



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
August 19, 2021

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

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

Vice-Chairperson Shannon DeLong (substitute for 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 (Appendix A)

July 2021 Financials

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

ADJOURNMENT

Feather River Recreation & Park District
Profit & Loss Budget Performance
July 2021

f/Year 2020-21 remains open. July is not reconciled and is subject to changes due to late reporting from county, adjustments to prior year and late bank statements and vendor invoices be recorded

	Jul 21	Budget	\$ Over Budget	staff comments	Annual Budget
Ordinary Income/Expense					
Income				County reports not received- delayed due to year-end closing process	
4100 - Tax Revenue					1,900,000
4150 - Tax Revenue (BAD)					308,000
4300 - Program Income	61,323	66,645	(5,322)	Classes \$4k, Camp \$18k, Preschool \$12k, Softball \$3k, Gymnastics \$15.8k, Rentals \$3.5k, Concert Vendors \$1.7k, Aquatics \$3k	893,575
4400 - Donation & Fundraising Income		2,500	(2,500)		2,500
4600 - Other Income					1,000
4900 - Interest Income					19,000
4905 - Interest Income - BAD					2,500
Total Income	61,323	69,145	(7,822)		3,126,575
Gross Profit	61,323	69,145	(7,822)		3,126,575
Expense					
5000 - Payroll Expenses	154,265	172,540	(18,275)	Payroll for 2021-22 is a tight budget. July is missing 2 full time positions, many unfilled part time positions. The District is currently budgeted 56% of gross revenue for payroll (including GASB unfunded expense). The District should strive to be 30% of revenue is payroll expense.	1,690,123
5031 - GASB 68 Benefit Expense	66,939	67,000	(61)		70,450
5100 - Advertising & Promotion	25	913	(888)		11,000
5120 - Bank Fees	125	576	(451)		7,000
5130 - Charitable Contributions					2,500
5140 - Copying & Printing	787	841	(54)		10,125
5155 - Employment New Hire Screen		250	(250)		2,000
5160 - Dues, Mbrshps & Subscriptions		5,000	(5,000)		10,500
5170 - Education & Development	15	500	(485)		8,500
5175 - Equipment Rental		875	(875)		10,500
5180 - Equipment, Tools & Furn (<\$5k)					
5182 - Operating ET&F		1,000	(1,000)		2,777

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Profit & Loss Budget Performance
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	Jul 21	Budget	\$ Over Budget	staff comments	Annual Budget
5184 · Program ET&F		1,137	(1,137)		13,600
5186 · Site/Shop ET&F		837	(837)		10,000
5187 · IT Computer/HardwareTechnology		663	(663)		8,000
5188 · IT Computer/Software Technology	9,337	9,500	(163)	\$6.3k annual recreation software, \$2.5k annual website domain	20,600
Total 5180 · Equipment, Tools & Furn (<\$5k)	9,337	13,137	(3,800)		54,977
5200 · Insurance	161,340	185,000	(23,660)		185,000
5210 · Interest Expense - Operating	164	125	39		1,500
5225 · Postage & Delivery		20	(20)		1,500
5230 · Professional & Outside Svcs					
5232 · Accounting					25,000
5233 · Bands/Recreation	1,750	1,800	(50)		5,000
5234 · Board Stipends	700	1,000	(300)		12,000
5235 · Recreation Instructors	345	500	(155)		12,000
5236 · Legal	518	2,000	(1,482)		25,000
5237 · Contract Janitorial	4,717	6,250	(1,533)	Nelson pool closed, Playtown closed	75,000
5238 · Other Outside Labor					
5239 · Outside Service Admin/Consult	868	5,000	(4,132)		76,000
Total 5230 · Professional & Outside Svcs	8,898	16,550	(7,652)		230,000
5260 · Repairs & Maintenance					
5261 · Building R&M	698	2,000	(1,302)	\$680 Act Center HVAC filter maintenance	25,000
5262 · Equip Repairs & Small Tools	600	1,500	(900)		18,000
5263 · General R&M	19	1,250	(1,231)		15,000
5264 · Grounds R&M	826	8,000	(7,174)		60,000
5265 · Janitorial Supplies	2,988	2,175	813	\$1k Act Center janitorial supplies	26,000
5266 · Vandalism Repair	1,384	600	784	\$550 Act Center window replace, \$700 graffiti remover	5,000
5267 · Vehicle R&M	1,924	925	999	\$1.8k 2008 Ram tune up/repair	10,000
5268 · Aquatics Pool R&M	3,800	5,000	(1,200)		40,000
5269 · Outside Contractor/Services R&M	75	1,250	(1,175)		15,000
Total 5260 · Repairs & Maintenance	12,314	22,700	(10,386)		214,000
5270 · Security		1,650	(1,650)		20,000
5280 · Supplies - Consumable					
5281 · Misc Staff & Uniforms Supplies		100	(100)		6,500
5282 · Office Supplies	351	675	(324)		7,000
5284 · Program Food	684	1,350	(666)	summer preschool less children, less food. The preschool focus on lowering child count to 25 per month max is being reviewed. Also possible grant opportunity with BCOE for food reimbursement is being researched	16,200
5286 · Program Supplies	247	2,000	(1,753)		44,500
5287 · Safety Supplies	220	525	(305)		5,750

