

**Mammoth Lakes Foundation  
Executive Committee Meeting  
Saturday, February 24, 2018  
Mammoth Lakes Foundation Library  
100 College Parkway, Mammoth Lakes, California 93546**

[www.mammothlakesfoundation.org](http://www.mammothlakesfoundation.org)

**(8:30am) Call the Meeting to Order – Board Chair Gary Myers**

**(8:31am) Executive Committee Member**

<b>Gary McCoy - President</b>	<b>Gary Myers – Board Chair</b>	<b>Shields Richardson - Secretary</b>
<b>Luan Mendel - Treasurer</b>	<b>Bonnie Colgan - Member</b>	<b>Evan Russell – MLF CEO/President</b>

**(8:32am) Administrative Items**

1. Approve any additions to the Agenda
2. Approve the minutes of the January 22, 2018 Executive Committee Meeting (Att #1)
3. (10 min) Review and consider approving the frame for a Fund Development Strategy for Mammoth Lakes Foundation. (Att #2)
4. (5 min) Review and consider approving the Termination of Conditional Letter of Intent between Mammoth Lakes Foundation and Disabled Sports Eastern Sierra. (Att. #3)
5. (10 min) Review and consider approving a recommendation for South Gateway Apartment rental rates for FY18-19. (Att #4 & #5)
6. (20 min) Review and consider accepting the FY16-17 Audit and Management Points. (Att #6 & Att #7) @ 9am
7. (10 min) Review and consider approving an Employee Accountability Program and the associated tools for the employees of the Mammoth Lakes Foundation. (Att #7, Att #8, Att#9 & Att #10)
8. (5 min) – Review and consider approving a contract between Mammoth Lakes Foundation and the Woodward Architectural Firm for their work on the Performing Arts Theatre as an element of the Mammoth Arts & Culture Center. (Att #11)
9. (10 min) Review and consider accepting the mid-year actual to budget comparison summary for the period ending December 31, 2017. (Att #12 & #13)
10. (20 min) Review the MLF Executive Committees Self-Assessment Tool and to develop the next steps in the process of Board Development. (Att #14, #15 & #16)
11. New Business
12. Old Business
13. Request for Future Agenda Items
  - MLF / DSES NWWC Lease Agreement
14. Adjourn to Closed Session
  - Conference with Legal Counsel - Litigation / Mammoth Film Festival

**(4pm) Adjournment**

To the next meeting of the MLF Foundation Board of Directors meeting scheduled for Saturday, March 17, 2018 at 8:30am to be held in the Mammoth Lakes Foundation Library.

**Supporting higher education and cultural enrichment in the Eastern Sierra**

**Mammoth Lakes Foundation**  
**Executive Committee Meeting Minutes**  
**Monday, January 22, 2018 @ 3pm**  
**Mammoth Lakes Foundation Library**  
**100 College Parkway, Mammoth Lakes, California 93546**

[www.mammothlakesfoundation.org](http://www.mammothlakesfoundation.org)

**(3pm) Call the Meeting to Order – Board Chair Gary Myers**

**(3:01pm) Executive Committee Member**

<b>Gary McCoy - President</b>	<b>Gary Myers – Board Chair</b>	<b>Shields Richardson - Secretary</b>
<b>Luan Mendel - Treasurer</b>	<b>Bonnie Colgan - Member</b>	<b>Evan Russell – MLF CEO/President</b>

- The meeting was called to order at 3:07pm.
- All committee members participated in the Executive Committee meeting with Bonnie Colgan calling in via telephone.

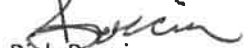
**(3:02pm) Administrative Items**

1. Approve any additions to the Agenda
  - a. There were no new items to add to the agenda.
2. Approve the minutes of the November 28, 2017 Executive Committee Meeting (Att #1)
  - a. The meeting minutes were approved as submitted. Motion by McCoy / Second by Colgan / Passed 5 to 0
3. (30 min) - Review and consider approving the AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY between the Mammoth Lakes Foundation and the Southern Mono Healthcare District. (Att #2)
  - a. Gary Meyers presented the outcome of the SMHD Board of Directors closed session indicating that the Board will approve the partnership sale of the SGSA complex contingent that DSES is not a partner in the agreement which will limit the exposure of liability to the SMHD.
  - b. The Executive Committee took action to approve the Agreement for Purchase and Sale of Real Property – South Gateway Parcel – contingent upon the cancellation of the March 21, 2014 Letter of Intent between MLF and DSES and the development of the elements of Recital C. Motion by McCoy / Second by Richardson / Passed 4 to 0 with Myers recusing himself from the vote.
4. (15 min) - Review and consider approving the cancellation of the Conditional Letter of Intent and Agreement between Mammoth Lakes Foundation and Disabled Sports Eastern Sierra. (Att #3)
  - a. The Executive Committee agreed to work with legal counsel to have language crafted to support the cancellation of the Match 21, 2014 letter of intent. Motion by McCoy / Second by Mendel / Passed 3 to 0 with Myers and Shields recusing themselves.
5. (15 min) – Review and consider approving draft language for a lease agreement between Mammoth Lakes Foundation / Southern Mono Healthcare District and Disabled Sports Eastern Sierra. (Att #4)
  - a. The Executive Committee reached consensus that the drafted language in the email dated January 11, 2018 was aligned with their thinking and recommended that there is a stronger focus on the educational aspect of the NWWC which is aligned with the mission of MLF and that there is a screening by staff of potential clients with some restrictions on who is admitted to the program.

6. New Business
  - a. There was no new business.
  
7. Old Business
  - a. There was no old business.
  
8. Request for Future Agenda Items
  - a. The Executive Committee was reminded about our next meeting in 02.24.18 starting at 8:30am with the following agenda items as required:
    - i. Review of the FY 16-17 Audit Management Points
    - ii. Approval of a MLF / DSES Letter of Intent / Lease Agreement based on input from Counsel
    - iii. Results of the Communication Audit and the development of next steps
    - iv. Review of the first draft of the Fund Development Plan
    - v. Review of a Housing Plan
    - vi. Approval of an Employee Evaluation Tool
    - vii. Board Development Workshop
  - b. The next full board meeting is on Saturday, March 17, 2018 starting at 8:30am.

**(3:47pm) Adjournment**

Respectfully submitted,



Rich Boccia

MLF Executive Director

**“To support higher education and cultural enrichment in the Eastern Sierra”**

**Mammoth Lakes Foundation  
Executive Committee  
Agenda Action Sheet**

**Meeting Date:** February 24, 2018

**Date Prepared:** February 1, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Framework for a Fund Development Strategy

**Strategic Priority #3:** Project Funding, Debt Service & Operating Reserves

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider approving the framework for a fund development strategy for the Foundation.

**Background Information:**

The MLF Board of Directors approved the Strategic Plan for the Foundation on December 2, 2017, Visions for Success 2022.

Strategy 1 of the Strategic Plan focuses on Foundation Operations with element 1a stating that we need to ensure that the foundation has a five-year strategic plan in place that has been adopted by the board.

Strategy 3 of the Strategic Plan focuses on Project Funding, Debt Service and Operating Reserves with element 3a stating that we would create a fund development strategy to support the operations of the organization.

Over the years the Foundation has had minimal success with recruiting and retaining a development director for the organization. The Board provided direction to staff to advertise for the position and create a process to employ a candidate that the search and interview committee agreed had the basic skill base required for the position, the desire and willingness to learn and grow into the position, had the personality for the position and the passion for the organization. We are pleased to formally introduce Mrs. Elizabeth (Betsy) Truax as the Development Director for the Mammoth Lakes Foundation.

You will find the attached presentation outlining her responsibilities and the framework for the creation of a fund development plan for the Foundation.

**Funds Available:** Yes

**Account Number:** Administrative / Staff Time

**Our mission is to support higher education and cultural enrichment in the Eastern Sierra**



**Mammoth Lakes Foundation  
Framework for a Fund Development Strategy  
DRAFT**

## Objective

### **WRITING A PLAN, GETTING PEOPLE INVESTED IN IMPLEMENTING THE PLAN, AND MAKING DECISIONS THAT WILL LEAD TO SUCCESS!**

#### **(I) Executive Summary**

Strategy #3A of the Foundation's Strategic Plan, "Visions for Success 2022," identifies the need to create a fund development strategy to support the operations of the organization. Key components of this framework include nurturing our present donor base and identifying and prospecting new donors and corporate organizations that have the potential to support our work. A critical component of this strategy, outlined in Strategy #2 of "Visions for Success 2022," is refining our message and branding to tell the Mammoth Lakes Foundation story effectively and meaningfully.

#### **(II) Plan Overview – Strengths and Opportunities**

Mammoth Lakes Foundation enjoys several strengths in an increasingly competitive nonprofit "marketplace." The continuing generosity of existing donors, with minimal nurturing and engagement, speaks to the high regard and esteem in which the Foundation is held. The connection to Founder Dave McCoy and the history of the organization, combined with recent initiatives and interest in the development of the MACC make the Foundation stand out locally and regionally as an entity businesses and individuals desire to be associated with.

The mission, "Supporting higher education and cultural enrichment in the Eastern Sierra," is succinct but requires too much elaboration to easily lend itself to a brief "elevator" or "chairlift" pitch. It's also often, though not always, the case that donors have a stronger interest in *either* higher education *or* cultural enrichment. Corporations and granting agencies will typically skew toward one area or another and we must be sensitive to this through our communications and development plans while taking advantage of the opportunity to be more focused in our prospecting and pitches.

Developing and implementing a strategic approach to **grants** is crucial. Determining what grant opportunities exist, where the Mammoth Lakes Foundation has the best potential to be competitive, and how much time can realistically be allotted to pursuing those opportunities (keeping in mind the reporting criteria expectations when we are successful) represents a potential growth opportunity.

Cerro Coso Community College graduated its largest class to date in 2017, and the Foundation has awarded over 668 scholarships, yet engagement with alumni including recipients of the scholarships has been minimal; this pool represents an untapped source of potential funding if we can use grassroots methods and technology as engagement tools. By connecting with our current scholarship students through check-ins like monthly breakfasts and mentoring, we can lay the groundwork for a culture of future involvement and giving.

(III) **Plan Components**

A. Professional development.

Essential for all staff, but particularly in fund development to ensure the organization is following best practices and staying abreast of useful trends while growing the Development Director into her role.

- i. Non-profit “boot camp” at the Center for Nonprofit Management in Los Angeles Feb. 15 (Betsy)
- ii. Institute for Charitable Giving “The Science & The Art of a Supremely Successful Capital Campaign or Major Gift Initiative” in Chicago Feb. 21-22 (Betsy, Melissa, Rich)
- iii. Ongoing (webinars, articles, networking) (all)

B. Systems approach to development.

Document and follow best practices for donor recognition, engagement, and prospecting:

*Organize around business functions, not people. Build systems within each business function. Let systems run the business and people run the systems. People come and go but the systems remain constant.<sup>1</sup>*

- i. Build on what we do well (immediate letter generation, financial reporting)
- ii. Create a manual to document processes so that donors have a consistent, positive experience.

C. Technology

Embrace all tools available to us to foster and expedite the work of the Foundation.

- i. Maximize use of DonorPerfect functionality for tracking and reporting donor contacts and prospects.
- ii. Clearly define terms and codes in DonorPerfect for consistency in reporting and reconciling. Especially critical as we launch the capital campaign for the MACC.
- iii. Work with Mammoth Lakes Recreation (MLR) to access tools they have purchased including Wealth Engine for donor prospecting and Instrumental for grants.

D. Board Development

Effectively engage the board and expand the role of the board in development.

- i. Staff will provide clear policy recommendations and guidance for board consideration and implementation.
- ii. By May 2019, expand the board to an Executive committee of up to 7 and an Advisory Board not to exceed 40 members.

---

<sup>1</sup> Michael Gerber, E-Myth Revisited

- iii. Staff and the board chair, in conjunction with the Executive committee, will work to create a culture of ambassadorship among board members to expand recognition and understanding of the mission and work of the Foundation throughout the community and region.

#### E. Enhanced Donor Engagement

More frequent communications between the Foundation and our supporters to share the story of the work, not merely request funds. Prospective donors considering gifts to the Foundation will also look at our website and other resources like Guidestar to perform due diligence. Keeping these references updated and current is a priority.

From *Higher Logic* blog:

*Focus your donor communication around your projects, telling stories that create an emotional connection with members. Talk about who you're helping or how you're impacting your industry, making project updates available whenever donors want them. By forgoing the usual ask for money, this type of communication engages and nurtures your donors. Combined with engaging non-monetary activities, it keeps donors involved with your organization in-between gifts, nurturing them into making larger, repeated donations.<sup>2</sup>*

- i. Monthly communications (newsletter)
- ii. Monthly contact from Development Director to major donors (Diamond Partners, corporate sponsors)
- iii. Website updated in conjunction with communications audit recommendations
- iv. Continued social media presence
- v. Conduct a benefits analysis of our current membership levels and offerings.
  1. Determine industry best practices for corporate v. individual giving “perks” and recognition
  2. Informal survey of stakeholders to determine what benefits are critical to keep them engaged v. what could be dropped

#### F. Prospecting new donors

People are the best resources we have. To grow the organization, we should seek assistance from the following stakeholders to help identify and cultivate new donors and partners:

- i. Current donors
- ii. Board members
- iii. Volunteers
- iv. Staff

---

<sup>2</sup> <http://blog.higherlogic.com/how-to-nurture-your-donors-to-improve-fundraising>



G. Grant identification and prioritization

Implement a strategic approach to finding, researching, and applying for suitable grants that offer the best potential return on investment for the time required to complete them.

H. Planned giving

Target existing donors to encourage them to consider a bequest or other type of planned gift to the Foundation.

- i. Raise awareness of this option through targeted communication
- ii. Staff education to successfully implement

**(IV) 2018 Development Calendar**

Place all dates on shared calendar to raise staff awareness of key development dates/campaigns, including but not limited to:

Monthly newsletters

Cerro Coso Commencement May 11

Mammoth Lakes Film Festival May 23-27

Mammoth Food & Wine Event July 12-14

Golf Classic August 26

Diamond Partners/Friends of the Foundation Appeal (late September?)

Fall Appeal (late October?)

Friends of the Foundation Dinner November, date TBD

Giving Tuesday November 27 (digital campaign)

Thank you Wednesday November 28 (announcement of response/thank you)

End-of-year reminder (mid-December) (mailing)

**(V) Plan Implementation**

A number of fund development plans for the organization exist and have been implemented and abandoned to various degrees. A clear, simple method of tracking action steps outlined in this plan, similar to the Strategic Objectives in the "Visions for Success 2022" document should provide sufficient direction to all staff and board members.

**(VI) Plan Management**

Creating and implementing systems for regular reporting and tracking, as well as an annual review of action steps and milestones, will provide accountability and clearly defined expectations for fund development.

**(VII) Evaluation metric**

To be created based on analysis of donor patterns over the past three years and further financial review.

**Mammoth Lakes Foundation  
Executive Committee  
Agenda Action Sheet**

**Meeting Date:** February 24, 2018

**Date Prepared:** February 15, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Approval of a Termination of Conditional Letter of Intent between MLF & DSES

**Strategic Priority #7:** The South Gateway Student Apartments

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider approving a Termination of Conditional Letter of Intent between Mammoth Lakes Foundation and Disabled Sports Eastern Sierra.

**Background Information:**

The Mammoth Lakes Foundation staff has been in negotiations with the Southern Mono Healthcare District staff and legal counsel for both parties participating in the review and approval of the agreement for the purchase and sale of real property, specifically the South Gateway Student Apartments contingent upon the cancellation of the March 21, 2014 Letter of Intent between the Mammoth Lakes Foundation and Disabled Sports Eastern Sierra.

The MLF Executive Committee took action to cancel the March 21, 2014 Letter of Intent on January 22, 2018. This information was conveyed to representatives of DSES in a meeting on January 24, 2018 and there was mutual agreement that this was in the best interest of both parties and their projects.

Legal counsel for the Southern Mono Healthcare District and the Mammoth Lakes Foundation have approved the attached document and it has also been shared and reviewed by representatives of Disabled Sports Eastern Sierra.

**Funds Available:** Legal Services

**Account Number:** 70264

**Termination of Conditional Letter of Intent Between Mammoth Lakes Foundation  
("MLF") and Disabled Sports Eastern Sierra ("DSES")**

**Recitals**

MLF and DSES previously entered into a Conditional Letter of Intent dated March 21, 2014 ("LOI"), a copy of which is attached and incorporated. This LOI was recognized by the parties as an outline of terms on which both parties would work in good faith to create possible future enforceable agreements in line with its terms, but which LOI was not intended as an enforceable contract. Circumstances have changed for MLF wherein they wish to enter into new agreements with the Southern Mono Healthcare District ("SMHD") in connection with transfer of ownership of an interest in approximately eleven acres of MLF land, approximately two acres of which are the topic of the LOI. It is necessary for MLF to provide to SMHD clear title to an interest in the entire eleven acre site. As a result, it is necessary to fully terminate that LOI and the parties to this Termination have agreed to do so. In fact, MLF and DSES have already approved termination of the LOI at their meeting on January 24, 2018. Through this written Termination document the parties represent and warrant that such LOI is currently terminated, and that no new letter of intent has been entered into nor promised in the future between MLF and DSES. Both parties acknowledge that this Termination is being provided to SMHD and will be relied upon by SMHD to induce SMHD to enter into an agreement to purchase from MLF title to an interest in the subject eleven acre site unencumbered by any letter of intent with DSES.

This written Termination is approved by the MLF Board and DSES Board on \_\_\_\_\_, 2018.

\_\_\_\_\_  
Gary Myers  
Chairman of the Board  
Mammoth Lakes Foundation

\_\_\_\_\_  
Rich Boccia  
Executive Director  
Mammoth Lakes Foundation

\_\_\_\_\_  
Brent Truax  
Board Chair  
Disabled Sports Eastern Sierra

\_\_\_\_\_  
Kathy Copeland  
Executive Director  
Disabled Sports Eastern Sierra

**Mammoth Lakes Foundation  
Executive Committee Meeting  
Agenda Action Sheet**

**Meeting Date:** February 24, 2018

**Date Prepared:** February 8, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Recommended Modifications to South Gateway Apartment Fee Structure

**Strategic Priority #7:** The South Gateway Student Apartments

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider approving an option for rental rates at the South Gateway Apartments to either remain the same or differentiate rates based on student vs non-student rentals.

**Background Information:**

The Mammoth Lakes Foundation is in the process of partnering with the Southern Mono Healthcare District in the sale of 50% of the land and the facility to support expanded opportunities for both partners.

In 1992, the Foundation influenced the annexation of Inyo and Mono Counties into the Kern Community College District, making the area eligible for state funding of college facilities. In 1996, Edison Hall was built in the South Gateway section of Mammoth Lakes as a visible start to campus development. In 1998, the Foundation secured funding for the Dave & Roma McCoy Learning Center, which opened to students in 2003. In 1999, the Foundation completed a seven-year land exchange with U.S. Forest Service and donated land for the college. And in 2008, the 35-unit South Gateway Student Apartments opened.

The purpose of the South Gateway Student Apartment Complex was to provide housing for students that did not live in the area to live in and to attend the Cerro Coso Community College Campus in Mammoth Lakes. The enrollment trends for full time equivalent students is as follows over these past few years.

