached thereto, where applicable, the same attachments required for the Contracting Party in a) and b) of this paragraph. For public or quasi-public entities which are recipients under Act 1 of 2020 First Extraordinary Legislative Session and which are not budget units of the State, no funds shall be transferred unless said Contracting Party submits to the Legislative Auditor for approval a copy of this Agreement and Budget showing all anticipated use of the appropriation, an estimate of the duration of the project and a plan showing specific goal and objectives for the use of such funds, including measures of performance. This requirement will be met by Department of Treasury's submission of the approved budget (Attachment A

and Attachment B) to the Legislative Auditor. The Contracting Party shall provide written reports every quarter to the funding agency concerning the use of the funds and the specific goals and objectives for the use thereof.

2.5 The recipient assures that elected officials or their family members will not receive (directly or indirectly) any part of the funds awarded through this appropriation. State law defines "immediate family" as the term related to a public servant to mean children, the spouses of children, brothers and their spouses, sisters and their spouses, parents, spouse and the parents of a spouse. See R.S. 42:1111 et seq.

ARTICLE III **CONTRACT MONITOR**

3.1 The Contract Monitor for this Agreement is the Local Government Fund Management Division of the Department of the Treasury.

3.2 Monitoring Plan: During the term of this Agreement, the Contracting Party shall discuss with the State's Contract Monitor the progress and results of the project, ongoing plans for the continuation of the project, any deficiencies noted, and other matters relating to the project. The Contract Monitor shall review and analyze the Contracting Party's Plan to ensure the Contracting Party's compliance with the requirements of the Agreement.

The Contract Monitor shall also review and analyze the Contracting Party's written, **Attachment C-Progress Report** and **Attachment D-Cost Report** and any work product for compliance with the Scope of Services; and shall

1. Compare the Reports to Goals/Results and Performance Measures outlined in this Agreement to determine the progress made;
2. Contact the Contracting Party to secure any missing deliverables;
3. Maintain telephone and/or e-mail contact with the Contracting Party on Agreement activity and, if necessary, make visits to the Contracting Party's site in order to review the progress and completion of the Contracting Party's services, to assure that performance goals are being achieved, and to verify information when needed.
4. Assure that expenditures or reimbursements requested in **Attachment D-Cost Report** are in compliance with the approved **Goals** in **Attachment A Plan**. The Contract Monitor shall coordinate with the Agency's fiscal office for reimbursements to Contracting Party and shall contact the Contracting Party for further details, information for documentation when necessary.

Between required performance reporting dates, the Contracting Party shall inform the Contract Monitor of any problems, delays or adverse conditions which will materially affect the ability to attain program objectives, prevent the meeting of time schedules and goals, or preclude the attainment of project results by established time schedules and goals. The Contracting Party's disclosure shall be accompanied by a statement describing the action taken or contemplated by the Contracting Party, and any assistance which may be needed to resolve the situation.

ARTICLE IV
PAYMENT TERMS

4.1 Payment shall be made to the Contracting Party under the terms and conditions of one of the following plans (*Please check one*):

☒ **PLAN A:** Provided the Contracting Party's progress and/or completion of the Contracting Party's services are to the reasonable satisfaction of the State, payments to the Contracting Party shall be made by the State on a reimbursement basis, after receipt from the Contracting Party and approval by the State of quarterly Attachment C-Progress Reports and Attachment D-Cost Reports requesting reimbursement, and certifying that such expenses have been incurred. Adequate supporting documentation (including copies of invoices, checks and other appropriate records reflecting expenses incurred) shall be attached to the reports. All original documentation supporting the reports shall be maintained by the Contracting Party, and shall be subject to audit, as hereinafter stated.

☐ **PLAN B:** One initial payment limited to no more than 25% of the total line item appropriation shall be made to the Contracting Party in advance of services being performed **only** with sufficient justification provided on Attachment A, Attachment B and Attachment B-Supplement (collectively termed the business plan), and the Cooperative Endeavor Agreement is approved by the Office of Contractual Review or other delegated authority. The balance of the appropriation will be paid provided the Contracting Party's progress and/or completion of the Contracting Party's services are to the reasonable satisfaction of the State, payments to the Contracting Party shall be made by the State on a reimbursement basis, after receipt from the Contracting Party and approval by the State of quarterly Attachment C-Progress Reports and Attachment D-Cost Reports requesting reimbursement, and certifying that such expenses have been incurred. Adequate supporting documentation (including copies of invoices, checks and other appropriate records reflecting expenses incurred) shall be attached to the reports. All original documentation supporting the reports shall be maintained by the Contracting Party, and shall be subject to audit, as hereinafter stated. **Upon receipt of the 1st Quarter Progress and Cost Reports and approval thereof, the initial 25% payment will be applied and if such approved expenses exceed the initial payment, the difference will be forthcoming.**

☐ **PLAN C:** Payment of 100% of the line item appropriation shall be made to the Contracting Party in advance of purchasing equipment or other similar expenditures **only** with sufficient justification provided on Attachment A, Attachment B and Attachment B-Supplement (collectively termed the business plan) indicating that there is no other source of funding available to make the purchase to satisfy the goals and objectives of the project, and the Cooperative Endeavor Agreement is approved by the Office of Contractual Review or other delegated authority.

