



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
July 21, 2022

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

If you need a special accommodation to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER

ROLL CALL

Chairperson Steven Rocchi
Director Clarence "Sonny" Brandt
General Manager Shawn Rohrbacker
Business Manager Deb Peltzer

PUBLIC COMMENT

The Committee will invite anyone in the audience wishing to address 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 Committee cannot take any action except for brief response.*

COMMITTEE ITEMS

June 2022 Financials (*Appendix A*)

1. Income Statement
2. Completed Projects & Construction in Progress
3. Fixed Asset & Loan Detail
4. Balance Sheet
5. Check Register

ADJOURNMENT

Feather River Recreation & Park District
 Profit & Loss Budget Performance
 June 2022

June last month of fiscal year, 2022 f/year not closed

Waiting on late invoices, county reports, reconciliation all accounts, and deprecation to be posted, etc.

	Jun 22	Budget	\$ Over Budget	June transaction: staff comments	Jul '21 - Jun 22	ANNUAL BUDGET	\$ Over Budget	% of Budget	Actual vs Budget Annual Spending Comments
Ordinary Income/Expense									
Income									
4100 - Tax Revenue	80,000			Accrued June estimated tax revenue. County reports not received date of this report	1,929,571	1,900,000	29,571	102%	Waiting on county reports, additional tax revenue possible
4150 - Tax Revenue (BAD)	20,000			Accrued June estimated tax revenue. County reports not received date of this report	301,812	308,000	(6,188)	98%	
4300 - Program Income	82,225	76,465	5,760	June program revenue to be reconciled and adjustment possible: expired credits/bad debt accounts.	641,720	893,575	(251,855)	72%	Classes \$45k, Preschool/Camp \$240k, Gymnastics \$230k, Aquatics \$17k, Youth/Adult sports \$45k, Events \$9k, Rentals/Misc \$55k
4400 - Donation & Fundraising Income	375			Car Show donation	10,100	2,500	7,600	404%	
4600 - Other Income					26,444	1,000	25,444	2,644%	Prior year program revenue (A/R) adjustment, Rec Desk software adjustment
4900 - Interest Income					5,548	19,000	(13,452)	29%	
4905 - Interest Income - BAD					563	2,500	(1,937)	23%	
Total Income	182,600	76,465	106,135		2,915,758	3,126,575	(210,817)	93%	
Gross Profit	182,600	76,465	106,135		2,915,758	3,126,575	(210,817)	93%	
Expense									
5000 - Payroll Expenses									
5010 - Wages & Salaries	142,860	107,525	35,335	3 full time employees terminated, accrued vacation paid out	1,128,656	1,302,611	(173,955)	87%	
5020 - Employer Taxes	12,453	10,000	2,453		100,101	124,028	(23,927)	81%	
5030 - Employee Benefits	16,334	18,000	(1,666)		195,946	216,654	(20,708)	90%	
5040 - Workers Comp	5,688	3,700	1,988		48,969	46,830	2,139	105%	
5000 - Payroll Expenses - Other	1,236				1,236				
Total 5000 - Payroll Expenses	178,571	139,225	39,346	June adjustment to be posted: June year end accrued wages, pto to be posted	1,474,908	1,690,123	(215,215)	87%	Admin \$445k, Aquatics \$17k, Maintenance \$511k, Preschool/Camp \$290k, Gymnastics \$155k, Youth/adult sports \$27k, Classes \$27k
5031 - GASB 68 Benefit Expense					67,639	70,450	(2,811)	96%	
5100 - Advertising & Promotion	1,171	917	254		2,899	11,000	(8,101)	26%	
5120 - Bank Fees	541	584	(43)		5,857	7,000	(1,143)	84%	
5130 - Charitable Contributions						2,500	(2,500)		
5140 - Copying & Printing	193	844	(651)		7,497	10,125	(2,628)	74%	
5155 - Employment New Hire Screen		150	(150)		1,035	2,000	(965)	52%	
5160 - Dues, Mbrshps & Subscriptions					9,278	10,500	(1,222)	88%	\$7.5k CSDA, \$600 Cobra dues, \$700 CPRS, misc memberships Prime, Chamber, etc.
5170 - Education & Development	510	500	10		1,301	8,500	(7,199)	15%	Camps CPR, Lifeguard Certs, Pesticide handling, food handler (cook)
5175 - Equipment Rental	2,823	875	1,948	\$750 portable toilet rental, \$2.1k equipment rental repair Riverbend mail line leak	7,789	10,500	(2,711)	74%	\$4k expense portable toilet rental Riverbend main line down 3 months.
5180 - Equipment, Tools & Furn (<\$5k)									
5182 - Operating ET&F	8,846		8,846	Gym swamp coolers \$9715, \$1k over approved allocation \$8715 May22 board meeting	11,012	2,777	8,235	397%	Not budgeted \$9.7k swamp coolers gymnastics
5184 - Program ET&F	1,288	1,133	155		10,500	13,600	(3,100)	77%	\$4.1k gym equipment, \$3.1k karate mat, \$1.3k corn hole boards, \$1.8k softball bases/field chalked, \$250 pool umbrellas

