

# Soledad-Mission Recreation District

Regular Board Meeting  
January 30, 2024 6 PM  
Windmill Banquet Room

## Agenda

### **1. CALL TO ORDER:**

### **2. PUBLIC COMMENT & CORRESPONDENCE:**

At this time members of the public may comment on any item not appearing on the agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. For items appearing on the agenda the public is invited to make comments at the time the item comes up for Board consideration or action. Public comments are limited to Three (3) minutes per speaker unless a different time limit is announced. The District also accepts written public comments or correspondence that must be submitted to the Executive Director and Clerk to the Board 2 hours prior to the meeting for inclusion in this meeting. Written comments may be submitted via email [buildingcommunity@soledadrec.org](mailto:buildingcommunity@soledadrec.org) with the Specific Subject line: FOR PUBLIC COMMENT or submitted via mail addressed to Soledad-Mission Recreation District ATTN: PUBLIC COMMENT P.O. Box 1650 Soledad CA 93960. Speakers shall refrain from using profane language and other disruptive remarks or behavior which disrupts or Disturbs the meeting, or risk being removed. Please contact District offices at 831.678.3745 if you have any questions.

### **3. Presentation: Streamline Website Services (10 Minutes) Discussion & Staff Direction**

### **4. Strategic Planning & Infrastructure (5 Min): Discussion & Staff Direction**

a. February 3<sup>rd</sup> 9 to 1 PM Hartnell Soledad Campus Community Room

b. Board Consideration of proposed Strategic Planning Consultant Fees 2024 ACTION

### **5. CONSENT AGENDA- (5 Minutes) ACTION**

Items on the consent agenda are given to the Board Members prior to the meeting. These items represent routine organizational and operational matters. They are not voted upon separately unless decided on by the board.

a. **APPROVAL OF MINUTES:** Meeting Minutes: November & December Board Minutes

b. **Report on Email Vote of the Board 1/25/2024**

c. **Approval of Checklists to date December to Date Checklists**

### **6. REVIEW OF FINANCIAL REPORTS ACTION & INFORMATION**

a. Financial Reports

i. Quarter 2 2023-2024 Financial Reports ACTION

ii. December 2023 Financial Reports INFORMATION

iii. Consider approval of Engagement Letter with RT Dennis Accountancy for Fiscal Year Ending June 30, 2021; June 30, 2022; and June 30, 2023. ACTION

### **7. BUSINESS ITEMS INFORMATION**

a. **BOARD MEMBER REPORTS** Any member of the Board who has represented the District at a community function or meeting will now report out on said event or meeting.

b. Executive Report Direction to Staff

i. Pool Rehabilitation project:

ii. Foundation- Call for meeting February 3<sup>rd</sup>

c. Operations Report Direction to Staff

d. Board Approval of Annual Calendar ACTION

e. Board Nominations for Chair and Deputy Chair ACTION

f. Board Compliance Requirements Upcoming INFORMATION

g. MISCELLANEOUS INFORMATION

### **8. CLOSED SESSION Scheduled for 7:30 PM 1 Hour:**

a. **Public Employee Performance Evaluation:** (Gov. Code section 54957(b)(1).) the performance of an existing employee) Title: [Executive Director, Interim Executive Director Feedback]

**9. Items to be added to January 2024 Regular Meeting**

**a. Scheduled for January 23, 2023**

**10. Adjournment**

**11. Executive Meeting of the Soledad-Mission Recreation District**

*Note: Requests for disability related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the clerk of the Board, Frances Bengtson, during regular business hours at 831.678.3745. Notification received 48 hours before the meeting will enable the District to make reasonable accommodations. Open session meeting materials provided to the Board of Directors after the agenda packets are distributed are available at 570 Walker Dr. Soledad, materials provided to the Board of Directors after the agenda packets are distributed at available at 570 Walker Dr. Soledad CA.*

# January 2024 Staff Report

## 1. Call To Order:

Please order a Drink and your meal on the way into the meeting.

## 2. Public Comment

*At this time members of the public may comment on any item not appearing on the agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for Board consideration or action. Public comments are limited to Three (3) minutes per speaker unless a different time limit is announced. The District also accepts written public comments or correspondence that must be submitted to the Executive Director and Clerk to the Board 2 hours before the meeting for inclusion in this meeting. Written comments may be submitted via email to [buildingcommunity@soledadrec.org](mailto:buildingcommunity@soledadrec.org) with the Specific Subject line: FOR PUBLIC COMMENT or submitted via mail addressed to Soledad-Mission Recreation District ATTN: PUBLIC COMMENT P.O. Box 1650 Soledad CA 93960. Speakers shall refrain from using profane language and other disruptive remarks or behavior which disrupts or Disturbs the meeting, or risk being removed. Please contact District offices at 831.678.3745 if you have any questions.*

*Staff Received a Response from Letter Requesting Board Review of Workers Compensation 2022-2023 Billings to CAPRI. Please See attached Copy.*

## 3. Presentation: Streamline Website Design and Management

When staff was researching the structure and budgets of other special districts in California, almost all websites for park and recreation district were uniform in layout and provided by Streamline website design and management. There will be a presentation discussing the benefits of this service used by many government agencies to ensure compliance with the Brown Act, Transparency requirements, and ADA accessibility requirements. Staff currently manages the design, updates, and website through Wix, the District owns various domains (soledadpool.com & org, Soledadrec.org & com, Soledad-mission-recreation-district.com/org, etc) through Go Daddy. These domains would transfer with us, however we paid the annual domain fees in December with Wix.

While the price is a significant increase from what we pay now to Wix annually, compliance with requirements of a public agency and support in that compliance would reduce our exposure to lawsuits or fines. There would also be savings in staff time spent updating and designing website annually. Operations Manager Spends about 240 hours annually on Website Maintenance and design, and while there will still be some time and effort required to keep the website up to date, it may cut down on in house staff time significantly.

Accessibility for staff to update or post as needed. Streamline does offer access for staff to update website Programs etc.

Online sales- Many of our programs are switching to Teamsideline for online registration and sales. Private lessons can still be booked through our website, using Square system, which is our point of sale system on site as well, making financial tracking more simple for our bookkeeper. Streamline does offer online sales through STRIPE but I believe does not have booking system as Wix does for private Swim Lessons.

The Websites have a standard design that can be easily navigated especially when looking for District Administration information.

The Board will provide Directives to staff for future action.

#### 4. Strategic Planning:

- a. Strategic Planning Session:  
Saturday February 3, 9AM-1 PM at Hartnell Community Room- Soledad Campus
- b. Included Proposed Fees: Board to consider approving not to exceed the amount for Strategic Consultant Services of \$10,000 for 2023-2024. See Attached document

ACTION

Amendments or Notes:	
Motion:	
Second:	
Yeses	
Noes	
Abstention, Vacancy, Absent	

**Erica Padilla-Chavez, Consultant**  
**[epadillachavez@gmail.com](mailto:epadillachavez@gmail.com)**  
**831-682-2847**

**Fee Structure for Project :** Soledad-Mission Recreation District Strategic Planning and Consultation

Hourly Rate: \$110

**Term: January-December 2024**

<b>Activity</b>	<b>Estimated Number of Hours</b>
Prep, facilitated and summarize Strategic Plan for District	15
Meet with District Leadership/Board for project management, support and provide updates	12
Provide support with Public Relations activities including scheduling, fund development, communications and development of written material as needed	25
Miscellaneous activities needed to execute project deliverables	10
Projected Total Hours	62 hours
<b>Projected Cost</b>	<b>\$6820</b>

Actual invoice to reflect total number of hours not to exceed the total number of hours as noted. If additional hours are needed, approval from Rec District leadership is required in advance of any work performed.

## 5. Consent Agenda

*Items on the consent agenda are given to the Board Members prior to the meeting. These items represent routine organizational and operational matters. They are not voted upon separately unless decided on by the board.*

**c. Minutes from November Board Meeting**

**d. Report of Email Vote 1/25/2024**

e. Checklists November to Date

Roll Call for Vote on Consent Agenda Items

Amendments or Notes:	
Motion:	
Second:	
Yeses	
Noes	
Abstention, Vacancy, Absent	

# Soledad-Mission Recreation District

January 24 & 25, 2024

## Report of Email Vote

The Board of Directors to approve Resolution No: 2024-01. The Resolution was unanimously adopted with all Board members voting within 24 hours via email response. Role Call Vote:

Yeses: Pete Meza, Veronica Fernandez, Karina Bravo, Flavio Diaz Torres

Noes:

Absent/Vacancy: 1 Vacancy Exists on the Board

Abstain:

Copy of Communication:

1/24/24 11:00 AM

Sent By [Frances@soledadrec.org](mailto:Frances@soledadrec.org) to Board of Directors

Please respond to this email directly to Executive Director within 24 hours (by 11 AM 1/25/2024) with your vote to adopt Resolution 2024-01.

## Resolution Form

Resolution No: 2024-01

RESOLUTION OF [Board of Directors] OF **Soledad Mission Recreation District** APPROVING APPLICATION(S) FOR SPECIFIED GRANT FUNDS from the Budget Act of 2023, 19.561 (b)(58) \$400,000 for the Soledad Mission Recreation District for deferred maintenance and updating systems.

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of a grant to the **Soledad Mission Recreation District**, setting up necessary procedures governing application(s); and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the applicant's Governing Body to certify by resolution the approval of project application(s) before submission of said applications to the State; and

WHEREAS, the applicant will enter into a contract with the State of California to complete project(s);

NOW, THEREFORE, BE IT RESOLVED that the **Soledad Mission Recreation District** hereby:

1. Approves the filing of project application(s) for specified grant project(s); and
2. Certifies that said applicant has or will have available, prior to commencement of project work utilizing specified grant funds, sufficient funds, including those provided by this grant, to complete the project; and
3. Certifies that the applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in this Procedural Guide; and

4. Delegates the authority to the Executive Director or designee to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the project scope(s); and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

Approved and adopted the \_25th day of \_January, 2024\_.

I, the undersigned, hereby certify that the foregoing Resolution Number 2024-01 was duly adopted by the **Soledad Mission Recreation District** following a roll call vote:

Thank you again for your service and immediate reply.

--

Yours in Building Community,

Frances Bengtson

Executive Director

Soledad-Mission Recreation District

Responses received with date and time.

Fernandez, Veronica E.

Jan 24, 2024,  
11:03 AM (2  
days ago)

to Frances@soledadrec.org

I vote yes.

**Veronica Fernandez**

Pete Meza

Jan 24, 2024,  
11:59 AM (2  
days ago)

to Soledad, me

I vote to APPROVE Resolution No: 2024-01.

Pete S. Meza

Chairman-Board of Directors

Soledad Mission Recreation District



Karina

Jan 24, 2024,  
12:55 PM (2  
days ago)

to me

I vote yes!

Karina

Flavio Díaz Torres

Jan 24, 2024,  
1:56 PM (2  
days ago)

to Soledad, me

I vote yes.

Thank You!

Chairman of the Board

Date

Deputy Chair of the Board

Date

# Soledad-Mission Recreation District

Regular Board Meeting  
November 28, 2023 at 6 PM  
Windmill Banquet Room

## Minutes

1. **CALL TO ORDER:** Board Chair Pete Meza called the meeting to order at 6:18 PM. Board Members present Pete Meza, Veronica PERNANDEZ, and Karina Bravo. Board Members absent Flavio Diaz Torres. One City appointed vacancy exists. District staff members present Frances Bengtson, Executive Director, and Andres Sarabia, Operations Manager. There were no members of the public present.

2. **PUBLIC COMMENT & CORRESPONDENCE:**

There were no members of the public present for comment, and no correspondence received.

3. **Strategic Planning & Infrastructure.** Staff updated the Board on upcoming LAFCO Municipal Services Review, plans to work with Architects and Pool specialists to start planning for Specific Grant project, and scheduling the Strategic Planning Session in February.

4. **CONSENT AGENDA- (5 Minutes)**

**ACTION**

Items on the consent agenda are given to the Board Members prior to the meeting. These items represent routine organizational and operational matters. They are not voted upon separately unless decided on by the board.

- a. **APPROVAL OF MINUTES:** Meeting Minutes: September Board Minutes

- b. **Approval of Checklists to date** September- November Checklists

After reviewing the consent agenda items September Board Minutes and Checklists, Board member Veronica Fernandez motioned to approve the consent agenda items. Board member Bravo Seconded the motion. Motion passed with the following vote.

