



FEATHER RIVER RECREATION & PARK DISTRICT

Regular Board Meeting
November 19, 2024

OROVILLE CONVENTION CENTER

1200 Myers Street
Oroville, CA 95965

OUR MISSION: 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.

AGENDA

Open Session at 5:30pm

Written comments must be sent to KendyleA@frpd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530) 533-2011.

CALL MEETING TO ORDER

ROLL CALL

Chairperson Scott “Kent” Fowler
Vice-Chairperson Greg Passmore
Director Devin Thomas
Director Clarence “Sonny” Brandt
Director Shannon DeLong

PLEDGE OF ALLEGIANCE

MISSION STATEMENT

PUBLIC COMMENT

The Board will invite anyone in 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. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

CONSENT AGENDA

Items listed on the Consent Agenda are considered routine and will be enacted, approved, or adopted by one motion unless a request for removal or explanation is received from a Board member, staff, or member of the public. Items removed shall be considered immediately following the adoption of the Consent Agenda.

- 1. October 22, 2024 Regular Board Meeting Minutes (Appendix A)**
- 2. October 2024 Financials (Appendix B)**
- 3. November 13, 2024 Parks and Facilities Committee Minutes (Appendix C)**

Consent Agenda Motion:

Vote:

PRESENTATION

Final Audit: Fiscal Year 2022-2023 (Appendix D)

Staff report provided by General Manager Brian Wilson. Presentation by Holly B. Pladson, CPA.

ACTION ITEMS

1. Resolution 2043-24: Resolution of the Board of Directors of the Feather River Recreation and Park District Approving the 2022-2023 District Audit by Holly B. Pladson CPA (Appendix E)

The Board may consider approving Resolution 2043-24 to accept the Audit Report for FY 2022-23 as prepared by Holly B. Pladson, CPA.

Motion:

Vote:

2. Migration from On-Premises File and Folder Server Shares to Cloud based Servers (Appendix F)

Feather River Recreation and Parks District has primarily been utilizing on-premises file and folder server shares for document management. The District has received a proposal from Apex Technology Management, Inc. to migrate file and folder server shares to SharePoint and OneDrive.

Motion:

Vote:

3. Recreation Coordinator Job Description – REVISION (Appendix G)

The Board may consider approving the revised job description and wage range for the Recreation Coordinator position

Motion:

Vote:

DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS (Appendix H)

UNFINISHED BUSINESS

BOARD ITEMS FOR UPCOMING AGENDA(S)

ADJOURNMENT



FEATHER RIVER RECREATION & PARK DISTRICT
Regular Board Meeting
October 22, 2024

SOUTHSIDE COMMUNITY CENTER
2959 Lower Wyandotte Rd.
Oroville, CA 95965

OUR MISSION: 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.

DRAFT MINUTES **Closed Session 5:00 PM, Open Session Immediately Following**

Written comments must be sent to KendyleA@frpd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530) 533-2011.

MEETING CALLED TO ORDER AT 5:15 PM

ROLL CALL

Chairperson Scott "Kent" Fowler	<u>Present</u>
Vice-Chairperson Greg Passmore	<u>Present</u>
Director Devin Thomas	<u>Present</u>
Director Clarence "Sonny" Brandt	<u>Present</u>
Director Shannon DeLong	<u>Present</u>

PLEDGE OF ALLEGIANCE
MISSION STATEMENT

CLOSED SESSION

- 1. Pursuant to Government Code Section 54957: Personnel Exemption: General Manager Review**
No action taken.

PUBLIC COMMENT

The Board will invite anyone in 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. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

CONSENT AGENDA

Items listed on the Consent Agenda are considered routine and will be enacted, approved, or adopted by one motion unless a request for removal or explanation is received from a Board member, staff, or member of the public. Items removed shall be considered immediately following the adoption of the Consent Agenda.

- 1. September 24, 2024 Regular Board Meeting Minutes**
- 2. October 11, 2024 Special Board Meeting Minutes**
- 3. September 2024 Financials**
- 4. Organizational Chart Correction**

Director Brandt made a motion to approve the consent agenda.
Director Thomas seconded the motion.

*The motion passed with a unanimous vote.

NON-ACTION ITEMS**1. November Park and Facilities Committee Meeting**

Staff would like to schedule a Park and Facilities Committee Meeting for November.

ACTION ITEMS**1. Resolution 2041-24: A Resolution Of The Board Of Directors Of The Feather River Recreation And Park District Acknowledging The Completion Of The Riverbend Park Asphalt Footpath Project- Fixed Asset Number 242501**

Staff is requesting the Board to approve Resolution 2041-24 as the Riverbend Park Asphalt Footpath Project has been completed.

Director Passmore made a motion to approve Resolution 2041-24.

Director Brandt seconded the motion.

*The motion passed with a unanimous vote.

2. Resolution 2042-24: A Resolution Of The Board Of Directors Of The Feather River Recreation And Park District Approving The Transfer Of Funds From Five Star Account: Riverbend '17 Insurance Depository To The County Account: General Fund Account 2600

Staff is requesting the Board to approve Resolution 2042-24 to replenish the General Fund Account of the fees associated with the Riverbend Park Asphalt Footpath Project.

Director Passmore made a motion to approve Resolution 2042-24.

Director Brandt seconded the motion.

*The motion passed with a unanimous vote.

3. Surplus 1995 Honda ATV

The 1995 Honda ATV has reached its service life. Staff is requesting to surplus the 1995 ATV to help offset the cost of the new ATV.

Director Brandt made a motion to surplus the 1995 Honda ATV.

Director Passmore seconded the motion.

*The motion passed with a unanimous vote.

4. Select a Bid to Complete the Palermo ADA Upgrade Project

Staff are requesting the Board to select a bidder for the Palermo ADA Upgrade Project.

Director Passmore made a motion to accept Carr Construction's Bid for the Palermo ADA Upgrade Project.

Director DeLong seconded the motion.

*The motion passed with a unanimous vote

5. Riverbend Insurance Account

Discussion and direction regarding the allocation of remaining funds in the Riverbend Insurance account.

Director Brandt made a motion for staff to receive quotes for repair and replacement of the Riverbend Lift Station; and to table the discussion of spending the remainder of the Riverbend Insurance funds for the Parks and Facilities Committee Meeting.

Director Passmore seconded the motion.

*The motion passed with a unanimous vote.

6. Pickleball Court Project

Staff have spent time reviewing the engineers' estimates for both of the potential layouts. Staff have created a value-engineered report for your review.

Director DeLong made a motion for staff to create a two-phase project layout.

Director Passmore seconded the motion.
*The motion passed with a unanimous vote.

DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

MEETING ADJOURNED AT 6:14 PM

DRAFT

FEATHER RIVER RECREATION & PARK DISTRICT
PROFIT AND LOSS BUDGET PERFORMANCE
MONTH OF OCTOBER

	MONTHLY ACTUAL	MONTHLY BUDGET	OVER/UNDER MONTHLY BUDGET	% OF MONTHLY BUDGET	YEAR TO DATE (YTD) ACTUAL	YEAR TO DATE (YTD) BUDGET	OVER/UNDER YTD BUDGET	% OF YTD BUDGET	ANNUAL BUDGET
Ordinary Income/Expense									
Income									
4000000 · PROPERTY TAX REVENUE	106,167.39		106,167.39	100.0%	106,167.39		106,167.39	100.0%	2,438,000.00
4000001 · PROPERTY TAX INTEREST REVENUE					14,001.90	10,000.00	4,001.90	140.02%	26,000.00
4000002 · BAD TAX REVENUE									377,015.00
4000003 · BAD TAX INTEREST REVENUE						1,000.00	(1,000.00)		2,500.00
4001000 · PROGRAM REVENUE	514.00		514.00	100.0%	1,846.30		1,846.30	100.0%	
4001001 · RECREATION REVENUE	2,036.00	7,500.00	(5,464.00)	27.15%	15,059.00	25,000.00	(9,941.00)	60.24%	90,000.00
4001002 · RENTAL REVENUE	3,923.00	3,600.00	323.00	108.97%	15,685.00	21,500.00	(5,815.00)	72.95%	65,000.00
4001003 · AQUATIC REVENUE	60.00		60.00	100.0%	19,922.26	23,600.00	(3,677.74)	84.42%	40,000.00
4001004 · YOUTH ACTIVITY REVENUE		1,666.66	(1,666.66)		16,257.09	6,666.64	9,590.45	243.86%	20,000.00
4001005 · EVENT REVENUE	270.00	2,000.00	(1,730.00)	13.5%	880.00	3,000.00	(2,120.00)	29.33%	15,000.00
4001006 · EMPLOYEE DISCOUNT									
4001007 · RECDESK REFUND					(6,492.00)				
4001009 · REFUNDABLE CLEANING DEPOSIT					(1,200.00)				
Total Income	112,970.39	14,766.66	98,203.73	765.04%	182,126.94	90,766.64	91,360.30	200.65%	3,073,515.00
Gross Profit	112,970.39	14,766.66	98,203.73	765.04%	182,126.94	90,766.64	91,360.30	200.65%	3,073,515.00
Expense									
5000000 · PAYROLL EXPENSES									
5000001 · WAGES & SALARIES	103,573.17	79,514.19	24,058.98	130.26%	344,847.05	360,672.96	(15,825.91)	95.61%	1,120,470.05
5000002 · EMPLOYER TAXES	8,184.49	7,651.25	533.24	106.97%	28,239.63	33,666.34	(5,426.71)	83.88%	106,603.79
5000003 · EMPLOYEE BENEFITS	18,165.85	17,061.49	1,104.36	106.47%	66,012.19	71,018.85	(5,006.66)	92.95%	215,634.16
5000004 · WORKERS COMP	6,269.77	18,323.00	(12,053.23)	34.22%	20,588.13	36,646.00	(16,057.87)	56.18%	73,292.00
Total 5000000 · PAYROLL EXPENSES	136,193.28	122,549.93	13,643.35	111.13%	459,687.00	502,004.15	(42,317.15)	91.57%	1,516,000.00
5001000 · GASB 68 BENEFIT EXPENSE		7,512.84	(7,512.84)			30,051.36	(30,051.36)		90,154.00
5002000 · GASB 68 VALUATION AUDITOR ADJ.									
5004000 · MARKETING	82.00	416.66	(334.66)	19.68%	500.94	1,666.64	(1,165.70)	30.06%	5,000.00
5006000 · FEES	159,612.99		159,612.99	100.0%	159,612.99		159,612.99	100.0%	
5007000 · CHARITABLE CONTRIBUTIONS									
5008000 · COPYING & PRINTING	290.09	291.66	(1.57)	99.46%	1,115.28	1,166.64	(51.36)	95.6%	3,500.00
5009000 · DEPRECIATION									
5010000 · PRE-EMPLOYMENT	258.68	191.66	67.02	134.97%	2,747.68	766.64	1,981.04	358.41%	2,300.00

FEATHER RIVER RECREATION & PARK DISTRICT
PROFIT AND LOSS BUDGET PERFORMANCE
MONTH OF OCTOBER

	MONTHLY ACTUAL	MONTHLY BUDGET	OVER/UNDER MONTHLY BUDGET	% OF MONTHLY BUDGET	YEAR TO DATE (YTD) ACTUAL	YEAR TO DATE (YTD) BUDGET	OVER/UNDER YTD BUDGET	% OF YTD BUDGET	ANNUAL BUDGET
5011000 · MEMBERSHIPS & SUBSCRIPTIONS	9,540.57	11,000.00	(1,459.43)	86.73%	13,396.57	15,000.00	(1,603.43)	89.31%	35,000.00
5012000 · EDUCATION & DEVELOPMENT		1,666.66	(1,666.66)		1,255.00	6,666.64	(5,411.64)	18.83%	20,000.00
5013000 · EQUIPMENT RENTAL	424.20	916.66	(492.46)	46.28%	1,082.36	3,666.64	(2,584.28)	29.52%	11,000.00
5014000 · EQUIPMENT, TOOLS & FURN (<\$5K)									
5014001 · OPERATING ET&F		291.66	(291.66)			1,166.64	(1,166.64)		3,500.00
5014002 · PROGRAM ET&F		625.00	(625.00)			2,500.00	(2,500.00)		7,500.00
5014003 · SITE/SHOP ET&F		1,000.00	(1,000.00)		7,050.00	18,000.00	(10,950.00)	39.17%	46,000.00
5014004 · IT COMPUTER/HARDWARETECHNOLOGY						15,000.00	(15,000.00)		15,000.00
5014005 · IT COMPUTER/SOFTWARE TECHNOI	8,772.22	4,000.00	4,772.22	219.31%	23,579.38	16,000.00	7,579.38	147.37%	48,000.00
Total 5014000 · EQUIPMENT, TOOLS & FURN (<\$	8,772.22	5,916.66	2,855.56	148.26%	30,629.38	52,666.64	(22,037.26)	58.16%	120,000.00
5015000 · INSURANCE					59,882.00	67,500.00	(7,618.00)	88.71%	135,000.00
5016000 · INTEREST EXPENSE - OPERATING	577.29	333.34	243.95	173.18%	1,854.52	1,333.36	521.16	139.09%	4,000.00
5018000 · POSTAGE & DELIVERY	9.75	83.34	(73.59)	11.7%	533.77	333.36	200.41	160.12%	1,000.00
5019000 · PROFESSIONAL & OUTSIDE SERVICES									
5019001 · ANNUAL AUDIT									30,000.00
5019002 · BANDS		1,200.00	(1,200.00)		2,550.00	1,800.00	750.00	141.67%	4,425.00
5019003 · BOARD STIPENDS	2,000.00	2,000.00		100.0%	7,600.00	8,000.00	(400.00)	95.0%	24,000.00
5019004 · RECREATION INSTRUCTORS	72.05		72.05	100.0%	72.05		72.05	100.0%	
5019005 · LEGAL	2,940.00	2,000.00	940.00	147.0%	8,160.00	8,000.00	160.00	102.0%	24,000.00
5019006 · CONTRACT JANITORIAL	6,400.00	7,916.66	(1,516.66)	80.84%	25,600.00	31,666.64	(6,066.64)	80.84%	95,000.00
5019007 · OTHER OUTSIDE LABOR		2,500.00	(2,500.00)			10,000.00	(10,000.00)		30,000.00
5019008 · OUTSIDE ADMIN.CONSULTING	15,852.97		15,852.97	100.0%	15,852.97		15,852.97	100.0%	
Total 5019000 · PROFESSIONAL & OUTSIDE SERV.	27,265.02	15,616.66	11,648.36	174.59%	59,835.02	59,466.64	368.38	100.62%	207,425.00
5020000 · REIMBURSEMENT EXPENSE									
5020001 · STAFF REIMBURSEMENT	83.97		83.97	100.0%	263.74		263.74	100.0%	
5020002 · MILEAGE REIMBURSEMENT	128.78		128.78	100.0%	417.77		417.77	100.0%	
Total 5020000 · REIMBURSEMENT EXPENSE	212.75		212.75	100.0%	681.51		681.51	100.0%	
5021000 · RENT	2,500.00	2,500.00		100.0%	5,000.00	10,000.00	(5,000.00)	50.0%	30,000.00
5022000 · REPAIRS & MAINTENANCE									
5022001 · BUILDING R&M	2,270.14	916.66	1,353.48	247.65%	2,578.25	3,666.64	(1,088.39)	70.32%	11,000.00
5022002 · EQUIP REPAIRS & SMALL TOOLS	2,442.57	1,454.55	988.02	167.93%	9,356.52	21,363.65	(12,007.13)	43.8%	33,000.00
5022004 · GROUNDS R&M	12,827.59	9,166.66	3,660.93	139.94%	37,521.75	36,666.64	855.11	102.33%	110,000.00

FEATHER RIVER RECREATION & PARK DISTRICT
PROFIT AND LOSS BUDGET PERFORMANCE
MONTH OF OCTOBER

	MONTHLY ACTUAL	MONTHLY BUDGET	OVER/UNDER MONTHLY BUDGET	% OF MONTHLY BUDGET	YEAR TO DATE (YTD) ACTUAL	YEAR TO DATE (YTD) BUDGET	OVER/UNDER YTD BUDGET	% OF YTD BUDGET	ANNUAL BUDGET
5022005 · JANITORIAL SUPPLIES	4,539.66	1,333.34	3,206.32	340.47%	9,652.37	5,333.36	4,319.01	180.98%	16,000.00
5022006 · VANDALISM REPAIR	525.80	1,833.33	(1,307.53)	28.68%	2,796.86	7,333.32	(4,536.46)	38.14%	22,000.00
5022007 · VEHICLE R&M	1,210.68	916.67	294.01	132.07%	3,259.48	3,666.68	(407.20)	88.9%	11,000.00
5022008 · AQUATICS POOL R&M	1,384.95	2,083.34	(698.39)	66.48%	15,675.21	8,333.36	7,341.85	188.1%	25,000.00
5022009 · OUTSIDE CONTRACTOR/SERVICES R	15,885.00	12,500.00	3,385.00	127.08%	202,356.09	50,000.00	152,356.09	404.71%	150,000.00
Total 5022000 · REPAIRS & MAINTENANCE	41,086.39	30,204.55	10,881.84	136.03%	283,196.53	136,363.65	146,832.88	207.68%	378,000.00
5023000 · SECURITY	102.00	1,666.66	(1,564.66)	6.12%	1,749.00	6,666.64	(4,917.64)	26.24%	20,000.00
5025000 · CONSUMABLES									
5025001 · DISTRICT CLOTHING		666.66	(666.66)		538.58	2,666.64	(2,128.06)	20.2%	8,000.00
5025002 · OFFICE SUPPLIES	205.72	416.66	(210.94)	49.37%	11,056.72	1,666.64	9,390.08	663.41%	5,000.00
5025003 · UNION ALLOWANCE		125.00	(125.00)			500.00	(500.00)		1,500.00
5025004 · PROGRAM FOOD	28.16	150.00	(121.84)	18.77%	184.63	600.00	(415.37)	30.77%	1,800.00
5025005 · PROGRAM SUPPLIES	638.51	808.33	(169.82)	78.99%	6,470.82	3,233.32	3,237.50	200.13%	9,700.00
5025006 · SAFETY SUPPLIES	598.85	166.66	432.19	359.32%	1,387.03	666.64	720.39	208.06%	2,000.00
5025007 · STAFF SUPPLIES	198.29	250.00	(51.71)	79.32%	467.00	1,000.00	(533.00)	46.7%	3,000.00
5025008 · VOLUNTEER SUPPLIES		166.66	(166.66)		99.44	666.64	(567.20)	14.92%	2,000.00
Total 5025000 · CONSUMABLES	1,669.53	2,749.97	(1,080.44)	60.71%	20,204.22	10,999.88	9,204.34	183.68%	33,000.00
5026000 · TAXES, LIC., NOTICES & PERMITS	18,493.60	208.33	18,285.27	8,877.07%	26,654.66	833.32	25,821.34	3,198.61%	2,500.00
5027000 · INTERNET AND TELECOMMUNICATION	2,207.40	3,333.34	(1,125.94)	66.22%	8,748.62	13,333.36	(4,584.74)	65.62%	40,000.00
5028000 · FUEL, TRAVEL AND MEALS									
5028001 · AIR, LODGING, OTHER TRAVEL									
5028002 · DIESEL	381.29	580.00	(198.71)	65.74%	1,851.85	2,335.00	(483.15)	79.31%	7,000.00
5028003 · RED DIESEL	410.62	250.00	160.62	164.25%	1,188.33	1,000.00	188.33	118.83%	3,000.00
5028004 · GASOLINE	2,141.08	2,500.00	(358.92)	85.64%	7,793.58	10,000.00	(2,206.42)	77.94%	30,000.00
5028005 · MEALS									
Total 5028000 · FUEL, TRAVEL AND MEALS	2,932.99	3,330.00	(397.01)	88.08%	10,833.76	13,335.00	(2,501.24)	81.24%	40,000.00
5029000 · UTILITIES									
5029001 · ELECTRIC	8,638.48	16,600.00	(7,961.52)	52.04%	60,432.17	76,400.00	(15,967.83)	79.1%	174,200.00
5029002 · GARBAGE	2,612.82	3,000.00	(387.18)	87.09%	13,055.85	12,000.00	1,055.85	108.8%	36,000.00
5029003 · GAS/PROPANE	1,247.35	1,000.00	247.35	124.74%	2,247.62	4,000.00	(1,752.38)	56.19%	12,000.00
5029004 · SEWER	251.40	300.00	(48.60)	83.8%	3,668.56	1,200.00	2,468.56	305.71%	3,600.00
5029005 · WATER	12,268.58	6,600.00	5,668.58	185.89%	72,423.34	41,400.00	31,023.34	174.94%	104,200.00

