



**FINANCE COMMITTEE MEETING**  
**Mendocino Coast Recreation and Park District**  
**579 S Franklin St.**  
**Wednesday, January 14, 2026**  
**11:00 AM**

**AGENDA**

**1.0. CALL TO ORDER**

**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 specific 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 2025/2026 Preliminary Mid-year budget review
- 3.2 2026 California Class reserve contributions

**4.0 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 MCRPD public meeting. Such a request should be made to Kylie Felicich, District Manager, 100 N Main St. Fort Bragg, CA 95437, 707-409-2760 and at [kfelicich@mcrpd.us](mailto:kfelicich@mcrpd.us)**

# Statement of Activity - P&L for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District

July-December, 2025

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## Income

4000 Operating Revenue	
4205 Sale of Equipment	13,950.00
4210 Misc Revenue	97.89
4220 Leased Property Revenue	270.00
4300 Programs & Activities Revenue	\$60.00
4305 Ales Softball Tournament Sponsors	4,764.22
4306 Ales Softball Registration	3,163.50
4316 Badminton	556.70
4317 Ping Pong	1,635.40
4320 Gymnastics	57,013.94
4322 Kudos Intermurals	1,400.00
4328 Mendocino Coast Flag Football	\$13,450.74
4329 Flag Football Sponsors	1,750.00
<b>Total for 4328 Mendocino Coast Flag Football</b>	<b>\$15,200.74</b>
4330 Sea Ranch Swim Lessons	0.00
4335 MCRPD Studios	36,206.31
4340 Skate Night Fort Bragg	6,393.38
4341 Skate Night Point Arena	90.00
4346 Volleyball Youth	1,879.97

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# Statement of Activity - Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District

July-December, 2025

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Distribution account	Total
4350 Pickleball	1,573.50
4360 Special Events	1,399.55
4366 Soccer Tournament	2,180.99
4375 Men's Softball	1,580.32
4380 Tennis	2,940.05
4385 Coast Youth Basketball League	10,353.86

# Statement of Activity - Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District

July-December, 2025

Distribution account	Total
<b>Total for 4300 Programs &amp; Activities Revenue</b>	<b>\$148,392.43</b>
<b>Total for 4000 Operating Revenue</b>	<b>\$162,710.32</b>
4600 Non Operating Revenue	
4605 Property Tax	203,502.00
4610 Interest Income	5,374.74
<b>Total for 4600 Non Operating Revenue</b>	<b>\$208,876.74</b>
Services ( 610 )	14,225.00
<b>Total for Income</b>	<b>\$385,812.06</b>
<b>Gross Profit</b>	<b>\$385,812.06</b>
<b>Expenses</b>	
5000 Operating Expenses	
5100 Administration Expenses	\$19.64
5101 Salaries & Wages	196,879.62
5102 Payroll Taxes	18,144.49
5103 Employee Benefits	13,574.09
5104 Training	1,189.39
5105 Travel	3,019.70
5106 Utilities	4,207.70
5107 Admin & Office Supplies	1,888.77

# Statement of Activity - Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District  
July-December, 2025

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Distribution account	Total
5108 Rent	45,935.94
5109 Postage & Shipping	514.05
5110 Insurance	1,016.00

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# Statement of Activity- Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District  
July-December, 2025

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5111 Dues & Subscriptions	8,459.75
5112 Professional & Outside Services	6,105.50
5113 Marketing & Printing	5,910.75
5117 LAFCO & Property Tax Admin	10,000.00
5118 Staff Reimbursements	329.72
5119 Janitorial Services	5,835.00
5121 Bank Charges	3.83
5122 Facility & Equip Maintenance	1,627.63
5123 Payroll Expense	5,619.83
5125 IT Services	4,257.97
5126 Hiring / Background Check	1,157.00
5128 Storage	3,134.40
5129 Audit	6,000.00
5130 Depreciation Expense	468.50
5132 Building Lease Expense	213.08
5133 Staff & Board Meetings	798.25
5134 Scholarships	110.00
<b>Total for 5100 Administration Expenses</b>	<b>\$346,420.60</b>
5135 Vehicle	
5136 Fuel	603.97

# Statement of Activity - Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District

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Distribution account	Total
5138 Vehicle Lease	4,280.82
<b>Total for 5135 Vehicle</b>	<b>\$4,884.79</b>

