



Civic-Recreational-Industrial Authority

Regular Meeting Agenda
June 10, 2015
9:00 a.m.

Chairman Howard Lim
Vice Chairman Dean Marshall
Board Member David Carmany
Board Member Ron Cipriani
Board Member Dave Youpa

Location: City Council Chamber, 15651 East Stafford Street, City of Industry, California

Addressing the Authority:

- ▶ **Agenda Items:** *Members of the public may address the Authority on any matter listed on the Agenda. In order to conduct a timely meeting, there will be a three-minute time limit per person for any matter listed on the Agenda. Anyone wishing to speak to the Authority is asked to complete a Speaker's Card which can be found at the back of the room and at each podium. The completed card should be submitted to the City Clerk prior to the Agenda item being called and prior to the individual being heard by the Authority.*
- ▶ **Public Comments (Non-Agenda Items):** *Anyone wishing to address the Authority on an item not on the Agenda may do so during the "Public Comments" period. In order to conduct a timely meeting, there will be a three-minute time limit per person for the Public Comments portion of the Agenda. State law prohibits the Authority from taking action on a specific item unless it appears on the posted Agenda. Anyone wishing to speak to the Authority is asked to complete a Speaker's Card which can be found at the back of the room and at each podium. The completed card should be submitted to the City Clerk prior to the Agenda item being called by the City Clerk and prior to the individual being heard by the Authority.*

Americans with Disabilities Act:

- ▶ *In compliance with the ADA, if you need special assistance to participate in any City meeting (including assisted listening devices), please contact the City Clerk's Office (626) 333-2211. Notification of at least 48 hours prior to the meeting will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting.*

Agendas and other writings:

- ▶ *In compliance with SB 343, staff reports and other public records permissible for disclosure related to open session agenda items are available at City Hall, 15625 East Stafford Street, Suite 100, City of Industry, California, at the office of the City Clerk during regular business hours, Monday through Friday 9:00 a.m. to 5:00 p.m. Any person with a question concerning any agenda item may call the City Clerk's Office at (626) 333-2211.*

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1. Call to Order
 2. Flag Salute
 3. Roll Call
 4. Public Comments

5. **EXPO CENTER MATTERS**

5.1 Status Report on Expo Center.

5.2 Consideration of Register of Demands submitted by the Industry Hills Expo Center.

RECOMMENDED ACTION: Receive and file.

5.3 Consideration to authorize the Expo Center to enter into License Agreements for use of the Grand Arena pursuant to the terms and conditions as set forth in the report submitted by the EQ Consultant.

RECOMMENDED ACTION: Authorize the Expo Center to enter into license agreements for use of the Grand Arena pursuant to the terms and conditions as set forth in the report submitted by the EQ Consultant.

6. **BOARD MATTERS**

6.1 Consideration of the minutes of the April 8, 2015 regular meeting.

RECOMMENDED ACTION: Approve as submitted.

6.2 Consideration of Register of Demands submitted by the Finance Department.

RECOMMENDED ACTION: Approve the Register of Demands and authorize the appropriate personnel to pay the bills.

6.3 Consideration of Civic-Recreational-Industrial Authority Financial Report for April 2015.

RECOMMENDED ACTION: Receive and file report.

6.4 Consideration of a proposal submitted by Rogers, Clem & Company to provide accounting and consulting services.

RECOMMENDED ACTION: Approve the proposal.

6.5 Consideration of a proposal submitted by Eadie and Payne, LLP to provide auditing services for the Civic-Recreational-Industrial Authority for the fiscal year 2015-2016.

RECOMMENDED ACTION: Approve the proposal.

7. Adjournment. Next regular meeting: Wednesday, July 8, 2015 at 9:00 a.m.

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 5.1

June 2015 Calendar of Events



Date	Location	Name of Event	Description
3	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
5	Avalon Room	Lepe 18th Birthday Party	Private Party
6	Gazebo & Pavilion	Arce Wedding Ceremony & Reception	Private Party
6	Avalon Room	Polanco Graduation Party	Private Party
10	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
13	Pavilion	Saldivar 15 Anos Celebration	Private Party
13	Avalon Room	Barajas Baptism	Private Party
17	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
19	Gazebo & Pavilion	Barrentos Wedding Ceremony & Reception	Private Party
19	Avalon Room	Cortez Graduation Party	Private Party
20	Pavilion	Berumen Wedding Reception	Private Party
21	Avalon Room	Berberabe 21st Birthday Party	Private Party
23	Pavilion	San Gabriel Valley Tribune - Job Fair	Open to the Public
24	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
26	Gazebo & Pavilion	Manzo Wedding Ceremony & Reception	Private Party
27	Pavilion	Martin Wedding Reception	Private Party
27	Gazebo & Avalon Room	Santoyo Wedding Ceremony & Reception	Private Party
28	Avalon Room	Lagaso Bridal Shower	Private Party

July 2015 Calendar of Events



Date	Location	Name of Event	Description
1	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
3-5	GRAND ARENA	LYNDA TJARKS AGILITY DOG PRODUCTIONS	PARKING FEE - EVENT FREE
3	Gazebo & Avalon Room	Infante Wedding Ceremony & Reception	Private Party
4	Pavilion	Alva 15 Anos Celebration	Private Party
4	Gazebo & Avalon Room	Dominguez Wedding Ceremony & Reception	Private Party
5	Avalon Room	Mosquera 40th Birthday Party	Private Party
8	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
11	GRAND ARENA	IFS - Muay Thai, MMA & Boxing Event	TICKETED ADMISSION & PARKING
11	Pavilion	Diaz 15 Anos Celebration	Private Party
11	Avalon Room	Sorensen Sweet 16 Birthday Party	Private Party
15	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
18-19	GRAND ARENA	BILL PICKETT INVITATIONAL RODEO	TICKETED ADMISSION & PARKING
18	Pavilion	BILL PICKETT RODEO	TICKETED EVENT
22	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
25	GRAND ARENA	SOUTHERN CALIFORNIA OVAL CARTERS ASSOC.	TICKETED ADMISSION & PARKING
25	Pavilion	Portillo 15 Anos Celebration	Private Party
26	Avalon Room	Lopez Graduation Party	Private Party
29	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING

