

MONTEREY PENINSULA REGIONAL PARK DISTRICT
60 Garden Court, Suite 325
Monterey, California 93940-5341



BOARD OF DIRECTORS

- Kelly Sorenson** - Marina, Northern Fort Ord (**Ward 1**)
Christine Dresslar Moss - Seaside, Northern Sand City, Southern Ft. Ord (**Ward 2**)
Katie Pofahl - Monterey, Del Rey Oaks, Southwest Seaside, Southern Sand City (**Ward 3**)
Kathleen Lee - Pacific Grove, New Monterey, Northern Pebble Beach (**Ward 4**)
John Dalessio - Carmel, Carmel Valley, Big Sur, Southern Pebble Beach (**Ward 5**)

BOARD OF DIRECTORS AGENDA

Del Rey Oaks Council Chambers
650 Canyon Del Rey Road
Del Rey Oaks, California
Monday, January 5, 2015 at 7:00 p.m.

- 1) **7:00 p.m. Call to Order**
- 2) **Roll Call**
- 3) **Appointment of Ward 5 Candidate and Oath of Office**
 - A. Approval of Resolution #2015-01, Approving the Canvass of the November 4, 2014 General Election and Declaring Official Results of Said Election
 - B. Oath of Office Administered to Directors Dalessio, Lee and Pofahl by Shuran Parker, Board Clerk
- 4) **Approval of Agenda**
- 5) **Public Comments** *(The public may speak for a maximum of three minutes on any subject that is not on the agenda. Please complete a speaker form and give it to the Board Clerk.)*
- 6) **Consent Items** *(Items on the Consent Calendar are routine and for which a staff recommendation has been prepared. There is no discussion of these items prior to the Board vote and items will be acted on in one motion, unless a member of the Board, staff or public requests specific items be discussed and/or removed from the Consent Calendar. Public speakers are limited to three minutes.)*
 - A. Approval of December 1, 2014 Minutes (S. Parker)
 - B. Approval of Summary of Payments (K. McCullough)
 - C. Approval of Report of Certified Public Accountants and Financial Statements for Fiscal Year Ended June 30, 2014 (K. McCullough)
 - D. Approval of Request for Qualifications for Historic Cooper Barn Architectural Restoration Design and Specifications Planset Services (T. Jensen)

- E. Ratify Amendment Number 1 to Tolling Agreement Dated June 16, 2014 Between MPRPD and Diana Fish Concerning Palo Corona Regional Park Parking Area Project *(R. Payan)*
- F. Approval to Amend Contract with SCI Consulting Group for Assessment Engineering and Professional Consulting Services for the Parks, Open Space and Coastal Preservation Assessment District *(R. Payan)*
- G. Approval of Contract with TBWB Strategies for Professional Consultant Services Related to Potential Benefit Assessment Renewal *(R. Payan)*

7) Discussion Item – 2015 Board Appointments and Election of Officers *(S. Parker)*

8) Division Reports *(The General Manager and designated staff may provide reports on their activities or informational items and/or make brief announcements. They may also ask for clarification or direction from the Board.)*

- A. **Administration**
 - 1) Monthly Financial Report *(K. McCullough)*
- B. **Environmental Education/Community Outreach**
 - 1) No Report
- C. **Operations and Maintenance**
 - 1) O & M Update – Oral Report *(C. Camarillo)*
- D. **Planning and Conservation**
 - 1) No Report

9) Future Agenda Items

- A. Future Agenda Items
- B. *Items on Request*
 - 1) *Starting an MPRPD Foundation [Dalessio]*
 - 2) *Analysis of LGO Catalog: Offering All Free Programs and Exploring Causes for Decreased Participation [Dalessio and Lee]*

10) Adjournment

Agenda packets, with the exception of Closed Session and non-approved items are available at the Administration Office. Agendas are available at the Garland Park Visitor Center and Big Sur, Carmel, Carmel Valley, CSUMB, Marina, Monterey, Pacific Grove and Seaside Public Libraries. Materials related to an item on this Agenda submitted after distribution of the Agenda packet are available for public inspection at the Administration Office during normal business hours. The Agendas and Agenda packets may also be viewed on the District website at www.mprpd.org.

AMERICANS WITH DISABILITIES ACT (ADA) NOTICE: If you believe you possess any disability that would require special accommodation in order to attend and participate in this meeting, please contact the District Office at (831) 372-3196 at least 24 hours prior to the scheduled meeting.

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Shuran Parker, Administrative Services Manager
REVIEWED BY: Rafael Payan, General Manager
SUBJECT: Approval of Resolution #2015-01 Approving the Canvass of the November 3, 2014 General Election and Declaring Official Results of Said Election

RECOMMENDED ACTION

It is recommended that the Board approve Resolution #2015-01 (**ATTACHMENT 1**).

FISCAL IMPACT

There is no fiscal impact from taking this action.

DISCUSSION

A resolution has been prepared for Board consideration to approve the Canvass of the Vote Cast at the Monterey Peninsula Regional Park District General Election held November 4, 2014, as submitted by the Monterey County Elections Department and declare the official election results. The resolution declares that Katie Pofahl was appointed by the Board after no candidates ran for the Ward 3 position; that Kathleen Lee ran unopposed for Ward 4 and shall be appointed In-Lieu of Election (**ATTACHMENT 2**) and John Dalessio was elected to serve as Director for Ward 5 (**ATTACHMENT 3**).

BACKGROUND

A General Election was held in the State of California on November 4, 2014. On June 2, 2014, the Board authorized the consolidation of the General Election for Monterey Peninsula Regional Park District with the statewide General Election.

No candidates filed the required paperwork with the Monterey County Elections Department for the Ward 3 seat and so pursuant to Public Resources Code §5532(e), the Board on November 6, 2014 appointed Katie Pofahl to Ward 3 for a four-year term.

Kathleen Lee was the only candidate who submitted the required paperwork to Monterey County Elections for the Ward 4 Board seat. Because she ran unopposed and pursuant to Public Resources Code §5532(e), Kathleen shall be appointed In-Lieu of Election by this Board, to serve a four-year term.

The General Election was held as required by law and included the object and purpose of electing to the office of Director, one official for the remaining Ward 5 seat, to a four-year term. The General Election was held in accordance with law and the votes have been received and canvassed, and the returns thereof ascertained, determined and declared in all respects as required by law. A statement of the votes cast for Ward 5 has been

submitted by the Registrar of Voters for the Board review. The final election results are summarized below:

- The whole number of votes cast in said General Election for the Monterey Peninsula Regional Park District was 8,665.
- In the race for the Ward 5 seat on the Board of Directors, John Dalessio received 4,414 votes; Steve Dennis received 4,251 votes. Mr. Dalessio was elected to serve as Ward 5 Director for the District.

ATTACHMENTS:

1. Resolution #2015-01
2. Certificate of the Registrar of Voters-Ward 4
3. Certificate of the Registrar of Voters-Ward 5

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
RESOLUTION #2015-01
January 5, 2015**

A RESOLUTION APPROVING THE CANVASS OF THE CONSOLIDATED GENERAL ELECTION OF THE MONTEREY PENINSULA REGIONAL PARK DISTRICT, HELD NOVEMBER 4, 2014, AS SUBMITTED BY THE MONTEREY COUNTY ELECTIONS DEPARTMENT AND DECLARING OFFICIAL RESULTS OF SAID ELECTION

WHEREAS, the Monterey Peninsula Regional Park District Resolution #2014-13 duly passed and adopted on June 2, 2014 authorized the general election for Monterey Peninsula Regional Park District to be consolidated with the statewide general election on Tuesday, November 4, 2014; and

WHEREAS, no one ran for the Ward 3 seat and so the MPRPD Board of Directors on November 6, 2014 appointed Katie Pofahl to fill the Ward 3 seat,

WHEREAS, Kathleen Lee, candidate for Ward 4 ran unopposed in the election and shall be appointed In-Lieu of Election,

WHEREAS, said election was held as required by law for the object and purpose of electing to the office of Director, one official in Ward 5 to a four-year term; and

WHEREAS, said general election and consolidated statewide general election was held on Tuesday, November 4, 2014, in accordance with law and the votes thereat received and canvassed, and the returns thereof ascertained, determined and declared in all respects as required by law,

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE MONTEREY PENINSULA REGIONAL PARK DISTRICT HEREBY DECLARES THAT:

- All absentee and provisional voter ballots have been duly received and canvassed in the time, form and manner, as required by law.
- The whole number of votes cast in said general election for the Monterey Peninsula Regional Park District was 8,665.
- The record of votes cast at the November 4, 2014 election has been certified by Monterey County Registrar of Voters.
- The Monterey Peninsula Regional Park District Board Clerk is instructed to enter this resolution in the minutes of this Board Meeting as the Official Result of said election and to forward a copy of this Resolution to the Monterey County Elections Department to certify that the Board of Directors adopted the canvass of the vote as submitted by the Monterey County Registrar of Voters.

THE BOARD OF DIRECTORS FURTHER RESOLVES THAT:

- The number of votes cast in favor of the Monterey Peninsula Regional Park District Ward 5 Board of Directors seat are as follows:

John Dalessio	4,414
Steve Dennis	4,251

THEREFORE, BE IT FINALLY RESOLVED THAT it is hereby declared that Katie Pofahl was duly appointed by the MPRPD Board of Directors to represent Ward 3; Kathleen Lee, having run unopposed, is hereby appointed in-lieu of election by the MPRPD Board of Directors to represent Ward 4 and John Dalessio was elected to represent Ward 5 of the Monterey Peninsula Regional Park District. Each position commences January 5, 2015 and has a term of four years.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the MONTEREY PENINSULA REGIONAL PARK DISTRICT at Del Rey Oaks, California, this 5th day of January 2015, by the following vote:

AYES: Directors
NOES: Directors

ATTEST:

Kathleen Lee, President
Board of Directors

Kelly Sorenson, Secretary-Treasurer
Board of Directors

CERTIFICATE OF THE REGISTRAR OF VOTERS

State of California }
County of Monterey } ss.

I, **Claudio Valenzuela**, Registrar of Voters of the County of Monterey, State of California, do hereby certify that:

WHEREAS, the number of nominees did not exceed the number of offices required by law to be filled at the November 4, 2014 within the boundaries of your city;

NOW, THEREFORE the Registrar of Voters hereby requests the supervising authority to appoint the following qualified person or persons as listed below:

Kathleen Lee

IN WITNESS WHEREOF, I have affixed my hand and official seal this Monday,
November 24, 2014.


Claudio Valenzuela
Registrar of Voters



CERTIFICATE OF THE REGISTRAR OF VOTERS

In the Matter of the CANVASS OF VOTE CAST)
at the Monterey Peninsula Regional Park District, Ward 5)
November 4, 2014 Election)

I, **Claudio Valenzuela**, Registrar of Voters of the County of Monterey, State of California
hereby certify;

THAT an election was held within the boundaries of the Monterey Peninsula Regional
Park District, Ward 5, on November 4, 2014 for the purpose of electing one Director to the
Monterey Peninsula Regional Park District, Ward 5, and; I caused to have processed and
recorded the votes from the canvass of all ballots cast at said election within the boundaries of
the Monterey Peninsula Regional Park District, Ward 5.

I HEREBY FURTHER CERTIFY that the record of votes cast at said election are set forth
in Exhibit "A" attached hereto and incorporated herein by reference as though fully set forth at
length.

IN WITNESS WHEREOF, I hereunto affix my hand and seal this Monday, November 24,
2014 and file this date with the Monterey Peninsula Regional Park District.



Claudio Valenzuela
Registrar of Voters



COUNTY OF MONTEREY Statement of Vote
CONSOLIDATED GENERAL ELECTION

MONTEREY PEN. REG. PARK DIST., WARD 5													
	Registration	Ballots Cast	Turnout (%)		JOHN DALESSIO	STEVEN DENNIS							
5109 5109	1299	171	13.16		77	51							
5109 - VBM	1299	647	49.81		272	219							
5110 5110	1339	204	15.24		61	104							
5110 - VBM	1339	518	38.69		199	221							
5111 5111	1236	215	17.39		71	85							
5111 - VBM	1236	512	41.42		221	199							
5112 5112	1142	154	13.13		65	57							
5112 - VBM	1142	515	45.10		222	204							
5113 5113	1639	253	15.44		110	93							
5113 - VBM	1639	697	42.53		302	273							
5114 5114	1212	156	12.87		54	68							
5114 - VBM	1212	582	48.02		258	230							
5115 5115	731	91	12.45		38	38							
5115 - VBM	731	436	59.64		214	146							
5116 5116	1189	137	11.52		54	54							
5116 - VBM	1189	578	48.61		247	213							
5117 5117	1351	188	13.92		78	70							
5117 - VBM	1351	656	48.56		266	242							
5118 5118	1210	118	9.75		48	51							
5118 - VBM	1210	617	50.99		262	277							
5119 5119	931	145	15.57		64	58							
5119 - VBM	931	384	41.25		168	163							
5120 5120	1089	161	14.78		61	69							
5120 - VBM	1089	451	41.41		173	215							
5121 5121	467	103	22.06		33	44							
5121 - VBM	467	119	25.48		42	55							
5122 5122	565	78	13.81		31	29							
5122 - VBM	565	239	42.30		103	87							
9554 - MBP	454	277	61.01		111	121							
9554 - VBM	454	0	0.00		0	0							
9555 - MBP	293	192	65.53		72	78							
9555 - VBM	293	0	0.00		0	0							
9556 - MBP	431	252	58.47		124	76							
9556 - VBM	431	1	0.23		1	0							
9559 - MBP	806	540	67.00		193	261							
9559 - VBM	806	0	0.00		0	0							
9560 - MBP	305	183	60.00		73	63							
9560 - VBM	305	0	0.00		0	0							
9562 - MBP	116	68	58.62		25	28							
9562 - VBM	116	0	0.00		0	0							
9563 - MBP	12	5	41.67		4	1							
9563 - VBM	12	0	0.00		0	0							
9564 - MBP	62	28	45.16		17	8							
9564 - VBM	62	0	0.00		0	0							
Precinct Totals	15400	2170	14.09		845	871							
MBP Totals	2479	1545	62.32		619	636							
VBM Totals	17879	6952	38.88		2950	2744							
Grand Totals	15400	10667	69.27		4414	4251							
CALIFORNIA	15400	10667	69.27		4414	4251							
20th CONGRESS	15400	10667	69.27		4414	4251							
17th SENATORIAL DISTRICT	15400	10667	69.27		4414	4251							
29th ASSEMBLY DISTRICT	14368	9849	68.55		4090	3937							
30th ASSEMBLY DISTRICT	1032	818	79.26		324	314							
2nd DIST, BOARD OF EQUALIZA	15400	10667	69.27		4414	4251							
6th APPELLATE COURT	15400	10667	69.27		4414	4251							
5th SUPERVISORIAL DISTRICT	15400	10667	69.27		4414	4251							
CARMEL-BY-THE-SEA	2575	1449	56.27		552	609							

COUNTY OF MONTEREY Statement of Vote
 CONSOLIDATED GENERAL ELECTION

***Grand Totals	MONTEREY PEN. REG. PARK DIST., WARD 5														
	Registration	Ballots Cast	Turnout (%)		JOHN DALESSIO	STEVEN DENNIS									
UNINCORPORATED COUNTY A	12825	9218	71.88		3862	3642									

MONTEREY PENINSULA REGIONAL PARK DISTRICT
60 Garden Court, Suite 325
Monterey, California 93940-5341



BOARD OF DIRECTORS

Kathleen Lee - Pacific Grove, New Monterey,
Northern Pebble Beach
John Dalessio - Carmel, Carmel Valley, Big Sur,
Southern Pebble Beach
Michael Adamson - Monterey, Del Rey Oaks,
Southwest Seaside, Southern Sand City
Christine Dresslar Moss - Seaside, Northern
Sand City, Southern Ft. Ord
Kelly Sorenson - Marina, Northern Fort Ord

Del Rey Oaks Council Chambers
650 Canyon Del Rey Road
Del Rey Oaks, California

December 1, 2014
Monday, 6:30 p.m.

MINUTES

- 1) **6:30 p.m. Call to Order** – The meeting was called to order at 6:33 p.m.
- 2) **Roll Call** – Roll call was taken.
PRESENT: Directors Adamson; Dalessio, Dresslar Moss, Lee and Sorenson
ABSENT: None
- 3) **Identification of Closed Session Items** – President Lee announced that the Board would be convening to Closed Session for Items 3A-C and welcomed public comment.
 - A. Instructions to Real Property Negotiators Pursuant to Government Code Section 54956.8: A.P.N. 103-081-004 and others, 103-071-005 and others, 259-011-049 and others (Negotiators: Payan and Stilwell)
 - B. Instructions to Real Property Negotiators Pursuant to Government Code Section 54956.8: A.P.N. 103-071-013; 103-181-003; 259-091-007; 015-163-005, 006 & 007 and 015-441-003 (Negotiators: Payan and Chiulos)
 - C. Conference with Legal Counsel – Threatened Litigation Pursuant to Government Code Section 54956.9 (d)(2) One potential case.
- 4) **Public Comment on Closed Session Item** – Nikki Nedeff and Mary Ann Teague (sp) spoke in support of the closed session item 3A.
- 5) **Adjourn to Closed Session** – Closed Session commenced at 6:39 p.m. and suspended at 7:07 p.m.
- 6) **7:00 p.m. Report on Return from Closed Session** – The Board returned from Closed Session at 7:08 p.m. and announced that it had nothing to report on Item 3A would resume Closed Session to discuss Items 3B and C at the end of the regular meeting.

- 7) **Approval of Agenda** – Upon motion by Director Adamson, seconded by Director Dalessio, the agenda was unanimously approved.
- 8) **Public Comments** – Mary Dainton congratulated John Dalessio and Katie on their re-election and appointment to the Board.

Leslie Llantero from the City of Seaside requested funds from the Parks, Open Space and Coastal Preservation Community Grant Program for Laguna Grande Regional Park playground improvements.

9) **Presentations**

- A. President Lee recognized retiring Board member Michael Adamson for his tenure on the Board. Director Dalessio also thanked and commended Director Adamson for work on the Board. Mary Dainton, a former Board member also thanked Director Adamson for his Board service.

Director Adamson remarked that it has been a pleasure serving on the Board and commended staff for all their hard work and diligence.

- B. Mike Grace of Grace & Associates reviewed the draft Fiscal Year 2013-14 MPRPD Audit Report and entertained questions.
- C. Jeannette Kihs and Ann Wasser of the Pacific Grove Museum of Natural History and MPRPD's Jackie Nelson spoke about proposed partnership opportunities between the two organizations and the Bay Watershed Education and Training grant for which MPRPD has applied.

- 10) **Consent Items** – Upon motion by Director Dalessio, seconded by Director Dresslar Moss, Items A, B, C, E, F and G were unanimously approved. After discussion and with changes noted below, upon motion by Director Sorenson, seconded by Director Adamson, Item D was unanimously approved. After discussion, public comment and review of revised purchase sale agreement, upon motion by Director Dalessio, seconded by Director Sorenson, Item H was unanimously approved. Upon motion by Director Dalessio, Seconded by Director Adamson, Item I was unanimously approved as amended. After discussion and public comment, upon motion by Director Dalessio, seconded by Director Dresslar Moss, Item J was unanimously approved.

- A. Approval of November 3, 2014 Minutes (*S. Parker*)
- B. Approval of November 6, 2014 Minutes (*S. Parker*)
- C. Approval to Extend Contract with TFD Open Systems for Information Technology Services (*S. Parker*)
- D. Approval of Awards for FY2014-15 Parks, Open Space and Coastal Preservation Grant Program (*S. Parker*)
- *Grants will be awarded to: California State Parks, \$66,587; City of Pacific Grove, \$25,000; The Marina Foundation, \$20,000; Point Lobos Foundation, \$15,000.*
 - *Because the City of Seaside did not submit a grant application but did verbally request funding for Laguna Grande Regional Park at this meeting, President Lee encouraged City and District staff to meet and discuss the recommended park*

improvements and potentially bring back a proposal for the Board to consider at a future meeting.

- E. Approval of a Contract Amendment Extending the Term and Payment with Golden State Planning (T. Jensen)
- F. Approval of a Contract Amendment Extending the Term and Payment with Whitson Engineers (T. Jensen)
- G. Approval of an Agreement Amendment Extending the Term and Payment with University Corporation at Monterey Bay (T. Jensen)
- H. Approval to Expend Prop 117 Funds for Purchase of “Rancho Aguajito” Property (T. Jensen)
- I. Approval of Purchase Sale Agreement Between Pebble Beach Company and Monterey Peninsula Regional Park District for Purchase of “Rancho Aguajito” Property (T. Jensen)
 - *Revised Purchase Sale Agreement Distributed*
- J. Approval of the Renaming of Rancho Aguajito Property (T. Jensen)
 - *The property will be renamed the Joyce Stevens Monterey Pine Forest Preserve. Public Comment: Nikki Nedeff, Maggie Hardy, Tom Aikman (sp), Sheila Baldrige, Mary Ann Teague, Mary Dainton and Boone Hewley (sp) spoke in support of naming the park after Joyce Stevens.*

11) Division Reports – All division reports are informational only and may be either written or oral.

- A. **Administration**
 - 1) Monthly Financial Report (K. McCullough)
- B. **Environmental Education/Community Outreach**
 - 1) No Report
- C. **Operations and Maintenance**
 - 1) *Update on park operations due to recent rain (C. Camarillo) – ORAL REPORT*
- D. **Planning and Conservation**
 - 1) *Staff is exploring opportunities for Wi-Fi access at Palo Corona Regional Park (R. Payan) – ORAL REPORT*

12) Legal Counsel Report – Legal Counsel Michael Whilden provided a brief oral report on the District’s liability coverage through the California Joint Powers Insurance Authority and answered Board member questions on potential exposure risks.

13) Future Agenda Items

- A. Future Agenda Items
- B. *Items on Request*
 - 1) *Starting an MPRPD Foundation [Dalessio]*
 - 2) *Analysis of LGO Catalog: Offering All Free Programs and Exploring Causes for Decreased Participation [Dalessio and Lee]*

14) Return to Closed Session – Regular meeting items were concluded at 8:43 p.m. Closed Session resumed at 8:53 p.m. and concluded at 9:20 p.m.

15) Report on Return from Closed Session – President Lee announced that no reportable action was taken during Closed Session.

16) Adjournment – The meeting was adjourned at 9:21 p.m.

Shuran Parker, Recording Secretary

DRAFT

Monterey Peninsula Regional Park District
Check Detail Report
November 2014

Date	Num	Name	Memo	Amount
Nov 14				
11/07/2014		CalPers	Health Insurance	-21,098.51
11/10/2014		Lee, Kathleen	October Board Compensation	-92.35
11/10/2014		Moss, Christine D.	October Board Compensation	-92.35
11/10/2014		Sorenson, Kelly J.	October Board Compensation	-98.55
11/10/2014		Camarillo, Frederick C.	October Payroll	-5,195.90
11/10/2014		Jensen, Timothy F.	October Payroll	-7,810.59
11/10/2014		McCullough, Kelly J.	October Payroll	-5,057.15
11/10/2014		Narvaez, Joseph P.	October Payroll	-3,928.54
11/10/2014		Nelson, Jacqueline D.	October Payroll	-4,868.81
11/10/2014		Niewenhuis, Jeffrey P	October Payroll	-3,680.58
11/10/2014		Palaniuk, John C.	October Payroll	-4,121.29
11/10/2014		Parker, Shuran J.	October Payroll	-5,908.06
11/10/2014		Payan, Rafael	October Payroll	-8,369.90
11/10/2014		Pummell, Stef	October Payroll	-2,836.97
11/10/2014		Reed, Christopher J.	October Payroll	-3,251.19
11/10/2014		Sanderson, Jacob D.	October Payroll	-4,193.30
11/10/2014		Trabucco, Raymond T.	October Payroll	-4,431.29
11/10/2014		Wyatt, Deborah J.	October Payroll	-4,280.28
11/10/2014		MPPRPD Benefits Plan	Unreimbursed Medical	-683.31
11/12/2014		State Street Bank	Deferred Compensation	-5,113.47
11/14/2014		EDD	State Withholding	-5,282.40
11/14/2014		Public Employees' Retirement System	Retirement Contribution	-31,397.89
11/14/2014		United States Treasury {2}	FICA Withholding	-18,808.00
11/10/2014		EDD	Unemployment Insurance Benefit	-149.00
11/17/2014		Gary Tate	Health Insurance	-104.90
11/28/2014		ADP, Inc.	Monthly Timesheet Program	-56.00
11/07/2014		Retriever Payment Systems	Monthly Service Fees	-148.05
11/24/2014		Rabobank	Bank ACH Fees, 10/20-11/19	-10.00
11/26/2014		Rabobank	In-Wire Xfer Fee	-15.00
11/10/2014	EFT	Multiple Customers	LGO Pgm Refunds	-560.00
11/05/2014	13766	U.S. Bank (CalCard)	Cal Card Charges	-3,028.43
11/05/2014	13767	Thompson, Jeffrey	Docent Friends Program	-542.50
11/10/2014	13768	Aflac	Supplemental Insurance	-1,301.18
11/10/2014	13769	Allianz Funds	Deferred Compensation	-369.84
11/10/2014	13770	Delta Dental	Dental Insurance	-1,582.14
11/10/2014	13771	Monterey County Sheriff's Department	Withholding Order M120815, 14-40069	-1,027.72
11/10/2014	13772	Mutual of Omaha	Life/Acc/LTD/*STD Insurance	-901.45
11/10/2014	13773	Vision Service Plan - (CA)	Vision Insurance	-405.53
11/10/2014	13774	Cachagua Community Center	Plumbing Repairs & Park Maintenance	-3,932.31
11/10/2014	13775	Alhambra 46695809612283	O&M Bottled Water	-12.00
11/10/2014	13776	American Lock & Key	Building Repairs	-684.50
11/10/2014	13777	AT&T	Utilities	-618.09
11/10/2014	13778	California American Water	Utilities	-152.68
11/10/2014	13779	California Marine Sanctuary Foundation	Community/Neighborhood Parks	-3,671.10

**Monterey Peninsula Regional Park District
 Check Detail Report
 November 2014**

11/10/2014	13780	Capital One Commercial/Costco	VOID: Supplies	0.00
11/10/2014	13781	Carmel Marina Corporation	Garland Dumpster	-316.08
11/10/2014	13782	Del Rey Car Wash	Vehicle Maintenance	-19.95
11/10/2014	13783	Federal Express	Postage	-22.35
11/10/2014	13784	Globalstar USA	Utilities	-105.98
11/10/2014	13785	Hopper, Tracy	LGO Catalogue Design	-2,125.00
11/10/2014	13786	Konica Minolta Premier Finance	Copier Lease	-182.80
11/10/2014	13787	Monterey County Weekly	Legal Notice	-242.25
11/10/2014	13788	Office of the County Counsel - Monterey	Legal Services - September	-3,195.00
11/10/2014	13789	Specialized Equipment Repair, Inc.	Equipment Maintenance	-844.58
11/10/2014	13790	Peninsula Welding & Medical Supply	Tank Rental	-8.00
11/10/2014	13791	Shaw Water & Road Association	Road Maintenance Fee	-100.00
11/10/2014	13792	Staples Credit Plan	Supplies	-447.93
11/10/2014	13793	Swaback Partners, PLLC	Professional Services	-3,756.89
11/10/2014	13794	Target Pest Control	Garland Pest Control	-50.00
11/10/2014	13795	University Corporation at Monterey Bay	Community Neighborhood Grant	-1,026.59
11/10/2014	13796	Vanderbilt Certified Public Accountants	Professional Services	-275.00
11/10/2014	13797	Verizon Wireless	Utilities	-577.93
11/10/2014	13798	Voyager Fleet Systems, Inc.	Fuel	-1,014.80
11/10/2014	13799	Capital One Commercial/Costco	Supplies	-1,577.47
11/14/2014	13800	Chris Reed	Rental Security Deposit Return	-700.00
11/14/2014	13801	Grace & Associates	Annual Audit Services	-5,000.00
11/14/2014	13802	California American Water	Utilities	-884.57
11/14/2014	13803	Carmel Chamber of Commerce	Annual Membership	-410.00
11/14/2014	13804	Carmel Valley Community Youth Center.	Community/Neighborhood Park Grant	-700.00
11/14/2014	13805	Certifix Live Scan	Fingerprinting	-125.00
11/14/2014	13806	City of Carmel By The Sea	Community/Neighborhood Grant	-4,412.80
11/14/2014	13807	Department of Justice	Fingerprinting	-64.00
11/14/2014	13808	First Alarm	GRRP-VC Alarm Service	-137.50
11/26/2014	13809	El Monte Partners, LP	Monthly Admin Lease	-5,906.37
11/26/2014	13810	Toyota Financial Services	Tundra Truck Payment 003 6736588	-1,017.01
11/26/2014	13811	Toyota Financial Services	Toyota Sienna Payment 003 6736545	-525.00
11/26/2014	13812	Alhambra 33113556151585	Admin Bottled Water	-45.84
11/26/2014	13813	Born, Larry	Contract Staff	-443.89
11/26/2014	13814	Coast County Glass	Building Repairs	-272.00
11/26/2014	13815	Comcast	Utilities	-284.33
11/26/2014	13816	Department of Parks and Recreation	Job Training	-2,500.85
11/26/2014	13817	Dougherty Pump & Drilling, Inc.	Water Quality Testing & Well Maintenance	-811.00
11/26/2014	13818	First Alarm	Alarm Monitoring	-144.00
11/26/2014	13819	John Ley's Tree Service	Contract Services	-1,350.00
11/26/2014	13820	Office of the County Counsel - Monterey	Legal Services - October	-4,410.00
11/26/2014	13821	Overhead Door Company of Salinas, Inc.	Parks Security System	-805.80
11/26/2014	13822	Pacific Ag Rentals	Equipment Maintenance	-369.10
11/26/2014	13823	PARS	Admin Fee	-891.51
11/26/2014	13824	PG&E	Utilities	-713.67
11/26/2014	13825	Sky Park Self Storage	District Storage	-159.00
11/26/2014	13826	Star Sanitation Services	Porta Toilet Cleaning	-94.50

Monterey Peninsula Regional Park District
Check Detail Report
November 2014

11/26/2014	13827	Teletec Communications	Equipment Maintance	-180.00
11/26/2014	13828	TFD Open Systems	Computer Maintenance	-950.00
11/26/2014	13829	The Morton Revocable Trust dated 5/17/01	Vehicle Acquisition Payoff	-30,260.96
11/26/2014	13830	Turf Image, Inc.	Geodatabase Hosting & Mapping	-700.00
11/26/2014	13831	Wage Works	Admin Fee	-75.00
11/26/2014	13832	Monterey County Tax Collector	User Fees	-1,184.98
11/26/2014	13833	Verizon Wireless	Utilities	-771.74
Nov 14				<u>-253,062.12</u>



MONTEREY PENINSULA REGIONAL PARK DISTRICT
 60 GARDEN COURT, SUITE 325
 MONTEREY, CALIFORNIA 93940-5341

Purchase Request

Date: 10/31/2014

Vendor: Grace & Associates, CPA's

Vendor Address: 2600 Garden Road, Suite 320, Monterey, CA 93940

ACCOUNT NAME	ACCOUNT CODE	AMOUNT
Professional Services	6149	\$5,000.00
TOTAL		\$5,000.00

Purpose/Description:

Accounting and Audit Services - Fiscal Year Ending June 30, 2014 (Progress Bill #2)

Is this a Contract-related purchase? Yes No Contract No.: _____
 (No payments will be made until all required contract documents have been received.)

