

**FEATHER RIVER RECREATION AND PARK DISTRICT
1875 FEATHER RIVER BLVD., OROVILLE, CA 95965**

“We will provide and maintain quality parks, recreation experiences, and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community.”

FINANCE COMMITTEE MEETING

May 23, 2019

Location: FRRPD Board Room

Open Session 10:00 AM

AGENDA

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.

1. CALL MEETING TO ORDER

Time: _____

2. ROLL CALL

Chairperson Fowler _____

Director Steven Rocchi _____

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT

At this time, the Board will extend the courtesy of the Hearing Session to interested parties who wish to speak on items not on the agenda. State law prohibits the Board from taking action on any item presented if it is not listed on the agenda, except under special circumstances as defined in the Government Code. You are limited to three (3) minutes. The Board reserves the right to limit public comment to 15 minutes, and can reopen public comment at a later time. The Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to state your name for the record and make your presentation. The Board will not and cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

5. REGULAR AGENDA

A. Financials (Appendices A1-A5)

- 1. Income Statement and Staff Report**
- 2. Balance Sheet**
- 3. Detailed Fixed Assets and Loan Payments**
- 4. Flood Income Statement**
- 5. Check Register**

B. Discussion: Adding a second District Assessment Study

6. ADJOURNMENT

Time: _____

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses			22				MONTHLY ACTUAL VS. MONTHLY BUDGET						
Year to Date Income Statement and Staff Report			PAYROLL USE		Payroll %		Annual Budget divided by "X" amount of months						
Apr-19			YTD	YTD	YTD	YTD BUDGET	Apr-19	Apr-19	MONTHLY	YTD			
NOT FINAL: WAITING ON COUNTY, BANK AND MONTHLY RECONCILIATION			TOTAL	Annual	Over	83%	ACTUAL YTD	BUDGET	Over	100%			
STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison			TOTAL	Budget	(Under)	% used	TOTAL	10	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS		
Ordinary Income/Expense			MONTHS										
Income													
	4100 - Tax Revenue	469	631,943	1,524,167	1,600,000	(75,833)	95%	1,524,167	1,333,333	190,834	114%		
	4150 - Tax Revenue (BAD)			146,054	280,329	(134,275)	52%	146,054	233,608	(87,554)	63%	Waiting on final report from county for BAD revenue	
- Program Income													
	4350 - Discounts & Credits	(698)	(783)	(5,616)	(12,550)	6,934	45%	(5,616)	(10,458)	4,843	54%		
	4300 - Program Income	82,430	79,341	714,448	1,015,000	(300,552)	70%	714,448	845,833	(131,385)	84%	Aquatics \$1k, Classes \$5.2k, Wildflower \$2.1k, Rentals \$7k, Camp \$3.6k, Preschool \$36k, Adult/Youth Sports \$5.3k, Gymnastics \$19.5k	
Total - Program Income			81,732	78,558	708,832	1,002,450	(293,618)	71%	708,832	835,375	(126,543)	85%	
	4400 - Donation & Fundraising Income	10,020	360	13,997	9,000	4,997	156%	13,997	7,500	6,497	187%		
	4500 - Grant/Reimbursed Expense Income			9,120	43,500	(34,380)	21%	9,120	36,250	(27,130)	25%		
	4600 - Other Income			79	500	(421)	16%	79	417	(338)	19%		
	4900 - Interest Income	2,683		10,308	8,000	2,308	129%	10,308	6,667	3,641	155%		
	4905 - Interest Income - BAD			1,139	875	264	130%	1,139	729	410	156%		
Total Income			94,904	710,861	2,413,696	2,944,654	(530,958)	82%	2,413,696	2,453,878	(40,182)	98%	
Gross Profit			94,904	710,861	2,413,696	2,944,654	(530,958)	82%	2,413,696	2,453,878	(40,182)	98%	
Expense													
- Payroll Expenses													
	5010 - Wages & Salaries	89,149	88,123	1,009,306	1,409,284	(399,978)	72%	1,009,306	1,174,403	(165,097)	85%	\$68.8k per payroll budgeted	
	5020 - Employer Taxes	9,298	8,882	101,595	152,320	(50,725)	67%	101,595	126,933	(25,339)	79%	\$58.3k per payroll expensed	
	5030 - Employee Benefits	12,788	12,788	127,011	165,979	(38,968)	77%	127,011	138,316	(11,305)	90%		
	5040 - Workers Comp	3,994	3,987	45,285	61,909	(16,624)	73%	45,285	51,591	(6,306)	86%		
