

MAMMOTH LAKES RECREATION (MLR)
Board Meeting

MONDAY, July 21, 2014
3:00 p.m.

Ellie Randol Room – Mammoth Lakes Branch Library
400 Sierra Park Road
Mammoth Lakes, CA 93546

NOTE: In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please call (760) 934-4932. Notification 48 hours prior to the meeting will enable MLR to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 35.102-35.104 ADA Title II)

NOTE: All comments will be limited by the President to a speaking time of five minutes.

ROLL CALL

Board Members: John Armstrong, Jo Bacon, Teri Stehlik, Danna Stroud, Betsy Truax, John Urdi, Rick Wood.

PUBLIC COMMENTS

ADMINISTRATIVE ITEMS


1. Approve Minutes of June 23, 2014 MLR Board Meeting
2. Approve Minutes of June 29, 2014 MLR Board Meeting
3. Reports from Mammoth Lakes Town Staff/Contractors on recreation-related projects
4. Review and possible action on proposed "100 for \$100" Fundraising Campaign as presented by Development Ad Hoc Committee
5. Review Contract Scope, Deliverables and Negotiations as proposed by Contract Ad Hoc Committee
6. Review Budget elements as proposed by Scope of Work/Budget Ad Hoc Committee
7. Review Status of Measures R and U Reconciliation by Reconciliation Ad Hoc Committee
8. Officers:
 - a. Treasurer's Report
 - b. Interim Exemption Language for contributions to MLR
 - c. Review and possible action on proposed Accounting Standards
 - d. Approval for reimbursement to Jo Bacon for startup expenses
9. MLR Board Member reports

REQUEST FOR FUTURE AGENDA ITEMS

ADJOURNMENT

To the next meeting of the MLR Board scheduled for Monday, August 4, 2014.

I hereby certify under penalty of perjury under the laws of the State of California, that the foregoing agenda was posted on the Mammoth Lakes Branch Library outside window not less than 72 hours prior to the meeting. Dated this 17th day of July, 2014.



Jo Bacon, MLR Treasurer

Minutes of Mammoth Lakes Recreation Board Meeting

Monday, June 23, 2014

ROLL CALL

President Stroud called the meeting to order at 3:05 pm at the Mammoth Lakes Library 400 Sierra Park Road, Mammoth Lakes, CA. Present were John Armstrong, Jo Bacon, Colin Fernie, Betsy Truax and Rick Wood. Absent – Teri Stehlik and John Urdi.

PUBLIC COMMENTS

John Wentworth spoke about a Forest Management Plan Revision Process Meeting held last week hosted by the Inyo National Forest, at which a new wilderness inventory and evaluation map was presented. He noted that Mammoth Trails would meet on June 25 to discuss this new map and what it might mean to the Mammoth Lakes area and consider comments to submit by the June 30th deadline for submitting public comments.

ADMINISTRATIVE ITEMS

1. Approve Minutes of June 9, 2014 MLR Board Meeting:

Minutes were accepted as written (M Truax / S Armstrong / C 5-0 with one abstention - Wood).

2. Acceptance of Resignation of Board Member Colin Fernie:

With notes of thanks for his work on the committee, the Board accepted his resignation (M Wood / S Truax / C 5-0).

3. Reports from Mammoth Lakes Town Staff/Contractors on recreation-related projects: (this item was taken out of order after #4)

a. Measure R and U Reconciliation:

Dan Holler reported that the reconciliation was about 95% done and that there would be a "clean cut-off" as of June 30, 2014. He noted that most prior year projects would be closed out but a few contracts would carry over to the new Town fiscal year.

He also reported that the MLTS website (mammothtrails.org) management bids previously requested by the Town are on hold. MLTPA continues to maintain the website on a month-to--month basis.

b. Plan Your Parks:

Dan reported on the current status of what he called a "big picture" study without assigned priorities for facilities that could be built on town-owned land. The Recreation Commission will again discuss the study at their July 8th meeting, and it will be presented to Council at a future meeting.

The group discussed how MLR fits into the study and project discussions and also how the resulting projects will fit into MLR's priority-setting tasks to come in the next few months. It was agreed that Council would be asked to route the study to MLR as soon as possible.

John Armstrong also asked about ways MLR can keep the Plan your Parks participants engaged and whether the contact list could be shared with MLR.

c. Other: Speaking from the floor, John Wentworth asked about the status of the Challenge Cost Share Agreement between the Town and USFS, and whether any changes were being considered this summer. Dan responded that there was nothing to report right now.

Danna Stroud then asked about details, and when such a discussion begins to include MLR.

d. Other: Dan also reported that the Waterford Bridge project bid award would be on the July 18th Council meeting. He reported that the additional funding for the wider bridge would come from Town savings and hopefully some funding from the ML Fire District.

