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REGULAR BOARD OF DIRECTORS MEETING
Mendocino Coast Recreation and Park District
MCRPD DISTRICT OFFICE
401 N Harbor Drive, Fort Bragg CA 95437
Wednesday, September 18, 2024
5:30 P.M. REGULAR MEETING

1.0 CALL TO ORDER

Call to order and roll call

2.0 APPROVAL AND ADOPTION OF AGENDA

Items to be removed from or changes to the agenda should be done at this time

3.0 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).

4.0 STAFF REPORTS:

- 4.1 District Manager Report Kylie Felicich, page 1
- 4.2 District Recreation Supervisor Report Jennifer Saunders , page 2
- 4.3 District Business Manager Jamie Campione, page 3

5.0 OTHER REPORTS:

- 5.1 Friends of MCRPD
- 5.2 South Coast
- 5.3 Mendocino Coast Botanical Gardens
- 5.4 Personnel Committee
- 5.5 District Services Committee
- 5.6 Finance Committee
- 5.7 Board of Directors

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.

6.0 DISCUSSION / ACTION

- 6.1 Update and discussion on Second Grade Swim Program
- 6.2 Review MCRPD's current Bylaws and consider directing the District Services Committee to work with staff to develop any recommended Bylaws revisions for future consideration by the full Board. Pages 4-12
- 6.3 Receive and discuss brief oral report by District General Counsel regarding Brown Act rules applicable to potential Board Member participation in meetings via Zoom and provide any related direction
- 6.4 Bower Park operating and maintenance; Discuss and summarize the history for Mendocino County's Bower Park and potential role for the District in the future. This item was proposed by Board Member Shpak for full board discussion. Pending that discussion, staff have not dedicated significant time/energy to researching the relevant background or options
- 6.5 Consider a District wide delivery of services: Discussion of our District and what is required to service the entire geography. This item was proposed by Board Member Shpak for full board discussion. Pending that discussion, staff have not dedicated significant time/energy to researching the relevant background or options
- 6.6 Consider forming an ad hoc committee from the Board to work with staff on on-going discussions with the City of Fort Bragg including possibly attending meetings with City representatives.
- 6.7 2022/2023 Audit from JJACPA, Inc. – review and consider final draft, pages 13-58
- 6.8 Proposal for Grant Writer Engagement – Interwest Group, pages 59-67

7.0 CONSENT CALENDAR

All items under the consent calendar will be acted upon in one motion unless a board member requests that an individual item be taken up under DISCUSSION/ACTION

- 7.1 Approval of minutes for Regular Board Meeting Minutes 06/19/24, pages 68-70
- 7.2 Approval of minutes for Finance Committee Meeting Minutes 06/19/24, pages 71

8.0 CLOSED SESSION

- 8.1 Open session identification of closed session items
- 8.2 Receive any public comment on closed session items

PUBLIC EMPLOYEE EVALUATION – DISTRICT MANAGER: Pursuant to Government code 54957, performance evaluation of Kylie Felicich, District Manager

- 8.3 Open session report re: closed session (if required by Brown Act)

8.0 ADJOURNMENT

Next MCRPD Regular Board of Directors Meeting will be held on October 16, 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 agendas are posted at least 72 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](#)

September 2024

District Manager Report

Kylie Felicich

As I approach the one-year anniversary of taking this role, I am pleased with our progress and growth. The accounting reconciliation for this District has been through a lot in 12 months. After parting ways with our previous accounting firm, we are confident it was the right way to go. Krisch and Company works with many Special Districts in California. They understand accruals and public monies. Because our previous accounting plan did not use a numbering system, Krisch has started doing this. It will make our 2024/2025 system much better. Rick Wood and I are finishing up the 2023/2024 year end. Krisch is taking over from July 1, 2024. We are proud of how we have grown this District's revenue since last September.

We are continuing to grow our relationship with The Mendocino Coast Children's Fund. They are going through a lot of change and growth within their organization. It was nice to meet in person with them and thank them for all the support they have given families to participate in our programs. Friends of MCRPD have continued to generously support our gymnastics, MCRPD Studios and upcoming Coast Youth Basketball League with scholarships. We are becoming a vendor for Redwood Coast Regional Center which supports children with disabilities. Right now, The Regional Center is supporting 3 children in our martial arts and gymnastics programs. They come with their aides and attend mainstream programming. We continue to work with Match Disability Services. Match attends programming with 2 of our students.

Skate Night in Point Arena continues to be popular. We will continue to share the skate inventory from Fort Bragg until we hopefully get a grant for the Point Arena Skate Program. We canceled our tennis lessons on the South Coast due to lack of interest. Kids Run the Coast has started up again in Manchester and I will be running with the pack! Tennis in Fort Bragg is continuing through October, and we hope to finish the session before the rains come in. The upcoming horseshoe tournament in Gualala is keeping us busy as well. We are working on a kayak program and hope to get one day of paddling in before the weather turns.

Currently, for staffing we have 3 full-time employees and 11 part-time instructors. We have 60 people taking classes at the Studios and expect those numbers to grow as people start looking to exercise inside. We have 16 tennis students as the season slowed down due to soccer and other fall sports. We have 10 adults taking Pickleball weekly plus a tournament on September 14. We have 93 students in Gymnastics.

Jamie and I are working with Streamline, our website company, to make sure that our website and all documents are ADA Compliant. The deadline is 1/1/2025. We got a 99% rating from their tests on our website. We are also insured with CAPRI for these issues but will continue to get updates from Streamline as we move closer to the deadline.

September Board report
Jennifer Saunders
MCRPD/ Recreation Supervisor
September 2024

As the Recreation Supervisor, here are my accomplishments for the month of September for our community and for MCRPD:

- Pickleball continues to grow with more and more people looking to learn about the sport with our professional coach. Along with continuing our program, we also hosted our 2nd Pickleball tourney this past weekend and it was a great success because it was focused on beginners and intermediates-the players who have been evolving in their skills with our clinic programs. We are hoping to continue pickleball outdoors and when the weather hits, we will pursue indoor pickleball and badminton which we are hoping to be a success considering that we found out that two gyms have the lines on the courts!
- Volleyball drop-ins have been a great success on Wednesday nights and currently, I am focusing on getting a competitive league together for the group of people that attend. The volleyball interest is about 70% Hispanic and many of the players are employees of the dangerous logging industry, and this is their chance to feel free of daily working conditions and fears and an opportunity to have a focus on health and wellness as well as having a positive social outlet. I am working hard on making this program to fit their needs.
- With our flag football program ending with such great success, I have met with our South Coast manager, and we are working on our next season and preparing for an even better and more exciting program in 2025! We are looking to partner with the Jr. NFL to not only gain more presence but also possibly have primetime NFL sublimation authentic jerseys!
- Currently, I am getting ready for our 2024-25 Coast Youth Basketball League with hopes of adding 1st-2nd graders to the league as well as partnering with Jr. NBA for great deals on authentic shirts and equipment. Our South Coast manager and I are also possibly trying to work out a scenario of including the South Coast into our CYBL, as it would bring our community of basketball together encouraging unity rather than rivalry. We are hoping to open early registrations for this exciting program which we expect high numbers this year.
- I provided many flyers for our programs in the month of September. I am very happy to be a part of the graphic design of our business and I love being creative for our programs and for our community to see.
- I have developed a relationship with a fitness dance instructor who we are hoping will come and teach in our studios in dance fitness, strengthening, yoga, and flexibility.



Jamie Campione - Staff Report

September 2024

We have been collaborating with our martial arts instructors to expand our offerings and create new affordable packages for participants. Recently, we added two morning classes for adults, while the youth martial arts classes continue to thrive.

We are midway through our first fall gymnastics session, which currently includes 13 classes with 98 participants enrolled. Additionally, we are working with a new instructor to launch a rhythmic gymnastics class at our new studio location.

Our fitness class attendance is growing, with the recent addition of a second aerobics class on Mondays. We are also in discussions with two new instructors to introduce yoga and other fitness classes in the near future.

Lastly, I have been actively pursuing a grant to expand our roller-skating events to the South Coast. If awarded, the funds will allow us to purchase roller skates and secure a storage facility for the equipment.

Adopted: March 19, 1974, Resolution 74-02
Revised: February 19, 2014, Resolution 14-02
Revised: September 20, 2017, Resolution 17-07
Revised: October 20, 2021, Resolution 21-06
Revised: June 21, 2023, Resolution 23-01

MENDOCINO COAST RECREATION AND PARK DISTRICT BYLAWS

FOR THE REGULATION, EXCEPT AS OTHERWISE PROVIDED BY STATUTE, OF THE MENDOCINO COAST RECREATION AND PARK DISTRICT, COUNTY OF MENDOCINO, STATE OF CALIFORNIA

ARTICLE I – NAME

The name of this organization shall be the Mendocino Coast Recreation and Park District. The District is a political subdivision of the State of California which is established under the provisions of the Public Resource Code (Sections 5780 et. seq.). This District is located in the Mendocino County, State of California.

ARTICLE II – MISSION AND PURPOSE

The mission and general purpose of the Mendocino Coast Recreation and Park District shall be:

- A. To provide opportunities on the Mendocino Coast that promote physical and mental well-being for everyone, through active play, community enrichment, programs and events.
- B. To acquire needed recreation and parks sites; to develop needed facilities and preserve open space.
- C. To work and coordinate with other agencies to support a healthy community by providing high quality parks and recreation services, with the purpose of maintaining and developing programs and facilities. Additionally, with the purpose of the preservation of open space and public access.
- D. To be actively involved in environmental planning and legislation at the County, regional, State and Federal level relative to the direct or indirect functions of the District.

ARTICLE III – MEETINGS

Section 1 – Meetings

All meetings of the Board of Directors shall be open and public, and all persons shall be permitted to attend any meeting of the Board, except as otherwise provided in these bylaws.

Section 2 – Regular Meetings

Regular meetings of the Board of Directors shall be held on the third Wednesday of each month at 5:30pm. Meetings shall be held at various locations within the District including the C. V. Starr Community Center, 300 South Lincoln Street, Fort Bragg, California. Date, Time, and Venue for Regular Meetings of the District Board of Directors will be determined for the upcoming calendar year at the regularly scheduled December Board meeting. Locations will be included in the schedule and on the posted agendas. Agendas will be posted at the MCRPD office and on the MCRPD website. Variations to the approved date, time and/or meeting venue for any regular meeting will be approved by Board action at a meeting prior to the scheduled regular meeting in which a change is made.

Section 3 – Adjournment; Adjourned Meetings

The Board of Directors may adjourn any regular, adjourned regular, special, or adjourned special meeting to a time and place specified in the order of adjournment. Less than a quorum of members (Section 7) may so adjourn. If all members are absent from any regular meeting, the Board Clerk or Secretary of the Board of Directors may declare the meeting

adjourned to a stated time and place, and she/he/they shall cause written notice of the adjournment to be given in the same manner as provided in California Government Code Section 54596, for special meetings. A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the regular meeting was held, within twenty-four (24) hours after the time of the adjournment.

Section 4 – Continuance

Any hearing being held, or noticed, or ordered to be held, by the Board of Directors, at any meeting may by order or notice of continuance be continued or re-continued to any subsequent meeting of the Board of Directors in the same manner and to the same extent set forth in Section 3 for the adjournment of meetings; provided that if the hearing is continued to a time less than twenty-four (24) hours after the time specified in the order or notice of hearing, a copy of the order or notice of continuance of hearing shall be posted immediately following the meeting at which the order or declaration of continuance was adopted or made.

Section 5 – Special Meetings

A special meeting may be called at any time by the District Administrator, Chairperson of the Board of Directors, or by a majority of the members of the Board. An email notice will be sent to each member of the Board and to each local radio station, newspaper and any person requesting notice in writing. An agenda shall be posted at the MCRPD offices and on the MCRPD website. The email and posted agenda shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered at such meeting.