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	Jun 22	Budget	\$ Over Budget	June transaction: staff comments	Jul '21 - Jun 22	ANNUAL BUDGET	\$ Over Budget	% of Budget	Actual vs Budget Annual Spending Comments
5186 · Site/Shop ET&F	585	833	(248)		8,669	10,000	(1,331)	87%	Misc Maint equipment. largest purchase \$2.6k augur
5187 · IT Computer/HardwareTechnology		667	(667)		6,079	8,000	(1,921)	76%	\$1.9k Park Sup laptop, \$2k replace stolen Park Sup Laptop, Front desk computer \$1.3k, Port switch \$750
5188 · IT Computer/Software Technology	3,310	1,000	2,310		23,507	20,600	2,907	114%	\$2.3k website, \$6.3k Rec Desk, \$1k Accounting and Payroll, \$1k antivirus, \$5k email,
Total 5180 · Equipment, Tools & Furn (<\$5k)	14,029	3,633	10,396		59,767	54,977	4,790	109%	
5200 · Insurance					159,707	185,000	(25,293)	86%	Not added to insured policy: Riverbend Bear Rock playground, Amphitheater, boat dock.
5210 · Interest Expense - Operating	29	125	(96)		1,056	1,500	(444)	70%	
5225 · Postage & Delivery		20	(20)		537	1,500	(963)	36%	
5230 · Professional & Outside Svcs									
5232 · Accounting					25,400	25,000	400	102%	
5233 · Bands/Recreation	200	1,000	(800)		4,400	5,000	(600)	88%	
5234 · Board Stipends	700	1,000	(300)		9,100	12,000	(2,900)	76%	
5235 · Recreation Instructors	436	500	(64)		3,483	12,000	(8,517)	29%	
5236 · Legal	1,534	2,000	(466)		6,406	25,000	(18,594)	26%	
5237 · Contract Janitorial	5,950	6,250	(300)	1/2 Playtown in service and Palermo pool not serviced (pool to start in July)	68,918	75,000	(6,082)	92%	
5239 · Outside Service Admin/Consult	13,166	5,000	8,166	\$9.3k new park tax analyst, budgeted to be done Sep22, started Jun22. \$2k 2nd pymnt skatepark design	56,238	76,000	(19,762)	74%	\$8k Act Center appraisal, financial review (\$20k budgeted, no progress), \$12.5k IT support, \$16.2k BAD report, \$5.6k Melton Design Riverbend Rec Center plans. \$9.3k new park River Ranch tax analysis fee. \$4.2k Skatepark Concept design. Budgeted but not completed \$15k Impact Fee Survey
Total 5230 · Professional & Outside Svcs	21,986	15,750	6,236		173,945	230,000	(56,055)	76%	
5260 · Repairs & Maintenance									
5261 · Building R&M	296	2,000	(1,704)		16,050	25,000	(8,950)	64%	Shop \$2.2k upgrade electrical, Act Center \$7k misc repairs and HVAC service, \$1k each park MLK, FBT, PAL, NE (misc repairs). Sites all paint and misc repairs
5262 · Equip Repairs & Small Tools	606	1,500	(894)		17,598	18,000	(402)	98%	
5263 · General R&M		1,250	(1,250)			15,000	(15,000)		Misc account used as budget contingency for other R&M accounts
5264 · Grounds R&M	3,536	5,400	(1,864)		53,449	60,000	(6,551)	89%	
5265 · Janitorial Supplies	2,518	2,175	343		19,294	26,000	(6,706)	74%	
5266 · Vandalism Repair	4,019	400	3,619		29,229	5,000	24,229	585%	
5267 · Vehicle R&M	50	825	(775)		6,462	10,000	(3,538)	65%	
5268 · Aquatics Pool R&M	4,702	8,000	(3,298)		23,078	40,000	(16,922)	58%	Nelson budgeted to be open early 2022
5269 · Outside Contractor/Services R&M	18,245	1,250	16,995	\$16,350 Bears/Rockwall repairs. \$350 over approved allocation, incorrect invoice presented at May board meeting.	53,497	15,000	38,497	357%	Nolan \$4.1k squirrel abatement, Riverbend Bears/Rockwall \$16.3k, Riverbend plumbing \$3k, Nelson Field lights electrician \$14k, Skatepark Lights electrician \$4.6k, Act Center Misc repairs \$4k
Total 5260 · Repairs & Maintenance	33,972	22,800	11,172		218,657	214,000	4,657	102%	
5270 · Security	692	1,650	(958)		12,541	20,000	(7,459)	63%	
5280 · Supplies - Consumable									
5281 · Misc Staff & Uniforms Supplies	140	550	(410)		3,744	6,500	(2,756)	58%	
5282 · Office Supplies	253	575	(322)		3,748	7,000	(3,252)	54%	
5284 · Program Food	323	1,350	(1,027)		3,048	16,200	(13,152)	19%	Preschool change: food program funded by BCOE
5286 · Program Supplies	2,610	4,625	(2,015)		16,327	44,500	(28,173)	37%	Preschool/Camp \$6k, Gymnastics \$3k, Adult/Youth Sports \$4k, Events \$1.5k
5287 · Safety Supplies	83	475	(392)		3,470	5,750	(2,280)	60%	
5288 · Safety & Staff Supplies					214				
5289 · Site/Volunteer Maint Supplies		200	(200)		4,970	2,573	2,397	193%	Riverbend tree planting \$4k

