



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Finance Committee Meeting  
February 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](mailto: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. January 2021 Income Statement
2. Spring 2021 & Next Fiscal Year Capital Improvements
3. January 2021 Balance Sheet
4. Fund Allocations
5. July – December 2021 Activity Center Income Statement
6. Fixed Asset & Loan Detail
7. Check Register

**ADJOURNMENT**

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

**\*\*Please see footnotes regarding immediate needs projects**

January 2021

**NOT FINAL: SUBJECT TO CHANGE  
COUNTY REPORTS NOT RECEIVED**

|  | Jan 21        | Budget        | \$ Over Budget  | STAFF COMMENTS  | Jul '20 - Jan 21 | YTD Budget       | \$ Over Budget | Annual Budget    |
|--|---------------|---------------|-----------------|---|------------------|------------------|----------------|------------------|
| <b>Ordinary Income/Expense</b>         |               |               |                 |   |                  |                  |                |                  |
| <b>Income</b>                          |               |               |                 |   |                  |                  |                |                  |
| 4100 · Tax Revenue                     | 0             | 0             | 0               | January County reports not received, this income statement to be adjusted, possible small amount of tax revenue received in Jan21 (estimate \$10k)  | 1,025,191        | 950,000          | 75,191         | 1,800,000        |
| 4150 · Tax Revenue (BAD)               | 0             | 0             | 0               |   | 156,444          | 190,000          | (33,556)       | 297,536          |
| 4300 · Program Income                  | 26,131        | 37,871        | (11,740)        |   | 242,869          | 265,095          | (22,226)       | 454,450          |
| 4400 · Donation & Fundraising Income   | 0             | 167           | (167)           |   | 2,638            | 1,165            | 1,473          | 2,000            |
| 4500 · Grant/Reimbursed Expense Income | 0             |               |                 |   | 12,055           |                  |                |                  |
| 4600 · Other Income                    | 512           | 17            | 495             |   | 512              | 115              | 397            | 200              |
| 4900 · Interest Income                 | 0             | 833           | (833)           |   | 12,094           | 5,835            | 6,259          | 10,000           |
| 4905 · Interest Income - BAD           | 0             | 167           | (167)           |   | 1,151            | 1,165            | (14)           | 2,000            |
| <b>Total Income</b>                    | <b>26,643</b> | <b>39,055</b> | <b>(12,412)</b> |   | <b>1,452,954</b> | <b>1,413,375</b> | <b>39,579</b>  | <b>2,566,186</b> |
| <b>Gross Profit</b>                    | <b>26,643</b> | <b>39,055</b> | <b>(12,412)</b> |   | <b>1,452,954</b> | <b>1,413,375</b> | <b>39,579</b>  | <b>2,566,186</b> |
| <b>Expense</b>                         |               |               |                 |   |                  |                  |                |                  |
| 5000 · Payroll Expenses                | 83,293        | 107,462       | (24,169)        | Park Sup position open, covid staffing levels remain in place. January staff pay increases and minium wage increase applied. Mar21 will increase staffing PT maintenance and Preschool Teacers, will see increase \$10k. Due to immediate need projects in parks (see below) any payroll under budgeted amount will be expensed to cover capital projects listed below. | 740,123          | 814,651          | (74,528)       | 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                | 2,420            | (2,420)        | 4,150            |
| 5120 · Bank Fees                       | 562           | 500           | 62              |   | 3,036            | 3,500            | (464)          | 6,000            |
| 5130 · Charitable Contributions        | 0             | 1,250         | (1,250)         |   | 0                | 2,500            | (2,500)        | 2,500            |
| 5140 · Copying & Printing              | 699           | 750           | (51)            |   | 4,988            | 5,250            | (262)          | 9,000            |
| 5155 · Employment New Hire Screen      | 0             | 148           | (148)           |   | 90               | 1,032            | (942)          | 1,772            |
| 5160 · Dues, Mbrshps & Subscriptions   | 0             | 2,000         | (2,000)         |   | 7,386            | 7,650            | (264)          | 8,300            |
| 5170 · Education & Development         | 0             | 279           | (279)           |   | 780              | 1,955            | (1,175)        | 3,350            |
| 5175 · Equipment Rental                | 0             | 321           | (321)           |   | 2,680            | 2,245            | 435            | 3,850            |
| 5180 · Equipment, Tools & Furn (<\$5k) | 940           | 3,975         | (3,035)         |   | 16,910           | 27,825           | (10,915)       | 47,700           |
| 5200 · Insurance                       | 0             | 9,000         | (9,000)         |   | 118,557          | 129,000          | (10,443)       | 129,000          |
| 5210 · Interest Expense - Operating    | 207           | 250           | (43)            |   | 1,516            | 1,750            | (234)          | 3,000            |
| 5225 · Postage & Delivery              | 0             | 100           | (100)           |   | 352              | 700              | (348)          | 1,200            |
| 5230 · Professional & Outside Svcs     |               |               |                 |   |                  |                  |                |                  |
| 5232 · Accounting                      | 0             | 3,000         | (3,000)         | \$25k estimated cost of 2019-20 budget not yet expensed   | 0                | 28,000           | (28,000)       | 28,000           |
| 5233 · Bands/Recreation                | 0             | 0             | 0               |   | 0                | 0                | 0              | 800              |
| 5234 · Board Stipends                  | 400           | 1,000         | (600)           |   | 4,000            | 7,000            | (3,000)        | 12,000           |
| 5235 · Recreation Instructors          | 0             |               |                 |   | 29               |                  |                |                  |
| 5236 · Legal                           | 225           | 1,250         | (1,025)         |   | 9,232            | 8,750            | 482            | 15,000           |
| 5237 · Contract Janitorial             | 5,109         | 6,385         | (1,276)         |   | 35,763           | 44,700           | (8,937)        | 76,625           |

