

NORTH HUMBOLDT PARK AND RECREATION DISTRICT

Minckler Education Center Conference Room at Mad River Hospital

Wednesday, October 17, 2018

PRESENT: Jan Ross, Pam Loudenslager, Bridget Beck

STAFF: Dave Nakamura, Lawre Maple

I. CALL TO ORDER

The meeting was called to order by Chairperson Jan Ross at 4:30PM in the Minckler Education Center Conference Room at Mad River Hospital.

II. APPROVAL OF THE AGENDA

A motion was made by J.Ross to amend the agenda and address item (VIII.) New Business (A.) 2017-18 Audit Presentation as initial item*. Motion was passed (Loudenslager/Beck) to amend and accept agenda.

III. APPROVAL OF THE MINUTES

A motion was passed (Loudenslager/Beck) to approve the minutes of the September 26, 2018 meeting.

*NEW BUSINESS (VIII): Audit Presentation by Donna Taylor and Tom Souza of Hunter, Hunter & Hunt, LLP.

D.Taylor explained: Information from report obtained by management's financial statements through University Center (UC). Audit is required to communicate significant estimates. For new equipment and/or improvements, cost is split over years as estimated depreciation. One uncorrected misstatement from previous years was found in climbing wall – since it was purchased and never put into use. To estimate the value, we would estimate what we would expect to recover for the item if sold (Impairment Loss). There were no misstatements/deficiencies found in 2017-2018 audit. Audit is pretty consistent year after year

Formal report review yielded a clean opinion of NHPRD financials for 2017-18. D. Taylor explained the report and corresponding sections including the Management's Discuss and Analysis, ending net position of \$579,967, and notes 1-7 (Summary of significant accounting policies, Capital assets, Operating agreement with HSU- UC, Property taxes, Risk management, Commitments and contingencies, and Subsequent events)

Other notes of discussion

- Question (J. Ross): Where is swim team income located? Facility Rentals
- Question (P. Loudenslager): What is under Other and Miscellaneous? Example is: annual Chamber of Commerce dues
- Question (J. Ross): Where is property survey cost categorized? Miscellaneous
- Comment (D. Taylor): \$78,000 of unidentified equipment when UC took over from City of Arcata (pre 1994) and \$85,000 of improvements unaccounted for during that time. May want to consider amending that to zero.
- Question (B. Beck): How would you go about zeroing that out? Inventory of equipment etc.
- Comment (D. Nakamura): Noticeable effect of energy projects since 2010-12. Electrical use down 31% due to energy projects
- Comment (D. Nakamura): SHN Parking Lot Project – intend to use monies from Prop 68

IV. CORRESPONDENCE AND COMMUNICATION

See below

V. PUBLIC COMMENT

Addressed a complaint email from patron (L. Maple)

Current locker room improvements are good. People are happy (J. Ross)

TU/TH water aerobics class – people have commented on needing a teacher (P. Loudenslager)

Addressed email from NHUHSD regarding instruction for student/patron. L. Maple commented that an instructor has been found with necessary skills to conduct lessons.

VI. REPORTS

A) PROGRAMS/ OPERATIONS REPORT

L. Maple reported:

- American Red Cross and Arcata Community Pool have renewed agreement and ACP is an Authorized Provider of American Red Cross certifications. They are sending an Aquatics Specialist for Northern CA area that is coming to visit in November.
- Humboldt Swim Club's Head Coach terminated his position on his own. The HSC is currently in the hiring process.
- Swim lessons are finishing up, but had to cancel 5 classes in this past session. Due to low attendance. January 21 is the new lesson session start.
- Increased rates were approved at the September meeting. Staff questioned whether it may be possible to increase the "Adult" rate only and let the Senior Rate stay the same. Can be considered in the future.
- Considering a revised schedule 6AM instead of 5:30AM open. Masters is changing from 6AM-7:30AM upon request of Masters Swimmers to Coach Kelly Nathane.

Question (L. Maple): Do we want a replacement sign in locker room? P. Loudenslager and B. Beck would like to see a sign, group concurred. J. Ross and L. Maple will discuss getting something similar to swim team signage.

B) FINANCIAL REPORT and 2018-19 BUDGET

See Audit Report

VII. OLD BUSINESS

A) PARKING LOT PROJECT UPDATE

D. Nakamura commented that we should hear word in November or December on the progress of that project.

IX. GENERAL BOARD COMMENTS

None at this time

X. ADJOURN

A motion was passed (Loudenslager/Beck) to adjourn the meeting at 6:05PM.

Next meeting is November 21, 2018 at 4:30PM Minckler Education Center Conference Room at Mad River Hospital

Respectfully submitted,

Bridget Beck
Acting Recording Secretary

Approved:

Chair

Date