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Finance Committee Meeting Agenda
Mendocino Coast Recreation and Park District
MCRPD DISTRICT OFFICE
401 N Harbor Drive, Fort Bragg CA 95437
Wednesday, September 18, 2024
4:00 P.M. COMMITTEE MEETING

1.0 CALL TO ORDER

Call to order and roll call

2.0 PUBLIC PARTICIPATION, NON-AGENDA ITEMS

A maximum of 3 minutes is reserved for members of the public to address the Board on items not listed on the agenda and the total time for public input on a particular issue is limited to 20 minutes (Government Code 54954.3). The Board is prohibited from discussing or acting on matters not on the agenda but may briefly respond or ask a question for clarification (Government Code 54954.2).

3.0 INFORMATION/DISCUSSION

3.1 Review Closing Reports for Fiscal Year 2023/2024

3.2 Review Current Reports from August 31, 2024

Each DISCUSSION/ACTION item consists of the following steps to be carried out by the Board Chair in the subsequent order. 1) Announces agenda item by number and states the subject. 2) Staff and advisory committee reports. 3) Receive Board questions and requests for clarification 3) Receive public comments (limit of 3 minutes per person per item). 4) Motion and second from the Board. 5) Moderates a discussion of the item until a final motion is ready for a vote or other disposition. Please refer to the District's Bylaws and Rosenberg's Rules of Order for more information.

4.0 ADJOURNMENT

Next MCRPD Regular Board of Directors Meeting will be held on September 18, 2024, MCRPD District Office – 401 N Harbor Dr, Fort Bragg CA 95437

NOTICE TO THE PUBLIC

All disabled persons requesting disability related modifications for accommodations including auxiliary aids or service may make such a request to ensure full participation in a MCRPD public meeting. Such a request should be made to Kylie Felicich, District Manager, MCRPD, 401 North Harbor Drive, Fort Bragg, CA 95437 707-409-2760

PLEASE NOTE: District committee agendas are posted at least 48 hours in advance of Regular Board of Director’s meetings at the District Office, 401 North Harbor Drive Fort Bragg, CA 95437 and at mendocoastrec.org. District agendas are emailed to individuals upon request at least 72 hours in advance of regular meetings. Written public comments can be submitted to the District prior to the meeting by emailing board-admin@mcrpd.us. Written comments received by email prior to 3 pm on the day of the meeting and any other supplemental materials will be forwarded to the Board prior to the meeting, made a part of the public record, and be available for public review at this [LINK](#)

District Manager Summary:

2023/2024 Fiscal Year End

The District's net position grew from \$43,158 to \$122,648 from 22/23 to 23/24. The District has interest income that started February 1, 2024 which is a new and positive financial step forward. The audit for the 23/24 fiscal year has been scheduled for December 17-20, 2024.

July and August 2024

The Summer months are the most expensive months for the District. With league sports, swimming lessons and new gymnastics and studio classes, it was a big summer. There were expenses in July for startup costs for many programs including the Studios. These startup costs will not have to be spent again. The payroll was expensive this summer due to Sea Ranch Swim, Flag Football, South Coast overall and Men's League. These expenses will be circumvented next year as the District will utilize REOA for sports officials instead of hiring staff. There were very expensive bills from the County, LAFCO, and CAPRI that came due in July creating a negative operating revenue. The operating revenue in August for \$665 will be more typical.

Mendocino Coast Recreation and Park District

Statement of Financial Position

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1110 California Bank of Commerce (CBC) - 3153	26,601.00
1115 Bank of Mendocino 2011	6,590.65
1120 CACLASS General Fund CA-01-0139-0001	552,992.60
1125 CA Enhanced Cash Aquatics CA-01-0139-E001	101,340.21
1135 MM Sweep (3187)	20,274.70
1140 CBC-MM-3195	3.50
Total Bank Accounts	\$707,802.66
Accounts Receivable	
1200 Accounts Receivable - Main	145,500.86
Total Accounts Receivable	\$145,500.86
Other Current Assets	
1400 Prepaid Expenses	8,778.00
1410 Prepaid Insurance	2,320.69
Prepaid Workers Compensation	11,160.50
Security Deposit	1,000.00
Total Other Current Assets	\$23,259.19
Total Current Assets	\$876,562.71
Fixed Assets	
Accumulated Depreciation	-463,328.35
Buildings & Improvements	46,951.52
Equipment	37,958.53
Furniture	155.13
Land	
Botanical Gardens	2,519,976.81
Total Land	2,519,976.81
Leasehold Improvements	489,852.92
Total Fixed Assets	\$2,631,566.56
TOTAL ASSETS	\$3,508,129.27