Is this a Grant expenditure? Yes No Grant No.: _____

Is this a budgeted item? Yes No If "No", explain below:

Credit Card Charge? Yes No Credit Card Name: _____

Requested by: Kelly McCullough *km* Date: 11/7/2014

Supervisor Approval: _____ Date: _____

Is this to be added to fixed asset/equipment inventory? Yes No

Manager Pre-approval: _____ Est.: \$ _____ Date: _____

Manager Final Approval: *[Signature]* Date: 11.13.2014

Check No. 13801 Date of Issue: 11/14/14



MONTEREY PENINSULA REGIONAL PARK DISTRICT
 60 GARDEN COURT, SUITE 325
 MONTEREY, CALIFORNIA 93940-5341

Purchase Request

Date: 10/15/2014

Vendor: The Morton Revocable Trust

Vendor Address: 2945 Townsgate Rd Ste 200, Westlake Village, CA 91361

ACCOUNT NAME	ACCOUNT CODE	AMOUNT
Vehicle Acquisition	6961	\$30,260.96
TOTAL		\$30,260.96

Purpose/Description:

Early payoff of Kubota Tractor as approved in annual budget.

Is this a Contract-related purchase? Yes No Contract No.: _____
 (No payments will be made until all required contract documents have been received.)

Is this a Grant expenditure? Yes No Grant No.: _____

Is this a budgeted item? Yes No If "No", explain below:

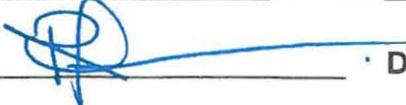
Credit Card Charge? Yes No Credit Card Name: _____

Requested by: Kelly McCullough Date: 10/15/2014

Supervisor Approval: _____ Date: _____

Is this to be added to fixed asset/equipment inventory? Yes No

Manager Pre-approval: _____ Est.: \$ _____ Date: _____

Manager Final Approval:  Date: 11.25.2014

Check No. 13829 Date of Issue: 11/26/14

Monterey Peninsula Regional Park District Check Detail Report December 2014

Date	Num	Name	Memo	Amount
Dec 14				
12/08/2014		CalPers	Health Insurance	-22,382.71
12/10/2014		Adamson, Michael G.	November Board Compensation	-183.70
12/10/2014		Lee, Kathleen	November Board Compensation	-184.70
12/10/2014		Moss, Christine D.	November Board Compensation	-184.70
12/10/2014		Sorenson, Kelly J.	November Board Compensation	-197.10
12/10/2014		Camarillo, Frederick C.	November Payroll	-4,940.30
12/10/2014		Jensen, Timothy F.	November Payroll	-7,809.03
12/10/2014		McCullough, Kelly J.	November Payroll	-4,872.90
12/10/2014		Narvaez, Joseph P.	November Payroll	-3,923.73
12/10/2014		Nelson, Jacqueline D.	November Payroll	-4,867.98
12/10/2014		Niewenhuis, Jeffrey P	November Payroll	-3,680.16
12/10/2014		Palaniuk, John C.	November Payroll	-4,120.45
12/10/2014		Parker, Shuran J.	November Payroll	-5,737.04
12/10/2014		Payan, Rafael	November Payroll	-8,658.57
12/10/2014		Pummell, Stef	November Payroll	-2,491.56
12/10/2014		Sanderson, Jacob D.	November Payroll	-4,193.02
12/10/2014		Trabucco, Raymond T.	November Payroll	-4,429.77
12/10/2014		Wyatt, Deborah J.	November Payroll	-4,279.44
12/10/2014		State Street Bank	Deferred Compensation	-5,113.47
12/12/2014		EDD	State Withholding	-4,882.29
12/12/2014		United States Treasury {2}	FICA Withholding	-17,460.92
12/10/2014		MPRPD Benefits Plan	Unreimbursed Medical	-683.31
12/12/2014		Public Employees' Retirement System	Retirement Contribution	-28,163.62
12/15/2014		Gary Tate	Health Insurance	-104.90
12/10/2014	13834	Aflac	Supplemental Insurance	-1,246.33
12/10/2014	13835	Allianz Funds	Deferred Comp	-369.84
12/10/2014	13836	Delta Dental	Dental Insurance	-1,222.35
12/10/2014	13837	Mutual of Omaha	Life/Acc/LTD/STD Insurance	-967.69
12/10/2014	13838	Vision Service Plan - (CA)	Vision Insurance	-416.48
12/10/2014	13839	Alhambra 46695809612283	O&M Bottled Water	-12.00
12/10/2014	13840	AT&T	Utilities	-625.75
12/10/2014	13841	California American Water	Utilities	-1,175.18
12/10/2014	13842	Capital One Commercial/Costco	Supplies	-214.09
12/10/2014	13843	Carmel Marina Corporation	Garland Dumpster	-316.08
12/10/2014	13844	Cypress Coast Automotive Group	Vehicle Maintenance	-165.80
12/10/2014	13845	Globalstar USA	Utilities	-105.98
12/10/2014	13846	Konica Minolta Premier Finance	Copier Lease	-182.80
12/10/2014	13847	Monterey County Weekly	Legal Notice	-382.50
12/10/2014	13848	Monterey Peninsula Sports Center	Equipment Maintenance	-1,630.88
12/10/2014	13849	Peninsula Welding & Medical Supply	Tank Rental	-8.00
12/10/2014	13850	PG&E	Utilities - Kahn Ranch	-8.89
12/10/2014	13851	Staples Credit Plan	Supplies	-577.72
12/10/2014	13852	Target Pest Control	Garland Pest Control	-50.00
12/10/2014	13853	Victory Toyota	Vehicle Maintenance	-171.82

Monterey Peninsula Regional Park District

Check Detail Report

December 2014

12/10/2014	13854	Voyager Fleet Systems, Inc.	Fuel	-639.65
12/10/2014	13855	Mr. Jacob Sanderson	Mileage Reimbursement	-48.72
12/10/2014	13856	U.S. Bank (CalCard)	Cal Card Charges	-5,144.35
12/22/2014	13857	El Monte Partners, LP	Monthly Admin Lease - January 2015	-5,906.37
12/22/2014	13858	First American Title Company	Land Acquisition	-5,083.00
12/22/2014	13859	Toyota Financial Services	Tundra Truck Payment 003 6736588	-1,017.01
12/22/2014	13860	Toyota Financial Services	Toyota Sienna Payment 003 6736545	-525.00
12/22/2014	13861	Alhambra 33113556151585	Admin Bottled Water	-48.17
12/22/2014	13862	Alliant Insurance Services	LGO Classes Insurance	-581.00
12/22/2014	13863	Baldrige, Debbie P.	LGO Instructor	-122.50
12/22/2014	13864	Born, Larry	Contract Staff	-323.25
12/22/2014	13865	City of Monterey	Vehicle Maintenance	-165.00
12/22/2014	13866	Comcast	Utilities	-284.33
12/22/2014	13867	ERTEC Environmental Systems, LLC	Resource Conservation - MDP	-2,052.39
12/22/2014	13868	Park Rangers Association of California	Annual Renewal	-100.00
12/22/2014	13869	PARS	Admin Fees	-964.57
12/22/2014	13870	PG&E	Utilities	-516.20
12/22/2014	13871	Star Sanitation Services	Porta Toilet Cleaning	-47.25
12/22/2014	13872	Vanderbilt Certified Public Accountants	Professional Services	-175.00
12/22/2014	13873	Wage Works	Admin Fee	-75.00
12/23/2014	13874	California JPIA	WC Retrospective Deposit Payoff	-27,909.00
12/23/2014	13875	Sky Park Self Storage	District Storage	-159.00
12/23/2014	13876	Turf Image, Inc.	Geodatabase hosting and mapping	-1,600.00
Dec 14				<u>-206,882.31</u>



MONTEREY PENINSULA REGIONAL PARK DISTRICT
 60 GARDEN COURT, SUITE 325
 MONTEREY, CALIFORNIA 93940-5341

Purchase Request

Date: 12/9/2014

Vendor: First American Title Company

Vendor Address: 3855 Via Nona Marie #100, Carmel 93923

ACCOUNT NAME	ACCOUNT CODE	AMOUNT
Land Acquisition	550	\$5,083.00
TOTAL		\$5,083.00

Purpose/Description:

Closing Costs - Whisler Wilson Ranch

Is this a Contract-related purchase? Yes No Contract No.: _____
 (No payments will be made until all required contract documents have been received.)

Is this a Grant expenditure? Yes No Grant No.: _____

Is this a budgeted item? Yes No If "No", explain below:

Credit Card Charge? Yes No Credit Card Name: _____

Requested by: T. Jensen  Date: 12/11/2014

Supervisor Approval: _____ Date: _____

Is this to be added to fixed asset/equipment inventory? Yes No

Manager Pre-approval: _____ Est.: \$ _____ Date: _____

Manager Final Approval:  Date: 12.17.2014

Check No. 13858 Date of Issue: 12/22/14



MONTEREY PENINSULA REGIONAL PARK DISTRICT
 60 GARDEN COURT, SUITE 325
 MONTEREY, CALIFORNIA 93940-5341

Purchase Request

Date: 12/23/2014

Vendor: California JPIA

Vendor Address: 8081 Moody St., La Palma, CA 90623

ACCOUNT NAME	ACCOUNT CODE	AMOUNT
Insurance	112	\$27,909.00
TOTAL		\$27,909.00

Purpose/Description:

Payoff of Worker's Compensation Retrospective Deposit Balance Due. 1% Discount applied for payment by 12/31/14.

Is this a Contract-related purchase? Yes No **Contract No.:** _____
 (No payments will be made until all required contract documents have been received.)

Is this a Grant expenditure? Yes No **Grant No.:** _____

Is this a budgeted item? Yes No **If "No", explain below:**

This balance is due July 1, 2015, however the District has funds that we will not be using that were budgeted for investing in the PARS program. Therefore, we are taking advantage of the early pmt discount.

Credit Card Charge? Yes No **Credit Card Name:** _____

Requested by: Kelly McCullough *MM* **Date:** 12/23/2014

Supervisor Approval: _____ **Date:** _____

Is this to be added to fixed asset/equipment inventory? Yes No

Manager Pre-approval: _____ **Est.:** \$ _____ **Date:** _____

Manager Final Approval: *[Signature]* **Date:** 12.23.2014

Check No. 13874 **Date of Issue:** 12/23/14

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Kelly McCullough, Finance Manager
REVIEWED BY: Rafael Payan, General Manager
SUBJECT: Approval of Report of Certified Public Accountants and Financial Statements for Fiscal Year Ended June 30, 2014

RECOMMENDED ACTION

It is recommended that the Board approve the attached Report of Certified Public Accountants and Financial Statements for the Fiscal Year Ended June 30, 2014 (**ATTACHMENT 1**).

FISCAL IMPACT

There is no fiscal impact from taking this action.

DISCUSSION

The District contracts annually, as required, to have the financial statements audited by a professional independent certified public accounting firm qualified to audit governmental entities. The California Code of Regulations (CCR) sets forth the Minimum Audit Requirements in Title 2, Section 1131.2. The attached Report of Certified Public Accountants and Financial Statements for Fiscal Year Ended June 30, 2014, was presented at the December 1, 2014 Board meeting by Mike Grace of Grace and Associates, CPAs (**ATTACHMENT 1**). An opportunity was provided by the accountant for members of the Board to ask questions or request clarification.

BACKGROUND

The CCR audit requirements are not intended to be a comprehensive audit program or check list of things to be completed during a special district audit. It is intended to include only the minimum requirements which the State Controller must prescribe pursuant to Section 26909 of the Government Code.

The county auditor or professional independent certified public accountant or public accountant undertaking an audit of a California Special District should:

- (1) Have sufficient knowledge and training to enable him to comply with generally accepted auditing standards.
- (2) Have a thorough knowledge of the fundamental principles of governmental accounting, including both fund accounting and enterprise accounting, and governmental auditing.

The CCR's provide a suggested general format for the report and lists the following requirements for the report:

- (a) The report shall state whether the financial statements are presented in accordance with generally accepted principles of accounting and the State Controller's Minimum Audit Requirements and Reporting Guidelines.
- (b) The report shall state whether such generally accepted accounting principles have been observed in the current period in relation to the preceding period.
- (c) Informative disclosures in the financial statements are to be regarded as reasonably adequate unless otherwise stated in the report.
- (d) The audit report shall contain an opinion regarding the fairness of the financial statements as enumerated by the State Board of Accountancy Rules 58.1 and 58.2. The types of opinions that may be expressed are:
 - (1) an unqualified opinion
 - (2) a qualified opinion
 - (3) an adverse opinion
 - (4) a disclaimer of opinion
- (e) The report shall so state, if the audit is not completed within the statutory time limit.

It is understood that management has the responsibility for establishing internal controls and checks. The auditor, however, prepares and forwards to management, the governing body, and all required recipients of the audit report, a separate letter containing suggestions and recommendations relating to opportunities for improvement in the district's accounting and financial controls. Further, this management letter is used to comment on the action or lack of action taken regarding suggestions made in a prior year letter.

It is not intended that this management letter communicate only negative comments. The auditor shall state when proper internal controls are established and in operation. Further remarks concerning proper accounting and reporting practices may be included

Government Code section 26909 requires that an audit be completed and filed with the State Controller's Office within 12 months after the close of the fiscal year under examination.

Staff recommends that the Board approve the attached Report of Certified Public Accountants and Financial Statements for the Fiscal Year Ended June 30, 2014 (**ATTACHMENT 1**).

ATTACHMENTS:

1. Report of Certified Public Accountants and Financial Statements for Fiscal Year Ended June 30, 2014



MONTEREY PENINSULA REGIONAL PARK DISTRICT

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS
and
FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2014

GRACE & ASSOCIATES, CPAs
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
2600 GARDEN ROAD, SUITE 320
MONTEREY, CALIFORNIA 93940

MONTEREY PENINSULA REGIONAL PARK DISTRICT

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MONTEREY PENINSULA REGIONAL PARK DISTRICT

BOARD OF DIRECTORS

June 30, 2014

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Kathleen Lee	President	December 31, 2014
Michael Adamson	Vice President	December 31, 2014
Kelly Sorenson	Secretary\Treasurer	December 31, 2016
John Dalessio	Director	December 31, 2014
Christine Dresslar Moss	Director	December 31, 2016

GRACE & ASSOCIATES
Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Monterey Peninsula Regional Park District
Monterey, California

We have audited the accompanying financial statements of Monterey Peninsula Regional Park District (the District), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with the *Minimum Audit Requirements and Reporting Guidelines for California Special Districts* as required by the State Controller's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Monterey Peninsula Regional Park District, as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 27-30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Grace & Associates, CPAs

Grace & Associates, CPAs
Monterey, California
December 1, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

MONTEREY PENINSULA REGIONAL PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

This section of Monterey Peninsula Regional Park District's (the District) annual financial report presents management's discussion and analysis of the District's financial performance during the year ended June 30, 2014. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year activities, resulting changes and currently known facts, please read it in conjunction with the District's basic financial statements. Comparisons to and analysis of the prior year are incorporated where appropriate.

FINANCIAL HIGHLIGHTS

- The District's net assets increased by \$2,762,462 for the year ended June 30, 2014. Since the District engages only in governmental-type activities, the increase is all in the category of governmental-type net assets. Net assets were \$64,342,211 and \$61,579,749 as of June 30, 2014 and 2013, respectively.
- The District's total general revenues were \$6,061,340 and expenses were \$3,298,878 for the year ended June 30, 2014.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District has chosen to present its basic financial statements using the reporting model for special-purpose governments engaged only in a single governmental program. This model allows the fund financial statements and the government-wide financial statements to be combined. The effect of internal activity between funds or groups of funds has been eliminated from these financial statements.

The financial statements include a Balance Sheet and Statement of Net Assets, Statement of Revenues, Expenditures and Changes in Fund Balances and Statement of Activities, Notes to Basic Financial Statements, an Independent Auditor's Report thereon, a General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual and this Management's Discussion and Analysis. Readers of these financial statements are encouraged to consider the report as a whole to obtain a complete understanding of the District's financial condition.

Statement of Net Position

The Statement of Net Position is a report of the District's assets, liabilities and net assets. Assets and liabilities are reported at book value, on an accrual basis as of the statement date with comparative data for the prior period. Net assets are reported in major categories reflecting any restriction thereon.

Statement of Activities

The Statement of Activities presents the District's revenues earned and expenses incurred during the year on an accrual basis.

The District has adopted Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, as part of its fiscal reporting. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

COMPARATIVE ANALYSIS

Statement of Net Position

A comparative summary of the District's Statement of Net Position as of June 30 is as follows:

	2014	2013
ASSETS		
Cash	\$ 274,551	\$ 184,441
Investments	9,910,467	9,560,317
Grants receivable	550,000	600,000
Other receivables	26,847	4,382
Prepaid expenses	120,717	104,313
Capital Assets	54,142,146	53,551,184
Total assets	65,024,728	64,004,637
 DEFERRED OUTFLOWS		
Insurance deposits	52,815	27,107
Property acquisition deposit	180,000	120,000
Prefunded OPEB	1,043,259	959,191
Total deferred outflows	1,276,074	1,106,298
 LIABILITIES		
Current	353,318	313,974
Current portion of long-term debt	1,532,384	1,582,606
Long-term liabilities	72,889	1,634,606
Total liabilities	1,958,591	3,531,186
 NET ASSETS		
Invested in capital assets, net of related debt	52,536,873	50,426,792
Restricted for:		
Purchase of coastal property	2,306,896	2,349,824
Unrestricted	9,498,442	8,803,133
Total net assets	\$64,342,211	\$61,579,749

Major Factors Affecting the Statement of Net Position

Net assets increased by \$2,762,462 over the prior year primarily from grants and property tax revenues received which were used to acquire capital assets. Under GASB 34, capital assets acquired are capitalized as an asset and are no longer considered an expense in the statement of activities.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

Capital Assets

As of June 30, 2014 the District's capital assets totaled \$54,142,146, which is an increase of \$590,962 over the capital asset balance at June 30, 2013 of \$53,551,184. The change is primarily due to the construction of a visitor's center.

Long-term Debt

As of June 30, 2014 the District had \$72,889 in outstanding long-term debt compared to \$1,634,606 at June 30, 2013. The decrease is due to principal payments made during the year.

Statement of Activities

A comparative summary of the District's Statement of Activities for the years ended June 30 is as follows:

	2014	2013
GENERAL REVENUES		
Property taxes	\$ 4,293,016	\$ 4,140,294
Grants	1,514,705	2,675,000
Other	217,350	66,240
Donations, fees and other charges	36,269	55,476
Total general revenues	6,061,340	6,937,010
 EXPENSES		
Operations and maintenance	924,291	917,210
General and administrative	878,466	919,057
Education and outreach	609,113	566,533
Planning and conservation management	490,366	484,503
Assessment district	320,951	295,428
Interest	15,848	27,755
Depreciation	59,843	82,186
Total expenses	3,298,878	3,292,672
Change in net position	\$ 2,762,462	\$ 3,644,338

Major Factors Affecting the Statement of Activities

The District collected property taxes of \$4,293,016; grants of \$1,514,705; donations, fees and other charges of \$36,269; and other income of \$217,350 and had expenses of \$3,298,878 that resulted in changes in net position of \$2,762,462 for the year ended June 30, 2014.

The District received grants for the purchase of land, or payment of associated debt of \$1.5 million and \$2.7 million in 2014 and 2013.

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014**

FACTORS AFFECTING FUTURE PERIODS AND OTHER ISSUES

Significant factors noted by management affecting future periods are as follows:

The District made final payments in FY2013-14 on acquisition of the Isakson property in Marina. It continues to make debt service payments on the Whisler-Wilson Ranch property in the Carmel Highlands area, which it anticipates completing in FY2014-15. Funding for the Whisler-Wilson property was obtained by a \$1,000,000 grant from the State Coastal Conservancy, of which \$500,000 was received in FY2012-13 and another \$500,000 will be received in FY2014-15 as well as Proposition 117 Habitat Conservation Funds received in FY's 2012-13, 2013-14 and 2014-15.

The District will continue with development of the general plan for Palo Corona Regional Park and has already completed several elements of this County required plan for Palo Corona, including plans for amphibians and wetlands, grasslands and grazing, fuels and fire, archaeological resources, protected species habitat, roads and trails, and restoration of the old barn. Currently being developed are plans for access and use, vehicle parking and hydrology.

The Environmental Education and Community Outreach program continues to develop. The District recently completed the fall/winter 2014-15 programs catalog. In cooperation with other local agencies and organizations, the District's aim is to offer a variety of environmental education and outdoor recreation programs to residents at an affordable cost. It is developing temporary and permanent exhibits for display at the Garland Ranch Regional Park visitor center, where renovations were completed in FY 2013-14, and at various other parks. The District is in the process of developing a comprehensive interpretive master plan, expected to be completed in FY 2014-15. This plan will facilitate the development individual park site master and management plans.

The District continues to explore opportunities for acquisition of open space, particularly as it relates to the expansion of existing parks and preserves. The District is involved with other agencies and not-for-profit organizations in the Lobos Corona Parkland Project planning effort. It also continues its discussions with the Fort Ord Reuse Authority on parkland planning in this area.

In FY2013-14, the District awarded another \$100,000 in grants to several local agencies and organizations as part of the Parks, Open Space and Coastal Preservation grant program. This grant program is funded by the Parks, Open Space, and Coastal Preservation Assessment District, which was approved by voters in 2004. We are currently in the process of reviewing grant submissions in order to award another \$150,000 in grants as part of the FY2014-15 program. This is an increase of \$50,000 over previous years.

The District continues to fund other postemployment health care benefit (OPEB) liabilities for its retirees under GASB Statement 45, through the California Employer's Retiree Benefit Trust (trust) prefunding program. Liabilities were determined by an independent actuarial consultant. The District will continue to make annual required contributions as needed to the trust to continue pre-funding this future liability.

The District continues to weather the effects of the economic downturn fairly well. Although we have had to implement expenditure reductions, we are still in a position to maintain our service

MONTEREY PENINSULA REGIONAL PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

levels to the public. The District is continuing to aggressively search and apply for grants and other revenue generating opportunities.

REQUEST FOR INFORMATION

The financial report is designed to provide a general overview of the Monterey Peninsula Regional Park District's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Monterey Peninsula Regional Park District, Attn: Finance Manager, 60 Garden Court, Suite 325, Monterey, CA 93940

BASIC FINANCIAL STATEMENTS

MONTEREY PENINSULA REGIONAL PARK DISTRICT
BALANCE SHEET AND STATEMENT OF NET POSITION
JUNE 30, 2014

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and checking	\$ 274,551	\$ -	\$ 274,551
Investments	9,910,467	-	9,910,467
Receivables:			
Other receivables	-	5,410	5,410
Administrative fee	16,083	-	16,083
Grants	550,000	-	550,000
Accrued interest	5,354	-	5,354
Prepaid expenses	120,717	-	120,717
Capital assets - net of depreciation allowance	-	54,142,146	54,142,146
	\$ 10,877,172	54,147,556	65,024,728
DEFERRED OUTFLOWS OF RESOURCES			
Insurance deposit		52,815	52,815
Property acquisition deposit		180,000	180,000
Prefunded OPEB		1,043,259	1,043,259
		1,276,074	1,276,074
LIABILITIES AND FUND BALANCES/ NET POSITION			
LIABILITIES			
Accounts payable	\$ 80,811	-	80,811
Accrued payroll	157,507	-	157,507
Compensated absences	-	112,784	112,784
Security deposits	-	2,216	2,216
Deferred revenue	550,000	(550,000)	-
Notes payable			
Current portion	-	1,532,384	1,532,384
Long-term portion	-	72,889	72,889
	788,318	1,170,273	1,958,591
FUND BALANCES/NET POSITION			
Fund Balances			
Nonspendable:			
Receivables and accrued interest	571,437	(571,437)	
Prepaid expenses	120,717	(120,717)	
Restricted:			
Purchase of Coastal Property	2,306,896	(2,306,896)	
Assigned for property acquisition	1,020,000	(1,020,000)	
Unassigned	6,069,804	(6,069,804)	
	10,088,854	(10,088,854)	
TOTAL LIABILITIES AND FUND BALANCES			
	\$ 10,877,172		
Net position			
Net investment in capital assets		52,536,873	52,536,873
Restricted		2,306,896	2,306,896
Unrestricted		9,498,442	9,498,442
		\$ 64,342,211	\$ 64,342,211

See accompanying notes and independent auditor's report.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Adjustments	Statement of Activities
EXPENDITURES/EXPENSES:			
Operations:			
Operations and maintenance	\$ 924,291	\$ -	\$ 924,291
General and administrative	951,459	(72,993)	878,466
Education and outreach	609,113	-	609,113
Assessment district	963,643	(642,692)	320,951
Capital outlay:			
Planning and conservation management	490,366	-	490,366
Depreciation	-	59,843	59,843
Debt service:			
Principal	1,587,233	(1,587,233)	-
Interest	15,848	-	15,848
	<u>5,541,953</u>	<u>(2,243,075)</u>	<u>3,298,878</u>
GENERAL REVENUES:			
Property taxes	4,293,016	-	4,293,016
Grants	1,570,788	(56,083)	1,514,705
Investment earnings	83,355	-	83,355
Donations, fees and other charges	36,269	-	36,269
Rent	38,869	-	38,869
Gain on sale of property	6,500	-	6,500
Other revenue	88,626	-	88,626
	<u>6,117,423</u>	<u>(56,083)</u>	<u>6,061,340</u>
CHANGE IN FUND BALANCES/NET POSITION	575,470	2,186,992	2,762,462
FUND BALANCES/NET POSITION			
Beginning of year	9,633,384	51,946,365	61,579,749
Reclassification of property deposit	\$ (120,000)	\$ 120,000	-
End of year	<u>\$ 10,088,854</u>	<u>\$ 54,133,357</u>	<u>\$ 64,342,211</u>

See accompanying notes and independent auditor's report.

NOTES TO BASIC FINANCIAL STATEMENTS

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

Organization – The Monterey Peninsula Regional Park District (the District) was created in 1972 by a local voter initiative with the primary purpose of protecting and preserving the open space and historical lands within Monterey County and adjacent areas. The District acquires lands through purchases, donation and joint partnership with other agencies and non-profit organizations. The District is supported primarily through revenues from property taxes, donor contributions and grants from governmental agencies.

Since 1972, the District has acquired and helped to acquire over 20,000 acres of land, parks and preserves.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of The Monterey Peninsula Regional Park District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Districts accounting policies are described below.

Basis of Presentation – The Basic financial statements are presented using the reporting model for special-purpose governments engaged in a single governmental program. This presentation allows the fund financial statements and the government-wide financial statements to be combined. The effect of internal activity between funds or groups of funds has been eliminated from these financial statements.

Measurement Focus and Basis of Accounting – The government-wide financial statements are prepared using the accrual basis of accounting and the flow of economic resources measurement focus. Government-wide financial statements do not provide information by fund or account groups but report on the District as a whole and consist of a statement of net position and statement of activities. The governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditure and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Note 3 below. These financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the year end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and compensated absences are recognized only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Budgetary Data – The District adopts an annual budget on a basis consistent with generally accepted accounting principles and utilizes an encumbrance system as a management control technique to assist in controlling expenditures and enforcing revenue provisions. Under this system, the current year expenditures and encumbrances (reserved portions of appropriations for which commitments have been made) are charged against the budgeted appropriation. Encumbrances outstanding at year-end are reported as reservations of fund balance for subsequent year expenditures as they do not constitute expenditures or liabilities.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, *continued*

Cash – Cash consists of amounts held in checking accounts available for general operating purposes.

Investments – The District’s investments are recorded at fair value.

Receivables – Receivables consists of grants mainly of property taxes due to be collected with 60 days of year end and pledges. The District believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Capital Assets – Capital assets, which include land, buildings, improvements and equipment assets, are reported in the government-wide financial statement. Capital assets are defined by the District as assets with an individual cost of \$5,000 or more and an estimated useful life in excess of one year. Capital assets are accounted for using historical cost or estimated historical cost if actual cost is not known. Donated capital assets are accounted for at their estimated fair value on the date of donation. The cost of normal maintenance and repairs that do not add value or extend the lives of the assets are expensed as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed. Purchased capital assets are recorded as expenditures in the governmental funds. Capital assets are depreciated on the straight line basis over their estimated useful lives as follows:

Buildings and improvements	50 Years
Tractors	10 Years
Vehicles and machinery	7 Years

Compensated Absences – District employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination, retirement or death. Accumulated vacation pay to a maximum of twice the annual accrual rate of an employee may be paid upon termination of employment. Accumulated sick pay is not paid at termination.

Property Taxes – Property taxes are levied by Monterey County on January 1 and are payable in two installments on April 10 and December 10. Monterey County bills and collects the property taxes. Property tax revenues are recognized when levied to the extent they result in current receivables.