- 2014 = 134 students
- 2015 = 122 students
- 2016 = 135 students

The South Gateway Student Apartments have been a financial burden on the ML Foundation due to a number of factors some based on weather conditions, the ability to enroll in college classes as aligned with the education plan, and the ability find employment that balances their education program. We do not have any evidence to indicate that the South Gateway Student Apartment Complex had an immediate impact on the ability to increase college enrollment on the Mammoth Campus and the deficit spending for the facility is almost \$100,000 per year.

As we enter this agreement with the Southern Mono Healthcare District the ML Foundation staff has taken time to create a potential housing matrix as we seek to generate revenue that will exceed the expenses on a monthly basis. Our goal is to create a recruitment plan based on increased programming at the college level to attract students and for other members of the community that meet the Institutional Public designation to be eligible for housing in the newly designated South Gateway Apartments.

Staff has crafted options for the Executive Committee to review and provide direction based on the following information:

1. Present Room Rates:
  - a. \$900 per month for a studio with one free month
  - b. \$1300 per month for a one bedroom with two beds with one free month
  - c. Beds are occupied by students starting August 15<sup>th</sup> through May 15<sup>th</sup> – 9 months – One Free
  - d. The potential income of all beds that are occupied at these rates is \$236,800
  - e. Summer months starting May 15<sup>th</sup> through August 14<sup>th</sup> are not included in these numbers and could generate another \$30,000.
  
2. Potential Differentiated Fee Structure:
  - a. Create two pay tiers : one for students and one for non-students
  - b. Student Studio: Remain the same at \$900 per month
  - c. Non-Student Studio: Increase by 10% to \$990 per month
  - d. Student One Bedroom w/Two Beds: Decrease to \$1200 per month for students – if a student wishes to rent the room without a roommate the cost remains at \$1200 per month
  - e. Non-Student One Bedroom w/Two Beds: Increase by 10% to \$1320
  
3. We would also recommend the following changes:
  - a. Eliminate the one free month policy for students
  
4. No Change in Rates: (includes the elimination of the free month for students)

	Student Rate	Annual Income	Non-Student Rate	Annual Income	Total Income
6 Studios	\$900 @ 9 months	\$48,600			
5 Studios			\$900 @ 12 months	\$54,000	\$102,600
12 One Bedrooms	\$1200 @ 9 months	\$129,600			
12 One Bedrooms			\$1200 @ 12 months	\$172,800	\$302,400
				Potential Income	\$405,000

- Additional revenue will be generated over the three months that the student apartments are vacant

5. Potential Change in Rates: (10% Increase for non-students)

	Student Rate	Annual Income	Non-Student Rate	Annual Income	Total Income
6 Studios	\$900 @ 9 months	\$48,600			
5 Studios			\$990 @ 12 months	\$59,400	\$108,000
12 One Bedrooms	\$1200 @ 9 months	\$129,600			
12 One Bedrooms			\$1320 @ 12 months	\$190,080	\$319,680
				Potential Income	\$427,680.

- Additional revenue will be generated over the three months that the student apartments are vacant

It is recommended that the MLF Executive Committee review and consider one of the options for no change to rates or the differentiated rate package.

**Funds Available:** SGSA

**Account Number:** 74000 Series

**Supporting higher education and the arts in the Easter Sierra**

# Housing

Current Rates	Room Types	Current Prices	Nightly Rate	Short Stay Nighly
	Studio	\$900	\$30	\$60
	1 Bedroom 1 person	\$1,000	\$33.33	\$80
	1 Bedroom 2 People	\$1,300	\$43.33	\$80
	1 Bedroom 2 People (1 on Scholarship)	\$1,000	\$33.33	\$80
	1 Bedroom 2 People (2 on Scholarship)	\$700	\$23.33	\$80
	1 Bedroom 1 Person (Roommate Rate)	\$650	\$21.67	\$80

Current Scenario	Room Types	# of Each	Monthly Rate Per Room	8 Month Rate Per Room	Monthly Rate All Rooms	8 Month Rate All Rooms	School Year Total (8 Months)
	Studio	8	\$900	\$7,200	\$9,900	\$57,600	\$236,800
	Studio (On Scholarship)	1	\$600	\$4,800	\$600	\$4,800	
	Studio (Discounted Rate)	1	\$800	\$6,400	\$800	\$6,400	Summer Revenue (3 Months)
	Studio (Out of Order)	1	\$0	\$0	\$0	\$0	\$33,000
	1 Bedroom 1 Person (Resident Advisors)	4	\$0	\$0	\$0	\$0	
	1 Bedroom 1 person	7	\$1,000	\$8,000	\$7,000	\$56,000	Annual Revenue
	1 Bedroom 2 People	8	\$1,300	\$10,400	\$10,400	\$83,200	
	1 Bedroom 2 People (1 on Scholarship)	1	\$1,000	\$8,000	\$1,000	\$8,000	
	1 Bedroom 2 People (2 on Scholarship)	0	\$0	\$0	\$0	\$0	
	1 Bedroom 1 Person (Roommate Rate)	4	\$650	\$5,200	\$2,600	\$20,800	
							<b>\$269,800</b>

Ideal Scenario	Room Types	# of Each	Monthly Rate Per Room	Yearly Rate Per Room	Monthly Rate All Rooms	Yearly Rate All Rooms
	Studio	11	\$900	\$10,800	\$9,900	\$118,800
	One Bedroom	24	\$1,300	\$15,600	\$31,200	\$374,400
<b>Total</b>		<b>35</b>	<b>\$2,200</b>	<b>\$26,400</b>	<b>\$41,100</b>	<b>\$493,200</b>

Cost to Operate				
Yearly	Monthly	Weekly	Daily	
\$300,000	\$25,000	\$6,250	\$892.86	

Price Per Bed to Make Cost				
Yearly	Monthly	Weekly	Daily	
\$300000	\$5084.75	\$423.79	\$105.95	/
/59 Beds =	Months =	4 Weeks =	7 Nights =	=
\$5084.75	\$423.79		\$15.14	
<b>\$15.14 Per Bed Per Night to Make Cost</b>				

## Cheapest Competition in Town

MM Employee Housing - All Utilities Covered		
Nightly	Monthly	What it includes
8	240	2 Rooms with 2 bunkbeds (4 people) per room. Hotel style with community kitchen downstairs.
17	510	Alc Free, 3 bedroom, 2 bath with 2 people per room. Apartments style with kitchen.
19	570	3 Bedroom, 2 bath with 2 people per room. Apartment style with kitchen and balcony.
22	660	2 Bedroom, 1 bath with 1 person per room. Apartment style with kitchen.

The Taven - All Utilities Covered		
Nightly	Monthly	What it includeds
25	750	Single Bed, Fridge, Desk, Communal Kitchen

## SGSA Analysis

Income	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Student Rent	309,093	225,421	161,468	151,290	139,771	134,993
Short Term R	20,150	23,574	25,086	41,262	21,753	21,778
Misc Income	2,630	2,270	7,017	5,349	14,860	2,232
<b>TOTAL INC</b>	<b>\$331,873</b>	<b>\$251,265</b>	<b>\$193,571</b>	<b>\$197,901</b>	<b>\$176,383</b>	<b>\$159,002</b>
Expenses						
Salaries	88,710	87,119	90,182	84,022	88,577	30,446
Key						
Marketing	10,563	15,847	16,629	8,862	2,773	-400
Auto	0	0	0	0	66	62
Bank fees	4,599	3,758	3,858	0	5,246	3,719
Contact labor	1,220	803	1,838	0	1,835	1,454
Computer	65	0	0	0	24	0
Alarm monitoring	431	0	637	0	297	0
Early incentive pay	1,116	0	915	0	0	0
Interest	58,299	57,938	57,779	62,069	68,169	40,762
Liability insurnace	7,515	7,562	7,200	0	7,160	3,580
Cleaning	7,220	7,200	7,200	7,200	9,002	3,600
Maid Service	6,290	3,150	3,575	2,631	4,485	1,675
Supplies & postage	8,009	5,843	6,203	0	5,053	4,147
Permits	229	225	670	0	229	232
Resident Support	5,079	4,195	2,600	1,807	439	982
R & M ?	20,502	6,886	10,230	6,849	13,125	951
Cable TV	10,622	10,620	10,762	0	10,725	5,950
Property tax	299	299	299	0	299	148
Travel	11,404	11,268	4,813	8,795	319	0
Radio	0	0	26	0	0	0
Recruiting	0	0	0	30,076	100	0
Staff training	0	268	0	0	0	0
Professional fees	5,300	3,000	6,000	0	6,950	2,100
Telephone/Internet	7,110	6,915	5,524	641	433	964
Amerigas	31,845	26,075	23,106	13,164	15,970	6,892
Trash & MCWD	12,878	11,346	10,178	0	10,178	6,614
SCE	17,579	17,100	17,740	16,111	16,232	8,836
Snow Removal	6,666	2,850	2,950	7,485	28,148	394
Depreciation	233,510	233,521	233,510	233,510	233,510	116,755
Housing Operations	<b>\$557,058</b>	<b>\$523,789</b>	<b>\$524,424</b>	<b>\$483,222</b>	<b>\$529,343</b>	<b>\$239,861</b>
Expenses less Deprec:	323,548	290,268	290,914	249,712	295,833	123,106
Net Income						
Net Income	-\$225,185	-\$272,524	-\$330,853	-\$285,321	-\$352,960	-\$80,859
Less Depreciation	233,510	233,521	233,510	233,510	233,510	120,944
Total Less Depreciatio	<b>\$8,325</b>	<b>-\$39,003</b>	<b>-\$97,343</b>	<b>-\$51,811</b>	<b>-\$119,450</b>	<b>\$40,085</b>

Mammoth Lakes Foundation  
Executive Committee  
Agenda Action Sheet

**Meeting Date:** February 24, 2018

**Date Prepared:** February 4, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** FY16-17 Financial Audit

**Strategic Priority #1:** Foundation Operations

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider accepting the FY16-17 audited financial statements and the associated Management Points.

**Background Information:**

The purpose of an annual audit of the organizations financial statements is to give credence to the accounting records, accounting policies, and financial statements of the audit client. The purpose of the audit is to add credibility to the financial statements of the business organization.

This is the second year that the Mammoth Lakes Foundation has been audited by Pine, Pedroncelli, & Aguilar, Inc., Certified Public Accountants. Their team was on campus the third week of September as they reviewed our financial records and conducted interviews with staff about our procedures and policies.

You will find the following documents for your review:

1. The December 1, 2017 letter from the Audit firm to the MLF Board of Directors
2. The Management Points dated June 30, 2017 which we received and responded to on January 22, 2018.

We are scheduled for a 9am conference call with Gil Aguilar on February 24, 2018 to walk us through the audit process, their findings, the management points, our finances and to answer any questions that the Executive Committee may have for him.

**Funds Available:** Audit & Accounting Services

**Account Number:** 70216 - \$15,575

**Our mission is to support higher education and cultural enrichment in the Eastern Sierra**



December 1, 2017

To the Board of Directors:  
Mammoth Lakes Foundation  
PO Box 1815  
Mammoth Lakes, CA 93546

We have audited the financial statements of Mammoth Lakes Foundation, for the years ended June 30, 2017 and 2016, and have issued our report thereon dated December 1, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 26, 2017. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mammoth Lakes Foundation, are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016/2017. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

- The allocation of functional expenses based on management's determination
- The fair value of in-kind donations based on comparable transactions
- Management's estimate of the depreciation is based on estimated useful lives of the property and equipment. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of audit procedures were corrected by management (See attached approved audit adjustments).

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 1, 2017.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

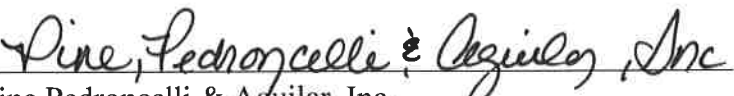
### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

This information is intended solely for the use of the Board of Directors and management of Mammoth Lakes Foundation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

  
Pine Pedroncelli & Aguilar, Inc.

**NPO-CX-12.2: AUDIT DIFFERENCE EVALUATION FORM**

Entity: Mammoth Lakes Foundation

Statement of Financial Position Date: 6/30/2017

Completed by: Marilou Monsivais

Date: 11/17/2017

**Instructions:** This form may be used to accumulate audit differences (AD) greater than the amount considered clearly trivial (documented at Step 5 of NPO-CX-2.1). This form should not include normal closing entries. At the end of the audit, evaluate all uncorrected audit differences, individually and in the aggregate, in relation to individual amounts, subtotals, or totals in the financial statements and conclude on whether they materially misstate the financial statements taken as a whole. Before evaluating the effect of uncorrected misstatements, reassess whether materiality is still appropriate based on the entity's actual financial results. The notes following the table provide explanations and a listing of qualitative considerations in evaluating materiality. The form allows for quantifying the effect of misstatements using both the rollover and iron curtain methods, as appropriate. You need to be familiar with the guidance in section 1112 before completing this form.

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Reference	Financial Statement Effect—Amount of Over (Under) Statement of:							
				Total Assets	Total Liabilities	Net Assets	Revenues	Expenses	Change in Net Assets	Working Capital	
Prepaid Expenses	F	recorded full payment as prepaid.	H-16002	\$1,062					-\$1,062	\$1,062	\$1,062
Accrued Payroll	F	omitted accrual of respective payroll taxes	M-32300		-\$1,178				-\$1,178	\$1,178	\$1,178
Deferred SGSA Rent	F	did not adjust to actual at year end	M-33530		\$1,243		-\$1,243			-\$1,243	-\$1,243
										\$0	
										\$0	
										\$0	
										\$0	
										\$0	
										\$0	
<b>Total</b>				\$1,062	\$65	\$0	-\$1,243	-\$2,240		\$997	\$997
Less Audit Adjustments Subsequently Booked										\$0	
Unadjusted AD—Current Year (Iron Curtain Method)				\$1,062	\$65	\$0	-\$1,243	-\$2,240		\$997	\$997
Effect of Unadjusted AD—Prior Years										\$0	
Combined Current and Prior Year AD (Rollover Method)				\$1,062	\$65	\$0	-\$1,243	-\$2,240		\$997	\$997
Financial Statement Caption Totals				\$8,985,821	\$2,506,378	\$6,479,443	\$1,231,717	\$1,468,037		-\$236,320	-\$1,269,504
Current Year AD as % of FS Captions (Iron Curtain Method)				0.01%	0.00%	0.00%	-0.10%	-0.15%		-0.42%	-0.08%
Current and Prior Year AD as % of FS Captions (Rollover Method)				0.01%	0.00%	0.00%	-0.10%	-0.15%		-0.42%	-0.08%

**Qualitative Factors:** Describe qualitative factors that entered into your evaluation of whether uncorrected accumulated misstatements are material, individually or in the

aggregate, in relation to specific accounts and disclosures and to the financial statements as a whole, and the reasons why.

**Conclusion:** Based on the results of the evaluation performed above, as well as the consideration of qualitative factors, uncorrected audit differences, individually and in the aggregate,  do  do not cause the financial statements taken as a whole to be materially misstated.

### Qualitative Considerations in Evaluating Materiality

The judgment about whether a misstatement is material is influenced by qualitative considerations as well as quantitative considerations. The following are examples of qualitative considerations which are discussed further under "Qualitative Considerations" at section 1112.

1. Effect on other financial statement components (that is, the pervasiveness of the misstatement).
2. Effect of the misstatement on the overall trend of the change in net assets, such a misstatement that reverses a downward trend of contributions or changes a decrease in net assets to an increase in net assets.
3. Significance of the financial statement element or portion of the Organization's activities affected by the misstatement.
4. Effect of misstatement on the Organization's compliance with loan covenants, other contractual agreements, or regulatory provisions.
5. The existence of statutory or regulatory requirements affecting materiality thresholds.
6. A misstatement that affects management's compensation (for example, meeting a contribution target might trigger a bonus).
7. The sensitivity of the circumstances (such a implications of misstatements involving fraud, possible violations of laws and regulations, violations of contractual provisions, or conflicts of interest).
8. The effects of misclassifications that could be significant to the financial statements users.
9. Significance of the misstatement or disclosures in relation to known user needs.
10. The character of the misstatement (for example, the precision of the audit differences).
11. Motivation of management.
12. Offsetting effects of individually significant misstatements.
13. Potential effect on future periods.
14. Cost of making the correction.
15. Risk of possible additional undetected misstatements.

**12995 - MAMMOTH LAKES FOUNDATION**  
**Adjusting Journal Entries**

July 1, 2016 - June 30, 2017

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
<b>Adjusting Journal Entries</b>							
06/30/17	1		To adjuste net assets per 6/30/16 audit.	Q-48000.1			0.00
		40200	Permanently Restricted Net Assets		18,010.33		
		40202	Permanently Restricted:Endowment		5,150.00		
		40310	Temporarily Restricted:Edison Theatre Grant			12,500.00	
		40320	Temporarily Restricted:Museum Grant Fund			15,805.75	
		40390	Temporarily Restricted:Mammoth Art & Cultural Cntr		2,385.47		
		40202	Permanently Restricted:Endowment			18,010.33	
		48000	Unrestricted (retained earnings)		20,770.28		
06/30/17	2		To record rents receivable @ 6/30/17.	D-12000			1,050.00
		12000	SGSA Accounts Receivable		1,050.00		
		51100	SGSA Revenue: Student Rent			1,050.00	
06/30/17	3		To record reimbursement receivable.	D-12012.1			24,356.00
		12012	Accounts Receivable - Misc.		24,356.00		
		50198	Giving Program:Temp Release from Rest:MAC			24,356.00	
06/30/17	4		To record various receivables.	D-12012.2			7,900.00
		12012	Accounts Receivable - Misc.		7,900.00		
		50198	Giving Program:Temp Release from Rest:MAC			7,800.00	
		52502	Events: Food & Wine Exp: Gifts			100.00	
06/30/17	5		To reverse bill applied to prepaid.	L-32000			0.00
		32000	Accounts Payable		7,160.00		
		16004	Prepaid Expenses: SGSA			7,160.00	
06/30/17	6		To adjust student housing deposits.	M-33531			(7,400.00)
		51100	SGSA Revenue: Student Rent		7,400.00		
		33528	Deferred SGSA:Security Deposit 16-17			7,400.00	
06/30/17	7		To reclass forest Island activity.	Q-40540			0.00
		40540	Forest Land		8,500.00		
		33602	Deferred Revenues:Arts Program			8,500.00	
		16014	Prepaid Expenses: Arts Program		150.00		
		40540	Forest Land			150.00	

**12995 - MAMMOTH LAKES FOUNDATION**  
**Adjusting Journal Entries**

July 1, 2016 - June 30, 2017

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
06/30/17	8		To recognize american honda sponsorship.	M-33613			3,000.00
		33613	Deferred Revenues:Wine & Food Event		3,000.00		
		52506	Events: Food & Wine Exp: Sponsorships			3,000.00	
06/30/17	9		To remove in-kind donations sold.	R-50000			0.00
		52414	Events: Sierra Star Gold Tourney: Auction Donation		6,190.00		
		62402	FR Costs: Event Costs: SSGT: Auction			6,190.00	
		52514	Events: Food & Wine Exp: In Kind Gifts		85,565.97		
		62506	FR Costs: Event Costs: MPWE: Inkind			85,565.97	
06/30/17	10		To reclass in-kind advertising donation.	R-50000			0.00
		52506	Events: Food & Wine Exp: Sponsorships		2,500.00		
		52514	Events: Food & Wine Exp: In Kind Gifts			2,500.00	
		62514	FR Costs: Event Costs: MPWE: Advertising		2,500.00		
		62506	FR Costs: Event Costs: MPWE: Inkind			2,500.00	
06/30/17	11		To reclass in-kind donation applied to expenses.	R-50000			0.00
		62706	FR Costs: Event Costs: Film Festival: In Kind Gift		1,000.00		
		52714	Events:MLFF: In Kind Donations			1,000.00	
<b>Totals for Adjusting Journal Entries</b>					<u>203,588.05</u>	<u>203,588.05</u>	<u>28,906.00</u>
<b>Report Totals</b>					<u>203,588.05</u>	<u>203,588.05</u>	<u>28,906.00</u>

Journal Entry count = 11

  
 Management Approval

Report Totals  
 12/21/17  
 Date

  
 CPA Review

11/21/17  
 Date

**MAMMOTH LAKES FOUNDATION  
MANAGEMENT POINTS  
06/30/2017**

**Management Points Received, Reviewed & Responded to on January 22, 2018**

1. As a result of our audit procedures for cash, we found that the Organization had the following stale-dated items:

Wells Fargo Checking

<u>Check #</u>	<u>Name</u>	<u>Date</u>	<u>Amount</u>
16361	Paschoalini, Alexandre	06/15/2015	\$250.00
16850	Department of Alcohol	03/01/2016	\$50.00
16940	Film Republic Sales	04/26/2016	\$250.00
16981	Town of Mammoth Lakes	05/18/2016	\$190.00
17051	Northeast Protective Svc	06/18/2016	\$220.00
17130	Simpkins, June	08/01/2016	\$250.00
17341	Birit Design, LLC	11/30/2016	\$400.00
17413	Casey, Tim	02/08/2017	\$750.00

It is our recommendation that management review stale dated transactions and determine if items need to be voided or re-issued.