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Total 5280 · Supplies - Consumable	3,409	7,775	(4,366)		35,521	82,523	(47,002)	43%	
5290 · Taxes, Lic., Notices & Permits		430	(430)		7,316	5,163	2,153	142%	
5300 · Telephone/Internet	1,260	1,175	85		14,843	14,110	733	105%	
5310 · Fuel, Travel and Meals	3,195	2,675	520		33,277	32,900	377	101%	
5320 · Utilities									
5322 · Electric	12,585	15,000	(2,415)		130,366	136,000	(5,634)	96%	
5324 · Garbage	2,580	2,000	580		23,412	24,850	(1,438)	94%	
5326 · Gas/Propane	236	500	(264)		8,082	9,200	(1,118)	88%	
5328 · Sewer	249	375	(126)		4,553	4,500	53	101%	
5329 · Water	12,080	17,900	(5,820)		141,423	134,800	6,623	105%	
Total 5320 · Utilities	27,730	35,775	(8,045)		307,836	309,350	(1,514)	100%	
7000 · Debt Interest	6,864	6,865	(1)		85,569	85,570	(1)	100%	
Total Expense	296,975	241,768	55,207		2,688,775	3,059,291	(370,516)	88%	
Net Ordinary Income	(114,375)	(165,303)	50,928		226,983	67,284	159,699	337%	
Other Income/Expense									
Other Income									
4200 · Impact Fee Income	4,604				411,645				
4500 · Grant/Reimbursed Expense Income	12,120			\$4k BCOE food program reimbr, \$8k gym booster club reimbr wages travel meets	463,582				SBF Nelson \$144k, State Covid relief \$278k, Preschool Valley Oaks Covid relief \$11k, Gym Booster reimbr payroll travel \$8k, BCOE food program reimbr Preschool \$16k, CDSS preschool Covid relief \$6.5k
4650 · Insurance Proceeds					366,200				Insurance Vans/Trucks \$11k, Playtown Bathrooms \$43k, Riverbend close claim \$313k
4910 · Interest Income - Impact Fees					3,948				
9900 · Gain/(Loss) on Asset disposal					5,600				Surplus: UTV, Chipper \$2.8k each
Total Other Income	16,724				1,250,975				
Other Expense									
5102 · Insurance Claim Expense	4,536				17,348				
Total Other Expense	4,536				17,348				
Net Other Income	12,188				1,233,627				

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of June 30, 2022

**ANNUAL DETAILS: JULY THROUGH JUNE 2022
COMPLETED PROJECTS, CONSTRUCTION IN
PROGRESS, LOAN PAYMENTS**

	Date	Source Name	Memo	Amount	Balance
1010.3 - Treasury Admin Ins Proceeds					216,525
	11/30/2021	TRANSFER FUNDS TO NELSON POOL	TRANSFER RES JUL21 BOARD MTG SBF NELSON POOL MATCHING FUNDS	-200,000	16,525
Total 1010.3 - Treasury Admin Ins Proceeds				-200,000	16,525
1010.4 - Treasury Ins Proceeds Playtown					40,485
	07/01/2021	SURPLUS CITY	CONEX RENTAL	-255	40,230
	08/12/2021	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTALS	-5,552	34,678
	08/26/2021	SURPLUS CITY	CONEX RENTAL	-255	34,423
	09/09/2021	SURPLUS CITY	CONEX	-255	34,168
	10/07/2021	SURPLUS CITY	CONEX RENTAL	-255	33,913
	11/03/2021	SDRMA DEPOSIT	DEPOSIT PLAYTOWN INS PROCEEDS	42,496	76,409
	11/18/2021	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTALS	-7,440	68,969
	11/30/2021	TRANSFER FUNDS	TRANSFER TO GEN FUND REIMBRS PLAYTOWN EXPENSE	0	68,969
	06/30/2022	Williams Electric Company, Inc	NOLAN FIELD TROUBSHOOT	-1,311	67,658
Total 1010.4 - Treasury Ins Proceeds Playtown				27,173	67,658
1010.5 - Treasury Nelson Pool Funds					0
	11/30/2021	TRANSFER	TRANSFER Impact Funds RES 1973 -74 SBF NELSON POOL MATCHING FUNDS	311,000	311,000
	11/30/2021	TRANSFER	TRANSFER RES JUL21 BOARD MTG SBF NELSON POOL MATCHING FUNDS	200,000	511,000
	11/30/2021	TRANSFER	TRANSFER TO GEN FUND REIMBR GEN FUND AFTER SBF GRANT FULLY EXPENSED	-56,314	454,686
	02/24/2022	WILLYGOAT, LLC.	WATER SLIDE +INSTALL NELSON POOL	-63,025	391,661
	04/07/2022	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROJECT	-172,443	219,218
	04/07/2022	Rohrbacker, Shawn.	NELSON POOL PERMIT	-53	219,165
	06/16/2022	OUTDOOR CREATIONS, INC	POOL PICNIC TABLE LEGS	-6,057	213,108
	06/16/2022	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROJECT	-166,483	46,625
Total 1010.5 - Treasury Nelson Pool Funds				46,625	46,625
1031 - BofW Project INS PROCEEDS					34
	07/01/2021	Bank of West- Fees	BANK FEES	-35	-1
	09/01/2021	SDRMA INS PROCEEDS	BOW DEPOSIT RIVERBEND	174,154	174,153
	09/03/2021	SDRMA INS PROCEEDS	BANK OF WEST RIVERBEND INS PROCEEDS	7,256	181,409
	10/06/2021	SDRMA INS PROCEEDS	Bank of the West INSUR PROCEEDS ACCT	101,590	282,999
	10/22/2021	SDRMA INS PROCEEDS	RIVERBEND INS PROCEEDS ASPEN SPECIALITY	7,256	290,255
	11/01/2021	SURPLUS DIRECT DEPOSIT	GOVDEALS SALE OF SURPLUS AUGER, UTV, WOOD CHIPPER	6,035	296,290
	11/04/2021	NORTH STATE ELECTRIC & PUMP	REPAIR PUMP VANDALISM	-8,657	287,633
	11/08/2021	SDRMA INS PROCEEDS	BOW RIVERBEND FUND SDRMA ASPEN SPEC 7.5% APPORTIONMENT	22,553	310,186
	12/01/2021	SURPLUS TRANSFER TO GEN FUND	XFER SURPLUS SALE FUNDS	-6,035	304,151
	04/07/2022	SDRMA INS PROCEEDS	RIVERBEND INS PROCEEDS ASPEN SPECIALITY	325	304,476
	06/16/2022	Universal Precast Concrete, Inc	REPAIR BEARS/ROCKWALL DEPOSIT	-8,175	296,301
Total 1031 - BofW Project INS PROCEEDS				296,267	296,301
1320 - Umpqua Bank Project Fund					188,856
Total 1320 - Umpqua Bank Project Fund					188,856
1420 - Buildings & Improvements					15,903,777
	11/30/2021	Playtown bathroom project completed per GM, moved into Fixed Assets Nov21. Feb22 GM communicated he has addtl invoices to be paid by FRRPD and project is not paid in full (in service Nov21)	PLAYTOWN BATHROOM PROJECT COMPLETED: IN SERVICE NOV21 (not complete per GM Feb22, moved back to In Progress)	0	15,903,777