Motion made by	Veronica Fernandez
Motion Seconded by	Karina Bravo
Yeses	V. Fernandez, K. Bravo, P. Meza
Noes	
Abstain	
Absent	Flavio Diaz Torres, and one Vacancy

5. **REVIEW OF FINANCIAL REPORTS**

**ACTION & INFORMATION**

- a. **Financial Reports October, September & Quarter 1 of 2023-2024** Financial reports were reviewed by Board with a note of trend of decreased revenue throughout all programs.

- b. **Board Consideration of Proposed FYE 6/30/2024 Budget**

**ACTION**

Board reviewed proposed budget along with additional allocation requests for specific programs, with the note that a solution for additional funding for operations will be required to continue to provide services in coming years. The District cannot rely on special funding received in the last few years to support programs, for example the Special District Relief funding from 2021 or the Specific Grant for upcoming improvements. The Board also requested staff work on a Special Reserve Policy for the Board to adopt to help guide future financial decision making and planning.

One time approved additional allocations from the unassigned fund balance (less committed funds).

Softball- \$14,500

Day Camp- \$2,500

The Board also recognized the importance and need for increase to tax allocation and to actively pursue options and education.

Motion made by	Veronica Fernandez
Motion Seconded by	Karina Bravo

Yeses	V. Fernandez, K. Bravo, P. Meza
Noes	
Abstain	
Absent	Flavio Diaz Torres, and one Vacancy

Meeting was then adjourned to do a staff family death. Meeting will be continued on December 4 at 6 PM

**Soledad-Mission Recreation District**

Continued Regular Board Meeting  
 December 4, at 6 PM  
 Windmill Banquet Room

**Minutes**

- 1. **CALL TO ORDER:** Board Chair Pete Meza called the meeting to order at 5:58 PM. Board Members present Pete Meza, Veronica Fernandez, and Karina Bravo. Board Members absent Flavio Diaz Torres. One City appointed vacancy exists. District staff members present Frances Bengtson, Executive Director, and Andres Sarabia, Operations Manager. There were no members of the public present.

- 2. **PUBLIC COMMENT & CORRESPONDENCE:**

There were no members of the public present for comment, and no correspondence received.

- 3. **Financial Reports**

**ACTION**

- a. **2024 Fee Structure and Cost Analysis**

**ACTION**

The Board reviewed the proposed fee structure with recommended 5% annual increase to programs, with the exception of rental rates and Waiving the Non-Resident Fee for a limited time for 2024.

Motion made by	Karina Bravo
Motion Seconded by	Veronica Fernandez
Yeses	V. Fernandez, K. Bravo, P. Meza
Noes	
Abstain	
Absent	Flavio Diaz Torres, and one Vacancy

- b. **Proposed Wage Scales for January 1, 2024**

**ACTION**

Board reviewed proposed wage scales in accordance with California increases to minimum wage and employment law.

Motion made by	Veronica Fernandez
Motion Seconded by	Karina Bravo
Yeses	V. Fernandez, K. Bravo, P. Meza
Noes	
Abstain	
Absent	Flavio Diaz Torres, and one Vacancy

- 4. **BUSINESS ITEMS**

**INFORMATION**

- a. **BOARD MEMBER REPORTS** No member of the Board represented the District at a function or meeting between the last regular meeting and this meeting.

- b. **Executive Report**

**Direction to Staff**

The Executive Director shared highlights from the Executive Report. It was determined to wait on the installation of electric heating system in lockerrooms until architects and pool specialists could comment on the project, and to move forward on small improvements during Winter closure.

**c. Operations Report**

The Operations Manager Sarabia submitted the operations report for Board Review, and highlighted the management retreat results, specifically noting the inclusion of operational fundraising efforts as “program”.

**d. Consideration of Consulting Services**

**ACTION**

**i. HR Review of Staff Manual 2024 Pending Council Review**

**ii. Bylaws- Adopting new bylaws for the District**

Board reviewed a proposal for an HR Review of the staff manual and the generation of bylaws by consulting firm RGS, to be paid with Special District Relief Dollars.

Motion made by	Veronica Fernandez
Motion Seconded by	Karina Bravo
Yeses	V. Fernandez, K. Bravo, P. Meza
Noes	
Abstain	
Absent	Flavio Diaz Torres, and one Vacancy

**e. MISCELLANEOUS**

**INFORMATION**

**5. CLOSED SESSION Scheduled for 7 PM 1 Hour:**

a. Tabled until December Meeting, pending response and feedback from Board members.

**6. Items to be added to December 2023 Regular Meeting**

a. Scheduled for December 19, 2023-

b. StreamLine Presentation- Website Services

**7. Adjournment 7:48 PM**

Motion made by	Karina Bravo
Motion Seconded by	Veronica Fernandez
Yeses	V. Fernandez, K. Bravo, P. Meza
Noes	
Abstain	
Absent	Flavio Diaz Torres, and one Vacancy

*Chairman of the Board*

*Date*

*Deputy Chair of the Board*

*Date*

SOLEDAD-MISSION RECREATION DISTRICT

Check List

November 1 through December 18, 2023

Date	Num	Name	Memo	Amount	Balance
<b>1030 · U.S. BANK - CHECKING</b>					<b>30,275.22</b>
11/01/2023	DC	OFFICE DEPOT	Holly Jolly Xmas envelopes & Stamps	-315.25	29,959.97
11/01/2023	DC	SOLEDAD VARIETY	Candy for Truck or Treat	-51.92	29,908.05
11/01/2023	DC	HARDWARE	Square Tape	-31.68	29,876.37
11/01/2023	DC	DOLLAR TREE	Hairties	-2.73	29,873.64
11/02/2023	DC	OFFICE DEPOT	Labels	-31.78	29,841.86
11/03/2023	DC	GRAINGER	Lifepak Electrode Quik-combo W/ Redi-pak. AED su	-136.51	29,705.35
11/06/2023	DC	WINDMILL RESTRAUNT		-76.80	29,628.55
11/06/2023	DC	EAGLE RESTAURANT	Management meeting	-27.31	29,601.24
11/06/2023	DC	CANVA	Canva Web Subscription	-13.99	29,587.25
11/07/2023	DC	CALIFORNIA GOURMET	Management meeting with staff	-79.31	29,507.94
11/07/2023	DD	QuickBooks Payroll Service	Created by Payroll Service on 11/04/2023	-3,696.24	25,811.70
11/08/2023	DC	HARDWARE	Square register receipt paper, 15 rolls. Correct order	-97.23	25,714.47
11/08/2023	DM	UNION BANK P/R	Payroll Taxes	-2,798.72	22,915.75
11/08/2023	DM	EDD	Payroll Taxes	-645.92	22,269.83
11/09/2023	DC	OFFICE DEPOT	Office printer ink	-411.72	21,858.11
11/09/2023	DC	U.S. POSTOFFICE	POSTAGE	-81.60	21,776.51
11/10/2023	DC	U.S. POSTOFFICE	POSTAGE	-102.00	21,674.51
11/10/2023	DC	U.S. POSTOFFICE	POSTAGE	-71.40	21,603.11
11/10/2023	DC	WIX.COM	Website Service	-12.00	21,591.11
11/13/2023	11440	AMERICAN SUPPLY	Household Supplies	-483.88	21,107.23
11/13/2023	11441	ANTHEM BLUE CROSS	Employee Benefits	-1,749.77	19,357.46
11/13/2023	11442	CITY OF SOLEDAD	Water Bill 9/15-10/15	-3,119.28	16,238.18
11/13/2023	11443	FRANCES BENGTON	Travel Exp Recertification class plus USPS	-411.79	15,826.39
11/13/2023	11444	HECTOR BUGARIN	INSTRUCTOR MARTIAL ARTS SEPT & OCT 2023	-925.56	14,900.83
11/13/2023	11445	HYDRO TURF, INC	Round Up	-211.73	14,689.10
11/13/2023	11446	LINCOLN COMMERCIAL POOL EQUIPM	Durafirm Roller Block	-269.52	14,419.58
11/13/2023	11447	SOLEDAD HARDWARE	154708	-22.86	14,396.72
11/13/2023	11448	STANLEY ROBERT LUM	FACILITY RENT SEPT & OCT 2023	-308.52	14,088.20
11/13/2023	11449	TERMINIX	Pest Control	-88.00	14,000.20
11/13/2023	DC	WIX.COM	Website Service	-43.20	13,957.00
11/14/2023	DD	PAYROLL	Payroll	-4,517.55	9,439.45
11/15/2023	11450	PAYROLL	Payroll	-142.64	9,296.81
11/15/2023	11451	PAYROLL	Payroll	-331.97	8,964.84
11/15/2023	11452	PAYROLL	Payroll	-324.42	8,640.42

SOLEDAD-MISSION RECREATION DISTRICT

Check List

November 1 through December 18, 2023

Date	Num	Name	Memo	Amount	Balance
11/15/2023	11453	PAYROLL	Payroll	-90.54	8,549.88
11/15/2023	11454	PAYROLL	Payroll	-67.89	8,481.99
11/15/2023	11455	PAYROLL	Payroll	-115.22	8,366.77
11/15/2023	11456	PAYROLL	Payroll	-655.08	7,711.69
11/15/2023	11457	PAYROLL	Payroll	-252.75	7,458.94
11/15/2023	11458	PAYROLL	Payroll	-695.82	6,763.12
11/15/2023	11459	PAYROLL	Payroll	-524.35	6,238.77
11/15/2023	11460	PAYROLL	Payroll	-539.85	5,698.92
11/15/2023	11461	PAYROLL	Payroll	-298.01	5,400.91
11/15/2023	11462	PAYROLL	Payroll	-1,140.90	4,260.01
11/15/2023	11463	PAYROLL	Payroll	-756.13	3,503.88
11/15/2023	11464	PAYROLL	Payroll	-1,551.75	1,952.13
11/15/2023	11465	PAYROLL	Payroll	-90.53	1,861.60
11/15/2023	SQ	DEPOSIT	Return	-137.15	1,724.45
11/16/2023	DM	UNION BANK P/R	Payroll Taxes	-4,706.66	-2,982.21
11/17/2023	DC	AMAZON	Gatorade	-26.80	-3,009.01
11/20/2023	DC	AMAZON	Airheads	-7.58	-3,016.59
11/21/2023	DC	U.S. POSTOFFICE	POSTAGE	-77.52	-3,094.11
11/21/2023	DC	GETSLING.COM	MEMBERSHIP HR PROGRAM	-44.64	-3,138.75
11/22/2023	DC	SOLEDAD TRUE VALUE	Cleaning products for deep clean of facility restroom	-31.19	-3,169.94
11/24/2023	DC	ADOBE	Subscription	-19.99	-3,189.93
11/24/2023	DC	ZOOM	Subscription	-16.79	-3,206.72
11/24/2023	DC	WIX.COM	Website Service	-12.00	-3,218.72
11/24/2023	DC	MICROSOFT	Subscription	-9.99	-3,228.71
11/27/2023	DC	HOME DEPOT	Holly Jolly Tree	-304.81	-3,533.52
11/27/2023	DC	AT & T U-VERSE	INTERNET	-85.60	-3,619.12
11/28/2023	11466	ALLSAFE INTEGRATED SYSTEM	Quarterly Alarm Service	-165.00	-3,784.12
11/28/2023	11467	CAPRI	Workers Comp Audit 2022-2023	-10,415.00	-14,199.12
11/28/2023	11468	DANA GUIDOTTI	November Services & Checks Ordered	-706.96	-14,906.08
11/28/2023	11469	PG & E	Utilities	-5,245.67	-20,151.75
11/28/2023	11470	TLC GARDENING	Nov Yard Work	-300.00	-20,451.75
11/28/2023	11471	ALLSAFE INTEGRATED SYSTEM	Quarterly Fire Monitoring Service	-150.00	-20,601.75
11/29/2023	DD	PAYROLL	Payroll	-4,710.64	-25,312.39
11/30/2023	11472	PAYROLL	Payroll	-54.87	-25,367.26
11/30/2023	11473	PAYROLL	Payroll	-169.76	-25,537.02