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Profit & Loss Budget Performance
July 2021

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	Jul 21	Budget	\$ Over Budget	staff comments	Annual Budget
5289 · Site Supplies	364	373	(9)		2,573
Total 5280 · Supplies - Consumable	1,866	5,023	(3,157)		82,523
5290 · Taxes, Lic., Notices & Permits	5,178	433	4,745	\$4.5k LAFCO annual	5,163
5300 · Telephone/Internet	1,385	1,185	200		14,110
5310 · Transportation, Meals & Travel					
5312 · Air, Lodging, Other Travel					500
5314 · Fuel	2,440	2,575	(135)		30,900
5316 · Meals					100
5318 · Mileage	40	100	(60)		1,400
Total 5310 · Transportation, Meals & Travel	2,480	2,675	(195)		32,900
5320 · Utilities	33,727	35,775	(2,048)		309,350
Total Expense	458,845	532,768	(73,923)		2,973,721
Net Ordinary Income	(397,522)	(463,623)	66,101		152,854
Other Income/Expense					
Other Income					
4200 · Impact Fee Income	4,514				
Total Other Income	4,514				
Other Expense					
5102 · Insurance Claim Expense	3,490			\$800 Black Van vandalized	
7210 · Debt Interest Expense	7,397	7,397	0		85,570
Total Other Expense	10,887	7,397	3,490		85,570
Net Other Income	(6,373)	(7,397)	1,024		(85,570)
Net Income	(403,895)	(471,020)	67,125		67,284

JULY IS NOT FINAL. F/YEAR 2020-21 ADJUSTMENTS NOT ENTERED. ALL ACCOUNTS WILL BE RECONCILED AND ADJUSTMENT TO CLOSE F/YEAR WILL BE COMPLETED BY SEPTEMBER 2021

	Jul 31, 21	Jul 31, 20	\$ Change	% Change	Allocated funds: Nelson Pool Matching changed from \$350k to \$750k
ASSETS					
Current Assets					
Checking/Savings					
1010 - Treasury Cash					
1010.1 - Treasury Cash - General	511,195	516,159	-4,964	-1%	\$ 50,000
1010.2 - Treasury Cash - Reserve	347,494	302,494	45,000	15%	
1010.3 - Treasury Admin Ins Proceeds	216,525	216,525	0	0%	\$ 200,000
1010.4 - Treasury Ins Proceeds Playtown	40,230	183,859	-143,629	-78%	
Total 1010 - Treasury Cash	1,115,444	1,219,037	-103,593	-8%	
1020 - Imprest Cash	1,000	542	458	85%	
1030 - BofW - Merchant Acct.	73,013	75,205	-2,192	-3%	
1031 - BofW Project INS PROCEEDS	79	809,288	-809,209	-100%	
1040 - Fund 2610 - BAD	15,710	39,494	-23,784	-60%	
1050 - Impact Fees					
1051 - Impact - Parklands	650,201	458,665	191,536	42%	\$ 250,000
1052 - Impact - Public Use	74,692	30,680	44,012	143%	
1053 - Impact - Aquatics	104,728	64,406	40,322	63%	\$ 61,000
Total 1050 - Impact Fees	829,621	553,751	275,870	50%	
Total Checking/Savings	2,034,867	2,697,317	-662,450	-25%	
Accounts Receivable	-14,919	32,041	-46,960	-147%	
Other Current Assets					
1300 - Grant/Scholarship Receivable	154,023	0	154,023	100%	
1302 - FEMA Riverbend Claim A/R	2,839	2,839	0	0%	
1320 - Umpqua Bank Project Fund	188,856	188,856	0	0%	\$ 189,000
Total Other Current Assets	345,718	191,695	154,023	80%	
Total Current Assets	2,365,666	2,921,053	-555,387	-19%	\$ 750,000 <small>total Nelson allocation</small>
Fixed Assets					
1410 - Land	627,494	627,494	0	0%	
1420 - Buildings & Improvements	15,924,992	15,029,020	895,972	6%	
1430 - Equipment & Vehicles	1,874,141	1,150,139	724,002	63%	
1440 - Construction in Progress					
1443 - CIP Riverbend Restoration RB99	0	716,755	-716,755	-100%	
1448 - CIP Nelson SBF NE99	602,112	102,678	499,434	486%	
1450 - CIP Feather River Trail FRT99	23,210	2,393	20,817	870%	
1451 - CIP Playtown Bathroom Fire	521,424	171,716	349,708	204%	
Total 1440 - Construction in Progress	1,146,746	993,542	153,204	15%	
1499 - Accumulated Depreciation	-5,433,828	-5,433,828	0	0%	
Total Fixed Assets	14,139,545	12,366,367	1,773,178	14%	
Other Assets	239,004	239,004	0	0%	
TOTAL ASSETS	16,744,215	15,526,424	1,217,791	8%	
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable	34,559	139,153	-104,594	-75%	
Credit Cards	1,114	3,701	-2,587	-70%	