The County assesses properties and bills for and collects property tax as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Levy dates	January 1	January 1
Due dates/(delinquent as of)	50% on November 1 (December 10) 50% on February 1 (April 10)	March 1 (August 31)

The term “unsecured” refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within sixty days after fiscal year end. Property taxes are recorded as deferred revenue when not received within sixty days after fiscal year end.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, *continued*

Fund Balance Disclosure – The District has implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54). The purpose of GASB 54 is to improve the consistency and usefulness of the fund balance information to the financial user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

Governmental Fund Financial Statements – In accordance with GASBS No. 54 the District classifies fund balances in the governmental funds as follows:

Non-spendable fund balance – includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal/contractual requirements. Examples are Prepaid Expenses and Inventory.

Spendable Fund Balance includes Restricted, Committed, Assigned, and Unassigned designations:

Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation.

Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned fund balance – amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned fund balance – includes residual positive fund balances, which have not been classified within the other above mentioned categories. Unassigned Fund Balances may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in the General Fund, it is the District's policy to use unassigned resources first, then assigned, and then committed as needed.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, *continued*

Government-wide Financial Statements – The District classifies net position in the government-wide financial statements as follows:

Net investment in capital assets – includes the District's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unrestricted net position– typically includes unrestricted liquid assets. The District has the authority to revisit or alter this designation.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Deferred outflows/inflows of resources – The District has implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASBS No. 63) and reports the following when applicable.

Deferred outflow of resources - represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources – represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 3 – ADJUSTMENTS TO CONVERT STATEMENTS TO ACCRUAL BASIS

The adjustments needed to adjust the balance sheet and statement of revenues, expenditures and changes in fund balances of the District to an accrual basis which consists of a statement of net position and statement of activities are as follows:

Reconciliation of the balance sheet to statement of net position:

Total fund balances per fund financial statements	\$10,088,854
Amounts reported for governmental activities in the statement of net position are different from those reported in the governmental funds because of the following:	
Receivables that are not available to pay current period expenditures are not financial resources and, therefore are not reported in the fund financials.	5,410
Capital assets used in governmental activities are not current assets or financial resources and, therefore are not reported in the governmental funds.	54,142,146
Expenditures for Insurance deposits are not reported in the governmental financial statements because they do not use current financial resources but are reported in the balance sheet when incurred.	52,815
Expenditures for property acquisition deposits are not reported in the governmental financial statements because they do not use current financial resources but are reported in the balance sheet when incurred.	180,000
Expenditures for prefunding OPEB liabilities are not reported in the fund financial statements because they do not use current financial resources but are reported in the balance sheet when incurred.	1,043,259
Expenditures for compensated absences are not reported in the fund financial statements because they do not use current financial resources but are reported in the balance sheet when incurred.	(112,784)
Security deposits are not reported in the fund financial statements because they do not use current financial resources but are reported in the balance sheet when incurred.	(2,216)
Deferred revenue is reported in the fund financial statement since it was not available within sixty days after the balance sheet date, but revenue recognized in the statement of net position when earned.	550,000
Notes payable are not reported in the fund financial statements because they are not due and payable in the current period. Both current and long term notes payable are reported in the statement of net position.	(1,605,273)
Net position for governmental activities	<u>\$64,342,211</u>

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 3 – ADJUSTMENTS TO CONVERT STATEMENTS TO ACCRUAL BASIS, *continued*

Reconciliation of statement of revenues, expenditures, and changes in fund balances to the statement of activities:

Net change in fund balances per fund financial statements	\$ 575,470
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Amounts reported for governmental activities in the statement of activities are different because:

In the statement of activities, certain operating expenses -insurance deposits, other post-employment benefits and compensated absences and property acquisition deposits - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	132,993
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Capital outlays are reported as expenditures in the fund financial statements because they use current financial resources, but the cost of those capital assets is allocated over their estimated useful lives and reported as depreciation expense in the statement of activities:

Capital outlay	582,692
Depreciation	(59,843)

The repayment of the principal long-term debt consumes the current financial resources of governmental funds. However, the transaction has no effect on net position. In the current period, this amount is:

Principal payments on long-term debt	1,587,233
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Deferred revenue is reported in the fund financial statement since it was not available within sixty days after the balance sheet date but is recognized in the statement of net position when earned.

(56,083)

Change in net position for governmental activities	\$ 2,762,462
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NOTE 4 – OTHER LONG TERM ASSET – OPTION TO PURCHASE

In January 2008, the District entered into a lease for the Sherar property which consists of approximately 30 acres in Carmel Valley. The lease is for five years with an option to purchase the property for \$1.2 million. The District paid \$60,000 for an option to purchase the property, and paid annual rent of \$60,000 until June 30, 2012. Rent payments starting after the first five (5) year period and until close of escrow shall be applied to the final purchase price. The District made its 6th payment in the fiscal year ending June 30, 2014, which was applied towards the purchase option deposit. Total deposit on hand for the option to purchase at June 30, 2014 was \$180,000.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 5 – DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy that complies with California Government Code Section 53638 (Public Deposit Act). As of June 30, 2014, none of the District's bank balances of \$184,441 were exposed to custodial credit risk as uninsured as they were collateralized by the pledging bank's treasury department not in the District's name.

Investments – The District's investment policy which is in compliance with the California Government Code Section 53600 et. Seq., listed as permitted (i) Federal government obligations (ii) obligations issued by Agencies or instrumentalities of the U.S. Government (III) FDIC insured or fully collateralized CD's (iv) State of California's Local Agency Investment Fund (LAIF) (v) CLASS – the California Pooled Investment Authority (vi) Cal Trust Fund the Investment Trust of California – a statewide joint powers authority established by the California State Association of Counties, the League of California Cities, the California Special Districts Association, and the Community College League of California for the purpose of pooling and investing local agency funds.

The District's investments consist of a State Treasurer's Local Agency Investment Fund and Cal Trust Fund. The investments are recorded at fair market value, which equates cost. The investment of state pooled funds is governed by state law, by policies adopted by the Pooled Money Investment Board (PMIB) and by accepted norms for prudent fiduciary management investments. PMIB funds may be invested in a wide range of interest bearing securities, such as Treasury notes, prime obligations of such agencies as Fannie Mae, and negotiable certificates of deposit. Also allowed are time deposits in California banks, savings and loans, and credit unions that have not less than a "satisfactory" CRA rating. The value of each participating dollar equals the fair value divided by the amortized cost. The District's fair value of the position in the pool is the same as the value of the pool shares. Investment Trust of California, dba Cal Trust created to facilitate the centralization of the investment function on behalf of California local agencies, invests in fixed income securities eligible for investment pursuant to California Government Code Sections 53601, et seq. and 53635, et seq. Investment guidelines adopted by the Board of Trustees may further restrict the types of investments held by the Trust. Leveraging within the Trust's portfolio is prohibited. Local Agency Investment Fund balance at June 30, 2014 was \$44,103 and Cal Trust Fund balance was \$9,866,364.

NOTE 6 – CAPITAL ASSETS

The following is a summary of the changes in Capital Assets for the year ended June 30, 2014:

	Balance 6/30/2013	Additions/ Reclassifications	Deletions/ Reclassifications	Balance 6/30/2014
Land and Improvements	\$ 52,704,751	\$ -	\$ -	\$ 52,704,751
Buildings (50 year life)	1,066,795	571,852	-	1,638,647
Equipment (7 year life)	690,408	78,953	(31,737)	737,624
Subtotal	54,461,954	650,805	(31,737)	55,081,022
Accumulated Depreciation	(910,771)	(59,843)	31,737	(938,877)
Net capital assets	\$ 53,551,183	\$ 590,962	\$ -	\$ 54,142,145

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 7 – LONG TERM LIABILITIES

The activity for long-term debt for the year ended June 30, 2014 was as follows:

	Balance June 30, 2013	Additions	Retirements	Balance June 30, 2014	Due Within One Year
Notes payable:					
Big Sur Land Trust	\$ 3,000,000	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Isakson	69,589	-	69,589	-	-
Municipal Finance Corp.	35,709	-	7,040	28,669	7,523
Municipal Finance Corp.	19,094	-	5,977	13,117	6,357
Toyota Sienna	-	31,500	1,575	29,925	6,300
2014 Tundra	-	36,613	3,051	33,562	12,204
	<u>3,124,392</u>	<u>68,113</u>	<u>1,587,232</u>	<u>1,605,273</u>	<u>1,532,384</u>
Other liabilities:					
Compensated absences	92,819	19,965	-	112,784	-
	<u>\$ 3,217,211</u>	<u>\$ 88,078</u>	<u>\$ 1,587,232</u>	<u>\$ 1,718,057</u>	<u>\$ 1,532,384</u>

Note Payable to the Big Sur Land Trust of \$1,500,000, payable in annual installments of \$1,500,000 with no interest through January 2015 and is secured by the Whisler-Wilson property acquired.

Note payable to Isakson of \$69,589, payable in monthly installments of \$7,087 including interest at 4% through April 2014 and secured by the Isakson property acquired was paid in full in the year ended June 30, 2014

Installment agreement payable to Municipal Finance Corporation of \$35,709, payable in semi-annual installments of \$4,667 including interest of 6.75% through December 2017, and secured by the vehicles and equipment acquired.

Installment agreement payable to Municipal Finance Corporation of \$19,094, payable in semi-annual installments of \$3,539 including interest of 6.25% through March 2016, and secured by the vehicles and equipment acquired.

Installment agreement payable to Toyota Financial Services of \$29,925, payable in monthly installments of \$525, with no stated interest through March 2019, and secured by the vehicle acquired.

Installment agreement payable to Toyota Financial Services of \$33,562, payable in monthly installments of \$1,017, with no stated interest through March 2017, and secured by the vehicle acquired.

In prior years, the General Fund has been used to liquidate compensated absences.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 7 – LONG TERM LIABILITIES, *continued*

Debt service requirements are as follows for the years ending June 30:

	Principal	Interest	Total
2015	\$ 1,532,384	\$ 2,532	\$ 1,534,916
2016	33,304	1,613	34,917
2017	24,046	742	24,788
2018	10,814	152	10,966
2019	4,725	-	4,725
	\$ 1,605,273	\$ 5,039	\$ 1,610,312

NOTE 8 – JOINT POWERS AGREEMENT

Description of Self-Insurance Pool Pursuant to Joint Powers Agreement - The Monterey Peninsula Regional Park District is a member of the CALIFORNIA JOINT POWERS INSURANCE AUTHORITY (Authority). The Authority is composed of 122 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq.

The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

Self-Insurance Programs of the Authority - Each member pays an annual contribution to cover estimated losses for the coverage period. This initial funding is paid at the beginning of the coverage period. After the close of the coverage period, outstanding claims are valued. A retrospective deposit computation is then conducted annually thereafter until all claims incurred during the coverage period are closed on a pool-wide basis. This subsequent cost re-allocation among members based on actual claim development can result in adjustments of either refunds or additional deposits required.

The total funding requirement for self-insurance programs is estimated using actuarial models and pre-funded through the annual contribution. Costs are allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. Additional information regarding the cost allocation methodology is provided below.

Liability

In the liability program claims are pooled separately between police and non-police exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$30,000 to \$750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of \$750,000 up to the reinsurance attachment point of \$5 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 8 – JOINT POWERS AGREEMENT, *continued*

covered claims from \$5 million to \$10 million are paid under a reinsurance contract subject to a \$2.5 million annual aggregate deductible. The \$2.5 million annual aggregate deductible is fully covered under a separate policy; as such no portion of it is retained by the Authority. Costs of covered claims from \$10 million to \$15 million are paid under two reinsurance contracts subject to a combined \$3 million annual aggregate deductible. The \$3.0 million annual aggregate deductible is fully retained by the Authority. (6) Costs of covered claims from \$15 million to \$20 million are paid under reinsurance agreements. (7) Costs of covered claims from \$20 million to \$50 million are paid under excess insurance policies.

The overall coverage limit for each member including all layers of coverage is \$50 million per occurrence.

Costs of covered claims for subsidence losses are paid by reinsurance and excess insurance with a pooled sub-limit of \$30 million per occurrence. This \$30 million subsidence sub-limit is composed of (a) \$5 million retained within the pool's SIR, (b) \$15 million in reinsurance, subject to the same annual aggregate deductibles previously stated, and (c) \$10 million in excess insurance. The excess insurance layer has a \$10 million annual aggregate limit.

Workers' Compensation

In the workers' compensation program claims are pooled separately between public safety (police and fire) and non-public safety exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of \$100,000 up to the reinsurance attachment point of \$2 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from \$2 million up to statutory limits are paid under a reinsurance policy. Protection is provided per statutory liability under California Workers' Compensation Law.

Employer's Liability losses are pooled among members to \$2 million. Coverage from \$2 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

Purchased Insurance

Crime Insurance

The Monterey Peninsula Regional Park District purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retrospective adjustments.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 8 – JOINT POWERS AGREEMENT, *continued*

Property Insurance

The Monterey Peninsula Regional Park District participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. Monterey Peninsula Regional Park District property is currently insured according to a schedule of covered property submitted by the Monterey Peninsula Regional Park District to the Authority. Monterey Peninsula Regional Park District property currently has all-risk property insurance protection in the amount of \$3,434,833. There is a \$5,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$1,000 deductible. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2013-14.

NOTE 9 – PENSION PLAN

Plan Description – The District contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute. Copies of PERS' annual financial report may be obtained from their Executive Office, P.O. Box 942709, Sacramento, California 94229-2709.

The District complies with the new pension reform legislation passed in 2012 which went into effect January 1, 2013. The Public Employee Pension Reform Act (PEPRA) requires that the new pension formula (2% at 62) be provided to all new members. A new member includes an individual who becomes a member of a public retirement system for the first time on or after January 1, 2013, and who was not a member of another public retirement system prior to that date, and who is not subject to reciprocity with another public retirement system.

Funding Policy – Classic participants, participants who are not new and do not fall under the PEPRA legislation, are required by State statute to contribute 8% of their annual covered salary. The District makes the contributions required of District employees on their behalf and for their account which amounted to \$82,997 for the year ended June 30, 2014. The District is required to contribute for fiscal year 2013-14 at 23.839% of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by PERS. The District's contributions to PERS for Classic participants for the years ending June 30, 2014, 2013 and 2012 were \$247,319, \$327,566, and \$321,998 respectively, equal to the required contributions for each year. The District had two new employees subject to the PEPRA requirements as of June 30, 2014. The District makes contributions of 6.7% of covered payroll for PEPRA participants, while the participant contributes 6.5%. The District contributed \$10,271 on behalf of the two PEPRA participants.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 10 – DEFERRED COMPENSATION PLAN

The District offers a deferred compensation plan for its eligible employees wherein amounts earned by the employee are paid at a future date. All full-time, regular, salaried employees are permitted to participate in the Plan beginning on the first day of the month following their hire date. The employee may elect to make contributions up to the limits established by the Internal Revenue Service for this type of plan. The employees become 100% vested in their own contributions from the first date of participation.

The Plan was originally established in conformity with Section 457 of the Internal Revenue Code which prevented governments from placing plan assets in trust for the benefit of participants. Consequently, the participating employees' assets were potentially at risk of loss by the claims of the District's general creditors. In 1996, Congress amended Section 457 by requiring governments to place plan assets in a trust for the exclusive benefit of participants and their beneficiaries thus protecting the Plan assets from the District's general creditors.

Through its attorney, the District has complied with the amended Section 457 requirements. Governmental Accounting Standards Board Statement (GASB) No. 32 states that if a fiduciary relationship no longer exists between the governmental entity and the Section 457 deferred compensation plan, the government entity should not report the assets of the plan in its financial statements.

The District believes that, since it does not provide investment advice or administer the Plan, it does not maintain a fiduciary relationship with the Plan. Therefore, the District does not report the Plan assets in its financial statements.

NOTE 11 – PUBLIC AGENCY RETIREMENT SYSTEM – DEFINED BENEFIT PLAN

Effective July 1, 2006, pursuant to sections 401(a), 415(m) and 501(a) of the Internal Revenue Code, the District adopted a tax-qualified governmental defined benefit plan and qualified governmental excess benefit program that is to be administered for the District by a third-party administrator. The plan was established to provide eligible employees employed on or after January 1, 2006 supplemental retirement benefits in addition to the benefits employees will receive from the Public Employees Retirement System (PERS). Eligible employees are those who have accumulated prior PERS service credit from previous employers before employment with the District. For those employees whose combined PERS and PARS benefit exceed the Section 415(b) limitations for defined benefit plans, PARS benefits shall be paid through the Section 415(m) excess benefit plan established by the District instead of the 401(a) plan. This benefit has been discontinued for employees hired after May 15, 2012.

For the year ended June 30, 2014, the District's covered payroll for employees participating in the plan was \$435,433. The District made employer contributions of \$47,257 (10.9% of current covered payroll). Assets of the plan totaled \$527,797 at June 30, 2014. Assets of the excess benefit plan totaled \$24,507 at June 30, 2014.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

The District has implemented Governmental Accounting Standards Board (GASB) Statement 45 which addresses the reporting and disclosure requirements for other post-employment benefits (OPEB). GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

Plan Description - The District provides employment and postemployment healthcare benefits for its retirees, spouses, and survivors. The District is obligated to contribute toward health insurance premiums for certain employees retired from the District at the age of 55 or older with at least five years of continuous employment with the District. The District pays a maximum contribution of \$1,281 for health insurance premiums for all eligible employees and retirees. For non-Medicare eligible retirees, premiums are the same as for active employees. Reduced premiums are applied for Medicare eligible retirees and the coverage is adjusted to supplement Medicare.

The District contracts with an actuarial consultant to provide an actuarial valuation of the District's OPEB liability under GASB Statement 45. The most recent OPEB liability actuarial valuation was completed in August 2013 for the plan year that ended June 30, 2014 based on GASB 45 entry age normal method.

Funding Policy – GASB Statement 45 does not mandate the prefunding of post-employment benefits liabilities. The District currently funds these benefits on both a pay-as-you-go basis for retirees and has also set aside segregated and restricted funds in the California Employees Retirement Benefit Trust (CERBT) at June 30, 2014.

On July 2, 2012, the District elected to pre-fund the Annual Required Contribution (ARC) for June 30, 2012, in the amount of \$287,000, and to fund the remaining unfunded liability in full in the amount of \$1,431,000. As of June 30, 2014, the District has 7 retirees receiving benefits and 14 active employees eligible to receive benefits in the future.

Annual OPEB Cost – The ARC, an actuarially determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty (30) years.

The following table represents the OPEB costs for the year and the ARC:

Normal cost	\$ 57,848
Initial unfunded actuarial accrued liability (UAAL) amortization	104,947
Residual UAAL amortization	(95,739)
Annual required contribution (ARC)	<u>\$ 67,056</u>

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS, *continued*

Funding Status and Funding Progress – The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ending June 30, 2014 was as follows:

Annual required contribution	\$ 67,056
Interest on net OPEB obligation	(69,541)
Adjustment to ARC	58,055
Annual OPEB cost expense	55,570
Contributions made	(139,638)
Change in net OPEB obligation	(84,068)
Net OPEB obligation, beginning of year	(959,191)
Net OPEB obligation, end of year	\$ (1,043,259)
Actuarial accrued liability	\$ 1,808,181
Unamortized initial UAAL	1,629,853
Plan assets at 6/30/13	1,760,145
Residual UAAL	\$ (1,581,817)
Covered payroll	\$ 1,193,077
Unfunded actuarial accrued liability as a percentage of covered payroll	(132.58%)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS, *continued*

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

Actuarial valuation date	6/30/2013
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Remaining amortization period	30 years
Actuarial assumptions:	
Benefit duration	Lifetime
Assumed retirement age	60
Discount rate	7.25%
Ultimate trend rate	4%
Projected salary increases (age-adjustment factor)	2.75%
Healthcare trend rate	4%

Funded Status and Funding Progress - The funded status and progress of the plan as of the most recent actuarial valuation date is as follows:

Year Ended	Actuarial Valuation Date	Entry Age Actuarial Accrued Liability (AL)	Actuarial Valuation of Assets (AVA)	Unfunded Actuarial Accrued Liability/ (Asset) (UL)	Funded Ratio (AVA/AL)	Annual Covered Payroll	Unfunded (Overfunded) Liability as a Percentage of Covered Payroll
6/30/2011	6/30/2010	\$1,717,950	\$ -	\$1,717,950	0.00%	\$1,271,883	135.07%
6/30/2012	6/30/2010	1,717,950	-	1,717,950	0.00%	1,245,249	137.96%
6/30/2013	6/30/2011	1,778,624	1,694,590	84,034	95.28%	1,073,740	7.83%
6/30/2014	7/1/2013	1,808,181	1,760,145	(95,739)	97.34%	1,245,249	7.68%

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

NOTE 13 – SEAWALL MITIGATION FEE

The District was notified on September 22, 2009 by California Coastal Commission that the District is assigned as a beneficiary of Irrevocable Standby Letter of Credit No. LCCA 20-14882, dated March 19, 2007. Five annual drafts, each in the amount of \$430,011 were received, and the District received its final payment in the fiscal year ended June 30, 2011.

California Coastal Commission assigned the Letter of Credit to the District on September 22, 2009, with the condition of purchase of beachfront/dune property for public recreational use in the southern Monterey Bay area. The entire fee and any accrued interest shall be used for the above stated purpose, in consultation with the Executive Director of California Coastal Commission, within ten years of the fee being deposited into the District account.

Any portion of the fee that remains after ten years shall be donated to one or more of the State Parks located along southern Monterey Bay (Fort Ord State Park, Marina State Beach, Seaside State Beach), or other organization acceptable to the Executive Director of California Coastal Commission, for the purpose of providing public access and recreation improvements to and along the shoreline, including improvements to the California Coastal Trail.

NOTE 14 – FUND BALANCE ASSIGNMENTS/RESTRICTIONS

As of June 30, 2014, the District had restricted fund balances/net position of \$2,306,896, which pertains to the Seawall Mitigation fees.

During the year ended June 30, 2014, the Directors of the District approved an assignment of fund balance for the purpose of funding the acquisition of the Sherar property. The amount assigned for this purpose at June 30, 2014 was \$1,020,000.

NOTE 15 – SUBSEQUENT EVENTS

Date of Management's Review – In preparing the financial statements, the District's management has evaluated events and transactions for potential recognition or disclosure through December 1, 2014, the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

MONTEREY PENINSULA REGIONAL PARK DISTRICT
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

	Original	Final	Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
REVENUES				
Property taxes	\$ 3,063,000	\$ 3,063,000	\$ 3,197,620	\$ 134,620
Grants	1,550,000	1,550,000	1,570,788	20,788
Assessment District	1,089,184	1,089,184	1,095,396	6,212
Donations, fees and other revenue	35,000	113,500	131,395	17,895
Interest income	60,000	75,000	83,355	8,355
Rent	38,000	38,000	38,869	869
Total revenues	<u>5,835,184</u>	<u>5,928,684</u>	<u>6,117,423</u>	<u>188,739</u>
GENERAL AND ADMINISTRATIVE				
Salaries and wages	307,000	314,800	321,424	(6,624)
Employee benefits and payroll taxes	233,400	194,043	188,219	5,824
Insurance	126,300	126,300	127,743	(1,443)
Professional services	142,000	122,000	119,835	2,165
Office lease	59,500	59,500	59,695	(195)
Other postemployment benefits	55,800	67,100	50,044	17,056
Utilities	18,000	18,000	17,759	241
Equipment - administration	-	20,000	15,124	4,876
Publications and memberships	9,500	9,500	9,838	(338)
Computer maintenance/supplies	8,000	8,000	8,722	(722)
Board compensation	7,000	7,000	6,100	900
Travel, conference and meetings	5,000	5,000	5,754	(754)
Equipment rentals/leases	5,500	5,500	5,611	(111)
Office supplies and equipment	5,500	5,500	4,868	632
Legal notice	3,000	3,000	4,001	(1,001)
Job training and education	7,000	7,000	2,740	4,260
Taxes/assessments	1,000	2,000	2,063	(63)
Postage	1,400	1,000	1,051	(51)
Vehicle maintenance and fuel	1,000	1,000	720	280
Miscellaneous	900	400	123	277
Printing	1,500	-	25	(25)
District anniversary	10,000	-	-	-
Total general and administrative	<u>1,008,300</u>	<u>976,643</u>	<u>951,459</u>	<u>25,184</u>

See accompanying notes.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

Continued

	Original	Final	Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
OPERATIONS AND MAINTENANCE				
Salaries and wages	479,600	490,700	496,736	(6,036)
Employee benefits	322,500	315,500	298,776	16,724
Utilities	43,000	42,000	37,674	4,326
Vehicle maintenance and fuel	25,000	22,500	18,148	4,352
Supplies	18,500	19,000	14,137	4,863
Building repairs	17,000	22,500	13,792	8,708
Computer maintenance/supplies	6,550	9,500	8,936	564
Capital outlay	19,500	15,500	8,468	7,032
Janitorial supplies	9,650	11,000	6,948	4,052
Equipment maintenance	12,600	12,000	6,458	5,542
Tools	2,500	2,500	4,466	(1,966)
Uniforms	3,500	3,500	3,500	-
Miscellaneous	5,000	5,000	3,498	1,502
Job training and education	5,200	5,200	2,889	2,311
Natural resource maintenance	4,500	4,500	1,794	2,706
Trail maintenance	3,500	3,500	405	3,095
Printing	2,500	1,600	32	1,568
Total operations and maintenance	<u>980,600</u>	<u>986,000</u>	<u>924,291</u>	<u>61,709</u>
EDUCATION AND OUTREACH				
Salaries and wages	335,000	324,700	312,192	12,508
Employee benefits	160,000	154,000	140,513	13,487
VC Garden/Arboretum	-	81,550	44,061	37,489
Printing	40,000	32,000	28,736	3,264
Postage	20,000	20,000	20,570	(570)
Professional services	7,200	7,200	12,517	(5,317)
Equipment	13,300	11,000	9,256	1,744
Environmental education (schools)	12,000	5,400	8,794	(3,394)
Interpretive programs (parks)	9,500	4,500	6,332	(1,832)
Computer maintenance/supplies	4,000	4,000	4,579	(579)
Docent/volunteer program	6,000	6,000	4,064	1,936
Utilities	7,200	7,200	3,647	3,553
Advertising	5,000	5,000	2,656	2,344
Miscellaneous	1,100	1,100	2,581	(1,481)
Equipment rental/leases	4,000	2,200	2,092	108
Supplies	2,000	2,000	1,926	74
Job training and education	3,000	1,000	1,543	(543)
Vehicle maintenance and fuel	1,500	2,000	1,434	566
Special events (outreach)	1,500	1,500	872	628
Travel, conference and meetings	1,500	1,500	381	1,119
Insurance	1,500	1,000	367	633
Total education and outreach	<u>635,300</u>	<u>674,850</u>	<u>609,113</u>	<u>65,737</u>

See accompanying notes.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

Continued

	Original	Final	Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
ASSESSMENT DISTRICT				
GRRP Visitor Center plan/design	100,000	550,000	559,815	(9,815)
Community/neighborhood parks	100,000	175,000	161,543	13,457
Palo Corona improvements	380,000	153,000	65,871	87,129
Sherar property lease/option payment	60,000	60,000	60,000	-
Invasive weed management	50,000	50,000	33,946	16,054
Seasonal/contract services	30,000	30,000	27,714	2,286
Professional services	30,000	30,000	20,903	9,097
Equipment	16,000	16,000	11,345	4,655
Vehicle acquisition	44,500	44,500	10,841	33,659
Garland park improvements	154,000	31,000	9,220	21,780
Trail construction/rehabilitation	40,000	40,000	2,020	37,980
Parks security systems	10,000	5,000	427	4,573
Mill Creek Improvements	10,000	10,000	-	10,000
Well replacement	10,000	10,000	-	10,000
Palo Corona Regional Park fencing	10,000	10,000	-	10,000
Isakson property acquisition	70,900	70,900	-	70,900
Total assessment district	<u>1,115,400</u>	<u>1,285,400</u>	<u>963,645</u>	<u>321,755</u>
PLANNING AND CONSERVATION MANAGEMENT				
Salaries and wages	190,600	179,700	181,480	(1,780)
Resource management - PCRCP	100,000	100,000	126,959	(26,959)
Employee benefits	87,500	85,148	76,529	8,619
Professional services	55,000	70,000	74,579	(4,579)
Resource management - Marina Dunes	30,000	30,000	19,788	10,212
Resource management - GRRP	10,000	10,000	4,254	5,746
Vehicle maintenance/fuel	2,000	2,000	2,585	(585)
Miscellaneous	7,000	4,500	2,684	1,816
Computer maintenance/supplies	2,000	2,000	1,506	494
Resource management - Eolian Dunes	7,500	7,500	-	7,500
Total planning and conservation management	<u>491,600</u>	<u>490,848</u>	<u>490,364</u>	<u>484</u>
CAPITAL OUTLAY				
Depreciation/replacement fund	91,000	-	-	-
Land/property acquisition	1,510,000	1,510,000	-	1,510,000
Total capital outlay	<u>1,601,000</u>	<u>1,510,000</u>	<u>-</u>	<u>1,510,000</u>
Principal	-	-	1,587,233	(1,587,233)
Interest	-	-	15,848	(15,848)
Total debt service	<u>-</u>	<u>-</u>	<u>1,603,081</u>	<u>(1,603,081)</u>
TOTAL EXPENDITURES	<u>5,832,200</u>	<u>5,923,741</u>	<u>5,541,953</u>	<u>381,788</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ 2,984</u>	<u>\$ 4,943</u>	<u>\$ 575,470</u>	<u>\$ 570,527</u>

See accompanying notes.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
NOTES TO GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
For the Year Ended June 30, 2014

NOTE 1 – BUDGET

The Board of Directors of the District legally adopts an annual budget on a basis consistent with generally accepted accounting principles. The budget may be amended by the Board of Directors throughout the year. The budget is prepared on the modified accrual basis of accounting.

Budget amounts reflect the original budget adopted by the Board of Directors, and the final budget after all applicable amendments. All budget appropriations lapse at year-end.

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Tim Jensen, Planning and Conservation Manager
REVIEWED BY: Rafael Payan, General Manager
SUBJECT: Approval of Request for Qualifications for Historic Cooper Barn Architectural Restoration Design and Specifications Planset Services

RECOMMENDED ACTION

Staff recommends the Board move to approve the Approval of Request for Qualifications for Historic Cooper Barn Architectural Restoration Design and Specifications Planset Services in substantially the form and content submitted and authorize staff to solicit bids.