SOLEDAD-MISSION RECREATION DISTRICT

Check List

Accrual Basis

November 1 through December 18, 2023

Date	Num	Name	Memo	Amount	Balance
11/30/2023	11474	PAYROLL	Payroll	-177.31	-25,714.33
11/30/2023	11475	PAYROLL	Payroll	-275.39	-25,989.72
11/30/2023	11476	PAYROLL	Payroll	-82.31	-26,072.03
11/30/2023	11477	PAYROLL	Payroll	-328.19	-26,400.22
11/30/2023	11478	PAYROLL	Payroll	-75.45	-26,475.67
11/30/2023	11479	PAYROLL	Payroll	-334.24	-26,809.91
11/30/2023	11480	PAYROLL	Payroll	-322.36	-27,132.27
11/30/2023	11481	PAYROLL	Payroll	-279.17	-27,411.44
11/30/2023	11482	PAYROLL	Payroll	-113.18	-27,524.62
11/30/2023	11483	PAYROLL	Payroll	-606.83	-28,131.45
11/30/2023	11484	PAYROLL	Payroll	-709.19	-28,840.64
11/30/2023	DC	WINDMILL RESTRAUNT	Board meeting. Cancelled early. Minimum 1 order re	-41.70	-28,882.34
11/30/2023	DC	HARDWARE	Credit for overcharge	31.68	-28,850.66
11/30/2023	DEP	DEPOSIT	Deposit	4,532.60	-24,318.06
11/16/2023	DEP	TRANSFER FROM COUNTY	Deposit	75,000.00	50,681.94

Date	Num	Name	Memo	Amount	Balance
12/04/2023	DM	UNION BANK P/R	Payroll Taxes	-2,001.56	48,680.38
12/04/2023	DM	EDD	Payroll Taxes	-1,005.54	47,674.84
12/05/2023	11485	RUGGERI-JENSEN-AZAR	Deed - Professional Surveyors	-1,400.00	46,274.84
12/13/2023	11486	AT & T U-VERSE	Telephone	-87.19	46,187.65
12/13/2023	11487	CAPRI	General Liability & Workers Comp Ins	-22,966.25	23,221.40
12/13/2023	11488	CITY OF SOLEDAD	Water Bill 10/15-11/15	-2,646.50	20,574.90
12/13/2023	11489	SOLEDAD HARDWARE	Household	-32.27	20,542.63
12/13/2023	11490	TERMINIX	Pest Control	-88.00	20,454.63
12/14/2023	DD	PAYROLL	Payroll	-4,324.42	16,130.21
12/15/2023	11491	PAYROLL	Payroll	-238.91	15,891.30
12/15/2023	11492	PAYROLL	Payroll	-531.89	15,359.41
12/15/2023	11493	PAYROLL	Payroll	-429.82	14,929.59
12/18/2023	DM	UNION BANK P/R	Payroll Taxes	-1,546.76	13,382.83
Total 1030 · U.S. BANK - CHECKING				-16,892.39	13,382.83
<b>TOTAL</b>				<b>-16,892.39</b>	<b>13,382.83</b>

SOLEDAD-MISSION RECREATION DISTRICT

Check List

Accrual Basis

Date	Num	Name	December 2023	Amount	Balance
<b>1030 - U.S. BANK - CHECKING</b>					<b>50,681.94</b>
12/04/2023	DM	UNION BANK P/R	Payroll Taxes	-2,001.56	48,680.38
12/04/2023	DM	EDD	Payroll Taxes	-1,005.54	47,674.84
12/05/2023	11485	RUGGERI-JENSEN-AZAR	Deed - Professional Surveyors	-1,400.00	46,274.84
12/06/2023	DC	WINDMILL RESTRAUNT	Board meeting.	-148.67	46,126.17
12/06/2023	DC	CANVA	Canva Web Subscription	-13.99	46,112.18
12/08/2023	DC	AMAZON	Holly Jolly Xmas Ornaments	-15.28	46,096.90
12/11/2023	DC	AMAZON	Holly Jolly Xmas Ornaments	-268.58	45,828.32
12/11/2023	DC	WIX.COM	Website Service	-64.60	45,763.72
12/11/2023	DC	WIX.COM	Website Service	-12.00	45,751.72
12/12/2023	DC	WIX.COM	Website Service	-43.20	45,708.52
12/13/2023	11486	AT & T U-VERSE	Internet	-87.19	45,621.33
12/13/2023	11487	CAPRI	General Liability & Workers Comp	-22,966.25	22,655.08
12/13/2023	11488	CITY OF SOLEDAD	Water Bill 10/15-11/15	-2,646.50	20,008.58
12/13/2023	11489	SOLEDAD HARDWARE	Household	-32.27	19,976.31
12/13/2023	11490	TERMINIX	Pest Control	-88.00	19,888.31
12/14/2023	DD	PAYROLL	Payroll	-4,324.42	15,563.89
12/15/2023	11491	PAYROLL	Payroll	-238.91	15,324.98
12/15/2023	11492	PAYROLL	Payroll	-531.89	14,793.09
12/15/2023	11493	PAYROLL	Payroll	-429.82	14,363.27
12/18/2023	DC	WIX.COM	Website Service Annual Fee	-384.00	13,979.27
12/18/2023	DM	UNION BANK P/R	Payroll Taxes	-1,546.76	12,432.51
12/21/2023	DC	GETSLING.COM	MEMBERSHIP HR PROGRAM	-42.00	12,390.51
12/26/2023	DC	ADOBE	Subscription	-19.99	12,370.52
12/26/2023	DC	ZOOM	Subscription	-16.79	12,353.73
12/26/2023	DC	WIX.COM	Website Service	-14.95	12,338.78
12/26/2023	DC	WIX.COM	Website Service	-12.00	12,326.78
12/26/2023	DC	MICROSOFT	Subscription	-9.99	12,316.79
12/27/2023	DC	AT & T	Telephone	-85.60	12,231.19
12/28/2023	DD	PAYROLL	Payroll	-4,384.44	7,846.75
12/29/2023	11494	ANTHEM BLUE CROSS	Employee Benefits	-1,749.77	6,096.98
12/29/2023	11495	DANA GUIDOTTI	Dec Services	-620.00	5,476.98
12/29/2023	11496	JANATSCH ELECTRIC	Time Clock Repair	-771.79	4,705.19
12/29/2023	11497	PG & E	Utilities	-4,522.48	182.71
12/29/2023	11498	TLC GARDENING	Nov Yard Work	-300.00	-117.29



SOLEDAD-MISSION RECREATION DISTRICT

Check List

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>December 2023</u>	<u>Amount</u>	<u>Balance</u>
12/26/2023	DEP	DEPOSIT	Deposit	790.66	673.37
12/22/2023	DEP	TRANSFER FROM COUNTY	Deposit	75,000.00	75,673.37
12/29/2023	INT	INTEREST INCOME	Deposit	0.32	75,673.69
Total 1030 · U.S. BANK - CHECKING				24,991.75	75,673.69

SOLEDAD-MISSION RECREATION DISTRICT

Check List

Date	Num	Name	January 1, 2024	Amount	Balance
<b>1030 · U.S. BANK - CHECKING</b>					<b>75,673.69</b>
01/02/2024	DM	UNION BANK P/R	Payroll Taxes	-1,345.84	74,327.85
01/03/2024	DD	PAYROLL	Payroll	-3,713.72	70,614.13
01/11/2024	11501	AT & T U-VERSE	Internet	-84.41	70,529.72
01/11/2024	11502	CITY OF SOLEDAD	Water Bill 11/15-12/15	-2,469.08	68,060.64
01/11/2024	11503	ERICA PADILLA CHAVEZ	SMRD Facility Renovation/Implementation of Advisory C	-3,400.00	64,660.64
01/11/2024	11504	TERMINIX	Pest Control	-88.00	64,572.64
01/11/2024	11505	WESTAMERICAN BANK	NOTE 526-00992	-23,028.31	41,544.33
01/12/2024	DD	PAYROLL	Payroll	-4,407.62	37,136.71
01/14/2024	DM	EDD	Payroll Taxes	-894.05	36,242.66
01/16/2024	11499	PAYROLL	Payroll	-60.22	36,182.44
01/16/2024	11500	PAYROLL	Payroll	-175.65	36,006.79
01/16/2024	DD	PAYROLL	Payroll	-1,410.31	34,596.48
01/17/2024	DM	UNION BANK P/R	Payroll Taxes	-3,364.06	31,232.42
<b>Total 1030 · U.S. BANK - CHECKING</b>				<b>-44,441.27</b>	<b>31,232.42</b>

## 6. Financial Reports

### i. Quarter 2 2023-2024 Financial Reports

ACTION

#### Revenue:

4000- Property Taxes increases are slowing in this category over the last 5 years

4151- Recreation Swim- combined with Family swim as the rates are the same and the names just indicate a time difference. When you consider the combining of two unstructured swim time, participation and pool use is down from 2019 & 2022 (but not as much)

4154- Rental Revenue is way down- There is an outstanding invoice for the Dolphins Swim Team Pool use, but private rentals have really reduced. The Board voted to keep rental fees same as 2023 in hopes that this will boost revenue in this area.

4161- Swimming Lesson Revenue is up from prior years but staff believes that to be due to increase in prices and not increase in participation.

4162- Water Exercises- while rate has increased some participation has decreased. This program requires consistency, and the evening pool space is very impacted not allowing for consistent classes. Difficulty finding committed instructors.

4163- Staff restarted pre-Team as program as a way for kids to transition from lessons on to competitive swim. We are seeing decreased participation in the Dolphins Swim Program due to difficulty finding coaches and perceived cost barriers.

4165- Day Camp- was only offered two weeks this summer, when our typical summer is 4-5 weeks. After this year depending on participation and response the Board may consider cutting Day Camp from program offerings.

4180- Resales are down from prior years- I think it is due to keeping a reduced inventory on site.

4200- Holly Jolly Christmas Tree Raffle Ticket sales were down along with those donations that result from those mailers.

#### Expenses

6005.1 Salaries- Flag Error- Settlement payment

6005.2- Hourly Employees- Increase from prior partly due to minimum wage increases partly due to additional staff to support in ED absence.

6020- Workers compensation is far above prior quarters this is due to a miscalculation when completing estimation paperwork submitted to insurance company. Staff expects a refund at the end of they year to more accurately reflect actual employee costs and category hours worked.

6200- Facility Expenses appear to fluctuate depending on the year, also related to damage or equipment needing repair or replacement.

7000- Shows Diving Blocks, Specific Grant funding and expenditures. This requires review because there are expenses incurred for these funds and I need to ensure they are in the proper accounts.

