

**Mammoth Lakes Foundation Board Meeting  
Saturday, December 2, 2017  
Mammoth Lakes Foundation Library  
100 College Parkway, Mammoth Lakes, California 93546**

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

**(8:15am) Light Refreshments**

**(8:30am) Board Member / Associate Directors Roll Call**

<b>*Dave McCoy - Founder</b>	<b>*Gary McCoy - President</b>	<b>*Gary Myers – Board Chairperson</b>
<b>*Shields Richardson – Secretary</b>	<b>*Luan Mendel - Treasurer</b>	<b>*Evan Russell - CEO</b>
<b>*Bonnie Colgan – Business Owner</b>	<b>**Stacey Bardfield</b>	<b>**Deborah Hess</b>
<b>**John Bush</b>	<b>**Bob Byers, Jr.</b>	<b>**Judy Bornfeld</b>
<b>**Jack Copeland</b>	<b>**Sandi Forstenzer</b>	<b>***Dan Holler - TOML</b>
<b>***Matt McMillan - MLR</b>	<b>***Jill Board – CCCC President</b>	<b>***Lois Klein – MUSD</b>
<b>*** Deanna Campbell – Director</b>	<b>***Stacey Adler – Mono County</b>	

(\* / Executive Committee: \*\* / Director: \*\*\* / Associate Directors)

**(8:35am) Administrative Items**

1. Approve any additions to the Agenda
2. Approve the MLF Board Meeting minutes of August 26, 2017 (Att #1)
3. (15 min) Approve the Consent Agenda (Att #2)
4. (15 min) Review and consider approving the sale of selling a 50% partnership interest of the South Gateway Student Apartments to Mammoth Hospital (MLF CEO) (Att #3)
  - Pulled until the MLF Executive Committee has reviewed the final legal language and make a recommendation to the MLF Board of Directors.
5. (10 min) Review the Mammoth Lakes Foundation Strategic Plan “Visions For Success 2022” (MLF ED) (Att #4)
6. (10 min) Review the FY16-17 Management Audit Findings & Recommendations (MLF ED) (Att #5)
  - Pulled until we have the FY16-17 Audit Findings and Recommendations
7. (10 min) - Performing Arts Theatre Project Update (MLF CEO) (Att #6)
8. (10 min) - Review the FY17-18 Quarter 1 Foundation Budget (Exec Dir, MLF Treasurer & Accountant) (Att #7 & #8)
9. (20 min) – Board / Committee Reports / Documents (As Needed)
  - Executive Director / Sunday Communique
  - College Director Report
  - FY17-18 Calendar of Events & Meeting Dates (Att #10)

10. New Business

11. Old Business

- Legal Update (Att #11)

12. Request for Future Agenda Items

- Quarterly Reviews of the Budget
- Project / Program Updates
- Board Development

**(10:30am) Adjournment**

To the next meeting of the MLF Foundation Board on Saturday, March 17, 2018 at 8:30am which will be held in the Mammoth Lakes Foundation Library.

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



**MAMMOTH LAKES FOUNDATION**  
**Meeting of the Board of Directors**  
**Saturday, August 26, 2017 – 8:30 a.m.**  
**Mammoth Lakes Foundation, Library**

**MINUTES**

The Directors of the above corporation held a meeting of the Board of Directors on the above date and at the above time. The meeting was held pursuant to a Notice of Agenda given to each Director, a copy of which has been placed in the Minute Book preceding the Minutes.

The following members and directors, constituting a quorum of the Board of Directors, were present at said meeting: Judy Bornfeld, John Bush, Jack Copeland, Gary McCoy, Luan Mendel, Gary Myers, and Evan Russell. Bonnie Colgan arrived at 9:00 a.m. Ex-officio members in attendance included Deanna Campbell and Lois Klein. Staff in attendance: Rich Boccia, Executive Director; Shira Dubrovner, MLRT Artistic Director (departed at 9:10 a.m.); Amy Graham, Controller; and Melissa Reeves, Office Manager.

The following board members were absent: Stacey Bardfield, Bob Byers, Sandi Forstenzer, Deborah Hess, Dave McCoy, and Shields Richardson.

President Gary Myers welcomed everyone and called the meeting to order at 8:24 a.m.

1. There were no additions to the Meeting Agenda.
2. MLF Board Meeting minutes of March 18, 2017 were approved as submitted.
3. Executive Director Rich Boccia reviewed main elements of MLF Strategic Plan and the framework was approved as submitted. A detailed project management matrix to be created and brought back to the board in December.
4. Executive Director Rich Boccia provided an informational update on the South Gateway Student Apartments project. The recommended approval of expanding the definition of IP zoning will be presented to the Town Council on September 20. The transaction with Mammoth Hospital is expected to close within several months / first quarter 2018.

5. Executive Director Rich Boccia explained legal challenge by Mammoth Lakes Foundation against Mammoth Film Festival. Allocation of funding, not to exceed \$20,000, was approved.
6. CEO Evan Russell gave an informational update on the Mammoth Arts and Cultural Center (MACC).
7. The MLF Budget to Actual Comparison Summary was reviewed. The FY 17-18 MLF Budget was approved, with a request to revisit with the SGSA budget projections.
8. Board Members Jack Copeland and Bonnie Colgan agreed to be appointed to the Bylaws Committee to review the current Bylaws last updated December 7, 2002, and make recommendations to the Board of Directors.
9. MLF Check Signing Policy was reviewed and approved, and the following board members were authorized as signers: Gary Myers, Shields Richardson, Luan Mendel, Evan Russell, and Rich Boccia.
10. Discussed MLF credit card procedures, the closing of the Wells Fargo account, and the opening of an Eastern Sierra Community Bank credit card account, with the issuing of individual cards for each employee. The execution of an ESCB credit card application by the Executive Director, with the request to create a policy on authorized uses, was approved.
11. Discussed MLF Sunday Communique – shares information with the board including MLF Priorities and Accomplishments Matrix that provides insight into day-to-day operations. MLF 2017-2018 Meeting & Event Calendar was reviewed and approved with a request to create invitations for each of the events.
12. ESCC Director Deanna Campbell provided a one-page update on Cerro Coso at Eastern Sierra College Center.
13. Discussion of new and/or old business was declined.
14. There was a request for future agenda items: quarterly reviews of the budget, review of a fund development strategy, program and project updates, and review of updated bylaws.
15. President Gary Myers adjourned the meeting at 9:58 a.m.

Approved: \_\_\_\_\_  
Shields Richardson, Board Secretary

**Mammoth Lakes Foundation  
Board of Directors  
Consent Agenda Action Sheet**

**Board Meeting Date:** December 2, 2017

**Date Prepared:** November 28, 2017

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

**Title:** Consent Agenda Items

**Strategic Alignment:** All Inclusive #1 - #7

**Recommended Motion:**

It is recommended that the MLF Board of Directors accept the following consent agenda items that have been approved by the MLF Executive Committee on October 5, 2017 and November 28, 2017.

**Background Information:**

The bylaws of the Mammoth Lakes Foundation outline the general function of the Board of Directors and that pursuant to this authority, the Board has delegated its power pertaining to the management of the operations and all other activities of the Foundation to the Executive Committee. This language is outlined in section 2.1 and 4.2(c) of the bylaws.

2.1 General Function of the Board. The activities and affairs of the Foundation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors (the "Board"). The Board may delegate the management of the activities of the Foundation to any person or persons (Chief Executive Officer or the Executive Director), or to any committees, however composed; provided that, all corporate powers be exercised under the ultimate direction of the Board. Pursuant to this authority, the Board has delegated its power pertaining to the management of the operations and all other activities of the Foundation to the Executive Committee, as more specifically defined and as set forth herein.

4.2 Powers. In addition to the general powers and authority vested in the Board as otherwise provided for in these Bylaws and under the laws of the State of California, the Board of Directors shall have the power:  
(c) delegate its authority and powers to committees, officers, or employees of the Foundation. Any such delegation shall be revocable by the Board at any time. Pursuant to this authority, the Board has delegated to and vested all of its authority and powers in the Executive committee of the Board. The Board shall select the Executive Committee from the officers of the Foundation.

Further, the bylaws confirm the delegation of authority and the composition of the Executive Committee.

7.2 Executive Committee. As set forth in Section 4.2(c), the Board has broadly delegated its authority to the Executive Committee. The Executive Committee shall be composed of seven (7) members selected from the Board and/or the Associate Directors of the Board. All Executive Committee members shall be appointed by the Chairman of the Board. The Executive Committee shall meet at least four (4) times per year.

**Consent Items to be recommended by the MLF Executive Committee for approval by the MLF Board of Directors:**

1. The Mammoth Lakes Foundation Executive Committee approved the following items at their **October 5, 2017** meeting:
  - a. Approved the minutes of the January 20, 2017 Executive Committee Meeting
  - b. Approved a contract with The Ruzika Company for planning and coordinating the theatrical equipment systems for the Mammoth Lakes Performing Arts Theater not to exceed \$72,071.
  - c. Approved a contract with Triad/Holmes Associates to prepare the conceptual grading plan, drainage and utility plans for the Mammoth Lakes Performing Arts Theater not to exceed \$7000.
  - d. Approved a contract with Design Workshop, Inc. to assist with master planning services and assist with public outreach to revise the 2005 South Gateway Master Plan not to exceed \$35,000.
  - e. Approved a contract with AMS Planning Research to work with the stakeholders to further refine the business plan paying particular attention to governance and management structures as well as confirming earned revenue sources for the Mammoth Lakes Performing Arts Theater not to exceed \$45,000.
  - f. Approved the adoption of the Mammoth Lakes Foundation Employee Handbook.
  - g. Approved exploring the option of employing a Development Director for the Foundation.
  - h. Adopted language regarding the recusal of Mammoth Hospital and MLF Board Chair Gary Myers from discussions and decisions regarding the SGSA Property.
  
2. The Mammoth Lakes Foundation Executive Committee approved the following items at their **November 28, 2017** meeting:
  - a. Approve the minutes of the October 5, 2017 Executive Committee Meeting
  - b. Reviewed and accepted the FY17-18 Q1 Budget
  - c. Approved the amended and restated MLF Bylaws
  - d. Approved a credit card policy for Foundation employees
  - e. Approved the recommendation to establish a Board Development Committee
  - f. Approved the advertising for a Director of Development for the Foundation

The MLF Executive Director is recommending the acceptance of these consent agenda items that have been reviewed and approved by the Executive Committee at their two previous meeting dates of October 5, 2017 and November 28, 2017.

**Funds Available:** Multiple Funding Sources

**Account Number:** Coding Per Project

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

**Mammoth Lakes Foundation  
Board of Directors  
Agenda Action Sheet**

**Board Meeting Date:** December 2, 2017

**Date Prepared:** November 27, 2017

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

**Title:** South Gateway Student Apartments Sale

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

**Recommended Motion:**

It is recommended that the Mammoth Lakes Foundation Board of Directors review and consider approving the sale of selling a 50% partnership interest of the South Gateway Apartments to Mammoth Hospital.