August 2015 Calendar of Events



Date	Location	Name of Event	Description
1	Pavilion	Cortez 15 Anos Celebration	Private Party
1	Avalon Room	Gonzalez 40th Birthday Party	Private Party
8	GRAND ARENA	AMA NATIONAL SPEEDWAY RACING	TICKETED ADMISSION & PARKING
8	Pavilion	Benton Wedding Reception	Private Party
8	Gazebo & Avalon Room	Garcia Wedding Ceremony & Reception	Private Party
9	GRAND ARENA	AMA/FIM YOUTH SILVER CUP CHAMPIONSHIP	FREE TO THE VIEWING PUBLIC
12	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle racing	TICKETED ADMISSION & PARKING
15	GRAND ARENA	NATIONAL POLICE RODEO ASSOCIATION	TICKETED ADMISSION & PARKING
15	Pavilion	Ortiz 15 Anos Celebration	Private Party
19	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle Racing	TICKETED ADMISSION & PARKING
22-23	OUTDOOR SHOW RINGS	CALIZONA - APPALOOSA HORSE SHOW	FREE TO THE VIEWING PUBLIC
22	Pavilion	Velazquez 50th Wedding Anniversary	Private Party
22	Avalon Room	Gonzalez 50th Birthday Party	Private Party
23	Avalon Room	Castellanos 1st Birthday Party	Private Party
26	GRAND ARENA	INDUSTRY RACING - Speedway Motorcycle racing	TICKETED ADMISSION & PARKING
28-30	GRAND ARENA	LYNDA TJARKS AGILITY PRODUCTIONS	FREE ADMISSION - PARKING CHARGE
29	Pavilion	Barocio Wedding Reception	Private Party
30	Avalon Room	Rose Baby Shower	Private Party

ALL EVENTS LISTED ABOVE ARE SCHEDULED BUT ARE SUBJECT TO CHANGE WITHOUT NOTICE

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 5.2

Industry Hills Expo Center - Check Register
MAY

DATE	CHECK NUMBER	PAYEE	AMOUNT	DETAILS
05/05/15	8135	ANHEUSER BUSCH SALES OF AMERICA	1,420.00	ALCOHOL INVENTORY
05/05/15	8136	CAPITOL PROTECTION INC.	2,359.50	EVENT SECURITY SERVICES
05/05/15	8137	CINTAS	564.43	MATS, MOPS AND UNIFORMS
05/05/15	8138	COCA-COLA ENTERPRISES	1,624.80	ALCOHOL INVENTORY
05/05/15	8139	VOID CHECK	0.00	DATA ENTRY ERROR
05/05/15	8140	CONCERTS IN THE PARK	1,000.00	FACILITY ADVERTISING
05/05/15	8141	ORBIT PRINTING	545.00	PARKING TIX, CRASH WALL SIGN
05/05/15	8142	SPARKLETTS	651.37	ALCOHOL INVENTORY
05/05/15	8143	STAPLES LINK	165.82	OFFICE SUPPLIES EXPENSE
05/05/15	8144	SYSCO	2,456.30	CONCESSION INVENTORY
05/05/15	8145	YOUNG'S MARKET CO.	1,390.80	ALCOHOL INVENTORY
05/08/15	8146	COLD STAR ICE	466.00	ADD'L ICE FOR MA-050115 FERIA
05/11/15	8147	AMA	1,032.50	AMA MAG ADVERTISING
05/11/15	8148	CAPITOL PROTECTION INC.	1,521.00	EVENT SECURITY SERVICES
05/11/15	8149	CINTAS	413.63	MATS, MOPS AND UNIFORMS
05/11/15	8150	CLASSIC DISTRIBUTING & BEV.	398.50	ALCOHOL INVENTORY
05/11/15	8151	CLEAN SWEEP SUPPLY CO.	672.53	CLEANING SUPPLIES
05/11/15	8152	CLUB CAR	1,655.52	GOLF CART REPAIR/BATTERIES
05/11/15	8153	COASTAL CARBONIC	110.21	CARBO CHARGER-PATIO CAFÉ
05/11/15	8154	dex MEDIA	159.00	FACILITY ADVERTISING
05/11/15	8155	HARBOR DISTRIBUTING,LLC	2,182.50	ALCOHOL INVENTORY
05/11/15	8156	KIKI'S INDUSTRIAL JANITORIAL SERVICE	2,185.00	RR & TRASH ATT. MA-050115 FERIA
05/11/15	8157	P & R PAPER SUPPLY COMPANY	1,978.72	PAPER AND CLEANING SUPPLIES
05/11/15	8158	SHAMROCK FOODS COMPANY	1,706.95	CONCESSION INVENTORY
05/11/15	8159	SOUTHERN WINE & SPIRITS	8,102.15	ALCOHOL INVENTORY
05/11/15	8160	STAPLES LINK	95.86	OFFICE SUPPLIES EXPENSE
05/11/15	8161	TERMINIX-INLAND COMMERCIAL	660.00	PEST CONTROL
05/11/15	8162	VERIZON	284.99	MONTHLY FIOS CHGS-APRIL/MAY
05/11/15	8163	WEST COAST EMERGENCY MEDICAL SERVICES	260.00	EMT SERVICES-SPEEDWAY MEDIA EVENT
05/11/15	8164	YOUNG'S MARKET CO.	1,159.86	ALCOHOL INVENTORY
05/14/15	8165	VY-042515 GATEWAY CITIES	125.00	REFUND-DUE TO OVERPMT OF INV.
05/18/15	8166	ANHEUSER BUSCH SALES OF AMERICA	182.00	ALCOHOL INVENTORY
05/18/15	8167	AT&T	555.34	MONTHLY WIRELESS CHGS-APRIL/MAY
05/18/15	8168	CAPITOL PROTECTION INC.	8,589.75	EVENT SECURITY SERVICES
05/18/15	8169	CINTAS	849.15	MATS, MOPS AND UNIFORMS
05/18/15	8170	CLASSIC DISTRIBUTING & BEV.	693.45	ALCOHOL INVENTORY
05/18/15	8171	CULLIGAN WATER CONDITIONING	70.85	MONTHLY WATER FILTER SERVICE

