



FEATHER RIVER RECREATION & PARK DISTRICT

Finance Committee Meeting
January 24, 2020

ACTIVITY CENTER

1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.

CALL MEETING TO ORDER

ROLL CALL

Director Devin Thomas
Director Sonny Brandt

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

At this time, the Board will extend the courtesy of the Hearing Session to interested parties who wish to speak on items not on the agenda. State law prohibits the Board from acting on any item presented if it is not listed on the agenda, except under special circumstances as defined in the Government Code. You are limited to three (3) minutes. The Board reserves the right to limit public comment to 15 minutes and can reopen public comment at a later time. The Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to state your name for the record and make your presentation. The Board cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

COMMITTEE ITEMS

1. December Financials (Appendix A)

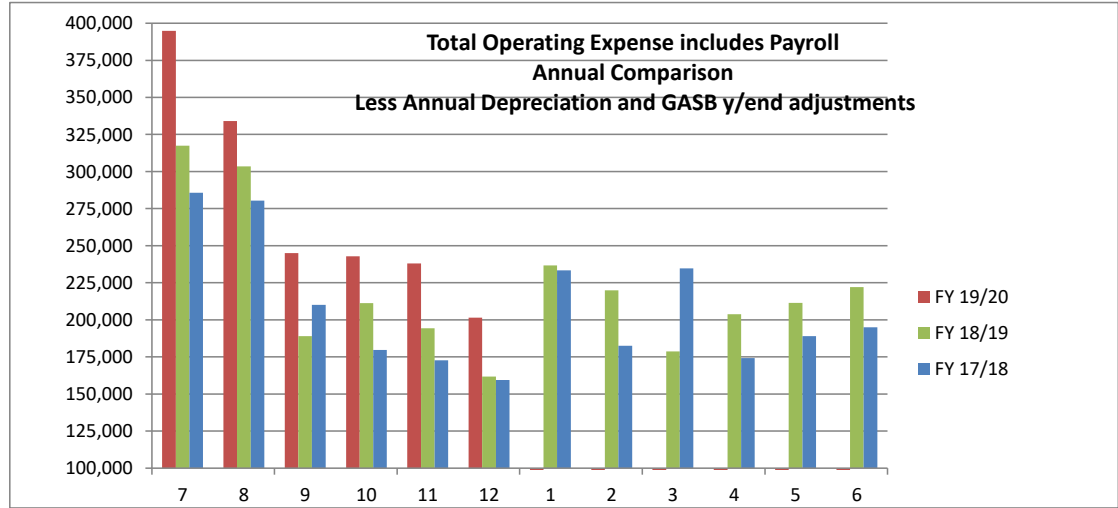
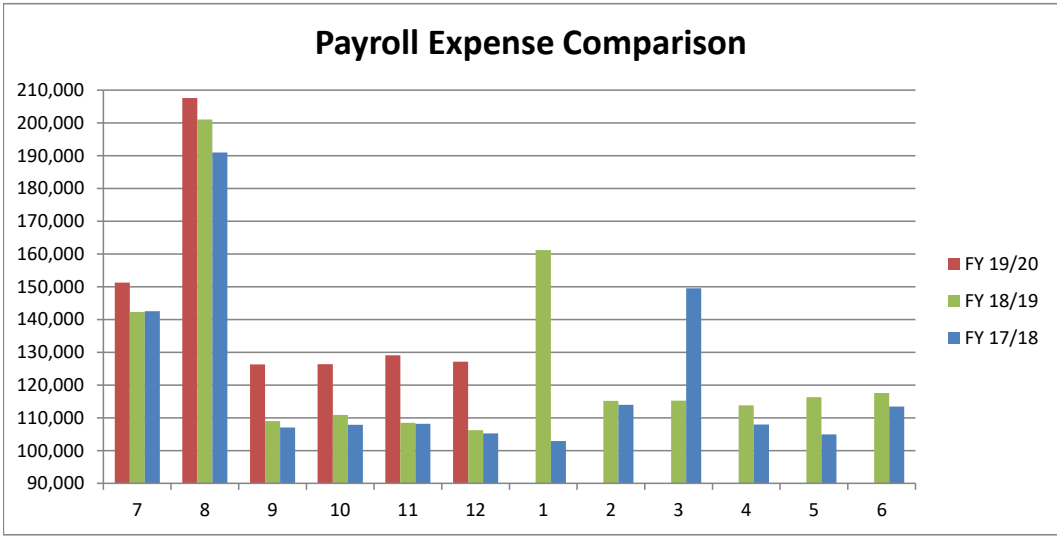
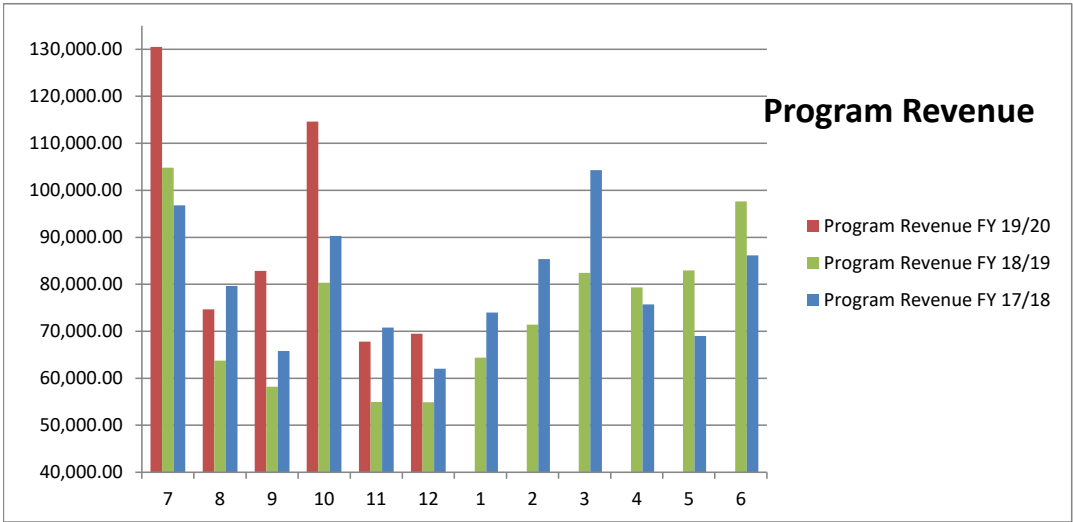
- 1. Income Statement & Staff Report
- 2. Charts
- 3. Balance Sheet
- 4. Fixed Assets and Loan Payments
- 5. Check Register