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

**\*\*Please see footnotes regarding immediate needs projects**

January 2021

**NOT FINAL: SUBJECT TO CHANGE  
COUNTY REPORTS NOT RECEIVED**

|   | Jan 21    | Budget    | \$ Over Budget | STAFF COMMENTS   | Jul '20 - Jan 21 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-----------|-----------|----------------|--|------------------|------------|----------------|---------------|
| 5239 · Outside Service Admin/Consult                | 6,550     | 30,000    | (23,450)       | \$30k budget 2020 election expense, must return to reserves in the 2021-22 budget process  | 20,559           | 58,000     | (37,441)       | 86,000        |
| <b>Total 5230 · Professional &amp; Outside Svcs</b> | 12,284    | 41,635    | (29,351)       |  | 69,583           | 146,450    | (76,867)       | 218,425       |
| 5260 · Repairs & Maintenance                        | 3,451     | 16,041    | (12,590)       | Please see attached report listing spring field maintenance and capital improvements which must be completed this fiscal year. . The annual R&M total \$193k will be spent as \$15k maintenance will be done in spring to repair and maintain Nelson fields. And additional \$70k is needed for necessary capital improvement projects, see attached report for details. | 87,665           | 112,295    | (24,630)       | 192,500       |
| <b>5270 · Security</b>                              | 0         | 1,667     | (1,667)        | Budgeted additional security at park and Act Center has not been installed as of Jan21   | 4,429            | 11,665     | (7,236)        | 20,000        |
| 5280 · Supplies - Consumable                        | 1,389     | 2,577     | (1,188)        |  | 12,430           | 18,040     | (5,610)        | 30,925        |
| 5290 · Taxes, Lic., Notices & Permits               | 0         | 406       | (406)          |  | 5,341            | 2,845      | 2,496          | 4,875         |
| 5300 · Telephone/Internet                           | 1,051     | 1,153     | (102)          |  | 7,598            | 8,075      | (477)          | 13,840        |
| 5310 · Transportation, Meals & Travel               | 1,159     | 2,670     | (1,511)        |  | 10,559           | 18,700     | (8,141)        | 32,050        |
| 5320 · Utilities                                    | 16,349    | 24,071    | (7,722)        | YTD over budgeted \$35k resulted from Riverbend water, pump issues   | 204,968          | 170,550    | 34,418         | 290,905       |
| <b>Total Expense</b>                                | 121,384   | 216,601   | (95,217)       |  | 1,355,385        | 1,548,708  | (193,323)      | 2,434,913     |
| <b>Net Ordinary Income</b>                          | (94,741)  | (177,546) | 82,805         |  | 97,569           | (135,333)  | 232,902        | 131,273       |
| <b>Other Income/Expense</b>                         |           |           |                |  |                  |            |                |               |
| <b>Other Income</b>                                 |           |           |                |  |                  |            |                |               |
| 4200 · Impact Fee Income                            | 2,212     |           |                |  | 60,004           |            |                |               |
| 4650 · Insurance Proceeds                           | 0         |           |                |  | 213,850          |            |                |               |
| 4910 · Interest Income - Impact Fees                | 0         |           |                |  | 3,750            |            |                |               |
| <b>Total Other Income</b>                           | 2,212     |           |                |  | 277,604          |            |                |               |
| <b>Other Expense</b>                                |           |           |                |  |                  |            |                |               |
| 5102 · Insurance Claim Expense                      | 255       |           |                |  | 44,380           |            |                |               |
| 7210 · Debt Interest Expense                        | 7,743     | 7,743     | 0              |  | 55,737           | 55,737     | 0              | 93,945        |
| <b>Total Other Expense</b>                          | 7,998     | 7,743     | 255            |  | 100,117          | 55,737     | 44,380         | 93,945        |
| <b>Net Other Income</b>                             | (5,786)   | (7,743)   | 1,957          |  | 177,487          | (55,737)   | 233,224        | (93,945)      |
| <b>Net Income</b>                                   | (100,527) | (185,289) | 84,762         |  | 275,056          | (191,070)  | 466,126        | 37,328        |

**\*\* Upcoming projects requiring immediate attention**

|  | Est Cost  | Fund             |
|--|-----------|------------------|
| Nelson Park softball fields, in and out fields | \$ 15,000 | operating budget |

**Capital Improvement projects to be presented to Board**

|   |                  |              |
|---|------------------|--------------|
| Palermo ADA upgrades, must be completed | \$ 35,000        | General Fund |
| Palermo water leak                      | \$ 20,000        | General Fund |
| Palermo pool bathroom roof repair       | \$ 15,000        | General Fund |
| Nolan Park well                         | \$ 20,000        | General Fund |
| <b>Total</b>                            | <b>\$ 90,000</b> |              |

**FEATHER RIVER REC AND PARK DISTRICT  
2021-22 PROJECT LIST CAPITAL IMPROVMENTS**

The following projects are estimated costs, waiting on quotes and will be presented to the Board on upcoming agendas for approval/allocation

**Immediate need Spring f/year 2020-21**

|  |           |                |                   |
|--|-----------|----------------|-------------------|
| ATV Maint Dept (purchase on hold,)                 | \$        | 10,000         | Gen Fund Reserves |
| Palermo pool roof and repair                       | \$        | 15,000         | Gen Fund          |
| Nolan Well   | \$        | 20,000         | Gen Fund          |
| ADA Parking Palermo                                | \$        | 35,000         | Impact Public Use |
| Palermo leak repair                                | \$        | 20,000         | Gen Fund          |
| <b>Immediate repairs Spring 2021 (ATV on hold)</b> | <b>\$</b> | <b>100,000</b> |                   |

**F/year 2021-22 budget**

|  |               |                    |                        |
|--|---------------|--------------------|------------------------|
| Sump Pump AC   | \$            | 20,000             | Gen Fund               |
| Assessment new development                           | \$            | 15,000             | reimbursement          |
| Nelson Field lights                                  | \$            | 50,000             | Gen Fund               |
| Nelson bleacher and shade                            | \$            | 15,000             | Gen Fund               |
| Nelson backstops                                     | \$            | 5,000              | Gen Fund               |
| Nolan fields/bleacher/shade                          | \$            | 20,000             | Gen Fund               |
| Tennis Court lights                                  | \$            | 30,000             | Gen Fund               |
| Equipment Maint Dept                                 | \$            | 20,000             | Gen Fund xfer reserves |
| AC Gym Swamp Coolers                                 | \$            | 35,000             | Gen Fund               |
| <br><b>Total Capital Improvement needs attention</b> | <br><b>\$</b> | <br><b>410,000</b> |                        |