	5060 Labor/Benefits CIP Projects			0	0	0		0	0	0		Summer positions will be hired	
	5060 Labor OT Riverbend FEMA			0	0	0		0	0	0		Payroll expense will increase through Jun 2019	
Total - Payroll Expenses			115,229	113,780	1,283,197	1,789,492	(506,295)	72%	1,283,197	1,491,243	(208,047)	85%	
	5031 GASB 68 Benefit Expense			35,330	36,762	(1,432)	96%	35,330	30,635	4,695	115%		
	5100 - Advertising & Promotion	2,447	1,542	8,018	10,000	(1,982)	80%	8,018	8,333	(315)	96%		
	5120 - Bank Fees	864	2,949	10,039	13,000	(2,961)	77%	10,039	10,833	(794)	93%		
	5130 - Charitable Contributions			9,692	2,500	7,192	388%	9,692	2,083	7,609	465%		
	5140 - Copying & Printing	726	885	7,828	12,000	(4,172)	65%	7,828	10,000	(2,172)	78%		
	5155 - Employment New Hire Screen	120	187	1,300	3,100	(1,801)	42%	1,300	2,583	(1,284)	50%		
	5160 - Dues, Mbrshps, Publications, Subscript	520	64	13,078	14,000	(922)	93%	13,078	11,667	1,411	112%		
	5170 - Education & Development	1,210	165	8,983	15,000	(6,017)	60%	8,983	12,500	(3,517)	72%	Apr19: Pesticide training	
	5175 - Equipment Rental	2,905	9,175	20,390	5,600	14,790	364%	20,390	4,667	15,723	437%	Playtown Fire: Portable toilets and conex storage Feb/Mar19	
- Equipment, Tools & Furn (<\$5k)													
	5182 - Operating ET&F			1,693	2,500	(807)	68%	1,693	2,083	(390)	81%		
	5184 - Program ET&F			4,684	15,450	(10,766)	30%	4,684	12,875	(8,191)	36%		
	5186 - Site/Shop ET&F		598	5,253	13,500	(8,247)	39%	5,253	11,250	(5,997)	47%		
	5187 - Computers & Technology ET&F	529	1,093	11,933	20,000	(8,067)	60%	11,933	16,667	(4,734)	72%	Apr19: Annual Softball scheduler software \$600,	
Total - Equipment, Tools & Furn (<\$5k)			529	1,691	23,563	51,450	(27,887)	46%	23,563	42,875	(19,312)	55%	
	5200 - Insurance	1,000	53	54,141	52,500	1,641	103%	54,141	43,750	10,391	124%		
	5210 - Interest Expense - Operating	113	109	1,249	3,600	(2,351)		1,249	3,000	(1,751)	42%		
	5225 - Postage & Delivery		207	939	3,200	(2,261)	29%	939	2,667	(1,728)	35%		
- Professional & Outside Svcs													
	5232 - Accounting			25,800	32,000	(6,200)	81%	25,800	26,667	(867)	97%		
	5233 - Bands/Recreation	450	100	1,625	1,900	(275)	86%	1,625	1,583	42	103%		
	5234 - Board Stipends	600	800	8,000	12,000	(4,000)	67%	8,000	10,000	(2,000)	80%		
	5235 - Recreation Instructors	2,638	2,508	21,454	30,400	(8,946)	71%	21,454	25,333	(3,880)	85%		
	5236 - Legal	1,219	5,182	23,722	18,000	5,722	132%	23,722	15,000	8,722	158%		
	5237 - Contract Janitorial	5,109	5,109	52,279	69,000	(16,721)	76%	52,279	57,500	(5,221)	91%		
	5239 - Outside Service Admin/Consult	2,786	2,434	86,369	57,000	29,369	152%	86,369	47,500	38,869	182%	unbudgeted \$10k Melton Design SBF grant and Act Center proposed property purchase plans. \$20k temp employee.	
Total - Professional & Outside Svcs			12,802	16,133	219,249	220,300	(1,051)	100%	219,249	183,583	35,665	119%	
	5250 - Rent			0	0	0		0	0	0			
- Repairs & Maintenance													
	5261 - Building R&M	723	375	28,324	40,000	(11,676)	71%	28,324	33,333	(5,009)	85%		
	5262 - Equipment R&M	154	2,369	10,600	18,000	(7,400)	59%	10,600	15,000	(4,400)	71%		
	5263 - General R&M	692	1,111	9,496	25,000	(15,504)	38%	9,496	20,833	(11,337)	46%		
	5264 - Grounds R&M	1,798	5,010	17,263	40,000	(22,737)	43%	17,263	33,333	(16,070)	52%		
	5265 - Janitorial Supplies	2,121	2,648	19,488	29,500	(10,012)	66%	19,488	24,583	(5,095)	79%		
	5266 - Vandalism Repair		37	1,595	10,000	(8,405)	16%	1,595	8,333	(6,738)	19%		
	5267 - Vehicle R&M	322	726	13,623	6,000	7,623	227%	13,623	5,000	8,623	272%		
	5268 - Aquatics Pool R&M		3,870	23,895	45,000	(21,105)	53%	23,895	37,500	(13,605)	64%		
	5269 - Outside Contractor/Services R&M	107	4,061	7,249	20,000	(12,751)	36%	7,249	16,667	(9,418)	43%	Apr19: \$2.3k electrician Nelson field lights	
Total - Repairs & Maintenance			5,917	20,207	131,533	233,500	(101,967)	56%	131,533	194,583	(63,051)	68%	
	5270 - Security	8,717	1,100	13,091	15,000	(1,909)	87%	13,091	12,500	591	105%		

