
Civic-Recreational-Industrial Authority



Regular Meeting Agenda

May 10, 2023

9:00 a.m.

Chairman Eric Benavidez
V. Chairman Ronald Whittemore
Board Member Sean Lee
Board Member Bob Lindsey
Board Member Ronald McPeak

Location: City Council Chamber, 15651 Mayor Dave Way, City of Industry,
California

- ▶ **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.

At the time of publication, no Board Member intends to take part in the meeting remotely under the provisions of AB 2449. Should that change between the time of publication and the start of the meeting, a live webcasting of the meeting will be accessible via the link, meeting ID, and meeting passcode listed below. Whenever possible, an announcement will be made at the start of the meeting via the live webcast to confirm whether or not a Board Member will join remotely. If they will not be joining remotely, then the live webcast will terminate after the announcement.

www.microsoft.com/microsoft-teams/join-a-meeting

Meeting ID: 286 942 502 019

Passcode: GDncRg

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Or call in (audio only)

[+1 657-204-3264](tel:+16572043264), [452292052#](tel:+1452292052) United States, Anaheim

Phone Conference ID: 452 292 052#

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 Mayor Dave Way, City of Industry, California, at the office of the City Clerk during regular business hours, Monday through Thursday 8:00 a.m. to 5:00 p.m., Friday 8:00 a.m. to 4:00 p.m. Any person with a question concerning any agenda item may call the City Clerk's Office at (626) 333-2211.

1. Call to Order
2. Flag Salute
3. AB 2449 Vote on Emergency Circumstances (if necessary)
4. Roll Call
5. Public Comments
6. **CONSENT CALENDAR**

All matters listed under the Consent Calendar are considered to be routine and will be enacted by one vote. There will be no separate discussion of these items unless members of the Civic-Recreational-Industrial Authority (CRIIA) Board request specific items be removed from the Consent Calendar for separate action.

- 6.1 Consideration of the Register of Demands submitted by the Finance Department for May 10, 2023

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

- 6.2 Consideration of the Register of Demands submitted by CNC Equestrian Management Services for the Industry Hills Expo Center for February 2023

RECOMMENDED ACTION: Receive and file.

- 6.3 Consideration of the Register of Demands submitted by CNC Equestrian Management Services for the Industry Hills Expo Center for March 2023

RECOMMENDED ACTION: Receive and file.

- 6.4 Consideration of a Professional Services Agreement with Rogers, Anderson Malody & Scott, LLP, for Auditing Services, in an amount not to exceed \$8,490.00, through June 20, 2024

RECOMMENDED ACTION: Approve the Agreement.

7. **ACTION ITEMS**

7.1 Presentation and discussion regarding the Civic-Recreational-Industrial Authority's Financial Report for February 28, 2023

RECOMMENDED ACTION: *Receive and file the report.*

7.2 Update on the Expo Center

RECOMMENDED ACTION: *Receive and file.*

8. **EXECUTIVE DIRECTOR COMMUNICATIONS**

9. **AB 1234 REPORTS**

10. **BOARD MEMBER COMMUNICATIONS**

11. Adjournment. Next regular meeting: Wednesday, June 7, 2023, at 9:00 a.m.

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.1

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY
AUTHORIZATION FOR PAYMENT OF BILLS
Board Meeting May 10, 2023

<u>FUND</u>	<u>DESCRIPTION</u>	DISBURSEMENTS
121	CRIA - CAPITAL IMPROVEMENT	107,337.51
360	INDUSTRY HILLS EXPO OPERATING ACCOUNT	313,496.37
TOTAL ALL FUNDS		420,833.88

<u>BANK</u>	<u>DESCRIPTION</u>	DISBURSEMENTS
WFCK	WELLS FARGO CHECKING	420,833.88
TOTAL ALL BANKS		420,833.88

APPROVED PER CITY MANAGER

Civic-Recreational-Industrial Authority
Board Meeting
May 10, 2023

Check	Date		Payee Name	Check Amount
CRIA.WF.CHK - CRIA Wells Fargo Checking				
11668	04/12/2023	04/30/2023	VALLEY VISTA SERVICES, INC	\$450.00
	Invoice	Date	Description	Amount
	5176486	04/01/2023	IH RODEO STORAGE BOXES - APRIL 2023	\$450.00
11669	05/02/2023		CRIA-EQUESTRIAN CENTER	\$65,000.00
	Invoice	Date	Description	Amount
	MAR-23	04/27/2023	REIMBURSEMENT FOR MARCH 2023 OPERATING COSTS	\$65,000.00
11670	05/03/2023		L A COUNTY DEPT OF PUBLIC HEALTH	\$1,791.00
	Invoice	Date	Description	Amount
	4/11/23	04/11/2023	PLAN CHECK FEE CROSS CONNECTION PLAN APP - EXF	\$1,791.00
11671	05/10/2023		ANNEALTA GROUP	\$1,406.50
	Invoice	Date	Description	Amount
	2778	04/17/2023	16200 TEMPLE AVE	\$1,406.50
11672	05/10/2023		CASSO & SPARKS, LLP	\$13,075.13
	Invoice	Date	Description	Amount
	20802	02/08/2002	JAN 2023-MAR 2023 LEGAL SVC FOR CRIA	\$13,075.13
11673	05/10/2023		CINTAS CORPORATION LOC 693	\$132.00
	Invoice	Date	Description	Amount
	9218164946	04/01/2023	LEASE FEE FOR AED MACHINE - EXPO CENTER	\$132.00
11674	05/10/2023		CITY OF INDUSTRY	\$99,341.79
	Invoice	Date	Description	Amount
	04/11/23A	04/11/2023	CITY INSURANCE PREMIUM ALLOCATION FY 2022-2023	\$99,341.79

Civic-Recreational-Industrial Authority
Board Meeting
May 10, 2023

Check	Date	Payee Name		Check Amount
CRIA.WF.CHK - CRIA Wells Fargo Checking				
11675	05/10/2023	CNC ENGINEERING		\$47,288.75
	Invoice	Date	Description	Amount
	507699	04/27/2023	AVALON ROOM IMPROVEMENTS	\$6,320.00
	507703	04/27/2023	NEW BANQUET FACILITY AT THE EXPO CENTER	\$715.00
	507704	04/27/2023	NEW BANQUET FACILITY AT THE EXPO CENTER	\$700.00
	507705	04/27/2023	PAVILION UPGRADES - EXPO CENTER	\$3,650.00
	507706	04/27/2023	PAVILION UPGRADES - EXPO CENTER	\$175.00
	507707	04/27/2023	EXPO CENTER ALARM SYSTEM UPGRADES	\$660.00
	507708	04/27/2023	EXPO CENTER AUDIO/VIDEO UPGRADES	\$1,637.50
	507709	04/27/2023	MISC SITE & DRAINAGE IMPROVEMENT AT AVALON BUII	\$25,708.75
	5077001	04/27/2023	EXPO CENTER - STANDARDS OF FACILITIES MAINTENANCE	\$222.50
	507702	04/27/2023	EXPO CENTER - STANDARDS OF FACILITIES MAINTENANCE	\$7,500.00
11676	05/10/2023	CRIA-PAYROLL ACCOUNT		\$3,500.00
	Invoice	Date	Description	Amount
	APR-23	04/10/2023	REPLENISH PAYROLL ACCOUNT FOR APRIL 2023	\$3,500.00
11677	05/10/2023	ELEVATE PUBLIC AFFAIRS, LLC		\$6,000.00
	Invoice	Date	Description	Amount
	3187	04/11/2023	PROFESSIONAL SVC - MARCH 2023	\$6,000.00
11678	05/10/2023	FRAZER, LLP		\$5,504.00
	Invoice	Date	Description	Amount
	182481	03/31/2023	PROFESSIONAL SVC - MAR 2023	\$5,504.00
11679	05/10/2023	INDUSTRY SECURITY SERVICES		\$70,997.00

