



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Finance Committee Meeting  
May 17, 2023

**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 Shannon DeLong  
Director Greg Passmore  
(Alternate) Director Devin Thomas  
Interim General Manager Victoria Anton Teague  
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 a brief response.*

**COMMITTEE ITEMS**

April 2023 Financials (*Appendix A*)

1. Income Statement
2. Fixed Asset & Loan Detail
3. Balance Sheet
4. Check Register

**ADJOURNMENT**

Feather River Recreation & Park District  
Profit & Loss Budget Performance  
April 2023

	Apr 23	Budget	\$ Over Budget	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4100 - Tax Revenue	775,684	990,000	(214,316)	2,039,648	2,125,000	(85,352)	96%	2,200,000
4150 - Tax Revenue (BAD)	113,446	132,500	(19,054)	288,606	317,500	(28,894)	91%	317,500
4300 - Program Income	54,452	70,000	(15,548)	513,400	676,300	(162,900)	76%	816,300
4400 - Donation & Fundraising Income	150	2,000	(1,850)	4,614	4,000	614	115%	6,000
4600 - Other Income				1,185		1,185	100%	
4900 - Interest Income		5,000	(5,000)	13,740	10,000	3,740	137%	10,000
4905 - Interest Income - BAD				1,585		1,585	100%	
<b>Total Income</b>	<b>943,732</b>	<b>1,199,500</b>	<b>(255,768)</b>	<b>2,862,778</b>	<b>3,132,800</b>	<b>(270,022)</b>	<b>91%</b>	<b>3,349,800</b>
<b>Gross Profit</b>	<b>943,732</b>	<b>1,199,500</b>	<b>(255,768)</b>	<b>2,862,778</b>	<b>3,132,800</b>	<b>(270,022)</b>	<b>91%</b>	<b>3,349,800</b>
<b>Expense</b>								
5000 - Payroll Expenses	106,011	162,569	(56,558)	1,268,963	1,527,246	(258,283)	83%	1,924,500
5031 - GASB 68 Benefit Expense				77,848	81,800	(3,952)	95%	81,800
5100 - Advertising & Promotion	250	425	(175)	2,925	4,250	(1,325)	69%	5,000
5120 - Bank Fees	519	665	(146)	4,415	6,650	(2,235)	66%	8,000
5140 - Copying & Printing	187	750	(563)	2,137	7,500	(5,363)	28%	9,000
5155 - Employment New Hire Screen		200	(200)	1,196	2,000	(804)	60%	2,500
5160 - Dues, Mbrshps & Subscriptions				16,946	11,000	5,946	154%	11,000
5170 - Education & Development	359	1,000	(641)	4,794	5,000	(206)	96%	5,000
5175 - Equipment Rental	1,738	1,000	738	6,226	4,000	2,226	156%	4,000
5180 - Equipment, Tools & Furn (<\$5k)	715	6,115	(5,400)	43,397	47,800	(4,403)	91%	56,000
5200 - Insurance				105,413	116,000	(10,587)	91%	116,000
5210 - Interest Expense - Operating	440	350	90	3,614	2,800	814	129%	3,500
5225 - Postage & Delivery				772	750	22	103%	1,000
5230 - Professional & Outside Svcs	11,054	10,900	154	261,505	157,150	104,355	166%	180,000
5260 - Repairs & Maintenance								
5261 - Building R&M	154	2,100	(1,946)	16,836	21,000	(4,164)	80%	25,000
5262 - Equip Repairs & Small Tools	1,548	1,600	(52)	17,059	16,800	259	102%	20,000
5264 - Grounds R&M	3,685	6,000	(2,315)	41,965	45,000	(3,035)	93%	60,000
5265 - Janitorial Supplies	2,643	1,250	1,393	13,875	12,500	1,375	111%	15,000
5266 - Vandalism Repair	1,601	1,500	101	11,959	17,000	(5,041)	70%	20,000
5267 - Vehicle R&M	127	800	(673)	7,619	8,400	(781)	91%	10,000
5268 - Aquatics Pool R&M		2,000	(2,000)	21,018	25,000	(3,982)	84%	40,000
5269 - Outside Contractor/Services R&M	16,782	3,000	13,782	107,976	29,000	78,976	372%	35,000
<b>Total 5260 - Repairs &amp; Maintenance</b>	<b>26,540</b>	<b>18,250</b>	<b>8,290</b>	<b>238,307</b>	<b>174,700</b>	<b>63,607</b>	<b>136%</b>	<b>225,000</b>
5270 - Security	58	1,500	(1,442)	4,669	17,000	(12,331)	27%	20,000
5280 - Supplies - Consumable	1,233	6,000	(4,767)	33,131	41,000	(7,869)	81%	52,500
5290 - Taxes, Lic., Notices & Permits		450	(450)	2,850	6,050	(3,200)	47%	7,000
5300 - Telephone/Internet	1,305	1,500	(195)	12,945	15,000	(2,055)	86%	18,000
5310 - Fuel, Travel and Meals	3,103	3,165	(62)	31,067	32,650	(1,583)	95%	39,000
5320 - Utilities	22,106	30,275	(8,169)	248,809	310,825	(62,016)	80%	385,000
7000 - Debt Interest	6,138	6,200	(62)	64,670	64,600	70	100%	77,000
<b>Total Expense</b>	<b>181,756</b>	<b>251,314</b>	<b>(69,558)</b>	<b>2,436,599</b>	<b>2,635,771</b>	<b>(199,172)</b>	<b>92%</b>	<b>3,230,800</b>
<b>Net Ordinary Income</b>	<b>761,976</b>	<b>948,186</b>	<b>(186,210)</b>	<b>426,179</b>	<b>497,029</b>	<b>(70,850)</b>	<b>86%</b>	<b>119,000</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
4200 - Impact Fee Income	3,408		3,408	45,796		45,796	100%	
4500 - Grant/Reimbursed Expense Income	5,394	1,675	3,719	228,148	16,750	211,398	1,362%	20,000
4650 - Insurance Proceeds				274,939		274,939	100%	
9900 - Gain/(Loss) on Asset disposal				10,575		10,575	100%	
<b>Total Other Income</b>	<b>8,802</b>	<b>1,675</b>	<b>7,127</b>	<b>559,458</b>	<b>16,750</b>	<b>542,708</b>	<b>3,340%</b>	<b>20,000</b>
<b>Net Other Income</b>	<b>8,802</b>	<b>1,675</b>	<b>7,127</b>	<b>559,458</b>	<b>16,750</b>	<b>542,708</b>	<b>3,340%</b>	<b>20,000</b>
<b>Net Income</b>	<b>770,778</b>	<b>949,861</b>	<b>(179,083)</b>	<b>985,637</b>	<b>513,779</b>	<b>471,858</b>	<b>192%</b>	<b>139,000</b>

