



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
March 18, 2021

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

This meeting will be available in person and call in with the following credentials:

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

Written comments must be sent to victoriaa@frprd.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

Chairperson Steven Rocchi
Director Clarence "Sonny" Brandt

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)

1. February 2021 Income Statement
2. February 2021 Balance Sheet
3. Fixed Asset & Loan Detail
4. Check Register

ADJOURNMENT

Feather River Recreation & Park District
Profit & Loss with Budget Board Agenda
February 2021

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4100 - Tax Revenue	18,124	0	18,124	1,072,053	950,000	122,053	1,800,000
4150 - Tax Revenue (BAD)	0	0	0	156,444	197,536	(41,092)	297,536
4300 - Program Income	26,601	37,871	(11,270)	269,470	302,966	(33,496)	454,450
4400 - Donation & Fundraising Income	600	167	433	3,238	1,332	1,906	2,000
4500 - Grant/Reimbursed Expense Income	93,230			105,285			
4600 - Other Income	0	17	(17)	512	132	380	200
4900 - Interest Income	0	833	(833)	13,906	6,668	7,238	10,000
4905 - Interest Income - BAD	0	167	(167)	1,275	1,332	(57)	2,000
Total Income	138,555	39,055	99,500	1,622,183	1,459,966	162,217	2,566,186
Gross Profit	138,555	39,055	99,500	1,622,183	1,459,966	162,217	2,566,186
Expense							
5000 - Payroll Expenses	82,872	107,462	(24,590)	822,533	922,113	(99,580)	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	2,766	(2,766)	4,150
5120 - Bank Fees	363	500	(137)	3,435	4,000	(565)	6,000
5130 - Charitable Contributions	0	0	0	0	2,500	(2,500)	2,500
5140 - Copying & Printing	706	750	(44)	5,700	6,000	(300)	9,000
5155 - Employment New Hire Screen	68	148	(80)	158	1,180	(1,022)	1,772
5160 - Dues, Mbrshps & Subscriptions	0	130	(130)	7,386	7,780	(394)	8,300
5160* - Dues, Mbrshps & Publications	150			150			
5170 - Education & Development	0	279	(279)	780	2,234	(1,454)	3,350
5175 - Equipment Rental	173	321	(148)	2,853	2,566	287	3,850
5180 - Equipment, Tools & Furn (<\$5k)	1,224	3,975	(2,751)	18,134	31,800	(13,666)	47,700
5200 - Insurance	0	0	0	118,557	129,000	(10,443)	129,000
5210 - Interest Expense - Operating	203	250	(47)	1,719	2,000	(281)	3,000
5225 - Postage & Delivery	518	100	418	869	800	69	1,200
5230 - Professional & Outside Svcs	15,333	14,235	1,098	84,916	160,685	(75,769)	218,425
5260 - Repairs & Maintenance							
5261 - Building R&M	68	2,083	(2,015)	4,428	16,668	(12,240)	25,000
5262 - Equip Repairs & Small Tools	4,299	1,208	3,091	10,845	9,668	1,177	14,500
5263 - General R&M	91	750	(659)	683	6,000	(5,317)	9,000
5264 - Grounds R&M	6,379	5,417	962	40,232	43,332	(3,100)	65,000
5265 - Janitorial Supplies	213	2,333	(2,120)	8,301	18,668	(10,367)	28,000
5266 - Vandalism Repair	0	417	(417)	1,847	3,332	(1,485)	5,000
5267 - Vehicle R&M	(80)	500	(580)	5,821	4,000	1,821	6,000
5268 - Aquatics Pool R&M	790	2,500	(1,710)	17,645	20,000	(2,355)	30,000
5269 - Outside Contractor/Services R&M	650	833	(183)	10,274	6,668	3,606	10,000
Total 5260 - Repairs & Maintenance	12,410	16,041	(3,631)	100,076	128,336	(28,260)	192,500
5270 - Security	202	1,667	(1,465)	4,630	13,332	(8,702)	20,000
5280 - Supplies - Consumable	1,199	2,577	(1,378)	13,894	20,617	(6,723)	30,925
5290 - Taxes, Lic., Notices & Permits	0	406	(406)	5,341	3,251	2,090	4,875
5300 - Telephone/Internet	1,286	1,153	133	8,884	9,228	(344)	13,840
5310 - Transportation, Meals & Travel	1,637	2,670	(1,033)	12,196	21,370	(9,174)	32,050
5320 - Utilities	12,760	24,071	(11,311)	217,752	194,621	23,131	290,905
Total Expense	131,104	177,081	(45,977)	1,486,357	1,725,789	(239,432)	2,434,913