Civic-Recreational-Industrial Authority
Board Meeting
May 10, 2023

Check	Date		Payee Name	Check Amount
CRIA.WF.CHK - CRIA Wells Fargo Checking				
	Invoice	Date	Description	Amount
	14-27211	12/23/2022	12/16-12/23/22 SECURITY SVC - EXPO CENTER	\$5,418.00
	14-27212	12/23/2022	12/16-12/22/22 SECURITY SVC - EXPO CENTER	\$6,148.80
	14-27275	12/30/2022	12/23-12/29/23 SECURITY SVC - EXPO CENTER	\$5,805.12
	14-27276	12/30/2022	12/23-12/29/23 SECURITY SVC - EXPO CENTER	\$6,588.00
	152	03/31/2023	03/24-03/30/23 SECURITY SVC - EXPO CENTER	\$11,663.55
	166	04/07/2023	03/31-04/06/23 SVC SECURITY SVC - EXPO CENTER	\$11,566.80
	182	04/14/2023	04/07-04/13/23 SECURITY SVC - EXPO CENTER	\$12,393.12
	198	04/21/2023	04/14-04/20/23 SECURITY SVC - EXPO CENTER	\$11,413.61
11680	05/10/2023		ISSA ELECTRIC, INC.	\$38,536.27
	Invoice	Date	Description	Amount
	#2-EXPO-2134	05/01/2023	MISC SITE & DRAINAGE IMPROVEMENT AT AVALON BUILDING	\$40,564.50
11681	05/10/2023		KLINE'S PLUMBING, INC.	\$785.00
	Invoice	Date	Description	Amount
	12769	04/10/2023	INSPECT RESTROOMS - EL PATIO CAFE @ EXPO	\$385.00
	12770	04/10/2023	RESTROOM MAINTENANCE - COWBOY CAFE @ EXPO	\$400.00
11682	05/10/2023		MORTISE & TENON BUILDING CORP	\$1,000.00
	Invoice	Date	Description	Amount
	156250115	04/10/2023	BUFF & POLISH COUNTERTOPS - EXPO CENTER	\$1,000.00
11683	05/10/2023		PACIFIC UTILITY INSTALLATION	\$3,780.00
	Invoice	Date	Description	Amount
	27497	03/31/2023	ELECTRICAL DISTRIBUTION & STREETLIGHT SYSTEM	\$3,780.00

**Civic-Recreational-Industrial Authority
Board Meeting
May 10, 2023**

Check	Date	Payee Name		Check Amount
CRIA.WF.CHK - CRIA Wells Fargo Checking				
11684	05/10/2023	PLACEWORKS		\$5,669.10
	Invoice	Date	Description	Amount
	81603	03/31/2023	TECHNICAL SVC - IH EXPO CENTER BANQUET FACILITY	\$5,669.10
11685	05/10/2023	SAN GABRIEL VALLEY CONSERVATION		\$19,964.00
	Invoice	Date	Description	Amount
	20230330COI	03/30/2023	LANDSCAPE MAINT	\$12,098.00
	20230421COI	04/21/2023	LANDSCAPE MAINT	\$7,866.00
11686	05/10/2023	SANITATION DISTRICTS OF LOS ANGEL		\$16,244.95
	Invoice	Date	Description	Amount
	158247013908-022	04/05/2023	WASTEWATER SVC FY 22/23 - CRIA	\$16,244.95
11687	05/10/2023	VENEKLASEN ASSOCIATES, INC.		\$20,368.39
	Invoice	Date	Description	Amount
	69639	04/12/2023	DESIGN SVC - EXPO CENTER GRAND ARENA A/V UPGRADES	\$19,497.00
	69604	04/11/2023	DESIGN SVC - EXPO CENTER GRAND ARENA A/V UPGRADES	\$871.39

Checks	Status	Count	Transaction Amount
	Total	20	\$420,833.88

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.2

Industry Hills Expo Center
Check Detail
2023

Industry Hills Expo Center - Check Register
FEBRUARY

DATE	CHECK #	PAYEE	AMOUNT	DETAILS
02/03/2023	17507	ALARMCO	210.00	SERVICE CALL FIRE ALARM SYSTEM
02/03/2023	17508	ANHEUSER BUSCH SALES OF AMERICA	273.15	BEVERAGE ORDER/ALC. INVENTORY
02/03/2023	17509	CNC EQUESTRIAN MANAGEMENT	10,000.00	MONTHLY MANAGEMENT FEE
02/03/2023	17510	FRONTIER COMMUNICATIONS	356.80	HIGH SPEED WIRELESS WIFI SERVICE
02/03/2023	17511	INDUSTRY SECURITY SERVICES, INC.	1,128.07	EVENT SECURITY SERVICES
02/03/2023	17512	JANUS PEST MANAGEMENT, INC.	90.00	PEST CONTROL
02/03/2023	17513	OS4 LABOR	1,126.23	CONTRACT LABOR PAYROLL WE 01/22/23
02/03/2023	17514	SATSUMA LANDSCAPE	9,846.00	MONTHLY LANDSCAPE SERVICES
02/03/2023	17515	SOUTHERN GLAZER'S OF CA SOUTH	1,045.00	BEVERAGE ORDER/ALC. INVENTORY
02/03/2023	17516	SUNBELT RENTALS	532.35	3 DUCT JACKS RENTAL EXP
02/03/2023	17517	THE FLY GUY	446.58	FLY ABATEMENT SERVICES
02/03/2023	17518	VALLEY VISTA SERVICES	3,772.39	MONTHLY ROLL OFF AND DUMP FEES
02/06/2023	17519	CNC EQUESTRIAN MANAGEMENT	58,931.45	MONTHLY PR AND SATSUMA MAINT . EXPENSE
02/06/2023	17520	STAPLES Business Advantage	138.80	OFFICE SUPPLIES EXPENSE
02/06/2023	17521	PAV-020423 ST. BRUNO SCHOOL	700.00	SECURITY DEPOSIT REFUND
02/06/2023	17522	THE GABRIEL FOUNDATION	1,000.00	SPONSOR CHARITY PRO RODEO
02/13/2023	17523	California Dept. of Tax and Fee Admin.	102.42	PRE PAY SALES TAX
02/13/2023	17524	CNC EQUESTRIAN MANAGEMENT	1,963.99	REIMBURSE FOR AMEX CHARGES
02/13/2023	17525	INDUSTRY SECURITY SERVICES, INC.	790.32	EVENT SECURITY SERVICES
02/13/2023	17526	OFFICE DEPOT	21.88	OFFICE SUPPLIES EXPENSE
02/13/2023	17527	OS4 LABOR	1,252.86	CONTRACT LABOR PAYROLL WE 01/29/23
02/13/2023	17528	SUNBELT RENTALS	1,180.98	LIGHT TOWERS-OUTDOOR RINGS
02/13/2023	17529	XEROX FINANCIAL SERVICES	1,610.32	MONTHLY LEASE AND SALES AND USE TAX
02/16/2023	17530	PAV-021123 ERIKA CARILLO	600.00	SECURITY DEPOSIT REFUND
02/16/2023	17531	CINTAS	660.12	MATS, MOPS AND UNIFORMS
02/16/2023	17532	CNC EQUESTRIAN MANAGEMENT	41,209.14	MONTHLY PR, MONTHLY MNGMT FEE, AMEX CHGS
02/16/2023	17533	INDUSTRY SECURITY SERVICES, INC.	951.25	EVENT SECURITY SERVICES
02/16/2023	17534	JANUS PEST MANAGEMENT, INC.	1,314.00	PEST CONTROL
02/16/2023	17535	OS4 LABOR	1,057.09	CONTRACT LABOR PAYROLL WE 02/05/23
02/16/2023	17536	SO CAL GAS	13.81	MONTHLY UTILITY EXPENSE
02/16/2023	17538	SUNBELT RENTALS	988.67	3 DUCT JACKS RENTAL EXP
02/16/2023	17539	THE FLY GUY	446.58	FLY ABATEMENT SERVICES
02/21/2023	17541	AT&T	541.93	MONTHLY WIRELESS SERVICES
02/21/2023	17542	CINTAS	660.12	MATS, MOPS AND UNIFORMS
02/21/2023	17543	FRONTIER COMMUNICATIONS	705.26	MONTHLY PHONE EXPENSE-OFFICE
02/21/2023	17544	HARBOR DISTRIBUTING,LLC	1,567.55	BEVERAGE ORDER/ALC. INVENTORY
02/21/2023	17545	HOME DEPOT	287.73	PROPERTY MAINTENANCE
02/21/2023	17546	OFFICE DEPOT	61.33	OFFICE SUPPLIES EXPENSE
02/21/2023	17547	OS4 LABOR	1,137.57	CONTRACT LABOR PR WE 02/12/23