4. Review and possible action on proposed Conflict of Interest Policy as presented by By-Laws Ad Hoc Committee:

The Board discussed the need to have a policy in place before filing for non-profit status with the IRS. Motion to approve and adopt the Conflict of Interest Policy (M Wood / S Truax / C 5-0)

5. Review and possible action on proposed "One Sheet" press release as presented by Outreach Ad Hoc Committee:

Motion to approve the press release and distribute via email (M Wood / S Armstrong / C 5-0).

6. Review Contract Framework elements as proposed by Contract Ad Hoc Committee

- a. MLR Contracts Checklist 6-23-14
- b. Contract Requirement Suggestions from Reconciliation Ad Hoc Committee

The Board reviewed both sets of information. The Ad Hoc Committee was tasked with combining the two lists and then starting negotiations with the Town. The Ad Hoc Committee members hope to be able to share the results of the first negotiations at the next MLR Board meeting.

7. Review Budget elements as proposed by Scope of Work/Budget Ad Hoc Committee:

Jo Bacon and Betsy Truax reviewed the document. The group discussed changing the future years' estimates on revenues to increase over the three years

but not to be fully revenue-neutral for overhead costs. As these are estimates, they are used by the IRS for informational purposes only. The Board reiterated the intent to be revenue-neutral for Measure R funding of MLR overhead costs in three to five years.

8. Review Fundraising elements as proposed by Development Ad Hoc Committee:

The group discussed the document presented. There was consensus support for the proposed 100 for \$100 campaign. Strategic alliances were discussed as another way to increase support of MLR such as memoranda of Understanding with local groups such as Mammoth Lakes Tourism, Mammoth Mountain, Mammoth Hospital, Mammoth Unified School District, Mammoth Lakes Foundation, and Cerro Coso College.

The Ad Hoc will fine tune the document for the July 7th meeting. Jo, as MLR Treasurer, will research donation vehicles such as Square.

9. Report from Officers

a. Establishing Bank Account

Jo reported that we now have all the paperwork in hand to open the bank account. This will be done on July 1, the first day of our fiscal year.

b. Post Office Box secured

Jo reported that PO Box 8562 has been established. She also noted that the website and info email account are up and running.

10. MLR Board Member reports:

Jo reported that the first Summer of Stewardship Day from the Measure R contract to Friends of the Inyo/MLTPA had 53 participants. Next day will be July 5th for trail work on the Mammoth Rock Trail.

REQUEST FOR FUTURE AGENDA ITEMS

None.

ADJOURNMENT

There being no further business to come before the Board of Directors, the meeting was adjourned at 4:55 pm.

Dated: _____.

Secretary

Minutes Of Mammoth Lakes Recreation Special Board Meeting
Sunday, June 29, 2014

ROLL CALL

President Stroud called the meeting to order at 4:02 pm at the Mammoth Lakes Tourism Conference Room, 2510 Main Street, Mammoth Lakes, CA. Present were John Armstrong, Jo Bacon, Teri Stehlik, Danna Stroud, Rick Wood and John Urdi. Absent – Betsy Truax.

PUBLIC COMMENTS

Danna informed the Board of an opportunity to submit a letter of intent to Wells Fargo for a capacity-building grant. She also noted that she had also spoken with a representative of the National Forest Foundation, who noted that they also have capacity-building grants for which MLR could apply.

Consensus was to refer both opportunities to the Development Ad Hoc Committee. Should it be appropriate, they will submit the letter of intent to Wells Fargo by the June 30, 2014 deadline.

ADMINISTRATIVE ITEMS

1. Review and possible action on letter to Forest Service regarding Forest Planning Process.

The Board discussed the proposed draft and potential amendments. Motion made to have President Stroud sign the letter, as amended, on behalf of the Board. (M Bacon / S Stehlik C 6-0).

ADJOURNMENT

There being no further business to come before the Board of Directors, the meeting was duly adjourned at 5:38 pm.

Dated: _____.