Section 6 – Closed Sessions

The Board of Directors may conduct a closed session during a regular or special meeting to consider the appointment, employment or dismissal of a public officer or employee or to hear complaints or charges brought against such officer or employee by another public officer, person or employee unless such officer or employee requests a public hearing. The Board of Directors may exclude from any such meeting, during the examination of witness, any or all other witnesses in the matter being investigated by the Board. The Board may conduct a closed session for any other issue permitted under California law. (See Government Code Section 54954.5.)

Section 7 – Quorum

A majority of the number of Directors shall be necessary to constitute a quorum for the transaction of business, except to adjourn. Every act or decision done or made by the majority of the Board of Directors shall be regarded as the act of the Board of Directors, unless a greater number is required by law.

Section 8 – Meeting Business

The order of business at regular, adjourned or special meetings shall be established by the Chairperson of the Board. Any matter proposed for the agenda by a Director of the Board to the Chairperson shall be placed on a future agenda prior to the posting of the agenda, or by Board action prior to the approval of the agenda at any meeting, with the exception of Special Board Meetings.

Section 9 – Parliamentary Procedures and Rules

Meetings shall be governed by Rosenberg’s Rules of Order, Revised, where not in conflict with these bylaws. Notwithstanding any rule of parliamentary procedure, any officer of the Board of Directors shall have an equal power with any member of said Board and may take part in the discussion and vote thereon.

ARTICLE IV – OFFICERS

Section 1 – Officers

The officers of the Board of Directors shall be Chairperson, Vice-Chairperson, and Secretary.

Section 2 – Chairperson

It shall be the duty of the Chairperson to preside at all meetings of the Board of Directors, appoint committees, call special meetings when they may be deemed advisable, execute all documents and papers on the behalf of the Board of Directors, and act as Liaison Officer between the public and the Board when the circumstances warrant; when the Chairperson is acting a Liaison Officer for the Board, the Chairperson shall carry out the directives, if any, of the Board.

Section 3 – Vice-Chairperson

In the absence or disability of the Chairperson, the Vice-Chairperson shall have all his/her/their duties and shall call special meetings of the Board should the Chairperson refuse to do so.

Section 4 – Secretary

The Secretary shall keep, or cause to be kept, full and complete records of proceedings of the Board of Directors and of its meetings and give, or cause to be given, notice of all regular and special meetings of the Board of Directors as required by these bylaws; and may attest all documents and sign all warrants on behalf of the District.

ARTICLE V – BOARD OF DIRECTORS

Section 1 – Board of Directors

- A. The Board of Directors shall consist of five elected Directors. Each Director shall serve a four-year term and shall be elected by the eligible voting residents of the District.
- B. Two of the Board members' terms shall run concurrently, while the remaining three Board members' terms shall run concurrently. Election of the Board members shall comply with the provisions of the California Election Code and Public Resources Code pertaining to Recreation and Park Districts.
- C. In the event there is a vacancy on the Board and that term of office has not expired, then the vacancy shall be filled by appointment by the remaining members of the Board for the balance of the unexpired term.
- D. Any elected members may terminate his or her membership by submitting a written letter of resignation to the District Board and the County Board of Supervisors. In the event any Board Member is unwilling or unable to fulfill their duties at scheduled and noticed meetings, the Board, by an affirmative vote of two-thirds of all its members, may suspend or expel a member. When any members miss three (3) consecutive regularly scheduled meetings, the District Board may take action to expel said member from the Board and to initiate the process for appointment of the vacant seat.

ARTICLE VI – POWERS AND DUTIES OF THE DISTRICT

The District Board shall establish rules for its proceedings.

- A. The Board of Directors is the legislative body of the District and shall determine all questions of policy.
- B. The Board of Directors may:
 1. Organize, promote, conduct and advertise programs of community recreation.
 2. Establish systems of recreation and recreation centers, including parks and parkways; and
 3. Acquire, construct, improve, maintain and operate recreation centers within or without the territorial limits of the District.
- C. The Board of Directors may cooperate with any city, county, district, state, or any subdivision thereof, or federal agency, and may enter into agreements or contracts with each other, and may do any and all things necessary or convenient to aid and cooperate in carrying out the purposes of the District.

- D. The Board of Directors and the governing bodies of any city, county, or school district having jurisdiction over any of the same territory or over contiguous territories may jointly establish a system or systems of recreation and parks, and may jointly do any act which either is authorized to do under California law.
- E. The District Board shall have and exercise all rights and powers, expressed or implied, necessary to carry out the purposes and intent of the Public Resources Code, including but not limited to the power:
 - 1. To sue and be sued;
 - 2. To take and acquire real or personal property of every kind or any interest therein, within and without the district, by grant, purchase, gift, devise or lease, and to hold, manage, occupy, dispose of, convey and encumber the same for the benefit of the District.
 - 3. To exercise the right of eminent domain, except that such right shall be exercised only within the territory of the District after approval for such exercise has been granted by resolution of the District Board.
 - 4. To appoint and employ and pay persons who are necessary and adequately trained, to maintain and operate the property, improvements and facilities under its control and to operate programs of public recreation. The Board may employ personnel at the pleasure of the Board or by contract, and may establish a merit system, retirement privileges, and provide for other employment practices either directly or through contractual arrangement with the state or other public agency or private organization.
 - 5. To employ counsel.
 - 6. To enter into and perform all necessary contracts.
 - 7. To borrow money, give security thereof, purchase on contract and do and perform any and all acts and things necessary or proper to carry out the provisions of the California Public Resources Code pertaining to recreation and park districts.
- F. The District Board may lease or rent private vehicles or equipment owned by District employees, or others, and reimburse them for use of same within budgetary limitations.
- G. The District Board may enter into group hospital service contracts with hospitals, hospital districts, and non-profit corporations formed under Section [9201] of the Corporations Code for hospital service, or into contracts for group disability insurance for insurers, for the members of the District Board, and the employees relating to injuries or illnesses suffered by such persons, either in the performance of duty or at other times; and for such purpose the recreation and park district is construed to be a district within the meaning and effect of Section 10270.5 and 11512.2 of the Insurance Code and other laws related thereto. In addition to compensation insurance required by law, the District Board may insure its members and employees against accidental death and injury in the performance of their duties.
- H. The District Board may authorize the attendance of its members and employees at professional or vocational meetings, and may authorize payment for reasonable expenses therefore, including transportation to and from such meetings.
- I. The District Board shall direct a record to be kept of all its acts, and of all money received and disbursed by it. The books shall be open to public inspection. An annual audit of District financial statements, records, and Board of Director actions will be conducted in accordance with the Governmental Accounting Standards Board requirements.
- J. A majority vote of the members of the District Board is required on each action taken, except as otherwise required by law, and the vote shall be recorded.
- K. The Board of Directors may make and enforce all rules, regulations and bylaws necessary for the administration, government and protection of the property, improvements, and facilities under its management or belonging to the District.

ARTICLE VII – COMMITTEES

Section 1 – Standing Committees

The following standing committees shall be voted upon by the Board of Directors at the January meeting each year to serve on an annual basis.

- A. Finance
- B. Personnel
- C. District Services

Committee membership will consist of Board members. Residents of the District may be appointed to a committee if deemed necessary by the Board of Directors. The Executive Director shall be ex-officio member to these committees.

Section 2 – Other Committees

The Chairperson of the Board of Directors may establish other special committees as deemed necessary in carrying out the objectives and goals of the District. Residents of the District shall be appointed to serve as members of these special committees. Board members and/or staff shall serve as ex-officio members to these committees.

Section 3 – Functions of Committees

All business requiring further study shall be referred to the proper committee for report and recommendations to the Board as a whole for action. Action recommended by a committee shall not be considered as binding or representing the Board of Directors' position on the matter in question.

Under no circumstances is a committee or any member of that committee to take any action or make any statement committing the Board as a whole unless given authority to do so by vote of the Board.

Section 4 – Committee Duties

Shall include, but not be limited to:

- A. Finance.

To study and make recommendations concerning the following:

- 1. Maintenance and operation.
- 2. Employee compensation.
- 3. Capital outlay.
- 4. Interest and redemption for indebtedness.
- 5. Restricted reserve for capital outlay.
- 6. Restricted reserve for contingencies.
- 7. Unallocated general reserve.

- B. Personnel.

To study and make recommendations concerning the following:

- 1. Revisions to and/or adoption of personnel annual salary increases, leaves of absences, holidays, benefits and overtime compensation, as denoted in the employee handbook.
- 2. Periodic review and revisions to Employee Handbook.
- 3. Job descriptions.
- 4. The creation or elimination of any job position.
- 5. A periodic review of independent contractors and new contractors, as needed.

- C. District Services.

To study and make recommendations concerning the following:

- 1. Recreation and park programs as a whole.

2. Fees and charges schedule for community center, pools, special instructional classes and other activities which may involve a fee charge.
3. Policies for use of community center, pools, parks, facilities, and recreation programs.
4. Policy for conducting programs which may be classified as an educational class.
5. Policy for co-sponsorship of recreation and parks programs with other agencies or groups.
6. Periodic review and revisions to the District By-Laws.

ARTICLE VIII – DISTRICT EMPLOYEES

Section 1 – District Administrator

The Board of Directors shall hire an District Administrator. The District Administrator shall be the manager and chief executive officer of the District. The District Administrator shall, under the direction of the Board of Directors, be responsible for the administration of the District and shall organize its recreation and park programs, headquarters, facilities and employees. The District Administrator may employ personnel, within functions of the District, and shall also have the right to terminate employees if necessary.

The District Administrator along with the Finance Officer shall prepare and administer the District budget; maintain a complete financial record for the District, including an appropriate set of record books required under State and County law. Rules and regulations, and have an annual audit performed; study and recommend regarding property acquisition and development; by direction of the Board of Directors update and implement the District Master Plan; prepare reports on accomplishments and needs; prepare necessary Board meeting materials; and shall carry out any and all directives and policies established by the Board of Directors. The District Administrator shall also be the Clerk for the Board and shall perform all of the duties imposed by law upon the Clerk.

In absence of the District Administrator, the Board may designate an Interim District Administrator or other manager who shall have all the powers and perform the duties of the District Administrator.

Section 2 – Other District Employees

There shall be such other subordinate employees and consultants as established by the District's budget and personnel policies. The District Administrator shall promulgate and establish the duties and rules regulating all other employees and consultants of the District, subject to the approval of the Board of Directors.

C. V. Starr Community Center personnel shall be employed pursuant the operating agreement between the City of Fort Bragg and the District for the C. V. Starr Community Center.

ARTICLE IX – DISTRICT FINANCES

Section 1 – Annual Budget

The District Administrator and Finance Officer shall submit a preliminary budget to all committees not later than May 5th of each year for the ensuing fiscal year. Any Committee recommendations shall be submitted to the Finance Committee for their review before going on to the Board of Directors. The Finance Committee shall then review the budget and shall recommend to the Board of Directors a tentative budget at or before the regularly scheduled June Board of Director's Meeting for the ensuing fiscal year. On or before July 1 of each year, the Board of Directors shall publish a notice, at least one time, stating: (1) that the preliminary budget has been adopted and is available for inspection at the

District Office, (2) that on a specified date, not less than one month after publication of the notice, the District Board shall meet for the purpose of fixing the final budget, and that any taxpayer may appear and be heard regarding the items in the budget. The District Board shall report the final budget to the supervising authority after the budget hearing, but no later than August 10.

Section 2 – Procedures for District Disbursements and Accounts

A. Payroll.

The District Administrator (shall examine and approve the monthly payroll and provide a current reporting to the Finance Committee for their monthly meeting. Employees are paid bi-monthly.

B. All Other Expenditures.

All other obligations of the District shall first be presented to the Finance Committee and approved by the Board of Directors at their next regular meeting. Such approval shall be evidenced by the certification of the Chairperson or acting Chairperson of the Board and the Secretary of the Board. After such approval, such claims shall be paid.

Section 3 – Expenditures up to \$5,000.

The District Administrator may purchase materials or supplies or award any contract for a sum not exceeding \$5,000 without the approval of the Board of Directors, providing such expenditures are within budgetary limitations.