Feather River Recreation & Park District
Profit & Loss with Budget Board Agenda
February 2021

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
Net Ordinary Income	7,451	(138,026)	145,477	135,826	(265,823)	401,649	131,273
Other Income/Expense							
Other Income							
4200 · Impact Fee Income	14,172			74,176			
4650 · Insurance Proceeds	0			213,850			
4910 · Interest Income - Impact Fees	0			5,071			
Total Other Income	14,172			293,097			
Other Expense							
5102 · Insurance Claim Expense	510			44,890			
7210 · Debt Interest Expense	7,743	7,743	0	63,481	63,480	1	93,945
Total Other Expense	8,253	7,743	510	108,371	63,480	44,891	93,945
Net Other Income	5,919	(7,743)	13,662	184,726	(63,480)	248,206	(93,945)
Net Income	13,370	(145,769)	159,139	320,552	(329,303)	649,855	37,328

Feather River Recreation & Park District
Balance Sheet
As of February 28, 2021

7:15 PM
03/11/2021

	Feb 28, 21	Feb 29, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	478,388.42	268,716.83	209,671.59	78.03%
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	283,136.19	-66,611.00	-23.53%
1010.4 - Treasury Ins Proceeds Playtown	126.76	118,624.27	-118,497.51	-99.89%
Total 1010 - Treasury Cash	997,534.37	1,002,971.29	-5,436.92	-0.54%
1020 - Imprest Cash	584.10	955.45	-371.35	-38.87%
1030 - BofW - Merchant Acct.	64,388.60	150,360.83	-85,972.23	-57.18%
1031 - BofW Project INS PROCEEDS	54,008.67	1,154,913.30	-1,100,904.63	-95.32%
1040 - Fund 2610 - BAD	196,194.48	191,409.23	4,785.25	2.5%
1050 - Impact Fees				
1051 - Impact - Parklands	514,645.96	424,309.98	90,335.98	21.29%
1052 - Impact - Public Use	38,288.81	26,163.19	12,125.62	46.35%
1053 - Impact - Aquatics	71,527.64	60,006.09	11,521.55	19.2%
Total 1050 - Impact Fees	624,462.41	510,479.26	113,983.15	22.33%
Total Checking/Savings	1,937,172.63	3,011,089.36	-1,073,916.73	-35.67%
Accounts Receivable				
1210 - Accounts Receivable	84,256.29	90,641.19	-6,384.90	-7.04%
Total Accounts Receivable	84,256.29	90,641.19	-6,384.90	-7.04%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 - Miscellaneous Receivables	-0.01	531.82	-531.83	-100.0%
1316 - Prepaid Expenses/Debt Interest	7,743.26	8,418.26	-675.00	-8.02%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	199,438.37	200,645.20	-1,206.83	-0.6%
Total Current Assets	2,220,867.29	3,302,375.75	-1,081,508.46	-32.75%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	15,029,019.80	14,916,103.80	112,916.00	0.76%
1430 - Equipment & Vehicles	1,175,085.01	1,160,373.75	14,711.26	1.27%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	1,406,744.66	124,240.64	1,282,504.02	1,032.27%
1446 - CIP Act Center Improvement AC99	0.00	46,305.00	-46,305.00	-100.0%
1448 - CIP Nelson SBF NE99	207,331.00	90,983.91	116,347.09	127.88%
1450 - CIP Feather River Trail FRT99	5,765.10	2,145.00	3,620.10	168.77%
1451 - CIP Playtown Bathroom Fire	321,424.02	116,000.00	205,424.02	177.09%
Total 1440 - Construction in Progress	1,941,264.78	379,674.55	1,561,590.23	411.3%
1499 - Accumulated Depreciation	-5,433,828.23	-4,824,103.09	-609,725.14	-12.64%
Total Fixed Assets	13,339,035.36	12,259,543.01	1,079,492.35	8.81%
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	15,764,808.65	15,766,824.76	-2,016.11	-0.01%