Amendments or Notes:	
Motion:	
Second:	
Yeses	
Noes	
Abstention, Vacancy, Absent	

**SOLEDAD-MISSION RECREATION DISTRICT**

**Profit & Loss**

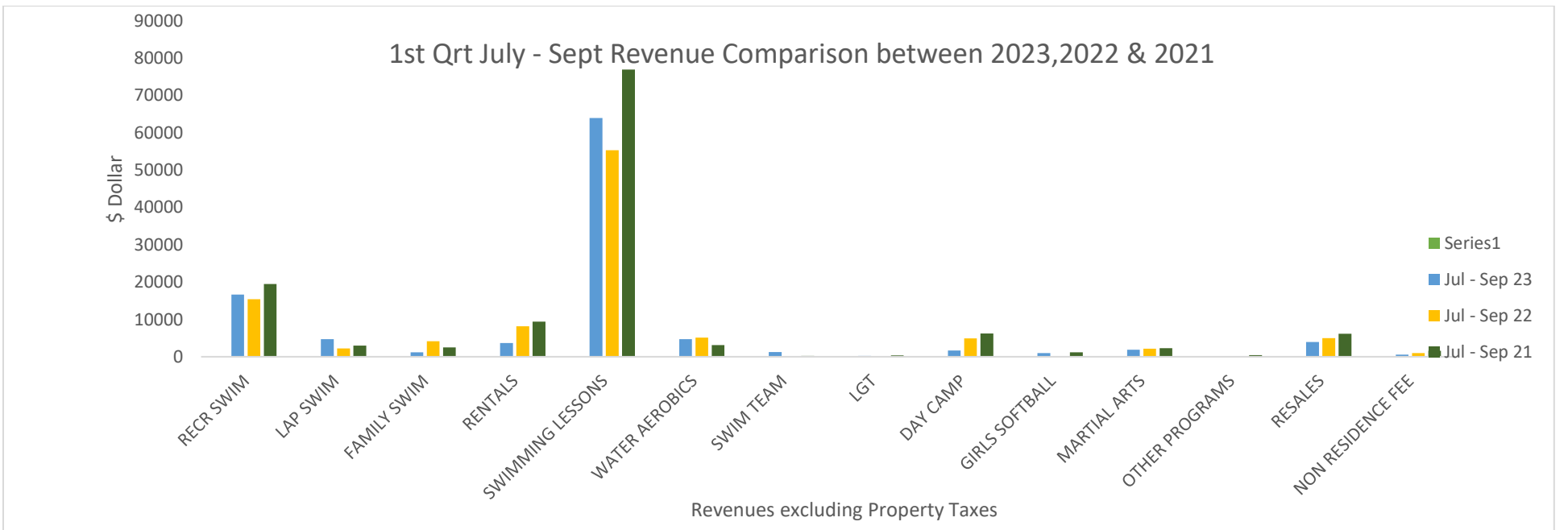
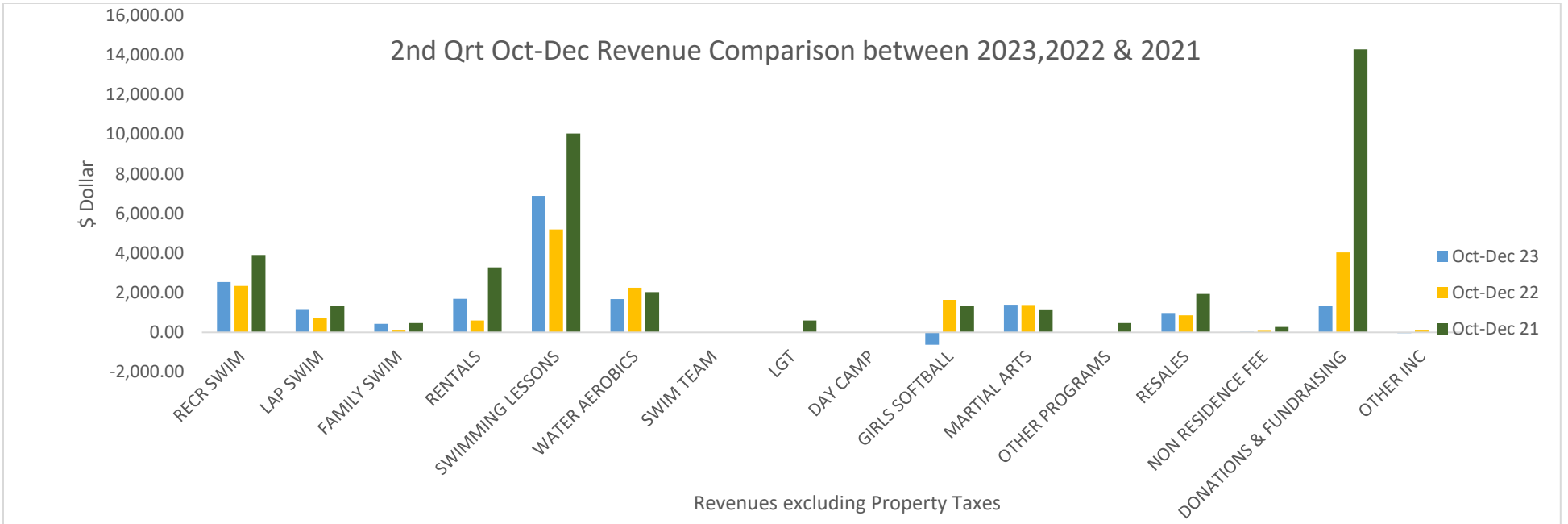
July 2019 through December 2023

	1st Quarter Comparison				2nd Quarter Comparison			
	Jul - Sep 23	Jul - Sep 22	Jul - Sep 21	Jul - Sep 19	Oct - Dec 23	Oct - Dec 22	Oct - Dec 21	Oct - Dec 19
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4000 · PROPERTY TAXES	2,163.13	192.54	1,177.68	1,388.32	229,031.78	225,641.97	215,818.31	185,681.97
4100 · INTEREST ON POOLED INVESTMENTS	0.00	0.00	0.00	0.00	1,782.24	947.50	314.29	669.17
4150 · RECREATION SWIM								
4151 · RECR SWIM	16,693.80	15,414.00	19,482.00	15,624.00	2,537.90	2,344.00	3,902.00	1,376.50
4152 · LAP SWIM	4,720.10	2,198.00	2,992.00	1,476.00	1,170.50	736.50	1,308.00	396.00
4153 · FAMILY SWIM	1,200.00	4,192.00	2,537.00	9,311.00	429.00	131.00	468.00	351.00
4154 · RENTALS	3,654.00	8,197.00	9,400.00	9,250.00	1,695.00	600.00	3,275.00	7,934.12
<b>Total 4150 · RECREATION SWIM</b>	<b>26,267.90</b>	<b>30,001.00</b>	<b>34,411.00</b>	<b>35,661.00</b>	<b>5,832.40</b>	<b>3,811.50</b>	<b>8,953.00</b>	<b>10,057.62</b>
4160 · PROGRAMS W/INSTRUCTORS								
4161 · SWIMMING LESSONS	63,986.37	55,356.50	76,935.55	45,127.72	6,887.80	5,194.50	10,044.00	4,015.50
4162 · WATER AEROBICS	4,697.20	5,156.00	3,117.00	2,753.00	1,675.90	2,246.25	2,026.00	406.00
4163 · SWIM TEAM	1,233.00	0.00	248.00	6,059.03	0.00	0.00	0.00	1,004.00
4164 · LGT ( LIFEGUARD TRAINING)	225.00	0.00	350.00	250.00	0.00	0.00	600.00	0.00
4165 · DAY CAMP	1,653.00	4,925.00	6,243.31	2,027.28	0.00	0.00	0.00	0.00
4168.5 · GIRLS SOFTBALL	1,012.50	0.00	1,161.00	285.00	-622.50	1,640.00	1,315.00	40.00
4168.8 · MARTIAL ARTS	1,870.80	2,190.00	2,325.00	1,150.00	1,393.80	1,374.00	1,155.00	1,150.00
4160 · PROGRAMS W/INSTRUCTORS - Other	0.00	0.00	446.00	453.00	0.00	0.00	468.43	46.00
<b>Total 4160 · PROGRAMS W/INSTRUCTORS</b>	<b>74,677.87</b>	<b>67,627.50</b>	<b>90,825.86</b>	<b>58,105.03</b>	<b>9,335.00</b>	<b>10,454.75</b>	<b>15,608.43</b>	<b>6,661.50</b>
4180 · RESALES	3,962.04	4,968.63	6,160.50	4,165.25	979.70	854.50	1,944.50	474.75
4190 · NON RESIDENCE FEE	600.00	960.00	1,590.00	810.00	20.00	110.00	270.00	90.00
4200 · FUND RAISERS	0.00	2,937.00	2,256.00	1,051.00	1,190.00	2,136.00	3,050.00	1,702.00
4300 · GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4400 · DONATIONS	0.00	3,689.09	0.00	58.79	120.00	1,895.10	11,231.13	1,290.68
4500 · INTEREST INCOME.	1.03	0.00	0.00	0.00	0.86	0.00	0.00	0.00
4800 · OTHER INC	26.85	15,911.82	52.15	12.05	-36.10	127.75	-9.45	-157.25
<b>Total Income</b>	<b>107,698.82</b>	<b>126,287.58</b>	<b>136,473.19</b>	<b>101,251.44</b>	<b>248,255.88</b>	<b>245,979.07</b>	<b>257,180.21</b>	<b>206,470.44</b>
<b>Expense</b>								
6000 · STAFFING COSTS								
6005 · COMPENSATION								
6005.1 · SALARIES	27,499.32	29,335.02	27,663.00	25,841.28	38,161.90	29,551.26	27,663.00	27,195.03
6005.2 · HOURLY WAGES	89,067.60	91,502.94	89,314.69	81,534.74	32,332.34	22,942.21	49,201.94	20,695.52
<b>Total 6005 · COMPENSATION</b>	<b>116,566.92</b>	<b>120,837.96</b>	<b>116,977.69</b>	<b>107,376.02</b>	<b>70,494.24</b>	<b>52,493.47</b>	<b>76,864.94</b>	<b>47,890.55</b>
6010 · PAYROLL TAXES	12,133.74	12,394.88	13,475.16	11,719.11	5,888.39	4,794.70	7,420.27	4,089.96
6012 · EMPLOYEE BENEFITS	4,486.65	4,051.05	5,535.98	3,566.91	5,106.45	4,711.01	4,471.53	3,659.17
6020 · WORKERS COMP INSURANCE	5,448.24	2,309.01	1,539.69	4,118.50	5,448.24	2,309.01	1,539.73	3,060.25
<b>Total 6000 · STAFFING COSTS</b>	<b>138,635.55</b>	<b>139,592.90</b>	<b>137,528.52</b>	<b>126,780.54</b>	<b>86,937.32</b>	<b>64,308.19</b>	<b>90,296.47</b>	<b>58,699.93</b>
6100 · RESALE	2,495.20	2,315.33	5,853.02	1,876.81	447.03	357.25	1,126.49	1,138.56
6150 · PROGRAM EXPENSES	2,158.42	1,756.36	4,491.29	2,319.03	1,286.00	3,025.09	3,345.47	942.00
6200 · FACILITY EXPENSES	39,632.56	48,885.28	31,949.96	28,563.20	29,943.46	25,880.69	60,057.53	27,708.87
6280 · DEPRECIATION EXPENSE	11,439.00	10,114.00	9,711.00	9,365.25	11,439.00	10,155.00	9,711.00	9,365.25
6300 · ADMINISTRATIVE	18,486.16	19,787.51	16,019.92	16,914.75	19,917.13	14,595.07	14,885.30	5,743.89
6600 · FUNDRAISER EXPENSES	0.00	124.90	2,208.00	50.64	972.38	1,663.65	-145.17	1,043.72
<b>Total Expense</b>	<b>212,846.89</b>	<b>222,576.28</b>	<b>207,761.71</b>	<b>185,870.22</b>	<b>150,942.32</b>	<b>119,984.94</b>	<b>179,277.09</b>	<b>104,642.22</b>
<b>Net Ordinary Income</b>	<b>-105,148.07</b>	<b>-96,288.70</b>	<b>-71,288.52</b>	<b>-84,618.78</b>	<b>97,313.56</b>	<b>125,994.13</b>	<b>77,903.12</b>	<b>101,828.22</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
7000 · CAPITAL OUTLAY								

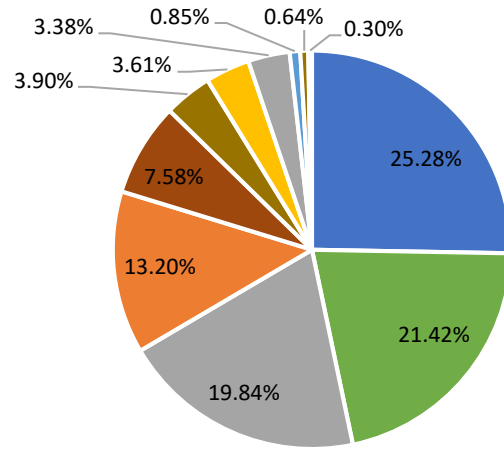
**SOLEDAD-MISSION RECREATION DISTRICT**  
**Profit & Loss**

July 2019 through December 2023

	1st Quarter Comparison				2nd Quarter Comparison			
	Jul - Sep 23	Jul - Sep 22	Jul - Sep 21	Jul - Sep 19	Oct - Dec 23	Oct - Dec 22	Oct - Dec 21	Oct - Dec 19
7001 · RESOURCES FOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
7005 · EXPENDITURES FOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	-5,840.69	-16,419.54	0.00	0.00
<b>Total 7000 · CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-5,840.69</b>	<b>33,580.46</b>	<b>0.00</b>	<b>0.00</b>
7500 · COVID FUNDING								
7501 · CORONAVIRUS RELIEF FOR SPECIAL	0.00	19,875.00	0.00	0.00	0.00	29,767.50	24,258.00	0.00
7502 · COVID RELIEF EFFORTS	0.00	-19,875.00	-31.48	0.00	0.00	-30,029.64	-1,604.29	0.00
<b>Total 7500 · COVID FUNDING</b>	<b>0.00</b>	<b>0.00</b>	<b>-31.48</b>	<b>0.00</b>	<b>0.00</b>	<b>-262.14</b>	<b>22,653.71</b>	<b>0.00</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>-31.48</b>	<b>0.00</b>	<b>-5,840.69</b>	<b>33,318.32</b>	<b>22,653.71</b>	<b>0.00</b>
Other Expense								
7021 · PROP 68 GRANT	0.00	107.25	0.00	0.00	0.00	0.00	0.00	0.00
8000 · LONG TERM LOAN								
8800 · LOAN INTEREST EXPENSE	3,426.53	3,653.50	4,203.38	9,707.42	0.00	0.00	0.00	0.00
8801 · REPAYMENT PRINCIPAL PAYMENT	19,601.78	19,374.81	18,824.93	15,419.15	0.00	0.00	0.00	0.00
<b>Total 8000 · LONG TERM LOAN</b>	<b>23,028.31</b>	<b>23,028.31</b>	<b>23,028.31</b>	<b>25,126.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Expense</b>	<b>23,028.31</b>	<b>23,135.56</b>	<b>23,028.31</b>	<b>25,126.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>-23,028.31</b>	<b>-23,135.56</b>	<b>-23,059.79</b>	<b>-25,126.57</b>	<b>-5,840.69</b>	<b>33,318.32</b>	<b>22,653.71</b>	<b>0.00</b>
<b>Net Income</b>	<b>-128,176.38</b>	<b>-119,424.26</b>	<b>-94,348.31</b>	<b>-109,745.35</b>	<b>91,472.87</b>	<b>159,312.45</b>	<b>100,556.83</b>	<b>101,828.22</b>