Section 4 – Expenditures in Excess of \$5,000 up to and including \$25,000.

The District Administrator may purchase materials or supplies or award any contract for a sum in excess of \$5,000 and not exceeding \$25,000 without the approval of the Board of Directors. The District Administrator shall attempt to obtain three (3) firm quotes for such materials, supplies or contract prior to making such expenditure. The District is governed by Public Contract Code 22000-22045.

Section 5 – Expenditures of \$25,001 - \$60,000. – Public Contract Code 22032

Public projects of sixty thousand dollars (\$60,000) or less may be performed by the employees of the District by force account, by negotiated contract, or by purchase order. To the extent permitted by law, the District may give preference to local businesses. When the expenditures will exceed the sum of twenty-five-thousand dollars (\$25,000) and the District elects to solicit bids, the contract shall be awarded to the lowest responsible bidder. All such contracts shall be awarded by action of the District Board.

Section 6 – Expenditures of \$60,001 - \$200,000 – Public Contract Code 22032

Public projects of two hundred thousand dollars (\$200,000) or less may be let to contract by informal procedures as set forth in this article. Informal bids shall be based on at least three (3) bids or quotes. Bids can be solicited by written request, publication, and/or posting on the District Website at least ten (10) calendar days before bids are due. To the extent permitted by law, the District may give preference to local businesses. When the expenditures will exceed the sum of sixty-thousand dollars (\$60,000), the contract shall be awarded to the lowest responsible bidder. All such contracts shall be awarded by action of the District Board.

Section 7 – Expenditures over \$200,001 – Public Contract Code 22032

Public projects of more than two hundred thousand dollars (\$200,000) shall, except as otherwise provided in this article, be let to contract by formal bidding procedure. The formal bid process includes: a notice inviting formal bids, formal bid opening by the District Administrator, review by the District Board, and award by the District Board or rejection of all bids.

Before any formal bid process begins, MCRPD Board of Director's will engage a professional consultant to develop a feasibility study and strategic plan prior to the initiation of the formal bid process. MCRPD Board will document and publish the report for public review and comment at least 60 days prior to the award of contract.

Grant-funded activities may have more stringent bid requirements. MCRPD Board will seek independent professional guidance for any project to assure that all grants(s) and the award of contracts comply with applicable codes, regulations, and guidelines.

The District Administrator shall present the bid opening records for acceptance or rejection to the Board of Directors at their regular or special meeting. The District Board may reject all bids/quotes and obtain new bids/quotes, or, by a four-fifths vote, may elect to purchase the materials or supplies in the open market, or to construct the building, structure, or improvements by force account. The Board of Directors may waive formal bid procedures to purchase from another public agency, or purchase through another public agency, by using the formally-accepted bids of that public agency.

Section 8 – Rejection of Bids

In all instances where informal or formal bids are requested, the District shall reserve the right to reject any and all bids.

Section 9 – Financial Reports

An account record of budget expenditures shall be kept and a statement showing the state of the budget funds shall be presented monthly to the Board of Directors by the District Administrator or Finance Officer.

Section 10 – Receipts Other Than Taxes

Receipts other than taxes shall be deposited to the credit of the District and a monthly report made to the Board of Directors by the District Administrator or Finance Officer.

Section 11 – Bonds of Employees

Members of the Board of Directors and certain employees of the District whose duties involve the handling of money shall be bonded by a corporate security in such amount as shall be fixed by the Board of Directors. Which Directors and which employees shall be bonded shall be determined by the District Administrator.

Section 12– Fiscal Year

The fiscal year of the District shall begin July 1 and end June 30.

Section 13 – Leases, Contracts, Etc.

All leases, contracts, and the like entered into by the Board and receiving Board approval shall be signed by the Chairperson, or by any Director or by the District Administrator specially designated by the Board of Directors, unless otherwise required by law, at a duly convened Board of Directors' meeting.

Section 14 – Special Services and Equipment

Notwithstanding the provisions of Section 6 and 7 of this Article, or any other provisions of these bylaws, the Board of Directors may negotiate a contract to purchase without the necessity of resorting to bids, whether formal or informal, with any person or firm, for the furnishing to the District of specialized equipment, special services and advice, in financial, economic, accounting, engineering, legal, and administrative matters, or any other special service determined by the Board. Such persons, or firms, or agencies must be specially trained and experienced and competent to perform the special services required or furnish the unique or unusual equipment or supplies not procurable from competitive

sources. The determination of the Board regarding the special services, specialized equipment or supplies, or advice required and the Board's decision to negotiate a contract or authorize purchases therefore shall be conclusive.

Section 15– Surplus Property

By resolution, the Board of Directors may declare property owned by the District as surplus, if it is not required for District purposes, or if it should be disposed of for the purpose of replacement, or because it is unsatisfactory or not suitable for District uses, and may order the sale or leasing of any property.

Section 16 – C. V. Starr Community Center Finances

- C. V. Starr Community Center shall administer finances pursuant the operating agreement between the City of Fort Bragg and the District for the C. V. Starr Community Center.

ARTICLE X – AMENDMENTS

These bylaws may be amended or modified by the Board of Directors by resolution adopted and approved by three-fifths vote of the members of the Board of Directors, provided notice of the intent to amend these bylaws and the proposed amendment(s) has been communicated to each Director in accordance with the written notice required for regular meetings.

MENDOCINO COAST RECREATION AND
PARK DISTRICT ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023



Prepared by:

Kylie Felicich
District Manager

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**Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023**

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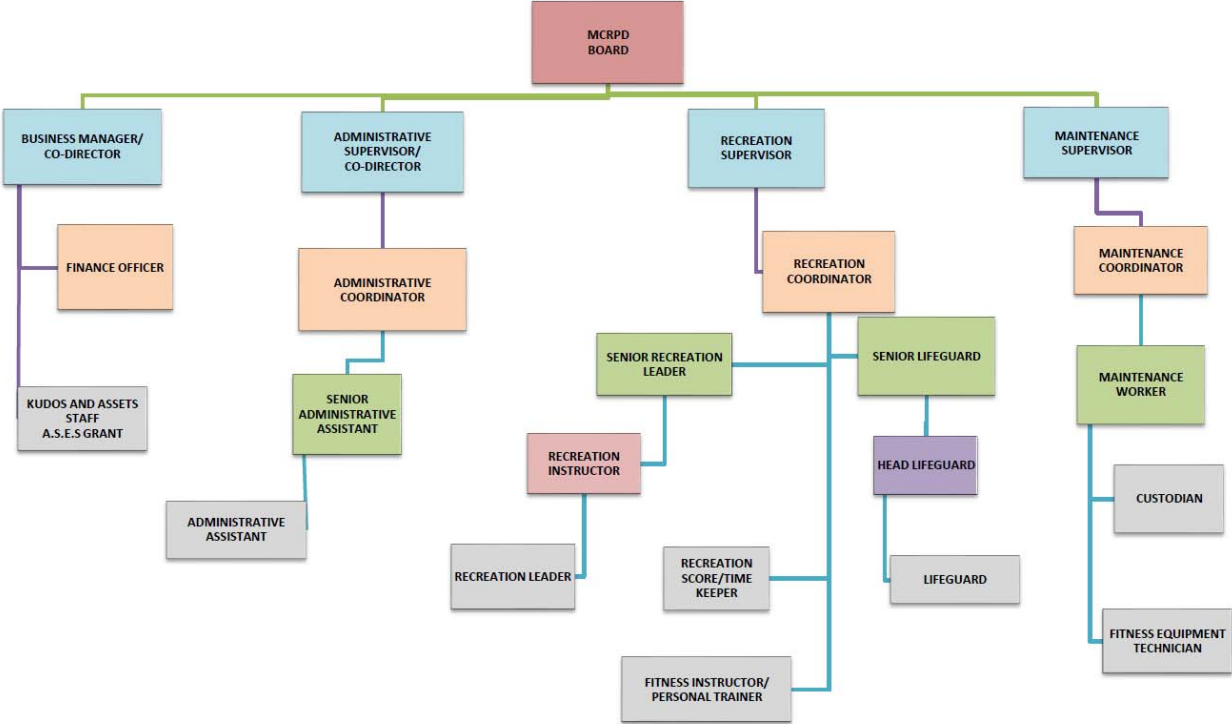
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**Mendocino Coast Recreation and Park District
 Basic Financial Statements
 For the year ended June 30, 2023**

Organization Chart

MCRPD Staff Organization Chart



**Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023**

List of Officials

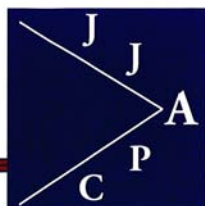
District Board

- Barbara Burkey 2026 Chair
- Dave Shpak 2024 Secretary
- Craig Comen 2026
- Angela Dominguez 2024
- John Huff 2024

District Officials

- Kylie Felicich District Manager

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JJACPA, Inc.

A Professional Accounting Services Corp.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Mendocino Coast Recreation and Park District
Fort Bragg, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Mendocino Recreation and Park District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–12 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2024 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

June 11, 2024

JJACPA, Inc.
JJACPA, INC.

Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023

Management's Discussion and Analysis

As management for the Mendocino Coast Recreation and Park District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage readers to consider this document in conjunction with the Basic Financial Statements.

FINANCIAL HIGHLIGHTS

- ◆ Government-Wide – Assets, Liabilities and Net Position
 - The assets of the District exceeded its liabilities by about \$3.30 million at the end of the 2023 fiscal year. The District's total net position increased by \$43,158.
 - The District's net investment in capital assets for its governmental activities as of June 30, 2023 was \$2,627,186.

- ◆ Government-Wide – Revenues and Expenses
 - Overall District-wide revenues from all governmental activities excluding the sale of the Highway 20 Property, increased by \$53,289 compared to the 2022 fiscal year.
 - The District wide expenditures from all governmental activities increased by \$48,532, compared to the 2022 fiscal year.

Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report has two major parts:

- 1) **Introductory section**, which includes general information;
- 2) **Financial section**, which includes the Management's Discussion and Analysis (this part), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements along with the notes to these financial statements.

The Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of the government-wide financial statements, the fund financial statements, and the notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*).

The governmental activities of the District consist of community services/recreation and services and supplies.

Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023

Management's Discussion and Analysis, Continued

OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the Governmental Fund Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statement. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Governmental Fund Financial Statements provide detailed information about the District's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all nonmajor funds summarized and presented only in a single column. Subordinate schedules present the detail of these nonmajor funds. Major funds present the major activities of the District for the year, and may change from year to year as a result of changes in the pattern of the District's activities.

For the fiscal year ended June 30, 2023, the District has one major fund:

GOVERNMENTAL FUNDS:

- General Fund

The District maintains one individual governmental fund, the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for this fund.

The District adopts an annual appropriated budget for the General fund. A budgetary comparison statement has been provided for this fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 18-24 of this report.

Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023

Management’s Discussion and Analysis, Continued

OVERVIEW OF THE ANNUAL FINANCIAL REPORT, Continued

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 26-36 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets exceeded liabilities by \$3.30M as of June 30, 2023. The Summary of Net Position as of June 30, 2023, and 2022, follows:

	Summary of Net Position		
	2023	2022	
	Govern- mental Activities	Govern- mental Activities	Change
Current and other assets	\$ 707,292	\$ 697,330	\$ 9,962
Noncurrent assets	2,627,186	4,150,135	(1,522,949)
Total assets	<u>3,334,478</u>	<u>4,847,465</u>	<u>(1,512,987)</u>
Current and other liabilities	28,432	2,251,340	(2,222,908)
Long-term liabilities	-	965,298	(965,298)
Total liabilities	<u>28,432</u>	<u>3,216,638</u>	<u>(3,188,206)</u>
Net position:			
Net investment in capital assets	2,627,186	995,125	1,632,061
Restricted	100,000	100,000	-
Unrestricted	<u>578,860</u>	<u>535,702</u>	<u>43,158</u>
Total net position	<u>\$ 3,306,046</u>	<u>\$ 1,630,827</u>	<u>\$ 1,675,219</u>

Overall, total net position increased by \$1,675,219. The majority of the net position of the District is represented by the District's net investment in its capital assets such as land, surplus property, buildings and improvements, leasehold improvements, and equipment.

Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

The change in net position for the fiscal years ended June 30, 2023, and 2022, follows:

	Changes in Net Position	
	2023	2022
Revenues:		
Program revenues:		
Charges for services:	\$ 129,305	\$ 70,525
General revenues:		
Property taxes	347,476	351,093
Other general revenues	-	1,874
Gain on sale of surplus property	1,655,010	-
Total revenues	<u>2,131,791</u>	<u>423,492</u>
Expenses:		
Governmental activities:		
Salaries and benefits	127,499	285,437
Programs	21,043	6,046
Sports	7,791	3,008
Marketing	1,209	918
Operations	131,181	45,775
Events	7,004	7,733
Other	160,845	6,500
Interest	-	52,623
Total expenses	<u>456,572</u>	<u>408,040</u>
Excess (Deficiency) of revenues over expenditures	<u>1,675,219</u>	<u>15,452</u>
Change in net position	1,675,219	15,452
Net position:		
Beginning of year	1,630,827	1,615,375
End of year	<u>\$ 3,306,046</u>	<u>\$ 1,630,827</u>

Revenues

The District’s total revenues for governmental activities were \$476,781 excluding the sale of the Highway 20 Property for the fiscal year ended June 30, 2023. Most of the District’s key revenues are generated in FY 2022-2023 are from two major sources.

- 1. Charges for services** – FY 2022-2023 had an increase of \$58,780.
- 2. Property Taxes** – FY 2022-2023 Property taxes decreased by \$3,617 from FY 2021-2022.

**Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023**

Management’s Discussion and Analysis, Continued

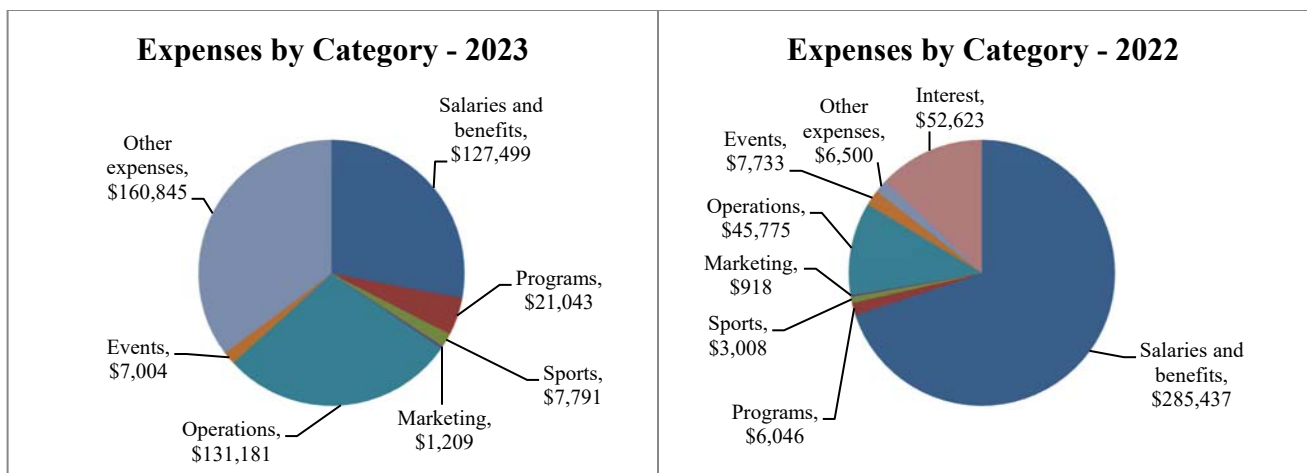
GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Expenses

Below is the breakdown of the overall expenditures:

The following table shows the cost of each of the District’s major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the District’s taxpayers by each of the programs. The total cost of services and the net cost of services for the fiscal years ended June 30, 2023, and 2022, are as follows:

	2023		2022	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Salaries and benefits	\$ 127,499	\$ (127,499)	\$ 285,437	\$ (285,437)
Programs	21,043	(21,043)	6,046	(6,046)
Sports	7,791	8,654	3,008	(3,008)
Marketing	1,209	(1,209)	918	(918)
Operations	131,181	(18,321)	45,775	24,750
Events	7,004	(7,004)	7,733	(7,733)
Other expenses	160,845	(160,845)	6,500	(6,500)
Interest	-	-	52,623	(52,623)
Total	\$ 456,572	\$ (327,267)	\$ 408,040	\$ (337,515)



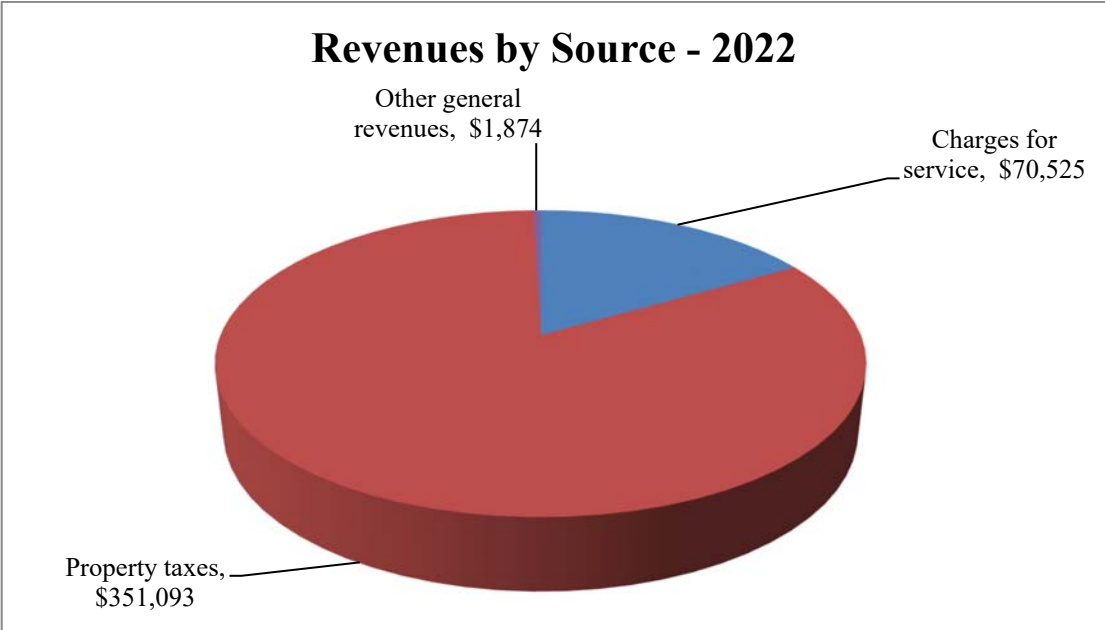
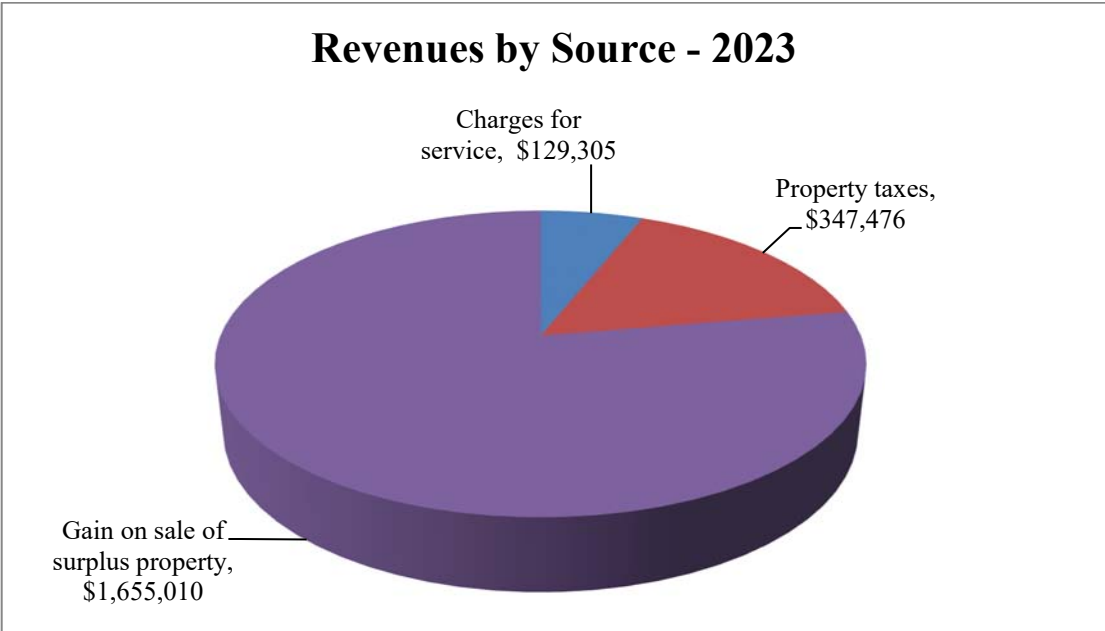
**Mendocino Coast Recreation and Park District
 Basic Financial Statements
 For the year ended June 30, 2023**

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Revenues

Revenues by source for the fiscal years ended June 30, 2023, and 2022, are as follows:



Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Financial Analysis of the Government’s Funds

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the District government, reporting the District’s operations in more detail than the government-wide financial statements.

Governmental funds

The District’s governmental funds provide information on near-term inflows, outflows, and balances of spending resources. At the fiscal year ended June 30, 2023, the District’s governmental funds reported combined fund balances of \$678,860.

Capital Assets

The District’s investment in capital assets for its governmental activities as of June 30, 2023, amount to \$2,627,186. This investment in capital assets includes land, surplus property, buildings and improvements, leasehold improvements, and equipment.

	Capital Assets	
	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Land	\$ 2,519,977	\$ 2,519,977
Surplus Property	-	1,500,000
Buildings and Improvements	46,952	46,952
Leasehold improvements	489,853	489,853
Equipment	28,110	28,110
Less: Accumulated Depreciation	(457,706)	(434,757)
Total	<u>\$ 2,627,186</u>	<u>\$ 4,150,135</u>

More detail of the capital assets and current activity can be found in the notes to the financial statements on pages 28-29 for significant accounting policies and note 3 on page 34 for other capital asset information.

**Mendocino Coast Recreation and Park District
Basic Financial Statements
For the year ended June 30, 2023**

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

General Fund Budgetary Highlights

	<u>FY 2023-24</u>	<u>FY 2022-23</u>	<u>Percentage change</u>
Revenues:			
Property taxes	\$ 340,545	\$ 324,328	5.0%
Charges for services	104,429	70,976	47.1%
Other revenues	-	37,587	-100.0%
Total revenues	<u>\$ 444,974</u>	<u>\$ 432,891</u>	2.8%
Expenditures:			
Current:			
Salaries and benefits	\$ 318,431	\$ 345,922	-7.9%
Programs	1,500	4,680	-67.9%
Sports	12,950	26,160	-50.5%
Marketing	1,500	3,000	-50.0%
Operations	128,966	82,070	57.1%
Events	8,350	8,041	3.8%
Other expenses	16,000	12,353	29.5%
Total expenditures	<u>\$ 487,697</u>	<u>\$ 482,226</u>	1.1%

The difference between the final budget and actual revenues differs favorably by \$43,890.

The difference between the final budget and actual expenses differs favorably by \$48,603.

Economic Outlook

- Per The County of Mendocino, property tax revenue for FY 2022-2023 was \$347,546.
- For FY2022-2023, the District projects operating revenue of \$129,305 collected for services. This is highly favorable compared to recent years due to the post COVID-19 pandemic halting recreation programming for nearly the entire prior fiscal year.
- The District’s December 29, 2011 bankruptcy filing is complete. West America Bank completed the short sale of the Highway 20 property.

