



**SPECIAL BOARD OF DIRECTORS MEETING**  
**CV Starr Community Center**  
**300 S. Lincoln Street**  
**Ft. Bragg, CA 95437**  
**Monday, January 25, 2010**  
**8:00 a.m.**

**AGENDA**

- 1.0. CALL TO ORDER**  
**Call to Order and Roll Call**
  
- 2.0 APPROVAL AND ADOPTION OF AGENDA, January 25, 2010**  
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**  
**Regular Board Meeting January 20, 2010**
  
- 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.*
  - 6.1 Regular Claims
  
- 8.0 DISCUSSION/ACTION**
  - 8.1 Financial Statements for December, 2009**  
Approve financial statements for December, 2009
  
  - 8.2 Recommendation from Finance Committee**  
Review and Possible Approval of Mid-Year Operating and Capital Budgets

**8.3 Report From Regional Park and Golf Course Committee-Jim Hurst**

**8.4 Contract with Beth Pine to Draft Prop 84 Application**  
Public Meeting Schedule for Regional Park Project

**8.5 Greg to talk about Requisition Process**

**8.6 Regional Park & Golf Course**  
Gordon Westerling Gate Move Proposal

**8.7 Resolution 10-02- Beth Pine**  
Approval of application for Statewide Park Program Grant Funds

**9.0 Items for next Agenda**

- 1.
- 2.
- 3.

**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, Vivian De Armas, District Administrative Assistant, 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, and Mendocino Community Center Bulletin Board, 998 School Street, California. District agendas are emailed to the Ft. Bragg Advocate and Mendocino Beacon at least 72 hours in advance of regular meetings.



**REGULAR BOARD OF DIRECTORS MEETING**  
**CV Starr Community Center**  
**300 S. Lincoln Street**  
**Ft. Bragg, CA 95437**  
**Wednesday, January 20<sup>th</sup>, 2010 - 5:30 p.m**

**REGULAR BOARD OF DIRECTORS MEETING**

## **Meeting Minutes**

**4:30 p.m. Closed Personnel Session-C.V. Starr Community Center**

**CLOSED SESSION – PERSONNEL MATTERS-** (California Government Code Section 54957)

- No report, no action taken.

**1.0. CALL TO ORDER** – the meeting began at 5:33PM with the following items discussed:

- Yeomans, Sipila, Yanez, Krebs, – All present, McColley not present

**2.0 APPROVAL AND ADOPTION OF AGENDA, January 20<sup>th</sup>, 2010**

- Sipila moved to accept adopted agenda. Motion second by Yanez. All-in-favor 4-0.

**3.0 APPROVAL AND ADOPTION OF MINUTES**  
**Finance Committee Meeting January 11<sup>th</sup>, 2010**

- 6.4 – Trawlers misspelled

**Special Board Meeting January 11<sup>th</sup>, 2010**

- 5.0 – Trawlers misspelled
- Krebs motioned to approve minutes of the above committee minutes with corrections. Sipila seconded the motion. All-in-favor, 4-0.

**4.0. PUBLIC PARTICIPATION**

- Greg Ester spoke of attendance at pool at 3PM today and expectations during recent unexpected closure.

**5.0 CORRESPONDENCE, WRITTEN AND ORAL**

- Yeomans announced and read Bob Krebs resignation letter from the Board of Directors.
- Yeomans announced the vacancy on the board and process of submitting an application for recruiting his position.
- Yeomans announced vacancies on LAFCO Board committee.
- Yeomans stated 2010 C.P.R.S. awards program should include our recent accomplishments.

## **6.0 CONSENT CALENDAR**

*These items are considered routine in nature and will be approved with one motion.*

- 6.1 Pool Claims
- 6.2 Regular Claims
- 6.3 Recreation Center Supervisor
- 6.4 Aquatics Director
- 6.5 Mendocino Area Director
- 6.6 After-School Program Coordinator
- 6.7 Sports Coordinator
- 6.8 Grounds and Facilities Maintenance
- 6.9 District Administrator
- 6.10 Botanical Gardens
- 6.11 MECCA
- 6.12 South Coast

- Yeomans moved to remove regular claims from today's consent calendar . Krebs seconded the motion. All-in-favor 4-0.
- Yanez moved to accept the consent calendar as amended. Sipila seconded the motion. All-in-favor 4-0.

## **7.0 Reports**

- 7.1 Attorney
- 7.2 Directors
- 7.3 "Friends of MCRPD"

- Ivankay spoke of the tile art project and proposed location in the C.V. Starr Center.
- Yeomans suggested implementing the project in order to attract other tile sales.
- Event calendar to be planned.

### 7.4 Marketing Committee

- Yanez spoke on special event(s) goals and free advertising opportunities.

## **8.0 DISCUSSION/ACTION**

### **8.1 Financial Statement for December 2009**

Approve financial statement for December 2009

- Yeomans recommended the finance committee review information and not include in tonight's board meeting.

## **8.2 Recommendations from Finance Committee**

### **Review & possible approval of mid-year Operating Capital & Budget**

- 3-month cash flow “evaluation tool” has been produced for tracking the district’s financial matters.
- Re-evaluating the operating budget is still in process and will not be included in tonight’s board meeting.
- Reimbursements and donations are expected to be received.

## **8.3 Recommendations from Personnel Committee**

- Memorandum dated 1.18.10 distributed.
- Board must have approval on all new hires.
- Managers and supervisors to complete hiring packets of staff hired as of August 22, 2009.
- Krebs moved to accept recommendations from personnel committee, Yanez seconded the motion. All-in-favor, 4-0.

## **8.4 SCORE Campaign Report-Jim Hurst**

- Goals of campaign identified.
- Hurst recommended that funds be used for staff expenses and not overhead and administration costs.
- Hurst identified the stewardship role of the “Friends of M.C.R.P.D.” in administering the SCORE program.

## **8.5 Report from Regional Park & Golf Course Committee-Jim Hurst**

- Discussion with Harbor District, Harbor Commissioner and attorneys are on-going.
- Preliminary estimates for permit process and monitoring of site discussed.

## **8.6 Administrator Hiring Process**

- Yeomans indicated the process of selecting an interim administrator is in process.
- Board members discussed long-term selection of a new administrator will move forward when finances are secure.

## **8.7 Atlas MOU-Contract with Beth Pine to draft Prop 84 application**

### **Public Meeting Schedule for Regional Park Project**

- Yeomans requested to hold until Monday until committee reviews.
- Pine announced Regional Park Meetings required under grant application process.

## **8.8 Board Resolution 2010-01 authorizing short term cash flow gap financing**

- Yeomans moved to authorize the board to borrow up to \$100,000 on a short-term basis with 5% interest.

- Yeomans noted the timeline for the grant reimbursement is due in the immediate future.
- Yanez moved to accept the borrowing resolution 2010-01 , Krebs seconded the motion. All-in-favor, 4-0.

#### **8.9 MOU with Weight Watchers/Fort Bragg Chapter**

- MOU reviewed and discussed.
- Point #1 revisions noted.
- Yeomans moved to approve MOU subject to legal council to review.
- Krebs motioned to accept MOU with legal review. Yanez seconded the motion. All-in-favor, 4-0.

#### **8.10 MOU with Atlas Soccer League.**

- Krebs moved to accept MOU with Atlas Soccer league. Yanez seconded the motion. All-in-favor 4-0.

#### **8.11 Discussion Regarding Recreation Service Award for 2009**

- Yeomans recognized potential candidates.
- Selection to goal to be completed by February board meeting.

#### **8.12 Annual Election of Officers for 2010**

- Directors positions identified.
- Yeomans requested Sipila to consider the vice-chairman role.
- Sipila and Yanez agreed other positions would remain the same.
- Yeomans motioned to accept position changes. Yanez seconded the motion. All-in-favor, 4-0.

#### **9.0 Items for next Agenda**

- 1.
- 2.
- 3.