- a. **The MLF Accountant will review stale dated transactions on a monthly basis to determine if the item needs to be voided or re-issued.**
2. As a way to strengthen internal controls, it is our recommendation that the executive director compare the donor perfect report prepared by Melissa with the money to be deposited for accuracy, sign off on the donor perfect report, and forward it to Amy for recording in QuickBooks.
    - a. **The Office Manager will share the donor perfect batch reports each time there is a deposit with the Executive Director to review for accuracy, reconciliation and approval and submit to the MLF Accountant for entry in QuickBooks.**
  3. It came to our attention that in Donor Perfect, donations made by check are not dated as of the date the donation was made (i.e. check date) but rather appear to be dated as of the date entered into donor perfect. We recommend the dates used in donor perfect properly reflect the date of donation.
    - a. **The Office Manager will enter all donations into the donor perfect system based on the date of the donation.**



4. It appears the Foundation does not have any procedures in place to track inventory on hand (i.e. Wine). It is our recommendation that the executive director designate the task to a staff member. The person responsible should perform an inventory count as soon as possible and adjust the inventory schedule upon purchase of inventory and reduce the count as items are sold.
  - a. **The following steps have been taken to address this area of concern:**
    - **The Office Manager will order inventory for the concession and for events and create a spreadsheet to track the incoming inventory to include date and price of purchase.**
    - **The inventory will be counted once a month and adjustment to cost of goods sold will be made.**
    - **At this time we believe that our sales of inventory is limited and does not include a need for a cash register but as we evolve into the new venue we will need to re-evaluate this need to monitor our sales and the inventory.**
  
5. Cash from events is a common area of risk. Because cash is frequently counted the day after an event is held, we suggest that two staff members be responsible of the cash. It should be sealed in an envelope at the end of the event and initialed by the two staff members. The day the cash is to be counted, both staff members should be present and confirm the initials are on the envelope and that the envelop remains sealed. Cash should be counted, written down on a cash receipts log, and signed by the two staffers before proceeding with normal recording procedures.
  - a. **Effective immediately, all cash income from events, student rents and other cash receipts will be counted by two people to confirm the amount of cash collected.**
  - b. **The cash will be sealed in an envelope and will be initialed by both staff members and recorded in a cash receipts log and then deposited in the bank not later than the following date for reconciliation by the bank.**
  
6. It was noted during the audit that Non-Cash donations received are recorded on the books to various income accounts, including accounts not easily identifiable as in-kind (i.e. Sponsorships, Misc Income, etc). It is our recommendation that only accounts specifically identifiable as “in-kind” be used to report such donations received. Additionally, items donated to the foundation which are “sold” should be omitted from revenues and expenses all together as the income from the sales will be recorded when deposited. This will avoid the duplication of revenues.
  - a. **Any non-cash donation will be recorded in a non-cash account.**

7. During our audit of Fixed Assets we noticed the totals per the Fixed Asset Schedule (cost and accumulated depreciation) do not agree to the amounts reported on the books. Although the differences are trivial, it is our recommendation that the books be adjusted to agree to the Fixed Asset Schedule. If not corrected, the differences continue to grow each year resulting in inaccurate reporting on the cash flows statement and note disclosures.
  - a. **The MLF Accountant will make adjustments to the fixed assets on the books tied to the fixed assets listing.**
  
8. After review of SGSA procedures, it was noticed that student housing rent periods begin the 16<sup>th</sup> and end the 15<sup>th</sup> of the subsequent month. It is our recommendation that the rent period begins the 1<sup>st</sup> and end 30<sup>th</sup>/31<sup>st</sup>, doing so will create less confusion for the students and simplify tracking of rent collections internally. The Executive Director can discuss with SGSA staff the benefits of pro-rating the first and last months of the contracts versus collecting of the first month in full and have it cover the first and last month of the semester/year.
  - a. **The MLF staff is recommending that this item be addressed after the 50% sale of the SGSA property with the Southern Mono Hospital District that is expected to close in March, 2018. We will revisit with this Management Point as we prepare for the next fiscal year that begins on July 1, 2018.**
  
9. During our audit of permanently restricted funds and its corresponding bank account, it came to our attention that an \$18,000 withdrawal was made from permanently restricted funds, in excess of interest earned, resulting in an underfunded bank balance as of June 30, 2017. Per endowment restrictions, principal should remain in a separate bank account. Additionally, there was no mention of board discussion or approval granted within the Board minutes. It is our recommendation that the Foundation refrain from making withdrawals in excess of interest earned from the endowment bank account and that the Board minutes indicate board approval of all withdrawals before they are made.
  - a. **During the 6.30.16 audit, Marilou discovered that even though we recorded interest earned in the Endowment fund earmarked for scholarships and spent the money, we did not pull the interest earned out of the Endowment fund and had not for years. Marilou gave me an \$18,010 adjustment to make. The funds were not moved out of the Endowment fund until Decem.br 2016, after the audit was finalized and that was not the cause of the shortage in the Endowment fund at 6.30.17. Amy had not moved a donation that was received for \$5,000 into the Endowment fund. Amy spoke with Marilou about this and agreed to be more diligent about moving funds into the Endowment fund as soon as the donation is received. The Endowment fund was caught up shortly after the fiscal year end.**
  
10. Because QuickBooks is not designed to track donor restricted activity and applying such activity to the equity accounts is not an accurate way of recording activity, we recommend the Foundation use classes in QuickBooks to properly categorize income and expense activity by event/program. Additionally, the use of classes will simplify the Foundation's chart of accounts. There will be no need for repetitive accounts (i.e. 1 donation income account can be used for all programs/events and when

allocated by class in QB, the board and management will be able to see total donation income as well as the amount received by program/event). Please feel free to contact us if additional explanation or assistance is needed **(Repeat from 6/30/2016)**.

- a. **The MLF Executive Director and the Accountant are working with the Town of Mammoth Lakes Finance Director to review our present system and to make the appropriate changes based on the 50% sale of the SGSA property and the creation of account codes for the new Performing Arts Center to take effect with the beginning of the next fiscal year, July 1, 2018.**

**Implementing Dave McCoy's vision to support higher education and the arts in the Eastern Sierra**

**Mammoth Lakes Foundation**  
**Executive Committee**  
**Agenda Action Sheet**

**Meeting Date:** February 24, 2018

**Date Prepared:** February 6, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Employee Accountability Program

**Strategic Priority #1–** Foundation Operations

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider approving an Employee Accountability Program.

**Background Information:**

The MLF Executive Committee requested that the Executive Director create an employee accountability program.

The purpose of an Employee Accountability Program is to measure job performance and is one of the most important communication tools an organization can use. Performance evaluations benefit both employee and employer. It is a time to provide feedback, recognize quality performance and set expectations for future job performance. It is also a time to have candid conversations about performance that is lacking and how performance can be improved.

Over these past six months we have reviewed our present systems for employee accountability and have collaborated with other human resources directors and the California Non-Profit team in the review and development of a number of documents that support an Employment Accountability Program.

The MLF Board of Directors took action on December 2, 2018 to approve an Employee Handbook that contains a company's operating procedures. Employers utilize the employee handbook to establish important policies that are expected in the workplace and to protect the rights of employers and employees.

It is recommended that the MLF Executive Committee adopt the following process and the associated documents.

**Funds Available:** Yes

**Account Number:** Administrative / Staff Time

**Our mission is to support higher education and cultural enrichment in the Eastern Sierra**

**Mammoth Lakes Foundation  
Employee Accountability Program**

The purpose of an Employee Accountability Program is to measure job performance and is one of the most important communication tools an organization can use. Performance evaluations benefit both employee and employer. It is a time to provide feedback, recognize quality performance and set expectations for future job performance. It is also a time to have candid conversations about performance that is lacking and how performance can be improved.

**The elements of the Program are as follows:**

1. An employment handbook has been created and adopted by the MLF Board of Directors. This employee handbook will be updated and reviewed by an HR specialist on an annual basis and provided to each employee. Each employee will sign off on the document indicating that they have received, read and understand the contents of the handbook.
2. Each employee has a job description which will be reviewed with them by the Executive Director when they first begin employment with Mammoth Lakes Foundation. The employee will sign off on the job description indicating that they understand their roles and responsibilities and are in receipt of the job description.
3. In the fall of each year each employee will meet with the Executive Director and establish goals for their performance as aligned with their job description for the fiscal year starting July 1 through June 30. This is a collaborative process with both parties, the employee and the employer, agreeing to established goals with a focus on continued professional development and life long learning. (Employee Performance & Annual Goal Setting Template)
4. In the spring of each year the employer will complete an evaluation on the employee. There are ten indicators that the employer will take into consideration in this annual evaluation process. (Employee Appraisal Tool)
5. The overall scoring matrix will be used as an element to determine any wage or salary increases along with any other performance incentives that reward and inspire the employees of the Foundation to exceed the standard on a consistent basis. (Wage, Salary and Salary Matrix)

**Supporting higher education and the arts in the Eastern Sierra**



## **Mammoth Lakes Foundation Employee Performance & Annual Goal Setting Template**

The purpose of an employee performance evaluation is to measure job performance and are one of the most important communication tools an organization can use. Performance evaluations benefit both employee and employer. It is a time to provide feedback, recognize quality performance and set expectations for future job performance. It is also a time to have candid conversations about performance that is lacking and how performance can be improved.

### **The goals for employee performance evaluations are as follows:**

1. The employee and the supervisor are clear about the employee's goals, required outcomes, and how the success of those outcomes will be assessed.
2. The goals of the best employee performance evaluations also include employee development and organizational improvement. The employee performance evaluation helps employees accomplish both personal development and organizational goals. The act of writing down the goals takes the employee one step closer to accomplishing them.
3. Employee performance evaluation provides legal, ethical, and visible evidence that employees were actively involved in understanding the requirements of their jobs and their performance. The act of goal setting, performance feedback, and documentation ensure that employees understand their required outputs.
4. The employee performance evaluation provides evidence of non-discriminatory promotion, pay, and recognition processes. This is an important consideration in training managers to perform consistent, regular, non-discriminatory employee performance evaluations.

**"Supporting higher education and cultural enrichment in the Eastern Sierra"**

**Mammoth Lakes Foundation  
Goal Setting Template**

**Name of Employee**

**Job Title**

**Date of Goal Setting Conference**

**Established goals for the year as aligned with your job description:**

<b>Goal</b>	<b>Evaluation Metric</b>
<b>1.</b>	
<b>2.</b>	
<b>3.</b>	
<b>4.</b>	
<b>5.</b>	

**Employee signature and date**

**Supervisor's signature and date**

Cc File

**“Supporting higher education and cultural enrichment”**

**Mammoth Lakes Foundation  
Employee Appraisal Tool**

Employee Name

Job Title

**Mammoth Lakes Foundation Mission . . .**

- Is to support higher education and cultural enrichment in the Eastern Sierra.

**Mammoth Lakes Foundation Vision . . .**

- Dave McCoy's vision to cultivate higher education and the arts in the Eastern Sierra is shared by many. Our goal is a permanent and expanded college campus and facilities for academic studies, appreciation of the arts, and to support institutional public housing in Mammoth Lakes.
- The Mammoth Lakes Foundation and our supporters believe that availability of higher education and cultural enrichment in the Eastern Sierra enhances the quality of life enjoyed by residents, second homeowners and visitors. It balances the recreational attractions in the community with cultural and educational opportunities. Higher education promotes leadership, stimulates growth and builds a stronger year-round economy and community.

**Mammoth Lakes Foundation Core Values . . .**

- Integrity:** It is crucial that the Foundation remains beyond reproach. Not only must the Foundation pursue honorable initiatives, but it must conduct business in a way that is honest, transparent and ethical.
- Empowerment:** The Foundation strives to fix larger systemic problems and to improve the quality of life for people that choose to live, work and play in our community.
- Excellence:** Show the world that the Foundation is not only pursuing something important but that we are doing it well.
- Community:** The Foundation will collaborate and build partnerships with other agencies in the community. An organization can accomplish more if it attempts to complement the existing resources available in the community rather than duplicate them.
- Good Stewardship:** The Foundation will demonstrate that we are good stewards of the resources bequeathed to the organization.

**General Rating Scale:**

**5= Role Model:** The employee's pattern of performance greatly exceeds the expectations of the Department. Activities often contribute to improved or innovative work practices. This category is to be used for truly exemplary performance.

**4= Exceeds Expectations:** Performance is above demands for the position. Consistently shows initiative and versatility, works collaboratively, has strong technical and interpersonal skills.

**3= Achieves Expectations:** Performance meets all established standards. Employee is fully competent and is satisfactorily performing the job.

**2= Development Needed:** Employee's pattern of performance does not consistently meet the performance expectation. The employee does not yet demonstrate competency in all of the skills required to do the job and needs additional training or supervision.



**1= Unacceptable Performance:** The employee's pattern does not meet the expected level of performance. Unable to perform the function without substantial assistance, monitoring, or training. Generally, the employee has received corrective counseling or discipline in this area.

**Areas of Performance Review:**

**A. Team Player:**

Is an effective team player who "manages up" by speaking well of others. Contributes valuable ideas, opinions, solutions and feedback. Communicates in an open and candid manner and can be counted on to fulfill any commitments made to others on the team. This is distinctively different from those who withhold ideas and opinions, are often not solution-oriented, speak ill of others, offer ideas or opinions that rarely add value to team discussions and have established a track record with many unmet commitments and/or are prone to excuses, blame, or avoidance.

**5. Exceptional team player** regularly conveys good ideas and opinions to the team. Has a positive impact on the team dynamics. Takes initiative and is accountable for results. Always "manages up", and is the "go to" person when help is needed in other areas.

**4. Strong team player** who often conveys good ideas and opinions to the team. Supports culture of solutions, and often takes initiative and accountability for actions and results. Willingly assists in other areas.

**3. Good team player** and generally works well with others. Helps out in other areas when asked. Does not engage in gossip and is considered a good ambassador of the hospital. Occasionally shares constructive ideas and opinions to the team.

**2. Sometimes struggles** with teamwork and could improve in this area. Generally works well with others, but seldom contributes ideas, solutions and constructive opinions. Has limited impact on team dynamics. Does not always "manage up" by speaking well of others or the organization.

**Does not work well in a team environment.** Prefers to work independently. Does not contribute ideas and opinions, and does not have a positive impact on team dynamics. Sometimes has attitude of "it's not my job," and/or speaks ill of others and the organization.

Comments:

**B. Communication:**

Communicates effectively and appropriately. Uses good judgment as to what to communicate to whom as well as the best way to get that accomplished. Speaks in a clear, professional, and credible manner, selecting the right tone for the situation and audience. Uses proper telephone and e-mail etiquette. This is quite different than those who tend to select the wrong means of communicating, or who communicate information to inappropriate people. It also contrasts with those whose messages are not clear, professional, or lack credibility, as well as those who demonstrate poor listening skills and are unreceptive to feedback.

**5. An outstanding communicator** who always expresses facts and ideas clearly, in a credible manner, using an appropriate tone. Displays excellent judgment as to what information should be communicated. Listens to others, and elicits feedback. Exemplary phone and e-mail etiquette.

**4. Possesses strong communication** skills and expresses facts and ideas clearly, in a credible manner. Uses an appropriate tone. Displays very good judgment as to what information should be communicated. Listens to others, and

often elicits feedback. Possesses strong phone and e-mail etiquette.

**3. Able to express facts and ideas clearly**, in a credible manner. Usually uses an appropriate tone. Displays good judgment as to what information should be communicated. Listens to others, but does not always elicit feedback. Meets standard for phone and e-mail etiquette.

**2. Rarely able to express facts and ideas clearly**, in a credible manner. Does not always use an appropriate tone. Has opportunity to improve phone and/or e-mail etiquette. Does not always listen to others. Rarely elicits feedback.

**Unable to express facts and ideas clearly.** This limits credibility. Often uses an inappropriate tone. Exercises poor judgment in determining information to share with others. Unwilling to listen to others or accept feedback. Phone and/or e-mail communication and etiquette is poor.

Comment:

### **C. Time Management:**

Prioritizes tasks and manages time to ensure that deadlines are met. Plans his or her time and sticks to those plans. Utilizes downtime and remains productive. Prevents or manages interruptions until the highest priority tasks are accomplished. This is in contrast to those individuals who fail to prioritize tasks or are not tenacious or disciplined enough to stay focused on the highest priority aspects of the job. This tendency to lack focus or discipline results in unmet deadlines and unproductive use of time.

**5. Extremely efficient** in terms of prioritizing tasks and managing time. Always exceeds goals and achieves outstanding results. Is highly productive and always utilizes downtime efficiently.

**4. Very efficient** in terms of prioritizing tasks and managing time. Very results-oriented. Very productive and effective even when there is downtime.

**3. Efficient** in terms of prioritizing tasks and managing time. Usually achieves goals and results on-time. Generally stays productive throughout the shift.

**2. With experience**, becoming more efficient in terms of prioritizing tasks and managing time. Sometimes does not achieve desired results. Not always productive with time and could utilize downtime more effectively.

**Needs** to become more efficient in terms of prioritizing tasks and managing time. Is not results-oriented and does not achieve goals. Is generally not productive with time during shift.