Feather River Recreation & Park District  
Balance Sheet  
As of January 31, 2021

Staff Comments

|   | Jan 31, 21           | allocated funds                                  | Jan 31, 20           | \$ Change            | % Change        |
|---|----------------------|--|----------------------|----------------------|-----------------|
| <b>ASSETS</b>                                 |                      |  |                      |                      |                 |
| <b>Current Assets</b>                         |                      |  |                      |                      |                 |
| <b>Checking/Savings</b>                       |                      |  |                      |                      |                 |
| <b>1010 - Treasury Cash</b>                   |                      |  |                      |                      |                 |
| 1010.1 - Treasury Cash - General              | 719,154.95           | \$50k Nelson Pool \$100k immediate project needs | 521,649.40           | 197,505.55           | 37.86%          |
| 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           | \$200k Nelson Pool                               | 330,451.17           | -113,925.98          | -34.48%         |
| 1010.4 - Treasury Ins Proceeds Playtown       | 126.76               |  | 126,529.21           | -126,402.45          | -99.9%          |
| <b>Total 1010 - Treasury Cash</b>             | <b>1,238,300.90</b>  |  | <b>1,311,123.78</b>  | <b>-72,822.88</b>    | <b>-5.55%</b>   |
| 1020 - Imprest Cash                           | 584.10               |  | 1,000.00             | -415.90              | -41.59%         |
| 1030 - BofW - Merchant Acct.                  | 45,211.64            |  | 102,978.90           | -57,767.26           | -56.1%          |
| 1031 - BofW Project INS PROCEEDS              | 86,484.57            |  | 1,259,081.94         | -1,172,597.37        | -93.13%         |
| 1040 - Fund 2610 - BAD                        | 196,069.87           | \$196k Gan Fund reimb operating expenses         | 191,409.23           | 4,660.64             | 2.44%           |
| <b>1050 - Impact Fees</b>                     |                      |  |                      |                      |                 |
| 1051 - Impact - Parklands                     | 501,362.90           | \$250k Nelson Pool                               | 421,688.76           | 79,674.14            | 18.89%          |
| 1052 - Impact - Public Use                    | 36,653.39            | \$35k Palermo ADA                                | 25,798.21            | 10,855.18            | 42.08%          |
| 1053 - Impact - Aquatics                      | 69,847.19            | \$65k Nelson Pool                                | 59,674.29            | 10,172.90            | 17.05%          |
| <b>Total 1050 - Impact Fees</b>               | <b>607,863.48</b>    |  | <b>507,161.26</b>    | <b>100,702.22</b>    | <b>19.86%</b>   |
| <b>Total Checking/Savings</b>                 | <b>2,174,514.56</b>  |  | <b>3,372,755.11</b>  | <b>-1,198,240.55</b> | <b>-35.53%</b>  |
| <b>Accounts Receivable</b>                    |                      |  |                      |                      |                 |
| 1210 - Accounts Receivable                    | -6,320.35            |  | 83,043.77            | -89,364.12           | -107.61%        |
| <b>Total Accounts Receivable</b>              | <b>-6,320.35</b>     |  | <b>83,043.77</b>     | <b>-89,364.12</b>    | <b>-107.61%</b> |
| <b>Other Current Assets</b>                   |                      |  |                      |                      |                 |
| 1302 - FEMA Riverbend Claim A/R               | 2,839.00             |  | 2,839.00             | 0.00                 | 0.0%            |
| 1310 - Miscellaneous Receivables              | -462.04              |  | 401.82               | -863.86              | -214.99%        |
| 1320 - Umpqua Bank Project Fund               | 188,856.12           | \$189k Nelson Pool                               | 188,856.12           | 0.00                 | 0.0%            |
| <b>Total Other Current Assets</b>             | <b>191,233.08</b>    |  | <b>192,096.94</b>    | <b>-863.86</b>       | <b>-0.45%</b>   |
| <b>Total Current Assets</b>                   | <b>2,359,427.29</b>  |  | <b>3,647,895.82</b>  | <b>-1,288,468.53</b> | <b>-35.32%</b>  |
| <b>Fixed Assets</b>                           |                      |  |                      |                      |                 |
| 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         |  | 1,087,720.80         | 87,364.21            | 8.03%           |
| <b>1440 - Construction in Progress</b>        |                      |  |                      |                      |                 |
| 1443 - CIP Riverbend Restoration RB99         | 1,376,766.40         |  | 127,059.25           | 1,249,707.15         | 983.56%         |
| 1448 - CIP Nelson SBF NE99                    | 116,462.74           |  | 71,680.86            | 44,781.88            | 62.47%          |
| 1450 - CIP Feather River Trail FRT99          | 5,740.10             |  | 2,145.00             | 3,595.10             | 167.6%          |
| 1451 - CIP Playtown Bathroom Fire             | 321,424.02           |  | 116,000.00           | 205,424.02           | 177.09%         |
| <b>Total 1440 - Construction in Progress</b>  | <b>1,820,393.26</b>  |  | <b>316,885.11</b>    | <b>1,503,508.15</b>  | <b>474.47%</b>  |
| 1499 - Accumulated Depreciation               | -5,275,439.07        |  | -4,824,103.09        | -451,335.98          | -9.36%          |
| <b>Total Fixed Assets</b>                     | <b>13,376,553.00</b> |  | <b>12,124,100.62</b> | <b>1,252,452.38</b>  | <b>10.33%</b>   |
| <b>Other Assets</b>                           |                      |  |                      |                      |                 |
| <b>1550 - GASB 68 CalPERS Valuation</b>       |                      |  |                      |                      |                 |
| 1551 - GASB68 Deferred Outflow Pension        | 204,906.00           |  | 204,906.00           | 0.00                 | 0.0%            |
| <b>Total 1550 - GASB 68 CalPERS Valuation</b> | <b>204,906.00</b>    |  | <b>204,906.00</b>    | <b>0.00</b>          | <b>0.0%</b>     |
| <b>Total Other Assets</b>                     | <b>204,906.00</b>    |  | <b>204,906.00</b>    | <b>0.00</b>          | <b>0.0%</b>     |
| <b>TOTAL ASSETS</b>                           | <b>15,940,886.29</b> |  | <b>15,976,902.44</b> | <b>-36,016.15</b>    | <b>-0.23%</b>   |
| <b>LIABILITIES &amp; EQUITY</b>               |                      |  |                      |                      |                 |
| <b>Liabilities</b>                            |                      |  |                      |                      |                 |
| <b>Current Liabilities</b>                    |                      |  |                      |                      |                 |
| <b>Accounts Payable</b>                       |                      |  |                      |                      |                 |
| 2000 - Accounts Payable                       | 58,988.74            |  | 88,438.46            | -29,449.72           | -33.3%          |
| <b>Total Accounts Payable</b>                 | <b>58,988.74</b>     |  | <b>88,438.46</b>     | <b>-29,449.72</b>    | <b>-33.3%</b>   |
| <b>Credit Cards</b>                           |                      |  |                      |                      |                 |
| <b>2300 - Credit Cards Payable</b>            |                      |  |                      |                      |                 |
| 2335 - BofW CC 9693 GM                        | 805.82               |  | 785.87               | 19.95                | 2.54%           |
| 2337 - BoW CC 4607 Preschool                  | 553.04               |  | 1,149.46             | -596.42              | -51.89%         |
| 2339 - BoW CC 9628 General                    | 183.00               |  | 815.63               | -632.63              | -77.56%         |
| <b>Total 2300 - Credit Cards Payable</b>      | <b>1,541.86</b>      |  | <b>2,750.96</b>      | <b>-1,209.10</b>     | <b>-43.95%</b>  |
| <b>2350 - Supplier Accounts</b>               |                      |  |                      |                      |                 |
| 2351 - Better Deal Exchange                   | -141.33              |  | 0.00                 | -141.33              | -100.0%         |
| 2352 - Staples                                | 0.00                 |  | 131.63               | -131.63              | -100.0%         |
| 2353 - Walmart                                | 110.07               |  | 1,072.93             | -962.86              | -89.74%         |
| 2354 - Home Depot                             | 0.00                 |  | 442.10               | -442.10              | -100.0%         |
| 2357 - Tractor Supply                         | 0.00                 |  | 27.05                | -27.05               | -100.0%         |
| <b>Total 2350 - Supplier Accounts</b>         | <b>-31.26</b>        |  | <b>1,673.71</b>      | <b>-1,704.97</b>     | <b>-101.87%</b> |