**Background Information:**

The Board was provided with an information update at their August 26, 2017 meeting that provided background on the proposal to create a partnership between Mammoth Lakes Foundation (MLF) and Mammoth Hospital (MH) to, jointly own the South Gateway Student Apartment (SGSA) and for Mammoth Hospital, to manage and operate the South Gateway Student Apartment.

That board packet included a number of documents that provided background on this project.

1. A memorandum from the MLF Board President and the MLF CEO that provides background on the project dated April 25, 2017 to the MLF Board of Directors.
2. A draft SGSA Partnership Plan dated June 21, 2017 created by the MLF Board President and the MLF CEO.
3. The August 9, 2017 Town of Mammoth Lakes staff report to the Planning and Economic Commission recommending that the Commission adopt the Resolution, making the required CEQA and Municipal Code findings, and recommending to the Town Council approval of the General Plan Amendment 17-001 as recommended by staff or with modification. The recommendation by staff was passed on a 3 to 0 vote for a recommendation for approval to the Town Council on September 20, 2017.

This proposed General Plan Amendment was passed by the Town Council at their September 20, 2017 meeting on a 3 to 1 vote. MLF staff commented during the public hearing that our intent is to maximize the community benefits from the Mammoth Lakes Foundation property.

- A. Focus on building arts and culture facilities: The current Institutional Public (IP) assumes the theater as a component of the college. The proposed amendment permits it to be operates separately from Cerro Coso Community College.
- B. To provide wider community housing options in addition to Cerro Coso Community College students. Student housing was not fully occupied by students this past spring and this proposal would allow local entities such as the hospital, the schools, the library and other government agencies to lease the unoccupied rooms.
- C. To create physical wellness and rehabilitation facilities such as the National Wounded Warrior Center. The current housing limitation restricts it use.

It should be noted that there was a large delegation from the Trails Homeowners Association in the audience that evening that participated in the public hearing process. They were not supportive of the General Plan Amendment voicing their concern this modification in the amendment would potentially allow for the building of low income housing on Foundation property.

**Next Steps:**

Attached please find the legal contract that has been reviewed by staff at both the Foundation and the Hospital along with a review by legal counsel. It should also be noted that both the Mammoth Hospital Board and the Mammoth Lakes Foundation have approved language that recuses the CEO at Mammoth Hospital from participating in the development of this partnership.

It is recommended that the MLF Board of Directors approved the sale of selling a 50% partnership interest of the South Gateway Student Apartments to Mammoth Hospital.

**Funds Available:** Not Applicable

**Account Number:** Not Applicable

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



**Mammoth Lakes Foundation  
Board of Directors  
Agenda Action Sheet**

**Board Meeting Date:** December 2, 2017

**Date Prepared:** November 2, 2017

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

**Title:** MLF Strategic Plan “Visions for Success 2022”

**Strategic Alignment #1:** Foundation Operations

**Recommended Motion:**

It is recommended that the MLF Board of Directors approve the 2017-2022 MLF Strategic Plan “Visions for Success 2022”.

**Background Information:**

Over these past six months staff has reviewed a variety of documents that outline the Board’s commitment to organizational aspirations, common goals and strategies that will be needed to fulfill the Foundation’s mission and commitment to the Mammoth Lakes community. Some of the documents that were reviewed date back to May, 1999.

Strategic objectives are ranked by their importance in achieving the strategic goals. All subsequent operational or tactical planning and resource allocation is based on strategic priorities. We have identified the following strategic priorities for the Foundation;

1. **Foundation Operations**
2. **Communication & Branding of the Foundation**
3. **Project Funding, Debt Service and Operating Reserves**
4. **Cerro Coso Community College Support**
5. **Arts & Culture Programs**
6. **South Gateway Planning and Land Uses**
7. **The South Gateway Student Apartments**

The MLF staff is recommending that the Board approve this strategic plan that will serve as a base of our work as an organization and will be reviewed and updated annually by staff and recommended for approval each spring as aligned with the development of the annual budget.

**Funds Available:** Varies

**Account Number:** Coding per Project



**Mammoth Lakes Foundation  
Strategic Plan  
“Visions for Success 2022”  
July 1, 2017 through June 30, 2022**

**"Strategy without tactics is the slowest route to victory.  
Tactics without strategy is the noise before defeat"  
- Sun Tzu, Ancient Chinese Strategist**

**(I) Introductory Statement:**

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around the intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment. It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it with a focus on the future. Effective strategic planning articulates not only where an organization is going and the actions needed to make progress, but also how it will know if it is successful.

**(II) Background Statement:**

The Mammoth Lakes Foundation was founded in 1989 by **Dave McCoy** and a few of his friends to be the catalyst in bringing higher education and the arts to the Eastern Sierra. At the time, local high school graduates and residents had few choices when it came to higher education.

***Supporting Higher Education***

It all started very humbly with a couple of instructors, a handful of students, a rented space in the Rite Aid Shopping Center strategically located next to the town pool hall. Cerro Coso Community College had been offering classes wherever they could find space, usually at the high school or in empty conference rooms.

Mammoth Lakes Foundation and a group of dedicated supporters secured a permanent building for the college and continue to support efforts to keep higher education an affordable option to those who wish to pursue it.

In 2014, 500 students enrolled between the Bishop and Mammoth branch campuses. Since 2003, when MLF started awarding scholarships to students, over 600 scholarships have been awarded for Mono County students enrolled full time. Support for an individual ranges from \$800 to \$1,000 each semester and covers tuition and books.

The Dean of the Eastern Sierra branch campuses, Dr. Deanna Campbell, continues to work tirelessly to expand degree and certificate programs every year. Students can earn an AA degree in a number of disciplines and have their credits fully transferred to a UC, Cal State, or to University of Nevada Reno.

With the cost of higher education a major barrier to many of the kids and families in the Eastern Sierra, Mono County residents can pursue two years of college right here at home and will receive a full scholarship from the Mammoth Lakes Foundation to help them realize their dreams.

### ***Cultural Enrichment***

In 2011, The Mammoth Lakes Foundation employed Shira Dubrovner as the Artistic Director for the **Mammoth Lakes Repertory Theatre**. Over these years she has produced a number of theatrical events that have been attended by well over 7000 people of all ages and abilities in the Edison Theater. Her success with the one hundred seat theatre has generated enthusiasm for the growth and development of a 298 seat Performing Arts Center on the Mammoth Lakes Foundation property which is projected to open during the winter of 2020.

The mission of Mammoth Lakes Repertory Theatre is to develop, maintain and nurture live theatre in the Mono/Inyo County area by providing a creative space to produce live theatre of the highest caliber, equal to any theatre in the state, and inspiring the arts while making a vital contribution to the community's economy, culture and spirit.

The vision is to produce live theatre that mirrors human nature with the intent to be insightful and enlighten the future by creating a theatre experience that not only engages but also educates, inspires, entertains, and provokes thought.

"With our professional quality theatre and our dedication to our area's youth, we are committed to the development and nurturing of a viable and vital Theatre company that both enhances and contributes to the community. Our theatre donors and patrons are the true architects of what we intend to be a long-lasting resource. By becoming a patron you will give a tribute to your family or business while simultaneously serving the community." says Dubrovner.

Dubrovner has also taken the lead with the **Mammoth Lakes Film Festival** that started in 2015 and is committed to screening new movies by inspired and innovative filmmakers. The Film Festival is a five-day festival that screens independent features and shorts in the spectacular setting of Mammoth Lakes – California's premier mountain resort, high in the Eastern Sierras each Memorial Day weekend.

The Mammoth Lakes Film Festival was named one of the "The Top 50 Festivals Worth the Entry Fee" by Movie Maker Magazine in 2016 & 2017. The Festival captures the imagination of audiences and contributes to the vitality of film culture by providing emerging filmmakers with an opportunity to show their latest work in a vibrant and nurturing atmosphere.

Visitors are drawn to the area to experience exciting new films by both new and established independent artists, and for the opportunity to mingle with them at fun and friendly daily events. The Festival is also a forum for filmmakers to have their work seen by industry professionals who have the potential to provide mentorship and propel their careers.

### (III) Management Board & Staff

Mammoth Lakes Foundation is governed by a Board of Directors that consists of fourteen members, seven of those board members constitute the executive committee which is comprised of a Founder, Dave McCoy, the President, Gary McCoy, the Board Chairperson, Gary Myers, a Secretary, Shields Richardson, the CEO, Evan Russell, the Treasurer, Luan Mendel and one member-at-large, Bonnie Colgan.

There are a number of ex-officio's that participate in the quarterly board meetings along with a staff of four that includes an Executive Director, a Marketing Director, an Artistic Director and an Office Manager.

Temporary Ad-hoc Committees may be formed by the MLF Board for specific tasks, such as the study and development of specific partnerships and projects for future consideration and support by the Foundation.

MLF also recognizes the need to cultivate and utilize a broad pool of community volunteers to support the scope of work and the mission of the organization.

**Mammoth Lakes Foundation Organizational Chart**



**(IV) Our Mission:**

The Mammoth Lakes Foundation supports higher education and cultural enrichment in the Eastern Sierra.

**(V) Our 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.

**(VI) Core Values / Guiding Principles:**

Core values demonstrate the essential, unchanging values of the organization. Core values should not only represent what the organization stands for, but should also guide each generation of leadership regarding how and where to lead the organization.

- a. **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.
- b. **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.
- c. **Excellence:** Show the world that the Foundation is not only pursuing something important but that we are doing it well.
- d. **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.
- e. **Good Stewardship:** The Foundation will demonstrate that we are good stewards of the resources bequeathed to the organization.