4.2 Travel expenses, if any, shall be reimbursed only in the event that this Agreement provides for such reimbursement, such travel expenses are included in the Contracting Party's approved compensation, budget or allocated amount, and then only in accordance with Division of Administration Policy and Procedure Memorandum No. 49. Invoices and/or receipts for any pre-approved reimbursable expenses or travel expenses must be provided or attached to periodic invoices for reimbursement. If reimbursement is sought for meals, which under Memorandum No. 49 are based upon departure and return times and dates that are properly set forth on the State Travel Expense Report, the Contracting Party shall fully complete and submit such Travel Expense Report, attached hereto as **Attachment F**, in addition to all other required submissions, for such reimbursement.

4.3 Payments by the State under this Agreement will be allowed only for expenditures occurring between and including the dates of July 1, 2020 and June 30, 2021, and this project and all of the Contracting Party's services shall be completed by that date, unless a written extension is agreed upon

between the parties or by Act of the Louisiana Legislature providing an extension. Payment is contingent upon the availability of sufficient collection of state sales tax revenues credited to the appropriate Fund and upon the approval of this Agreement by the Office of Contractual Review or other delegated authority. Notwithstanding any provision hereof to the contrary, the Attachment C-Progress Report and Attachment D-Cost Report for any reporting period ending June 30, 2021, MUST, under all circumstances, be received by the Agency no later than July 15, 2021, in order for the Contracting Party to receive payment for reimbursement of expenses incurred and set forth herein.

Payments by the State under this Agreement will not be released or provided to the Contracting Party if, when, and long as, the Contracting Party fails or refuses to comply with the provisions of R.S. 24:513. No Contracting Party shall be considered to fail or refuse to comply with the provisions of R.S. 24:513 during any extension of time to comply granted by the legislative auditor to the Contracting Party.

4.4 The Contract Monitor shall monitor disbursements on a monthly basis. Under circumstances such that the recipient entity has not demonstrated substantial progress towards goals and objectives, based on established measures of performance, further disbursements shall be discontinued until substantial progress is demonstrated or the entity has justified, to the satisfaction of the Agency, reasons for the lack of progress. If the Agency determines that the recipient failed to use the Line Item Appropriation within the estimated duration of the project or failed to reasonably achieve its specific goals and objectives, without sufficient justification, the Agency shall demand that any unexpended funds be returned to the state treasury within 45 days of the demand unless approval to retain the funds is obtained from the Division of Administration and the Joint Legislative Committee on the Budget.

Likewise, if the Contracting Party defaults on the Agreement, breaches the terms of the Agreement, ceases to do business, or ceases to do business in Louisiana it shall be required to repay the State within 45 days of the demand, unless approval to retain the funds is obtained from the Division of Administration and the Joint Legislative Committee on the Budget. For public or quasi-public entities which are recipients under Act 1 of 2020 First Extraordinary Legislative Session, the transferring Agency shall forward to the Legislative Auditor, the Division of Administration and the Joint Legislative Committee on the Budget a report showing specific data regarding compliance with this Section and collection of any unexpended funds. This report shall be submitted not later than May 1, 2021.

If the Contracting Party defaults on the agreement, breaches the terms of the agreement, or ceases to do business in Louisiana and does not return unexpended funds upon demand, the agreement shall be turned over to the Attorney General's Office, Collections Section for collection purposes.

4.5 Taxes: The Contracting Party hereby agrees that the responsibility for payment of taxes from the funds thus received under this Agreement and/or legislative appropriation shall be the Contracting Party's obligation and identified under Federal tax identification number **72-6000235**.

ARTICLE V

TERMINATION FOR CAUSE

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

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

ARTICLE VI **TERMINATION FOR CONVENIENCE**

6.1 The State may terminate the agreement at any time by giving thirty (30) days written notice to the Contracting Party. Upon receipt of notice, the Contracting Party shall, unless the notice directs otherwise, immediately discontinue the work and placing of orders for materials, facilities, services and supplies in connection with the performance of this agreement. The Contracting Party shall be entitled to payment for deliverables in progress, to the extent work has been performed satisfactorily.

ARTICLE VII **OWNERSHIP**

7.1 All records, reports, documents and other material delivered or transmitted to the Contracting Party by the State shall remain the property of the State, and shall be returned by Contracting Party to the State, at the Contracting Party's expense, at termination or expiration of this Agreement. All records, reports, documents, or other material related to this agreement and/or obtained or prepared by the Contracting Party in connection with performance of the services contracted for herein shall become the property of the State, and shall, upon request, be returned by Contracting Party to the State at Contracting Party's expense at termination or expiration of this agreement.

ARTICLE VIII **ASSIGNMENT**

8.1 The Contracting Party shall not assign any interest in this agreement and shall not transfer any interest in same (whether by assignment or novation), without prior written consent of the State, provided however, that claims for money due or to become due to the Contracting Party from the State may be assigned to a bank, trust company, or other financial institution without such prior written consent. Notice of any such assignment or transfer shall be furnished promptly to the State.

ARTICLE IX **FINANCIAL DISCLOSURE**

9.1 Each recipient shall be audited in accordance with R.S. 24:513. If the amount of public funds received by the Contracting Party is below the amount for which an audit is required under R.S. 24:513, the transferring agency shall monitor and evaluate the use of the funds to ensure effective achievement of the goals and objectives. This evaluation shall be based upon the progress reports and cost reports as provided and certified by the Contracting Party under the requirements of this agreement, as well as any site visits that may be made under the provisions this agreement, to ensure effective achievement of the goals and objectives.

ARTICLE X
AUDITOR'S CLAUSE

10.1 It is hereby agreed that the Legislative Auditor of the State of Louisiana and/or the Office of the Governor, Division of Administration auditors shall have the option of auditing all records and accounts of the Contracting Party which relate to this Agreement.