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Allocated funds: Nelson Pool Matching changed from \$350k to \$750k

	Jul 31, 21	Jul 31, 20	\$ Change	% Change
Other Current Liabilities				
2100 · Payroll Liabilities	30,581	15,785	14,796	94%
2210 · Accrued Debt Interest	7,397	8,085	-688	-9%
2400 · Deposits/Refunds to Customers	4,644	0	4,644	100%
2405 · Deferred Revenue	3,125	0	3,125	100%
Total Other Current Liabilities	45,747	23,870	21,877	92%
Total Current Liabilities	81,420	166,724	-85,304	-51%
Long Term Liabilities				
2954 · Ford Motor Vehicle Loan	27,700	45,016	-17,316	-38%
2955 · Umpqua Bank Tax Exempt Bond A	2,614,914	2,832,815	-217,901	-8%
2960 · Umpqua Bank Taxable Bond B	87,000	114,000	-27,000	-24%
2975 · GASB 68 CalPERS Liab Valuation	1,074,605	1,074,605	0	0%
Total Long Term Liabilities	3,804,219	4,066,436	-262,217	-6%
Total Liabilities	3,885,639	4,233,160	-347,521	-8%
Equity				
3010 · Imprest Cash Reserve	1,000	1,000	0	0%
3020 · General Reserve	20,000	20,000	0	0%
3030 · Investment in Assets	12,354,765	12,354,765	0	0%
3040 · General Fund Balance	-1,754,519	-1,754,519	0	0%
3050 · Benefit Assessment District	38,475	38,475	0	0%
3060 · Impact Fees (general)	541,792	541,792	0	0%
3099 · Undistributed Retained Earnings	2,060,955	278,381	1,782,574	640%
Net Income	-403,893	-186,629	-217,264	-116%
Total Equity	12,858,575	11,293,265	1,565,310	14%
TOTAL LIABILITIES & EQUITY	16,744,214	15,526,425	1,217,789	8%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of July 31, 2021

	<u>Date</u>	<u>Source Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
1010 - Treasury Cash					257,010
1010.3 - Treasury Admin Ins Proceeds					216,525
Total 1010.3 - Treasury Admin Ins Proceeds					216,525
1010.4 - Treasury Ins Proceeds Playtown					40,485
Total 1010.4 - Treasury Ins Proceeds Playtown	07/01/2021	SURPLUS CITY	CONEX RENTAL	-255	40,230
Total 1010 - Treasury Cash				-255	40,230
				-255	256,755
1031 - BofW Project INS PROCEEDS					79
Total 1031 - BofW Project INS PROCEEDS					79
1302 - FEMA Riverbend Claim A/R					2,839
Total 1302 - FEMA Riverbend Claim A/R					2,839
1320 - Umpqua Bank Project Fund					188,856
Total 1320 - Umpqua Bank Project Fund					188,856
1410 - Land					627,494
Total 1410 - Land					627,494
1420 - Buildings & Improvements					15,924,992
Total 1420 - Buildings & Improvements					15,924,992
1430 - Equipment & Vehicles					1,874,141
Total 1430 - Equipment & Vehicles					1,874,141
1440 - Construction in Progress					1,138,321
1448 - CIP Nelson SBF NE99					601,737
Total 1448 - CIP Nelson SBF NE99	07/16/2021	STREAMLINE ENGINEERING	NELSON POOL ASSESSMENT SBF GRANT	375	602,112
				375	602,112
1450 - CIP Feather River Trail FRT99					15,160
Total 1450 - CIP Feather River Trail FRT99	07/08/2021	CENTRAL VALLEY FLOOD PROTECTION	SBF GRANT FEATHER RIVER TRAIL ENCROACHMENT FEE	8,000	23,160
	07/22/2021	CARTER LAW OFFICE	LEAGAL EASEMENT	50	23,210
				8,050	23,210
1451 - CIP Playtown Bathroom Fire					521,424
Total 1451 - CIP Playtown Bathroom Fire					521,424
Total 1440 - Construction in Progress				8,425	1,146,746
2955 - Umpqua Bank Tax Exempt Bond A					-2,614,914
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,614,914
2960 - Umpqua Bank Taxable Bond B					-87,000
Total 2960 - Umpqua Bank Taxable Bond B					-87,000

