REDEVELOPMENT AGENCY OF CENTERVILLE CITY/DAVIS CENTER FOR THE PERFORMING ARTS ADMINSTRATIVE CONTROL BOARD MEETING AGENDA

NOTICE IS HEREBY GIVEN THAT THE REDEVELOPMENT AGENCY OF CENTERVILLE CITY BOARD AND THE ADMINISTRATIVE CONTROL BOARD OF THE DAVIS CENTER FOR THE PERFORMING ARTS WILL HOLD A COMBINED PUBLIC MEETING AT 5:00 PM ON September 2, 2014 AT THE CENTERVILLE CITY COMMUNITY CENTER AND CITY HALL COUNCIL CHAMBERS, 250 NORTH MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

Tentative Time: - The times shown below are tentative and are subject to change during the meeting.

5:00 PM **A. ROLL CALL**

B. NEW BUSINESS

1. Select ACB officers per Intergovernmental Agreement between Centerville and Bountiful

2. Brief report/update from staff

   a. Purchase of AED for facility; training needed
   b. Facility will be inspected by URMMA (Centerville's risk mgmt/insurance pool)
   c. Additional cost for moving soil that came from construction site

3. Brief review of 2013 Financial Audit Report

4. Review 2014 six-month financial report for CenterPoint Legacy Theatre

5. CPT's construction obligation

   a. Status of obligation
   b. Confirm disposition of construction obligation payments in 2014

6. Review long-term facility maintenance plan (projected revenues vs. expenses)

7. Clarify responsibility for payment of property insurance per the Operating Lease

8. Report on meeting with Davis County officials about potential future support from tourism revenues

9. CPT request for portion of RAP Tax funds if renewed by voters

10. Review of CPT's facility rental rates and usage

11. Set date for next RDA/ACB meeting to review CPT's 2015 Budget

C. RDA ONLY BUSINESS

12. Minutes Review and Acceptance

    August 19, 2014 RDA meeting minutes

Note: If time runs out the RDA Board will continue its meeting following the regular City Council meeting

D. ADJOURNMENT

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 1.

Short Title: Select ACB officers per Intergovernmental Agreement between Centerville and Bountiful

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

Appoint Mayor Cutler as ACB Chair and John Higginson as ACB Vice-Chair, for the reason explained in "Background" below. See also below a recommendation regarding appointment of Secretary.

BACKGROUND

In February 2008 the Centerville City Council, Centerville Redevelopment Agency Board, and Bountiful City Council approved an Interlocal Cooperation Agreement for the construction and operation of a performing arts center. That Agreement is to be administered by a joint board--the Administrative Control Board (ACB)--consisting of two representatives from each of these three entities. Currently the ACB consists of Mayor Cutler and Councilman Wright from Centerville City, Directors Ken Averett and John Higginson from the Centerville RDA, and Councilmen Pitt and Knight from Bountiful City. Section 5.f. of the Agreement states: "The Administrative Control Board shall elect from its members persons to fill the offices of Chair, Vice-Chair and Secretary. Such officers should be appointed in January of each year to serve a term of one (1) year."

This provision has proven to be impractical for two reasons. First, the ACB typically meets in a joint meeting with the Centerville RDA Board and not by itself. Second, the ACB does not typically meet in January, but only as needed. Staff recommend this provision be amended to allow for the election of officers in the first ACB meeting each year, whenever that is held. To accomodate the other issue of joint RDA/ACB meetings, staff recommend the ACB Chair and Vice-Chair be the same persons as the RDA Chair and Vice-Chair, respectively. Currently the RDA Chair is Mayor Cutler and RDA Vice-Chair is John Higginson. Appointing the same persons to be Chair or Vice-Chair of both boards avoids the confusion of shifting leadership during a joint meeting when only one board or the other is making a decision that is not appropriate for both boards to make.

The appointment of a Secretary is more problematic. The Agreement states: "The Secretary shall be responsible for providing, or causing to be provided, notice of the meetings of the Board and complying with the provisions and requirements of the Utah Open and Public Meetings Act, including, but not limited to, recording and minutes of the meetings." Centerville City/RDA staff will actually be providing meeting notices, recording the meetings and preparing minutes. Therefore, for efficiency, it would make sense for a representative from either the Centerville City or Centerville RDA to be formally appointed as Secretary--which would mean either Councilman Wright or RDA Director Averett be appointed Secretary.

If for some reason the group believes it is important for a Bountiful representative be appointed to one of these officer positions, staff will make it work.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 2.

Short Title: Brief report/update from staff

Initiated By:

Scheduled Time:

SUBJECT

a. Purchase of AED for facility; training needed
b. Facility will be inspected by URMMA (Centerville's risk mgmt/insurance pool)
c. Additional cost for moving soil that came from construction site

RECOMMENDATION

BACKGROUND

a. Blaine Lutz has ordered an Automated External Defibrilator for the performing arts center. CPT employees should be trained on its use.

b. Blaine has also arranged for the facility to be included in the annual building inspections conducted by the City's risk insurer, URMMA.

c. Staff will report on the additional cost the RDA Board recently agreed to pay for with RDA funds--relating to the relocation of soil that originated from the performing arts center construction site.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 3.

Short Title: Brief review of 2013 Financial Audit Report

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

The Independent Auditors' Report on CPT's financial statements for 2013 was completed several months ago and forwarded at that time to the RDA/ACB members. It is attached again to this staff report, along with the Auditors' Letter to the CPT Board and the Auditors' Management Letter. CPT officials at the RDA/ACB meeting can respond to any issues identified in those letters. The Auditors' Report on the financial statements includes a "clean opinion"--i.e. that the financial statements fairly represent CPT's financial position.

ATTACHMENTS:

Description

- Independent Auditors' Report on 2013 Financial Statements
- Auditors' Letter to CPT Board of Directors
- Auditors' Management Letter

DAVIS PERFORMING ARTS ASSOCIATION
dba, CENTERPOINT LEGACY THEATRE

Financial Statements

As of December 31, 2013 and 2012
and For the Years Then Ended

Together with Independent Auditors' Report

CENTERPOINT LEGACY THEATRE

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Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

559 West 500 South
Bountiful, Utah 84010
801-296-0200
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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Davis Performing Arts Association
dba, CenterPoint Legacy Theatre

Report on the Financial Statements

We have audited the accompanying statements of financial position of Davis Performing Arts Association, dba, CenterPoint Legacy Theatre (a non-profit Organization) ("the Theatre") as of December 31, 2013 and 2012 and the related statements of activities and changes in net assets and cash flows for the years then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Theatre as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hansen, Bradshaw, Malmrose & Erickson, P.C.

May 22, 2014

CENTERPOINT LEGACY THEATRE
Statements of Financial Position
December 31, 2013 and 2012

	2013	2012
ASSETS		
Current assets:		
Cash, unrestricted	$ 762,609	$ 739,805
Cash, restricted	206,683	162,061
Prepaid expenses	56,980	59,714
Total current assets	1,026,272	961,580
Deferred construction expense	56,000	233,457
Property and equipment, net	61,739	71,456
Total assets	$ 1,144,011	$ 1,266,493
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 33,363	$ 30,204
Accrued liabilities	24,798	13,550
Deferred ticket revenue	717,871	678,151
Total current liabilities	776,032	721,905
Long-term liabilities:		
Note payable - construction obligation	56,000	233,457
Total long-term liabilities	56,000	233,457
Total liabilities	832,032	955,362
Net assets:		
Unrestricted	276,979	306,704
Temporarily restricted	35,000	4,427
Total net assets	311,979	311,131
Total liabilities and net assets	$ 1,144,011	$ 1,266,493

The accompanying notes are an integral part of these financial statements.