ADJOURNMENT

| Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses | | | | 13 out of 26 payroll paid out | | | | MONTHLY ACTUAL VS. MONTHLY BUDGET | | | | | | | | |
|--|---------|-----------|-----------|-------------------------------|-------------|-----------|--|---|-----------|----------------|-----------|--|---------|--------|--|--|
| Year to Date Income Statement and Staff Report | | | | PAYROLL USE | | Payroll % | | Annual Budget divided by "X" amount of months | | | | | | | | |
| Dec-19 | | | | YTD | YTD | YTD | YTD BUDGET | Dec-19 | Dec-19 | MONTHLY | YTD | | | | | |
| NOT FINAL: The prior fiscal year 2018-19 is not closed. | | | | TOTAL | Annual | Over | 50% | ACTUAL YTD | BUDGET | Over | 100% | | | | | |
| STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison | | | | Nov-19 | Dec-19 | TOTAL | Budget | (Under) | % used | Staff Comments | TOTAL | 6.0 | (Under) | % used | STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS | |
| Ordinary Income/Expense | | | | MONTHS | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | | | | |
| 4100 - Tax Revenue | 83,799 | 885,939 | 970,520 | 1,700,000 | (729,480) | 57% | | 970,520 | 850,000 | 120,520 | 114% | Tax Payments are received December and April | | | | |
| 4150 - Tax Revenue (BAD) | | 150,199 | 150,199 | 288,750 | (138,551) | 52% | | 150,199 | 144,375 | 5,824 | 104% | Tax Payments are received December and April | | | | |
| - Program Income | | | | | | | | | | | | | | | | |
| 4350 - Discounts & Credits | (693) | (547) | (9,165) | (7,440) | (1,725) | 123% | | (9,165) | (3,720) | (5,445) | 246% | | | | | |
| 4300 - Program Income | 67,775 | 69,477 | 539,842 | 1,126,595 | (586,753) | 48% | Classes \$2.1k, Event \$1.5k, Preschool/Camp \$39.7k, Gymnastics \$27.5k, Youth Sports \$2.2k | 539,842 | 563,298 | (23,456) | 96% | | | | | |
| Total - Program Income | 67,082 | 68,930 | 530,677 | 1,119,155 | (588,478) | 47% | | 530,677 | 559,578 | (28,901) | 95% | | | | | |
| 4400 - Donation & Fundraising Income | | | 1,054 | 20,000 | (18,946) | 5% | | 1,054 | 10,000 | (8,946) | 11% | | | | | |
| 4500 - Grant/Reimbursed Expense Income | | | 6,858 | 30,000 | (23,142) | 23% | | 6,858 | 15,000 | (8,142) | 46% | | | | | |
| 4600 - Other Income | | | 30 | 200 | (170) | 15% | | 30 | 100 | (70) | 30% | | | | | |
| 4900 - Interest Income | | | 9,848 | 9,000 | 848 | 109% | | 9,848 | 4,500 | 5,348 | 219% | | | | | |
| 4905 - Interest Income - BAD | | | 1,291 | 1,000 | 291 | 129% | | 1,291 | 500 | 791 | 258% | | | | | |
| Total Income | 150,881 | 1,105,068 | 1,670,477 | 3,168,105 | (1,497,628) | 53% | | 1,670,477 | 1,584,053 | 86,425 | 105% | | | | | |
| Gross Profit | | | | 150,881 | 1,105,068 | 1,670,477 | 3,168,105 | (1,497,628) | 53% | | 1,670,477 | 1,584,053 | 86,425 | 105% | | |
| Expense | | | | | | | | | | | | | | | | |
| - Payroll Expenses | | | | | | | | | | | | | | | | |
| 5010 - Wages & Salaries | 102,126 | 100,278 | 691,212 | 1,497,693 | (806,481) | 46% | Budget avg \$73k per payroll | 691,212 | 748,847 | (57,635) | 92% | Minium wage and district increases apply Jan20 | | | | |
| 5020 - Employer Taxes | 8,905 | 8,588 | 63,682 | 144,764 | (81,082) | 44% | | 63,682 | 72,382 | (8,700) | 88% | Budget on target to fully expense by June 2020 | | | | |
| 5030 - Employee Benefits | 13,563 | 13,714 | 82,324 | 188,151 | (105,827) | 44% | Manadory state and district increase | 82,324 | 94,076 | (11,752) | 88% | | | | | |
| 5040 - Workers Comp | 4,451 | 4,539 | 30,390 | 66,942 | (36,552) | 45% | applies January 2020 | 30,390 | 33,471 | (3,081) | 91% | | | | | |
| Total - Payroll Expenses | 129,045 | 127,119 | 867,608 | 1,897,550 | (1,029,942) | 46% | | 867,608 | 948,775 | (81,167) | 91% | | | | | |
| 5031 GASB 68 Benefit Expense | | | 48,771 | 54,000 | (5,229) | 90% | | 48,771 | 27,000 | 21,771 | 181% | Paid annual CalPERs unfunded liability in full | | | | |
| 5100 - Advertising & Promotion | 475 | 30 | 2,964 | 10,000 | (7,036) | 30% | | 2,964 | 5,000 | (2,036) | 59% | | | | | |
| 5120 - Bank Fees | 804 | 891 | 6,787 | 14,000 | (7,213) | 48% | | 6,787 | 7,000 | (213) | 97% | | | | | |
| 5130 - Charitable Contributions | | | 0 | 2,500 | (2,500) | 0% | | 0 | 1,250 | (1,250) | 0% | | | | | |
| 5140 - Copying & Printing | 994 | 692 | 4,879 | 11,000 | (6,121) | 44% | | 4,879 | 5,500 | (621) | 89% | | | | | |
| 5155 - Employment New Hire Screen | 0 | 0 | 623 | 2,464 | (1,841) | 25% | | 623 | 1,232 | (609) | 51% | | | | | |
| 5160 - Dues, Mbrshps, Publications, Subscri | 78 | 150 | 8,613 | 9,000 | (387) | 96% | | 8,613 | 4,500 | 4,113 | 191% | | | | | |
| 5170 - Education & Development | -525 | 100 | 1,977 | 6,250 | (4,273) | 32% | | 1,977 | 3,125 | (1,148) | 63% | | | | | |
| 5175 - Equipment Rental | 9,375 | 1,156 | 45,666 | 4,000 | 41,666 | 1142% | Nelson/Playtown bathroom fire portable toilets rental monthly \$7-9k reimbursed by Insurance (see other income Insurance Proceeds) | 45,666 | 2,000 | 43,666 | 2283% | insurance to reimburse portable toilets at Playtow Unbudgeted | | | | |
| - Equipment, Tools & Furn (<\$5k) | | | | | | | | | | | | | | | | |
| 5182 - Operating ET&F | 588 | | 977 | 2,900 | (1,923) | | | 977 | 1,450 | (473) | 67% | | | | | |
| 5184 - Program ET&F | 186 | 12,113 | 12,528 | 11,100 | 1,428 | 113% | Dec19 \$2k preschool cubbies, \$10k gymnastic equipment | 12,528 | 5,550 | 6,978 | 226% | | | | | |
| 5186 - Site/Shop ET&F | | | 990 | 20,000 | (19,010) | 5% | | 990 | 10,000 | (9,010) | 10% | | | | | |
| 5187 - IT Computers/Hardware ET&F | 185 | | 5,853 | 20,000 | (14,147) | 29% | | 5,853 | 10,000 | (4,147) | 59% | | | | | |
| 5188- Computers/Software ET&F | 611 | 694 | 8,886 | 13,000 | (4,114) | 68% | | 8,886 | 6,500 | 2,386 | 137% | Annual subscriptions paid in full 1st of year. Budget will balance throughout the year | | | | |
| Total - Equipment, Tools & Furn (<\$5k) | 1,570 | 12,807 | 29,234 | 67,000 | (37,766) | 44% | | 29,234 | 33,500 | (4,266) | 87% | | | | | |
| 5200 - Insurance | | | 79,117 | 60,000 | 19,117 | 132% | | 79,117 | 30,000 | 49,117 | 264% | Paid in full annual Property/Liability Insurane premiums. Premiums higher than budgeted. Staff will monitori budget and make adjustment to other line items throughout the year. | | | | |
| 5210 - Interest Expense - Operating | 81 | 81 | 520 | 3,300 | (2,780) | | | 520 | 1,650 | (1,130) | 32% | | | | | |
| 5225 - Postage & Delivery | 104 | | 790 | 1,200 | (410) | 66% | | 790 | 600 | 190 | 132% | | | | | |
| - Professional & Outside Svcs | | | | | | | | | | | | | | | | |
| 5232 - Accounting | 18,000 | | 18,000 | 26,000 | (8,000) | 69% | | 18,000 | 13,000 | 5,000 | 138% | Audit first invoice \$18k Nov19 | | | | |
| 5233 - Bands/Recreation | | | 1,100 | 2,150 | (1,050) | 51% | | 1,100 | 1,075 | 25 | 102% | Summer events, budget will balance throughout year | | | | |
| 5234 - Board Stipends | 800 | 800 | 4,200 | 12,000 | (7,800) | 35% | | 4,200 | 6,000 | (1,800) | 70% | | | | | |
| 5235 - Recreation Instructors | 1,754 | 475 | 25,909 | 52,150 | (26,241) | 50% | | 25,909 | 26,075 | (166) | 99% | | | | | |
| 5236 - Legal | 1,260 | 1,821 | 4,814 | 18,000 | (13,186) | 27% | | 4,814 | 9,000 | (4,186) | 53% | | | | | |
| 5237 - Contract Janitorial | 5,109 | 5,109 | 30,654 | 76,625 | (45,971) | 40% | | 30,654 | 38,313 | (7,659) | 80% | | | | | |
| 5239 - Outside Service Admin/Consult | 1,650 | 3,000 | 24,022 | 57,000 | (32,978) | 42% | Dec19 IT new server/camera \$2k | 24,022 | 28,500 | (4,478) | 84% | | | | | |
| Total - Professional & Outside Svcs | 28,573 | 11,205 | 108,699 | 243,925 | (135,226) | 45% | | 108,699 | 121,963 | (13,264) | 89% | | | | | |
| 5250 - Rent | | | 0 | 0 | 0 | | | 0 | 0 | 0 | | | | | | |
| - Repairs & Maintenance | | | | | | | | | | | | | | | | |
| 5261 - Building R&M | 4,748 | 1,539 | 14,657 | 40,000 | (25,343) | 37% | | 14,657 | 20,000 | (5,343) | 73% | | | | | |
| 5262 - Equipment R&M | 1,010 | 959 | 7,507 | 17,500 | (9,993) | 43% | | 7,507 | 8,750 | (1,243) | 86% | | | | | |
| 5263 - General R&M | 199 | 526 | 5,716 | 20,000 | (14,284) | 29% | | 5,716 | 10,000 | (4,284) | 57% | | | | | |
| 5264 - Grounds R&M | 3,053 | 550 | 34,128 | 40,000 | (5,872) | 85% | | 34,128 | 20,000 | 14,128 | 171% | Irrigation expense higher in summer months. \$12k playground woodchips | | | | |
| 5265 - Janitorial Supplies | 3,636 | 2,074 | 15,180 | 29,500 | (14,320) | 51% | | 15,180 | 14,750 | 430 | 103% | | | | | |
| 5266 - Vandalism Repair | 19 | | 218 | 8,000 | (7,782) | 3% | | 218 | 4,000 | (3,782) | 5% | | | | | |
| 5267 - Vehicle R&M | 250 | 1,291 | 4,123 | 4,000 | 123 | 103% | | 4,123 | 2,000 | 2,123 | 206% | | | | | |

| Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses | | | 13 out of 26 payroll paid out | | | | MONTHLY ACTUAL VS. MONTHLY BUDGET | | | | | | |
|--|-----------------------------------|--------|-------------------------------|---------|-----------|------------|---|--------|---------|---------|--------|--|---|
| Year to Date Income Statement and Staff Report | | | PAYROLL USE | | Payroll % | | Annual Budget divided by "X" amount of months | | | | | | |
| Dec-19 | | | YTD | YTD | YTD | YTD BUDGET | Dec-19 | Dec-19 | MONTHLY | YTD | | | |
| NOT FINAL: The prior fiscal year 2018-19 is not closed. | | | Annual | Over | 50% | ACTUAL YTD | BUDGET | Over | 100% | | | | |
| STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison | | | TOTAL | Budget | (Under) | % used | Staff Comments | TOTAL | 6.0 | (Under) | % used | STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS | |
| 5268 | · Aquatics Pool R&M | 3 | 132 | 22,541 | 40,000 | (17,459) | 56% | | 22,541 | 20,000 | 2,541 | 113% | Summer aquatics program. Chemical expense will balance during winter |
| 5269 | · Outside Contractor/Services R&M | 5,063 | 1,325 | 10,753 | 15,000 | (4,247) | 72% | | 10,753 | 7,500 | 3,253 | 143% | |
| Total · Repairs & Maintenance | | 17,981 | 8,396 | 114,823 | 214,000 | (99,177) | 54% | | 114,823 | 107,000 | 7,823 | 107% | |
| 5270 | · Security | 4,719 | 302 | 28,155 | 25,000 | 3,155 | 113% | | 28,155 | 12,500 | 15,655 | 225% | Not budgeted: Board approved \$5k/mo additional security patrol at Riverbend. |

| Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses | | | | 13 out of 26 payroll paid out | | | | MONTHLY ACTUAL VS. MONTHLY BUDGET | | | | | | |
|--|---|-----------------|----------------|-------------------------------|------------------|--------------------|------------|---|------------------|------------------|---------------|-------------|---|--|
| Year to Date Income Statement and Staff Report | | | | PAYROLL USE | | | | Annual Budget divided by "X" amount of months | | | | | | |
| Dec-19 | | | | 50% | | | | | | | | | | |
| NOT FINAL: The prior fiscal year 2018-19 is not closed. | | | | YTD | YTD | YTD | YTD BUDGET | Dec-19 | Dec-19 | MONTHLY | YTD | | | |
| | | | | Annual | Over | 50% | | ACTUAL | BUDGET | Over | 100% | | | |
| STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison | | | | TOTAL | Budget | (Under) | % used | Staff Comments | TOTAL | 6.0 | (Under) | % used | STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS | |
| Nov-19 | | | | Dec-19 | TOTAL | Budget | (Under) | % used | TOTAL | 6.0 | (Under) | % used | STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS | |
| Supplies - Consumable | | | | | | | | | | | | | | |
| | 5281 - Misc Staff & Uniform Supplies | | 1,486 | 1,847 | 9,000 | (7,153) | 21% | | 1,847 | 4,500 | (2,653) | 41% | | |
| | 5282 - Office Supplies | 650 | 796 | 4,935 | 6,000 | (1,065) | 82% | | 4,935 | 3,000 | 1,935 | 165% | | |
| | 5284 - Program Food | 1,114 | 1,329 | 7,166 | 13,625 | (6,459) | 53% | | 7,166 | 6,813 | 354 | 105% | | |
| | 5286 - Program Supplies | 4,262 | 5,750 | 37,031 | 79,800 | (42,769) | 46% | Dec19: Events \$370, Preschool \$300, Gymnastics \$5k | 37,031 | 39,900 | (2,869) | 93% | Events \$2.7k, Preschool \$1.8k, Adult Sports \$1.4k, Youth Sports \$2k, Gymnastics \$29k | |
| | 5287 - Safety Supplies | 1,066 | | 1,394 | 5,075 | (3,681) | 27% | | 1,394 | 2,538 | (1,144) | 55% | | |
| | 5289 - Site Supplies | | 415 | 483 | 1,000 | (517) | 48% | | 483 | 500 | (17) | 97% | | |
| | Total - Supplies - Consumable | 7,092 | 9,776 | 52,856 | 114,500 | (61,644) | 46% | | 52,856 | 57,250 | (4,394) | 92% | | |
| | 5290 - Taxes, Lic., Notices & Permits | | 363 | 5,025 | 5,125 | (100) | 98% | | 5,025 | 2,563 | 2,463 | 196% | many Annual fees are paid in full 1st of the year | |
| | 5300 - Telephone/Internet | 1,073 | 1,064 | 6,375 | 14,000 | (7,625) | 46% | | 6,375 | 7,000 | (625) | 91% | | |
| Transportation, Meals & Travel | | | | | | | | | | | | | | |
| | 5312 - Air, Lodging, Other Travel | 212 | | 865 | 7,000 | (6,135) | 12% | | 865 | 3,500 | (2,635) | 25% | | |
| | 5314 - Fuel | 2,265 | 2,318 | 16,538 | 29,000 | (12,462) | 57% | | 16,538 | 14,500 | 2,038 | 114% | Summer months higher fuel expense: mow/weeds | |
| | 5316 - Meals | | | 117 | 500 | (383) | 23% | | 117 | 250 | (133) | 47% | | |
| | 5318 - Mileage | 673 | | 1,453 | 2,000 | (547) | 73% | | 1,453 | 1,000 | 453 | 145% | Gymnastics \$1000, Conferences \$250 Events \$30, Camp \$170 | |
| | Total - Transportation, Meals & Travel | 3,150 | 2,318 | 18,973 | 38,500 | (19,527) | 49% | | 18,973 | 19,250 | (277) | 99% | | |
| Utilities | | | | | | | | | | | | | | |
| | 5322 - Electric | 9,249 | 7,493 | 77,792 | 115,000 | (37,208) | 68% | | 77,792 | 57,500 | 20,292 | 135% | All utilities are higher in the summer months, will balance to budgeted amount through our the year | |
| | 5324 - Garbage | 2,043 | 1,404 | 12,229 | 25,000 | (12,771) | 49% | | 12,229 | 12,500 | (271) | 98% | | |
| | 5326 - Gas/Propane | 2,383 | 768 | 4,466 | 7,000 | (2,534) | 64% | | 4,466 | 3,500 | 966 | 128% | | |
| | 5328 - Sewer | 156 | 271 | 3,078 | 5,500 | (2,422) | 56% | | 3,078 | 2,750 | 328 | 112% | | |
| | 5329 - Water | 10,955 | 6,445 | 73,985 | 108,000 | (34,015) | 69% | | 73,985 | 54,000 | 19,985 | 137% | | |
| | Total - Utilities | 24,786 | 16,381 | 171,550 | 260,500 | (88,950) | 66% | | 171,550 | 130,250 | 41,300 | 132% | | |
| | Total Expense | 229,375 | 192,831 | 1,604,005 | 3,057,814 | (1,453,809) | 52% | | 1,604,005 | 1,528,907 | 75,098 | 105% | | |
| | Total Profit (Loss) | (78,494) | 912,237 | 66,472 | 110,291 | (43,819) | | | 66,472 | 55,146 | 11,327 | | | |
| Other Income/Expense | | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | | |
| | 4200 - Impact Fee Income | 13,272 | 6,636 | 45,526 | | | | | 45,526 | 0 | | | | |
| | 4910 - Interest Income - Impact Fees | | | 3,465 | | | | | 3,465 | 0 | | | | |
| | 4910 Insurance Proceeds | | | 9,664 | | | | | 9,664 | 0 | | | | |
| | Total Other Income | 13,272 | 6,636 | 58,655 | | | | | 58,655 | 0 | | | | |
| Other Expense | | | | | | | | | | | | | | |
| | 7000 Year End Adj Fair Value Adjustment | | | 0 | | | | | 0 | | | | | |
| | 7210 - Debt Interest Expense | 8,583 | 0 | 43,419 | 102,018 | | | | 43,419 | 51,009 | | | | |
| | Total Other Expense | 8,583 | 0 | 43,419 | 102,018 | | | | 43,419 | 51,009 | | | | |
| | Net Other Income | 4,689 | 6,636 | 15,236 | | | | | 15,236 | 0 | | | | |
| | Net Income | (73,805) | 918,873 | 81,708 | 8,273 | | | | 81,708 | 4,137 | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | 39737 | | | | | | | | | | | | |
| | | 45010 | | | | | | | | | | | | |