Industry Hills Expo Center
 Check Detail
 2023

02/21/2023	17548	ROBINSONS FLOWERS	85.00	GET WELL FLOWER ARRANGEMENT
02/21/2023	17549	ROGERS,CLEM & CO.	2,200.00	ACCT'G & CONSULTING SERVICES
02/21/2023	17550	SYSCO	556.50	BEVERAGE ORDER/ALC. INVENTORY
02/21/2023	17551	California Dept. of Tax and Fee Admin.	1,991.00	PREPAY SALES TAX
02/23/2023	17552	PAV-021823 MAGDALENE ACOSTA	600.00	SECURITY DEPOSIT REFUND
02/28/2023	17553	INDUSTRY SECURITY SERVICES, INC.	6,211.14	EVENT SECURITY SERVICES
02/28/2023	17554	JANUS PEST MANAGEMENT, INC.	659.00	PEST CONTROL
02/28/2023	17555	OFFICE DEPOT	145.66	OFFICE SUPPLIES EXPENSE
02/28/2023	17556	SOUTHERN CALIFORNIA EDISON	11,747.43	MONTHLY UTILITY EXPENSE
02/28/2023	17557	TBS CLEANING SERVICE	4,824.00	EVENT CLEAN-UP & SHUTTLE SERVICES
02/28/2023	17558	JANUS PEST MANAGEMENT, INC.	1,535.00	PEST CONTROL
02/28/2023	17559	OS4 LABOR	1,646.59	CONTRACT LABOR PR WE 02/19/23
02/28/2023	17560	SPARKLETTS	246.00	OFFICE SUPPLIES EXPENSE
02/28/2023	17561	TBS CLEANING SERVICE	2,700.00	MONTHLY FACILITY CLEANING SERVICES

TOTAL

183,869.06

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.3

Industry Hills Expo Center

Check Detail

2023

Industry Hills Expo Center - Check Register

MARCH

DATE	CHECK #	PAYEE	AMOUNT	DETAILS
03/01/2023	17563	PL-061123 ROCKIN CHICANO	4,500.00	EVENT CANCELLED-CLIENT TO RESCHEDULE 2024
03/01/2023	17564	PCR CASH	676.90	REIMBURSE PETY CASH RECEIPTS JAN/FEB REC.
03/07/2023	17565	PAV-030423 SANDRA ISABEL TORRES	600.00	SEC DEPOSIT REFUND
03/07/2023	17566	PAV-030323R SHERYL LOPEZ	300.00	SEC DEPOSIT REFUND
03/08/2023	17567	CINTAS	665.22	MATS,MOPS AND UNIFORMS
03/08/2023	17568	EL MONTE ICE CO.	700.00	ICE FOR ARENA EVENT MA-022523 FERIA
03/08/2023	17569	GRAHAM COMPANY	460.00	QRTLY INSPECT EMERGENCY LIGHT SYSTEM-ARENA
03/08/2023	17570	HARBOR DISTRIBUTING,LLC	370.00	BEVERAGE ORDER-ALC INVENTORY
03/08/2023	17571	OFFICE DEPOT	139.41	OFFICE SUPPLIES EXP
03/08/2023	17572	OS4 LABOR	3,903.73	CONTRACT LABOR PR W/E 022623
03/08/2023	17573	PITNEY BOWES GLOBAL FINANCE	196.27	POSTAGE EXPENSE
03/08/2023	17574	REPUBLIC NATIONAL DISTRIBUTING COMPANY	2,051.44	BEVERAGE ORDER-ALC INVENTORY
03/08/2023	17575	SUPREMA CO.	840.00	BAR SUPPLIES, MIXERS-ALCOHOL INVENTORY
03/08/2023	17576	SYSCO	5,415.31	BEVERAGE ORDER-ALC INVENTORY
03/08/2023	17577	VALLEY VISTA SERVICES	841.32	3 YD FRT LOAD SERVICE
03/08/2023	17578	SOUTHERN GLAZER'S OF CA SOUTH	6,234.84	BEVERAGE ORDER-ALC INVENTORY
03/15/2023	17579	AT&T	572.13	MONTHLY PHONE EXPENSES
03/15/2023	17580	BROWN & BROWN OF CALIFORNIA INC.	13,490.88	ANNUAL EQUINE MORTALITY LIABILITY INS.PREMIUM
03/15/2023	17581	CINTAS	2,704.53	MATS,MOPS AND UNIFORMS
03/15/2023	17582	CNC EQUESTRIAN MANAGEMENT	31,069.14	CONTRACT LABOR-EXPO CENTER MAINT. FEBRUARY
03/15/2023	17583	INDUSTRY SECURITY SERVICES, INC.	1,185.97	EVENT SECURITY SERVICES
03/15/2023	17584	JAM GOLF CARS	3,426.50	VEHICLE MAINT EXP-GOLF GARTS
03/15/2023	17585	JANUS PEST MANAGEMENT, INC.	1,314.00	PEST CONTROL
03/15/2023	17586	OFFICE DEPOT	321.48	OFFICE SUPPLIES EXP
03/15/2023	17587	OS4 LABOR	1,754.85	CONTRACT LABOR PR W/E 030523
03/15/2023	17588	RANCHO JANITORIAL SUPPLIES	464.96	CLEANING SUPPLIES EXPENSE
03/15/2023	17589	ROGERS,CLEM & CO.	2,200.00	ACCT'G & CONSULTING SERVICES
03/15/2023	17590	SATSUMA LANDSCAPE	11,005.03	MONTHLY LANDSCAPE EXPENSES-FEB
03/15/2023	17591	SO CAL GAS	15.78	MONTHLY UTILITY EXPENSE-FEB
03/23/2023	17592	CHARTER ADJUSTMENT CORPORATION	950.00	COLLECTION SERVICES-1 ACCOUNT
03/23/2023	17593	California Dept. of Tax and Fee Admin.	6,477.00	PRE-PAY SALES TAX
03/23/2023	17594	CINTAS	1,324.62	MATS,MOPS AND UNIFORMS
03/23/2023	17595	CNC EQUESTRIAN MANAGEMENT	1,647.00	REIMBURSE FOR CC PURCHASES
03/23/2023	17596	FRONTIER COMMUNICATIONS	691.15	MONTHLY PHONE CHARGES
03/23/2023	17597	VOID CHECK	0.00	DATA ENTRY ERROR
03/23/2023	17598	JAM GOLF CARS	1,119.00	VEHICLE MAINT EXP-GOLF GARTS
03/23/2023	17599	JANUS PEST MANAGEMENT, INC.	749.00	PEST CONTROL
03/23/2023	17601	OFFICE DEPOT	29.69	OFFICE SUPPLIES EXP
03/23/2023	17602	OS4 LABOR	1,802.38	CONTRACT LABOR PR W/E 031923
03/23/2023	17603	SOUTHERN CALIFORNIA EDISON	13,289.90	MONTHLY UTILITY EXPENSE-FEB

Industry Hills Expo Center

Check Detail

2023

Industry Hills Expo Center - Check Register

MARCH

DATE	CHECK #	PAYEE	AMOUNT	DETAILS
03/23/2023	17604	SOUTHERN GLAZER'S OF CA SOUTH	1,043.40	BEVERAGE ORDER-ALC INVENTORY
03/23/2023	17605	SPARKLETTS	2,180.89	BEVERAGE ORDER-ALC INVENTORY
03/23/2023	17606	STAPLES Business Advantage	108.34	OFFICE SUPPLIES EXP
03/28/2023	17607	FED EX	97.83	POSTAGE EXPENSE
03/28/2023	17608	GINA HORN DESIGNS	819.98	4K PRINTED ENVELOPES
03/28/2023	17609	HOME DEPOT	1,524.09	PROPERTY MAINTENANCE EXPENSE
03/28/2023	17610	INDUSTRY SECURITY SERVICES, INC.	2,828.79	EVENT SECURITY SERVICES
03/28/2023	17611	LOCKS PLUS	614.93	TRANSMITTER, REC. INSTALL DOOR CHIMES
03/28/2023	17612	SATSUMA LANDSCAPE	8,891.46	MONTHLY LANDSCAPE EXPENSES-MARCH
03/28/2023	17613	TBS CLEANING SERVICE	800.00	EVENT CLEANING SERVICE MA-030523
03/31/2023	17614	PAV-031823 REFUGIO PARRA	600.00	SEC DEPOSIT REFUND
03/31/2023	17615	PAV-032523 LORENA SANTILLAN	600.00	SEC DEPOSIT REFUND
TOTAL			145,609.14	

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 6.4



CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY MEMORANDUM

TO: Honorable Chair and Members of the Board
FROM: Joshua Nelson, Executive Director
STAFF: Yamini Pathak, Finance Director
DATE: 05/10/2023
SUBJECT: Consideration of a Professional Services Agreement with Rogers, Anderson, Malody & Scott, LLP, for Auditing Services, in an amount not to exceed \$8,490.00, through June 20, 2024

BACKGROUND

On or about May 13, 2020, the City entered into agreement with White Nielson Diehl Evans, LLP ("WNDE") for auditing services. On December 10, 2020, WNDE was acquired by CliftonLarsonAllen, LLP ("CLA") and the agreement was transferred. CLA has provided auditing services for the Board for the past three years, and the agreement expires June 30, 2023.