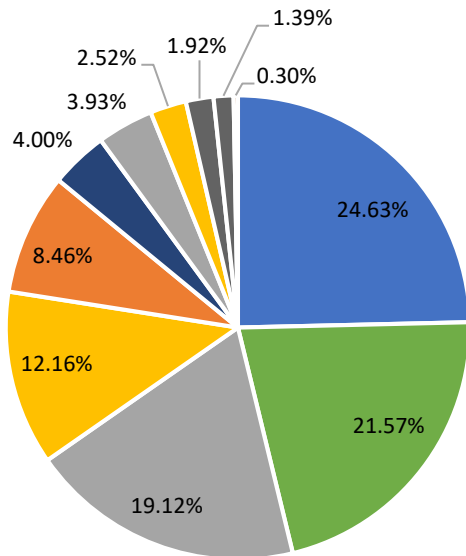


### 2nd Qrt Oct-Dec 2023 Expense Pie Chart



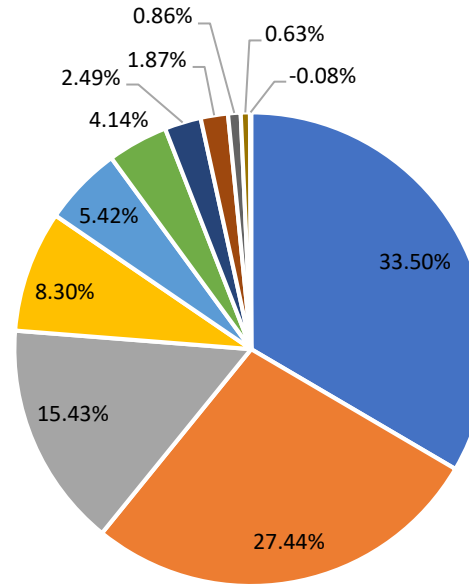
- 6005.1 · SALARIES \$38,162
- 6005.2 · HOURLY WAGES \$32,332
- 6200 · FACILITY EXPENSES \$29,943
- 6300 · ADMINISTRATIVE \$19,917
- 6280 · DEPRECIATION EXPENSE \$11,439
- 6010 · PAYROLL TAXES \$5,888
- 6020 · WORKERS COMP INSURANCE \$5,448
- 6012 · EMPLOYEE BENEFITS \$5,106
- 6150 · PROGRAM EXPENSES \$1,286
- 6600 · FUNDRAISER EXPENSES \$972

### 2nd Qrt Oct-Dec 2022 Expense Pie Chart



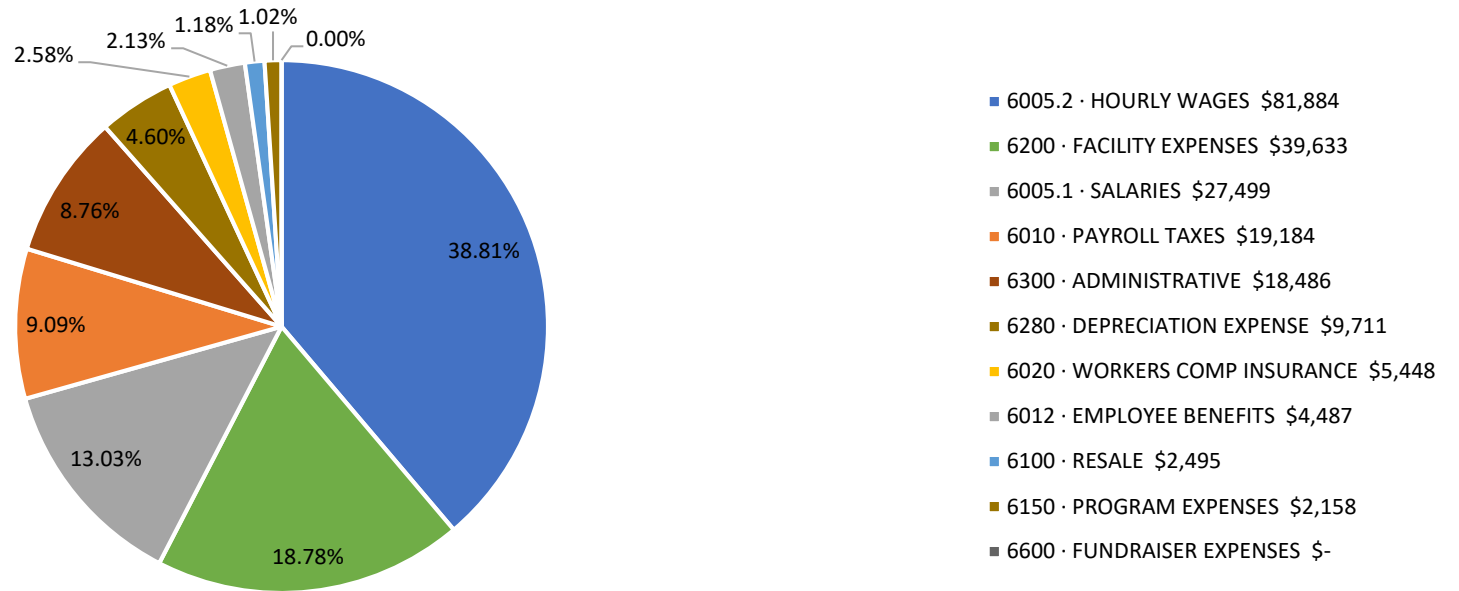
- 6005.1 · SALARIES \$29,551
- 6200 · FACILITY EXPENSES \$25,881
- 6005.2 · HOURLY WAGES \$22,942
- 6300 · ADMINISTRATIVE \$14,595
- 6280 · DEPRECIATION EXPENSE \$10,155
- 6010 · PAYROLL TAXES \$4,795
- 6012 · EMPLOYEE BENEFITS \$4,711
- 6150 · PROGRAM EXPENSES \$3,025
- 6020 · WORKERS COMP INSURANCE \$2,309

### 2nd Qrt Oct-Dec 2021 Expense Pie Chart

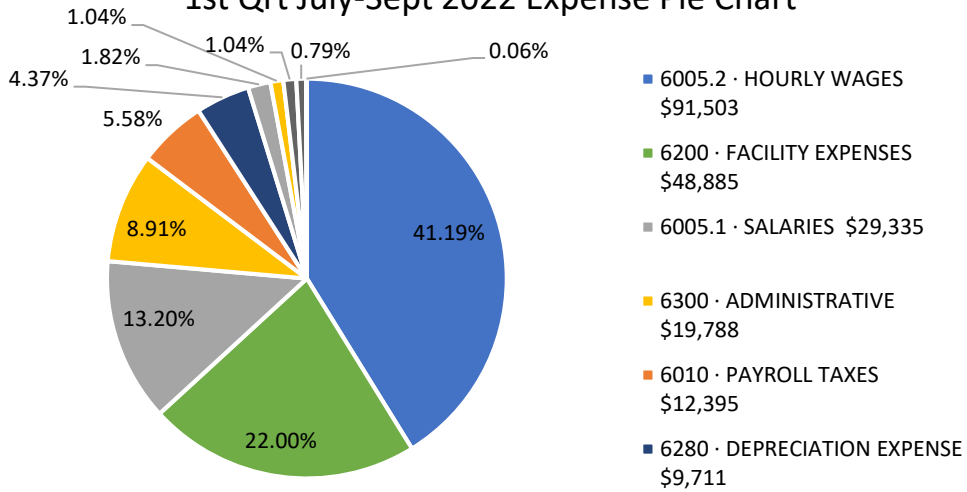


- 6200 · FACILITY EXPENSES \$60,058
- 6005.2 · HOURLY WAGES \$49,202
- 6005.1 · SALARIES \$27,663
- 6300 · ADMINISTRATIVE \$14,885
- 6280 · DEPRECIATION EXPENSE \$9,711
- 6010 · PAYROLL TAXES \$7,420
- 6012 · EMPLOYEE BENEFITS \$4,472
- 6150 · PROGRAM EXPENSES \$3,345
- 6020 · WORKERS COMP INSURANCE \$1,540

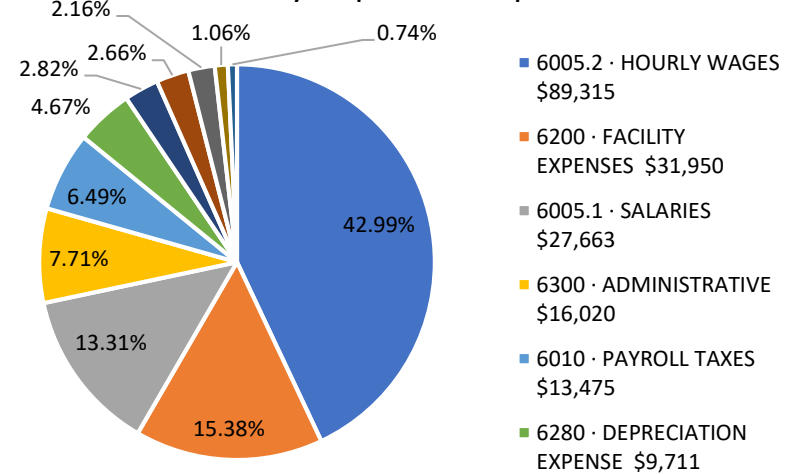
1st Qrt July-Sept 2023 Expense Pie Chart



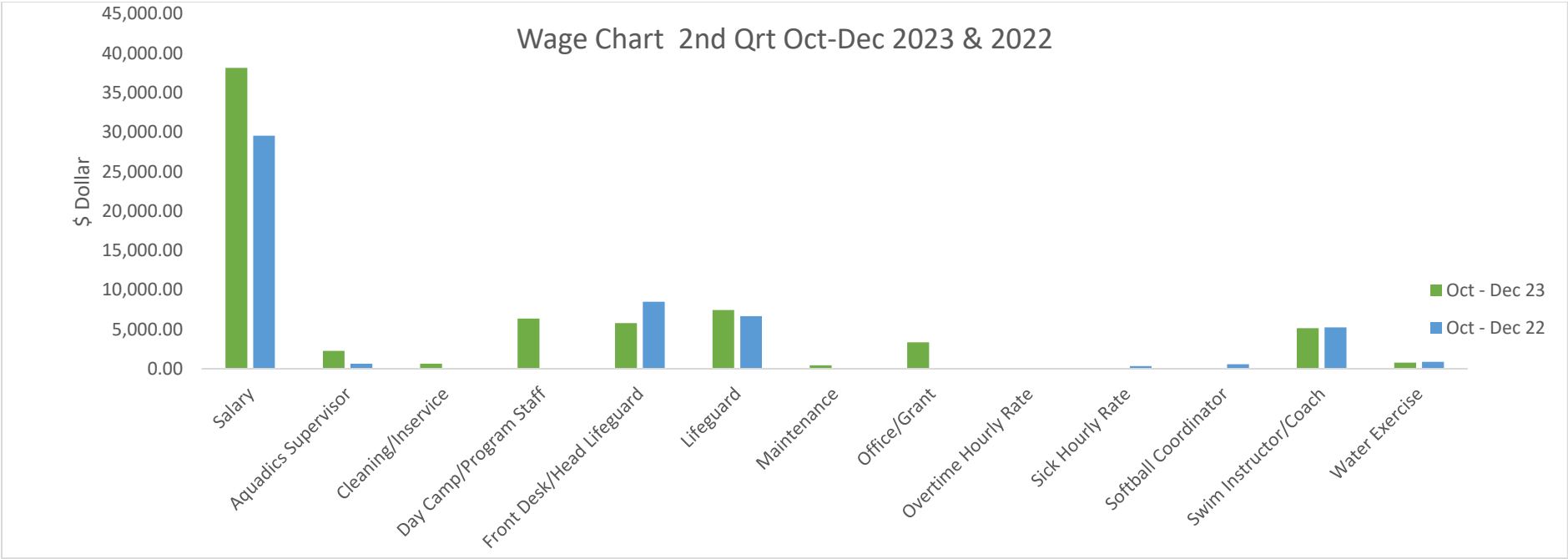
1st Qrt July-Sept 2022 Expense Pie Chart