Feather River Recreation & Park District  
 Balance Sheet  
 As of January 31, 2021

Staff Comments

|   | Jan 31, 21           | allocated funds | Jan 31, 20           | \$ Change         | % Change      |
|---|----------------------|-----------------|----------------------|-------------------|---------------|
| Total Credit Cards                          | 1,510.60             |                 | 4,424.67             | -2,914.07         | -65.86%       |
| Other Current Liabilities                   |                      |                 |                      |                   |               |
| 2100 - Payroll Liabilities                  |                      |                 |                      |                   |               |
| 2160 - Workers Comp Payable                 | -46,978.59           |                 | -38,239.84           | -8,738.75         | -22.85%       |
| 2170 - Retirement Payable                   | 4.03                 |                 | 4.92                 | -0.89             | -18.09%       |
| 2180 - Health Insurance Payable             | 8,386.04             |                 | 865.82               | 7,520.22          | 868.57%       |
| 2185 - Dental Insurance Payable             | 767.45               |                 | 98.25                | 669.20            | 681.12%       |
| 2186 - Life Insurance Payable               | 70.00                |                 | 5.00                 | 65.00             | 1,300.0%      |
| 2187 - Aflac Payable                        | 1,265.90             |                 | 1,496.80             | -230.90           | -15.43%       |
| 2199 - Accrued Leave Payable                | 44,260.78            |                 | 22,334.25            | 21,926.53         | 98.17%        |
| Total 2100 - Payroll Liabilities            | 7,775.61             |                 | -13,434.80           | 21,210.41         | 157.88%       |
| 2210 - Accrued Debt Interest                | 7,743.26             |                 | 8,418.26             | -675.00           | -8.02%        |
| 2400 - Deposits/Refunds to Customers        | 4,149.60             |                 | -347.00              | 4,496.60          | 1,295.85%     |
| Total Other Current Liabilities             | 19,668.47            |                 | -5,363.54            | 25,032.01         | 466.71%       |
| Total Current Liabilities                   | 80,167.81            |                 | 87,499.59            | -7,331.78         | -8.38%        |
| Long Term Liabilities                       |                      |                 |                      |                   |               |
| 2954 - Ford Motor Vehicle Loan              | 35,862.13            |                 | 15,306.42            | 20,555.71         | 134.3%        |
| 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                 | 3,828,537.10         |                 | 4,048,412.39         | -219,875.29       | -5.43%        |
| Total Liabilities                           | 3,908,704.91         |                 | 4,135,911.98         | -227,207.07       | -5.49%        |
| Equity                                      |                      |                 |                      |                   |               |
| 3010 - Imprest Cash Reserve                 | 548.10               |                 | 1,000.00             | -451.90           | -45.19%       |
| 3020 - General Reserve                      | 20,000.00            |                 | 20,000.00            | 0.00              | 0.0%          |
| 3030 - Investment in Assets                 | 6,439,516.82         |                 | 6,439,516.82         | 0.00              | 0.0%          |
| 3040 - General Fund Balance                 | -1,754,519.00        |                 | -1,653,176.59        | -101,342.41       | -6.13%        |
| 3050 - Benefit Assessment District          | 38,475.19            |                 | 39,721.49            | -1,246.30         | -3.14%        |
| 3060 - Impact Fees (general)                | 544,004.22           |                 | 440,963.61           | 103,040.61        | 23.37%        |
| 3099 - Undistributed Retained Earnings      | 6,469,100.25         |                 | 6,553,500.51         | -84,400.26        | -1.29%        |
| Net Income                                  | 275,055.80           |                 | -535.38              | 275,591.18        | 51,475.81%    |
| Total Equity                                | 12,032,181.38        |                 | 11,840,990.46        | 191,190.92        | 1.62%         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>       | <b>15,940,886.29</b> |                 | <b>15,976,902.44</b> | <b>-36,016.15</b> | <b>-0.23%</b> |

