



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
May 22, 2024

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

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

CALL MEETING TO ORDER

ROLL CALL

Director Shannon DeLong
Vice Chairperson Greg Passmore

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 2024 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 2024

11:06 AM

05/09/2024

Accrual Basis

| | April 2024 Actual | April 2024 Budget | Over/Under of April Budget | % of April Budget | Year to Date Actual | Year to Date Budget | Over/Under of Year to Date Budget | % of Year to Date Budget | Annual Budget |
|---|----------------------|----------------------|----------------------------------|----------------------|------------------------|------------------------|---|-----------------------------|---------------------|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| 4000000 · Tax Revenue | 838,463.88 | 1,150,000.00 | (311,536.12) | 72.91% | 2,135,023.00 | 2,300,000.00 | (164,977.00) | 92.83% | 2,300,000.00 |
| 4000001 · Tax Revenue (BAD) | 140,410.15 | 164,300.00 | (23,889.85) | 85.46% | 334,104.04 | 328,600.00 | 5,504.04 | 101.68% | 328,600.00 |
| Total 4000000 · Tax Revenue | 978,874.03 | 1,314,300.00 | (335,425.97) | 74.48% | 2,469,127.04 | 2,628,600.00 | (159,472.96) | 93.93% | 2,628,600.00 |
| 4002000 · Program Revenue | 24,749.90 | 19,905.00 | 4,844.90 | 124.34% | 211,694.70 | 206,335.00 | 5,359.70 | 102.6% | 250,250.00 |
| 4002001 · Discounts & Credits | | | | | (250.00) | | (250.00) | 100.0% | |
| 4002003 · Refundable Deposit | (75.00) | | | | (75.00) | | | | |
| 4002004 · RecDesk Refunds | (330.00) | | | | (330.00) | | | | |
| Total 4002000 · Program Revenue | 24,344.90 | 19,905.00 | 4,439.90 | 122.31% | 211,039.70 | 206,335.00 | 4,704.70 | 102.28% | 250,250.00 |
| 4003000 · Interest Income | | | | | 33,474.68 | 10,500.00 | 22,974.68 | 318.81% | 14,000.00 |
| 4003001 · Interest Income - BAD | | | | | 2,767.57 | 1,500.00 | 1,267.57 | 184.51% | 2,000.00 |
| Total 4003000 · Interest Income | | | | | 36,242.25 | 12,000.00 | 24,242.25 | 302.02% | 16,000.00 |
| Total Income | 1,003,218.93 | 1,334,205.00 | (330,986.07) | 75.19% | 2,716,408.99 | 2,846,935.00 | (130,526.01) | 95.42% | 2,894,850.00 |
| Expense | | | | | | | | | |
| 5000000 · Payroll Expenses | | | | | | | | | |
| 5000001 · Wages & Salaries | 63,031.24 | 93,000.00 | (29,968.76) | 67.78% | 729,544.07 | 873,000.00 | (143,455.93) | 83.57% | 1,064,000.00 |
| 5000002 · Employer Taxes | 5,126.71 | 7,666.00 | (2,539.29) | 66.88% | 61,391.75 | 76,668.00 | (15,276.25) | 80.08% | 92,000.00 |
| 5000003 · Employee Benefits | 14,643.72 | 17,500.00 | (2,856.28) | 83.68% | 140,889.01 | 175,000.00 | (34,110.99) | 80.51% | 210,000.00 |
| 5000004 · Workers Comp | 3,498.42 | 3,917.00 | (418.58) | 89.31% | 46,501.22 | 39,166.00 | 7,335.22 | 118.73% | 47,000.00 |
| Total 5000000 · Payroll Expenses | 86,300.09 | 122,083.00 | (35,782.91) | 70.69% | 978,326.05 | 1,163,834.00 | (185,507.95) | 84.06% | 1,413,000.00 |