1st Qrt July-Sept 2021 Expense Pie Chart







**SOLEDAD-MISSION RECREATION DISTRICT**  
**Profit & Loss Budget Performance**  
**November 2023**

	<u>Nov 23</u>	<u>Budget</u>	<u>Jul - Nov 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · PROPERTY TAXES	18,344.86	39,498.00	20,507.99	197,490.00	473,976.00
4100 · INTEREST ON POOLED INVESTMENTS	0.00	0.00	0.00	900.00	4,000.00
4150 · RECREATION SWIM					
4151 · RECR SWIM	505.00	750.00	19,231.70	19,476.80	40,476.80
4152 · LAP SWIM	586.50	500.00	5,890.60	5,803.50	10,803.50
4153 · FAMILY SWIM	115.00	0.00	1,629.00	1,814.00	1,814.00
4154 · RENTALS	1,000.00	0.00	5,349.00	4,349.00	40,099.00
<b>Total 4150 · RECREATION SWIM</b>	<b>2,206.50</b>	<b>1,250.00</b>	<b>32,100.30</b>	<b>31,443.30</b>	<b>93,193.30</b>
4160 · PROGRAMS W/INSTRUCTORS					
4161 · SWIMMING LESSONS	316.00	250.00	70,874.17	70,792.15	135,499.15
4162 · WATER AEROBICS	546.60	250.00	6,373.10	6,076.60	13,174.71
4163 · SWIM TEAM	34.00	0.00	1,233.00	1,199.00	4,575.00
4164 · LGT ( LIFEGUARD TRAINING)	0.00	0.00	225.00	225.00	3,225.00
4165 · DAY CAMP	0.00	0.00	1,653.00	1,653.00	4,653.00
4168.5 · GIRLS SOFTBALL	-150.00	0.00	75.00	224.00	17,724.00
4168.8 · MARTIAL ARTS	408.00	500.00	3,198.60	3,307.00	6,905.00
4160 · PROGRAMS W/INSTRUCTORS - Other	0.00	0.00	0.00	0.00	67,250.00
<b>Total 4160 · PROGRAMS W/INSTRUCTORS</b>	<b>1,154.60</b>	<b>1,000.00</b>	<b>83,631.87</b>	<b>83,476.75</b>	<b>253,005.86</b>
4180 · RESALES	260.00	100.00	4,932.74	4,846.00	9,946.00
4190 · NON RESIDENCE FEE	0.00	0.00	620.00	620.00	1,680.00
4200 · FUND RAISERS	780.00	1,750.00	780.00	1,750.00	20,865.00
4300 · GRANTS	0.00	0.00	0.00	0.00	0.00
4400 · DONATIONS	100.00	1,500.00	120.00	1,520.00	6,195.00
4500 · INTEREST INCOME.	0.24		1.57		
4800 · OTHER INC	0.00	0.00	-9.25	-36.00	-36.00
<b>Total Income</b>	<b>22,846.20</b>	<b>45,098.00</b>	<b>142,685.22</b>	<b>322,010.05</b>	<b>862,825.16</b>
<b>Expense</b>					
6000 · STAFFING COSTS					
6005 · COMPENSATION					
6005.1 · SALARIES	16,387.30	11,107.86	54,773.92	49,495.18	128,290.30
6005.2 · HOURLY WAGES	12,973.38	19,000.00	120,087.06	118,930.18	286,930.18
<b>Total 6005 · COMPENSATION</b>	<b>29,360.68</b>	<b>30,107.86</b>	<b>174,860.98</b>	<b>168,425.36</b>	<b>415,220.48</b>
6010 · PAYROLL TAXES	2,426.61	3,763.48	17,088.83	21,854.82	52,704.20
6012 · EMPLOYEE BENEFITS	1,749.77	1,505.39	7,843.33	8,205.30	20,545.05
6020 · WORKERS COMP INSURANCE	1,816.08	1,816.00	9,080.40	9,080.00	13,792.00
<b>Total 6000 · STAFFING COSTS</b>	<b>35,353.14</b>	<b>37,192.73</b>	<b>208,873.54</b>	<b>207,565.48</b>	<b>502,261.73</b>
6100 · RESALE	34.38	50.00	2,942.23	2,904.99	7,454.99
6150 · PROGRAM EXPENSES	51.92	300.00	3,444.42	4,103.53	25,853.53
6200 · FACILITY EXPENSES	9,217.38	12,355.00	66,339.60	70,671.00	167,826.00
6280 · DEPRECIATION EXPENSE	3,813.00	3,237.00	19,065.00	16,185.00	38,844.00
6300 · ADMINISTRATIVE	5,363.20	5,134.67	29,446.44	29,385.67	89,649.36
6600 · FUNDRAISER EXPENSES	620.06	50.00	688.52	50.00	11,300.00
<b>Total Expense</b>	<b>54,453.08</b>	<b>58,319.40</b>	<b>330,799.75</b>	<b>330,865.67</b>	<b>843,189.61</b>
<b>Net Ordinary Income</b>	<b>-31,606.88</b>	<b>-13,221.40</b>	<b>-188,114.53</b>	<b>-8,855.62</b>	<b>19,635.55</b>

**SOLEDAD-MISSION RECREATION DISTRICT**  
**Profit & Loss Budget Performance**  
 November 2023

	<u>Nov 23</u>	<u>Budget</u>	<u>Jul - Nov 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
7030 · Other Income	0.00		0.00		26,500.00
7500 · COVID FUNDING	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,500.00</u>
<b>Other Expense</b>					
7021 · PROP 68 GRANT	0.00	0.00	0.00	0.00	0.00
8000 · LONG TERM LOAN	0.00	0.00	23,028.31	23,255.53	46,284.53
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>23,028.31</u>	<u>23,255.53</u>	<u>46,284.53</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>-23,028.31</u>	<u>-23,255.53</u>	<u>-19,784.53</u>
<b>Net Income</b>	<u><u>-31,606.88</u></u>	<u><u>-13,221.40</u></u>	<u><u>-211,142.84</u></u>	<u><u>-32,111.15</u></u>	<u><u>-148.98</u></u>

**SOLEDAD-MISSION RECREATION DISTRICT**  
**Profit & Loss Budget Performance**  
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · PROPERTY TAXES	210,686.92	39,498.00	231,194.91	236,988.00
4100 · INTEREST ON POOLED INVESTMENTS	1,782.24	0.00	1,782.24	900.00
4150 · RECREATION SWIM				
4151 · RECR SWIM	0.00	0.00	19,231.70	19,476.80
4152 · LAP SWIM	0.00	0.00	5,890.60	5,803.50
4153 · FAMILY SWIM	0.00	0.00	1,629.00	1,814.00
4154 · RENTALS	0.00	4,000.00	5,349.00	8,349.00
<b>Total 4150 · RECREATION SWIM</b>	<b>0.00</b>	<b>4,000.00</b>	<b>32,100.30</b>	<b>35,443.30</b>
4160 · PROGRAMS W/INSTRUCTORS				
4161 · SWIMMING LESSONS	0.00	0.00	70,874.17	70,792.15
4162 · WATER AEROBICS	0.00	0.00	6,373.10	6,076.60
4163 · SWIM TEAM	0.00	0.00	1,233.00	1,199.00
4164 · LGT ( LIFEGUARD TRAINING)	0.00	0.00	225.00	225.00
4165 · DAY CAMP	0.00	0.00	1,653.00	1,653.00
4168.5 · GIRLS SOFTBALL	315.00	0.00	390.00	224.00
4168.8 · MARTIAL ARTS	66.00	250.00	3,264.60	3,557.00
4160 · PROGRAMS W/INSTRUCTORS - Other	0.00	0.00	0.00	0.00
<b>Total 4160 · PROGRAMS W/INSTRUCTORS</b>	<b>381.00</b>	<b>250.00</b>	<b>84,012.87</b>	<b>83,726.75</b>
4180 · RESALES	9.00	0.00	4,941.74	4,846.00
4190 · NON RESIDENCE FEE	0.00	0.00	620.00	620.00
4200 · FUND RAISERS	410.00	0.00	1,190.00	1,750.00
4400 · DONATIONS	0.00	500.00	120.00	2,020.00
4500 · INTEREST INCOME.	0.32		1.89	
4800 · OTHER INC	0.00	0.00	-9.25	-36.00
<b>Total Income</b>	<b>213,269.48</b>	<b>44,248.00</b>	<b>355,954.70</b>	<b>366,258.05</b>
<b>Expense</b>				
6000 · STAFFING COSTS				
6005 · COMPENSATION				
6005.1 · SALARIES	10,887.30	11,107.86	65,661.22	60,603.04
6005.2 · HOURLY WAGES	1,312.88	6,000.00	121,399.94	124,930.18
<b>Total 6005 · COMPENSATION</b>	<b>12,200.18</b>	<b>17,107.86</b>	<b>187,061.16</b>	<b>185,533.22</b>
6010 · PAYROLL TAXES	933.30	2,138.48	18,022.13	23,993.30
6012 · EMPLOYEE BENEFITS	1,749.77	855.39	9,593.10	9,060.69
6020 · WORKERS COMP INSURANCE	1,816.08	1,816.00	10,896.48	10,896.00
<b>Total 6000 · STAFFING COSTS</b>	<b>16,699.33</b>	<b>21,917.73</b>	<b>225,572.87</b>	<b>229,483.21</b>
6100 · RESALE	0.00	0.00	2,942.23	2,904.99
6150 · PROGRAM EXPENSES	0.00	550.00	3,444.42	4,653.53
6200 · FACILITY EXPENSES	9,077.11	13,855.00	69,576.02	84,526.00
6280 · DEPRECIATION EXPENSE	3,813.00	3,237.00	22,878.00	19,422.00
6300 · ADMINISTRATIVE	8,956.85	5,299.67	38,403.29	34,685.34
6600 · FUNDRAISER EXPENSES	283.86	750.00	972.38	800.00
<b>Total Expense</b>	<b>38,830.15</b>	<b>45,609.40</b>	<b>363,789.21</b>	<b>376,475.07</b>
<b>Net Ordinary Income</b>	<b>174,439.33</b>	<b>-1,361.40</b>	<b>-7,834.51</b>	<b>-10,217.02</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				

**SOLEDAD-MISSION RECREATION DISTRICT**  
**Profit & Loss Budget Performance**  
 December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>
<b>7000 · CAPITAL OUTLAY</b>				
7005 · EXPENDITURES FOR CAPITAL OUTLAY	0.00	0.00	-5,840.69	0.00
<b>Total 7000 · CAPITAL OUTLAY</b>	<u>0.00</u>	<u>0.00</u>	<u>-5,840.69</u>	<u>0.00</u>
7030 · Other Income	0.00	0.00	0.00	0.00
<b>7500 · COVID FUNDING</b>				
7501 · CORONAVIRUS RELIEF FOR SPECIAL	0.00	0.00	0.00	14,000.00
7502 · COVID RELIEF EFFORTS	0.00	0.00	0.00	-14,000.00
<b>Total 7500 · COVID FUNDING</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>-5,840.69</u>	<u>0.00</u>
<b>Other Expense</b>				
<b>8000 · LONG TERM LOAN</b>				
8800 · LOAN INTEREST EXPENSE	0.00	0.00	3,426.53	3,426.53
8801 · REPAYMENT PRINCIPAL PAYMENT	0.00	0.00	19,601.78	19,829.00
<b>Total 8000 · LONG TERM LOAN</b>	<u>0.00</u>	<u>0.00</u>	<u>23,028.31</u>	<u>23,255.53</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>23,028.31</u>	<u>23,255.53</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>-28,869.00</u>	<u>-23,255.53</u>
<b>Net Income</b>	<u><u>174,439.33</u></u>	<u><u>-1,361.40</u></u>	<u><u>-36,703.51</u></u>	<u><u>-33,472.55</u></u>