Secretary

Mammoth Lakes Recreation
Profit & Loss Detail
 July 1 - 15, 2014

				Type	Date	Num	Name	Memo	Split	Amount
Ordinary Income/Expense										
	Income									
		Direct Public Support								
			Individ, Business Contributions							1,600.00
			Total Individ, Business Contributions							1,600.00
			Total Direct Public Support							1,600.00
			Total Income							1,600.00
	Expense									
		Filing Fees								
				Check	07/01/2014	993	Internal Revenue Service	Form 1023 Filing Fee	ESCB	850.00
				Check	07/01/2014	994	Franchise Tax Board	Form 3500 Filing Fee	ESCB	25.00
				Check	07/01/2014	995	Department of Justice	CT-1 Filing Fee	ESCB	25.00
				Bill	07/01/2014		Jo Bacon	Copy of Articles	Accounts Payable	6.00
				Bill	07/01/2014		Jo Bacon	SI-100 Filing	Accounts Payable	20.00
			Total Filing Fees							926.00
		Operations								
		Postage, Mailing Service								
				Bill	07/01/2014		Jo Bacon	One-year PO Box fee	Accounts Payable	48.00
				Bill	07/01/2014		Jo Bacon	Key Deposit (2 keys)	Accounts Payable	6.00
				Bill	07/01/2014		Jo Bacon	Mailing Exemption/Registration Forms	Accounts Payable	12.81
			Total Postage, Mailing Service							66.81
		Printing and Copying								
				Bill	07/01/2014		Jo Bacon	Copies 6/9 Agenda Packet	Accounts Payable	3.00
				Bill	07/01/2014		Jo Bacon	Copies 6/23 Agenda Packet	Accounts Payable	4.00
			Total Printing and Copying							7.00
			Total Operations							73.81
			Total Expense							999.81
			Net Ordinary Income							600.19
			Net Income							600.19

Contributions to Organization with IRS Application Pending

From IRS website:

"When the IRS approves a timely filed exemption application, exempt status is recognized back to the date the organization was created. Thus, while an application is pending, the organization can treat itself as exempt from federal income tax under section 501(c)(3). For example, it must file Form 990 (instead of an income tax return) while its application is pending. However, contributors to the organization do not have advance assurance of deductibility because the organization's exemption is pending. If the organization ultimately qualifies for exemption for the period in which the contribution is made, the contribution will be tax-deductible by the donor. Alternatively, if the organization ultimately does not qualify for exemption, then the contribution will not be tax deductible.

Page Last Reviewed or Updated: 18-Apr-2014"

Text of Interim Acknowledgement Letter:

"MLR has filed for a 501(c)(3) tax exemption. During the application period, contributions do not have advance assurance of deductibility. However, on approval of the exemption, the exempt status is recognized back to the date the organization was created. You will be separately notified when that exemption is approved."

DRAFT - MLR Accounting Standards

Check Signatures

Options:

1. All checks for amounts of \$_____ or higher require two signatures.

OR

2. All checks require two signatures.

Pre-signing of checks is not permitted.

Invoices

All invoices require the approval of the President or Executive Director prior to submission for payment. Neither will approve reimbursements for themselves.

Automatic Payments

Automatic payments may be used for recurring bills such as telephone, electric, and maintenance contracts. Board authorization is required to set up automatic payments. Annually, a report of automatic payments will be provided to the Board.

Board Member Expense Reimbursements

Board Members may on occasion purchase items on behalf of MLR. If the amount is over \$100.00, prior approval of the Board is required. No Board Member will approve reimbursements for themselves.

Reimbursement requests will use the attached Expense Reimbursement Form. Reimbursement claims will include tracking expenses to appropriate budget lines/project codes.

References from Other MLR Documents:

Organizational Minutes:

Section 11. Payment of Incorporation Expenses. In order to provide payment of the expenses of incorporation and organization of the corporation, on motion duly made, seconded and carried, the following resolution was adopted:

RESOLVED, that the President and the Treasurer of this corporation be, and they hereby are, authorized and directed to pay the expenses of the incorporation and organization of this corporation, including reimbursement of expenses incurred by the organizers of this corporation.

MLR Bylaws:

Section 6.7 Reimbursement of Expenses. The Corporation shall provide reimbursement for monies expended on behalf of the Corporation by its Officers.

Section 7.3 Contracts, Agreements, and Checks. All contracts or agreements entered into on behalf of the Corporation, and checks payable by the Corporation, shall be authorized, and executed by such individuals as provided in a resolution duly adopted by the Board.

Mammoth Lakes Recreation
Expense Reimbursement Form

Name: _____

Amount: _____

Today's Date: _____

Please staple receipts to this form and give to the MLR Treasurer for review and approval. Thank you!

Please list each expense and budget line, if known.

Date	Item	Amount	Comments	Budget Line

Approved by

Date

Mammoth Lakes Recreation
Expense Reimbursement Form

Name: Jo Bacon

Amount: \$99.81

Today's Date: 7/1/14

Please staple receipts to this form and give to the MLR Treasurer for review and approval. Thank you!

Please list each expense and budget line, if known.

Date	Item	Amount	Comments	Budget Line
6/11/14	Post Office Box Rental	\$54.00	One-year plus key deposit for 2 keys	Postage
6/14/14	Certified Copy of Articles	\$ 6.00		Filing Fees
7/1/14	SI-100	\$20.00	Online registration	Filing Fees
7/1/14	Mailing exemption and registration forms	\$12.81	IRS, Franchise Tax Board and Dept. of Justice	Filing Fees
6/6/14	Copies	\$3.00	Agenda packets	Printing
6/23/14	Copies	\$4.00	Agenda packets	Printing

Approved by

Date