**ANNUAL DETAILS: JULY THROUGH JUNE 2022
COMPLETED PROJECTS, CONSTRUCTION IN
PROGRESS, LOAN PAYMENTS**

	Date	Source Name	Memo	Amount	Balance
	06/21/2022	Williams Electric Company, Inc	COMPLETE NELSON FIELD LIGHT PROJECT MOVED TO FIXED ASSET #212202 IN SERVICE 6/28/22	151,165	16,054,942
Total 1420 · Buildings & Improvements				151,165	16,054,942
1430 · Equipment & Vehicles					1,849,196
	11/01/2021	SOLD SURPLUS	SURPLUS SALE HISUN UTV ASSET 5013 \$7999.30 VALUE/ACC DEPR	-7,999	1,841,197
	11/01/2021	SOLD SURPLUS	SURPLUS SALE TORO WOOD CHIPPER ASSET 3439 \$12337.32 VALUE/ACC DEPR	-12,337	1,828,860
	03/14/2022	DEERE & COMPANY	GATOR 5919M XUV590E S4 SERIAL 1MO590EEENM050005 fixed asset 212201	14,000	1,842,860
Total 1430 · Equipment & Vehicles				-6,336	1,842,860
1440 · Construction in Progress					1,138,321
1448 · CIP Nelson SBF NE99					601,737
	07/16/2021	STREAMLINE ENGINEERING	NELSON POOL ASSESSMENT FEE	375	602,112
	09/13/2021	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROJECT	198,128	800,240
	10/01/2021	MELTON DESIGN GROUP	PROJECT MNGMNT NELSON POOL SBF GRANT	662	800,902
	10/18/2021	STREAMLINE ENGINEERING	WRITTEN ASSESSMENT PRIOR TO POUR SBF GRANT	425	801,327
	02/11/2022	WILLYGOAT, LLC.	STANDARD INSTALLATION LAKE TAHOE WATER SLIDE NELSON	22,050	823,377
	02/11/2022	WILLYGOAT, LLC.	LAKE TAHOE WATER SLIDE NESLON SBF PROJECT	40,975	864,352
	03/28/2022	Rohrbacker, Shawn.	CEQA NELSON POOL PERMIT BUTTE COUNTY	53	864,405
	04/01/2022	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROGRESS INVOICE	172,443	1,036,848
	06/02/2022	OUTDOOR CREATIONS, INC	POOL PICNIC AREA TABLE LEGS ORDRED 6/16/22	6,057	1,042,905
	06/10/2022	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROJECT BALANCE \$300,275 noted on invoice dated 6/16/22	166,483	1,209,388
Total 1448 · CIP Nelson SBF NE99				607,651	1,209,388
1450 · CIP Feather River Trail FRT99					15,160
	07/08/2021	CENTRAL VALLEY FLOOD PROTECTION BOARD	SBF GRANT FEATHER RIVER TRAIL ENCROACHMENT FEE	8,000	23,160
	07/22/2021	CARTER LAW OFFICE	LEAGAL EASEMENT	50	23,210
	11/05/2021	CARTER LAW OFFICE	LEAGAL EASEMENT	25	23,235
	01/20/2022	CARTER LAW OFFICE	LEAGAL EASEMENT	75	23,310
	02/17/2022	CARTER LAW OFFICE	LEAGAL EASEMENT	50	23,360
	03/18/2022	CARTER LAW OFFICE	LEAGAL EASEMENT	100	23,460
Total 1450 · CIP Feather River Trail FRT99				8,300	23,460
1451 · CIP Playtown Bathroom Fire					521,424
	10/20/2021	SHARP'S LOCKSMITHING	LOCKS PLAYTOWN BATHROOM	1,623	523,047
	10/21/2021	ACCULARM SECURITY SYSTEMS	REWIRE ALARM NEW PLAYTOWN BATHROOM BUILDING	2,575	525,622
	11/30/2021	Closed project	PLAYTOWN BATHROOM PROJECT COMPLETED: IN SERVICE NOV21	0	525,622
	11/30/2021	Reopened project- in service Nov21, not paid in full as of 6/30/22	FEB22 GM WILL SUBMIT MORE INVOICES, PROJECT NOT CLOSED moved back into Progress Project	0	525,622
Total 1451 · CIP Playtown Bathroom Fire				4,198	525,622
2955 · Umpqua Bank Tax Exempt Bond A					-2,614,914
	08/01/2021	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	56,267	-2,558,647
	11/01/2021	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	56,267	-2,502,380
	02/01/2022	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	56,267	-2,446,113
	05/01/2022	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	56,269	-2,389,844
Total 2955 · Umpqua Bank Tax Exempt Bond A				225,070	-2,389,844
2960 · Umpqua Bank Taxable Bond B					-87,000
	08/01/2021	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000	-80,000
	11/01/2021	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000	-73,000