10.2 The Contracting Party and any subcontractors paid under this Agreement shall maintain all books and records pertaining to this agreement for a period of three years after the date of Treasury's acceptance of the final Cost and Progress Reports and documentation as required to be filed under Section 2.2 of the Agreement.

ARTICLE XI
AMENDMENTS IN WRITING

11.1 Any alteration, variation, modification, or waiver of provisions of this agreement shall be valid only when it has been reduced to writing, executed by all parties and approved by the Director of the Office of Contractual Review, Division of Administration, or other delegated authority **prior to the alteration, variation, modification or waiver of any provision of this Agreement.** This agreement may not be amended after the expiration date.

ARTICLE XII
FISCAL FUNDING CLAUSE

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

ARTICLE XIII
TERM OF CONTRACT

13.1 This Agreement shall begin on July 1, 2020 and shall terminate on June 30, 2021. Every effort should be made to complete the objectives of the agreement and incur approved expenses by June 30, 2021. There is no extension of the June 30, 2021 deadline without legislative action and approval.

ARTICLE XIV
DISCRIMINATION CLAUSE

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

THUS DONE AND SIGNED AT Baton Rouge, Louisiana on the ____ day of _____, 20____

WITNESSES:

**DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA**

Agency Head or designee

Print Name and Title

THUS DONE AND SIGNED AT Lake Charles, Louisiana on the 10th day, of November 2020.

WITNESSES:

Contracting Party

Authorized Person

Karl Bruchhaus, Superintendent
Print Name and Title

<p align="center">ATTACHMENT A - PLAN</p> <p>Act 1 of 2020 First Extraordinary Legislative Session Schedule 20</p>	NAME OF CONTRACTING PARTY: Calcasieu Parish School Board
	NAME AND BRIEF NARRATIVE OF PROGRAM: Certificate of Indebtedness payments-To provide payments on previously issued CIDs.
Program Goals, Objectives, Expected Outcomes/Results Activities and Related Performance Measures (Duplicate pages as needed for each goal identified). <u>What are the goals, objective(s), expected outcomes/results for this program:</u> Indicate the goals/objectives for this program. Indicate the expected outcomes/results for each goal. Explain how each goal, objective, outcome/result is measured. Identify activities that will be implemented to achieve expected outcomes, the person(s) responsible for implementing the activity, and the expected completion date.	
1. Program Goal <i>(Goals are the intended broad, long-term results. Goals are clear statements of the general end purposes toward which efforts are directed.)</i> Use program allocation to repay annual debt payment obligations of previously issued Certificates of Indebtedness.	
2. Program Objective(s) <i>(Objectives are intermediate outcomes--specific, measurable steps towards accomplishing the goal, that identify the expected outcomes and results. The program objective must include a percentage, a specific dollar amount or a number).</i> 1. Spend \$472,275 to pay annual debt payment obligation. 2. 3.	
3. Relevant Activity (Activities) <i>(An activity is a distinct subset of functions or services within a program to meet the Program Objective.)</i> Complete annual debt payment obligation of previously issued CIDs in a timely fashion.	
4. Performance Measure(s) <i>(Measure the amount of products or services provided or number of customers served. Specific quantifiable measures of progress, results actually achieved and assess program impact and effectiveness. A Performance Measure must be designated as a percentage, a specific dollar amount or a number).</i> 1. Amount spent on annual debt payments-\$472,275 2. 3.	

Item 9.E

COOPERATIVE ENDEAVOR AGREEMENT (Line Item Appropriation)

THIS COOPERATIVE ENDEAVOR, is made and entered into by and between the Louisiana Department of the Treasury and the State of Louisiana, hereinafter referred to as "State" and/or "Agency" and Calcasieu Parish School Board officially domiciled at 3310 Broad Street, Lake Charles, LA 70615, hereinafter referred to as "Contracting Party".

ARTICLE I

WITNESSETH:

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

1.2 WHEREAS, Act 1 of 2020 First Extraordinary Legislative Session of the Louisiana Legislature, which was adopted in accordance with Article VII, Section 10, of the Constitution of the State of Louisiana, is the appropriation for the expenditure of State funds, and said Act 1 contains a line item appropriation within the Agency's budget for the benefit of Calcasieu Parish School Board of which the sum of **FOUR HUNDRED THOUSAND and & NO/100 (\$400,000) DOLLARS** has been allocated for this program/project, as set forth in the Attachment A Plan, which is attached to this Agreement and made a part hereof;

1.3 WHEREAS, the Agency desires to cooperate with the Contracting Party in the implementation of the project as hereinafter provided;

1.4 WHEREAS, the public purpose is described as: Hurricane Relief;

1.5 WHEREAS, the Contracting Party has provided all required information in accordance with Act 1 of 2020 First Extraordinary Legislative Session, if applicable and the Governor's Executive Order JBE 2016 - 38 on accountability for line item appropriations; and is attached to this agreement and made part hereof by reference as "Attachment E.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

ARTICLE II

SCOPE OF SERVICES

2.1 The Contracting Party shall: Offset Hurricane recovery expenditures;

2.2 Deliverables: **Hurricane recovery related expenditure documents**

The Contracting Party will provide to the State written quarterly **Progress Reports (Attachment C)** outlining the Contracting Party's resources, initiatives, activities, services and performance consistent with the provisions, goals and objectives of this Agreement and quarterly **Cost Reports (Attachment D)** which provide detailed cost information outlining the use of the above referenced appropriated funds. **Attachment C, Progress Report and Attachment D, Cost Report** are attached to this agreement and made part thereof by reference. Adequate supporting documentation (including copies of invoices, checks and other appropriate records reflecting expenses incurred) shall be attached to the reports. All original documentation supporting the reports shall be maintained by the Contracting Party, and shall be subject to audit, as hereinafter stated. These reports that are to be provided quarterly shall be due and delivered to the Agency on or before the 31st of October for the quarter ending September 30, the 31st day of January for the quarter ending December 31, the 30th day of April for the quarter ending March 31, and the 15th day July for the quarter ending June 30, there being no exceptions or waivers of this July reporting due date.

