



**FINANCE COMMITTEE MEETING**  
**VFW Building – Government Building**  
**451 School Street**  
**Point Arena, CA. 95468**  
**Wednesday, June 21, 2023**  
**4:30 P.M.**

**AGENDA**

**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 a total time for public input on a particular issue is limited to 20 minutes (Government Code 54954.3). The Board is prohibited from discussion or taking action 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 MCRPD Financial Statement February 2023
- 3.2 MCRPD Check Register February 2023
- 3.3 MCRPD Financial Statement March 2023
- 3.4 MCRPD Check Register March 2023
- 3.5 Preliminary MCRPD Budget FY23/24

**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 Carly Wells, Interim District Administrator, 300 South Lincoln St., Fort Bragg, CA 95437.

*PLEASE NOTE:* At least 48 hours in advance of standing committee meetings, agendas are posted at the District Office, C. V. Starr Community Center, 300 South Lincoln Street, Fort Bragg, California and at mendocoastrec.org; and emailed to individuals upon request and to the Fort Bragg Advocate and Mendocino Beacon.

Description		Current Month Actual	Current Month Budget	Current Month Difference <i>favorable / (unfavorable)</i>	Year to Date Actual	Year to Date Budget	Year to Date Difference <i>favorable / (unfavorable)</i>	Available
<b>Operating Revenue</b>								
Enrichment	1	-	1,863	(1,863)	11,530	13,572	(2,042)	12,287
Youth Sports	2	1,265	410	855	12,515	8,043	4,472	(2,882)
Special Events	3	205	25	180	22,860	12,397	10,463	(3,363)
Adult Sports	4	425	210	215	870	1,280	(410)	11,370
Drop In	5	2,017	1,452	565	10,976	7,538	3,438	302
Other Income	6	3,360	3,360	-	9,811	14,850	(5,039)	11,759
<b>Total Revenue</b>		<b>7,272</b>	<b>7,320</b>	<b>(48)</b>	<b>68,563</b>	<b>57,680</b>	<b>10,883</b>	<b>29,472</b>
<b>Other Revenues</b>								
Property Tax	7	-	-	-	181,740	181,740	-	142,588
<b>Total Other Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>181,740</b>	<b>181,740</b>	<b>-</b>	<b>142,588</b>
<b>Total Revenues</b>		<b>7,272</b>	<b>7,320</b>	<b>(48)</b>	<b>250,303</b>	<b>239,421</b>	<b>10,883</b>	<b>172,060</b>
<b>Operating Expense</b>								
Wages and Benefits	8	14,418	18,343	3,925	138,741	182,399	43,658	291,618
Programs	9	27	150	123	2,198	4,330	2,132	4,322
Sports	10	0	1,090	1,090	8,744	9,800	1,056	16,903
Marketing	11	0	50	50	853	2,800	1,947	3,000
Operations	12	8,587	9,701	1,114	69,809	62,732	(7,076)	72,139
Events	13	286	300	14	4,976	6,950	1,974	7,808
Other Expenses	14	-	2,670	2,670	1,183	5,995	4,812	33,234
<b>Total Operating Expense</b>		<b>23,318</b>	<b>32,304</b>	<b>8,986</b>	<b>226,504</b>	<b>275,006</b>	<b>48,502</b>	<b>429,024</b>
<b>Other Expenses</b>								
Area Funding Grant	15	-	-	-	2,500	-	-	2,500
<b>Total Other Income / Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
<b>Total Expenses</b>		<b>23,318</b>	<b>32,304</b>	<b>8,986</b>	<b>229,004</b>	<b>275,006</b>	<b>48,502</b>	<b>431,524</b>
<b>Net Revenue (Expense)</b>		<b>(16,046)</b>	<b>(24,984)</b>	<b>(9,034)</b>	<b>21,299</b>	<b>(35,586)</b>	<b>(37,620)</b>	<b>(259,464)</b>

- Footnotes
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**Mendo Coast Rec Park District  
Check Register**