Feather River Recreation & Park District

Profit & Loss Budget Performance

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|---|----------------------|----------------------|----------------------------------|----------------------|------------------------|------------------------|---|-----------------------------|---------------|
| 5001000 · GASB 68 Benefit Expense | | | | | 71,255.00 | 80,000.00 | (8,745.00) | 89.07% | 80,000.00 |
| 5004000 · Marketing | | 250.00 | (250.00) | | 2,270.99 | 2,500.00 | (229.01) | 90.84% | 3,000.00 |
| 5004001 · Promotions | 128.92 | | | | 2,480.79 | | | | |
| 5004002 · Advertising | 181.99 | | | | 1,431.97 | | | | |
| 5004003 · Job Fairs | | | | | 500.00 | | | | |
| Total 5004000 · Marketing | 310.91 | 250.00 | 60.91 | 124.36% | 6,683.75 | 2,500.00 | 4,183.75 | 267.35% | 3,000.00 |
| 5006000 · Fees | | 291.00 | (291.00) | | 391.62 | 2,918.00 | (2,526.38) | 13.42% | 3,500.00 |
| 5007000 · Charitable Contributions | | | | | 360.30 | | 360.30 | 100.0% | |
| 5008000 · Copying & Printing | 307.82 | 208.00 | 99.82 | 147.99% | 3,087.11 | 2,084.00 | 1,003.11 | 148.13% | 2,500.00 |
| 5009000 · Depreciation | | | | | | | | | |
| 5010000 · DOJ - Livescan | | 133.00 | (133.00) | | 2,458.38 | 1,334.00 | 1,124.38 | 184.29% | 1,600.00 |
| 5011000 · Dues, Mbrshps & Subscriptions | 217.30 | 186.00 | 31.30 | 116.83% | 16,459.10 | 10,000.00 | 6,459.10 | 164.59% | 10,000.00 |
| 5012000 · Education & Development | 1,160.00 | 2,250.00 | (1,090.00) | 51.56% | 9,531.96 | 9,000.00 | 531.96 | 105.91% | 9,000.00 |
| 5013000 · Equipment Rental | 2,262.66 | 833.00 | 1,429.66 | 271.63% | 6,511.28 | 8,334.00 | (1,822.72) | 78.13% | 10,000.00 |
| 5014000 · Equipment, Tools & Furn (<\$5k) | | | | | | | | | |
| 5014001 · Operating ET&F | | 750.00 | (750.00) | | | 3,000.00 | (3,000.00) | | 3,000.00 |
| 5014002 · Program ET&F | | 1,125.00 | (1,125.00) | | | 4,500.00 | (4,500.00) | | 4,500.00 |
| 5014003 · Site/Shop ET&F | | 2,291.00 | (2,291.00) | | 18,624.11 | 22,918.00 | (4,293.89) | 81.26% | 27,500.00 |
| 5014004 · IT Computer/Hardware | | 2,500.00 | (2,500.00) | | 136.70 | 10,000.00 | (9,863.30) | 1.37% | 10,000.00 |
| 5014005 · IT Computer/Software | 3,564.50 | 1,500.00 | 2,064.50 | 237.63% | 50,539.10 | 17,000.00 | 33,539.10 | 297.29% | 20,000.00 |
| Total 5014000 · Equipment, Tools & Furn (<\$5k) | 3,564.50 | 8,166.00 | (4,601.50) | 43.65% | 69,299.91 | 57,418.00 | 11,881.91 | 120.69% | 65,000.00 |
| 5015000 · Insurance | | | | | 124,281.10 | 100,000.00 | 24,281.10 | 124.28% | 100,000.00 |
| 5016000 · Interest Expense - Operating | 463.63 | 250.00 | 213.63 | 185.45% | 4,154.16 | 2,500.00 | 1,654.16 | 166.17% | 3,000.00 |
| 5018000 · Postage & Delivery | | 100.00 | (100.00) | | 1,311.87 | 400.00 | 911.87 | 327.97% | 400.00 |

Feather River Recreation & Park District

Profit & Loss Budget Performance

April 2024

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05/09/2024

Accrual Basis

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|--|----------------------|----------------------|----------------------------------|----------------------|------------------------|------------------------|---|-----------------------------|-------------------|
| 5019000 · Professional & Outside Svcs | | | | | | | | | |
| 5019001 · Accounting | | | | | | 25,000.00 | (25,000.00) | | 25,000.00 |
| 5019002 · Bands/Recreation | | 1,667.00 | (1,667.00) | | 2,875.00 | 1,667.00 | 1,208.00 | 172.47% | 5,000.00 |
| 5019003 · Board Stipends | 1,800.00 | 2,000.00 | (200.00) | 90.0% | 17,600.00 | 20,000.00 | (2,400.00) | 88.0% | 24,000.00 |
| 5019004 · Recreation Instructors | 720.00 | | 720.00 | 100.0% | 1,589.00 | 750.00 | 839.00 | 211.87% | 1,000.00 |
| 5019005 · Legal | | 1,666.00 | (1,666.00) | | 11,813.00 | 16,668.00 | (4,855.00) | 70.87% | 20,000.00 |
| 5019006 · Contract Janitorial | 6,440.00 | 7,083.00 | (643.00) | 90.92% | 60,472.00 | 70,834.00 | (10,362.00) | 85.37% | 85,000.00 |
| 5019007 · Other Outside Labor | | | | | 1,141.00 | | 1,141.00 | 100.0% | |
| 5019008 · Outside Service Admin/Consult | | 3,000.00 | (3,000.00) | | 55,989.13 | 46,000.00 | 9,989.13 | 121.72% | 52,000.00 |
| Total 5019000 · Professional & Outside Svcs | 8,960.00 | 15,416.00 | (6,456.00) | 58.12% | 151,479.13 | 180,919.00 | (29,439.87) | 83.73% | 212,000.00 |
| 5020000 · Reimbursement Expenses | | | | | | | | | |
| 5020001 · Staff Reimbursement | 67.37 | | 67.37 | 100.0% | 1,790.19 | | 1,790.19 | 100.0% | |
| 5020002 · Mileage Reimbursement | 166.37 | | 166.37 | 100.0% | 1,125.26 | | 1,125.26 | 100.0% | |
| Total 5020000 · Reimbursement Expenses | 233.74 | | 233.74 | 100.0% | 2,915.45 | | 2,915.45 | 100.0% | |
| 5021000 · Rent | | | | | | | | | |
| 5022000 · Repairs & Maintenance | | | | | | | | | |
| 5022001 · Building R&M | | 833.00 | (833.00) | | 1,363.90 | 8,334.00 | (6,970.10) | 16.37% | 10,000.00 |
| 5022002 · Equip Repairs & Small Tools | 2,007.98 | 2,500.00 | (492.02) | 80.32% | 17,570.06 | 25,000.00 | (7,429.94) | 70.28% | 30,000.00 |
| 5022004 · Grounds R&M | 3,060.87 | 8,333.00 | (5,272.13) | 36.73% | 67,329.89 | 83,334.00 | (16,004.11) | 80.8% | 100,000.00 |
| 5022005 · Janitorial Supplies | 2,104.50 | 2,075.00 | 29.50 | 101.42% | 15,318.31 | 13,387.00 | 1,931.31 | 114.43% | 15,000.00 |
| 5022006 · Vandalism Repair | | 1,666.00 | (1,666.00) | | 6,171.03 | 16,668.00 | (10,496.97) | 37.02% | 20,000.00 |
| 5022007 · Vehicle R&M | 255.07 | 833.00 | (577.93) | 30.62% | 20,318.07 | 8,334.00 | 11,984.07 | 243.8% | 10,000.00 |
| 5022008 · Aquatics Pool R&M | | | | | 16,606.17 | 22,106.00 | (5,499.83) | 75.12% | 30,000.00 |
| 5022009 · Outside Contractor/Services R&M | 11,740.00 | 10,833.00 | 907.00 | 108.37% | 169,013.99 | 108,334.00 | 60,679.99 | 156.01% | 130,000.00 |
| Total 5022000 · Repairs & Maintenance | 19,168.42 | 27,073.00 | (7,904.58) | 70.8% | 313,691.42 | 285,497.00 | 28,194.42 | 109.88% | 345,000.00 |
| 5023000 · Security | 152.00 | 2,000.00 | (1,848.00) | 7.6% | 6,770.55 | 8,000.00 | (1,229.45) | 84.63% | 8,000.00 |