Mendocino Coast Recreation and Park District

Statement of Financial Position

As of June 30, 2024

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable GF	6,461.00
Total Accounts Payable	\$6,461.00
Other Current Liabilities	
2300 Accrued Expenses	13,778.25
Accrued Interest	0.46
Current Portion of long term	0.05
Deferred Revenue	10,879.86
Payroll Liabilities	4,062.02
Payroll Clearing	11,168.87
Payroll Liabilities - Federal Withholding	3,011.66
Payroll Liabilities - FUTA	530.82
Payroll Liabilities - State Unemployment (SUTA) - California	3,557.13
Payroll Liabilities - State Withholding - California	2,406.46
Total Payroll Liabilities	24,736.96
Total Other Current Liabilities	\$49,395.58
Total Current Liabilities	\$55,856.58
Long-Term Liabilities	
Lease Payable-West America	0.48
Total Long-Term Liabilities	\$0.48
Total Liabilities	\$55,857.06
Equity	
Beginning Balance Equity	0.45
Fixed Asset Fund	2,650,135.42
Net assets - Unrestricted	563,671.33
Opening Balance Equity	-98,589.17
Retained Earnings	114,406.09
Temporarily Restricted	100,000.00
Net Revenue	122,648.09
Total Equity	\$3,452,272.21
TOTAL LIABILITIES AND EQUITY	\$3,508,129.27

Mendocino Coast Recreation and Park District

Statement of Activity

July 2023 - June 2024

	TOTAL
Revenue	
4100 Property Tax	465,069.89
4200 Interest Income	13,451.10
4300 Program & Activities	
4320 Gymnastics	70,178.78
4365 Men's Basketball	150.00
4370 Hoopstars Fort Bragg	6,155.67
Total 4300 Program & Activities	76,484.45
Aquathon	20,948.12
Aquatic School Use	893.23
Coast Youth Basketball	5,229.25
Coed Softball	3,647.88
Drop In Volleyball	642.00
Enrichment Central	-185.00
Men's Softball	905.00
Property Tax unsecured	120,190.90
Services	100.00
Services (610)	495.00
Skate Night	11,866.08
Soccer	781.38
Uncategorized Income	2,539.33
Total Revenue	\$723,058.61
GROSS PROFIT	\$723,058.61
Expenditures	
5100 Operating Expenses	
5101 Salaries & Wages	217,842.13
5102 Payroll Taxes	20,020.96
5104 Training	1,925.19
5105 Travel	739.90
5106 Utilities	42.50
5107 Supplies & Equipment	26,092.63
5108 Rent	64,978.81
5109 Postage & Shipping	1,102.02
5110 Insurance	25,527.81
5111 Dues & Subscriptions	7,349.12
5112 Professional & Outside Services	7,382.00
5113 Marketing & Printing	2,887.60
5117 LAFCO & Property Tax Admin	13,778.25
5118 Staff Reimbursements	24,211.67
5123 Payroll Expense	44,149.71
5124 Refunds	2,651.29