Feather River Recreation & Park District
Check Register
 July 2021

7:59 PM
 08/05/2021
 Accrual Basis

Date	Num	Name	Memo	Credit
07/01/2021	89613-654	PAYROLL	PAYROLL ITEMS	31,454.22
07/01/2021	89655	BLUE SHIELD OF CALIFORNIA	4004625 JUL21 PREMIUMS	7,620.77
07/01/2021	89656	PREMIER ACCESS	15763 JUL21 PREMIUMS	880.33
07/01/2021	89657	BANKCARD CENTER	STATEMENT 7524	251.73
07/01/2021	89658	BANKCARD CENTER	STATEMENT 4607	1,515.52
07/01/2021	89659	BANKCARD CENTER	STATEMENT 9693	6,273.13
07/01/2021	89660	CARTER LAW OFFICE	LEGAL SERVICE	1,488.60
07/01/2021	89661	COMCAST	Acct# 8155 60 019 0233893	154.94
07/01/2021	89662	Driver, Blake	7/9/21 CONCERT DRIVER	250.00
07/01/2021	89663	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
07/01/2021	89664	HOTTINGER, DONNA	7/2/21 CONCERT	250.00
07/01/2021	89665	VOID	VOID	0.00
07/01/2021	89666	NORTH YUBA WATER DISTRICT	2695 FBT WATER	35.00
07/01/2021	89667	ROTO-ROOTER	RIVERBEND WATER DRAINAGE	165.00
07/01/2021	89668	SHARP'S LOCKSMITHING	KEYS/LOCKS	219.18
07/01/2021	89669	SOUTH FEATHER WATER & POWER	007771-000	84.75
07/01/2021	89670	STREAMLINE ENGINEERING	SBF NELSON POOL CONSULT	475.00
07/01/2021	89671	SURPLUS CITY	CONEX RENTAL	255.00
07/01/2021	89672	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	175.32
07/01/2021	89673	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	4,717.00
07/01/2021	89674	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
07/01/2021	89675	DELONG, SHANNON	BOD STIPEND	100.00
07/01/2021	89676	FOWLER, SCOTT KENT	BOD STIPEND	100.00
07/01/2021	89677	ROCCHI, STEVE	BOD STIPEND	200.00
07/01/2021	89678	THOMAS, DEVIN	BOD STIPEND	100.00
07/15/2021	ACH UNFUND	CalPers Financial Reporting	1750666004 UNFUNDED ACCRUED LIABILITY	66,939.00
07/15/2021	89679	ACCULARM SECURITY SYSTEMS	Security Monitoring - 4/1/21-6/30-21	843.00
07/15/2021	89680	BETTER DEAL EXCHANGE	Acct#701960	249.41
07/15/2021	89681	Butte County Auditor-Controller's Office	LAFCO ANNUAL 2021-22	4,587.94
07/15/2021	89682	Butte County Sheriff's Office	SHERIFF WORK CREW	400.00
07/15/2021	89683	CENTRAL VALLEY FLOOD PROTECTION BOARD	ENCROACHMENT FEE RIVER TRAIL SBF	8,000.00
07/15/2021	89684	DAWSON OIL COMPANY	62765 FUEL	2,146.99
07/15/2021	89685	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,645.94
07/15/2021	89686	HOLIDAY POOL CONSTRUCTION	NELSON POOL SBF GRANT	148,615.37
07/15/2021	89687	HOME DEPOT	HOME DEPOT STATEMENT	573.78
07/15/2021	89688	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	2921 B Street Sewer Service- MLK Park	123.18
07/15/2021	89689	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	2,658.47