FISCAL IMPACT

Unknown at this time; staff estimates potential fees at approximately \$25,000 from approved Assessment District Budget Line-Item 950, Garland Park Improvements.

DISCUSSION

In 2000, staff became concerned about the continued deterioration of the barn. In an effort to stabilize the barn and adaptively restore it into a visitor-serving historic structure, staff contracted with Historic Preservation Associates, of Carmel, to produce an historic report to be used for subsequent historic registry with the County and for funding purposes. That report was completed in June 2001 and County Registry was approved in December 2001. The barn has since continued to languish under years of disinterest.

Over the past several years District Operations Division has obtained the following heavy equipment:

- Sweco Dozer - \$83,588;
- Caterpillar Excavator - \$51,555;
- John Deere Tractor/Loader - \$35,624;
- Kubota Mower - \$51,394;

Staff is in the process of adding a Bobcat Compact Track Loader/Mower (\$80,000) to this inventory of equipment. The total capital equipment outlay is over \$300,000.

During the Visitor Center remodel planning process that began in 2011, Operations staff debated the issue of all the new equipment, the impacts of being exposed to weather at all times, and the space options for storage. During early permit discussions regarding a new steel storage building adjacent to the Ranger Station

parking area, consultant Scott Hennessey suggested the Cooper Barn as a more viable alternative. This option re-kindled previous interest in restoring the Cooper Barn for operations equipment storage and protection (**ATTACHMENT 1**).

Staff began soliciting and acquiring the necessary structural and geological reports. Those reports have been received and subsequent funds allocated in the approved FY Budget 2013-14 and carried-over/added to the approved 2014-15 budget to begin the restoration process: \$95,000 and \$123,000 respectively.

Staff considers this a much needed project to protect the District's investment in heavy equipment and preserve a Registered Historic Building on District land.

Staff has prepared a draft Request for Qualifications ("RFQ") (**ATTACHMENT 2**). An RFQ is being proposed because the standard Request for Proposals is not appropriate for the desired professional services.

Under state guidelines, rules for restoration and renovation of registered historic structures apply to the original appearance and construction of the structure and not to original uses. Therefore, using the barn for equipment storage would not be in conflict with historic preservation guidelines.

ATTACHMENT

1. Operational Design Plans
2. Request for Bids

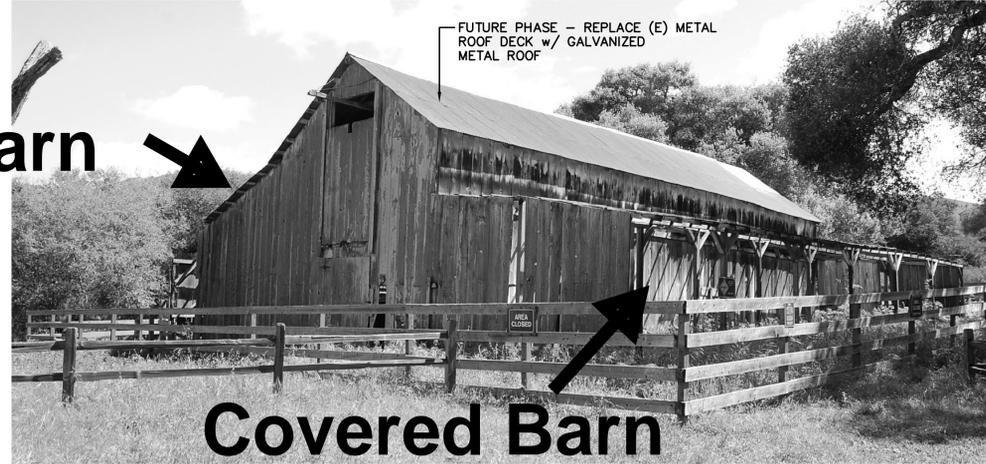
STRUCTURAL NOTES

- ALL CONSTRUCTION not specifically detailed shall conform to the requirements of the 2010 California Building Code (CBC) and any local code requirements. All details, sections and notes shown on the drawings are intended to be typical and shall apply to similar situations elsewhere unless otherwise noted.
- CHECK ALL DIMENSIONS in relation to site conditions before starting work. The contractor shall coordinate work of all trades. All discrepancies shall be called to the attention of the engineer and resolved before proceeding with work. During construction phase the contractor is responsible for the safety of the building and personnel. Provide adequate shoring and/or bracing in accordance with appropriate Local, State and National safety codes.
- FOOTINGS shall be as detailed on the drawings. The foundation design is based upon the values for class 5 materials listed in table 1806.2 of the CBC. The footings have been designed for an allowable soil bearing pressure of 1,500 PSF (DL+LL) plus one-third increase for wind and seismic loads. Footings shall bear 18" min. into firm undisturbed original soil or engineered fill.
- CONCRETE shall be proportioned to give a minimum of 28 days compressive strength of 3000 psi (Design is based on 2500 psi - Special Inspection not Required per CBC Section 1704.4) unless indicated otherwise. The slump shall be the minimum consistent with placing conditions but shall not exceed 4 1/2".
WORKMANSHIP: Place concrete in accordance with ACI-301. Ensure that reinforcement and embedded items are not disturbing placement of concrete. Top of the floor shall be true to indicated elevations. Variations shall not exceed 1/8" in 10 feet. Machine trowel surface in two directions. Patch imperfections. Protect concrete from premature drying, maintain concrete with minimal moisture loss at a relatively constant temperature for period necessary for hydration of cement and hardening of concrete.
- REINFORCING BARS shall be deformed bars conforming to ASTM standard specification A615-68 Grade 60. #4 and smaller bars may be Grade 40. Bars shall be placed in as long lengths as possible and shall lap 40 diameter at splices unless otherwise shown or noted on plans. Splices shall be staggered and bars may be wired together at splices. All steel shall be rigidly held in place with approved metal devices.
Bar coverage (face of bar to face of concrete) shall be as follows:
Concrete slab on grade 1-1/2" min.
Concrete surface against earth 3" min.
When poured against forms 2" min.
All others..... see details.
- ANCHOR BOLTS shall conform to ASTM A307 and shall have a bolt head or an equal deformity at the embedded end unless noted otherwise. Standard cut washers shall be used in all bearing of nuts against wood. Anchor bolts shall be rigidly held in place during the concrete pour.
- STRUCTURAL AND MISCELLANEOUS STEEL shall be in accordance with AISC "Specification for the Fabrication and Erection of Structural Steel for Buildings". Wide flanges shall be 50 ksi ASTM A-992; Channels, angles and other miscellaneous steel shapes shall be 36 ksi ASTM A-36; Steel tubes shall be "HSS" ASTM A-500 grade B unless otherwise noted on the plans. All bolt holes shall be punched or drilled (burning of holes is not permitted). All structural steel shall have one coat of shop primer & at least one final coat with type & color per Architects or owners specification.
- WELDING shall comply with the pertinent recommendations of the American Welding Society (AWS). Qualify welding processes and welding operators in accordance with AWS "Standard Qualification Procedures". Electrodes shall be E-70 series and shall conform with AISC specifications.
- CARPENTRY AND TIMBER:
 - Structural lumber grading shall be WCLB Standard Grading Rules for West Coast Lumber #17. Plywood shall conform to U.S. current Product Standard PS-1.
 - Lumber Schedule:

Beams, headers, posts, wall plates	Douglas Fir #1 U.O.N.
Rafters and floor joists	DF #2 or better (S4S)
2x4 Studs and blocking	DF Standard or better
Sills and ledgers	Pressure Treated DF #2
 - Bolts in wood shall conform to ASTM A-307. Bolt holes shall be drilled 1/16" oversize of bolt. Use standard washer on all bearing of heads and nuts against wood unless otherwise noted. Bolts, nuts and washers shall be hot-dipped galvanized or stainless steel where exposed to weather. Bolts with upset threads are not allowed.
 - Bolt tightening: all nuts shall be tightened when placed and re-tightened at completion of project, or immediately before finishing of construction which will make them inaccessible.
 - Holes in wood sills and plates of shear and bearing walls shall be placed neatly in the center of the piece and shall not be greater in diameter than one-third of the width of the sill or plate. Notching will not be allowed. Holes larger than noted above may be bored in the sills providing the sill is considered cut in two and anchor bolts placed accordingly.
 - Wood framing embedded in or adjacent to concrete or masonry walls shall be treated with an approved preservative. Lumber exposed to weather shall be pressure treated for above ground use according to AWPA C-2, or otherwise effectively sealed and maintained, or be all-heart redwood. Submit type of preservative to be used for approval. Field cuts and holes shall be field treated in accordance with current AWPA M-4.
 - Foundation sills shall be naturally durable red-wood or pressure treated. Anchor bolts shall be 3/8" diameter and shall be embedded at least 7" into foundation concrete. Anchor bolts shall be spaced not more than 4'-0" o.c. There shall be a minimum of 2 anchor bolts per sill plate with one bolt located not more than 12" (or less than 4") from each end of the sill plate.
 - Framing hardware shall be as manufactured by Simpson Company or other approved hardware manufacturer. Notations on the drawings refer to items shown in their Catalog No. C-2010. Hardware shall be installed with the nails and bolts called for in the tables in the Catalog. If other brands are used, they must be equivalent in all structural aspects. A copy of the catalog must be kept at the job site.
 - Nailing: all nails shall be common wire nails unless otherwise shown or noted. Sub-drill where there is a danger of splitting. Nails exposed to weather shall be galvanized. For nailing schedule, see Table No. 2304.9.1 of the 2010 CBC.
 - Lintels over openings shall consist of a solid member the width of the studs and a nominal depth as given below unless otherwise noted:

Maximum Span	Nominal Depth
4'-0"	6"
6'-0"	8"
8'-0"	10"

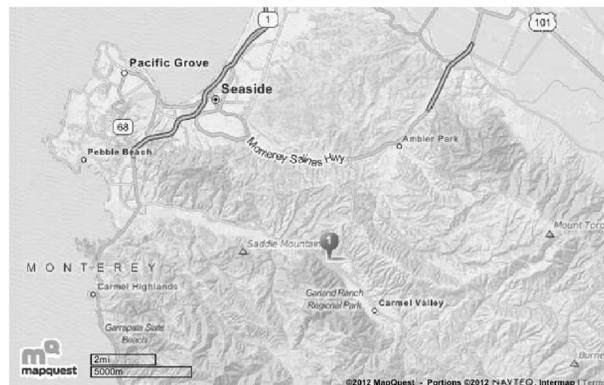
Enclosed Barn



SITE PLAN



VICINITY MAP



OLD BARN RESTORATION GARLAND RANCH REGIONAL PARK 700 W CARMEL VALLEY RD CARMEL VALLEY, CA PHASE 1

PROJECT DATA

ADDRESS: GARLAND RANCH REGIONAL PARK
700 W CARMEL VALLEY RD
CARMEL VALLEY, CA 93924

OWNER: XXX
XXX
PHONE: (831) xxx-xxxx

APN: xxx-xxx-xxx-xxx

ZONING: x

OCCUPANCY GROUP: x

SPRINKLERED: NO

CONSTRUCTION TYPE: V-B

STRUCTURAL DESIGN: GARY KNOTT, PE
PACIFIC ENGINEERING GROUP, INC
9699 BLUE LARKSPUR LANE, STE 104
MONTEREY, CA 93940
PHONE: (831) 333-0644 ext 301
FAX: (831) 333-0845
E-MAIL: gk.peng93940@bcglobal.net

PROJECT DESCRIPTION

SCOPE OF WORK - PHASE ONE

IMPROVE THE LATERAL RESISTANCE OF HISTORIC BARN BY ADDING BRACED FRAMES AT CORNERS.

SHEET INDEX

S1.0 STRUCTURAL NOTES, PROJECT DATA & DESCRIPTION, SITE PLAN AND (E) PHOTOS
S2.0 FOUNDATION PLAN & DETAILS
S3.0 EXISTING AND PROPOSED INTERIOR ELEVATIONS

ACTION BY DATE

Pacific Engineering Group, Inc.
9699 Blue Larkspur Lane, Ste 104
Monterey, CA 93940
Ph: (831) 333-0644

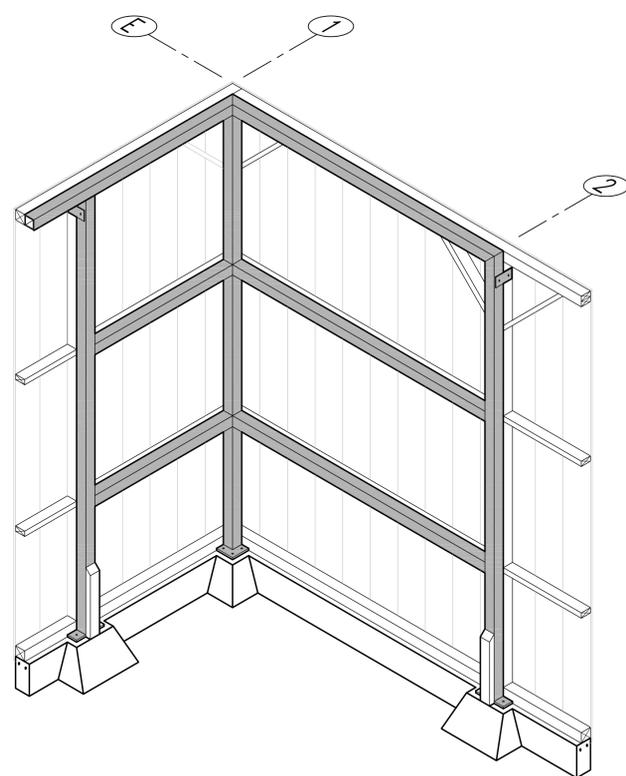


Carmel Valley, California

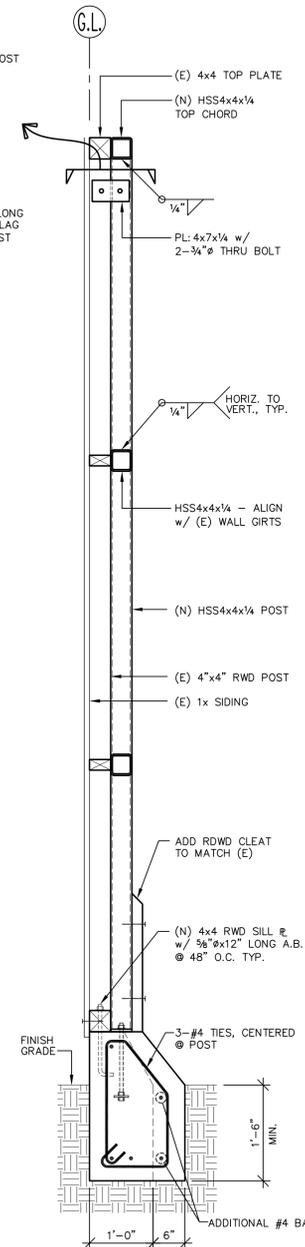
GARLAND RANCH
W. Carmel Valley Rd.

Project Data, Structural Notes, Site Plan

DATE 04/06/12
SCALE AS NOTED
DRAWN GK/ei
JOB 12-020
SHEET
S1.0
PHASE 1
1 OF 3 SHEETS

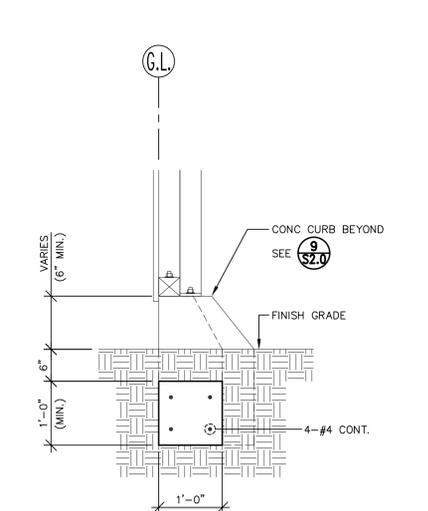
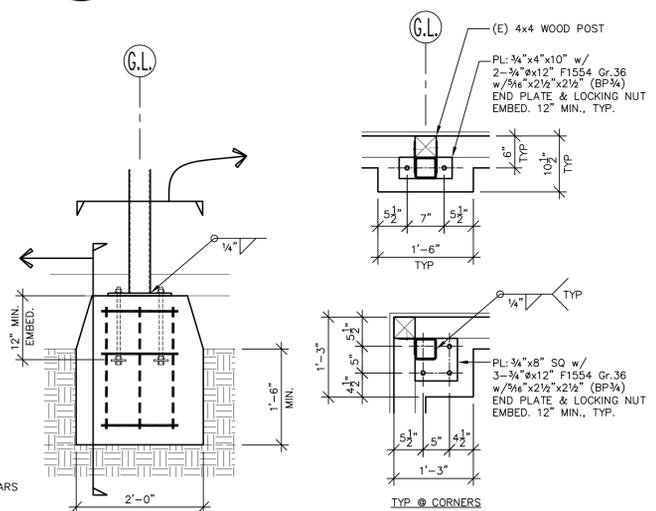


13 TYP ISOMETRIC VIEW
S2.0 SCALE: N.T.S.

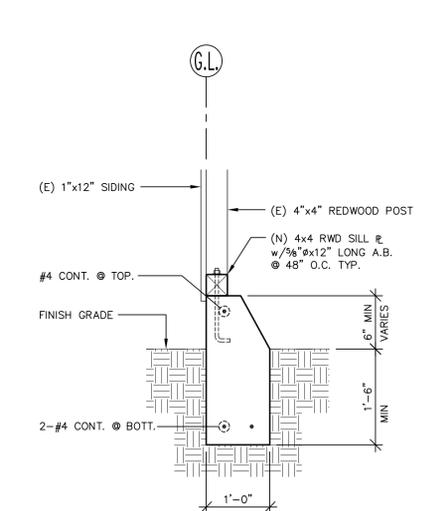


9 TYP FOOTING DETAIL
S2.0 SCALE: 3/4" = 1'-0"

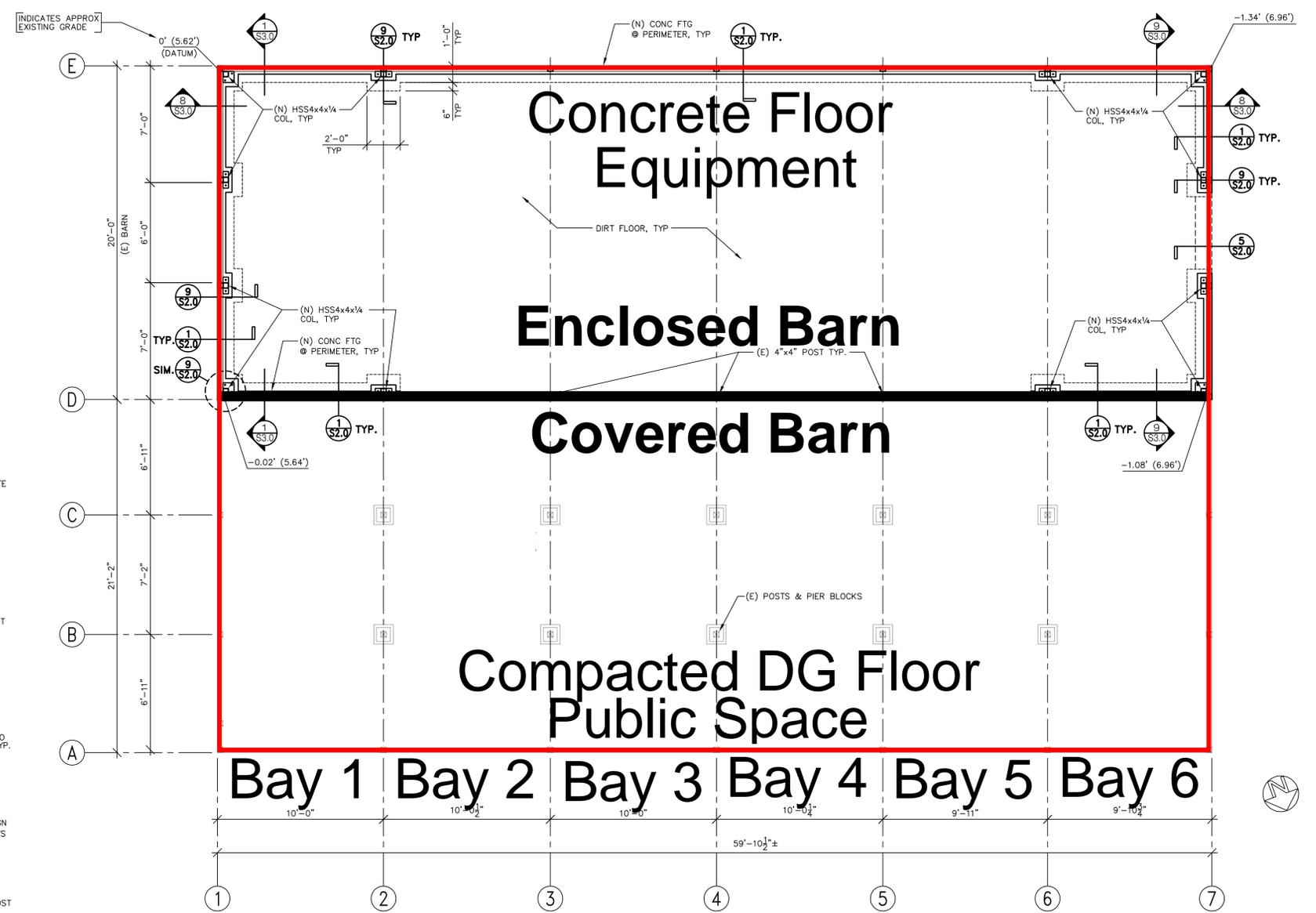
10 (P) FOUNDATION PLAN
S2.0 SCALE: 1/4" = 1'-0"



5 TYP FTG @ OPENING
S2.0 SCALE: 3/4" = 1'-0"



1 TYP FOOTING DETAIL
S2.0 SCALE: 3/4" = 1'-0"



(ALL DIMENSIONS TO BE VERIFIED IN FIELD)

ACTION	DATE	BY	DESCRIPTION

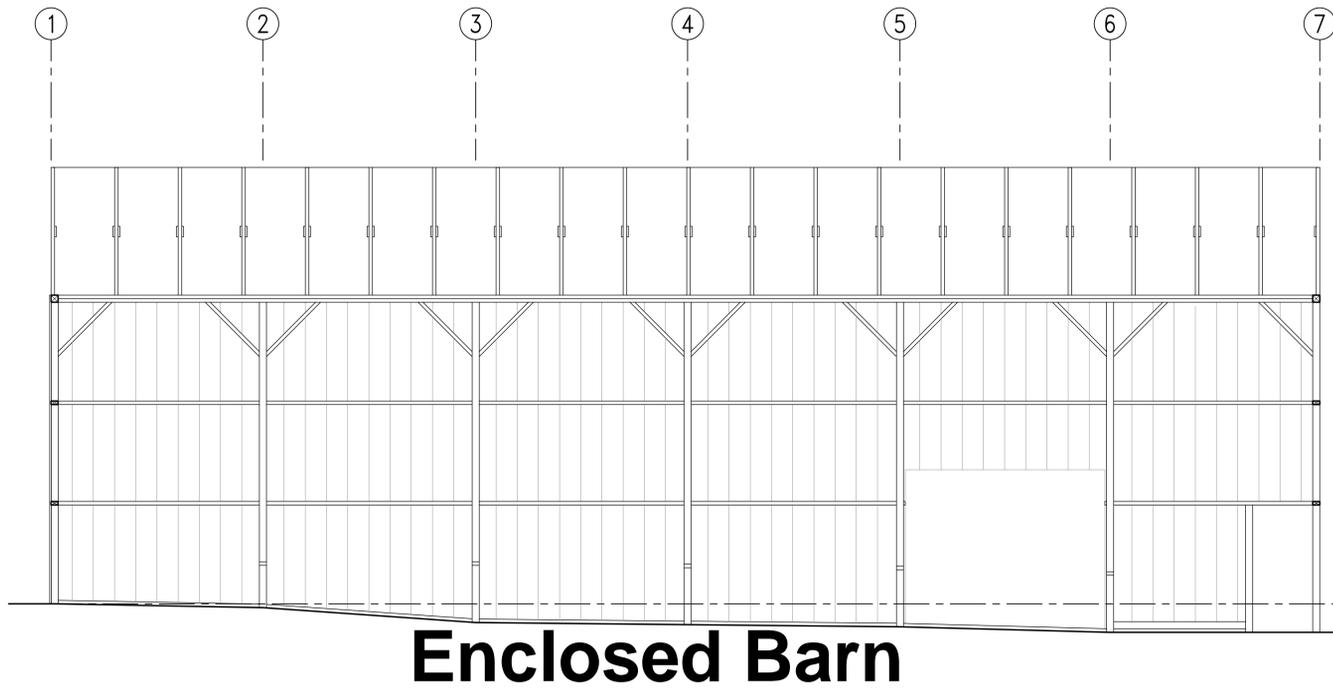
Pacific Engineering Group, Inc.
 9699 Blue Lakespur Lane, Ste 104
 Monterey, CA 93940
 ph: (831) 333-0644



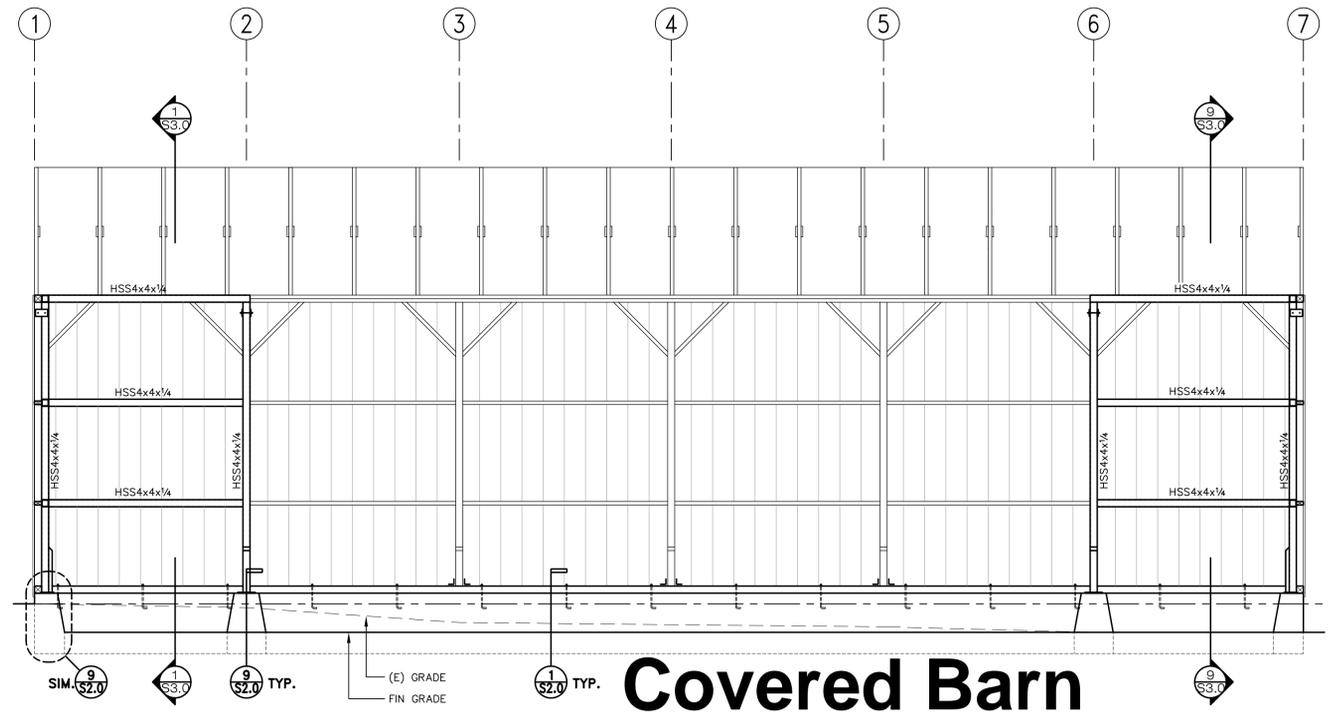
GARLAND RANCH
 W. Carmel Valley Rd.
 Carmel Valley, California

Foundation Plan & Details

DATE	04/06/12
SCALE	AS NOTED
DRAWN	GK/ei
JOB	12-020
SHEET	PHASE 1
S2.0	
2 OF 3 SHEETS	



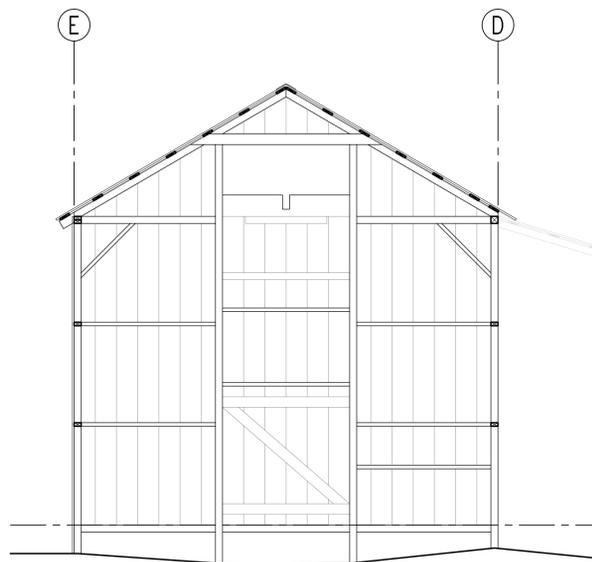
Enclosed Barn



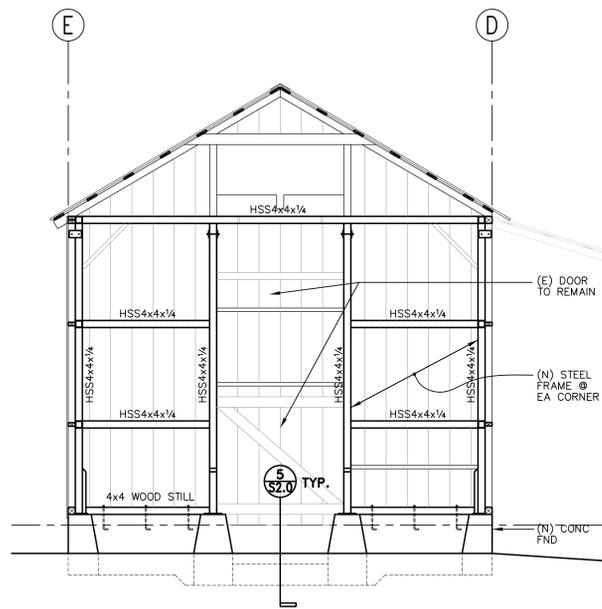
Covered Barn

16 (E) INTERIOR ELEVATION @ G.L. (E)
S3.0 SCALE: 1/4" = 1'-0"