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# Statement of Activity - Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District  
July-December, 2025

Distribution account	Total
5200 Programs and Activities Expenses	
5140 MCRPD Studios	\$445.90
5141 MCRPD Studios Utilities	1,072.34
5142 MCRPD Studios Supplies & Equipment	2,029.66
5143 MCRPD Studios Repair & Maintenance	422.17
<b>Total for 5140 MCRPD Studios</b>	<b>\$3,970.07</b>
5205 Skate Night Fort Bragg	117.69
5210 Coast Youth Basketball Expenses	8,424.97
5215 Gymnastics Equipment & Supplies	253.61
5225 Refund to Customer	50.00
5230 Men's Softball Expenses	1,562.27
5235 Soccer Tournament Expenses	1,630.34
5236 Ales Softball Tournament	7,121.13
5245 Badminton & Ping Pong	2,036.78
5246 Pickleball Expense	834.85
5247 Tennis Expenses	984.64
5250 Special Event Expenses	2,887.00
5260 Mendocino Coast Flag Football Expenses	10,103.89
<b>Total for 5200 Programs and Activities Expenses</b>	<b>\$39,977.24</b>

# Statement of Activity- Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District

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Distribution account	Total
<b>Total for 5000 Operating Expenses</b>	<b>\$391,282.63</b>
Bank Fees	47.73
Liability Insurance	10,987.00
Memberships/Dues/Sem. FB	2,000.00
Purchases	675.00
Special Events	750.80
Tax and Fee Administration	43.49

# Statement of Activity- Preliminary for Q1 and Q2 25\_26

Mendocino Coast Recreation and Park District  
July-December, 2025

Distribution account	Total
Transportation & Travel	20.46
Workers Compensation	1,426.66
<b>Total for Expenses</b>	<b>\$407,233.77</b>
<b>Net Operating Income</b>	<b>-\$21,421.71</b>
<b>Net Other Income</b>	
<b>Net Income</b>	<b>-\$21,421.71</b>

MCRPD Preliminary Budget Review for Committee use - Q1 and Q2 FY 25\_26

Activities & Programs Revenue		23_24 Actual revenue	24_25 Preliminary revenue	25_26 Estimated revenue (Budget)	Q1 and Q2 Mid-Year Budget	Notes
Gymnastics		\$70,931	\$99,822	\$71,000	\$57,013	
MCRPD Studios (Martial Arts, Fitness & Dance)		\$3,736	\$68,785	\$57,000	\$36,206	
Youth Sports (CYBL, Flag Football, Hoopstars, Tennis)		\$16,118	\$52,484	\$42,000	\$33,955.61	
Adult Sports (Coed Softball, Mens League, Vollyball, Pickleball, Futsal)		\$13,064	\$15,420	\$13,000	\$5,406	
Skate Night		\$8,872	\$20,107	\$21,000	\$6,483.38	
Special Events (Dance, Horseshoe)		\$0	\$2,718	\$2,200	\$1,400	
C & J Ales Softball Tournament			\$11,280	\$11,500	\$7,927.72	
Drop in activities		\$0		\$0		Will Be removing this item
Other Operating Revenue			\$9,661		\$14,317.89	Sale of equipment
Swimming (Sea Ranch, Aquathon)		\$24,573	\$13,535	\$9,000	\$0	
<b>Total Activities &amp; Programs Revenue</b>		<b>\$137,294</b>	<b>\$293,812</b>	<b>\$226,700</b>	<b>\$162,710</b>	