05/18/15	8172 FED EX	110.78 POSTAGE
05/18/15	8173 HARBOR DISTRIBUTING,LLC	362.50 ALCOHOL INVENTORY
05/18/15	8174 IMAGES	1,014.00 MERCHANDISE PURCHASE FOR RESALE
05/18/15	8175 K&K INSURANCE	221.00 INS. PREM-SPEEDWAY MEDIA EVENT
05/18/15	8176 MATTHEW MALDONADO	975.00 WEB,SOCIAL,E-MAIL & TXT MKTG-APRIL
05/18/15	8177 OFFICE DEPOT	164.87 OFFICE SUPPLIES EXPENSE
05/18/15	8178 P & R PAPER SUPPLY COMPANY	292.42 BAR SUPPLIES EXPENSE
05/18/15	8179 SATSUMA LANDSCAPE	8,674.00 MONTHLY LANDSCAPE CHGS-APRIL
05/18/15	8180 XEROX FINANCIAL SERVICES	323.52 CHGS FOR COPIES
05/18/15	8181 PAV-050215 MANUEL GONZALES	600.00 SEC DEPOSIT REFUND
05/18/15	8182 AR-050915 IRMA RAMIREZ	300.00 SEC DEPOSIT REFUND
05/18/15	8183 PCR CASH	1,972.78 REPLENISH PETTY CASH-MAY
05/21/15	8184 AR-051515 MARIA FLORES	300.00 SEC DEPOSIT REFUND
05/21/15	8185 AR-051615 MELISSA BRIZUELA	250.00 SEC DEPOSIT REFUND
05/21/15	8186 BOARD OF EQUALIZATION	3,587.00 PREPAY SALES TAX-APRIL
05/21/15	8187 CAPITOL PROTECTION INC.	1,355.25 EVENT SECURITY SERVICES
05/21/15	8188 CNC EQUESTRIAN MANAGEMENT	25,145.77 PR 0401-0415 & 0416-043015
05/21/15	8189 KIKI'S INDUSTRIAL JANITORIAL SERVICE	2,000.00 FACILITY CLEANING-MAY
05/21/15	8190 MX TROPHIES.COM	41.00 TROPHIES
05/21/15	8191 SOUTHERN WINE & SPIRITS	866.00 ALCOHOL INVENTORY
05/26/15	8192 MIKE MILLER	500.00 PROMOTIONAL EXPENSE-LP4 052715
05/26/15	8193 ALUMINUM SEATING,INC.	1,645.00 SCOREKEEPERS TABLES-GRAND ARENA
05/26/15	8194 CALIFORNIA PARKS AND RECREATION SOCIETY	475.00 SUBSCRIPTION/MEMBERSHIP FEE
05/26/15	8195 CAPITOL PROTECTION INC.	1,521.00 EVENT SECURITY SERVICES
05/26/15	8196 CITY OF INDUSTRY	1,872.33 3 YD FRT LOAD SERV, ROLLOFF FEES-MAY
05/26/15	8197 HARBOR DISTRIBUTING,LLC	534.50 ALCOHOL INVENTORY
05/26/15	8198 INDUSTRY TIRE SERVICES, INC.	256.62 TIRE REPAIR SERV. CALL-BACKHOE
05/26/15	8199 OFFICE DEPOT	47.11 OFFICE SUPPLIES EXPENSE
05/26/15	8200 Print & Mail Concepts	114.50 SUPPLIES EXPENSE
05/26/15	8201 ROGERS,CLEM & CO.	1,750.00 ACCT'G AND CONSULTING FEES
05/26/15	8202 CAPITOL PROTECTION INC.	1,101.75 EVENT SECURITY SERVICES
05/26/15	8203 CNC EQUESTRIAN MANAGEMENT	12,708.95 PR 0501-051515

TOTAL

119,371.13

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 5.3



Memorandum

To: Kevin Radecki, Executive Director
Civic-Recreational-Industrial-Authority

From: Carol Perez, Operations Mgr.
Industry Hills Expo Center

Re: 2015 & 2016 License Agreements

Date: June 3, 2015

Below for CRIA Board consideration is for the Industry Hills Expo Center to enter into the following License Agreements:

Licensee Agreement #MA-061815 – To enter into an agreement with Lynda Tjarks Agility Productions for a 4 day dog agility trials in the Grand Arena scheduled for June 18-21, 2015. The event consists of over 200 participants and 100 spectators. The base contract for this event is \$4,400 – the balance of the fees is billed after the event as vendors, overnight RV spaces and arena lighting is calculated on what is utilized during the event. This promoter has added this additional event to the venue. The promoter is a prompt payee.

Licensee Agreement #MA-102415 – To enter into an agreement with Bier Buzz Corporation for a 1-day craft beer festival scheduled for October 24, 2015. The base contract for this event is \$1,100. The promoter anticipates 1,500 in attendance. This is the promoters first event at the venue. All rental fees, security fees will be paid prior to the event.

Licensee Agreement #MA-100415 – To enter into an agreement with Best In Show Magazine for a 1-day custom car show festival scheduled for October 4, 2015. The base contract for this event is \$1,100. The promoter anticipates 400 car entries utilizing the Grand Parking Lot and parking the general public in the overflow parking areas with about 2,500 in attendance. This is the promoters first event at the venue. All rental fees, security fees will be paid prior to event.

Licensee Agreement #MA-030616 – To enter into an agreement with Best In Show Magazine for a 1-day custom car show festival scheduled for March 6, 2016. The base contract for this event is \$1,100. The promoter anticipates 400 car entries utilizing the Grand Parking Lot and parking the general public in the overflow parking areas with about 2,500 in attendance. This is the promoters first event at the venue. All rental fees, security fees will be paid prior to event.