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of April 30, 2023

	Date	Source Name	Memo	Amount	Balance
<b>1010.4 · Treasury Ins Proceeds Playtown</b>					<b>342,596</b>
	04/06/2023	Belfore Property Restoration	PLAYTOWN BATHROOM INS PROCEEI	-237,780	104,816
	04/20/2023	Belfore Property Restoration		-294,494	-189,678
Total 1010.4 · Treasury Ins Proceeds Playtown				-532,274	-189,678
<b>1031 · BofW Project INS PROCEEDS</b>			<b>Ins Proceeds deposit posts May23</b>		<b>244,594</b>
Total 1031 · BofW Project INS PROCEEDS					244,594
<b>1320 · Umpqua Bank PREPAID LOAN</b>			<b>As discussed in March, this balance is prepaid loan payments and will transfer May, Sept and Dec23 as loan payment</b>		<b>188,856</b>
Total 1320 · Umpqua Bank PREPAID LOAN					188,856
<b>1410 · Land</b>					<b>627,494</b>
Total 1410 · Land					627,494
<b>1420 · Buildings &amp; Improvements</b>					<b>17,145,126</b>
Total 1420 · Buildings & Improvements					17,145,126
<b>1430 · Equipment &amp; Vehicles</b>					<b>3,496,987</b>
Total 1430 · Equipment & Vehicles					3,496,987
<b>1440 · Construction in Progress</b>					<b>23,460</b>
<b>1450 · CIP Feather River Trail FRT99</b>					<b>23,460</b>
Total 1450 · CIP Feather River Trail FRT99					23,460
Total 1440 · Construction in Progress					23,460
<b>2955 · Umpqua Bank Tax Exempt Bond A</b>					<b>-2,215,490</b>
Total 2955 · Umpqua Bank Tax Exempt Bond A					-2,215,490
<b>2960 · Umpqua Bank Taxable Bond B</b>					<b>-38,000</b>
Total 2960 · Umpqua Bank Taxable Bond B					-38,000
<b>4500 · Grant/Reimbursed Expense Income</b>					<b>-222,754</b>
	04/02/2023	BCOE	Pres Food Program BCOE	-1,757	-224,511
	04/18/2023	Alliance Workgroup	Grant/Scholarship Income wage reimbr work program Maintenance	-3,637	-228,148
Total 4500 · Grant/Reimbursed Expense Income				-5,394	-228,148

