

FINANCE COMMITTEE MEETING
CV Starr Community Center
300 S. Lincoln Street
Ft. Bragg, CA 95437
Friday, November 13th, 2009
9:00 a.m.

AGENDA

- 1.0. CALL TO ORDER**
Call to Order and Roll Call
- 2.0 APPROVAL AND ADOPTION OF AGENDA, November 13th, 2009**
Items to be removed from the agenda or changes to the agenda should be done at this time.
- 3.0 APPROVAL AND ADOPTION OF MINUTES**
Minutes of Finance Committee Meeting November 4th, 2009
- 4.0. PUBLIC PARTICIPATION**
A maximum of 3 minutes is reserved for members of the public to address the Board on items not listed on the agenda. Law (Government Code 54954.3) prohibits the Board from taking action on matters not on the agenda. The board may briefly respond to such public comment by asking questions to clarify the speaker's comments. The total time for public input on each item is limited to 20 minutes (Government Code 54952).
- 5.0 CORRESPONDENCE, WRITTEN AND ORAL**
- 6.0 CONSENT CALENDAR**
These items are considered routine in nature and will be approved with one motion.
None

INFORMATION/DISCUSSION

- 7.0 Information/Discussion**
 - 7.1 October Financials**
Discuss and Review

7.2 C.V. Starr Facility Data

7.3 Reporting of Financial Data in Similar facilities

7.4 Ongoing of 2009-10 Budget and Cash Flow

7.5 Discussion of 2009-10 Audit Contract

Contract with Rick Bower-Discussion of Future Audit Goals and Procedures

8.0 Reports

None

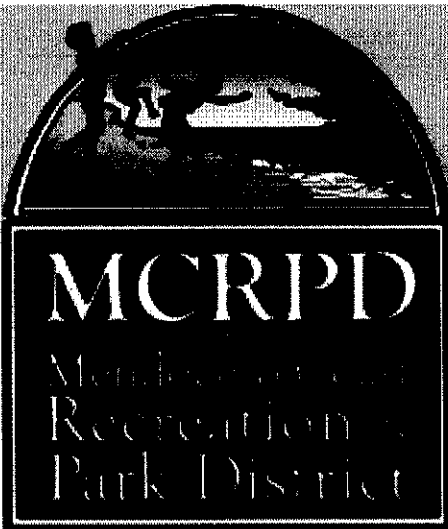
9.0 Items for next Agenda

10.0 ADJOURNMENT

NOTICE TO THE PUBLIC

All disabled persons requesting disability related modifications for accommodations including auxiliary aids or service may make such a request in order to ensure full participation in a Recreation District public meeting. Such a request should be made to David Yeomans, Chairperson, 300 S. Lincoln St., and Ft. Bragg no later than seven days prior to the meeting.

PLEASE NOTE: District agendas are posted at least 72 hours in advance of regular meetings on the window at the District Office, CV Starr Community Center, 300 S. Lincoln Street, Ft. Bragg, California. District agendas are emailed to the Ft. Bragg Advocate and Mendocino Beacon at least 72 hours in advance of regular meetings.



Finance Committee Meeting
C.V. Starr Community Center
300 S. Lincoln Street, Fort Bragg, CA 95437
Wednesday, November 4th, 2009

The meeting began at 9AM with the following items discussed:

1.0 Call to Order

- Roll call: McColley, Sipila, Yeomans – present .Yanez and, Krebs-absent

2.0 Approval and Adoption of Agenda

- Yeomans motioned to approve, Sipila second the motion, all-in-favor 3-0.

3.0 Approval and Adoption of Minutes

- Note: Yeomans suggested that minutes for Board Workshop be approved at a regular Board meeting.

4.0 Public Participation

- Kelly King asked about Liability coverage for drop-ins. Yeomans said that would be addressed with Greg Fallon.

5.0 Correspondence, Written and Oral

- No action

6.0 Consent Calendar

- No Action

7.0 **INFORMATION/DISCUSSION**

7.1

- Peg Levy-Brown asked Yeomans if Mendocino's Budget could be amended to reflect the correct figures
- Peg voiced concern for Carli Sipila's and Russ Salladay's pay increase Yeomans suggested that she discuss that with Krebs and McColley

- Peg reported that when she receives her new lease it will reflect a new amount
- Peg reported on the out of date MOU, Chairperson asked if she could get a copy of the MOU to the Board

8.0 **Reports**
None

9.0 **DISCUSSION/ACTION**

10.0 Discussion / Action

Discussion and recommendations to full Board about current financial situation of District

10.1

- Kathie Ittel suggested that Pledge Donations be a balance sheet item.
- Jerry Thomas suggested that the Pledge Donations be reviewed every 3 months.
- Kathie Ittel suggested that it be footnoted.
- Yeomans suggested a policy and written document be created for vendor and MCRPD's expectations and types of food and/or beverage offered.
- Beth Pine asked how to get funds from Capital to an Operating Budget.
- Kathie Ittel asked Michelle Gordon to contact Wendy Boise and ask her to adjust the Accounts Receivables for the Golf Course in the amount of \$43,350.30.