Feather River Recreation & Park District
Balance Sheet
As of December 31, 2019

9:19 AM
01/21/2020
Accrual Basis

| | Dec 31, 19 | Dec 31, 18 | \$ Change | % Change |
|---|----------------------|----------------------|----------------------|-----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1010 - Treasury Cash | | | | |
| 1010.1 - Treasury Cash - General | 806,152.94 | 609,112.29 | 197,040.65 | 32.35% |
| 1010.2 - Treasury Cash - Reserve | 332,494.00 | 373,594.00 | -41,100.00 | -11.0% |
| 1010.3 - Treasury Admin Ins Proceeds | 334,501.17 | 0.00 | 334,501.17 | 100.0% |
| 1010.4 - Treasury Ins Proceeds Playtown | 126,529.21 | 0.00 | 126,529.21 | 100.0% |
| Total 1010 - Treasury Cash | 1,599,677.32 | 982,706.29 | 616,971.03 | 62.78% |
| 1020 - Imprest Cash | 639.70 | 851.97 | -212.27 | -24.92% |
| 1030 - BofW - Merchant Acct. | 53,382.13 | 284,695.50 | -231,313.37 | -81.25% |
| 1031 - BofW Project INS PROCEEDS | 1,267,785.89 | 752,265.10 | 515,520.79 | 68.53% |
| 1040 - Fund 2610 - BAD | 191,211.62 | 189,888.86 | 1,322.76 | 0.7% |
| 1050 - Impact Fees | | | | |
| 1051 - Impact - Parklands | 400,020.69 | 232,819.85 | 167,200.84 | 71.82% |
| 1052 - Impact - Public Use | 22,897.47 | 10,169.23 | 12,728.24 | 125.16% |
| 1053 - Impact - Aquatics | 56,909.25 | 35,614.37 | 21,294.88 | 59.79% |
| Total 1050 - Impact Fees | 479,827.41 | 278,603.45 | 201,223.96 | 72.23% |
| Total Checking/Savings | 3,592,524.07 | 2,489,011.17 | 1,103,512.90 | 44.34% |
| Accounts Receivable | | | | |
| 1210 - Accounts Receivable | -11,448.12 | 26,519.43 | -37,967.55 | -143.17% |
| Total Accounts Receivable | -11,448.12 | 26,519.43 | -37,967.55 | -143.17% |
| Other Current Assets | | | | |
| 1302 - FEMA Riverbend Claim A/R | 2,839.00 | 213,776.00 | -210,937.00 | -98.67% |
| 1310 - Miscellaneous Receivables | 401.82 | -37.01 | 438.83 | 1,185.71% |
| 1316 - Prepaid Expenses/Debt Interest | 8,582.85 | 0.00 | 8,582.85 | 100.0% |
| 1320 - Umpqua Bank Project Fund | 188,856.12 | 188,856.12 | 0.00 | 0.0% |
| Total Other Current Assets | 200,679.79 | 402,595.11 | -201,915.32 | -50.15% |
| Total Current Assets | 3,781,755.74 | 2,918,125.71 | 863,630.03 | 29.6% |
| Fixed Assets | | | | |
| 1410 - Land | 627,494.00 | 627,494.00 | 0.00 | 0.0% |
| 1420 - Buildings & Improvements | 14,894,234.80 | 10,314,889.08 | 4,579,345.72 | 44.4% |
| 1430 - Equipment & Vehicles | 1,079,734.91 | 834,044.09 | 245,690.82 | 29.46% |
| 1440 - Construction in Progress | | | | |
| 1443 - CIP Riverbend Restoration RB99 | 85,754.48 | 3,892,433.76 | -3,806,679.28 | -97.8% |
| 1447 - CIP Berry Creek Bathroom BC99 | 0.00 | 30,419.35 | -30,419.35 | -100.0% |
| 1448 - CIP Nelson SBF NE99 | 60,596.36 | 0.00 | 60,596.36 | 100.0% |
| 1449 - CIP Palermo Park | 0.00 | 17,000.31 | -17,000.31 | -100.0% |
| 1450 - CIP Feather River Trail FRT99 | 11,811.57 | 0.00 | 11,811.57 | 100.0% |
| 1451 - CIP Playtown Bathroom Fire | 116,000.00 | 0.00 | 116,000.00 | 100.0% |
| Total 1440 - Construction in Progress | 274,162.41 | 3,939,853.42 | -3,665,691.01 | -93.04% |
| 1499 - Accumulated Depreciation | -4,824,103.09 | -4,283,320.47 | -540,782.62 | -12.63% |
| Total Fixed Assets | 12,051,523.03 | 11,432,960.12 | 618,562.91 | 5.41% |
| Other Assets | | | | |
| 1550 - GASB 68 CalPERS Valuation | | | | |
| 1551 - GASB68 Deferred Outflow Pension | 204,906.00 | 232,623.00 | -27,717.00 | -11.92% |
| Total 1550 - GASB 68 CalPERS Valuation | 204,906.00 | 232,623.00 | -27,717.00 | -11.92% |
| Total Other Assets | 204,906.00 | 232,623.00 | -27,717.00 | -11.92% |
| TOTAL ASSETS | 16,038,184.77 | 14,583,708.83 | 1,454,475.94 | 9.97% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 - Accounts Payable | 73,899.92 | 47,050.46 | 26,849.46 | 57.07% |