**10.0 ADJOURNMENT** – The meeting was adjourned at 6:38PM.

**Mendo Coast Rec & Park District**  
Purchase Journal For the Period From Dec 31, 2009 to Dec 31, 2009

Line Description	Account ID	Account Description	Debit Amount	Credit Amount
hip hop party CARL WINTER	7410-03 2010-00U	Special Event Exp. FB Accounts Payable GF	100.00	100.00
filters AIR FILTER SUPPLY	7460-04 2010-00U	Household Exp. FB Accounts Payable GF	762.29	762.29
consulting NICE ALTERMAN & ASSOC	8142-14 2010-00U	Professional Fees - Other Accounts Payable GF	500.00	500.00
payoff AMERICAN EXPRESS	7420-04 2010-00U	District Special Exp. FB Accounts Payable GF	65.23	65.23
ANSR AUDIO, INC.	7460-04 2010-00U	Household Exp. FB Accounts Payable GF	40.99	40.99
janitorial supplies janitorial supplies BAY WEST SUPPLY	7460-04 7460-06 2010-00U	Household Exp. FB Household Exp. Mendo Accounts Payable GF	252.48 328.64	581.12
sales tax State Board of Equalization	7420-04 2010-00U	District Special Exp. FB Accounts Payable GF	172.00	172.00
liability CAPRI	8020-14 2010-00U	Insurance Accounts Payable GF	10,652.00	10,652.00
work comp CAPRI	7200-14 2010-00U	Worker's Comp Insurance Accounts Payable GF	13,943.00	13,943.00
CALIF. CHAMBER OF COMMERCE	8100-14 2010-00U	Memberships/Dues/Sem. FB Accounts Payable GF	322.04	322.04
COMCAST	7960-04 2010-00U	Utilities FB Accounts Payable GF	92.03	92.03
CREATIVE CERAMICS	7401-05 2010-00U	Afterschool Prog. Mendo Accounts Payable GF	460.07	460.07
DEEP VALLEY SECURITY	7500-06 2010-00U	Maint of Bldgs & Grounds M Accounts Payable GF	122.95	122.95
DEPT. OF JUSTICE	7420-04 7400-03 2010-00U	District Special Exp. FB ASSETS Program Accounts Payable GF	256.00 32.00	288.00
bracket book JILL DUNSING	7470-08 2010-00U	Adult Sports Exp. FB Accounts Payable GF	22.95	22.95
towels ERC WIPING PRODUCTS, INC	7460-04 2010-00U	Household Exp. FB Accounts Payable GF	252.33	252.33
MARIE EVERETT	7420-04 2010-00U	District Special Exp. FB Accounts Payable GF	12.00	12.00
David Yeomans	7460-04 7380-02 7420-04 2010-00U	Household Exp. FB Concession Supplies FB District Special Exp. FB Accounts Payable GF	4.56 10.00 36.00	50.56
hip hop party F.B. RENT ALL	7410-03 2010-00U	Special Event Exp. FB Accounts Payable GF	97.63	97.63

**Mendo Coast Rec & Park District**  
**Purchase Journal For the Period From Dec 31, 2009 to Dec 31, 2009**

Line Description	Account ID	Account Description	Debit Amount	Credit Amount
F.B. WATER WORKS	7960-04 2010-00U	Utilities FB Accounts Payable GF	1,922.26	1,922.26
HARVEST MARKET	7405-07 2010-00U	Kudos For Kids Program Accounts Payable GF	333.57	333.57
JACKSON LAW OFFICE	8143-14 2010-00U	Professional Fees-Legal Accounts Payable GF	1,530.75	1,530.75
FB	7960-04	Utilities FB	14,850.58	
Mendo	7960-06	Utilities Mendo	1,505.43	
KEMGAS	2010-00U	Accounts Payable GF		16,356.01
hip hop party NICOLE KENCH	7410-03 2010-00U	Special Event Exp. FB Accounts Payable GF	68.49	68.49
hip hop party BILL KENNEDY	7410-03 2010-00U	Special Event Exp. FB Accounts Payable GF	300.00	300.00
KELLY KING	7420-04 2010-00U	District Special Exp. FB Accounts Payable GF	16.16	16.16
KNORR SYSTEMS, INC	7440-01 2010-00U	Pool Supplies & Exp. FB Accounts Payable GF	5,183.08	5,183.08
LINCOLN EQUIPMENT	7440-01 2010-00U	Pool Supplies & Exp. FB Accounts Payable GF	3,423.67	3,423.67
M & M	7540-04 2010-00U	Maint. of Equip FB Accounts Payable GF	1,572.20	1,572.20
hip hop party M & M	7410-03 2010-00U	Special Event Exp. FB Accounts Payable GF	190.52	190.52
MCN	8100-14 2010-00U	Memberships/Dues/Sem. FB Accounts Payable GF	134.85	134.85
MCTV	8230-14 2010-00U	Board Meeting Broadcast Accounts Payable GF	225.00	225.00
MENDO CITY COMM SERVICES	7960-06 2010-00U	Utilities Mendo Accounts Payable GF	257.75	257.75
friendship MENDO CITY COMM SERVICES	7490-05 2010-00U	Friendship Park Exp Accounts Payable GF	195.08	195.08
MENDOCINO CO. AUDITOR	8220-15 2010-00U	Taxes and Assessments Accounts Payable GF	6,404.43	6,404.43
pool permit MENDO CO ENVIRONMENTAL HEALTH	7440-01 2010-00U	Pool Supplies & Exp. FB Accounts Payable GF	430.00	430.00
haz materials business plan MENDO CO ENVIRONMENTAL HEALTH	7420-04 2010-00U	District Special Exp. FB Accounts Payable GF	441.00	441.00
M.U.S.D.	7880-06 2010-00U	Rent/Lease of Facilities Mend Accounts Payable GF	185.00	185.00

**Mendo Coast Rec & Park District**  
Purchase Journal For the Period From Dec 31, 2009 to Dec 31, 2009

Line Description	Account ID	Account Description	Debit Amount	Credit Amount
M.U.S.D.	7380-05 2010-00U	Concession Supplies Mendo Accounts Payable GF	220.71	220.71
postage	7660-14	Office Exp. FB	7.62	
polishing pads	7460-04	Household Exp. FB	4.98	
KEITH OGLESBY	2010-00U	Accounts Payable GF		12.60
AT&T	7340-04 2010-00U	Communication FB Accounts Payable GF	7.91	7.91
AT&T	7340-04 2010-00U	Communication FB Accounts Payable GF	1,199.97	1,199.97
AT&T	7340-06 2010-00U	Communication Mendo Accounts Payable GF	63.10	63.10
PERKOWSKI	7480-08 2010-00U	Youth Sports Exp. FB Accounts Payable GF	722.25	722.25
P.G. & E.	7960-04 2010-00U	Utilities FB Accounts Payable GF	11,069.80	11,069.80
P.G. & E.	7960-06 2010-00U	Utilities Mendo Accounts Payable GF	480.67	480.67
BETH PINE	7401-03 7405-07 2010-00U	JFK Vacation Prog. FB Kudos For Kids Program Accounts Payable GF	4.35 14.61	18.96
POWER MUSIC	7390-03 2010-00U	Workshop Exp. FB Accounts Payable GF	98.26	98.26
hip hopparty	7401-03 7410-03	JFK Vacation Prog. FB Special Event Exp. FB	45.40 61.70	
RACINE'S	7660-14 2010-00U	Office Exp. FB Accounts Payable GF	22.91	130.01
JENNIFER RAYE	7400-03 2010-00U	ASSETS Program Accounts Payable GF	35.98	35.98
batteries, cleaner, mop, ROSSI'S	7460-04 2010-00U	Household Exp. FB Accounts Payable GF	219.32	219.32
SAC-VAL JANITORIAL	7460-04 2010-00U	Household Exp. FB Accounts Payable GF	131.47	131.47
assets	7460-04 7400-03 7405-07 7401-03	Household Exp. FB ASSETS Program Kudos For Kids Program JFK Vacation Prog. FB	28.25 421.76 347.89 68.27	
SAFEWAY	7380-05 2010-00U	Concession Supplies Mendo Accounts Payable GF	94.82	960.99
SAX ARTS & CRAFTS	7405-07 2010-00U	Kudos For Kids Program Accounts Payable GF	199.54	199.54
LILLA SERLEGI	7420-04 2010-00U	District Special Exp. FB Accounts Payable GF	12.00	12.00
hip hop party DOUG SHALD	7410-03 2010-00U	Special Event Exp. FB Accounts Payable GF	50.00	50.00