FEATHER RIVER RECREATION & PARK DISTRICT
PROFIT AND LOSS BUDGET PERFORMANCE
MONTH OF OCTOBER

	MONTHLY ACTUAL	MONTHLY BUDGET	OVER/UNDER MONTHLY BUDGET	% OF MONTHLY BUDGET	YEAR TO DATE (YTD) ACTUAL	YEAR TO DATE (YTD) BUDGET	OVER/UNDER YTD BUDGET	% OF YTD BUDGET	ANNUAL BUDGET
Total 5029000 · UTILITIES	25,018.63	27,500.00	(2,481.37)	90.98%	151,827.54	135,000.00	16,827.54	112.47%	330,000.00
5031000 · DEBT INTEREST					20,213.58	17,854.83	2,358.75	113.21%	17,854.83
Total Expense	437,249.38	237,988.92	199,260.46	183.73%	1,321,241.93	1,086,675.39	234,566.54	121.59%	3,041,733.83
Net Ordinary Income	(324,278.99)	(223,222.26)	(101,056.73)	145.27%	(1,139,114.99)	(995,908.75)	(143,206.24)	114.38%	31,781.17
Other Income/Expense									
Other Income									
8000000 · GRANT EXPENDITURES REVENUE									
8001001 · IMPACT FEE COUNTY PARKLANDS					3,494.96				
8001002 · IMPACT FEE COUNTY PUBLIC USE					486.64				
8001003 · IMPACT FEE COUNTY AQUATICS					442.40				
8001007 · COUNTY - INTEREST APPORTIONMENT									
8002002 · SPONSORSHIP REVENUE		833.33	(833.33)		1,000.00	3,333.32	(2,333.32)	30.0%	10,000.00
8002003 · DONATIONS REVENUE		416.66	(416.66)		509.60	1,666.64	(1,157.04)	30.58%	5,000.00
8002005 · OTHER REVENUE									
8003000 · INSURANCE PROCEEDS									
8005000 · GAIN/(LOSS) ON ASSET DISPOSAL	251,923.00		251,923.00	100.0%	251,923.00		251,923.00	100.0%	
Total Other Income	251,923.00	1,249.99	250,673.01	20,154.0%	257,856.60	4,999.96	252,856.64	5,157.17%	15,000.00
Other Expense									
9005000 · OCC MOVING 2024					10,291.30				
Total Other Expense					10,291.30				
Net Other Income	251,923.00	1,249.99	250,673.01	20,154.0%	247,565.30	4,999.96	242,565.34	4,951.35%	15,000.00
Net Income	(72,355.99)	(221,972.27)	149,616.28	32.6%	(891,549.69)	(990,908.79)	99,359.10	89.97%	46,781.17

FEATHER RIVER RECREATION & PARK DISTRICT

FIXED ASSET AND LOAN DETAIL

As of October 31, 2024

	Date	Name	Memo	Amount	Balance
1005000 · FIVE STAR BANK					270,902
1005400 · FSB RB '17 FLOOD INS.					270,902
Total 1005400 · FSB RB '17 FLOOD INS.	10/31/2024	DO-District Operations	Interest Earned on Insurance Fur	1,038	271,940
Total 1005000 · FIVE STAR BANK				<u>1,038</u>	<u>271,940</u>
1400000 · LAND					627,494
Total 1400000 · LAND					627,494
1401000 · BUILDINGS & IMPROVEMENTS					17,342,044
			REMOVAL OF 1875 FRB		
Total 1401000 · BUILDINGS & IMPROVEMENTS	10/03/2024	DO-District Operations	PURCHASED 8/24/2010	(3,438,077)	13,903,967
1402000 · EQUIPMENT & VEHICLES					3,514,820
Total 1402000 · EQUIPMENT & VEHICLES					3,514,820
1404000 · CONSTRUCTION IN PROGRESS					23,460
1404100 · CIP FEATHER RIVER TRAIL					
FRT99					23,460
Total 1404100 · CIP FEATHER RIVER TRAIL FRT99					23,460
Total 1404000 · CONSTRUCTION IN PROGRESS					<u>23,460</u>
2018000 · REFINANCE 2015 EXEMPT BOND A					(1,814,645)
			PAYOFF/PAYMENT FOR BNY		
Total 2018000 · REFINANCE 2015 EXEMPT BOND A	10/03/2024	DO-District Operations	MELLON LOAN FOR 1875 FRB	1,858,422	43,777
3007000 · UNDISTRIBUTED DISTRICT EQUITY					(3,681,719)
Total 3007000 · UNDISTRIBUTED DISTRICT EQUITY					(3,681,719)
8005000 · GAIN/(LOSS) ON ASSET DISPOSAL					0
			LOAN BALANCE CORRECTION		
Total 8005000 · GAIN/(LOSS) ON ASSET DISPOSAL	10/03/2024	DO-District Operations	FOR BNY MELLON LOAN FOR	(43,777)	0
TOTAL				<u>1,814,645</u>	<u>0</u>
			GAIN ON SALE OF 1875		
	10/03/2024	DO-District Operations	FEATHER RIVER BOULEVARD	(251,923)	(251,923)
				<u>(251,923)</u>	<u>(251,923)</u>
				(1,830,540)	14,451,816

FEATHER RIVER RECREATION & PARK DISTRICT

BALANCE SHEET PRIOR YEAR COMPARISON

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000000 · COUNTY TREASURY				
1000101 · COUNTY TREASURY FUND 2600	911,942.64	831,510.14	80,432.50	9.67%
1001000 · COUNTY TREASURY FUND 2610	24,741.22	30,747.41	(6,006.19)	(19.53%)
1001010 · GENERAL RESERVES FUND	295,494.00	295,494.00		
Total 1000000 · COUNTY TREASURY	1,232,177.86	1,157,751.55	74,426.31	6.43%
1002000 · COUNTY TREASURY FUND 2620				
1002100 · COUNTY IMPACT PARKLAND FUND	773,278.42	731,191.09	42,087.33	5.76%
1002200 · CITY IMPACT PARKLAND FUND	94,150.37	100,891.69	(6,741.32)	(6.68%)
Total 1002000 · COUNTY TREASURY FUND 2620	867,428.79	832,082.78	35,346.01	4.25%
1003000 · COUNTY TREASURY FUND 2630				
1003100 · COUNTY IMPACT PUBLIC USE FUND	134,736.61	127,278.26	7,458.35	5.86%
1003200 · CITY IMPACT PUBLIC USE FUND	14,304.29	14,041.17	263.12	1.87%
Total 1003000 · COUNTY TREASURY FUND 2630	149,040.90	141,319.43	7,721.47	5.46%
1004000 · COUNTY TREASURY FUND 2640				
1004100 · COUNTY IMPACT AQUATICS FUND	8,930.25	6,675.48	2,254.77	33.78%
1004200 · CITY IMPACT AQUATICS FUND	13,114.50	12,875.30	239.20	1.86%
Total 1004000 · COUNTY TREASURY FUND 2640	22,044.75	19,550.78	2,493.97	12.76%
1005000 · FIVE STAR BANK				
1005100 · FSB MERCHANT DEPOSIT	43,477.24	43,232.24	245.00	0.57%
1005200 · FSB PAYROLL CLEARING	21,391.35	20,000.00	1,391.35	6.96%
1005300 · FSB RESTRICTED	1,671,977.77		1,671,977.77	100.0%
1005400 · FSB RB '17 FLOOD INS.	271,939.54	247,432.84	24,506.70	9.9%
Total 1005000 · FIVE STAR BANK	2,008,785.90	310,665.08	1,698,120.82	546.61%
1006000 · IMPREST CASH	1,203.32	1,203.32		
1007000 · REFINANCE 2015 PREPAID LOAN		19,435.14	(19,435.14)	(100.0%)
Total Checking/Savings	4,280,681.52	2,482,008.08	1,798,673.44	72.47%
Accounts Receivable				
1100000 · ACCOUNTS RECEIVABLE	(1,244.72)	(6,770.82)	5,526.10	81.62%
Total Accounts Receivable	(1,244.72)	(6,770.82)	5,526.10	81.62%
Other Current Assets				
1200000 · REFINANCE 2015 PREPAID LOAN 1		17,854.85	(17,854.85)	(100.0%)
Total Other Current Assets		17,854.85	(17,854.85)	(100.0%)
Total Current Assets	4,279,436.80	2,493,092.11	1,786,344.69	71.65%
Fixed Assets				
1400000 · LAND	627,494.00	627,494.00		
1401000 · BUILDINGS & IMPROVEMENTS	13,947,744.42	17,145,125.87	(3,197,381.45)	(18.65%)
1402000 · EQUIPMENT & VEHICLES	3,514,820.06	3,514,820.06		
1403000 · ACCUMULATED DEPRECIATION	(6,975,276.02)	(6,975,276.02)		
1404000 · CONSTRUCTION IN PROGRESS				
1404100 · CIP FEATHER RIVER TRAIL FRT99	23,460.41	23,460.41		
Total 1404000 · CONSTRUCTION IN PROGRESS	23,460.41	23,460.41		
Total Fixed Assets	11,138,242.87	14,335,624.32	(3,197,381.45)	(22.3%)
Other Assets				
1510000 · GASB 68 VALUATION AUDITOR ADJ.	164,161.00	164,161.00		
Total Other Assets	164,161.00	164,161.00		
TOTAL ASSETS	#####	#####	#####	(8.3%)
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000000 · ACCOUNTS PAYABLE	50,461.54	92,565.31	(42,103.77)	(45.49%)
Total Accounts Payable	50,461.54	92,565.31	(42,103.77)	(45.49%)
Credit Cards				
2003000 · DISTRICT CREDIT CARDS				

FEATHER RIVER RECREATION & PARK DISTRICT

BALANCE SHEET PRIOR YEAR COMPARISON

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
2003001 · FSB DISTRICT CC		424.95	(424.95)	(100.0%)
2003007 · BOW CC 2709		917.06	(917.06)	(100.0%)
2003008 · BOW CC 6804		1,265.29	(1,265.29)	(100.0%)
Total 2003000 · DISTRICT CREDIT CARDS	0.00	2,607.30	(2,607.30)	(100.0%)
2004000 · DISTRICT SUPPLIER ACCOUNTS				
2004001 · BETTER DEAL EXCHANGE		413.47	(413.47)	(100.0%)
2004003 · WAL-MART		163.86	(163.86)	(100.0%)
2004004 · HOME DEPOT		8,292.69	(8,292.69)	(100.0%)
2004007 · TRACTOR SUPPLY		356.04	(356.04)	(100.0%)
Total 2004000 · DISTRICT SUPPLIER ACCOUNTS	0.00	9,226.06	(9,226.06)	(100.0%)
Total Credit Cards	0.00	11,833.36	(11,833.36)	(100.0%)
Other Current Liabilities				
2005000 · PAYROLL LIABILITIES				
2005001 · WAGES PAYABLE	21,786.00	21,786.00		
2005002 · PAYROLL TAXES PAYABLE	(7,371.19)		(7,371.19)	(100.0%)
2005003 · GARNISHMENTS PAYABLE	279.69	(279.69)	559.38	200.0%
2005004 · UNION DUES PAYABLE	707.00		707.00	100.0%
2005006 · WORKERS COMP PAYABLE	(15,649.16)	(31,551.87)	15,902.71	50.4%
2005007 · RETIREMENT PAYABLE	(345.00)		(345.00)	(100.0%)
2005008 · HEALTH INSURANCE PAYABLE	(3,855.11)	8,769.63	(12,624.74)	(143.96%)
2005011 · DENTAL INSURANCE PAYABLE	(3,622.56)	(935.55)	(2,687.01)	(287.21%)
2005012 · LIFE INSURANCE PAYABLE	(219.31)	(20.00)	(199.31)	(996.55%)
2005013 · AFLAC PAYABLE	(621.98)	(175.82)	(446.16)	(253.76%)
2005014 · ACCRUED LEAVE PAYABLE	38,494.07	38,494.07		
2005000 · PAYROLL LIABILITIES - Other	233.03	168.35	64.68	38.42%
Total 2005000 · PAYROLL LIABILITIES	29,815.48	36,255.12	(6,439.64)	(17.76%)
2007000 · CURRENT DEBT INTEREST DUE			(5,951.61)	100.0%
Total Other Current Liabilities	29,815.48	30,303.51	(488.03)	(1.61%)
Total Current Liabilities	80,277.02	134,702.18	(54,425.16)	(40.4%)
Long Term Liabilities				
2017000 · FORD MOTOR VEHICLE LOAN	44,029.70	64,414.98	(20,385.28)	(31.65%)
2018000 · REFINANCE 2015 EXEMPT BOND A		2,097,338.00	(2,097,338.00)	(100.0%)
2019000 · REFINANCE 2015 TAXABLE BOND B		22,999.94	(22,999.94)	(100.0%)
2020000 · GASB 68 VALUATION LIAB AUD ADJ.				
2020001 · GASB 68 DEFERRED INFLOW PENSION	679,520.00	679,520.00		
2020002 · GASB 68 PENISON LIABILITY	657,502.00	657,502.00		
Total 2020000 · GASB 68 VALUATION LIAB AUD ADJ.	1,337,022.00	1,337,022.00		
Total Long Term Liabilities	1,381,051.70	3,521,774.92	(2,140,723.22)	(60.79%)
Total Liabilities	1,461,328.72	3,656,477.10	(2,195,148.38)	(60.04%)
Equity				
3000000 · DISTRICT EQUITY				
3001000 · PETTY CASH RESERVE	1,000.00	1,000.00		
3002000 · GENERAL RESERVE	20,000.00	20,000.00		
3003000 · INVESTMENT IN ASSETS	13,326,198.80	13,301,692.10	24,506.70	0.18%
3004000 · GENERAL FUND BALANCE	(1,756,034.88)	(2,036,073.78)	280,038.90	13.75%
3005000 · BENEFIT ASSESSMENT DISTRICT	(107,756.83)	(107,756.83)		
3006000 · IMPACT FEES	1,029,636.53	1,029,636.53		
Total 3000000 · DISTRICT EQUITY	12,513,043.62	12,208,498.02	304,545.60	2.5%
3007000 · UNDISTRIBUTED DISTRICT EQUITY	2,499,687.18	2,023,384.05	476,303.13	23.54%
Net Income	(896,444.44)	(895,481.74)	(962.70)	(0.11%)
Total Equity	14,116,286.36	13,336,400.33	779,886.03	5.85%
TOTAL LIABILITIES & EQUITY	#####	#####	#####	(8.33%)