**For the Period From Feb 1, 2023 to Feb 28, 2023**

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
DD1689	2/1/23	Employee Payroll	1020	545.01
DD1690	2/1/23	Employee Payroll	1020	1,236.70
DD1691	2/1/23	Employee Payroll	1020	675.10
DD1692	2/1/23	Employee Payroll	1020	111.83
DD1693	2/1/23	Employee Payroll	1020	346.84
DD1694	2/1/23	Employee Payroll	1020	57.80
DD1695	2/1/23	Employee Payroll	1020	536.86
DD1696	2/1/23	Employee Payroll	1020	491.83
DD1697	2/1/23	Employee Payroll	1020	380.41
DD1698	2/1/23	Employee Payroll	1020	311.75
DD1699	2/1/23	Employee Payroll	1020	754.85
DD1700	2/1/23	Employee Payroll	1020	1,348.17
DD1701	2/1/23	Employee Payroll	1020	1,708.47
DD1702	2/1/23	Employee Payroll	1020	351.16
DD1703	2/1/23	Employee Payroll	1020	343.76
DD1704	2/1/23	Employee Payroll	1020	402.53
DD1705	2/1/23	Employee Payroll	1020	634.57
DD1706	2/1/23	Employee Payroll	1020	707.50
DD1707	2/1/23	Employee Payroll	1020	509.39
1992	2/1/23	Employee Payroll	1020	417.02
1993	2/1/23	Employee Payroll	1020	57.80
1994	2/1/23	Employee Payroll	1020	438.96
1995	2/1/23	Employee Payroll	1020	263.37
1996	2/1/23	Employee Payroll	1020	452.71
1997	2/1/23	Employee Payroll	1020	351.16
1998	2/1/23	Employee Payroll	1020	587.06
1999	2/1/23	Employee Payroll	1020	373.11
2000	2/1/23	Employee Payroll	1020	438.96
2001	2/1/23	Employee Payroll	1020	281.66
2002	2/1/23	Employee Payroll	1020	182.90
2003	2/1/23	Employee Payroll	1020	1,195.39
2004	2/1/23	Employee Payroll	1020	219.48
2005	2/1/23	Employee Payroll	1020	179.25
2006	2/1/23	Employee Payroll	1020	353.92
DD1708	2/2/23	Employee Payroll	1020	87.88
DD1709	2/2/23	Employee Payroll	1020	100.05
DD1710	2/2/23	Employee Payroll	1020	2,271.80
2007	2/2/23	Employee Payroll	1020	113.52
2008	2/2/23	Employee Payroll	1020	45.54
	2/2/23	Employment Development Dept.	1020	1,355.47
	2/2/23	EFTPS	1020	4,862.89
2009	2/8/23	BETH PINE	KUDOS	695.12
2010	2/8/23	EDWARD JONES	1020	1,328.93
2011	2/8/23	Elizabeth Collins	1020	370.70
2012	2/8/23	Embolden Law PC	1020	720.00
2013	2/8/23	Fort Bragg Towing	1020	445.24
2014	2/8/23	Kim Ramey	1020	99.00
2015	2/8/23	Mendocino Community Network	1020	84.21
2016	2/8/23	NCSI	1020	74.00
2017	2/8/23	ODP Business Solutions, LLC	1020	154.58
2018	2/8/23	REOALTD	1020	1,632.00
2019	2/8/23	Victoria Anaya Franco	KUDOS	773.07
	2/13/23	Mendocino Community Network	1020	117.66
2037	2/13/23	CV STARR CENTER	1020	5,952.50
2038	2/13/23	Kim Ramey	1020	27.09