**(VII) Strategic Priorities:**

Strategic objectives are ranked by their importance in achieving the strategic goals. All subsequent operational or tactical planning and resource allocation is based on strategic priorities. We have identified the following strategic priorities for the Foundation;

1. **Foundation Operations**
2. **Communication & Branding of the Foundation**
3. **Project Funding, Debt Service and Operating Reserves**
4. **Cerro Coso Community College Support**
5. **Arts & Culture Programs**
6. **South Gateway Planning and Land Uses**
7. **The South Gateway Student Apartments**

(VIII) Strategic Objectives

Strategy #1: Foundation Operations

	Objective	Tactic	People	Start Date	Completion Date	Evaluation
1a	Ensure that the Foundation retains its nonprofit status	Prepare and submit the required reports	MLF Executive Director	07.01.89	On-Going	Retention of nonprofit status
1b	Ensure that the bylaws are current	Conduct an annual review of the Corporate Bylaws and modify accordingly	MLF Executive Director	08.26.17		Annual review by the MLF Executive Committee
1c	Ensure that the foundation is compliant with all required state and federal laws	Annual reviews and updates of foundation policy and procedures	MLF Executive Director	07.01.17	On-Going	Number of complaints filed against the organization
1d	Ensure that the foundation has GAAP (Generally Accepted Accounting Principles) framework guidelines for financial accounting are established	Conduct an annual audit by an independent third party	MLF Executive Director	09.25.17		As identified by the number of audit findings that need to be addressed on an annual basis
1e	Ensure that the foundation has a five year strategic plan that has been adopted by the board	Create the strategic plan spanning the five year window from 2017 - 2022	MLF Executive Director, Board & MLF Staff	07.01.17	12.02.17	The "Visions of Success 2022" document is adopted by the Board and updated on an annual basis.
1f	Develop a Board Governance Plan that revitalizes the MLF Board of Directors	Work with the non-profit Board Stages of Development and a Governance Coach to rekindle the focus and energy of the board	MLF Executive Director, MLF Exec Com, Governance Coach and the MLF Board	01.01.18		The Board adopts a Governance Handbook

**Strategy #2: Communication & Branding of the Foundation**

	<b>Objective</b>	<b>Tactic</b>	<b>People</b>	<b>Start Date</b>	<b>Completion Date</b>	<b>Evaluation</b>
2a	Refine the message about who MLF is what the impact we have on the community – Branding 101	Create a communication plan and an implementation strategy	MLF Marketing Director	09.01.17		Approval of the communication plan by the Board of Directors
2b	Increase the number of visitors to our website	Ongoing and consistent updates to the Foundation webpage	MLF Staff	09.01.17	On-Going	Monthly reviews of the webpage to ensure that it has been updated including updating our photo library to keep the page current
2c	Expand our social media following	Create fresh posts that will engage and increase our number of followers	MLF Marketing Director	09.01.17	On-Going	Create baseline data to measure progress on a quarterly basis
2d	Leverage the existing student college base	Develop social media strategies to attract out of the area students	MLF Marketing Director, CCCC Staff	01.01.18		To identify the number of followers on our social media channels
2e	Increase communication with the stakeholders about the work of the foundation	Develop and publish a monthly e-letter	MLF Marketing Director	01.01.18		Through the number of e-letters that are distributed to our followers on a monthly basis



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

	<b>Objective</b>	<b>Tactic</b>	<b>People</b>	<b>Start Date</b>	<b>Completion Date</b>	<b>Evaluation</b>
3a	Create a fund development strategy to support the operations of the organization	Review all of our membership levels, prospects for grants, campaigns, legacy giving, the campus acre program and assorted campaigns.	MLF Executive Director & MLF Staff	09.01.17		By identifying base level funding through memberships and to project a consistent stream of funding to support operations to accomplish the mission of the organization
3b	Determine the annual funding gap which includes the operations of the facilities	Review of the last three annual budgets identifies the needs to raise \$30,000 a month to cover our base costs	MLF Executive Director, Board Treasurer & Accountant	07.01.17	08.26.17	One page fiscal analysis of the past three years of funding to support the foundation from a variety of sources.
3c	Secure funding for the Performing Arts Theater from the Kern Community College District and the Town of Mammoth Lakes	Completion and approval of the funding agreements for one time capital and on-going support	MLF CEO, MLF Executive Director, MLF Exec Com	07.01.15		Approval of these agreements by the appropriate governing agencies
3d	Identify the costs to support the upgrade of the Foundation Offices including the parking lot, the grounds, interior paint and floors, lighting and a new roof	Request bids from multiple sources for each item	MLF Executive Director	08.01.17		The number of projects that are completed that improve the facility and build a sense of pride

**Strategy #4: Cerro Coso Community College Support**

	<b>Objective</b>	<b>Tactic</b>	<b>People</b>	<b>Start Date</b>	<b>Completion Date</b>	<b>Evaluation</b>
4a	Build relationships with the Kern Community and Cerro Coso College Districts	Schedule consistent meetings with the local staff, the district staff and the board president	MLF Executive Director	07.01.17	On-Going	Measured by the quality of the meetings and the agreed upon accomplishments
4b	Assist with Increasing the student base to maintain sustainability that provides equal access to higher education in the Mammoth community	Engage and support the recruitment efforts of the Cerro Coso staff by attending college fairs and identifying targeted student populations for recruitment	MLF Executive Director, the College Director and our teams	10.01.17		Use fall 2017 as a baseline for enrollment
4c	Support the development of new programs	Collaborate with the college staff to identify potential new programs in the area of sports and academics	MLF Executive Director, College Director, MMSA Coaches, Mammoth Track Club Coaches, Resident Artists, and DSES NWWC			The number of new programs that the college adopts over a three year cycle
4d	Develop strategic partnerships with organizations that support higher education	Collaborate with the staff at Valentine Reserve and SNARL	MLF Executive Director, College Director and Valentine / SNARL Director			The number of programs and projects that are completed over a three year cycle

4e	Increase financial support for the students that are recipients of our scholarships	Identify new financial partners to support our mission	MLF Executive Director			
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**Strategy #5: Arts & Culture Programs**

	Objective	Tactic	People	Start Date	Completion Date	Evaluation
5a	Work with the local resident artists to create an Arts & Culture Strategy for the community	Reflect on the “Boston Creates” Cultural Plan as a base for the development of the Mammoth Strategy	MLF Executive Director, MLF Artistic Director and Resident Artists	11.01.17		The adoption of the strategy by the perspective governing boards
5b	Create a programming plan for the three performing arts facilities on the Foundation campus starting with the 2020 calendar year	Facilitate the development of programming for the 2020 calendar with the local resident artists and the college staff	MLF Executive Director, MLF Artistic Director, Resident Artists and College staff	01.01.18		The adoption of the strategy by the perspective governing boards
5c	Support the Mammoth Film Festival as a potential fundraiser to support the arts	Develop the message for the Festival that would support the creation of a five year scope of work	MLF Executive Director, MLF Artistic Director	01.01.18		The development of a five year plan for growth
5d	Continue to develop the Food & Wine Event to be a major revenue source and a signature community event necessary to strengthen the MLF brand	Engage the stakeholders in refreshing the event	MLF Executive Director, MLF staff and vendors	09.01.17		Measured by the success of the Summer 2018 Event to include increasing awareness about the work of the Foundation, the number of participants and funds raised for programs

5e	Continue to support the Mammoth Lakes Repertory Theatre as an element of creating a thriving arts and culture community	Support the Artistic Director in capturing data related to the development of program	MLF Executive Director, MLF Artistic Director	07.01.17		Increase the number and variety of performances and the number of seats sold
5f	Work closely with the Mono Arts Council to develop collaborative programs	Engage the Mono Arts Council in the development of an Mammoth branded Anderson Ranch Model and continue to support the growth and development of the Forest Island Residency Program	MLF Executive Director, Mono Arts Council Executive Director and the Forest Island Lead	08.01.17		The growth of the Forest Island Residency Program and the community impact measured by people involved with the project

**Strategy #6: South Gateway Planning and Land Uses**

	Objective	Tactic	People	Start Date	Completion Date	Evaluation
6a	Update the land use master plan	Contract with Design Works to engage the community stakeholders in the development of a master plan	MLF CEO	10.05.17		Approval of the master plan by the MLF Board of Directors
6b	Plan, design, construct and open the Performing Arts Center as an element of the Mammoth Arts & Culture Center	Completion of the environmental reviews, the design review process, a capital campaign, construction and the scheduling of the opening day program	MLF CEO, MLF ED, TOML, Consultants	07.01.15		The programming and opening of the building

6c	Collaborate with the Town of Mammoth Lakes to conduct the appropriate environmental reviews for the a variety of projects including the Performing Arts Theater, the National Wounded Warrior Center, and Housing on the open acres.	Submit the appropriate documents to the Planning Commission and the CEQA agreements to the Town.	MLF CEO, MLF Executive Director, Consultant & Architect	07.01.17		Completion and approval of the environmental reviews
6d	Appoint an MLF representative to the Mammoth Housing Task Force	Actively participate in the Mammoth Housing Task Force	MLF Executive Director	07.01.17		By the acceptance of the Task Force Plan by the Town Council that outlines the request for a role in this process
6e	Research opportunities to establish a Community Land Trust	Attend the California Ground Solutions Conference in Oakland, California to learn about the creation and impact of community land trusts	MLF Executive Director	10.09.17		The ability to create a community land trust as a best practice that generates an on-going fund stream for the Foundation

**Strategy #7: The South Gateway Student Apartments**

	<b>Objective</b>	<b>Tactic</b>	<b>People</b>	<b>Start Date</b>	<b>Completion Date</b>	<b>Evaluation</b>
7a	Collaborate with the Mammoth Lakes Hospital to sell the SGSA complex and the land that the building occupies.	The development of a draft agreement of the potential sale	Mammoth Hospital CEO MLF CEO	07.01.17		The sale of the parcel
7b	Collaborate with the Town of Mammoth Lakes staff to make recommendations to the Planning Commission and the Town Council to support an amendment to the General Plan to enhance the Institutional Public	Participate in the creation of the amended General Plan language, the development of the agenda bill and the public presentation of the agenda item.	Mammoth Hospital CEO MLF CEO MLF Executive Director	07.01.17	09.20.17	The Town Council approved amendment language to the Town General Plan

**(XI) Evaluation: Visions of Success in 2022**

- Maintain our status as a leader of nonprofits in our region
- Implementation of a comprehensive communication plan for the Foundation
- Implementation of a robust fund development program that supports the mission of the organization
- Active partnership with the Kern Community College District supporting the growth and development of the Cerro Coso College Campus
- Securing funding from the Kern Community College District and the Town of Mammoth Lakes for one time capital and on-going operations for the Performing Arts Center as an element of the Mammoth Arts and Culture Center
- The Performing Arts Center has a full complement of programming for the community as an element of the Mammoth Arts and Culture Center
- Development of a Visual Arts Program similar to the Anderson Ranch Program
- South Gateway Apartments support a variety of community stakeholders as aligned with the Institutional Public designation
- Maximizing the Foundation property to support housing for the community

**“Supporting Higher Education and Cultural Enrichment in the Eastern Sierra”**

**Mammoth Lakes Foundation  
Board of Directors  
Agenda Action Sheet**

**Board Meeting Date:** December 2, 2017

**Date Prepared:** November 9, 2017

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

**Title:** Mammoth Lakes Management Financial Audit

**Strategic Alignment #1:** Foundation Operations

**Recommended Motion:**

It is recommended that the MLF Board of Directors accept the Management Financial Audit Findings for FY16-17.

**Background Information:**

A financial audit is an independent, objective evaluation of an organization's financial reports and financial reporting processes. The primary purpose for financial audits is to give regulators, investors, directors, and manager's reasonable assurance that financial statements are accurate and complete.

The firm of Pine, Pedroncelli and Aquilar, Inc., Certified Public Accountants have provided auditing services to the Mammoth Lakes Foundation over these past two years. Their services include the financial audit and the tax returns for the Foundation. The cost for these services is \$15,000 annually.

Please find two attachments to this agenda bill:

1. The 2015-16 Management Points dated 06.30.16
2. The 2016-17 Management Points dated 11.20.17

The MLF staff is recommending that the Board accept these Management Points to serve as base to develop stronger internal controls for the finances of the Foundation.