I recommend the approval of all the agreements before the CRIA board.

By: Carol J. Perez
Operations Manager


Signature

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.1

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY
CITY OF INDUSTRY, CALIFORNIA
REGULAR MEETING MINUTES
APRIL 8, 2015
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CALL TO ORDER

The Regular Meeting of the Civic-Recreational-Industrial Authority of the City of Industry, California, was called to order by Chairman Howard Lim at 9:00 a.m. in the City of Industry Council Chamber, 15651 East Stafford Street, California.

FLAG SALUTE

The flag salute was led by Chairman Lim.

ROLL CALL

PRESENT: Howard Lim, Chairman
Dean Marshall, Vice Chairman
David Carmany, Board Member
L. Ronald Cipriani, Board Member
Dave Youpa, Board Member

STAFF PRESENT: Kevin Radecki, Executive Director; Gregory M. Murphy, Deputy General Counsel; Cecelia Dunlap, Assistant Secretary; John Ballas, Engineer; and Carol Perez, Expo Center Manager.

PUBLIC COMMENTS

There were no public comments.

STATUS REPORT ON EXPO CENTER

Expo Center Manager Perez informed the Board Members of the activities occurring at the Expo Center.

CONSIDERATION OF REGISTER OF DEMANDS SUBMITTED BY THE INDUSTRY HILLS EXPO CENTER

MOTION BY BOARD MEMBER CARMANY, AND SECOND BY VICE CHAIRMAN MARSHALL, TO RECEIVE AND FILE THE REGISTER OF DEMANDS SUBMITTED BY THE INDUSTRY HILLS EXPO CENTER. MOTION CARRIED 5-0.

CONSIDERATION TO AUTHORIZE THE EXPO CENTER TO ENTER INTO LICENSE AGREEMENTS FOR USE OF THE GRAND ARENA PURSUANT TO THE TERMS AND

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CONDITIONS AS SET FORTH IN THE REPORT SUBMITTED BY THE EQ CONSULTANT

MOTION BY BOARD MEMBER YOUPA, AND SECOND BY BOARD MEMBER CIPRIANI TO AUTHORIZE THE EXPO CENTER TO ENTER INTO LICENSE AGREEMENTS FOR USE OF THE GRAND ARENA PURSUANT TO THE TERMS AND CONDITIONS AS SET FORTH IN THE REPORT SUBMITTED BY THE EQ CONSULTANT. MOTION CARRIED 5-0.

CONSIDERATION OF THE MINUTES OF THE FEBRUARY 11, 2015 REGULAR MEETING

MOTION BY BOARD MEMBER CARMANY, AND SECOND BY SECOND BY VICE CHAIRMAN MARSHALL TO APPROVE AS SUBMITTED. MOTION CARRIED 5-0.

CONSIDERATION OF REGISTER OF DEMANDS SUBMITTED BY THE FINANCE DEPARTMENT

MOTION BY BOARD MEMBER CIPRIANI, AND SECOND BY BOARD MEMBER YOUPA TO APPROVE THE REGISTER OF DEMANDS AND AUTHORIZE THE APPROPRIATE PERSONNEL TO PAY THE BILLS. MOTION CARRIED 5-0.

CONSIDERATION OF CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY FINANCIAL REPORT FOR FEBRUARY 2015

MOTION BY BOARD MEMBER CIPRIANI, AND SECOND BY VICE CHAIRMAN MARSHALL TO RECEIVE AND FILE REPORT. MOTION CARRIED 5-0.

CONSIDERATION OF A PROPOSED FEE SCHEDULE FOR THE VARIOUS RENTAL FACILITIES LOCATED AT INDUSTRY HILLS EXPO CENTER

MOTION BY BOARD MEMBER CARMANY, AND SECOND BY BOARD MEMBER CIPRIANI TO APPROVE THE PROPOSED FEE SCHEDULE. MOTION CARRIED 5-0.

ADJOURNMENT

There being no further business, the Civic-Recreational-Industrial Authority adjourned.

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY
CITY OF INDUSTRY, CALIFORNIA
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Howard Lim, Chairman

Cecelia Dunlap, Assistant Secretary

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.2

CIVIC-RECREATIONAL INDUSTRIAL AUTHORITY
AUTHORIZATION FOR PAYMENT OF BILLS
Board Meeting June 10, 2015

<u>FUND</u>	<u>DESCRIPTION</u>	DISBURSEMENTS
360	INDUSTRY HILLS EXPO OPERATING ACCOUNT	91,695.48

<u>BANK</u>	<u>DESCRIPTION</u>	DISBURSEMENTS
WFCK	WELLS FARGO CHECKING	91,695.48

Civic-Recreational Industrial Authority
Board Meeting
June 10, 2015

Check	Date		Payee Name	Check Amount
CRIA.WF.CHK - CRIA Wells Fargo Checking				
10430	06/10/2015		BURKE, WILLIAMS & SORENSEN,	\$3,922.33
	Invoice	Date	Description	Amount
	188775	05/11/2015	LEGAL SVC - APRIL 2015	\$3,922.33
10431	06/10/2015		CNC ENGINEERING	\$4,527.00
	Invoice	Date	Description	Amount
	43387	05/14/2015	EXPO CENTER STANDARDS OF MAINT - MISC	\$536.89
	43388	05/14/2015	IH EXPO - RESURFACING PARKING LOTS &	\$1,583.38
	43447	05/28/2015	IH EXPO - RESURFACING PARKING LOTS &	\$2,406.73
10432	06/10/2015		CRIA-EQUESTRIAN CENTER	\$67,000.00
	Invoice	Date	Description	Amount
	JUN-15	05/15/2015	OPERATING COST - JUNE 2015	\$67,000.00
10433	06/10/2015		CRIA-PAYROLL ACCOUNT	\$3,000.00
	Invoice	Date	Description	Amount
	MAY-15	05/15/2015	REIMBURSE PAYROLL - MAY 2015	\$3,000.00
10434	06/10/2015		FRAZER, LLP	\$2,465.00
	Invoice	Date	Description	Amount
	137688	04/30/2015	ACCT SVC - APRIL 2015	\$2,465.00
10435	06/10/2015		MX GRAPHICS, INC.	\$44.15
	Invoice	Date	Description	Amount
	6771	04/20/2015	BLUEPRINT SVC - MP 01 34	\$14.72
	6897	05/07/2015	BLUEPRINT SVC - MP 01 34	\$29.43
10436	06/10/2015		SNOWDEN ELECTRIC COMPANY,	\$10,632.00
	Invoice	Date	Description	Amount
	15-0207	04/30/2015	REPAIR/MAINT SVC FOR STREET LIGHTS AT EXPO	\$8,186.00
	15-0208	04/30/2015	PREVENTATIVE MAINTENANCE ON SWITCHGEARS	\$2,446.00