## SOLEDAD-MISSION RECREATION DISTRICT

## Balance Sheet

As of December 31, 2023

01/21/24

Accrual Basis

	Dec 31, 23	Dec 31, 22
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1010 · CASH IN COUNTY	368,818.49	427,449.08
1030 · U.S. BANK - CHECKING	75,673.69	42,655.78
1070 · PETTY CASH	250.00	250.00
<b>Total Checking/Savings</b>	444,742.18	470,354.86
<b>Total Current Assets</b>	444,742.18	470,354.86
<b>Fixed Assets</b>		
1200 · LAND	16,256.37	16,256.37
1210 · STRUCTURES & IMPROVEMENTS	641,601.57	641,601.57
1220 · EQUIPMENT	189,849.09	162,409.55
1230 · POOL LOBBY IMPROVEMENTS	27,929.29	27,929.29
1250 · ROTARY PARK PROJECT	138,881.94	138,881.94
1260 · POOL BUILDING RENOVATIONS	846,483.00	846,483.00
1310 · ACCUM DEPRECIATION	-1,289,572.00	-1,245,069.00
<b>Total Fixed Assets</b>	571,429.26	588,492.72
<b>Other Assets</b>		
1810 · PREPAID INSURANCE	22,966.25	19,794.10
1811 · PREPAID EXPENSES	2,666.54	5,771.43
<b>Total Other Assets</b>	25,632.79	25,565.53
<b>TOTAL ASSETS</b>	<b>1,041,804.23</b>	<b>1,084,413.11</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · Accounts Payable	6,041.49	33,492.94
<b>Total Accounts Payable</b>	6,041.49	33,492.94
<b>Other Current Liabilities</b>		
2020 · CURRENT CAPITAL LEASE PAYABLE	40,170.64	39,030.55
2021 · INTEREST ON UNMATURED L-T DEBT	5,885.98	7,026.07
2200 · ACCRUED PAYROLL EXPENSES	2,239.89	2,298.23
<b>Total Other Current Liabilities</b>	48,296.51	48,354.85
<b>Total Current Liabilities</b>	54,338.00	81,847.79
<b>Long Term Liabilities</b>		
2500 · DEUTSCHE BANK TRUST COMPANY	148,205.40	188,603.01
2600 · DEFERRED REVENUE		
2610 · BUY A WAVE FUND	842.48	832.67
2611 · GRANT - IMPROVEMENT & EQUIPMENT	24,000.00	24,000.00
2612 · DEFERRED COVID RELIEF FUNDING	108,357.50	108,357.50
<b>Total 2600 · DEFERRED REVENUE</b>	133,199.98	133,190.17
<b>Total Long Term Liabilities</b>	281,405.38	321,793.18
<b>Total Liabilities</b>	335,743.38	403,640.97
<b>Equity</b>		
3030 · UNASSIGNED FUND BALANCE	336,833.14	259,755.79
3040 · INVESTMENT FIXED ASSETS, NET	405,931.22	381,128.16
Net Income	-36,703.51	39,888.19
<b>Total Equity</b>	706,060.85	680,772.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,041,804.23</b>	<b>1,084,413.11</b>

This agreement, made and entered into this 23rd day of 2021 between the Governing Board of the Soledad-Mission Recreation District, hereafter referred to as "District" and RT Dennis Accountancy, hereafter referred to as "Auditor."

### **AUDIT SERVICES**

We will audit the financial statements of the governmental activities, and the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the years ended June 30, 2021 through 2023.

Accounting principles generally accepted in the United States of America ("U.S. GAAP") call for certain required supplementary information ("RSI") to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting, as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI, as our limited procedures do not provide us with sufficient evidence to do so.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. GAAP and to report on the fairness of the additional information referred to above when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- ❖ Internal control over financial reporting and compliance with laws, regulations, and the provisions of awards, contracts or grants agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The reports on internal control and compliance are solely for information and use of management, governance, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and will each include a paragraph that the purpose of the report is solely to describe the following: (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance; (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance; and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The Uniform Guidance report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the Uniform Guidance requirements.

Our audit will be conducted in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our professional standards as defined by GAAS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with U.S. GAAP. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of the District, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express an opinion whether the financial statements prepared as part of this engagement are fairly presented, in all material respects, in conformity with U.S. GAAP. The procedures we determine necessary will depend on our professional judgment as auditors and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the schedule of expenditures of federal awards, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Since we plan and perform our audit in accordance with GAAS to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity; and because the determination of abuse is so subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance regarding the detection of abuse. Our procedures will be less in scope than what would be required to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Accounting Standards. However, we will inform you of any material errors that come to our attention, and we will inform you or the appropriate level of management of any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. We will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit as required by the American Institute of Certified Public Accountants and the *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of those procedures will not be to express an opinion in our report on compliance with these provisions pursuant to *Government Auditing Standards*.

As this engagement is not designed to be a fraud audit, management understands and accepts the inherent limitations of the audit services described in this agreement.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.



## **RESPONSIBILITIES OF MANAGEMENT AND, WHEN APPROPRIATE, THOSE CHARGED WITH GOVERNANCE**

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of the District acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. Management's responsibilities also include identifying government award programs and understanding and complying with program requirements. As such, the management of the District is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with U.S. GAAP. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information. In addition, you also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

By your signature below, you also acknowledge and understand that the management of the District is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. This responsibility includes having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, grantors and others where fraud could have a material impact on the financial statements. The management of the District is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, noncompliance with laws and regulations, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

In fulfilling management's responsibility for establishing and maintaining internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with U.S. GAAP.

Management's responsibilities also include designating qualified individuals with suitable skill, knowledge, and/or experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

Also, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and recommendations. This responsibility includes maintaining a summary of prior audit findings and recommendations and the corrective actions taken to address these issues; and for providing us with this information as part of our engagement. Management is also responsible to provide input on

the current audit findings and recommendations, as well as management's planned corrective actions for these issues.

You further acknowledge and understand that management is responsible for making us aware of any contractor relationship in which the contractor has the responsibility for program compliance; providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as personnel, records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.

### **WRITTEN REPORT**

We expect to issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion, or withdraw from the engagement.

The inclusion, publication, or reproduction by the District of any of our reports in bond offerings, regulatory filings, or Data Collection Forms containing information in addition to financial statements may require us to perform additional procedures to satisfy our professional responsibilities. Accordingly, our reports should not be used for such purposes without our prior written permission. Also, to avoid delay or misunderstanding, it is important that we be given timely notice of the District's intention to include, publish or reproduce our report in any report, document, or written communication containing financial information on which we have not reported. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

### **OTHER MATTERS**

We expect to begin our audit on approximately spring time and to issue our report by May 31<sup>st</sup>.

In accordance with the terms and conditions of this agreement, the District shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, the District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

By your signature below, you acknowledge that the audit documentation in connection with this engagement is the property of the Auditors and constitutes confidential information. However, in accordance with applicable laws and regulations, we may be asked to make certain audit documents available to and/or provide copies of selected audit documentation to regulators, governmental agencies, or their representatives ("Regulators") for purposes of quality review of the audit, to resolve audit findings, in accordance with funding requirements, or to carry out oversight responsibilities. Regulators may intend, or decide, to distribute the copies of information obtained therein to others, including other governmental agencies. By your signature below, you further acknowledge and agree that we are authorized to allow the Regulators access to, and copies of, such audit documents. We will notify you of any such request.

With respect to nonattest service we perform, drafting financial statements based on the District's trial balances, District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services

performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

It is our policy to keep records related to this engagement for seven years. However, the Auditor does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period the Auditor shall be free to destroy our records related to this engagement.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls) except that we agree that our gross fee, excluding expenses, will not exceed \$15,000 for the June 30, 2021 and June 30, 2023. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes ninety days or more overdue and may not be resumed until your account is paid in full. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before incurring additional costs.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.), by third parties arise against the District or its officers subsequent to this engagement, which results in the subpoena of documents from the Auditor and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate the Auditor (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent the Auditor.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the Southern California Mediation Association ("SCMA") under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

the District and the Auditor both agree that any dispute over fees charged by the firm to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the SCMA, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We are currently a member of the AICPA's peer review program (Firm #900006140576), as administered by the CalCPA, and as such we are required to undergo a peer review every three years.

Our most recent peer review was performed in August 2022. Firms can receive a rating of pass, pass with deficiencies, or fail. We received a rating of Pass. The report is available at the following web address: [https://peerreview.aicpa.org/public\\_file\\_search.html](https://peerreview.aicpa.org/public_file_search.html), enter the firm number (mentioned above), and the peer review report as well as acceptance letter are available for viewing and/or download.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

**WORKERS COMPENSATION**

RT Dennis Accountancy is aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code. RT Dennis Accountancy is in compliance with such provisions.

GOVERNING BOARD OF  
SOLEDAD-MISSION RECREATION  
DISTRICT

RT Dennis Accountancy

By \_\_\_\_\_

By  \_\_\_\_\_

ii. December & November 2023 Financial Reports-

When looking at the months of December and November Here are a few items to note:

Revenue:

4154- Rental income Down Significantly from prior years and budgeted amount. There is outstanding billings to Seaside Dolphins for pool use.

4161- Swim Lessons- \$ 10,000 increase in sales from prior year.

4162- \$ 1,000 Decrease from prior year

4165- Decreased from Prior year only offered 2 weeks

4200- Holly Jolly Christmas Tree Raffle reduced response from prior year & Donation came in different month.

Expenses

6005.1- Salaries- ED needs to Confirm with Dana on accounting for Settlement will be covered by Relief Funds.

6005.2- Increase from prior year changes to minimum wage and also additional hourly employees needed during ED leave, also can see the savings in December from being closed and limiting prep hours for softball and aquatics until January.

6020- Significantly higher than budgeted due to error in anticipated wage filings. With this item corrected the District should see a refund of several thousand dollars for 2023-2024 workers compensation paid.

6200- Facility Expenses showed some savings also from closure period.

6300- Staff needs to confirm where strategic consultant funding will come from.

Categories 7000-7500 Needs overhaul and renaming

Includes Diving Block Project, Pandemic Relief Funding, and Specific Legislative ear mark fund,

There are a few expenses that are funded by these specific fund sources that do not appear on these reports.

iii. Consider approval of Engagement Letter with RT Dennis Accountancy for Fiscal Year Ending June 30, 2021; June 30, 2022; and June 30, 2023.

**ACTION**

Staff prepared and advertised Requests for Proposals for the upcoming cycles of required audit in January 2023. There were no submittals, and in order to meet county requirements and the requirements of lenders, as well as complete due diligence audits for future financial reviews, staff scheduled an audit with our prior audit firm RT Dennis in February of 2023 for completion prior to scheduled leave, however it was not possible to complete the biennial cycle due to the accounting firm schedule availability. Upon returning from Leave Executive Director scheduled the biennial cycle and the additional fiscal year ending 6/30/2023 for January of 2024. Due to the firm’s availability this audit is scheduled for the beginning of February. Staff has reached out for the engagement letter multiple times. In the event the engagement letter is not available for Board review and approval, will the board approve the Executive Director to submit the engagement letter to the Board Chair, and approve signing authority to the Board Chair or the Executive Director to avoid further delays to the audit schedule.

Staff will re advertise for proposals for the upcoming fiscal cycles of 6/30/24, 2025 & 2026, and 2027 & 2028, immediately following the completion of the scheduled audit.

The Board will consider either:

- a. Approving the engagement letter for audit for Fiscal Year Ending 6/30/2021, 6/30/2022/ and 6/30/2023 with firm RT Dennis Accountancy. Or
- a. Approving signing authority to \_\_\_\_\_ to enter into engagement agreement on behalf of the District for Fiscal Year Ending 6/30/2021, 6/30/2022/ and 6/30/2023 with firm RT Dennis Accountancy.