**Funds Available:** Yes

**Account Number:** 70263

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

**MAMMOTH LAKES FOUNDATION  
MANAGEMENT POINTS  
06/30/2016**

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

Wells Fargo Checking

Check # 16361      Paschoalini, Alexandre      06/15/2015      \$250.00

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

2. During our audit of Net Assets we noticed that beginning balances did not tie to 06/30/2015 audited balances. Net assets (unrestricted, temporarily restricted, and permanently restricted) should not contain any activity nor be adjusted for current year activity. All current year activity should be applied to the income/expense accounts and allocated by class. Year end "net income" should be closed and allocated to respective net asset accounts as of July 1<sup>st</sup> of the new year.
3. 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 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.
4. Board minutes should include Board approval of significant decisions/policies (i.e. opening new bank acct). It is our recommendation that if such decisions are approved via e-mail or other form of communication, that they be retained and attached to minutes they would be reported on.
5. During our testing of student housing income it was found that student and income records were not properly maintained. Improved record keeping for student housing is strongly recommended. Each student file should include contract and payment details following such contract, as well as tracking of late/unpaid rent balances per student and changes in contract periods.



6. During our audit of fixed assets, we found that the Foundation has not compared assets on hand with those listed on their fixed asset schedule. It is our recommendation that the schedule be updated to properly reflect assets on hand (in use or in storage).

MM 12/6/16



**Mammoth Lakes Foundation  
Performing Arts Theater Update  
October 2017**

- We currently have \$13 million in commitments which includes Measure C and Measure U funding
- We have started the Town CEQA review and update which is estimated to take 6-months to complete.
- We have contracted with The Ruzika Company as our Theatre consultants. Rose Steele, the person we are working with has worked on over 200 theatre projects.
- We are contracting with Steve Noll, Design Workshop to update facility and land planning as it relates to the PAT Project and College Parkway.
- We will be issuing an RFQ/RFP for Acoustics and Media Systems in November. We have top industry people interested in the project.
- We are contracting with Bill Blake, AMS Planning & Research for the Arts and Entertainment Industries to review our business plan and best practices for ongoing operations.
- We are contracting with Bruce Woodward, Woodward Architecture for design, planning and Architectural services.
- We expect to have the project ready to go out to bid by summer.
- The project will be a Design-Bid-Build contract.
- We contracted with RLB/Rider Levett Bucknall for a Conceptual Design Estimate of Probable Construction Cost which is the \$15-million construction estimate. This will be the big wild card given all the unknown factors in today's construction world. We have been told to expect higher bids because of all the natural disasters in the US this year. –TBD.

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

## AGENDA

**To:** Ruth Traxler, Town of Mammoth Lakes  
**From:** Eddie Torres and Kristen Bogue, Michael Baker International  
**Date:** November 14, 2017  
**Subject:** Kickoff Meeting for the Mammoth Arts and Cultural Center

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We appreciate the opportunity to work with the Town of Mammoth Lakes as we move forward with the environmental clearance for the Mammoth Arts and Cultural Center (MACC). The following serves as the agenda for our kickoff meeting on November 14, 2017. The results of our kickoff meeting will be documented in a follow-up memorandum:

1. Project Team and Communications. The Michael Baker International (Michael Baker) Project Management team will be led by Kristen Bogue serving as Project Manager. Eddie Torres will serve as Project Director, providing quality assurance/quality control. Ruth Traxler will serve as the primary Town contact. We will need to confirm timing for regular communications, such as a weekly call, e-mail communications, and other status briefings.
2. Project Background and Current Status. This discussion to be led by Town Staff/Mammoth Lakes Foundation (MLF).
3. CEQA Determination. Based on the June 2, 2017 Environmental Compliance Proposal, it is our understanding that there is concurrence between the Town and MLF to proceed forward with Technical Studies and an Initial Study in order to determine the best approach (a Mitigated Negative Declaration or an Environmental Impact Report). Based on the information we have received to date, Michael Baker anticipates an Initial Study/Mitigated Negative Declaration (IS/MND). However, this process will confirm this approach. The primary steps in moving forward will include:
  - Data/Reference Gathering
  - Draft Project Description
  - Draft Technical Analyses and Initial Study
  - Environmental Clearance Approach Meeting
  - Draft and Final Environmental Clearance Documentation
4. Schedule. Attached you will find an update to our Preliminary CEQA Schedule (Attachment A), which is also referenced on Page 23 of the June 2, 2017 Proposal. At the kickoff meeting, we would like to discuss the timeline in greater detail. As a follow-up to the kickoff, we will provide an update to the schedule if any adjustments have been made.

5. Project Description. A clear and detailed project description will be essential in order to move forward with the CEQA process. Our goal is to have detailed information for the Environmental Clearance Documentation. The following are the subsections of the Project Description:

- Location – Local and regional setting.
- Background and History – This section will acknowledge the background of the property and noted entitlement history. Based upon information to be provided by the Town and MLF; past uses, CEQA clearances, and development proposals will be discussed.
- Project Characteristics – We will need detailed information for the project, both in a narrative and graphic form. This includes proposed land uses, acreage, square footages, circulation, and listing of entitlements and approvals required for the project.

6. Data Requirements. Please provide the following information:

- Provide any plans/information available, such as:
  - Site Plans;
  - Grading (including conservative cut and fill quantities);
  - Perspective views and/or cross sections; and
  - Utilities.
- Detailed information on the proposed uses and programming at the facility (i.e., indoor theater, outdoor amphitheater, proposed functions for the outdoor patio space and office space, what types of programming would use the conference rooms and event function room):
  - Please provide square footage associated with each use;
  - Please provide the estimated number of persons at one time; and
  - Please describe the hours of operation for each use.
- If available, please provide a listing of Project Design Features that would reduce water consumption, increase energy efficiency on-site, and/or reduce vehicle miles traveled.
- Full listing of all approvals required for the project.
- We will need the Construction Questionnaire (see Attachment B) filled out. No need to identify the construction equipment, we are more concerned about quantities and phasing.
- Confirm type of amplified speakers, if any, for the outdoor amphitheater.
- Will-serve letters (i.e., water, sewer, solid waste, etc.).

7. Reference Materials. Although Michael Baker has completed several CEQA Compliance Studies for the Town over the years, there is the need to recheck data/references. The following are our current sources/references pertaining to the project (please verify):

- Town of Mammoth Lakes, *Town of Mammoth Lakes General Plan 2007*, dated May 2007.
- Town of Mammoth Lakes, *Final Program Environmental Impact Report, Town of Mammoth Lakes 2005 General Plan Update*, dated May 2007.
- L.K. Johnston and Associates, *Eastern Sierra College Center Mammoth Lakes Draft Environmental Impact Report*, SCH No. 94012060, November 1, 1994.
- Town of Mammoth Lakes, *Municipal Code*, Codified through Ordinance No. 17-07, passed September 6, 2017. (Supp. No. 32, 9/17)
- Town of Mammoth Lakes, *Design Guidelines*.
- Mammoth Community Water District, *2015 Urban Water Management Plan*, January 2017.
- Settlement Agreement between Los Angeles Department of Water and Power and the Mammoth Community Water District, July 2013.
- Town of Mammoth Lakes, *Town of Mammoth Lakes 2005 Storm Drain Master Plan Update*, May 26, 2005.
- Town of Mammoth Lakes, *Town of Mammoth Lakes Stormwater Master Plan 2015*, adopted in 2015.
- Town of Mammoth Lakes, *Master Facilities Plan*, June 2008.
- Town of Mammoth Lakes, *Town of Mammoth Lakes Trail System Master Plan*, October 19, 2011.
- Wallace Roberts & Todd, Inc., *Town of Mammoth Lakes Parks and Recreation Master Plan*, February 1, 2012.

We look forward to a successful review process with the Town. Contact information for Kristen Bogue and Eddie Torres are provided below.

Kristen Bogue, Project Manager / 949.855.5747 / kbogue@mbakerintl.com  
Eddie Torres, Project Director / 949.855.3612 / egtorres@mbakerintl.com

**Attachments:**

- A – Schedule
- B – Construction Questionnaire

## **Attachment A – PRELIMINARY CEQA SCHEDULE**



### III. PRELIMINARY SCHEDULE<sup>1</sup>

A date-specific schedule will be provided at the project Kick-Off Meeting. The schedule considers on-going coordination and meetings with the project team through the duration of the project.

#### PROJECT SCOPING

MBI provides Town data needs/Construction Questionnaire	Month 1
Research and Investigation Initiated	Month 1
Environmental Analysis Kick-off	Month 1
Town provide MBI data needs (#2 above)	Month 1
Project Kick-Off Meeting	Month 1
Initial Study Preparation	Months 2 - 5
Initial Study Findings and Conference Call with Town	Month 5

#### CEQA CLEARANCE OPTION 1: MITIGATED NEGATIVE DECLARATION

Public Review Draft Initial Study/Mitigated Negative Declaration	Month 5
Final Initial Study/Mitigated Negative Declaration	Month 6
Mitigation Monitoring and Reporting Program	Month 6
Completion of the Final IS/MND	Month 6

#### CEQA CLEARANCE OPTION 2: ENVIRONMENTAL IMPACT REPORT

Initial Study/NOP/Scoping Meeting	Month 5
30-Day NOP Public Review	Month 5
Preliminary Draft EIR	Month 6
Complete, Publish, and Circulate Draft EIR	Month 6
45-Day Draft EIR Public Review Period	Months 7 - 8
Public Hearing During Draft EIR Public Review Period	Month 8
Administrative Final EIR	Months 9 - 10
Complete and Publish Final EIR	Month 10
Certification Hearing	TBD

<sup>1</sup> This schedule assumes on-going coordination with the Town/Project Team through the duration of the project. This schedule also assumes that all project data will be available prior to the Project Kick-Off Meeting.

## **Attachment B – Construction Questionnaire**



# DATA, EQUIPMENT AND TIME ESTIMATE – General Information

Project: \_\_\_\_\_

LAND USE TYPE	UNITS/SF

**ZONING** (Will this project require one?)

Zone Change?

Yes

No

GPA?

Yes

No

**START DATES – One-Phase**

(Month/Year)    Duration (Months)

Demolition (if applicable):		
Grading:		
Paving:		
Construction:		
Painting:		

**Pile Driving**

Is pile driving required?

Yes

No

Type of pile driving (e.g., diesel hammer, hydraulic hammer, hydraulic press-in, vibratory, etc.):

Number of piles:


Duration (days):

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**START DATES – Multi-Phase**

(Month/Year)    Duration (Months)

Phase 1	Demolition:		
	Grading:		
	Paving:		
	Construction:		
	Painting:		
Phase 2	Demolition:		
	Grading:		
	Paving:		
	Construction:		
	Painting:		
Phase 3	Demolition:		
	Grading:		
	Paving:		
	Construction:		
	Painting:		

**COMPLETION DATE**

(Month/Year)

For ALL Construction:

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# DEMOLITION DETAILS

Project: \_\_\_\_\_

## DEMOLITION

Units	Type of Equipment
	Bore/Drill Rigs
	Concrete/Industrial Saws
	Crane
	Crawler Tractors
	Crushing/Processing Equip.
	Excavators
	Graders
	Off-Highway Tractors
	Off-Highway Trucks
	Other Equipment
	Pavers
	Paving Equipment
	Rollers
	Rough Terrain Forklifts
	Rubber Tired Dozers
	Rubber Tired Loaders
	Scrapers
	Signal Boards
	Skid Steer Loaders
	Surfacing Equipment
	Tractors/Loaders/Backhoes
	Trenchers

## BUILDING DEMOLITION

Structure Dimensions

Width	Length	Height

or

Tons of Demolished Material

### Haul Truck Data:

Number of Trips/Day:

Round Trip to Disposal Site:

(miles)

Approx. Cubic Yards of Each Truck

### Asbestos Containing Material:

(Check One)

Known to be Present?