FEATHER RIVER RECREATION & PARK DISTRICT

CHECK REGISTER

MONTH OF OCTOBER

CHECK DATE	CHECK NO.	VENDOR	MEMO	AMOUNT
10/03/2024	95940	AFLAC	SEPTEMBER STATEMENT	1,457.08
10/03/2024	95880-95892	PAYROLL	CHECKS	4,642.91
10/03/2024	95941	CA SDU	GARNISHMENT	279.69
10/03/2024	95942	CLARENCE SONNY BRANDT	SEP 2024 BOD STIPEND	400.00
10/03/2024	95943	SCOTT KENT FOWLER	SEP 2024 BOD STIPEND	400.00
10/03/2024	95944	GREG PASSMORE	SEP 2024 BOD STIPEND	400.00
10/03/2024	95945	SHANNON DELONG	SEP 2024 BOD STIPEND	400.00
10/03/2024	95946	DEVIN THOMAS	SEP 2024 BOD STIPEND	200.00
10/03/2024	95947	CAROL ONSUM-PIERCE	IMPACT FEE REFUND	1,106.00
10/03/2024	95948	KENDYLE ANDERSON'	FEATHER RIVER CLEAN-UP SU	95.58
10/03/2024	95949	ANDREW WONG	FALL CONCERT IN THE PARK	450.00
10/03/2024	95950	DONNA ELKINS	FALL CONCERT IN THE PARK	450.00
10/03/2024	95951	LONNIE GARCIA	FALL CONCERT IN THE PARK	450.00
10/03/2024	95952	WILLIAM HARTMAN	FALL CONCERT IN THE PARK	450.00
10/03/2024	95953	AT&T - CALNET	PHONE LINES FOR SECURITY /	122.00
10/03/2024	95954	CALF. WATER SERVICE	SEPTEMBER STATEMENT	10,299.43
10/03/2024	95955	CITY OF OROVILLE	ANNUAL SEWER FEE AND OC	5,000.00
10/03/2024	95956	COMCAST	DISTRICT INTERNET	963.17
10/03/2024	95957	COMP, INC.	PRE-EMPLOYMENT	60.00
10/03/2024	95958	UNITED STATES TREASURY	FEE - TAX PERIOD MARCH 31,	542.78
10/03/2024	95959	FASTENAL	SEPTEMBER STATEMENT	183.18
10/03/2024	95960	FGL ENVIRONMENTAL	DOG PARK WATER TESTING	146.00
10/03/2024	95961	FORD MOTOR CREDIT COMPANY	MONTHLY TRUCK LOAN PAYM	1,385.07
10/03/2024	95962	HOBBS PEST SOLUTIONS, INC.	DISTRICT PEST SERVICES	155.00
10/03/2024	95963	MENDES SUPPLY COMPANY	DISTRICT JANITORIAL SUPPLIE	273.46
10/03/2024	95964	NAPA AUTO PARTS	DISTRICT VEHICLE MAINTENA	11.78
10/03/2024	95965	NORTH YUBA WATER DISTRICT	FORBESTOWN IRRIGATION	286.75
10/03/2024	95966	OIL CHANGERS	DISTRICT VEHICLE MAINTENA	65.65
10/03/2024	95967	OROVILLE CABLE & EQUIPMENT C	PARK MAINTENANCE	26.21
10/03/2024	95968	OROVILLE POWER EQUIPMENT	PARK MAINTENANCE	6.46
10/03/2024	95969	PG&E	SEPTEMBER STATEMENT	14,300.19
10/03/2024	95970	SACVALLEYLAW LLP	LEGAL CONSULTATION	210.00
10/03/2024	95971	SFWPA	WATER	38.78

FEATHER RIVER RECREATION & PARK DISTRICT

CHECK REGISTER

MONTH OF OCTOBER

CHECK DATE	CHECK NO.	VENDOR	MEMO	AMOUNT
10/03/2024	95972	TELCOM DATA, LLC.	DISTRICT MOVE EXPENSE	1,471.81
10/03/2024	95973	VERIZON WIRELESS	DISTRICT PHONES	26.53
10/03/2024	95974	WILLIAMS ELECTRIC COMPANY	NOLAN SPORTS COMPLEX	2,831.16
10/03/2024	95975	NANCY MACLACHLAN'	END OF SEASON DOJ LIVESCA	67.00
10/03/2024	DD10032401-18	PAYROLL	DIRECT DEPOSIT	19,689.85
10/08/2024	1041	NANCY M MACLACHLAN	PAYROLL CORRECTION	37.64
10/17/2024	95977-96983	PAYROLL	CHECKS	5,381.66
10/17/2024	95984	CA SDU	GARNISHMENT	279.69
10/17/2024	95985	BLUE SHIELD OF CALIFORNIA	NOVEMBER STATEMENT	11,573.36
10/17/2024	95986	PRINCIPAL GROUP BENEFITS	NOVEMBER STATEMENT	971.43
10/17/2024	95987	JOE VELASQUEZ'	MILEAGE DATES 9/16/24 - 10/	108.08
10/17/2024	95988	ROBERT BRIAN WILSON'	VOLLEYBALL STANDANDS - RI	8.57
10/17/2024	95989	CA STATE EMPLOYMENT DEVELOP	23/24 FY TAX ADJUSTMENT	8,661.15
10/17/2024	95990	UNITED STATES TREASURY	2022 CY PENALTY	9,570.00
10/17/2024	95991	ACCULARM SECURITY SYSTEMS	DISTRICT MOVE EXPENSE	5,842.00
10/17/2024	95992	ALL THINGS CLEANING	SEPTEMBER PARKS JANITORIA	6,400.00
10/17/2024	95993	APEX TECHNOLOGY MANAGEMEN	DISTRICT MOVE EXPENSE	3,600.36
10/17/2024	95994	AT&T	DISTRICT MOVE EXPENSE	171.20
10/17/2024	95995	BETTER DEAL EXCHANGE	SEPTEMBER 2024 STATEMENT	930.42
10/17/2024	95996	BUTTE COUNTY PUBLIC HEALTH D	PERMIT TO OPERATE A FOOD	196.00
10/17/2024	95997	BUTTE COUNTY SHERIFFS OFFICE	COUNTY OF BUTTE MOU NO.	2,960.00
10/17/2024	95999	CALTRONICS	SEPTEMBER STATEMENT PRIN	65.17
10/17/2024	96000	CARDMEMBER SERVICES	FSB SEPTEMBER CC STATEMEN	4,000.45
10/17/2024	96001	CINTAS	JANITORIAL	115.87
10/17/2024	96002	CITY OF OROVILLE	NOVEMBER RENT	2,500.00
10/17/2024	96003	COMCAST	MAINTENANCE SHOP INTERN	173.83
10/17/2024	96004	DAWSON OIL COMPANY	SEPTEMBER STATEMENT	2,538.51
10/17/2024	96005	DEL-MAR RENTAL & LANDSCAPE	PARK MAINTENANCE	40.22
10/17/2024	96006	EWING	PARK MAINTENANCE	297.83
10/17/2024	96007	FORD MOTOR CREDIT COMPANY	TRUCK LOAN (SEP AND OCT)	1,516.78
10/17/2024	96008	FRANKLIN CONSTRUCTION, INC.	RIVERBEND FOOTPATH PROJE	108,600.00
10/17/2024	96009	GENA GRANA	QUICKBOOKS REVIEW/CONSL	180.00
10/17/2024	96010	HOME DEPOT CREDIT SERVICES	SEPTEMBER STATEMENT	3,553.55

FEATHER RIVER RECREATION & PARK DISTRICT

CHECK REGISTER

MONTH OF OCTOBER

CHECK DATE	CHECK NO.	VENDOR	MEMO	AMOUNT
10/17/2024	96011	INDUSTRIAL POWER PRODUCTS	PARK MAINTENANCE	98.79
10/17/2024	96012	INSIDE OUT DESIGNS	PARK MAINTENANCE	226.86
10/17/2024	96013	JACKSON'S GLASS	WINDOW REPAIR - 2012 RAM	919.66
10/17/2024	96014	LAKE OROVILLE AREA PUBLIC UTIL	QUARTERLY SEWER STATEMEI	162.96
10/17/2024	96015	MAZES CONSULTING	SEPTEMBER BILLING	625.00
10/17/2024	96016	NAPA AUTO PARTS	PARK MAINTENANCE	13.22
10/17/2024	96017	NORCAL WHOLESALE BARK	BARK FOR PARKS	4,438.26
10/17/2024	96018	OROVILLE CABLE & EQUIPMENT C	PARK MAINTENANCE	84.72
10/17/2024	96019	OROVILLE POWER EQUIPMENT	PARK MAINTENANCE	715.87
10/17/2024	96020	PG&E	SEPTEMBER STATEMENT	3,545.68
10/17/2024	96021	RECOLOGY BUTTE COLUSA COUN	SEPTEMBER STATEMENT	3,393.09
10/17/2024	96022	RICHLITE COMPANY	SKATELITES 48X96 QTY: 23 PLI	4,964.63
10/17/2024	96023	SACVALLEYLAW LLP	LEGAL CONSULTATION	2,280.00
10/17/2024	96024	SAL RODRIGUEZ LANDSCAPE LLC.	SEPTEMBER STATEMENT	11,200.00
10/17/2024	96025	SHARP'S LOCKSMITHING	DISTRICT MOVE EXPENSE	614.02
10/17/2024	96026	THERMALITO WATER AND SEWER	SEPTEMBER STATEMENT	2,118.63
10/17/2024	96027	TRACTOR SUPPLY CREDIT PLAN	SEPTEMBER STATEMENT	93.59
10/17/2024	96028	WELLS FARGO VENDOR FINANCIA	SEPTEMBER STATEMENT	187.23
10/17/2024	96029	CARD	AQUATICS LIFEGUARD CLASS	1,384.95
10/17/2024	DD10172401-21	PAYROLL	DIRECT DEPOSIT	19,624.15
10/31/2024	96032	PAYROLL	CHECKS	2,152.47
10/31/2024	96038	CLARENCE SONNY BRANDT	OCT 2024 BOD STIPEND	400.00
10/31/2024	96039	DEVIN THOMAS	OCT 2024 BOD STIPEND	400.00
10/31/2024	96041	SCOTT KENT FOWLER	OCT 2024 BOD STIPEND	400.00
10/31/2024	96042	SHANNON DELONG	OCT 2024 BOD STIPEND	400.00
10/31/2024	96043	KENDYLE ANDERSON'	FALL CONCERT IN THE PARK T	83.97
10/31/2024	96044	TERESA BACHELLERIE'	MILEAGE REIMB. FOR EXPLORI	20.70
10/31/2024	96045	ALL AMERICAN WELDING	SMALL RIVERBEND GATES	4,894.75
10/31/2024	96046	AT&T - CALNET	DISTRICT MOVE EXPENSE W/F	932.26
10/31/2024	96047	BIDWELL H2O	THREE FIVE-GALLON WATER J	39.80
10/31/2024	96048	CALF. WATER SERVICE	OCTOBER STATEMENT	10,326.09
10/31/2024	96049	CALTRONICS	OCTOBER STATEMENT PRINTI	102.86
10/31/2024	96050	COMCAST	MAINTENANCE SHOP INTERN	196.20

FEATHER RIVER RECREATION & PARK DISTRICT

CHECK REGISTER

MONTH OF OCTOBER

CHECK DATE	CHECK NO.	VENDOR	MEMO	AMOUNT
10/31/2024	96051	CRESCO EQUIPMENT RENTALS	PARK MAINTENANCE	424.20
10/31/2024	96052	CSDA	2025 CSDA MEMBERSHIP REN	9,323.00
10/31/2024	96054	EWING	PARK MAINTENANCE	7,373.22
10/31/2024	96055	FOOTHILL FIRE PROTECTION, INC.	2024 ANNUAL INSPECTION AI	381.44
10/31/2024	96056	HOBBS PEST SOLUTIONS, INC.	DISTRICT PEST SERVICES	500.00
10/31/2024	96057	INDUSTRIAL POWER PRODUCTS	PARK MAINTENANCE	50.02
10/31/2024	96058	MAINTAINX INC.	PARK MAINTENANCE	13.36
10/31/2024	96059	MENDES SUPPLY COMPANY	JANITORIAL	613.65
10/31/2024	96060	NORMAC	PARK MAINTENANCE	658.85
10/31/2024	96061	PAPE MACHINERY	PARK MAINTENANCE	345.67
10/31/2024	96062	PG&E	OCTOBER STATEMENT	9,885.83
10/31/2024	96063	SCI CONSULTING GROUP, INC.	ANNUAL FEE	15,552.97
10/31/2024	96064	SFWPA	WATER	38.36
10/31/2024	96065	SHARP'S LOCKSMITHING	OCTOBER STATEMENT	3,104.91
10/31/2024	96066	TELCOM DATA, LLC.	SERVICE CALL AFTER MOVE FF	301.57
10/31/2024	96067	WAXIE SANITARY SUPPLY	JANITORIAL	116.43
10/31/2024	96068	WELLS FARGO VENDOR FINANCIAL	OCTOBER STATEMENT	256.67
10/31/2024	DD10312401-13	PAYROLL	DIRECT DEPOSIT	19,847.58
10/31/2024	96069	DEL-MAR RENTAL & LANDSCAPE	PARK MAINTENANCE	73.95
10/31/2024	96070	GREG PASSMORE	OCT 2024 BOD STIPEND	400.00
10/31/2024	DD10312414-22	PAYROLL	DIRECT DEPOSIT	3,058.25
TOTAL				<u><u>\$398,977.63</u></u>



STAFF REPORT

DATE: November 13, 2024

TO: FRRPD BOARD OF DIRECTORS
FROM: Brian Wilson, GENERAL MANAGER
RE: Parks and Facilities Committee Report

Attendance:

Committee Members: Shannon Delong, Devin Thomas

Staff Members: Kendyle Anderson-Executive Administrator, Joe Velasquez-Park Supervisor,
Brian Wilson-General Manager

Guests: None

COMMITTEE ITEM(S) Committee had discussion about the following items.

1. Park janitorial contract renewal - *proposed amendments to 2025 agreement*
2. Homeless clean up event - *scheduled*
3. Feather River Trail Project Update - *Grant Application submitted*
4. Park Supervisor CPSI training - *scheduled*
5. Project updates:
 - a. Scoreboard Project - *scheduled*
 - b. Pickleball Project - *gathering information for phased approach*
 - c. Riverbend asphalt footpaths - *complete*
 - d. Riverbend north & south gates - *50% complete*
6. Discuss Riverbend Insurance fund projects - *The committee concurred to bring this item to the Board Meeting on December 17, 2024*
7. Palermo Park
 - a. Palermo Pool - *RFP released and site walk scheduled*
 - b. ADA upgrade project - *scheduled*
 - c. Palermo Community Council building - *discussed repairs needed, funding avail., options*
8. Nelson Pool update
 - a. Need and quote for replacement pool covers – *discussed funding options*
9. Riverbend sewage pump updates - *discussion*
10. Forbestown Park
 - a. FAC - *site visit scheduled*
 - b. Internet – Request for Starlink internet service - *site visit scheduled*
 - c. Mural at Yuba Feather Museum – Request to make repairs. *Site visit scheduled*
11. Recent City of Oroville amendment to Park Use regulations incorporating language restricting camping in parks and public spaces.
 - a. *Review proposed language changes recommended by City*
 - b. *Discussed changes FRRPD language to mirror City language to assist in enforcement.*
12. Park Watch - *reviewed past program information*
 - a. Committee Meeting - *need to schedule*
 - b. Community Meeting - *need to schedule*
 - c. *Discussed City/County support in enforcement*



STAFF REPORT

DATE: November 13, 2024

TO: FRRPD BOARD OF DIRECTORS

FROM: Brian Wilson, GENERAL MANAGER

RE: Presentation of Audit Results for Fiscal Year 2022-23

SUMMARY

California State law requires that the Feather River Recreation and Park District completes an independent annual audit of District finances. A representative from Holly B. Pladson, CPA will present the results of the 2022-23 FRRPD fiscal year audit and answer any questions.

ATTACHMENT(S)

1. Holly B. Pladson, CPA Report to the Board of Directors
2. Financial Statements and Supplementary Information with Independent Auditors' Report

FEATHER RIVER RECREATION AND PARK DISTRICT

Oroville, California

REPORT TO THE BOARD OF DIRECTORS

June 30, 2023



HOLLY B. PLADSON

—◆ Certified Public Accountant ◆—



HOLLY B. PLADSON

—◆ Certified Public Accountant ◆—

To the Board of Directors
Feather River Recreation and Park District
Oroville, California

I have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Feather River Recreation and Park District (the District) for the year ended June 30, 2023. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information to you in my letter to you dated September 9, 2023. Professional standards also require that I communicate to you the following information related to my audit.

SIGNIFICANT AUDIT MATTERS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. I noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of net pension liabilities, deferred outflows of resources from pensions, and deferred inflows of resources from pensions. I evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

The disclosure of the bonds payable in note 7 to the financial statements and the retirement plan in note 8 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

70 Declaration Drive, Suite 202, Chico, CA 95973

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Difficulties Encountered in Performing the Audit

The completion of the audit was delayed for several reasons, one of which was due to fixed assets not being properly reconciled. I had to ask management on several occasions about the sale of various assets that had not been recorded. The audit was also delayed due to cash not being reconciled, as well as the trial balance changing at least twice.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Three misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the District's financial statements taken as a whole. One was to correct the deferred outflow of resources and deferred inflow of resources from pensions in the amount of \$788,800, another was for depreciation expense of \$848,000, and the third misstatement was to adjust loss on disposal and fixed assets in the amount of \$185,300.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management letter dated November 13, 2024.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements, or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

OTHER MATTERS

I applied certain limited procedures to Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS, the Schedule of the District's Contributions – CalPERS, and the Budgetary Comparison Schedule, which is required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

RESTRICTION ON USE

This information is intended solely for the use of the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Holly B. Pladson, CPA

November 13, 2024

FEATHER RIVER RECREATION AND PARK DISTRICT

Oroville, California

**FINANCIAL STATEMENTS AND REQUIRED
SUPPLEMENTARY INFORMATION WITH INDEPENDENT
AUDITOR'S REPORT**

June 30, 2023 and 2022



HOLLY B. PLADSON

—◆ Certified Public Accountant ◆—

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June 30, 2023 and 2022

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and Park District*

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HOLLY B. PLADSON

—◆ Certified Public Accountant ◆—

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Feather River Recreation and Park District
Oroville, California

I have audited the accompanying financial statements of the business-type activities of Feather River Recreation and Park District, (the District) as of and for the years ended June 30, 2023 and 2022, 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 my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District, as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audits 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*, issued by the comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the District and to meet with my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 rise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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 generally accepted auditing standards 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 generally accepted auditing standards, I:

- 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 my 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.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of the District's proportionate share of net pension liability – California Public Employees' Retirement Systems on page 37, the schedule of District's Contributions – California Public Employees' Retirement System on page 37, and the budgetary comparison on page 40 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 (GASB), 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB 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. My opinion on the basic financial statement is not affected by this missing information.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, I have also issued my report dated November 13, 2024 on my consideration of the District's internal control over financial reporting and on my 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 my 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 the District's 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.