Comments:

### **D. Flexibility:**

Adjusts quickly and effectively to changing conditions and demands. Discusses change as a necessary and inevitable aspect of organizational life as well as an opportunity to learn new things. Has a similar view and approach to potentially stressful situations. Invests personal energy toward accepting and adapting to change that others use toward resisting or resenting it. This is in contrast to those who tend to react negatively about change and whose productivity and relationships with others suffer as a result. Those who fail to demonstrate flexibility tend to continue in a direction that is no longer relevant or productive, express regrets when things are not as they used to be and show distinct signs of

stress while others are already swimming with the tide.

**5. Extremely flexible**, with excellent ability to handle change with minimal disruption. Displays an excellent attitude toward change. Always maintains a calm and professional demeanor. Treats stressful situations as a learning experience, and applies lessons learned to future situations.

**4. Very flexible**, with good ability to handle change with minimal disruption. Displays a positive attitude toward change. Usually maintains a calm and professional demeanor. Often able to treat stressful situations as a learning experience, and apply lessons learned to other situations.

**3. Flexible** and able to handle change with minimal disruption. Usually displays a positive attitude towards change. At times has short periods of stress, but is able to regain calm and professional demeanor fairly quickly. Developing the ability to treat stressful situations as learning experiences.

**2. Able to handle** change with minimal disruption, but occasionally displays a negative attitude toward change. Has difficulty maintaining calm and professional demeanor in the face of change. Has not developed the ability to treat stressful situations as learning experiences.

**Unable to handle change** without disruption and negativity. Unable to maintain a calm and professional demeanor in the face of change. Does not learn from stressful situations.

Comments:

**E. Initiative:**

Recognizes opportunities and initiates actions to capitalize on them. Looks for new and productive ways to make an impact. Demonstrates this characteristic when it comes to generating new ideas or processes, capitalizing on new business opportunities, seeking out and taking on increasing responsibility or resolving problems as they occur. Uses sound judgment about when to take action and when to seek guidance or permission. This is in contrast to those who fail to notice opportunities, wait to be asked or instructed before taking action, seldom offer new ideas or express reservations about taking on additional responsibilities.

**5. Consistently** takes the initiative to resolve problems with minimal assistance from management. Has taken on new responsibilities, and acted on opportunities. Willfully participates and is very active in multi-disciplinary improvement processes, often taking on a lead role.

**4. Has taken the initiative** to resolve problems with minimal assistance from management. Willing to take on new responsibilities and act on opportunities. Highly committed to improving performance of the department and organization.

**3. Usually has taken the initiative** to look for resolutions to problems, involving management at times. Usually willing to take on new responsibilities and act on opportunities. Participates in multi-disciplinary improvement processes.

**2. Requires encouragement** and input from managers before taking on new responsibilities or looking for solutions to problems. Hesitant to take on new responsibilities or act on opportunities.

**Does not demonstrate** initiative to solve problems or take on new responsibilities. Very reluctant to take on new responsibilities or act on opportunities. Does not participate in improvement processes.

Comments:

**F. Work Ethic:**

Is keenly aware of the time frame in which tasks or projects need to be done. Accepts and mirrors the level of urgency conveyed by manager or customer being served. Puts first priority on the needs of the organization or the needs of its customers. This contrasts with the behavior of individuals who lose sight of approaching deadlines, fail to fully accept ownership for commitments that have been made to others, and/or make decisions and spend time in self-serving ways that fail to place proper emphasis on organizational or customer needs.

**5. Is always keenly aware** of the time frame in which tasks or projects need to be done. **Always** mirrors the level of urgency from manager or customer. Always puts first priority on the needs of the organization and/or customers.

**4. Is usually keenly aware** of the time frame in which tasks or projects need to be done. **Usually** mirrors the level of urgency from manager or customer. Usually puts first priority on the needs of the organization and/or customers.

**3. Tends to be keenly aware** of the time frame in which tasks or projects need to be done. Mirrors the level of urgency from manager or customer. On balance, puts first priority on the needs of the organization and/or customers.

**2. Sometimes loses sight** of the time frame in which tasks or projects need to be done. Needs to be more consistent in reflecting the level of urgency conveyed by manager or customer. Needs to place higher priority on the needs of the organization and/or customers.

**Frequently loses sight** of the time frame in which tasks or projects need to be done. Usually fails to reflect the level of urgency conveyed by manager or customer. Needs to place a considerably higher priority on the needs of the organization and/or customers.

Comments:

**G. Quality:**

Shows genuine sensitivity to the needs, feelings and capabilities of other people. Deals with others in a pleasant manner. Treats others with respect and consideration. This compares favorably to those who are unpleasant and tend to alienate co-workers, or who seem insensitive to the needs of others and tend to demonstrate a lack of respect for others.

**5. Excellent interpersonal skills.** Always deals with others in a pleasant and respectful manner. Displays sensitivity to the needs and concerns of others.

**4. Very good interpersonal skills.** Deals with others in a pleasant and respectful manner. Displays sensitivity to the needs and concerns of others.

**3. Good interpersonal skills.** Usually deals with others in a pleasant and respectful manner. Considers the needs and concerns of others.

**2. At times,** needs to be more sensitive to the needs, feelings, and capabilities of others. Has not always dealt with others in a pleasant and respectful manner.

**Does not display** good interpersonal skills and often treats others with a lack of respect.

Comments:

#### **H. Attendance:**

Understands that attendance affects team morale and confidence. Demonstrates reliability and punctuality in regard to attendance. Consistently is present and ready to begin work activities at start of shift, stays within established break periods, arrives on time for meetings and leaves work area promptly at the conclusion of the shift to reduce potential distractions. Schedules personal appointments or requests adjustment to schedule with least amount of disruption to service delivery. Provides prompt notice for unexpected absences.

**5. Actions far exceed** expectations for attendance. **Consistently** makes choices that maximize physical presence and availability for work.

**4. Actions exceed** expectations for attendance. **Usually** very reliable, and can be counted on to be physically present and ready for work.

**3. On balance**, actions meet expectations for attendance and availability for work.

**2. Often absent**, not punctual or gets off to a slow start after arrival at work. Shows some insensitivity to service impact or the effect on team members when it comes to attendance or readiness to work.

**Frequently late** for work or meetings, which affects morale and teamwork. Often not fully engaged during the work day or overstays break periods. As a result, team members frequently need to cover tasks.

Comments:

#### **I. Positive Outlook:**

Tends to stay positive, even when others sound negative or struggle to remain upbeat. Sees and provides others with concrete reasons to believe that things will work out well. Notices and acknowledges things that are going well, especially during stressful times. This differs from those who tend to notice and say negative things when things are going quite well and who fail to look for reasons to be optimistic or fail to see or stress any positive things during stressful times.

**5. Always remains positive**, even when others sound negative or struggle to remain upbeat. Always identifies and provides others with concrete reasons to believe that things will work out well. Always notices and points out things that are going well, especially during stressful times.

**4. Usually remains positive**, even when others sound negative or struggle to remain upbeat. Usually identifies and provides others with concrete reasons to believe that things will work out well. Tends to notice and point out things that are going well, especially during stressful times.

**3. Generally remains positive**, even when others sound negative or struggle to remain upbeat. Sometimes identifies and provides others with concrete reasons to believe that things will work out well. Sometimes notices and points out things that are going well, even during stressful times.

**2. Frequently comes across as negative**, especially when others sound negative or struggle to remain upbeat. Seldom identifies and provides others with concrete reasons to believe that things will work out well. Seldom notices and points out things that are going well, especially during stressful times.

**Usually comes across as negative**, especially when others sound negative or struggle to remain upbeat. Rarely identifies and provides others with concrete reasons to believe that things will work out well. Rarely notices and points out things that are going well, even during stressful times.

Comments:

**J. Customer Service:**

Personally demonstrates that guests are a high priority. Identifies customer needs and expectations and responds to them in a timely and effective manner. Anticipates and prevents delays or other things that can adversely affect the customer. Keeps customers informed about the status of pending actions and inquires about customer satisfaction with products or services. This is in sharp contrast to behavior patterns that tend to disappoint customers, leave them feeling forgotten and unimportant or that otherwise result in unmet needs or expectations.

**5. Considers guests to be a priority**, and **works closely** with them to identify and anticipate their needs. Maintains frequent communication with the customer to set realistic expectations. **Consistently** ensures that their needs and expectations are met. Goes "above and beyond."

**4. Considers guests to be a priority**, and listens to their needs. Is frequently able to anticipate their needs. Maintains communication with the customer to set realistic expectations. Strives to ensure that their needs and expectations are met.

**3. Usually makes guests a priority**, and has been able to identify their needs. Attempts to set realistic expectations. Works toward meeting customers' needs and expectations.

**2. Has difficulty anticipating** and identifying customer needs, and is not always able to ensure that their needs are met. Must work more closely with both external and internal customers.

**Unable to anticipate** and identify customer needs. Does not work closely with customers to ensure that their needs are met. Has attitude of "it's not my job."

Comments:

## Overall Summary of Employee Performance

	Area of Performance	Number of Points
<b>A</b>	Team Player	
<b>B</b>	Communication	
<b>C</b>	Time Management	
<b>D</b>	Flexibility	
<b>E</b>	Initiative	
<b>F</b>	Work Ethic	
<b>G</b>	Quality of Work	
<b>H</b>	Attendance	
<b>I</b>	Positive Outlook	
<b>J</b>	Customer Service	
	<b>Total Points (50 Possible Points)</b>	

**45 to 50 = Role Model:** The employee's pattern of performance greatly exceeds the expectations of the Department. Activities often contribute to improved or innovative work practices. This category is to be used for truly exemplary performance.

**40 to 45 = Exceeds Expectations:** Performance is above demands for the position. Consistently shows initiative and versatility, works collaboratively, has strong technical and interpersonal skills.

**35 to 40 = Achieves Expectations:** Performance meets all established standards. Employee is fully competent and is satisfactorily performing the job.

**30 to 35= Development Needed:** Employee's pattern of performance does not consistently meet the performance expectation. The employee does not yet demonstrate competency in all of the skills required to do the job and needs additional training or supervision.

**Less than 30 = Unacceptable Performance:** The employee's pattern does not meet the expected level of performance. Unable to perform the function without substantial assistance, monitoring, or training. Generally, the employee has received corrective counseling or discipline in this area.





**Mammoth Lakes Foundation  
Executive Committee  
Agenda Action Sheet**

**Meeting Date:** February 24, 2018

**Date Prepared:** February 12, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Contract Approval / Woodward Architects

**Strategic Priority #3:** Project Funding, Debt Service and Operating Reserves

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider approving a contract with Woodward Architects to retain architectural services for the Mammoth Arts & Cultural Center Performing Arts Center.

**Background Information:**

The Mammoth Lakes Foundation is in the formidable stages of the designing the Performing Arts Theatre as an element of the Mammoth Arts and Culture Center which is to be constructed on the Foundation property.

Woodward Architects has had a number of successful projects in the Town of Mammoth Lakes and has been a partner in the early discussions about the Performing Arts Theatre and will be a key advisor in his role as the architect for this project while working with a number of contractors, sub-contractors, consultants and town staff as we move this project forward towards completion.

It is recommended that the MLF Board of Directors Executive Committee review and consider approving a contract for services with Woodward Architects not to exceed \$535,000.

**Funds Available:** Mammoth Arts & Culture Center

**Account Number:** 40390

## **AGREEMENT FOR ARCHITECTURAL SERVICES**

THIS AGREEMENT is made this 15th day of February, 2018 between Mammoth Lakes Foundation (MLF), Mammoth Lakes, (“Owner”), and Woodward Architecture (“Architect”), a sole proprietorship, at the Town of Mammoth Lakes, County of Mono, California.

### **SECTION 1 RECITALS**

In consideration of the covenants and agreements herein set forth, the parties hereto agree as follows:

1. Owner desires to retain the services of Architect with respect to the following project: Architectural services for the Mammoth Arts and Cultural Center (MACC) Performing Arts Theatre (the “Project”).
2. Architect is experienced in the field of architecture and possesses a State of California license, C-16915.
3. Owner is desirous of obtaining the services of Architect in the capacity of an architect pursuant to which Architect performs and renders service to and for the benefit of Owner as provided herein.

### **SECTION 2 DEFINITIONS**

1. “Basic Services” shall mean the services to be performed for or furnished to Owner by Architect described in Exhibit A attached hereto and forming a part hereof.
2. “Architect’s Instruments of Service” shall mean all studies, reports, drawings, specifications, proposals or any other documents prepared by Architect or its subcontractors in connection with the performance of the Basic Services.

### **SECTION 3 ARCHITECT’S RESPONSIBILITIES**

1. During the term of this agreement, Architect shall provide to the Owner the Basic Services as described and set forth in Exhibit A attached hereto and pursuant to the terms and conditions of this agreement.
2. Architect shall commence the Basic Services on or about February 22, 2018 and complete the Basic Services as outlined in Exhibit A attached hereto. If and when

- requested by Owner, Architect shall prepare and submit estimated progress schedules for the Basic Services during the performance thereof if and when requested by Owner.
3. Architect represents and warrants that Architect is and will continue to be for the duration of the term of this Agreement duly licensed to perform the Basic Services, and has and will continue to have for the duration of the term of this Agreement all qualifications, experience, insurance and ability to properly perform the Basic Services. Architect shall at all times perform the Basic Services such that the results are satisfactory to the Owner.
  4. Architect shall comply with all laws, ordinances and regulations of the state, federal and local government including without limitation, relevant taxation legislation in relation to tax for employees, health and safety requirements (including all relevant occupational health and safety standards) and workers compensation.
  5. Architect shall perform the Basic Services with professional standards of care and skill in the industry in which the Architect is engaged.
  6. Architect covenants and agrees that it shall not discriminate and it shall require all sub-consultants not to discriminate against any person, or group of persons, on account of age, sex, marital status, race, creed, color, national origin, religion or the presence of any sensory, mental or physical handicap.
  7. Architect represents and warrants that:
    - a) it is duly organized and validly existing under the laws of the State of California;
    - b) that it has the power and authority to do all acts and things and execute and deliver all other documents as are required to be done, observed or performed by it in connection with the performance of the Basic Services;
    - c) that it has all necessary expertise, qualifications, experience, competence, skills and know-how to perform the Basic Services; and
    - d) that it is not in violation of any applicable law that would have a material adverse effect on the performance of the Basic Services.

#### SECTION 4 OWNER'S RESPONSIBILITIES

1. If requested by Architect and required for the performance of the Basic Services by Architect, Owner shall do the following in a timely manner so as not to delay the service of Architect.

Agreement for Architectural Services  
MACC Performing Arts Theatre

- a) Owner shall designate in writing all persons to act as Owner's representative. No person other than those specifically designated by Owner shall have any authority, whether express, implied, or ostensible. Owner's initial representative for this project shall be Rich Boccia of Mammoth Lakes, CA.
  - b) Provide all criteria and full information as to Owner's requirements for the Basic Services, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations.
  - c) Furnish the following to Architect, to the extent that the same are not to be produced by Architect as part of the Basic Services and to the extent that same are required:
    - i) data prepared by or services of others, including without limitation, borings, probings and subsurface explorations, hydrographic surveys, laboratory tests and inspections of samples, materials and equipment;
    - ii) environmental assessments and impact statements;
    - iii) property, boundary, easement, right-of-way, topographic and utility surveys;
    - iv) property descriptions;
    - v) zoning, deed and other land use restrictions; and
    - vi) other special data or consultations not covered in this Section or Section 3, all of which Architect may use and rely on in performing the Basic Services.
2. Any item furnished to Architect pursuant to this Section shall be furnished at Owner's expense, and the Architect shall be entitled to rely upon the accuracy and completeness thereof.
3. Architect shall keep any and all documents and all other internal Owner information provided by Owner to Architect pursuant to this Section from being made known or disclosed to any other person or entity except as expressly consented to in writing by Owner. Architect shall not make reference to Owner and Project without Owner's specific approval in writing. The disclosure of any information described in this Section to Architect shall not be construed as granting to Architect a license to use the same or the granting of any other rights thereto, except as so granted by Owner in writing. Architect shall not use the same for its own accounts or in any manner detrimental to Owner. Promptly, upon Owner's request, all documents, materials and writings and all copies thereof provided by Owner to Architect or any agent or sub-consultant of Architect pursuant to this Section, shall be returned by Architect to Owner. All such documents and writings are and shall remain the property of Owner.

4. Arrange for reasonable access to and make all reasonably necessary provisions for Architect to enter upon public and private property.
5. Give prompt written notice to Architect whenever Owner observes or otherwise becomes aware of any development that affects the scope or timing of the Basic Services to be performed by Architect.
6. Architect shall obtain and Owner shall pay for all building, water and sewer, fire and health department permits, fees and licenses necessary to perform the Basic Services. Owner shall pay directly to the applicable governing body all required fees. Architect shall provide Owner with fee amount notice seven days prior to each fee being due.

#### SECTION 5

##### DELAYS AND EXTENSIONS IN PERIODS OF SERVICE

1. If Owner requests significant modifications or changes in the general scope, extent or character of the Basic Services, the time of performance of, and compensation for such Basic Services by Architect shall be adjusted appropriately and in writing.
2. If performance of Basic Services by Architect is delayed or suspended in whole or in part by Owner for more than 180 days for reasons beyond Architect's control, Architect shall, upon written demand to Owner, be entitled to equitable adjustment of:
  - a) compensation for the Basic Services to reflect reasonable costs actually incurred in connection with such delay, and
  - b) the time of performance of Basic Services, in the event the time of performance has been increased as a result of the delay.
  - c) Any such adjustment shall be subject to the mutual agreement of the parties and an amendment or modification to this agreement in writing. Delays beyond Architect's control for the purposes of this agreement shall include: labor disputes and strikes, adverse weather conditions, material shortages, acts of public utilities, acts of public agencies, acts of God, or any other contingency or factor reasonably unforeseeable by or beyond the reasonable control of Architect.

#### SECTION 6

##### PAYMENTS TO ARCHITECT

1. Payment for basic services. Owner shall pay Architect for performance of Basic Services in accordance with Exhibit B attached hereto.
2. For Project Representation beyond Basic Services as described in Exhibit A, compensation shall be made on a Time and Expenses Basis per Exhibit B. All Time and

Expenses services shall be performed only upon written direction of Owner prior to the performance of the services.

3. Time of payments. Architect shall submit invoices to Owner for Basic Services rendered. Owner shall pay Architect's invoices within 30 days after Owner's receipt thereof. All invoices and billings shall be on an accrued basis. Amounts unpaid 30 days after the invoice date shall bear interest at the rate of one percent (1%) per month, twelve percent (12%) per annum. All billings and invoices shall itemize in reasonable detail the work and services performed and other expenditures for which Architect seeks reimbursement, and all other charges. In the event of termination by Owner pursuant to Section 8.1 or 8.2 of this agreement, payment shall be made to Architect for the services in accordance with the terms of this agreement.

#### SECTION 7 COMPLIANCE WITH LAWS

All services rendered by Architect pursuant to this Agreement shall be rendered by Architect in the exercise of the utmost degree of skill and care and within the sole and absolute discretion and control of Architect. All such services and obligations pursuant to this Agreement on behalf of Architect shall be in compliance with all federal, state, and local laws, rules, regulations, and ordinances, and in full compliance with any such applicable rules and regulations of any governmental agency or authorities.