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 - Treasury Cash	1,507,123	2,100,562	-593,439	-28%
1020 - Imprest Cash	206	352	-146	-41%
1030 - BofW - Merchant Acct.	189,151	186,790	2,361	1%
1031 - BofW Project INS PROCEEDS	244,594	304,477	-59,883	-20%
1040 - Fund 2610 - BAD	321,823	317,801	4,022	1%
1050 - Impact Fees	840,318	918,728	-78,410	-9%
1320 - Umpqua Bank PREPAID LOAN	188,856	188,856	0	0%
<b>Total Checking/Savings</b>	<b>3,292,071</b>	<b>4,017,566</b>	<b>-725,495</b>	<b>-18%</b>
Accounts Receivable	14,064	-7,012	21,076	301%
<b>Other Current Assets</b>				
1302 - FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1310 - Miscellaneous Receivables	289	0	289	100%
1316 - Prepaid Expenses/Debt Interest	0	0	0	0%
<b>Total Other Current Assets</b>	<b>3,128</b>	<b>2,839</b>	<b>289</b>	<b>10%</b>
<b>Total Current Assets</b>	<b>3,309,263</b>	<b>4,013,393</b>	<b>-704,130</b>	<b>-18%</b>
<b>Fixed Assets</b>				
1410 - Land	627,494	627,494	0	0%
1420 - Buildings & Improvements	17,145,126	15,903,777	1,241,349	8%
1430 - Equipment & Vehicles	3,496,987	1,836,063	1,660,924	90%
<b>1440 - Construction in Progress</b>				
1448 - CIP Nelson SBF NE99	0	1,036,847	-1,036,847	-100%
1450 - CIP Feather River Trail FRT99	23,460	23,460	0	0%
1451 - CIP Playtown Bathroom Fire	0	525,622	-525,622	-100%
<b>Total 1440 - Construction in Progress</b>	<b>23,460</b>	<b>1,585,929</b>	<b>-1,562,469</b>	<b>-99%</b>
1499 - Accumulated Depreciation	-6,947,995	-6,158,511	-789,484	-13%
<b>Total Fixed Assets</b>	<b>14,345,072</b>	<b>13,794,752</b>	<b>550,320</b>	<b>4%</b>
<b>Other Assets</b>				
1500 - FMV Adjustments	94,302	15,666	78,636	502%
1550 - GASB 68 CalPERS Valuation	164,161	191,855	-27,694	-14%
<b>Total Other Assets</b>	<b>258,463</b>	<b>207,521</b>	<b>50,942</b>	<b>25%</b>
<b>TOTAL ASSETS</b>	<b>17,912,798</b>	<b>18,015,664</b>	<b>-102,866</b>	<b>-1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	82,496	73,452	9,044	12%
<b>Credit Cards</b>				
2300 - Credit Cards Payable	1,178	2,056	-878	-43%
2350 - Supplier Accounts	4,506	592	3,914	661%
<b>Total Credit Cards</b>	<b>5,684</b>	<b>2,648</b>	<b>3,036</b>	<b>115%</b>
<b>Other Current Liabilities</b>				
2100 - Payroll Liabilities	89,287	115,677	-26,390	-23%
2210 - Accrued Debt Interest	6,138	6,864	-726	-11%
2400 - Deposits/Refunds to Customers	-90	-400	310	78%
2405 - Deferred Revenue	13,400	18,600	-5,200	-28%
<b>Total Other Current Liabilities</b>	<b>108,735</b>	<b>140,741</b>	<b>-32,006</b>	<b>-23%</b>
<b>Total Current Liabilities</b>	<b>196,915</b>	<b>216,841</b>	<b>-19,926</b>	<b>-9%</b>
<b>Long Term Liabilities</b>				
2954 - Ford Motor Vehicle Loan	75,979	21,704	54,275	250%
2955 - Umpqua Bank Tax Exempt Bond A	2,215,490	2,446,113	-230,623	-9%
2960 - Umpqua Bank Taxable Bond B	38,000	66,000	-28,000	-42%
2975 - GASB 68 CalPERS Liab Valuation	1,337,022	1,144,957	192,065	17%
<b>Total Long Term Liabilities</b>	<b>3,666,491</b>	<b>3,678,774</b>	<b>-12,283</b>	<b>-0%</b>
<b>Total Liabilities</b>	<b>3,863,406</b>	<b>3,895,615</b>	<b>-32,209</b>	<b>-1%</b>
Equity	14,049,391	14,120,049	-70,658	-1%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,912,797</b>	<b>18,015,664</b>	<b>-102,867</b>	<b>-1%</b>