**Mendo Coast Rec & Park District**  
**Purchase Journal For the Period From Dec 31, 2009 to Dec 31, 2009**

Line Description	Account ID	Account Description	Debit Amount	Credit Amount
	7661-14	Office Exp. Mendo	39.99	
	7660-14	Office Exp. FB	1,095.28	
STAPLES CREDIT PLAN	2010-00U	Accounts Payable GF		1,135.27
	7400-03	ASSETS Program	23.89	
HEATHER STIPE	2010-00U	Accounts Payable GF		23.89
	7540-04	Maint. of Equip FB	131.14	
THRIFTY SUPPLY COMPANY	2010-00U	Accounts Payable GF		131.14
	7340-04	Communication FB	340.97	
US CELLULAR	2010-00U	Accounts Payable GF		340.97
	7960-06	Utilities Mendo	337.99	
WASTE MANAGEMENT	2010-00U	Accounts Payable GF		337.99
	7960-04	Utilities FB	77.61	
WASTE MANAGEMENT	2010-00U	Accounts Payable GF		77.61
	7380-02	Concession Supplies FB	466.88	
WATER GEAR INC.	2010-00U	Accounts Payable GF		466.88
	7420-04	District Special Exp. FB	50.00	
	7420-06	District Special Exp. Mendo	29.25	
WHISPERING PINES	2010-00U	Accounts Payable GF		79.25
	7420-04	District Special Exp. FB	20.85	
CINDI WHITLOCK	2010-00U	Accounts Payable GF		20.85
			<b>85,954.40</b>	<b>85,954.40</b>
			<b>85,954.40</b>	<b>85,954.40</b>

Mendo Coast Rec & Park District  
Balance Sheet  
December 31, 2009

ASSETS

Current Assets		
Checking-General Fund	\$	12,464.57
Cash on Hand		5,697.25
Savings - General Fund		26,106.31
South Coast Savings		2,142.61
New Pool Fund Savings		45,601.38
Regional Golf Course Savings		1,593.18
Mendo Playground Savings		1,545.03
Petty Cash - Gen Fund		500.00
Accts. Rec. - Gen Fund		(1,243.57)
Inter-fund Receivable-Gen Fund		39,558.88
Edward Jones Acct.-NP fund		0.77
Accts Receiv-Golf Course		43,350.30
Interfund Receiv-New Pool		37,742.51
Cap Proj I/F Rec. (MCDOG)		2,769.41
Grants Receiv. - Gen Fund		(6,070.92)
Grants Receiv. - New Pool Fund		321.75
Grants Receivable-Mendo Rec &		1,870.43
		<hr/>
Total Current Assets		213,949.89
Property and Equipment		
Buildings & Improvements		47,595.21
Leasehold Improvements		870,062.97
Equipment		57,590.20
Accumulated Depreciation		(623,866.00)
Land: GM Field		65,422.00
Land: Botanical Gardens		2,519,976.81
Construct. progress-New Center		18,297,044.66
Construct. Progress-Golf Cours		1,845,723.19
		<hr/>
Total Property and Equipment		23,079,549.04
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>23,293,498.93</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable GF	\$	85,954.40
Medicare Payable		418.78
FICA Payable		4,952.72
FIT Withheld		2,207.17
SUI_ER Payable		(44.20)
SETT_ER		(1.43)
Other Payables		18,892.03
General Fund I/F Payable		40,450.23
New Pool I/F Payable		49,559.10
Mendo Playground I/F Payable		23.72
Golf Course I/F Payable		(20,124.07)
MCDOG I/F Payable		809.72
Mendo Rec & Comm Ctr Dev I/F P		3,281.18
Deferred Rev. - New Pool		114,145.52
Deferred Rev.-Mendo Playground		1,505.77
Deferred Rev. - Golf Course		63,321.61

Unaudited - For Management Purposes Only

Mendo Coast Rec & Park District  
Balance Sheet  
December 31, 2009

Deferred Rev - McDog	<u>1,978.86</u>	
Total Current Liabilities		367,331.11
Long-Term Liabilities	<u>                    </u>	
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		367,331.11
Capital		
Net assets - Unrestricted	56,081.31	
Fixed Asset Fund	23,079,549.04	
Net Income	<u>(209,462.53)</u>	
Total Capital		<u>22,926,167.82</u>
Total Liabilities & Capital		<u>\$ 23,293,498.93</u>

**Mendo Coast Rec Park District**  
**Income Statement**  
**For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
<b>OPERATIONS</b>							
Fort Bragg Operations							
Admissions	9,665.50	16,272.00	55,128.69	82,361.00	(27,232.31)	180,000.00	(0.31)
Aquatics Lessons	2,610.00	7,200.00	19,564.50	31,800.00	(12,235.50)	75,000.00	(0.26)
Swim Organization Passes	0.00	3,000.00	0.00	12,000.00	(12,000.00)	30,000.00	0.00
MCDH Contract	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00
Facility Passes	10,478.36	14,273.00	60,462.64	71,865.00	(11,402.36)	157,500.00	(0.38)
Aquatic School Use	0.00	1,500.00	0.00	6,000.00	(6,000.00)	15,000.00	0.00
Facility Rental FBRec Pool	0.00	3,500.00	3,926.20	14,900.00	(10,973.80)	35,900.00	(0.11)
Salaries and Wages - aquatics	9,477.89	(33,180.00)	(141,450.99)	(199,080.00)	57,629.01	(398,164.00)	(0.36)
Payroll Taxes-aquatics	(8,252.68)	(2,474.00)	(30,325.10)	(14,844.00)	(15,481.10)	(29,692.00)	(1.02)
Pool Supplies & Exp. FB	(9,036.75)	(2,909.00)	(29,407.32)	(14,545.00)	(14,862.32)	(32,000.00)	(0.92)
Swim Team don exp	0.00	0.00	(540.00)	0.00	(540.00)	0.00	0.00
<b>Fort Bragg Center, net</b>	<b>14,942.32</b>	<b>7,182.00</b>	<b>(62,641.38)</b>	<b>(9,543.00)</b>	<b>(53,098.38)</b>	<b>83,544.00</b>	<b>0.75</b>
Facility Rental- Multi Purpose	0.00	0.00	300.00	0.00	300.00	40,000.00	(0.01)
Facility Rent- MCDH Physical T	0.00	0.00	0.00	0.00	0.00	2,400.00	0.00
Concessions Taxable FB	293.75	416.00	1,606.98	2,496.00	(889.02)	5,000.00	(0.32)
Concessions Non Tax FB	412.45	83.00	1,649.00	498.00	1,151.00	1,000.00	(1.65)
Facility Rental FBRec Gym	0.00	0.00	115.00	500.00	(385.00)	500.00	(0.23)
Facility Rental Other FB	2,575.00	1,300.00	8,799.99	5,200.00	3,599.99	13,000.00	(0.68)
Gym Admission	0.00	0.00	601.00	2,000.00	(1,399.00)	2,000.00	(0.30)
Fitness Room Admission	0.00	100.00	0.00	400.00	(400.00)	1,000.00	0.00
Skating Admissions	0.00	0.00	226.00	0.00	226.00	0.00	0.00
Wages - other facility use	(6,205.15)	0.00	(22,968.65)	0.00	(22,968.65)	0.00	0.00
Payroll tax-other FB facility	(127.00)	0.00	(1,110.21)	0.00	(1,110.21)	0.00	0.00
Concession Supplies FB	(476.88)	(166.00)	(1,988.01)	(996.00)	(992.01)	(2,000.00)	(0.99)
<b>Other facility use/concession,net</b>	<b>(3,527.83)</b>	<b>1,733.00</b>	<b>(12,768.90)</b>	<b>10,098.00</b>	<b>(22,866.90)</b>	<b>62,900.00</b>	<b>0.20</b>
Misc. Service Rev FB	195.68	291.00	21,211.42	1,746.00	19,465.42	3,500.00	(6.06)
Materials Fees FB	0.00	283.00	0.00	1,698.00	(1,698.00)	3,400.00	0.00
Over/Under received	0.00	0.00	40.62	0.00	40.62	0.00	0.00