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Check Register**

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Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
2039	2/13/23	P.G. & E.	1020	4.89
2040	2/13/23	Victoria Anaya Franco	KUDOS	120.17
DD1711	2/15/23	Employee Payroll	1020	599.74
DD1712	2/15/23	Employee Payroll	1020	1,049.88
DD1713	2/15/23	Employee Payroll	1020	688.99
DD1714	2/15/23	Employee Payroll	1020	153.77
DD1715	2/15/23	Employee Payroll	1020	589.75
DD1716	2/15/23	Employee Payroll	1020	57.80
DD1717	2/15/23	Employee Payroll	1020	567.94
DD1718	2/15/23	Employee Payroll	1020	539.82
DD1719	2/15/23	Employee Payroll	1020	430.71
DD1720	2/15/23	Employee Payroll	1020	448.92
DD1721	2/15/23	Employee Payroll	1020	594.17
DD1722	2/15/23	Employee Payroll	1020	1,280.30
DD1723	2/15/23	Employee Payroll	1020	1,799.80
DD1724	2/15/23	Employee Payroll	1020	409.69
DD1725	2/15/23	Employee Payroll	1020	372.67
DD1726	2/15/23	Employee Payroll	1020	402.53
DD1727	2/15/23	Employee Payroll	1020	456.56
DD1728	2/15/23	Employee Payroll	1020	819.96
DD1729	2/15/23	Employee Payroll	1020	548.48
2020	2/15/23	Employee Payroll	1020	424.32
2021	2/15/23	Employee Payroll	1020	57.80
2022	2/15/23	Employee Payroll	1020	486.52
2023	2/15/23	Employee Payroll	1020	351.16
2024	2/15/23	Employee Payroll	1020	517.39
2025	2/15/23	Employee Payroll	1020	395.07
2026	2/15/23	Employee Payroll	1020	612.75
2027	2/15/23	Employee Payroll	1020	336.53
2028	2/15/23	Employee Payroll	1020	490.18
2029	2/15/23	Employee Payroll	1020	303.62
2030	2/15/23	Employee Payroll	1020	215.83
2031	2/15/23	Employee Payroll	1020	1,316.46
2032	2/15/23	Employee Payroll	1020	409.69
2033	2/15/23	Employee Payroll	1020	164.61
2034	2/15/23	Employee Payroll	1020	395.07
DD1730	2/16/23	Employee Payroll	1020	100.05
DD1731	2/16/23	Employee Payroll	1020	2,271.80
2035	2/16/23	Employee Payroll	1020	113.52
2036	2/16/23	Employee Payroll	1020	91.08
	2/17/23	Employment Development Dept.	1020	1,437.28
	2/17/23	EFTPS	1020	5,079.84
2041	2/27/23	Mendocino Coast Clinics	1020	269.00
2042	2/27/23	Moneque Wooden	1020	270.00
2043	2/27/23	ODP Business Solutions, LLC	1020	108.82
2044	2/27/23	US CELLULAR	1020	593.01
<b>Total</b>				<b><u>67,306.47</u></b>

Description		Current Month Actual	Current Month Budget	Current Month Difference <i>favorable / (unfavorable)</i>	Year to Date Actual	Year to Date Budget	Year to Date Difference <i>favorable / (unfavorable)</i>	Available
<b>Operating Revenue</b>								
Enrichment	1	20	825	(805)	11,550	14,397	(2,847)	12,267
Youth Sports	2	40	900	(860)	12,555	8,943	3,612	(2,922)
Special Events	3	4,000	5,000	(1,000)	26,860	17,397	9,463	(7,363)
Adult Sports	4	2,415	375	2,040	3,285	1,655	1,630	8,955
Drop In	5	1,780	1,184	596	12,756	8,722	4,034	(1,478)
Other Income	6	5,152	5,152	-	9,811	20,002	(10,191)	6,607
<b>Total Revenue</b>		<b>13,407</b>	<b>13,436</b>	<b>(29)</b>	<b>76,817</b>	<b>71,116</b>	<b>5,701</b>	<b>16,066</b>
<b>Other Revenues</b>								
Property Tax	7	10,094	-	10,094	191,834	181,740	10,094	132,494
<b>Total Other Revenue</b>		<b>10,094</b>	<b>-</b>	<b>10,094</b>	<b>191,834</b>	<b>181,740</b>	<b>10,094</b>	<b>132,494</b>
<b>Total Revenues</b>		<b>23,501</b>	<b>13,436</b>	<b>10,065</b>	<b>268,652</b>	<b>252,857</b>	<b>15,795</b>	<b>148,559</b>
<b>Operating Expense</b>								
Wages and Benefits	8	18,863	28,343	9,480	152,604	210,741	58,137	291,618
Programs	9	2,481	100	(2,381)	4,678	4,430	(248)	4,322
Sports	10	0	1,360	1,360	8,744	11,160	2,416	16,903
Marketing	11	129	50	(79)	981	2,850	1,869	3,000
Operations	12	20,502	18,828	(1,674)	78,310	82,560	4,250	92,139
Events	13	326	350	24	5,303	7,300	1,997	7,808
Other Expenses	14	-	0	-	1,183	5,995	4,812	13,234
<b>Total Operating Expense</b>		<b>42,301</b>	<b>49,031</b>	<b>6,730</b>	<b>251,804</b>	<b>325,037</b>	<b>73,232</b>	<b>429,024</b>
<b>Other Expenses</b>								
Area Funding Grant	15	-	-	-	2,500	-	-	2,500
<b>Total Other Income / Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
<b>Total Expenses</b>		<b>42,301</b>	<b>49,031</b>	<b>6,730</b>	<b>254,304</b>	<b>325,037</b>	<b>73,232</b>	<b>431,524</b>
<b>Net Revenue (Expense)</b>		<b>(18,800)</b>	<b>(35,595)</b>	<b>3,335</b>	<b>14,347</b>	<b>(72,180)</b>	<b>(57,437)</b>	<b>(282,964)</b>