2.3 Budget: The **Budget** for this project is incorporated herein as **Attachment B** which is attached hereto and made a part hereof by reference and shows all anticipated revenues and expenditures provided by this cooperative endeavor. The **Budget** for this project shall not exceed the total sum of **FOUR HUNDRED THOUSAND and & NO/100 (\$400,000) DOLLARS** which sum shall be inclusive of all costs or expenses to be paid by the State in connection with the services to be provided under this agreement. This is the total sum that has been appropriated by the State for this program/project. No state funds shall be paid for any one phase of this Agreement that exceeds the **Budget** attached as "Attachment B", without the **prior** approval of the State. **Attachment B Page 2 - Staffing Chart and Attachment B Page 3 - Schedule of Professional and Other Contracting Services** are also attached hereto and made a part hereof by reference, and shall be fully completed by the Contracting Party for attachment to and inclusion as a part of this Agreement.

2.4 Disclosure and Certification Statement(s): **Attachment E - Disclosure and Certification Statement** to this Agreement must be fully completed, dated and executed by a duly authorized representative of the Contracting Party. Additionally, the Contracting Party shall attach to this **Attachment E**, where applicable, the following: a) a copy of the board resolution authorizing execution of this Agreement on behalf of the Contracting Party, or other written authorization for such execution that may be appropriate, as the case may be; and, b) a copy of a Certificate of "Good Standing" from the Secretary of State. Additionally, as to all sub-contracting, sub-recipient parties shown and identified in **Attachment B Page 3** and any attachments thereto, **Attachment E-1 - Disclosure and Certification Statement** to this Agreement must be fully completed, dated and executed by a duly authorized representative of each such sub-contracting, sub-recipient party, and shall have attached thereto, where applicable, the same attachments required for the Contracting Party in a) and b) of this paragraph. For public or quasi-public entities which are recipients under Act 1 of 2020 First Extraordinary Legislative Session and which are not budget units of the State, no funds shall be transferred unless said Contracting Party submits to the Legislative Auditor for approval a copy of this Agreement and Budget showing all anticipated use of the appropriation, an estimate of the duration of the project and a plan showing specific goal and objectives for the use of such funds, including measures of performance. This requirement will be met by Department of Treasury's submission of the approved budget (Attachment A and Attachment B) to the Legislative Auditor. The Contracting Party shall provide written reports every quarter to the funding agency concerning the use of the funds and the specific goals and objectives for the

use thereof.

2.5 The recipient assures that elected officials or their family members will not receive (directly or indirectly) any part of the funds awarded through this appropriation. State law defines "immediate family" as the term related to a public servant to mean children, the spouses of children, brothers and their spouses, sisters and their spouses, parents, spouse and the parents of a spouse. See R.S. 42:1111 et seq.

ARTICLE III CONTRACT MONITOR

3.1 The Contract Monitor for this Agreement is the Local Government Fund Management Division of the Department of the Treasury.

3.2 Monitoring Plan: During the term of this Agreement, the Contracting Party shall discuss with the State's Contract Monitor the progress and results of the project, ongoing plans for the continuation of the project, any deficiencies noted, and other matters relating to the project. The Contract Monitor shall review and analyze the Contracting Party's Plan to ensure the Contracting Party's compliance with the requirements of the Agreement.

The Contract Monitor shall also review and analyze the Contracting Party's written, **Attachment C-Progress Report** and **Attachment D-Cost Report** and any work product for compliance with the Scope of Services; and shall

1. Compare the Reports to Goals/Results and Performance Measures outlined in this Agreement to determine the progress made;
2. Contact the Contracting Party to secure any missing deliverables;
3. Maintain telephone and/or e-mail contact with the Contracting Party on Agreement activity and, if necessary, make visits to the Contracting Party's site in order to review the progress and completion of the Contracting Party's services, to assure that performance goals are being achieved, and to verify information when needed.
4. Assure that expenditures or reimbursements requested in **Attachment D-Cost Report** are in compliance with the approved **Goals** in **Attachment A Plan**. The Contract Monitor shall coordinate with the Agency's fiscal office for reimbursements to Contracting Party and shall contact the Contracting Party for further details, information for documentation when necessary.

Between required performance reporting dates, the Contracting Party shall inform the Contract Monitor of any problems, delays or adverse conditions which will materially affect the ability to attain program objectives, prevent the meeting of time schedules and goals, or preclude the attainment of project results by established time schedules and goals. The Contracting Party's disclosure shall be accompanied by a statement describing the action taken or contemplated by the Contracting Party, and any assistance which may be needed to resolve the situation.