**Mendo Coast Rec Park District  
Income Statement  
For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
Summer Day Camp FB	0.00	0.00	8,610.00	13,666.00	(5,056.00)	20,500.00	(0.42)
ASSETS Revenue	0.00	16,300.00	24,293.75	73,350.00	(49,056.25)	163,000.00	(0.15)
JFK Vacation Prog. FB	2,130.00	1,400.00	5,110.38	4,200.00	910.38	7,000.00	(0.73)
Programs & Classes	4,021.50	0.00	19,503.74	56,000.00	(36,496.26)	56,000.00	(0.35)
Nature Day Camp	0.00	0.00	300.00	6,666.00	(6,366.00)	10,000.00	(0.03)
Special Events FB	14,018.30	0.00	14,330.37	20,000.00	(5,669.63)	20,000.00	(0.72)
Workshops FB Aerobics	0.00	100.00	0.00	400.00	(400.00)	1,000.00	0.00
Workshops-Rhythmic Gymnastics	0.00	0.00	435.00	0.00	435.00	0.00	0.00
Workshops FB Other	0.00	583.00	2,400.00	3,498.00	(1,098.00)	7,000.00	(0.34)
Wages-classes,camps,etc	(8,896.61)	(2,638.00)	(39,884.70)	(15,828.00)	(24,056.70)	(31,659.00)	(1.26)
Payroll tax - classes, camps	(1,176.95)	(201.00)	(5,322.97)	(1,206.00)	(4,116.97)	(2,422.00)	(2.20)
Workshop Exp. FB	(98.26)	(166.00)	(1,575.99)	(996.00)	(579.99)	(2,000.00)	(0.79)
ASSETS Program	(513.63)	(300.00)	(1,959.42)	(1,350.00)	(609.42)	(3,000.00)	(0.65)
JFK Vacation Prog. FB	(118.02)	(100.00)	(385.55)	(300.00)	(85.55)	(500.00)	(0.77)
Special Event Exp. FB	(1,318.34)	0.00	(1,486.55)	(2,000.00)	513.45	(2,000.00)	(0.74)
Excursions Exp	0.00	0.00	0.00	(2,200.00)	2,200.00	(2,200.00)	0.00
Day Camp Exp. FB	0.00	0.00	(811.42)	(1,332.00)	520.58	(2,000.00)	(0.41)
Nature Day Camp Exp	0.00	0.00	(240.00)	(666.00)	426.00	(1,000.00)	(0.24)
<b>Classes, camps, other, net</b>	<b>8,243.67</b>	<b>15,552.00</b>	<b>44,568.68</b>	<b>155,346.00</b>	<b>(110,777.32)</b>	<b>244,619.00</b>	<b>(0.18)</b>
Wages - FB direct OH	(9,039.10)	(12,691.00)	(39,837.16)	(76,146.00)	36,308.84	(152,301.00)	(0.26)
Payroll tax - FB OH	(305.76)	(970.00)	(1,392.46)	(5,820.00)	4,427.54	(11,651.00)	(0.12)
Communication FB	(1,548.85)	(1,000.00)	(7,466.38)	(6,000.00)	(1,466.38)	(12,000.00)	(0.62)
District Special Exp. FB	(1,201.24)	(250.00)	(20,551.51)	(1,500.00)	(19,051.51)	(3,000.00)	(6.85)
Household Exp. FB	(1,696.67)	(1,000.00)	(11,088.43)	(6,000.00)	(5,088.43)	(12,000.00)	(0.92)
Maint of Bldgs & Grounds FB	0.00	(625.00)	(915.29)	(3,750.00)	2,834.71	(7,500.00)	(0.12)
Maint. of Equip FB	(1,703.34)	(375.00)	(3,453.56)	(2,250.00)	(1,203.56)	(4,500.00)	(0.77)
Rent of Equipment FB	0.00	(41.00)	(12.94)	(246.00)	233.06	(500.00)	(0.03)
Utilities FB	(49,013.93)	(16,666.00)	(131,808.36)	(99,996.00)	(31,812.36)	(200,000.00)	(0.66)
<b>Total Fort Bragg Operations, net</b>	<b>(44,850.73)</b>	<b>(9,151.00)</b>	<b>(247,367.69)</b>	<b>(45,807.00)</b>	<b>(201,560.69)</b>	<b>(12,389.00)</b>	<b>(19.97)</b>

**Mendo Coast Rec Park District**  
**Income Statement**  
**For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
Mendocino Operations							
Concess. Non Tax Mendo	843.00	666.00	3,345.00	3,996.00	(651.00)	8,000.00	(0.42)
Facility Rental Mendo	1,706.00	1,666.00	10,456.00	9,996.00	460.00	20,000.00	(0.52)
Friendship Park Rev	0.00	666.00	2,973.00	3,996.00	(1,023.00)	8,000.00	(0.37)
Misc. Service Rev. - Mendo	0.00	83.00	20.90	498.00	(477.10)	1,000.00	(0.02)
Materials Fees Mendo	1,294.00	666.00	4,990.00	3,996.00	994.00	8,000.00	(0.62)
Summer Day Camp Mendo	0.00	0.00	8,114.68	16,666.00	(8,551.32)	25,000.00	(0.32)
Afterschool prog. Mendo	9,708.26	7,000.00	34,326.92	31,500.00	2,826.92	70,000.00	(0.49)
Transportation Rev Mendo	21.00	700.00	1,809.00	3,150.00	(1,341.00)	7,000.00	(0.26)
Special Events Mendo	0.00	0.00	1,975.00	6,000.00	(4,025.00)	6,000.00	(0.33)
Workshops Mendo Other	530.00	83.00	2,910.00	498.00	2,412.00	1,000.00	(2.91)
Wages - Mendo programs	(14,814.99)	(3,922.00)	(62,088.59)	(23,532.00)	(38,556.59)	(47,065.00)	(1.32)
Payroll tax - Mendo Program	(714.02)	(300.00)	(2,765.23)	(1,800.00)	(965.23)	(3,600.00)	(0.77)
Concession Supplies Mendo	(315.53)	(416.00)	(1,595.33)	(2,496.00)	900.67	(5,000.00)	(0.32)
Workshop Exp. Mendo	0.00	(58.00)	(1,400.00)	(348.00)	(1,052.00)	(700.00)	(2.00)
Afterschool Prog. Mendo	(460.07)	(500.00)	(1,709.21)	(2,250.00)	540.79	(5,000.00)	(0.34)
Transportation Exp Mendo	0.00	(500.00)	0.00	(2,250.00)	2,250.00	(5,000.00)	0.00
Special Event Exp. Mendo	0.00	0.00	0.00	(2,000.00)	2,000.00	(2,000.00)	0.00
Day Camp Exp. Mendo	0.00	0.00	(204.01)	(666.00)	461.99	(1,000.00)	(0.20)
Friendship Park Exp	(195.08)	(1,083.00)	(1,574.61)	(6,498.00)	4,923.39	(13,000.00)	(0.12)
<b>Mendocino programs &amp; events, net</b>	<b>(2,397.43)</b>	<b>4,751.00</b>	<b>(416.48)</b>	<b>38,456.00</b>	<b>(38,872.48)</b>	<b>71,635.00</b>	<b>0.01</b>
Wages - Mendo direct OH	(5,516.10)	(8,175.00)	(23,188.00)	(49,050.00)	25,862.00	(98,100.00)	(0.24)
Payroll tax - Mendo OH	(322.82)	(625.00)	(1,268.26)	(3,750.00)	2,481.74	(7,505.00)	(0.17)
Communication Mendo	(63.10)	(83.00)	(524.14)	(498.00)	(26.14)	(1,000.00)	(0.52)
District Special Exp. Mendo	(29.25)	(83.00)	(482.75)	(498.00)	15.25	(1,000.00)	(0.48)
Household Exp. Mendo	(328.64)	(125.00)	(1,893.26)	(750.00)	(1,143.26)	(1,500.00)	(1.26)
Maint of Bldgs & Grounds Mendo	(122.95)	(416.00)	(2,177.70)	(2,496.00)	318.30	(5,000.00)	(0.44)
Maint of Equip Mendo	0.00	(250.00)	0.00	(1,500.00)	1,500.00	(3,000.00)	0.00
Rent of Equipment	0.00	(250.00)	0.00	(1,500.00)	1,500.00	(3,000.00)	0.00
Rent/Lease of Facilities Mendo	(185.00)	(208.00)	(1,110.00)	(1,248.00)	138.00	(2,500.00)	(0.44)
Utilities Mendo	(2,581.84)	(1,416.00)	(8,894.04)	(8,496.00)	(398.04)	(17,000.00)	(0.52)
<b>Total Mendocino Operations, net</b>	<b>(11,547.13)</b>	<b>(6,880.00)</b>	<b>(39,954.63)</b>	<b>(31,330.00)</b>	<b>(8,624.63)</b>	<b>(67,970.00)</b>	<b>(0.59)</b>