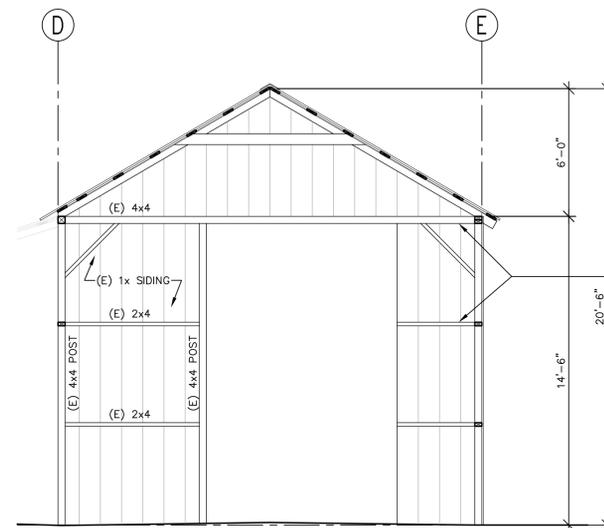
8 (P) INTERIOR ELEVATION @ G.L. (E)
S3.0 SCALE: 1/4" = 1'-0"



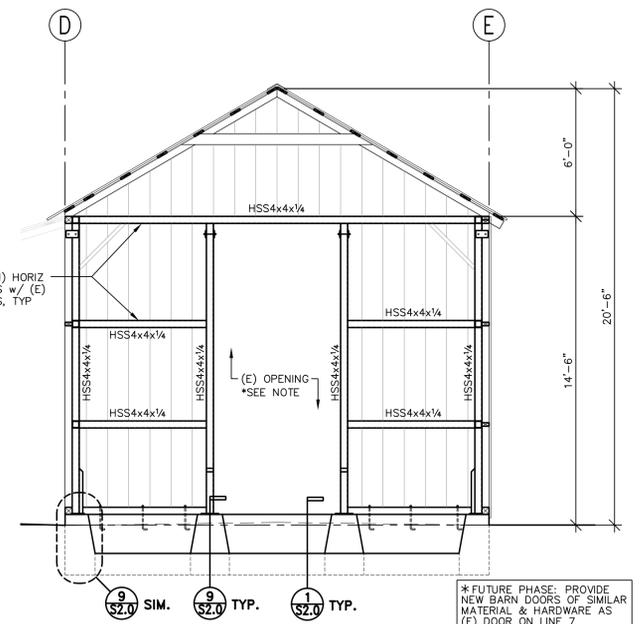
13 (E) INT ELEVATION @ G.L. (7)
S3.0 SCALE: 1/4" = 1'-0"



9 (P) INT ELEVATION @ G.L. (7)
S3.0 SCALE: 1/4" = 1'-0"



5 (E) INT ELEVATION @ G.L. (1)
S3.0 SCALE: 1/4" = 1'-0"



1 (P) INT ELEVATION @ G.L. (1)
S3.0 SCALE: 1/4" = 1'-0"

ACTION	DATE	BY	DESCRIPTION

Pacific Engineering Group, Inc.
9699 Blue Lakespur Lane, Ste 104 Monterey, CA 93940
ph: (831) 333-0644 Fax: (831) 333-0445



GARLAND RANCH
W. Carmel Valley Rd.
Carmel Valley, California
(E) & (P) Interior Elevations

DATE	04/06/12
SCALE	AS NOTED
DRAWN	GK/ei
JOB	12-020
SHEET	S3.0
PHASE	1



Monterey Peninsula Regional Park District

60 Garden Court, Suite 325 • Monterey, California 93940-5341

BOARD OF DIRECTORS

Kelly Sorenson – Ward 1
ksorenson@mprpd.org
Marina, northern Ft. Ord

Christine Dresslar Moss – Ward 2
cdresslarmoss@mprpd.org
Seaside, northern Sand City,
southern Ft. Ord

Katie Pofahl – Ward 3
kpofahl@mprpd.org
Monterey, southwest Seaside,
southern Sand City, Del Rey Oaks

Kathleen Lee – Ward 4
klee@mprpd.org
Pacific Grove, New Monterey,
northern Pebble Beach

John Dalessio – Ward 5
jmaam@gmail.com
Carmel, Carmel Valley,
Big Sur, southern Pebble Beach

GENERAL MANAGER
Rafael Payan, PhD
payan@mprpd.org

DATE

Consultant Firm
Contact
Address
City, State, Zip code

RFQ – Cooper BARN

Dear Contact:

The District is soliciting a Request for Qualification for architectural design and specifications preparatory to submittal to County of Monterey Planning and Building Department for permit approval.

Upon establishment of the list of qualified consultants, the District will evaluate the firms and rank all responsibly qualified firms. Following ranking, the District will make a selection and contact the selected firm by USPS mail inviting the representative to a negotiation interview to finalize scope of work, schedule, and cost. The previously submitted cost proposal will be unsealed at this interview and used as a basis for negotiating services cost.

Thank you for your consideration and response,

Rafael Payan, PhD
General Manager

Request for Qualifications (RFQ) For Architectural Plans and Specifications For Cooper Barn, Garland Park, Carmel Valley¹

SCOPE OF SERVICES:

PRIMARY WORK PRODUCT: This contract will result in architectural plans and design specifications meant to satisfy and conform to Monterey County Planning and Building Department requirements for a construction permit.

1. INITIAL REVIEW AND ANALYSIS

- a. **Interviews.** The Consultant will review appropriate and associated documents related to the structure's historic designation and current condition. This review will include individuals representing county planning, building, and historic preservation officials; county advisory committee, neighborhood representatives, and local building materials suppliers.
- b. **Site Analysis.** The Consultant will become familiar with the physical details of the barn, the park, and period architectural design in Carmel Valley.
- c. **Baseline map and design.** District will provide all available base map and structural design specification information as needed by the Consultant to produce the project baseline maps and plans to be used for the project.
- d. **Website.** The Consultant will provide periodic project progress reports for posting on the District's website, including text, photographs, maps, renderings, and other images in .pdf format. Initial information will describe the Consultant's credentials and help explain the project's process.

2. PUBLIC DESIGN PROCESS

- a. **Public Outreach.** The Consultant will participate in community forums with local officials, neighbors, and interested parties to present the project to inform the local citizenry about the planning efforts being undertaken, and to receive comments to inform the planning process.

3. DRAFTING THE PLANS AND SPECIFICATIONS

- a. **Parameters.** The County Historic Preservation Ordinance and code will regulate final design plans and specifications. Local design standards and District use of the barn will be consulted to ensure high-quality restoration and effective use of the structural space. The restored barn plans and specifications will incorporate historic period design standards, contemporary structural standards, use requirements as needed, descriptive building and contextual narrative as necessary and other elements needed to obtain and implement a

¹ Attachment 1

County Planning and Building permit. Sections of this document would typically include the following:

- Site Map, including one-foot topographic contours, vegetation, roads and trails, and other physical features within a 500-foot radius of the barn.
 - Building Form Standards governing basic building form, placement, and fundamental structural elements to ensure that the structure conforms to its historic design and compliments local period and park uses. These standards should be based upon study of the County Historic Preservation Ordinance, the original design and materials, proposed use and environmental factors.
 - Public Space Standards defining design attributes and geometries that balance the presence of park visitors while maintaining the administrative use and historic nature of the structure. These standards should include design specifications for external public access, occasional internal public use, and appropriate landscaping.
- b. Historicity.** The plans and specifications must be integrated with the existing historical regulatory framework, including zoning and land development regulations, and the barn’s origins, in a manner that insures procedural consistency, meshes with state and local legal requirements, provides clarity as to applicability of existing regulations, and maximizes the effectiveness of the process.

4. REFINING EXISTING DATA.

- a. Preparation of a First Draft.** The Consultant will collate all available information on the barn and its proposed uses to create a first draft of the plans and specifications.
- b. Presentation of First Draft.** The Consultant will present the first draft of the plans and specifications for the purpose of gathering comments. Copies of the first draft will need to be in hardcopy and digital form and posted on the website. The presentation may be made to a special audience of neighborhood residents or stakeholders, or may be presented before a joint gathering of County and District officials, as determined by the District.
- c. Presentation of the Second Draft.** After making revisions in response to comments on the first draft, the Consultant will present the second draft of the plans and specifications at another meeting convened by the District.

5. APPROVAL PROCESS

- a. Public Hearing Presentations.** The Consultant will make formal presentations to the District Board of Directors, Carmel Valley Land Use Advisory Committee, County Planning Commission, and County Board of Supervisors, if necessary.
- b. Additional Revisions.** The Consultant will be responsible for two rounds of revisions that may be necessary between presentations, and will be responsible for collecting comments, questions, and suggestions for these refinements and consolidating them into a series of action items for revisions and responses.

SUBMITTAL SUMMARY:

Submittals should be provided in three (3) identical copies and include the following items, along with other material to demonstrate Consultant's expertise and capability:

1. A brief written description of the Consultant's approach to the project.
2. The expertise of the team assembled by Consultant to carry out the work.
3. A list of comparable projects undertaken by Consultant and/or team members.
4. A copy of at least one public agency historic structure restoration plans and specifications report previously created by the Consultant and successfully permitted and completed.
5. A separate and enclosed sealed cost quote.

RECOMMENDED FORMAT FOR SUBMITTALS:

1. **DESCRIPTION OF APPROACH:** Up to two pages describing the Consultant's typical approach to projects similar to this one, including the nature of the public process and intended extent of public involvement.
2. **TEAM EXPERTISE:** Brief description of general qualifications, the multi-disciplinary nature of the team assembled for this project, specific evidence of relevant experience creating historic structure plans and specifications, and a listing of key personnel that would be available to work on this project.
3. **COMPARABLE PROJECTS:** Summary of historic structure plans and specifications projects in progress or completed, with the following information for each code:
 - a. Reference name, with current contact information
 - b. Current status (drafting in progress; drafting completed; adopted?)
 - c. Nature of public involvement
 - d. Client type (clarifying role of private sector client, if any)
 - e. Was the vision plan created as part of this process or done separately?
 - f. Size and scale of the structure
 - g. Type of structure
 - h. Specific historic structure regulations applied
4. **SAMPLE DOCUMENT:** Please include one or more sample historic structure plans and specifications selected from the list of comparable projects. If this document is the historic structure plans and specifications as originally proposed by Consultant, please also include the historic structure plans and specifications as formally adopted by the public agency and a brief explanation of differences between the two. Photos of before and after designed and built results are encouraged but must be accompanied by a description of their specific relationship to the historic structure plans and specifications process.

EVALUATION OF SUBMITTALS:

Consultants responding to this RFQ must demonstrate the following:

- 1.** Experience in preparing public agency historic structure plans and specifications that have been successfully permitted and completed.
- 2.** Experience in building stakeholder consensus to support public works projects.
- 3.** Strong CAD, landscape graphic, and mapping skills.
- 4.** Strong skills in written and oral communication.
- 5.** Experience in identifying, evaluating, codifying, and explaining the essential qualities of historic structure design and character.

District will evaluate all submittals to determine which Consultants have the experience and qualifications that are most suited for this project. District may request personal interviews with the highest-ranked Consultants or may request one or more prospective Consultants to submit detailed proposals, which may include the following:

- 1.** Detailed description of the methodology being proposed.
- 2.** Work program detailing:
 - a.** All tasks to be performed;
 - b.** A timeline outlining when each task will be completed;
 - c.** A tentative allocation of person days by task.
 - d.** A schedule of work products.
- 3.** Methods the Consultant proposes to use to manage the project and communicate with the District and the public as to project progress, reviews, and conduct of public meetings.
- 4.** Identification of key personnel to be assigned to the project and their roles, with resumes of all key personnel.
- 5.** Hourly rates (inclusive of overhead and profit) for personnel or personnel categories.
- 6.** Data expected to be provided by District.

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Rafael Payan, General Manager
SUBJECT: Approval to Ratify Amendment Number 1 to Tolling Agreement Dated June 16, 2014 between MPRPD and Diana Fish Concerning Palo Corona Regional Park Parking Area Project

RECOMMENDED ACTION:

It is recommended that the Board ratify the amendment to the Tolling Agreement (**ATTACHMENT 1**) between MPRPD and Diana Fish.

FISCAL IMPACT:

There are no costs directly associated with this amendment.

DISCUSSION:

At the August 4, 2014 MPRPD Board of Directors meeting, the Board ratified the Tolling Agreement between MPRPD and Ms. Diana Fish (**ATTACHMENT 2**), and authorized staff to execute said agreement.

The subject tolling agreement is in response to the District's adoption of the Mitigated Negative Declaration for a 57-space parking project at Palo Corona Regional Park. The Tolling Agreement extends the time in which Ms. Fish can challenge the District's action in court. This is preferable to Ms. Fish filing a court action immediately to preserve her rights, and it allows for additional time to try to address and resolve Ms. Fish's concerns without resorting to litigation.

Staff recommends that the Board approve the amendment to the Tolling Agreement as written or in similar format and authorize the General Manager to execute said amendment.

ATTACHMENT:

1. Amendment Number 1 to Tolling Agreement
2. Tolling Agreement

AMENDMENT NO. 1 TO JUNE 16, 2014, TOLLING AGREEMENT
BETWEEN MONTEREY PENINSULA REGIONAL PARK DISTRICT
AND DIANA FISH

DIANA FISH, Trustee of the DIANA TURNER FISH REVOCABLE TRUST ("Fish") and the MONTEREY PENINSULA REGIONAL PARK DISTRICT ("District") hereby agree to amend the Tolling Agreement dated June 16, 2014, between the parties as follows:

1. For the purpose of extending the term of the Tolling Agreement for an additional six months, the date "December 16, 2014" shall be changed to "June 16, 2015" in all places where that date appears in the Tolling Agreement.
2. Each person signing on behalf of a party warrants that they have the authority to sign on behalf of their respective party and to bind said party, as set forth above, subject to any legally required ratification by a party's governing body.
3. This Agreement may be executed by the parties by and through their respective counsel and counterpart originals may be used.

Dated: December 18, 2014

FISH

Diana Fish, Trustee

Diana Fish, Trustee of the Diana Turner Fish
Revocable Trust

Dated: December ____, 2014

DISTRICT

Rafael Payan, General Manager, Monterey
Peninsula Regional Park District

[Attorney signatures to follow on next page]

AMENDMENT NO. 1 TO JUNE 16, 2014, TOLLING AGREEMENT
BETWEEN MONTEREY PENINSULA REGIONAL PARK DISTRICT
AND DIANA FISH

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2. Each person signing on behalf of a party warrants that they have the authority to sign on behalf of their respective party and to bind said party, as set forth above, subject to any legally required ratification by a party's governing body.
3. This Agreement may be executed by the parties by and through their respective counsel and counterpart originals may be used.

FISH

Dated: December ____, 2014

Diana Fish, Trustee of the Diana Turner Fish
Revocable Trust

DISTRICT

Dated: December 18, 2014

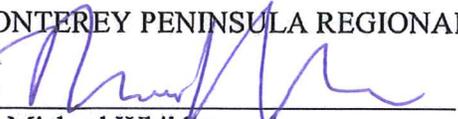


Rafael Payan, General Manager, Monterey
Peninsula Regional Park District

[Attorney signatures to follow on next page]

MONTEREY PENINSULA REGIONAL PARK DISTRICT

By



Michael Whilden
Attorney for District

NOLAND, HAMERLY, ETIENNE & HOSS

By

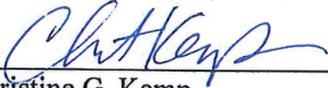


Christine G. Kemp
Attorneys for Fish

MONTEREY PENINSULA REGIONAL PARK DISTRICT

By _____
Michael Whilden
Attorney for District

NOLAND, HAMERLY, ETIENNE & HOSS

By  _____
Christine G. Kemp
Attorneys for Fish

TOLLING AGREEMENT

THIS AGREEMENT is entered into and shall be effective as of June 16, 2014 by and between DIANA FISH, Trustee of the DIANA TURNER FISH REVOCABLE TRUST (“Fish”) and the MONTEREY PENINSULA REGIONAL PARK DISTRICT (“District”).

RECITALS:

WHEREAS the District is the owner of the 4300 acre Palo Corona Regional Park (“Park”) located south of the Carmel River and west of Highway 1, the front (northern) portion of which is shown on Exhibit A, attached hereto.

WHEREAS Fish is the owner of a 93 acre in-holding in the front of the Park, which property is delineated as “private residence” on Exhibit A, attached hereto.

WHEREAS, on June 2, 2014 the District approved Resolution #2014-11 adopting a Mitigated Negative Declaration (“Neg. Dec.”) for a 57-space parking project on the Park property, entitled the Palo Corona Regional Parking Project (“Project”), and approving the Project.

WHEREAS Fish asserts that she has potential claims against the District for failure to comply with the California Environmental Quality Act (“CEQA”), and other potential claims, including but not limited to, violations of the District’s Plans, the Carmel Area Land Use Plan, and the Coastal Implementation Plan, relating to the District’s adoption of the Neg. Dec. and approval of the Project.

WHEREAS, in potential settlement of said claims, without any prejudice arising to Fish from delay in the assertion of such claims, Fish desires an opportunity for the District to address issues raised by Fish, including, but not limited to, the District working diligently to address (1)

viewshed mitigation from public viewing areas and the Fish property, including potential alternate locations and removal of the Project in the future should a long-term alternate location be found; (2) traffic mitigation, including weekend usage, additional Highway signage, and parking on the Highway; (3) overall Park management, including staffing, security, safety issues, fire hazards, logistics of gate and public admittance; (4) use of Barn on the Park property; and (5) the recent MOU between the District, Big Sur Land Trust, Point Lobos Foundation and State Parks.

WHEREAS, the District is willing to toll the statute of limitations and to discuss some of the issues raised by Fish in an effort to decrease the likelihood of litigation in this matter.

NOW, THEREFORE, in this independent and separately enforceable Agreement, and in consideration of the mutual covenants contained herein, the undersigned, and each of them, hereby agree as follows:

1. The period from June 16, 2014 to December 16, 2014 (“Tolling Period”), shall not be asserted or relied upon in any way in computing the running of time of any statute of limitations or by way of laches or other time limitation (whether statutory, contractual or otherwise) concerning any cause of action, claim, counterclaim, or cross-claim, however asserted, in law or equity, hereafter brought by Fish against District related to, or arising out of, the District’s June 2, 2014 adoption of the Neg. Dec. and approval of the Project.

2. Nothing in this Tolling Agreement is intended to, nor shall it be deemed to, affect any defenses existing as of June 16, 2014, and, except as tolled by the Tolling Period established by this Tolling Agreement, nothing in this Tolling Agreement shall affect any defense, including any statutes of limitations, laches, estoppel, or other time-related defenses, which may arise by

the resumption of the running of the time period for purposes of the statutes of limitations, laches, estopped, or other time-related defenses.

3. The Tolling Period contemplated herein shall continue until December 16, 2014, unless notice is given by any party to this Agreement of its intent to terminate this Tolling Agreement prior to December 16, 2014, or unless Fish initiates an action against the District. Notice shall be accomplished by a written statement of intent to terminate this Agreement, which shall be effective thirty (30) days after mailing to the party or parties that are the subject of this Notice. Receipt of Notice shall be deemed conclusively established by verified proof of service by hand-delivery or by proof of mailing by certified mail, return receipt requested to:

For Fish:

Christine G. Kemp, Esq.
Noland, Hamerly, Etienne & Hoss
P. O. Box 2510
Salinas, CA 93901

For District:

Michael Whilden, Esq.
Deputy County Counsel
County of Monterey
168 W. Alisal Street, 3rd Floor
Salinas, CA 93901

4. In the event Fish initiates litigation against District in this matter, without waiving any and all rights to seek all remedies possible, including removal of the Project, should the District proceed forward with the Project before trial, Fish agrees not to seek any injunctive relief prior to trial that would halt, hinder, or delay any District approved construction of the Project, while still reserving any and all remedies available to Fish at trial. District acknowledges and agrees that the District is proceeding at District's own risk should District move forward with the

Project before trial, and District agrees that it will not assert for any reason that construction of the Project is a basis for allowing it to remain, or object to any remedy which may require the Project be removed, should the Project be installed prior to the trial on this matter.

5. This Agreement is not intended and shall not be construed as an undertaking by any of the undersigned to refrain from filing suit.

6. This Agreement may only be modified by written agreement signed by all of the undersigned.

7. The execution of this Agreement shall in no way operate as an admission of liability or responsibility by any of the parties hereto.

8. Each person signing on behalf of a party warrants that they have the authority to sign on behalf of their respective party and to bind said party, as set forth above, subject to any legally required ratification by a party's governing body.

9. This Agreement may be executed by the parties by and through their respective counsel and counterpart originals may be used.

Dated: June 27, 2014

FISH

Diana Fish, trustee of Diana Turner Fish
Diana Fish, Trustee of the Diana Turner Fish Revocable
Revocable Trust Trust

Dated: June ____, 2014

DISTRICT

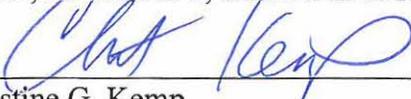
Rafael Payan, General Manager, Monterey
Peninsula Regional Park District

[Attorney signatures to follow on next page]

MONTEREY PENINSULA REGIONAL PARK DISTRICT

By _____
Michael Whilden
Attorneys for District

NOLAND, HAMERLY, ETIENNE & HOSS

By  _____
Christine G. Kemp
Attorneys for Fish

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9. This Agreement may be executed by the parties by and through their respective counsel and counterpart originals may be used.

FISH

Dated: June ____, 2014

Diana Fish, Trustee of the Diana Turner Fish
Revocable Trust

DISTRICT

Dated: June 30, 2014

Rafael Payan, General Manager, Monterey
Peninsula Regional Park District

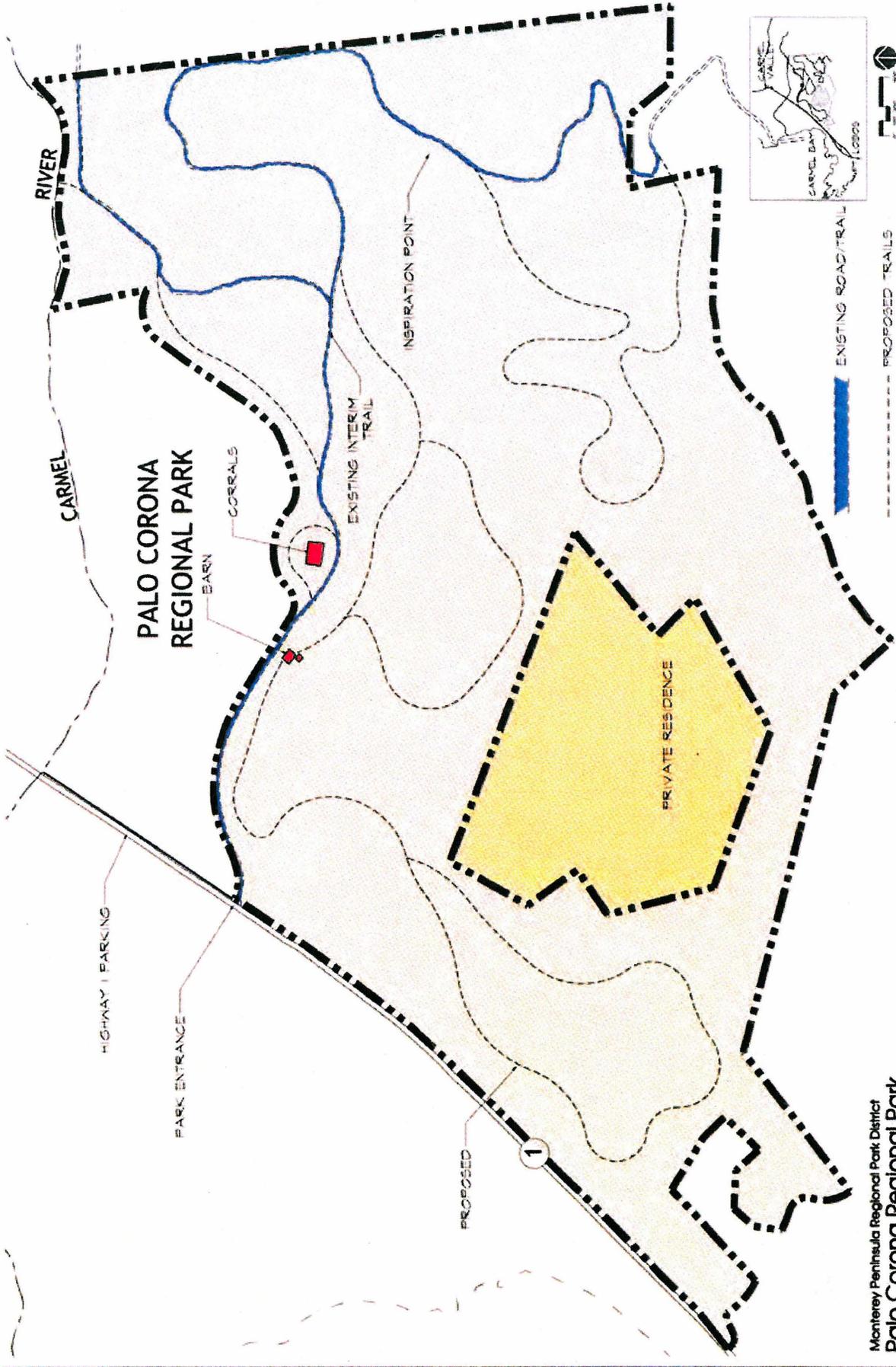
[Attorney signatures to follow on next page]

MONTEREY PENINSULA REGIONAL PARK DISTRICT

By 
Michael Whilden
Attorneys for District

NOLAND, HAMERLY, ETIENNE & HOSS

By _____
Christine G. Kemp
Attorneys for Fish



Monterey Peninsula Regional Park District
Palo Corona Regional Park
Conceptual Access Plan



**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Rafael Payan, General Manager
SUBJECT: Approval to Amend Contract with SCI Consulting Group for Assessment Engineering and Professional Consulting Services for the Parks, Open Space and Coastal Preservation Assessment District

RECOMMENDED ACTION:

It is recommended that the Board approve the proposed contract amendment number 2 (**ATTACHMENT 1**) with SCI Consulting Group (SCI).

FISCAL IMPACT:

Up to \$22,500, from Account #949.

DISCUSSION:

The current agreement with SCI covers assessment engineering and professional consulting services through FY 2014-15 (**ATTACHMENT 2**). Because of SCI's intimate knowledge of our organization and the county process and to avoid delays in the District receiving assessment district revenues, staff respectfully requests Board approval to amend the current agreement with SCI to include services for the upcoming FY2015-16 budget year.

No later than Summer/Fall of this year, staff will solicit proposals for engineering services for FY2015-16 and beyond.

At this time, staff recommends that the Board approve the contract amendment as written or in similar format and authorize the General Manager to execute said amendment.

ATTACHMENT:

1. SCI Consulting Contract Amendment #2
2. SCI Consulting Contract – Amended February 2, 2014

CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT is made on 2 February, 2014, between the Monterey Peninsula Regional Park District, a public agency, ("District") and SCI Consulting Group ("Consultant" or "SCI"), a California Corporation, who agree as follows:

- 1. Scope of Work.** Consultant shall perform the work and render the services described in the attached Exhibit A and incorporated herein (the "Work"). Consultant shall provide all labor, equipment, material and supplies required or necessary to properly and competently perform the Work, and determine the method, details and means of doing the Work.
- 2. Payment.**
 - a. In exchange for the Work, District shall pay to Consultant a fee for completed phases of Work as described in Exhibit B. The total fee for the Work shall not exceed amounts set forth in Exhibit B. There shall be no compensation for extra or additional work or services by Consultant unless approved in advance in writing by District. Consultant's fee shall include all of Consultant's costs and expenses related to the Work.
 - b. At the completion of each phase of Work, Consultant shall submit to District an invoice for the Work performed during the preceding month. If the Work is satisfactorily completed and the invoice is accurately computed, District shall pay the invoice within 30 days of its receipt.
- 3. Term.** This Agreement shall take effect on the above date and shall continue in effect until completion of the Work.
- 4. Conflict of Interest.** Consultant (including principals, associates and professional employees) represents and acknowledges that (a) it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment that would be affected in any manner or degree by the performance of Consultant's services under this agreement, and (b) in the performance of the Work under this Agreement no person having any such interest shall perform any portion of the Work.
- 5. Insurance.**
 - a. **Types & Limits.** Consultant at its sole cost and expense shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

Commercial General Liability	\$2,000,000 per occurrence
	\$4,000,000 aggregate
Automobile Liability	\$2,000,000 per accident
Workers' Compensation	Statutory limits
Professional Liability	\$1,000,000 per claim

- b. Other Requirements.** The general liability policy(ies) shall be endorsed to name District, its officers and employees as additional insureds regarding liability arising out of the Work.
- c. Proof of Insurance.** Upon request, Consultant shall provide to District proof of insurance.
- 6. Indemnification.** Consultant shall indemnify, defend, protect, and hold harmless District, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of Consultant's performance of the Work and caused by any negligent act or omission, willful misconduct of or by Consultant or its employees, agents and subcontractors.
- 7. Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
- 8. Independent Contractor.** Consultant's relationship to District is that of an independent contractor.
- 9. Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of District.
- 10. No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
- 11. Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
- 12. Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
- 13. Default.** In the event that Consultant defaults in the obligations of Consultant under this Agreement, or Consultant defaults in the performance of the terms and conditions of this Agreement, District may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more of the following: a.) enforce performance of the Agreement by Consultant; or b.) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by Consultant through the date of the termination.

14. Cancellation. District or Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by Consultant through the date of the notification of cancellation.