**ANNUAL DETAILS: JULY THROUGH JUNE 2022
COMPLETED PROJECTS, CONSTRUCTION IN
PROGRESS, LOAN PAYMENTS**

	Date	Source Name	Memo	Amount	Balance
	02/01/2022	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000	-66,000
	05/01/2022	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000	-59,000
Total 2960 - Umpqua Bank Taxable Bond B				28,000	-59,000
4500 - Grant/Reimbursed Expense Income					0
	09/29/2021		Grant CDSS PRESCHOOL COVID RELIEF	-6,500	
	11/30/2021		Grant/Scholarship Income SBF NELSON POOL	-143,325	
	12/01/2021		Pres Food Program BCOE	-1,820	
	12/03/2021		Pres Food Program BCOE	-1,400	
	12/15/2021		VALLEY OAK DISASTER RELIEF GRANT PRESCHOOL	-11,437	
	12/20/2021		SPECIAL DISTRICT COVID RELIEF	-278,252	
	01/05/2022		Pres Food Program BCOE	-1,909	
	02/01/2022		Pres Food Program BCOE	-1,533	
	03/01/2022		Pres Food Program BCOE	-1,818	
	04/30/2022		Pres Food Program BCOE	-1,660	
	05/01/2022		Pres Food Program BCOE	-1,807	
	06/30/2022		GYM BOOSTER CLUB REIMBR TRAVEL P/ROLL EXPENSES	-8,003	
	06/30/2022		Pres Food Program BCOE	-4,117	
Total 4500 - Grant/Reimbursed Expense Income				-463,581	-463,581
4650 - Insurance Proceeds					0
	08/30/2021	SDRMA Insurance Proceeds	FRRPD Miscellaneous SDRMA BLACK VAN INS BREAK IN	-538	-538
	09/01/2021	SDRMA Insurance Proceeds	FRRPD Miscellaneous INSURNACE RIVERBEND	-174,154	-174,692
	09/03/2021	SDRMA Insurance Proceeds	FRRPD Miscellaneous RIVERBEND INS PROCEEDS	-7,256	-181,948
	10/06/2021	SDRMA Insurance Proceeds	FRRPD Miscellaneous SDRMA RIVERBEND INS	-101,590	-283,538
	10/22/2021	SDRMA Insurance Proceeds	ASPEN SPECIALITY INS RIVERBEND PROCEEDS	-7,256	-290,794
	11/03/2021	SDRMA Insurance Proceeds	INS PROCEEDS PLAYTOWN FIRE	-42,496	-333,290
	11/03/2021	SDRMA Insurance Proceeds	INS PROCEEDS TRUCK F250 VANDALIZED	-5,230	-338,520
	11/08/2021	SDRMA Insurance Proceeds	FRRPD Miscellaneous RIVERBEND SDRMA ASPEN SPEC 7.5% APPORTIONMENT	-22,553	-361,073
	12/15/2021	SDRMA Insurance Proceeds	FRRPD Miscellaneous WHITE VAN CAT CONVERT INS PROCEEDS	-4,602	-365,675
	04/01/2022	SDRMA Insurance Proceeds	BLACK VAN SOLD FOR SCRAP METAL	-200	-365,875
	04/07/2022	SDRMA Insurance Proceeds	Insurance Claim Proceeds BLACK VAN TOWING REIMBRUSMENT	-325	-366,200
Total 4650 - Insurance Proceeds				-366,200	-366,200