Yes

No

### Underground Storage Tanks (UST):

(Check One)

Known to be Present?

Yes

No

### RELATED ADDITIONAL INFORMATION:

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# GRADING EQUIPMENT / DUST CONTROL DETAILS

Project: \_\_\_\_\_

## GRADING

Units	Type of Equipment
	Bore/Drill Rigs
	Concrete/Industrial Saws
	Crane
	Crawler Tractors
	Crushing/Processing Equip.
	Excavators
	Graders
	Off-Highway Tractors
	Off-Highway Trucks
	Other Equipment
	Pavers
	Paving Equipment
	Pile Drivers
	Rollers
	Rough Terrain Forklifts
	Rubber Tired Dozers
	Rubber Tired Loaders
	Scrapers
	Signal Boards
	Skid Steer Loaders
	Surfacing Equipment
	Tractors/Loaders/Backhoes
	Trenchers

## DUST CONTROL

Will Haul Roads be paved? (Check One)

Yes

No

How will dust be controlled? (Check One)

Water?  (Recommended)

Chemical?

Other?  Specify:

How often will the control method be applied? (Check One)

> 3 Times / Day  (Recommended)

> 1 Time / Day

Other

## EARTHWORK

Total Cut  cubic yards  
 Total Fill  cubic yards  
 Duration  days

## SOIL IMPORT / EXPORT INFORMATION

Soil to be imported  cubic yards  
 Soil to be exported  cubic yards  
 Hauling Days  (# of days soil will be brought in or out)  
 Roundtrip Distance  (distance from site to haul/dump site and back)

RELATED ADDITIONAL INFORMATION:

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# CONSTRUCTION, PAVING, AND PAINTING EQUIPMENT DETAILS

Project: \_\_\_\_\_

## CONSTRUCTION

Units	Type of Equipment
	Bore/Drill Rigs
	Concrete/Industrial Saws
	Crane
	Crawler Tractors
	Crushing/Processing Equip.
	Excavators
	Graders
	Off-Highway Tractors
	Off-Highway Trucks
	Other Equipment
	Pavers
	Paving Equipment
	Pile Drivers
	Rollers
	Rough Terrain Forklifts
	Rubber Tired Dozers
	Rubber Tired Loaders
	Scrapers
	Signal Boards
	Skid Steer Loaders
	Surfacing Equipment
	Tractors/Loaders/Backhoes
	Trenchers

## PAVING

Units	Type of Equipment
	Graders
	Off-Highway Trucks
	Other Equipment
	Pavers
	Paving Equipment
	Rollers
	Rubber Tired Loaders
	Signal Boards
	Surfacing Equipment
	Tractors/Loaders/Backhoes

## BUILDING INSULATION – TITLE 24

Will structures MEET  Title 24 requirements?  
 Will structures EXCEED   
 If they EXCEED Title 24 requirements – by what percentage?  
 Check: 10%   
 20%   
 30%   
 Other:  (Fill in %)

## PAVING AREA (Includes existing street widening/excludes concreted areas)

Total Acres Paved:  (estimate)

(Please note that “paving” does NOT include concreted areas.)

Please describe any structures/buildings will be pre-coated or painted (please provide square footages as well):

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**Mammoth Lakes Foundation  
Board of Directors  
Agenda Action Sheet**

**Board Meeting Date:** December 2, 2017

**Date Prepared:** November 28, 2017

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

**Title:** FY17-18 Quarter 1 (Q1) Financial Report

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

**Recommended Motion:**

It is recommended that the Mammoth Lakes Board of Directors review and consider accepting the FY17-18 Quarter 1 Financial Report.

**Background Information:**

The Mammoth Lakes Foundation Board of Directors approved the FY17-18 Budget at their August 26, 2017 Board of Directors Meeting. The fiscal year budget was built on three assumptions:

1. The McCoy funds will be greatly reduced if not eliminated.
2. The sale of the SGSA Complex will eliminate \$2.3 million in debt, an annual finance fee of \$65,000 and will generate approximately \$1 mil for endowments and organizational support.
3. All programs and events will either be revenue neutral or generate enhanced income for the organization.

One of the most crucial elements of the Foundations Strategic Plan is securing funds to support the mission of the organization. Strategic alignment #3 in the plan is focused on project funding, debt service and operating reserves.

The Executive Director will be presenting quarterly financial updates to the Executive Committee and the Board of Directors. This staff report includes two documents:

1. A one page budget summary – Budget to Actual Comparison Summary dated September 31, 2017
2. A six page detailed summary of the year to date actuals

**Highlights of the summary page include: (Q1 – 07.01.17 thru 09.30.17)**

- a. Line item #4 – Giving Programs - \$533 down from \$72,779
  - Fall Appeals are in process
- b. Line item #7 – Dave McCoy Birthday / August 24<sup>th</sup> – Web based donations = \$9110.
- c. Line item #12 – Other Income - \$96,434
  - \$90,000 is McCoy Funding for the interest on the SGSA
- d. Line item #13 – Total revenue - \$407,741
  - Food & Wine profit = \$60,000 and Golf Classic Profit \$7500

- e. Line item #20 – Total fundraising costs - \$151,442
  - Food & Wine and McCoy Golf Classic
- f. Line item #22 – Gross Margin - \$256,299
  - Line 13 minus line 20 = line 22
- g. Line item #25 – Salaries & Related Expenses - \$32,070
  - Includes 25% payroll (FY17-18 Q1) Executive Director @ \$65,000, Marketing Director @ \$51,000 and the Office Manager @ \$40,000.
- h. Line item #28 – Total Administrative Expenses - \$81,424 for Q1 minus Arts Programs (MLRT / Forest Island & The Museum)
- i. Line item #32 – College Programs - \$9865
  - Student Scholarships
- j. Line item #33 – Arts Programs (MLRT / Forest Island & The Museum) - \$60,338
  - Includes 25% (FY17-18 Q1) of Artistic Directors salary @ \$60,000
- k. Line item #35 – Total College & Cultural - \$70,253
- l. Line item #38 – Total Expense - \$151,677
- m. **Line item #43 – Net Income Before Depreciation - \$104,622 (All-inclusive except Depreciation & SGSA)**
  - Line 22 – minus line 38 = line 43
- n. Line item #52 – SGSA before tax and depreciation - \$22,333 up from (20,158 / FY16-17 Q1)
- o. Line item #59 – MLF Net Income - \$57,000 including depreciation
  - Eliminate depreciation = line 43 + line 52 = \$126,955

**Other:**

- 1. FY17-18 Q1 Overall Operational Expenses = \$303,119
  - a. Line item #20 (Fundraising Expenses) \$151,442 + Line item #38 (Total Expense) \$151,677
- 2. FY17-18 Q1 Salaries and Related Expenses = \$64,489 = 21% of the operational budget
  - a. Payroll tax @ 7.75% + SUI (State Unemployment Insurance) @ 6.2% per employee up to \$7000 each

**Funds Available:** Yes

**Account Number:** Various

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

MAMMOTH LAKES FOUNDATION  
BUDGET TO ACTUAL COMPARISON SUMMARY  
AS OF SEPTEMBER 31, 2017

						Agenda Item #5 Attachment #4
1	Budget	Actual	Last	Total Budget	Remaining Budget	
2	Jul-Sep	Jul-Sep	Jul-Sep	2017-18	2017-18	
3	<b>Revenue</b>					
4	Giving programs	12,500	533	72,779	50,000	37,500
5	Diamond Partnerships	-	-	-	125,000	125,000
6	Friends of the Foundation	5,000	5,000	15,350	48,000	43,000
7	Dave McCoy 102 Bday	10,000	9,110	-	10,000	-
8	Fall & Spring & News Mailings	-	150	565	34,500	34,500
9	MAC Release from restrictions	-	-	-	100,000	100,000
10	Events	202,000	233,554	245,902	302,000	100,000
11	Arts programs	44,925	62,960	44,258	226,750	181,825
12	Other income	1,900	96,434	4,195	24,200	22,300
13	<b>Total revenue</b>	<b>276,325</b>	<b>407,741</b>	<b>383,049</b>	<b>920,450</b>	<b>644,125</b>
14						
15	<b>Fundraising Costs</b>					
16	Giving programs	1,267	-	-	12,547	11,280
17	Events	112,053	151,030	146,375	227,053	115,000
18	General fundraising	850	195	590	4,627	3,777
19	Foundation public relations	204	217	924	1,316	1,112
20	<b>Total fundraising costs</b>	<b>114,374</b>	<b>151,442</b>	<b>147,889</b>	<b>245,543</b>	<b>131,169</b>
21						
22	<b>Gross margin</b>	<b>161,951</b>	<b>256,299</b>	<b>235,160</b>	<b>674,907</b>	<b>512,956</b>
23						
24	<b>Administrative expense</b>					
25	Salaries and related expenses	46,275	32,070	67,822	181,100	134,825
26	Operating expenses	25,989	35,314	23,006	115,954	89,965
27	Professional expenses	15,500	14,040	10,573	62,000	46,500
28	<b>Total administrative expense</b>	<b>87,764</b>	<b>81,424</b>	<b>101,401</b>	<b>359,054</b>	<b>271,290</b>
29						
30						
31	<b>College program &amp; cultural</b>					
32	College programs	6,289	9,865	174	40,156	33,867
33	Arts programs	58,265	60,388	60,788	231,060	172,795
34	Campus	-	-	-	-	-
35	<b>Total college &amp; cultural</b>	<b>64,554</b>	<b>70,253</b>	<b>60,962</b>	<b>271,216</b>	<b>206,662</b>
36						
37						
38	<b>Total expense</b>	<b>152,318</b>	<b>151,677</b>	<b>162,363</b>	<b>630,270</b>	<b>477,952</b>
39						
40	Other income	-	-	-	-	-
41	Bad debt expense	-	-	-	-	-
42						
43	<b>Net income before depreciation</b>	<b>9,633</b>	<b>104,622</b>	<b>72,797</b>	<b>44,637</b>	<b>35,004</b>
44						
45	Depreciation	10,986	10,987	10,267	43,945	32,959
46	<b>Net income before SGSA</b>	<b>(1,353)</b>	<b>93,635</b>	<b>62,530</b>	<b>692</b>	<b>2,045</b>
47						
48	SGSA Revenue	53,675	80,610	45,676	291,500	237,825
49	SGSA Salaries & benefits	22,272	14,800	24,064	89,086	66,814
50	SGSA operating expense	42,027	43,477	41,770	188,560	146,533
51						
52	SGSA before tax and depreciation	(10,624)	22,333	(20,158)	13,854	24,478
53						
54						
55	SGSA depreciation	58,378	58,378	58,378	233,511	175,133
56						
57	<b>SGSA net income</b>	<b>(69,002)</b>	<b>(36,045)</b>	<b>(78,536)</b>	<b>(219,657)</b>	<b>(150,655)</b>
58						
59	<b>MLF Total income</b>	<b>\$ (70,355)</b>	<b>\$ 57,590</b>	<b>\$ (16,006)</b>	<b>\$ (218,965)</b>	<b>\$ (148,610)</b>
60						
61						

