



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
December 10, 2020

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM (Live Audio Only)

To provide public access to meetings and maximize transparency, a live and interactive audio stream is available for all public board meetings with the following credentials:

Dial into the meeting: (530) 212-8376 Conference Code: 603692

Written comments must be sent to victoriaa@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

Director Devin Thomas _____
Director Shannon DeLong _____

PUBLIC COMMENT

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

COMMITTEE ITEMS

- 1. November Financials (Appendix A)**
- 1. Income Statement & Staff Report
 - 2. Balance Sheet
 - 3. Fixed Assets and Loan Payments
 - 4. Check Register

ADJOURNMENT _____

Feather River Recreation & Park District
 Profit & Loss with Budget Board Agenda
 November 2020

12/06/2020

	Nov 20	Budget	\$ Over Budget	Staff Comments	Jul - Nov 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense				Early reporting due to holiday meeting schedule. November is not closed or reconciled. Wating in county reports, November invoices and revenue is not reconciled				
Income								
4100 · Tax Revenue	0	0	0		79,567	0	79,567	1,800,000
4150 · Tax Revenue (BAD)	0	0	0		0	0	0	297,536
4300 · Program Income	24,786	37,871	(13,085)	Revenue is not reconciled and additional adjustments to decrease revenue due to programming being canceled is expected.	195,665	189,353	6,312	454,450
4400 · Donation & Fundraising Income	0	167	(167)		2,638	831	1,807	2,000
4600 · Other Income	0	17	(17)		0	81	(81)	200
4900 · Interest Income	0	833	(833)		8,243	4,169	4,074	10,000
4905 · Interest Income - BAD	0	167	(167)		1,151	831	320	2,000
Total Income	24,786	39,055	(14,269)		287,264	195,265	91,999	2,566,186
Gross Profit	24,786	39,055	(14,269)		287,264	195,265	91,999	2,566,186
Expense								
5000 · Payroll Expenses	89,101	98,798	(9,697)		529,431	551,193	(21,762)	1,351,961
5031 · GASB 68 Benefit Expense	0	0	0		56,394	59,610	(3,216)	59,610
5100 · Advertising & Promotion	0	346	(346)		0	1,728	(1,728)	4,150
5120 · Bank Fees	35	500	(465)		1,818	2,500	(682)	6,000
5130 · Charitable Contributions	0	0	0		0	1,250	(1,250)	2,500
5140 · Copying & Printing	700	750	(50)		3,577	3,750	(173)	9,000
5155 · Employment New Hire Screen	0	148	(148)		90	736	(646)	1,772
5160 · Dues, Mbrshps & Subscriptions	174	130	44		5,524	5,520	4	8,300
5170 · Education & Development	80	279	(199)		1,205	1,397	(192)	3,350
5175 · Equipment Rental	1,070	321	749		3,483	1,603	1,880	3,850
5180 · Equipment, Tools & Furn (<\$5k)	1,549	3,975	(2,426)		15,319	19,875	(4,556)	47,700
5200 · Insurance	0	0	0		118,557	120,000	(1,443)	129,000
5210 · Interest Expense - Operating	228	250	(22)		1,182	1,250	(68)	3,000
5225 · Postage & Delivery	248	100	148		352	500	(148)	1,200
5230 · Professional & Outside Svcs	14,488	14,235	253		50,372	90,580	(40,208)	218,425
5260 · Repairs & Maintenance	5,028	16,041	(11,013)		78,649	80,213	(1,564)	192,500
5270 · Security	110	1,667	(1,557)		2,999	8,331	(5,332)	20,000
5280 · Supplies - Consumable	1,689	2,577	(888)		8,137	12,886	(4,749)	30,925
5290 · Taxes, Lic., Notices & Permits	0	406	(406)		4,937	2,033	2,904	4,875
5300 · Telephone/Internet	1,066	1,153	(87)		5,326	5,769	(443)	13,840
5310 · Transportation, Meals & Travel	0	2,670	(2,670)		7,032	13,360	(6,328)	32,050
5320 · Utilities	21,157	24,071	(2,914)		171,703	122,408	49,295	290,905
Total Expense	136,723	168,417	(31,694)		1,066,087	1,106,492	(40,405)	2,434,913
Net Ordinary Income	(111,937)	(129,362)	17,425		(778,823)	(911,227)	132,404	131,273
Other Income/Expense								
Other Income								
4200 · Impact Fee Income	2,302				36,773			
4650 · Insurance Proceeds	0				213,850			
4910 · Interest Income - Impact Fees	0				1,900			
Total Other Income	2,302				252,523			
Other Expense								
5102 · Insurance Claim Expense	255				34,790			
7210 · Debt Interest Expense	7,913	7,913	0		40,081	40,081	0	93,945
Total Other Expense	8,168	7,913	255		74,871	40,081	34,790	93,945
Net Other Income	(5,866)	(7,913)	2,047		177,652	(40,081)	217,733	(93,945)
Net Income	(117,803)	(137,275)	19,472		(601,171)	(951,308)	350,137	37,328