**Mendo Coast Rec Park District  
Income Statement  
For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
<b>Other Operations</b>							
Kudos for Kids Program	40,634.36	24,700.00	104,126.18	111,150.00	(7,023.82)	247,000.00	(0.42)
Kudos for Kids Materials fee	110.00	0.00	15,304.00	15,000.00	304.00	15,000.00	(1.02)
Wages - Kudos	(34,829.59)	(31,374.00)	(130,234.40)	(141,183.00)	10,948.60	(313,740.00)	(0.42)
Payroll tax - Kudos	(231.08)	(2,340.00)	(2,272.71)	(10,530.00)	8,257.29	(23,401.00)	(0.10)
Kudos For Kids Program	(895.61)	(1,000.00)	(2,418.83)	(4,500.00)	2,081.17	(10,000.00)	(0.24)
<b>Kudos, net</b>	<b>4,788.08</b>	<b>(10,014.00)</b>	<b>(15,495.76)</b>	<b>(30,063.00)</b>	<b>14,567.24</b>	<b>(85,141.00)</b>	<b>(0.18)</b>
<b>Adult Sports FB</b>	0.00	0.00	8,325.00	5,750.00	2,575.00	23,000.00	(0.36)
Youth Sports FB	135.00	1,750.00	3,559.76	3,500.00	59.76	7,000.00	(0.51)
Youth Sports Mendo	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
Youth Sports South Coast	0.00	0.00	0.00	0.00	0.00	600.00	0.00
Wages - sports	(2,657.00)	(2,567.00)	(18,660.50)	(15,402.00)	(3,258.50)	(30,805.00)	(0.61)
Payroll tax - sports	(197.06)	(196.00)	(1,048.88)	(1,176.00)	127.12	(2,356.00)	(0.45)
Adult Sports Exp. FB	(22.95)	0.00	(11,780.37)	(15,000.00)	3,219.63	(15,000.00)	(0.79)
Youth Sports Exp. FB	(722.25)	0.00	(924.72)	(2,000.00)	1,075.28	(2,000.00)	(0.46)
Youth Sports Exp. Mendo	0.00	0.00	0.00	(700.00)	700.00	(700.00)	0.00
Youth Sports Exp. S. Coast	0.00	0.00	0.00	0.00	0.00	(1,000.00)	0.00
<b>Sports programs, net</b>	<b>(3,464.26)</b>	<b>(1,013.00)</b>	<b>(20,529.71)</b>	<b>(25,028.00)</b>	<b>4,498.29</b>	<b>(19,261.00)</b>	<b>(1.07)</b>
<b>Westport, net</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Workshop Exp. S. Coast</b>	0.00	(83.00)	0.00	(498.00)	498.00	(1,000.00)	0.00
<b>Programs - S. Coast</b>	0.00	0.00	0.00	0.00	0.00	(1,000.00)	0.00
<b>South Coast, net</b>	<b>0.00</b>	<b>(83.00)</b>	<b>0.00</b>	<b>(498.00)</b>	<b>498.00</b>	<b>(2,000.00)</b>	<b>0.00</b>
<b>Net Income From Operations</b>	<b>1,323.82</b>	<b>(11,110.00)</b>	<b>(36,025.47)</b>	<b>(55,589.00)</b>	<b>19,563.53</b>	<b>(106,402.00)</b>	<b>(0.34)</b>

**Mendo Coast Rec Park District**  
**Income Statement**  
**For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
Non-operating Income & Expenses							
Advertising Revenue	0.00	0.00	2,255.00	0.00	2,255.00	7,000.00	(0.32)
Property tax revenues	1,375.99	0.00	341,375.99	469,507.00	(128,131.01)	469,507.00	(0.73)
Interest Income	33.45	291.00	679.01	1,746.00	(1,066.99)	3,500.00	(0.19)
Interest expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General & admin expense	(53,188.16)	(50,558.00)	(214,092.38)	(261,675.00)	47,582.62	(483,466.00)	(0.44)
Cap proj & other restr income	534,212.06	0.00	5,776,752.71	0.00	5,776,752.71	0.00	0.00
Cap proj & other restr expense	(543,467.02)	0.00	(5,783,629.24)	(3,500.00)	(5,780,129.24)	(4,500.00)	(1,285.25)
Other non-operating, net	(6,404.43)	0.00	(9,455.83)	(9,000.00)	(455.83)	2,000.00	4.73
<b>Total Non-operating Income/Expenses</b>	<b>(67,438.11)</b>	<b>(50,267.00)</b>	<b>113,885.26</b>	<b>197,078.00</b>	<b>(83,192.74)</b>	<b>(5,959.00)</b>	<b>19.11</b>
<b>Net Income</b>	<b>(122,512.15)</b>	<b>(77,408.00)</b>	<b>(209,462.53)</b>	<b>64,352.00</b>	<b>(273,814.53)</b>	<b>(192,720.00)</b>	<b>(1.09)</b>



300 South Lincoln Street  
Fort Bragg, CA 95437  
707-964-9446  
fax 707-964-1813  
[www.mendocostrec.org](http://www.mendocostrec.org)

**Resolution 10-02**  
**Resolution of the Board of Directors**  
**of the Mendocino Coast Recreation and Park District**  
**Approving The Application For**  
**STATEWIDE PARK PROGRAM GRANT FUNDS**

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Program, setting up necessary procedures governing the Application; and

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

WHEREAS, the applicant will enter into a contract with the State of California to complete the grant scope project;

NOW, THEREFORE, BE IT RESOLVED that the Boar of Directors of the Mendocino Coast Recreation and Park District hereby:

Approves the filing of an application for the Regional Park Project, and

1. Certifies that said applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project; and
2. Certifies that the applicant has or will have sufficient funds to operate and maintain the project(s), and
3. Certifies that the applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to the grant manager to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the grant scope; and

5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

I hereby certify that the foregoing is a full, true and correct copy of the Resolution passed and adopted by the Board of Directors of the Mendocino Coast Recreation and Park District, Mendocino County, California, at a Board Meeting thereof held on February 10, 2006 by the following vote:

Ayes:

Noes:

Absent:

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Chairperson, Board of Directors

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Secretary of the Board

## CONSULTANT AGREEMENT

THIS AGREEMENT is made this \_\_\_\_\_ day of , 2010, by Mendocino Coast Recreation and Park District (MCRPD) and Beth Pine, an MCRPD employee (employee).

This agreement will become effective on the date stated below, and will continue in effect unless terminated as provided herein.

Employee will assist District in the application for funding for the Regional Park Project, and grant management throughout the development of the Project.

In performing services, employee will consult with project coordinator, Jim Hurst, and the City of Fort Bragg staff as needed. Employee will provide a written or oral report monthly to the Administrator and the Board of Directors.

Compensation for services will not exceed the rate and number of hours employee is currently employed by MCRPD (20 hours per week at \$18.24 per hour) for the preparation and submittal of the application, plus 10 days paid vacation following submittal of application. Should the application successfully result in funding for the project, employee will provide administrative/grant management services and receive, in addition to regular salary for regular duties, a \$15,000. stipend, payable over a period of 10 months.