07/15/2021	89690	P.G. & E.	PGE 5/24/21-6/22/21	12,251.93
07/15/2021	89691	Ray's General Hardware	MISC SUPPLIES FORBETSTOWN	182.75
07/15/2021	89692	RECOLOGY BUTTE COLUSA COUNTIES	TRASH ALL SITES	1,698.65
07/15/2021	89693	SDRMA	2021-22 PROP/LIAB INSURANCE	161,339.77
07/15/2021	89694	Staples	STAPLES STATEMENT 3721	160.38
07/15/2021	89695	STREAMLINE	ANNUAL WEBSITE FRRPD.COM DOMAIN	2,520.00
07/15/2021	89696	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	746.16
07/15/2021	89697	WILSON, ROBERT BRIAN	EXPENSE REIMBR	193.54
07/15/2021	89698	SDRMA	7699 69843 2021-22 WORKERS COMP	44,307.95
07/15/2021	89699	BURLESON, HARRY	INSTRUCTOR FITNESS	344.50
07/15/2021	89700	GARCIA, LON	7/16/21 CONCERT CALF DREAM	250.00
07/15/2021	89701	JOHNSON, BRETT	7/23/21 CONCERT F.RIV GYPSIES	250.00
07/15/2021	89702	AFLAC	JRF86 JUN21 PREMIUMS	1,546.28
07/15/2021	89703-742	PAYROLL	PAYROLL ITEMS	30,910.56
07/29/2021	89743	PREMIER ACCESS	1000548827 AUG21 PREMIUMS	880.33
07/29/2021	89744	BLUE SHIELD OF CALIFORNIA	4004625 AUG21 PREMIUMS	7,514.70
07/29/2021	89745	HUMANA INSURANCE CO.	657103-001 AUG21 PREMIUMS	65.00
07/29/2021	89746	AT&T - CALNET	PHONE LINES	94.90
07/29/2021	89747	CALF. WATER SERVICE	Acct 520857777 5/7/21-6/7/21	14,793.75
07/29/2021	89748	CARTER LAW OFFICE	SBF TRAIL EASEMENT	75.00
07/29/2021	89749	COMP	PREEMPLOYMENT SCREEN	93.00
07/29/2021	89750	JACKSON'S GLASS	REPAIR WINDOW BLACK VAN INS CLAIM	576.66
07/29/2021	89751	JC NELSON SUPPLY	JANITORIAL SUPPLIES	1,643.31
07/29/2021	89752	TWSD	4-112.01 WATER NELSON	2,986.34
07/29/2021	89753	WAL-MART CAPITAL ONE	STATEMENT 638691	71.64
07/29/2021	89754	Bassett, Brian	8/6/21 CONCERT IN PARK	250.00
07/29/2021	89755	BEELER, JONAS	8/13/21 CONCERT IN PARK	250.00
07/29/2021	89756	HUDSON, ED	7/30/21 CONCERT IN PARK	250.00
07/29/2021	89757	BRIGGS CAR CARE CENTER	2008 DODGE RAM	1,816.01
07/29/2021	89758	Butte County Dept. of Public Health	FA 0003547 HAZ WASTE/CUPA	223.00
07/29/2021	89759	COMCAST	Acct#8155600190189780 PHONE/INTERENT	541.32
07/29/2021	89760	JACKSON'S GLASS	AC FRONT DOOR WINDOW	551.38
07/29/2021	89761	LES SCHWAB TIRES	TRAILER TIRE	187.28
07/29/2021	89762	OROVILLE POWER EQUIPMENT	EDGER REPAIR	80.98
07/29/2021	89763	RIEBES AUTO PARTS	TRUCK PARTS	443.67
07/29/2021	89764	STREAMLINE ENGINEERING	NELSON POOL ASSESSMENT	375.00
07/29/2021	89765	COMCAST	Acct# 8155 60 019 0233893	154.63
07/29/2021	89766	BERG, LARRY.	EXPENSE REIMBR	116.22
07/29/2021	89767	P.G. & E.	7241369682-3 6/23/21-7/22/21	14,102.00
07/29/2021	89768-809	PAYROLL	PAYROLL ITEMS	31,700.04
TOTAL			TOTAL	630,412.20