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses				22				MONTHLY ACTUAL VS. MONTHLY BUDGET							
Year to Date Income Statement and Staff Report				PAYROLL USE		Payroll %		Annual Budget divided by "X" amount of months							
Apr-19				YTD	YTD	YTD	YTD BUDGET	Apr-19	Apr-19	MONTHLY	YTD				
NOT FINAL: WAITING ON COUNTY, BANK AND MONTHLY RECONCILIATION					Annual	Over	83%	ACTUAL YTD	BUDGET	Over	100%				
STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison				Mar-19	Apr-19	TOTAL	Budget	(Under)	% used	Staff Comments	TOTAL	10	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS
• Supplies - Consumable															
	5281 - Misc Staff & Uniform Supplies		390	9,894	9,000	894	110%			9,894	7,500	2,394	132%		
	5282 - Office Supplies	(41)	62	3,829	6,250	(2,421)	61%			3,829	5,208	(1,379)	74%		
	5284 - Program Food	1,297	1,023	11,223	12,400	(1,177)	91%			11,223	10,333	889	109%		
	5286 - Program Supplies	1,093	1,147	12,351	29,500	(17,149)	42%			12,351	24,583	(12,232)	50%		
	5287 - Safety Supplies	47	550	2,124	3,500	(1,376)	61%			2,124	2,917	(793)	73%		
	5289 - Site Supplies	195	42	330	2,200	(1,870)	15%			330	1,833	(1,503)	18%		
	Total - Supplies - Consumable	2,591	3,214	39,751	62,850	(23,099)	63%			39,751	52,375	(12,624)	76%		
	5290 - Taxes, Lic., Notices & Permits		1,114	4,598	5,000	(402)	92%			4,598	4,167	431	110%		
	5300 - Telephone/Internet	1,013	1,065	10,753	14,000	(3,247)	77%			10,753	11,667	(914)	92%		
• Transportation, Meals & Travel															
	5312 - Air, Lodging, Other Travel	89		5,220	5,000	220	104%			5,220	4,167	1,053	125%		
	5314 - Fuel	1,552	2,659	25,075	21,750	3,325	115%			25,075	18,125	6,950	138%		
	5316 - Meals	56		484	1,000	(516)	48%			484	833	(349)	58%		
	5318 - Mileage	504	30	1,640	2,500	(860)	66%			1,640	2,083	(443)	79%		
	Total - Transportation, Meals & Travel	2,201	2,689	32,419	30,250	2,169	107%			32,419	25,208	7,211	129%		
• Utilities															
	5322 - Electric	5,662	6,987	85,353	110,000	(24,647)	78%			85,353	91,667	(6,313)	93%		
	5324 - Garbage	1,416	1,757	14,776	23,300	(8,524)	63%			14,776	19,417	(4,641)	76%		
	5326 - Gas/Propane	887	432	6,675	5,900	775	113%			6,675	4,917	1,759	136%		
	5328 - Sewer	246	141	3,445	4,000	(555)	86%			3,445	3,333	112	103%		
	5329 - Water	2,800	3,127	79,241	95,000	(15,759)	83%			79,241	79,167	74	100%		
	Total - Utilities	11,011	12,444	189,490	238,200	(48,710)	80%			189,490	198,500	(9,010)	95%		
	Total Expense	169,915	188,773	2,118,630	2,831,304	(712,674)	75%			2,118,630	2,359,420	(240,790)	90%		
	Total Profit (Loss)	(75,011)	522,088	295,067	113,350	181,717				295,067	94,458	200,608			
Other Income/Expense															
Other Income															
	4200 - Impact Fee Income	13,452	30,556	126,584						126,584	0				
	4910 - Interest Income - Impact Fees			2,133						2,133	0				
	4910 Insurance Proceeds NOT RIVERBEND			205						205	0				
	Total Other Income	13,452	30,556	128,922						128,922	0				
Other Expense															
	7000 Year End Adj Fair Value Adjustment			0						0					
	7210 - Debt Interest Expense	9,071	8,911	92,002	109,825					92,002	91,521				
	Total Other Expense	9,071	8,911	92,002	109,825					92,002	91,521				
	Net Other Income	4,381	21,645	36,920						36,920	0				
	Net Income	(70,630)	543,733	331,987	3,525					331,987	2,938				