#### SECTION 8 TERMINATION

1. If Architect fails to perform the Basic Services in accordance with the terms and conditions of this Agreement, becomes insolvent or files for bankruptcy, or if Architect commits any other breach or default of any of the covenants or obligations hereunder, and if Architect thereafter fails to remedy such breach within seven (7) days after written demands for remedy by Owner to Architect, Owner may terminate this Agreement. Upon any such termination, Architect shall be compensated for the Basic Services as Owner, in its sole discretion, deems to have been satisfactorily performed prior to the date of termination, less all reasonable expenses directly attributable to termination. Owner reserves all other remedies available to it, both at law and in equity.
2. Upon seven (7) days' written notice to Architect, Owner may, without cause, elect to terminate this Agreement. In such case, Architect shall be paid (a) for completed and acceptable portions of the Basic Services completed prior to the effective date of termination; and (b) for reasonable expenses directly attributable to termination. Architect shall not be paid on account of loss of anticipated profits or revenue or other economic loss arising out of or resulting from such termination.

3. Upon termination of this Agreement, regardless of the reason therefore, all documents, materials and writings, and all copies thereof, provided to Architect or any agent or sub-consultant of Architect pursuant to Section 3 hereof, shall be returned by Architect to Owner.

SECTION 9  
USE OF ARCHITECT'S INSTRUMENTS OF SERVICE

1. Drawings, specifications and other documents, including those in electronic form, prepared by Architect and Architect's consultants are Architect's Instruments of Service for use solely with respect to this Project. Architect and Architect's consultants shall be deemed the authors and owners of their respective Architect's Instruments of Service and shall retain all common law, statutory and other reserved rights, including copyrights.
2. Upon execution of this Agreement, Architect grants to Owner a nonexclusive license to reproduce Architect's Instruments of Service solely for purposes of fund raising, including use in the Owner's web site, any marketing, promotional and advertising activities, for constructing, and using and maintaining the Project, provided Owner shall comply with all obligations, including prompt payment of all sums when due, under this Agreement.
3. Except for the license granted in Paragraph 2, no other license or right shall be deemed granted or implied under this Agreement. Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of Architect. However, Owner shall be permitted to authorize Contractor, Subcontractors, Sub-subcontractors and material or equipment suppliers to reproduce applicable portions of the Architect's Instruments of Service appropriate to and for use in their execution of the Work by license granted in Paragraph 2. Submission or distribution of Architect's Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of Architect and Architect's consultants.
4. Prior to Architect providing Owner any Architect's Instruments of Service in electronic form or Owner providing to Architect any electronic data for incorporation into the Architect's Instruments of Service, Owner and Architect shall by separate written agreement set forth the specific conditions governing the format of such Architect's Instruments of Service or electronic data, including any special limitations or licenses not otherwise provided in this Agreement.

SECTION 10  
STATUS OF PARTIES AND INSURANCE

1. Architect is rendering and performing services hereunder in the capacity of an independent Consultant. This Agreement shall in no way be construed to create, and shall not be deemed to have created, any relationship of employer/employee, master/servant, principal/agent, partnership, joint venture, or otherwise. Architect shall have no authority, whether expressed or implied, to bind the Owner to any contractual or other third party relationship. Architect shall have all compensation paid pursuant to this Agreement subject to IRS Form 1099 reporting. Architect shall be fully responsible for the payment of all Federal and State income taxes, local licenses and the payment of all appropriate withholding of any and all payroll taxes and deductions for, not only Architect, but any employees, agents or other representatives of Architect.
2. Architect shall provide, supply, and maintain all necessary insurance, including without limitation: professional liability insurance (including errors and omissions), general liability insurance (including completed operations and products coverage), and worker's compensation insurance. Architect shall name Owner on any such insurance policy as an additional or additionally named insured. In connection herewith, Architect shall provide to Owner a certificate or other proof that such insurance is in full force and effect. The limits of any liability policy shall be not less than One Million Dollars (\$1,000,000) per occurrence.

SECTION 11  
CONTROLLING LAW AND VENUE

This Agreement shall be governed by the laws of the State of California and any legal proceedings shall be venued in the Town of Mammoth Lakes, County of Mono. Any dispute arising under this Agreement shall first be submitted to mediation with a mediator mutually agreeable to the Parties and then submitted to binding arbitration under the Construction Industry Rules of the American Arbitration Association.

SECTION 12  
DEVOTION OF TIME

It is expressly acknowledged and agreed to by the parties that Owner is a client or customer of Architect and that Owner is not the sole and exclusive customer of Architect. Notwithstanding, Architect shall devote sufficient time to Owner to perform and render such services in a professional, competent, timely and workmanlike manner during the term of this Agreement.



SECTION 13  
NO ASSIGNMENT BY ARCHITECT

1. Architect shall not assign, sublet, delegate, or otherwise convey his rights and obligations pursuant to this Agreement. Any attempt to so assign by Architect shall be deemed null and void and shall entitle Owner to immediately terminate this Agreement, without having to first comply with the notice of default provisions as provided for above.
2. Nothing contained in this Agreement shall be construed to give any rights or benefits or impose any duty or obligation upon anyone other than Owner and Architect, it being the express intent of the parties not to create any express or intended third party beneficiary to this Agreement.

SECTION 14  
INDEMNIFICATION AND HOLD HARMLESS

Architect shall indemnify, defend and hold Owner, its agents, employees, officers, directors and representatives, financially free and harmless from any and all claims, demands, liabilities, actions, causes of action, debts, or any other matter whatsoever which may be asserted by any person or entity arising out of any breach of this Agreement or any negligent or wrongful act or omission on the part of Architect arising out of Architect's performance or non-performance pursuant to this Agreement, including attorney's fees and costs.

SECTION 15  
MISCELLANEOUS PROVISIONS

1. Remedies Cumulative. Any and all remedies provided by this Agreement, operation of law, or otherwise, shall be deemed to be cumulative, and the choice or implementation of any particular remedy shall not be deemed to be an election of remedies to the mutual exclusion of any other remedy provided for herein, by operation of law or otherwise.
2. Attorney's Fees. In the event any action at law or in equity is initiated to enforce or interpret the terms of this Agreement, or arises out of or pertains to this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, costs, and necessary disbursements in addition to any other relief to which that party may be entitled.
3. Integration. This Agreement constitutes the sole and only agreement by and between the parties and supersedes any prior agreements, whether oral or written.
4. Amendments or Modifications. No addition to or modification of this Agreement shall be effective unless set forth in writing and signed by the party against whom the addition or modification is sought to be enforced. The party benefited by any condition or

obligation may waive the same, but such waiver shall not be enforceable by another party unless made in writing and signed by the waiving party.

5. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the heirs, executors, administrators, personal representatives, successors, and assigns of each of the parties hereto. This provision shall not be construed to authorize assignment of this Agreement, except as otherwise expressly provided for herein.
6. **Joint Preparation.** This Agreement shall be deemed to be jointly prepared by all parties hereto. In connection therewith, the provisions of Civil Code §1654 shall not be deemed applicable in the event of any interpretation of this Agreement.
7. **Remedies.** Enforcement of any provision of this Agreement shall be by proceedings at law or in equity against any persons or entities violating or attempting to violate any promise, covenant, or condition contained herein, either to restrain violation, compel action and/or to recover damages.
8. **Time.** Time is expressly declared and made of the essence of each performance obligation under this Agreement.
9. **Section.** Unless otherwise indicated, (i) all Section references are to the sections of this Agreement; and, (ii) all references to days are to calendar days. Whenever under the terms of this Agreement the time for performance of a covenant or condition falls upon a Saturday, Sunday or California State holiday, such time for performance shall be extended to the next business day. The headings used in this Agreement are provided for convenience only and this Agreement shall be interpreted without reference to any headings.
10. **Joint and Several Liability of Architect.** The individual signatory signing this Agreement on behalf of Architect shall be a principal, owner, and officer of Architect. In connection therewith, such person shall be jointly and severally liable for the obligations of Architect in such party signatory's individual capacity.
11. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument. In addition, this Agreement may contain more than one counterpart of the signature page and may be executed by the affixing of the signatures of each of the parties to any one of such counterpart signature pages; all of such counterpart signature pages shall read as though one and they shall have the same force and effect as though all of the signers had signed a single signature page.
12. **Notices.** Any notice to be given by either party to the other shall be in writing and shall be transmitted either by personal delivery or mail, registered or certified, postage prepaid

Agreement for Architectural Services  
MACC Performing Arts Theatre

with return receipt requested. Mailed notices shall be addressed to the parties at the addresses listed below. Each party may change that address by giving written notice in accordance with this paragraph. In the event of any mailing, notice shall be deemed given on the 3<sup>rd</sup> day after deposit. The addresses of the parties are as follows:

Woodward Architecture  
Bruce P. Woodward, Architect  
P.O. Box 3568  
Mammoth Lakes, CA 93546-3568

Mammoth Lakes Foundation  
Rich Boccia, Executive Director  
P.O. Box 1815  
Mammoth Lakes, CA 93546

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the day and year first above written.

**Woodward Architecture**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Mammoth Lakes Foundation**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## **EXHIBIT A**

(Attached to and forming a part of Agreement between  
Owner and Architect for Architectural Services)

### **DESCRIPTION OF BASIC SERVICES**

#### **Project Location:**

The proposed Project is the Mammoth Arts and Cultural Center, Performing Arts Theatre. The project is located at 120 College Parkway in the town of Mammoth Lakes, California.

#### **Owner's Program:**

The program for the Project shall be based on the Conceptual Design previously produced by Woodward Architecture (attached hereto as Exhibit C). This existing Conceptual Design may be modified throughout the Schematic Design Phase and the Design Development Phase as a better understanding of the Project's requirements are developed.

#### **Project Description:**

This project shall be a professional-level facility for live theater, music and dance, film, and lectures as well as opportunities for small conferences, dining, and private rental events. See Exhibit D for a full description. There shall be an outdoor patio area that is semi-protected from the wind. There shall be a workshop-storage building of approximately 2,000 s.f. located at the north end of the existing parking lot and a new parking lot east of the theatre building itself. Between the theatre and the new parking lot there shall be an outdoor amphitheater. Both the amphitheater and the new parking lot are to be schematically designed under this contract but construction documents shall be under a separate contract or addendum to this contract.

The existing parking lot shall be reconstructed to meet current Town of Mammoth Lakes standards and to provide better access between the existing MLF Building with it's Edison Theatre and the new Performing Arts Theatre.

The site design shall be a joint effort with Triad Holmes and Associates (THA). THA will produce the design and construction documents for all Civil Engineering work under a separate contract. Under this contract Woodward Architecture shall provide the design concept and coordinate the execution of the design with both THA and the Owner.

#### **Project Objective:**

The objective is to provide an exciting, dynamic and cost effective design for a new facility that

will fully meet the needs of the Owner and building users. In addition, cost implications for the proposed design solution will be required for evaluation by the Owner.

**Scope of Services:**

**1. Schematic Design Phase**

- a) Architect shall review the program and design guidelines furnished by Owner to ascertain the requirements of the Project and shall arrive at a mutual understanding of such requirements with the Owner;
- b) Architect shall review with Owner alternative approaches to the design and construction of the project;
- c) Architect shall consult with Architect's consultants and Owner regarding estimates of probable construction costs for the Project;
- d) Architect shall coordinate with Owner and Architect's consultants, as required, in the development of the Schematic Design Documents to Owner's satisfaction, including preparing and reworking the Schematic Design Documents to meet and otherwise conform to the Project budget requirements and/or other parameters established by Owner and/or requirements of the Town of Mammoth Lakes or other governing agencies;
- e) Schematic Design Documents shall consist of drawings, computer modeling, and other documents illustrating the scale and relationship of Project components including site plans and an estimate of probable construction costs for the project;
- f) The complete Schematic Design Documents and other Documents as required by the Town of Mammoth Lakes Planning Department shall be submitted to the Town for Use Permit Approval; and
- g) Architect shall make, with Owner's approval, all requested changes to the Schematic Design as determined necessary by Town of Mammoth Lakes Planning Staff and Planning Commission. These shall be the Final Schematic Design Documents.

**2. Design Development Phase**

- a) Based on Final Schematic Design Documents and any adjustments authorized by Owner in the program, schedule or construction budget, Architect shall prepare, for approval by Owner, Design Development Documents consisting of drawings, computer modeling, and other documents to fix and describe the size and character of the Project as to architectural, structural, civil, mechanical and electrical systems, materials, fixtures, furnishings and equipment and such other elements as may be appropriate and prepare an estimate for the Owner of probable construction costs; and

- b) Architect shall consult with Architect's consultants and Owner regarding estimates of probable construction costs for the Project throughout the Design Development Phase.

### **3. Construction Documents Phase**

- a) Based upon the approved Design Development Documents and any further adjustments thereto by Owner, and subject to the written authorization from Owner to proceed, the Architect and his sub-consultants shall prepare complete Architectural, Structural, Mechanical, Plumbing and Electrical Construction Documents consisting primarily of detailed working drawings and specifications setting forth in detail the complete requirements for the complete construction of the Project, including materials and finishes, workmanship, fixtures, furnishings and equipment required for complete Architectural Construction Documents. All Construction Documents shall be prepared so as to comply with the provisions of the California Building Code, as may be enacted in the State of California and adopted by the local building jurisdiction, and any other governmental codes, requirements or regulations. Architect shall also provide necessary and timely architectural information to all of Architect's and Owner's other consultants connected with the Project in order that these consultants can provide construction documents for civil, fire protection, telephone, landscape architecture and all other systems and services as required. Such documents shall include the necessary provisions for compliance with all required fire-life safety, fire protection, and energy conservation provisions of governing codes;
- b) Architect shall consult and meet with the appropriate public agencies, prepare the necessary documents for building, water and sewer, fire and health department permits and assist the Owner in obtaining those same necessary permits to construct the project;
- c) Architect shall consult with Architect's consultants and Owner regarding estimates of probable construction costs for the Project throughout the Construction Documents Phase and prepare an estimate for the Owner of probable construction costs; and
- d) Architect shall produce the "Bid Package" documents and shall coordinate the construction bidding and contractor selection process and prepare a comprehensive evaluation of all bids received. Architect shall make recommendations thereto.

### **4. Construction Administration Phase**

- a) Architect shall provide Construction Administration throughout the course of construction of the Project, including but not necessarily limited to:
  - i) Review of all shop drawings and submittals as required by the contract documents;

- ii) Respond to all Request for Information by either the Owner or Owner's chosen contractor(s);
- iii) Issue addendum drawings and/or specifications as necessary to adapt the accepted Construction Documents to the field conditions encountered during the course of construction;
- iv) Assemble a complete set of reproducible record prints of architectural drawings showing significant changes in the work made during construction generally defining the completed project. These shall be produced from plans updated throughout construction on the job site by the general contractor. Architect shall produce these record prints only if Owner instructs general contractor to maintain such records.
- v) Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. Architect's certification for payment shall constitute a representation to the Owner, based on Architect's evaluation of the Work and on the data comprising the Contractor's Application for Payment, that the Work has progressed to the point indicated and that, to the best of Architect's knowledge, information and belief, the quality of the Work is in accordance with the Contract Documents.
- vi) Architect, as a representative of Owner, shall visit the site at intervals appropriate to the stage of Contractor's operations and not less than once a week to;
  - a. Become generally familiar with and to keep Owner informed about the progress and quality of the portion of the Work completed;
  - b. Endeavor to guard Owner against defects and deficiencies in the Work; and
  - c. Determine in general if the Work is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents.
- b) Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work.
- c) Architect shall neither have control over or charge of, nor be responsible for, the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work.

**Items to be Furnished by Owner:**

1. Owner's design criteria.

Agreement for Architectural Services  
MACC Performing Arts Theatre

2. Boundary and topographic survey of the site in digital format as selected by Architect.
3. Geotechnical report produced by a licensed Geotechnical Engineer.

**Schedule:**

Due to the nature of this project and its funding sources, a schedule is not included herein. As each phase of the project advances, a mutually agreed upon schedule for that phase shall be attached to this agreement as an addendum.



**EXHIBIT B**

(Attached to and forming a part of Agreement between  
Owner and Architect for Architectural Services)

**BASIS OF COMPENSATION**

The Owner shall compensate the Architect as follows:

**1. Basic Fee:**

- a) An initial payment of Fifteen Thousand Dollars (\$15,000.00) shall be made upon execution of this agreement and credited to the Owner's account at final payment for Construction Documents.
- b) The amount paid to date for the Conceptual Design, Twenty Six Thousand Five Hundred Dollars (\$26,500.00) shall be credited to the amount due for Schematic Design.

**2. Basic Compensation:**

- a) Payment for Basic Services, as described in Exhibit A – Description of Basic Services, shall be a stipulated sum of Five Hundred Thirty five Thousand Dollars (\$535,000.00).
- b) Progress payments for Basic Services in each phase shall total the following percentages of the total Basic Compensation payable:

i) Schematic Design	15%
ii) Design Development	15%
iii) Construction Documents	50%
iv) Plan Check and Bidding	5%
v) Construction Administration	15%
Total Fee	<hr/> 100% <hr/>

**3. Reimbursable Expenses:**

- a) Reimbursable expenses are in addition to compensation for Basic Services and include actual expenditures made by Architect and Architect's consultants in the interest of the project including:
  - i) Expense of reproduction, plots, postage and handling of the Architect's Instruments of Service;

- ii) Renderings, models and mock-ups requested by Owner in excess of those provided for in Basic Services;
  - iii) Travel expenses to out of town meetings as authorized by the Owner; and
  - iv) Fees charged by Architect's Consultants (see estimates below).
- b) All reimbursable expenses shall be billed at 1.1 times actual cost incurred.

**4. Time and Expenses Basis:**

- a) Any services performed on a Time and Expenses ("hourly") basis as authorized by the Owner will be charged as follows:

<u>Services by:</u>	<u>Charge to Owner:</u>
Architect	\$125.00
Draftsperson	\$65.00
Designer (Larry Walker)	\$100.00
Clerical	\$50.00

**5. Estimated Fees for Architect's Consultants:**

- a) Below is a list of estimated fees for some of the Architect's Consultants. These fees have been derived from proposals provided to the Architect and reflect fairly accurate amounts based on the design in Exhibit C. These numbers may change as the design evolves and the fees and/or consultants listed and not listed will be presented to MLF for approval prior to any contracts being engaged between Architect and Architect's Consultants:

<u>Services by:</u>	<u>Estimated Fee:</u>
Structural Engineering	\$75,000.00
Mechanical & Plumbing Engineering	\$35,000.00
Electrical Engineering	\$40,000.00
Commissioning (code required)	\$45,000.00
Theater Consultant	\$65,000.00
Acoustic Design	TBD
Kitchen Design	TBD
Interior Design	TBD

**EXHIBIT C**

(Attached to and forming a part of Agreement between  
 Owner and Architect for Architectural Service

**MAMMOTH ARTS & CULTURAL CENTER**  
**PERFORMING ARTS THEATRE • CONCEPTUAL DESIGN**

A PARTNERSHIP OF CERRO COSO COMMUNITY COLLEGE, MAMMOTH LAKES FOUNDATION,  
 TOWN OF MAMMOTH LAKES AND PRIVATE DONORS.