Unless otherwise terminated as provided herein, this agreement shall continue in force until terminated by either District or Employee at either's election, with 30 days written notice.

This agreement constitutes the entire agreement between the parties and supersedes any and all other agreements, whether oral or in writing, between the parties, with the exception of the MCRPD personnel or employee handbook, or any other current MCRPD employee policies and procedures.

Any modification of this agreement will be effective by written agreement of both parties.

**MENDOCINO COAST RECREATION  
AND PARK DISTRICT**

**BETH PINE**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**FINANCE COMMITTEE MEETING**  
**CV Starr Community Center**  
**300 S. Lincoln Street**  
**Ft. Bragg, CA 95437**  
**Monday, January 25th, 2010**  
**9:30 a.m.**

**FINANCE COMMITTEE MEETING**

## **AGENDA**

- 1.0. CALL TO ORDER**  
Call to Order and Roll Call
- 2.0 APPROVAL AND ADOPTION OF AGENDA, January 25<sup>th</sup>, 2010**  
Items to be removed from the agenda or changes to the agenda should be done at this time.
- 3.0 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).
- 4.0 CORRESPONDENCE, WRITTEN AND ORAL**
- 5.0 CONSENT CALENDAR**  
*These items are considered routine in nature and will be approved with one motion.*  
None
- 6.0 DISCUSSION/ACTION**
  - 6.1 Cash Flow Projection/Budget Update/Financial Review**
  - 6.2 Review of Outstanding Payables**

**6.3 Regional Park and Golf Course Financing Options**

**6.4 Discussion of mid-year Budget**

**6.5 December 2009 Financials**

**7.0 Items for next Agenda**

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

**8.0 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, Board 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.

MCRPD Projected Cash Flow  
 Jan 1, 2010-June 30, 2010 Projected Budget

	TOTAL					
	1/15-1/31	2/1-2/15	2/15-2/28	3/1-3/15	3/15-3/31	4/1-4/15
<b>OPERATING REVENUES</b>						
Fort Bragg/Star Center	\$17,500	\$17,500	\$26,000	\$17,500	\$25,000	17,500
Mendocino	\$3,500	\$3,500	\$5,500	\$3,500	\$3,500	5,500
Kudos/Assets	\$32,000	\$19,830	\$16,000	\$8,000	\$16,000	16,000
<b>NON-OPERATING REVENUES</b>						
State Grant Retention	\$220,000	\$0	\$0	\$0	\$0	\$0
Gifts	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax Support	\$16,800	\$0	\$0	\$0	\$0	\$0
Friendship Park Donations	\$0	\$0	\$0	\$0	\$0	\$0
Solar Rebate	\$0	\$0	\$0	\$0	\$0	\$0
S.C.O.R.E.	\$0	\$0	\$0	\$0	\$0	\$0
Special Events	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$289,800</b>	<b>\$40,830</b>	<b>\$47,500</b>	<b>\$29,000</b>	<b>\$44,500</b>	<b>\$39,000</b>
<b>EXPENSES</b>						
Salaries/Taxes	(41,000)	(59,000)	(43,000)	(59,000)	(49,500)	(62,000)
Operating Expenses	(82,000)	(3,000)	(50,000)	(3,000)	(50,000)	(3,000)
Capital Expenses	(10,000)	(1,500)	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>(133,000)</b>	<b>(63,500)</b>	<b>(93,000)</b>	<b>(62,000)</b>	<b>(99,500)</b>	<b>(65,000)</b>
<b>NET OPERATING CASH FLOW</b>	<b>156,800</b>	<b>(22,670)</b>	<b>(45,500)</b>	<b>(33,000)</b>	<b>(55,000)</b>	<b>(26,000)</b>
<b>BEGINNING CASH BALANCE</b>	<b>47,000</b>	<b>203,800</b>	<b>181,130</b>	<b>135,630</b>	<b>102,630</b>	<b>47,630</b>
<b>ENDING CASH BALANCE</b>	<b>203,800</b>	<b>181,130</b>	<b>135,630</b>	<b>102,630</b>	<b>47,630</b>	<b>21,630</b>

Balance Sheet  
December 31, 2009

ASSETS

Current Assets		
Checking-General Fund	\$	12,464.57
Cash on Hand		5,697.25
Savings - General Fund		26,106.31
South Coast Savings		2,142.61
New Pool Fund Savings		45,601.38
Regional Golf Course Savings		1,593.18
Mendo Playground Savings		1,545.03
Petty Cash - Gen Fund		500.00
Accts. Rec. - Gen Fund		(1,243.57)
Inter-fund Receivable-Gen Fund		39,558.88
Edward Jones Acct.-NP fund		0.77
Accts Receiv-Golf Course		43,350.30
Interfund Receiv-New Pool		37,742.51
Cap Proj I/F Rec. (MCDOG)		2,769.41
Grants Receiv. - Gen Fund		(6,070.92)
Grants Receiv. - New Pool Fund		321.75
Grants Receivable-Mendo Rec &		1,870.43
		<hr/>
Total Current Assets		213,949.89
Property and Equipment		
Buildings & Improvements		47,595.21
Leasehold Improvements		870,062.97
Equipment		57,590.20
Accumulated Depreciation		(623,866.00)
Land: GM Field		65,422.00
Land: Botanical Gardens		2,519,976.81
Construct. progress-New Center		18,297,044.66
Construct. Progress-Golf Cours		1,845,723.19
		<hr/>
Total Property and Equipment		23,079,549.04
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>23,293,498.93</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable GF	\$	85,954.40
Medicare Payable		418.78
FICA Payable		4,952.72
FIT Withheld		2,207.17
SUI_ER Payable		(44.20)
SETT_ER		(1.43)
Other Payables		18,892.03
General Fund I/F Payable		40,450.23
New Pool I/F Payable		49,559.10
Mendo Playground I/F Payable		23.72
Golf Course I/F Payable		(20,124.07)
MCDOG I/F Payable		809.72
Mendo Rec & Comm Ctr Dev I/F P		3,281.18
Deferred Rev. - New Pool		114,145.52
Deferred Rev.-Mendo Playground		1,505.77
Deferred Rev. - Golf Course		63,321.61

Unaudited - For Management Purposes Only

Balance Sheet  
December 31, 2009

Deferred Rev - McDog	1,978.86	-
Total Current Liabilities		367,331.11
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		367,331.11
Capital		
Net assets - Unrestricted	56,081.31	
Fixed Asset Fund	23,079,549.04	
Net Income	(209,462.53)	
Total Capital		22,926,167.82
Total Liabilities & Capital		\$ 23,293,498.93

Unaudited - For Management Purposes Only

**Mendo Coast Rec Park District  
Income Statement  
For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
<b>OPERATIONS</b>							
Fort Bragg Operations							
Admissions	9,665.50	16,272.00	55,128.69	82,361.00	(27,232.31)	180,000.00	(0.31)
Aquatics Lessons	2,610.00	7,200.00	19,564.50	31,800.00	(12,235.50)	75,000.00	(0.26)
Swim Organization Passes	0.00	3,000.00	0.00	12,000.00	(12,000.00)	30,000.00	0.00
MCDH Contract	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00
Facility Passes	10,478.36	14,273.00	60,462.64	71,865.00	(11,402.36)	157,500.00	(0.38)
Aquatic School Use	0.00	1,500.00	0.00	6,000.00	(6,000.00)	15,000.00	0.00
Facility Rental FBRec Pool	0.00	3,500.00	3,926.20	14,900.00	(10,973.80)	35,900.00	(0.11)
Salaries and Wages - aquatics	9,477.89	(33,180.00)	(141,450.99)	(199,080.00)	57,629.01	(398,164.00)	(0.36)
Payroll Taxes-aquatics	(8,252.68)	(2,474.00)	(30,325.10)	(14,844.00)	(15,481.10)	(29,692.00)	(1.02)
Pool Supplies & Exp. FB	(9,036.75)	(2,909.00)	(29,407.32)	(14,545.00)	(14,862.32)	(32,000.00)	(0.92)
Swim Team don exp	0.00	0.00	(540.00)	0.00	(540.00)	0.00	0.00
<b>Fort Bragg Center, net</b>	<b>14,942.32</b>	<b>7,182.00</b>	<b>(62,641.38)</b>	<b>(9,543.00)</b>	<b>(53,098.38)</b>	<b>83,544.00</b>	<b>0.75</b>