**FEATHER RIVER REC AND PARK DISTRICT CASH FLOW BY FUND**

**Fund Allocation**

Deferred Maintenance/Capital Improvements/Loan Payments  
 Balance as of January 31, 2021 listing projects to be  
 completed spring 2021

|  | <b>TOTAL<br/>all funds all<br/>projects</b> | <b>General Fund<br/>(BOW)</b> | <b>G.Fund RB<br/>Admin</b> | <b>Gen Fund<br/>Reserves</b> | <b>BAD</b>      | <b>Impact<br/>Parkland</b> | <b>Impact<br/>Public</b> | <b>Impact<br/>Aquatics</b> | <b>Loan<br/>Project<br/>Fund</b> | <b>Insurance Projects</b> |                 |
|--|---|-------------------------------|----------------------------|------------------------------|-----------------|----------------------------|--------------------------|----------------------------|----------------------------------|---------------------------|-----------------|
|  |   |                               |                            |                              |                 |                            |                          |                            |                                  | <b>Riverbend</b>          | <b>Playtown</b> |
| <b>1/31/21 balance</b>                               |   | <b>719,155</b>                | <b>216,000</b>             | <b>302,500</b>               | <b>196,000</b>  | <b>500,600</b>             | <b>36,410</b>            | <b>70,000</b>              | <b>189,000</b>                   | <b>86,000</b>             | <b>0</b>        |
| Feb-Jun21 Nelson Pool SBF matching funds             | (750,000)                                   | (50,000)                      | (200,000)                  |                              |                 | (250,000)                  |                          | (61,000)                   | (189,000)                        |                           |                 |
| Umpqua Loans f/year 20/21 March/June                 | (170,000)                                   | (170,000)                     |                            |                              |                 |                            |                          |                            |                                  |                           |                 |
| Jun21 Transfer BAD operating expenses to Gen fund    | (288,000)                                   | 0                             |                            | (288,000)                    |                 |                            |                          |                            |                                  |                           |                 |
| ATV Maintence allocated 2020-21 budget'              | (10,000)                                    | (10,000)                      |                            |                              |                 |                            |                          |                            |                                  |                           |                 |
| ADA Parking Palermo                                  | (35,000)                                    |                               |                            |                              |                 |                            | (35,000)                 |                            |                                  |                           |                 |
| Nolan Well   | (20,000)                                    | (20,000)                      |                            |                              |                 |                            |                          |                            |                                  |                           |                 |
| Palermo leak repair                                  | (20,000)                                    | (20,000)                      |                            |                              |                 |                            |                          |                            |                                  |                           |                 |
| Palermo Pool roof repair                             | (15,000)                                    | (15,000)                      |                            |                              |                 |                            |                          |                            |                                  |                           |                 |
| Playtown Water Play Project (2021-22 f/year project) | (300,000)                                   |                               |                            |                              |                 | (300,000)                  |                          |                            |                                  |                           |                 |
| Riverbend Playground payout                          |   |                               |                            |                              |                 |                            |                          |                            |                                  | (86,000)                  |                 |
| <b>fund balance AFTER allocation</b>                 | <b>(1,608,000)</b>                          | <b>434,155</b>                | <b>16,000</b>              | <b>302,500</b>               | <b>(92,000)</b> | <b>(49,400)</b>            | <b>1,410</b>             | <b>9,000</b>               | <b>0</b>                         | <b>0</b>                  | <b>0</b>        |