Amendments or Notes:	
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Motion:	
Second:	
Yeses	
Noes	
Abstention, Vacancy, Absent	

Directives to Staff:


## BUSINESS ITEMS

## INFORMATION

**BOARD MEMBER REPORTS** *-Any member of the Board who has represented the District at a community function or meeting will now report on said event or meeting.*

### Executive Director Report

1. Specific Grant
  - a. Approved Winter 2023-2024 Small Improvements and Repairs completed
    - i. Emergency Door Packages replaced and repaired- Lockable and secure
    - ii. Removal of planter box on patio allowing for more usable space for private rentals and various programs.
    - iii. Replacement of Termite Damaged original benches in lockerroom
    - iv. Additional 24 hooks placed in women’s lockerroom.
  - b. Met with architects and Pool Specialists in December to start budgeting, and planning process for Closures
    - i. Shared need to be open for summer and SHS Swim Season
    - ii. Pool specialists said priority would be underground plumbing of pool
      1. Refinishing pool
      2. Considering changing gutter system
      3. Updates to mechanical equipment
      4. Very limited funding available after these items.
      5. Will contact me again when they have better numbers and timelines if we are considering installation in October of 2024 or 2025. The Pool finish really needs to be completed soon. This also depends on access to funding.
      6. We are to meet again in February.
  - c. Attended Mandatory workshop outlining process and access to Specific Grant- See Business Item C for next Step- Approval of Resolution.
  - d. Immediately following submission of Signed Resolution, State staff will submit a contract for signature and notarized contract. Then money will be secured for reimbursement for the District.
  - e. Up to 80% of costs are eligible for reimbursement for installation process, the final 20% is withheld until all reports are submitted.
  - f. Final Reports are due by December 2026. All funds must be expended at that time.

2. Prop 68 Per Capita Grant- We are combining both Grant projects to have one closure completing most eminent repairs and rehabilitation.
3. LAFCO Municipal Services Review pushed back and they will contact us at the end of January to give us an update.
4. SUSD Art Program
  - a. First Day is today!
  - b. Brought staff back on January 8<sup>th</sup>, still have one vacant position. For now Andy and Frances will be supporting program when needed.
5. SHS Swim Team has started in water practices as MOU outlines, and will be hosting 4 meets at home this year.
  - a. SUSD Swim Lesson Proposal- Submitted to Superintendent and Assistant Superintendent, follow ups have been attempted.
  - b. SUSD Special Education Pool Visits- Submitted to SpEd Coordinator and Adaptive PE specialist, for Board approval in December.
6. City of Soledad Meeting with City manager & Finance Director
  - a. Report due to City for ARPAA funding on February 1
  - b. Presentation to City Council on Completed Diving Board & Competitive Swim Improvements on February 14. Board is invited to attend.
  - c. IF the Board would like to request a joint meeting in the future, we may want to wait until a new Council Member is appointed.
  - d. City of Soledad Board Appointed Vacancy- City Manager wants to wait until after new council seat is in place before trying to appoint to this seat. This will give the District time to finalize Bylaws.
7. Outstanding Human Resources activities
  - a. Approved HR Specialist Review of Employee Manual with RGS. This should be taking place soon. There was some confusion as recommendations from Counsel through CAPRI have not been returned to the District. Items of Question
    - i. On-Call Employee Practices
    - ii. "15 Minutes early is on time, on time is late" Training terms
    - iii. Proposed personal retirement matching for FTE Response from Counsel: (The District) ***(Cannot be offered) procedurally for a single employee – even in (the Executive Director) position. A retirement account of that type would have to be offered to similarly situated people. I'm in agreement with bookkeeper that procedurally, cashing out PTO to keep (employees) under (stipulated) accrual balance for purposes of making a contribution isn't appropriate. I'm NOT a benefit specialist in retirement accounts; however, I think that logistically, you can't cash out PTO in order to make the contribution. Contributions need to be made over time before they are recognized by the employee, and those are already earned and credited hours.***
    - iv. Employee Uniforms
    - v. Employee required Certification Reimbursements
  - b. CAPRI General Managers Roundtable with Counsel regarding new Employment Laws. 1/30/24
    - i. ED plans to ask for clarification on changes to marijuana use laws.
8. Fund seeking Efforts-
  - a. Echenique foundation response to request for funding, included a formal proposal process and the stated requirement of a 501 C 3 designation for applicants.
  - b. Soledad Recreation Foundation news:
    - i. Schedule Board Meeting of Foundation on February 3 to update.
    - ii. ED has filed new Treasury Forms for the Foundation for the last five years and statements of activities. Per a second request for additional filings. Should be hearing about next steps in the next few weeks.
    - iii. The Foundation is in good standing with the Federal Government but has been out of compliance with the State of California and has triggered penalties by attempting to reinstate and return the Foundation to a non profit of good standing. We may have to start meeting as a Foundation Board again and dedicate staff time to working on this

process moving forward. The Foundation represents additional opportunities for program funding and capital improvement funding.

- iv. Research on different operational fundraising options for the District-
  1. Selling Drinks at Pop Up for high school Swim Team
  2. See's Candy Sales for Easter- Requires Foundation 501 C 3
  3. Still needs donation letters for targeted business requests
- c. Facility Needs: The Gutters on the pool building appear to be in need of maintenance and repair, starting to note water damage inside on ceiling along walls. Has a request for pricing to multiple gutter companies but Also Dilbeck.



Operations Report

See Attached Report

Consideration of Board Resolution 2024-01 for Specific Grant SG-27-002

ACTION

Please See attached Resolution of required Language.

In 2023 the District submitted a request for funding to Senator Anna Caballero’s office for the purposes of rehabilitation of the Swimming Pool facility and resource conserving efforts and updates to pool infrastructure. This grant was approved at the amount of \$400,000. The District has \$24,000 in private donations for the refinishing of the swimming pool, as well as a Prop 68 per capita Grant for \$177,00 for refinishing the pool, and committed funds of up to \$50,000 towards a new filtration system. The Board has also engaged the Architecture Firm ISA and a pool specialist to identify the needed rehabilitations to the current swimming pool and capacity increasing project of an additional teaching and exercise pool. Initial estimates for a full rehabilitation are \$10 Million dollars, with an additional \$5 Million needed to complete the additional pool. This is still the goal for the future, but in the meantime staff and consultants are working toward a fundseeking campaign to help augment these state grants to ensure the future function and continuation of aquatic facilities at the District. Staff attended a Workshop for reporting, utilizing and accessing these funds. There are concerns that Funding may be revoked or suspended due to the current state budget. Therefore the Senator’s office and staff has been actively pursuing receipt of required documentation to secure those funds as soon as possible. This Resolution is approving a position to signing authority for this grant, this position should be ready and easily accessible for state communication, and timely responsiveness to signatory needs.

This resolution includes very specific state required budget language needed for access and reporting our funds.

The next step upon submittal of this approved resolution is to complete a contract with the state and then funding will be secure.

**Staff Recommends approving the resolution as presented.**

Amendments or Notes:	
Motion:	
Second:	
Yeses	
Noes	
Abstention, Vacancy, Absent	

Board Calendar 2024-

The Board will consider approving the 2024 Proposed Calendar. The Board Regularly Meets on the 4<sup>th</sup> Tuesday of the Month at the Windmill Restaurant at 6 PM. Any Changes to regular meeting schedule should be advertised and publicized so the public can easily access meetings.

January 23, 2024

February 27, 2024- ED has a conflict on this date OM is scheduled to be on PTO, alternative Dates 2/20, 2/29, or 3/1

March 26, 2024

April 23, 2024

May 28, 2024

June 25, 2024

July 23, 2024- I may have a conflict this week- but will confirm, OM will stand in for ED. Alternatives include 7/30 or 31

August 27, 2024

September 24, 2024

October 22, 2024

November 26, 2024- Tuesday before thanksgiving (anyone normally travel this week?)

December 17, 2024- (regularly scheduled meeting date is 12/24/2024)

### Board Nominations for Chair and Deputy/Vice Chair

Historically the Board has appointed a President/Chair and Vice/Deputy Chair annually. The last nomination and appointment was in 2019 when Pete Meza accepted the nomination and was approved as Chair and Mike De La Rosa (no longer on the board) as Vice/Deputy Chair. At this time the Board will call for nominations for both positions, and roll call vote appointing one person to each position for the Term of one year.

President/ Chair to the Board Roles and Duties- Leads Meetings and guides the tone of the Body. This position will help ensure that all members of the board abide by the governing codes and laws. This position may be called upon to address other members of the board privately or address issues as a group for the success of the whole. This position works closely with the Executive Director to prepare in advance of the meetings and be knowledgeable and prepared for meetings. Calling the meeting to order the chair also determines if a quorum is present, announces the items on the agenda as they come up and keeps the members on topic. The chair recognizes which member has the floor, puts motions to a vote, and adjourns the meeting. The Chair also sits on the budget committee and facilitates the Executive Director Review and feedback sessions. The Chair may be called to sign certain documentation as the Chair to the District.

Vice or Deputy Chair- Acts in the event the chair is not in attendance. May be called to sign certain documentation as the Deputy or Vice Chair

The Positions of Secretary and Treasurer are not board appointed positions, however, there are certain documents that require signature for those positions. The Role of Secretary/ Clerk to the Board was transitioned from a board duty to staff responsibility in the early 2000's when it became evident that required time and mandated requirements for maintaining records and appropriate documentation from board meetings exceeded what could be reasonably requested of our volunteer board.

*\_\_\_\_\_ motioned to nominate and approve \_\_\_\_\_ as Chair of the Board of Directors, and \_\_\_\_\_ as Deputy Chair to the Board. Board member \_\_\_\_\_ seconded the motion. Motion passed with the following vote.*

Chairperson	
Deputy Chairperson	
Motion made by	
Motion Seconded by	
Yeses	
Noes	
Abstain	
Absent	

## Board Compliance Requirements

1. AB 1234- Required of All Board Members- Staff imposed schedule on even years, please provide proof of completion.

<https://www.fppc.ca.gov/learn/public-officials-and-employees-rules-/ethics-training.html>

FPPC is working to provide a free training through a different training platform soon. Please check regularly to complete this requirement.

Or you can sign in to the CSDA.Net website and access Free on demand webinars that meet this requirement.

2. AB1661 Sexual Harassment for Public Officials

Harassment prevention training for supervisors- offered by CSDA.net also meets requirements of AB 1661. you can sign in to the CSDA.Net website and access Free on demand webinars. You can also provide proof of certification to ED to ensure the District is compliant.

3. E File Form 700 on or before April 1, 2024 as required by the County of Monterey.

CSDA has other webinars that may be free to CSDA members should you like to pursue Board Development in your free time.

Directives to Staff:




Miscellaneous

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Closed Session:

Report on: Conference with legal counsel regarding pending litigation

Staff Recommendation for Board consideration as this item is typically set for the June agenda, for institution at fiscal year start July 1<sup>st</sup>. The Board can consider these items and have staff return with draft policy. The hope is this will streamline and standardize the review and compensation review process for the Board and staff.

Adoption of an annual cost of living policy for Salaried positions, as this is already the typical increase to this position. The salary compensation for this position reflects only cost of living increase from 2009-2023. Consider including a reference to confirm the cost of living rate for the year, possibly choose a measurement reference that factors in location, inflation or the Consumer Price Index. This will also allow for better budget planning in the future.

Adoption of a Salary Range as determined by percentage of operating budget.

Adopting a Biennial Review and Goal setting for this position with a Mid Term Review with Board chair and Director unless a special review is called for by the board.

Annual Review of Executive Director

See attachments in Board Packet:

Reportable Action:	
Motion:	
Second:	
Yeses	
Noes	

Abstention, Vacancy, Absent	
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Items to be added to December 2023 Agenda  
LAFCO Municipal Services Review

Board 2024 Calendar

Committees to Consider

- i. Budget
- ii. Executive Review
- iii. City of Soledad Subcommittee
- iv. SUSD Subcommittee
- v. Fee Review
- vi. Program Development
- vii. Public Townhall
- viii. Community Task Force

Updates to County/City Appointments

*November- Audit*

Audit Engagement Letter Approval of Expenditure FYE 6/30/21,2022,2023

RFP for Audit Services Next 3 biennial Cycles (FyE 2024 & 25, FYE 2026 & 2027, and FYE 2028 & 2029)

*November- Fee Review and Adoption*

*Requested Subcommittee and Joint Meeting with the City of Soledad*

The staff has a scheduled meeting with the new City Manager on October 10<sup>th</sup> for a meet and greet.

Outstanding Items of Concern in Relationship with the City:

- 1. Upcoming LAFCO MSR
- 2. Long-Term MOU for Softball Field Connex Boxes.
- 3. Field Rental Process & fees
- 4. Developer Fees- Potential, Park Solutions for new developments
- 5. Utility Billing Classification follow-up
- 6. Inclusion in the Parks and Recreation Master Plan
- 7. Potential Reconvene of Sub-Committee

Adjournment

Amendments or Notes:	
Motion:	
Second:	

Yeses	
Noes	
Abstention, Vacancy, Absent	