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of June 30, 2022

	Date	Source Name	Memo	Amount	Balance
1010.3 - Treasury Admin Ins Proceeds					16,525
Total 1010.3 - Treasury Admin Ins Proceeds					16,525
1010.4 - Treasury Ins Proceeds Playtown					68,968
06/30/2022	Williams Electric Company, Inc	NOLAN FIELD TROUBSHOOT	-1,311	67,657	
Total 1010.4 - Treasury Ins Proceeds Playtown			-1,311	67,657	
1010.5 - Treasury Nelson Pool Funds					219,165
06/16/2022	OUTDOOR CREATIONS, INC	POOL PICNIC TABLE LEGS	-6,057	213,108	
06/16/2022	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROJECT	-166,483	46,625	
Total 1010.5 - Treasury Nelson Pool Funds			-172,540	46,625	
1031 - BofW Project INS PROCEEDS					304,477
06/16/2022	Universal Precast Concrete, Inc	REPAIR BEARS/ROCKWALL DEPOSIT	-8,175	296,302	
Total 1031 - BofW Project INS PROCEEDS			-8,175	296,302	
1320 - Umpqua Bank Project Fund					188,856
Total 1320 - Umpqua Bank Project Fund					188,856
1420 - Buildings & Improvements					15,903,777
06/21/2022	Williams Electric Company, Inc	COMPLETE NELSON FIELD LIGHT PROJECT MOVED TO FIXED ASSET #212202 IN SERVICE 6/28/22	151,165	16,054,942	
Total 1420 - Buildings & Improvements			151,165	16,054,942	
1440 - Construction in Progress					1,585,928
1448 - CIP Nelson SBF NE99					1,036,847
06/02/2022	OUTDOOR CREATIONS, INC	POOL PICNIC AREA TABLE LEGS	6,057	1,042,904	
06/10/2022	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROJECT BALANCE \$300,275	166,483	1,209,387	
Total 1448 - CIP Nelson SBF NE99			172,540	1,209,387	
1450 - CIP Feather River Trail FRT99					23,460
Total 1450 - CIP Feather River Trail FRT99					23,460
1451 - CIP Playtown Bathroom Fire					525,622
Total 1451 - CIP Playtown Bathroom Fire					525,622
Total 1440 - Construction in Progress			172,540	1,758,469	
4500 - Grant/Reimbursed Expense Income					-451,462
06/30/2022	FR Gym Booster Club	GYM BOOSTER CLUB REIMBR TRAVEL P/ROLL EXPENSES	-8,003	-459,465	
06/30/2022	BCOE	Pres Food Program BCOE	-4,117	-463,582	
Total 4500 - Grant/Reimbursed Expense Income			-12,120	-463,582	

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of June 30, 2022

07/13/2022
Accrual Basis

	Jun 30, 22	Jun 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	1,303,759	1,296,894	6,865	1%
1010.2 - Treasury Cash - Reserve	347,494	302,494	45,000	15%
1010.3 - Treasury Admin Ins Proceeds	16,525	216,525	-200,000	-92%
1010.4 - Treasury Ins Proceeds Playtown	67,657	40,485	27,172	67%
1010.5 - Treasury Nelson Pool Funds	46,626	0	46,626	100%
Total 1010 - Treasury Cash	1,782,061	1,856,398	-74,337	-4%
1020 - Imprest Cash	1,000	1,000	0	0%
1030 - BofW - Merchant Acct.	78,867	50,150	28,717	57%
1031 - BofW Project INS PROCEEDS	296,302	34	296,268	871,376%
1040 - Fund 2610 - BAD	9,801	35,426	-25,625	-72%
1050 - Impact Fees	928,778	826,396	102,382	12%
Total Checking/Savings	3,096,809	2,769,404	327,405	12%
Accounts Receivable	-5,649	10,944	-16,593	-152%
Other Current Assets				
1300 - Grant/Scholarship Receivable	0	154,023	-154,023	-100%
1302 - FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1316 - Prepaid Expenses/Debt Interest	0	0	0	0%
1320 - Umpqua Bank Project Fund	188,856	188,856	0	0%
Total Other Current Assets	191,695	345,718	-154,023	-45%
Total Current Assets	3,282,855	3,126,066	156,789	5%
Fixed Assets				
1410 - Land	627,494	627,494	0	0%
1420 - Buildings & Improvements	16,054,942	15,903,777	151,165	1%
1430 - Equipment & Vehicles	1,842,859	1,849,196	-6,337	-0%
1440 - Construction in Progress				
1448 - CIP Nelson SBF NE99	1,209,386	601,737	607,649	101%
1450 - CIP Feather River Trail FRT99	23,460	15,160	8,300	55%
1451 - CIP Playtown Bathroom Fire	525,622	521,424	4,198	1%
Total 1440 - Construction in Progress	1,758,468	1,138,321	620,147	54%
1499 - Accumulated Depreciation	-6,165,308	-6,185,645	20,337	0%
Total Fixed Assets	14,118,455	13,333,143	785,312	6%
Other Assets	207,521	207,521	0	0%
TOTAL ASSETS	17,608,831	16,666,730	942,101	6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	38,173	192,127	-153,954	-80%
Credit Cards				
2300 - Credit Cards Payable	13,830	280	13,550	4,839%
2350 - Supplier Accounts	245	154	91	59%
Total Credit Cards	14,075	434	13,641	3,143%
Other Current Liabilities				
2100 - Payroll Liabilities	123,236	114,709	8,527	7%
2210 - Accrued Debt Interest	0	0	0	0%
2400 - Deposits/Refunds to Customers	-400	18,185	-18,585	-102%
2405 - Deferred Revenue	15,022	21,158	-6,136	-29%
Total Other Current Liabilities	137,858	154,052	-16,194	-11%
Total Current Liabilities	190,106	346,613	-156,507	-45%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	20,250	29,182	-8,932	-31%
2955 - Umpqua Bank Tax Exempt Bond A	2,389,844	2,614,914	-225,070	-9%
2960 - Umpqua Bank Taxable Bond B	59,000	87,000	-28,000	-32%
2975 - GASB 68 CalPERS Liab Valuation	1,144,957	1,144,957	0	0%
Total Long Term Liabilities	3,614,051	3,876,053	-262,002	-7%
Total Liabilities	3,804,157	4,222,666	-418,509	-10%
Equity	13,804,675	12,444,064	1,360,611	11%
TOTAL LIABILITIES & EQUITY	17,608,832	16,666,730	942,102	6%