Consistent with best practices for public agencies, Staff requested proposals from two firms for auditing services for the City and its related entities. The City received proposals from CliftonLarsonAllen LLP ("CLA"), and Rogers, Anderson, Malody & Scott, LLP ("RAMS").

DISCUSSION

Staff reviewed the proposals that were submitted, and concluded that RAMS was the most qualified firm to provide auditing services to the City and its entities for the fiscal year ending June 30, 2023. Staff recommends the Board approve a Professional Services Agreement with Roger, Anderson, Malody & Scott, LLP, in an amount not to exceed \$8,490.00 through June 30, 2024, with an option to extend the agreement for three (3) one (1) year terms.

FISCAL IMPACT

The fiscal impact is \$8,490.00. Costs for work to be performed through June 30, 2024 will be appropriated in CRIA - Professional Services (Account 360-800-5120.01) as part of the FY 2023/24 adopted budget.

RECOMMENDATION

Staff recommends that the City Council approve the Professional Services Agreement with RAMS, in an amount not to exceed \$8,490.00, dated May 10, 2023.

Attachments

RAMS Professional Services Agreement

CIVIC RECREATIONAL INDUSTRIAL AUTHORITY

PROFESSIONAL SERVICES AGREEMENT

This PROFESSIONAL SERVICES AGREEMENT (“Agreement”), is made and effective as of May 10, 2023, (“Effective Date”), between the Civic Recreational Industrial Authority, a public body (“CRIA”) and Rogers, Anderson, Malody, & Scott, LLP, a California Limited Liability Partnership (“Consultant”). The CRIA and Consultant are hereinafter collectively referred to as the “Parties”.

RECITALS

WHEREAS, the CRIA desires to engage Consultant to perform the services described herein, and Consultant desires to perform such services in accordance with the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions herein contained, CRIA and Consultant agree as follows:

1. TERM

This Agreement shall commence on the Effective Date and shall remain and continue in effect until tasks described herein are completed, but in no event later than June 30, 2024, unless sooner terminated pursuant to the provisions of this Agreement. Notwithstanding the foregoing, the CRIA may extend the Term of the Agreement for three (3) one (1) year terms.

2. SERVICES

(a) Consultant shall perform the tasks (“Services”) described and set forth in Exhibit A, attached hereto and incorporated herein as though set forth in full. (“Scope of Services”). Tasks other than those specifically described in the Scope of Services shall not be performed without prior written approval of the CRIA. The Services shall be performed by Consultant, unless prior written approval is first obtained from the CRIA. In the event of conflict or inconsistency between the terms of this Agreement and Exhibit A, the terms of this Agreement shall prevail.

(b) CRIA shall have the right to request, in writing, changes to the Services. Any such changes mutually agreed upon by the Parties, and any corresponding increase or decrease in compensation, shall be incorporated by written amendment to this Agreement.

(c) Consultant shall perform all Services in a manner reasonably satisfactory to the CRIA and in a first-class manner in conformance with the standards of quality

normally observed by an entity providing financial auditing services, serving a municipal CRIA.

(d) Consultant shall comply with all applicable federal, state, and local laws, regulations and ordinances in the performance of this Agreement, including but not limited to, the conflict of interest provisions of Government Code Section 1090 and the Political Reform Act (Government Code Section 81000 *et seq.*). During the term of this Agreement, Consultant shall not perform any work for another person or entity for whom Consultant was not working on the Effective Date if both (i) such work would require Consultant to abstain from a decision under this Agreement pursuant to a conflict of interest statute or law; and (ii) CRIA has not consented in writing to Consultant's performance of such work. No officer or employee of CRIA shall have any financial interest in this Agreement that would violate California Government Code Sections 1090 *et seq.* Consultant hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of the CRIA. If Consultant was an employee, agent, appointee, or official of the CRIA in the previous twelve (12) months, Consultant warrants that it did not participate in any manner in the forming of this Agreement. Consultant understands that, if this Agreement is made in violation of Government Code §1090 *et. seq.*, the entire Agreement is void and Consultant will not be entitled to any compensation for Services performed pursuant to this Agreement, and Consultant will be required to reimburse the CRIA for any sums paid to the Consultant. Consultant understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code § 1090 and, if applicable, will be disqualified from holding public office in the State of California.

(e) Consultant represents that it has, or will secure at its own expense, all licensed personnel required to perform the Services. All Services shall be performed by Consultant or under its supervision, and all personnel engaged in the Services shall be qualified and licensed to perform such services.

3. MANAGEMENT

CRIA's Executive Director shall represent the CRIA in all matters pertaining to the administration of this Agreement, review and approval of all products submitted by Consultant, but shall have no authority to modify the Services or the compensation due to Consultant.

4. PAYMENT

(a) The CRIA agrees to pay Consultant monthly, in accordance with the payment rates and terms and the schedule of payment as set forth in Exhibit B ("Rate Schedule"), attached hereto and incorporated herein by this reference as though set forth in full, based upon actual time spent on the above tasks. This amount shall not exceed Eight Thousand Four Hundred Ninety Dollars and Zero Cents (\$8,490.00) for the total Term of the Agreement unless additional payment is approved as provided in this Agreement.

(b) Consultant shall not be compensated for any services rendered in connection with its performance of this Agreement which are in addition to those set forth herein, unless such additional services are authorized in advance and in writing by the CRIA. Consultant shall be compensated for any additional services in the amounts and in the manner as agreed to by CRIA and Consultant at the time CRIA's written authorization is given to Consultant for the performance of said services.

(c) Consultant shall submit invoices monthly for actual services performed. Invoices shall be submitted on or about the first business day of each month, or as soon thereafter as practical, for services provided in the previous month. Payment shall be made within thirty (30) days of receipt of each invoice as to all non-disputed fees. If the CRIA disputes any of Consultant's fees it shall give written notice to Consultant within thirty (30) days of receipt of an invoice of any disputed fees set forth on the invoice. Any final payment under this Agreement shall be made within 45 days of receipt of an invoice therefore.

5. SUSPENSION OR TERMINATION OF AGREEMENT

(a) The CRIA may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon the Consultant at least ten (10) days prior written notice. Upon receipt of said notice, the Consultant shall immediately cease all work under this Agreement, unless the notice provides otherwise. If the CRIA suspends or terminates a portion of this Agreement such suspension or termination shall not make void or invalidate the remainder of this Agreement.

(b) In the event this Agreement is terminated pursuant to this Section, the CRIA shall pay to Consultant the actual value of the work performed up to the time of termination, provided that the work performed is of value to the CRIA. Upon termination of the Agreement pursuant to this Section, the Consultant shall submit an invoice to the CRIA pursuant to Section 5 of this Agreement.

6. OWNERSHIP OF DOCUMENTS

(a) Consultant shall maintain complete and accurate records with respect to sales, costs, expenses, receipts, and other such information required by CRIA that relate to the performance of services under this Agreement. Consultant shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Consultant shall provide free access to the representatives of CRIA or its designees at reasonable times to review such books and records; shall give CRIA the right to examine and audit said books and records; shall permit CRIA to make transcripts or copies therefrom as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this Agreement. Such records, together with supporting documents, shall be maintained for a period of three (3) years after receipt of final payment.

(b) Upon completion of, or in the event of termination or suspension of this Agreement, all original documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents, except those items defined as audit documentation under professional standards promulgated by the American Institute of Certified Public Accountants (AICPA), which will be the property of Consultant, prepared in the course of providing the services to be performed pursuant to this Agreement shall become the sole property of the City and may be used, reused, or otherwise disposed of by the City without the permission of the Consultant. With respect to computer files, Consultant shall make available to the City, at the Consultant's office, and upon reasonable written request by the City, the necessary computer software and hardware for purposes of accessing, compiling, transferring, copying and/or printing computer files. Consultant hereby grants to City all right, title, and interest, including any copyright, in and to the documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared by Consultant, except those items defined as audit documentation under professional standards promulgated by the AICPA, which will be the property of Consultant, in the course of providing the services under this Agreement. All reports, documents, or other written material developed by Consultant in the performance of the Services pursuant to this Agreement, shall be and remain the property of the City. Notwithstanding the foregoing, upon termination of this Agreement, Consultant shall be under no obligation to return to the City any documents defined as audit documentation under professional standards promulgated by the American Institute of Certified Public Accountants (AICPA).

7. INDEMNIFICATION

(a) Indemnity for professional liability

When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend and hold harmless the CRIA and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all losses, liabilities, damages, costs and expenses, including legal counsel's fees and costs caused in whole or in part by any negligent or wrongful act, error or omission of Consultant, its officers, agents, employees or Subconsultants (or any CRIA or individual that Consultant shall bear the legal liability thereof) in the performance of professional services under this Agreement.