	Nov 30, 20	Nov 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	301.28	49,213.40	-48,912.12	-99.39%
1010.2 - Treasury Cash - Reserve	302,494.00	332,494.00	-30,000.00	-9.02%
1010.3 - Treasury Admin Ins Proceeds	216,525.19	332,476.17	-115,950.98	-34.88%
1010.4 - Treasury Ins Proceeds Playtown	158,404.65	126,529.21	31,875.44	25.19%
Total 1010 - Treasury Cash	677,725.12	840,712.78	-162,987.66	-19.39%
1020 - Imprest Cash	955.45	574.70	380.75	66.25%
1030 - BofW - Merchant Acct.	19,753.48	131,358.75	-111,605.27	-84.96%
1031 - BofW Project INS PROCEEDS	463,143.19	1,285,779.99	-822,636.80	-63.98%
1040 - Fund 2610 - BAD	39,625.93	41,012.39	-1,386.46	-3.38%
1050 - Impact Fees				
1051 - Impact - Parklands	482,473.27	394,778.25	87,695.02	22.21%
1052 - Impact - Public Use	33,995.47	22,167.51	11,827.96	53.36%
1053 - Impact - Aquatics	67,419.49	56,245.59	11,173.90	19.87%
Total 1050 - Impact Fees	583,888.23	473,191.35	110,696.88	23.39%
Total Checking/Savings	1,785,091.40	2,772,629.96	-987,538.56	-35.62%
Accounts Receivable				
1210 - Accounts Receivable	30,505.35	-3,542.32	34,047.67	961.17%
Total Accounts Receivable	30,505.35	-3,542.32	34,047.67	961.17%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 - Miscellaneous Receivables	0.00	401.82	-401.82	-100.0%
1316 - Prepaid Expenses/Debt Interest	7,912.54	8,582.85	-670.31	-7.81%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	199,607.66	200,679.79	-1,072.13	-0.53%
Total Current Assets	2,015,204.41	2,969,767.43	-954,563.02	-32.14%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	15,029,019.80	14,889,838.80	139,181.00	0.94%
1430 - Equipment & Vehicles	1,159,790.34	1,079,734.91	80,055.43	7.41%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	986,027.05	76,754.48	909,272.57	1,184.65%
1448 - CIP Nelson SBF NE99	114,733.24	58,596.36	56,136.88	95.8%
1450 - CIP Feather River Trail FRT99	3,423.60	2,145.00	1,278.60	59.61%
1451 - CIP Playtown Bathroom Fire	171,716.07	116,000.00	55,716.07	48.03%
Total 1440 - Construction in Progress	1,275,899.96	253,495.84	1,022,404.12	403.32%
1499 - Accumulated Depreciation	-4,762,614.16	-4,824,103.09	61,488.93	1.28%
Total Fixed Assets	13,329,589.94	12,026,460.46	1,303,129.48	10.84%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	204,906.00	204,906.00	0.00	0.0%
Total 1550 - GASB 68 CalPERS Valuation	204,906.00	204,906.00	0.00	0.0%
Total Other Assets	204,906.00	204,906.00	0.00	0.0%
TOTAL ASSETS	15,549,700.35	15,201,133.89	348,566.46	2.29%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	43,633.63	164,197.05	-120,563.42	-73.43%
Total Accounts Payable	43,633.63	164,197.05	-120,563.42	-73.43%
Credit Cards				
2300 - Credit Cards Payable	1,623.93	1,384.41	239.52	17.3%
2350 - Supplier Accounts	1,267.23	-171.80	1,439.03	837.62%
Total Credit Cards	2,891.16	1,212.61	1,678.55	138.43%
Other Current Liabilities				
2100 - Payroll Liabilities	215.30	-15,995.36	16,210.66	101.35%
2400 - Deposits/Refunds to Customers	3,519.60	0.00	3,519.60	100.0%
Total Other Current Liabilities	3,734.90	-15,995.36	19,730.26	123.35%
Total Current Liabilities	50,259.69	149,414.30	-99,154.61	-66.36%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	38,820.48	16,931.40	21,889.08	129.28%
2955 - Umpqua Bank Tax Exempt Bond A	2,723,864.00	2,938,295.00	-214,431.00	-7.3%
2960 - Umpqua Bank Taxable Bond B	100,999.97	126,999.97	-26,000.00	-20.47%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	124,940.00	124,940.00	0.00	0.0%
2977 - GASB 68 Net Pension Liability	842,871.00	842,871.00	0.00	0.0%
Total 2975 - GASB 68 CalPERS Liab Valuation	967,811.00	967,811.00	0.00	0.0%
Total Long Term Liabilities	3,831,495.45	4,050,037.37	-218,541.92	-5.4%
Total Liabilities	3,881,755.14	4,199,451.67	-317,696.53	-7.57%
Equity				
3010 - Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.0%
3020 - General Reserve	20,000.00	20,000.00	0.00	0.0%