CENTERPOINT LEGACY THEATRE
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2013

	Unrestricted	Temporarily Restricted	Total
REVENUES			
Public support:			
Ticket sales:			
Season sales	$ 682,678	$ -	$ 682,678
Individual sales	428,615	-	428,615
Concessions revenue	50,818	-	50,818
Donations and sponsors:			
Seat and paver donations	-	4,750	4,750
Other donations	229,529	35,000	264,529
Total public support	1,391,640	39,750	1,431,390
Other revenue:			
Academy tuition, fees and tickets	112,929	-	112,929
Facility and other rentals	36,280	-	36,280
Miscellaneous revenue	15,083	-	15,083
Interest income	284	-	284
Net assets released from restrictions	9,177	(9,177)	-
Total other revenue	173,753	(9,177)	164,576
Total public support and other revenues	1,565,393	30,573	1,595,966
EXPENSES			
Program services:			
Production expenses:			
Main stage	780,745	-	780,745
Performance hall	77,424	-	77,424
Indirect	177,941	-	177,941
Other expenses:			
Academy	125,180	-	125,180
Concessions	35,823	-	35,823
Facility and other rentals	7,005	-	7,005
Box office	85,553	-	85,553
Total program services	1,289,671	-	1,289,671
Supporting services:			
General and administrative:			
Accounting	129,267	-	129,267
Other administrative	17,676	-	17,676
Marketing and development	158,504	-	158,504
Total supporting services	305,447	-	305,447
Total expenses	1,595,118	-	1,595,118
Changes in net assets	(29,725)	30,573	848
Net assets at beginning of year	306,704	4,427	311,131
Net assets at end of year	$ 276,979	$ 35,000	$ 311,979

The accompanying notes are an integral part of these financial statements.

CENTERPOINT LEGACY THEATRE
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2012

	Unrestricted	Temporarily Restricted	Total
REVENUES			
Public support:			
Ticket sales:			
Season sales	$ 538,308	$ -	$ 538,308
Individual sales	404,146	-	404,146
Concessions revenue	43,569	-	43,569
Donations and sponsors:			
Seat and paver donations	-	5,877	5,877
Other donations	206,711	-	206,711
Total public support	1,192,734	5,877	1,198,611
Other revenue:			
Academy tuition, fees and tickets	94,943	-	94,943
Facility and other rentals	54,907	-	54,907
Miscellaneous revenue	43,284	-	43,284
Interest income	316	-	316
In-kind revenue	1,401	-	1,401
Net assets released from restrictions	39,273	(39,273)	-
Total other revenue	234,124	(39,273)	194,851
Total public support and other revenues	1,426,858	(33,396)	1,393,462
EXPENSES			
Program services:			
Production expenses:			
Main stage	582,461	-	582,461
Performance hall	68,863	-	68,863
Indirect	170,587	-	170,587
Other expenses:			
Academy	85,765	-	85,765
Concessions	32,079	-	32,079
Facility and other rentals	8,701	-	8,701
Box office	85,312	-	85,312
Total program services	1,033,768	-	1,033,768
Supporting services:			
General and administrative:			
Accounting	87,975	-	87,975
Other administrative	26,806	-	26,806
Marketing and development	129,620	-	129,620
Total supporting services	244,401	-	244,401
Total expenses	1,278,169	-	1,278,169
Changes in net assets	148,689	(33,396)	115,293
Net assets at beginning of year	158,015	37,823	195,838
Net assets at end of year	$ 306,704	$ 4,427	$ 311,131

The accompanying notes are an integral part of these financial statements.

CENTERPOINT LEGACY THEATRE
Statements of Cash Flows
For the Years Ended December 31, 2013 and 2012

		2013		2012
Cash flows from operating activities:				
Change in net assets	$	848	$	115,293
Adjustments to reconcile change in net assets to net cash from operating activities:				
Depreciation		12,579		15,201
Deferred construction expense amortization		177,457		19,273
Changes in assets and liabilities:				
Prepaid expenses		2,734		15,347
Accounts payable		3,159		(24,381)
Accrued liabilities		11,248		7,021
Deposits		-		(1,200)
Deferred ticket revenue		39,720		145,025
Net cash provided by operating activities		247,745		291,579
Cash flows from investing activities:				
Purchase of equipment		(2,862)		-
Cash flows from financing activities:				
Payments on long-term debt		(177,457)		(19,273)
Net increase in cash		67,426		272,306
Cash at beginning of year		901,866		629,560
Cash at end of year	$	969,292	$	901,866

The accompanying notes are an integral part of these financial statements.

CENTERPOINT LEGACY THEATRE
Notes to the Financial Statements
December 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations The Davis Performing Arts Association, dba CenterPoint Legacy Theatre ("the Theatre"), is a Utah not-for-profit organization whose mission is elevating, educating and entertaining citizens of the surrounding communities of Davis County, Utah through participation in and enjoyment of the performing arts.

Basis of Presentation Not-for-profit organizations are required to provide a statement of financial position, a statement of activities, and a statement of cash flows which are prepared to focus on the organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. Not-for-profit organizations are required to report total assets, liabilities, and net assets in a statement of financial position; change in net assets in a statement of activities; and changes in cash in a statement of cash flows. Not-for-profit organizations are also required to report expenses by their functional classification, such as major programs and supporting activities.

The Theatre maintains its accounts on the accrual basis of accounting. Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Permanently restricted net assets
Permanently restricted net assets are subject to donor-imposed stipulations that must be maintained indefinitely by the Theatre. At December 31, 2013 and 2012, the Theatre did not have permanently restricted net assets.

Temporarily restricted net assets
Temporarily restricted net assets are subject to donor-imposed stipulations that may be met by actions of the Theatre or will be met through the passage of time.

Unrestricted net assets
Unrestricted net assets are not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law.

Expirations of temporary restrictions on net assets, i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed, are reported as reclassifications between the applicable classes of net assets. Occasionally, permanent restrictions will be released when a donor communicates to the Theatre that a previously permanently restricted endowment contribution can be used for unrestricted purposes. These modifications are reported as reclassifications between the applicable classes of net assets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents For the purposes of reporting cash flows, cash and cash equivalents are defined as cash on hand, checking accounts, certificates of deposit and money market accounts with original maturities of ninety days or less.

Pledges Receivable Pledges receivable, when applicable, are recorded at their estimated fair value less an appropriate allowance for uncollectible accounts. The allowance, if any, is based on historical experience and management's analysis of specific balances.

Fair Values of Financial Instruments Various methods and assumptions were used to estimate the fair value of each class of financial instruments. Cash and cash equivalents are valued at their carrying amount which approximates fair value due to their short maturities.

Depreciation and Amortization The Theatre's policy is to capitalize all fixed asset purchases over $1,000 and with an estimated useful life of 3 or more years. Depreciation and amortization are computed on the straight-line method over the following estimated useful lives:

Sound/light/sewing equipment	5 - 7
Furniture and fixtures	7 - 20
Office equipment	5 - 7
Leasehold improvements (lease term)	12

Contributions and In-Kind Contributions Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period received or promised. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence of any donor restrictions. All contributions are considered to be available for unrestricted use in the appropriate time period (time restriction), unless specifically restricted by the donor. Amounts that are restricted for future periods or restricted for specific purposes (purpose restriction) are reported as temporarily restricted or permanently restricted support and increase these net asset classes. When a donor-stipulated time restriction ends or a purpose restriction is accomplished, the restricted net assets are reclassified to unrestricted net assets and reported as satisfactions of restrictions and net assets released from restrictions on the statement of activities. As of December 31, 2013 and 2012, the Theatre did not have any permanently restricted net assets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Occasionally, the Theatre receives supplies and other expendable items for use in its programs. Donated items are reported at their fair value as contributed in-kind revenue and the appropriate expenses. In-kind contributions of $0 and $1,401 were received during 2013 and 2012, respectively.

The Theatre also receives donated professional services for legal, management and accounting services. Management believes these services to be critical to the success of Theatre and its operations; however, the amounts are not recorded in the financial statements.

Deferred Ticket Revenue Proceeds from tickets purchased related to productions occurring during the year are recognized as revenue in the period received. Proceeds from tickets purchased related to productions occurring in the subsequent year, are recorded as deferred ticket revenue. Deferred ticket revenue is recognized as revenue as the productions occur.

Advertising Costs Advertising costs are charged to operations when incurred. Advertising expense was $42,724 and $42,622 (including $1,401 from in-kind donations) for the years ended December 31, 2013 and 2012, respectively.

Income Taxes The Theatre qualifies as a tax-exempt Organization under Section 501(c)(3) of the Internal Revenue Code, and accordingly, no provision has been made for Federal income tax. In general, the Theatre is required to separate its income and deductions into related and unrelated business income.