(b) Indemnity for other than professional liability

Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend and hold harmless CRIA, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including legal counsel fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Consultant or by any individual or CRIA for which Consultant is legally liable, including but not limited to officers, agents, employees or subcontractors of Consultant.

(c) DUTY TO DEFEND. In the event the CRIA, its officers, employees, agents and/or volunteers are made a party to any action, claim, lawsuit, or other adversarial proceeding arising from the performance of the services encompassed by this Agreement, and upon demand by CRIA, Consultant shall have an immediate duty to defend the CRIA at Consultant's cost or at CRIA's option, to reimburse the CRIA for its costs of defense, including reasonable attorney's fees and costs incurred in the defense of such matters.

Payment by CRIA is not a condition precedent to enforcement of this indemnity. In the event of any dispute between Consultant and CRIA, as to whether liability arises from the sole negligence of the CRIA or its officers, employees, or agents, Consultant will be obligated to pay for CRIA's defense until such time as a final judgment has been entered adjudicating the CRIA as solely negligent. Consultant will not be entitled in the absence of such a determination to any reimbursement of defense costs including but not limited to attorney's fees, expert fees and costs of litigation.

8. INSURANCE

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit C attached hereto and incorporated herein by reference.

9. INDEPENDENT CONSULTANT

(a) Consultant is and shall at all times remain as to the CRIA a wholly independent consultant and/or independent contractor. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultants exclusive direction and control. Neither CRIA nor any of its officers, employees, or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the CRIA. Consultant shall not incur or have the power to incur any debt, obligation, or liability whatever against the CRIA, or bind the CRIA in any manner.

(b) No employee benefits shall be available to Consultant in connection with the performance of this Agreement. Except for the fees paid to Consultant as provided in the Agreement, CRIA shall not pay salaries, wages, or other compensation to Consultant for performing services hereunder for CRIA. CRIA shall not be liable for compensation or indemnification to Consultant for injury or sickness arising out of performing services hereunder.

(c) Consultant shall indemnify, defend and hold harmless, the CRIA, its elected officials, officers, employees and agents, from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including contributions to any retirement and/or pension plan, legal counsel fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in

part, Consultant's or by any individual or CRIA for which Consultant is legally liable, including but not limited to officers, agents, employees or subconsultants of Consultant, service as an independent contractor. The provisions of this Section 9(c) are effective as of January 1, 2020. The indemnity provisions set forth in this Section 9(c) shall survive the termination of this Agreement, and are in addition to any other rights or remedies the CRIA may have under the law.

10. LEGAL RESPONSIBILITIES

The Consultant shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Consultant shall at all times observe and comply with all such laws and regulations. The CRIA, and its officers and employees, shall not be liable at law or in equity occasioned by failure of the Consultant to comply with this Section.

11. UNDUE INFLUENCE

Consultant declares and warrants that no undue influence or pressure was used against or in concert with any officer or employee of the CRIA in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the CRIA has or will receive compensation, directly or indirectly, from Consultant, or from any officer, employee or agent of Consultant, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Violation of this Section shall be a material breach of this Agreement entitling the CRIA to any and all remedies at law or in equity.

12. NO BENEFIT TO ARISE TO LOCAL OFFICERS AND EMPLOYEES

No member, officer, or employee of CRIA, or their designees or agents, and no public official who exercises authority over or responsibilities with respect to the Project during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for work to be performed in connection with the Project performed under this Agreement.

13. RELEASE OF INFORMATION/CONFLICTS OF INTEREST

(a) All information gained by Consultant in performance of this Agreement shall be considered confidential and shall not be released by Consultant without CRIA's prior written authorization. Consultant, its officers, employees, agents, or subconsultants, shall not without written authorization from the CRIA, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories, or other information concerning the work performed under this Agreement or relating to any project or property located within the CRIA, unless otherwise required by law or court order.

(b) Consultant shall promptly notify CRIA should Consultant, its officers, employees, agents, or subconsultants be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions, or other discovery

request (“Discovery”), court order, or subpoena from any person or party regarding this Agreement and the work performed there under or with respect to any project or property located within the CRIA, unless Consultant is prohibited by law from informing the CRIA of such Discovery, court order or subpoena. CRIA retains the right, but has no obligation, to represent Consultant and/or be present at any deposition, hearing, or similar proceeding as allowed by law. Unless CRIA is a party to the lawsuit, arbitration, or administrative proceeding and is adverse to Consultant in such proceeding, Consultant agrees to cooperate fully with the CRIA and to provide the opportunity to review any response to discovery requests provided by Consultant. However, CRIA's right to review any such response does not imply or mean the right by CRIA to control, direct, or rewrite said response.

14. NOTICES

Any notices which either party may desire to give to the other party under this Agreement must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal Express, which provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To CRIA: CRIA
15625 Mayor Dave Way
City of Industry, CA 91744
Attention: Executive Director

With a Copy To: Casso & Sparks, LLP
13300 Crossroads Parkway North, Suite 410
City of Industry, CA 91746
Attention: James M. Casso, General Counsel

To Consultant: Scott W. Manno, CPA, CGMA
Rogers, Anderson, Malody & Scott, LLP
735 E. Carnegie Drive, Suite 100
San Bernardino, CA 92408

15. ASSIGNMENT

The Consultant shall not assign the performance of this Agreement, nor any part thereof, nor any monies due hereunder, without prior written consent of the CRIA.

Before retaining or contracting with any subconsultant for any services under this Agreement, Consultant shall provide CRIA with the identity of the proposed subconsultant, a

copy of the proposed written contract between Consultant and such subconsultant which shall include and indemnity provision similar to the one provided herein and identifying CRIA as an indemnified party, or an incorporation of the indemnity provision provided herein, and proof that such proposed subconsultant carries insurance at least equal to that required by this Agreement or obtain a written waiver from the CRIA for such insurance.

Notwithstanding Consultant's use of any subconsultant, Consultant shall be responsible to the CRIA for the performance of its subconsultant as it would be if Consultant had performed the Services itself. Nothing in this Agreement shall be deemed or construed to create a contractual relationship between the CRIA and any subconsultant employed by Consultant. Consultant shall be solely responsible for payments to any subconsultants. Consultant shall indemnify, defend and hold harmless the Indemnified Parties for any claims arising from, or related to, the services performed by a subconsultant under this Agreement.

16. GOVERNING LAW/ATTORNEYS' FEES

The CRIA and Consultant understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement and also govern the interpretation of this Agreement. Any litigation concerning this Agreement shall take place in the municipal, superior, or federal district court in Los Angeles County, California. If any action at law or suit in equity is brought to enforce or interpret the provisions of this Agreement, or arising out of or relating to the Services provided by Consultant under this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and all related costs, including costs of expert witnesses and consultants, as well as costs on appeal, in addition to any other relief to which it may be entitled.

17. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the Parties relating to the obligations of the Parties described in this Agreement. All prior or contemporaneous agreements, understandings, representations, and statements, oral or written and pertaining to the subject of this Agreement or with respect to the terms and conditions of this Agreement, are merged into this Agreement and shall be of no further force or effect. Each party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

18. SEVERABILITY

If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, then such term or provision shall be amended to, and solely to, the extent necessary to cure such invalidity or unenforceability, and in its amended form shall be enforceable. In such event, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

19. COUNTERPARTS

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

20. CAPTIONS

The captions appearing at the commencement of the sections hereof, and in any paragraph thereof, are descriptive only and shall have no significance in the interpretation of this Agreement.

21. WAIVER

The waiver by CRIA or Consultant of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition or of any subsequent breach of the same or any other term, covenant or condition herein contained. No term, covenant or condition of this Agreement shall be deemed to have been waived by CRIA or Consultant unless in writing.

22. REMEDIES

Each right, power and remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise shall be cumulative and shall be in addition to every other right, power, or remedy provided for herein or now or hereafter existing at law, in equity, by statute, or otherwise. The exercise, the commencement of the exercise, or the forbearance of the exercise by any party of any one or more of such rights, powers or remedies shall not preclude the simultaneous or later exercise by such party of any of all of such other rights, powers or remedies.

23. AUTHORITY TO EXECUTE THIS AGREEMENT

The person or persons executing this Agreement on behalf of Consultant represents and warrants that he/she has the authority to execute this Agreement on behalf of the Consultant and has the authority to bind Consultant to the performance of its obligations hereunder.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the Effective Date.