Requests for Information

This Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District’s finances. If you have any questions about this report, or need additional financial information, contact the Mendocino Coast Recreation and Park District, Finance Department P.O. Box 532, Fort Bragg, CA 95437. Our telephone number is (707) 409-0760.

BASIC FINANCIAL STATEMENTS

Mendocino Coast Recreation and Park District

Statements of Net Position

June 30, 2023

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments	\$ 634,780
Receivables:	
Accounts	72,512
Total current assets	<u>707,292</u>
Noncurrent assets:	
Land	2,519,977
Other capital assets, net	107,209
Total noncurrent assets	<u>2,627,186</u>
Total assets	<u><u>\$ 3,334,478</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	23,485
Accrued liabilities	4,947
Total liabilities	<u>28,432</u>
NET POSITION	
Net investment in capital assets	2,627,186
Restricted	100,000
Unrestricted (Deficit)	578,860
Total net position	<u>3,306,046</u>
Total liabilities and net position	<u><u>\$ 3,334,478</u></u>

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District

Statement of Activities

For the year ended June 30, 2023

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Activities 2023
Primary government:			
Governmental activities:			
Salaries and benefits	\$ 127,499	\$ -	\$ (127,499)
Programs	21,043	-	(21,043)
Sports	7,791	16,445	8,654
Marketing	1,209	-	(1,209)
Operations	131,181	112,860	(18,321)
Events	7,004	-	(7,004)
Other expenses	160,845	-	(160,845)
Total governmental activities	456,572	129,305	(327,267)
Total primary government	\$ 456,572	\$ 129,305	(327,267)
General revenues:			
Taxes:			
Property taxes			347,476
Gain on sale of surplus property			1,655,010
Total general revenues			2,002,486
Change in net position			1,675,219
Net position:			
Beginning of year			1,630,827
End of year			\$ 3,306,046

The accompanying notes are an integral part of these basic financial statements.

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FUND FINANCIAL STATEMENTS

Fund	Description
General Fund	This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists of general government type activities.

Mendocino Coast Recreation and Park District

Balance Sheet

General Fund

June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 634,780
Receivables:	
Accounts	72,512
Total assets	<u>\$ 707,292</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 23,485
Accrued liabilities	4,947
Total liabilities	<u>28,432</u>
Fund balances:	
Committed	100,000
Unassigned	578,860
Total fund balances	<u>678,860</u>
Total liabilities and fund balances	<u>\$ 707,292</u>

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balances - total governmental funds \$ 678,860

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. 2,627,186

Net position of governmental activities \$ 3,306,046

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District
Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position
Governmental Activities
June 30, 2023

	General Fund Balance Sheet	Reclassifications	Changes in GAAP	Statement of Position
ASSETS				
Current assets:				
Cash and investments	\$ 634,780	\$ -	\$ -	\$ 634,780
Receivables:				
Accounts	72,512	-	-	72,512
Total current assets	707,292	-	-	707,292
Noncurrent assets:				
Land	-	-	2,519,977	2,519,977
Other capital assets, net	-	-	107,209	107,209
Total noncurrent assets	-	-	2,627,186	2,627,186
Total assets	\$ 707,292	\$ -	\$ 2,627,186	\$ 3,334,478
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 23,485	\$ -	\$ -	\$ 23,485
Accrued liabilities	4,947	-	-	4,947
Interest payable	-	-	-	-
Due within one year	-	-	-	-
Total current liabilities	28,432	-	-	28,432
Noncurrent liabilities:				
Long-term liabilities:				
Due after one year	-	-	-	-
Total noncurrent liabilities	-	-	-	-
Total liabilities	28,432	-	-	28,432
FUND BALANCES/NET POSITION				
Fund balances:				
Restricted	100,000	(100,000)	-	-
Unassigned (Deficit)	578,860	(578,860)	-	-
Net position:				
Net investment in capital assets	-	-	2,627,186	2,627,186
Restricted	-	100,000	-	100,000
Unrestricted	-	578,860	-	578,860
Total fund balances/ net position	678,860	-	2,627,186	3,306,046
Total liabilities and net position	\$ 707,292	\$ -	\$ 2,627,186	\$ 3,334,478

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District
Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
For the year ended June 30, 2023

	General Fund
REVENUES:	
Property taxes	\$ 347,476
Charges for services:	
Enrichment	76,197
Youth sports	12,555
Special Events	21,810
Adult Sports	3,890
Drop in	14,853
Total revenues	476,781
EXPENDITURES:	
Current:	
Salaries and benefits	127,499
Programs	21,043
Sports	7,791
Marketing	1,209
Operations	108,232
Events	7,004
Other expenses	160,845
Total expenditures	433,623
REVENUES OVER (UNDER)	
EXPENDITURES	43,158
FUND BALANCES:	
Beginning of year	635,702
End of year	\$ 678,860

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District
Reconciliation of Fund Based Statements to Government-wide Statement of Activities
For the year ended June 30, 2023

Functions/Programs	Fund Based Totals	Debt/ Compensated Absences	Depreciation	Capital Asset (Additions)/ Retirements	Government- wide Totals
Governmental activities:					
Salaries and benefits	\$ 127,499	\$ -	\$ -	\$ -	\$ 127,499
Programs	21,043	-	-	-	21,043
Marketing	1,209	-	-	-	1,209
Operations	108,232	-	22,949	-	131,181
Other expenses	160,845	-	-	-	160,845
Total governmental activities	\$ 433,623	\$ -	\$ 22,949	\$ -	\$ 456,572

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the year ended June 30, 2023

Net change in fund balances - total governmental funds \$ 43,158

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Gain on sale of surplus property	1,655,010	
Depreciation expense	<u>(22,949)</u>	<u>1,632,061</u>

Change in net position of governmental activities \$ 1,675,219

The accompanying notes are an integral part of these basic financial statements.

Mendocino Coast Recreation and Park District
Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget and Actual - General Fund
 For the year ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance w/Final
REVENUES:				
Property taxes	\$ 340,545	\$ 324,328	\$ 347,476	\$ 23,148
Charges for services				
Enrichment	26,002	11,498	76,197	64,699
Youth sports	9,633	12,601	12,555	(46)
Special Events	12,397	22,177	21,810	(367)
Adult Sports	13,955	11,705	3,890	(7,815)
Drop in	11,287	12,995	14,853	1,858
Other revenues	17,304	37,587	-	(37,587)
Total revenues	<u>431,123</u>	<u>432,891</u>	<u>476,781</u>	<u>43,890</u>
EXPENDITURES:				
Current:				
Salaries and benefits	316,112	345,922	127,499	(218,423)
Programs	4,680	4,680	21,043	16,363
Sports	18,160	26,160	7,791	(18,369)
Marketing	3,000	3,000	1,209	(1,791)
Operations	93,743	82,070	108,232	26,162
Events	10,000	8,041	7,004	(1,037)
Other expenses	36,530	12,353	160,845	148,492
Total expenditures	<u>482,225</u>	<u>482,226</u>	<u>433,623</u>	<u>(48,603)</u>
REVENUES OVER (UNDER)				
EXPENDITURES	<u>(51,102)</u>	<u>(49,335)</u>	<u>43,158</u>	<u>92,493</u>
Net change in fund balances	<u>(51,102)</u>	<u>(49,335)</u>	<u>43,158</u>	<u>92,493</u>
FUND BALANCES (DEFICIT):				
Beginning of year	635,702	635,702	635,702	-
End of year	<u>\$ 584,600</u>	<u>\$ 586,367</u>	<u>\$ 678,860</u>	<u>\$ 92,493</u>

The accompanying notes are an integral part of these basic financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Mendocino Coast Recreation and Park District (the "District") was formed in May of 1973 under provisions of the State of California Public Resources Code Section 5780. The District provides and coordinates recreational facilities and activities for the Mendocino County coastal areas. The reporting entity is comprised of the District as the oversight and only component unit.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the significant accounting policies.

The financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The more significant of these accounting policies are described below.

Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. As of June 30, 2023, the District only reports charges for services as program revenues. All taxes and internally dedicated resources are reported as *general revenues* rather than program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least ten percent of the corresponding total for all funds of that category or type; and,
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least five percent of the corresponding total for all governmental funds combined.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Basis of Presentation, Continued

Governmental Funds

The following is the District's major governmental fund:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists only of general government type activities.

Measurement Focus

Measurement focus is a term used to describe which transactions are recorded within the various financial statements.

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as Net Position, which serves as an indicator of financial position.

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means the amount is collectible within the current period or soon enough thereafter to pay current liabilities. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assets, Liabilities, and Equity

Cash Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include accounts and intergovernmental receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as accounts receivable and intergovernmental receivables since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. The District's experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

Inventories

The cost of other consumable materials and supplies on hand are immaterial to the financial statements, and the District has therefore chosen to report these items as expenditures/expenses at the time of purchase.

Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in the governmental activities and business-type activities columns of the government-wide financial statements. Capital assets include land, buildings and site improvements and equipment and machinery. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assets, Liabilities, and Equity, Continued

Capital Assets, continued

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an assets life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

Building improvements	30 – 50 years
Leasehold improvements	15 – 30 years
Equipment	5 – 7 years

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of compensated absences and a capital lease are presented as intangible assets and amortized on a straight-line basis over the life of the debt in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as revenue and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The District's policies regarding vacation time and compensatory time permit employees to accumulate earned but unused leave, up to limits established by individual employee bargaining units. This debt is estimated based on historical trend analysis, the current portion of which is reported in the General Fund and the remaining balance is shown in the government-wide financial statements.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assets, Liabilities, and Equity, Continued

Equity Classification

Government-Wide Statements

Equity is classified as net position and is displayed in three components:

- a. *Net investment in capital assets* – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “*net investment in capital assets*.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as restricted or unrestricted as provided in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the District:

Unassigned Fund Balance –

- Residual net resources
- Total fund balance in the general fund in excess of restricted fund balance (surplus).
- Excess of restricted fund balance over total fund balance (deficit).

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenues, Expenditures, and Expenses

Property Tax

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities in accordance with statutory regulations.

The District receives property taxes from the County of Mendocino, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. The secured property taxes are assessed on July 1 and the lien date is January 1. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

Stewardship, Compliance, and Accountability

It is the District's policy to adopt annual budgets. The District Board may amend the budget by motion during the fiscal year. The District Administrator is authorized to transfer budgeted amounts within any single fund. However, any revisions that alter total expenditures of any fund must be approved by the District Board.

Expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at the end of the fiscal year.

Budget information is presented for governmental fund types on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted revenue and expenditure amounts represent the original budget and all approved budget amendments.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Public meetings are conducted to obtain public comments. The District Board annually adopts the budget for the ensuing fiscal year prior to July 1st.
2. Legally adopted budgets and formal budgetary integration is employed as a management control device during the year for all Governmental, Proprietary and Fiduciary Fund Types.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Stewardship, Compliance, and Accountability, Continued

3. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the District is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2023, based on the calculations by District Management, proceeds of taxes did not exceed the appropriations limit.
4. Budgeted appropriations for the various governmental funds become effective each July 1st.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

2. CASH AND INVESTMENTS

The District had the following cash and investments at June 30, 2023:

	<u>Deposits</u>	<u>Fair Value</u>
Cash deposits - Savings Bank of Mendocino County	\$ 634,780	\$ 634,780
Total	<u>\$ 634,780</u>	<u>\$ 634,780</u>

Cash Deposits

The California Government Code requires California banks and savings and loan associations to secure government cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral is considered to be held in the government’s name.

According to California law, the market value of pledged securities with banking institutions must equal at least 110% of the government’s cash deposits. California law also allows institutions to secure government deposits by pledging first trust deed mortgage notes having a value of 150% of the government’s total cash deposits. The government can waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation.

Custodial credit risk – deposits. For deposits, this is the risk that, in the event of a bank failure, the District’s deposits may not be returned. The District’s Investment Policy addresses custodial credit risk, which follows the Government Code.