**• WHAT •**

- The ONLY dedicated, state-of-the-art, Performance Facility in California's Eastern Sierra
- Expands the Mammoth Campus of Cerro Coso College
- Year-round venue for community with a wide range of opportunities
- Supports Mammoth economic viability and promotes local prosperity
- A source of community pride and inspiration
- Designed to thrive in the Mammoth Environment
  - Proven durable low maintenance exterior materials of pre-finished metal siding, steel and heavy wood
  - Flat roofs to hold the snow and lessen snow shed problems and snow shed dangers
  - South facing sloped roofs with solar panels for high energy efficiency
  - Outdoor patio with glass wind screens to preserve views while shielding patrons
  - Large canopy covered main entry for sense of arrival and protects against snow and rain
  - All building exits under protective roofs
- Comfort and Convenience Amenities
  - Restrooms with future counts that exceed code requirements and theatre standards
  - Accessible restroom facilities that provide an extra level of personal privacy
  - Over-sized coat check room
  - Walk Call window inside Lobby/Reception provides location for weather protected transactions

**• HOW •**

- House
  - 282 upholstered, fixed seats with an average 22-25" width
  - 6 wheelchair locations adjacent to regular seats
  - Seating rows spaced 42" apart on stepped risers
  - Audience access through light trapping vestibules at the rear of seating area
  - Level circulation from Lobby to accessible seating to stage and back of house
  - Access via multiple routes from front of house to back of house not passing through seating
- Stage
  - 36' deep, 80' wide and 48' high ceiling
  - 45' wide by 20' to 22' tall proscenium-style opening
  - Stage floor below first row seating eye level
  - On stage storage for orchestra shell and other large pieces of equipment
  - Large roll-up doors for loading scenery pieces
  - State-of-the-art acoustics, lighting and audio visual
- Lobby/Reception
  - Sized for 160 diners or 300 standing attendees
  - Location for reception head table
  - Direct access to wind screened outdoor patio with views to surrounding mountains
  - Concessions counter adjacent to catering kitchen
  - Catering kitchen for holding and heating food prepared off-site
  - A wait station to improve efficiency of wait staff for catered events
  - "Heritage Room" for private dining and small meetings

**• WHY •**

- Live Theatre
  - Plays
  - Stand-up Comedy
  - Poetry Readings
- Live Musical Performances
  - Classical
  - Contemporary
- Film
  - Special Screenings
  - Film Festival
- Lectures
  - On-site
  - Remote
- Conferences
  - Main Theatre
  - Lobby/Reception area
- Community Activities
  - School Functions
  - Weddings
  - Town Meetings
- Remote High Definition Streaming
  - Performances
  - Concerts
  - Lectures
- Special Events
  - Many options
- Classroom
  - College and Local K-12 students
  - Graduation
  - Assembly

## PERFORMING ARTS THEATRE • PERFORMANCE CHARACTERISTICS

**The Performing Arts Theatre** is intended to serve the residents and visitors to Mammoth Lakes as well as Cerro Coso Community College and the adjacent Mammoth schools, hosting music, drama, dance, film and assembly events at a very high professional level. It will host the Eastern Sierra Symphony, Felici Trio, Mammoth Repertory Theatre, and Sierra Classic Theatre (all of whom have been consulted in this conceptual design phase) along with many other local and outside events.

The concept design features an attractive building, appropriate to its surroundings and with excellent exterior amenities, but the design emphasis and resources are being concentrated on the use and capabilities of the state-of-the-art theatre space as described herein.

**House:** The 298-seat theatre has fixed, raked seating on stepped risers with two-row sightlines in each section for excellent audience vision to stage. The upholstered, self-rising seats, have an average seat width 22-1/2" (compared to 19" in the Edison Theatre) and row-to-row spacing 42" for audience comfort. Audience access is from rear through vestibules which prevent sound and light from entering seating area from lobby. Level circulation is provided from lobby to cross-aisle to stage (no ramps or steps). Additional side exits are available for non-performance and emergency egress.

**Acoustics:** The room acoustics will be designed for excellent development and distribution of stage sound, particularly unamplified music. Room volume, wall construction and shaping and overhead reflectors will all contribute to the appropriate environment. In addition, a system of acoustical drapes, tracks and motors will be designed to reduce the natural reverberance of the room in order to provide an appropriate environment for spoken word intelligibility, amplified music and film screening.

**Audience Amenities:** The front-of-house areas include a generous lobby suitable for dinners, receptions and other assembly functions. It will be sized for 160 seated diners or 300 standing attendees at a cocktail-style reception. It is supported by a catering kitchen for plating and service of prepared foods, as well as a concessions serving area for theatrical events. There will be a separate space which can be used for private dining, donor events, board meetings, etc., currently designed as the Heritage Room. Generous audience restrooms will provide 8 fixtures for women, 5 for men and a single family or private use room. Each facility has a baby-changing station and a private fully accessible stall/room including a sink.

**Stage:** The proscenium-style stage is 36' deep by 80' wide space, with onstage storage for orchestra shell, grand piano and riser/stands/chairs for orchestra. There is a 12' deep forestage in front of the proscenium wall. The floor will be of resilient construction appropriate for musical comedy and dance. The proscenium opening will be 20-22' high and 45' wide, and can be reduced with sliding panels for smaller events.

**Control booth/catwalks/followspot booths:** Adjacent to the seating area is a control room for operation of lighting equipment, sound equipment and stage management. The control room is elevated to provide operators an unobstructed view of the stage over the head of standees in the last audience row. It is accessible by steps and platform lift. Operable windows provide for passage of stage sound to the booth and easy communication during rehearsals. (Connectivity for an optional "house mix" audio position is available in the audience cross aisle.) The followspot booth above is accessible via ladder from the control booth, and is connected to the catwalks and box booms, which are connected to the backstage via steps and ladders, providing full circulation of technical spaces at the catwalk level. The control room is also connected to backstage through the lobby and side corridor, providing full circulation at the main level without entering the audience space.

**Catwalks:** Three front-of-house catwalks are provided for lighting and access to the main speakers. Catwalks will be coordinated with sound reflector panels to provide optimum sound reflection to audience while concealing most of the overhead technical equipment.

**Backstage:** Backstage amenities include a Green Room for performer assembly before/during performance, including modest food prep facilities and comfortable furniture. The Green Room may also be used as a small warm-up space, meet-and-greet room or principal dressing area. Men's and women's dressing rooms with lighted mirrors, makeup counters and clothing and costume storage are provided, each with a fully accessible toilet room. Additional toilets will be provided in the second floor storage/costume area.

**Performance lighting system:** Includes dimmers/relays, distribution, and control. Lighting receptacles to be distributed over stage, house (catwalks and box booms) and at stage walls. A sophisticated computerized and networked main control console will be housed in the control room with supplementary controls at a stage manager's panel on stage. A basic complement of lighting fixtures and accessories installed in a standard lighting plot will be included. Features include permanent rehearsal lights over stage and on catwalks and work and running lights for catwalks, box booms, loading/fly gallery, locking rail, and crossover corridor.

**House lighting:** Dimmed lighting system for audience areas controlled by performance lighting system. Fixtures will dim smoothly and completely from full on to full off. Some fixtures may be on emergency system.

**Scenery handling system (rigging):** Manually-operated, counterweighted rigging system to provide vertical movement of scenery, lighting, masking and soft goods. The system will have approximately 30 linesets for lighting, curtains, borders, legs, and scenery. Lighting linesets will be equipped with motorized hoists for ease of use. System is operated from locking rail on stage floor with fly and loading gallery catwalks above and rigging pit below for maximum arbor travel. No walking grid is included, so "spot rigging" of additional items will not be available, and repair and maintenance will require a personnel lift with a working height of 40' +/-.

### Audio-Visual systems:

**Reinforcement and playback:** Speakers, microphones, and playback equipment (digital equipment, CD players, as appropriate) and a main control console to reinforce stage sound and broadcast music and special effects. Equipment is operated from control room or optional house mix position at cross aisle (removable seats.) Some controls are also duplicated at the onstage stage manager's panel.

**Production communications:** Two-channel system of wired and wireless equipment for communications between technical personnel. Includes headset/belt packs for individual technicians and fixed stations with speakers/mics for box office, dressing rooms, etc.

**Page/Monitor system:** Playback system to provide stage program (audio and/or video per budget availability) to backstage and lobby areas as well as paging for actor calls and audience announcements.

**Assistive listening:** Permanent microphones and emitters to send program audio to receivers provided to patrons with hearing impairments. Receivers will be available for patrons with and without hearing aids.

**Projection:** A motorized projection screen and projector will be provided, along with a powered lectern for digital presentation. The lectern controls will provide laptop connection, a microphone for a speaker, and control for the screen. Additional capabilities for film screening will be assessed during the design phase.

**Conclusion:** The Performing Arts Theatre will provide a professional-level facility for music, dance, film, and lecture as well as opportunities for small conferences, dining, and private rental events. Audience comfort and technical capabilities have been carefully considered to match the needs of the community and the users. The systems will be sophisticated as appropriate to the events planned but not beyond, and be capable of some future expansion and upgrades.



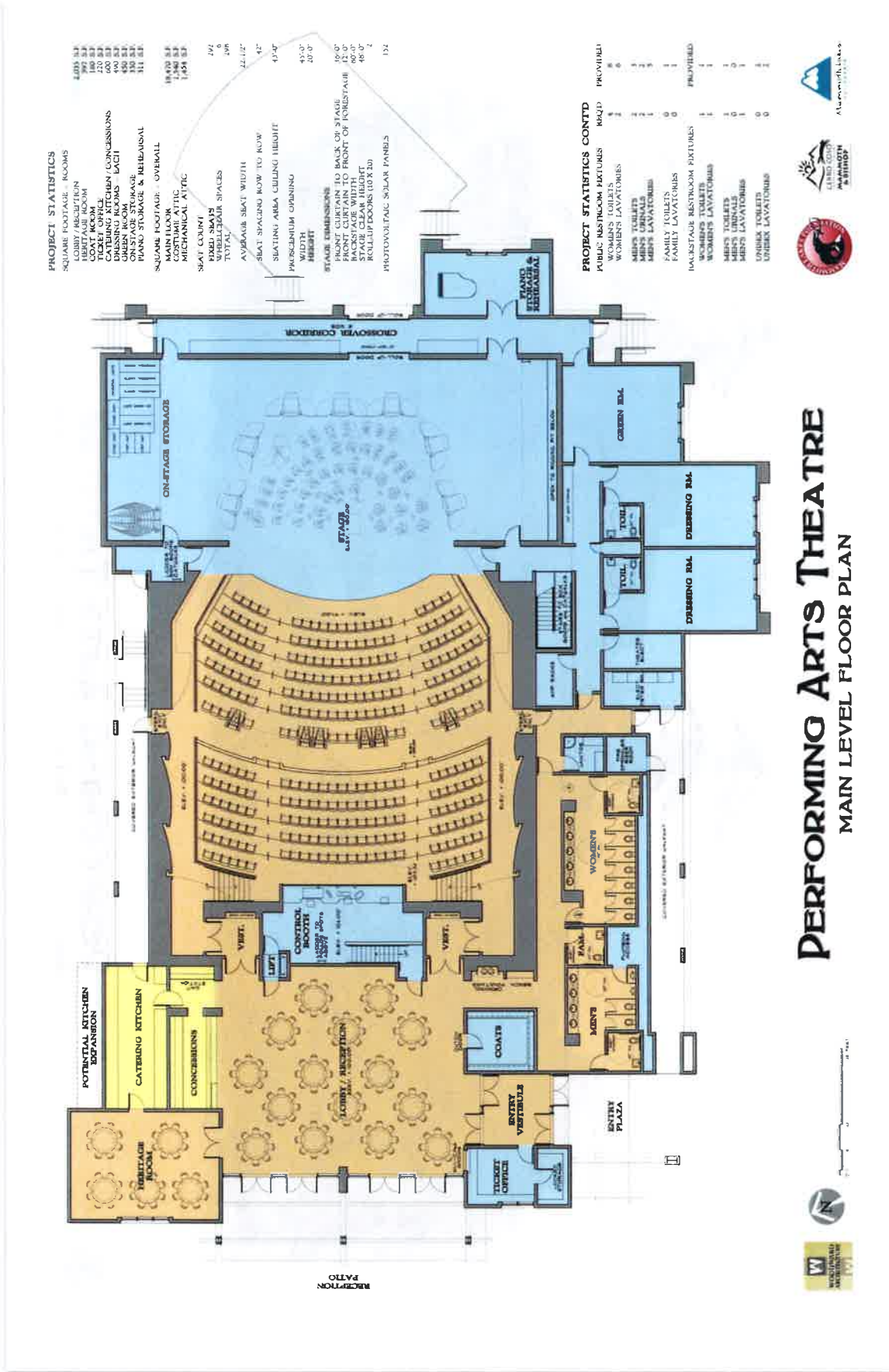
**PERFORMING ARTS THEATRE**  
EXTERIOR PERSPECTIVE - CONCEPTUAL DESIGN





**PERFORMING ARTS THEATRE**  
BIRDS-EYE PERSPECTIVE - CONCEPTUAL DESIGN





**PROJECT STATISTICS**  
 SQUARE FOOTAGE - ROOMS  
 LOBBY RECEPTION 1877.53  
 LOBBY SEATING 100.53  
 LOBBY BAR 100.53  
 COAT ROOM 400.53  
 CATERING KITCHEN/CONCESSIONS 400.53  
 DRESSING ROOMS - LACI 100.53  
 ON-STAGE STORAGE 100.53  
 HANG STORAGE & MEHARISAL 311.53  
 SQUARE FOOTAGE - OVERALL 1870.53  
 MAIN FLOOR 1870.53  
 COSTUME ATTIC 100.53  
 MEHARISAL ATTIC 100.53  
 MEHARISAL TOTAL 200.53  
 SEAT COUNT 196  
 THEATRE SEATING SPACES 196  
 TOTAL 200.53  
 SEAT SPACING ROW TO ROW 42"  
 SEATING AREA CEILING HEIGHT 49'-0"  
 PROSCENIUM OPENING WIDTH 49'-0"  
 HEIGHT 10'-0"  
 STAIR DIMENSIONS  
 FRONT CURTAIN TO BACK OF STAGE 12'-0"  
 BACK OF STAGE TO FRONT OF PROSCENIUM 80'-0"  
 STAGE DECK HEIGHT 48'-0"  
 RISE OF DOORS (10'-0") 12'-0"  
 PHOTOVOLTAIC SOLAR PANELS 132

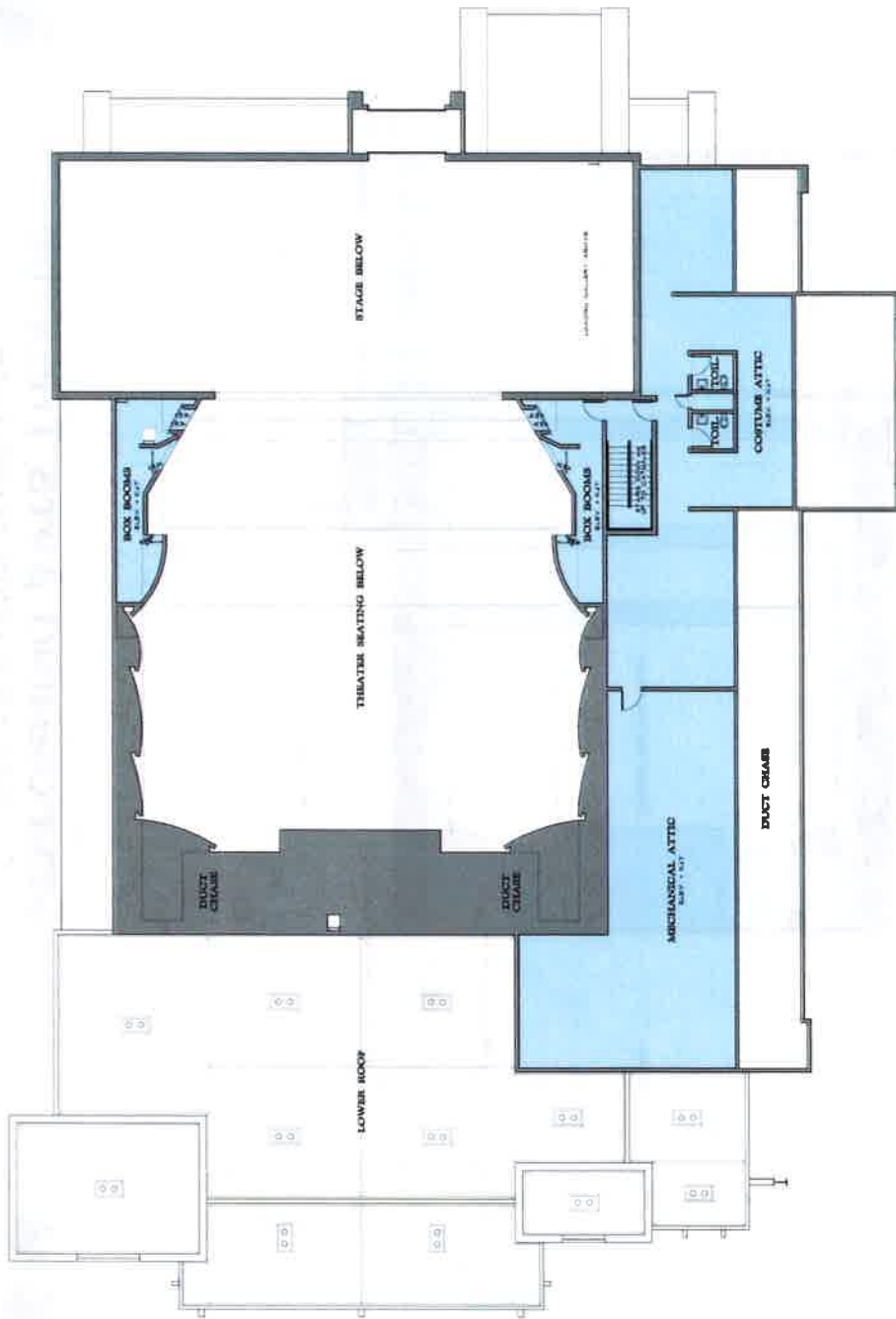
**PROJECT STATISTICS CONTD**

PUBLIC RESTROOM FIXTURES	PROVIDED
WOMEN'S TOILETS	6
WOMEN'S LAVATORIES	1
MEN'S TOILETS	2
MEN'S URINALS	1
MEN'S LAVATORIES	0
FAMILY TOILETS	0
FAMILY LAVATORIES	1
BACKSTAGE RESTROOM FIXTURES	PROVIDED
WOMEN'S TOILETS	1
WOMEN'S LAVATORIES	1
MEN'S TOILETS	1
MEN'S URINALS	0
MEN'S LAVATORIES	0
URINEK LAVATORIES	0