Feather River Recreation & Park District
Balance Sheet
As of February 28, 2021

7:15 PM
03/11/2021

	Feb 28, 21	Feb 29, 20	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	63,266.57	71,045.21	-7,778.64	-10.95%
Total Accounts Payable	63,266.57	71,045.21	-7,778.64	-10.95%
Credit Cards				
2300 - Credit Cards Payable	1,067.33	2,808.47	-1,741.14	-62.0%
2350 - Supplier Accounts	160.16	5,692.41	-5,532.25	-97.19%
Total Credit Cards	1,227.49	8,500.88	-7,273.39	-85.56%
Other Current Liabilities				
2100 - Payroll Liabilities	14,208.57	1,041.35	13,167.22	1,264.44%
2400 - Deposits/Refunds to Customers	2,843.60	-347.00	3,190.60	919.48%
Total Other Current Liabilities	17,052.17	694.35	16,357.82	2,355.85%
Total Current Liabilities	81,546.23	80,240.44	1,305.79	1.63%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	34,419.66	13,185.29	21,234.37	161.05%
2955 - Umpqua Bank Tax Exempt Bond A	2,669,389.00	2,885,555.00	-216,166.00	-7.49%
2960 - Umpqua Bank Taxable Bond B	94,999.97	120,999.97	-26,000.00	-21.49%
2975 - GASB 68 CalPERS Liab Valuation	967,811.00	967,811.00	0.00	0.0%
Total Long Term Liabilities	3,766,619.63	3,987,551.26	-220,931.63	-5.54%
Total Liabilities	3,848,165.86	4,067,791.70	-219,625.84	-5.4%
Equity	11,916,642.79	11,699,033.06	217,609.73	1.86%
TOTAL LIABILITIES & EQUITY	15,764,808.65	15,766,824.76	-2,016.11	-0.01%

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of February 28, 2021

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					216,651.95
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					126.76
Total 1010.4 - Treasury Ins Proceeds Playtown					126.76
Total 1010 - Treasury Cash					216,651.95
1031 - BofW Project INS PROCEEDS					86,464.57
	02/11/2021	FRANKLIN CONSTRUCTION, INC	RIVERBEND PLAYGROUND INSTALL	-32,445.90	54,018.67
	02/22/2021	Bank of West- Fees	bank fees	-10.00	54,008.67
Total 1031 - BofW Project INS PROCEEDS				-32,455.90	54,008.67
*** Staff notes: March 2021: Riverbend outstanding invoices to be paid on 3/11/21 total \$155k, 3/11/21: Riverbend Fund cash balance negative \$101k					
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					1,175,085.01
Total 1430 - Equipment & Vehicles					1,175,085.01
1440 - Construction in Progress					1,820,393.26
					1,376,766.40
1443 - CIP Riverbend Restoration RB99					1,406,744.66
	02/23/2021	Rock Creek Construction, Inc.	AMPHITHEATRE RETAINER	29,978.26	1,406,744.66
Total 1443 - CIP Riverbend Restoration RB99				29,978.26	1,406,744.66
*** Staff notes: \$1.4m Riverbend projects are completed and to be moved into fixed assets Needed: in service date and confirmation completion approval from GM: beach, playground, amphitheater, any misc projects					
1448 - CIP Nelson SBF NE99					116,462.74
	02/04/2021	HOLIDAY POOL CONSTRUCTION	NELSON POOL SBF GRANT	88,152.74	204,615.48
	02/09/2021	MELTON DESIGN GROUP	CONSTRUCTION DOCS	2,715.52	207,331.00
Total 1448 - CIP Nelson SBF NE99				90,868.26	207,331.00
1450 - CIP Feather River Trail FRT99					5,740.10
	02/26/2021	CARTER LAW OFFICE	LEGAL EASEMENT RIVER TRAIL SBF	25.00	5,765.10
Total 1450 - CIP Feather River Trail FRT99				25.00	5,765.10
1451 - CIP Playtown Bathroom Fire					321,424.02
Total 1451 - CIP Playtown Bathroom Fire					321,424.02
Total 1440 - Construction in Progress				120,871.52	1,941,264.78
2955 - Umpqua Bank Tax Exempt Bond A					-2,723,864.00
	02/01/2021	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	54,475.00	-2,669,389.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				54,475.00	-2,669,389.00
2960 - Umpqua Bank Taxable Bond B					-100,999.97
	02/01/2021	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	6,000.00	-94,999.97
Total 2960 - Umpqua Bank Taxable Bond B				6,000.00	-94,999.97
TOTAL				148,890.62	16,470,830.36