At June 30, 2023, the balances in financial institutions were \$634,780. Of the balance in financial institutions, \$250,000 was covered by Federal Depository Insurance Corporation (FDIC) and \$384,780 was collateralized as required by State law (Government Code Section 53630).

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Adjustments/ Deletions	Balance June 30, 2023
Land	\$ 2,519,977	\$ -	\$ -	\$ 2,519,977
Surplus Property	1,500,000	-	(1,500,000)	-
Buildings and improvements	46,952	-	-	46,952
Leashold improvements	489,853	-	-	489,853
Equipment	28,110	-	-	28,110
Total capital assets	<u>4,584,892</u>	<u>-</u>	<u>(1,500,000)</u>	<u>3,084,892</u>
Accumulated depreciation	<u>(434,757)</u>	<u>(22,949)</u>	<u>-</u>	<u>(457,706)</u>
Net capital assets	<u>\$ 4,150,135</u>	<u>\$ (22,949)</u>	<u>\$ (1,500,000)</u>	<u>\$ 2,627,186</u>

Depreciation expense for governmental activities was charged to the operations function for \$22,949. On March 31, 2023, the District completed the sale of the golf course property to the City of Fort Bragg. The property had a book value of \$1,500,000 at the time of sale with an outstanding lease of \$2,173,129 and accrued interest of \$981,881. The transaction resulted in a gain on the sale of \$1,655,010 from the difference between the book value of the property and the lease liability settled. The gain is a result of removing both the property asset and the higher-valued lease liability from the District's Statement of Net Position.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2023:

	Governmental Activities
Accounts payable	\$ 23,485
Accrued payroll	4,947
Total	<u>\$ 28,432</u>

These amounts resulted in the following concentrations in payables:

Vendors 83% Employees 17%

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or employee.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

5. LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Capital Lease - WestAmerica	\$ 2,173,129	\$ -	\$ (2,173,129)	\$ -	\$ -
Accrued interest	981,881	-	(981,881)	-	-
Total	<u>\$ 3,155,010</u>	<u>\$ -</u>	<u>\$ (3,155,010)</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Lease – WestAmerica Bank

The District entered into a lease with WestAmerica Bank secured by real property to be used for the contribution of the regional park/golf course. On March 31, 2023, the District completed the sale of the golf course property and the proceeds were used to settle the note payable and accrued interest to Westamerica Bank.

6. NET POSITION/ FUND BALANCES

Net Position

	Governmental Activities
Net investment in capital assets	\$ 2,627,186
Restricted:	
Aquatics	100,000
Unrestricted	<u>578,860</u>
Total	<u>\$ 3,306,046</u>

Fund Balance

Fund balances consisted of the following:

Major Fund:	
General Fund:	
Committed:	
Aquatics	\$ 100,000
Unassigned	578,860
Total	<u>\$ 678,860</u>

Committed:

Aquatics – represents amounts restricted for aquatics programs.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District together with other districts in the State carry California Association For Park And Recreation Insurance (CAPRI), a public entity risk pool currently operating as a common risk management and insurance program for member districts. The District pays an annual premium to CAPRI for its general insurance coverage. Furthermore the District carries workers compensation coverage with other districts in the State through CAPRI. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies for general and automobile liability excess claims and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible occurrence payable by the District. Financial statements for CAPRI are available at the District's office for fiscal year ending June 30, 2023.

8. RELATED PARTY TRANSACTIONS

Mendocino Botanical Gardens

The Mendocino Coast Botanical Garden rents a 47-acre site from the District, for \$1.00 per year. The present rental agreement was renewed on September 30, 2016 and expires in 2041. The Mendocino Botanical Garden is responsible for all up-keep, maintenance, insurance, and improvements to buildings, systems and land. There is also a provision in the agreement to maintain the site for public use.

9. COMMITMENTS AND CONTINGENCIES

In the normal course of business there are outstanding various commitments and contingent liabilities, such as commitments to fulfill grant requirements, which are not reflected in the financial statements. Management believes that such commitments or contingencies will not have a material adverse effect on the financial statements.

10. SUBSEQUENT EVENTS

The Center's management determined that there are no material subsequent events that occurred with respect to the financial statements as of June 30, 2023 through June 11, 2024, the date these financial statements were available to be issued that would require an adjustment to the financial statements or disclosure.

Mendocino Coast Recreation and Park District, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2023

11. NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*". The objective of this Statement is to better meet the information needs of financial statement users by improving the comparability of financial statements among governments that enter into PPPs and APAs and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. The implementation of this statement did not have an effect on the financial statements.

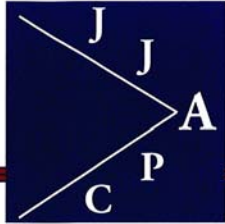
The GASB has issued statement No. 96, "*Subscription-Based Information Technology Arrangements*". The objective of this Statement is to better meet the information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirements for SBITAs; (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued Statement No. 99, "*Omnibus 2022*." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs will take effect for financial statements starting with the fiscal year that ends June 30, 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

The GASB has issued Statement No. 100, "*Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*." The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

The GASB has issued Statement No. 101, "*Compensated Absences*." The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024.

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JJACPA, Inc.

A Professional Accounting Services Corp.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Board of Directors of the
Mendocino Coast Recreation and Park District
Fort Bragg, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the budgetary comparison information of Mendocino Coast Recreation and Park District (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 11, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 11, 2024

JJACPA, Inc.
JJACPA, INC.



A SAFEbuilt[®] COMPANY

www.interwestgrp.com

Grant Services
Building Department Services
Planning and Urban Design
City Engineering
Real Estate
Construction Management
Traffic Engineering and Transportation Planning
Capital Project Delivery
Private Development Services

Project Office

39355 California Street
Suite 200
Fremont, CA 95758
510.796.3003

Primary Contact:

Mark Riffey
Account Manager
916.742.2454
mriffey@interwestgrp.com

Project Manager:

Helen Maggitti
619.972.7885
hmaggitti@interwestgrp.com

August 28, 2024

Kylie Felicich, District Manager
Mendocino Coast Recreation & Parks District
401 North Harbor Drive
Fort Bragg, CA 95437
Electronic submittal via email: kfelicich@mcrpd.us

Re: Request for Proposals for Grant Writing Services

Dear Selection Committee:

Interwest Consulting Group, Inc. (Interwest) is pleased to present our qualifications to the Mendocino Coast Recreation and Parks District (District) for Grant Writing Services for calendar years 2024 and 2025. We understand you are seeking a consulting to support you with grant proposals/applications to support the District’s recreation activities, programs, events equipment, facility improvements, and possible future projects. Interwest has the experience and capacity to provide District with a full spectrum of services relative to obtaining funding for the current and future programs and projects. We offer the technical and strategic expertise needed to effectively address grant criteria and make an effective assessment of a project’s viability to be successful.

Interwest’s team includes many former public agency officials and others who have written numerous successful grants. The proposed Interwest team members have been specifically selected for their technical expertise and abilities to connect scoping, environmental, engineering, and funding to ensure the streamlined delivery of infrastructure investments. With more than 400 employees in California, in addition to our Grants Team, we also have the ability to call upon the expertise of our urban planners, landscape architects, and engineering experts for environmental, transportation/mobility planning, and other relevant services. Interwest’s team has the knowledge and experience to help the District navigate through the complex funding processes and stay informed of the latest policy developments.

Helen Maggitti, will serve as the **Project Manager and Primary Grant Writer** and be responsible for day-to-day project management. **Mark Riffey** will serve as the **Account Manager and Primary Contact** person for the duration of the contract.

As President of Interwest Consulting Group, I am authorized to sign any agreements that may result from this proposal. We appreciate the opportunity to present our qualifications to the District and look forward to serving your community.

Sincerely,

Paul Meschino, President

Demonstration of Knowledge & Experience

Company Background and Experience

Interwest has 22 years of experience assisting public agencies and offers a diverse scope of community development services.

Interwest understands grant funding is critical in delivering municipal projects. We have the expertise and resources necessary to perform the project scope. We pride ourselves on not just writing grants but securing, administering, and delivering on them. With the changing volume of grant funding and initiatives, it is imperative to write a compelling and competitive story that meets the goals of the grant.

Interwest’s team has successfully secured funding through competitive grants from federal, state, and regional agencies for our clients, allowing them to leverage funding to construct and deliver vital improvements and programs to their community.

Our successful development of federal, state, and regional program grant proposals has enabled the funding of an array of grants to our clients. Our team will provide grant writing and management services to include, but not limited to, the following areas:

- Public Works
- Unhoused Services and Projects
- Mental Health Crisis Response
- Violence Intervention & Prevention
- Public Safety
- City Workforce Development
- Community Development
- Economic Development
- Community Services
- Municipal Planning
- Infrastructure Development & Maintenance
- Parks and Recreation
- Transportation/Highway
- Sustainability/Transit
- GIS Geographic Information System

Office Locations

Interwest has office locations across the state in Irvine, Ontario, Perris, San Diego, Elk Grove, Roseville, Fresno and Fremont. Our parent company, SAFEbuilt, has 14 additional offices across the country to provide support to the needs of this contract.

Company Structure

Our firm was founded on March 12, 2002, as a corporation, and remains that way today. In the interceding years, we acquired several other firms and expanded our capabilities, including NAFFA International (Building Safety) and Vernon Brown (Fire and Life Safety, Fire Engineering) in 2012; Tri-lake Consultants (Public Works and Engineering) in 2018; CPSI (Real Estate) in 2019; and EsGil, BroadSpec, and Kutzmann (all Building Services) in 2020.

Interwest and its subsidiary companies joined the SAFEbuilt family of companies in 2020. By joining SAFEbuilt, a national Community Development Services company, we can fully realize the benefits of being a part of a national brand, including enhanced technology, more scalable systems, and processes designed to improve quality and efficiency for our California clients. Interwest offers a diverse scope of community development services that enables us to serve as a reliable one-source partner, efficiently tackling time-sensitive projects with customized solutions. With the extended capabilities of our parent company, SAFEbuilt, we support a variety of clients with the highest level of service, expertise, and resources to municipalities throughout the nation, including:

- Grant Writing, Management, and Administration
- Building Safety
- Capital Projects
- City Engineering
- Construction Management
- Development Services
- Land Development Design
- Planning & Urban Design
- Right-of-Way & Real Estate
- Traffic Engineering
- Transportation Planning
- Transportation
- Programming Systems

Experience with Rural Communities

Interwest has a proven track record of delivering comprehensive grant writing services tailored to the unique needs of smaller communities. Our team of experienced professionals understands the specific challenges faced by these communities, such as limited access to resources and funding opportunities. We have successfully secured grants for various projects, including infrastructure development, ensuring that rural areas receive the support they need to thrive. Interwest currently serves more than 330 communities across California. Many of these are small, rural communities with limited staff resources.

Our approach is rooted in a deep understanding of the socio-economic dynamics of small, rural communities. We engage closely with local stakeholders to identify their priorities and craft compelling grant proposals that resonate with funding agencies. By leveraging our extensive network

and expertise, we have helped numerous rural organizations obtain critical funding, driving sustainable development and improving the quality of life for residents. Interwest is committed to empowering rural communities through strategic grant writing and dedicated support.

Our team understands that rural communities often face several unique challenges when it comes to grant writing. One major issue is the lack of dedicated grant writing staff. Interwest has the resources, knowledge, and experience to partner with smaller agencies to augment staff. Our team will walk alongside District staff and board members to build capacity for the future by:

Leverage Networks and Partnerships: Our team can help you form collaborations with other like-minded organizations to enhance grant proposals. By pooling resources and expertise, we can help the District create stronger, more compelling applications.

Tailor Proposals to Funders' Priorities: We will conduct thorough research to understand the specific goals and priorities of potential funders and work with you to ensure your project objectives align with these priorities to demonstrate a strong fit.

Planning Ahead: Our approach is to start the grant writing process early and create a detailed timeline. This helps avoid last-minute rushes and ensures all elements of the proposal are thoroughly developed.

