

North Humboldt Recreation and Park District
Board of Directors Meeting
Wednesday, January 15, 2025

Directors Present: Jan Ross, Patrick Swartz, Kellie Hurlburt
Directors Absent: Harvey Kelsey
Also Present: Dave Nakamura

The meeting was called to order at 4:35 P.M.

SUBJECT: Approval of the Agenda

MOTION: A motion and a second (Swartz/Hurlburt) was made to approve the agenda.

ACTION: The motion was approved.

SUBJECT: Approval of the Minutes – Continued to next meeting.

SUBJECT: Public Comment – None

SUBJECT: Programs and Operations Report – Pass sales seems to be going well. There was a comment about posting signage for the season pass drive. Other programming seems to be going well including rec swims, swim lessons and school group lessons.

There will be a “Pints for non-profits” fundraiser at Redwood Curtain in April. Kellie will verify the date and time for planning purposes.

Sunday open hours will start on February 2nd. There was discussion about maintenance and shift schedules for this time. Noon to 4 pm will be the initial schedule.

Maintenance projects were completed during the closure. Deep cleaning, bench repair, and painting were some of the projects completed. A new time clock has been ordered.

2025 Annual Calendar – This item was brought forward from the last meeting. The intent is to have better coordination on closure dates, especially during the holiday season.

Closure dates: Easter Sunday (April 20) and 4th of July.

For Thanksgiving – Half day on Wednesday the 26th, closed Thanksgiving and Friday the 28th. Reopen Saturday the 29th.

For Christmas – After discussion, closure will begin mid-day on December 22nd with reopening on January 3rd.

SUBJECT: Fee Adjustment–Private lessons were revisited. Prices are currently set at \$40, \$60 for one and two person private lessons. It was suggested that the three-person lesson be dropped and the semi-privates will be changed to \$55.

The lap lane charge will be increased to \$40 per hour.

MOTION: A motion and a second (Hurlburt/Swartz) was made to approve the changes to the 2025 Fee Schedule.

ACTION: The motion was approved.

SUBJECT: Audit Report – Brett Jones from JJACPA presented the audit via Zoom. Main items highlighted included:

- The Opinion page with an “unmodified opinion” which indicates the highest level of auditor approval with no significant findings.
- The Auditor’s Responsibility including the “reasonable assurance” statement, exercising professional judgment, risk assessments, looking at internal controls, accounting policy review, and “going concern” review.
- Management’s Discussion and Analysis is submitted by management and includes analysis and summarized information from the Financial Statements.
- The Basic Financial Statements including assets, liabilities, net position, the profit and loss statements, statement of cash flows.
- Notes to the Financial Statements were outlined. There was discussion about the note at the bottom of page 19 regarding collateral for governmental reserve funds. Brett will research this note and get back to us.
- There was discussion about how the Property Tax revenue is accounted for especially at the June 30th mark.
- The Internal Control Report was mentioned and there were no deficiencies or material weaknesses to report.

MOTION: A motion and a second (Swartz/Hurlburt) was made to accept the 2024 audit as presented.

ACTION: The motion was approved.

SUBJECT: Programs and Facilities Report– There was discussion about the signage restricting using the toilet stalls for changing. It is really meant to lessen the impact that kids could have if they overuse the stalls.

An issue was brought up with non-customers using our parking lot. This is a large inconvenience for pool customers especially for those who may not want to walk very far from their vehicles. Staff will contact the high school administration to see if they can try to curb this problem. Signage will also be researched for the front area.

SUBJECT: Financial Reports–

It was noted that revenue has slightly decreased in December. This is the first time that revenue has decreased year over year in a few years. It is possible that the cold rainy weather may have contributed to this.

Current electrical rates should be relatively static in the near future. Natural gas prices will be higher, especially over the next few months.

There was an explanation regarding the miscellaneous expense on the report. This is a long past due bill for the Arcata Fire District property tax assessments. The bill had been sent to the wrong address and Dave determined that it is a legitimate invoice.

Bottom line we are about 8k behind last year.

SUBJECT: Management Report–Dave has almost completed the required report to the City of Arcata for the 25k ARPA grant. The audit approval enables Dave to file the State Controller's Office financial report. Dave is working on the verification process for employee's social security numbers with SSA.

ADJOURNMENT:

MOTION: A motion and a second was made to adjourn. (Hurlburt, Swartz)

ACTION: The motion was approved.

The meeting was adjourned at 6:40 PM.

Approved By:

Jan Ross, Board Chair

Date