MAMMOTH LAKES FOUNDATION  
 BUDGET TO ACTUAL COMPARISON  
 AS OF September 30, 2017

	Jul-Sep Budget 2017-18	Jul-Sep Actual 2017	Jul-Sep Restricted 2017	Jul-Sep Actual 2016	Jul-Sep Restricted 2016	Total Budget 2017-18	Remaining Budget 2017-18	
<b>REVENUES</b>								
<b>Giving Programs</b>								
1	-	-	-	-	-	125,000	125,000	
2	-	150	-	-	-	20,000	20,000	
3	-	-	-	565	-	10,000	10,000	
4	-	-	-	-	-	4,500	4,500	
5	-	-	-	-	10	8,500	8,500	
6	-	-	-	-	-	5,000	5,000	
7	5,000	5,000	-	15,350	-	48,000	43,000	
8	-	-	-	-	-	100,000	100,000	
9	-	-	-	-	-	-	-	
10	-	9,110	-	-	-	10,000	10,000	
11	-	-	-	-	-	3,000	3,000	
12	250	103	-	-	-	1,000	750	
13	12,500	533	90,000	72,779	-	50,000	37,500	
	<b>Total, Giving Programs</b>	<b>17,750</b>	<b>14,896</b>	<b>90,000</b>	<b>88,694</b>	<b>10</b>	<b>385,000</b>	<b>367,250</b>
<b>Events</b>								
14	175,000	190,283	-	209,532	-	175,000	-	
15	-	-	-	-	-	-	-	
16	27,000	40,771	-	36,370	-	27,000	-	
17	-	2,500	-	-	-	100,000	100,000	
18	-	-	-	-	-	-	-	
	<b>Total, Events</b>	<b>202,000</b>	<b>233,554</b>	<b>-</b>	<b>245,902</b>	<b>-</b>	<b>302,000</b>	<b>100,000</b>
<b>Arts Programs Revenue</b>								
<b>Theatre</b>								
19	9,375	11,086	-	7,906	-	37,500	28,125	
20	-	-	-	-	-	-	-	
21	750	1,500	-	-	-	45,000	44,250	
22	500	1,439	-	1,479	-	7,500	7,000	
23	13,250	5,185	-	2,022	-	53,000	39,750	
24	-	1,500	-	-	-	800	800	
25	-	-	-	-	-	5,000	5,000	
26	-	-	-	-	-	-	-	
27	10,750	-	-	-	-	10,750	-	
28	10,000	10,000	-	-	-	26,000	16,000	
29	1,000	1,175	-	800	-	4,000	3,000	
30	-	-	-	-	-	-	-	
31	175	18,910	-	18,450	-	700	525	
32	-	-	-	-	-	-	-	
	<b>Total Theater income</b>	<b>45,800</b>	<b>50,795</b>	<b>-</b>	<b>30,657</b>	<b>-</b>	<b>190,250</b>	<b>144,450</b>
<b>Museum</b>								
33	125	165	-	226	-	500	375	
34	6,250	12,000	-	10,000	-	25,000	18,750	
35	2,750	-	-	3,375	-	11,000	8,250	
	<b>Total Museum income</b>	<b>9,125</b>	<b>12,165</b>	<b>-</b>	<b>13,601</b>	<b>-</b>	<b>36,500</b>	<b>27,375</b>
	<b>Total, Arts Programs</b>	<b>54,925</b>	<b>62,960</b>	<b>-</b>	<b>44,258</b>	<b>-</b>	<b>226,750</b>	<b>171,825</b>



MAMMOTH LAKES FOUNDATION  
 BUDGET TO ACTUAL COMPARISON  
 AS OF September 30, 2017

	Jul-Sep Budget 2017-18	Jul-Sep Actual 2017	Jul-Sep Restricted 2017	Jul-Sep Actual 2016	Jul-Sep Restricted 2016	Total Budget 2017-18	Remaining Budget 2017-18
<b>REVENUES</b>							
<b>Sponsorship Programs</b>							
36 Restaurant Plaques	-	50	-	-	-	-	-
<b>Total, Sponsorship Programs</b>	-	50	-	-	-	-	-
<b>Other Income</b>							
37 Rent	1,650	1,650	-	1,450	-	6,600	4,950
38 Facility Rental	-	300	-	100	-	100	100
39 Summit Condo	-	-	-	2,400	-	-	-
<b>Total Other Income</b>	1,650	1,950	-	3,950	-	6,700	5,050
<b>Unrelated Income</b>							
40 Dividend Income	-	104	-	-	-	-	-
41 Interest Income	-	1	4,183	-	22	-	-
42 Unrealized Gain (loss) on investments	-	-	43	-	213	-	-
<b>Total Unrelated Income</b>	-	105	4,226	-	235	-	-
43 <b>TOTAL REVENUE</b>	276,325	313,515	94,226	382,804	245	920,450	644,125
<b>FUNDRAISING COSTS</b>							
<b>Giving Programs</b>							
44 Diamond Partnerships - Benefits	1,250	-	-	-	-	5,000	3,750
45 Diamond Partnerships - Solicitation	17	-	-	-	-	66	50
46 Fall Mailing: Printing & Other	-	-	-	-	-	2,000	2,000
47 Spring Mailing: Printing & Other	-	-	-	-	-	1,000	1,000
48 Newsletter	-	-	-	-	-	4,481	4,481
49 Director Dev expense	-	-	-	-	-	-	-
<b>Total, Giving Programs</b>	1,267	-	-	-	-	12,547	11,281
<b>Events</b>							
50 Mammoth Food & Wine	95,000	130,235	-	128,570	-	95,000	-
51 Burger Battle	-	-	-	-	-	-	-
52 Friends of Education Dinner	-	28	-	-	-	-	-
53 Sierra Star Golf Tournament	17,053	18,986	-	17,053	-	17,053	-
54 Mammoth Lakes Film Festival	-	1,782	-	752	-	115,000	115,000
55 New events	-	-	-	-	-	-	-
<b>Total, Events</b>	112,053	151,030	-	146,375	-	227,053	115,000
<b>General Fundraising Expense</b>							
56 License and fees	50	-	-	-	-	200	150
57 Donor Recognition & Cultivation	-	-	-	-	-	1,227	1,227
58 Volunteer Retention	-	-	-	-	-	-	-
59 Other miscellaneous cost	800	195	-	590	-	3,200	2,400
<b>Total, General Fundraising Expense</b>	850	195	-	590	-	4,627	3,777
<b>Foundation Public Relations</b>							
60 Web Page	79	149	-	-	-	316	237
61 Foundation PR events	-	-	-	-	-	500	500
62 Other Foundation PR	125	68	-	924	-	500	375
<b>Total Foundation Public Relations Costs</b>	204	217	-	924	-	1,316	1,112

MAMMOTH LAKES FOUNDATION  
 BUDGET TO ACTUAL COMPARISON  
 AS OF September 30, 2017

		Jul-Sep Budget 2017-18	Jul-Sep Actual 2017	Jul-Sep Restricted 2017	Jul-Sep Actual 2016	Jul-Sep Restricted 2016	Total Budget 2017-18	Remaining Budget 2017-18
	<b>REVENUES</b>							
	<b>TOTAL, FUNDRAISING COSTS</b>	114,374	151,442	-	147,889	-	245,543	131,170
63	<b>GROSS MARGIN</b>	161,952	162,074	94,226	234,915	245	674,907	512,956
	<b>ADMINISTRATIVE EXPENSE</b>							
	<b>Salary &amp; Related</b>							
64	Salaries & Wages	38,750	27,083		66,129		155,000	116,250
65	Payroll Taxes	4,650	3,075		4,231		18,600	13,950
66	Insurance: Worker's Comp	2,875	1,912		(2,537)		7,500	4,625
	<b>Total, Salary &amp; Related</b>	46,275	32,070	-	67,822	-	181,100	134,825
	<b>Operating Expense</b>							
67	Auto expenses	375	350		456		1,500	1,125
68	Bank Fees	1,075	1,643		1,977		4,300	3,225
69	Payroll service charges	75	61		96		300	225
70	Board Support-Meetings, Misc. Supplies	163	85		-		650	488
71	Celebrations	250	237				1,000	750
72	Computer hardware & software (non-capitalized)	380	1,801		835		1,520	1,140
73	Contracted computer services	375	1,259		410		1,500	1,125
74	Other contract services	-	1,202		-		-	-
75	Donations	-	-		-		-	-
76	Dues & Subscriptions	830	420		175		3,320	2,490
77	Leased equipment	1,175	808		1,573		4,700	3,525
78	Freight & Postage	500	509		254		2,000	1,500
	Insurance							
79	Insurance: Directors/Officers	1,205	1,204		1,205		4,820	3,615
80	Insurance: Liability	2,693	2,693		2,885		10,772	8,079
81	Interest expense	-	-		-		-	-
82	Penalties	-	255		-		-	-
83	Supplies & materials	625	528		1,325		2,500	1,875
84	Storage Unit	108	108		108		432	324
85	Staff Training & Development	750	628		844		3,000	2,250
	Telephone							
86	Five office lines	750	794		602		3,000	2,250
87	Fax line & Internet	550	225		395		2,200	1,650
	Property Taxes							
88	Gateway	1,523	1,523		1,523		6,090	4,568
89	Volunteer Development	-	-		-		-	-
90	Utilities	8,125	4,848		4,485		32,500	24,375
91	Supplies & misc equipment	163	511		194		650	488
92	Cleaning/janitorial	1,800	1,843		1,200		7,200	5,400
93	Maintenance & repair	2,500	11,779		808		10,000	7,500
94	Summit Condo	-	-		1,656		-	-
95	Snow removal	-	-		-		12,000	12,000
	<b>Total, Operating Expense</b>	25,989	35,314	-	23,006	-	115,954	89,966
	<b>Professional</b>							
96	Audit and Accounting Services	3,000	2,700		3,323		12,000	9,000
97	Accounting	7,500	7,500		7,250		30,000	22,500
98	Legal	5,000	3,840		-		20,000	15,000
	<b>Total, Professional</b>	15,500	14,040	-	10,573	-	62,000	46,500
	<b>TOTAL, ADMINISTRATIVE EXPENSE</b>	87,764	81,423	-	101,400	-	359,054	271,291