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**Mendo Coast Rec Park District  
Check Register**

**For the Period From Mar 1, 2023 to Mar 31, 2023**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
DD1732	3/1/23	Employee Payroll	1020	303.87
DD1733	3/1/23	Employee Payroll	1020	611.09
DD1734	3/1/23	Employee Payroll	1020	414.45
DD1735	3/1/23	Employee Payroll	1020	74.56
DD1736	3/1/23	Employee Payroll	1020	234.57
DD1737	3/1/23	Employee Payroll	1020	28.91
DD1738	3/1/23	Employee Payroll	1020	298.96
DD1739	3/1/23	Employee Payroll	1020	253.29
DD1740	3/1/23	Employee Payroll	1020	248.86
DD1741	3/1/23	Employee Payroll	1020	173.69
DD1742	3/1/23	Employee Payroll	1020	298.19
DD1743	3/1/23	Employee Payroll	1020	1,040.24
DD1744	3/1/23	Employee Payroll	1020	1,223.59
DD1745	3/1/23	Employee Payroll	1020	248.75
DD1746	3/1/23	Employee Payroll	1020	104.25
DD1747	3/1/23	Employee Payroll	1020	219.48
DD1748	3/1/23	Employee Payroll	1020	349.79
DD1749	3/1/23	Employee Payroll	1020	292.64
2045	3/1/23	Employee Payroll	1020	28.91
2046	3/1/23	Employee Payroll	1020	267.04
2047	3/1/23	Employee Payroll	1020	175.59
2048	3/1/23	Employee Payroll	1020	153.63
2049	3/1/23	Employee Payroll	1020	260.48
2050	3/1/23	Employee Payroll	1020	201.19
2051	3/1/23	Employee Payroll	1020	219.48
2052	3/1/23	Employee Payroll	1020	164.61
2053	3/1/23	Employee Payroll	1020	95.10
2054	3/1/23	Employee Payroll	1020	701.20
2055	3/1/23	Employee Payroll	1020	248.75
2056	3/1/23	Employee Payroll	1020	43.89
2057	3/1/23	Employee Payroll	1020	205.76
DD1750	3/2/23	Employee Payroll	1020	104.59
DD1751	3/2/23	Employee Payroll	1020	2,271.80
2058	3/2/23	Employee Payroll	1020	113.52
2059	3/3/23	Employee Payroll	1020	236.64
2060	3/3/23	Employee Payroll	1020	177.85
	3/3/23	Employment Development Dept.	1020	668.44
	3/3/23	EFTPS	1020	2,870.86
	3/8/23	Mendocino Community Network	1020	117.66
2061	3/10/23	BETH PINE	KUDOS	603.34
2062	3/10/23	CAPRI	1020	1,092.00
2063	3/10/23	CV STARR CENTER	1020	11,197.44
2064	3/10/23	EDWARD JONES	1020	904.80
2065	3/10/23	Embolden Law PC	1020	2,880.00
2066	3/10/23	Kim Ramey	1020	285.71
2067	3/10/23	NCSI	1020	18.50
2068	3/10/23	ODP Business Solutions, LLC	1020	24.58
2069	3/10/23	REOALTD	1020	1,136.00
2070	3/10/23	Victoria Anaya Franco	KUDOS	127.72
2063V	3/14/23	CV STARR CENTER	1020	-11,197.44
DD1752	3/15/23	Employee Payroll	1020	588.60
DD1753	3/15/23	Employee Payroll	1020	1,125.62
DD1754	3/15/23	Employee Payroll	1020	661.19
DD1755	3/15/23	Employee Payroll	1020	149.10
DD1756	3/15/23	Employee Payroll	1020	485.60