Feather River Recreation & Park District
 Check Register
 February 2021

Date	Num	Name	Memo	Credit
Feb 21				
02/11/2021	88998	HUMANA INSURANCE CO.	657103-001	60.00
02/11/2021	88999	PREMIER ACCESS	15763	766.80
02/11/2021	89000	BLUE SHIELD OF CALIFORNIA	4004625	7,494.40
02/11/2021	89001	AFLAC	JRF86 JAN20	1,303.62
02/11/2021	89002	BRANDT, CLARENCE SONNY	BOD STIPEND	100.00
02/11/2021	89003	FOWLER, SCOTT KENT	BOD STIPEND	100.00
02/11/2021	89004	ROCCHI, STEVE	BOD STIPEND	100.00
02/11/2021	89005	THOMAS, DEVIN	BOD STIPEND	100.00
02/11/2021	89006	BANKCARD CENTER	STATEMENT 7524	185.65
02/11/2021	89007	BANKCARD CENTER	STATEMENT 4607	1,138.70
02/11/2021	89008	BANKCARD CENTER	STATEMENT 9693	1,954.03
02/11/2021	89009	COMCAST	Acct#8155600190189780 PHONE/INTERENT	454.01
02/11/2021	89010	COMCAST	Acct# 8155 60 019 0233893	227.53
02/11/2021	89011	All Metals Supply, Inc.	TRAILER PARTS	118.05
02/11/2021	89012	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
02/11/2021	89013	BETTER DEAL EXCHANGE	Acct#701960	295.45
02/11/2021	89014	DURAN, NADINE	REFUND FITNESS CARD	68.00
02/11/2021	89015	EWING	IRRIGATION	148.61
02/11/2021	89016	GANI, TARA	REFUND	92.00
02/11/2021	89017	Golden Bear Alarms	QTRLY ALARM FBT	109.50
02/11/2021	89018	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
02/11/2021	89019	HOLIDAY POOL CONSTRUCTION	NELSON POOL SBF PROJECT	88,152.74
02/11/2021	89020	Industrial Power Products	EQUIP REPAIR	168.22
02/11/2021	89021	LES SCHWAB TIRES	2008 DODGE TIRE REPLACE	259.59
02/11/2021	89022	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	3,418.35
02/11/2021	89023	NORTH YUBA WATER DISTRICT	2695 FBT WATER	25.00
02/11/2021	89024	OROVILLE POWER EQUIPMENT	MISC PARTS/SUPP	391.56
02/11/2021	89025	P.G. & E.	PGE 12/22/20-1/21/21	8,085.59
02/11/2021	89026	RIEBES AUTO PARTS	TRUCK REPAIR	302.74
02/11/2021	89027	SOUTH FEATHER WATER & POWER	007771-000	62.72
02/11/2021	89028	SURPLUS CITY	CONEX RENTAL	255.00
02/11/2021	89029	Valley Truck & Tractor, Inc.	BACKHOE REPAIR	137.21
02/11/2021	89030	DAWSON OIL COMPANY	62765 FUEL	1,159.10
02/11/2021	89031	HOME DEPOT	HOME DEPOT STATEMENT	256.50
02/11/2021	89032-55	PAYROLL	PAYROLL ITEMS	23,069.17
02/25/2021	89056	VALENCIA, ESTELA.	EXPENSE REIMBR	90.07
02/25/2021	89057	AT&T - CALNET	WIRELESS PHONES	95.78
02/25/2021	89058	BANK OF NEW YORK MELLON	JAN21-MAR21 UMPQUA LOANS	83,704.78
02/25/2021	89059	CALF. WATER SERVICE	Acct 520857777 12/20/20-1/19/21	4,750.95
02/25/2021	89060	CRESO EQUIPMENT RENTALS	RENTAL STUMP GRINDER	172.90
02/25/2021	89061	DEL-MAR RENTAL & LANDSCAPE SUPPLY	SAND	122.16
02/25/2021	89062	EWING	IRRIGATION	318.60
02/25/2021	89063	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMNTS	1,645.94
02/25/2021	89064	MELTON DESIGN GROUP	NELSON POOL CONSTRUCTION DOCS	2,715.52
02/25/2021	89065	OROVILLE CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP	150.00
02/25/2021	89066	POLYMENDERS	MLK SLIDE REPLACE	1,570.00
02/25/2021	89067	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,790.09
02/25/2021	89068	RIEBES AUTO PARTS	TRUCK REPAIR	232.46
02/25/2021	89069	SCI Consulting Group	BAD ENGINEERS REPORT	7,435.00
02/25/2021	89070	WAL-MART COMMUNITY	STATEMENT 1712	107.56
02/25/2021	89071	WEBB, JOHN	AC TREE REMOVAL	400.00
02/25/2021	89072	Staples	STAPLES STATEMENT 3721	142.14
02/25/2021	89073	DAMON, DIRK	DOJ REIMBR	68.00
02/25/2021	89074-97	PAYROLL	PAYROLL ITEMS	22,142.93
Feb 21				<u>273,398.72</u>