For federal tax purposes, the Theatre is taxed on all net income from un-related business activities, reduced only by expenses related to un-related activities for which a profit motive exists. The Theatre files Form 990. The Theatre did not have un-related business income for the years ended December 31, 2013 and 2012.

The Theatre's tax years subject to U.S. federal, state and local income tax examinations by tax authorities are 2010, 2011, 2012, and 2013.

2. RESTRICTED CASH

Restricted cash represents the amounts held in reserves, as required by the lease agreement with the Redevelopment Agency of Centerville City ("the RDA"), as discussed in Note 7, as well as temporarily restricted donations. As of December 31, 2013 and 2012, respectively, the restricted cash balance consisted of the following:

	2013	2012
Maintenance reserve	$ 92,807	$ 78,817
Operating reserve	78,876	78,817
Temporarily restricted donations	35,000	4,427
Total restricted cash	$ 206,683	$ 162,061

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of December 31:

	2013	2012
Sound/light/sewing equipment	$ 116,225	$ 113,363
Furniture and fixtures	43,035	43,035
Office equipment	20,542	20,542
Leasehold improvements	7,000	7,000
Total depreciable assets	186,802	183,940
Less: accumulated depreciation	(125,063)	(112,484)
Total property and equipment	$ 61,739	$ 71,456

The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

4. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of cash received from local corporations and residents for the seat and paver campaign of $4,750 and $5,877 to assist in the building and relocating to new facilities during 2013 and 2012, respectively. In addition, the Theatre received cash donations totaling $35,000 during 2013 for the benefit of the 2014 season. As of December 31, 2013 and 2012, the unspent portions of temporarily restricted net assets consisted of $35,000 and $4,427, respectively.

5. CONCENTRATIONS OF CREDIT RISK

The Theatre maintains its cash balances with three banks located in Utah. Balances on deposit may, at times, exceed FDIC insured limits. The Theatre has not experienced any losses related to these accounts and believes it is not exposed to significant credit risk related to these accounts. At times during the year, cash balances may have exceeded insurable limits.

6. DONATIONS IN-KIND

The Theatre donates gift certificates to some of its shows to various other organizations for use in auctions and marketing purposes. The gift certificates have no cash value, and are considered non-cash transactions. During 2013 and 2012, respectively, the Theatre donated gift certificates valued at $4,333 and $3,008.

7. BUILDING LEASE AGREEMENT

The Theatre entered into a lease agreement ("the Agreement") with the RDA to occupy premises, owned by the RDA. The initial lease is for a period of twelve (12) years, effective December 2010, and is renewable for an additional ten (10) years. Rent payments consist of fixed and variable rent. The fixed rental payment is $6,000 per month, and will not be adjusted until January 2014, using a twelve (12) month average of the Consumer Price Index; however, the monthly rent will not decrease from the prior year's amount. The variable rent is a percentage of the previous year's annual profit, as defined by the Agreement.

The Agreement also requires an operating reserve and a maintenance reserve to be established and funded by the Theatre, not to exceed totals of $200,000 and $300,000, respectively. The Theatre is required to fund each reserve in the amount of at least one percent of the previous year's annual revenue, as defined by the Agreement, paid quarterly, beginning in 2012. At December 31, 2013 and 2012, respectively, each reserve account had balances of $78,876 and $78,817 for the operating reserve and $92,807 and $78,817 for the maintenance reserve.

The building and most of the sound, stage, and lighting equipment for the main stage area are the property of the RDA. The Theatre purchased and owns the sound and lighting assets for the alternate stage. Funding for the building is largely from a recreation tax from Centerville City, Bountiful City, and a one-time contribution from Davis County, Utah. The Theatre is not liable for any of the debt on the land or building.

8. CONSTRUCTION OBLIGATION NOTE PAYABLE AND DEFERRED CONSTRUCTION EXPENSE

The Agreement described in Note 7 established a Construction Obligation Note Payable of $500,000, payable to the RDA by the Theatre. Certain donations received by the Theatre must be set aside as payments on this obligation. The Agreement does not bear interest, and has a maturity date of June 30, 2015. The Agreement states that payments are to be made on an incremental basis as the funds and/or donations are available, provided the obligation is paid in full by the maturity date. As of December 31, 2013 and 2012, the note payable had an outstanding balance of $56,000 and $233,457, respectively.

In connection with the note payable to the RDA, the Theatre recorded an asset in the amount of $500,000. This asset is reported as Deferred Construction Expense on the statements of financial position. As payments are made on the note payable, an equal amount of the Deferred Construction Expense is amortized to expense. During 2013 and 2012, $177,457 and $19,273, respectively, was remitted to the RDA, with a corresponding amount recorded as expense. Of the amounts paid to the RDA, $4,750 and $5,877, respectively, were received as restricted donations that were required to pay down the note payable.

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 22, 2014, the date on which the financial statements were available to be issued.

Hansen, Bradshaw, Malmrose & Erickson
A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

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801-296-0200
Fax 801-296-1218

May 25, 2014

To the Board of Directors
CenterPoint Legacy Theatre
Centerville, Utah

We have audited the financial statements of CenterPoint Legacy Theatre ("the Theatre") as of and for the years ended December 31, 2013 and 2012, and have issued our report thereon dated May 22, 2014. Professional standards require that we advise you of the following matters relating to our audits.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 8, 2014, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audits of the financial statements do not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audits to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Theatre solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audits that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding other matters noted during our audit in a separate letter to you dated May 22, 2014.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Theatre is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2012. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Theatre's financial statements relate to: Deferred construction expense, as discussed in note 8 of the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements, as summarized in Attachment A.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Theatre's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 22, 2014.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Theatre, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Theatre's auditors.

This report is intended solely for the information and use of the board of directors, and management of the Theatre and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Hansen, Bradshaw, Malmrose & Erickson, P.C.

Attachment A
Adjusted Journal Entries

Engagement: ***AA2013 - CENTERPOINT LEGACY THEATRE***
Period Ending: ***12/31/2013***

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 100			
To adjust the TR Net Assets to agree with PY Report			
3905	Retained Earnings - Restricted	63,523.00	
3900	Retained Earnings		63,523.00
Total		**63,523.00**	**63,523.00**
Adjusting Journal Entries JE # 101			
To adjust cash to actual for credit card purchase at yearend and affect of voiding check # 6117			
1000	Operating Account - Zions Bank	2,448.00	
2020AUDIT	Credit Card Payable		1,448.00
7155	Repair and Maintenance		1,000.00
Total		**2,448.00**	**2,448.00**
Adjusting Journal Entries JE # 102			
To record depreciation for fixed asset additons.			
6470	Depreciation - Fixed Assets	62.00	
7250	Depreciation - Fixed Assets	712.00	
1699	Accumulated Depreciation		774.00
Total		**774.00**	**774.00**
Adjusting Journal Entries JE # 103			
To record payroll accrual at year-end.			
7100	Production Overhead Wages	2,649.00	
7115	Employee Benefits - Insurance	203.00	
7300	Marketing Overhead Wages	1,400.00	
7315	Employee Benefits	107.00	
7500	Box Office Overhead Wages	1,252.00	
7515	Employee Benefits	96.00	
7700	Administrative Overhead Wages	1,786.00	
7715	Payroll Taxes	136.00	
7800	Accounting Overhead Wages	417.00	
7810	Employee Benefits - Insurance	32.00	
20300	Accrued Payroll		8,078.00
Total		**8,078.00**	**8,078.00**
Adjusting Journal Entries JE # 104			
To accrue for additional 2013 invoices received in 4/2014			
5610	Royalties	4,482.00	
2021	Accounts Payable-Accrued		4,228.00
5640	Advertising/Promo/Pulicity		254.00
Total		**4,482.00**	**4,482.00**

Hansen, Bradshaw, Malmrose & Erickson
A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

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Bountiful, Utah 84010
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Members of the American Institute of Certified Public Accountants

Members of the Private Company Practice Section

May 22, 2014

To Board of Directors
and Management of CenterPoint Legacy Theatre

In planning and performing our audit of the financial statements of CenterPoint Legacy Theatre ("the Theatre") as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Theatre's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Theatre's internal control. Accordingly, we do not express an opinion on the effectiveness of the Theatre's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be *significant deficiencies* or *material weaknesses* and, therefore, *significant deficiencies* or *material weaknesses* may exist that were not identified. There can be no assurance that all such deficiencies have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Theatre's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be *material weaknesses*.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a *material weakness*, yet important enough to merit attention by those charged with governance.