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	785,939.85	957,709.35	-171,769.50	-17.94%
1010.2 - Treasury Cash - Reserve	373,594.00	383,594.00	-10,000.00	-2.61%
Total 1010 - Treasury Cash	1,159,533.85	1,341,303.35	-181,769.50	-13.55%
1020 - Imprest Cash	829.97	335.69	494.28	147.24%
1030 - BofW - Merchant Acct.	270,235.35	153,835.29	116,400.06	75.67%
1031 - BofW Project RIVERBEND	1,787,761.75	2,572,473.07	-784,711.32	-30.5%
1040 - Fund 2610 - BAD	300,129.49	272,125.05	28,004.44	10.29%
1050 - Impact Fees				
1051 - Impact - Parklands	303,714.11	199,456.84	104,257.27	52.27%
1052 - Impact - Public Use	20,029.99	5,709.07	14,320.92	250.85%
1053 - Impact - Aquatics	44,611.34	31,319.92	13,291.42	42.44%
Total 1050 - Impact Fees	368,355.44	236,485.83	131,869.61	55.76%
Total Checking/Savings	3,886,845.85	4,576,558.28	-689,712.43	-15.07%
Accounts Receivable				
1210 - Accounts Receivable	-4,198.26	30,157.86	-34,356.12	-113.92%
Total Accounts Receivable	-4,198.26	30,157.86	-34,356.12	-113.92%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	250,000.00	-247,161.00	-98.86%
1310 - Miscellaneous Receivables	0.00	428.42	-428.42	-100.0%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	191,695.12	439,284.54	-247,589.42	-56.36%
Total Current Assets	4,074,342.71	5,046,000.68	-971,657.97	-19.26%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	10,314,889.08	0.00	0.0%
1430 - Equipment & Vehicles	834,044.09	802,004.23	32,039.86	4.0%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	4,482,336.65	319,051.14	4,163,285.51	1,304.9%
1447 - CIP Berry Creek Bathroom BC99	30,419.35	25,330.75	5,088.60	20.09%
1449 - CIP Palermo Park	17,351.31	0.00	17,351.31	100.0%
Total 1440 - Construction in Progress	4,530,107.31	344,381.89	4,185,725.42	1,215.43%
1499 - Accumulated Depreciation	-4,283,320.47	-3,872,382.85	-410,937.62	-10.61%
Total Fixed Assets	12,023,214.01	8,216,386.35	3,806,827.66	46.33%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	232,623.00	124,015.00	108,608.00	87.58%
Total 1550 - GASB 68 CalPERS Valuation	232,623.00	124,015.00	108,608.00	87.58%
Total Other Assets	232,623.00	124,015.00	108,608.00	87.58%
TOTAL ASSETS	16,330,179.72	13,386,402.03	2,943,777.69	21.99%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	142,812.39	43,762.58	99,049.81	226.33%
Total Accounts Payable	142,812.39	43,762.58	99,049.81	226.33%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 9693 GM	251.02	822.44	-571.42	-69.48%
2337 - BoW CC 4607 Preschool	1,055.54	562.23	493.31	87.74%
2338 - BoW CC 6280 Maintenance	203.25	947.01	-743.76	-78.54%
2339 - BoW CC 9561 General	0.00	368.87	-368.87	-100.0%
Total 2300 - Credit Cards Payable	1,509.81	2,700.55	-1,190.74	-44.09%
2350 - Supplier Accounts				
2352 - Staples	0.00	23.08	-23.08	-100.0%
2353 - Walmart	258.79	99.11	159.68	161.11%
2354 - Home Depot	60.10	4.27	55.83	1,307.49%
2357 - Tractor Supply	0.00	28.95	-28.95	-100.0%

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
Total 2350 - Supplier Accounts	318.89	155.41	163.48	105.19%
Total Credit Cards	1,828.70	2,855.96	-1,027.26	-35.97%
Other Current Liabilities				
2100 - Payroll Liabilities				
2120 - Payroll Taxes payable	18.90	0.00	18.90	100.0%
2160 - Workers Comp Payable	-16,811.26	-4,790.16	-12,021.10	-250.95%
2170 - Retirement Payable	3,516.17	-0.02	3,516.19	17,580,950.0%
2180 - Health Insurance Payable	10,757.55	0.00	10,757.55	100.0%
2185 - Dental Insurance Payable	919.91	0.00	919.91	100.0%
2186 - Life Insurance Payable	64.40	-8.10	72.50	895.06%
2187 - Aflac Payable	989.72	870.29	119.43	13.72%
2199 - Accrued Leave Payable	24,201.12	20,664.82	3,536.30	17.11%
Total 2100 - Payroll Liabilities	23,656.51	16,736.83	6,919.68	41.34%
2210 - Accrued Debt Interest	8,911.10	9,557.72	-646.62	-6.77%
2400 - Deposits/Refunds to Customers	-40.00	-105.00	65.00	61.91%
Total Other Current Liabilities	32,527.61	26,189.55	6,338.06	24.2%
Total Current Liabilities	177,168.70	72,808.09	104,360.61	143.34%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	22,538.90	31,655.98	-9,117.08	-28.8%
2955 - Umpqua Bank Tax Exempt Bond A	3,094,835.00	3,297,450.00	-202,615.00	-6.15%
2960 - Umpqua Bank Taxable Bond B	145,999.98	173,000.00	-27,000.02	-15.61%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	149,733.00	85,013.00	64,720.00	76.13%
2977 - GASB 68 Net Pension Liability	844,607.00	709,041.00	135,566.00	19.12%
Total 2975 - GASB 68 CalPERS Liab Valuation	994,340.00	794,054.00	200,286.00	25.22%
Total Long Term Liabilities	4,257,713.88	4,296,159.98	-38,446.10	-0.9%
Total Liabilities	4,434,882.58	4,368,968.07	65,914.51	1.51%
Equity				
3010 - Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.0%
3020 - General Reserve	20,000.00	20,000.00	0.00	0.0%
3030 - Investment in Assets	6,439,516.82	5,022,758.82	1,416,758.00	28.21%
3040 - General Fund Balance	-1,461,551.34	-23,687.34	-1,437,864.00	-6,070.18%
3050 - Benefit Assessment District	42,695.91	24,168.02	18,527.89	76.66%
3060 - Impact Fees (general)	246,363.94	243,785.83	2,578.11	1.06%
3099 - Undistributed Retained Earnings	3,124,867.59	0.00	3,124,867.59	100.0%
Net Income	3,482,404.22	3,729,408.63	-247,004.41	-6.62%
Total Equity	11,895,297.14	9,017,433.96	2,877,863.18	31.91%
TOTAL LIABILITIES & EQUITY	16,330,179.72	13,386,402.03	2,943,777.69	21.99%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of April 30, 2019