MCRPD Preliminary Budget Review for Committee use - Q1 and Q2 FY 25\_26

Other Revenue		23_24 Actual Revenue	24_25 Preliminary revenue	Estimated Revenue 25-26 (Budget)	Q1 and Q2 Mid-Year Budget	Notes	
Sponsors (Annual)		\$3,000		\$3,100		Now in programming revenue	
Grants		\$0	\$22,775	\$5,000	\$0		
					\$14,225		
Interest		\$13,451	\$24,648	\$23,000	\$5,374.74		
Property Tax		\$379,218	\$407,004	\$452,000	\$203,502.00		
<b>Total Other Revenue</b>		<b>\$395,669</b>	<b>\$454,427</b>	<b>\$483,100</b>	<b>\$223,101</b>		
<b>Total all Revenue</b>		<b>\$532,963</b>	<b>\$908,854</b>	<b>\$709,800</b>	<b>\$385,811</b>		
Activities & Programs Expenses		23_24 Actual Expenses	24_25 Preliminary Expense	25_26 Estimated Budget Expense	Q1 and Q2 Mid-Year Budget	Notes	
Gymnastics			\$2,322	\$30,000	253.00	Rent in QBO is listed separately. For purpose of this, Rent + equipment would be \$9253	
MCRPD Studios (Martial Arts, Fitness & Dance)			\$3,728	\$34,000	3,970	Rent in QBO is listed separately. For purpose of this, Rent + equipment would be \$18970	
Youth Sports (CYBL, Flag Football, Hoopstars, Tennis)				\$15,928	\$10,000	\$19,513.50	
Adult Sports (Coed Softball, Mens League, Vollyballl,Pickleball, Futsal)				\$4,943	\$3,000	\$6,107.74	
Skate Night				\$2,091	\$2,000	\$115	

MCRPD Preliminary Budget Review for Committee use - Q1 and Q2 FY 25\_26

Special Events (Dance, Horseshoe)			\$3,694	\$1,000	\$2,887	
C & J Ales Softball Tournament			\$2,964	\$3,000	\$7,131	
Drop in activities			\$0	\$0		
Swimming (Sea Ranch, Aquathon)			\$8,512	\$2,500		
Program Refunds			\$2,700			
<b>Total Activities &amp; Programs Expenses</b>			<b>\$46,881</b>	<b>\$85,500</b>	<b>\$39,977.24</b>	

<b>Payroll &amp; Other Expenses</b>	<b>23_24 Actual</b>	<b>24_25 Preliminary</b>	<b>25_26 Estimated (Budget)</b>		<b>Notes</b>
Gymnastics payroll		\$35,000	\$35,000	\$14,824	
MCRPD Studios payroll (Martial Arts, Fitness & Dance)	\$0	\$42,700	\$35,000	\$16,950	
Skate Night payroll		\$12,000	\$12,000	\$2,466.65	
Other programming payroll		\$44,300	\$44,300	\$19,994.61	
Administrative payroll		\$265,279	\$282,000	\$151,959	*Added P/T admin
Employee Benefits		\$19,510	\$15,000	\$13,072	*GM increase Medical Stipend per contract
Place holder total				\$219,266	
<b>Total Payroll</b>		<b>\$418,789</b>	<b>\$423,300</b>	<b>\$196,279.62</b>	
MUSD tennis court project			\$20,000		
Marketing		\$13,840	\$10,500	\$5,910.75	
Administrative costs & rent		\$86,815	\$150,000	\$124,780.19	
Insurance		\$12,303	\$15,000	\$8,459.75	
Vehicle		\$957	\$9,500	\$4,884.79	

MCRPD Preliminary Budget Review for Committee use - Q1 and Q2 FY 25\_26

Outside Professional Services			\$59,475	\$40,000	\$6,105.50	
Dues, Taxes, etc.			\$193,395			
<b>Total Other Expenses</b>			<b>\$366,784</b>	<b>\$245,000</b>	<b>\$150,140.98</b>	
<b>Total all expenses</b>			<b>\$785,573</b>	<b>\$668,300</b>	<b>\$346,420.60</b>	



**MCRPD Current Reserves**

CA-01-0139-0001	General Fund	\$701.58	California CLASS
CA-01-0139-0003	Vehicle Reserve	\$47,155.24	California CLASS
CA-01-0139-0004	Technology Reserve	\$31,863.67	California CLASS
CA-01-0139-0005	Special Projects	\$7,427.94	California CLASS
CA-01-0139-0006	District Personnel	\$53,288.23	California CLASS
CA-01-0139-0007	Capital Reserve	\$130,000	California CLASS
CA-01-0139-0008	General Operating	\$76.91	California CLASS
CA-01-0139-0009	MCRPD Second Grade Swim Program	\$8,517.21	California CLASS
Columbia Savings		\$30,000	
<b>TOTAL</b>		<b>\$309,030.78</b>	