We have included other comments and observations for management's consideration in Attachment A.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Theatre, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Hansen, Bradshaw, Malmrose & Erickson, P.C.

CENTERPOINT LEGACY THEATRE
Attachment A
December 31, 2013

OTHER COMMENTS AND OBSERVATIONS

Segregation of Duties

Finding:

(Note: This finding is a repeat finding from 2012). During our testing of internal controls, we noted that the Theatre accountant's responsibilities are not adequately segregated.

- Over cash receipts, the accountant records the journal entry and prepares and makes the bank deposit. We also noted that the cash is counted with no other personnel present.
- Over cash disbursements, the accountant has the ability to create vendors, processes invoices for payment, and is often charged with mailing the payments.

These weaknesses in the segregation of duties over cash receipts and disbursements could result in a misappropriation of the Theatre's assets. However, we noted that management and the Board regularly review the Theatre's budget and other financial reports, and the bank reconciliations are prepared and reviewed timely each month by separate employees. These mitigating factors allow us to not consider this finding a *significant deficiency* or a *material weakness*.

Recommendation:

For cash receipts, the same person should not prepare and record the journal entry and also make the deposit. Two people should be present when cash is counted. For cash disbursements, the same person should not be able to create vendors and process invoices for payment. In addition, the signed checks should not be returned to the preparer for mailing; a separate person should mail the payments.

We understand that the Board of Directors is aware of these weaknesses, and has accepted this risk due to budgeting constraints. We recommend that management and the Board continue to monitor the accountant's duties and periodically perform reviews of her procedures.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 4.

Short Title: Review 2014 six-month financial report for CenterPoint Legacy Theatre

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

This financial report of CPT's first six months in 2014 was forwarded earlier to RDA/ACB members. It is attached again, however, to this staff report. CPT officials will be at the meeting to note any significant issues and answer questions.

BACKGROUND

ATTACHMENTS:

Description

- CPT 2014 Six-Month Financial Report
- CPT 2nd Quarter Facilities Maintenance Expense Report

CenterPoint Legacy Theatre
Income Statement
Compared with Budget
As of 06/30/2014

	YTD Actual	YTD Budget	Variance
Revenues			
Season Ticket Sales	**331,994**	**334,513**	(2,519)
Individual Ticket Sales	**167,784**	**166,400**	1,384
Corporate Memberships	**6,000**	**12,000**	(6,000)
Show Sponsorship	**30,000**	**40,000**	(10,000)
Leishman Hall Revenue	**10,979**	**16,850**	(5,871)
Academy	**80,492**	**67,140**	13,352
Facility Rental	**11,407**	**8,000**	3,407
Costume/Prop Rental	**11,990**	**8,400**	3,590
Concessions	**23,954**	**24,000**	(46)
Events	**-**	**2,000**	(2,000)
Miscellaneous Income	**105,239**	**84,800**	20,439
Total Revenues	**779,839**	**764,103**	**15,736**
Expenses			
Total Barlow Theatre Expenses	**214,850**	**210,904**	**3,946**
Total Leishman Hall Expenses	**10,405**	**14,815**	(4,410)
Total Academy Expenses	**49,780**	**50,098**	(318)
Total Rental Expenses (Costume, Props, Facil	**8,012**	**5,100**	2,912
Total Concessions Expenses	**22,701**	**20,572**	2,129
Total Other Production Expenses	**67,575**	**75,855**	(8,280)
Total Marketing Expenses	**53,009**	**42,355**	10,654
Total Development Expenses	**56,046**	**58,707**	(2,661)
Total Box Office Expenses	**40,521**	**49,336**	(8,815)
Total Adminstrative Expenses	**77,750**	**74,726**	3,024
Total Facilities Expenses	**130,369**	**136,000**	(5,631)
Total Expenses	**731,018**	**738,468**	**(7,450)**
Net Operating Income	**48,821**	**25,635**	23,186
Donations	**30,791**	**17,500**	13,291
Grants	**20,000**	**39,000**	(19,000)
Total Donations	**50,791**	**56,500**	(5,709)
Interest	**107**	**-**	107
Income before debt payment	**99,720**	**82,135**	**17,585**
Depreciation	**5,902**	**7,500**	
Debt Payment	**16,250**	**11,500**	
Net Income / (Loss)	**$ 77,567**	**$ 63,135**	**$ 14,432**
Maintenance reserve funding	15,562	**15,000**	
Operations reserve funding	-	**15,000**	

CenterPoint Legacy Theatre

2nd Quarter Facility Expenses

Compared with Budget

June 30, 2014

	2nd Qtr Actual	2nd Qtr Budget	2nd Qtr Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Facilities Expense						
Debt payment	4,750.00	11,500.00	(6,750.00)	16,250.00	11,500.00	4,750.00
Safety Program Expense	0.00	50.00	(50.00)	0.00	400.00	(400.00)
Contract Repairs & Maintenance	1,976.80	2,520.00	(543.20)	4,509.40	5,040.00	(530.60)
Repairs & Maintenance	954.59	5,200.00	(4,245.41)	3,406.41	8,200.00	(4,793.59)
Janitorial Expense	8,870.31	11,700.00	(2,829.69)	17,740.62	20,700.00	(2,959.38)
Janitorial Supplies	1,104.22	780.00	324.22	1,502.15	1,560.00	(57.85)
Gas	3,104.97	3,975.00	(870.03)	10,750.21	10,925.00	(174.79)
Electricity	20,158.09	15,000.00	5,158.09	27,882.12	24,515.00	3,367.12
HVAC	2,791.46	3,000.00	(208.54)	8,930.38	6,000.00	2,930.38
Lamps/Ballast/Fixtures	883.95	1,200.00	(316.05)	2,054.04	2,400.00	(345.96)
Facility Lease Expense	18,301.35	18,180.00	121.35	36,602.70	36,360.00	242.70
Miscellaneous	(190.00)	450.00	(640.00)	(190.00)	900.00	(1,090.00)
Grounds/Snow Removal/MTC	14,107.72	11,800.00	2,307.72	17,181.28	19,000.00	(1,818.72)
Total Facilities Expenses	76,813.46	85,355.00	(8,541.54)	146,619.31	147,500.00	(880.69)

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 5.

Short Title: CPT's construction obligation

Initiated By:

Scheduled Time:

SUBJECT

a. Status of obligation
b. Confirm disposition of construction obligation payments in 2014

RECOMMENDATION

BACKGROUND

Blaine Lutz will confirm the receipt of payments from CPT in 2014 towards their construction obligation and the remaining balance owed by CPT. The 2014 payments have been deposited into the RDA Fund, not the Theater Reserve Fund like last year's payments. Staff interpreted last year's diversion into the TRF as a one-time infusion authorized by the RDA Board.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 6.

Short Title: Review long-term facility maintenance plan (projected revenues vs. expenses)

Initiated By: Centerville RDA Staff

Scheduled Time:

SUBJECT

RECOMMENDATION

Review the attached long-term facility maintenance plan for the performing arts center and give pertinent direction, if any, to staff.

BACKGROUND

Earlier this year Steve Thacker, RDA Executive Director, assigned Jacob Smith, Management Assistant, to compile a long-term maintenance plan for this facility. The primary input on projected expenses for the attached plan came from Clay Inglet of ABS, the company CPT hired to assist with facility maintenance. The estimate of funds available to cover these expenses is based on Operating Lease provisions governing "base rent" going into the Theater Reserve Fund and "minimum contributions" going into the Maintenance Reserve Fund. The attached plan is divided between these two Funds, based on staff's interpretation of the expenses each Fund is supposed to cover per the Operating Lease. In that document, the TRF beginning balance of $382,520 includes the one-time infusion of CPT's payment of $177,457 in 2013 towards their construction cost obligation.