| FEATHER RIVER REC AND PARK DISTRICT<br>JULY - DECEMBER 2021 ACTIVITY CENTER |                |                 |               |                |                |                  |
|---|----------------|-----------------|---------------|----------------|----------------|------------------|
|   | CLASSES        | ADMIN/MAINT     | RENTALS       | PRESCHOOL/CAMP | GYMNASTICS     | TOTAL ACT CENTER |
| <b>Ordinary Income/Expense</b>  |                |                 |               |                |                |                  |
| <b>Income</b>   |                |                 |               |                |                |                  |
| Total Income  | 741            | 2               | 36,556        | 145,687        | 32,623         | 215,609          |
| <b>Gross Profit</b>   |                |                 |               |                |                |                  |
|   | 741            | 2               | 36,556        | 145,687        | 32,623         | 215,609          |
| <b>Expense</b>  |                |                 |               |                |                |                  |
| Total 5000 - Payroll Expenses   | 956            | 197,557         | 0             | 162,639        | 44,200         | 405,352          |
| 5031 - GASB 68 Benefit Expense  | 0              | 56,394          | 0             | 0              | 0              | 56,394           |
| 5120 - Bank Fees  | 0              | 2,474           | 0             | 0              | 0              | 2,474            |
| 5140 - Copying & Printing   | 0              | 4,289           | 0             | 0              | 0              | 4,289            |
| 5155 - Employment New Hire Screen   | 0              | 0               | 0             | 90             | 0              | 90               |
| 5160 - Dues, Mbrshps & Subscriptions  | 0              | 6,858           | 0             | 0              | 355            | 7,213            |
| 5170 - Education & Development  | 0              | 25              | 0             | 0              | 550            | 575              |
| 5175 - Equipment Rental   | 0              | 305             | 0             | 0              | 0              | 305              |
| 5180 - Equipment, Tools & Furn (-\$5k)                                      |                |                 |               |                |                |                  |
| 5187 - IT Computer/HardwareTechnology                                       | 0              | 508             | 0             | 0              | 0              | 508              |
| 5188 - IT Computer/Software Technology                                      | 0              | 14,565          | 0             | 0              | 0              | 14,565           |
| Total 5180 - Equipment, Tools & Furn (-\$5k)                                | 0              | 15,073          | 0             | 0              | 0              | 15,073           |
| 5200 - Insurance  | 0              | 82,557          | 0             | 0              | 11,000         | 93,557           |
| 5225 - Postage & Delivery   | 0              | 352             | 0             | 0              | 0              | 352              |
| 5230 - Professional & Outside Svcs  |                |                 |               |                |                |                  |
| 5234 - Board Stipends   | 0              | 3,600           | 0             | 0              | 0              | 3,600            |
| 5235 - Recreation Instructors   | 29             | 0               | 0             | 0              | 0              | 29               |
| 5236 - Legal  | 0              | 9,007           | 0             | 0              | 0              | 9,007            |
| 5239 - Outside Service Admin/Consult  | 0              | 5,588           | 0             | 0              | 0              | 5,588            |
| Total 5230 - Professional & Outside Svcs                                    | 29             | 18,195          | 0             | 0              | 0              | 18,224           |
| 5260 - Repairs & Maintenance  |                |                 |               |                |                |                  |
| 5261 - Building R&M   | 0              | 2,996           | 0             | 0              | 0              | 2,996            |
| 5262 - Equip Repairs & Small Tools  | 0              | 243             | 0             | 0              | 503            | 746              |
| 5264 - Grounds R&M  | 0              | 333             | 0             | 0              | 0              | 333              |
| 5265 - Janitorial Supplies  | 0              | 3,600           | 0             | 0              | 0              | 3,600            |
| 5267 - Vehicle R&M  | 0              | 14              | 0             | 0              | 0              | 14               |
| 5269 - Outside Contractor/Services R&M                                      | 0              | 430             | 0             | 0              | 0              | 430              |
| Total 5260 - Repairs & Maintenance  | 0              | 7,616           | 0             | 0              | 503            | 8,119            |
| 5270 - Security   | 0              | 657             | 0             | 0              | 0              | 657              |
| 5280 - Supplies - Consumable  |                |                 |               |                |                |                  |
| 5281 - Misc Staff & Uniforms Supplies                                       | 0              | 727             | 0             | 0              | 0              | 727              |
| 5282 - Office Supplies  | 0              | 904             | 0             | 0              | 0              | 904              |
| 5284 - Program Food   | 0              | 0               | 0             | 4,261          | 0              | 4,261            |
| 5286 - Program Supplies   | 0              | 0               | 0             | 2,014          | 332            | 2,346            |
| 5287 - Safety Supplies  | 0              | 1,199           | 0             | 0              | 0              | 1,199            |
| Total 5280 - Supplies - Consumable  | 0              | 2,831           | 0             | 6,275          | 332            | 9,437            |
| 5290 - Taxes, Lic., Notices & Permits                                       | 0              | 3,489           | 0             | 726            | 0              | 4,215            |
| 5300 - Telephone/Internet   | 0              | 3,020           | 0             | 388            | 194            | 3,602            |
| 5310 - Transportation, Meals & Travel                                       |                |                 |               |                |                |                  |
| 5318 - Mileage  | 0              | 78              | 0             | 23             | 320            | 420              |
| Total 5310 - Transportation, Meals & Travel                                 | 0              | 78              | 0             | 23             | 320            | 420              |
| 5320 - Utilities  |                |                 |               |                |                |                  |
| Total 5320 - Utilities  | 5,518          | 8,634           | 0             | 10,763         | 4,973          | 29,889           |
| <b>Total Expense</b>  | <b>6,503</b>   | <b>410,402</b>  | <b>0</b>      | <b>180,904</b> | <b>62,427</b>  | <b>660,236</b>   |
| <b>Net Ordinary Income</b>  | <b>-5,762</b>  | <b>-410,400</b> | <b>36,556</b> | <b>-35,217</b> | <b>-29,804</b> | <b>-444,627</b>  |
| <b>Other Income/Expense</b>   |                |                 |               |                |                |                  |
| <b>Other Expense</b>  |                |                 |               |                |                |                  |
| 7210 - Debt Interest Expense  | 8,157          | 12,647          | 0             | 9,063          | 18,127         | 47,994           |
| <b>Total Other Expense</b>  | <b>8,157</b>   | <b>12,647</b>   | <b>0</b>      | <b>9,063</b>   | <b>18,127</b>  | <b>47,994</b>    |
| <b>Net Other Income</b>   | <b>-8,157</b>  | <b>-12,647</b>  | <b>0</b>      | <b>-9,063</b>  | <b>-18,127</b> | <b>-47,994</b>   |
| <b>Net Income</b>   | <b>-13,919</b> | <b>-423,047</b> | <b>36,556</b> | <b>-44,280</b> | <b>-47,931</b> | <b>-492,621</b>  |

|                                    |              |
|------------------------------------|--------------|
| Total AC Loss per above report     | \$ (492,000) |
| Loan Principal Payments            | \$ (110,000) |
| Admin P/R not directly AC related  | \$ 100,000   |
| Admin Expenses remain w/o AC       | \$ 275,000   |
| Estimated cost running AC 6 months | \$ (227,000) |

**Immedite AC Deferred Maintenance Needs**

|                                       |            |
|---------------------------------------|------------|
| Act Center Gym Swamp Coolers          | \$ 35,000  |
| Act Center Sewage Pump                | \$ 20,000  |
| Act Center Upgrade Fire System        | \$ 75,000  |
| Act Center Small Gym Acoustics        | \$ 15,000  |
| Act Center Contingency Deferred Maint | \$ 15,000  |
| Act Center Playground Preschool       | \$ 20,000  |
|                                       | \$ 180,000 |