11:37 AM
 05/21/2019

	Date	Source Name	Memo	Amount	Balance
1031 - BofW Project RIVERBEND					1,856,711.13
	04/11/2019	FRANKLIN CONSTRUCTION, INC	RIVERBEND CONSTRUCTION PHASE I	-24,796.90	1,831,914.23
	04/11/2019	HYLTON SECURITY, INC.	RIVERBEND SECURITY	-10,280.00	1,821,634.23
	04/25/2019	MELTON DESIGN GROUP		-33,872.48	1,787,761.75
				-68,949.38	1,787,761.75
Total 1031 - BofW Project RIVERBEND					2,839.00
1302 - FEMA Riverbend Claim A/R					2,839.00
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
1320 - Umpqua Bank Project Fund					188,856.12
Total 1320 - Umpqua Bank Project Fund					188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					10,314,889.08
Total 1420 - Buildings & Improvements					10,314,889.08
1430 - Equipment & Vehicles					834,044.09
Total 1430 - Equipment & Vehicles					834,044.09
1440 - Construction in Progress					4,425,088.29
1443 - CIP Riverbend Restoration RB99					4,377,317.63
			PHAE 2 CONSTRUCTION DOCS AND ADMIN, PARK LOT SOC FIELDS, SOC FIELD		
	04/22/2019	MELTON DESIGN GROUP	4	33,272.48	4,410,590.11
	04/30/2019	FRANKLIN CONSTRUCTION, INC	RIVERBEND PHASE I	71,746.54	4,482,336.65
				105,019.02	4,482,336.65
Total 1443 - CIP Riverbend Restoration RB99					30,419.35
1447 - CIP Berry Creek Bathroom BC99					30,419.35
Total 1447 - CIP Berry Creek Bathroom BC99					30,419.35
1449 - CIP Palermo Park					17,351.31
Total 1449 - CIP Palermo Park					17,351.31
Total 1440 - Construction in Progress				105,019.02	4,530,107.31
2955 - Umpqua Bank Tax Exempt Bond A					-3,094,835.00
Total 2955 - Umpqua Bank Tax Exempt Bond A					-3,094,835.00
2960 - Umpqua Bank Taxable Bond B					-145,999.98
Total 2960 - Umpqua Bank Taxable Bond B					-145,999.98
TOTAL				36,069.64	15,045,156.37

Accrual Basis

Feather River Recreation & Park District
 Income by month FLOOD ONLY
 July 2018 through April 2019

11:41 AM
 05/21/2019
 Accrual Basis

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	TOTAL
Other Income/Expense											
Other Income											
4650 - Insurance Proceeds	0	0	1,225,533	584,274	0	0	1,800	25,005	1,360,373	0	3,196,985
Total Other Income	0	0	1,225,533	584,274	0	0	1,800	25,005	1,360,373	0	3,196,985
Other Expense											
5101 - Riverbend Flood Expenses	12,249	16,203	28,185	24,112	10,848	22,605	12,410	8,880	10,280	9,680	155,452
Total Other Expense	12,249	16,203	28,185	24,112	10,848	22,605	12,410	8,880	10,280	9,680	155,452
Net Other Income	-12,249	-16,203	1,197,348	560,162	-10,848	-22,605	-10,610	16,125	1,350,093	-9,680	3,041,533
Net Income	-12,249	-16,203	1,197,348	560,162	-10,848	-22,605	-10,610	16,125	1,350,093	-9,680	3,041,533