Facility Rental- Multi Purpose	0.00	0.00	300.00	0.00	300.00	40,000.00	(0.01)
Facility Rent- MCDH Physical T	0.00	0.00	0.00	0.00	0.00	2,400.00	0.00
Concessions Taxable FB	293.75	416.00	1,606.98	2,496.00	(889.02)	5,000.00	(0.32)
Concessions Non Tax FB	412.45	83.00	1,649.00	498.00	1,151.00	1,000.00	(1.65)
Facility Rental FBRec Gym	0.00	0.00	115.00	500.00	(385.00)	500.00	(0.23)
Facility Rental Other FB	2,575.00	1,300.00	8,799.99	5,200.00	3,599.99	13,000.00	(0.68)
Gym Admission	0.00	0.00	601.00	2,000.00	(1,399.00)	2,000.00	(0.30)
Fitness Room Admission	0.00	100.00	0.00	400.00	(400.00)	1,000.00	0.00
Skating Admissions	0.00	0.00	226.00	0.00	226.00	0.00	0.00
Wages - other facility use	(6,205.15)	0.00	(22,968.65)	0.00	(22,968.65)	0.00	0.00
Payroll tax-other FB facility	(127.00)	0.00	(1,110.21)	0.00	(1,110.21)	0.00	0.00
Concession Supplies FB	(476.88)	(166.00)	(1,988.01)	(996.00)	(992.01)	(2,000.00)	(0.99)
<b>Other facility use/concession,net</b>	<b>(3,527.83)</b>	<b>1,733.00</b>	<b>(12,768.90)</b>	<b>10,098.00</b>	<b>(22,866.90)</b>	<b>62,900.00</b>	<b>0.20</b>

Misc. Service Rev. FB	195.68	291.00	21,211.42	1,746.00	19,465.42	3,500.00	(6.06)
Materials Fees FB	0.00	283.00	0.00	1,698.00	(1,698.00)	3,400.00	0.00
Over/Under receipted	0.00	0.00	40.62	0.00	40.62	0.00	0.00

**Mendo Coast Rec Park District  
Income Statement  
For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
Summer Day Camp FB	0.00	0.00	8,610.00	13,666.00	(5,056.00)	20,500.00	(0.42)
ASSETS Revenue	0.00	16,300.00	24,293.75	73,350.00	(49,056.25)	163,000.00	(0.15)
JFK Vacation Prog. FB	2,130.00	1,400.00	5,110.38	4,200.00	910.38	7,000.00	(0.73)
Programs & Classes	4,021.50	0.00	19,503.74	56,000.00	(36,496.26)	56,000.00	(0.35)
Nature Day Camp	0.00	0.00	300.00	6,666.00	(6,366.00)	10,000.00	(0.03)
Special Events FB	14,018.30	0.00	14,330.37	20,000.00	(5,669.63)	20,000.00	(0.72)
Workshops FB Aerobics	0.00	100.00	0.00	400.00	(400.00)	1,000.00	0.00
Workshops-Rhythmic Gymnastics	0.00	0.00	435.00	0.00	435.00	0.00	0.00
Workshops FB Other	0.00	583.00	2,400.00	3,498.00	(1,098.00)	7,000.00	(0.34)
Wages-classes,camps,etc	(8,896.61)	(2,638.00)	(39,884.70)	(15,828.00)	(24,056.70)	(31,659.00)	(1.26)
Payroll tax - classes, camps	(1,176.95)	(201.00)	(5,322.97)	(1,206.00)	(4,116.97)	(2,422.00)	(2.20)
Workshop Exp. FB	(98.26)	(166.00)	(1,575.99)	(996.00)	(579.99)	(2,000.00)	(0.79)
ASSETS Program	(513.63)	(300.00)	(1,959.42)	(1,350.00)	(609.42)	(3,000.00)	(0.65)
JFK Vacation Prog. FB	(118.02)	(100.00)	(385.55)	(300.00)	(85.55)	(500.00)	(0.77)
Special Event Exp. FB	(1,318.34)	0.00	(1,486.55)	(2,000.00)	513.45	(2,000.00)	(0.74)
Excursions Exp	0.00	0.00	0.00	(2,200.00)	2,200.00	(2,200.00)	0.00
Day Camp Exp. FB	0.00	0.00	(811.42)	(1,332.00)	520.58	(2,000.00)	(0.41)
Nature Day Camp Exp	0.00	0.00	(240.00)	(666.00)	426.00	(1,000.00)	(0.24)
<b>Classes, camps, other, net</b>	<b>8,243.67</b>	<b>15,552.00</b>	<b>44,568.68</b>	<b>155,346.00</b>	<b>(110,777.32)</b>	<b>244,619.00</b>	<b>(0.18)</b>
Wages - FB direct OH	(9,039.10)	(12,691.00)	(39,837.16)	(76,146.00)	36,308.84	(152,301.00)	(0.26)
Payroll tax - FB OH	(305.76)	(970.00)	(1,392.46)	(5,820.00)	4,427.54	(11,651.00)	(0.12)
Communication FB	(1,548.85)	(1,000.00)	(7,466.38)	(6,000.00)	(1,466.38)	(12,000.00)	(0.62)
District Special Exp. FB	(1,201.24)	(250.00)	(20,551.51)	(1,500.00)	(19,051.51)	(3,000.00)	(6.85)
Household Exp. FB	(1,696.67)	(1,000.00)	(11,088.43)	(6,000.00)	(5,088.43)	(12,000.00)	(0.92)
Maint of Bldgs & Grounds FB	0.00	(625.00)	(915.29)	(3,750.00)	2,834.71	(7,500.00)	(0.12)
Maint. of Equip FB	(1,703.34)	(375.00)	(3,453.56)	(2,250.00)	(1,203.56)	(4,500.00)	(0.77)
Rent of Equipment FB	0.00	(41.00)	(12.94)	(246.00)	233.06	(500.00)	(0.03)
Utilities FB	(49,013.93)	(16,666.00)	(131,808.36)	(99,996.00)	(31,812.36)	(200,000.00)	(0.66)
<b>Total Fort Bragg Operations, net</b>	<b>(44,850.73)</b>	<b>(9,151.00)</b>	<b>(247,367.69)</b>	<b>(45,807.00)</b>	<b>(201,560.69)</b>	<b>(12,389.00)</b>	<b>(19.97)</b>