Mendocino Coast Recreation and Park District

Statement of Activity

July 2023 - June 2024

	TOTAL
5125 IT Services	2,282.18
Total 5100 Operating Expenses	462,963.77
Adult Sports Supplies	1,434.70
Background Checks FB	90.00
Bank Fees	470.04
Board Meeting Broadcast	100.00
Building Lease Expense	10,450.00
Communications	1,285.00
Contra Misc Expense	92.45
Contra Publications/Advert	270.00
Contra Utilities	182.27
Depreciation Expense	52,092.00
Domain & Internet	12,196.43
Electric	109.93
Equipment Maintenance	43.54
Equipment Purchase	705.94
Equipment Use Expense	150.00
Grounds and Equipment Maint	75.00
Hiring fees	248.00
Honorarium	87.09
Hoopstars (V)	750.00
IT Equipment	668.20
KUDOS Program Expense	587.06
Liability Insurance	8,575.00
Licenses & Permits	124.00
Materials and Supplies	1,112.83
Medical	500.00
Medical Supplies	3,300.00
Memships/Dues/Sem. FB	808.41
Misc Program Supplies	33.40
Office Exp. Mendo	1,522.34
Office Moving expense	4,645.47
PayBill	261.86
Payment Processing Fees	1,062.67
Printing & Duplication	516.68
Professional Fees - Acctng.	14,843.27
Professional FeesIT Services	624.85
Professional Services Sports	6,661.00
Propane	87.00
Regular Wages A	157.07
Rent/Lease of Facilities FB	1,638.35
Second Grade Swim Mendo	7,892.00
Simple IRA	560.04

Mendocino Coast Recreation and Park District

Statement of Activity

July 2023 - June 2024

	TOTAL
Skate Supplies	54.60
Special Event Exp. S. Coast	2,208.00
Special Event Supplies	194.18
Special Events	2,485.81
Tax and Fee Administration	1,869.80
Taxes and Assessments	2,407.09
Transportation & Travel	2,296.80
Uncategorized Expenses	347.58
Uniforms	2,550.80
Website Design	4,823.34
Website Design A	-786.69
Workers Compensation	1,815.00
Youth Sports Supplies A	1,213.03
Total Expenditures	\$621,457.00
NET OPERATING REVENUE	\$101,601.61
Other Revenue	
Prior Period Adjustments	21,046.48
Total Other Revenue	\$21,046.48
NET OTHER REVENUE	\$21,046.48
NET REVENUE	\$122,648.09

Mendocino Coast Recreation and Park District

Statement of Financial Position

As of August 31, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
1110 California Bank of Commerce (CBC) - 3153	7,368.47
1115 Bank of Mendocino 2011	1,973.13
1120 CACLASS General Fund CA-01-0139-0001	521,656.40
1125 CA Enhanced Cash Aquatics CA-01-0139-E001	102,271.54
1130 CBC-MM-3179	0.00
1135 MM Sweep (3187)	12,774.70
1140 CBC-MM-3195	3.50
Accounts Payable GFsubBan	0.00
Clearing	0.00
LAIF Invest. - New Pool	0.00
Operating (3161)	0.00
Petty Cash - Gen Fund	0.00
Total Bank Accounts	\$ 646,047.74
Accounts Receivable	
1200 Accounts Receivable - Main	159,765.27
Total Accounts Receivable	\$ 159,765.27
Other Current Assets	
1400 Prepaid Expenses	8,778.00
1410 Prepaid Insurance	7,165.03
Prepaid Workers Compensation	11,160.50
Security Deposit	1,000.00
Total Other Current Assets	\$ 28,103.53
Total Current Assets	\$ 833,916.54
Fixed Assets	
Accumulated Depreciation	-464,265.35
Buildings & Improvements	46,951.52
Construct. Progress-Golf Cours	0.00
Equipment	37,958.53

Furniture		155.13
Land		
Botanical Gardens		2,519,976.81
Reg. Park/Golf Course		0.00
Total Land	\$	2,519,976.81
Leasehold Improvements		489,852.92
Total Fixed Assets	\$	2,630,629.56
TOTAL ASSETS	\$	3,464,546.10
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable GF		6,461.00
Total Accounts Payable	\$	6,461.00
Credit Cards		
2200 Umpqua Credit Card		10,375.63
Total Credit Cards	\$	10,375.63
Other Current Liabilities		
2300 Accrued Expenses		0.00
Accrued Interest		0.46
Current Portion of long term		0.05
Deferred Revenue		10,879.86
Payroll Liabilities		4,062.02
Payroll Clearing		1,931.57
Payroll Liabilities - Federal Withholding		3,011.66
Payroll Liabilities - FUTA		459.82
Payroll Liabilities - State Unemployment (SUTA) - California		2,970.52
Payroll Liabilities - State Withholding - California		2,392.05
Total Payroll Liabilities	\$	14,827.64
Payroll Tax RDWD Aide		0.00
Payroll Tax RDWD Instructor		0.00
Simple IRA payable		0.00
Total Other Current Liabilities	\$	25,708.01
Total Current Liabilities	\$	42,544.64
Long-Term Liabilities		
Lease Payable-West America		0.48