Feather River Recreation & Park District
 Check Register
 April 2019

11:04 AM
 05/21/2019
 Accrual Basis

Date	Num	Name	Memo	Credit
1010 - Treasury Cash				
1010.1 - Treasury Cash - General				
04/11/2019	84801	BRANDT, CLARENCE 'SONNY'	BOD STIPEND	100.00
04/11/2019	84802	CARTER, MARCIA	MONTHLY BOD STIPEND	100.00
04/11/2019	84803	HOWLER, SCOTT KENT	MONTHLY BOD STIPEND	200.00
04/11/2019	84804	ROCCHI, STEVE	MONTHLY BOD STIPEND	200.00
04/11/2019	84805	ACCULARM SECURITY SYSTEMS	WIRE/CAMERA RIVERBEND SECURITY	9,119.86
04/11/2019	84806	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
04/11/2019	84807	ALLEN, BARBARA	REFUND SP65 OUT7	40.00
04/11/2019	84808	AVERY'S	OIL CHANGE	65.45
04/11/2019	84809	BETTER DEAL EXCHANGE	Acct#701960 MAR19	189.88
04/11/2019	84810	BOST, JOHN	REFUND ADULT SOFTBALL	260.00
04/11/2019	84811	CALF. WATER SERVICE	Acct 520857777 2/19/19-3/11/19	2,505.89
04/11/2019	84812	Carlson, Allison	REFUND EV3 RB4 WILDFLOWER	125.00
04/11/2019	84813	CARTER LAW OFFICE	LEGAL SERVICES	1,218.60
04/11/2019	84814	DAWSON OIL COMPANY	62765 FUEL	1,552.33
04/11/2019	84815	EAGLE SECURITY SYSTEMS INC.	ALARM MONITORING	697.02
04/11/2019	84816	FASTENAL	PARTS/SUPPLIES MAINTENANCE	118.62
04/11/2019	84817	J.W. Wood	TOILET REPAIR	47.75
04/11/2019	84818	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	2921 B Street Sewer Service- MLK Park	99.90
04/11/2019	84819	MARSHAL, HEATHER	REFUND SPORY ALL STARS	40.00
04/11/2019	84820	MATHEWS READYMIX	CONCRETE	874.09
04/11/2019	84821	MAZES CONSULTING	IT SUPPORT/SOFTWARE	2,189.19
04/11/2019	84822	MJB Welding Supply	MAINTENANCE SUPPLIES	32.45
04/11/2019	84823	NORTH STATE PARENT	MAG ADVERTISING	47.00
04/11/2019	84824	P.G. & E.	PGE ALL LOCALATIONS 1/23/19-2/21/19	6,548.98
04/11/2019	84825	R & B Company	IRRIGATION	644.50
04/11/2019	84826	RECOLOGY BUTTE COLUSA COUNTIES		1,416.19
04/11/2019	84827	SOUTH FEATHER WATER & POWER	007771-000	69.64
04/11/2019	84828	SURPLUS CITY	CONEX RENTAL	415.00
04/11/2019	84829	Tractor Supply Co.	MAR19 STATEMENT	26.80
04/11/2019	84830	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	725.68
04/11/2019	84831	Western Web	ACTIVITY GUIDE FEB19	2,268.34
04/11/2019	84832	BLUE SHIELD OF CALIFORNIA	4004625 APR19 PREMIUMS	9,472.96
04/11/2019	84833	HUMANA INSURANCE CO.	657103-001 LIFE PREMIUMS	64.40
04/11/2019	84834	PREMIER ACCESS	APR19 DENTAL PREMIUMS 1000548827	919.64
04/11/2019	84835	AFLAC	JRF86 MAR19 PREMIUMS	1,027.44
04/11/2019	84836	AARP	INSTRUCTOR AARP	360.00
04/11/2019	84837	HARRY BURLESON	INSTRUCTOR FITNESS	113.75
04/11/2019	84838	Park Watch Report, LLC	ANNUAL MEMBERSHIP	480.00
04/11/2019	84839	BANKCARD CENTER	STATEMENT 9693	1,916.63
04/11/2019	84840	BANKCARD CENTER	STATEMENT 6280 MAR19	325.26
04/11/2019	84841	BANKCARD CENTER	STATEMENT 4607	1,188.24
04/11/2019	84842	BANKCARD CENTER	STATEMENT 9561	1,070.62
04/11/2019	84843	HOME DEPOT	HOME DEPOT STATEMENT MAR19	1,275.84
04/11/2019	84844	Staples	STAPLES STATEMENT MAR19	87.91
04/11/2019	84845-896	PAYROLL	PAYROLL ITEMS	34,901.95
04/25/2019	84897-948	PAYROLL	PAYROLL ITEMS	34,927.44
04/25/2019	84949	KELLY VINCENT	INSTRUCTOR DANCE	258.05
04/25/2019	84950	LYNNDEE CAPUT	INSTRUCTOR FITNESS	204.75
04/25/2019	84951	RONNIE SMITH ENTERPRISES	INSTRUCTOR FITNESS	1,571.38
04/25/2019	84952	ALPINE PORTABLE TOILET SERVICE	PLAYTOWN PORTABLE TOILETS	8,569.94
04/25/2019	84953	AT&T - CALNET	PHONE LINES	83.31
04/25/2019	84954	Colby, Cash	SOUNDBOARD FOR WILDFLOWER BANDS	100.00
04/25/2019	84955	COMCAST	Acct#8155600190189780 PHONE/INTERENT	420.82
04/25/2019	84956	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL ACT CENTER	75.00
04/25/2019	84957	LIME TEES	SOFTBALL/YOUTH SPORT SHIRTS	603.95
04/25/2019	84958	Rosse, Katie	REFUND SPORY ALL STARS CXD	40.00
04/25/2019	84959	SOUTH FEATHER WATER & POWER	007771-000	58.72
04/25/2019	84960	TWSD	4-112.01 WATER NELSON	357.46
04/25/2019	84961	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 F250	887.55
04/25/2019	84962	DEBORAH PELTZER ,	CELL PHONE REIMBR	30.00
04/25/2019	84963	ERIC DANNER ,	CELL PHONE REIMBR	30.00
04/25/2019	84964	HUE VANG ,	CELL PHONE REIMBR	30.00
04/25/2019	84965	JASON GRAY ,	MONTHLY CELL REIMBR	30.00
04/25/2019	84966	JUSTIN VALENCIA ,	CELL PHONE REIMBR	30.00
04/25/2019	84967	MICHELLE HUFFMAN	MONTHLY CELL PHONE REIMBR	30.00
04/25/2019	84968	ROBERT BRIAN WILSON ,	CELL/EXPENSE REIMBR	82.00
04/25/2019	84969	SCOTT THOMPSON ,	MONTHLY CELL REIMBR	50.00
04/25/2019	84970	STEPHANIE PEOPLES ,	MONTHLY CELL REIMBR	25.00
04/25/2019	84971	THOMAS GORMAN ,	CELL PHONE REIMBR	30.00
04/25/2019	84972	TORRES, MONICA.	MONTHLY CELL PHONE REIMBR	30.00
04/25/2019	84973	VALENCIA, ESTELA.	EXPENSE REIMBR	149.73
04/25/2019	84974	ZERIMAR RAMIREZ ,	MONTHLY CELL REIMBR	30.00
04/25/2019	84975	Kirk, Amber	PRESCHOOL DOJ REIMBR	110.00
04/25/2019	84976	RANDY MURPHY	EXPENSE REIMBR	490.27
04/25/2019	84977	COMCAST	Acct# 8155 60 019 0233893	123.42
Total 1010.1 - Treasury Cash - General				<u>139,710.59</u>
Total 1010 - Treasury Cash				<u>139,710.59</u>
TOTAL				<u>139,710.59</u>



STAFF REPORT

DATE: MAY 23, 2019

TO: FINANCE COMMITTEE

FROM: RANDY MURPHY, GENERAL MANAGER

RE: REQUEST TO RECOMMEND A STUDY TO DETERMINE THE NEED FOR A NEW DISTRICT ASSESSMENT

SUMMARY

Staff request for the Committee to recommend the District perform a study to determine the need for a new assessment in order to provide additional revenue with which to address the District's \$11+ Million deferred maintenance concerns.