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

|  | <u>Date</u> | <u>Source Name</u> | <u>Memo</u>                            | <u>Amount</u> | <u>Balance</u>       |
|--|-------------|--------------------|--|---------------|----------------------|
| <b>1010 - Treasury Cash</b>                    |             |                    |  |               | <b>366,359.90</b>    |
| <b>1010.3 - Treasury Admin Ins Proceeds</b>    |             |                    |  |               | <b>216,525.19</b>    |
| Total 1010.3 - Treasury Admin Ins Proceeds     |             |                    |  |               | 216,525.19           |
| <b>1010.4 - Treasury Ins Proceeds Playtown</b> |             |                    |  |               | <b>149,834.71</b>    |
| 01/14/2021 Belfore Property Restoration        |             |                    | PLAYTOWN BATHROOMS                     | -149,707.95   | 126.76               |
| Total 1010.4 - Treasury Ins Proceeds Playtown  |             |                    |  | -149,707.95   | 126.76               |
| <b>1031 - BofW Project INS PROCEEDS</b>        |             |                    |  |               | <b>248,704.24</b>    |
| 01/14/2021 VOID                                |             |                    | void bow ck 5133                       | 0.00          | 248,704.24           |
| 01/14/2021 FRANKLIN CONSTRUCTION, INC          |             |                    | RIVERBEND BEAR PLAYGROUND              | -146,925.00   | 101,779.24           |
| 01/28/2021 SIMONDS MACHINERY CO                |             |                    | RIVERBEND WELL PUMP REPLACEMENT        | -15,294.67    | 86,484.57            |
| Total 1031 - BofW Project INS PROCEEDS         |             |                    |  | -162,219.67   | 86,484.57            |
| <b>1302 - FEMA Riverbend Claim A/R</b>         |             |                    |  |               | <b>2,839.00</b>      |
| Total 1302 - FEMA Riverbend Claim A/R          |             |                    |  |               | 2,839.00             |
| <b>1320 - Umpqua Bank Project Fund</b>         |             |                    |  |               | <b>188,856.12</b>    |
| Total 1320 - Umpqua Bank Project Fund          |             |                    |  |               | 188,856.12           |
| <b>1410 - Land</b>                             |             |                    |  |               | <b>627,494.00</b>    |
| Total 1410 - Land                              |             |                    |  |               | 627,494.00           |
| <b>1420 - Buildings &amp; Improvements</b>     |             |                    |  |               | <b>15,029,019.80</b> |
| Total 1420 - Buildings & Improvements          |             |                    |  |               | 15,029,019.80        |
| <b>1430 - Equipment &amp; Vehicles</b>         |             |                    |  |               | <b>1,175,085.01</b>  |
| Total 1430 - Equipment & Vehicles              |             |                    |  |               | 1,175,085.01         |
| <b>1440 - Construction in Progress</b>         |             |                    |  |               | <b>1,786,042.86</b>  |
| <b>1443 - CIP Riverbend Restoration RB99</b>   |             |                    |  |               | <b>1,344,320.50</b>  |
| 01/29/2021 FRANKLIN CONSTRUCTION, INC          |             |                    | RIVERBEND BEAR ROCK PLAYGROUND INSTALL | 32,445.90     | 1,376,766.40         |
| Total 1443 - CIP Riverbend Restoration RB99    |             |                    |  | 32,445.90     | 1,376,766.40         |
| <b>1448 - CIP Nelson SBF NE99</b>              |             |                    |  |               | <b>114,733.24</b>    |
| 01/08/2021 BUTTE COUNTY ENVIROMENTAL DEPT      |             |                    | SBF NELSON POOL COUNTY PLAN REVIEW     | 1,729.50      | 116,462.74           |
| Total 1448 - CIP Nelson SBF NE99               |             |                    |  | 1,729.50      | 116,462.74           |
| <b>1450 - CIP Feather River Trail FRT99</b>    |             |                    |  |               | <b>5,565.10</b>      |
| 01/20/2021 CARTER LAW OFFICE                   |             |                    | SURVEYOR LEGAL FRT TRAIL SBF PROJECT   | 175.00        | 5,740.10             |
| Total 1450 - CIP Feather River Trail FRT99     |             |                    |  | 175.00        | 5,740.10             |
| <b>1451 - CIP Playtown Bathroom Fire</b>       |             |                    |  |               | <b>321,424.02</b>    |
| Total 1451 - CIP Playtown Bathroom Fire        |             |                    |  |               | 321,424.02           |
| Total 1440 - Construction in Progress          |             |                    |  | 34,350.40     | 1,820,393.26         |
| <b>2955 - Umpqua Bank Tax Exempt Bond A</b>    |             |                    |  |               | <b>-2,723,864.00</b> |
| Total 2955 - Umpqua Bank Tax Exempt Bond A     |             |                    |  |               | -2,723,864.00        |
| <b>2960 - Umpqua Bank Taxable Bond B</b>       |             |                    |  |               | <b>-100,999.97</b>   |
| Total 2960 - Umpqua Bank Taxable Bond B        |             |                    |  |               | -100,999.97          |