Feather River Recreation & Park District

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|---|----------------------|----------------------|----------------------------------|----------------------|------------------------|------------------------|---|-----------------------------|-------------------|
| 5025000 · Consumables | | | | | | | | | |
| 5025001 · Distrist Clothing | 1,003.92 | 455.00 | 548.92 | 220.64% | 4,158.76 | 7,090.00 | (2,931.24) | 58.66% | 8,000.00 |
| 5025002 · Office Supplies | 397.23 | 334.00 | 63.23 | 118.93% | 1,966.77 | 3,332.00 | (1,365.23) | 59.03% | 4,000.00 |
| 5025003 · Union Clothing Allowance | 58.39 | | 58.39 | 100.0% | 1,531.36 | | 1,531.36 | 100.0% | |
| 5025004 · Program Food | 47.43 | | 47.43 | 100.0% | 2,253.22 | | 2,253.22 | 100.0% | |
| 5025005 · Program Supplies | 563.07 | 1,083.00 | (519.93) | 51.99% | 10,400.62 | 10,834.00 | (433.38) | 96.0% | 13,000.00 |
| 5025006 · Safety Supplies | 88.92 | | | | 2,234.45 | | 2,234.45 | 100.0% | |
| 5025007 · Staff Supplies | | 1,000.00 | (1,000.00) | | 4,036.56 | 4,000.00 | 36.56 | 100.91% | 4,000.00 |
| 5025008 · Volunteer Supplies | 27.25 | 500.00 | (472.75) | 5.45% | 907.37 | 2,000.00 | (1,092.63) | 45.37% | 2,000.00 |
| Total 5025000 · Consumables | 2,186.21 | 3,372.00 | (1,185.79) | 64.83% | 27,489.11 | 27,256.00 | 233.11 | 100.86% | 31,000.00 |
| 5026000 · Taxes, Lic., Notices & Permits | 39.00 | 625.00 | (586.00) | 6.24% | 2,027.94 | 2,500.00 | (472.06) | 81.12% | 2,500.00 |
| 5027000 · Internet and Telecommunications | 1,525.70 | 1,000.00 | 525.70 | 152.57% | 12,763.91 | 10,000.00 | 2,763.91 | 127.64% | 12,000.00 |
| 5028000 · Fuel, Travel and Meals | | | | | | | | | |
| 5028001 · Air, Lodging, Other Travel | 980.88 | | 980.88 | 100.0% | 2,081.20 | | 2,081.20 | 100.0% | |
| 5028002 · Diesel | 796.41 | | | | 5,836.87 | | | | |
| 5028003 · Red Diesel | 88.49 | | 88.49 | 100.0% | 1,466.22 | | 1,466.22 | 100.0% | |
| 5028004 · Gasoline | 2,064.76 | 3,400.00 | (1,335.24) | 60.73% | 20,271.88 | 30,200.00 | (9,928.12) | 67.13% | 37,700.00 |
| 5028005 · Meals | | | | | 575.00 | | 575.00 | 100.0% | |
| 5028006 · Mileage | | | | | | | | | |
| Total 5028000 · Fuel, Travel and Meals | 3,930.54 | 3,400.00 | 530.54 | 115.6% | 30,231.17 | 30,200.00 | 31.17 | 100.1% | 37,700.00 |
| 5029000 · Utilities | | | | | | | | | |
| 5029001 · Electric | 12,170.25 | 9,000.00 | 3,170.25 | 135.23% | 120,082.60 | 109,000.00 | 11,082.60 | 110.17% | 130,000.00 |
| 5029002 · Garbage | 2,218.80 | 2,088.00 | 130.80 | 106.26% | 23,410.18 | 20,496.00 | 2,914.18 | 114.22% | 25,000.00 |
| 5029003 · Gas/Propane | 371.30 | 362.00 | 9.30 | 102.57% | 3,331.37 | 4,506.00 | (1,174.63) | 73.93% | 5,000.00 |
| 5029004 · Sewer | 223.75 | 276.00 | (52.25) | 81.07% | 6,197.74 | 4,475.00 | 1,722.74 | 138.5% | 5,000.00 |
| 5029005 · Water | 3,897.42 | 9,000.00 | (5,102.58) | 43.31% | 92,735.10 | 100,000.00 | (7,264.90) | 92.74% | 125,000.00 |
| Total 5029000 · Utilities | 18,881.52 | 20,726.00 | (1,844.48) | 91.1% | 245,756.99 | 238,477.00 | 7,279.99 | 103.05% | 290,000.00 |