15. Attorney's Fees. In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and consulting fees, and litigation costs.

16. Notice. Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail addressed as follows:

Public Agency:

Rafael Payan
Monterey Peninsula Regional Park District
60 Garden Court, Suite 325
Monterey, CA 93940-5341

Consultant:

John Bliss, Vice President
SCI Consulting Group
4745 Mangels Boulevard
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided above.

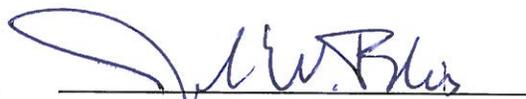
Accepted:



Rafael Payan
General Manager
Monterey Peninsula Regional Park District

02.03.2014
Date

Accepted:



John Bliss
Vice President
SCI Consulting Group

1-28-14
Date

EXHIBIT A – SCOPE OF WORK

This section outlines the engineering services and other responsibilities SCI would perform as the Engineer of Work and assessment levy administrator for the Monterey Peninsula Regional Park District.

Definitions

District:	Monterey Peninsula Regional Park District, its staff and board.
Assessment District:	The Monterey Peninsula Regional Park District Parks, Open Space and Coastal Preservation District.
SCI or Consultant:	SCI Consulting Group, and any and all employees and subcontractors.
Administration:	Services related to the determination, levy and collection of tax or assessment revenues.

OVERVIEW OF THE SCOPE OF WORK

This Section shall serve to highlight our approach towards levy administration services and other value added services included within this Proposal.

One of the service elements that distinguishes SCI is our comprehensive approach for levy preparation. On a twice-yearly basis, we recalculate and confirm all of the District's assessments on a parcel-by-parcel basis for all properties within the assessment district. SCI has developed over fifty unique levy validation/checking queries that we run on each parcel. This approach, while more time consuming than simply relying on Assessor property characteristics and previous levy amounts has consistently proven to result in more accurate levies and higher overall assessment revenues.

The starting point for calculating and confirming the parcel levies for all parcels within the levy district is the current County Assessor's data. However, we do not simply rely on the County Assessor data alone. Rather, we utilize the County data as the initial basis for establishing the property information and parcel listings for property that will be subject to the assessments. As a next step, we acquire, compare and incorporate additional data and property information from other real property vendors, title company information vendors and other sources. More importantly, we extend and enhance this external property data with our internal proprietary Statewide parcel attribute and ownership data sets, including over ten years of parcel maps and historical parcel information.

The second foundation block for accurate assessment levies is the identification and verification of every parcel that should be included in the District's assessment roll. SCI has consistently found that the County Assessor's data often contains inaccurate information to identify parcels and property characteristics. Consequently, our approach begins with the County Assessor and State Board of Equalization information regarding parcels within the District's boundaries. However, we extend, enhance and confirm this information with several layers of other verification and parcel identification approaches. These approaches, which have consistently been proven to identify other parcels that should be included in the assessment rolls, include using updated and historical parcel maps, GIS layers and a comprehensive parcel-by-parcel research to identify all "child" parcels that were created from a source "parent" parcel after a subdivision or parcel reconfiguration.

Only after a comprehensive evaluation and confirmation of data from multiple sources will we begin calculating and confirming assessment levies. This multi-source approach has proven to maximize the annual benefit assessment proceeds by uncovering inaccuracies and outdated information.

After we have carefully identified and verified each parcel that should be included in the District's assessments and have calculated and determined the levies for each parcel, we will compare our calculated levies for each parcel with the previous year's levy rolls. Every discrepancy and variance with the historical levy data will be researched and confirmed. After this comprehensive research and assessment rate determination work is completed, SCI will develop reports listing each parcel with their upcoming year's assessment amounts.

Furthermore, our proposed scope of services includes periodic on-site meetings, preparation of notices and resolutions, periodic reports for levy submittals and collections, in person attendance at public meetings and the hearing, and taxpayer point of contact services via a toll-free phone number.

DETAILED SCOPE OF WORK

The following section provides a more detailed and bulleted summary of our proposed services.

CONFIRMATION OF ASSESSABLE PARCELS AND LEVY CALCULATION

1. Meet with District staff, District Board, legal counsel and other individuals as needed to establish timeline, assist with development of budgets, review assessment data, and accomplish other tasks related to administration of the Assessments.
2. Utilize SCI's statewide data, including current parcel attributes and historical information for every parcel in the District.

3. Obtain current assessor data from the County Assessor and other sources for all parcels within the District and merge with SCI's internal parcel data.
4. Perform a comprehensive audit to identify each parcel that is physically located within the boundaries of the Assessments. Research and reconcile any parcels that we find to be within the District's boundary, but to be inaccurately identified by the County Assessor.
5. Create a complete and highly accurate database including every parcel in the boundaries of the Assessment District, including the parcel attributes necessary for calculating the Assessments.
6. Determine the number of parcels in each land use category, excluding nontaxable parcels.
7. SCI maintains complete files of Assessor Parcel Maps for all parcels in the District. Obtain recently updated or revised maps as necessary. Utilize the maps to confirm current parcel attributes and research newly created parcels.
8. Meet with or contact District staff and contact property owners, County Assessor staff and other parties as needed to obtain information or verify Assessments.
9. Research and obtain all property characteristics that are needed to properly calculate the correct assessment amount, including location, property type and land area.
10. Update and maintain a database for each parcel within the Assessment District. The data for each parcel will include the owner name(s), site address, property values, parcel number, assessment factors, assessment amount, mailing address, site address, parcel type, notes and other useful or relevant data.
11. On a parcel-by-parcel basis, calculate the specific assessment amount for each parcel.
12. Obtain the assessment files for the previous fiscal year and structure this historical levy submittal data so it can be used to help compare and analyze the Assessments. Reconcile the assessment data for last year with the District's assessment collections to confirm the accuracy of the data.
13. Research changes in property data, property usage, property valuations and assessment changes from the previous year for all parcels within the District. Flag all parcels that require property research to determine the appropriate assessment.
14. Research all flagged parcels as well as those parcels or areas designated by District staff as requiring further research.
15. Research or field check those properties that are flagged for research and for which additional information is needed.

16. Obtain current fiscal year cost information from the District to use as a basis for the cost estimate in the Engineer's Report and for the budget and cost estimate for each zone of benefit.
17. Project costs based on prior year estimates, actual costs, new or modified services and improvements and other factors. Establish budgets for the Assessments based on information provided by the District.
18. Review the budgets and cost estimates with the District and finalize the budget after incorporating District input.
19. Using the established assessment methodology, allocate the estimated cost of services, improvements and expenses to all assessed parcels within the boundaries of each zone of benefit within the assessment district.
20. Run custom-developed queries on the Assessment Roll to verify and check assessment accuracy for all parcels.
21. Prepare the preliminary Assessment Roll for the Assessment District.

ENGINEER'S REPORT

1. Work with District's legal counsel to review the Assessment District's compliance with the recent court decisions such as *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority*, *Dahms v. City of Pomona*, and *Greene v. Marin County Flood Control and Water Conservation District*. SCl anticipates that the District's assessments are fully compliant with these decisions and the requirements of Proposition 218. However, this additional review may result in some revisions and upgrades to the findings and determinations in the Engineer's Report to more fully comply with recent court decisions and legal requirements for benefit assessments.
2. Carefully evaluate the previous Engineer's Reports for the Assessment District. Make recommendations for upgrades to improve compliance with Proposition 218 and other legal requirements. Review proposed upgrades with District, District Counsel and other parties and incorporate comments as appropriate.
3. Prepare a comprehensive draft Engineer's Report for the Assessment District including historical information, the basis of the assessment, the method of levy, the revenues raised and uses of the funds and the assessment amount for each parcel. The Engineer's Report will be prepared by John Bliss, a licensed professional engineer certified in the State of California possessing unmatched expertise with post Proposition 218 benefit assessments for similar mosquito/vector control services/improvements. The Engineer's Reports will fully comply with the provisions of the Government Code, the Landscape and Lighting Act, Proposition 218, Articles XIII C and XIII D of the California Constitution and other relevant code sections.
4. Provide draft copies of the Engineer's Report to the District and review the draft Report with the District and legal counsel.

5. As necessary, incorporate comments and suggestions.
6. File the final Engineer's Report with the District.
7. Prepare any needed resolutions and staff reports for the Assessments.
8. Prepare and assist with the publication of any notices for the continuation of the Assessments.
9. Attend District Board meetings, including those at which the Engineer's Report is approved and the public hearing is held.
10. Present the Assessment Roll to District Board, summarize the assessment methodology, answer all questions raised and assist in finalizing the project for Board approval.

QUALITY CONTROL AND LEVY RE-VERIFICATION

1. After the close of each fiscal year on June 30, obtain the final lien-date Assessor and Tax Roll from the County.
2. Identify all parcels that are in the Assessment district and subject to the Assessments. Create a new Parcel Roll based upon the final County lien roll data.
3. Identify all new or changed parcels that may require an updated or new assessment calculation.
4. Utilize other real property data information services to obtain additional property information, and to verify and confirm Assessments.
5. Research and update all property characteristics that may affect the assessment amounts for each parcel.
6. Recalculate the final Assessments on a parcel-by-parcel basis.
7. Perform all additional parcel research as necessary.
8. Compare the assessment amount calculated for each parcel with the Assessment Roll for the previous fiscal year and re-verify Assessments for all parcels for which the assessment amount has changed.
9. Prepare reports of parcels with usecode changes from the previous fiscal year to the current fiscal year, and verify the Assessments for such parcels.
10. Prepare reports of new and deleted parcels from the previous fiscal year to the current fiscal year, and verify the Assessments for new parcels.
11. Finalize the Assessment Roll, other documents and supporting materials for the Assessments.
12. After the Assessments and supporting documents have been finalized, another special levy administrator at SCI will perform a comprehensive peer review of all assessment calculations, all documentation and reports and the project schedule and deliverables. Any questions or issues raised are fully researched and resolved.

13. Next, a manager at SCI will perform another full review and quality assurance audit of each assessment district to ensure the highest level of accuracy and that all documents and materials needed for collection of the Assessments are in proper order.
14. After all reviews have been performed and all questions resolved, prepare the final Assessment Roll listing parcel number, owner name, property address, and assessment amount for each Assessor Parcel within the Assessment District. Print Assessment Roll sorted by Assessor Parcel Number and owner's name.

DISTRICT INFORMATION, LEVY CONFIRMATION AND DELINQUENCY MONITORING

1. Meet Monterey County assessment roll submission requirements and perform tasks needed to submit the assessment levies.
2. File approved Assessment Roll with the County Auditor for inclusion of Assessments on current fiscal year tax bills.
3. Verify and validate Auditor's levy data prior to the printing of tax bills.

RESPONDING TO PUBLIC INQUIRIES AND APPEALS

1. Provide the County Auditor/Tax Collector and the District with our toll-free 800 phone lines so property owners can directly contact SCI Consulting Group throughout the fiscal year regarding any questions that arise, a review of specific levies, description of procedures and any other issues.
2. Provide the County Auditor/Tax Collector with our web site address to be used as another resource for property owner inquiries and information dissemination.
3. Provide the County Auditor/Tax Collector with a summary and overview of the Assessments and each zone of benefit for Auditor/Tax Collector staff use.
4. Directly and promptly respond to any property owner, staff or other agency inquiries on our toll free assessment assistance phone lines reached by the number: (800) 273-5167.
5. Throughout the fiscal year, research and, if necessary, revise any Assessments which property owners consider to be based upon incorrect information being used to apply the method of assessment. (It should be noted that, due to our comprehensive levy validation procedures, actual revisions are very minimal, if at all.)
6. If any property owners appeal the Assessments for their property, SCI shall investigate the assessment amount and basis for appeal and shall make a recommendation and finding for the District. In the event that the District finds that the Assessments or assessment rate should be adjusted, SCI will

adjust the Assessments according to the District's final determination. (Such appeals are very rare.)

7. For any property owner appeals, SCI will coordinate with the District and property owners as appropriate.

DEFENSE AND SUPPORT OF THE ASSESSMENTS

1. Provide a full response, support of the assessments and basis for the assessments to any person who questions the assessments or the legal basis for the assessments.
2. Provide a full response to any questions or issues raised about the assessments.

In the event of any legal challenge or petition against the assessments, provide any and all profession, assessment engineering and technical support and defense of the assessments. If such services are required, they would be provided in close collaboration with the District. Moreover, since we stand fully behind the Open Space assessments, there would be no additional charge for our time or services, regardless of the amount of time required.

ADDITIONAL SERVICES INCLUDED

3. Computer services to convert and compile Assessor data into database format and computer services to format and submit levy data for the County Auditor.
4. Duplication of up to 10 copies of the Engineer's Report.
5. Computer services to convert assessment data into format required by the County Auditor.

DELIVERABLES

1. A report of parcel and assessment revisions, including new and retired parcels and parcels that have changed in use.
2. Updated Assessment Boundary Diagram and maps, as needed.
3. A review of the cost estimates, budgets and proposed services and improvements for the upcoming fiscal year.
4. Important updates and enhancements to the assessment justification and Engineer's Report to address recent Proposition 218 and legal developments.
5. Preliminary Assessment Roll and Engineer's Report.
6. Final Assessment Roll and Engineer's Report.
7. Resolutions, notices, draft staff reports and other supporting documents for the continuation of the Assessments.
8. Assistance with the public meetings and hearings for the continuation of the Assessments.

9. Final Assessment Roll for inclusion on the fiscal year 2011-12 Tax Roll.
10. Forms and certifications required by the County Auditor/Tax Collector.
11. An electronic copy of the assessment data submitted to the County Auditor/Tax Collector.
12. Confirmation of the final Assessments prior to the issuance of tax bills.
13. A report confirming the final assessment levy amounts.
14. Delinquency reporting.
15. Toll free taxpayer assistance telephone number to be provided to the District, the County Auditor and Tax Collector.
16. Prompt and direct response to taxpayer questions throughout the term of this proposal.
17. Summary information about the Assessments, District and services funded, to be provided to the County Auditor and Tax Collector.
18. Online or computer based software program to view status of the Assessments, parcels and property information within the assessment district and each zone of benefit.
19. Website URL for more information about the Assessments to be provided to the District, the County Auditor and Tax Collector.
20. Periodic reports to the District regarding the Assessments, assessment collections and other developments that may affect the Assessments.
21. Assistance with the preparation, printing and mailing of direct assessment bills for any parcels that are not included on the County Tax Collectors Tax Roll, such as parcels that are traditionally exempt from property taxes.

CLIENT RESPONSIBILITIES

Under the Scope of Services, SCI Consulting Group would handle all services specified in the Scope of Work and any other related services as appropriate for the Special District Administration Services. The District would be responsible for the following:

1. Meet periodically with SCI as required.
2. Provide information and documentation regarding proposed budgets and improvement projects and other information as required.
3. Review resolutions, notices, draft staff reports and other supporting documents by District staff and legal counsel.
4. Assist with the review of all information presented and prepared by SCI.
5. Assist with planning and coordination of action items, scheduling of agenda items and Board meetings.

OVERVIEW OF THE SCOPE OF WORK

This Section shall serve to highlight our approach towards levy administration services and other value added services included within this Proposal.

One of the service elements that distinguishes SCI is our comprehensive approach for levy preparation. On a twice-yearly basis, we recalculate and confirm all of the District's assessments on a parcel-by-parcel basis for all properties within the assessment district. SCI has developed over fifty unique levy validation/checking queries that we run on each parcel. This approach, while more time consuming than simply relying on Assessor property characteristics and previous levy amounts has consistently proven to result in more accurate levies and higher overall assessment revenues.

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parcel, we will compare our calculated levies for each parcel with the previous year's levy rolls. Every discrepancy and variance with the historical levy data will be researched and confirmed. After this comprehensive research and assessment rate determination work is completed, SCI will develop reports listing each parcel with their upcoming year's assessment amounts.

Furthermore, our proposed scope of services includes periodic on-site meetings, preparation of notices and resolutions, periodic reports for levy submittals and collections, in person attendance at public meetings and the hearing, and taxpayer point of contact services via a toll-free phone number.

EXHIBIT B – COMPENSATION

In consideration for the work accomplished, as outlined in the scope of work, SCI shall be compensated as follows.

Compensation for Special Levy Administration Services for the Parks, Open Space and Coastal Preservation Benefit Assessment for fiscal year 2014-15 shall be a fixed fee amount of \$20,500 payable as follows:

- a. 50% shall be due upon the filing of the assessments with the County Auditor.
- b. 50 % shall be due on January 5, 2012.

Customary incidental expenses including publishing legal notices, property data and other out-of-pocket costs, shall be billed as incurred, with a total amount not to exceed \$2,000 per fiscal year without prior authorization from the District.

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Rafael Payan, General Manager
SUBJECT: Approval of Contract with TBWB Strategies for Professional Consultant Services Related to Potential Benefit Assessment Renewal

RECOMMENDED ACTION:

It is recommended that the Board authorize Staff to begin the proposed Benefit Assessment renewal process, approve the proposed contract in substantially the form submitted (**ATTACHMENT 1**), and authorize Staff to enter an agreement with TBWB Strategies (TBWB).

FISCAL IMPACT:

Up to \$35,000, plus reimbursement for any out-of-pocket expenses related to this project borne by the Consultant. The current Benefit Assessment shall fund this project.

DISCUSSION:

MPPRPD proposes initiating the process of potentially renewing the Benefit Assessment, which is slated to “sunset” in 2019. MPPRPD has researched processes and canvassed various governmental organizations to determine what firm or firms they used in their successful pursuit of similar ballot measures.

MPPRPD staff contacted Mr. Matt N. Pressey - CPA, Finance Director for the City of Salinas (Salinas). Mr. Pressey reported that Salinas was recently successful in their pursuit of a revenue ballot measure. Mr. Pressey added that, as part of their selection process, Salinas vetted the following nine firms, each with an office or headquarters within the State of California:

1. Applied Research West, Inc., Los Alamitos
2. Godbe Research, San Mateo
3. Institute of Applied Research & Policy Analysis, San Bernardino
4. Lake Research Partners, Berkeley
5. Lew Edwards & FMMM&A, Oakland
6. Probolsky Research, Newport Beach
7. Strata Research, San Diego
8. Strategy Research Institute, Fullerton
9. TBWB, San Francisco

TBWB was selected and was reported as consistently providing excellent service, helping to save Salinas’ libraries and other vital services.

Staff contacted two firms. One was an aforementioned firm of Lew Edwards. That firm did not provide MPRPD a response. The other firm was TBWB.

TBWB reported that their firm specializes in helping local governments prepare and pass revenue measures, including bonds, taxes and assessments, raising over \$10 billion for their clients, with a success rate near 90%. TBWB recently helped pass the only countywide 2/3 tax measure in Monterey County history, for Monterey-Salinas Transit. In another measure, the Monterey Peninsula Unified School District received a 70% approval. Further, TBWB's parent firm is the campaign consultant for Senator Bill Monning, Assemblymember Mark Stone and County Supervisor Jane Parker.

TBWB's range of experience and expertise includes the parks, recreation and conservation industries. In 2014 alone, that firm passed successful parcel tax measures for Santa Cruz County Parks and the Santa Clara County Open Space Authority, and helped pass the \$300 million bond measure for the Midpeninsula Regional Park District.

Staff conferred with the District's Legal Counsel to determine if the District could directly contract with a firm. The process was affirmed.

TBWB possesses valuable insight into how voters currently perceive and value parks, trails, open space and wildlife habitat when considering tax measures, thus, staff recommends contracting with TBWB to provide the services listed in the attached scope of work. MPRPD plans to also contract with SCI Consulting Services for Benefit Assessment engineering services. SCI has a strong and positive history with MPRPD. It is MPRPD's belief that combining the expertise these two firms offer, in addition to the strengths other sub-consultants may bring, will enhance the District's chances of success. SCI and TBWB have agreed to work collaboratively with other firms. Thus, MPRPD respectfully requests the Board authorize Staff to begin the proposed Benefit Assessment renewal process, approve the proposed contract and authorize Staff to enter an agreement with TBWB Strategies.

ATTACHMENT:

1. Contract for Services between MPRPD and TBWB Strategies



Contract for Services

This AGREEMENT is made and effective as of January 6, 2015, between the Monterey Peninsula Regional Park District, a special district sub-division of the State of California, herein referred to as "DISTRICT" and TBWB Strategies, herein referred to as "CONTRACTOR".

In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

1. TERM

This AGREEMENT shall commence on January 6, 2015, and shall remain and continue in effect until the tasks described herein under Scope of Work are completed and produced, but in no event later than July 4, 2015, unless terminated sooner pursuant to the provisions of this AGREEMENT.

2. SERVICES

CONTRACTOR shall complete and produce the tasks described and according to the schedule of performance set forth in **Exhibit A**, attached hereto and incorporated herein as though set forth in full.

3. PERFORMANCE

CONTRACTOR shall at all times faithfully, competently and to the best of its ability, experience, and talent, perform, complete, and produce all tasks described herein. CONTRACTOR shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing similar services as are required of CONTRACTOR hereunder in meeting its obligations under this AGREEMENT. CONTRACTOR further agrees to abide by DISTRICT policies while performing work under this AGREEMENT on DISTRICT property as set forth in **Exhibit B** and attached hereto and incorporated herein as though set forth in full.

4. DISTRICT MANAGEMENT

DISTRICT's General Manager shall represent DISTRICT in all matters pertaining to the administration of this AGREEMENT, review and approval of all appropriate products submitted by CONTRACTOR, including but not limited to the authority to enlarge the list of Tasks to be Performed or to change the compensation due to CONTRACTOR. DISTRICT General Manager shall be authorized to act on DISTRICT's behalf and to execute all necessary documents that enlarge the Tasks to be Performed or change CONTRACTOR's compensation, subject to Section 5 hereof.

5. PAYMENT

(a) The DISTRICT agrees to pay CONTRACTOR in accordance with the payment rates and terms as set forth herein. This amount shall not exceed Thirty-Five Thousand Dollars (\$35,000.00) plus reimbursement for any out-of-pocket expenses for the total term of the AGREEMENT unless additional payment is approved as provided in this AGREEMENT.

(b) CONTRACTOR shall not be compensated for any services rendered in connection with its performance of this AGREEMENT prior to the AGREEMENT being fully executed with written signatures by both CONTRACTOR and DISTRICT.

(c) CONTRACTOR shall not be compensated for any services rendered in addition to those set forth herein, unless such additional services are authorized in advance and in writing by the DISTRICT. CONTRACTOR shall be compensated for any additional services in the amounts and in the manner as agreed to by DISTRICT and CONTRACTOR at the time DISTRICT's written authorization is given to CONTRACTOR for the performance of said services. The DISTRICT may approve additional payment for work that does not exceed ten percent (10%) of the amount identified in the AGREEMENT, but in no event shall such sum exceed \$3,500.00 unless a subcontractor(s) is required or requested by DISTRICT to enhance or expand the project scope, in which case that additional cost would be pre-approved in writing by MPRPD prior to TBWB engaging any subcontractors or pursuing the enhancement or expansion of the project scope. Any payments for additional work in excess of the approved amount shall be CONTRACTOR responsibility, unless approved by the DISTRICT.

(d) CONTRACTOR will submit invoices monthly for actual services performed. Payment shall be made within thirty (30) days of receipt of each invoice as to all non-disputed fees. If DISTRICT disputes any of CONTRACTOR's billings, DISTRICT shall give written notice to CONTRACTOR within thirty (30) days of receipt of an invoice of any disputed fees set forth on the invoice.

6. SUSPENSION OR TERMINATION OF AGREEMENT WITHOUT CAUSE

(a) DISTRICT may at any time, for any reason, with or without cause, suspend or terminate this AGREEMENT, or any portion hereof, by serving said suspension or termination upon CONTRACTOR with at least a ten (10) day prior written notice. Upon receipt of said notice, CONTRACTOR shall immediately cease all work under this AGREEMENT, unless the notice provides otherwise. If DISTRICT suspends or terminates a portion of this AGREEMENT such suspension or termination shall not make void or invalidate the remainder of this AGREEMENT.

(b) In the event this AGREEMENT is terminated pursuant to this Section, DISTRICT shall pay to CONTRACTOR the actual value of the work performed up to the time of termination, provided that the work performed is accepted by and determined by DISTRICT to be of value. Upon termination of the AGREEMENT pursuant to this Section, CONTRACTOR will submit an invoice to the DISTRICT pursuant to Section 5.

7. DEFAULT OF CONTRACTOR

(a) CONTRACTOR failure to comply with the provisions of this AGREEMENT shall constitute a default. In the event that CONTRACTOR is in default for cause under the terms of this AGREEMENT, DISTRICT shall have no obligation or duty to continue compensating CONTRACTOR for any work performed after the date of default and can terminate this AGREEMENT immediately by written notice to the CONTRACTOR.

(b) If DISTRICT General Manager or delegate determines that CONTRACTOR is in default in the performance of any of the terms or conditions of this AGREEMENT, General Manager shall cause to be served upon the CONTRACTOR a written notice of the default. The CONTRACTOR shall have ten (10) days after service upon it of said notice in which to cure

the default by rendering a satisfactory performance. In the event that the CONTRACTOR fails to cure its default within such period of time, DISTRICT shall have the right, notwithstanding any other provision of this AGREEMENT, to terminate this AGREEMENT without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this AGREEMENT.

8. OWNERSHIP OF DOCUMENTS

(a) CONTRACTOR shall maintain complete and accurate records with respect to sales, costs, expenses, receipts, and other such information required by DISTRICT that relate to the performance of services under this AGREEMENT. CONTRACTOR shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. CONTRACTOR shall provide free access to the representatives of DISTRICT or its designees at reasonable times to such books and records; shall give DISTRICT the right to examine and audit said books and records; shall permit DISTRICT to make transcripts there from as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this AGREEMENT. Such records, together with supporting documents, shall be maintained for a period of three (3) years after receipt of final payment.

(b) Upon completion of, or in the event of termination or suspension of this AGREEMENT, all original documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared in the course of providing the services to be performed pursuant to this AGREEMENT shall become the sole property of the DISTRICT and may be used, reused, or otherwise disposed of by the DISTRICT without the permission of the CONTRACTOR. With respect to computer files, CONTRACTOR shall make available to the DISTRICT, at the CONTRACTOR's office and upon reasonable written request by DISTRICT, the necessary computer software and hardware for purposes of accessing, compiling, transferring, and printing computer files.

9. INDEMNIFICATION

(a) Indemnification for Professional Liability. When the law establishes a professional standard of care for CONTRACTOR's Services, to the fullest extent permitted by law, CONTRACTOR shall indemnify, protect, defend and hold harmless DISTRICT and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all losses, liabilities, damages, costs and expenses, including attorney's fees and costs to the extent same are caused in whole or in part by any negligent or wrongful act, error or omission of CONTRACTOR, its officers, agents, employees or sub-contractors (or any entity or individual that CONTRACTOR shall bear the legal liability thereof) in the performance of professional services under this AGREEMENT. With respect to the design of public improvements, CONTRACTOR shall not be liable for any injuries or property damage resulting from the reuse of the design at a location other than that specified in **Exhibit C** without the written consent of CONTRACTOR.

(b) Indemnification for Other Than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, CONTRACTOR shall indemnify, defend and hold harmless DISTRICT, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs

of any kind, whether actual, alleged or threatened, including attorneys fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this AGREEMENT by CONTRACTOR or by any individual or entity for which CONTRACTOR is legally liable, including but not limited to officers, agents, employees or sub-contractors of CONTRACTOR.

(c) General Indemnification Provisions. CONTRACTOR agrees to obtain executed indemnity AGREEMENTs with provisions identical to those set forth here in this section from each and every sub-contractor or any other person or entity involved by, for, with or on behalf of CONTRACTOR in the performance of this AGREEMENT. In the event CONTRACTOR fails to obtain such indemnity obligations from others as required here, CONTRACTOR agrees to be fully responsible according to the terms of this section. Failure of DISTRICT to monitor compliance with these requirements imposes no additional obligations on DISTRICT and will in no way act as a waiver of any rights hereunder. This obligation to indemnify and defend DISTRICT as set forth here is binding on the successors, assigns or heirs of CONTRACTOR and shall survive the termination of this AGREEMENT or this section.

10. INSURANCE

CONTRACTOR shall maintain prior to the beginning of and for the duration of this AGREEMENT insurance coverage as specified in **Exhibit D** attached to and part of this AGREEMENT.

11. INDEPENDENT CONTRACTOR

(a) CONTRACTOR is and shall at all times remain as to DISTRICT a wholly independent CONTRACTOR. The personnel performing the services under this AGREEMENT on behalf of CONTRACTOR shall at all times be under CONTRACTOR exclusive direction and control. Neither DISTRICT nor any of its officers, employees, or agents shall have control over the conduct of CONTRACTOR or any of CONTRACTOR officers, employees, or agents, except as set forth in this AGREEMENT. CONTRACTOR shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the DISTRICT. CONTRACTOR shall not incur or have the power to incur any debt, obligation, or liability whatever against DISTRICT, or bind DISTRICT in any manner.

(b) No employee benefits shall be available to CONTRACTOR in connection with performance of this AGREEMENT. Except for the fees paid to CONTRACTOR as provided in the AGREEMENT, DISTRICT shall not pay salaries, wages, or other compensation to CONTRACTOR for performing services hereunder for DISTRICT. DISTRICT shall not be liable for compensation or indemnification to CONTRACTOR for injury or sickness arising out of performing services hereunder.

(c) CONTRACTOR shall provide DISTRICT with a list of potential sub-contractors and sub-contractor services CONTRACTOR may engage in the performance of services under this AGREEMENT prior to DISTRICT fully executing the AGREEMENT.

12. LEGAL RESPONSIBILITIES

CONTRACTOR shall keep itself informed of State and Federal laws and regulations that in any manner affect those employed by it or in any way affect the performance of its service pursuant to this AGREEMENT. CONTRACTOR shall at all times observe and comply with all

such laws and regulations. DISTRICT, and its officers and employees, shall not be liable at law or in equity occasioned by failure of CONTRACTOR to comply with this Section.

13. UNDUE INFLUENCE

CONTRACTOR declares and warrants that no undue influence or pressure is used against or in concert with any officer or employee of DISTRICT in connection with the award, terms or implementation of this AGREEMENT, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of DISTRICT will receive compensation, directly or indirectly, from CONTRACTOR, or from any officer, employee or agent of CONTRACTOR, in connection with the award of this AGREEMENT or any work to be conducted as a result of this AGREEMENT. Violation of this Section shall be a material breach of this AGREEMENT entitling DISTRICT to any and all remedies at law or in equity.