**Mendo Coast Rec Park District  
Check Register**

**For the Period From Mar 1, 2023 to Mar 31, 2023**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
DD1757	3/15/23	Employee Payroll	1020	57.80
DD1758	3/15/23	Employee Payroll	1020	563.88
DD1759	3/15/23	Employee Payroll	1020	504.94
DD1760	3/15/23	Employee Payroll	1020	403.61
DD1761	3/15/23	Employee Payroll	1020	191.51
DD1762	3/15/23	Employee Payroll	1020	594.17
DD1763	3/15/23	Employee Payroll	1020	1,223.14
DD1764	3/15/23	Employee Payroll	1020	1,696.83
DD1765	3/15/23	Employee Payroll	1020	395.07
DD1766	3/15/23	Employee Payroll	1020	364.92
DD1767	3/15/23	Employee Payroll	1020	438.96
DD1768	3/15/23	Employee Payroll	1020	456.56
DD1769	3/15/23	Employee Payroll	1020	803.89
DD1770	3/15/23	Employee Payroll	1020	574.55
2071	3/15/23	Employee Payroll	1020	409.69
2072	3/15/23	Employee Payroll	1020	173.41
2073	3/15/23	Employee Payroll	1020	486.52
2074	3/15/23	Employee Payroll	1020	351.16
2075	3/15/23	Employee Payroll	1020	380.44
2076	3/15/23	Employee Payroll	1020	609.08
2077	3/15/23	Employee Payroll	1020	409.69
2078	3/15/23	Employee Payroll	1020	468.23
2079	3/15/23	Employee Payroll	1020	241.42
2080	3/15/23	Employee Payroll	1020	245.08
2081	3/15/23	Employee Payroll	1020	1,316.46
2082	3/15/23	Employee Payroll	1020	496.35
2083	3/15/23	Employee Payroll	1020	95.10
2084	3/15/23	Employee Payroll	1020	436.22
DD1771	3/16/23	Employee Payroll	1020	50.03
DD1772	3/16/23	Employee Payroll	1020	2,271.80
2085	3/16/23	Employee Payroll	1020	122.99
2086	3/16/23	Employee Payroll	1020	98.68
DD1773	3/16/23	Employee Payroll	1020	116.68
	3/17/23	Employment Development Dept.	1020	1,272.66
	3/17/23	EFTPS	1020	4,975.75
2087	3/21/23	BETH PINE	KUDOS	254.90
2088	3/21/23	CV STARR CENTER	1020	2,480.76
2089	3/21/23	Oppenheimer Investigations Group LLP	1020	5,642.50
2090	3/21/23	Streamline	1020	800.00
2091	3/21/23	US CELLULAR	1020	579.71
2092	3/21/23	Victoria Anaya Franco	KUDOS	738.26
2093	3/21/23	CV STARR CENTER	1020	10,543.10
2094	3/21/23	CV STARR CENTER	1020	654.34
2040V	3/27/23	Victoria Anaya Franco	KUDOS	-120.17
2095	3/27/23	Victoria Anaya Franco	KUDOS	120.17
2110	3/28/23	Redwood Empire Title Co. of Mendo Cnty	1020	1,361.50
DD1774	3/29/23	Employee Payroll	1020	592.33
DD1775	3/29/23	Employee Payroll	1020	959.00
DD1776	3/29/23	Employee Payroll	1020	575.73
DD1777	3/29/23	Employee Payroll	1020	149.10
DD1778	3/29/23	Employee Payroll	1020	440.34
DD1779	3/29/23	Employee Payroll	1020	28.91
DD1780	3/29/23	Employee Payroll	1020	584.16
DD1781	3/29/23	Employee Payroll	1020	533.55
DD1782	3/29/23	Employee Payroll	1020	438.44


**Mendo Coast Rec Park District  
Check Register**

**For the Period From Mar 1, 2023 to Mar 31, 2023**

Filter Criteria includes: Report order is by Date.

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
DD1783	3/29/23	Employee Payroll	1020	236.05
DD1784	3/29/23	Employee Payroll	1020	594.17
DD1785	3/29/23	Employee Payroll	1020	431.65
DD1786	3/29/23	Employee Payroll	1020	1,348.17
DD1787	3/29/23	Employee Payroll	1020	1,867.12
DD1788	3/29/23	Employee Payroll	1020	380.44
DD1789	3/29/23	Employee Payroll	1020	375.32
DD1790	3/29/23	Employee Payroll	1020	438.96
DD1791	3/29/23	Employee Payroll	1020	412.58
DD1792	3/29/23	Employee Payroll	1020	811.92
DD1793	3/29/23	Employee Payroll	1020	522.43
2096	3/29/23	Employee Payroll	1020	482.85
2097	3/29/23	Employee Payroll	1020	173.41
2098	3/29/23	Employee Payroll	1020	486.52
2099	3/29/23	Employee Payroll	1020	351.16
2100	3/29/23	Employee Payroll	1020	351.16
2101	3/29/23	Employee Payroll	1020	609.08
2102	3/29/23	Employee Payroll	1020	453.60
2103	3/29/23	Employee Payroll	1020	314.58
2104	3/29/23	Employee Payroll	1020	223.13
2105	3/29/23	Employee Payroll	1020	1,316.46
2106	3/29/23	Employee Payroll	1020	292.64
2107	3/29/23	Employee Payroll	1020	91.45
2108	3/29/23	Employee Payroll	1020	395.07
DD1794	3/30/23	Employee Payroll	1020	50.85
DD1795	3/30/23	Employee Payroll	1020	100.05
DD1796	3/30/23	Employee Payroll	1020	94.98
DD1797	3/30/23	Employee Payroll	1020	2,271.80
2109	3/30/23	Employee Payroll	1020	91.08
	3/30/23	Employment Development Dept.	1020	1,129.73
	3/30/23	EFTPS	1020	4,891.93
2111	3/30/23	Redwood Empire Title Co. of Mendo Cnty	1020	3,754.00
<b>Total</b>				<b><u>101,827.17</u></b>