BACKGROUND

Although District residents approved an assessment in 2002 and included an allowance for an annual CPI adjustment, District needs continue to outpace any revenue growth. Consequently, and as further illustrated by the attached CIP Needs, the District now has more than \$11 Million in deferred maintenance, which is an extremely conservative estimate. When combined with state-mandated raise in minimum wages and the annual double-digit percentage increases in construction costs, the District is in a death spiral and something must be done to provide the requisite revenues in order to rehabilitate and replace existing infrastructure, let alone build for future needs.

BUDGETARY IMPACT

A feasibility analysis conducted by our current consultant, SCI, would be an estimated \$25K. If the survey showed enough support to move forward with balloting, depending on the type of measure chosen (e.g. parcel tax or another BAD), it would cost an additional \$40K to \$60K to get a vote before the residents. The funds for this effort would come from unanticipated insurance revenues from the Riverbend Restoration Project.

RECOMMENDATION

Recommend that the Board approve the study to determine the need and capacity for a new District assessment.

ALTERNATIVE ACTIONS

None

ATTACHMENTS

FY 19-20 CIP Needs

FRRPD FACILITY AND PARK IMMEDIATE NEEDS

**this list will change often as needs are reassessed*

3/10/2019

List created at BOD meeting 2017

		<u>PUBLIC SAFETY NEEDS</u>	<u>COMPLIANCE</u>	<u>RENOVATIONS</u>	<u>TOTAL</u>
<u>PALERMO PARK & POOL UPGRADES</u>					
*	Restroom roof	\$ 50,000.00			
	Drinking fountain	\$ 5,000.00			
*	Pool shade structure	\$ 50,000.00			
In process	Playstructures replacement		\$75,000		
	Palermo Hall upgrades		\$ 75,000.00		
In process	Parking upgrades		\$ 75,000.00		
	Park benches			\$ 7,500.00	
	Tree trimming	\$ 5,000.00			
	Security cameras	\$ 10,000.00			
	Upgrade softball fields			\$ 30,000.00	
In process	Addition of chemical shed & new PCC shed			\$ 50,000.00	
	Resurface basketball courts			\$ 15,000.00	
In process	Updated signage			\$ 5,000.00	
In process	Concrete repair/tripping hazards throughout park			\$ 30,000.00	
In process	Pool restroom hot water heater		\$ 10,000.00		
					\$ 492,500.00
<u>ACTIVITY CENTER</u>					
	Reseal & restripe parking lot	\$ 75,000.00			
	Paint exterior			\$ 100,000.00	
In process	Kindergym renovation			\$ 30,000.00	
	New carpet			\$ 50,000.00	
	Roof replacement	\$ 100,000.00			
	Bark playgrounds		\$ 5,000.00		
	Preschool playground equipment		\$ 25,000.00		
	Swamp cooler replacement (6)			\$ 36,000.00	
	Irrigation upgrades -drainage issues			\$ 15,000.00	
	Air conditioning units replaced 20			\$ 200,000.00	
	Classroom construction/Renovations			\$ 50,000.00	
	Ground squirrel eradication	?			
	LED Lighting throughout	\$ 150,000.00			

FRRPD FACILITY AND PARK IMMEDIATE NEEDS

**this list will change often as needs are reassessed*

3/10/2019

List created at BOD meeting 2017

		<u>PUBLIC SAFETY NEEDS</u>	<u>COMPLIANCE</u>	<u>RENOVATIONS</u>	<u>TOTAL</u>
	Landscaping			\$ 5,000.00	
	Additional lighting for parking lot	\$ 30,000.00			
	ADA upgrades		\$ 50,000.00		
	Tree trimming	\$ 5,000.00			
	Security cameras	\$ 7,500			
	Ventilation system gym			\$30,000	
	Appliance replacement			\$25,000	
					\$ 988,500.00
<u>NELSON POOL UPGRADES</u>					
In process	Drinking fountain				
In process	Diving board resurface				
In process	Pool total renovation				
In process	Iron fencing				
In process	Chemical shed				
In process	Restroom repairs				SBF Grant
In process	Pool shade area				\$ 1,100,000.00
<u>NELSON COMPLEX UPGRADES</u>					
	Infield dirt	\$ 35,000.00			
	Fencing			\$ 200,000.00	
	Irrigation			\$ 25,000.00	
	Scoreboards			\$ 15,000.00	
	Backstops	\$ 200,000.00			
	Electrical upgrades	\$ 50,000.00			
	Restroom Addition	\$ 30,000.00			
	Tree trimming	\$ 7,500.00			
	Lighting upgrades	\$ 300,000.00			
	Garage Roof repair			\$ 30,000.00	
	Parking lot restripe/reseal	\$ 125,000.00			
	Addition of dog park			\$ 35,000.00	
	Bleacher upgrades	\$ 55,000.00			
	Additional restrooms/renovation		\$ 75,000.00		Prop 68?