MAMMOTH LAKES FOUNDATION  
 BUDGET TO ACTUAL COMPARISON  
 AS OF September 30, 2017

		Jul-Sep Budget 2017-18	Jul-Sep Actual 2017	Jul-Sep Restricted 2017	Jul-Sep Actual 2016	Jul-Sep Restricted 2016	Total Budget 2017-18	Remaining Budget 2017-18
<b>REVENUES</b>								
<b>COLLEGE PROGRAM SUPPORT &amp; DEV</b>								
99	Administrative services	-	57		-			-
100	Contract services	-	-		-			-
101	Conferences and Travel	-	-		-			-
102	Scholarships/benefits	6,289	9,808		174		25,156	18,867
103	Snow removal	-	-		-		15,000	15,000
	<b>Total College Program Support &amp; Dev</b>	<b>6,289</b>	<b>9,865</b>	<b>-</b>	<b>174</b>	<b>-</b>	<b>40,156</b>	<b>33,867</b>
<b>ARTS PROGRAM SUPPORT &amp; DEV</b>								
<b>Theatre</b>								
104	Salaries	15,250	15,181		15,556		61,000	45,750
105	Payroll taxes	1,650	1,339		2,723		6,600	4,950
106	Workers compensation	975	637		989		3,900	2,925
	<b>Total, Salary &amp; Related</b>	<b>17,875</b>	<b>17,157</b>	<b>-</b>	<b>19,268</b>	<b>-</b>	<b>71,500</b>	<b>53,625</b>
107	Advertising	3,750	3,317		4,809		15,000	11,250
108	Auto expense	-	67		-		-	-
109	Artists	5,140	1,003		5,360		20,560	15,420
110	Concessions	450	173		192		1,800	1,350
111	Contract services	4,450	9,903		9,475		17,800	13,350
112	Contributions	-	-		-		-	-
113	Entertainment	625	221		412		2,500	1,875
114	Choreography	-	-		-		-	-
115	Costumes	625	835		528		2,500	1,875
116	Sound & Lighting	675	-		300		2,700	2,025
117	Set	625	498		997		2,500	1,875
118	Supplies	300	380		366		1,200	900
119	License & permits	300	75		500		1,200	900
120	R&M	-	115		-		-	-
121	Miscellaneous	188	-		5		750	563
122	Music/Orchestra	-	-		-		-	-
123	Props	100	8		80		400	300
124	Research	250	-		-		1,000	750
125	Royalties	1,075	4,490		4,463		4,300	3,225
126	Rental	213	-		464		850	638
127	Janitorial	-	-		-		-	-
128	Storage	-	-		-		45,000	45,000
129	Utilities	-	-		-		-	-
130	Young Audiences	-	-		-		-	-
131	Tea Party Expense	1,625	(164)		-		6,500	4,875
132	Travel	1,125	434		498		4,500	3,375
	<b>Total Theatre</b>	<b>39,390</b>	<b>38,513</b>	<b>-</b>	<b>47,717</b>	<b>-</b>	<b>202,560</b>	<b>163,170</b>
133	Forest Island			3,595				-

MAMMOTH LAKES FOUNDATION  
BUDGET TO ACTUAL COMPARISON  
AS OF September 30, 2017

		Jul-Sep Budget 2017-18	Jul-Sep Actual 2017	Jul-Sep Restricted 2017	Jul-Sep Actual 2016	Jul-Sep Restricted 2016	Total Budget 2017-18	Remaining Budget 2017-18
	<b>REVENUES</b>							
	<b>MUSEUM</b>							
	<b>Operating expenses</b>							
134	Contract services	18,000	18,250		12,500		25,000	7,000
135	License & permits	-	-					-
136	Postage	-	-					-
137	Materials & supplies	375	-		196		1,500	1,125
	Tracks of Passion							-
138	Royalties	500	30		375		2,000	1,500
	<b>Total operating expense</b>	<b>18,875</b>	<b>18,280</b>	<b>-</b>	<b>13,071</b>	<b>-</b>	<b>28,500</b>	<b>9,625</b>
	<b>Total Museum expense</b>	<b>18,875</b>	<b>18,280</b>	<b>-</b>	<b>13,071</b>	<b>-</b>	<b>28,500</b>	<b>9,625</b>
139	<b>Total Arts &amp; Cultural Program Support</b>	<b>64,554</b>	<b>66,658</b>	<b>3,595</b>	<b>60,962</b>	<b>-</b>	<b>271,216</b>	<b>206,662</b>
140	<b>TOTAL PROGRAM SUPPORT &amp; DEV</b>	<b>64,554</b>	<b>66,658</b>	<b>3,595</b>	<b>60,962</b>	<b>-</b>	<b>271,216</b>	<b>206,662</b>
141	(Gain) Loss on sale	-	-					-
142	Other income	-	-					-
143	Bad debt expense	-	-					-
	<b>TOTAL EXPENSES</b>	<b>152,318</b>	<b>148,081</b>	<b>3,595</b>	<b>162,362</b>	<b>-</b>	<b>630,270</b>	<b>477,953</b>
	<b>NET INCOME BEFORE DEPRECIATION</b>	<b>9,634</b>	<b>13,992</b>	<b>90,631</b>	<b>72,552</b>	<b>245</b>	<b>44,637</b>	<b>35,003</b>
144	Less MLF Depreciation	(7,500)	(7,501)		(6,781)		(30,000)	(22,500)
145	Less Theater depreciation	(2,180)	(2,180)		(2,180)		(8,721)	(6,541)
146	Less Museum depreciation	(1,306)	(1,306)		(1,306)		(5,224)	(3,918)
	<b>NET OPERATING INCOME BEFORE SGSA</b>	<b>(1,352)</b>	<b>3,005</b>	<b>90,631</b>	<b>62,285</b>	<b>245</b>	<b>692</b>	<b>2,044</b>
	<b>SGSA Revenue</b>							
147	Student housing	35,000	57,150		29,300		264,800	229,800
148	Short term revenue	16,000	21,607		13,879		16,000	-
149	Vending machine revenue	2,000	253		195		8,000	6,000
150	Cancellation fees	-	-		600		-	-
151	Miscellaneous revenue	675	1,600		1,703		2,700	2,025
	<b>Total SGSA Revenue</b>	<b>53,675</b>	<b>80,610</b>	<b>-</b>	<b>45,676</b>	<b>-</b>	<b>291,500</b>	<b>237,825</b>
	<b>SGSA Expense</b>							
	<b>Salary &amp; Related</b>							
152	Salaries & Wages	19,372	12,951		20,812		77,486	58,115
153	Payroll Taxes	1,900	1,212		2,263		7,600	5,700
154	Insurance: Worker's Comp	1,000	637		989		4,000	3,000
	<b>Total, Salary &amp; Related</b>	<b>22,272</b>	<b>14,800</b>	<b>-</b>	<b>24,064</b>	<b>-</b>	<b>89,086</b>	<b>66,815</b>

MAMMOTH LAKES FOUNDATION  
BUDGET TO ACTUAL COMPARISON  
AS OF September 30, 2017

	Jul-Sep Budget 2017-18	Jul-Sep Actual 2017	Jul-Sep Restricted 2017	Jul-Sep Actual 2016	Jul-Sep Restricted 2016	Total Budget 2017-18	Remaining Budget 2017-18	
<b>REVENUES</b>								
<b>Operating Expense</b>								
155 Advertising	875	(400)		1,358		3,500	2,625	
156 Alarm monitoring	-	-		-		-	-	
157 Auto	-	-		66		-	-	
158 Bank fees	1,325	1,551		1,426		5,300	3,975	
159 Contract services	500	1,454				2,000	1,500	
160 Computer hardware, software	63	-				250	188	
161 Dues & subscriptions	-	-				-	-	
162 Liability insurance	1,790	1,790		1,790		7,161	5,371	
163 License & fees	75	-		-		300	225	
164 Interest expense	16,875	20,413		16,164		67,500	50,625	
165 Postage	-	-		-		-	-	
166 Resident support	150	736		353		600	450	
167 Professional fees	1,738	1,050		1,050		6,950	5,213	
168 Maid Service	875	950		1,565		3,500	2,625	
169 Maintenance & repairs	3,125	533		1,601		12,500	9,375	
<b>Supplies</b>								
170 Materials & supplies	1,250	1,589		1,186		5,000	3,750	
171 Staff training & development	250	-		-		1,000	750	
<b>Telephone exp</b>								
172 Telephone- cell	113	114		76		450	338	
173 Internet expense	-	436		-		-	-	
174 Radio XM	-	-		-		-	-	
175 Cable TV	2,625	2,681		2,683		10,500	7,875	
176 Website	-	-		-		-	-	
177 Building Cleaning	1,800	1,800		3,602		7,200	5,400	
178 Penalties	-	245		-		-	-	
179 Property taxes	75	74		75		299	224	
<b>Utilities</b>								
180 SCE	4,125	4,591		4,165		16,500	12,375	
181 MCWD	1,000	1,060		1,142		4,000	3,000	
182 Amerigas	1,700	1,149		1,673		15,250	13,550	
183 Trash	1,000	1,026		1,200		4,000	3,000	
184 Recycling	575	636		576		2,300	1,725	
185 Snow Removal	-	-		-		12,000	12,000	
186 Travel	125	-		19		500	375	
	<b>Total SGSA, Operating Expense</b>	<b>64,299</b>	<b>58,277</b>	<b>-</b>	<b>65,834</b>	<b>-</b>	<b>277,646</b>	<b>213,347</b>
187	<b>SGSA Net Income before property tax and depreciation</b>	<b>(10,624)</b>	<b>22,333</b>	<b>-</b>	<b>(20,158)</b>	<b>-</b>	<b>13,854</b>	<b>24,478</b>
188	Depreciation	58,378	58,378	-	58,378		233,511	175,133
189	<b>SGSA net income</b>	<b>(69,002)</b>	<b>(36,045)</b>	<b>-</b>	<b>(78,535)</b>	<b>-</b>	<b>(219,657)</b>	<b>(150,655)</b>
190	<b>MLF Total Net Income</b>	<b>(70,354)</b>	<b>(33,040)</b>	<b>90,631</b>	<b>(16,250)</b>	<b>245</b>	<b>(218,965)</b>	<b>(148,611)</b>

## Eastern Sierra College Center Update for Mammoth Lakes Foundation December 2017 Board Meeting

**Assembly Bill, AB19 “California College Promise” Signed Into Law October 13, 2017.** Pending funding for the California College Promise, the law allows for the California Community College Chancellor’s Office to designate eligible colleges in the system to waive some or all of the enrollment fees (currently \$46/unit) for all first-time, first-year students

([https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=201720180AB19](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201720180AB19)). There are many unknowns surrounding the implementation of this law. However, we expect that it will reduce the number of scholarships under the current scholarship program. This may be an opportunity for the MLF to explore other ways to support students when the California Community College Promise is implemented.

**Annual Section Plan Future Initiatives.** Each year ESCC completes a section plan, which includes a summary of operational, performance, and equity gaps, progress on prior year initiatives, initiatives for the future year (2018-19), and resource needs for the next year. ESCC’s key initiatives for 2018-19 are to: 1) focus on increasing enrollment by targeting a currently underserved population, the 25-34 year old population in both Mono and Inyo counties; 2) increase enrollments by working toward sustaining the kinesiology transfer degree program and explore the feasibility of a cross country athletic team; and 3) increasing student engagement, success, retention, and completion by increasing staffed hours in the Learning Assistance Center and increasing Counseling hours for Extended Opportunities Programs and Services

([http://planning.cerrocoso.edu/eastern\\_sierra.html](http://planning.cerrocoso.edu/eastern_sierra.html)). The MLF has been a critical partner in identifying these needs and opportunities, and thus shaping these initiatives.