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Check	Date	Payee Name		Check	Amount
CRIA.WF.CHK - CRIA Wells Fargo Checking					
10437	06/10/2015	TERMINIX			\$105.00
	Invoice	Date	Description	Amount	
	344832485	05/07/2015	SVC - EXPO CENTER	\$105.00	

Checks	Status	Count	Transaction Amount
	Total	8	\$91,695.48

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.3

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

FINANCIAL STATEMENTS

April 30, 2015

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

FINANCIAL STATEMENTS

April 30, 2015

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Note: The presentation of these financial statements do not conform with Governmental Accounting Standards Board statement number 34 – Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments and do not include all the disclosures required by this pronouncement.

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

EXECUTIVE SUMMARY
FINANCIAL STATEMENTS
April 30, 2015

Expo Center Operations

During the month ended April 30, 2015, we held five events in the Pavilion and six events in the Avalon Room with contracts totaling \$42,191.

In the Grand Arena we held four events with contracts totaling \$48,001. These events were: Wade & Associates – American Soul Rodeo, Angeles Canyon Dog Club, Lynda Tjarks Agility Productions, and Gateway Cities Springer Spaniel Club.

During the month ended April 30, 2015, we held no events in Industry Racing.

At April 30, 2015, our financial statements reflect the following activity:

<u>Expo Center Operations</u>	<u>Month Ended</u> <u>4/30/2015</u>	<u>Year To Date</u> <u>4/30/2015</u>	<u>Annual Budget</u> <u>2014-2015</u>	<u>% of Annual</u> <u>Budget</u>
Total revenues	\$ 97,331	\$ 913,012	\$ 1,328,300	69%
Expenses:				
Direct Expo Center expenses	64,046	673,822	979,500	69%
General and administrative expenses	75,683	954,715	1,155,500	83%
Total direct Expo Center expenses	139,729	1,628,537	2,135,000	76%
Net loss from operations	(42,398)	(715,525)	(806,700)	89%
Net loss	\$ (42,398)	\$ (715,525)	\$ (806,700)	89%

We have booked twenty future banquet events with contracts totaling \$46,550 and one Grand Arena event with base contracts totaling \$2,200. The amounts do not include any estimates of alcohol and food sales. Event concession sales will vary depending on facilities utilized.

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

EXECUTIVE SUMMARY
FINANCIAL STATEMENTS
April 30, 2015

The following is our summarized financial statements by department at April 30, 2015:

<u>Expo Center Operations</u>	Month Ended 4/30/2015	Month Ended 4/30/2015	Month Ended 4/30/2015	Month Ended 4/30/2015	Month Ended 4/30/2015
	Speedway	Facilities	Grand Arena	General and Admin.	Totals
Total revenues	\$ 6,555	\$ 42,191	\$ 48,001	\$ 584	\$ 97,331
Expenses:					
Direct Expo Center expenses	4,727	28,455	30,864		64,046
General and administrative expenses				75,683	75,683
Total direct Expo Center expenses	<u>4,727</u>	<u>28,455</u>	<u>30,864</u>	<u>75,683</u>	<u>139,729</u>
Net income (loss) from operations	<u>1,828</u>	<u>13,736</u>	<u>17,137</u>	<u>(75,099)</u>	<u>(42,398)</u>
Net income (loss) for the month ended	<u>\$ 1,828</u>	<u>\$ 13,736</u>	<u>\$ 17,137</u>	<u>\$ (75,099)</u>	<u>\$ (42,398)</u>

<u>Expo Center Operations</u>	Year To Date 4/30/2015	Year To Date 4/30/2015	Year To Date 4/30/2015	Year To Date 4/30/2015	Year to Date 4/30/2015
	Speedway	Facilities	Grand Arena	General and Admin.	Totals
Total revenues	\$ 165,988	\$ 409,623	\$ 332,104	\$ 5,297	\$ 913,012
Expenses:					
Direct Expo Center expenses	124,419	246,104	303,299		673,822
General and administrative expenses				954,715	954,715
Total direct Expo Center expenses	<u>124,419</u>	<u>246,104</u>	<u>303,299</u>	<u>954,715</u>	<u>1,628,537</u>
Net income (loss) from operations	<u>41,569</u>	<u>163,519</u>	<u>28,805</u>	<u>(949,418)</u>	<u>(715,525)</u>
Net income (loss) year to date	<u>\$ 41,569</u>	<u>\$ 163,519</u>	<u>\$ 28,805</u>	<u>\$ (949,418)</u>	<u>\$ (715,525)</u>

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

EXECUTIVE SUMMARY
FINANCIAL STATEMENTS
April 30, 2015

CRIA Capital Assets

In accordance with GASB 34, the Civic-Recreational-Industrial-Authority (referred to as "CRIA") is required to capitalize and depreciate their capital assets. The capital assets net of accumulated depreciation at April 30, 2015 amounted to \$9,471,613. This amount represents the cost of capital assets purchased or constructed over the years at the Industry Hills Expo Center and surrounding areas. No depreciation expense has been recorded in the statement of operations for the period ended April 30, 2015. It is the accounting policy of the CRIA to record annual depreciation expense subsequent to the completion of the June 30, 2015 annual audit.