# PERFORMING ARTS THEATRE

## MAIN LEVEL FLOOR PLAN

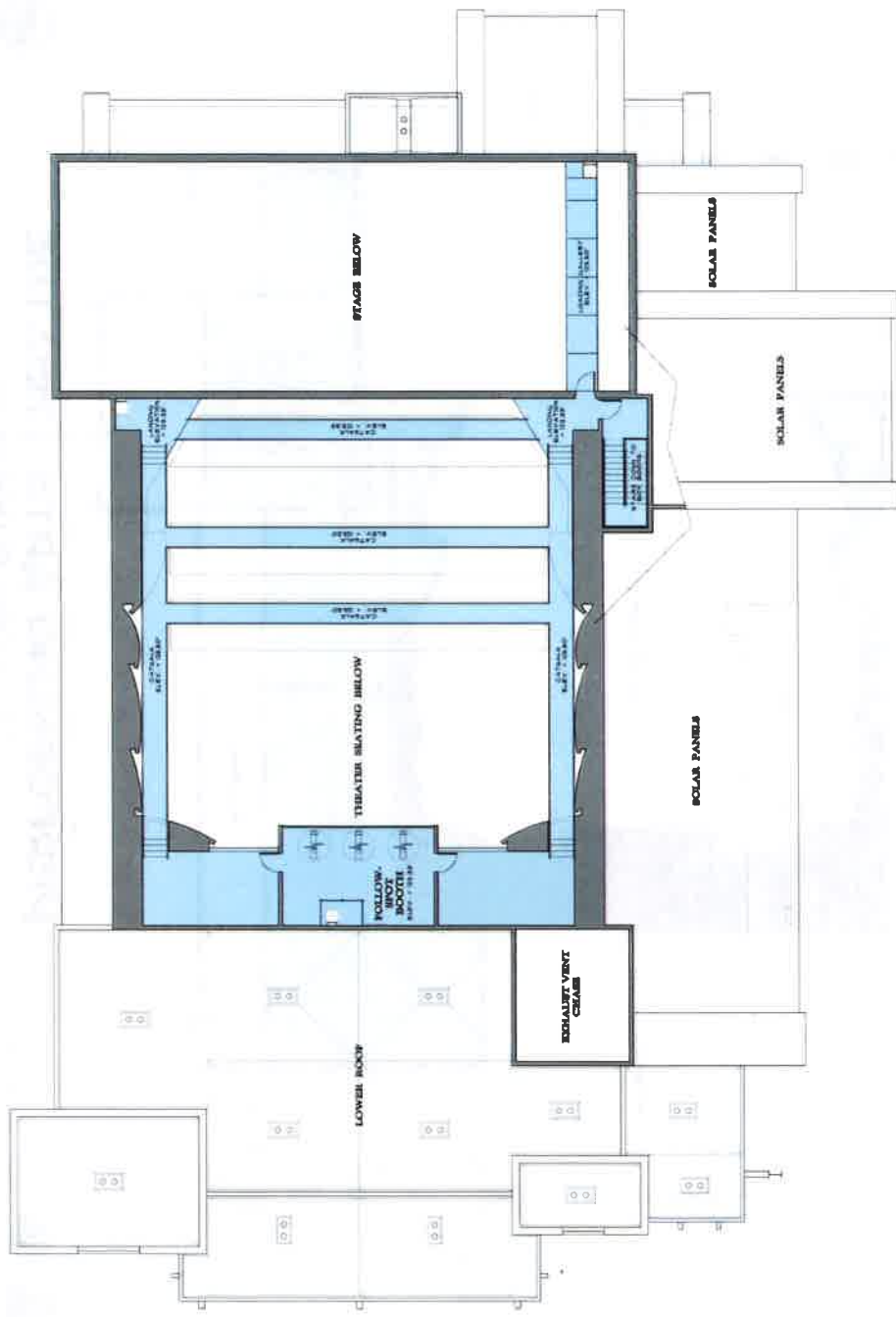


# PERFORMING ARTS THEATRE

## ATTIC LEVEL FLOOR PLAN







# PERFORMING ARTS THEATRE

## CATWALK LEVEL FLOOR PLAN

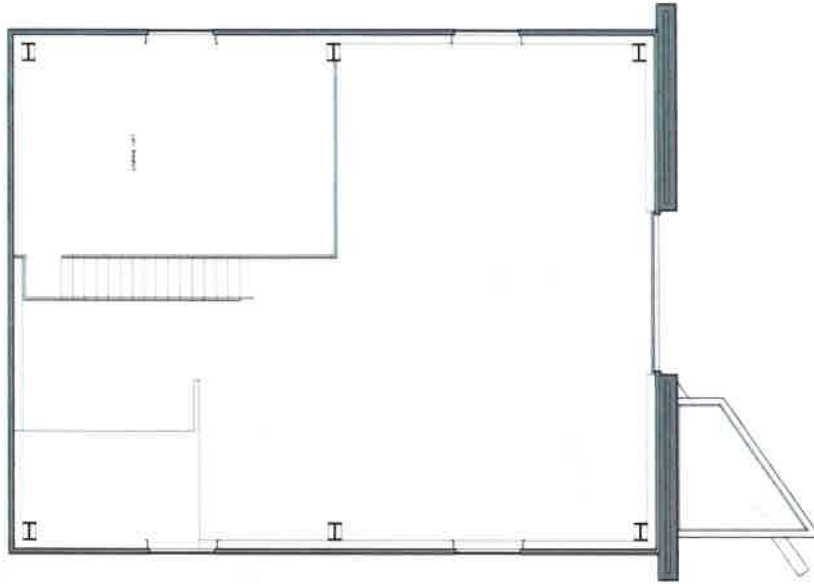




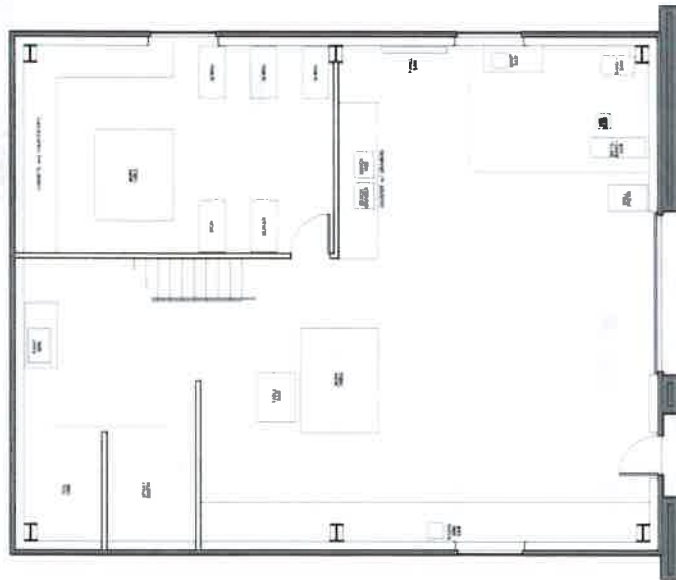
# PERFORMING ARTS THEATRE

## ROOF PLAN





LOFT LEVEL PLAN



MAIN FLOOR PLAN



**PERFORMING ARTS THEATRE**  
WORKSHOP STORAGE BUILDING



**Mammoth Lakes Foundation  
Executive Committee  
Agenda Action Sheet**

**Meeting Date:** February 24, 2018

**Date Prepared:** February 11, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Mid-Year Budget Review

**Strategic Priority #3:** Project Funding, Debt Service & Operating Reserves

**Recommended Motion:**

It is recommended that the MLF Executive Committee review and consider accepting the mid-year budget review as presented by staff.

**Background Information:**

The MLF Board of Directors approved the Strategic Plan for the Foundation on December 2, 2017, Visions for Success 2022 that included one section on project funding, debt service and operating reserves.

The Executive Committee will find two documents for review:

1. The budget to actual comparison summary for the period ending December 31, 2017
2. The Mammoth Lakes Foundation Cash Report dated January 31, 2018

**Funds Available:** Yes

**Account Number:** All

**Our mission is to support higher education and cultural enrichment in the Eastern Sierra**

**MAMMOTH LAKES FOUNDATION  
BUDGET TO ACTUAL COMPARISON SUMMARY  
FOR THE PERIOD ENDING DECEMBER 31, 2017**

	A	B	C	D
	Budget YTD	Actual YTD	Last YTD	Budget Total
<b>Revenue</b>				
1 Giving programs	\$ 54,000	\$ 130,784	\$ 189,016	\$ 112,000
2 Diamond Partnerships	90,000	90,000	55,000	125,000
3 Friends of the Foundation	43,500	42,050	45,850	48,000
4 MAC Release from restrictions	-	-	100,000	100,000
5 Events	202,000	222,590	235,823	302,000
6 Arts programs	157,680	180,096	100,924	226,750
7 Other income	3,325	8,459	7,315	6,700
8 <b>Total revenue</b>	<b>550,505</b>	<b>673,979</b>	<b>733,928</b>	<b>920,450</b>
<b>Fundraising Costs</b>				
9 Giving programs	9,014	13,385	6,874	12,547
10 Events	112,053	153,743	147,225	227,053
11 Plaque program	-	17	-	-
12 General fundraising	1,536	889	1,317	4,627
13 Foundation public relations	423	1,079	1,719	1,316
14 <b>Total fundraising costs</b>	<b>123,026</b>	<b>169,113</b>	<b>157,135</b>	<b>245,543</b>
15 <b>Gross margin</b>	<b>427,479</b>	<b>504,866</b>	<b>576,793</b>	<b>674,907</b>
<b>Administrative expense</b>				
16 Salaries and related expenses	91,550	72,824	135,662	181,100
17 Operating expenses	53,744	61,762	49,486	115,954
18 Professional expenses	31,833	24,815	21,291	62,000
19 <b>Total administrative expense</b>	<b>177,127</b>	<b>159,401</b>	<b>206,439</b>	<b>359,054</b>
<b>College program &amp; cultural</b>				
29 College programs	14,232	11,967	21,395	40,156
21 Arts programs	149,571	177,710	117,906	231,060
22 Campus	-	-	-	-
23 <b>Total college &amp; cultural</b>	<b>163,803</b>	<b>189,677</b>	<b>139,301</b>	<b>271,216</b>
24 Other income (gains & losses)			(11,607)	
25 <b>Total expense</b>	<b>340,930</b>	<b>349,078</b>	<b>334,133</b>	<b>630,270</b>
26 <b>Net income before depreciation</b>	<b>86,549</b>	<b>155,788</b>	<b>242,660</b>	<b>44,637</b>
27 Depreciation	21,973	21,974	20,534	43,945
28 <b>Net income before SGSA</b>	<b>64,576</b>	<b>133,814</b>	<b>222,126</b>	<b>692</b>
29 SGSA Revenue	153,750	159,002	88,101	291,500
30 SGSA Salaries & benefits	44,543	30,446	37,045	89,086
31 SGSA operating expense	89,743	93,096	84,449	188,560
32 SGSA before tax and depreciation	19,464	35,460	(33,393)	13,854
33 SGSA depreciation	116,756	116,755	116,755	233,511
34 <b>SGSA net income</b>	<b>(97,292)</b>	<b>(81,295)</b>	<b>(150,148)</b>	<b>(219,657)</b>
35 <b>MLF Total income</b>	<b>\$ (32,716)</b>	<b>\$ 52,519</b>	<b>\$ 71,978</b>	<b>\$ (218,965)</b>

Mammoth Lakes Foundation  
Cash Report

			<u>2/9/18</u>
<b>Checking/Savings</b>			
<b>Operating accounts</b>			
1	Wells Fargo - checking	57,271.31	basic ckg, payroll, AMTrust, Wells Loan
2	ESCB - checking	170,347.09	SGSA checking
3	MLF Depository	181,837.32	MLF deposit & now ckg - excluding payroll
4	Events petty cash	0.00	
5	Theatre petty cash	200.00	
6	<b>Total operating cash</b>	<b>409,655.72</b>	in the bank
<b>Interest bearing accounts</b>			
7	Stifel	655,227.68	iMACC restricted - Langston, Tambour Dempsey, Knoll perm restricted - interest only
8	Wells Fargo endowment funds	149,727.82	use for scholarsips
9	Wells Fargo investment funds	6,042.96	use to earn interest on large balances
10	<b>Total investments</b>	<b>810,998.46</b>	
<b>Total cash</b>		<b>1,220,654.18</b>	
<b>Restricted funds</b>			
11	Permanently restricted	148,953.20	balance that is Perm restricted
12	Museum - temporarily TOP reprint	17,983.71	for TOP 35,000 from McCoy last year
13	Mammoth Art & Cultural Center	675,311.96	Tambour, Langston
14	Forest Island	5,234.34	balance
15	Wells Fargo loan - temporarily restricted	55,436.11	\$90K from Dave for interest on Wells loan
16	Measure U & Theatre Restricted	35,500.00	Balance of funds for theatre
17	Cerro Coso Fund	9,303.00	CCCD & Foulke monies years ago
18	Scholarship - temporarily restr	5,236.56	Oram \$15k cash - \$10k spent so far on Schol.
19	<b>Total Wells endowment fund</b>	<b>952,958.88</b>	
<b>Summary</b>			
20	<b>Operating</b>	<b>17,695.30</b>	cash left over!!!!
21	<b>Board recommended reserve</b>	<b>250,000.00</b>	Board recommended to have on hand - yrs ago
22	<b>Restricted</b>	<b>952,958.88</b>	
<b>Total cash</b>		<b>1,220,654.18</b>	

Mammoth Lakes Foundation  
Executive Committee  
Agenda Action Sheet

**Meeting Date:** February 24, 2018

**Date Prepared:** February 11, 2018

**Prepared by:** Rich Boccia; Executive Director  
Mammoth Lakes Foundation

**Title:** Board Development

**Strategic Priority #1:** Foundation Operations

**Recommended Motion:**

It is recommended that the MLF Executive Committee create the next steps in the development of the Mammoth Lakes Foundation Board of Directors, beginning with the review of data that was collected by the Executive Committee's completion of Self-Assessment, and use this data to create next steps to engage the larger Board of Directors in the work of the Foundation.

**Background Information:**

The Board of Directors sets the tone, policy and direction of an organization. Effective board leadership and governance helps ensure that a nonprofit can operate to its fullest capacity. Creating an effective board is a continual process that includes recruitment, engagement and development.

The Mammoth Lakes Foundation has engaged in a number of board retreats that have created future plans for the Foundation. My review of the artifacts in the Foundation office indicate that the last time that the Board engaged in any type of self-review was in 2012 as evidenced by a binder about Board Member Information outlining duties and responsibilities.

Our goal for this agenda item is to start the process of board development. You will also find the following documents as aligned with this staff report:

1. The Center of Nonprofit Leadership at Adelphi University School of Social Work Board of Director's Assessment
2. The 2012 Board Manual outlining the Summary of Duties and Responsibilities
3. The Three Stages of in a Nonprofit Board's Life Cycle, National Center for Nonprofit Boards

I have also attached section 2.6 of our revised bylaws for your review as we plan for the spring board terms of offices.

2.1. Term of Office. At each Annual Meeting scheduled in May of each year, of the Board of Directors, half of the members of the Board of Directors shall be elected. Members shall serve for a term of two (2) years. Each Director shall serve until a successor has been elected and qualified. At the next Annual Meeting of the Foundation following the approval and adoption of these Bylaws, the Board of Directors shall elect half of the members of the Board of Directors to one-year terms and half of the members to two-year terms. Thereafter, the staggered two -year terms shall take effect as provided for herein. The initial term of a new Director shall be a one-year term, subject to conformance with and availability of the foregoing positions.

**Funds Available:** Yes

**Account Number:** Staff Time

**Our mission is to support higher education and cultural enrichment in the Eastern Sierra**



# Center for Nonprofit Leadership

at ADELPHI UNIVERSITY  
School of Social Work

## Board of Directors' Assessment

Considerations	5 Strongly Agree	4 Agree	3 Unsure	2 Disagree	1 Strongly Disagree
1. Board has a full and a common understanding of the roles and responsibilities of the board.					
2. Board members understand the organization's mission, vision, and services/ programs.					
3. Structural pattern (board, officers, committees, executives and staff) is clear, delineated in bylaws, and followed by board.					
4. There are an adequate number of well-functioning board committees and other work groups.					
5. Board members actively participate in strategic planning and ongoing strategic thinking.					
6. The board has adopted, and uses, explicit measures of progress toward identified outcomes.					
7. Board attends to policy-related decisions which effectively guide operational activities of staff.					



<b>8. Board receives regular reports on finances/budgets, service/program performance and other important matters.</b>					
<b>9. Board helps set fundraising goals and is actively involved in some aspect of fundraising.</b>					
<b>10. All board members make a personal financial contribution to organization.</b>					
<b>11. Board effectively represents the organization to the community (i.e. has an "elevator speech.")</b>					
<b>12. Board meetings facilitate focus and progress on important organizational matters with reporting kept to a minimum.</b>					
<b>13. Board meetings are adequate in length and held at the right time of the day.</b>					
<b>14. Board regularly evaluates and develops yearly goals with the chief executive.</b>					
<b>15. The board reviews the compensation of the Executive Director based on industry standards.</b>					
<b>16. Board has approved comprehensive personnel policies which have been reviewed by a qualified professional.</b>					
<b>17. All necessary skills, stakeholders and diversity are represented on the board.</b>					
<b>18. Board culture encourages and welcomes open discussion, even when members disagree.</b>					
<b>19. Board has an emergency succession plan for executive.</b>					

<b>Considerations</b>	<b>5 Strongly Agree</b>	<b>4 Agree</b>	<b>3 Unsure</b>	<b>2 Disagree</b>	<b>1 Strongly Disagree</b>
<b>20. Board is attentive to building leadership capacity on both board and staff.</b>					
<b>21. Board regularly assesses itself as a whole and also board member participation individually.</b>					
<b>22. Board has a packet of materials for new board members and an orientation process for them.</b>					
<b>23. Board has a board agreement, a whistleblower policy and a conflict of interest policy that all board members must sign and follow.</b>					
<b>24. A strategic process is in place for developing the board.</b>					
<b>25. The board regularly monitors financial performance and projections.</b>					
<b>26. Board members are sufficiently knowledgeable to ask meaningful questions about finances and financial management.</b>					
<b>27. The board reviews the audit report and has an opportunity to ask questions of the auditor at an exit conference.</b>					
<b>28. The board reviews the 990 before filing.</b>					
<b>29. Board discussions focus on the organization's future NOT its past.</b>					
<b>30. Each member of the board feels involved and interested in the board's work.</b>					

What specifically would help to make you a more engaged board member?

Please list the three to five issues on which you believe the board should focus its attention in the next year. Be as specific as possible in identifying these points.

- 1.
- 2.
- 3.
- 4.

In ten years, what do you believe is the single most important impact that this organization should have on the community it serves?



**2012  
Board Manual**

## **Mammoth Lakes Foundation Summary of Duties and Responsibilities**

The duties and responsibilities of a Mammoth Lakes Foundation Board member are specifically defined in the Bylaws and Policies and Procedures section of this manual.