“CRIA”
Civic Recreational Industrial Authority

“CONSULTANT”
Rogers, Anderson, Malody & Scott, LLP

By: _____
Joshua Nelson, Executive Director

By: _____
Scott W. Manno, Partner

Attest:

By: _____
Julie Gutierrez-Robles, Assistant Secretary

Approved as to form:

By: _____
James M. Casso, General Counsel

Attachments:	Exhibit A	Scope of Services
	Exhibit B	Rate Schedule
	Exhibit C	Insurance Requirements

EXHIBIT A

SCOPE OF SERVICES

Consultant shall:

- Conduct a financial audit of all funds of the CRIA and its component units in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits in General Accounting Office's (GAO) Government Auditing Standards (2003), the provisions of the Federal Single Audit Act of 2003 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-profit Organizations and Article XIII B of the California Constitution Appropriations Limit.
- Review the CRIA Annual Financial Report (CAFR), in full compliance with all current and proposed GASB statements, which will include both Government-Wide Financial Statements and Fund Financial Statements. Apply limited audit procedures to Management's Discussion and Analysis and required supplementary information pertaining to the General Fund and each major fund of the CRIA.
- Issue a separate Management Report and Auditor's Communication Letter that includes recommendations for improvements in internal control that are considered non-reportable conditions.
- Prepare year-end adjusting journal entries as needed.
- Retain all working papers and reports at the audit firm's expense for a minimum of five (5) years. In addition, make working papers available to the CRIA and/or any government CRIA as appropriate.
- Consultant shall issue a SAS 114 report addressed to the CRIA Board at the conclusion of the audit. Consultant shall provide the CRIA one electronic copy in PDF format each year. (A separate SAS 114 letter addressed to the CRIA Board shall be provided during the planning phase of the audit to open the "two-way communication" between the Consultant and the CRIA Board.)

TIMETABLE OF DELIVERABLES

The CRIA's financial books are generally closed by the beginning of September of each year, and reconciliations completed shortly thereafter. Interim audit fieldwork may begin before the books are closed. Final audit fieldwork is to be completed no later than October 31st. Estimated timetable for the audit as follows:

Item	Responsible Party	Due Date**
Interim Fieldwork	Consultant	July 1 to August 31
Final Trial Balance, audit schedules and draft financial statements	Finance Department	October 1
Audit Field Work	Consultant	October 5 to October 31
Comments on draft financial statements to the Director of Finance	Consultant	November 2
Draft of Internal Control Letter and Audit letter to the Finance Director	Consultant	November 2
All financial reports and letters finalized and issued	Consultant	November 16

EXHIBIT B
RATE SCHEDULE

Description of Services	Estimated Hours	Cost
Audited Financial Statements of the Civic Recreational Industrial Authority, Report on Internal Controls Over Financial Reporting, and Auditors' Communication with the Board of Directors	46	\$8,490.00
Total	46	\$8,490.00

AUDIT STAFF STANDARD HOURLY BILLING RATES

Partner	\$325
Manager	\$235
Supervisory Staff	\$205
Professional Staff	\$140

EXHIBIT C

INSURANCE REQUIREMENTS

Without limiting Consultant's indemnification of CRIA, and prior to commencement of the Services, Consultant shall obtain, provide and maintain at its own expense during the term of this Agreement, policies of insurance of the type and amounts described below and in a form satisfactory to the CRIA.

General liability insurance. Consultant shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$1,000,000.00 per occurrence, \$2,000,000.00 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted.

Automobile liability insurance. Consultant shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than \$1,000,000.00 combined single limit for each accident.

Professional liability (errors & omissions) insurance. Consultant shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of \$1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement and Consultant agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.

Workers' compensation insurance. Consultant shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least \$1,000,000.00).

Consultant shall submit to CRIA, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of the CRIA, its officers, agents, employees and volunteers.

Proof of insurance. Consultant shall provide certificates of insurance to CRIA as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsement must be approved by CRIA's Risk Manager prior to commencement of performance. Current certification of insurance shall be kept on file with CRIA at all times during the term of this contract. CRIA reserves the right to require complete, certified copies of all required insurance policies, at any time.

Duration of coverage. Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may arise

from or in connection with the performance of the Services hereunder by Consultant, his agents, representatives, employees or subconsultants.

Primary/noncontributing. Coverage provided by Consultant shall be primary and any insurance or self-insurance procured or maintained by CRIA shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of CRIA before the CRIA's own insurance or self-insurance shall be called upon to protect it as a named insured.

CRIA's rights of enforcement. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, CRIA has the right but not the duty to obtain the insurance it deems necessary and any premium paid by CRIA will be promptly reimbursed by Consultant, or CRIA will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, CRIA may cancel this Agreement.

Acceptable insurers. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the CRIA's Risk Manager.

Waiver of subrogation. All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against CRIA, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby waives its own right of recovery against CRIA, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

Enforcement of contract provisions (non estoppel). Consultant acknowledges and agrees that any actual or alleged failure on the part of the CRIA to inform Consultant of non-compliance with any requirement imposes no additional obligations on the CRIA nor does it waive any rights hereunder.

Requirements not limiting. Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Consultant maintains higher limits than the minimums shown above, the CRIA requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the CRIA.

Notice of cancellation. Consultant agrees to oblige its insurance agent or broker and insurers to provide to CRIA with a thirty (30) day notice of cancellation (except for nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

Additional insured status. General liability policies shall provide or be endorsed to provide that CRIA and its officers, officials, employees, and agents, and volunteers shall be additional insureds under such policies. This provision shall also apply to any excess liability policies.

Prohibition of undisclosed coverage limitations. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to CRIA and approved of in writing.

Separation of Insureds. A severability of interests provision must apply for all additional insureds ensuring that Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the insurer's limits of liability. The policy(ies) shall not contain any cross-liability exclusions.

Pass Through Clause. Consultant agrees to ensure that its subconsultants, subcontractors, and any other party involved with the project who is brought onto or involved in the project by Consultant, provide the same minimum insurance coverage and endorsements required of Consultant. Consultant agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Consultant agrees that upon request, all agreements with consultants, subcontractors, and others engaged in the project will be submitted to CRIA for review.

CRIA's right to revise specifications. The CRIA reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Consultant ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Consultant, the CRIA and Consultant may renegotiate Consultant's compensation.

Self-insured retentions. Any self-insured retentions must be declared to and approved by the CRIA. The CRIA reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the CRIA.

Timely notice of claims. Consultant shall give the CRIA prompt and timely notice of claims made or suits instituted that arise out of or result from Consultant's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

Additional insurance. Consultant shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 7.1



CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

MEMORANDUM

TO: Honorable Chairman and Board Members

STAFF: Yamini Pathak, Director of Finance
Dean Yamagata, Financial Consultant – Frazer, LLP

DATE: May 10, 2023

SUBJECT: Civic-Recreational-Industrial Authority February 28, 2023 Financial Report

Executive Summary:

Expo Center operations had previously been limited due to the pandemic. During the last fiscal year parts of the facilities have gone under extensive construction to update the facilities and perform needed maintenance. Some of these construction projects are still in process of completion and have slowed the reopening of the facilities to pre-pandemic levels.

Expo Center:

For the month ended February 28, 2023, the Expo Center generated revenues of \$117,151 and incurred expenses for the month of February 28, 2023 amounting to \$162,688.

For the year to date period ended February 28, 2023, the Expo Center generated revenues of \$922,685 which represents 74% of total budgeted revenues of \$1,251,000 and incurred total expenses amounting to \$1,527,790 which represents 64% of total budgeted expenditures of \$2,396,800. Transfers received by the Expo Center amounted to \$407,000 for the year to date period ended February 28, 2023 which represents 36% of budgeted transfers of \$1,145,700.

Capital Projects Fund:

The Fund has incurred \$250,589 of expenditures during the month of February 28, 2023 and year to date expenditures of \$1,187,270 which represents 63% of budgeted expenditures of \$2,185,000. Year to date net transfers from the City of Industry and other funds amounted to \$1,573,548 which represent 48% of net budgeted transfers of \$3,251,000.

Description of Reports:

The monthly financial statements, as shown in Exhibit A, are a comprehensive document reflecting the financial position and the result of operations of the Authority at February 28, 2023.

Fiscal Impact:

There is no fiscal impact as result of this action.

Recommendation:

Receive and file.

EXHIBIT A

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

FINANCIAL STATEMENTS

February 28, 2023

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

FINANCIAL STATEMENTS

February 28, 2023

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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

EXECUTIVE SUMMARY
FINANCIAL STATEMENTS
February 28, 2023

Expo Center Operations

During the month ended February 28, 2023, there were revenues generated by the Facilities and the Grand Arena. There were four events held in the Pavilion, generating \$34,153 in revenues for Facilities. Four events were held in the Grand Arena, providing revenues of \$82,976. These events included Tjarks, AM Supercamp, and Feria Caballo.