Capital Projects Operations

The capital projects fund reflects expenditures for capital improvements and operational costs. Operational costs include Board and staff salaries, professional services and miscellaneous items.

At April 30, 2015, our financial statements reflect the following activity:

<u>Capital Projects Fund</u>	<u>Month Ended</u> <u>4/30/2015</u>	<u>Year To Date</u> <u>4/30/2015</u>	<u>Annual Budget</u> <u>2014-2015</u>
Total revenues	\$ <u>93</u>	\$ <u>358</u>	\$ <u>410</u>
Expenditures			
General and administrative expenses	<u>78,230</u>	<u>423,714</u>	<u>235,800</u>
Total expenses	<u>78,230</u>	<u>423,714</u>	<u>235,800</u>
Net loss	<u>\$ (78,137)</u>	<u>\$ (423,356)</u>	<u>\$ (235,390)</u>

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

BALANCE SHEET
AS OF APRIL 30, 2015

		Capital Projects	Expo Center
ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	\$	13,732	\$ 323,818
Investments		145,942	
Accounts receivable, net			42,790
Inventories			57,323
Deposits			3,000
Total current assets		159,674	426,931
CAPITAL ASSETS, net			9,471,613
Total assets	\$	159,674	\$ 9,898,544
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES			
Accounts payable	\$		\$ 69,988
Sales tax payable			3,588
Advance rental payments			126,626
Security deposits			50,800
Total current liabilities			251,002
FUND EQUITY:			
Fund balance		159,674	9,647,542
Total liabilities and fund equity	\$	159,674	\$ 9,898,544

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

STATEMENT OF OPERATIONS
FOR THE MONTH AND YEAR TO DATE ENDED APRIL 30, 2015

	CAPITAL PROJECTS				EXPO CENTER			
	MONTH ENDED	YEAR TO DATE	2014-2015 ANNUAL	% OF ANNUAL	MONTH ENDED	YEAR TO DATE	2014-2015 ANNUAL	% OF ANNUAL
	4/30/2015	4/30/2015	BUDGET	BUDGET	4/30/2015	4/30/2015	BUDGET	BUDGET
REVENUES:								
Expo center revenues	\$	\$	\$		\$ 97,331	\$ 913,012	\$ 1,328,300	69%
Other revenues	93	358	410	87%				
Total revenues	93	358	410	87%	97,331	913,012	1,328,300	69%
EXPENDITURES:								
General and administrative expenses	78,230	423,714	235,800	180%	75,683	954,715	1,155,500	83%
Operating expenses					64,046	673,822	979,500	69%
Total expenses	78,230	423,714	235,800	180%	139,729	1,628,537	2,135,000	76%
EXCESS OF EXPENDITURES OVER REVENUES	(78,137)	(423,356)	(235,390)	180%	(42,398)	(715,525)	(806,700)	89%
OTHER FINANCING SOURCES	113,097	519,570	235,800	220%	67,000	670,000	806,800	83%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/(EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES)	34,960	96,214	\$ 410		24,602	(45,525)	\$ 100	
Fund balance, beginning	124,714	63,460			9,622,940	9,693,067		
Fund balance, ending	\$ 159,674	\$ 159,674			\$ 9,647,542	\$ 9,647,542		

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

INDUSTRY HILLS EXPO CENTER
STATEMENT OF CASH FLOWS
FOR THE TEN MONTHS ENDED APRIL 30, 2015

				AMOUNT
CASH FLOWS FROM OPERATING ACTIVITIES				
	Net loss before transfers and other credits			\$ (715,525)
	Adjustments to reconcile net loss to net cash used			
	in operating activities:			
	Change in operating assets and liabilities			
	Accounts receivable			16,678
	Inventories			(27,866)
	Accounts payable			(61,059)
	Sales tax payable			(693)
	Advance rental payments			20,076
	Security deposits			4,025
	Net cash used in operating activities			<u>(764,364)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
	Other financing sources			670,000
NET CHANGE IN CASH				(94,364)
	Cash at July 1, 2014			418,182
	Cash at April 30, 2015			<u>\$ 323,818</u>

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

Schedule 1
Page 1

INDUSTRY HILLS EXPO CENTER
SCHEDULE OF REVENUES AND EXPENSES
FOR THE MONTH AND YEAR TO DATE ENDED APRIL 30, 2015

	MONTH ENDED	YEAR TO DATE	ANNUAL	% OF
	4/30/2015	4/30/2015	BUDGET	ANNUAL
Expo Center Operations			2014-2015	BUDGET
Revenues				
Facilities rentals	\$ 16,374	\$ 183,413	\$ 213,900	86%
Facilities rentals - bar sales	21,670	181,453	245,800	74%
Facilities - security	2,714	28,655	46,800	61%
Facilities - food	183	1,504	1,200	125%
Facilities - insurance	8,900	8,900	8,500	0%
Facilities - other	(7,650)	5,698	9,400	61%
Grand Arena - special events rentals	7,520	69,593	75,400	92%
Grand Arena - outdoor arena rentals	800	4,000	3,100	129%
Grand Arena - show barn stall rentals	720	12,427	41,200	30%
Grand Arena - shaving sales	523	14,117	19,300	73%
Grand Arena - security	771	3,876	14,600	27%
Grand Arena - trailer parking	2,745	9,930	8,900	112%
Grand Arena - bar sales	4,547	66,228	148,500	45%
Grand Arena - food	12,949	77,736	108,500	72%
Grand Arena - feed sales		206	500	41%
Grand Arena - other	17,426	73,991	105,900	70%
Speedway - Merchandise		7,771	8,100	96%
Speedway - Bar		38,454	65,800	58%
Speedway - Prize Money	720	24,131	40,300	60%
Speedway - General Admission	1,035	36,595	69,900	52%
Speedway - Food		30,396	50,300	60%
Speedway - Parking		11,985	15,400	78%
Speedway - Other	4,800	16,656	18,500	90%
G&A- Other	584	5,297	8,500	62%
Total revenues	97,331	913,012	1,328,300	69%
Expo expenses				
Cost of sales	13,955	79,685	123,800	64%
Bar supplies	2,504	2,986	2,400	124%
Promotional banquet	405	7,226	12,300	59%
Feed	15	209	500	42%
Contract labor/wages	27,646	283,612	323,300	88%
Furniture/fixtures & equipment	101	22,174	3,700	599%
Miscellaneous		25,447	35,900	71%
Promotional	5,131	31,703	39,000	81%
Property maintenance		9,040	69,700	13%
Repairs and maintenance			100	0%
Security - Grand Arena	2,213	15,988	24,200	66%
Security - Facilities	2,526	28,755	45,900	63%
Security - Speedway		11,830	16,300	73%
Shavings	318	10,789	15,100	71%
Supplies	2,052	45,477	60,100	76%
Equipment rental		631	900	70%
Special event concessions	5,980	34,628	54,700	63%
Bad debt expense			17,300	0%
Speedway- Merchandise		1,355	8,700	16%
Speedway- Insurance	1,200	13,927	17,500	80%
Speedway - Prize money		24,455	39,600	62%
Speedway- Outside services		23,905	68,500	35%
Total Expo expenses	64,046	673,822	979,500	69%
Operating income before direct				
G & A and CRIA indirect expenses	33,285	239,190	348,800	69%