You should take the time to review these sections in details. The Foundation's success and existence is due to the support and involvement of its Board. The Board is fairly large at 25-30 members plus ex-officio members. A Board of this size presents challenges and opportunities. If we work together we will surely accomplish great things. A brief summary of responsibilities include but are not limited to:

1. Attend meetings, events and activities.
2. Know what's going on and be able to tell your friends and associates about the positive image attitude is contagious. If enough people believe in what we are doing, we can accomplish anything.
3. Support decisions made at Board meetings and discuss any concerns you may have with the Board Chairman or President, but not in public.
4. Be a great adviser, but let the staff do the work.
5. Give your time, expertise, resource and financial commitment to the best of your ability. Encourage others to do the same and ask friends and associates to contribute to our mission. If the time comes when you are not able to support the mission of the Foundation, don't be afraid to step down from the Board so someone else can take your place.
6. We all contribute to the Foundation in different ways, and you will be asked to sit on committees and /or task forces and support things such as raffles, auctions, events, sponsorships, etc...
7. If you need clarification or information on anything the Foundation is doing, please feel free to contact Evan Russell, Gary McCoy or Gary Myers. Please do not take issues to staff members.



**2012  
Board Manual**

**Mammoth Lakes Foundation  
Policies and Procedures**

The Mammoth Lakes Foundation is a tax exempt 501 C (3) nonprofit corporation. The board of directors is the authority to operate the Foundation and conduct business in accordance with the bylaws and board policies. Day to day activities are the responsibility of staff and oversight is delegated to the Executive Committee which works with staff and monitors progress and financial condition.

The Foundation conducts business in accordance with the laws of the State of California, the corporation's articles of incorporation, bylaws, board policies and generally accepted business practices that will accomplish the mission of the Foundation.

**Authority of the board of directors**

Each member of the Foundation Board, together with other members of the board, is legally and morally responsible for all activities of the Foundation. All members of the board share in a joint and collective authority which exists and can only be exercised when the group is in session. Specific responsibilities and authority is granted to the executive committee by the board through the bylaws.

**Board member commitment**

Serving as a board member of the Mammoth Lakes Foundation involves a very special commitment. To meet that commitment, board members are expected to:

- ensure adherence to the Foundation's mission.
- attend and actively participate in all of the board's meetings, and notify the executive or board chairperson of anticipated absence.
- when absent from a meeting, review minutes and results of the missed meeting.
- do their homework to be prepared to participate fully in board and committee meetings.
- act only with the full board, not individually unless authorized to do so by the full board.
- speak for the full board only when the full board sanctions their doing so.

**Board delegation of policy interpretation to staff and public**

The Board delegates to the President/CEO responsibility for policy interpretation to the staff and public and for rule making, issuance of procedural directives and guides not specifically covered or detailed in the Board Policy Manual. Such interpretations, rules and directives have the force of board regulations unless and until superseded by board action.

### **Board member rights**

Members of the Foundation Board are granted certain specific rights. All board members have the right to:

- receive notice of board meetings and the agenda.
- attend and participate in board meetings.
- examine Foundation books, records, meeting minutes, financial statements and contracts.
- place items on the board meeting agenda at the appropriate time.

### **Board member conflict of interests**

Board members have a duty to subordinate personal interests to the welfare of the Foundation and those we serve. Conflicting interests can be financial, personal relationships, status or power.

Board members and staff are prohibited from receiving gifts, fees, loans, or favors from suppliers, contractors, consultants, or financial agencies, which obligate or induce the board member or employee to compromise responsibilities to negotiate, inspect or audit, purchase or award contracts, with the best interest of the Foundation in mind.

Board members and employees are prohibited from knowingly disclosing information about the Foundation to those who do not have a need to know or whose interest may be adverse to the Foundation, either inside or outside the Foundation. Nor may board members or employees in any way use such information to the detriment of the Foundation.

Board members or employees may not have a significant financial interest in any property which the Foundation purchases, or a direct or indirect interest in a supplier, contractor, consultant or other entity with which the Foundation does business unless specifically approved by the board.

Since it is not possible to write a policy that covers all potential conflicts, board members and employees are expected to be alert for and avoid situations which might be construed as conflicts of interests.

Any possible conflict of interests on the part of any board member should be disclosed in writing to the executive committee and made a matter of record.

Any board member having a conflict of interests or possible conflict of interests should not vote or use his/her personal influence on the matter, and he/she should not be counted as part of a quorum for the meeting. The minutes of the meeting should reflect that a disclosure was made, the abstention from voting and the quorum situation.

These restrictions should not be construed as preventing the board member from briefly stating his/her position in the matter, nor from answering pertinent questions of other board members, since his or her knowledge could be of assistance to the deliberations.

### **Duty of board members not to compete**

A board member may not use his/her position on the Foundation Board to prevent the Foundation from competing with the board member's business. It is expected that board members, even after they complete board service, will not use trade secrets, client lists, or other confidential information acquired by virtue of being a member of the board.

### **Legal obligations of board members**

The Foundation board is both responsible and liable for the Foundation. The Foundation board and the law require every board member to follow the rule of the reasonably prudent person and the principle of good faith.

The rule of the reasonably prudent person means that the board will not:

- mismanage the Foundation by deviating from fundamental management principles, such as planning carefully for the future of the Foundation, regularly reviewing the financial status of the Foundation, and monitoring compliance with board policies.
- fail to govern by utilizing all control systems to govern the Foundation.
- be involved in self-dealing that provides personal gain to board members.

The principle of good faith means that board members will:

- attend all board and committee meetings to be a part of board actions.
- read and understand the Foundation's policies and bylaws.
- pay attention to corporate affairs and keep informed about organization activities.
- ensure that the Foundation is in compliance with legal requirements.
- avoid self-dealing.

## **Ethical obligations of board members**

### **As a member of the Foundation Board, I will...**

- listen carefully to my teammates, and those served by the Foundation.
- respect the opinion of other board members and support the majority decisions of the board.
- recognize that all authority is vested in the board when it meets in legal session and not with individual board members.
- keep well-informed of developments that are relevant to issues that may come before the board.
- participate actively in board meetings and actions.
- call to the attention of the board any issues that I believe will have an adverse effect on the Foundation or those we serve.
- refer constituent or staff complaints to the proper level on the chain of command.
- recognize that the board member's job is to ensure that the Foundation is well managed, not to manage the Foundation.
- vote to hire the best possible person to manage the Foundation.
- represent all constituents of the Foundation and not a particular geographic area or special interest groups.
- consider myself a "trustee" of the Foundation and do my best to ensure that the Foundation is well maintained, financially secure, growing and always operating in the best interests of constituents.
- always work to learn more about the board member's job and how to do it better.
- declare any conflict of interests between my personal life and my position on the Foundation board, and avoid voting on issues that appear to be a conflict of interests.

### **As a member of the Foundation Board I will not...**

- be critical, in or outside of the board meeting, of other board members or their opinions.
- use the Foundation or any part of the Foundation for my personal advantage or the personal advantage of my friends or relatives.
- discuss the confidential proceedings of the board outside the board meeting.
- promise prior to a meeting how I will vote on any issue in the meeting.
- interfere with duties of the President/CEO or undermine his authority.

## **Annual meeting of the board**

The last meeting of the calendar year will be an annual meeting of the board (or general membership) meeting. The board will elect officers and directors at this meeting.



### **Nomination and election of board members**

It is the policy of the Foundation Board to carefully nominate and elect directors who:

- believe in the cause and mission of the Foundation.
- will commit completely to the board member responsibility for the Foundation.
- will participate actively as part of the Foundation Board team.
- are community leaders and will advocate in the community for the Foundation.

The board chairperson will periodically remind board members and the President/CEO to submit board candidate recommendations to be filed for use at the appropriate nomination time.

Terms of office and election procedures are specified in the Foundation bylaws.

### **Vacancies on the board**

When vacancies occur on the board other than normal expiration of terms, the executive committee may appoint to fill the vacancies. The appointed board member may fill the position only until the expiration of the term of the person he/she replaces. The appointed board member may be eligible to be nominated for election at the next regular election if the board member meets all requirements to be a member of the board.

### **Removal of board members**

It is the policy of the Foundation Board to remove board members who fail to perform the expected duties of a board member. A board member may be removed from the board because of:

- negligence of board duties and responsibilities.
- failure to attend board meetings regularly.
- illegal activity as a member of the board.
- acting in any manner detrimental to the Foundation.

A director may be removed only by a majority vote of all currently serving board members, and the motion to remove will state clearly the cause for removal.

### **Meeting attendance requirement**

It is the policy of the Foundation board that board members must attend meetings to maintain governance continuity, to be fully informed about the issues on which they will vote, and to meet their responsibility to contribute to the decisions the board is required to make. If a board member will be absent from all or part of any meeting, the board member is expected to contact the office manager as soon as the need to be absent is known.

### **Compensation of board members**

Board members will not be compensated for service on this board.

### **Reimbursement of expenses**

Board members may be reimbursed for out-of-pocket expenses actually incurred and given prior authorization by the board chair person or President/CEO. Claimed expenses must be documented by original receipts.

### **Directors' and officers' errors and omissions insurance**

It is the policy of the Foundation to provide directors and officer's liability insurance. The continuing need for such insurance will be reviewed each time the policy is due for renewal.

### **Board legal counsel**

Local attorney David Baumwohl and or other attorneys contribute services for Foundation business. They attend board meetings when requested. Usually if a pending legal issue is to be discussed. Only the board chairperson, the President/CEO or their designee may contact legal counsel on behalf of the board. Additional legal council may be called upon when the need arises. Generally for expertise in a specific situation.

### **Board members speaking for the board to the public or media**

Individual board members may not speak to the public or the media on behalf of the board unless authorized by the board to do so. When speaking about the Foundation or about board action, board members should be careful to define when their remarks represent personal opinion and when their remarks represent official board position. Board members must be aware that they are always seen as board members even when they designate comments as personal.

### **Authority of board members**

Board members have authority only when acting as a body in regular or special meetings of the board. The board will not be bound in any way by any statement or action by any individual board member except when such statement or action is in pursuance of an adopted board resolution or special instructions by the board, or under specified delegation of responsibility.

### **Board member management of staff and public concerns**

It is the policy of the Foundation Board that when a board member is contacted by a staff member or member of the general public who has a concern or complaint about the Foundation or persons within the Foundation, the board member will follow the following procedures:

- remember that individual board members have no power or authority to speak or act for the full board.
- listen to the person's concern.
- express a desire to reach a satisfactory solution.
- explain that the board and management have established a process for handling concerns which starts with the President/CEO or board Chair person.
- assure the person that the concern will be dealt with promptly.
- inform the President/CEO or Board Chair person of the complaint or concern.

### **Guidelines for processing public complaints**

From time to time situations may occur that create legitimate complaints on the part of the public or constituents relative to the Foundation. Complaints will be aired so that all sides of the issue may be heard and a rational procedure/solution found. Contact the President/CEO or Board Chair person with the complaint.

### **Fund Raising**

It is the responsibility of the board of directors to see that the Foundation is financially solvent and in a position to fulfill the goals of the strategic plan. Board members are asked to support events and activities, purchase or sell raffle tickets, donate goods and service when the opportunity exists, recommend donor prospects and volunteer when available.

### **Audit and Accounting**

The treasurer of the Foundation which is a board member and executive committee member is responsible for the annual audit. The Foundation currently contracts with the firm of Matsom and Isom who provides a certified annual audit of the Foundation.

### **Communications**

The Foundation communicates with board members through a variety of vehicles including mail, phone and email. The fastest and most efficient way to communicate is via email which is the way we prefer to communicate. Most information will be sent via email. If you would prefer a different medium please let the staff know. Board packages will be sent approximately one week prior to the meeting.



## **2012 Board Manual**

### **Committee and Task Forces**

The Board of Directors and/or Executive Committee may establish or abolish standing or special committees and task forces as necessary. A committee is generally established to provide expertise and resources to support the mission of the Foundation. Committee work is ongoing and involves a long term commitment. A task force is established to deal with a short term issue and disbands once the project is completed.

#### **Committee/Task Force purposes**

It is the purposes of any committee/task force appointed by the Board to assist the Board to govern more efficiently. A Board committee/task force is not designed to do staff work. Committee/task forces will be used to investigate, deliberate and analyze special issues on behalf of the Board.

#### **Committee/Task Force authority**

Any committee /task force established by the Board will have only the powers specifically delegated to it by the Board. Functions of each committee will be in writing as part of Board policy or recorded in the minutes of the meeting which the committee was established.

#### **Committee Task Force accountability**

Committees/task forces are subsidiary of the Board, and will be expected to report their work to the full Board on a regular basis. Each committee will be expected to make recommendations to the Board for action. Such recommendations are to be made by a member of the committee in the form of a motion at a full Board meeting.

#### **Appointment of Committees/Task Forces**

The chairperson of the Board will appoint the chairperson of each committee and all committee members, taking into consideration the preference of the Board members for committee assignment. Board members will be polled as to their committee preference.

Non-board members may also be appointed as committee members. In appointing non-board committee members, it will determine which Board areas will need Board candidates in future years. An effort will then be made to appoint non-board members from these areas as a means of leadership development. Board candidate recommendation forms may be utilized in this process.

### **Ex-Officio Committee/Task Force members**

The chairperson of the Board and /or his her designee will be an ex-officio members of all committees/task forces, but will only vote on the committee/task force to which he/she is assigned. The President/CEO or his delegated representative will be a non-voting member of all committees/task forces as resource to the committee.

### **Duties of Committee/Task Force members**

Duties of the members of individual Board committees/task forces will vary, but certain basic responsibilities remain the same for all committees. Those responsibilities include:

- Attend all meetings of the committee/task force to which the Board member is assigned.
- Prepare for committee/task force meetings by studying the agenda and researching issues to be discussed at the meetings.
- Actively participate in discussions at meetings.
- Follow through promptly on any assignments
- Support recommendations before the full Board.

### **Committee/Task Force meetings**

The committee/task force chairperson will convene all meetings of the committee or a majority of the committee/task force members may call a committee/task force meeting. Meeting dates will be coordinates with the President/CEO to avoid conflict and to ensure completion to staff support and research for the committee/task force. This responsibility may be delegated to the President/CEO.

Minutes will be kept of committee/task force meetings. Committees/task forces will submit a written summary of committee/task force actions and recommendations will be considered.

### **Guidelines for the Committee/Task Force chairperson**

The committee/task force chairperson will be expected to lead the committee/task force just as the board chairperson is expected to lead the Board. The committee/task force chairperson is accountable for ensuring the productivity of the committee/task force by:

- Planning the agenda for the committee/task force meetings.
- Ensuring that all members of the committee/task force are notified of meeting dates.
- Convening committee task/force meetings, and keeping meetings on track.
- Appointing a member of the committee/task force or staff to keep a written record of committee/task force actions.
- Encouraging the committee/task force to take action on the issues discussed by the committee/task force.
- Ensuring that reports and recommendations for action from the committee /task force are presented to the full board.
- Leading the committee/task force to evaluate its own operations.

## Stages of Board Development

<b>The Founding Board</b>	<b>The Governing/Managing Board</b>	<b>The Governing/Fund Raising Board</b>
The Board is the organization	Assumption of responsibility for well-being and longevity of the organization	Focus on fund raising and recruitment of prestigious board members, increased expectations of staff
Strong sense of ownership, power shared, consensus leadership, reluctance to release power to staff, often entrepreneurial staff emerges from the founding board	Balancing of power between staff and board	Formal or informal levels of boardsmanship cause an “in” group or an “out” group, heavy reliance on the expertise of staff
Informal, consensus decision-making; sometimes “rubber stamping”	Formalized decision-making process, increased reliance on staff recommendations	Decision making delegated to committees and executive committee, formalized process, often “rubber stamping”
Strong mission focus, little distinction between policy and administration.	Focus on policy, planning, and oversight responsibilities; focus on building management systems and structures; micro-management often a problem; beginning to embrace fundraising responsibilities	Pre- and Post operations focus (planning and evaluation); strong commitment to fundraising
Small group, few committees	Committees more important, more delegation of work to committees, add board members	Add more board members, executive committee often functions as governance board
Passion for mission	Passion for mission decreases with focus on building internal capacity	Passion high (especially among leading fund raisers)
Composed of individuals with close ties to the mission of the organization	Recruit board members who are specialists in management, computers, finance, etc.	Recruit board members of high visibility and with “money” connections, members gain certain amount of prestige by sitting on this board

<b>Transition:</b>	<b>Transition:</b>
<ul style="list-style-type: none"> <li>• Due to growth and crisis</li> <li>• Tension between board and staff</li> <li>• New board members (new ideas)</li> <li>• Painful</li> </ul>	<ul style="list-style-type: none"> <li>• Due to growth or crisis</li> <li>• Need for change mutually recognized</li> <li>• Less traumatic</li> </ul>

## Life Stages of Non Profit Boards

Stage	Early	Middle	Mature
Focus	Organizing Board	Governing Board	Institutional Board
<b>Characteristic</b>	<ul style="list-style-type: none"> <li>• Small</li> <li>• Involved in everything</li> <li>• Homogeneous</li> <li>• Informal</li> <li>• Committed</li> </ul>	<ul style="list-style-type: none"> <li>• Board accepts responsibilities</li> <li>• Board is enlarged &amp; diversified</li> <li>• Committee structure allows some tasks to be delegated</li> <li>• Staff gain new responsibilities &amp; decision making power</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on recruiting a large board that has the capacity to give or have access to funders and donors, and influential people.</li> <li>• Serving on the Board is considered prestigious</li> <li>• Board oversight responsibilities delegated to committees</li> <li>• Planning and budgeting is done by staff and approved by the Board</li> </ul>
<b>Transitions</b>	<ul style="list-style-type: none"> <li>• Shift to more business like operation</li> <li>• Board/Staff must redefine roles</li> <li>• Open up to new people</li> <li>• Development of systems</li> <li>• Clearer job descriptions</li> </ul>	<ul style="list-style-type: none"> <li>• Established organization becomes increasingly "professionalized"</li> <li>• Fundraising function of Board increasingly important</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to delegate governance of the institution to an executive or management committee</li> <li>• Becomes an institutional fundraising board</li> </ul>
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Find it difficult to hire or trust first staff members and share power</li> <li>• Some founding members will choose to leave</li> </ul>	<ul style="list-style-type: none"> <li>• Frustration with change occurring slowly</li> <li>• The Board is often the slowest to change and operate on a new dynamic, due to its operation being focused on last</li> </ul>	<ul style="list-style-type: none"> <li>• Initially the straggle between being independent and interdependent may get in the way until both board and staff learn to adjust to their new roles</li> </ul>

Source: Board Passages: Three Key Stages in a Nonprofit Board's Life Cycle, National Center for Nonprofit Boards



	A	B	C	D	E	F	G	H	I
1				Term in Office					
2	<b>First Name</b>	<b>Last Name</b>	<b>Position</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
3	Dave	McCoy	Founder	Founder					
4	Gary	McCoy	President	x					
5	Gary	Myers	Chairman	x					
6	Shields	Richardson	Secretary	x					
7	Luan	Mendel	Treasurer	x					
8	Bonnie	Colgan	Exec Com	x					
9			Exec Com	v					
10			Exec Com	v					
11	Stacey	Bardfield	Board	x					
12	John	Bush	Board	x					
13	Judy	Bornfeld	Board	x					
14	Jack	Copeland	Board	x					
15	Sandi	Forstenzer	Board	x					
16				v					
17				v					
18				v					
19				v					
20				v					
21				v					
22				v					
23				v					
24				v					
25				v					
26				v					
27				v					
28				v					
29				v					
30				v					
31				v					
32				v					
33				v					
34				v					
35				v					
36				v					
37				v					
38				v					
39				v					
40				v					
41									
42									
43									
44									
45	rb 02.11.18								