14. NO BENEFIT TO ARISE TO LOCAL EMPLOYEES

No member, officer, or employee of DISTRICT, or their designees or agents, and no public official who exercises authority over or has responsibilities with respect to the AGREEMENT during his/her tenure or for two years thereafter, shall have any interest, direct or indirect, in any AGREEMENT or sub-Agreement, or the proceeds thereof, for work to be performed in connection with the work performed under this AGREEMENT.

15. RELEASE OF INFORMATION/CONFLICTS OF INTEREST.

(a) All information gained by CONTRACTOR in performance of this AGREEMENT shall be considered confidential and shall not be released by CONTRACTOR without DISTRICT's prior written authorization. CONTRACTOR, its officers, employees, agents, or sub-contractors, shall not without written authorization from DISTRICT Manager or unless requested by the Attorney for DISTRICT, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories, or other information concerning the work performed under this AGREEMENT or relating to any project or property located with the DISTRICT. Response to a subpoena or court order shall not be considered "voluntary" provided CONTRACTOR gives DISTRICT notice of such court order or subpoena.

(b) CONTRACTOR shall promptly notify DISTRICT should DISTRICT, its officers, employees, agents, or sub-contractors be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions, or other discovery request, court order, or subpoena from any person or party regarding this AGREEMENT and the work performed there under or with respect to any project or property located with DISTRICT. DISTRICT retains the right, but has no obligation, to represent CONTRACTOR and/or be present at any deposition, hearing, or similar proceeding. CONTRACTOR agrees to cooperate fully with DISTRICT and to provide the opportunity to review any response to discovery requests provided by CONTRACTOR. However, DISTRICT's right to review any such response does not imply or mean the right by DISTRICT to control, direct, or rewrite said response.

16. NOTICES

Any notices which either party may desire to give to the other party under this AGREEMENT must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal Express, which provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, certified

mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To DISTRICT: Monterey Peninsula Regional Park District
60 Garden Court, Suite 325
Monterey 93940-5341
Attention: Kelly McCullough, Finance Manager

To CONTRACTOR: TBWB Strategies
400 Montgomery St, 7th Floor
San Francisco, CA 94104
Attention: Jared Boigon, Partner

17. ASSIGNMENT

- (a) CONTRACTOR shall not assign the performance of this AGREEMENT, nor any part thereof, nor any monies due hereunder, to any other individual, entity, or sub-contractor without prior written approval of DISTRICT.
- (b) CONTRACTOR may use its staff and assistants, under its direct supervision, to perform some or all of the services under this AGREEMENT.

18. LICENSES

At all times during the term of this AGREEMENT CONTRACTOR shall have in full force and effect all licenses required of it by law for the performance of services described herein.

19. GOVERNING LAW

DISTRICT and CONTRACTOR understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this AGREEMENT and also govern the interpretation of this AGREEMENT. Any litigation concerning this AGREEMENT shall take place in municipal, superior, or federal district court with jurisdiction over DISTRICT.

20. ENTIRE AGREEMENT

This AGREEMENT contains the entire understanding between the parties relating to the obligations of the parties described in this AGREEMENT. All prior or contemporaneous AGREEMENTs, understandings, representations, and statements, oral or written, are merged into this AGREEMENT and shall be of no further force or effect. Each party is entering into this AGREEMENT based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

21. WORK SCHEDULED/TIME OF COMPLETION

DISTRICT and CONTRACTOR agree that time is of the essence in this AGREEMENT. DISTRICT and CONTRACTOR further agree that any failure to perform on or at the times set forth in this AGREEMENT will damage and injure the DISTRICT, but the extent of such damage and injury is difficult or speculative to ascertain. Consequently, DISTRICT and CONTRACTOR agree that any failure to perform by CONTRACTOR at or within the time set forth herein shall result in liquidated damages of 10% of the contracted amount of Thirty-Five Thousand Dollars (\$35,000.00) per day for each and every day such

performance is late. DISTRICT and Consult agree that such sum is reasonable and fair. Furthermore, DISTRICT and CONTRACTOR agree that this AGREEMENT is subject to Government Code Section 53069.85, which authorizes such damages in connection with public agency contracts, and that each party hereto is familiar with and understands the obligations of said Section of the Government Code.

22. AUTHORITY TO EXECUTE THIS AGREEMENT

The person or persons executing this AGREEMENT on behalf of CONTRACTOR warrants and represents that he/she has the authority to execute this AGREEMENT on behalf of the CONTRACTOR and has the authority to bind CONTRACTOR to the performance of its obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed the day and year first above written.

DISTRICT:

CONTRACTOR:

By: _____
Rafael Payan, General Mgr. Date
DISTRICT

By: _____
Jared Boigon, Partner Date
CONTRACTOR

Approved as to Form:

Michael J. Whilden, Esq.
Attorney for Monterey Peninsula Regional District

Exhibit A: TASKS TO BE PERFORMED

The initial scope of services and work-plan will provide services from January 6, 2015 through July 4, 2015. Services rendered under this agreement include the following items.

1. Create a Master Timeline and Coordinate Experts:
 - a. TBWB will help MPRPD identify legal questions and efficiently find needed answers regarding election type, resolution language, and planning timelines;
 - b. TBWB will work with MPRPD's engineering firm and legal counsel to identify current voters/property owners and the proper structure for a benefit assessment renewal;
 - c. TBWB will oversee the creation and analysis of a scientific voter opinion survey that accurately models MPRPD's likely electorate, potential ballot language, and key issues and messages;
 - d. TBWB will work with MPRPD staff and all project-related experts to create an assessment renewal planning timeline, counting towards a target election date that includes legal, engineering and polling considerations.

2. "Grass-tops" and "Grassroots" messaging and public engagement:
 - a. TBWB will create messaging materials for MPRPD, including a sample handout, FAQ's, a Power Point presentation and content for MPRPD's website, to help explain what MPRPD provides, and why the MPRPD Board of Directors is considering renewing the benefit assessment;
 - b. TBWB will help MPRPD officials identify key audiences for direct targeting and engagement, including local officials, civic groups, staff and park users, and customize messaging as needed for individual groups;
 - c. TBWB will help MPRPD officials answer "tough questions" that emerge during the period of stakeholder outreach;
 - d. TBWB will help MPRPD analyze the results of direct stakeholder engagement and recommend any changes in timing or approach.

Exhibit B: DISTRICT POLICIES

District Policy Regarding Animals in the Workplace

Effective August 27, 2007 Park District employees [and CONTRACTORS] are not permitted to bring personal animals or dogs to any Park District office at any time. In addition, employees [and CONTRACTORS] are not permitted to bring their personal animals or dogs to any Park District site (including District vehicles) while on duty or performing work for the Park District.

Violation of this policy will be deemed a violation of the Park District's Code of Conduct and will result in an automatic employee suspension without pay [or contract suspension] of ten (10) working days. Continued violations will result in further discipline up to and including employment [or contract] termination.

Exhibit C: LOCATION

The Benefit Assessment ballot measure shall include the entirety of the registered electorate located within MPRPD's Boundaries, as prescribed by law.

Exhibit D: INSURANCE REQUIREMENTS

Prior to the beginning of and throughout the duration of the Work, CONTRACTOR will maintain insurance in conformance with the requirements set forth below. CONTRACTOR will use existing coverage to comply with these requirements. If that existing coverage does not meet the requirements set forth here, CONTRACTOR agrees to amend, supplement or endorse the existing coverage to do so. CONTRACTOR acknowledges that the insurance coverage and policy limits set forth in this section constitute the minimum amount of coverage required. Any insurance proceeds available to DISTRICT in excess of the limits and coverage required in this AGREEMENT and which is applicable to a given loss, will be available to the DISTRICT.

CONTRACTOR shall provide the following types and amounts of insurance:

Commercial General Liability Insurance using Insurance Services Office “Commercial General Liability” policy form CG 0000 01 or the exact equivalent. Defense costs must be paid in addition to limits. There shall be no cross liability exclusion for claims or suits by one insured against another. Limits are subject to review but in no event less than \$1,000,000.00 per occurrence.

Business Auto Coverage on ISO Business Auto Coverage from CA 00 01 including symbol 1 (Any Auto) or the exact equivalent. Limits are subject to review, but in no event to be less than \$1,000,000.00 per accident. If CONTRACTOR owns no vehicles, this requirement may be satisfied by a non-owned auto endorsement to the general liability policy described above. If CONTRACTOR or CONTRACTOR’s employees will use personal autos in any way on this project, CONTRACTOR shall provide evidence of personal auto liability coverage for each such person.

Workers’ Compensation on a state-approved policy form providing statutory benefits as required by law with employer’s liability limits no less than \$1,000,000.00 per accident or disease.

Excess or Umbrella Liability Insurance (Over Primary) if used to meet limit requirements, shall provide coverage at least as broad as specified for the underlying coverages. Any such coverage provided under an umbrella liability policy shall include a drop down provision providing primary coverage above a maximum \$25,000 self-insured retention for liability not covered by primary but covered by the umbrella. Coverage shall be provided on a “pay on behalf” basis, with defense costs payable in addition to policy limits. Policy shall contain a provision obligating insurer at the time insured’ liability is determined, not requiring actual payment by the insured first. There shall be no cross liability exclusion precluding coverage for claims or suits by one insured against another. Coverage shall be applicable to DISTRICT for injury to employees of CONTRACTOR, sub-contractors or others involved in the Work. The scope of coverage provided is subject to approval of the DISTRICT following receipt of proof of insurance as required herein. Limits are subject to review but in no event less than \$1,000,000.00 per occurrence.

Professional Liability or Errors and Omissions Insurance as appropriate shall be written on a policy form coverage specifically designed to protect against acts, errors or omissions of the CONTRACTOR and “Covered Professional Services” as designated in the policy must specifically include work performed under this AGREEMENT. The policy limit shall be no less than \$1,000,000.00 per claim and in the aggregate. The policy must “pay on behalf of” the insured and must include a provision establishing the insurer’s duty to defend. The policy retroactive date shall be on or before the effective date of this AGREEMENT.

Insurance procured pursuant to these requirements shall be written by insurers that are admitted carriers in the state of California and with an A.M. Bests rating of A- or better and a minimum financial size VII.

General conditions pertaining to provision of insurance coverage by CONTRACTOR: CONTRACTOR and DISTRICT agree to the following with respect to insurance provided by CONTRACTOR.

1. CONTRACTOR agrees to have its insurer endorse the third party general liability coverage required herein to include as additional insured's DISTRICT, its officials, employees and agents, using standard ISO endorsement No. CG 2010. CONTRACTOR also agrees to require all CONTRACTORS, and sub-contractors to do likewise.

2. No liability insurance coverage provided to comply with this AGREEMENT shall prohibit CONTRACTOR, or CONTRACTOR's employees, or agents, from waiving the right of subrogation prior to a loss. CONTRACTOR agrees to waive subrogation rights against DISTRICT regardless of the applicability of any insurance proceeds, and to require all CONTRACTORS and sub-contractors to do likewise.

3. All insurance coverage and limits provided by CONTRACTOR and available or applicable to this AGREEMENT are intended to apply to the full extent of its policies. Nothing contained in this AGREEMENT or any other AGREEMENT relating to the DISTRICT or its operations limits the application of such insurance coverage.

4. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to DISTRICT and approved in writing.

5. No liability policy shall contain any provision or definition that would serve to eliminate so-called "third party action over" claims, including any exclusion for bodily injury to an employee of the insured or of any CONTRACTOR or sub-contractor.

6. All coverage types and limits required are subject to approval, modification and additional requirements by the DISTRICT, as the need arises. CONTRACTOR shall not make any reductions in scope of coverage (e.g., elimination of contractual liability or reduction of discovery period) that may affect DISTRICT's protection without DISTRICT's prior written consent.

7. Proof of compliance with these insurance requirements, consisting of certificates of insurance evidencing all of the coverages required and an additional insured endorsement to CONTRACTOR's general liability policy shall be delivered to DISTRICT at or prior to the execution of this AGREEMENT. In the event such proof of any insurance is not delivered as required, or in the event such insurance is canceled at any time and no replacement coverage is provided, DISTRICT has the right, but not the duty, to obtain any insurance it deems necessary to protect its interests under this or any other AGREEMENT and to pay the premium. Any premium so paid by DISTRICT shall be charged to and promptly paid by CONTRACTOR or deducted from sums due CONTRACTOR, at DISTRICT option.

8. Certificate(s) are to reflect that the insurer will provide 30 days notice to DISTRICT of any cancellation of coverage. CONTRACTOR agrees to require its insurer to modify such certificates to delete any exculpatory wording stating that failure of the insurer to mail written notice of cancellation imposes no obligation, or that any party will "endeavor" (as opposed to being required) to comply with the requirements of the certificate.

9. It is acknowledged by the parties to this AGREEMENT that all insurance coverage required to be provided by CONTRACTOR or any sub-contractor, is intended to apply first and on a primary, non-contributing basis in relation to any other insurance or self insurance available to DISTRICT.

10. CONTRACTOR agrees to ensure that sub-contractors, and any other party involved with the project who is brought onto or involved in the project by CONTRACTOR, provide the same minimum insurance coverage required of CONTRACTOR. CONTRACTOR agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. CONTRACTOR agrees that upon request, all AGREEMENTs with sub-contractors and others engaged in the project will be submitted to DISTRICT for review.

11. CONTRACTOR agrees not to self-insure or to use any self-insured retentions or deductibles on any portion of the insurance required herein and further agrees that it will not allow any CONTRACTOR, sub-contractor, Architect, Engineer or other entity or person in any way involved in the performance of work on the project contemplated by this AGREEMENT to self-insure its obligations to DISTRICT. If CONTRACTOR's existing coverage includes a deductible or self-insured retention, the deductible or self-insured retention must be declared to the DISTRICT. At that time the DISTRICT shall review options with the CONTRACTOR, which may include reduction or elimination of the deductible or self-insured retention, substitution of other coverage, or other solutions.

12. The DISTRICT reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the CONTRACTOR ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the CONTRACTOR, the DISTRICT will negotiate additional compensation proportional to the increased benefit to DISTRICT.

13. For purposes of applying insurance coverage only, this AGREEMENT will be deemed to have been executed immediately upon any party hereto taking any steps that can be deemed to be in furtherance of or towards performance of this AGREEMENT.

14. CONTRACTOR acknowledges and agrees that any actual or alleged failure on the part of DISTRICT to inform CONTRACTOR of non-compliance with any insurance requirement in no way imposes any additional obligations on DISTRICT nor does it waive any rights hereunder in this or any other regard.

15. CONTRACTOR will renew the required coverage annually as long as DISTRICT, or its employees or agents face an exposure from operations of any type pursuant to this AGREEMENT. This obligation applies whether or not the AGREEMENT is canceled or terminated for any reason. Termination of this obligation is not effective until DISTRICT executes a written statement to that effect.

16. CONTRACTOR shall provide proof that policies of insurance required herein expiring during the term of this AGREEMENT have been renewed or replaced with other policies providing at least the same coverage. Proof that such coverage has been ordered shall be submitted prior to expiration. A coverage binder or letter from CONTRACTOR's insurance agent to this effect is acceptable. A certificate of insurance and/or additional insured endorsement as required in these specifications applicable to the renewing or new coverage must be provided to DISTRICT within five days of the expiration of the coverages.

17. The provisions of any workers' compensation or similar act will not limit the obligations of CONTRACTOR under this AGREEMENT. CONTRACTOR expressly agrees not to use any statutory immunity defenses under such laws with respect to DISTRICT, its employees, officials and agents.

18. Requirements of specific coverage features or limits contained in this section are not intended as limitations on coverage, limits or other requirements nor as a waiver of any coverage normally provided by any given policy. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue, and is not intended by any party or insured to be limiting or all-inclusive.

19. These insurance requirements are intended to be separate and distinct from any other provision in this AGREEMENT and are intended by the parties here to be interpreted as such.

20. The requirements in this Section supersede all other sections and provisions of this AGREEMENT to the extent that any other section or provision conflicts with or impairs the provisions of this Section.

21. CONTRACTOR agrees to be responsible for ensuring that no contract used by any party involved in any way with the project reserves the right to charge DISTRICT or CONTRACTOR for the cost of additional insurance coverage required by this AGREEMENT. Any such provisions are to be deleted with reference to DISTRICT. It is not the intent of DISTRICT to reimburse any third party for payment of premiums or other amounts with respect thereto.

22. CONTRACTOR agrees to provide immediate notice to DISTRICT of any claim or loss against CONTRACTOR arising out of the work performed under this AGREEMENT. DISTRICT assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve DISTRICT.

◆ ◆ End of Document ◆ ◆

**MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING**

DATE: January 5, 2015
TO: Board of Directors
FROM: Shuran Parker, Administrative Services Manager
REVIEWED BY: Rafael Payan, General Manager
SUBJECT: 2015 Board Appointments and Election of Officers

RECOMMENDED ACTION

That the Board consider its standing and miscellaneous Board committee assignments, elect its officers for 2015 and appoint/re-appoint members to the Assessment District Citizen's Oversight Committee (ADCOC).

FISCAL IMPACT

None

DISCUSSION

For your information, 2014 Board standing committees and assignments were:

- **Finance** – Michael Adamson and Kathleen Lee
- **Personnel** – Michael Adamson and Kathleen Lee
- **Community Outreach** – John Dalessio and Chris Dresslar Moss
- **Real Property/Use Management** – John Dalessio and Kelly Sorenson

2014 Board Officers assignments:

- **President** – Kathleen Lee
- **Vice-President** – Michael Adamson
- **Secretary/Treasurer** – Kelly Sorenson

Other current Board member committee/liason assignments include Oversight Boards to the Successor Agency for City of Marina – Kathleen Lee and for the City of Monterey – Michael Adamson. Additionally, in the past, a Board member has also served as a member of the Monterey County Special Districts Association but we haven't had a District member since 2011.

Finally, new two-year appointments are required for the ADCOC. Current members and their status include:

- Moe Ammar – Term 1: 1/2009-12/2010; Term 2: 1/2011-12/2012; Term 3: 1/2013-12/2014
- Mary Dainton – Term 1: 1/2014-present
- Gaely Jablonski – Term 1: 1/2011-12/2012; Term 2: 1/2013-12/2014
- Ron Pasquinelli – Term 1: 1/2011-12/2012; Term 2: 1/2013-12/2014
- Bill Wojtkowski – Term 1: 1/2011-12/2012; Term 2: 1/2013-12/2014

All eligible committee members (Jablonski, Pasquinelli and Wojtkowski) have agreed to serve another term and so staff is recommending that those members be reappointed for a new two-year term commencing January 2015. In addition, since Moe Ammar has served for three terms, the maximum allowed under ADCOC guidelines, the Board must appoint a replacement for this position. The Board President and Vice President serve as the Nominating Committee for the ADCOC. The Nominating Committee was convened on December 2, 2014 and recommend appointing Steve Dennis to fill the vacant position previously held by Mr. Ammar.

At this time, staff is recommending that the Board consider its standing and other miscellaneous Board committee assignments, elect its officers for the upcoming year and appoint/re-appoint members to the Assessment District Citizen's Oversight Committee.

MONTEREY PENINSULA REGIONAL PARK DISTRICT
STAFF REPORT

BOARD MEETING: January 5, 2015

SUBJECT: Monthly Financial Report

PRESENTER: Kelly McCullough, Finance Manager

REPORT: Attached for review are three reports: the Balance Sheet Previous Year Comparison (**ATTACHMENT 1**), Budget vs. Actual (**ATTACHMENT 2**) and Budget vs. Actual Previous Year Comparison (**ATTACHMENT 3**).

Balance Sheet Previous Year Comparison (**ATTACHMENT 1**): The Balance Sheet report summarizes the District's financial position at a given point in time, calculating how much the District is worth by subtracting all the money the District owes (liabilities) from everything it owns (assets). The result is what the District is worth. The District operates on a July 1 – June 30 fiscal year.

Assets include items of value that the District owns, such as land, buildings, equipment, accounts receivable, grants receivable, cash and investments.

The reader of this report should note that of the \$9,039,749 reflected in the total for Checking/Savings only \$6,718,828 can currently be used for the District's operating costs. The CalTrust Seawall Mitigation account in the amount of \$2,310,676 is restricted for use in acquiring beachfront/dune property for recreational use in the southern Monterey Bay area. The MPRPD-Benefit account consists of \$10,244 of employee funds withheld from employee salaries for supplemental insurance premiums paid for entirely by employees. At the March 10, 2014 monthly Board meeting, the District established a General Fund (Unassigned) Reserve Policy for these funds to ensure that the District has adequate funds available to cover operating costs for a 6-month period and a contingency for emergencies and replacement needs.

Liabilities include accounts payable (bills we haven't yet paid including Cal Card expenses), unpaid expenses that we owe, loans (notes payable), and future expenses.

The attached balance sheet compares the District's financial position as of November 30, 2014, this fiscal year, to November 30 of last fiscal year. The column labeled "Nov 30, 14" lists this fiscal year's assets and liabilities. The column labeled "Nov 30, 13" lists last fiscal year's assets and liabilities.

The "\$ Change" column shows the difference in dollars between the two fiscal years as of November 30, 2014.

The "% Change" column shows the amount as a percentage of change over the prior year. Any variance from last fiscal year to this fiscal year greater than 10% is footnoted with a corresponding explanation on the final page of the Balance Sheet.

Budget vs. Actual (ATTACHMENT 2): This report shows how well the District is meeting its budget for income and expenses in the current fiscal year. It is often referred to as a Profit & Loss report in the not-for-profit and for-profit business world. For each type of income or expense, the report compares the budgeted amounts to the actual income and expenses.

The "Actual Revenue & Expenditures" column reports the amount of revenue received or the expenditures made as of the date in the column. The attached report was prepared to compare five months of fiscal year activity (July - November 2014) against the annual budget.

The "Adopted Budget" column reflects the Board approved budget for the fiscal year which runs from July 1 to June 30 each year. There may be amendments to the budget throughout the year. These upward or downward budget adjustments are reflected in the total of this column.

The "\$ Over/Under Budget" column shows the difference in dollars between the budgeted amount and the actual amount. A negative amount means that the District is under budget for the year; a positive amount means that it is over budget.

The "% of Budget" column shows the actual amount as a percentage of the budgeted amount. Less than 100% means that the District is under budget for the year; more than 100% means that it is over budget.

Budget vs. Actual Previous Year Comparison
(ATTACHMENT 3): This report compares the District's actual revenue and expenditures for a particular time period (July - November) of the current fiscal year with that of the same time period (July - November) last fiscal year.

The "Jul - Nov 14" column reflects the current fiscal year revenue and expenditures for the months of July through November.

The "Jul - Nov 13" column shows revenue and expenditures last fiscal year for the months of July through November.

The "\$ Change" shows the difference between the two fiscal years as of November 30, 2014.

The "% Change" column shows the difference between the two fiscal years as a percentage.

Any percentage of change greater than 100% is footnoted on the last page of the report. The large variances between the two years can be the result of new projects, new and unexpected events, or seasonal timing of work.

The District also prepares a quarterly investment report as required by Policy for the Boards review in November, February, May and August.

It is important to note that these reports are unaudited and the numbers are subject to change as the District closes its books June 30 each fiscal year end and not on a monthly basis. Final adjusting accounting entries are made at the close of the annual audit which generally occurs in December.

FISCAL IMPACT: Not Applicable – Informational Only

FUNDING BALANCE: Not Applicable – Informational Only

RECOMMENDATION: It is recommended that the Board receive, review and file the attached financial transaction reports: Balance Sheet Previous Year Comparison (**ATTACHMENT 1**), Budget vs. Actual (**ATTACHMENT 2**), and Budget vs. Actual Previous Year Comparison (**ATTACHMENT 3**) as presented.

**Monterey Peninsula Regional Park District
Balance Sheet Prev Year Comparison
As of November 30, 2014**

NOTE: These numbers are unaudited and subject to change
See footnotes for variances greater than 10%

	Nov 30, 14	Nov 30, 13	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · MPRPD Checking	44,920.64	570,216.50	-525,295.86	-92.1% (1)
1020 · Rabobank PIMMA	640,271.61	0.00	500,104.44	100.0% (2)
1030 · MPRPD-Benefit	10,244.13	6,759.60	3,484.53	51.5% (3)
1040 · CalTrust Fund	5,929,436.89	4,987,559.39	941,877.50	18.9% (4)
1050 · LAIF	104,198.98	43,972.68	60,226.30	137.0% (5)
1060 · CalTrust Seawall Mitigation	2,310,676.34	2,301,686.65	8,989.69	0.4%
Total Checking/Savings	9,039,748.59	7,910,194.82	1,129,553.77	14.3%
Accounts Receivable				
1110 · Government Grants Receivable	50,000.00	100,000.00	-50,000.00	-50.0% (6)
1120 · Coastal Cons. Whisler-Wilson	500,000.00	500,000.00	0.00	0.0%
1140 · Engineering/Administrative fee	4,454.08	615.41	3,838.67	623.8% (7)
Total Accounts Receivable	554,454.08	600,615.41	-46,161.33	-7.7%
Other Current Assets				
1160 · Retrospective Insurance Deposit	52,815.00	27,107.00	25,708.00	94.8% (8)
1170 · Undeposited Funds	10,928.91	74.89	10,854.02	14493.3% (9)
Total Other Current Assets	63,743.91	27,107.00	36,636.91	135.2%
Total Current Assets	9,657,946.58	8,537,917.23	1,120,029.35	13.1%
Fixed Assets				
1310 · GF Land & Improvements	52,704,751.27	52,704,751.27	0.00	0.0%
1320 · Building and Improvements	1,638,647.17	1,066,795.17	571,852.00	53.6% (10)
1330 · Vehicles and Machinery	737,624.40	690,408.26	47,216.14	6.8%
1399 · Accumulated Depreciation	-938,877.00	-910,771.00	-28,106.00	3.1%
Total Fixed Assets	54,142,145.84	53,551,183.70	590,962.14	1.1%
Other Assets				
1210 · Prefunded OPEB	1,043,259.00	959,191.00	84,068.00	8.8%
1220 · Other Assets - Acquis. Deposits	180,000.00	120,000.00	60,000.00	50.0% (11)
1230 · Prepaid Insurance & Other	71,003.70	104,313.05	-33,309.35	-31.9% (12)
Total Other Assets	1,294,262.70	1,183,504.05	110,758.65	9.4%
TOTAL ASSETS	65,094,355.12	63,272,604.98	1,821,750.14	2.9%

Monterey Peninsula Regional Park District Balance Sheet Prev Year Comparison

See footnotes for variances greater than 10% **As of November 30, 2014**

	Nov 30, 14	Nov 30, 13	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 - Accounts Payable	13,469.75	49,648.97	-36,179.22	-72.9% (13)
Total Accounts Payable	13,469.75	49,648.97	-36,179.22	-72.9%
Credit Cards				
2015 - Cal Card	5,144.35	10,469.19	-5,324.84	-50.9% (14)
Total Credit Cards	5,144.35	10,469.19	-5,324.84	-50.9%
Other Current Liabilities				
2020 - Payroll Liabilities	10,091.91	12,076.25	-1,984.34	-16.4% (15)
2025 - Deferred Revenue	0.00	56,083.00	-56,083.00	-100.0% (16)
2030 - Rental/Security Deposit	1,516.07	2,216.07	-700.00	-31.6% (17)
2035 - Accrued Interest	664.93	664.93	0.00	0.0%
2040 - Accrued Vacation	112,598.45	92,819.18	19,779.27	21.3% (18)
Total Other Current Liabilities	124,871.36	163,859.43	-38,988.07	-23.8%
Total Current Liabilities	143,485.46	223,977.59	-80,492.13	-35.9%
Long Term Liabilities				
2051 - Note Payable - Kubota Tractor	28,669.13	35,709.26	-7,040.13	-19.7% (19)
2052 - Note Payable - 2011 Tacoma	13,117.00	19,094.34	-5,977.34	-31.3% (20)
2053 - Note Payable - 2014 Sienna	29,925.00	0.00	29,925.00	100.0% (21)
2054 - Note Payable - 2014 Tundra	33,561.47	0.00	33,561.47	100.0% (22)
2055 - Note Payable - BSLT	1,500,000.00	3,000,000.00	-1,500,000.00	-50.0% (23)
2056 - Note Payable - Isakson	0.00	69,589.36	-69,589.36	-100.0% (24)
Total Long Term Liabilities	1,605,272.60	3,124,392.96	-1,519,120.36	-48.6%
Total Liabilities	1,748,758.06	3,348,370.55	-1,599,612.49	-47.8%
Equity				
3010 - Retained Earnings	6,553,214.12	3,763,818.10	2,789,396.02	74.1% (25)
3020 - Investment in Fixed Assets	50,455,276.29	50,426,792.15	28,484.14	0.1%
3050 - Unreserved Fund Balance - GF	7,333,056.40	7,333,056.40	0.00	0.0%
Net Income	-995,949.75	-1,599,357.33	603,407.58	-37.7% (26)
Total Equity	63,345,597.06	59,924,309.32	3,421,287.74	5.7%
TOTAL LIABILITIES & EQUITY	65,094,355.12	63,272,679.87	1,821,675.25	2.9%

Monterey Peninsula Regional Park District Balance Sheet Prev Year Comparison

See footnotes for variances greater than 10%

As of November 30, 2014

<u>Nov 30, 14</u>	<u>Nov 30, 13</u>	<u>\$ Change</u>	<u>% Change</u>
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(#) Footnotes for variances greater than 10%

- (1) Operating account varies on cash flow needs
- (2) New Public Investment Money Market Account
- (3) More contributions and fewer withdrawals in employee benefit account than prior year
- (4) Investment account varies on cash flow needs
- (5) Investment account varies on cash flow needs
- (6) District received 2nd installment of a 3 year grant from City of Marina
- (7) District issued invoices that are still outstanding
- (8) CJPIA retrospective 2nd installment payment made
- (9) More receipts on hand to deposit than prior year
- (10) Recording of the renovated Visitor Center Fixed Asset
- (11) Payment toward Sherar Lease
- (12) Expensing prepaids monthly rather than at the end of the year
- (13) Fewer payables on hand at year end, visitor center under construction last year
- (14) Fewer expenses due to seasonal projects
- (15) Fewer payroll liabilities due to employee retirements
- (16) All income earned already recorded
- (17) Security deposit return upon tenants vacating rental unit
- (18) Annual recording of change in accrued vacation
- (19) Pay down of note payable
- (20) Pay down of note payable
- (21) New note payable
- (22) New note payable
- (23) Pay down of note payable
- (24) Pay off note payable
- (25) Retained earnings is a Quickbooks closing account and changes with net income/loss
- (26) Quickbooks account calculations