Feather River Recreation & Park District

Profit & Loss Budget Performance

April 2024

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Accrual Basis

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|---|----------------------|----------------------|----------------------------------|----------------------|------------------------|------------------------|---|-----------------------------|---------------------|
| 5031000 · Debt Interest | 5,953.69 | 5,388.00 | 565.69 | 110.5% | 77,163.34 | 57,260.00 | 19,903.34 | 134.76% | 68,000.00 |
| N/A · Debt Interest N/A | | | | | | | | | |
| Total Expense | 155,617.73 | 213,750.00 | (58,132.27) | 72.8% | 2,164,400.60 | 2,280,431.00 | (116,030.40) | 94.91% | 2,707,200.00 |
| Net Ordinary Income | 847,601.20 | 1,120,455.00 | (272,853.80) | 75.65% | 552,008.39 | 566,504.00 | (14,495.61) | 97.44% | 187,650.00 |
| Other Income/Expense | | | | | | | | | |
| Other Income | | | | | | | | | |
| 8000000 · Grant Expenditures Revenue | | | | | | | | | |
| 8001000 · Impact Fee Revenue | | | | | | | | | |
| 8001001 · County - Parklands | 873.74 | | | | 29,707.16 | | | | |
| 8001002 · County - Public Use | 121.66 | | | | 6,127.24 | | | | |
| 8001003 · County - Aquatics | 110.60 | | | | 3,981.60 | | | | |
| 8001004 · City - Parklands | | | | | 3,779.36 | | | | |
| 8001005 · City - Public Use | | | | | 526.24 | | | | |
| 8001006 · City - Aquatics | | | | | 478.40 | | | | |
| 8001007 · County - Interest Apportionment | | | | | | | | | |
| Total 8001000 · Impact Fee Revenue | 1,106.00 | | 1,106.00 | 100.0% | 44,600.00 | | 44,600.00 | 100.0% | |
| 8002000 · Other Revenue | | | | | | | | | |
| 8002001 · Fundraising | | | | | 279.10 | | 279.10 | 100.0% | |
| 8002002 · Sponsorship | | | | | 50.00 | | | | |
| 8002003 · Donations | | | | | 12,000.00 | | | | |
| 8002003 · Donations | | | | | 1,150.00 | | | | |
| Total 8002000 · Other Revenue | | | | | 13,479.10 | | 13,479.10 | 100.0% | |
| 8003000 · Insurance Proceeds | | | | | (3,303.22) | | (3,303.22) | 100.0% | |
| 8005000 · Gain/(Loss) on Asset disposal | | | | | | | | | |
| Total Other Income | 1,106.00 | | 1,106.00 | 100.0% | 54,775.88 | | 54,775.88 | 100.0% | |

Feather River Recreation & Park District

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| Other Expense | | | | | | | | | |
| 9003000 · Insurance Claim | 39,438.76 | | | | 48,577.01 | | 48,577.01 | 100.0% | |
| 9004000 · Riverbend Flood | 784.42 | | | | 784.42 | | | | |
| Total Other Expense | 40,223.18 | | | | 49,361.43 | | 49,361.43 | 100.0% | |
| Net Other Income | (39,117.18) | | (39,117.18) | 100.0% | 5,414.45 | | 5,414.45 | 100.0% | |
| Net Income | 808,484.02 | 1,120,455.00 | (311,970.98) | 72.16% | 557,422.84 | 566,504.00 | (9,081.16) | 98.4% | 187,650.00 |

Feather River Recreation & Park District

Detail Fixed Asset & Bonds

May 9, 2024

As of April 30, 2024

| | Date | Source Name | Memo | Amount | Balance |
|--|------------|------------------------|--------------------------|-----------|--------------------|
| 1003000 · Riverbend '17 Insur. Depository | | | | | 248,244 |
| | 04/12/2024 | FEATHER RIVER RECREATI | Transfer from BMO to FSB | (265,650) | (17,406) |
| | 04/12/2024 | FEATHER RIVER RECREATI | Transfer from BMO to FSB | 265,650 | 248,244 |
| Total 1003000 · Riverbend '17 Insur. Depository | | | | 0 | 248,244 |
| 1006000 · Refinance 2015 Prepaid Loan | | | | | 19,435 |
| Total 1006000 · Refinance 2015 Prepaid Loan | | | | | 19,435 |
| 1011000 · Land | | | | | 627,494 |
| Total 1011000 · Land | | | | | 627,494 |
| 1012000 · Buildings & Improvements | | | | | 17,145,126 |
| Total 1012000 · Buildings & Improvements | | | | | 17,145,126 |
| 1013000 · Equipment & Vehicles | | | | | 3,518,470 |
| Total 1013000 · Equipment & Vehicles | | | | | 3,518,470 |
| 1014000 · Construction in Progress | | | | | 23,460 |
| 1014010 · CIP Feather River Trail FRT99 | | | | | 23,460 |
| Total 1014010 · CIP Feather River Trail FRT99 | | | | | 23,460 |
| Total 1014000 · Construction in Progress | | | | | 23,460 |
| 2018000 · Refinance 2015 Exempt Bond A | | | | | (1,996,713) |
| Total 2018000 · Refinance 2015 Exempt Bond A | | | | | (1,996,713) |
| 2019000 · Refinance 2015 Taxable Bond B | | | | | (9,000) |
| Total 2019000 · Refinance 2015 Taxable Bond B | | | | | (9,000) |
| 3007000 · Undistributed Retained Earnings | | | | | (3,672,153) |
| Total 3007000 · Undistributed Retained Earnings | | | | | (3,672,153) |
| 8003000 · Insurance Proceeds | | | | | 3,303 |
| Total 8003000 · Insurance Proceeds | | | | | 3,303 |
| TOTAL | | | | 0 | 15,907,666 |