Holly B. Pladson, CPA

Chico, California

November 13, 2024



2023 BOARD OF DIRECTORS

BOARD MEMBERS

TERM EXPIRATION

Scott Kent Fowler, Chairperson	December 2026
Greg Passmore, Vice-Chairperson	December 2026
Devin Thomas, Director	December 2024
Sonny Brandt, Director	December 2024
Shannon DeLong, Director	December 2024

GENERAL MANAGER

Brian Wilson

BUSINESS MANAGER

Violeta Singleterry

FINANCIAL SECTION

STATEMENTS OF NET POSITION

*Feather River Recreation
and Park District*

June 30, 2023	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 2,353,965	\$ 29,484	\$ 939,919	\$ 3,323,368
Accounts receivable	12,574	-	-	12,574
Other receivable	2,839	-	-	2,839
Total Current Assets	2,369,378	29,484	939,919	3,338,781
CAPITAL ASSETS - NET	13,387,404	-	-	13,387,404
TOTAL ASSETS	15,756,782	29,484	939,919	16,726,185
DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	467,206	-	-	467,206
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	\$ 16,223,988	\$ 29,484	\$ 939,919	\$ 17,193,391

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

STATEMENTS OF NET POSITION

*Feather River Recreation
and Park District*

June 30, 2023	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 71,794	\$ -	\$ -	\$ 71,794
Accrued payroll and liabilities	21,932	-	-	21,932
Deferred revenue and program advances	16,387	-	-	16,387
Compensated absences	38,494	-	-	38,494
Current maturities of long-term debt	291,494	-	-	291,494
Total Current Liabilities	440,101	-	-	440,101
NONCURRENT LIABILITIES				
Long-term debt, net of current maturities	1,966,877	-	-	1,966,877
Net pension liability	1,236,512	-	-	1,236,512
Total Noncurrent Liabilities	3,203,389	-	-	3,203,389
TOTAL LIABILITIES	3,643,490	-	-	3,643,490
DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	176,522	-	-	176,522
NET POSITION				
Non-Spendable				
Invested in capital assets - net of related debt	13,387,404	-	-	13,387,404
Restricted				
Restricted for designated agency fund	-	29,484	939,919	969,403
Unrestricted				
Assigned	296,494	-	-	296,494
Unassigned	(1,279,922)	-	-	(1,279,922)
TOTAL NET POSITION	12,403,976	29,484	939,919	13,373,379
TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	\$ 16,223,988	\$ 29,484	\$ 939,919	\$ 17,193,391

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

STATEMENTS OF NET POSITION

*Feather River Recreation
and Park District*

June 30, 2022	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 2,456,933	\$ 21,108	\$ 900,772	\$ 3,378,813
Accounts receivable	18,849	-	-	18,849
Other receivable	2,839	-	-	2,839
Total Current Assets	2,478,621	21,108	900,772	3,400,501
CAPITAL ASSETS - NET	13,301,692	-	-	13,301,692
TOTAL ASSETS	15,780,313	21,108	900,772	16,702,193
DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	164,161	-	-	164,161
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	<u>\$ 15,944,474</u>	<u>\$ 21,108</u>	<u>\$ 900,772</u>	<u>\$ 16,866,354</u>

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

STATEMENTS OF NET POSITION

*Feather River Recreation
and Park District*

June 30, 2022	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 56,323	\$ -	\$ -	\$ 56,323
Accrued payroll and liabilities	42,266	-	-	42,266
Deferred revenue	35,796	-	-	35,796
Compensated absences	48,542	-	-	48,542
Current maturities of long-term debt	269,409	-	-	269,409
Total Current Liabilities	452,336	-	-	452,336
NONCURRENT LIABILITIES				
Long-term debt, net of current maturities	2,199,685	-	-	2,199,685
Net pension liability	657,502	-	-	657,502
Total Noncurrent Liabilities	2,857,187	-	-	2,857,187
TOTAL LIABILITIES	3,309,523	-	-	3,309,523
DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	679,520	-	-	679,520
NET POSITION				
Non-Spendable				
Invested in capital assets - net of related debt	13,301,692	-	-	13,301,692
Restricted				
Restricted for designated agency fund	-	21,108	900,772	921,880
Unrestricted				
Assigned	348,494	-	-	348,494
Unassigned	(1,694,755)	-	-	(1,694,755)
TOTAL NET POSITION	11,955,431	21,108	900,772	12,877,311
TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	\$ 15,944,474	\$ 21,108	\$ 900,772	\$ 16,866,354

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

**STATEMENTS OF FUNCTIONAL ACTIVITIES
AND CHANGES IN NET POSITION**

*Feather River Recreation
and Park District*

Year Ended June 30, 2023	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
OPERATING REVENUES				
Program service fees	\$ 584,902	\$ -	\$ -	\$ 584,902
Property taxes	2,276,480	288,606	-	2,565,086
Impact and development fees	-	-	174,009	174,009
Donations and grant revenue	251,595	-	-	251,595
Total Operating Revenues	3,112,977	288,606	174,009	3,575,592
OPERATING EXPENSES				
Salaries and benefits	1,362,333	-	-	1,362,333
Services and supplies	1,245,589	-	-	1,245,589
Depreciation	847,961	-	-	847,961
Total Operating Expenses	3,455,883	-	-	3,455,883
OPERATING INCOME (LOSS)	(342,906)	288,606	174,009	119,709
NONOPERATING REVENUE (EXPENSES)				
Investment income	14,007	3,004	3,075	20,086
Investment expenses	(87,633)	9,532	(3,126)	(81,227)
Loss on disposal of assets	(95,482)	-	-	(95,482)
Other revenue	1,202	-	-	1,202
Insurance recoveries	531,780	-	-	531,780
Total Nonoperating Revenues (Expenses)	363,874	12,536	(51)	376,359
CHANGE IN NET POSITION	20,968	301,142	173,958	496,068
Transfer	427,577	(292,766)	(134,811)	-
Net Position - Beginning of Year	11,955,431	21,108	900,772	12,877,311
Net Position - End of Year	\$ 12,403,976	\$ 29,484	\$ 939,919	\$ 13,373,379

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

**STATEMENTS OF FUNCTIONAL ACTIVITIES
AND CHANGES IN NET POSITION**

*Feather River Recreation
and Park District*

Year Ended June 30, 2022	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
OPERATING REVENUES				
Program service fees	\$ 638,194	\$ -	\$ -	\$ 638,194
Property taxes	2,005,904	303,046	-	2,308,950
Impact and development fees	-	-	411,645	411,645
Donations and grant revenue	473,681	-	-	473,681
Total Operating Revenues	3,117,779	303,046	411,645	3,832,470
OPERATING EXPENSES				
Salaries and benefits	1,585,020	144,891	-	1,729,911
Services and supplies	919,297	163,109	-	1,082,406
Depreciation	816,763	-	-	816,763
Total Operating Expenses	3,321,080	308,000	-	3,629,080
OPERATING INCOME (LOSS)	(203,301)	(4,954)	411,645	203,390
NONOPERATING REVENUE (EXPENSES)				
Investment income	17,207	957	3,010	21,174
Investment expenses	(156,208)	(10,524)	(28,804)	(195,536)
Gain on disposal of assets	5,600	-	-	5,600
Other revenue	32,418	-	-	32,418
Insurance recoveries	366,200	-	-	366,200
Total Nonoperating Revenues (Expenses)	265,217	(9,567)	(25,794)	229,856
CHANGE IN NET POSITION	61,916	(14,521)	385,851	433,246
Transfer	316,205	-	(316,205)	-
Net Position - Beginning of Year	11,577,310	35,629	831,126	12,444,065
Net Position - End of Year	\$ 11,955,431	\$ 21,108	\$ 900,772	\$ 12,877,311

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

STATEMENTS OF CASH FLOWS

*Feather River Recreation
and Park District*

Year Ended June 30, 2023	General Fund	Benefit Assessment Fund	Impact Fee Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 571,768	\$ -	\$ -	\$ 571,768
Receipts from taxes and impact fees	2,276,480	288,606	174,009	2,739,095
Receipts from grants	251,595	-	-	251,595
Payments to suppliers	(1,684,184)	-	-	(1,684,184)
Payments to employees	(1,165,682)	-	-	(1,165,682)
Net Cash Provided (Used) by Operating Activities	249,977	288,606	174,009	712,592
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from (to) other funds	427,577	(292,766)	(134,811)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital assets purchased	(1,043,380)	-	-	(1,043,380)
Proceeds from sale of capital assets	14,225	-	-	14,225
Principal paid on debt	(210,723)	-	-	(210,723)
Interest paid on debt	(76,948)	-	-	(76,948)
Insurance proceeds	532,982	-	-	532,982
Net Cash Used in Capital and Related Financing Activities	(783,844)	-	-	(783,844)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income (expense)	3,322	12,536	(51)	15,807
Net Cash Used by Investing Activities	3,322	12,536	(51)	15,807
Net Increase (Decrease) in Cash and Cash Equivalents	(102,968)	8,376	39,147	(55,445)
Cash and Cash Equivalents - Beginning of Year	2,456,933	21,108	900,772	3,378,813
Cash and Cash Equivalents - End of Year	\$ 2,353,965	\$ 29,484	\$ 939,919	\$ 3,323,368

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

**STATEMENTS OF CASH FLOWS
(CONTINUED)**

*Feather River Recreation
and Park District*

Year Ended June 30, 2023	General Fund	Benefit Assessment Fund	Impact Fee Fund	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (342,906)	\$ 288,606	\$ 174,009	\$ 119,709
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Pension expense	(227,033)	-	-	(227,033)
Depreciation	847,961	-	-	847,961
Changes in net assets and liabilities:				
Accounts receivable	6,275	-	-	6,275
Accounts payable	15,471	-	-	15,471
Accrued payroll and liabilities	(20,334)	-	-	(20,334)
Deferred revenue and program advances	(19,409)	-	-	(19,409)
Compensated absences	(10,048)	-	-	(10,048)
Net Cash Provided (Used) by Operating Activities	\$ 249,977	\$ 288,606	\$ 174,009	\$ 712,592

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

**STATEMENTS OF CASH FLOWS
(CONTINUED)**

*Feather River Recreation
and Park District*

<u>Year Ended June 30, 2023</u>	<u>General Fund</u>	<u>Benefit Assessment Fund</u>	<u>Impact Fee Fund</u>	<u>Totals</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES				
ACQUISITION OF PROPERTY AND EQUIPMENT				
Cost of property and equipment	\$ 1,043,380	\$ -	\$ -	\$ 1,043,380
Less amount financed	<u>(70,234)</u>	<u>-</u>	<u>-</u>	<u>(70,234)</u>
Cash Used to Acquire Property and Equipment	<u>\$ 973,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 973,146</u>

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

**STATEMENTS OF CASH FLOWS
(CONTINUED)**

*Feather River Recreation
and Park District*

Year Ended June 30, 2022	General Fund	Benefit Assessment Fund	Impact Fee Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 654,360	\$ -	\$ -	\$ 654,360
Receipts from taxes and impact fees	2,005,904	303,046	411,645	2,720,595
Receipts from grants	473,681	-	-	473,681
Payments to suppliers	(895,912)	(163,109)	-	(1,059,021)
Payments to employees	(1,389,162)	(144,891)	-	(1,534,053)
Net Cash Provided (Used) by Operating Activities	848,871	(4,954)	411,645	1,255,562
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from (to) other funds	316,205	-	(316,205)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital assets purchased	(785,312)	-	-	(785,312)
Proceeds from sale of capital assets	5,600	-	-	5,600
Principal paid on debt	(262,002)	-	-	(262,002)
Interest paid on debt	(85,569)	-	-	(85,569)
Insurance proceeds	398,618	-	-	398,618
Net Cash Used in Capital and Related Financing Activities	(728,665)	-	-	(728,665)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income (expense)	(53,432)	(9,567)	(25,794)	(88,793)
Net Cash Provided by Investing Activities	(53,432)	(9,567)	(25,794)	(88,793)
Net Increase (Decrease) in Cash and Cash Equivalents	382,979	(14,521)	69,646	438,104
Cash and Cash Equivalents - Beginning of Year	2,073,954	35,629	831,126	2,940,709
Cash and Cash Equivalents - End of Year	\$ 2,456,933	\$ 21,108	\$ 900,772	\$ 3,378,813

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

**STATEMENTS OF CASH FLOWS
(CONTINUED)**

*Feather River Recreation
and Park District*

Year Ended June 30, 2022	General Fund	Benefit Assessment Fund	Impact Fee Fund	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (203,301)	\$ (4,954)	\$ 411,645	\$ 203,390
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Pension expense	219,759	-	-	219,759
Depreciation	816,763	-	-	816,763
Changes in net assets and liabilities:				
Accounts receivable	(7,905)	-	-	(7,905)
Grants receivable	154,023	-	-	154,023
Other receivable	33,217	-	-	33,217
Accounts payable	(136,237)	-	-	(136,237)
Accrued payroll and liabilities	(24,877)	-	-	(24,877)
Deferred revenue and program advances	(3,547)	-	-	(3,547)
Compensated absences	976	-	-	976
Net Cash Provided (Used) by Operating Activities	\$ 848,871	\$ (4,954)	\$ 411,645	\$ 1,255,562

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

**STATEMENTS OF CASH FLOWS
(CONTINUED)**

*Feather River Recreation
and Park District*

<u>Year Ended June 30, 2022</u>	<u>General Fund</u>	<u>Benefit Assessment Fund</u>	<u>Impact Fee Fund</u>	<u>Totals</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES				
ACQUISITION OF PROPERTY AND EQUIPMENT				
Cost of property and equipment	\$ 785,312	\$ -	\$ -	\$ 785,312
Less amount financed	-	-	-	-
Cash Used to Acquire Property and Equipment	\$ 785,312	\$ -	\$ -	\$ 785,312

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

Reporting Entity

Feather River Recreation and Park District (the District) is an independent Special District originally formed in 1952 by community members; the District is a political subdivision authorized through California state statutes to provide recreation services to the residents of the District in Butte County.

The District was formed under Section 5780-5791 of the *California Public Resources Code*, Article V, and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operations of the District in accordance with policies adopted by the Board of Directors. These financial statements encompass all fiscal activities conducted by the District.

Although the nucleus of a financial reporting entity usually is a primary government, an organization other than a primary government, such as a stand-alone government, may serve as the nucleus for its financial reporting entity when the stand-alone government provides separately issued financial statements. A stand-alone government is a legally separate governmental organization that does not have a separately elected governing body and does not meet the definition of a component unit. The District meets the criteria as a stand-alone government, and accordingly, is accounted for and reported on as though it were a primary government.

The District's basic financial statements include the operations of all organizations for which the Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations, and accountability of fiscal matters.

The District's financial statements are classified by functional activities. The functional activities include a Benefit Assessment Fund and an Impact Fee Fund with the balance accounted for in the General Fund.

Basis of Presentation

Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States.

The Statements of Net Position and the Statements of Activities and Changes in Net Position display information about the District. Business-type activities are financed in whole or in part by fees charged to external parties.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as interest income, result from non-exchange transactions or ancillary activities.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

The District has elected not to present management's discussion and analysis (MD&A) that GASB has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Measurement Focus and Basis of Accounting

The District utilizes the proprietary fund method of accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the enterprise are recorded on its statement of net position, and under the full accrual basis of accounting, all revenues are recognized when earned and all expenses, including depreciation, are recognized when incurred.

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unavailable resources.

Budgetary Control

The District's fiscal year is the 12-month period beginning July 1. The general budget policy is that the District submit to the Butte County Auditor a board-approved budget estimating revenues and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by a board resolution on or before August 10 after necessary adjustments, if any, have been made. Within certain legal restrictions, adjustments to final budget amounts may be made by the Board of Directors during the year to account for unanticipated occurrences.

Deferred Outflows/ Deferred Inflows

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period which will only be recognized as an outflow of resources (expense) in the future. District pension contributions subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District pension contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and would only be recognized as an inflow of resources (revenue) at that time.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

Feather River Recreation and Park District

Changes in proportion and differences between the District's contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

Net Position

Net position is the excess of all the District's assets and deferred outflows of resources over all its liabilities. Net position is classified into the following components:

- Net investment in capital assets, which consists of capital assets net of accumulated depreciation, reduced by the balances of any outstanding borrowings used to finance the purchase or construction of those assets.
- Restricted, which consists of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulation of other governments, or imposed by law through constitutional provisions or enabling legislation.
- Unrestricted, which is the remaining balance. Unrestricted net position may be reserved or designated for future expenditures.

Operating Income and Expenses

The statement of functional activities and changes in net position distinguishes between operating and nonoperating income and expenses. Operating revenues include all revenues received in order to provide recreation services. Revenues are collected through property taxes, impact fees, grant revenues, and fees for recreation services provided. Operating expenses are all expenses incurred to provide operating income, other than financing costs. Nonoperating revenues and expenses include interest income, interest expense, and other nonoperating revenues.

Cash and Cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits at financial institution(s), cash held in trust, and deposits in the Butte County Treasury (County). One account at a financial institution serves as a clearing account into which the District makes daily deposits and then writes a check at least once each month for deposit to the County.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the areas of interest rate risk and credit risk. The credit risk disclosures include the following components; overall credit risk, custodial credit risk and concentrations of credit risk. In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

Feather River Recreation and Park District

The District maintains substantially all of its cash in the County treasury as part of a common investment pool. Deposits in the pool are valued using the amortized cost method (which approximates fair value) and includes accrued interest. The pool has deposits and investments with a weighted-average maturity of less than two years. As of June 30, 2023 and 2022, the fair value of the pool was 96.7472% and 96.9945%, respectively, of the carrying value. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee as required by *California Government Code*, Section 27130. The District is considered to be a voluntary participant in the County investment pool.

Fair Value Measurements

The District measures some assets for fair value on a recurring basis as described in note 2. The District may be required, from time to time, to measure certain assets and liabilities at fair value on a non-recurring basis.

The District classifies its fair value assets and liabilities into a hierarchy of three levels based on the markets in which they are traded and the reliability of the assumptions used to determine fair value. The asset or liability measurement level within the hierarchy is based on the lowest level of any assumption that is significant to the measurement.

Valuations within the hierarchy levels are based on the following:

- Level 1: Quoted market prices for identical instruments traded in active exchange markets.
- Level 2: Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.
- Level 3: Model-based techniques that use at least one significant assumption not observable in the market.

These unobservable assumptions reflect an organization's estimates of assumptions that market participants would use on pricing an asset or liability. Valuation techniques include management's judgment and estimation which may be significant.

The District participates in the County "Teeter Plan" method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectible taxes. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year. The District received approximately 71.7% and 60.2% of its operating revenue in 2023 and 2022, respectively, from property taxes.

Receivables and Payables

Trade accounts receivables (including unbilled receivables) are carried at their net realizable values.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

Deferred Revenue and Program Advances

Activity fees paid prior to the utilization of the service are recorded as program advances and are effectively unearned revenues.

Capital Assets

Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. Capital assets include land, buildings and building improvements, and equipment. Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more.

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

Buildings	25 Years
Building improvements	5-15 Years
Equipment	5-7 Years
Vehicles	7 Years

Long-Term Liabilities

Long-term debt and other long-term obligations are reported as liabilities in the Statements of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium and discounts are reported as noncurrent assets along with any insurance payments made during issuance of the bond. Bond issuance costs, other than prepaid insurance, are expensed in the period incurred.

Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and sick leave. Upon retirement or separation from the District, the employee is entitled to full compensation for unused vacation, and up to \$2,500 for unused sick time for employees with five or more years of employment with the District. The current versus long-term portions could not be estimated and, as such, are classified as a current liability. Costs for compensated absences are accrued when earned by employees. Accumulated unpaid employee benefits are recognized as a liability in the General Fund at the end of the year.

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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Net Pension Liability

For purposes of measuring the net pension liability and deferred outflows of resources/ deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (the Plan), and additions to/ deductions from the Plan's fiduciary net position, have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable with the benefit terms. Plan member contributions are recognized in the period in which the contributions are due. Investments are reported at fair value.

Property Taxes

The District receives property taxes from Butte County (County), which has been assigned the responsibility for assessment, collection, and apportionment of property taxes for all taxing jurisdictions within the County. The District's property taxes are levied each July 1, on the assessed values of the prior January 1, for all real and personal property located in the District. Property sold after the assessment date (January 1) is reassessed and the amount of supplemental property tax levied is prorated. Secured property taxes are due in two installments on November 1, and February 1, and are delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

Transfers

Transfers are made from the Benefit Assessment Fund and the Impact Fees Fund to the General Fund to account for capitalized improvements.

Reclassifications

Certain reclassifications have been made to the 2022 financial statements in order to insure comparability with the 2022 presentation. These reclassifications had no effect on the total net assets or the total change in net assets for 2022.

Implemented Accounting and Reporting Changes***GASB Statement No. 87, Leases***

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As of June 30, 2022, the District did not have any material contracts that were required to be reported as leases under GASB 87.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District***2. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consisted of the following:

June 30	2023	2022
Petty Cash	\$ -	\$ -
Cash in banks(1)	269,532	374,190
Cash held in trust (2)	104,321	188,856
County Treasury investment pool	2,949,515	2,815,767
Total	\$ 3,323,368	\$ 3,378,813

- (1) **Cash in Banks** The carrying amount of deposits includes checking accounts, savings accounts, and money market accounts at financial institutions.
- (2) **Cash Held in Trust** Cash held in trust, available for capital improvements, was obtained as part of the Umpqua bank refinancing arrangement secured in May 2015.

Cash Deposits

As of June 30, 2023 and 2022, the carrying amount of the District's cash in banks was \$373,853 and \$563,046, respectively, and the bank balance of the District's accounts with banks was \$371,634 and \$562,705. The Federal Depository Insurance Corporation (FDIC) covers up to \$250,000 per bank for each entity. At June 30, 2023 and 2022, the District's cash in bank exceeded this amount by \$17,313 and \$123,848, respectively.

The District's cash and investments are pooled with the County of Butte. The County's cash and investment pool is under the oversight of the County and is not rated. For additional information regarding the pooled cash and investments with respect to the risks identified above, please refer to the County of Butte's Annual Comprehensive Financial Report (ACFR).

Collateral and Categorization Requirements

The California Government Code requires California banks and savings and loan associations to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of at least 150% of the District's total deposits.

Investment Policy

The District's investment policy follows the California Government Code which authorizes the District to invest in its own bonds, certain time deposits, obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper, bankers' acceptances with maturities not to exceed 270 days, and medium-term notes issued by corporations operating within the U.S., commercial paper rated P-1 or higher by Moody's or A-1 by Standard & Poor's commercial paper record, repurchase agreements of obligations of the U.S. Government or its agencies for a term of one year or less and the Local Agency Investment Fund.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

The funds pooled with the County are invested in accordance with the County's investment policy established pursuant to state law. All monies not required for immediate expenditure are deposited or invested to earn maximum yield consistent with safety and liquidity.

Risk Disclosures

Limitations as they related to interest rate risk, credit risk, and concentration of credit risk are described below:

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. All of the District's cash held in pooled accounts mature in less than two years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. With respect to investments, custodial credit risk generally applies only to direct investment in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools. The state of California has no additional requirements for custodial credit risk, nor does the District.

Custodial Credit Risk

Custodial credit risk for deposit is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits nor will it be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

Concentration of Credit Risk

The District's cash and investment funds are pooled with the County of Butte. The investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. The District is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer, held by the District in securities of issuers other than U.S. Treasury securities, mutual funds, and external investment pools. At June 30, 2023 and 2022, there were no investments representing five percent or more from any one issuer.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

3. CAPITAL ASSETS

Changes in capital assets consist of the following:

June 30	Balance 2022	Additions	Retirements	Transfers	Balance 2023
NONDEPRECIATING CAPITAL ASSETS					
Land	\$ 627,494	\$ -	\$ -	\$ -	\$ 627,494
Construction in progress	1,758,468	894,176	-	(2,629,184)	23,460
Total Nondepreciating Capital Assets	2,385,962	894,176	-	(2,629,184)	650,954
DEPRECIATING CAPITAL ASSETS					
Structures and improvements	16,054,943	8,787	(157,781)	1,081,396	16,987,345
Equipment	1,836,062	140,417	(70,929)	1,547,788	3,453,338
Subtotal	17,891,005	149,204	(228,710)	2,629,184	20,440,683
Less: Accumulated depreciation	(6,975,275)	(847,961)	119,003	-	(7,704,233)
Total Depreciating Capital Assets	10,915,730	(698,757)	(109,707)	2,629,184	12,736,450
Total Capital Assets - Net	\$ 13,301,692	\$ 195,419	\$ (109,707)	\$ -	\$ 13,387,404

June 30	Balance 2021	Additions	Retirements	Transfers	Balance 2022
NONDEPRECIATING CAPITAL ASSETS					
Land	\$ 627,494	\$ -	\$ -	\$ -	\$ 627,494
Construction in progress	1,138,321	771,312	-	(151,165)	1,758,468
Total Nondepreciating Capital Assets	1,765,815	771,312	-	(151,165)	2,385,962
DEPRECIATING CAPITAL ASSETS					
Structures and improvements	15,045,580	-	-	1,009,363	16,054,943
Equipment	2,707,393	14,000	(27,133)	(858,198)	1,836,062
Subtotal	17,752,973	14,000	(27,133)	151,165	17,891,005
Less: Accumulated depreciation	(6,185,645)	(816,763)	27,133	-	(6,975,275)
Total Depreciating Capital Assets	11,567,328	(802,763)	-	151,165	10,915,730
Total Capital Assets - Net	\$ 13,333,143	\$ (31,451)	\$ -	\$ -	\$ 13,301,692

Depreciation for the years ended June 30, 2023 and 2022 was \$847,961 and \$816,763, respectively.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

4. APPROPRIATIONS LIMIT

The District establishes appropriation limits, pursuant to Section 9c of Article XIII B of the California Constitution, since the District’s ad valorem tax on property exceeded \$.125 per \$100 assessed valuation in the 1977-78 fiscal year.

The District’s board established the appropriation limits for the 2023 and 2022 fiscal years to be \$3,668,021 and \$3,637,507, respectively.

5. 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 the 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 excess claims for general and automobile liability 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 State Controller’s By The Numbers website.

6. COMPENSATED ABSENCES

The schedule of changes in compensated absences follows:

Balance - June 30, 2021	\$	47,566
Amount earned		74,651
Amount paid		(73,675)
Balance - June 30, 2022	\$	48,542
Amount earned		55,863
Amount paid		(65,911)
Balance - June 30, 2023	\$	38,494

7. LONG-TERM DEBT

A schedule of long-term debt balances follows: as follows:

June 30	2023	2022
Note payable to Ford Motor Company due in monthly payments of \$1,385, including interest at 6.74% per annum through October 2025. The note is secured by a vehicle.	\$ 59,344	\$ -
Note payable to Ford Motor Company due in monthly payments of \$758, including interest at 6.75% per annum through January 2025. The note is secured by a vehicle.	11,658	20,250
Certificates of Participation Series 2015A are due in quarterly payments ranging from \$27,317 to \$77,746, including interest at 3.25% per annum through June 15, 2031. The note is secured by the Activity Center property, among others.	2,157,369	2,389,844
Certificates of Participation Series 2015B are due in quarterly payments ranging from \$2,000 to \$9,000, including interest at 4.35% per annum through June 15, 2024. The note is secured by the Activity Center property, among others.	30,000	59,000
Subtotal	2,258,371	2,469,094
Current maturities of long-term debt	(291,494)	(269,409)
Long-Term Debt - Net of Current Maturities	\$ 1,966,877	\$ 2,199,685

A schedule of changes in long-term debt follows:

June 30	2022	Additions	Payments	2023
Ford Motor Company notes	\$ 20,250	\$ 70,234	\$ (19,482)	\$ 71,002
Certificates of participation	2,448,844	-	(261,475)	2,187,369
Totals	\$ 2,469,094	\$ 70,234	\$ (280,957)	\$ 2,258,371

June 30	2021	Additions	Payments	2022
Ford Motor Company notes	\$ 29,182	\$ -	\$ (8,932)	\$ 20,250
Certificates of participation	2,701,914	-	(253,070)	2,448,844
Totals	\$ 2,731,096	\$ -	\$ (262,002)	\$ 2,469,094

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

Scheduled principal and interest payments are as follows:

Years Ending June 30	Principal	Interest	Total
2024	\$ 291,494	\$ 69,266	\$ 360,760
2025	264,976	59,459	324,435
2026	270,922	51,127	322,049
2027	280,376	42,699	323,075
2028	275,498	33,993	309,491
2029 - 2033	875,105	46,830	921,935
Total	\$ 2,258,371	\$ 303,374	\$ 2,561,745

8. RETIREMENT PLAN

Qualified employees are covered under a cost-sharing multiple-employer defined benefit pension plan maintained by an agency of the state of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description Classified employees of the District participate in the Miscellaneous Plan of Feather River Recreation and Park District (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at www.calpers.ca.gov.

Benefits Provided The Plan provides retirement, disability benefits, and death benefits to Plan members and beneficiaries. The benefits are based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions Active plan members are required to contribute 6.75% of their salary, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the 2023 and 2022 fiscal years were 7.68% and 7.59%, respectively. The contribution requirements of the Plan members are established by state statute. For the years ended June 30, 2023 and 2022, the District made the contributions required of District employees on their behalf and to their account. The District's contributions to CalPERS for the fiscal years ended June 30, 2023 and 2022 amounted to \$80,256 and \$63,298, respectively.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

***Feather River Recreation
and Park District***

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions At June 30, 2023 and 2022, the District reported a net pension liability of \$1,236,512 and \$657,502, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and June 30, 2021, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, and June 30, 2020, respectively, rolled forward to June 30, 2022 and June 30, 2021, respectively, using standard update procedures. The District's portion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating organizations and the state of California, actuarially determined. At June 30, 2023, and June 30, 2022, the District's proportionate share was 0.0196% and 0.0199%, respectively.

For the year ended June 30, 2023, and 2022, the District recognized pension expense of \$54,442 and \$65,609, respectively. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2023	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 226,496	\$ -
Differences between District contributions and proportionate share of contributions	-	116,056
Differences between expected and actual experience	24,832	16,631
Changes in assumptions	126,707	-
Changes in proportions	8,645	43,835
District contributions subsequent to the measurement date	80,526	-
Total	\$ 467,206	\$ 176,522

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

June 30, 2022	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 73,732	\$ -
Differences between District contributions and proportionate share of contributions	-	104,482
Differences between expected and actual experience	-	573,964
Changes in assumptions	-	-
Changes in proportions	27,131	1,074
District contributions subsequent to the measurement date	63,298	-
Total	\$ 164,161	\$ 679,520

The \$80,526 and \$63,298 reported as deferred outflows of resources related to pensions, resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023 and 2022, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30		
2024	\$	26,362
2025		27,533
2026		17,731
2027		138,532
Total	\$	210,158

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

Actuarial Assumptions The total pension liability in the June 30, 2022 and June 30, 2020, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by entry age and service
Investment rate of return	6.9%, net of pension plan investment and administrative expenses; includes inflation

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%, net of pension plan investment and administrative expenses; includes inflation

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries scale BB.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of a percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

*Feather River Recreation
and Park District*

Asset Class	Asset Allocation	Rate of Return Years 1 - 10
Global equity - cap-weighted	30%	4.45%
Global equity - non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100%	

Discount Rate The discount rate used to measure the total pension liability for June 30, 2023 and June 30, 2022 was 6.9% and 7.15%, respectively. The amortization and smoothing periods recently adopted by CalPERS were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.9% for June 30, 2023, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (5.9%) or higher (7.9%), than the current rate. The table below also shows the District's proportionate share of the net pension liability calculated using the discount rate of 7.15% for June 30, 2022, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.15%) or higher (8.15%), than the current rate.:

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023 and 2022

***Feather River Recreation
and Park District***

June 30, 2023	1% Decrease (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
District's proportionate share of the net pension liability	\$ 1,809,033	\$ 1,236,512	\$ 765,470

June 30, 2022	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	\$ 1,181,527	\$ 657,502	\$ 224,297

Pension Plan Fiduciary New Position Detailed information about the pension plan's fiduciary net position is available in CalPERS's separately issued Comprehensive Annual Financial Report.

9. RIVERBEND PARK

In February 2017, high inflow to Lake Oroville prompted water to be released from the main spillway to control the lake level. Soon after releasing water, significant damage was noted on the spillway which led to the uncontrolled flow of water over the emergency spillway. As a result, debris was carried downstream and caused approximately \$8 million of the District's capital assets at Riverbend Park to be impaired during the year ended June 30, 2017. The District is utilizing insurance proceeds and federal emergency agency funds to repair the damages.

Phase I of the Riverbend Park restoration project had been completed as of June 30, 2020, at a cost of approximately \$4.67 million. Phase II of the Riverbend Park restoration project began during the year ended June 30, 2020, adding a boat dock, river front beach, amphitheater, and playground equipment. Phase II was completed by June 30, 2021, at a cost of approximately \$1.55 million, with the total cost of the Riverbend Park project \$6.22 million.

10. LEASING ARRANGEMENTS

The District is the lessor of a building and grounds in Forbestown, California (the Center). The total cost of the leased property was \$173,568. Accumulated depreciation was \$139,404 and \$135,198 as of June 30, 2023 and 2022, respectively. The current lease expires on January 1, 2029. The lessee, Forbestown Advisory Council (FAC), a nonprofit corporation, is granted non-exclusive use of the property, but must use the Center for at least ten community events annually. No payments are required by the lessee to the lessor, unless utilities exceed \$5,000 per year, in which case FAC will cover the excess.

11. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 13, 2024, which is the date the financial statements were available to be issued.

On December 8, 2021, the District issued a press release notifying the public of its intent to sell the Activity Center property located at 1875 Feather River Boulevard in Oroville, California.

On July 1, 2024, a purchase agreement was entered into between Feather River Recreation and Park District and the County of Butte for the sale of the Activity Center property located at 1875 Feather River Boulevard for the amount of \$3,690,000. Escrow on this sale closed on October 4, 2024.

On September 9, 2024, the District moved its offices to 1200 Meyers Street, Oroville, California (the Oroville Convention Center). The District is leasing this space for \$2,500 per month. The lease is from September 1, 2024 until September 1, 2025, with an option to renew for four consecutive one-year periods. The District is subleasing the recreational portion of these facilities to the YMCA for \$1 per year plus 15% of utilities.

During the 2021-22 fiscal year, as COVID-19 restrictions were being lifted, the District struggled with recruiting and hiring employees. The District could not increase or expand revenue-generating programs without hiring and retraining staff. The District's loss in revenues for the fiscal year ended June 30, 2022 was estimated at \$250,000 under budget, due to cancelation of recreation programs, events, classes, and facility rentals. Although the District experienced a loss of revenues, it has also resulted in a decrease to payroll and general expenses, which is reflected in the annual budget.

REQUIRED SUPPLEMENTARY INFORMATION

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

*Feather River Recreation
and Park District*

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Years Ended June 30	2023	2022	2021	2020	2019
District's portion of the net pension liability (asset)	0.01958%	0.01988%	0.02032%	0.02078%	0.02139%
District's proportionate share of the net pension liability (asset)	\$ 1,236,512	\$ 657,502	\$ 1,036,482	\$ 939,779	\$ 842,871
District's covered-employee payroll	\$ 812,574	\$ 844,875	\$ 634,689	\$ 706,773	\$ 639,386
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	152.17%	77.82%	163.31%	132.97%	131.83%
Plan fiduciary net position as a percentage of the total pension liability	76.68%	88.29%	75.10%	75.26%	75.90%

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Years Ended June 30	2023	2022	2021	2020	2019
Contractually required contribution	\$ 80,256	\$ 63,298	\$ 54,356	\$ 53,221	\$ 45,222
Contributions in relation to the contractually required contribution	(80,256)	(63,298)	(54,356)	(53,221)	(45,222)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 812,574	\$ 844,875	\$ 634,689	\$ 706,773	\$ 639,386
Contributions as a percentage of covered-employee payroll	9.88%	7.49%	8.56%	7.53%	7.07%

See the accompanying notes to the supplementary information

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. CHANGES IN BENEFIT TERMS

California Public Employees' Retirement System

Public agencies can make changes to their plan provisions, and such changes occur on an on-going basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report. There were no changes to benefit terms that applied to all members of the Public Agency Pool.

2. CHANGES OF ASSUMPTIONS

California Public Employees' Retirement System

CalPERS Board did not change the demographic assumptions or the inflation rate, in accordance with the CalPERS Experience Study and Review of Actuarial Assumptions.