Feather River Recreation & Park District
Balance Sheet
As of December 31, 2019

9:19 AM
01/21/2020
Accrual Basis

| | Dec 31, 19 | Dec 31, 18 | \$ Change | % Change |
|---|----------------------|----------------------|---------------------|--------------|
| Total Accounts Payable | 73,899.92 | 47,050.46 | 26,849.46 | 57.07% |
| Credit Cards | | | | |
| 2300 - Credit Cards Payable | 3,593.63 | 249.11 | 3,344.52 | 1,342.59% |
| 2350 - Supplier Accounts | 386.91 | 2,083.24 | -1,696.33 | -81.43% |
| Total Credit Cards | 3,980.54 | 2,332.35 | 1,648.19 | 70.67% |
| Other Current Liabilities | | | | |
| 2100 - Payroll Liabilities | -12,167.45 | 1,265.54 | -13,432.99 | -1,061.44% |
| Total Other Current Liabilities | -12,167.45 | 1,265.54 | -13,432.99 | -1,061.44% |
| Total Current Liabilities | 65,713.01 | 50,648.35 | 15,064.66 | 29.74% |
| Long Term Liabilities | | | | |
| 2954 - Ford Motor Vehicle Loan | 16,124.41 | 25,610.30 | -9,485.89 | -37.04% |
| 2955 - Umpqua Bank Tax Exempt Bond A | 2,938,295.00 | 3,145,895.00 | -207,600.00 | -6.6% |
| 2960 - Umpqua Bank Taxable Bond B | 126,999.97 | 151,999.98 | -25,000.01 | -16.45% |
| 2975 - GASB 68 CalPERS Liab Valuation | | | | |
| 2976 - GASB 68 Deferred Inflow Pension | 124,940.00 | 149,733.00 | -24,793.00 | -16.56% |
| 2977 - GASB 68 Net Pension Liability | 842,871.00 | 844,607.00 | -1,736.00 | -0.21% |
| Total 2975 - GASB 68 CalPERS Liab Valuation | 967,811.00 | 994,340.00 | -26,529.00 | -2.67% |
| Total Long Term Liabilities | 4,049,230.38 | 4,317,845.28 | -268,614.90 | -6.22% |
| Total Liabilities | 4,114,943.39 | 4,368,493.63 | -253,550.24 | -5.8% |
| Equity | | | | |
| 3010 - Imprest Cash Reserve | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| 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 | -1,653,176.59 | -1,461,551.34 | -191,625.25 | -13.11% |
| 3050 - Benefit Assessment District | 39,721.49 | 42,695.91 | -2,974.42 | -6.97% |
| 3060 - Impact Fees (general) | 440,963.61 | 246,363.94 | 194,599.67 | 78.99% |
| 3099 - Undistributed Retained Earnings | 6,553,500.51 | 3,124,867.59 | 3,428,632.92 | 109.72% |
| Net Income | 81,715.54 | 1,802,322.28 | -1,720,606.74 | -95.47% |
| Total Equity | 11,923,241.38 | 10,215,215.20 | 1,708,026.18 | 16.72% |
| TOTAL LIABILITIES & EQUITY | 16,038,184.77 | 14,583,708.83 | 1,454,475.94 | 9.97% |

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of December 31, 2019

1:21 AM
 01/18/2020
 Accrual Basis

| | Date | Source Name | Memo | Amount | Balance |
|--|------------|----------------------------|--|------------|----------------------|
| 1010 - Treasury Cash | | | | | 459,005.38 |
| 1010.3 - Treasury Admin Ins Proceeds | | | | | 332,476.17 |
| Total 1010.3 - Treasury Admin Ins Proceeds | 12/31/2019 | MAZES CONSULTING | ADJ SERVER/CAMERA IT TO CORRECT FUND 1010.3 | 2,025.00 | 334,501.17 |
| 1010.4 - Treasury Ins Proceeds Playtown | | | | 2,025.00 | 334,501.17 |
| Total 1010.4 - Treasury Ins Proceeds Playtown | | | | | 126,529.21 |
| Total 1010 - Treasury Cash | | | | 2,025.00 | 461,030.38 |
| 1031 - BofW Project INS PROCEEDS | | | | | 1,285,779.99 |
| Total 1031 - BofW Project INS PROCEEDS | 12/05/2019 | MELTON DESIGN GROUP | DESIGN RIVERBEND PHASE 2 | -17,994.10 | 1,267,785.89 |
| 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 | | | | | 14,888,896.80 |
| Total 1420 - Buildings & Improvements | 12/11/2019 | WET EDGE PAINTING | PAINTING SMALL GYM, FINAL INVOCE LESS DEPOSIT | 5,338.00 | 14,894,234.80 |
| 1430 - Equipment & Vehicles | | | | | 1,079,734.91 |
| Total 1430 - Equipment & Vehicles | | | | | 1,079,734.91 |
| 1440 - Construction in Progress | | | | | 256,592.47 |
| 1443 - CIP Riverbend Restoration RB99 | | | | | 76,754.48 |
| Total 1443 - CIP Riverbend Restoration RB99 | 12/03/2019 | City of Oroville | BOAT LAUNCH CONTRACT CA CUSTOM DOCK TO REIMBR FRRPD FOR CITY PERMIT DEMO BOAT LAUNCH | 296.05 | 77,050.53 |
| 1448 - CIP Nelson SBF NE99 | | | | | 60,596.36 |
| Total 1448 - CIP Nelson SBF NE99 | 12/20/2019 | CALIFORNIA CUSTOM DOCKS CI | BOAT DOCK: CONCRETE ABUTMENT | 9,000.00 | 86,050.53 |
| 1450 - CIP Feather River Trail FRT99 | | | | | 3,241.63 |
| Total 1450 - CIP Feather River Trail FRT99 | 12/20/2019 | CALIFORNIA CUSTOM DOCKS CI | FRRPD PAID CITY PERMIT, REIMBR FROM CONTRACTOR BOAT DOCK | -296.05 | 85,754.48 |
| 1451 - CIP Playtown Bathroom Fire | | | | | 116,000.00 |
| Total 1451 - CIP Playtown Bathroom Fire | | | | | 116,000.00 |
| Total 1440 - Construction in Progress | | | | 17,569.94 | 274,162.41 |
| 2955 - Umpqua Bank Tax Exempt Bond A | | | | | -2,938,295.00 |
| Total 2955 - Umpqua Bank Tax Exempt Bond A | | | | | -2,938,295.00 |
| 2960 - Umpqua Bank Taxable Bond B | | | | | -126,999.97 |
| Total 2960 - Umpqua Bank Taxable Bond B | | | | | -126,999.97 |