The long-term plan indicates there should be sufficient funds in these two reserve accounts to cover the anticipated facility maintenance expenses projected to the year 2050. Note, however, that this is based on the assumption that the projected costs for maintenance items increases 2.5% per year, and that the annual base rent also increases 2.5% per year. That may be high for estimating base rent increases. However, any shortfall should be more than off-set by the interest earnings on the balance in the TRF, which has **not** been included in the projections.

ATTACHMENTS:

Description

D DCPA Long-Term Facility Maintenance Plan

	Maintenance Reserve Fund				Theater Reserve Fund			
Year	Balance	Expenses	Description	Revenue	Balance	Expenses	Description	Revenue
2014	$ 92,815.32	$ -		$ 20,300.00	$ 382,520.00	$ -		$ 72,000.00
2015	$ 113,115.32	$ 2,040.00	EMS Software Update	$ 20,706.00	$ 454,520.00	$ -		$ 73,440.00
2016	$ 131,781.32			$ 21,120.12	$ 527,960.00	$ -		$ 74,908.80
2017	$ 152,901.44			$ 21,542.52	$ 602,868.80	$ -		$ 76,406.98
2018	$ 174,443.96	$ 2,164.86	EMS Software Update	$ 21,973.37	$ 679,275.78	$ -		$ 77,935.12
2019	$ 194,252.47	$ -		$ 22,412.84	$ 757,210.89	$ -		$ 79,493.82
2020	$ 216,665.31	$ 45,046.50	New Paint	$ 22,861.10	$ 836,704.71	$ -		$ 81,083.69
2021	$ 194,479.91	$ 2,297.37	EMS Software Update	$ 23,318.32	$ 917,788.40	$ -		$ 82,705.37
2022	$ 215,500.86	$ -		$ 23,784.69	$ 1,000,493.77	$ -		$ 84,359.48
2023	$ 239,285.54	$ -		$ 24,260.38	$ 1,084,853.25	$ -		$ 86,046.66
2024	$ 263,545.92	$ 2,437.99	EMS Software Update	$ 24,745.59	$ 1,170,899.91	$ -		$ 87,767.60
2025	$ 285,853.52	$ 169,720.59	New Paint/ New Hardwood Floors/New Carpet	$ 25,240.50	$ 1,258,667.51	$ -		$ 89,522.95
2026	$ 141,373.43	$ -		$ 25,745.31	$ 1,348,190.46	$ -		$ 91,313.41
2027	$ 167,118.74	$ 2,587.21	EMS Software Update	$ 26,260.21	$ 1,439,503.87	$ -		$ 93,139.68
2028	$ 190,791.74	$ -		$ 26,785.42	$ 1,532,643.55	$ 172,904.50	Condensing Boiler	$ 95,002.47
2029	$ 217,577.16	$ -		$ 27,321.13	$ 1,454,741.52	$ -		$ 96,902.52
2030	$ 244,898.28	$ 108,450.07	EMS Software Update/New Paint/New VAV Boxes/EMS Frontend/Elevator Cab	$ 27,867.55	$ 1,551,644.04	$ -		$ 98,840.57
2031	$ 164,315.76	$ -		$ 28,424.90	$ 1,650,484.61			$ 100,817.38
2032	$ 192,740.66	$ -		$ 28,993.40	$ 1,751,301.99	$ -		$ 102,833.73
2033	$ 221,734.06	$ 2,913.62	EMS Software Update	$ 29,573.27	$ 1,854,135.72	$ -		$ 104,890.40
2034	$ 248,393.71	$ -		$ 30,164.73	$ 1,959,026.13	$ -		$ 106,988.21
2035	$ 278,558.44	$ 217,498.12	New Paint/ New Hardwood Floors/New Carpet/New Water Heater	$ 30,768.03	$ 2,066,014.34	$ 169,754.63	Roof	$ 109,127.98
2036	$ 91,828.34	$ 3,091.96	EMS Software Update	$ 31,383.39	$ 2,005,387.69	$ 306,913.26	Chiller Compressors/Cooling Towers	$ 111,310.54
2037	$ 120,119.77	$ -		$ 32,011.06	$ 1,809,784.96	$ -		$ 113,536.75
2038	$ 152,130.83	$ -		$ 32,651.28	$ 1,923,321.71	$ -		$ 115,807.48
2039	$ 184,782.10	$ 3,281.21	EMS Software Update	$ 33,304.30	$ 2,039,129.19	$ -		$ 118,123.63
2040	$ 214,805.19	$ 66,936.72	New Paint	$ 33,970.39	$ 2,157,252.82	$ -		$ 120,486.10
2041	$ 181,838.86	$ -		$ 34,649.80	$ 2,277,738.92	$ 682,754.59	New Stage Floor	$ 122,895.83
2042	$ 216,488.65	$ 3,482.05	EMS Software Update	$ 35,342.79	$ 1,717,880.16	$ -		$ 125,353.74
2043	$ 248,349.40	$ -		$ 36,049.65	$ 1,843,233.90	$ -		$ 127,860.82
2044	$ 284,399.04	$ -		$ 36,770.64	$ 1,971,094.72	$ -		$ 130,418.03
2045	$ 321,169.68	$ 320,556.66	New Paint/ New Hardwood Floors/New Carpet/New VAV Boxes/EMS Frontend/Elevator Cab	$ 37,506.05	$ 2,101,512.75	$ -		$ 133,026.39
2046	$ 38,119.08	$ -		$ 38,256.17	$ 2,234,539.15	$ 374,125.56	Condensing Boiler	$ 135,686.92
2047	$ 76,375.25	$ -		$ 39,021.30	$ 1,996,100.52	$ -		$ 138,400.66
2048	$ 115,396.55	$ 3,921.35	EMS Software Update	$ 39,801.72	$ 2,134,501.18	$ -		$ 141,168.67
2049	$ 151,276.92	$ -		$ 40,597.76	$ 2,275,669.85	$ -		$ 143,992.05
2050	$ 191,874.68	$ 81,595.49	New Paint	$ 41,409.71	$ 2,419,661.90	$ -		$ 146,871.89

Assumptions: Estimates made by ABS based on their maintenance schedule; 2.5% inflation considered in revenue and expenses for both charts.
Not included in this study are the costs associated with the larger maintenance items dealing with the actual structure of the theater including the walls, foundation, etc. It is assumed that the balance in the theater reserve fund would be used for those purposes. Also, any permanent improvements to the theater are not included in this study but would be funded through the theater reserve fund.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 7.

Short Title: Clarify responsibility for payment of property insurance per the Operating Lease

Initiated By: RDA Executive Director

Scheduled Time:

SUBJECT

RECOMMENDATION

Give direction to staff regarding the payment of property insurance for the performing arts center--i.e. whether the cost should be borne by the RDA or CPT.

BACKGROUND

Section 64.e. ("Insurance Coverage") of the Operating Lease states: "The Association is required to obtain property and general liability insurance for the Theatre. If agreed to by the RDA, the RDA may obtain such insurance for the building and bill the Association for the cost of such insurance. The Association shall pay such invoices within thirty (30) days from the date of receipt."

Since the opening of this facility, CPT has obtained their own general liability insurance and the RDA has paid for the property insurance as a part of its insurance coverage through URMMA. Does the RDA want to bill the Association (i.e. CPT) for property insurance coverage? The cost of this coverage through URMMA is being determined by Blaine Lutz.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 8.

Short Title: Report on meeting with Davis County officials about potential future support from tourism revenues

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

Mayor Cutler and Blaine Lutz will report on their recent meeting with Davis County officials about the possibility of getting some future funding from tourism tax revenue for the benefit of CPT/performing arts center.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 9.

Short Title: CPT request for portion of RAP Tax funds if renewed by voters

Initiated By: Mayor Cutler and CPT Board Chair Ron Russell

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

The CPT Board is aware that Bountiful City will be asking their voters in November 2014 to extend their RAP Tax when the current authorization expires in April 2016. Centerville City officials will be discussing the possibility of putting this same question on Centerville's ballot in November 2015. The CPT Board would like both cities to consider earmarking some of those RAP Tax funds, if reauthorized by the voters, for the benefit of CPT/performing arts center.

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 10.