OTHER SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE

Feather River Recreation and Park District

Year Ended June 30, 2023	Adopted Original Budget	Approved Final Budget	Actual	Variance Positive (Negative)
OPERATING REVENUES				
Program service fees	\$ 816,300	\$ 816,300	\$ 584,902	\$ (231,398)
Property taxes - General Fund	2,200,000	2,200,000	2,276,480	76,480
Property taxes - BAD Fund	317,500	317,500	288,606	(28,894)
Impact fee	- *	-	174,009	174,009
Donations and fundraising	6,000	6,000	20,476	14,476
Grant revenue	-	-	231,119	231,119
Total Operating Revenues	3,339,800	3,339,800	3,575,592	235,792
OPERATING EXPENSES				
Salaries and benefits	2,006,300	2,006,300	1,362,333	643,967
Services and supplies	1,147,500	1,147,500	1,245,589	(98,089)
Other charges	-	-	4,279	(4,279)
Total Cash Operating Expenses	3,153,800	3,153,800	2,612,201	541,599
Depreciation (Noncash)	- *	-	847,961	(847,961)
Total Operating Expenses	3,153,800	3,153,800	3,460,162	(306,362)
Operating Income (Loss)	186,000	186,000	115,430	542,154
Nonoperating Revenues (Expenses)				
Investment income	10,000	10,000	20,086	10,086
Investment expense	(77,000)	(77,000)	(76,948)	52
Gain/ (loss) on disposal of assets	-	-	(95,482)	(95,482)
Other operating revenue	20,000	20,000	1,202	(18,798)
Insurance proceeds	- *	-	531,780	531,780
Total Nonoperating Revenue (Expenses)	(47,000)	(47,000)	380,638	427,638
Change in Net Position	139,000	139,000	496,068	969,792
Capital assets	(750,000)	(750,000)	(1,043,380)	(293,380)
Principal long-term debt payments	(262,000)	(262,000)	(261,475)	525
Change in Net Position Less Capital				
Assets and Long-Term Debt Payments	\$ (873,000)	\$ (873,000)	\$ (808,787)	\$ 676,937

* Items were not budgeted

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Budgets and Budgetary Accounting

As required by state law, the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general fund is the only legally adopted budget.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

OTHER REPORT



HOLLY B. PLADSON

◆ Certified Public Accountant ◆

INDEPENDENT AUDITOR'S 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*

To the Board of Directors
Feather River Recreation and Park District
Oroville, California

I have audited, in accordance with the auditing standard 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, and the State Controller's *Minimum Audit Requirements for California Special District*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Feather River Recreation and Park District (the District), a political subdivision of the state of California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued my report thereon dated March 8, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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.

My 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I identified certain deficiencies in internal control, described in the accompanying schedule of findings as items that I consider to be significant deficiencies.

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**INDEPENDENT AUDITOR’S 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***

Continued

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free of material misstatement, I 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 my audit; and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District’s responses to the findings identified in my audit and described in the accompanying schedule of findings. The District’s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of my 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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Holly B. Pladson, CPA

November 13, 2024

Chico, California

SCHEDULE OF FINDINGS AND RESPONSES

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2023

*Feather River Recreation
and Park District*

FIXED ASSETS

2023-01

Significant Deficiency

Condition

During the review of board meeting minutes and gain on sale of assets, it was noted that several assets were sold during the year but were not removed from the fixed asset listing and related accumulated depreciation account. In addition, depreciation expense had not been recorded for the year.

Criteria

Assets with a useful life in excess of one year, and exceeding the District's capitalization policy of \$5,000 need to be capitalized. All capitalized assets should have supporting documentation. In addition, all obsolete assets should be removed from the accounting records, including the asset and corresponding accumulated depreciation expense, and any resulting gain or loss should be recognized. Depreciation expense should be recorded on all assets that were in service during the year (or part of the year).

Effect

Fixed assets are not properly stated in the financial statements.

Recommendation

As soon as an asset is sold or disposed of, the Business Manager needs to make a journal entry to record the transaction, the same for when an asset is purchased. This includes removing the fixed assets and the related accumulated depreciation, with the difference resulting in a gain or loss on disposal. At the end of the fiscal year, the Business Manager needs to make a journal entry for depreciation expense.

Response

Discussed with Violeta Singleterry, Business Manager, and Brian Wilson, General Manager. Will retroactively implement for fiscal year ended June 30, 2024.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2023

*Feather River Recreation
and Park District*

BANK RECONCILIATIONS

2023-02

Control Deficiency

Condition

During the review of bank reconciliations to the trial balance, it was noted that none of the Cash in County accounts were reconciled at the end of each month. The amounts that the County claimed that the District had in cash did not agree to the amounts that the District had on its records.

Criteria

Bank reconciliations should be prepared on a monthly basis for all bank accounts, and any subsequent changes should be noted by preparing a new bank reconciliation. All bank reconciliations should be reviewed and approved for accuracy.

Effect

Sufficient controls over cash are not in place to prevent cash from being misstated on the financial statements.

Recommendation

Staff should prepare bank reconciliations for all bank accounts using the accounting software in place (QuickBooks) on a timely basis. All bank reconciliations should then be reviewed and approved for accuracy, noting any outstanding items.

Response

Discussed with Violeta Singleterry, Business Manager, and Brian Wilson, General Manager. Will implement immediately.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2023

*Feather River Recreation
and Park District*

CASH RECEIPTS AND TRANSFERS

2023-03

Control Deficiency

Condition

During the review of accounts receipts testing, it was noted that all receipts, including bank transfers, were input into the accounting software (QuickBooks) using a general journal entry.

Criteria

Cash receipts and transfers should be entered into the accounting software using the deposits (for cash receipts) and transfer (for transfers between bank accounts) application.

Effect

Sufficient controls over cash are not in place to prevent misappropriation of cash.

Recommendation

All bank deposits should be entered into the accounting software using the deposit function in QuickBooks and all transfers between bank accounts should be made using the bank transfer function, thus reducing the need for journal entries.

Response

Discussed with Violeta Singleterry, Business Manager, and Brian Wilson, General Manager. Will implement immediately.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2023

*Feather River Recreation
and Park District*

CASH DISBURSEMENTS – APPROVAL AND SUPPORT

2023-04

Control Deficiency

Condition

During the test of controls over non-payroll disbursements, it was noted that for two of the forty items tested, an invoice or supporting documentation could not be found. One of these was for an employee advance. In addition, two of the forty items tested were missing one or more receipts (this was for credit cards), and twelve of the forty items tested did not have the account code listed on the invoice or supporting documentation.

Criteria

Cash disbursements need to have supporting documentation and chart of account listing prior to payment.

Effect

Sufficient controls over expenditures are not in place to prevent invoices from being paid without proper supporting documentation and approval. Expenses could be coded to the wrong expense account and funds could be misappropriated.

Recommendation

All expenses need to have supporting documentation, and that supporting documentation needs to be properly filed and stored. All credit card payments should be reviewed to make sure all receipts are included. Before any expense is paid, it needs to have an account code listed and be approved by management.

Response

Discussed with Violeta Singleterry, Business Manager, and Brian Wilson, General Manager. Both are being more diligent in making sure all receipts are attached to the invoice before payment is made and that each invoice has an account listed.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2023

*Feather River Recreation
and Park District*

PAYROLL

2023-05

Control Deficiency

Condition

During the test of controls over payroll transactions, it was noted that five of the forty employees selected did not have documentation in the personnel files to support the rate of pay, and two of the timesheets selected were not signed by either the employee or supervisor.

Criteria

Employees need to be paid the agreed upon amount per the Personnel Action Form (PAF), and the PAF needs to be kept in the personnel file. In addition, all employees and supervisors need to sign timesheets before they are processed.

Effect

Employees could be paid unauthorized amounts.

Recommendation

All employee files should be reviewed for compliance, making sure the rate of pay on the Personnel Action Form agrees to the amount currently being paid for each employee. In addition, the Business Manager, along with the General Manager, should double check that all timesheets submitted are approved, with signatures, prior to processing payroll.

Response

Discussed with Violeta Singleterry, Business Manager, and Brian Wilson, General Manager. Will implement immediately.



RESOLUTION NO. 2043-24

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE 2022-2023 DISTRICT AUDIT BY HOLLY B. PLADSON CPA

WHEREAS, the Feather River Recreation and Park District is required to obtain a District Audit each fiscal year per government standards; and

WHEREAS, the Feather River Recreation and Park District 2022-2023 fiscal year audit was completed by Holly B. Pladson, CPA; and

WHEREAS, the Feather River Recreation and Park District Board of Directors and staff reviewed the final audit results with Holly B Pladson, CPA representatives at a regular board meeting on November 19, 2024.

NOW THEREFORE, IT BE RESOLVED, that the Feather River Recreation and Park District Board of Directors hereby approves the Feather River Recreation and Park District 2022-2023 fiscal year audit.

PASSED AND ADOPTED, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 19th day of November 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Scott Kent Fowler, Chairperson

Robert Brian Wilson, General Manager



STAFF REPORT

DATE: November 13, 2024

TO: FRRPD BOARD OF DIRECTORS

FROM: Brian Wilson, GENERAL MANAGER

RE: Migration from on-premises file and folder server shares

SUMMARY

The Board will consider accepting a proposal from Apex Technology Management, Inc. to migrate file and folder server shares to SharePoint and OneDrive.

BACKGROUND

Feather River Recreation and Parks District has primarily been utilizing on-premises file and folder server shares for document management. The District had utilized Mazes Consulting as its primary IT support provider since 2016. In September of 2023, the District began working with Apex Technology Management, Inc for all IT support services, except for cloud based server back up services provided by Mazes Consulting.

FISCAL IMPACT

If approved, District will pay

- \$10, 766 one-time fee to Apex Technology Management, Inc for professional services, including product licensing.
- \$2516.49 to Apex Technology Management, Inc for monthly professional services.
 - -\$757.37/prior monthly services

If approved, District will discontinue services with Mazes Consulting for monthly cloud-based server back up

- -\$625.00/monthly servers data storage and testing/verifying backups.

If approved, District will see a monthly cost savings for services of approximately \$1380/mo which will cover initial outlay within the first 8 months.

DISCUSSION Migration from On-Premises File and Folder Server to SharePoint and OneDrive

The following outlines the advantages of migrating from our current on-premises file and folder server to SharePoint and OneDrive. The key points of consideration include advanced features, enhanced security, and cost savings.

Advanced Features

1. **Collaboration and Productivity:** SharePoint and OneDrive offer robust collaboration tools, allowing multiple users to work on documents simultaneously. Features like version history, real-time co-authoring, and integration with Microsoft Teams enhance productivity.
2. **Accessibility:** Files stored in SharePoint and OneDrive can be accessed from anywhere, on any device, ensuring that our team can work remotely without any disruptions.
3. **Integration with Microsoft 365:** Seamless integration with other Microsoft 365 apps such as Outlook, Word, Excel, and PowerPoint streamlines workflows and improves efficiency.



Enhanced Security

1. **Data Protection:** SharePoint and OneDrive provide advanced security features including encryption at rest and in transit, ensuring that our data is protected against unauthorized access.
2. **Compliance:** These platforms support compliance with various industry standards and regulations, such as GDPR and HIPAA, which is crucial for our organization.
3. **Advanced Threat Protection:** Built-in threat detection and response capabilities help protect against malware, phishing, and other cyber threats.

Cost Savings

1. **Reduced Infrastructure Costs:** Migrating to SharePoint and OneDrive eliminates the need for maintaining physical servers, reducing hardware and maintenance costs.
2. **Scalability:** These cloud-based solutions offer scalable storage options, allowing us to pay only for what we use, which can lead to significant cost savings.
3. **Operational Efficiency:** By leveraging the automation and management tools provided by SharePoint and OneDrive, we can reduce the time and resources spent on IT management. Migrating to SharePoint and OneDrive presents a strategic opportunity to enhance our organization's collaboration, security, and cost-efficiency. The advanced features, robust security measures, and potential cost savings make this transition a valuable investment for our future.

DISCUSSION Migration from On-Premises File and Folder Server to SharePoint and OneDrive

The following outlines potential disadvantages of migrating from our current on-premises file and folder server to SharePoint and OneDrive. The key points of consideration include internet dependency, subscription costs, and data privacy concerns.

Internet Dependency:

1. Reliance on internet connectivity for accessing files.
2. Potential issues with bandwidth and network performance.

Subscription Costs:

1. Ongoing subscription fees for Microsoft 365 services.
2. Costs can add up depending on the number of users and storage requirements.

Data Privacy Concerns:

1. Storing sensitive data in the cloud may raise privacy concerns.
 - Implementation of 2-factor authentication to reduce privacy concerns
2. Need to ensure compliance with data protection regulations



310 Hemsted Drive
 Suite 300
 Redding, CA 96002
 (530) 248-1000 phone
 (530) 243-9184 fax
www.apex.com

Quote #:	APXQ31993
Date:	10/29/2024

Quotes are valid for 30 days

Cloud Migration

Prepared For:
Brian Wilson
 Feather River Recreation and Park Dist.
 1200 Myers Street
 Oroville, CA 95965
 United States
 Email: brianw@frrpd.com
 Phone:

Prepared By:
Corry Coburn
 VCIO
 530-248-1024
ccoburn@apex.com



Corry Coburn

Qty	Description	Unit Price	Ext. Price
-----	-------------	------------	------------

Products

25	Microsoft 365 Business Premium - License	\$22.00	\$550.00
----	--	---------	----------



-25	Microsoft 365 Business Standard - License	\$12.50	-\$312.50
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25	Apex Digital Umbrella 3.0 M365/Email Cloud Backup Service (Monthly) 12 Month Cloud Retention	\$3.00	\$75.00
----	--	--------	---------



Digital Umbrella Microsoft 365 Cloud Backup Service - 12 Month Cloud Retention

- Encrypted data both at rest and in transit.
- Meets PCI and HIPAA guidelines.

Backups include the following:


- One Drive
- Mailbox
- Calendar
- Contacts
- Teams
- Shared Mailboxes
- Sharepoint

Backups are retained on the following schedule:

- 3 backups per day for 30 days
- Daily backups for 90 days
- Weekly backups for one year

Qty	Description	Unit Price	Ext. Price
	Products SubTotal		\$0.00

Professional Services

1	Professional Services:  See included "Exhibit A" for the scope of work.	\$13,376.00	\$13,376.00
1	Discount - Active Total Support Agreement - Labor Discount	-\$2,610.00	-\$2,610.00
	Professional Services SubTotal		\$10,766.00

SubTotal		\$10,766.00
Tax	8.250 %	\$0.00
TOTAL		\$10,766.00

Recurring services to be billed upon service activation

Monthly: \$312.50 **Annual:** \$0.00

Fixed Price Project: The total project price will be no more or less. Any possible exceptions will be noted. Project change orders will be billed separately above the project amount. This quote is valid for 30 days from date of issue. Advanced payment of all hardware and software greater than \$500 is required before purchase can be made. Check, credit card or electronic funds transfer are acceptable payment types.

We reserve the right to cancel orders arising from pricing or other errors.

Client Signature

Date



Exhibit A – Professional Services Scope of Work

Project Background and Description Statement

Feather River Recreation and Parks District has primarily been utilizing on-premises file and folder server shares for document management. Migrating server shares and Personal Documents to SharePoint and OneDrive will enable Feather River to leverage the robust suite of tools offered by Microsoft 365, enhancing collaboration and communication across all departments. With SharePoint and OneDrive access, employees will benefit from seamless integration between email, calendars, and document management, ensuring that all team members can easily access and share information regardless of their location.

Moreover, Microsoft 365's advanced features, such as Microsoft Teams, OneDrive, and SharePoint Online, will significantly improve productivity and streamline workflows. These tools offer real-time collaboration capabilities, allowing employees to work together on documents simultaneously and hold virtual meetings with ease. The migration to cloud based document management also brings enhanced security and compliance features, ensuring that Feather River's data is protected and meets industry standards. By moving to cloud storage, Feather River will not only improve operational efficiency but also position itself for future growth and innovation, making it easier to adapt to changing business needs and technological advancements.

Project Goals & Deliverables:

This solution will provide the following major deliverables in order to achieve a more stable and secure environment that will aid the organization in their drive for success.

- Migration of Server Shares to Microsoft Cloud SharePoint
 - Build SharePoint Site with Department Specific File Libraries
 - Migration of Nas2 Share to SharePoint
- Migration of User Documents and Files to Microsoft OneDrive
 - OneDrive Configuration to Migrate Documents, Desktop, and Photos to OneDrive Cloud
 - Enable OneDrive Sync
- Provide Training Materials for Accessing SharePoint Files and Folders
- Provide Office 365 Backup Solution to Backup SharePoint, OneDrive, Teams, and Mailboxes

Scope of Work: Work Breakdown

Phase 1: Prep

- Assign Business Premium Licensing to all users
- SharePoint Site Creation
 - Work with Feather River Team to Build Out Single Site with Department Level Libraries and to assign appropriate permissions

Exhibit A – Professional Services Scope of Work

- Business Manager
 - D:\Shares\Business Manager
 - General Manager
 - D:\Shares\GM
 - D:\Shares\GM Exec Asst
 - Front Office
 - D:\Shares\admin Front office
 - Supervisors
 - D:\Shares\Supervisors
 - Collaborative
 - D:\Shares\Collaborative
- Build Migration Jobs and Begin Staging
- Build
- Intune Configuration
 - Build Policies to Push out SharePoint Shortcuts
 - Build Intune OneDrive Policies
 - Configure Auto Backup of Personal Folders
 - Documents
 - Desktop
 - Pictures
 - Enable Auto Run of OneDrive
 - Enable Auto Sync
 - Enable Auto Login
 - OneDrive Installation
 - Install OneDrive on all Computers
- Perform Testing
 - Verify Policies are working as intended

Phase 2: Migration

- Migrate Computer to Entra AD
 - Join computer to Entra
 - Test SharePoint and OneDrive Access
- SharePoint Finalization
 - Perform Final Migration of SharePoint Data
 - Update Permissions as Needed
- Provide Post Cutover Support and Training Documentation
- Configure Microsoft 365 Backups

Phase 3: Decommissioning

- Remove Tools and Shutdown VMs and Hosts
 - Feather River Team Remove From Inventory

Exhibit A – Professional Services Scope of Work

Phase 4: Project Closure and Documentation

- Update Configurations

Project Design and Architecture

- Define impact, requirements, and architecture design.
- Research and compile solution, invasive testing to confirm and validate solution.

Project Management

- Identify dependencies, risks and resources.
- Create project plan and schedule
- Ongoing monitoring and plan correction
- Manage project and status communications

Project Information:

Project Schedule

This timeline is a generic schedule with estimated periods for the length of time expected to complete the deliverables of this project. Once the schedule is confirmed and agreed upon by client and Apex, any changes to the agreed upon schedule will be considered a change from the original project scope and may lead to additional project costs (labor, shipping, etc). Project estimated start date expectation could be up to 6 weeks after project signature and required hardware/software payment has been received.