INDUSTRY HILLS EXPO CENTER
SCHEDULE OF REVENUES AND EXPENSES
FOR THE MONTH AND YEAR TO DATE ENDED APRIL 30, 2015

		MONTH ENDED	YEAR TO DATE	ANNUAL	% OF
	<u>Expo Center Operations</u>	4/30/2015	4/30/2015	BUDGET	ANNUAL
				2014-2015	BUDGET
Direct general and administrative expenses					
	Office supplies	344	3,647	14,300	26%
	Travel and meetings	754	5,108	5,300	96%
	Dues, subscriptions, books, etc.		475	400	119%
	Equipment rental/lease	3	2,828	800	354%
	Furniture/fixtures & equipment		1,429	3,200	45%
	Legal advertising/printing			300	0%
	Telephone	1,321	14,078	22,000	64%
	Postage	82	5,288	4,900	108%
	Miscellaneous	971	8,660	15,300	57%
	Professional services	9,775	106,814	128,100	83%
	Repairs and equipment	4,182	12,361	3,900	317%
	Vehicle expenses	1,558	30,112	33,900	89%
	Insurance and bonds		12,069	13,100	92%
	Supplies	4,107	34,068	36,500	93%
	Contract labor/administrative wages	32,550	345,640	407,400	85%
	Property maintenance	13,047	254,070	315,300	81%
	Utilities	6,989	118,068	150,800	78%
	Total direct general and administrative expenses	75,683	954,715	1,155,500	83%
	Expo Center operating loss	\$ (42,398)	\$ (715,525)	\$ (806,700)	89%

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY
CITY OF INDUSTRY

Schedule 2

CAPITAL PROJECTS
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE MONTH AND YEAR TO DATE ENDED APRIL 30, 2015

		MONTH ENDED	YEAR TO DATE	ANNUAL	
REVENUES		4/30/2015	4/30/2015	BUDGET	% OF ANNUAL
				2014-2015	BUDGET
Other revenues	\$	93	\$ 358	\$ 410	87%
GENERAL AND ADMINISTRATIVE EXPENSES					
Salaries - board		2,726	27,256	37,000	74%
Payroll taxes		208	2,085	3,000	70%
Miscellaneous			384	500	77%
Legal		1,665	47,776	30,000	159%
Professional services			5,662	15,000	38%
Accounting		2,796	23,525	20,000	118%
Audit services			12,100	15,000	81%
Planning, Survey and Design			40,546		
Vehicle expenses		599	599		
Advertising and Printing			3,776		
General engineering		9,440	38,836	29,000	134%
Printing/photography				300	
Property maintenance		60,796	176,696	45,000	393%
Insurance and bonds			44,473	41,000	109%
Total general and administrative expenses		78,230	423,714	235,800	180%
EXCESS OF EXPENDITURES OVER					
REVENUES	\$	(78,137)	\$ (423,356)	\$ (235,390)	180%

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.4



Dale E. Duncan, CPA
George R. Applebaum, CPA
Scott M. Biehl, CPA
Andy R. Jones, CPA

1067 PARK VIEW DRIVE • COVINA, CA 91724-3748 • (626) 858-5100 • FAX (626) 332-7012

April 22, 2015

Howard Lim, Chairman
Civic Recreational Industrial Authority
15625 E. Stafford Street
City of Industry, CA 91744

Dear Mr. Lim:

On behalf of Rogers, Clem & Company, we want to express our sincere thanks for allowing us the opportunity to submit our firm's proposal for accounting and consulting services to be provided to Industry Hills Expo Center, an enterprise fund of the Civic Recreational Industrial Authority, for the year ending June 30, 2016.

We have detailed at Exhibit A, the monthly accounting services we will provide to Industry Hills Expo Center.

Our monthly fee will be based upon our standard hourly rates, plus out-of-pocket costs such as report production, typing, postage, etc. The maximum monthly amount for the monthly accounting services will be \$1,750, unless we run into unanticipated problems. If we encounter unanticipated problems, we will notify you and arrive at a mutually acceptable solution before proceeding with additional work. Our invoices will be rendered semi-monthly and are payable upon presentation.

We understand that personnel of Industry Hills Expo Center will provide us with the basic information required for our monthly services and that they are responsible for the accuracy and completeness of that information. We will advise the management of the organization about appropriate accounting principles and their application, but the responsibility for the financial information and reports remains with them. We will not audit or verify the data that Industry Hills Expo Center provides, although we may ask them to clarify it, or furnish us with additional data.