**Monterey Peninsula Regional Park District
Budget vs. Actual
FY 2014-15**

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul - Nov 14 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Property Tax	0.00	3,150,000.00	-3,150,000.00	0.0%
4015 · Interest Earnings	18,675.95	75,000.00	-56,324.05	24.9%
4020 · Rental Income	13,903.00	38,000.00	-24,097.00	36.6%
4030 · Donations	2,229.53	3,000.00	-770.47	74.3%
4035 · Reimbursements	7,300.35	4,000.00	3,300.35	182.5% (1)
4040 · Environ. Education Program	8,066.00	25,000.00	-16,934.00	32.3%
4045 · Other Revenue	7,226.00	3,000.00	4,226.00	240.9% (2)
4200 · Grant Income				
4210 · City of Marina	0.00	50,000.00	-50,000.00	0.0%
4211 · Coastal Cons - Whisle	0.00	500,000.00	-500,000.00	0.0%
4213 · Prop. 117	0.00	1,500,000.00	-1,500,000.00	0.0%
Total 4200 · Grant Income	0.00	2,050,000.00	-2,050,000.00	0.0%
4900 · Assessment Revenue	0.00	1,124,411.00	-1,124,411.00	0.0%
Total Income	57,400.83	6,472,411.00	-6,415,010.17	0.9%
Expense				
6100 · Administration				
6101 · Board Compensation	1,600.00	7,000.00	-5,400.00	22.9%
6102 · Salaries/Admin	99,633.55	304,300.00	-204,666.45	32.7%
6103 Part-time Salaries	14,107.50	20,800.00	-6,692.50	67.8%
6104 · Contract Staff	0.00	31,800.00	-31,800.00	0.0%
6106 · Job Training & Education	612.00	3,500.00	-2,888.00	17.5%
6107 · Admin Employee Benefits				
6107.01 · Health Insurance	34,415.72	74,370.00	-39,954.28	46.3%
6107.02 · PERS	27,627.60	83,510.00	-55,882.40	33.1%
6107.03 · Dental Insurance	1,135.39	2,610.00	-1,474.61	43.5%
6107.04 · Vision Insurance	358.56	740.00	-381.44	48.5%
6107.05 · Long Term Disabili	1,218.63	9,640.00	-8,421.37	12.6%
6107.06 · PARS Fund	19,000.00	18,530.00	470.00	102.5% (3)
6107.07 · OPEB	0.00	12,000.00	-12,000.00	0.0%
6107 · Admin Employee Bene	-838.73	0.00	-838.73	100.0%
Total 6107 · Admin Employee Bene	82,917.17	201,400.00	-118,482.83	41.2%
6108 · Payroll Tax	99.20			
6108.01 · Payroll Expenses - Misc.	291.50			
6109 · Payroll Tax/Personnel	7,271.02	25,000.00	-17,728.98	29.1%

Monterey Peninsula Regional Park District Budget vs. Actual FY 2014-15

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul - Nov 14 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
6112 · Insurance/Comp	53,869.30	163,900.00	-110,030.70	32.9%
6113 · Postage	12.98	1,400.00	-1,387.02	0.9%
6114 · Office Supplies	2,356.02	5,000.00	-2,643.98	47.1%
6120 · Printing	2.86	1,000.00	-997.14	0.3%
6122 · Legal Notice	1,595.88	4,500.00	-2,904.12	35.5%
6124 · Publications & Membership	7,479.00	9,000.00	-1,521.00	83.1%
6130 · Travel, Conference/Meeting	400.00	0.00	400.00	100.0%
6134 · Computer Maintenance	2,959.01	8,200.00	-5,240.99	36.1%
6136 · Equipment Maintenance	90.00	500.00	-410.00	18.0%
6137 · Equipment Rental	2,466.22	5,000.00	-2,533.78	49.3%
6138 · Vehicle Maintenance	372.68	1,000.00	-627.32	37.3%
6140 · Office Lease	30,938.22	61,300.00	-30,361.78	50.5%
6141- Bank Service Charges	155.00	300.00	-145.00	51.7%
6142 · Utilities	8,098.85	18,000.00	-9,901.15	45.0%
6147 · Elections	0.00	210,200.00	-210,200.00	0.0%
6148 · Property Taxes/Assessment	1,184.98	2,000.00	-815.02	59.2%
6149 · Prof/Special Services	48,191.01	100,000.00	-51,808.99	48.2%
6161 · Depreciation Expense	0.00	2,500.00	-2,500.00	0.0%
Total 6100 · Administration	366,703.95	1,187,600.00	-821,286.75	30.9%
6200 · Operations & Maintenance				
6202 · Salaries/Rangers	151,522.28	498,900.00	-347,377.72	30.4%
6204 · Seasonal/Contract Staff	3,851.96	5,000.00	-1,148.04	77.0%
6206 · Job Training & Education-O	3,266.83	2,600.00	666.83	125.6%
6207 · Ranger Employee Benefits				
6207.01 · Health Insurance	33,473.16	119,900.00	-86,426.84	27.9%
6207.02 · PERS	52,039.52	167,870.00	-115,830.48	31.0%
6207.03 · Dental Insurance	2,107.14	7,080.00	-4,972.86	29.8%
6207.04 · Vision Insurance	578.01	2,010.00	-1,431.99	28.8%
6207.05 · Long Term Disabilit	2,051.05	14,390.00	-12,338.95	14.3%
6207.06 · PARS Fund /O&M	0.00	15,420.00	-15,420.00	0.0%
6207.07 · OPEB	0.00	33,530.00	-33,530.00	0.0%
6207 · Ranger Employee Ben	1,310.61	0.00	1,310.61	100.0%
Total 6207 · Ranger Employee Ben	91,559.49	360,200.00	-268,640.51	25.4%
6208 · Uniforms-O&M	3,000.00	3,500.00	-500.00	85.7%
6213 · Postage-O&M	0.00	150.00	-150.00	0.0%
6214 · Supplies	4,395.43	12,000.00	-7,604.57	36.6%
6216 · Tools-O&M	215.32	1,000.00	-784.68	21.5%

**Monterey Peninsula Regional Park District
Budget vs. Actual
FY 2014-15**

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul - Nov 14 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
6220 · Printing-O&M	723.72	0.00	723.72	100.0%
6224 · Publications/Memberships	0.00	500.00	-500.00	0.0%
6230 · Travel, Conferences, Meetir	495.36	0.00	495.36	100.0%
6234 · Computer Maint/Supplies	2,520.83	10,000.00	-7,479.17	25.2%
6236 · Equipment Maintenance-O&M	3,529.72	10,000.00	-6,470.28	35.3%
6237 · Equipment Rental-O&M	252.50	4,500.00	-4,247.50	5.6%
6238 · Vehicle Maint/Fuel	6,668.42	16,000.00	-9,331.58	41.7%
6241 · Janitorial Supplies	3,298.57	9,500.00	-6,201.43	34.7%
6242 · Utilities-O&M	14,398.12	40,000.00	-25,601.88	36.0%
6243 · Building Repairs	7,092.66	10,000.00	-2,907.34	70.9%
6260 · Equipment-O&M	0.00	3,000.00	-3,000.00	0.0%
6262 · Depreciation Expense	0.00	69,000.00	-69,000.00	0.0%
6263 · Park Signs	1,218.23	2,500.00	-1,281.77	48.7%
6264 · Parking Lot	236.75	5,000.00	-4,763.25	4.7%
Total 6200 · Operations & Mainten	298,246.19	1,063,350.00	-765,103.81	28.0%
6300 · Environmental Ed./Com. Outreach				
6302 · Salaries/EE-CO	91,778.97	274,800.00	-183,021.03	33.4%
6304 · Seasonal/Contract Staff-Env	11,726.20	40,000.00	-28,273.80	29.3%
6306 · Job Training & Education-E	375.00	1,500.00	-1,125.00	25.0%
6307 · EE/CO Benefits				
6307.01 · Health Insurance	15,446.63	46,450.00	-31,003.37	33.3%
6307.02 · PERS	27,497.80	83,020.00	-55,522.20	33.1%
6307.03 · Dental Insurance	1,093.96	3,380.00	-2,286.04	32.4%
6307.04 · Vision Insurance	329.23	990.00	-660.77	33.3%
6307.05 · Long Term Disabili	1,205.78	7,630.00	-6,424.22	15.8%
6307.06 · PARS Fund - EE/CC	0.00	9,660.00	-9,660.00	0.0%
6307.07 · OPEB	0.00	15,570.00	-15,570.00	0.0%
Total 6307 · EE/CO Benefits	45,573.40	166,700.00	-121,126.60	27.3%
6308 · Uniforms-Env. Ed	600.00	600.00	0.00	100.0%
6312 · Insurance - EE/CO	551.00	1,000.00	-449.00	55.1%
6313 · Postage-Env. Ed	10,745.00	15,000.00	-4,255.00	71.6%
6314 · Environmental Supplies	350.31	1,200.00	-849.69	29.2%
6316 · Publications & Membership	29.99	400.00	-370.01	7.5%
6320 · Printing-Env. Ed	7,583.34	22,000.00	-14,416.66	34.5%
6326 · Advertising- Env. Edu	542.00	4,000.00	-3,458.00	13.6%
6330 · Travel/Conf/Meetings	369.15	0.00	369.15	100.0%
6334 · Computer Maint/Supplies-E	1,707.07	5,500.00	-3,792.93	31.0%

**Monterey Peninsula Regional Park District
Budget vs. Actual
FY 2014-15**

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul - Nov 14 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
6337 · Equipment Rental/Leases	494.83	0.00	494.83	100.0%
6338 · Vehicle Maint/Fuel-Env. Ed	1,056.41	1,500.00	-443.59	70.4%
6342 · Utilities-Env. Ed	2,017.98	8,800.00	-6,782.02	22.9%
6349 · Professional Services	5,945.24	10,000.00	-4,054.76	59.5%
6350 · Interpretive Programs(parks	1,110.16	5,000.00	-3,889.84	22.2%
6352 · Environmental Education	2,533.01	5,000.00	-2,466.99	50.7%
6354 · Special Events	30.32	1,000.00	-969.68	3.0%
6356 · Docent/Friends Program	1,775.53	5,500.00	-3,724.47	32.3%
6359 · Depreciation - EECO	0.00	5,800.00	-5,800.00	0.0%
6360 · Equipment-Env.Ed	72.53	3,500.00	-3,427.47	2.1%
Total 6300 · Environmental Ed./Co	186,967.44	578,800.00	-391,832.56	32.3%
6500 · Planning & Conservation				
6502 · Salaries-Land Cons./Res. M	58,946.97	176,300.00	-117,353.03	33.4%
6504 · Seasonal/Contract Staff (LC	2,128.44	10,000.00	-7,871.56	21.3%
6506 · Job Training & Education (L	453.74	1,000.00	-546.26	45.4%
6507 · Employee Benefits				
6507.01 · Health Insurance	7,400.64	23,060.00	-15,659.36	32.1%
6507.02 · PERS	16,233.90	49,890.00	-33,656.10	32.5%
6507.03 · Dental Insurance	614.04	1,900.00	-1,285.96	32.3%
6507.04 · Vision Insurance	171.15	520.00	-348.85	32.9%
6507.05 · Long Term Disabiliti	620.00	4,260.00	-3,640.00	14.6%
6507.06 · PARS Fund - LC/RM	0.00	4,680.00	-4,680.00	0.0%
6507.07 · OPEB	0.00	5,990.00	-5,990.00	0.0%
6507 · Employee Benefits - O	248.91	0.00	248.91	100.0%
Total 6507 · Employee Benefits	25,288.64	90,300.00	-65,011.36	28.0%
6514 · Supplies (LC/RM)	339.02	2,000.00	-1,660.98	17.0%
6530 · Conference & Travel (LC/RM	0.00	0.00	0.00	0.0%
6534 · Computer Maint./Supplies (742.20	2,000.00	-1,257.80	37.1%
6537 · Equipment Rental (LC/RM)	0.00	1,000.00	-1,000.00	0.0%
6538 · Vehicle Maint./Fuel	1,299.58	3,000.00	-1,700.42	43.3%
6542 · Utilities - (LC/RM)	282.37	1,000.00	-717.63	28.2%
6545.4 · Res.Mgt./Marina Dunes	30.86	154,000.00	-153,969.14	0.0%
6549 · Professional Services-PCM	6,940.00	65,000.00	-58,060.00	10.7%
6550 · PCM Land Acquisition	0.00	2,000,000.00	-2,000,000.00	0.0%
6561 · Depreciation - PCM	0.00	4,700.00	-4,700.00	0.0%
Total 6500 · Planning & Conservat	96,451.82	2,510,300.00	-2,413,848.18	3.8%

**Monterey Peninsula Regional Park District
Budget vs. Actual
FY 2014-15**

Note: These numbers are unaudited & subject to change
See footnotes for percentage of budget greater than 100%

	<u>Jul - Nov 14 Actual Revenue & Expenditures</u>	<u>Adopted Budget</u>	<u>\$ Over/Under Budget</u>	<u>% of Budget</u>
6900 · Assessment District				
6904 · Seasonal/Contract Staff-Asst	1,980.00	30,000.00	-28,020.00	6.6%
6949 · Professional Services-Asse	10,537.00	25,000.00	-14,463.00	42.1%
6950 · Garland Park Improvements	3,700.00	218,000.00	-214,300.00	1.7%
6960 · Equipment/Capital Outlay	0.00	60,000.00	-60,000.00	0.0%
6961 · Vehicle Acquisition-Assest.	51,979.04	200,000.00	-148,020.96	26.0%
6966 · Palo Corona Improvements	13,906.62	326,000.00	-312,093.38	4.3%
6969 · Well Replacement	0.00	10,000.00	-10,000.00	0.0%
6974 · Comm./Neigh. Park Improve	24,686.04	150,000.00	-125,313.96	16.5%
6976 · Trail Construction & Rehab.	471.52	20,000.00	-19,528.48	2.4%
6987 · Sherar Lease/Option Pmt.	0.00	60,000.00	-60,000.00	0.0%
6991 · Parks Security Systems	962.58	20,000.00	-19,037.42	4.8%
Total 6900 · Assessment District	108,222.80	1,119,000.00	-1,010,777.20	9.7%
Employee Benefit Account				
199 · Sec. 125 (Med. Reimb.)	-3,241.62			
Total Expense	1,053,350.58	6,459,050.00	-5,405,699.42	16.3%
Net Ordinary Income	-995,949.75	13,361.00	-1,009,310.75	-7454.2%
Net Income	-995,949.75	13,361.00	-1,009,310.75	-7454.2%

Footnotes

- (1) Medicare Part D Subsidy Payment & State Mandated Reimbursements
- (2) Memorial Bench Donations
- (3) Slight increase in annual contribution for GM Excess Benefit Plan

**Monterey Peninsula Regional Park District
 Budget Vs. Actual Prev Year Comparison
 July through November 2014**

Note: These numbers are unaudited & subject to change
 See footnotes for percentage of budget greater than 100%

	<u>Jul - Nov '14</u>	<u>Jul - Nov '13</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4015 · Interest Earnings	18,675.95	48,680.71	-30,004.76	-61.6%
4020 · Rental Income	13,903.00	15,960.00	-2,057.00	-12.9%
4030 · Donations	2,229.53	1,434.04	795.49	55.5%
4035 · Reimbursements	7,300.35	3,646.54	3,653.81	100.2% (1)
4040 · Environ. Education Programs	8,066.00	14,980.00	-6,914.00	-46.2%
4045 · Other Revenue	7,226.00	2,169.98	5,056.02	233.0% (2)
Total Income	57,400.83	86,871.27	-29,470.44	-33.9%
Expense				
6100 · Administration				
6101 · Board Compensation	1,600.00	3,000.00	-1,400.00	-46.7%
6102 · Salaries/Admin	99,633.55	91,213.46	8,420.09	9.2%
6103 · Part Time Salaries	14,107.50	0.00	14,107.50	100.0%
6104 · Contract Staff	0.00	15,389.36	-15,389.36	-100.0%
6106 · Job Training & Education	612.00	339.23	272.77	80.4%
6107 · Admin Employee Benefits				
6107.01 · Health Insurance	34,415.72	29,368.05	5,047.67	17.2%
6107.02 · PERS	27,627.60	23,239.13	4,388.47	18.9%
6107.03 · Dental Insurance	1,135.39	906.83	228.56	25.2%
6107.04 · Vision Insurance	358.56	329.33	29.23	8.9%
6107.05 · Long Term Disability Ins.	1,218.63	752.86	465.77	61.9%
6107.06 · PARS Fund	19,000.00	18,166.00	834.00	4.6%
6107 · Admin Employee Benefits - Other	-838.73	0.00	-838.73	-100.0%
Total 6107 · Admin Employee Benefits	82,917.17	72,762.20	10,154.97	14.0%
6108 · Payroll Tax	99.20	527.62	-428.42	-81.2%
6108.01 · Payroll Expenses - Misc.	291.50	126.00	165.50	131.3% (3)
6109 · Payroll Tax/Personnel	7,271.02	6,883.34	387.68	5.6%
6112 · Insurance/Comp	53,869.30	3,589.00	50,280.30	1401.0% (4)
6113 · Postage	12.98	18.33	-5.35	-29.2%
6114 · Office Supplies	2,356.02	2,434.86	-78.84	-3.2%
6120 · Printing	2.86	0.00	2.86	100.0%
6122 · Legal Notice	1,595.88	1,545.00	50.88	3.3%
6124 · Publications & Membership	7,479.00	3,433.73	4,045.27	117.8% (5)
6130 · Travel, Conference/Meeting	400.00	3,562.37	-3,162.37	-88.8%
6134 · Computer Maintenance	2,959.01	2,963.08	-4.07	-0.1%
6136 · Equipment Maintenance	90.00	0.00	90.00	100.0%
6137 · Equipment Rental	2,466.22	2,428.52	37.70	1.6%

Monterey Peninsula Regional Park District Budget Vs. Actual Prev Year Comparison July through November 2014

Note: These numbers are unaudited & subject to change
See footnotes for percentage of budget greater than 100%

	Jul - Nov '14	Jul - Nov '13	\$ Change	% Change
6138 · Vehicle Maintenance	372.68	212.55	160.13	75.3%
6140 · Office Lease	30,938.22	24,790.25	6,147.97	24.8%
6141 · Bank Service Charges	155.00	62.50	92.50	148.0% (6)
6142 · Utilities	8,098.85	7,240.58	858.27	11.9%
6148 · Property Taxes/Assessments	1,184.98	1,300.52	-115.54	-8.9%
6149 · Prof/Special Services	48,191.01	51,489.31	-3,298.30	-6.4%
Total 6100 · Administration	366,703.95	295,311.81	71,392.14	24.2%
6200 · Operations & Maintenance				
6202 · Salaries/Rangers	151,522.28	155,579.44	-4,057.16	-2.6%
6204 · Seasonal/Contract Staff	3,851.96	4,060.70	-208.74	-5.1%
6206 · Job Training & Education-O&M	3,266.83	280.00	2,986.83	1066.7% (7)
6207 · Ranger Employee Benefits				
6207.01 · Health Insurance	33,473.16	46,587.94	-13,114.78	-28.2%
6207.02 · PERS	52,039.52	50,482.52	1,557.00	3.1%
6207.03 · Dental Insurance	2,107.14	2,287.16	-180.02	-7.9%
6207.04 · Vision Insurance	578.01	645.20	-67.19	-10.4%
6207.05 · Long Term Disability Insurance	2,051.05	1,784.08	266.97	15.0%
6207.06 · PARS Fund /O&M	0.00	15,067.00	-15,067.00	-100.0%
6207 · Ranger Employee Benefits - Other	1,310.61	0.00	1,310.61	100.0%
Total 6207 · Ranger Employee Benefits	91,559.49	116,853.90	-25,294.41	-21.6%
6208 · Uniforms-O&M	3,000.00	3,500.00	-500.00	-14.3%
6213 · Postage-O&M	0.00	26.39	-26.39	-100.0%
6214 · Supplies	4,395.43	3,246.25	1,149.18	35.4%
6216 · Tools-O&M	215.32	212.97	2.35	1.1%
6220 · Printing-O&M	723.72	0.00	723.72	100.0%
6224 · Publications/Memberships	0.00	71.25	-71.25	-100.0%
6230 · Travel, Conferences, Meetings	495.36	0.00	495.36	100.0%
6234 · Computer Maint/Supplies	2,520.83	3,662.50	-1,141.67	-31.2%
6236 · Equipment Maintenance-O&M	3,529.72	1,073.88	2,455.84	228.7% (8)
6237 · Equipment Rental-O&M	252.50	107.42	145.08	135.1% (9)
6238 · Vehicle Maint/Fuel	6,668.42	6,328.62	339.80	5.4%
6241 · Janitorial Supplies	3,298.57	2,493.79	804.78	32.3%
6242 · Utilities-O&M	14,398.12	12,664.45	1,733.67	13.7%
6243 · Building Repairs	7,092.66	10,087.64	-2,994.98	-29.7%
6260 · Equipment-O&M	0.00	405.34	-405.34	-100.0%
6263 · Park Signs	1,218.23	577.25	640.98	111.0% (10)
6264 · Parking Lot	236.75	0.00	236.75	100.0%
Total 6200 · Operations & Maintenance	298,246.19	321,231.79	-22,985.60	-7.2%

**Monterey Peninsula Regional Park District
Budget Vs. Actual Prev Year Comparison
July through November 2014**

Note: These numbers are unaudited & subject to change
See footnotes for percentage of budget greater than 100%

	<u>Jul - Nov '14</u>	<u>Jul - Nov '13</u>	<u>\$ Change</u>	<u>% Change</u>
6300 · Environmental Ed./Com. Outreach				
6302 · Salaries/EE-CO	91,778.97	87,219.91	4,559.06	5.2%
6303.1 · Hrly Salaries-Part Time/Env.Ed	0.00	4,535.00	-4,535.00	-100.0%
6304 · Seasonal/Contract Staff-Env. Ed	11,726.20	23,815.00	-12,088.80	-50.8%
6306 · Job Training & Education-Env. E	375.00	0.00	375.00	100.0%
6307 · EE/CO Benefits				
6307.01 · Health Insurance	15,446.63	17,670.90	-2,224.27	-12.6%
6307.02 · PERS	27,497.80	25,220.02	2,277.78	9.0%
6307.03 · Dental Insurance	1,093.96	1,124.67	-30.71	-2.7%
6307.04 · Vision Insurance	329.23	326.26	2.97	0.9%
6307.05 · Long Term Disability Insurance	1,205.78	889.29	316.49	35.6%
6307.06 · PARS Fund - EE/CO	0.00	9,441.00	-9,441.00	-100.0%
Total 6307 · EE/CO Benefits	<u>45,573.40</u>	<u>54,672.14</u>	<u>-9,098.74</u>	<u>-16.6%</u>
6308 · Uniforms-Env. Ed	600.00	600.00	0.00	0.0%
6312 · Insurance - EE/CO	551.00	367.00	184.00	50.1%
6313 · Postage-Env. Ed	10,745.00	10,140.00	605.00	6.0%
6314 · Environmental Supplies	350.31	306.50	43.81	14.3%
6316 · Publications & Memberships	29.99	0.00	29.99	100.0%
6320 · Printing-Env. Ed	7,583.34	14,299.43	-6,716.09	-47.0%
6326 · Advertising- Env. Edu	542.00	766.41	-224.41	-29.3%
6330 · Travel/Conf/Meetings	369.15	20.00	349.15	1745.8% (11)
6334 · Computer Maint/Supplies-Env. Ed	1,707.07	1,560.37	146.70	9.4%
6337 · Equipment Rental/Leases	494.83	1,120.00	-625.17	-55.8%
6338 · Vehicle Maint/Fuel-Env. Ed	1,056.41	859.03	197.38	23.0%
6342 · Utilities-Env. Ed	2,017.98	2,252.80	-234.82	-10.4%
6349 · Professional Services	5,945.24	3,432.34	2,512.90	73.2%
6350 · Interpretive Programs(parks)	1,110.16	634.90	475.26	74.9%
6352 · Environmental Education	2,533.01	1,494.33	1,038.68	69.5%
6354 · Special Events	30.32	67.98	-37.66	-55.4%
6356 · Docent/Friends Program	1,775.53	2,209.60	-434.07	-19.6%
6360 · Equipment-Env. Ed	72.53	3,079.90	-3,007.37	-97.6%
6362 · VC Garden/Arboretum	0.00	2,096.41	-2,096.41	-100.0%
Total 6300 · Environmental Ed./Com. Outreach	<u>186,967.44</u>	<u>215,549.05</u>	<u>-28,581.61</u>	<u>-13.3%</u>
6500 · Planning & Conservation				
6502 · Salaries-Land Cons./Res. Mgmt.	58,946.97	55,084.23	3,862.74	7.0%
6504 · Seasonal/Contract Staff (LC/RM)	2,128.44	7,889.00	-5,760.56	-73.0%
6506 · Job Training & Education (LC/RM)	453.74	0.00	453.74	100.0%

**Monterey Peninsula Regional Park District
Budget Vs. Actual Prev Year Comparison
July through November 2014**

Note: These numbers are unaudited & subject to change
See footnotes for percentage of budget greater than 100%

	<u>Jul - Nov '14</u>	<u>Jul - Nov '13</u>	<u>\$ Change</u>	<u>% Change</u>
6507 · Employee Benefits				
6507.01 · Health Insurance	7,400.64	8,326.50	-925.86	-11.1%
6507.02 · PERS	16,233.90	14,823.26	1,410.64	9.5%
6507.03 · Dental Insurance	614.04	644.75	-30.71	-4.8%
6507.04 · Vision Insurance	171.15	176.66	-5.51	-3.1%
6507.05 · Long Term Disability Insurance	620.00	432.25	187.75	43.4%
6507.06 · PARS Fund - LC/RM	0.00	4,583.00	-4,583.00	-100.0%
6507 · Employee Benefits - Other	248.91	0.00	248.91	100.0%
Total 6507 · Employee Benefits	<u>25,288.64</u>	<u>28,986.42</u>	<u>-3,697.78</u>	<u>-12.8%</u>
6514 · Supplies (LC/RM)	339.02	309.95	29.07	9.4%
6530 · Conference & Travel (LC/RM)	0.00	380.73	-380.73	-100.0%
6534 · Computer Maint./Supplies (LC/RM)	742.20	654.43	87.77	13.4%
6537 · Equipment Rental (LC/RM)	0.00	470.75	-470.75	-100.0%
6538 · Vehicle Maint./Fuel	1,299.58	1,552.24	-252.66	-16.3%
6542 · Utilities - (LC/RM)	282.37	112.32	170.05	151.4% (12)
6545.1 · Res.Mgt./Palo Corona	0.00	46,677.79	-46,677.79	-100.0%
6545.4 · Res.Mgt./Marina Dunes	30.86	8,682.22	-8,651.36	-99.6%
6549 · Professional Services-PCM	6,940.00	48,993.86	-42,053.86	-85.8%
Total 6500 · Planning & Conservation	<u>96,451.82</u>	<u>199,793.94</u>	<u>-103,342.12</u>	<u>-51.7%</u>
6900 · Assessment District				
904 · Seasonal/Contract Staff-Asses	1,980.00	1,465.12	514.88	35.1%
949 · Professional Services-Asses.	10,537.00	10,648.19	-111.19	-1.0%
950 · Garland Park Improvements	3,700.00	4,256.63	-556.63	-13.1%
961 · Vehicle Acquisition-Asses.	51,979.04	8,206.23	43,772.81	533.4% (13)
966 · Palo Corona Improvements	13,906.62	33,451.21	-19,544.59	-58.4%
974 · Comm./Neigh. Park Improve.	24,686.04	134,685.41	-109,999.37	-81.7%
976 · Trail Construction & Rehab.	471.52	761.64	-290.12	-38.1%
978 · Visitor Center Planning/Design	0.00	408,472.12	-408,472.12	-100.0%
985 · Isakson Prop. Acquis.	0.00	35,435.80	-35,435.80	-100.0%
990 · Invasive Weed Mgmt.	0.00	16,339.65	-16,339.65	-100.0%
991 · Parks Security Systems	962.58	426.86	535.72	125.5% (14)
Total 6900 · Assessment District	<u>108,222.80</u>	<u>654,148.86</u>	<u>-545,926.06</u>	<u>-83.5%</u>
Employee Benefit Account				
199 · Sec. 125 (Med. Reimb.)	-3,241.62	193.15	-3,434.77	-1778.3% (15)
Total Expense	<u>1,053,350.58</u>	<u>1,686,228.60</u>	<u>-632,878.02</u>	<u>-37.5%</u>
Net Ordinary Income	<u>-995,949.75</u>	<u>-1,599,357.33</u>	<u>603,407.58</u>	<u>-37.7%</u>

Monterey Peninsula Regional Park District
Budget Vs. Actual Prev Year Comparison
July through November 2014

Note: These numbers are unaudited & subject to change
See footnotes for percentage of budget greater than 100%

<u>Jul - Nov '14</u>	<u>Jul - Nov '13</u>	<u>\$ Change</u>	<u>% Change</u>
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(#) Footnotes for variances greater than 100%

- (1) Reopening Visitor Center saw map donation increase. Area closed last year at this time.
- (2) Medicare Part D subsidy payment, State mandated reimbursement costs
- (3) Sick pay for hourly employee
- (4) Started monthly expensing of prepaid insurance rather than one entry at year end
- (5) CSDA Association Dues
- (6) Wire transfer charges, stop payment on lost check charge
- (7) Rigging Class Training required due to retirement of previously trained employee
- (8) ATV Engine Repair
- (9) Equipment rental
- (10) Additional Signs and materials to build signs
- (11) Additional training requirements
- (12) New service for VC
- (13) Vehicle payments and payoffs recorded
- (14) Electric gate at GRRP Lazy Oaks entrance
- (15) Employee flexible spending account varies on timing of claims