Approach to Grant Writing Services

We emphasize upfront research (prior to the grant writing) and review historical data, trends, and policy changes in grant programs. Interwest's Team will review past/current grants the District has received to properly identify potential grants that are most viable and competitive for the District. Research shall include understanding all grant program eligibility information, application submittal requirements, grant portal system requirements, and all specific process details for each grant application.

Grant Proposal Development

Once a potential grant program has been identified, the process to prepare the application starts by conducting additional in-depth research to review the grant program requirements, guidelines, and priorities. This involves preparation of a grant opportunity analysis for the desired District projects or programs to be funded. The analysis will review all aspects of the grant, including but not limited to applicant eligibility, eligible expenditures under the program, timing, evaluation criteria, and alignment with grant priorities. A work plan will be developed outlining the tasks to prepare the application.

The Interwest Team will work with the District to identify District staff, external project partners, and the team

members necessary to develop the grant application. We will work with the District to hold a kick-off meeting and attend check-in meetings as necessary to accomplish the tasks under the work plan. The Interwest Team will evaluate the expected competitiveness of the project seeking funding under the grant program and may provide recommendations to improve the competitiveness, if desired by the District. If a grant program offers pre-application meetings with potential applicants, the Interwest Team will prepare a presentation and/or brief summary of the proposed project and meet with the granting agency representatives and the District.

The Interwest Team will prepare a checklist for the grant application and identify responsible parties for providing the items needed. Missing items will be identified early on to allow time for the development of materials necessary to submit a comprehensive grant package. Any new efforts, such as public engagement, necessary to apply to the grant program will also be identified and Interwest will work with the District to ensure these efforts are aligned with the grant program.

The Interwest Team will compile and develop all relevant project information and exhibits, including project cost estimate, funding plan, narrative, project benefits, and other information and data, graphics, maps, charts, tables, or photos pertinent to addressing grant program requirements and evaluation criteria and to producing a competitive application. Once the application components have been developed, the Interwest Team will prepare at least two successive iterations of the draft applications for each project, review and incorporate District feedback and prepare a final grant package for submittal. The Interwest Team will attend debriefs for any unsuccessful grant proposals, and we will work with the District to revise the grant funding strategy accordingly to optimize future grant funding opportunities.

Grant Management

The Interwest Team will provide grant management services which fully comply with the agency administering the grant and the District guidelines, including execution of all grant agreements and support to scale projects plan to take full advantage of the funding. The Interwest Team will prepare grant reporting materials, such as invoices with all necessary backup documentation in compliance with the grant administrator and the District standards, progress reports, and a final project report. We will establish processes and procedures to provide regular updates to the District and grant awardees (if applicable), and submit all necessary paperwork with required backup documentation.

The Interwest Team will assist the District with providing all requested monthly reports associated with grant funding. We will summarize the activities undertaken during the previous month and provide a status report monthly.

Grant Administration

Interwest follows a comprehensive approach to grant administration that begins with a thorough initial assessment of grant funded projects or programs. We set up a step-by-step process and workflow to make sure key milestones are met. We coordinate and track progress on grants to ensure compliance. Interwest offers assistance in various aspects of grant management, including conducting staff orientation on grant compliance and deliverables, establishing grant projects across departments, setting up necessary data retention reporting forms and spreadsheets, completing quarterly and annual reporting submissions, overseeing labor compliance, and taking any necessary actions to ensure the District remains in compliance with grant requirements.

Qualifications of Key Staff

We provide the technical and strategic experience required to effectively address grant criteria and analyze a project's viability for success. As previously stated, our team includes many former public agency officials and others on our team who have submitted multiple successful grants. We work together to collaborate and share expertise and will utilize the personnel listed below.

Our team of professionals has extensive career expertise in their respective specialties. Our local knowledge, in combination with our depth of experience, translates into better, more consistent decision-making. Mindful of the page restriction of the RFP we have provided brief biographies of our key staff below; however, we have a much deeper pool of resources to draw from for technical assistance as projects develop and grant opportunities are identified. Complete résumés of our staff can be provided upon request.

Helen Maggitti, Project Manager, will have primary responsibility for this service, overseeing the day-to-day project management. Helen brings nearly four years of dedicated expertise in grant writing, with a robust skill set encompassing the entire grant process—from research to submittal to post-award administration. Her proficiency extends to the development of project scopes, site plans, and cross-sections, as well as community outreach, including the creation of impactful flyer's, resources, and surveys. She has helped local agencies across California secure over \$47 million in project funding, a testament to her strategic approach and proven track record. While her proficiency spans various subjects, Helen has honed her specialization in transportation planning grants, demonstrating a depth of knowledge and insight that consistently delivers results.

Vicki Placide-Pickard, Planning & Grant Administrator, is an experienced Community Development professional with a demonstrated history of working in the government administration industry and is skilled in federal grant administration, neighborhood planning, strategic planning, economic development, policy analysis, intergovernmental affairs, community outreach, grant management, and non-

profit management. She provides the team with true and tested insight into what communities and cities across the U.S. need and envision for their population. Vicki's expertise and assistance can be called upon whenever needed.

Sandra Villard, Grant Coordinator, has over 10 years of public sector experience in Community Development. She specializes in Affordable Housing programs, managing and administering federal, state, and locally funded grant programs.

Richard Smeaton, AICP, Principal Planner, has been providing professional planning services for more than 25 years. He has worked almost exclusively with public agencies as a staff member, contract planner, and as a consultant. Richard is a skilled Principal Planner who brings a wealth of experience in all aspects of urban planning and community development. His background and experience have afforded him the skills and sensitivity to complete projects on time and on budget.

Theron Roschen, PE, Principal Engineer, brings established relationships and accomplishments from his 23-year career with the Sacramento County Department of Transportation (SACDOT), where he was the Chief Engineer. Theron directed the design of various transportation infrastructure projects and exercised overall direction and supervision of the engineering staff, landscape architects, and technicians delivering up to 60 active projects during his tenure. He knows multiple local, federal, and state funding program sources, application requirements, and delivery procedures through Caltrans Local Assistance. Recently, he has led and administered grants totaling \$75M for Stanislaus County, including: BUILD, TCEP, HSIP, FRA Grade Separation, Section 190, CalRecycle, and LPP.

Gianno Feoli, ASLA, Director of Landscape Architecture Services, has over 20 years of experience in projects that bridge visioning, planning, and site improvements. His experience has encompassed a wide array of project types with expertise in connectivity plans, streetscapes and urban interventions, park design, and form-based urban design; and constructed over 24 passive and active parks of varying sizes. His leadership in project excellence in devising implementable design solutions has earned several distinguished, professional design awards.

Steven Tyler, ISA, Certified Arborist, has an extensive background in public works management, leadership, and streets, parks, and building operations and maintenance. Steven is up-to-date on current National Pollutant Discharge Elimination System (NPDES) guidelines and goals, as well as current Hazardous Materials handling and storage regulations and implementation. As a leader, Steven has served as past chairperson of the San Mateo County STOPP program Municipal Maintenance Subcommittee and eight years as a City representative to the Technical Advisory Committees (TAC), and for the past ten years, he has served on the Board of Directors of the Maintenance Superintendents Association Bay Area Chapter.

Examples of Successful Grant Applications

Interwest's Grants Team has successfully applied for and been awarded nearly \$225 million in funding over the past four years. Below is just a sampling of successful grants our team has spearheaded related to the needs of the District. We would be honored to provide a more detailed list upon request.

Client	Project Year	Project Description	Funding Program	Grant Amount	Interwest's Role		
					Grant Research	Application Preparation	Grant Administration
City of Newark, CA	2021	Throton Avenue Bicycle and Pedestrian Safety Project	FHWA/Caltrans Federal Lands Access Program (FLAP)	\$5,404,455	✓	✓	
City of Gridley, CA	2022	Gridley MVP Program	California State Parks Outdoor Equity Grants Program	\$272,651	✓	✓	✓
City of Briggs, CA	2021	Family Park and Rio Bonito Rehabilitation	California State Parks Per Capita Program	\$177,952	✓	✓	✓
City of Gridley, CA	2021	Manuel Vierra Park Tennis Court Rehabilitation	California State Parks Per Capita Program	\$177,952	✓	✓	✓
City of Williams, CA	2021	Venice Park Old Gym Rehabilitation	California State Parks Per Capita Program	\$177,952	✓	✓	✓
City of Gridley, CA	2022	Gridley Sports Complex	California State Parks Rural Recreation and Tourism Grant (RRT)	\$3,000,000	✓	✓	
City of Stockton, CA	2022	Downtown Weber Avenue Bike and Pedestrian Connectivity		\$9,427,000	✓	✓	
City of Greenfield, CA	2021	City of Greenfield Recreation Center and Park	California State Parks Statewide Parks Program	\$8,500,000	✓	✓	
City of Palm Desert, CA	2023	North Sphere Regional Park Design	Coachella Valley Mountain Conservancy Climate Resilience and Community Access (CRCA) Program	\$400,000	✓	✓	
City of Roseville	2023	Dry Creek Greenway East Multi-Use Trail Phase 2	Sacramento Area Council of Governments Active Transportation Program	\$6,000,000	✓	✓	
City of San Carlos	2021	Holly Street/US 101 Pedestrian Overcrossing	San Mateo County Transportation Authority SMCTA Measure A Program	\$10,250,000	✓	✓	
City of Oxnard	2022	Accessible Pedestrian Enhancement Projects	Ventura County Transportation Commission	\$3,498,825	✓	✓	

Grant Application Excerpt

The following is an excerpt from a recent grant application completed for the City of Greenfield, California for the development of a recreation center and public park. It demonstrates our ability to quantify the needs of a community and secure funding from the State of California State Parks Department.

PROJECT SELECTION CRITERION #9 – COMMUNITY CHALLENGES, PROJECT BENEFITS, AND READINESS

A. What CHALLENGES are present within the community that contributes to the need for the PROJECT?

Challenge	Description of the Challenge
<p>Low Socioeconomic Status (SES)</p>	<p>The City of Greenfield is a small rural city of 17,648 residents. The community of Greenfield is a predominately blue-collar community whose residents primarily work in the agricultural industry. The median household income (MHI) is \$50,553 (U.S. Census, 2018) which aligns with the income in the Community Factfinder Report MHI at \$49,526. The percentage of people in poverty stands at 18.2% which is higher than the state average of 13.3%. Educational attainment in Greenfield is significantly lower than the state average. For example, only 4.1% of the entire Greenfield population has a bachelor’s degree or higher compared to the state average of 32.6%. Research has demonstrated that individuals with at least a bachelor’s degree can expect to earn 66% more than a person with only a high school education¹. In Greenfield, only 47.9% of the entire population is a high school graduate or higher compared to the state average of 82.5%. Low SES is further evidenced by the Free or Reduced Priced Meal (FRPM) program recipient rates. Cesar Chavez Elementary is the nearest school to the Project Site at 0.2 miles away with 81.3% of the school on the FRPM program. The second nearest school is Mary Chapa Academy which is located 0.9 miles away from the Project Site and has a FRPM of 91.9%. Due to the lower SES in Greenfield, residents do not have discretionary income to participate in premium leisure activities such as amusement parks or participating in recreational sports such as skiing, snowboarding, scuba diving, horseback riding, or boating and sailing, etc. Thus, having a park with additional recreational features, allows local residents to enjoy the outdoors at no additional cost to them.</p>
<p>Graffiti and Vandalism</p>	<p>Currently, there has been ongoing graffiti and vandalism at Greenfield Community Park, particularly at the tennis court. The tennis court is underutilized at the park and attracts vandalism to the site. The vandalism increased to</p>

¹ From <https://trends.collegeboard.org/education-pays/figures-tables/lifetime-earnings-education-level>

	<p>a point that the Police Department was looking to install a surveillance system to catch vandals. Such types of vandalism at Greenfield Community Park is a symptom of a bigger community challenge that currently exists in Greenfield. According to data available from the Greenfield Police Department², there have been incidences of property crime and theft directly across the street from Greenfield Community Park since January 1, 2018.</p> <p>Youth are vulnerable to engaging in deviant activities immediately after school hours. According to a publication by the National Recreation and Parks Association³, the majority of juvenile offenses occur between 2:00pm and 5:00pm. The report also indicated that while a majority of offenses take place at home, other sites such as highways/roads/alleys, department/discount stores, schools/colleges and elementary/secondary schools are vulnerable to becoming sites for criminal activity.</p> <p>Since Greenfield is a predominately blue-collar agricultural community, with parents who work outside the home in nearby agricultural communities such as Soledad and Salinas, youth are left by themselves during the critical after school hours. City staff have indicated that some youth will travel by foot to Patriot Park from the Greenfield Community Park area to engage in after school recreational programs. Having to travel at least 2 miles to engage in after school activities only makes youth more susceptible to being deterred to engage in unlawful activities. The City of Greenfield also has a significant youth population.</p> <p>According to 2018 U.S. Census Population Estimates⁴, out of the estimated 17,648 people in Greenfield, 35.1% of the total population is under 18 years of age. With over a third of the entire city population under 18 years old, having recreational and educational programs for youth is necessary to ensure youth have available facilities and amenities to stay busy during the critical after school hours as well as the summer months.</p>
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² From Crimereports.com, January 1, 2018-August 1, 2019, accessed August 1, 2019.