Feather River Recreation & Park District  
 Check Register  
 January 2021

|        | Date       | Num       | Name                                    | Memo                                  | Credit            |
|--------|------------|-----------|---|---------------------------------------|-------------------|
| Jan 21 | 01/14/2021 | 88903     | AFLAC                                   | JRF86 DEC20 PREMIUMS                  | 1,340.42          |
|        | 01/14/2021 | 88904     | BLUE SHIELD OF CALIFORNIA               | 4004625 JAN20                         | 7,494.40          |
|        | 01/14/2021 | 88905     | HUMANA INSURANCE CO.                    | 657103-001 JAN20 PREMIUMS             | 60.00             |
|        | 01/14/2021 | 88906     | BRANDT, CLARENCE SONNY                  | BOD STIPEND                           | 200.00            |
|        | 01/14/2021 | 88907     | FOWLER, SCOTT KENT                      | BOD STIPEND                           | 100.00            |
|        | 01/14/2021 | 88908     | ROCCHI, STEVE                           | BOD STIPEND                           | 200.00            |
|        | 01/14/2021 | 88909     | THOMAS, DEVIN                           | BOD STIPEND                           | 200.00            |
|        | 01/14/2021 | 88910     | ACCULARM SECURITY SYSTEMS               | Security Monitoring - 7/1/18-9/30/18  | 843.00            |
|        | 01/14/2021 | 88911     | ASCAP                                   | CONCERT LICENSE                       | 367.00            |
|        | 01/14/2021 | 88912     | Butte County Elections Division         | NOV20 ELECTION                        | 756.99            |
|        | 01/14/2021 | 88913     | Butte County Sheriff's Office           | SHERIFF WORK CREW                     | 400.00            |
|        | 01/14/2021 | 88914     | COMCAST                                 | Acct#8155600190189780 PHONE/INTERENT  | 410.02            |
|        | 01/14/2021 | 88915     | CPRS                                    | ANNUAL MEMBERSHIP                     | 555.00            |
|        | 01/14/2021 | 88916     | DAVIS, SAMANTHA                         | REFUND SOFTBALL                       | 175.00            |
|        | 01/14/2021 | 88917     | HOBBS PEST SOLUTIONS, INC.              | PEST CONTROL                          | 125.00            |
|        | 01/14/2021 | 88918     | LAKE OROVILLE AREA PUBLIC UTILITY DIST. | 2921 B Street Sewer Service- MLK Park | 123.18            |
|        | 01/14/2021 | 88919     | LES SCHWAB TIRES                        | TRAILER TIRE                          | 192.09            |
|        | 01/14/2021 | 88920     | Lincoln Aquatics                        | POOL CHEMICALS                        | 36.92             |
|        | 01/14/2021 | 88921     | MAZES CONSULTING                        | IT SUPPORT/SUBSCRIPTIONS              | 1,059.60          |
|        | 01/14/2021 | 88922     | MELTON DESIGN GROUP                     | MASTER PLAN UPDATE                    | 3,666.51          |
|        | 01/14/2021 | 88923     | P.G. & E.                               | PGE 11/20/20-12/21/20                 | 8,322.92          |
|        | 01/14/2021 | 88924     | Renne Public Law Group                  | LEGAL SERVICES                        | 592.50            |
|        | 01/14/2021 | 88925     | RIEBES AUTO PARTS                       | VECHILE REPAIR                        | 208.29            |
|        | 01/14/2021 | 88926     | SOUTH FEATHER WATER & POWER             | 007771-000                            | 64.40             |
|        | 01/14/2021 | 88927     | SURPLUS CITY                            | CONEX                                 | 255.00            |
|        | 01/14/2021 | 88928     | U.S. BANK EQUIPMENT FINANCE             | COPIER LEASE/USAGE                    | 705.90            |
|        | 01/14/2021 | 88929     | COMCAST                                 | Acct# 8155 60 019 0233893             | 220.81            |
|        | 01/14/2021 | 88930     | Belfore Property Restoration            | PLAYTOWN BATHROOMS                    | 149,707.95        |
|        | 01/14/2021 | 88931-952 | PAYROLL                                 | PAYROLL ITEMS                         | 21,867.03         |
|        | 01/28/2021 | 88953     | CARTER LAW OFFICE                       | LEGAL SERVICES                        | 400.00            |
|        | 01/28/2021 | 88954     | PREMIER ACCESS                          | JAN20 PREMIUMS 1000548827             | 766.91            |
|        | 01/28/2021 | 88955     | All Metals Supply, Inc.                 | REPAIR TILT TRAILER                   | 118.05            |
|        | 01/28/2021 | 88956     | AT&T - CALNET                           | PHONE LINES                           | 92.05             |
|        | 01/28/2021 | 88957     | BANKCARD CENTER                         | CREDIT CARD STATEMENTS                | 3,060.53          |
|        | 01/28/2021 | 88958     | BETTER DEAL EXCHANGE                    | Acct#701960                           | 141.33            |
|        | 01/28/2021 | 88959     | CALF. WATER SERVICE                     | Acct 520857777 12/20/20-1/19/21       | 4,604.13          |
|        | 01/28/2021 | 88960     | DAWSON OIL COMPANY                      | FUEL                                  | 2,368.06          |
|        | 01/28/2021 | 88961     | FASTENAL                                | MISC SUPPLIES                         | 162.98            |
|        | 01/28/2021 | 88962     | FORD MOTOR CREDIT COMPANY LLC           | TRUCK PAYMENTS                        | 1,645.94          |
|        | 01/28/2021 | 88963     | Hancock Automotive                      | 2004 FORD E350 REPAIR                 | 315.14            |
|        | 01/28/2021 | 88964     | HOME DEPOT                              | HOME DEPOT STATEMENT                  | 1,022.20          |
|        | 01/28/2021 | 88965     | Oroville Cable & Equipment              | TRACTOR REPAIR                        | 69.39             |
|        | 01/28/2021 | 88966     | OROVILLE POWER EQUIPMENT                | REPAIR                                | 30.20             |
|        | 01/28/2021 | 88967     | RECOLOGY BUTTE COLUSA COUNTIES          | TRASH ALL SITES                       | 1,927.92          |
|        | 01/28/2021 | 88968     | RIEBES AUTO PARTS                       | VECHILE REPAIR                        | 230.13            |
|        | 01/28/2021 | 88969     | TWSD                                    | 4-112.01 WATER NELSON                 | 1,674.74          |
|        | 01/28/2021 | 88970     | WAL-MART COMMUNITY                      | STATEMENT 1712                        | 68.34             |
|        | 01/28/2021 | 88971-997 | PAYROLL                                 | PAYROLL ITEMS                         | 22,883.18         |
| Jan 21 |            |           |   |                                       | <u>241,831.15</u> |