At February 28, 2023 and 2022, our financial statements reflect the following activity:

<u>Expo Center Operations</u>	<u>Month Ended</u> <u>2/28/2023</u>	<u>Year To Date</u> <u>2/28/2023</u>	<u>Amended Budget</u> <u>2022-2023</u>	<u>% of Amended</u> <u>Budget</u>	<u>Month Ended</u> <u>02/28/2022</u>	<u>Year To Date</u> <u>02/28/2022</u>
Total revenues	\$ 117,151	\$ 922,685	\$ 1,251,100	74%	\$ 20,898	\$ 87,463
Expenses:						
Direct Expo Center expenses	79,182	647,836	994,700	65%	28,256	281,151
General and administrative expenses	83,506	879,954	1,402,100	63%	92,454	704,089
Total direct Expo Center expenses	162,688	1,527,790	2,396,800	64%	120,710	985,240
Net (loss) income from operations	(45,537)	(605,105)	(1,145,700)	53%	(99,812)	(897,777)
Net (loss) income	\$ (45,537)	\$ (605,105)	\$ (1,145,700)	53%	\$ (99,812)	\$ (897,777)

Summarized financial information by department for the month ending February 28, 2023 and 2022:

<u>Expo Center Operations</u>	<u>Month Ended</u> <u>2/28/2023</u>	<u>Month Ended</u> <u>2/28/2023</u>	<u>Month Ended</u> <u>2/28/2023</u>	<u>Month Ended</u> <u>2/28/2023</u>	<u>Month Ended</u> <u>2/28/2023</u>
	<u>Speedway</u>	<u>Facilities</u>	<u>Grand</u> <u>Arena</u>	<u>General</u> <u>and Admin.</u>	<u>Totals</u>
Total revenues	\$ -	\$ 34,153	\$ 82,976	\$ 22	\$ 117,151
Expenses:					
Direct Expo Center expenses	-	35,613	43,569	-	79,182
General and administrative expenses	-	-	-	83,506	83,506
Total direct Expo Center expenses	-	35,613	43,569	83,506	162,688
Net (loss) income from operations	-	(1,460)	39,407	(83,484)	(45,537)
Net (loss) income for the month ended	\$ -	\$ (1,460)	\$ 39,407	\$ (83,484)	\$ (45,537)

<u>Expo Center Operations</u>	<u>Month Ended</u> <u>2/28/2022</u>	<u>Month Ended</u> <u>2/28/2022</u>	<u>Month Ended</u> <u>2/28/2022</u>	<u>Month Ended</u> <u>2/28/2022</u>	<u>Month Ended</u> <u>2/28/2022</u>
	<u>Speedway</u>	<u>Facilities</u>	<u>Grand</u> <u>Arena</u>	<u>General</u> <u>and Admin.</u>	<u>Totals</u>
Total revenues	\$ -	\$ -	\$ 20,898	\$ -	\$ 20,898
Expenses:					
Direct Expo Center expenses	200	15,772	12,284	-	28,256
General and administrative expenses	-	-	-	92,454	92,454
Total direct Expo Center expenses	200	15,772	12,284	92,454	120,710
Net (loss) income from operations	(200)	(15,772)	8,614	(92,454)	(99,812)
Net (loss) income for the month ended	\$ (200)	\$ (15,772)	\$ 8,614	\$ (92,454)	\$ (99,812)

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

EXECUTIVE SUMMARY
FINANCIAL STATEMENTS
February 28, 2023

Summarized financial information by department for the year to date period ending February 28, 2023 and 2022:

	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date
	2/28/2023	2/28/2023	2/28/2023	2/28/2023	2/28/2023
<u>Expo Center Operations</u>	<u>Speedway</u>	<u>Facilities</u>	<u>Grand Arena</u>	<u>General and Admin.</u>	<u>Totals</u>
Total revenues	\$ 65,380	\$ 293,969	\$ 562,535	\$ 801	\$ 922,685
Expenses:					
Direct Expo Center expenses	18,448	294,110	335,278	-	647,836
General and administrative expenses	-	-	-	879,954	879,954
Total direct Expo Center expenses	18,448	294,110	335,278	879,954	1,527,790
Net (loss) income from operations	46,932	(141)	227,257	(879,153)	(605,105)
Net (loss) income year to date	\$ 46,932	\$ (141)	\$ 227,257	\$ (879,153)	\$ (605,105)
	Year To Date	Year To Date	Year To Date	Year To Date	Year To Date
	2/28/2022	2/28/2022	2/28/2022	2/28/2022	2/28/2022
<u>Expo Center Operations</u>	<u>Speedway</u>	<u>Facilities</u>	<u>Grand Arena</u>	<u>General and Admin.</u>	<u>Totals</u>
Total revenues	\$ -	\$ 1,915	\$ 85,548	\$ 807	\$ 88,270
Expenses:					
Direct Expo Center expenses	(275)	137,590	143,836	-	281,151
General and administrative expenses	-	-	-	704,089	704,089
Total direct Expo Center expenses	(275)	137,590	143,836	704,089	985,240
Net (loss) income from operations	275	(135,675)	(58,288)	(703,282)	(896,970)
Net (loss) income year to date	\$ 275	\$ (135,675)	\$ (58,288)	\$ (703,282)	\$ (896,970)

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

EXECUTIVE SUMMARY
 FINANCIAL STATEMENTS
February 28, 2023

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 February 28, 2023 amounted to \$4,693,992. 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 February 28, 2023. It is the accounting policy of CRIA to record annual depreciation expense subsequent to the completion of the June 30, 2023 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 February 28, 2023, our financial statements reflect the following activity:

<u>Capital Projects Fund</u>	<u>Month Ended</u> <u>2/28/2023</u>	<u>Year To Date</u> <u>2/28/2023</u>	<u>Amended Budget</u> <u>2022-2023</u>	<u>% of Amended</u> <u>Budget</u>
Total revenues	\$ -	\$ 1,144	\$ 1,000	114%
Expenditures				
General and administrative expenses	250,589	1,387,270	2,185,000	63%
Total expenses	250,589	1,387,270	2,185,000	63%
Excess of expenditures over revenues	\$ (250,589)	\$ (1,386,126)	\$ (2,184,000)	63%

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

BALANCE SHEET
AS OF FEBRUARY 28, 2023

	<u>Capital Projects</u>	<u>Expo Center</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 203,747	\$ 76,910
Investments	84,712	-
Accounts receivable, net	417	15,591
Prepaid expenses	-	38,426
Inventories	-	36,276
Deposits	-	3,000
Total current assets	<u>288,876</u>	<u>170,203</u>
CAPITAL ASSETS, net	<u>-</u>	<u>4,693,992</u>
Total assets	<u>\$ 288,876</u>	<u>\$ 4,864,195</u>
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES:		
Accounts payable	\$ -	\$ 65,638
Sales tax payable	-	6,463
Advance rental payments	-	87,385
Security deposits	-	38,750
Total current liabilities	<u>-</u>	<u>198,236</u>
FUND BALANCE:		
Fund balance	<u>288,876</u>	<u>4,665,959</u>
Total liabilities and fund balance	<u>\$ 288,876</u>	<u>\$ 4,864,195</u>

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

STATEMENT OF OPERATIONS
FOR THE MONTH AND YEAR TO DATE ENDED FEBRUARY 28, 2023

	CAPITAL PROJECTS				EXPO CENTER			
	MONTH ENDED 2/28/2023	YEAR TO DATE 2/28/2023	2022-2023 REVISED BUDGET	% OF REVISED BUDGET	MONTH ENDED 2/28/2023	YEAR TO DATE 2/28/2023	2022-2023 REVISED BUDGET	% OF REVISED BUDGET
REVENUES:								
Expo center revenue:	\$ -	\$ -	\$ -	0%	\$ 117,151	\$ 922,685	\$ 1,251,100	74%
Other revenues	-	1,144	1,000	114%	-	-	-	0%
Total revenues	-	1,144	1,000	114%	117,151	922,685	1,251,100	74%
EXPENDITURES:								
Operating expenses	-	-	-	0%	79,182	647,836	994,700	65%
General and administrative expenses	250,589	1,387,270	2,185,000	63%	83,506	879,954	1,402,100	63%
Total expenses	250,589	1,387,270	2,185,000	63%	162,688	1,527,790	2,396,800	64%
EXCESS OF EXPENDITURES OVER REVENUES	(250,589)	(1,386,126)	(2,184,000)	63%	(45,537)	(605,105)	(1,145,700)	53%
OTHER FINANCING SOURCES, NET	253,870	1,573,548	3,251,300	48%	-	407,000	1,145,700	36%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/(EXCESS OF EXPENDITURES OVER REVENUE AND OTHER FINANCING SOURCES)	3,281	187,422	\$ 1,067,300	18%	(45,537)	(198,105)	\$ -	0%
Fund balance, beginning	285,595	101,454			4,711,496	4,864,064		
Fund balance, ending	\$ 288,876	\$ 288,876			\$ 4,665,959	\$ 4,665,959		