³ From *The Benefits of Recreational Programming on Juvenile Crime Reduction: A Review of Literature and Data (2014)* published by National Recreation and Parks Association. Accessed on July 30, 2019 <https://www.parksforcalifornia.org/data/library/Benefits%20of%20Recreational%20Programming%20on%20Juvenile%20Crime%20Reduction.pdf>

⁴ From *Greenfield Quick Facts*, U.S. Census Population Estimates July 1, 2018. <https://www.census.gov/quickfacts/fact/table/greenfieldcitycalifornia/PST045218>

References

At Interwest, we believe that client satisfaction and repeat business with our clients are the ultimate indicators of our firm’s success. We encourage you to contact the references to provide testimony of our capability to perform your requested services, adhere to schedules and budgets, and exceed expectations.

Town of Atherton, CA

George Rodericks, City Manager

drodericks@ci.atherton.ca.us | 650.752.0504

City of Hayward, CA

Laura Simpson, Development Services Director

laura.simpson@hayward-ca.gov | 510.583.5552

Reference for Helen Maggitti - Work Completed with Prior Employer

City of Greenfield, CA

Paul Muga, Community Development Director

pmuga@ci.greenfield.ca.us | 414.543.5500

Pricing

Interwest will provide all services as requested on an hourly basis using the rate schedule below.

CLASSIFICATION	HOURLY BILLING RATE
Grant Manager	\$165
Grant Writer	\$155
Management Analyst II.....	\$125
Management Analyst I.....	\$115
Senior Administrative Support	\$115
Administrative Support III.....	\$100
Administrative Support II.....	\$90
Administrative Support I.....	\$75
Planning Manager.....	\$200
Principal Planner	\$180
Senior Planner.....	\$165
Associate Planner	\$135
Assistant Planner.....	\$110
Planning Technician	\$90
Senior Transportation Engineer.....	\$200
Transportation Engineer	\$210
Certified Arborist.....	\$160

Beginning on the 1st anniversary of the Effective Date of the Agreement and annually thereafter, the hourly rates listed below shall be automatically increased based upon the annual increase in the Department of Labor, Bureau of Labor Statistics or successor thereof, Consumer Price Index (United States City Average, All Items (CPI-U), Not Seasonally adjusted, All Urban Consumers, referred to herein as the “CPI”). Such increase shall not exceed 4% per annum. The increase will become effective upon publication of the applicable CPI data. If the index decreases, the rates listed shall remain unchanged.

SMALL GRANT - SAMPLE SCHEDULE OF FEES		
	Grant Writer	
Hourly Rate	\$155	
TASK	HOURS	TOTAL
1.0 Coordination and Preparation (meetings, information collection, project scoping)	12	\$1,860
2.0 Standard Forms	4	\$620
3.0 Application Narrative	40	\$6,200
4.0 supporting documentation (budget, maps, figures)	16	\$2,480
5.0 Final Review and Application Submittal	6	\$930
6.0 Post Submittal Communications	4	\$620
TOTAL NTE BILLABLE HOURS/COST:	70	\$10,850.00

LARGE/COMPLEX GRANT - SAMPLE SCHEDULE OF FEES			
	Grant Writer	Engineer	
Hourly Rate	\$155	\$200	
TASK	HOURS		TOTAL
1.0 Project Meetings	8	8	\$2,840
2.0 Data Collection and Analysis	16		\$2,480
3.0 Information Collection	12		\$1,860
4.0 Project Scoping	16	16	\$5,680
5.0 Community Outreach	32		\$4,960
6.0 Project Partners and Letters of Support	16		\$2,480
7.0 Standard Forms	8		\$1,240
8.0 Application Narrative	80	8	\$14,000
9.0 Maps and Supporting Graphics	32		\$4,960
10.0 Project Budget and Budget Narrative	24	16	\$6,920
11.0 Benefit-Cost Analysis	32	8	\$6,560
12.0 Final Review and Application Submittal	12	6	\$3,060
13.0 Post Submittal Communications	8		\$1,240
TOTAL NTE BILLABLE HOURS/COST:	244	62	\$50,220.00



P.O. Box 532
Fort Bragg, CA 95437
707409-0760
info@mcrpd.us

SPECIAL & REGULAR BOARD OF DIRECTORS MEETING

Mendocino Coast Recreation and Park District

Manchester Elementary School (Rm 4)

19550 S Highway 1, Manchester, CA 95459

Wednesday, June 19th, 2024

4:30 P.M. SPECIAL MEETING

5:30 P.M. REGULAR MEETING

MINUTES

4:30 P.M. SPECIAL MEETING AGENDA

MINUTES

1.0 CALL TO ORDER – 4:30PM

Call to order and roll call - Barbara Burkery, Dave Shpak, Angela Dominguez, Kylie Felicich, Jamie Campione, John Huff- Late, ABSENT CRAIG COMEN, Stephanie Hurara joins.

2.0 Tour of Manchester School: starting at Classroom 4 and continuing at various locations at the property

- Stephanie gives us the history and transformation of the Manchester Elementary School, which is no dual language, fixing the harm from the past, building trust with community, recruited teacher from Chili, Updated the lunch program, now offering culinary classes, and garden instruction. Now have a before and after school program and a summer program
- Adjourn – 5:25PM

5:30 P.M. REGULAR MEETING AGENDA

1.0 CALL TO ORDER

Call to order and roll call - 5:30PM – Barbara Burkey, John Huff, Angela Dominguez, Dave Shpak, Absent Craig Comen – Public & staff: Kylie Felicich, Jamie Campione, Rick Wood, and Brett Jones Via Zoom

2.0 APPROVAL AND ADOPTION OF AGENDA

Items to be removed from or changes to the agenda should be done at this time – Move to approve Andela Dominguez, All in favor

3.0 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). – No public Comments

4.0 STAFF REPORTS:

4.1 District Manager Report Kylie Felicich – Hard working committed staff, Cheer Clinic happening next

- week, Rossi is our studio floor sponsor, Nizz is done in August,
- 4.2 District Recreation Supervisor Report Jennifer Saunders
 - 4.3 District Recreation Coordinator Nizz Badgett / Monica Cabral Oropeza
 - 4.4 District Administrators Jamie Campione & Holly Ugulano

5.0 OTHER REPORTS:

- 5.1 Friends of MCRPD – Focus on Gymnastics, Hoopstars, Youth basketball & Martial Arts.
- 5.2 South Coast – Great BBQ w/ RCRC winning trust with Sea Ranch, Parade on the 4th of July
- 5.3 Mendocino Coast Botanical Gardens – All good- Nothing to report
- 5.4 Personnel Committee – Everything to report is included in packet
- 5.5 District Services Committee – In packet
- 5.6 Finance Committee
- 5.7 Board of Directors

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

6.0 DISCUSSION / ACTION

- 6.1 Review & consider 22/23 Audit – Brett Jones reports no concerns. DS notices error in formula that Brett will amend. District has paid all debts and walked away with no profit from the sale of the HWY 20 property. Kylie will amend MDMA & final draft
- 6.2 Review & consider MCRPD Budget – DS notices formula error that will be amended in the budget summary. It is noted that marketing is rolled up into operations expenses. Staff will make updates. – DS moves to adopt w/ 2 changes per capita and formal change, AD seconds – all in favor.
- 6.3 Review & consider job title & salary schedule- District Manager is a step one with no change, BB thinks the schedule and all the rates are competitive. All across the board there was a 4% increase. Non exempt went up one step to stay in compliance with the state of CA. DS says make sure job descriptions allow for provisions to hire at higher rates for special guests. – Approve salary schedule based on pulling out the rec official. DS moves to adopt, JH seconds – all in favor.
- 6.4 Introduction to South Coast Rec Coordinator Monica Cabral Oropeza – Monica make introduction of herself and notes that she is very involved in south coast sports and community. She also started her own youth basketball league. She is organizing a kids night out and already has 8 sponsors.
- 6.5 Consider adoption of **Resolution No. 24-04** authorizing an agreement with Umpqua Bank for District participation in a Purchasing Card program with an authorized credit limit of \$30,000 rather than the \$10,000 limit previously approved by the Board. – JH motions, AD seconds, - All in favor
- 6.6 Consider adoption of **Resolution No. 24-03** authorizing the pass-through of the District’s \$177,952 Per Capita State Grant Fund Allocation under the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 to the County of Mendocino for its use as part of its Bower Park Restoration project. County will handle all renovations and manage project. Ds moves to adopt with update on amount of funds to be sent to County. 177,952
- 6.7 Consider MCRPD Logo re-branding – BB is in favor that we need an updated look. – board unanimously approves logo re design project.
- 6.8 November 2024 election – positions have been posted online 2- 2 year terms and 2 4year terms.
- 6.9 District Services Grant – Staff recommendations & board vote – District Manager will send letter to those not selected and those that have been selected

7.0 CONSENT CALENDAR

All items under the consent calendar will be acted upon in one motion unless a board member requests that an individual item be taken up under DISCUSSION/ACTION

- 7.1 Approval of minutes for Regular Board Meeting Minutes 04/17/24
 - 7.2 Approval of minutes for Regular Board Meeting Minutes 05/15/24
 - 7.3 Approval of minutes for Finance Committee Meeting Minutes 05/15/24
 - 7.4 Approval of minutes for Personnel Committee Meeting Minutes 06/12/24
- AD motions to approve DS, seconds, JH abstains.

8.0 ADJOURNMENT- 7: 19PM

Next MCRPD Regular Board of Directors Meeting will be held on August 21st, 2024, MCRPD District Office – 401 N Harbor Dr, Fort Bragg CA 95437



FINANCE COMMITTEE MEETING
Manchester Elementary School
19550 California 1
Classroom 4
Manchester, CA 95459
Wednesday, June 19, 2024
4:00 P.M.

AGENDA - MINUTES

1.0. CALL TO ORDER

Call to order and roll call 4:01 PM - Barbara Burkey, Dave Shpak, Kylie Felicich & Jamie Campione, Rick Wood Via Zoom.

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 budget with Rick Wood (teleconference)

- New clean audit, moving forward feels confident we are always trying to do better and has no questions.
 - Budget - moving to a new structure to track cost components for each program.
 - Cost accounting set up in future, roll into consolidated format for public. don't change budget- keep track of variances. Will do quarterly reviews, change budget next year when we know variances. check total operating variance per capita grant 50% may reduce
 - view shifting from breaking even, want to build cash flow by re-investing
 - we want to bust up restricted and unrestricted into reserves with reasonably costing activities for our community.
- track district cost for grant work though pass through budget to reflect donation.

4.0 ADJOURNMENT - 4:29PM