**Feather River Recreation & Park District**  
**Check Register**  
 April 2023

Date	Num	Name	Memo	Credit
04/06/2023	92992	PREMIER ACCESS	1000548827 APR23 PREMIUMS	990.16
04/06/2023	92993	BLUE SHIELD OF CALIFORNIA	4004625	9,317.89
04/06/2023	92994	HUMANA INSURANCE CO.	657103-001	81.20
04/06/2023	92995	AFLAC	JRF86	1,765.38
04/06/2023	92996	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
04/06/2023	92997	DELONG, SHANNON	BOD STIPEND	200.00
04/06/2023	92998	FOWLER, SCOTT KENT	BOD STIPEND	200.00
04/06/2023	92999	PASSMORE, GREG	STIPEND	200.00
04/06/2023	93000	THOMAS, DEVIN	BOD STIPEND	100.00
04/06/2023	93001	ADVANCED DOCUMENTS	POSTAGE MACHINE SERVICE	27.57
04/06/2023	93002	AT&T - CALNET	PHONE LINES	98.02
04/06/2023	93003	Belfore Property Restoration	PLAYTOWN BATHROOM INS PROCEEDS	237,779.96
04/06/2023	93004	BOUCHER LAW, PC	LEGAL	35,400.00
04/06/2023	93005	Butte County Air Quality Mgmt. District	BURN PERMIT	38.25
04/06/2023	93006	CARTER LAW OFFICE	LEGAL SERVICE	45.00
04/06/2023	93007	CINTAS	FIRST AID SUPPLIES	84.61
04/06/2023	93008	COMCAST	Acct#8155600190189780 PHONE/INTERENT	521.68
04/06/2023	93009	Dugger, Daneen	CRP/FIRST AID	194.82
04/06/2023	93010	FEATHER RIVER GYMNASSTICS BOOSTER CLUB	REFUND DEPOSIT GYM MEET	500.00
04/06/2023	93011	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	280.00
04/06/2023	93012	MAINTAIN X	MAINTENANCE WORK ORDER SOFTWARE	210.49
04/06/2023	93013	SEDILLO, SAMANTHA	REFUND GYM	40.00
04/06/2023	93014	SHARP'S LOCKSMITHING	DOOR HANDLES, LOCKS	759.86
04/06/2023	93015	SOUTH FEATHER WATER & POWER	007771-000	52.22
04/06/2023	93016	TELCOM DATA, LLC	PHONE LINE REPAIR	125.00
04/06/2023	93017	VALENCIA, JUSTIN.	EXPENSE REIMBR	48.66
04/06/2023	93018	COMCAST	Acct# 8155 60 019 0233893	240.85
04/06/2023	93019	BANKCARD CENTER	STATEMENT 6804	1,537.53
04/06/2023	93020	CITI CARDS	COSTCO STATEMENT 9398	3,135.26
04/06/2023	93021	HOME DEPOT	HOME DEPOT STATEMENT	3,201.90
04/06/2023	93022	WAL-MART CAPITAL ONE	STATEMENT 638691	22.70
04/06/2023	93023	BANKCARD CENTER	STATEMENT 4607	41.78
04/06/2023	93024-059	payroll	payroll items	29,295.14
04/20/2023	93060	ACCULARM SECURITY SYSTEMS	Security Monitoring - 4/1/21-6/30-21	957.00
04/20/2023	93061	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	6,440.00
04/20/2023	93062	AT&T - CALNET	PHONE LINES	98.05
04/20/2023	93063	Belfore Property Restoration	PLAYTOWN BATHROOM	294,494.00
04/20/2023	93064	BIDWELL WATER	DRINKING WATER	25.92
04/20/2023	93065	BOBCAT OF CHICO	BOBCAT MAINTENANCE	1,224.23
04/20/2023	93066	CALTRONICS	COPY USAGE	10.31
04/20/2023	93067	Comer's Print Shop	FLYERS EVENT	89.31
04/20/2023	93068	DAMON, DIRK	EXPENSE REIMBR	46.55
04/20/2023	93069	Dan's Electrical Supply	LIGHT BULBS	112.99
04/20/2023	93070	DAWSON OIL COMPANY	62765 FUEL	2,774.33
04/20/2023	93071	DEL-MAR RENTAL & LANDSCAPE SUPPLY	road base	137.17
04/20/2023	93072	FASTENAL	MISC SUPPLIES	173.25
04/20/2023	93073	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	3,233.46
04/20/2023	93074	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	375.00
04/20/2023	93075	Industrial Power Products	REPAIR CHAINSAW	48.25
04/20/2023	93076	INSIDE OUT DESIGNS	DECALS TRUCK	43.30
04/20/2023	93077	JACKSON'S GLASS	VAN WINDSHIELD	335.00
04/20/2023	93078	KZFR Community Radio 90.1 FM	EVENT AD	250.00
04/20/2023	93079	LES SCHWAB TIRES	TIRES 2013 1500 RAM	783.35
04/20/2023	93080	LOAPUD	SEWER MLK	141.18
04/20/2023	93081	MAZES CONSULTING	IT SERVICE/SOFTWARE	4,777.25
04/20/2023	93082	NORTH YUBA WATER DISTRICT	WATER FBT	25.75
04/20/2023	93083	OIL CHANGERS	f250 2019 oil change	116.50
04/20/2023	93084	Oroville Cable & Equipment	MISC SUPPLIES	272.55
04/20/2023	93085	OROVILLE POWER EQUIPMENT	OIL FILTER	25.07
04/20/2023	93086	P. G. & E.	7241369682-3 6/22/22-7/22/22	10,404.57
04/20/2023	93087	PAPE MACHINERY	REPAIR BACKHOE	764.50
04/20/2023	93088	RECOLOGY BUTTE COLUSA COUNTIES	Acct# 8100122153	2,092.44
04/20/2023	93089	RENTAL GUYS, INC.	MOWER REPORT/EQUIP RENT	847.42
04/20/2023	93090	RIEBES AUTO PARTS	TRUCK PARTS	737.47
04/20/2023	93091	RP PORTABLE RENTALS	PORTABLE TOILETS	185.00