Week	Deliverable
Week 1	Phase 1
Week 2	Phase 2
Week 3	Phase 3 & Phase 4
Week 4	
Week 5	
Week 6	
Week 7	Follow up and Project Closure

Project Meetings

Meeting	Attendees	Frequency	Duration
Project Kickoff	Project Manager, Client, Lead Engineer, Sales Engineer	Once, before schedule	15 minutes Review BOM, SOW, set schedule
Status Update	Project Manager, Client, Lead Engineer	Weekly	15 min
Project Close	Project Manager, Client, Lead Engineer	Once, at close of project	.5 hours Review BOM, SOW Outstanding items

Exhibit A – Professional Services Scope of Work

Client Responsibilities

- Administrative level credentials required for project related deliverables
- Building/Site access if after business hours is required as part of project (key or door code)
- Allocated staff to assist with quality assurance testing during and after cutover periods
- Point of Contact for the organization to coordinate and distribute project related information to the organization
- Provide access to any and all software and licensing necessary to complete the project deliverables

Key Contractors, Partners and Subcontractor Dependencies

Name	Role	Responsibilities
N/A		

This proposal is dependent upon three assumptions:

- 1) Timely access to and responsive cooperation with the vendor responsible for the software and/or hardware being installed and/or configured by Apex.
- 2) All hardware and software have been properly specified (interface, versions, etc.) by the responsible vendor, and is available at the time of installation.
- 3) Upon completion, the software and hardware specified by a third-party/application vendor performs as expected by the vendor and client.

The above assumptions define expectations that are considered outside of the control and responsibility of Apex Technology Management.

If, for any reason as outlined above, the time required to complete any vendor dependent task exceeds the time budgeted in this proposal, the client will be billed for the actual hours in excess of this budget at the pre-specified project rate.

Existing Hardware and Software Dependencies:

- What hardware are we re-using? N/A
- What software are we re-using? N/A
- What licensing are we re-using? N/A

Hardware Decommission:

- Decommission Existing Hosts: OrovilleHyperv2 and Nas3
 - Feather River Team Remove From Inventory

Project Invoicing

Apex reserves the right to invoice for work completed against a project/phase and receive a timely payment IF the project/phase extends beyond the scheduled completion date AND the project/phase delay is caused by the client OR vendor(s) directly or indirectly contracted by the client. An initial payment for any hardware and software required for this project is required before project scheduling can begin.

Exhibit A – Professional Services Scope of Work



STAFF REPORT

DATE: November 13, 2024

TO: FRRPD BOARD OF DIRECTORS

FROM: Brian Wilson, GENERAL MANAGER

RE: Recreation Coordinator Job Description - REVISION

SUMMARY

The Board will consider approving revisions to the Job Description for the position of Recreation Coordinator.

BACKGROUND

At the July 2024 Meeting of the Board of Directors, the Board approved the revised job description for a Full Time Recreation Coordinator position with a wage range of \$22.00-\$24.76/hr. The position was included fully budgeted, but listed as vacant in the FY2024/25 budget. The District has been unable to attract qualified candidates to fill the full-time position, and is seeking approval for a revised description to include the option of offering the position as Part-Time, with an increased wage range of \$24.50 - \$27.57.

FISCAL IMPACT

- FT Rec Coordinator @ \$22.00/hr 2080 hours annually \$60,760 hourly wage/benefit
- PT Rec Coordinator @ \$24.50/hr 1450 hours annually \$41,500 hourly wage

DISCUSSION

Prior to Covid, the District consistently operated the Recreation Department with a Recreation Supervisor, responsible for Youth/Adult Sports, Classes, and Aquatics, and employed a year-round part-time Coordinator to support the Recreation department.

During the Covid period the Recreation Coordinator position was reassigned to support gymnastics as well as the other Recreation programs. Following the relocation and discontinuation of the Gymnastics program, the coordinator position was vacated, and the position has not since been filled. Staff continues to face challenges in recruiting/retaining qualified candidates to support the Recreation Department in the Coordinator role. Allowing management to have the option to hire for FT or PT, with the adjusted pay range, will allow the Recreation Department to attract greater interest from a qualified candidate pool.

Recreation Coordinator

JOB SUMMARY:

Under general supervision of the Recreation Supervisor, the Recreation Coordinator is a supporting role to the Recreation Department assisting with programing, budgeting, supervision and direct leadership as it pertains to Recreation activities including but not limited to, youth and adult sports leagues, programs/classes, and support of other key leadership positions as determined by the Recreation Supervisor.

ESSENTIAL JOB FUNCTIONS: *Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. Incumbent(s) may not be required to perform all duties listed, and may be required to perform additional, position-specific tasks.*

LEAGUE MANAGEMENT

- Organize and manage youth and adult sports leagues, ensuring smooth operations and participant satisfaction.
- Develop and implement league rules, schedules, and policies.
- Coordinate registration processes and maintain accurate records of participants.

SCHEDULING

- Create and manage schedules for games, practices, and events.
- Ensure efficient use of facilities and resources.
- Communicate schedules and any changes to participants, officials, and staff.

STAFFING

- Recruit, train, and supervise officials and field attendants.
- Assign staff to games and events, ensuring adequate coverage.
- Monitor staff performance and provide feedback and support as needed.

FIELD/FACILITY MANAGEMENT

- Submit timely requests for preparation and maintenance of sports fields and facilities.
- Coordinate with maintenance staff to ensure fields/facilities are safe and ready for use.
- Address any issues or concerns related to facilities promptly.

COMMUNITY ENGAGEMENT

- Foster positive relationships with participants, parents, and community members.
- Plan, schedule and facilitate pre-season coach/manager meetings.
- Promote leagues and programs through various communication channels.
- Gather feedback and make improvements to enhance the overall experience.

Approved – Pending

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential

1200 Myers Street Oroville, CA 95965 (530) 533-2011

REQUIRED KNOWLEDGE AND SKILLS:

- Knowledge of appropriate methods, practices, equipment and materials used in recreation programs.
- Knowledge of effective conflict resolution strategies.
- Skill in general clerical duties including typing and data entry.
- Skills in planning, organizing, and directing programs.
- Skill in following and effectively communicating verbal instructions.
- Skill in operating independently and as a team member.
- Skill in establishing and maintaining effective working relations with co-workers, staff, and the public.
- Communication and public relation skills, including excellent customer service.
- Ability to perform physical work and/or athletic activity related to recreation programs.
- Ability to work with minimal supervision.

EDUCATION, CERTIFICATIONS, AND LICENSES:

- Previous experience in sports league management or a similar role.
- A valid State of California class 'C' driver's license and a satisfactory driving record required.
- Possession of current First Aid and CPR certificates or obtain certification within 3 months of hire.

ENVIRONMENTAL FACTORS AND CONDITIONS/PHYSICAL REQUIREMENTS:

- Work is performed in an indoor and outdoor environment. Working conditions in the field exposed to variations in temperatures, dry, dusty, and humid conditions, high winds, and rain.
- May be required to lift and carry items up to 50 pounds.
- Walk, stand, sit, kneel, crawl, bend, and climb receptively or over a long period of time.

ADDITIONAL INFORMATION: Reports To: Recreation Supervisor

Direct Reports: Sports Officials, Facility Attendants, Instructors, and seasonal staff

Approved – Pending

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential

1200 Myers Street Oroville, CA 95965 (530) 533-2011



OCTOBER 2024 DEPARTMENT UPDATES

Parks & Maintenance Department Update

Joe Velasquez – Park Supervisor

Completed Tasks/Projects

See Attached: Report from MaintainX app.

Additional Information:

Sheriff Work Crew: Have been focused on clearing weeds and overgrowth around the burn piles in Riverbend South. We are planning to schedule burns during the week of Nov 18-22.

Homeless clean up event: Scheduled for November 23, 2024. We have confirmation from Sheriff Crew, Probation, City Works, and Code Enforcement. We are planning for five 40yd dumpsters. There are over 20+ active camps/dumpsites.

BBQs in Riverbend have been removed for the winter season. We will reinstall in the spring. Or as requested for reservations.

Upcoming/Ongoing Projects:

- Brush/land clearing throughout Riverbend
- Riverbend South Gate Upgrade
- Nelson complex repairs
 - Zollner dugouts, backstop, bases
 - Scoreboards electrical
 - Baldry field conversion
- Over seed turf areas in all parks
- Crack repairs in tennis courts
- End of year evaluations

Administration, Events, and Marketing

Kendyle Anderson- Executive Administrator

Recently completed events/projects:

Hundreds of Community members attended the final Fall Concert in the Park and the Trunk or Treat. Next year we will have more cars participate in the event.

Current events/project:

Planning for Breakfast with Santa. Décor has been ordered and we will have new offerings such as live music performed by Emma and Will and a train ride in the parking lot provided by Pacific Coast Producers. We will be selling 135 tickets to Breakfast with Santa. Additional donations/sponsorships/volunteers by Explore Butte County, Walmart, Trader Joes, Oroville Kiwanis, Pacific Coast Producers, Boys and Girls Club, and Mechanic's Bank have been confirmed.

Reserving the Oroville Convention Center for 2024 and 2025 events and activities. Managing contracts for youth sports organizations.



OCTOBER 2024 DEPARTMENT UPDATES

Continuing to work with Board Members to ensure the required board trainings are completed.

Upcoming events/projects:

Planning our 2025 event calendar and digital Spring Activity Guide.

Recreation Department Update

Jenna Walker- Recreation Supervisor

Recently completed events/projects:

- Planning and implementation for all FRRPD sports leagues and activities
- Youth Volleyball League: Sept. 16 – October 22
 - 26 youth teams with 308 youth participating in a total of 103 games played– largest volleyball league on record
- Adult Sports Fall Softball Leagues: Sept. 16 – Nov. 18
 - Softball – Men’s and Coed leagues
 - 13 men’s and 12 coed teams – 25 teams total!

Current events/projects:

- Youth Sports Winter Leagues:
 - Basketball
 - Season scheduling, implementation, and facilities coordination
 - Basketball official recruitment and development
 - Season 1 Youth Basketball: Nov. 4 – December 12, 2024
 - 22 youth teams participating
 - Games to OCC and district school gyms (Richvale Elementary, Studios at Central Middle, Palmero Middle, Bangor Elementary), on Monday, Tuesday, Wednesday, and Thursday at 5:30-8:30PM
 - Season 2 Youth Basketball: January 27 – March 6, 2025
 - Began planning on 11/14
- Recreation classes and activity offerings:
 - Working to develop schedule of offerings for 2025

Upcoming events/projects:

- Recreation classes and activity offerings:
 - Developing partnerships for recreation offerings through schools as a vendor
 - Exploration of one-day tournaments, mini leagues, and other opportunities requiring less time commitment to meet changing needs
 - Inventorying current offerings in the district and identifying community interests
- Recruitment of Recreation Coordinator
- Exploration of grant opportunities related to recreation
- Transition from paper to digital forms (rosters, registration forms, etc.)
- Staff will be looking into expansion of collaborative opportunities with community partners to provide a broader scope of recreational opportunities to district residents.