CIVIC-RECREATIONAL-INDUSTRIAL-AUTHORITY

INDUSTRY HILLS EXPO CENTER
 STATEMENT OF CASH FLOWS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2023

	<u>AMOUNT</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Net loss before transfers and other credits	\$ (605,105)
Adjustments to reconcile net loss to net cash used in operating activities:	
Change in operating assets and liabilities:	
Accounts receivable, net	9,816
Due from other funds	86,000
Prepaid insurance	8,694
Prepaid expenses	(38,426)
Inventories	1,458
Accounts payable	(451)
Sales tax payable	2,488
Advance rental payments	(16,091)
Security deposits	2,450
Net cash used in operating activities	<u>(549,167)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Other financing sources	<u>407,000</u>
NET CHANGE IN CASH	(142,167)
Cash at July 1, 2022	<u>219,077</u>
Cash at February 28, 2023	<u>\$ <u>76,910</u></u>

INDUSTRY HILLS EXPO CENTER
SCHEDULE OF REVENUES AND EXPENSES
FOR THE MONTHS AND YEARS TO DATE FEBRUARY 28, 2023 AND 2022

<u>Expo Center Operations</u>	MONTH ENDED 2/28/2023	YEAR TO DATE 2/28/2023	REVISED BUDGET 2022-2023	% OF REVISED BUDGET	MONTH ENDED 02/28/2022	YEAR TO DATE 02/28/2022
Expo revenues						
Facilities rentals	\$ 10,211	\$ 133,019	\$ 221,100	60%	\$ -	\$ 600
Facilities rentals - bar sales	20,303	130,397	179,500	73%	(1)	1,315
Facilities - security	3,239	25,676	38,200	67%	-	-
Facilities - insurance	400	4,000	6,000	67%	-	-
Facilities - concessions	-	877	-	0%	-	-
Grand Arena - special events rentals	15,000	115,600	177,200	65%	15,601	20,100
Grand Arena - show barn stall rentals	2,665	41,115	74,500	55%	525	14,545
Grand Arena - shaving sales	1,074	6,381	5,200	123%	630	2,509
Grand Arena - security	5,010	31,341	52,700	59%	-	-
Grand Arena - trailer parking	900	7,900	11,700	68%	-	1,380
Grand Arena - bar sales	46,764	226,929	180,700	126%	-	26,608
Grand Arena - food	-	-	7,300	0%	-	2,122
Grand Arena - parking	4,345	83,655	158,700	53%	3,255	15,780
Grand Arena - other	7,218	49,614	71,200	70%	888	2,504
Speedway - bar	-	48,272	48,300	100%	-	-
Speedway - parking	-	15,345	15,400	100%	-	-
Speedway - other	-	1,763	1,800	98%	-	-
Total revenues	<u>117,129</u>	<u>921,884</u>	<u>1,251,100</u>	74%	<u>20,898</u>	<u>87,463</u>
Direct general and administrative revenues						
G&A- Other	<u>22</u>	<u>801</u>	<u>-</u>	0%	<u>-</u>	<u>807</u>
Expo expenses						
Cost of sales	19,233	128,807	159,100	81%	254	10,510
Bar supplies	700	4,966	8,400	59%	-	858
Feed	-	71	-	0%	-	-
Contract labor/wages	47,954	393,608	624,200	63%	26,030	245,489
Furniture/fixtures & equipment	-	1,160	-	0%	-	-
Facilities - insurance	-	1,000	1,000	100%	-	1,000
Miscellaneous	-	2,547	4,800	53%	200	2,044
Promotional	-	300	600	50%	-	-
Property maintenance	460	460	1,300	35%	1	5,604
Sales tax	-	201	500	40%	-	243
Security - Grand Arena	4,714	43,943	78,500	56%	-	-
Security - Facilities	3,239	28,975	44,800	65%	-	-
Shavings	376	5,120	4,800	107%	-	2,255
Supplies	1,783	25,227	43,800	58%	1,771	12,329
Equipment rental	723	1,843	4,200	44%	-	-
Special event concessions	-	-	-	0%	-	1,294
Bad debt	-	9,008	18,100	50%	-	-
Speedway- outside services/contract labor	-	600	600	100%	-	-
Total Expo expenses	<u>79,182</u>	<u>647,836</u>	<u>994,700</u>	65%	<u>28,256</u>	<u>281,151</u>
Operating loss before direct						
G & A and CRIA indirect expenses	<u>37,969</u>	<u>274,849</u>	<u>256,400</u>	107%	<u>(7,358)</u>	<u>(192,881)</u>

INDUSTRY HILLS EXPO CENTER
SCHEDULE OF REVENUES AND EXPENSES
FOR THE MONTHS AND YEARS TO DATE FEBRUARY 28, 2023 AND 2022

<u>Expo Center Operations</u>	MONTH ENDED 2/28/2023	YEAR TO DATE 2/28/2023	REVISED BUDGET 2022-2023	% OF REVISED BUDGET	MONTH ENDED 02/28/2022	YEAR TO DATE 02/28/2022
Direct general and administrative expenses						
Travel and meetings	-	2,777	4,000	69%	-	-
Dues, subscriptions, books, etc.	2,783	23,280	37,100	63%	1,371	17,491
Equipment rental/lease	1,806	7,817	12,100	65%	1,187	7,293
Furniture/fixtures & equipment	-	1,495	1,500	100%	-	-
Advertising/printing	1,000	1,000	-	0%	-	-
Telephone	1,247	10,262	14,900	69%	1,158	9,539
Postage	-	1,037	2,100	49%	-	556
Miscellaneous	4,110	20,518	30,500	67%	648	5,108
Professional services	17,926	192,494	303,500	63%	25,862	190,347
Repairs and equipment	1,181	3,752	600	625%	-	7,363
Vehicle expenses	-	11,967	15,000	80%	-	14,166
Insurance and bonds	1,087	8,694	13,100	66%	1,084	8,674
Supplies	2,149	25,475	41,000	62%	2,831	15,675
Contract labor/administrative wages	27,163	301,562	486,600	62%	31,267	259,307
Property maintenance	11,293	101,295	152,900	66%	20,385	111,336
Utilities	11,761	166,529	287,200	58%	6,661	57,234
Total direct general and administrative expenses	<u>83,506</u>	<u>879,954</u>	<u>1,402,100</u>	63%	<u>92,454</u>	<u>704,089</u>
EXCESS OF EXPENDITURES OVER REVENUES	\$ <u>(45,537)</u>	\$ <u>(605,105)</u>	\$ <u>(1,145,700)</u>	53%	\$ <u>(99,812)</u>	\$ <u>(896,970)</u>

CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENSES
FOR THE MONTH AND YEAR TO DATE FEBRUARY 28, 2023

REVENUES:	MONTH ENDED 2/28/2023	YEAR TO DATE 2/28/2023	REVISED BUDGET 2022-2023	% OF REVISED BUDGET
Other revenues	\$ -	\$ 1,144	\$ 1,000	114%
GENERAL AND ADMINISTRATIVE EXPENSES:				
Salaries - board	2,836	22,688	35,000	65%
Life insurance, state comp, and LTC	-	-	1,000	0%
Medicare/disability	41	329	1,000	33%
PARS - ARS	106	851	2,000	43%
Landscaping	182,000	704,966	950,000	74%
Legal	-	-	11,000	0%
Professional services	10,011	107,759	211,000	51%
Accounting	95	1,027	2,000	51%
Planning, survey and design	149	635	1,000	64%
Small equipment and supplies	264	376	2,000	19%
Vehicle expenses	178	5,225	5,000	105%
General engineering	9,992	110,315	210,000	53%
Security	23,959	279,824	482,000	58%
Property maintenance	20,958	142,214	190,000	75%
Insurance and bonds	-	-	59,000	0%
Office expenses	-	-	1,000	0%
Utilities	-	11,061	17,000	65%
Total general and administrative expenses	<u>250,589</u>	<u>1,387,270</u>	<u>2,185,000</u>	63%
EXCESS OF EXPENDITURES OVER REVENUES	<u>\$ (250,589)</u>	<u>\$ (1,386,126)</u>	<u>\$ (2,184,000)</u>	63%

CIVIC-RECREATIONAL-INDUSTRIAL AUTHORITY

ITEM NO. 7.2
Verbal Presentation