**Mendo Coast Rec Park District**  
**Income Statement**  
**For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
<b>Mendocino Operations</b>							
Concess. Non Tax Mendo	843.00	666.00	3,345.00	3,996.00	(651.00)	8,000.00	(0.42)
Facility Rental Mendo	1,706.00	1,666.00	10,456.00	9,996.00	460.00	20,000.00	(0.52)
Friendship Park Rev	0.00	666.00	2,973.00	3,996.00	(1,023.00)	8,000.00	(0.37)
Misc. Service Rev. - Mendo	0.00	83.00	20.90	498.00	(477.10)	1,000.00	(0.02)
Materials Fees Mendo	1,294.00	666.00	4,990.00	3,996.00	994.00	8,000.00	(0.62)
Summer Day Camp Mendo	0.00	0.00	8,114.68	16,666.00	(8,551.32)	25,000.00	(0.32)
Afterschool prog. Mendo	9,708.26	7,000.00	34,326.92	31,500.00	2,826.92	70,000.00	(0.49)
Transportation Rev Mendo	21.00	700.00	1,809.00	3,150.00	(1,341.00)	7,000.00	(0.26)
Special Events Mendo	0.00	0.00	1,975.00	6,000.00	(4,025.00)	6,000.00	(0.33)
Workshops Mendo Other	530.00	83.00	2,910.00	498.00	2,412.00	1,000.00	(2.91)
Wages - Mendo programs	(14,814.99)	(3,922.00)	(62,088.59)	(23,532.00)	(38,556.59)	(47,065.00)	(1.32)
Payroll tax - Mendo Program	(714.02)	(300.00)	(2,765.23)	(1,800.00)	(965.23)	(3,600.00)	(0.77)
Concession Supplies Mendo	(315.53)	(416.00)	(1,595.33)	(2,496.00)	900.67	(5,000.00)	(0.32)
Workshop Exp. Mendo	0.00	(58.00)	(1,400.00)	(348.00)	(1,052.00)	(700.00)	(2.00)
Afterschool Prog. Mendo	(460.07)	(500.00)	(1,709.21)	(2,250.00)	540.79	(5,000.00)	(0.34)
Transportation Exp Mendo	0.00	(500.00)	0.00	(2,250.00)	2,250.00	(5,000.00)	0.00
Special Event Exp. Mendo	0.00	0.00	0.00	(2,000.00)	2,000.00	(2,000.00)	0.00
Day Camp Exp. Mendo	0.00	0.00	(204.01)	(666.00)	461.99	(1,000.00)	(0.20)
Friendship Park Exp	(195.08)	(1,083.00)	(1,574.61)	(6,498.00)	4,923.39	(13,000.00)	(0.12)
<b>Mendocino programs &amp; events, net</b>	<b>(2,397.43)</b>	<b>4,751.00</b>	<b>(416.48)</b>	<b>38,456.00</b>	<b>(38,872.48)</b>	<b>71,635.00</b>	<b>0.01</b>
Wages - Mendo direct OH	(5,516.10)	(8,175.00)	(23,188.00)	(49,050.00)	25,862.00	(98,100.00)	(0.24)
Payroll tax - Mendo OH	(322.82)	(625.00)	(1,268.26)	(3,750.00)	2,481.74	(7,505.00)	(0.17)
Communication Mendo	(63.10)	(83.00)	(524.14)	(498.00)	(26.14)	(1,000.00)	(0.52)
District Special Exp. Mendo	(29.25)	(83.00)	(482.75)	(498.00)	15.25	(1,000.00)	(0.48)
Household Exp. Mendo	(328.64)	(125.00)	(1,893.26)	(750.00)	(1,143.26)	(1,500.00)	(1.26)
Maint of Bldgs & Grounds Mendo	(122.95)	(416.00)	(2,177.70)	(2,496.00)	318.30	(5,000.00)	(0.44)
Maint. of Equip Mendo	0.00	(250.00)	0.00	(1,500.00)	1,500.00	(3,000.00)	0.00
Rent of Equipment	0.00	(250.00)	0.00	(1,500.00)	1,500.00	(3,000.00)	0.00
Rent/Lease of Facilities Mendo	(185.00)	(208.00)	(1,110.00)	(1,248.00)	138.00	(2,500.00)	(0.44)
Utilities Mendo	(2,581.84)	(1,416.00)	(8,894.04)	(8,496.00)	(398.04)	(17,000.00)	(0.52)
<b>Total Mendocino Operations, net</b>	<b>(11,547.13)</b>	<b>(6,880.00)</b>	<b>(39,954.63)</b>	<b>(31,330.00)</b>	<b>(8,624.63)</b>	<b>(67,970.00)</b>	<b>(0.59)</b>

**Mendo Coast Rec Park District  
Income Statement  
For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
Other Operations							
Kudos for Kids Program	40,634.36	24,700.00	104,126.18	111,150.00	(7,023.82)	247,000.00	(0.42)
Kudos for Kids Materials fee	110.00	0.00	15,304.00	15,000.00	304.00	15,000.00	(1.02)
Wages - Kudos	(34,829.59)	(31,374.00)	(130,234.40)	(141,183.00)	10,948.60	(313,740.00)	(0.42)
Payroll tax - Kudos	(231.08)	(2,340.00)	(2,272.71)	(10,530.00)	8,257.29	(23,401.00)	(0.10)
Kudos For Kids Program	(895.61)	(1,000.00)	(2,418.83)	(4,500.00)	2,081.17	(10,000.00)	(0.24)
<b>Kudos, net</b>	<b>4,788.08</b>	<b>(10,014.00)</b>	<b>(15,495.76)</b>	<b>(30,063.00)</b>	<b>14,567.24</b>	<b>(85,141.00)</b>	<b>(0.18)</b>
Adult Sports FB	0.00	0.00	8,325.00	5,750.00	2,575.00	23,000.00	(0.36)
Youth Sports FB	135.00	1,750.00	3,559.76	3,500.00	59.76	7,000.00	(0.51)
Youth Sports Mendo	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
Youth Sports South Coast	0.00	0.00	0.00	0.00	0.00	600.00	0.00
Wages - sports	(2,657.00)	(2,567.00)	(18,660.50)	(15,402.00)	(3,258.50)	(30,805.00)	(0.61)
Payroll tax - sports	(197.06)	(196.00)	(1,048.88)	(1,176.00)	127.12	(2,356.00)	(0.45)
Adult Sports Exp. FB	(22.95)	0.00	(11,780.37)	(15,000.00)	3,219.63	(15,000.00)	(0.79)
Youth Sports Exp. FB	(722.25)	0.00	(924.72)	(2,000.00)	1,075.28	(2,000.00)	(0.46)
Youth Sports Exp. Mendo	0.00	0.00	0.00	(700.00)	700.00	(700.00)	0.00
Youth Sports Exp. S. Coast	0.00	0.00	0.00	0.00	0.00	(1,000.00)	0.00
<b>Sports programs, net</b>	<b>(3,464.26)</b>	<b>(1,013.00)</b>	<b>(20,529.71)</b>	<b>(25,028.00)</b>	<b>4,498.29</b>	<b>(19,261.00)</b>	<b>(1.07)</b>
<b>Westport, net</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Workshop Exp. S. Coast	0.00	(83.00)	0.00	(498.00)	498.00	(1,000.00)	0.00
Programs - S. Coast	0.00	0.00	0.00	0.00	0.00	(1,000.00)	0.00
<b>South Coast, net</b>	<b>0.00</b>	<b>(83.00)</b>	<b>0.00</b>	<b>(498.00)</b>	<b>498.00</b>	<b>(2,000.00)</b>	<b>0.00</b>
<b>Net Income From Operations</b>	<b>1,323.82</b>	<b>(11,110.00)</b>	<b>(36,025.47)</b>	<b>(55,589.00)</b>	<b>19,563.53</b>	<b>(106,402.00)</b>	<b>(0.34)</b>

**Mendo Coast Rec Park District**  
**Income Statement**  
**For the Six Months Ending December 31, 2009**

	Current Month	Current month budget	Year to Date	Budget YTD	Variance YTD	Total Budget	% of Total Budget Used
Non-operating Income & Expenses							
Advertising Revenue	0.00	0.00	2,255.00	0.00	2,255.00	7,000.00	(0.32)
Property tax revenues	1,375.99	0.00	341,375.99	469,507.00	(128,131.01)	469,507.00	(0.73)
Interest income	33.45	291.00	679.01	1,746.00	(1,066.99)	3,500.00	(0.19)
Interest expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General & admin expense	(53,188.16)	(50,558.00)	(214,092.38)	(261,675.00)	47,582.62	(483,466.00)	(0.44)
Cap proj & other restr income	534,212.06	0.00	5,776,752.71	0.00	5,776,752.71	0.00	0.00
Cap proj & other restr expense	(543,467.02)	0.00	(5,783,629.24)	(3,500.00)	(5,780,129.24)	(4,500.00)	(1,285.25)
Other non-operating.net	(6,404.43)	0.00	(9,455.83)	(9,000.00)	(455.83)	2,000.00	4.73
<b>Total Non-operating Income/Expenses</b>	<b>(67,438.11)</b>	<b>(50,267.00)</b>	<b>113,885.26</b>	<b>197,078.00</b>	<b>(83,192.74)</b>	<b>(5,959.00)</b>	<b>19.11</b>
<b>Net Income</b>	<b>(122,512.15)</b>	<b>(77,408.00)</b>	<b>(209,462.53)</b>	<b>64,352.00</b>	<b>(273,814.53)</b>	<b>(192,720.00)</b>	<b>(1.09)</b>