Work Orders List for 10/17/2024 - 11/15/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8669	Water leak at Nelson park on shawnee field along the fence line need to be repair	Maintenance Shop 2019 Ford F-250	High Irrigation Repair Plumbing repair	Hue Vang Dommie		Total Time Costs Total Time Total Costs	\$237.45 10h 0m 0s \$237.45 ✓ Done Completed by Dommie on 10/17/2024
#8719	Riverbend irrigation check	Riverbend Park	High Irrigation Repair	Eric Danner		Total Time Costs Total Time Total Costs	\$36.38 1h 30m 0s \$36.38 ✓ Done Completed by Eric Danner on 10/17/2024
#8477	Riverbend South Entrance Gate Project.	Maintenance Shop Bobcat T550	High Project	T Maintenance Team joseph velasquez Eric Danner Jesus Aispuro Marco Aispuro Randy Schmidt Marek Nielsen	10/03/2024	Total Time Costs Total Time Total Costs	\$302.30 14h 0m 0s \$302.30 ✓ Done Completed by joseph velasquez on 10/17/2024
#8724	Cheriff crew	Maintenance Shop Bobcat T550	Medium Project Sheriff Work Crew	Marco Aispuro			✓ Done Completed by Marco Aispuro on 10/17/2024
#8670	Electric valve leaking at RD field need to be replace	Nelson Sports Complex	High Irrigation Repair	Eric Danner Hue Vang Jesus Aispuro Dommie		Total Time Costs Total Time Total Costs	\$697.25 37h 54m 48s \$697.25 ✓ Done Completed by Eric Danner on 10/18/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
			Plumbing repair	Randy Schmidt			
#8733	Cheriff crew	Maintenance Shop Bobcat T550	Medium Project Sheriff Work Crew	Marco Aispuro		Total Time Costs Total Time Total Costs	\$125.64 6h 0m 0s \$125.64 ✓ Done Completed by Marco Aispuro on 10/18/2024
#8730	Graffiti removal, woman's restroom (NOLAN)		High Graffiti Removal	T Maintenance Team Randy Schmidt Adam Herrera	10/18/2024	Total Time Costs Total Time Total Costs	\$8.00 30m 0s \$8.00 ✓ Done Completed by Randy Schmidt on 10/18/2024
#8687	Paint wall at OCC	Oroville Convention Center	Medium Project	T Maintenance Team Hue Vang Paul Vang		Total Time Costs Total Time Total Costs	\$271.50 12h 0m 0s \$271.50 ✓ Done Completed by Paul Vang on 10/18/2024
#8738	Replace all soap Spencer at the OCC	Oroville Convention Center	Medium Maintenance	Hue Vang Paul Vang		Total Time Costs Total Time Total Costs	\$45.25 2h 0m 0s \$45.25 ✓ Done Completed by Paul Vang on 10/18/2024
#8690	MLK park bench need to be paint	Maintenance Shop 2019 Ford F-250	Maintenance Graffiti Removal	Hue Vang Paul Vang		Total Time Costs Total Time Total Costs	\$24.82 1h 30m 15s \$24.82 ✓ Done Completed by Paul Vang on 10/19/2024
#8735	Clogged urinal, south men's restroom.		Medium Plumbing repair	T Maintenance Team Paul Vang		Total Time Costs Total Time Total Costs	\$11.00 40m 0s \$11.00 ✓ Done Completed by Paul Vang on 10/19/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8749	repair leak irrigation	Little Bear Pavilion Parent: Riverbend Park	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Damage</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Repair</div>	Paul Vang		Total Time Costs \$8.25 Total Time 30m 0s Total Costs \$8.25	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/19/2024
#8758	pressure wash gazebo for concert	Amphitheatre Parent: Riverbend Park	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Rental</div>	Paul Vang		Total Time Costs \$33.00 Total Time 2h 0m 0s Total Costs \$33.00	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/20/2024
#8760	Gazebo clean-up for rental (eagle point)		<div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Clean up</div>	Randy Schmidt Adam Herrera		Total Time Costs \$48.00 Total Time 3h 0m 0s Total Costs \$48.00	<div style="color: green;">✓</div> Done Completed by Randy Schmidt on 10/20/2024
#8761	Prep for concerts	Amphitheatre Parent: Riverbend Park	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Rental</div>	Paul Vang		Total Time Costs \$74.25 Total Time 4h 30m 0s Total Costs \$74.25	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/20/2024
#8764	Sheriff crew	Maintenance Shop Bobcat T550	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Project</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Sheriff Work Crew</div>	Marco Aispuro		Total Time Costs \$125.64 Total Time 6h 0m 0s Total Costs \$125.64	<div style="color: green;">✓</div> Done Completed by Marco Aispuro on 10/21/2024
#8709	Fill in ruts in front of Nelson garage	Nelson Sports Complex	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Lawn care</div>	T Maintenance Team Eric Danner		Total Time Costs \$24.25 Total Time 1h 0m 0s Total Costs \$24.25	<div style="color: green;">✓</div> Done Completed by Eric Danner on 10/21/2024
#8676	Overseed turf areas at Nolan Complex	Nolan Sports Complex	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Turf Management</div>	T Maintenance Team Hue Vang Jesus Aispuro Dommie		Total Time Costs \$292.14 Total Time 14h 30m 0s Total Costs \$292.14	<div style="color: green;">✓</div> Done Completed by Jesus Aispuro on 10/22/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8684	Blow foot path by beach at Riverbend.	Riverbend Park	High Safety	T Maintenance Team Hue Vang	10/22/2024	Total Time Costs Total Time Total Costs	\$33.54 1h 10m 0s \$33.54 ✓ Done Completed by Hue Vang on 10/22/2024
#8793	Fixing Hitch on the ATV is bent	Maintenance Shop 2019 Ford F-250	Repair Maintenance	Hue Vang		Total Time Costs Total Time Total Costs	\$14.38 30m 0s \$14.38 ✓ Done Completed by Hue Vang on 10/22/2024
#8792	Fixing drip line at Riverband roundabout	Maintenance Shop 2019 Ford F-250	Maintenance Irrigation Repair	Hue Vang		Total Time Costs Total Time Total Costs	\$28.75 1h 0m 0s \$28.75 ✓ Done Completed by Hue Vang on 10/22/2024
#8791	Graffiti at MLK	Maintenance Shop 2012 Ram 1500 (assigned to Jesus)	High Graffiti Removal Clean up	Jesus Aispuro Dommie		Total Time Costs Total Time Total Costs	\$39.68 2h 0m 0s \$39.68 ✓ Done Completed by Jesus Aispuro on 10/22/2024
#8795	leaking at tennis bathroom	Bedrock Tennis Court	Medium Plumbing repair	T Maintenance Team Eric Danner		Total Time Costs Total Time Total Costs	\$12.13 30m 0s \$12.13 ✓ Done Completed by Eric Danner on 10/23/2024
#8796	Broken sprinkler on Brandt Field	Nolan Sports Complex	High Irrigation Repair	T Maintenance Team Eric Danner		Total Time Costs Total Time Total Costs	\$24.25 1h 0m 0s \$24.25 ✓ Done Completed by Eric Danner on 10/23/2024
#8807	Sheriff crew	Maintenance Shop Bobcat T550	Medium Project Sheriff Work	Marco Aispuro		Total Time Costs Total Time Total Costs	\$62.82 3h 0m 0s \$62.82 ✓ Done Completed by Marco Aispuro on 10/23/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
			Crew				
#8770	Spray infield (Palermo)	Palermo Park	Medium Weed Control	T Maintenance Team Eric Danner		Total Time Costs \$48.50 Total Time 2h 0m 0s Total Costs \$48.50	✓ Done Completed by Eric Danner on 10/23/2024
#8773	Graffiti removal (Nolan benches)	Nolan Sports Complex	Medium Graffiti Removal	T Maintenance Team Jesus Aispuro Dommie Adam Herrera		Total Time Costs \$198.40 Total Time 10h 0m 0s Total Costs \$198.40	✓ Done Completed by Dommie on 10/24/2024
#8798	Baldry field electric valve need to be replace have a slow leak.	Maintenance Shop 2019 Ford F-250	High Irrigation Repair	Eric Danner Hue Vang Marco Aispuro Dommie Randy Schmidt		Total Time Costs \$779.94 Total Time 36h 0m 0s Total Costs \$779.94	✓ Done Completed by Eric Danner on 10/25/2024
#8820	Blow perimeter of OCC	Oroville Convention Center	High Maintenance	T Maintenance Team Eric Danner Paul Vang Randy Schmidt	10/25/2024	Total Time Costs \$146.00 Total Time 8h 0m 0s Total Costs \$146.00	✓ Done Completed by Randy Schmidt on 10/25/2024
#8832	Cheriff crew	Maintenance Shop 2017 Ford F-250	Medium Project Sheriff Work Crew	Marco Aispuro		Total Time Costs \$125.64 Total Time 6h 0m 0s Total Costs \$125.64	✓ Done Completed by Marco Aispuro on 10/25/2024
#8831	Graffiti removal (MLK park)	Martin Luther King Jr Park	High Graffiti Removal	T Maintenance Team Paul Vang Randy Schmidt Adam Herrera		Total Time Costs \$19.00 Total Time 1h 10m 0s Total Costs \$19.00	✓ Done Completed by Randy Schmidt on 10/25/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8849	pump down septic tank	South Restrooms <small>Parent: Riverbend Park</small>	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Preventive</div>	Paul Vang		Total Time Costs \$11.00 Total Time 40m 0s Total Costs \$11.00	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/26/2024
#8861	pressure wash gazebo for concerts	Amphitheatre <small>Parent: Riverbend Park</small>	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Rental</div>	Paul Vang		Total Time Costs \$38.50 Total Time 2h 20m 0s Total Costs \$38.50	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/27/2024
#8862	concerts for sunday	Amphitheatre <small>Parent: Riverbend Park</small>	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Rental</div>	Paul Vang		Total Time Costs \$74.25 Total Time 4h 30m 0s Total Costs \$74.25	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/27/2024
#8823	Fix leaking valve (MLK)	Martin Luther King Jr Park	<div style="background-color: #dc3545; padding: 2px; border-radius: 4px; display: inline-block;">High</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Irrigation Repair</div>	<div style="background-color: #007bff; color: white; padding: 2px; border-radius: 4px; display: inline-block;">T</div> Maintenance Team Hue Vang Dommie Randy Schmidt		Total Time Costs \$395.92 Total Time 17h 0m 0s Total Costs \$395.92	<div style="color: green;">✓</div> Done Completed by Dommie on 10/28/2024
#8860	Deep clean tennis court restroom.		<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Clean up</div>	Randy Schmidt Adam Herrera		Total Time Costs \$24.00 Total Time 1h 30m 0s Total Costs \$24.00	<div style="color: green;">✓</div> Done Completed by Randy Schmidt on 10/28/2024
#8777	Working on the John Deere	Maintenance Shop 2019 Ford F-250	<div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Damage</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Mechanical</div>	Hue Vang		Total Time Costs \$115.00 Total Time 4h 0m 0s Total Costs \$115.00	<div style="color: green;">✓</div> Done Completed by Hue Vang on 10/29/2024
#8886	pressure wash dog park bathroom	Dog Park <small>Parent: Riverbend Park</small>	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Restroom Opening Check</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block;">Clean up</div>	Paul Vang		Total Time Costs \$12.38 Total Time 45m 0s Total Costs \$12.38	<div style="color: green;">✓</div> Done Completed by Paul Vang on 10/29/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8824	Re-plumb and install mop sink at the OCC	Maintenance Shop 2019 Ford F-250	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Request</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Plumbing repair</div>	joseph velasquez Hue Vang Dommie Randy Schmidt		Total Time Costs \$621.35 Total Time 25h 30m 0s Total Costs \$621.35	✓ Done Completed by Dommie on 10/30/2024
#8797	Replace backup batteries in all irrigation controllers	All Parks	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Maintenance</div>	Eric Danner Hue Vang Jesus Aispuro		Total Time Costs \$34.18 Total Time 1h 22m 0s Total Costs \$34.18	✓ Done Completed by Eric Danner on 10/30/2024
#8900	Fix drip line (Nelson)	Nelson Sports Complex	<div style="background-color: #dc3545; color: white; padding: 2px; border-radius: 4px; display: inline-block;">High</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Irrigation Repair</div>	Eric Danner		Total Time Costs \$12.13 Total Time 30m 0s Total Costs \$12.13	✓ Done Completed by Eric Danner on 10/31/2024
#8771	Replace fallen posts at Palermo Park	Palermo Park	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 4px; display: inline-block;">Low</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Repair</div>	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 4px; display: inline-block; font-weight: bold;">T</div> Maintenance Team Eric Danner Hue Vang Jesus Aispuro Marco Aispuro Dommie Randy Schmidt Marek Nielsen		Total Time Costs \$614.91 Total Time 28h 45m 0s Total Costs \$614.91	✓ Done Completed by Eric Danner on 11/01/2024
#8910	Replace bolts on shade structures	Nelson Sports Complex	<div style="background-color: #f4a460; padding: 2px; border-radius: 4px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Safety</div>	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 4px; display: inline-block; font-weight: bold;">T</div> Maintenance Team Eric Danner Hue Vang Jesus Aispuro Dommie Randy Schmidt		Total Time Costs \$326.04 Total Time 15h 0m 0s Total Costs \$326.04	✓ Done Completed by Eric Danner on 11/01/2024
#8919	Unclog riverbend (south) urinal		<div style="background-color: #dc3545; color: white; padding: 2px; border-radius: 4px; display: inline-block;">High</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 4px; display: inline-block; margin-top: 2px;">Repair</div>	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 4px; display: inline-block; font-weight: bold;">T</div> Maintenance Team Eric Danner Hue Vang		Total Time Costs \$53.00 Total Time 2h 0m 0s Total Costs \$53.00	✓ Done Completed by Hue Vang on 11/01/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8686	Trim suckers (MLK)	Martin Luther King Jr Park	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 5px; display: inline-block;">Low</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Lawn care</div>	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 5px; display: inline-block;">T</div> Maintenance Team Eric Danner Hue Vang Jesus Aispuro Marco Aispuro Paul Vang Dommie Randy Schmidt		Total Time Costs \$1,812.55 Total Time 86h 30m 0s <div style="background-color: #e9ecef; padding: 2px; border-radius: 5px; display: inline-block;">Total Costs \$1,812.55</div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Eric Danner on 11/01/2024
#8923	Sheriff crew	Maintenance Shop PJ Dump Trailer	<div style="background-color: #ffc107; color: white; padding: 2px; border-radius: 5px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Project</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Sheriff Work Crew</div>	Marco Aispuro		Total Time Costs \$104.70 Total Time 5h 0m 0s <div style="background-color: #e9ecef; padding: 2px; border-radius: 5px; display: inline-block;">Total Costs \$104.70</div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Marco Aispuro on 11/01/2024
#8939	Trimming the last of trees at palermo, picking up brush	Maintenance Shop PJ Dump Trailer	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 5px; display: inline-block;">Low</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Sheriff Work Crew</div>	Randy Schmidt	11/04/2024	Total Time Costs \$48.00 Total Time 3h 0m 0s <div style="background-color: #e9ecef; padding: 2px; border-radius: 5px; display: inline-block;">Total Costs \$48.00</div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 11/02/2024
#8945	pump down septic tank	South Restrooms <small>Parent: Riverbend Park</small>	<div style="background-color: #ffc107; color: white; padding: 2px; border-radius: 5px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Preventive</div>	Paul Vang		Total Time Costs \$11.00 Total Time 40m 0s <div style="background-color: #e9ecef; padding: 2px; border-radius: 5px; display: inline-block;">Total Costs \$11.00</div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Paul Vang on 11/02/2024
#8969	oil change	Maintenance Shop	<div style="background-color: #ffc107; color: white; padding: 2px; border-radius: 5px; display: inline-block;">Medium</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Request</div>	Paul Vang		Total Time Costs \$16.50 Total Time 1h 0m 0s <div style="background-color: #e9ecef; padding: 2px; border-radius: 5px; display: inline-block;">Total Costs \$16.50</div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Paul Vang on 11/04/2024
#8479	Dog park well testing.	Dog Park <small>Parent: Riverbend Park</small>	<div style="background-color: #dc3545; color: white; padding: 2px; border-radius: 5px; display: inline-block;">High</div> <div style="border: 1px solid #007bff; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;">Safety</div>	<div style="background-color: #28a745; color: white; padding: 2px; border-radius: 5px; display: inline-block;">T</div> Maintenance Team Paul Vang	11/01/2024	Total Time Costs \$14.07 Total Time 51m 10s <div style="background-color: #e9ecef; padding: 2px; border-radius: 5px; display: inline-block;">Total Costs \$14.07</div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Paul Vang on 11/04/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#7735	Grease all zurc fittings on spinner at Riverbend	Riverbend Park	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Safety</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Maintenance</div>	T Maintenance Team Marco Aispuro	02/01/2025	Total Time Costs \$62.82 Total Time 3h 0m 0s Total Costs \$62.82	✓ Done Completed by Marco Aispuro on 11/04/2024
#8966	Repair cut wires Nolan East men's restroom	Nolan Sports Complex	<div style="border: 1px solid green; border-radius: 5px; padding: 2px; display: inline-block;">Low</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Vandalism Repair</div>	T Maintenance Team Hue Vang		Total Time Costs \$14.38 Total Time 30m 0s Total Costs \$14.38	✓ Done Completed by Hue Vang on 11/04/2024
#8975	Repair broken light holder at nolam west side man bathroom	Maintenance Shop 2019 Ford F-250	<div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block;">Damage</div>	Hue Vang		Total Time Costs \$14.38 Total Time 30m 0s Total Costs \$14.38	✓ Done Completed by Hue Vang on 11/04/2024
#8661	Spray weeds on all infields at Nelson Complex	Nelson Sports Complex	<div style="border: 1px solid red; border-radius: 5px; padding: 2px; display: inline-block;">High</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Weed Control</div>	T Maintenance Team joseph velasquez	12/03/2024		✓ Done Completed by joseph velasquez on 11/05/2024
#8588	Patch chipped concrete on tennis courts	Bedrock Tennis Court	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Repair</div>	T Maintenance Team joseph velasquez Paul Vang		Total Time Costs \$33.00 Total Time 2h 0m 0s Total Costs \$33.00	✓ Done Completed by joseph velasquez on 11/05/2024
#8996	Paint over graffiti at tennis court restrooms.	Maintenance Shop 2012 Ram 1500 (Trash Truck)	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Graffiti Removal</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Dommie Marek Nielsen		Total Time Costs \$17.37 Total Time 1h 0m 0s Total Costs \$17.37	✓ Done Completed by Dommie on 11/05/2024
#8999	adjust all light and irrigation timer	Maintenance Shop 2019 Ford F-250	<div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block;">Request</div>	Hue Vang		Total Time Costs \$86.25 Total Time 3h 0m 0s Total Costs \$86.25	✓ Done Completed by Hue Vang on 11/05/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#8901	Roundup spray MLK and Palermo Park <small>(OBJ)</small>	Maintenance Shop 2019 Ford F-250	Medium Weed Control	Hue Vang Jesus Aispuro Dommie		Total Time Costs Total Time Total Costs	\$279.33 12h 0m 0s \$279.33 ✓ Done Completed by Jesus Aispuro on 11/05/2024
#8978	Clear tree branches blocking the light pole and remove dead limbs	Maintenance Shop PJ Dump Trailer	Low Request	T Maintenance Team Jesus Aispuro Marco Aispuro		Total Time Costs Total Time Total Costs	\$151.82 7h 15m 0s \$151.82 ✓ Done Completed by Jesus Aispuro on 11/05/2024
#8927	Repair horse show pit fence	Palermo Park	Medium Repair	Jesus Aispuro Marco Aispuro Dommie		Total Time Costs Total Time Total Costs	\$149.35 7h 30m 0s \$149.35 ✓ Done Completed by Dommie on 11/06/2024
#9010	Clear around the electrical pole and dead limbs	Maintenance Shop PJ Dump Trailer	Medium Request Tree removal	T Maintenance Team Hue Vang Jesus Aispuro Dommie Randy Schmidt		Total Time Costs Total Time Total Costs	\$235.51 11h 10m 0s \$235.51 ✓ Done Completed by Dommie on 11/07/2024
#9002	replace drinking fountain	Riverbend Park	Medium Request	Eric Danner Hue Vang Paul Vang Dommie Marek Nielsen		Total Time Costs Total Time Total Costs	\$24.75 1h 30m 0s \$24.75 ✓ Done Completed by Eric Danner on 11/07/2024
#9000	Install bottle fill station at riverbend	Maintenance Shop 2019 Ford F-250	Medium Project Maintenance	T Maintenance Team Eric Danner Hue Vang Paul Vang Dommie Marek Nielsen		Total Time Costs Total Time Total Costs	\$95.24 4h 30m 0s \$95.24 ✓ Done Completed by Eric Danner on 11/07/2024
#9030	Install a new sign	Maintenance Shop	Low	T Maintenance Team Jesus Aispuro Marco Aispuro		Total Time Costs Total Time	\$105.29 5h 30m 0s ✓ Done Completed by Randy Schmidt on 11/07/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
		2012 Ram 1500 (assigned to Jesus)	Request	Randy Schmidt		Total Costs \$105.29	
#9031	Outlet	Maintenance Shop 2012 Ram 1500 (assigned to Dom)	Medium Electrical Maintenance	Dommie		Total Time Costs \$18.74 Total Time 1h 0m 0s Total Costs \$18.74	✓ Done Completed by Dommie on 11/07/2024
#9027	Irrigation box	Maintenance Shop 2012 Ram 1500 (assigned to Dom)	Medium Damage Maintenance Vandalism Repair	Jesus Aispuro Dommie Marek Nielsen		Total Time Costs \$247.77 Total Time 13h 0m 0s Total Costs \$247.77	✓ Done Completed by Jesus Aispuro on 11/07/2024
#9035	Sheriff crew	Maintenance Shop 2017 Ford F-250	High Project Sheriff Work Crew	Marco Aispuro		Total Time Costs \$125.93 Total Time 6h 0m 49s Total Costs \$125.93	✓ Done Completed by Marco Aispuro on 11/08/2024
#9043	Toros	Maintenance Shop Toro Reelmaster	Medium Maintenance	Jesus Aispuro Dommie		Total Time Costs \$53.19 Total Time 2h 45m 0s Total Costs \$53.19	✓ Done Completed by Dommie on 11/08/2024
#9040	Blow perimeter of OCC	Oroville Convention Center	High Leaf Removal	T Maintenance Team Jesus Aispuro Dommie Randy Schmidt	11/08/2024	Total Time Costs \$27.84 Total Time 1h 30m 0s Total Costs \$27.84	✓ Done Completed by Randy Schmidt on 11/08/2024
#9042	Squirrel Hunting	Nolan Sports Complex	Medium Pest Control	T Maintenance Team Hue Vang		Total Time Costs \$143.75 Total Time 5h 0m 0s Total Costs \$143.75	✓ Done Completed by Hue Vang on 11/08/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#9013	Outlet post	Maintenance Shop 2019 Ford F-250	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Electrical</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Project</div>	Hue Vang Jesus Aispuro Dommie Randy Schmidt		Total Time Costs \$319.43 Total Time 14h 10m 0s Total Costs \$319.43	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Jesus Aispuro on 11/08/2024
#9054	pump septic tank	South Restrooms <small>Parent: Riverbend Park</small>	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Safety</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Standard Operating Procedure</div>	Paul Vang		Total Time Costs \$11.00 Total Time 40m 0s Total Costs \$11.00	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Paul Vang on 11/09/2024
#9069	Breakdown of OCC event.		<div style="border: 1px solid red; border-radius: 5px; padding: 2px; display: inline-block;">High</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Paul Vang Adam Herrera	11/10/2024	Total Time Costs \$105.50 Total Time 6h 30m 0s Total Costs \$105.50	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Paul Vang on 11/10/2024
#9012	Install a doggy bag dispenser	Maintenance Shop 2012 Ram 1500 (assigned to Dom)	<div style="border: 1px solid green; border-radius: 5px; padding: 2px; display: inline-block;">Low</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Request</div>	Jesus Aispuro Marco Aispuro Randy Schmidt		Total Time Costs \$118.82 Total Time 6h 30m 0s Total Costs \$118.82	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Marco Aispuro on 11/12/2024
#9091	Unclog toilet at north riverbend restroom	North Restrooms <small>Parent: Riverbend Park</small>	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Repair</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Maintenance</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Vandalism Repair</div>	T Maintenance Team Dommie			<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Dommie on 11/13/2024
#9101	Sheriff crew	Maintenance Shop 2017 Ford F-250	<div style="border: 1px solid red; border-radius: 5px; padding: 2px; display: inline-block;">High</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Project</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Sheriff Work Crew</div>	Marco Aispuro			<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Marco Aispuro on 11/13/2024

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#9055	drain need to be clean and need weld new screen on it. Nelson pool drain	Maintenance Shop 2019 Ford F-250	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Safety</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Maintenance</div>	Hue Vang Randy Schmidt		Total Time Costs \$147.00 Total Time 6h 0m 0s Total Costs \$147.00	Done Completed by Randy Schmidt on 11/14/2024
#9028	Fix leak at Riverbend Roundabout	Riverbend Park	<div style="border: 1px solid red; border-radius: 5px; padding: 2px; display: inline-block;">High</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Irrigation Repair</div>	Maintenance Team Hue Vang Dommie Randy Schmidt		Total Time Costs \$585.88 Total Time 25h 0m 0s Total Costs \$585.88	Done Completed by Dommie on 11/15/2024
#9058	all parking lot at nelson need to be blow and clean	Nelson Sports Complex	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	joseph velasquez Paul Vang		Total Time Costs \$41.25 Total Time 2h 30m 0s Total Costs \$41.25	Done Completed by joseph velasquez on 11/15/2024
#9099	Remove BBQ's out of all pavilions at Riverbend Park.	Riverbend Park	<div style="border: 1px solid orange; border-radius: 5px; padding: 2px; display: inline-block;">Medium</div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Request</div>	Maintenance Team Eric Danner Jesus Aispuro Dommie Randy Schmidt Marek Nielsen	11/15/2024	Total Time Costs \$151.86 Total Time 7h 30m 0s Total Costs \$151.86	Done Completed by Eric Danner on 11/15/2024