Total Long-Term Liabilities	\$ 0.48
Total Liabilities	\$ 42,545.12
Equity	
Beginning Balance Equity	0.45
Fixed Asset Fund	2,650,135.42
Long Term Liabilities	0.00
Net assets - Unrestricted	563,671.33
Opening Balance Equity	-98,589.17
Retained Earnings	233,354.18
Temporarily Restricted	100,000.00
Net Revenue	-26,571.23
Total Equity	\$ 3,422,000.98
TOTAL LIABILITIES AND EQUITY	\$ 3,464,546.10

Monday, Sep 16, 2024 12:19:40 PM GMT-7 - Accrual Basis

Mendocino Coast Recreation and Park District

Statement of Activity by Month

July - August, 2024

	Jul 2024	Aug 2024	Total
Revenue			
4100 Property Tax	28,378.75	28,378.75	56,757.50
4200 Interest Income	2,946.83	2,860.30	5,807.13
4300 Program & Activities			0.00
4305 Ales Sponsor	3,400.00	7,415.00	10,815.00
4310 Annual Sponsorship		1,000.00	1,000.00
4320 Gymnastics	5,113.19	6,962.65	12,075.84
4325 Football Fort Bragg	2,085.69	740.84	2,826.53
4326 Flag Football Point Arena	861.73	30.00	891.73
4330 Sea Ranch Swim Lessons	1,333.58	2,400.00	3,733.58
4335 MCRPD Studios	5,467.80	6,715.06	12,182.86
4340 Skate Night Fort Bragg	1,700.00	813.00	2,513.00
4345 Volleyball	60.00	200.00	260.00
4350 Pickleball	574.64	417.18	991.82
4360 Special Events	200.00		200.00
4370 Hoopstars Fort Bragg	50.00		50.00
4371 Hoopstars Point Arena	138.25		138.25
4375 Men's Softball	1,093.21	103.33	1,196.54
4380 Tennis	2,178.04	546.21	2,724.25
Total 4300 Program & Activities	\$ 24,256.13	\$ 27,343.27	\$ 51,599.40
Total Revenue	\$ 55,581.71	\$ 58,582.32	\$ 114,164.03
Gross Profit	\$ 55,581.71	\$ 58,582.32	\$ 114,164.03
Expenditures			
5100 Operating Expenses			0.00
5101 Salaries & Wages	38,770.55	34,997.75	73,768.30
5102 Payroll Taxes	3,538.60	3,141.49	6,680.09
5105 Travel		138.02	138.02
5106 Utilities	174.66	263.14	437.80
5107 Supplies & Equipment	10,454.58	4,385.24	14,839.82
5108 Rent	8,989.46	3,475.00	12,464.46
5110 Insurance	1,511.08	1,211.08	2,722.16

5111 Dues & Subscriptions	2,000.00		367.27		2,367.27
5112 Professional & Outside Services	2,064.00		4,559.51		6,623.51
5113 Marketing & Printing	3,605.74				3,605.74
5115 Other Misc Expenses	787.78				787.78
5117 LAFCO & Property Tax Admin	1,047.48				1,047.48
5118 Staff Reimbursements	6,638.09		893.65		7,531.74
5119 Janitorial Services	150.00		1,381.86		1,531.86
5120 Umpire Stipend			1,892.00		1,892.00
5121 Bank Charges	134.90		134.90		269.80
5122 Facility & Equip Maintenance	1,187.50				1,187.50
5123 Payroll Expense	1,279.35				1,279.35
5124 Refunds	16.08				16.08
5125 IT Services			607.50		607.50
Total 5100 Operating Expenses	\$ 82,349.85	\$	57,448.41	\$	139,798.26
Depreciation Expense	468.50		468.50		937.00
Total Expenditures	\$ 82,818.35	\$	57,916.91	\$	140,735.26
Net Operating Revenue	-\$ 27,236.64	\$	665.41	-\$	26,571.23
Net Revenue	-\$ 27,236.64	\$	665.41	-\$	26,571.23

Monday, Sep 16, 2024 12:18:24 PM GMT-7 - Accrual Basis