10.2

Financial Statement for September 2009

- Jerry Thomas commented that the current Budget is a great start and he is surprised that we have gotten as far as we have.
- Yeomans asked if there are descriptive notes for the accounts and Ittel responded that there is room for description of the accounts.
- Pine indicated that the account descriptions were re-worked last Spring
- Gordon reported that currently there is 65,000 in the bank and a \$29,000 Kudos billing.
- Thomas recommended having a 30 day cash flow.
- Assigned projected cash flow to Michelle and Kathie.
- Kathie Ittel suggested going to the Starr Foundation for a loan for operating cost.
- Suggestion of "Friends" holding a party for Donors.
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- Yeomans said that he had approached King to see if she would like to be a key committee member for Endowments and Fundraising.
- Kathie suggested someone to identify a very successful District and contact them and ask them what has made them successful.

10.3 Review and Approval of Audit 2008-09

- More time needed to evaluate and approve
- Recommended Internal Audit Program next fiscal year
- Create a calendar of financial expectations for 12 month period

11.0 Memo to all Staff

11.1

Cost Control/Spending Policy

- All employees to sign overtime and spending directive
- Possible Reduction of Payroll by 15%
- Jerry Thomas suggested that hours be cut before payroll is cut
- Jerry asked what percentage is part time versus full time
- Kathie feels that both need to be done
- Yeomans suggested that short term should be 18 months

12.0 Personnel Meeting

No report

13.0 Staffing Structure –Organizational Chart

Hold until 11/06/09 meeting

14.0 Items for next Agenda

- Add #13 Staffing Structure
- Add #10.3 Review and approval of 2008-09 Audit

15.0 Adjournment

- Meeting adjourned at 11:15AM.

C.V.Starr Community Center

July 1, 2009-June 30, 2010

Projected Budget
TOTAL

REVENUES

Facility Admissions	\$180,000
Aquatic Lessons	\$75,000
Physical Therapy	\$50,000
Swim Organization Passes	\$30,000
Facility Passes	\$157,500
Aquatic School Use	\$15,000
Concessions	\$6,000
Rentals-Pools	\$35,900
Rentals-Multi-Purpose Rooms	\$40,000
Rental-PT Room	\$2,400
Summer Day Camp	\$20,500
Special Events	\$20,000
Programs and Classes	\$56,000
Just for Kids Vacation Program	\$7,000
Workshops (CPR/WSI)	\$7,000
Fitness Room Admissions	\$1,000
Miscellaneous Revenue	\$3,500
Property Tax Support/Other	\$386,555
TOTAL REVENUES	\$1,093,355

SALARIES (includes benefits)

Administrator 50%	\$40,060
Business Manager 80%	\$41,338
Administrative Assistant 80%	\$32,654
Recreation Center Supervisor	\$51,673
Aquatic Supervisor	\$37,060
Water Safety Instructors	\$31,776
Lifeguards	\$320,944
Center Host/Receptionists	\$77,894
Maintenance/Custodial	\$97,285
Instructors	\$11,859
Workshop Instructor	\$4,146
Staff Assistant	\$39,966
TOTAL SALARIES EXP	\$786,655

OTHER EXPENDITURES

Communication	\$12,000
Concession Supplies	\$2,000
Just for Kids Vacation Program	\$500
Pool Supplies and Equipment	\$32,000
Workshop Expense	\$2,000
Special Event Expense	\$2,000
District Special	\$3,000
Day Camp	\$2,000
Membership/Dues/Seminars	\$4,700
Publications/Advertising	\$10,000
Household	\$12,000
Maintenance of Bldgs & Grounds	\$7,500
Maintenance of Equipment	\$4,500

Office Expense	\$10,000
Rental of Equipment	\$500
Utilities	\$200,000
Equipment Purchased	\$2,000
TOTAL EXPENSES	\$306,700

TOTAL SAL EXP + OTHER EXP	\$1,093,355
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