Feather River Recreation & Park District

12:16 PM

Balance Sheet Prev Year Comparison

05/09/2024

As of April 30, 2024

Accrual Basis

| | Apr 30, 24 | Apr 30, 23 | \$ Change | % Change |
|--|----------------------|----------------------|-------------------|----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1000000 · County Depository | | | | |
| 1000001 · Treasury General Fund 2600 | 1,677,542.37 | 1,401,555.84 | 275,986.53 | 19.69% |
| 1000002 · Treasury General Reserve | 295,494.00 | 295,494.00 | 0.00 | 0.0% |
| 1000004 · Treasury Playtown Ins Proceeds | 0.00 | (189,677.66) | 189,677.66 | 100.0% |
| 1000006 · Treasury BAD Fund 2610 | 361,806.27 | 321,823.35 | 39,982.92 | 12.42% |
| Total 1000000 · County Depository | 2,334,842.64 | 1,829,195.53 | 505,647.11 | 27.64% |
| 1001000 · Petty Cash | 1,203.32 | 987.00 | 216.32 | 21.92% |
| 1002000 · Merchant Depository | 43,232.24 | 186,600.16 | (143,367.92) | (76.83%) |
| 1003000 · Riverbend '17 Insur. Depository | (17,406.00) | 244,593.84 | (261,999.84) | (107.12%) |
| 1004000 · Five Star Bank - Clearing Acct | 297,760.70 | 0.00 | 297,760.70 | 100.0% |
| 1006000 · Refinance 2015 Prepaid Loan | 19,435.14 | 188,856.12 | (169,420.98) | (89.71%) |
| 1007000 · Impact Fees | | | | |
| 1007001 · County - Parklands | 751,287.11 | 706,533.61 | 44,753.50 | 6.33% |
| 1007002 · County - Public Use | 130,076.44 | 123,983.54 | 6,092.90 | 4.91% |
| 1007003 · County - Aquatics | 9,219.28 | 3,569.68 | 5,649.60 | 158.27% |
| 1007004 · City - Parklands | 102,781.37 | 7,467.08 | 95,314.29 | 1,276.46% |
| 1007005 · City - Public Use | 14,304.29 | 1,032.68 | 13,271.61 | 1,285.16% |
| 1007006 · City - Aquatics | 13,114.50 | 1,049.40 | 12,065.10 | 1,149.71% |
| Total 1007000 · Impact Fees | 1,020,782.99 | 843,635.99 | 177,147.00 | 21.0% |
| Total Checking/Savings | 3,699,851.03 | 3,293,868.64 | 405,982.39 | 12.33% |
| Accounts Receivable | | | | |
| 1008000 · Accounts Receivable | 24,595.38 | 15,202.95 | 9,392.43 | 61.78% |
| Total Accounts Receivable | 24,595.38 | 15,202.95 | 9,392.43 | 61.78% |
| Other Current Assets | | | | |
| Miscellaneous Receivable | (1,656.38) | 289.24 | (1,945.62) | (672.67%) |
| 1009000 · FEMA Riverbend Claim Receivable | 2,839.00 | 2,839.00 | 0.00 | 0.0% |
| 1010000 · Refinance 2015 Prepaid Loan 1 | 17,290.99 | 0.00 | 17,290.99 | 100.0% |
| Total Other Current Assets | 18,473.61 | 3,128.24 | 15,345.37 | 490.54% |
| Total Current Assets | 3,742,920.02 | 3,312,199.83 | 430,720.19 | 13.0% |
| Fixed Assets | | | | |
| 1011000 · Land | 627,494.00 | 627,494.00 | 0.00 | 0.0% |
| 1012000 · Buildings & Improvements | 17,145,125.87 | 17,145,125.87 | 0.00 | 0.0% |
| 1013000 · Equipment & Vehicles | 3,518,470.06 | 3,496,987.07 | 21,482.99 | 0.61% |
| 1014000 · Construction in Progress | | | | |
| 1014010 · CIP Feather River Trail FRT99 | 23,460.41 | 23,460.41 | 0.00 | 0.0% |
| 1014014 · CIP Scoreboard Project | 63,668.11 | 0.00 | 63,668.11 | 100.0% |
| 1014015 · CIP Cap. Improv Light Project | 63,250.30 | 0.00 | 63,250.30 | 100.0% |
| 1014016 · MLK Parking Lot Project | 70,000.00 | 0.00 | 70,000.00 | 100.0% |
| Total 1014000 · Construction in Progress | 220,378.82 | 23,460.41 | 196,918.41 | 839.37% |
| 1015000 · Accumulated Depreciation | (6,933,887.42) | (6,947,995.22) | 14,107.80 | 0.2% |
| Total Fixed Assets | 14,577,581.33 | 14,345,072.13 | 232,509.20 | 1.62% |

Feather River Recreation & Park District

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Balance Sheet Prev Year Comparison