Short Title: Review of CPT's facility rental rates and usage

Initiated By: Mayor Cutler

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

Mayor Cutler has asked for a review of the facility usage by other groups and the rental rates. The attachments include a rate chart for schools, non-profits and commercial users, as well as the standard rental agreement form. Jan Davis, CPT Executive Director, has been asked to report on the facility usage by users other than CPT.

ATTACHMENTS:

Description

- Rental Agreement for Davis Center for the Performing Arts
- Rental Pricing
- Order Template

CENTERPOINT

Rental Agreement for the Davis Center for the Performing Arts

Contract Date: August 29, 2014

This **RENTAL AGREEMENT** ("Contract") for the rental of space and services is entered into by **CENTERPOINT LEGACY THEATRE** ("CPT") and ____ ("Contractor") who is doing business in the State of Utah.

1. **DEFINITIONS**
   a. **CPT** – Centerpoint Legacy Theatre, a non-profit organization, located at 525 N. 400 W. Centerville, UT 84014.
   b. **CONTRACTOR** – Individual or legal entity, as defined above, desires to temporarily rent space in the DAVIS CENTER FOR THE PERFORMING ARTS ("PREMISES").
   c. **PERFORMANCE** is defined as any contractually stipulated block of time when PREMISES are used for an event.
   d. **NON-PERFORMANCE** is defined as any contractually stipulated block of time when PREMISES are used for a purpose that does not constitute a PERFORMANCE. The presence of more than twenty-five (25) persons in the audience shall convert a NON-PERFORMANCE to a PERFORMANCE and CONTRACTOR shall thereupon pay the PERFORMANCE rate.
2. **EFFECTIVE DATE OF CONTRACT** This Contract will not take effect and the dates requested by CONTRACTOR will not be reserved until CONTRACTOR returns this signed Contract and the required deposit. CONTRACTOR must return this Contract and required deposit to CPT by: ________________________. However, if this Contract is not received prior to move-in date, occupancy of PREMISES constitutes acceptance of this agreement.
3. **PERMITTED USE** CPT hereby grants permission to CONTRACTOR to use the following area(s) ____ during the following hours on the following days only:
   a. Event to be Presented____
   b. Date(s) of Contract____
   c. Number of Performances____
   d. Performance/Non-Performance Hours____
   e. Access to PREMISIS is restricted to only the areas listed above for use to CONTRACTOR during the specified date(s) and time(s). Access to all other areas is strictly prohibited.
4. **MOVE-IN / MOVE-OUT**
   a. Move-in of personnel, materials, and equipment shall begin at ________ on_________.
   b. Move-out of personnel, materials, and equipment shall be commenced at the completion of the final performance with a workforce capable of completing the Move-Out by________ on________.
   c. If CPT, in its sole discretion, believes CONTRACTOR's workforce can not meet the Move-Out time and date and it believes the delay will cause harm to or disruption of the scheduled operations of CPT, or the Move-In of another client, CPT may hire the workforce necessary to remove CONTRACTOR's sets or other property at CONTRACTOR's expense and CONTRACTOR agrees to pay the same. CPT may either deduct the expense from the settlement or bill CONTRACTOR.
   d. Any of CONTRACTOR's property remaining on PREMISES after the Move-Out time and date, without approval from CPT, shall be deemed abandoned and shall be disposed of by CPT. CONTRACTOR agrees that CPT shall not be liable for any damages caused to CONTRACTOR's property left on or about the PREMISES.

5. **FACILITY RENTAL RATE/ASSOCIATED COSTS**
   a. **RENTAL RATE**. CONTRACTOR agrees to pay CPT the balance indicated on the EVENT ORDER #__________, which is concomitant with CONTRACTOR's event and is an addendum to this Contract.
   b. **RENTAL DEPOSIT**. CONTRACTOR agrees to pay CPT the sum of $___________ as a deposit, which is 50% of an estimated total balance due for entire event. This deposit is required for the booking of the event and is due at the time of contract signing.
   c. **CLEANING FEE/DEPOSIT**. A cleaning fee is included in the rental rates associated with each area. A cleaning deposit of $100.00 is due at the time of contract signing. This deposit will be refunded at the close of the event providing there are no discrepancies as deemed by CPT. CONTRACTOR agrees to pay an additional fee if an extra cleaning expense is incurred to restore facility to original condition.
   d. **LABOR/EQUIPMENT RENTAL**. Any labor costs, equipment rentals, and/or other fees and services that are not explicitly included in the rental rate will be added onto the Event Order. All labor, equipment, and services are limited and subject to availability. All pricing is preapproved and not subject to negotiation.
6. **TERMS AND CONDITIONS**
   a. **SETTLEMENT** At the conclusion of the event, the balance of the Event Order is due. Acceptable payments are cash, check, and credit card. All checks shall be made payable to: Centerpoint Legacy Theatre. If payments due to CPT are late, CONTRACTOR agrees to a late payment fee of 20% per month of total balance until paid.
   b. **USE OF SPACE.** CONTRACTOR is prohibited from making any alterations to the PREMISIS without express permission from CPT. Alterations include: moving furniture, set pieces, or equipment; installation, hanging, or rigging of outside items; and modifications to any property of CPT or the PREMISIS. CONTRACTOR is required to restore PREMISIS to original state at the close of the event.
   c. **SUITABILITY OF SPACE**. CPT makes no representation, warranty, or agreement that PREMISES are suitable for CONTRACTOR's purpose, and CONTRACTOR agrees to accept PREMISES as they are at the date of execution of Contract (with such changes therein as may be made by CPT after notice to CONTRACTOR).
   d. **PROGRAM CONTENT**. CONTRACTOR agrees, represents, and warrants that nothing contained in the program, PERFORMANCE (S), or in any other way connected with CONTRACTOR's activities under this Contract does or shall
      i Violate or infringe upon any copyright, right of privacy, or other statutory or common-law right of any person, firm, or corporation; or
      ii If same is authorized under this Contract to be broadcast by radio or television, violate the good practice of the National Association of Broadcasters; or
      iii Defame or be harmful to the reputation of any person or group or corporation including, without limitation, Davis County Government or any of the entities thereof or therein including the Davis County Council Members or staff of CPT.
   e. **INDEPENDENT CONTRACTOR**. CONTRACTOR acknowledges that it acts under this Contract as an independent contractor charged with the responsibility, in its sole discretion, for selection, performance, reproduction, and use of such musical, literary, and artistic works as it deems appropriate and that it undertakes strict compliance with all laws respecting copyrights and the performance, reproduction, and use of musical, literary, and artistic works.
   f. **COPYRIGHT INDEMNIFICATION**. CONTRACTOR shall indemnify, defend, and hold harmless CPT and its officers, agents, employees, and servants from and against all claims, costs, and expenses (including legal fees), demands, actions, and liability of every kind and character whatsoever with respect to copyright and the performance, reproduction, and use of musical, literary, and artistic works. CONTRACTOR authorizes the withholding of payment under this Contract pending the final disposition of any claim, which may result from the foregoing indemnification.
   g. **MERCHANDISE SALES**. No merchandise sales will occur upon the PREMISES without a separate written merchandise agreement with CPT.
   h. **FOOD AND DRINK**. No outside food or drink is permitted in any area of the PREMISIS, excluding the Main Stage Green Room and the Performance Hall Green Room. CONTRACTOR will be held

responsible for any refraction by its staff, patrons, and guests.

i. **CONCESSIONS**. Only CPT or its representatives are allowed to sell food or drink on PREMISIS through the concession stands located on the main and second floor of the lobby. CPT reserves the right to determine if and when the concession stands will be open. The CONTRACTOR may request to not open the concession stands for CONTRACTOR's event.

j. **SCHOOL/NON-PROFIT GROUPS**. If CONTRACTOR is applying for SCHOOL or NON-PROFIT rates, CONTRACTOR must provide proof before Effective Date as outlined in section 2, above. If CONTRACTOR cannot provide such proof, regular commercial rates will apply.