Feather River Recreation & Park District

Check Register

December 2019

| | Date | Num | Name | Memo | Accrual Basis Credit |
|--------|------------|-------------|---------------------------------------|--|-------------------------|
| Dec 19 | 12/05/2019 | ACH 457 | CALPERS SIP 457 PLAN | 450-050 DEC 05 19 | 265.00 |
| | 12/19/2019 | ACH 457 | CALPERS SIP 457 PLAN | 450-050 12/19/19 PR | 265.00 |
| | 12/05/2019 | 86724 | AFLAC | JRF86 NOV19 PREMIUMS | 1,534.52 |
| | 12/05/2019 | 86725 | BLUE SHIELD OF CALIFORNIA | 4004625 HEALTH PREMIUMS | 8,944.81 |
| | 12/05/2019 | 86726 | PREMIER ACCESS | 1000548827 DENTAL PREMIUMS | 1,024.36 |
| | 12/05/2019 | 86727 | HUMANA INSURANCE CO. | 657103-001 LIFE PREMIUMS | 75.00 |
| | 12/05/2019 | 86728 | COMCAST | Acct#8155600190189780 PHONE/INTERENT | 423.28 |
| | 12/05/2019 | 86729 | ALL THINGS CLEANING | PARKS RESTROOMS JANITORIAL | 5,109.00 |
| | 12/05/2019 | 86730 | ALPINE PORTABLE TOILET SERVICE | PORTABLE TOILET RENTAL | 7,952.44 |
| | 12/05/2019 | 86731 | AT&T - CALNET | TELEPHONE | 86.15 |
| | 12/05/2019 | 86732 | BANKCARD CENTER | NOV19 PYMNT | 3,985.41 |
| | 12/05/2019 | 86733 | BOBCAT OF CHICO | BOBCAT REPAIR | 280.16 |
| | 12/05/2019 | 86734 | CALF. WATER SERVICE | Acct 520857777 10/10/2019 - 11/6/2019 | 9,074.80 |
| | 12/05/2019 | 86735 | CARTER LAW OFFICE | LEGAL | 1,260.00 |
| | 12/05/2019 | 86736 | COMCAST | Acct# 8155 60 019 0233893 | 123.79 |
| | 12/05/2019 | 86737 | DEL-MAR RENTAL & LANDSCAPE SUPPLY | STUMP GRINDER | 92.40 |
| | 12/05/2019 | 86738 | DOANE, WESLEY | SANTA FOR BREAKFAST WITH SANTA | 200.00 |
| | 12/05/2019 | 86739 | EWING | IRRIGATIONS STUFF | 2,572.98 |
| | 12/05/2019 | 86740 | FOOTHILL FIRE PROTECTION, INC. | Annual Fire Extinguisher Service Inspection Recreation Cen | 1,065.77 |
| | 12/05/2019 | 86741 | FP MAILING SOLUTIONS | POSTAGE | 103.92 |
| | 12/05/2019 | 86742 | HYLTON SECURITY, INC. | RIVERBEND SECURITY | 4,609.52 |
| | 12/05/2019 | 86743 | LOY, TIFFANY | REFUND SPORTY ALL STARS | 72.00 |
| | 12/05/2019 | 86744 | MARIA'S GONE TAMALES | STAFF XMAS PARTY | 1,000.00 |
| | 12/05/2019 | 86745 | MCFARLAND, DANIEL | REFUND FOR ELDERBERRY ROOM - ROOM UNAVAILA | 202.50 |
| | 12/05/2019 | 86746 | NORTH YUBA WATER DISTRICT | 2695 FBT WATER | 107.50 |
| | 12/05/2019 | 86747 | Oroville Cable & Equipment | HOSE FOR BACKHOE | 101.45 |
| | 12/05/2019 | 86748 | P.G. & E. | PGE ALL LOCALITONS 10/23/19-11/20/19 | 10,986.28 |
| | 12/05/2019 | 86749 | RENTAL GUYS, INC. | HUSTLER MOWER REPAIR | 616.58 |
| | 12/05/2019 | 86750 | SOUTH FEATHER WATER & POWER | 007771-000 | 77.34 |
| | 12/05/2019 | 86751 | SURPLUS CITY | CONEX RENTALS | 255.00 |
| | 12/05/2019 | 86752 | U.S. BANK EQUIPMENT FINANCE | COPIER LEASE/USAGE | 993.72 |
| | 12/05/2019 | 86753 | WAGONER, MATTHEW | MILEAGE TO VISALIA | 426.16 |
| | 12/05/2019 | 86754 | Williams Electric Company, Inc | ELECTRICAL | 4,023.48 |
| | 12/05/2019 | 86755 | BRANDT, CLARENCE SONNY | BOD STIPEND | 200.00 |
| | 12/05/2019 | 86756 | FOWLER, SCOTT KENT | BOD STIPEND | 200.00 |
| | 12/05/2019 | 86757 | ROCCHI, STEVE | BOD STIPEND | 200.00 |
| | 12/05/2019 | 86758 | THOMAS, DEVIN | BOD STIPEND | 200.00 |
| | 12/05/2019 | 86759 | CAPUT, LYNNDÉE | FITNESS INSTRUCTOR | 131.95 |
| | 12/05/2019 | 86760-86827 | ANTON, VICTORIA B | | 38,911.91 |
| | 12/19/2019 | 86828 | A1 Appliance | SERVICE CALL FOR REFRIGERATOR | 199.43 |
| | 12/19/2019 | 86829 | Butte County Special Districts' Assn. | MEMBERSHIP ANNUAL BCSDA | 25.00 |
| | 12/19/2019 | 86830 | CRESCO EQUIPMENT RENTALS | SCISSOR LIFT, GENERATOR RENTAL | 1,175.07 |
| | 12/19/2019 | 86831 | Dan's Electrical Supply | PLUG FOR WELDER | 127.85 |
| | 12/19/2019 | 86832 | DAWSON OIL COMPANY | FUEL | 2,264.65 |
| | 12/19/2019 | 86833 | ENTERPRISE-RECORD | ADVERT | 222.43 |
| | 12/19/2019 | 86834 | FASTENAL | STUFF | 27.57 |
| | 12/19/2019 | 86835 | Hancock Automotive | REPLACE FUEL PUMP 2008 DODGE | 532.00 |
| | 12/19/2019 | 86836 | JC NELSON SUPPLY | TRASH BAGS AND GLOVES | 689.62 |
| | 12/19/2019 | 86837 | KCOE Isom | AUDIT 2018-19 | 18,000.00 |
| | 12/19/2019 | 86838 | RIEBES AUTO PARTS | CAR STUFF | 102.34 |
| | 12/19/2019 | 86839 | Sunrise Environmental Scientific | JANITORIAL SUPPLIES | 1,492.28 |
| | 12/19/2019 | 86840 | WET EDGE PAINTING | FINAL INVOICE PAINTING SMALL GYM | 5,338.00 |
| | 12/19/2019 | 86841 | Williams Electric Company, Inc | LED LIGHTS FOR LIGHT POLES | 775.00 |
| | 12/19/2019 | 86842 | BANKCARD CENTER | STATMENT GENERAL NOV 19 | 2,494.20 |
| | 12/19/2019 | 86843 | BETTER DEAL EXCHANGE | Acct#701960 NOV. 19 STATEMENT | 195.70 |
| | 12/19/2019 | 86844 | FORD MOTOR CREDIT COMPANY LLC | LEASE 9423800 F250 | 887.55 |
| | 12/19/2019 | 86845 | HOME DEPOT | HOME DEPOT STATEMENT NOV. 19 | 1,853.76 |
| | 12/19/2019 | 86846 | MELTON DESIGN GROUP | NELSON POOL DESIGN/CONSTR DOCS | 58,596.36 |
| | 12/19/2019 | 86847 | RECOLOGY BUTTE COLUSA COUNTIES | TRASH ALL SITES. | 2,039.90 |
| | 12/19/2019 | 86848 | Staples | STAPLES STATEMENT 3721 NOV. 19 | 556.22 |
| | 12/19/2019 | 86849 | TWSD | WATER AND SEWER | 1,230.85 |
| | 12/19/2019 | 86850 | VERIZON WIRELESS | WIRELESS PHONES 842045253-00001 | 20.00 |
| | 12/19/2019 | 86851 | WAL-MART COMMUNITY | STATEMENT 1712 NOV. 19 | 331.68 |
| | 12/19/2019 | 86852 | Anton, Victoria | MONTHLY CELL REIMBR 11/1/19 | 30.00 |
| | 12/19/2019 | 86853 | DANNER, ERIC | CELL PHONE REIMBR 12/01/19 | 30.00 |
| | 12/19/2019 | 86854 | GORMAN, THOMAS. | CELL PHONE REIMBR 12/1/19 | 30.00 |
| | 12/19/2019 | 86855 | GRAY, JASON. | MONTHLY CELL REIMBR 12/1/19 | 30.00 |
| | 12/19/2019 | 86856 | HUFFMAN, MICHELLE. | MONTHLY CELL PHONE REIMBR 12/1/19 | 30.00 |
| | 12/19/2019 | 86857 | PELTZER, DEBORAH. | CELL PHONE REIMBR 12/1/19 | 30.00 |