A group of people are kayaking on a river. There are two yellow kayakers on the left and two more on the right. They are wearing life jackets and hats. The river is surrounded by dense green forest. The water is calm and reflects the surrounding trees.

# ANNUAL BUDGET REPORT FY2023-2024

## MENDOCINO COAST RECREATION AND PARK DISTRICT

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[www.mendocoastrec.org](http://www.mendocoastrec.org)

300 S Lincoln Street, Fort Bragg, CA 95437



The Mendocino Coast Recreation and Park District FY2023-2024 Annual Budget Report is prepared for the Mendocino Coast Recreation & Park District Board of Directors in accordance with the District's bylaws.

The mission of MCRPD is to provide opportunities on the Mendocino Coast that promote physical and mental well-being for everyone, through active play, community enrichment, programs, and events.



Mendocino Coast Recreation and Park District  
Board of Directors and Term Expires:

Barbara Burkey, Board Chair - December 2026  
Kylie Felicich, Board Secretary - December 2026  
Angela Dominguez, Board Member - December 2024  
John Huff, Board Member - December 2024

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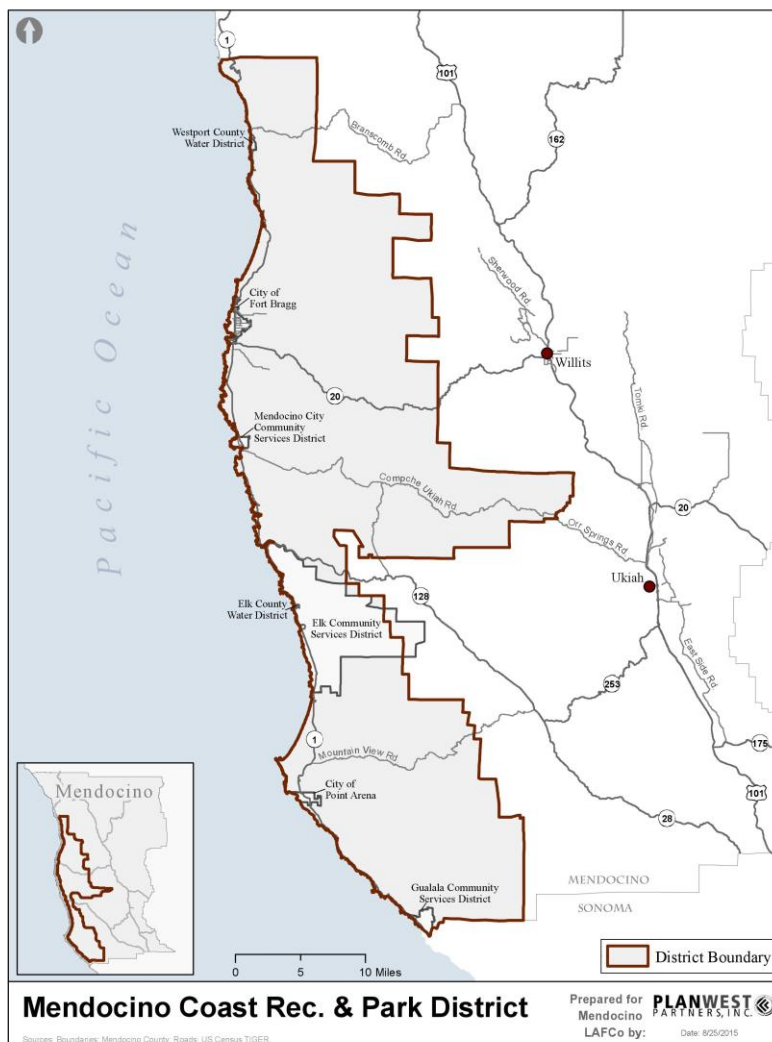
# DISTRICT HISTORY AND MAP

## History

The Mendocino Coast Recreation and Park District (MCRPD) was formed in 1973 with the original boundaries encompassing 20 square miles around Fort Bragg. MCRPD is a public agency existing under and pursuant to the Constitution and laws of the State of California, with an elected five-member Board of Directors.