	Nov 30, 20	Nov 30, 19	\$ Change	% Change
3030 - Investment in Assets	6,439,516.82	6,439,516.82	0.00	0.0%
3040 - General Fund Balance	-1,653,176.59	-1,653,176.59	0.00	0.0%
3050 - Benefit Assessment District	39,721.49	39,721.49	0.00	0.0%
3060 - Impact Fees (general)	440,963.61	440,963.61	0.00	0.0%
3099 - Undistributed Retained Earnings	6,981,092.36	6,553,500.51	427,591.85	6.53%
Net Income	-601,172.48	-839,843.62	238,671.14	28.42%
Total Equity	11,667,945.21	11,001,682.22	666,262.99	6.06%
TOTAL LIABILITIES & EQUITY	15,549,700.35	15,201,133.89	348,566.46	2.29%

As of November 30, 2020

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					374,929.84
1010.3 - Treasury Admin Ins Proceeds					216,525.19
Total 1010.3 - Treasury Admin Ins Proceeds					216,525.19
1010.4 - Treasury Ins Proceeds Playtown					158,404.65
Total 1010.4 - Treasury Ins Proceeds Playtown					158,404.65
Total 1010 - Treasury Cash					374,929.84
1031 - BofW Project INS PROCEEDS					463,143.19
Total 1031 - BofW Project INS PROCEEDS					463,143.19
1302 - FEMA Riverbend Claim A/R					2,839.00
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
1320 - Umpqua Bank Project Fund					188,856.12
Total 1320 - Umpqua Bank Project Fund					188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					15,029,019.80
Total 1420 - Buildings & Improvements					15,029,019.80
1430 - Equipment & Vehicles					1,159,790.34
Total 1430 - Equipment & Vehicles					1,159,790.34
1440 - Construction in Progress					1,262,640.94
1443 - CIP Riverbend Restoration RB99					982,956.55
11/18/2020 MELTON DESIGN GROUP		RIVERBEND PLAYGROUND DESIGN		3,070.50	986,027.05
Total 1443 - CIP Riverbend Restoration RB99				3,070.50	986,027.05
1448 - CIP Nelson SBF NE99					105,575.82
11/04/2020 MELTON DESIGN GROUP		DESIGN NELSON POOL SBF GRANT		3,547.90	109,123.72
11/24/2020 City of Oroville		CITY PERMIT/PLAN REVIEW NELSON POOL		5,609.52	114,733.24
Total 1448 - CIP Nelson SBF NE99				9,157.42	114,733.24
1450 - CIP Feather River Trail FRT99					2,392.50
11/19/2020 CARTER LAW OFFICE		LEGAL SBF GRANT TRAIL PROJECT		1,031.10	3,423.60
Total 1450 - CIP Feather River Trail FRT99				1,031.10	3,423.60
1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1440 - Construction in Progress				13,259.02	1,275,899.96
2955 - Umpqua Bank Tax Exempt Bond A					-2,778,339.00
11/01/2020 BANK OF NEW YORK MELLON		2015A PRINCIPAL PAYMENT		54,475.00	-2,723,864.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				54,475.00	-2,723,864.00
2960 - Umpqua Bank Taxable Bond B					-106,999.97
11/01/2020 BANK OF NEW YORK MELLON		2015B PRINCIPAL PAYMENT		6,000.00	-100,999.97
Total 2960 - Umpqua Bank Taxable Bond B				6,000.00	-100,999.97