Feather River Recreation & Park District
Check Register
June 2022

1:04 PM

07/13/2022

Accrual Basis

Date	Num	Name	Memo	Credit
06/02/2022	91320	HUMANA INSURANCE CO.	657103-001 may22	89.60
06/02/2022	91321	PREMIER ACCESS	jun22 dental 1000548827	993.86
06/02/2022	91322	BLUE SHIELD OF CALIFORNIA	4004625	9,430.79
06/02/2022	91323	AFLAC	JRF86 may22 premiums	1,905.72
06/02/2022	91324	COMCAST	Acct# 8155 60 019 0233893	183.37
06/02/2022	91325	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
06/02/2022	91326	DELONG, SHANNON	BOD STIPEND	200.00
06/02/2022	91327	FOWLER, SCOTT KENT	BOD STIPEND	200.00
06/02/2022	91328	ROCCHI, STEVE	BOD STIPEND	200.00
06/02/2022	91329	THOMAS, DEVIN	BOD STIPEND	200.00
06/02/2022	91330	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,950.00
06/02/2022	91331	AT&T - CALNET	PHONE LINES	113.45
06/02/2022	91332	BETTER DEAL EXCHANGE	Acct#701960	314.75
06/02/2022	91333	Butte County Public Health Department	POOL PERMITS OPERATIONS	844.00
06/02/2022	91334	Butte County Sheriff's Office	SHERIFF WORK CREW	720.00
06/02/2022	91335	CALF. WATER SERVICE	Acct 520857777 4/13/22-5/10/22	8,416.67
06/02/2022	91336	CATTERSON, DLORAH	REFUND RE5 PP5	75.00
06/02/2022	91337	CITI CARDS	COSTCO STATEMENT 9398	2,013.52
06/02/2022	91338	COMCAST	Acct#8155600190189780 PHONE/INTERENT	495.40
06/02/2022	91339	FEATHER RIVER RECREATION & PARK DISTRICT	REPLENISH PETTY CASH	697.58
06/02/2022	91340	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENT	1,516.78
06/02/2022	91341	FP MAILING SOLUTIONS	QTRLY POSTAGE MACHINE RENTAL	109.12
06/02/2022	91342	HOME DEPOT	HOME DEPOT STATEMENT	3,553.31
06/02/2022	91343	INSIDE OUT DESIGNS	PARK SIGNS	858.66
06/02/2022	91344	NORTH YUBA WATER DISTRICT	2695 FBT WATER	58.00
06/02/2022	91345	P.G. & E.	7241369682-3 2/22/22-3/22/22	12,100.54
06/02/2022	91346	Ray's General Hardware	MISC SUPPLIES FBT	1,008.94
06/02/2022	91347	ROTO-ROOTER	ROOT CLEAR MAIN NOLAN	770.00
06/02/2022	91348	SOUTH FEATHER WATER & POWER	007771-000	57.68
06/02/2022	91349	WELLS FARGO VENDOR FINANCIAL, LLC	COPIER	449.46
06/02/2022	91350	Western Tree Nursery, Inc.	TREE REPLACE	280.99
06/02/2022	91351	Williams Electric Company, Inc	NELSON LIGHT PROJECT	58,268.47
06/02/2022	91352-392	PAYROLL	PAYROLL ITEMS	33,546.68
06/16/2022	91393	BANKCARD CENTER	STATEMENT 6804	550.11
06/16/2022	91394	BERG, LARRY.	EXPENSE REIMBR	82.71
06/16/2022	91395	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	1,396.13
06/16/2022	91396	BANKCARD CENTER	STATEMENT 4607	198.44
06/16/2022	91397	BETTER DEAL EXCHANGE	Acct#701960	188.98
06/16/2022	91398	CALTRONICS	COPIES	5.10
06/16/2022	91399	D & S Asphalt Sealing Company	SINK HOLE PARKING LOT ACT CENTER	2,900.00
06/16/2022	91400	DAWSON OIL COMPANY	62765 FUEL	3,062.18
06/16/2022	91401	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
06/16/2022	91402	HOME DEPOT	HOME DEPOT STATEMENT	1,559.86
06/16/2022	91403	Lincoln Aquatics	POOL CHEMICALS	1,062.24
06/16/2022	91404	Staples	STAPLES STATEMENT 3721	284.81
06/16/2022	91405	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	819.34
06/16/2022	91406	DOUTHIT, JUSTIN.	EXPENSE REIMBR	65.82
06/16/2022	91407	PELTZER, DEBORAH.	MILEAGER	44.23
06/16/2022	91408	CARTER LAW OFFICE	LEGAL	1,533.60
06/16/2022	91409	Jimmy's Custom Trophies of Northern CA	SOCCER TROPHIES	173.20
06/16/2022	91410	MANSFIELD, MARY	FIRST AID CAMP STAFF	510.00
06/16/2022	91411	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,863.76
06/16/2022	91412	TWSD	4-112.01 WATER NELSON	1,466.38
06/16/2022	91413	Butte County Sheriff's Office	MONTHLY SHERIFF CREW GROUNDS	800.00
06/16/2022	91414	GRINDLINE SKATEPARKS	SKATEPARK DESIGN SERVICES	1,716.00
06/16/2022	91415	MAZES CONSULTING	ACCUE NO INVOICE 6/7/22	3,407.44
06/16/2022	91417	Rohrbacker, Shawn.	EXPENSE/MILEAGE REIMBR	103.98
06/16/2022	91419	BURLESON, HARRY	INSTRUCTOR FITNESS	435.50
06/16/2022	91420-471	PAYROLL	PAYROLL ITEMS	36,146.00
06/30/2022	91472	AT&T - CALNET	PHONE LINES	65.98
06/30/2022	91473	CALF. WATER SERVICE	Acct 520857777 5/7/22-6/7/212	10,650.83
06/30/2022	91474	CINTAS	JANITORIAL SUPPLIES	100.19
06/30/2022	91475	CITI CARDS	COSTCO STATEMENT 9398	3,323.56
06/30/2022	91476	COMCAST	Acct# 8155 60 019 0233893	183.37
06/30/2022	91477	CRESCO EQUIPMENT RENTALS	BACKHOE LOADER REPAIR LEAK	688.41
06/30/2022	91478	DEL-MAR RENTAL & LANDSCAPE SUPPLY	MULCH SPREADER	49.50
06/30/2022	91479	EAGLE SECURITY SYSTEMS INC.	Acct# 7203237 - Qtrly Monitoring	353.55