Feather River Recreation & Park District

Check Register

December 2019

| | | | | Accrual Basis |
|------------|-------------|-----------------------------------|-------------------------------------|-------------------|
| Date | Num | Name | Memo | Credit |
| 12/19/2019 | 86858 | RAMIREZ, ZERIMAR. | MONTHLY CELL REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86859 | THOMPSON, SCOTT. | MONTHLY CELL REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86860 | TORRES, MONICA. | MONTHLY CELL PHONE REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86861 | VALENCIA, ESTELA. | MONTHLY CELL PHONE REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86862 | VALENCIA, JUSTIN. | CELL PHONE REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86863 | VANG, HUE. | MONTHLY CELL PHONE REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86864 | Wilson, Bill | MONTHLY CELL PHONE REIMBR 12/1/19 | 30.00 |
| 12/19/2019 | 86865 | WILSON, ROBERT BRIAN | CELL PHONE AND EXPENSE | 65.94 |
| 12/19/2019 | 86866 | Morgan Tree Service | DOG PARK FIRE 2018 OFD TREE REMOVED | 1,200.00 |
| 12/19/2019 | 86867 | BURLESON, HARRY | FITNESS INSTRUCTOR JUDO | 143.00 |
| 12/19/2019 | 86868 | DEL-MAR RENTAL & LANDSCAPE SUPPLY | REBAR TOOLS-PURPLE LINE PROJECT | 214.50 |
| 12/19/2019 | 86869 | OWENS, JENNIFER | CHOREOGRAPHY CLINIC | 200.00 |
| 12/19/2019 | 86870-86939 | PAYROLL | PAYROLL ITEMS | 39,378.09 |
| | | | | 248,523.17 |

Dec 19