Date	Num	Name	Memo	Credit
04/20/2023	93092	SAL RODRIGUEZ LANDSCAPE LLC	C-602 LANDSCAPE CONTRACT	7,200.00
04/20/2023	93093	SHARP'S LOCKSMITHING	FRONT DOOR REPAIR	85.00
04/20/2023	93094	TEEMS, KATTIE	EXPENSE REIMBR	13.63
04/20/2023	93095	TOM'S SEPTIC SYSTEMS	PUMP RIVERBEND	2,500.00
04/20/2023	93096	TWSD	4-112.01 WATER NELSON	353.06
04/20/2023	93097	Bello, Beth	INSTRUCTOR FITNESS	60.00
04/20/2023	93098	BURLESON, HARRY	INSTRUCTOR FITNESS	903.50
04/20/2023	93099	VOID	void ck 93099	0.00
04/20/2023	93100	CALF. WATER SERVICE	Acct 520857777 5/7/21-6/7/21	2,635.86
04/20/2023	93101	HUFFMAN, MICHELLE.	EXPENSE REIMBR	158.62
04/20/2023	93102	Uline	SIGN POSTS	807.02
04/20/2023	93103	VALENCIA, ESTELA.	EXPENSE REIMBR	50.38
04/20/2023	93104	WAXIE SANITARY SUPPLY	JANITORIAL SUPLIES	960.64
04/20/2023	93105	WELLS FARGO VENDOR FINANCIAL, LLC	CUST #1055709916	187.23
04/20/2023	93106-148	payroll	payroll items	32,822.69
<b>TOTAL</b>				<b><u>707,514.73</u></b>