In 1982 the District was expanded to include the area served by Mendocino Unified School District (MUSD). In 1989, residents of the Point Arena area requested that MCRPD initiate proceedings to incorporate the Point Arena School District into MCRPD, and annexation of the South Coast followed. Most recently, in 2008, the MCRPD annexed the remainder of the Fort Bragg Unified School District to include the village of Westport.

## District Boundary Map



# BUDGET SUMMARY

Description	FY 19/20	FY 20/21	FY 21/22	FY22/23		FY23/24		Variance	Variance
	Audited Results	Audited Results	Audited Results	Adopted Budget	Proposed Budget				
Operating Revenue									favorable (unfavorable)
Enrichment	70,835	-	21,465	11,498	42,030	73%		30,532	
Youth Sports	7,473	225	8,112	12,601	12,655	0%		54	
Special Events	14,918	-	10,224	22,177	21,286	-4%		(891)	
Adult Sports	2,695	-	11,260	11,705	11,270	-4%		(435)	
Drop In	32,744	-	8,846	12,995	17,188	24%		4,192	
Miscellaneous	12,074	16,618	18,856	37,587	-			(37,587)	
<b>Total Operating Revenue</b>	<b>140,739</b>	<b>16,843</b>	<b>78,763</b>	<b>108,563</b>	<b>104,429</b>	<b>-4%</b>		<b>29,801</b>	
Other Revenue									
Donations	100,000	-	-	-	-			-	
Cal Recycle Grant		22,001							
Property Tax	310,362	298,229	324,328	324,328	340,545	5%		16,216	
<b>Total Other Revenue</b>	<b>410,362</b>	<b>320,230</b>	<b>324,328</b>	<b>324,328</b>	<b>340,545</b>	<b>5%</b>		<b>16,216</b>	
<b>Total Revenues</b>	<b>551,101</b>	<b>337,073</b>	<b>403,091</b>	<b>432,892</b>	<b>444,973</b>	<b>3%</b>		<b>12,081</b>	
Operating Expense									
Wages and Benefits	261,771	178,128	324,975	345,922	318,431	-9%		(27,491)	
Programs	32,145	977	3,725	4,680	1,500	-212%		(3,180)	
Sports	3,720	-	8,200	26,160	12,950	-102%		(13,210)	
Marketing	1,337	655	2,300	3,000	1,500	-100%		(1,500)	
Operations	66,128	88,351	71,928	82,070	128,966	36%		46,896	
Events	175	1,032	7,782	8,041	8,350	4%		309	
Miscellaneous	736	19,883	9,330	9,853	11,000	10%		1,147	
<b>Total Operating Expense</b>	<b>366,012</b>	<b>289,026</b>	<b>428,239</b>	<b>479,725</b>	<b>482,697</b>	<b>1%</b>		<b>2,972</b>	
Other Expenses									
Planning Grant Repayment	-	76,627	-	-	-			-	
Loan Principal Payments	-	22,001	-	-	-			-	
Interest	-	-	-	-	-			-	
Area Funding Grant	2,500	2,500	2,500	2,500	5,000	50%		2,500	
<b>Total Other Expenses</b>	<b>2,500</b>	<b>101,128</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>50%</b>		<b>2,500</b>	
<b>Total Expenses</b>	<b>368,512</b>	<b>390,154</b>	<b>430,739</b>	<b>482,225</b>	<b>487,697</b>	<b>1%</b>		<b>5,472</b>	
Net Revenue/(Expense)	182,589	(53,081)	(27,648)	(49,333)	(42,723)	-15%		6,610	

## Special Items

Write-Off Accounts Payable

Description	FY 19/20	FY 20/21	FY 21/22	FY22/23		FY23/24		Variance
	Audited Results	Audited Results	Audited Results	Adopted Budget	Proposed Budget			
Beginning Avail. Net Assets	455,125	637,714	584,633	556,985	507,652			(49,333)
Net Revenue/(Expense)	182,589	(53,081)	(27,648)	(49,333)	(42,723)			6,610
Available Net Assets	637,714	584,633	556,985	507,652	464,929			(42,723)
Restricted Net Assets	100,000	100,000	100,000	100,000	100,000			-
Unrestricted Net Assets	537,714	484,633	456,985	407,652	364,929			(42,723)
Available Net Assets	637,714	584,633	556,985	507,652	464,929			(42,723)

# REVENUES

Operating revenue is generated from collecting fees and sponsorships through enrichment programs, youth sports, special events, adult sports, and other miscellaneous sources. Operating Revenue is anticipated to be \$104,429 for the year.