05/09/2024

As of April 30, 2024

Accrual Basis

| | Apr 30, 24 | Apr 30, 23 | \$ Change | % Change |
|--|----------------------|----------------------|--------------------|------------------|
| Other Assets | | | | |
| 1016000 · Fair Market Value - Adjustments | 94,301.69 | 94,301.69 | 0.00 | 0.0% |
| 1017000 · GASB 68 CalPERS Valuation | | | | |
| 1017001 · GASB68 Deferred Outflow Pension | 164,161.00 | 164,161.00 | 0.00 | 0.0% |
| Total 1017000 · GASB 68 CalPERS Valuation | 164,161.00 | 164,161.00 | 0.00 | 0.0% |
| Total Other Assets | 258,462.69 | 258,462.69 | 0.00 | 0.0% |
| TOTAL ASSETS | 18,578,964.04 | 17,915,734.65 | 663,229.39 | 3.7% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000000 · Accounts Payable | 132,297.98 | 91,101.12 | 41,196.86 | 45.22% |
| Total Accounts Payable | 132,297.98 | 91,101.12 | 41,196.86 | 45.22% |
| Credit Cards | | | | |
| 2003000 · Credit Cards Payable | | | | |
| 2003001 · Five Star Bank - District Card | (473.01) | 0.00 | (473.01) | (100.0%) |
| 2003007 · BoW CC 2709 | 481.68 | 214.52 | 267.16 | 124.54% |
| 2003008 · BoW CC 6804 | (5,587.64) | 1,248.19 | (6,835.83) | (547.66%) |
| 2003011 · Costco - District Card | (213.06) | 0.00 | (213.06) | (100.0%) |
| 2003012 · FSB CC 1440 | 41.20 | 0.00 | 41.20 | 100.0% |
| Total 2003000 · Credit Cards Payable | (5,750.83) | 1,462.71 | (7,213.54) | (493.16%) |
| 2004000 · Supplier Accounts | | | | |
| 2004001 · Better Deal Exchange | 49.84 | 0.00 | 49.84 | 100.0% |
| 2004002 · Staples | 0.00 | 145.30 | (145.30) | (100.0%) |
| 2004003 · Walmart | (1,437.14) | 133.15 | (1,570.29) | (1,179.34%) |
| 2004004 · Home Depot | (2,084.82) | 623.84 | (2,708.66) | (434.19%) |
| 2004007 · Tractor Supply | 303.06 | 0.00 | 303.06 | 100.0% |
| Total 2004000 · Supplier Accounts | (3,169.06) | 902.29 | (4,071.35) | (451.22%) |
| Total Credit Cards | (8,919.89) | 2,365.00 | (11,284.89) | (477.16%) |
| Other Current Liabilities | | | | |
| 2005000 · Payroll Liabilities | | | | |
| 2005001 · Wages Payable | 21,786.00 | 20,649.00 | 1,137.00 | 5.51% |
| 2005002 · Payroll Taxes payable | 58,253.92 | (1,323.91) | 59,577.83 | 4,500.14% |
| 2005004 · Union Dues Payable | (19.40) | 0.00 | (19.40) | (100.0%) |
| 2005006 · Workers Comp Payable | (2,964.84) | 2,774.24 | (5,739.08) | (206.87%) |
| 2005007 · Retirement Payable | 68,501.31 | 0.00 | 68,501.31 | 100.0% |
| 2005008 · Health Insurance Payable | (1,588.32) | 15,596.61 | (17,184.93) | (110.18%) |
| 2005010 · Vision Insurance Payable | (15.53) | 0.00 | (15.53) | (100.0%) |
| 2005011 · Dental Insurance Payable | (3,184.23) | 1,212.94 | (4,397.17) | (362.52%) |
| 2005012 · Life Insurance Payable | (197.58) | 108.60 | (306.18) | (281.93%) |
| 2005013 · Aflac Payable | (519.84) | 1,727.51 | (2,247.35) | (130.09%) |
| 2005014 · Accrued Leave Payable | 38,494.07 | 48,542.07 | (10,048.00) | (20.7%) |
| 2005000 · Payroll Liabilities - Other | 228.04 | 0.00 | 228.04 | 100.0% |
| Total 2005000 · Payroll Liabilities | 178,773.60 | 89,287.06 | 89,486.54 | 100.22% |

Feather River Recreation & Park District

12:16 PM

Balance Sheet Prev Year Comparison

05/09/2024

As of April 30, 2024

Accrual Basis

| | Apr 30, 24 | Apr 30, 23 | \$ Change | % Change |
|---|----------------------|----------------------|---------------------|----------------|
| 2007000 · Current Debt Interest Due | 42,225.13 | 6,138.03 | 36,087.10 | 587.93% |
| 2008000 · Deposits/Refunds to Customers | (250.00) | 0.00 | (250.00) | (100.0%) |
| 2009000 · Deferred Revenue | 0.00 | 13,400.00 | (13,400.00) | (100.0%) |
| Total Other Current Liabilities | 220,748.73 | 108,825.09 | 111,923.64 | 102.85% |
| Total Current Liabilities | 344,126.82 | 202,291.21 | 141,835.61 | 70.12% |
| Long Term Liabilities | | | | |
| 2017000 · Ford Motor Vehicle Loan | 54,108.68 | 74,437.14 | (20,328.46) | (27.31%) |
| 2018000 · Refinance 2015 Exempt Bond A | 1,996,713.09 | 2,215,490.00 | (218,776.91) | (9.88%) |
| 2019000 · Refinance 2015 Taxable Bond B | 8,999.94 | 37,999.94 | (29,000.00) | (76.32%) |
| 2020000 · GASB 68 CalPERS Liab Valuation | | | | |
| 2020001 · GASB 68 Deferred Inflow Pension | 679,520.00 | 679,520.00 | 0.00 | 0.0% |
| 2020002 · GASB 68 Net Pension Liability | 657,502.00 | 657,502.00 | 0.00 | 0.0% |
| Total 2020000 · GASB 68 CalPERS Liab Valuation | 1,337,022.00 | 1,337,022.00 | 0.00 | 0.0% |
| Total Long Term Liabilities | 3,396,843.71 | 3,664,949.08 | (268,105.37) | (7.32%) |
| Total Liabilities | 3,740,970.53 | 3,867,240.29 | (126,269.76) | (3.27%) |
| Equity | | | | |
| 3001000 · Petty Cash Reserve | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| 3002000 · General Reserve | 20,000.00 | 20,000.00 | 0.00 | 0.0% |
| 3003000 · Investment in Assets | 13,301,692.10 | 13,301,692.10 | 0.00 | 0.0% |
| 3004000 · General Fund Balance | (2,036,073.78) | (2,036,073.78) | 0.00 | 0.0% |
| 3005000 · Benefit Assessment District | (107,756.83) | (107,756.83) | 0.00 | 0.0% |
| 3006000 · Impact Fees (general) | 1,029,636.53 | 1,029,636.53 | 0.00 | 0.0% |
| 3007000 · Undistributed Retained Earnings | 2,072,072.65 | 855,374.43 | 1,216,698.22 | 142.24% |
| Net Income | 557,422.84 | 984,621.91 | (427,199.07) | (43.39%) |
| Total Equity | 14,837,993.51 | 14,048,494.36 | 789,499.15 | 5.62% |
| TOTAL LIABILITIES & EQUITY | 18,578,964.04 | 17,915,734.65 | 663,229.39 | 3.7% |