**Update on Prior Initiatives.** For the 2016-17 section plan, ESCC focused on increasing the number of matriculated students and transfer-ready students. MLF has been a critical partner in successfully achieving these initiatives by requiring full matriculation and enrollment in Counselling 101 for all scholarship students. COUN C101 covers matriculation and transfer in the curriculum.

**ESCC Hiring Full--Time Biology Faculty.** ESCC is in the process of hiring a full-time biology professor to replace the vacancy left by the retirement of Dennis Jensen, our long-time biology adjunct, and later full-time, faculty. Interviews are occurring on the Bishop campus on Friday, November 17<sup>th</sup>.

**Mammoth Campus Construction Update.** The construction on the Mammoth campus is progressing, but will likely not be finished by January 1<sup>st</sup>. We expect that we will not have use of our science lab until mid-way through the spring semester. The project includes expansion and modernization of the Mammoth science lab, dividing our large classroom into two smaller classrooms, installation of air conditioning, installation of a storage shed, and installation of siding.

**Educational Master Planning - Mammoth Community Forum.** Thank you to members of the MLF staff and board who attended the Mammoth Community Forum. The consultant’s report highlighted the need to grow from within and the importance of the 25-34 year old demographic in that growth. Community members shared the need for partnership in developing an outdoor recreation management program and initial follow-up meetings have occurred. Additionally, the need for customer service was highlighted; in meetings with Mammoth Lakes Chamber, they are interested in coordinating those types of programs. Community members also shared that working with employers to understand the importance supporting their employees class schedules would help support student success.

**Spring 2018 Registration Open House.** ESCC held its Spring 2018 Registration Open Houses on Wednesday, November 15<sup>th</sup> in Bishop and Thursday, November 16<sup>th</sup> in Mammoth.

**Concurrent/Dual Enrollment and Articulation for High School Students.** Our concurrent enrollment program with Inyo and Mono county high schools continues to be very strong with over 100 high school students representing nearly 200 enrollments at Cerro Coso. In addition, we are offering our second dual enrollment course at Mammoth High School in January and are exploring the possibility of more. Lastly, we have articulated the Career Choices/Student Success freshman course at Mammoth High School and are working to articulate that course in Coleville and Lee Vining.

**P.O.S.T. Academy – 3<sup>rd</sup> Cohort.** This January, ESCC will be offering our 3<sup>rd</sup> POST Academy in the Eastern Sierra. The program has been very successful. We will be hosting an Information Reception on Tuesday, December 12<sup>th</sup> at 6PM on the Bishop Campus for interested parties to find out more about the POST Academy, hear about the experiences of former students, learn about what is required from faculty in the program, ask employers about opportunities for POST Academy graduates, and take the next steps to enroll in the program at Cerro Coso.

**Licensed Vocational Nursing – 6<sup>th</sup> Cohort.** This January, ESCC will be offering our 6<sup>th</sup> Licensed Vocational Nursing (LVN) Program. The program is 12 months and ends in December 2018. The program is already full with a waitlist.

Regards,

Deanna Ing Campbell  
Director, Eastern Sierra College Center  
Cerro Coso Community College  
Kern Community College District  
(760)924-1607 Mammoth Office Mondays/Tuesdays  
(760)872-5301 Bishop Office Wednesdays/Thursdays  
(760)920-2013 Cell Phone

**Mammoth Lakes Foundation  
2017-2018 Meeting & Event Calendar**

<b>Date</b>	<b>Activity</b>	<b>Time</b>	<b>Location</b>
July 4	The Annual 4th of July Parade	11am	Mammoth Lakes
July 13 - 15	Foundation Food & Wine Event	Various	Mammoth Lakes
August 17	Welcome BBQ @ SGSA	3pm	SGSA
August 24	Dave McCoy's 102nd Birthday	All Day	Worldwide
August 26	Foundation Board Meeting	8:30am	Foundation Library
August 27	Foundation / DSES Golf Classic	8am	Sierra Star
August 30 - Sept 3	Always Patsy Cline	Various	Edison Theatre
October 19 - 29	The Crucible	Various	Edison Theatre
November 12	Art Dog	11am	Edison Theatre
November 20	Annual Newsletter		
November 28	Foundation Executive Committee	3pm	Foundation Library
November 28	Giving Tuesday	Digital	Worldwide
December 1	Friends of the Foundation Dinner	5:30pm	The Brassiere
December 2	Foundation Board Meeting	8:30am	Foundation Library
December 3	Poetry Out Loud	2pm	Bridgeport Memorial Hall
December 11	Fall Appeal		
December 14 - 30	The Ultimate Christmas Show	Various	Edison Theatre
January 13 & 14	Drunk With Hope	Various	Edison Theatre
February 8 - 18	The Importance of Being Earnest	Various	Edison Theatre
March 10	Tahoe Film Festival	Various	Edison Theatre
March 13	Foundation Executive Committee	Various	Foundation Library
March 17	Foundation Board Meeting	8:30am	Foundation Library
April 15	Spring Appeal		
May 11	MLF Graduation Breakfast	9am	Foundation Library
May 23 - 27	Mammoth Lakes Film Festival	Various	A Variety of Venues



**Mammoth Lakes Foundation  
Board of Directors  
Agenda Action Sheet**

**Board Meeting Date:** December 2, 2017

**Date Prepared:** November 21, 2017

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

**Title:** Mammoth Lakes Foundation Legal Challenge

**Strategic Alignment #1:** Foundation Operations

**Background Information:**

The MLF Board of Directors approved an allocation not to exceed \$20,000 on August 26, 2017 to support the legal defense of the naming rights of the Mammoth Lakes Film Festival. The producers of the Mammoth Film Festival approached members of the community requesting their support of another film festival that would be scheduled during the month of February, 2018 this past spring, 2017.

Their initial conversation with Mammoth Lakes Foundation Artistic Director and the producer of the Mammoth Lakes Film Festival supported the event but requested that they change the name of the event. That request was denied and the producers of the Mammoth Film Festival have continued to plan for their inaugural event this winter.

The Executive Committee provided direction to staff to engage legal counsel on two fronts with a cap of \$2000 as follows:

1. Engaging in contract services with an Intellectual Property lawyer, Michael Chen. Attached please find the opposition to the trademark of the Mammoth Film Festival
2. Engaging in contract serves with legal counsel, Michael Bornfeld, to conduct a phone conference with the representatives of the Mammoth Film Festival to convince the producer to change the name because there is evidence of a violation of the California Business and Professions Code. Michael failed to convince them to change their name.
3. The Executive Committee convened on August 2, 2017 with attorney Michael Bornfeld to review the case law, to determine the potential strength of the Foundation case, and to make a decision about the next steps in this process. Staff was directed to conduct their due diligence with the five posted Mammoth partners on the Mammoth Film Festival website. There was a common theme that we support economic development but not at the expense of violating the law. Each of the five posted Mammoth partners agreed to make contact with the representative of the Mammoth Film Festival and to share the concerns expressed by the Mammoth Lakes Foundation Executive Committee, the concern about potential litigation and to urge a change in name. This due diligence was completed by staff on August 9, 2017 and provided as evidence to the Executive Committee and attorney Michael Bornfeld. The next step in the process is to contact the representative of the Mammoth Film Festival to express our escalating concerns and to agree upon a settlement that supports the law.

Since this action has been taken a number of activities have transpired including:

- a. Michael Chen did submit a legal document opposing the request of the trade name for the Mammoth Film Festival. The legal counsel had until September 27, 2017 to submit a rebuttal to our opposition but instead petitioned the courts to extend that deadline due to a change in legal counsel. That deadline for their legal counsel to submit an opposition to our rebuttal is November 18, 2017. If they do not meet that deadline their request for a trade name is null and void and the Mammoth Lakes Foundation request for trade name will be submitted.
- b. Michael Bornfeld submitted a complaint Mammoth Lakes Foundation vs TB Silver Sail Entertainment dated October 26, 2017 to the Superior Court of California, County of Mono, for an unlimited amount not to exceed \$25,000., as a non-PI/PD/WD Tort – Business tort/unfair business practice. There is an expectation that a hearing date will be scheduled prior to the end of the calendar year.
- c. The defendant in the case, TB Silver Sail Entertainment, LLC., filed an “Applicant’s Answer to Notice of Opposition on November 20, 2017 at 4:59pm just before the end of the extended time period for submittal on November 20, 2017 at 5pm. Michael will provide more information as it becomes available.
- d. The following funds have been expended on this legal challenge as of November 21, 2017:
  - Michael Chen = \$500 in FY16-17 and \$3840 in FY17-18 = \$4340.
  - Michael Bornfeld – nothing billed at this time but he provided me with an estimate of \$4000.
  - Total expended = \$8340.

**Funds Available:** Yes

**Account Number:** 70264

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

## Five Levels of Change

There are five levels of change that can occur in an organization, each of which is more difficult and needs more careful management.

### **1. Fine tuning**

Most business are changing all the time in all kinds of ways, including refining policies, developing people, adjusting processes and so on.

This is relatively easy and is often done without needing separate improvement or change projects. Nevertheless, even small changes can create surprising resistance and whilst the business change may be easy, care may need to be taken in deployment. There can also be a risk of 'butterfly wings' (the story of a butterfly who flaps its wings in the Amazon and tips air movement into a hurricane further North), so watching the overall system may also be sensible.

### **2. Incremental adjustment**

Slightly larger than fine tuning, incremental adjustment to the organization can include correcting faulty processes, changing business emphasis, reallocating staff and so on.

This takes more work and has a greater risk of going wrong and so is more likely to use local improvement projects, where people take time out of their day work to engage in study of the situation and design of appropriate solutions.

Companies that do this often have internal facilitators who are trained up in the methods of improvement and techniques of facilitating teams.

### **3. Process reengineering**

Beyond incremental improvement is 'Business Process Reengineering', or BPR, where the principle is that where incremental changes have limited effect, significant improvements may be achieved by forgetting how the process is enacted at the present and starting with a clean drawing board.

Such 'clean slate' approaches both liberate the designer to entirely re-think how things are done and also give the opportunity for significant failure. A common failure in such projects is where a process gets automated but the software does not behave as well as intended.

### **4. Modular transformation**

The next stage is to take an entire section of the business and re-think and re-build it, possibly in re-engineering way to be more efficient and maybe to re-direct it into new products or markets.

Whilst reengineering may be done with the support of an external consultant, modular transformation is far more likely to require external support from consultants, organizational psychologists and the like.

### **5. Corporate transformation**

Corporate transformation is larger again and involves major change that affects the whole company. Such levels of change may appearing mergers or acquisitions, where entire management layers may be swept away, departments combined and so on. Another case is where a company has stagnated and seeks to transform itself for the modern age and new markets. This is the most difficult form of change and is typically much harder than starting a company from scratch.

Dunphy, D. and Stace, D. (1993). The Strategic Management of Corporate Change, Human Relations

## 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