FRRPD FACILITY AND PARK IMMEDIATE NEEDS

**this list will change often as needs are reassessed*

3/10/2019

List created at BOD meeting 2017

		<u>PUBLIC SAFETY NEEDS</u>	<u>COMPLIANCE</u>	<u>RENOVATIONS</u>	<u>TOTAL</u>
					\$ 1,182,500.00
<u>BERRY CREEK</u>					
	Property Acquisition			\$ 250,000.00	
	Playstructure			\$ 75,000.00	
	Building upgrades	\$ 150,000.00			Prop 68?
					\$ 475,000.00
<u>MLK</u>					
	New slides	\$ 2,500.00			
	Electrical panel replacment	\$ 10,000.00			
	ADA upgrades		\$ 50,000.00		
	Reseal & restripe parking lot	\$ 11,000.00			
	Irrigation upgrades	\$ 30,000.00			
	Lighting upgrades	\$ 50,000.00			
	Additional bark	\$ 4,000.00			
	Iron fencing			\$ 30,000.00	
	Turf maintenance	\$ 7,500.00			
	Tree trimming	\$ 5,000.00			
	Parking Lot Repair	\$ 50,000.00			
	Storage for program equipment			\$ 5,500.00	
					\$ 255,500.00
<u>RIVERBEND PARK</u>					
	Gravel Salmon Run Road		\$ 200,000.00		
	Additional restrooms	\$ 75,000.00			
	Gates for levee	\$ 8,000.00			
	Tree trimming	\$ 10,000.00			
	Swim Dock	\$ 10,000.00			
	Dock at pond	\$ 10,000.00			
	Additonal restrooms at soccer fields	\$ 80,000.00			
	Developed undeveloped areas	\$ 3,000,000.00			
	Mistletoe eradication	\$5,000			
					\$ 3,398,000.00

FRRPD FACILITY AND PARK IMMEDIATE NEEDS

**this list will change often as needs are reassessed*

3/10/2019

List created at BOD meeting 2017

		<u>PUBLIC SAFETY NEEDS</u>	<u>COMPLIANCE</u>	<u>RENOVATIONS</u>	<u>TOTAL</u>
NOLAN COMPLEX & PLAYTOWN					
	Replace lighting and poles	\$ 250,000.00			
	Repair irrigation	\$ 50,000.00			
	Upgrade bleachers/shade	\$ 60,000.00			
	Resurface/restripe parking lot	\$ 8,000.00			
	Electrical panel replacment	\$ 15,000.00			
	Drinking fountain	\$ 5,000.00			
	Backstops	\$ 200,000.00			
	Field upgrades	\$ 150,000.00			
	Tree trimming	\$ 10,000.00			
	Fencing	\$ 50,000.00			
	Restroom upgrades	\$ 30,000.00			
	Playstructure 2-5 yr old		\$ 30,000.00		
	Fencing to deter driving on grass			\$ 25,000.00	Prop 68?
					\$ 883,000.00
BEDROCK TENNIS COURTS					
	ADA upgrades to restrooms		\$ 35,000.00		
	Resurface courts	\$ 70,000.00			
In process	Light pole replacement	\$ 3,000.00			
	Drinking fountains	\$ 10,000.00			
	Shade with benches			\$ 15,000.00	
	Fencing			\$ 30,000.00	
	Tree trimming	\$ 3,000.00			
	Upgraded lighting			\$ 25,000.00	Prop 68?
					\$ 191,000.00
BEDROCK SKATE PARK					
	Fencing	\$ 29,000.00			
	Cement ramps	\$ 150,000.00			
	Lighting	\$ 30,000.00			
	Drinking fountain	\$ 5,000.00			
	Restroom facility	\$ 150,000.00			Prop 68?

FRRPD FACILITY AND PARK IMMEDIATE NEEDS

**this list will change often as needs are reassesed*

3/10/2019

List created at BOD meeting 2017

		<u>PUBLIC SAFETY NEEDS</u>	<u>COMPLIANCE</u>	<u>RENOVATIONS</u>	<u>TOTAL</u>
					\$ 364,000.00
MANTENANCE SHOP					
	Dry rot repairs	\$ 12,000.00			
	Storage			\$ 30,000.00	
	Paint			\$ 10,000.00	
	Bob cat			\$ 55,000.00	
	Chipper			\$ 15,000.00	
	Repair Metal Roof			\$ 75,000.00	
					\$ 197,000.00
<u>ADMINISTRATION</u>					
	Computer Equipment		\$ 50,000.00		
					\$ 50,000.00
FORBESTOWN					
	Hall replacement	\$ 150,000.00			
	Museum roof	\$ 40,000.00			
	Parking lot	\$ 30,000.00			
					\$ 220,000.00
FEATHER RIVER TRAIL					
	Lighting	\$ 1,000,000.00			
In process	Trail connection	\$ 300,000.00			SBF
	Brush clearing & tree trimming	\$50,000			Prop 68?
					\$ 1,350,000.00

*Security cameras at all sites -cost to be determined

TOTAL \$11,147,000.00

TOTALGENERAL UNALLOCATED RESERVES	\$242,494
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