Feather River Recreation & Park District

Check Register

April 2024

| Date | Check Number | Vendor | Description | Amount |
|--------------------------------|--------------|----------------------------------|------------------------------------|-----------|
| Payroll | | | | |
| 04/04/2024 | 95195-95204 | 1st Payroll Cycle | EE - Checks | 6,969.33 |
| | DD04042401- | | | |
| 04/04/2024 | DD04042412 | 1st Payroll Cycle | EE - Direct Deposit | 15,231.07 |
| 04/04/2024 | 95205 | State Disbursement Unit | Garnishment | 279.69 |
| 04/18/2024 | 95247-95261 | 2nd Payroll Cycle | EE - Checks | 8,675.82 |
| | DD04182401- | | | |
| 04/18/2024 | DD04182413 | 2nd Payroll Cycle | EE - Direct Deposit | 15,696.55 |
| 04/18/2024 | 95264 | State Disbursement Unit | Garnishment | 279.69 |
| Board Stipends | | | | |
| 04/04/2024 | 95206 | BRANDT, CLARENCE SONNY | Mar 2024 BOD Stipend | 200.00 |
| 04/04/2024 | 95207 | DELONG, SHANNON | Mar 2024 BOD Stipend | 400.00 |
| 04/04/2024 | 95212 | PASSMORE, GREG | Mar 2024 BOD Stipend | 400.00 |
| 04/04/2024 | 95213 | THOMAS, DEVIN | Mar 2024 BOD Stipend | 200.00 |
| Benefits | | | | |
| 04/18/2024 | 95263 | PRINCIPAL GROUP BENEFITS | May Vision, Dental & Life | 887.54 |
| 04/18/2024 | 95265 | UPEC LOCAL | March Union Dues | 252.50 |
| 04/18/2024 | 95266 | BLUE SHIELD OF CALIFORNIA | May Health Insurance | 9,301.89 |
| 04/18/2024 | 95294 | AFLAC | April Aflac Insurance | 1,628.80 |
| Utilities | | | | |
| 04/04/2024 | 95220 | CAL. WATER SERVICE | Water | 2,864.83 |
| 04/04/2024 | 95231 | LAKE OROVILLE AREA PUBLIC UTILIT | Sewer and Water | 156.18 |
| 04/04/2024 | 95236 | NORTH YUBA WATER DISTRICT | Forbestown Irrigation | 26.50 |
| 04/04/2024 | 95241 | SOUTH FEATHER WATER & POWER | Water | 36.68 |
| 04/18/2024 | 95284 | PG&E | Gas/Electric | 12,916.55 |
| 04/18/2024 | 95289 | THERMALITO WATER AND SEWER I | Sewer and Water | 470.59 |
| Employee Reimbursements | | | | |
| 04/04/2024 | 95214 | AISPURO, JESUS | Jesus Aispuro Union Clothing Allow | 300.00 |
| 04/18/2024 | 95268 | AISPURO, JESUS | Sheriff Crew Lunch | 58.39 |
| 04/18/2024 | 95290 | VALENCIA, ESTELA. | Breakfast with Bunny Crafts | 15.00 |
| 04/18/2024 | 95291 | VELASQUEZ, JOE | Mileage Dates: 3/19/24-4/15/24 | 166.37 |
| 04/18/2024 | 95292 | WILSON, ROBERT BRIAN | Youth Track and Field Program Sup | 52.60 |
| 04/18/2024 | 95293 | WOOD, JOELLE. | Breakfast with Bunny - Cups/Cream | 64.27 |
| April 4, 2024 | | | | |
| 04/04/2024 | 95208 | Dwain Whitmore | WFNF Band: String Town Band | 300.00 |
| 04/04/2024 | 95209 | Glenn Dawson | WFNF Band: Rag Top Rockers | 375.00 |
| 04/04/2024 | 95210 | Customer | Refundable Deposit | 75.00 |
| 04/04/2024 | 95211 | Brett Johnson | WFNF Band: Feather River Gypsies | 300.00 |
| 04/04/2024 | 95215 | ALL THINGS CLEANING | March Parks Janitorial 2024 | 6,440.00 |
| 04/04/2024 | 95216 | BMO Bank N.A. | Monthly Statement | 5,256.38 |
| 04/04/2024 | 95217 | COMCAST | Phone/Internet Activity Center | 551.64 |