ARTICLE IV PAYMENT TERMS

4.1 Payment shall be made to the Contracting Party under the terms and conditions of one of the following plans (*Please check one*):

☒ **PLAN A:** Provided the Contracting Party's progress and/or completion of the Contracting Party's services are to the reasonable satisfaction of the State, payments to the Contracting Party shall be made by the State on a reimbursement basis, after receipt from the Contracting Party and approval by the State of quarterly Attachment C-Progress Reports and Attachment D-Cost Reports requesting reimbursement, and certifying that such expenses have been incurred. Adequate supporting documentation (including copies of invoices, checks and other appropriate records reflecting expenses incurred) shall be attached to the reports. All original documentation supporting the reports shall be maintained by the Contracting Party, and shall be subject to audit, as hereinafter stated.

☐ **PLAN B:** One initial payment limited to no more than 25% of the total line item appropriation shall be made to the Contracting Party in advance of services being performed **only** with sufficient justification provided on Attachment A, Attachment B and Attachment B-Supplement (collectively termed the business plan), and the Cooperative Endeavor Agreement is approved by the Office of Contractual Review or other delegated authority. The balance of the appropriation will be paid provided the Contracting Party's progress and/or completion of the Contracting Party's services are to the reasonable satisfaction of the State, payments to the Contracting Party shall be made by the State on a reimbursement basis, after receipt from the Contracting Party and approval by the State of quarterly Attachment C-Progress Reports and Attachment D-Cost Reports requesting reimbursement, and certifying that such expenses have been incurred. Adequate supporting documentation (including copies of invoices, checks and other appropriate records reflecting expenses incurred) shall be attached to the reports. All original documentation supporting the reports shall be maintained by the Contracting Party, and shall be subject to audit, as hereinafter stated. **Upon receipt of the 1st Quarter Progress and Cost Reports and approval thereof, the initial 25% payment will be applied and if such approved expenses exceed the initial payment, the difference will be forthcoming.**

☐ **PLAN C:** Payment of 100% of the line item appropriation shall be made to the Contracting Party in advance of purchasing equipment or other similar expenditures **only** with sufficient justification provided on Attachment A, Attachment B and Attachment B-Supplement (collectively termed the business plan) indicating that there is no other source of funding available to make the purchase to satisfy the goals and objectives of the project, and the Cooperative Endeavor Agreement is approved by the Office of Contractual Review or other delegated authority.

4.2 Travel expenses, if any, shall be reimbursed only in the event that this Agreement provides for such reimbursement, such travel expenses are included in the Contracting Party's approved compensation, budget or allocated amount, and then only in accordance with Division of Administration Policy and Procedure Memorandum No. 49. Invoices and/or receipts for any pre-approved reimbursable expenses or travel expenses must be provided or attached to periodic invoices for reimbursement. If reimbursement is sought for meals, which under Memorandum No. 49 are based upon departure and return times and dates that are properly set forth on the State Travel Expense Report, the Contracting Party shall fully complete and submit such Travel Expense Report, attached hereto as **Attachment F**, in addition to all other required submissions, for such reimbursement.

4.3 Payments by the State under this Agreement will be allowed only for expenditures occurring between and including the dates of July 1, 2020 and June 30, 2021, and this project and all of the Contracting Party's services shall be completed by that date, unless a written extension is agreed upon between the parties or by Act of the Louisiana Legislature providing an extension. Payment is contingent upon the availability of sufficient collection of state sales tax revenues credited to the appropriate Fund

and upon the approval of this Agreement by the Office of Contractual Review or other delegated authority. Notwithstanding any provision hereof to the contrary, the Attachment C-Progress Report and Attachment D-Cost Report for any reporting period ending June 30, 2021, MUST, under all circumstances, be received by the Agency no later than July 15, 2021, in order for the Contracting Party to receive payment for reimbursement of expenses incurred and set forth herein.

Payments by the State under this Agreement will not be released or provided to the Contracting Party if, when, and long as, the Contracting Party fails or refuses to comply with the provisions of R.S. 24:513. No Contracting Party shall be considered to fail or refuse to comply with the provisions of R.S. 24:513 during any extension of time to comply granted by the legislative auditor to the Contracting Party.

4.4 The Contract Monitor shall monitor disbursements on a monthly basis. Under circumstances such that the recipient entity has not demonstrated substantial progress towards goals and objectives, based on established measures of performance, further disbursements shall be discontinued until substantial progress is demonstrated or the entity has justified, to the satisfaction of the Agency, reasons for the lack of progress. If the Agency determines that the recipient failed to use the Line Item Appropriation within the estimated duration of the project or failed to reasonably achieve its specific goals and objectives, without sufficient justification, the Agency shall demand that any unexpended funds be returned to the state treasury within 45 days of the demand unless approval to retain the funds is obtained from the Division of Administration and the Joint Legislative Committee on the Budget. Likewise, if the Contracting Party defaults on the Agreement, breaches the terms of the Agreement, ceases to do business, or ceases to do business in Louisiana it shall be required to repay the State within 45 days of the demand, unless approval to retain the funds is obtained from the Division of Administration and the Joint Legislative Committee on the Budget. For public or quasi-public entities which are recipients under Act 1 of 2020 First Extraordinary Legislative Session, the transferring Agency shall forward to the Legislative Auditor, the Division of Administration and the Joint Legislative Committee on the Budget a report showing specific data regarding compliance with this Section and collection of any unexpended funds. This report shall be submitted not later than May 1, 2021.

If the Contracting Party defaults on the agreement, breaches the terms of the agreement, or ceases to do business in Louisiana and does not return unexpended funds upon demand, the agreement shall be turned over to the Attorney General's Office, Collections Section for collection purposes.