7. LIABILITY / DAMAGE / INDEMNIFICATION

a. CONTRACTOR

i **INDEMNIFICATION**. CONTRACTOR agrees to conduct its activities upon PREMISES so as not to endanger any person lawfully thereon; and to indemnify, defend, and hold harmless CPT, its officers, employees, and divisions from all demands, claims, suits, actions, or liabilities resulting form the negligent or wrongful acts of CONTRACTOR, or its officers, employees, contractors or agents; provided, however, in no event shall CPT be entitled to any indemnification with respect to any demands, claims, suits, actions, or liabilities resulting from any misconduct or intentional or negligent acts or omissions of CPT, its officers, agents, employees, contractors, and invitees.

ii **DAMAGE TO PREMISES**. Except to extent arising out of negligent acts, omissions, intentional acts, or willful misconduct of CPT, its officers, agents, employees, and invitees, CONTRACTOR shall be responsible for the payment of any and all damages to PREMISES, including buildings, furnishings, fixtures, and equipment whether caused by CONTRACTOR or its patrons, normal wear and tear excluded.

iii **AGENTS**. CONTRACTOR shall be held responsible for the acts, negligence, and misconduct of its agents, which includes all members of staff, patrons, and guests.

iv **DEFAULT**. Should CONTRACTOR default in the performance of any of the terms and conditions of this CONTRACT, CPT may terminate the same. Any deposit made by CONTRACTOR to CPT shall be retained and considered liquidated damages.

b. CPT

i **THEFT**. CPT shall not be responsible for losses by CONTRACTOR, its agents, employees, or ticket holders occasioned by theft or disappearance of equipment or other personal property unless such damages arise out of gross negligence or willful misconduct of CPT, employees, or its representatives.

ii **UNFORESEEN CIRCUMSTANCES**. In the event PREMISES or any part thereof shall be destroyed or damaged by fire, flood, mechanical failure, criminal acts, acts of war, or any other injury to PREMISES which renders it unfit for use or if any other casualty or other unforeseen occurrence shall render the fulfillment of this Contract by CPT impossible, including (without limitation) any labor dispute, then and thereupon this Contract shall terminate and CONTRACTOR shall pay rental for said PREMISES only up to the time of such termination, and CPT shall refund all additional monies as shall have been made by deposit or prepayments. CONTRACTOR hereby waives any claim for damages or compensation should this Contract be so terminated.

iii **DEFAULT (LIMITATION OF LIABILITY)**. Except to extent arising out of negligent acts, omissions, intentional acts, or willful misconduct of CPT, its officers, agents, employees, and invitees, in the event CPT should be or become liable to CONTRACTOR under the terms of this Contract or for any act, occurrence of default arising from or related to this Contract, CPT's liability shall be limited to the amount of rent and deposit payments payable hereunder, and in no event shall CPT be liable to pay CONTRACTOR any sum greater than the payments received by CPT from CONTRACTOR under this Contract.

8. CANCELLATION

a. **BY CONTRACTOR**. CONTRACTOR shall have the right to cancel this Contract, and obtain a refund of rent and deposit payments, only as provided in this paragraph. CONTRACTOR shall be entitled to cancel this Contract, in advance of the date of first PERFORMANCE and obtain a refund of rents and deposits paid, by providing written notice to CPT as follows:

i If CONTRACTOR gives at least ten (10) business days notice, CONTRACTOR is entitled to a rental and deposit refund of 100%.

ii If CONTRACTOR cancels this Contract with less than ten (10) business days notice, any rental and deposit due hereunder shall be forfeited to CPT as liquidated damages, or CPT may, at its option, recover from CONTRACTOR, its actual damages arising from CONTRACTOR's default or breach, after applying rental and deposit payments against its actual damage.

b. **BY CPT**. CPT may cancel this Contract with oral or written notice if the purpose of use is proposed to be changed in any respect from that set forth in this Contract or if CONTRACTOR is in default hereunder and, after notice by CPT, has failed to cure such default within the time specified in the notice. Notice will also stipulate the amount of refund that shall be made to CONTRACTOR in the event of cancelation.

9. **DONATIONS**. No collection of donations, whether for charity or otherwise, shall be made, attempted or announced on PREMISES without prior written approval of CPT.

10. **RECORDING**. CONTRACTOR agrees that no recording, either visual or audio, of any kind will be made of the event covered by this Contract without prior written approval from CPT. CPT has the right to require payment for said privilege. CPT has the right to record any event solely for its records and not for commercial purposes upon approval of CONTRACTOR or production and at no additional cost to CONTRACTOR.

11. **ASSIGNMENT**. CONTRACTOR agrees it shall not assign, transfer, convey, sublet, or to otherwise dispose of this Contract, or its rights to use the PREMISES, to any person or entity without the prior written consent of CPT.

12. **ADVERTISING**. CONTRACTOR shall not advertise any PERFORMANCE or the appearance of any performer prior to the Effective Date of this Contract, as defined in section 2, above. CONTRACTOR shall advertise the name of the facility as "The Davis Center for the Performing Arts", and use the appropriate names of areas being used.

13. **CONTROL OF BUILDING**. CPT's staff shall control the PREMISES at all times.

14. **INTERPRETATION**. This Contract and these Terms and Conditions are to be construed and governed by laws of the State of Utah. Time is of the essence hereof. Each and every provision, condition, covenant, and amendment hereof is a material part of the consideration of this Contract including, without limitation, those set forth and any amendments or addendums attached hereto. No modification or amendments to this Contract or consent to the waiver of any of the terms hereof, shall be binding unless made in writing and signed by both CPT and CONTRACTOR. Any indication of alteration of this Contract or exhibits or any addenda, which may be attached hereto, by method of "crossing out" or "adding" by typewriter, pen, ballpoint pen, or whatever, except in black lines indicating the need for insertion of written words or numbers to complete the Contract, shall be disregarded unless agreed upon in writing by CPT.

15. **DEPOSITS AND FEES**. The following amount is the total amount due at the signing of Contract. $__________

This Contract, Event Order and any attachment constitute the entire Contract between the parties and no representation or promises, verbal or otherwise, have been made except as herein set forth.

CONTRACTOR agrees to abide by the attached terms and conditions of this Contract.

______________________________ Date __________

CONTRACTOR

Accepted by

______________________________ Date __________

CPT

Room Rental Pricing

	School		Non-Profit		Commercial	
Main Floor	Half Day	Full Day	Half Day	Full Day	Half Day	Full Day
BMS Performance	$425.00	$750.00	$550.00	$950.00	$750.00	$1,350.00
BMS Non-Performance	$225.00	$400.00	$275.00	$450.00	$400.00	$700.00
LPH Performance	$125.00	$200.00	$150.00	$250.00	$300.00	$600.00
LPH Non-Performance	$75.00	$125.00	$100.00	$175.00	$200.00	$400.00
Lobby	$75.00	$125.00	$100.00	$175.00	$200.00	$400.00
Concessions/each	$50.00	$100.00	$75.00	$125.00	$150.00	$300.00
Rehearsal Halls						
Russell Rehearsal Hall	$75.00	$125.00	$100.00	$175.00	$200.00	$400.00
Rehearsal Hall B	$50.00	$100.00	$75.00	$125.00	$150.00	$300.00
Rehearsal Hall C	$50.00	$100.00	$75.00	$125.00	$150.00	$300.00
Multi-purpose Room	$50.00	$100.00	$75.00	$125.00	$150.00	$300.00
Upper Floor						
Conference Room	$50.00	$100.00	$75.00	$125.00	$150.00	$300.00

All prices include cleaning and building supervisor fees.

Half Day is less than 5hrs
Full Day is 5hrs or more

Performance Packages includes performing area, green room, dressing rooms, and seating area.
Non-Performance Packages include performing area, green room, and dressing rooms.

School and Non-Profit groups must provide proof before pricing is authorized.
All other groups default to Commercial.

Tech Booths and included equipment are only available with Tech Support.