Feather River Recreation & Park District

Check Register

April 2024

| Date | Check Number | Vendor | Description | Amount |
|------------|--------------|--------------------------------|-------------------------------------|-----------|
| 04/04/2024 | 95218 | FORD MOTOR CREDIT COMPANY LI | 9423802 F250 2022 NEW LOAN | 1,385.07 |
| 04/04/2024 | 95219 | BMO Bank N.A. | Monthly Statement | 243.98 |
| 04/04/2024 | 95221 | CALTRONICS | Monthly Statement | 26.91 |
| 04/04/2024 | 95222 | COMCAST | Phone/Internet Shop | 208.10 |
| 04/04/2024 | 95223 | Comer's Print Shop | WFNF Schedule of Activities | 148.94 |
| 04/04/2024 | 95224 | CPRS | Annual Membership | 550.00 |
| 04/04/2024 | 95225 | Dan's Electrical Supply | Light Bulbs Nolan Baseball Fields | 1,160.45 |
| 04/04/2024 | 95226 | FGL Environmental | Dog Well Testing | 73.00 |
| 04/04/2024 | 95227 | FORD MOTOR CREDIT COMPANY LI | LEASE 9423801 F250 2019 | 758.39 |
| 04/04/2024 | 95229 | Industrial Power Products | Monthly Statement | 487.90 |
| 04/04/2024 | 95230 | INSIDE OUT DESIGNS | District Clothing | 550.71 |
| 04/04/2024 | 95232 | Lincoln Aquatics | Pool Testing Tablets | 86.80 |
| 04/04/2024 | 95233 | MAZES CONSULTING | Mar 2024 Cloud Server Backup | 590.00 |
| 04/04/2024 | 95234 | MJB Welding Supply | Safety Supplies | 152.38 |
| 04/04/2024 | 95235 | Normac | Irrigation Valves | 163.82 |
| 04/04/2024 | 95237 | Oroville Cable & Equipment | Bobcat Parts | 18.60 |
| 04/04/2024 | 95238 | OROVILLE POWER EQUIPMENT | Maintenance & Repair | 174.16 |
| 04/04/2024 | 95239 | RECDESK LLC | One Time Charge - Custom Extract | 600.00 |
| 04/04/2024 | 95240 | SAL RODRIGUEZ LANDSCAPE LLC | Monthly Statement | 11,200.00 |
| 04/04/2024 | 95242 | VALLEY IRON, INC | Iron Scoreboards | 180.18 |
| 04/04/2024 | 95243 | WELLS FARGO VENDOR FINANCIAL, | District Copier | 187.23 |
| 04/04/2024 | 95244 | INDUSTRIAL PLUMBING SUPPLY | Stainless Sink Nolan | 515.52 |
| 04/04/2024 | 95245 | FEATHER RIVER RECREATION & PAF | Payroll Funding EE Direct Deposit A | 35,000.00 |

April 12, 2024

| | | | | |
|------------|-------|------------|--------------------------------|--------|
| 04/12/2024 | 95246 | CITI CARDS | March Statement/ Final Payment | 213.06 |
|------------|-------|------------|--------------------------------|--------|

April 18, 2024

| | | | | |
|------------|-------|----------------------------------|-------------------------------------|-----------|
| 04/18/2024 | 95267 | ACCULARM SECURITY SYSTEMS | Security Monitoring - Second Quart | 1,059.00 |
| 04/18/2024 | 95269 | All American Welding | Final payment Riverbend CAPRI Insu | 39,438.76 |
| 04/18/2024 | 95270 | APEX TECH MANAGEMENT | Monthly Billing for April 2024 | 2,974.50 |
| 04/18/2024 | 95271 | BCAQMD | BURN PERMIT | 39.00 |
| 04/18/2024 | 95272 | BETTER DEAL EXCHANGE | Monthly Statement | 452.90 |
| 04/18/2024 | 95273 | CINTAS | Firstaid Cabinets - Shop | 203.01 |
| 04/18/2024 | 95274 | CRESCO EQUIPMENT RENTALS | Sod Cutter | 110.60 |
| 04/18/2024 | 95275 | DAWSON OIL COMPANY | Mar 2024 Fuel Gallons Acct. No. 6 | 2,848.40 |
| 04/18/2024 | 95276 | DEL-MAR RENTAL & LANDSCAPE SL | Monthly Statement | 827.00 |
| 04/18/2024 | 95277 | EAGLE SECURITY SYSTEMS INC. | Service Trip Charge District Office | 50.00 |
| 04/18/2024 | 95278 | Fairhill Backflow | Backflow Testing | 540.00 |
| 04/18/2024 | 95279 | FGL Environmental | Dog Well Testing | 73.00 |
| 04/18/2024 | 95280 | Five Star Bank | FSB District CC March Statement | 3,939.77 |
| 04/18/2024 | 95281 | HOME DEPOT | HOME DEPOT STATEMENT ACCT#61 | 2,695.28 |
| 04/18/2024 | 95282 | North Valley Wood Aggregate Recy | Infield Dirt | 2,616.95 |

Feather River Recreation & Park District

Check Register

April 2024

| Date | Check Number | Vendor | Description | Amount |
|--------------|--------------|------------------------------|--------------------|--------------------------|
| 04/18/2024 | 95285 | RECOLOGY BUTTE COLUSA COUNTI | Monthly Statement | 2,177.86 |
| 04/18/2024 | 95286 | RIEBES AUTO PARTS | Monthly Statement | 339.88 |
| 04/18/2024 | 95287 | SacValleyLaw LLP | Legal Consultation | 1,170.00 |
| 04/18/2024 | 95288 | SHARP'S LOCKSMITHING | Monthly Statement | 232.74 |
| 04/18/2024 | 95295 | Oil Changers | Monthly Statement | 23.00 |
| TOTAL | | | | <u>207,315.71</u> |