Feather River Recreation & Park District
 Check Register
 November 2020

Date	Num	Name	Memo	Credit
Nov 20				
11/05/2020	88664	BLUE SHIELD OF CALIFORNIA	4004625 NOV20 PREMIUMS	7,183.44
11/05/2020	88665	PREMIER ACCESS	1000548827 NOV20 PREMIUMS	928.35
11/05/2020	88666	HUMANA INSURANCE CO.	657103-001 NOV20 PREMIUMS	65.00
11/05/2020	88667	BANKCARD CENTER	STATEMENT 9693	156.59
11/05/2020	88668	BANKCARD CENTER	STATEMENT 4607	1,012.76
11/05/2020	88669	BANKCARD CENTER	STATEMENT 7524	603.06
11/05/2020	88670	COMCAST	Acct#8155600190189780 PHONE/INTERENT	478.81
11/05/2020	88671	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
11/05/2020	88672	AT&T - CALNET	PHONE LINES	109.49
11/05/2020	88673	BANK OF NEW YORK MELLON	OCT19-DEC19 UMPQUA LOANS	84,212.63
11/05/2020	88674	CALF. WATER SERVICE	Acct 520857777 5/9/20-6/9/20	6,524.56
11/05/2020	88675	California Special Districts Association	ANNUAL CSDA MEMBERSHIP	4,679.00
11/05/2020	88676	COMCAST	Acct# 8155 60 019 0233893	184.38
11/05/2020	88677	FASTENAL	MISC SUPPLIES	71.07
11/05/2020	88678	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,645.94
11/05/2020	88679	Lincoln Aquatics	POOL CHEMICALS	977.08
11/05/2020	88680	P.G. & E.	PGE 9/22/20-10/21/20	12,806.06
11/05/2020	88681	RENTAL GUYS, INC.	LIFT RENTAL	304.64
11/05/2020	88682	RIEBES AUTO PARTS	TRUCK PARTS	17.71
11/05/2020	88683	SOUTH FEATHER WATER & POWER	007771-000	165.66
11/05/2020	88684	SURPLUS CITY	CONEX RENTAL	255.00
11/05/2020	88685	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
11/05/2020	88686	FOWLER, SCOTT KENT	BOD STIPEND	200.00
11/05/2020	88687	ROCCHI, STEVE	BOD STIPEND	100.00
11/05/2020	88688	THOMAS, DEVIN	BOD STIPEND	200.00
11/05/2020	88689	MT. IDA MANDARIN RANCH	PUMPKINS	35.00
11/05/2020	88690-88716	PAYROLL ITEMS	PAYROLL ITEMS	24,978.77
11/19/2020	88717	BETTER DEAL EXCHANGE	Acct#701960	240.16
11/19/2020	88718	Butte County Sheriff's Office	MONTHLY SHERIFF CREW GROUNDS	1,760.00
11/19/2020	88719	CRESCO EQUIPMENT RENTALS	HIGH WEED MOWER	285.18
11/19/2020	88720	DAWSON OIL COMPANY	62765 FUEL	1,594.79
11/19/2020	88721	FASTENAL	MISC SUPPLIES	79.03
11/19/2020	88722	FEATHER RIVER AIRE	FILTER HVAC CHANGE	687.00
11/19/2020	88723	Ferguson	PROPANE TANK	60.10
11/19/2020	88724	Golden Bear Alarms	QTRLY ALARM FBT	109.50
11/19/2020	88725	HOME DEPOT	HOME DEPOT STATEMENT	800.08
11/19/2020	88726	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,059.60
11/19/2020	88727	MELTON DESIGN GROUP	SBF NELSON POOL DESIGN	3,547.90
11/19/2020	88728	Ray's General Hardware	BUILDING REPAIRS	21.76
11/19/2020	88729	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	2,015.62
11/19/2020	88730	RIEBES AUTO PARTS	TRUCK PARTS	31.45
11/19/2020	88731	ROTO-ROOTER	PUMP LIFT STATION	1,350.00
11/19/2020	88732	Staples	STAPLES STATEMENT 3721	104.20
11/19/2020	88733	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	764.76
11/19/2020	88734	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	195.53
11/19/2020	88735	TWSD	4-112.01 WATER NELSON	2,117.94
11/19/2020	88736	WAL-MART COMMUNITY	STATEMENT 1712	62.51
11/19/2020	88737	HOBBS, BUDDY	REFUND IMPACT FEES	1,106.00
11/19/2020	88738-88764	PAYROLL ITEMS	PAYROLL ITEMS	24,916.75
				196,113.86