## Enrichment

Enrichment includes programs and classes such as Gymnastics, Archery Clinics, Kayaking and South Coast Swim Lessons. Enrichment revenue is projected to be \$42,030. The large increase is due to the return of the popular gymnastics program.

## Youth Sports

Youth Sports revenue consists of Hoopstars! and Coast Youth Basketball. Expected revenue for youth sports is \$12,655.

## Special Events

The District holds a variety of events throughout the year such as the C & J Ales Men's Softball Tournament every summer and our big fundraiser event is the Annual Aquathon & Silent Auction that raises funds to support the second grade learn to swim program. Special Events revenue is projected to be \$21,286.

## Adult Sports

Adult Sports include Men's Basketball League, Men's League Softball and Co-Ed League Softball. Revenue is projected to be \$11,270.

## Drop In

Drop-in programs and classes offered include Adult Drop-in Volleyball, as well as the popular Family Skate Night. Drop-in revenue is expected to come in at \$17,188.

## Miscellaneous

Miscellaneous revenues previously included funds collected such as the administrative fees from the KUDOS and ASSETS program. We do not expect miscellaneous revenue this year as MCRPD is not going to be involved with the KUDOS and ASSETS programs.

## Property Tax

The District collects property tax to support recreation and park activities. A tax sharing agreement allocates 45% of the property tax and 100% of Redevelopment Agency Pass-Through funds to the City of Fort Bragg to support C.V. Starr Community Center and Fort Bragg recreation. The remaining 55% of collected property tax supports the District's general fund. The estimated tax revenue for FY2022-2023 is \$340,545.

# EXPENSES

Expenses are any costs associated with providing day to day District programs and services including wages and benefits. Operating Expenses are projected to be \$487,697.

## Wages and Benefits

Wages and benefits account for the monetary compensation paid to employees, healthcare benefits, workers compensation insurance, state unemployment insurance, state employment training tax, federal insurance contribution act tax (FICA), and federal Medicare tax. The projected FY2023-2024 wages and benefits are \$318,431.

## Programs

Program expenses include supplies for Skate Night, Volleyball, Archery, and any other enrichment programs offered. Program expenses are expected to be \$1,500. The decrease is due purchases made in FY22/23 that will last through FY23/24.

## Sports

Sports expenses include the costs in administering the Basketball Programs, and Co-Ed and Men's Softball. Sports expenses are expected to be \$12,950. The large decrease is because we are changing the format of how programs are ran.

## Marketing

Outreach expenses include promotional supplies, banners, brochure costs and advertisements. The expected marketing costs are \$1,500.

## Operations

Operation account for uniforms, facility rentals, office supplies, IT equipment & services, resources and subscriptions, bank fees, utilities, communications, postage and shipping, professional services, insurance, licenses and permits, dues and memberships, training, travel, recruitment, and medical supplies. Operation expenses are anticipated to be \$128,966.

## Events

Event expenses this year include supplies for the C & J Ales Memorial Softball Tournament, Drive-Thru Trick-or-Treat, South Coast Halloween Carnival and Winter Wonders events. Expenses are expected to be \$8,350.

## Miscellaneous

Miscellaneous expenses include property tax administration Fees, LAFCO, and the Mendocino County property tax administration. Total miscellaneous expenses are projected to be \$11,000.

## Recreation Services Grant

The MCRPD Recreation Services Grant offers a systematic approach to selecting and offering financial assistance to groups and entities within the District that require some financial

assistance to execute their own recreation programming. The maximum grant amount to be rewarded is usually \$2,500. Staff noticed that the grant was not published for applicants to apply during the FY2022-2023 so the FY2023-2024 will roll those allotted funds over and offer \$5,000.

## **Available Net Assets**

With the new midyear projections, the District is anticipating ending the FY2023-2024 with \$464,929 in net assets.