Date	Num	Name	Memo	Credit
06/30/2022	91480	Industrial Power Products	REPLACE EQUIPMENT	1,582.98
06/30/2022	91481	JACKSON'S GLASS	SHOP WINDOW REPAIR	154.59
06/30/2022	91482	JC NELSON SUPPLY	JANITORIAL SUPPLIES	1,089.27
06/30/2022	91483	Lincoln Aquatics	POOL CHEMICALS	4,160.33
06/30/2022	91484	Oroville Cable & Equipment	MISC SUPPLIES	436.99
06/30/2022	91485	Oroville Ford	TRUCK REPAIR	1,153.12
06/30/2022	91486	OROVILLE POWER EQUIPMENT	MISC SUPPLIES	111.99
06/30/2022	91487	P.G. & E.	7241369682-3 5/23/22-6/21/22	12,820.59
06/30/2022	91488	PACE SUPPLY	SINK REPLACEMENT	107.25
06/30/2022	91489	RENTAL GUYS, INC.	SERVICE HUSTLER	343.75
06/30/2022	91490	RIEBES AUTO PARTS	TRUCK PARTS	124.47
06/30/2022	91491	ROTO-ROOTER	SNACKBAR NOLAN DRAIN ISSUE	420.00
06/30/2022	91492	RP PORTABLE RENTALS	PORTABLE TOILET RENTAL	738.00
06/30/2022	91493	SCI Consulting Group	RIVER RANCH PARK TAX ANALYSIS	9,300.00
06/30/2022	91494	SHARP'S LOCKSMITHING	LOCKS	40.05
06/30/2022	91495	SOUTH FEATHER WATER & POWER	007771-000	79.17
06/30/2022	91496	WAL-MART CAPITAL ONE	STATEMENT 638691	403.74
06/30/2022	91497	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	534.25
06/30/2022	91498	Williams Electric Company, Inc	NELSON LIGHT PROJECT	98,257.51
06/30/2022	91499	COMCAST	Acct#8155600190189780 PHONE/INTERENT	498.40
06/30/2022	91500	Williams Electric Company, Inc	NOLAN FIELD TROUBSHOOT	1,311.22
06/30/2022	91501	BERG, LARRY.	EXPENSE REIMBR	35.78
06/30/2022	91502	DOUTHIT, JUSTIN.	MILEAGE/EXPENSE REIMBR	97.28
06/30/2022	91503	BURTENSHAW, BRIAN	BANGOR PARK CONCERT	200.00
06/30/2022	91504-559	PAYROLL	PAYROLL ITEMS	41,376.08
TOTAL				397,115.35