Any accounting or consulting services provided that are outside of the monthly accounting services outlined in Exhibit A will be billed at our standard hourly rates, plus out-of-pocket costs such as report production, typing, postage etc. Our invoices will be rendered semi-monthly and are payable upon presentation. Our standard hourly rates are as follows:

Partners	\$ 350
Managers	220
Seniors	160
Staff	90-125
Bookkeepers	70
Administrative	70 -80

Mr. Lim
April 22, 2015
Page 2 of 2

We appreciate the opportunity to be of service to Industry Hills Expo Center and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



ROGERS, CLEM & COMPANY

RESPONSE:

This letter correctly sets forth the understanding of Industry Hills Expo Center:

Signature: _____

Title: _____

Date: _____

cc: Kevin Radecki, City Manager
Mr. Clement N. Cavillo
Ms. Carol Perez



Exhibit A

Services to be provided on a monthly basis:

1. Reconcile bank statements to general ledger account.
2. Count & verify petty cash fund including ATM terminals.
3. Reconcile accounts receivable aging subsidiary ledger to the general ledger account.
4. Adjust inventory accounts to actual based on month end count.
5. Review advance payments per schedule and agree to general ledger account. Provide journal entries if necessary.
6. Review security deposits per schedule and agree to general ledger account. Provide journal entries if necessary.
7. Review open invoices for accruals at month end.
8. Review entries provided by the accounting department of the Civic Recreational Industrial Authority to ensure proper posting.
9. Review the recording of CNC and/or Kamran Staffing wages.
10. Assist with the preparation of annual and/or mid-year budgets.
11. Consulting with Expo Center personnel as necessary related to the above services.

We will assist Carol Perez and the direct personnel of the C.R.I.A. Industry Hills Expo Center in obtaining from the City's Finance Department information to be included in the books of the C.R.I.A. Industry Hills Expo Center where applicable. Additionally, we will assist in the gathering of information to be provided to Dean Yamagata on a monthly basis so that he can prepare the report to be presented at the monthly meeting of the Civic Recreational Industrial Authority.

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.5

MEMORANDUM

**To: Board of Directors
Civic-Recreational-Industrial Authority**

Through: Audit Committee

From: Dean Yamagata – Contracted Finance Manager

Date: May 29, 2015

Subject: Auditing Firm Selection and Recommendation

In accordance with the financial policies the City of Industry, the finance department has solicited bid proposals from four (4) accounting firms to perform the year end audit of the financial statements of the Civic-Recreational-Industrial Authority as of June 30, 2015.

Three (3) accounting firms submitted bids and one (1) accounting firm chose not to submit a bid. The following table summarizes each fee proposal and a comparison to the prior year's billings.

								Eadie & Payne, LLP			
								Actual Hours and Actual Fee			
Eadie & Payne, LLP		Lance, Soll & Lunghard, LLP		The Pun Group		6/30/2014		6/30/2013			
Hours	Fee	Hours	Fee	Hours	Fee	Hours	Fee	Hours	Fee		
CRIA	100	10,280	70	7,975	40	5,000	119.87	12,100	137.80	12,100	

Eadie & Payne, LLP have been the auditors of the City of Industry for the prior seven years and are knowledgeable of the City activities and processes. Even though Eadie & Payne, LLP has bid the highest amount we believe that it will be more efficient and will take less time of City personnel to retain the firm that has prior knowledge of the City. The Audit Committee has met on May 29, 2015 and has reviewed the engagement letter and has approved the selection of Eadie & Payne, LLP to provide auditing services to the Civic-Recreational-Industrial Authority.

Recommended Action

Approve the retention of Eadie & Payne, LLP as the auditors for the Civic-Recreational-Industrial Authority.



CERTIFIED
PUBLIC
ACCOUNTANTS
& BUSINESS
ADVISORS

April 15, 2015

Board of Directors
Civic-Recreational-Industrial Authority
15625 East Stafford Street
City of Industry, CA 91744

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide to the Civic-Recreational-Industrial Authority (CRIA) for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, the business-type activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the CRIA as of and for the year ended on June 30, 2015. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement CRIA's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has opted to omit the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements will not be affected by this missing information.

We have also been engaged to report on supplementary information other than RSI that accompanies the CRIA's financial statements. We will subject the budgetary comparison schedules for major funds to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of the management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the CRIA is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of CRIA's compliance with provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representation contained therein. You agree to assume all management responsibilities for any non-audit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date of the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, or attestation engagements performance audits or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and the timing and format for providing that information.

Audit Administration, Fees, and Other

Eadie and Payne, LLP meets the independence requirements contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States, and Rules 101 and 102 of the American Institute of CPAs Code of Professional Conduct with respect to the audit of CRIA for the year ended June 30, 2015.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. Work provided by third-party service providers that we use in serving your account will be covered by the firm's professional liability insurance.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to CRIA; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, we understand that copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Eadie and Payne, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Eadie and Payne, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period required by law or regulation. If we are aware that an awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Based on our discussions, we expect to begin interim fieldwork and building up permanent file at a mutually convenient date in July or August 2015; we expect to carry out the final fieldwork at mutually convenient dates in October 2015, and issue our reports no later than end of November 2015. Eden Casareno is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be at standard hourly rates plus out-of-pocket costs (such as postage, travel, telephone, etc.) and will not exceed \$10,280. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. A late charge of one percent per month will be assessed on all balances remaining unpaid after thirty days. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If other services are determined to be necessary by CRIA personnel, we will perform these services to the extent and cost agreed to mutually. Payments for services are due when rendered, and interim billings may be submitted as work progresses and expenses are incurred.

Billings become delinquent if not paid within 30 days of the invoice date. If billings are not paid within 45 days of the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter or comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review accompanies this letter.

We appreciate the opportunity to be of service to the CRIA and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign one copy and return it to us.

Very truly yours,

EADIE AND PAYNE, LLP


Eden C. Casareno

Accepted by the Civic-Recreational-Industrial Authority

Signature: _____

Title: _____

Date: _____

System Review Report

To the Partners of Eadie & Payne, LLP
& the California Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP (the firm) in effect for the year ended April 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP, in effect for the year ended April 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eadie & Payne, LLP has received a rating of *pass*.

Postlethwaite & Netterville, LLP

Donaldsonville, Louisiana
August 7, 2013