A la Cart Option for Schools and Non-Profits

	Hourly Rate			Notes
Barlow Main Stage	School	Non-Profit	Cleaning Fee	One time fee per area
Stage	$15.00	$20.00	$23.00	
Main Seating	$20.00	$25.00	$45.00	
Balcony Seating	$10.00	$15.00	$23.00	
Tech Booth	~	~	$11.00	Tech Booth only available with Tech Support
Green Room/ Dressing Rooms	$10.00	$15.00	$23.00	
Lobby	$15.00	$25.00	$45.00	
Concessions/each	$10.00	$20.00	$26.00	
Leishman Performance Hall				
Performance Hall	$10.00	$15.00	$23.00	
Green Room/ Dressing Rooms	$5.00	$10.00	$11.00	
Tech Booth	~	~	$6.00	Tech Booth only available with Tech Support
Rehearsal Halls				
Russell Rehearsal Hall	$10.00	$15.00	$11.00	
Rehearsal Hall B	$5.00	$10.00	$11.00	
Rehearsal Hall C	$5.00	$10.00	$11.00	
Multi-purpose Room	$5.00	$10.00	$6.00	
Upper Floor				
Conference Room	$5.00	$10.00	$6.00	
Mezzanine	$10.00	$20.00	$23.00	
Building Supervisor Fee	$20.00	$25.00		Hourly fee for enitre event

Service and Equipment Rental Pricing

Services	School	Non-Profit	Commercial	Notes
Tech Support	$20/hr	$25/hr	$30/hr	
Stage Manager	$25/hr	$35/hr	$45/hr	
Sound Technician	$25/hr	$35/hr	$45/hr	
Lighting Technician	$20/hr	$25/hr	$30/hr	
Sound Design	$25-$200	$50-$250	$75-$400	Depending on extensiveness
Lighting Design	$50-$250	$75-$400	$100-$600	Depending on extensiveness
Equipment				**Description**
Playback Package	$25.00	$40.00	$50.00	Includes Sound System, Mixing Console, and Playback Equipment, Paging Mic
Small Sound Package	$95.00	$125.00	$175.00	Includes Sound System, Mixing Console, Playback Equipment, and 4 Microphones
Medium Sound Package	$150.00	$250.00	$400.00	Includes Sound System, Mixing Console, Playback Equipment, and 10 Microphones
Large Sound Package	$250.00	$400.00	$800.00	Includes Sound System, Mixing Console, Playback Equipment, and 24 Microphones
Portable System w/ Mic	$75.00	$125.00	$200.00	Portable Speaker(s), 1 Microphone with stand
Wired Microphone	$5.00	$15.00	$25.00	Wired Microphone with stand
Wireless Handheld Microphone	$25.00	$50.00	$75.00	Wireless Handheld Microphone System
Wireless Lavaliere Microphone	$25.00	$50.00	$75.00	Wireless Lavaliere Microphone System
Digital Projector Package	$75.00	$125.00	$250.00	2500 Lumen LCD Projector with Screen

All equipment includes necessary cables and accessories.

Lighting Design includes lighting fixtures.

Not all equipment and services are available in every area.

CENTERPOINT

Date 8/29/2014
Event # [yym00]

Centerpoint Legacy Theatre
525 N. 400 W
Centerville, UT 84014
(801) 298-1302
Fax (801) 298-1784
rentals@centerpointtheatre.org

TO

[GROUP NAME]
[STREET ADDRESS]
[CITY, ST ZIP]
[GROUP TYPE]
Contact: [CONTACT NAME]
[CONTACT NUMBER]
[CONTACT EMAIL]

Event Name	Date	Time	Set For	Event Type

Room	Duration	Rate	Subtotal
		$	$
		$	$
		$	$
		$	$
		Room Total	$ 0.00

Special Instructions:

Additional Items

Item	Qty	Description	Unit Price	Subtotal
			$	$
			$	$
			$	$
			$	$
			$	$
			Item Total	$ 0.00

This document is an addendum of the rental agreement. Groups are restricted to only the use of rooms and items listed. Additional items not listed may be charged separately. Any damage to the facility or equipment will incur an additional cost. All prices are subject to approval. **The order balance is due at the close of the event. A late fee of 20% will incur for each week there remains an outstanding balance.**

Rental Total	$ 0.00
Discount	$ (0.00)
Deposit	$ (0.00)
Total Due	$ 0.00

By signing, I agree to all terms and conditions,

X ______________________________ Date ____________

Facilities Expense Budget 2015															
Account Description	January	February	March	April	May	June	July	August	September	October	November	December	Total		2014
Safety Program Expense	350	0	0	50	0	0	50	0	0	500	0	0	950		950
Computer & Software Equipment	500	0	0	0	0	0	0	0	0	0	0	0	500		0
Contract Maintenance	955	955	955	955	955	955	955	955	955	955	955	955	11,460		10080
Repairs & Maintenance	2,000	2,000	2,000	1,800	2,000	1,800	2,000	1,800	2,000	2,200	1,800	2,200	23,600		17400
Janitorial Expense	3,000	3,000	3,000	5,700	4,200	4,200	3,000	3,000	3,000	3,000	5,200	3,000	43,300		40000
Janitorial Supplies	300	300	300	300	300	300	300	300	300	300	300	300	3,600		3120
Gas	3,000	3,000	1,900	1,300	1,200	1,000	800	400	400	1,200	1,800	3,000	19,000		19090
Electricity	5,000	4,700	4,000	4,500	5,600	6,500	7,600	6,800	6,800	5,000	4,700	4,200	65,400		63944
HVAC	500	250	500	250	2,500	250	250	250	250	250	250	6,500	12,000		12000
Lamps/Ballast/Fixtures	400	400	400	400	400	400	400	400	400	400	400	400	4,800		4800
Facility Lease Expense	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000		72720
Miscellaneous	100	100	100	100	100	100	100	100	100	100	100	100	1,200		1800
Grounds/Snow Removal/MTC	3,000	3,000	1,000	3,000	2,000	9,000	4,000	2,500	3,000	3,000	6,000	1,000	40,500		32850
Total Facilities Expenses	**25,355**	**23,955**	**20,405**	**24,605**	**25,505**	**30,755**	**25,705**	**22,755**	**23,455**	**23,155**	**27,755**	**27,905**	**301,310**		**278,754**

CenterPoint Legacy Theatre	2015 Summary	2014 Budget	% Change
Season Ticket Show Revenue	720,000	715,228	
Single Show Ticket Revenue	347,000	327,000	
Encore Club Program	12,000	12,000	
Leishman Hall Revenue	25,275	33,140	
Gala - Fundraising	100,000	80,000	
Event - Concerts	22,000	11,500	
Misc. Revenue (play bill ads...)	6,000	9,600	
Concessions	54,000	48,000	
Show Sponsorships	90,000	70,000	
Academy	149,186	129,150	
Prop and Costume rental	18,100	16,800	
Facility Rental	16,200	16,000	
Total Revenue	$ **1,559,761**	**1,468,418**	**6.22%**
Direct Production Costs-Barlow	455,774	416,419	
Academy Expenses	123,971	99,885	
Rental Expenses (Costume, Props, Facility)	11,875	10,200	
Concessions	42,705	40,897	
Leishman	25,275	33,140	
Production Overhead Costs	157,287	157,108	
Total Direct Costs	$ **816,887**	**757,649**	**7.82%**
Marketing	107,864	86,694	
Development	93,345	82,105	
Ticket office	98,988	97,299	
Administrative	184,513	164,908	
Depreciation	12,000	15,000	
Facilities and Maintenance	301,310	278,754	
Total Admin Expenses	**798,020**	**724,760**	**10.11%**
Total Expenses	**1,614,906**	**1,482,408**	**8.94%**
Net Income From Operations	$ **(55,146)**	**(13,990)**	
Other Non Operational Items:			
Foundations/Corporations/Grants	92,500	49,000	
Individuals (Leishman - $11,500)	23,500	23,500	
Net Income	$ **60,854**	$ **58,510**	**4.01%**
Other Items:			
Debt Payment	**25,250**	**26,000**	
	35,604	**32,510**	
Maintenance reserve funding	**16,758**	**15,000**	
Operation reserve funding	**15,000**	**15,000**	
Variable rent		**0**	
	3,847	**2,510**	

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 11.

Short Title: Set date for next RDA/ACB meeting to review CPT's 2015 Budget

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

Set a date for the next RDA/ACB meeting to review CPT's annual budget for 2015. Staff suggest the first Tuesday in December, similar to the timing of last year's meeting for this same purpose.

BACKGROUND

CENTERVILLE CITY COUNCIL

Staff Backup Report
9/2/2014

Item No. 12.

Short Title: Minutes Review and Acceptance

Initiated By:

Scheduled Time:

SUBJECT

August 19, 2014 RDA meeting minutes

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- August 19, 2014 RDA meeting