4.5 Taxes: The Contracting Party hereby agrees that the responsibility for payment of taxes from the funds thus received under this Agreement and/or legislative appropriation shall be the Contracting Party's obligation and identified under Federal tax identification number **72-6000235**.

ARTICLE V

TERMINATION FOR CAUSE

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

ARTICLE VI
TERMINATION FOR CONVENIENCE

6.1 The State may terminate the agreement at any time by giving thirty (30) days written notice to the Contracting Party. Upon receipt of notice, the Contracting Party shall, unless the notice directs otherwise, immediately discontinue the work and placing of orders for materials, facilities, services and supplies in connection with the performance of this agreement. The Contracting Party shall be entitled to payment for deliverables in progress, to the extent work has been performed satisfactorily.

ARTICLE VII
OWNERSHIP

7.1 All records, reports, documents and other material delivered or transmitted to the Contracting Party by the State shall remain the property of the State, and shall be returned by Contracting Party to the State, at the Contracting Party's expense, at termination or expiration of this Agreement. All records, reports, documents, or other material related to this agreement and/or obtained or prepared by the Contracting Party in connection with performance of the services contracted for herein shall become the property of the State, and shall, upon request, be returned by Contracting Party to the State at Contracting Party's expense at termination or expiration of this agreement.

ARTICLE VIII
ASSIGNMENT

8.1 The Contracting Party shall not assign any interest in this agreement and shall not transfer any interest in same (whether by assignment or novation), without prior written consent of the State, provided however, that claims for money due or to become due to the Contracting Party from the State may be assigned to a bank, trust company, or other financial institution without such prior written consent. Notice of any such assignment or transfer shall be furnished promptly to the State.

ARTICLE IX
FINANCIAL DISCLOSURE

9.1 Each recipient shall be audited in accordance with R.S. 24:513. If the amount of public funds received by the Contracting Party is below the amount for which an audit is required under R.S. 24:513, the transferring agency shall monitor and evaluate the use of the funds to ensure effective achievement of the goals and objectives. This evaluation shall be based upon the progress reports and cost reports as provided and certified by the Contracting Party under the requirements of this agreement, as well as any site visits that may be made under the provisions this agreement, to ensure effective achievement of the goals and objectives.

ARTICLE X
AUDITOR'S CLAUSE

10.1 It is hereby agreed that the Legislative Auditor of the State of Louisiana and/or the Office of the Governor, Division of Administration auditors shall have the option of auditing all records and accounts of the Contracting Party which relate to this Agreement.

10.2 The Contracting Party and any subcontractors paid under this Agreement shall maintain all books and records pertaining to this agreement for a period of three years after the date of Treasury's acceptance of the final Cost and Progress Reports and documentation as required to be filed under Section 2.2 of the Agreement.

ARTICLE XI
AMENDMENTS IN WRITING

11.1 Any alteration, variation, modification, or waiver of provisions of this agreement shall be valid only when it has been reduced to writing, executed by all parties and approved by the Director of the Office of Contractual Review, Division of Administration, or other delegated authority **prior to the alteration, variation, modification or waiver of any provision of this Agreement.** This agreement may not be amended after the expiration date.

ARTICLE XII
FISCAL FUNDING CLAUSE

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

ARTICLE XIII
TERM OF CONTRACT

13.1 This Agreement shall begin on July 1, 2020 and shall terminate on June 30, 2021. Every effort should be made to complete the objectives of the agreement and incur approved expenses by June 30, 2021. There is no extension of the June 30, 2021 deadline without legislative action and approval.

ARTICLE XIV
DISCRIMINATION CLAUSE

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

THUS DONE AND SIGNED AT Baton Rouge, Louisiana on the ____ day of _____, 20____

WITNESSES:

DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA

Agency Head or designee

Print Name and Title

THUS DONE AND SIGNED AT Lake Charles, Louisiana on the 10th day, of November 2020.

WITNESSES:

Contracting Party

Authorized Person

Karl Bruchhaus, Superintendent
Print Name and Title

Contact Sheet

Act 45 of 2020 Second Extraordinary Legislative Session

Please complete all sections:

Legal Name of Entity: Calcasieu Parish School Board

Authorized Person: Wilfred Bourne, Chief Financial Officer

Contact Person, if different: same

Telephone Number: 337-217-4050 ext2101

Fax Number: 337-217-4052

Email Address: Wilfred.bourne@cpsb.org

Fed Tax ID#: 72-6000235

Physical Address: 3310 Broad Street, Lake Charles, LA 70615

Mailing Address: PO Box 800, Lake Charles, LA 70602

Parish: Calcasieu

Legal Status of Entity *: Local Government Authority

* The legal status of the entity may be any of the following:

Sole Proprietorship

Partnership

Limited Liability Company

Municipality

Local Governmental Authority

Corporation

Non-profit Corporation

Non-Profit Religious Corporation

<p style="text-align: center;">ATTACHMENT A - PLAN</p> <p>Act 45 of 2020 Second Extraordinary Legislative Session Schedule 20</p>	NAME OF CONTRACTING PARTY: Calcasieu Parish School Board
	NAME AND BRIEF NARRATIVE OF PROGRAM: Hurricane Relief
<p>Program Goals, Objectives, Expected Outcomes/Results Activities and Related Performance Measures (Duplicate pages as needed for each goal identified). <u>What are the goals, objective(s), expected outcomes/results for this program:</u> Indicate the goals/objectives for this program. Indicate the expected outcomes/results for each goal. Explain how each goal, objective, outcome/result is measured. Identify activities that will be implemented to achieve expected outcomes, the person(s) responsible for implementing the activity, and the expected completion date.</p>	
<p>1. Program Goal (<i>Goals are the intended broad, long-term results. Goals are clear statements of the general end purposes toward which efforts are directed.</i>) Use program allocation to offset Hurricane recovery related expenditures.</p>	
<p>2. Program Objective(s) (<i>Objectives are intermediate outcomes--specific, measurable steps towards accomplishing the goal, that identify the expected outcomes and results. The program objective must include a percentage, a specific dollar amount or a number.</i>)</p> <ol style="list-style-type: none"> 1. Spend \$400,000 to pay hurricane recovery related expenditures. 2. 3. 	
<p>3. Relevant Activity (Activities) (<i>An activity is a distinct subset of functions or services within a program to meet the Program Objective.</i>) Complete expenditure transactions related to hurricane recovery in a timely fashion.</p>	
<p>4. Performance Measure(s) (<i>Measure the amount of products or services provided or number of customers served. Specific quantifiable measures of progress, results actually achieved and assess program impact and effectiveness. A Performance Measure must be designated as a percentage, a specific dollar amount or a number.</i>)</p> <ol style="list-style-type: none"> 1. Amount spent on hurricane relief-\$400,000 2. 3. 	

ATTACHMENT B

Page 1

Project Budget (2020-2021)

Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Type Name of Contracting Party

Anticipated Income or Revenue

Sources *(list all sources of revenue)*

Amounts

1. Act 45 of 2020 State Appropriation

\$400,000

2.

\$

3.

\$

Total all sources

\$400,000

Anticipated Expenses

Expense Categories

Total Amount

Amount Line Item
Appropriation

(see Footnote 1 below)

(see Footnote 2 below)

Gross Salaries(See Attachment B, Page 2)

\$

\$

Related Benefits (Employer share)

\$

\$

Travel

\$

\$

Operating Services:

Advertising

\$

\$

Printing

\$

\$

Insurance

\$

\$

Maintenance of Equipment

\$

\$

Maintenance of Office and Grounds

\$

\$

Rentals

\$

\$

Software licensing

\$

\$

Dues and Subscriptions

\$

\$

Telephones and Internet Service

\$

\$

Postage

\$

\$

Utilities

\$

\$

Other

\$

\$

Office Supplies

\$

\$

Professional & Contract Services

\$

\$

(See Attachment B, Page 3)

Other Charges (See Attachment B, Page 4)

\$400,000

\$400,000

Acquisitions & Major Repairs

\$

\$

Total Use of the Appropriation

\$400,000

\$400,000

(Budget categories listed above reflect a typical budget and may be adjusted by the agency and recipient to reflect actual categories necessary for each individual program. Salaries and Professional & Other Contract Services and Other Charges shall be detailed using Pages 2, 3 and 4 of Attachment B).

All numbers must be rounded to the nearest dollar.

Footnote (1) This column represents expenditures by category and **MUST** equal total sources listed above.

Footnote (2) This column represents the portion of expenditures by category funded by the state appropriation provided by this Cooperative Endeavor Agreement.

ATTACHMENT B

Page 2

Staffing Chart

Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Name of Contracting Party: Calcasieu Parish School Board

Name of Program: Hurricane Relief

Name	Title	Total Annual Salary Amount	Total Salary Paid by Appropriation		Related Benefits	Full time or Part Time # of months
			Amount	Percentage		
N/A						

Totals \$ _____ \$ _____ \$ _____

ATTACHMENT B

Page 3

Schedule of Professional and Other Contract Services

Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Name of Contracting Party: Calcasieu Parish School Board

Name of Program: Hurricane Relief

Name and Address of Individual and/or Firm	Nature of Work Performed and Justification for Services	Total Contract Amount	Total Paid by Appropriation
N/A			

Totals

\$ _____

\$ _____

ATTACHMENT B

Page 4

Schedule of Other Charges

Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Name of Contracting Party: Calcasieu Parish School Board

Name of Program: Hurricane Relief

Provide a description of the intended use of the funds listed in Other Charges and the dollar amount. Each use should be listed separately. Do not budget funds in Other Charges that can be placed in another expenditure category.		List dollar Amount for each use
1. To offset hurricane recovery related expenditures		\$400,000
Total – Should agree with Attachment B, Page 1		\$400,000

ATTACHMENT B-SUPPLEMENT

Business Plan

Narrative Justification for Plan B or Plan C
Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Calcasieu Parish School Board

N/A

ATTACHMENT C

Progress Report for the Period of _____ to _____

Act 45 of 2020 Second Extraordinary Legislative Session

(To be submitted quarterly showing progress achieved. Duplicate pages as needed.)

Schedule 20

Name of Contracting Party: Calcasieu Parish School Board

Contact Name: Wilfred Bourne, C.F.O.

Telephone: (337) 217-4050 ext 2101 Fax: (337) 217-4052

Goal: Use program allocation to offset hurricane recovery related expenditures	
Objective(s): 1. Spend \$400,000 to pay hurricane recovery related expenditures. 2. 3.	
Activity (Activities) Performed: Complete expenditure transactions related to hurricane recovery in a timely fashion.	
Performance Measure(s): 1. Amount spent on hurricane recovery relief expenditures 2. 3.	%, \$ amt. or number complete 1.400,000 2. 3.

I hereby certify that I have reviewed the above information, it is true and correct to the best of my knowledge, and I am the duly authorized representative of the organization.

Signature of Authorized Person

Print Name and Title

Date

ATTACHMENT D

Cost Report for the Period of _____ to _____

(Expense categories & dollar amounts must reflect those listed in "Attachment B" project budget.)

Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Name of Contracting Party: Calcasieu Parish School Board

Name of Program: Hurricane Relief

Expense Category	Amount of Line Item Appropriation from Attachment B Page 1	Quarterly Expenditures	Total Cumulative Year to Date Expenditures	Balance Remaining
Gross Salaries				
Related Benefits (employer share				
Travel				
Operating Services:				
Advertising				
Printing				
Insurance				
Maintenance of Equipment				
Maintenance of Office and Grounds				
Rentals				
Software licensing				
Dues and Subscriptions				
Telephones and Internet Service				
Postage				
Utilities				
Other				
Office Supplies				
Professional Services				
Other Charges	\$400,000			
Acquisitions & Major Repairs				
Totals	\$400,000	\$	\$	\$

NOTE: Include a copy of the check and invoice/receipt for each expense submitted with this report.

I hereby certify that I have reviewed the above information, it is true and correct to the best of my knowledge, and I am the duly authorized representative of the organization.

Signature of Authorized Person

Print Name and Title

Date

Cost Report for the Period of _____ to _____
Act 45 of 2020 Second Extraordinary Legislative Session

Instructions: List each individual and/or Firm and approved budget amount as listed on Page 3 of Attachment B.

Name of Sub-contractor	Amount of Line Item Appropriation from Attachment B	Quarterly Expenditures to be paid by the State (must equal invoices etc.)	Total Cumulative Year to Date Expenditures including this quarter's expenditures	Balance Remaining
Professional Services:				
1.N/A				
Totals	\$	\$	\$	\$

NOTE: An Attachment E-1 must be submitted for any sub-contractor listed on this attachment.

I hereby certify that I have reviewed the above information, it is true and correct to the best of my knowledge, and I am the duly authorized representative of the organization.

Signature of Authorized Person

Print Name and Title

Date _____

ATTACHMENT E
Disclosure and Certification Statement
Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Contracting Party Name: Calcasieu Parish School Board

Contractor's Mailing Address: PO Box 800, Lake Charles, LA 70602

Name of Program: Hurricane Relief

Organization Type: (Example: local government, non-profit, corporation, LLP, etc.) **Local Government**

Private entities required to register with the Secretary of State's office must be in good standing with that office.

Names and Addresses of all officers and directors, including Executive Director, Chief Executive Officer or any person responsible for the daily operations of the entity:

Karl Bruchhaus, Superintendent, Calcasieu Parish School Board, PO Box 800, Lake Charles, LA 70602

Wilfred Bourne, Chief Financial Officer, Calcasieu Parish School Board, PO Box 800, Lake Charles, LA 70602

Names and Addresses of all key personnel responsible for the program or functions funded through this agreement:

Karl Bruchhaus, Superintendent, Calcasieu Parish School Board, PO Box 800, Lake Charles, LA 70602

Wilfred Bourne, Chief Financial Officer, Calcasieu Parish School Board, PO Box 800, Lake Charles, LA 70602

☐ I hereby certify that this organization has no outstanding audit issues or findings.

XX I hereby certify that this organization has outstanding audit issues or findings and is currently working with the state to resolve such issues or findings.

Attach a completed Federal Form W-9 (Request for Taxpayer Identification Number and Certification)

I hereby certify that I have reviewed the above information, it is true and correct to the best of my knowledge, and I am the duly authorized representative of the organization.

Signature of Authorized Person

Print Name and Title

Date

ATTACHMENT E-1
Disclosure and Certification Statement
Act 45 of 2020 Second Extraordinary Legislative Session

Schedule 20

Contracting Party Name: Calcasieu Parish School Board

Name of Program: Hurricane Relief

Sub-Contractor's Name: N/A

Sub-Contractor's Mailing Address: N/A

Organization Type: (Example: local government, non-profit, corporation, LLP, etc.) **Local Government**

Private entities required to register with the Secretary of State's office must be in good standing with that office.

Names and Addresses of all officers and directors, including Executive Director, Chief Executive Officer or any person responsible for the daily operations of the entity:

Names and Addresses of all key personnel responsible for the program or functions funded through this agreement:

List any person receiving anything of economic value from this agreement if that person is a state elected or appointed official or member of the immediate family of a person who is a state elected or appointed official. Include the amount of anything of economic value received and the position held within the organization. Identify the official and the public position held.

- ☐ I hereby certify that this organization has no outstanding audit issues or findings.
- ☐ I hereby certify that this organization has outstanding audit issues or findings and is currently working with the state to resolve such issues or findings.

I hereby certify that I have reviewed the above information, it is true and correct to the best of my knowledge, and I am the duly authorized representative of the organization.

Signature of Subcontractor (*Authorized person*)

Print Name and Title

Date

“Attachment F” Travel Expense Reimbursement Report
Act 45 of 2020 Second Extraordinary Legislative Session

Name of Employee: _____

Schedule 2

DATE	HOUR		TERRITORY TRAVELED SHOW ALL POINTS VISITED	ODOMETER		MILES TRAV.	SUBSISTENCE		TOLLS AND PARK.	TIPS	OTHER EXPENSES			
	DEP.	ARR.		READING			LODGING				MEALS NO.	COST	DESCRIPTION	COST
				DEPART	ARRIVE									
			TOTALS				\$		\$	\$	\$	\$		

(To be completed if travel expense category includes reimbursement of mileage, lodging, meals and tips.)

Signature of Authorized Person

Print Name and Title

Date