



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
February 17, 2022

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

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

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

Written comments must be sent to victoriaa@frprd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER

ROLL CALL

Chairperson Steven Rocchi
Director Clarence "Sonny" Brandt
General Manager Shawn Rohrbacker
Business Manager Deb Peltzer

PUBLIC COMMENT

The Committee will invite anyone in the audience wishing to address a matter not listed on the agenda, to state your name for the record and make your presentation. You are limited to three (3) minutes. *The Committee cannot take any action except for brief response.*

COMMITTEE ITEMS

January 2022 Financials (Appendix A)

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

Upcoming Financial Request/Needs

1. Rate List Overview

ADJOURNMENT

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of January 31, 2022

7:16 PM
02/09/2022
Accrual Basis

	Jan 31, 22	Jan 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	1,304,660	749,462	555,198	74%
1010.2 - Treasury Cash - Reserve	347,494	302,494	45,000	15%
1010.3 - Treasury Admin Ins Proceeds	16,525	216,525	-200,000	-92%
1010.4 - Treasury Ins Proceeds Playtown	0	-1,658	1,658	100%
1010.5 - Treasury Nelson Pool Funds	454,686	0	454,686	100%
Total 1010 - Treasury Cash	2,123,365	1,266,823	856,542	68%
1020 - Imprest Cash	1,000	519	481	93%
1030 - BofW - Merchant Acct.	84,474	45,193	39,281	87%
1031 - BofW Project INS PROCEEDS	304,152	86,465	217,687	252%
1040 - Fund 2610 - BAD	205,361	196,194	9,167	5%
1050 - Impact Fees	662,617	610,290	52,327	9%
Total Checking/Savings	3,380,969	2,205,484	1,175,485	53%
Accounts Receivable	-12,378	-6,320	-6,058	-96%
Other Current Assets	191,695	191,695	0	0%
Total Current Assets	3,560,286	2,390,859	1,169,427	49%
Fixed Assets				
1410 - Land	627,494	627,494	0	0%
1420 - Buildings & Improvements	16,429,398	15,029,020	1,400,378	9%
1430 - Equipment & Vehicles	1,828,859	1,150,139	678,720	59%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	0	1,376,766	-1,376,766	-100%
1448 - CIP Nelson SBF NE99	801,326	116,463	684,863	588%
1450 - CIP Feather River Trail FRT99	23,310	5,740	17,570	306%
1451 - CIP Playtown Bathroom Fire	0	321,424	-321,424	-100%
Total 1440 - Construction in Progress	824,636	1,820,393	-995,757	-55%
1499 - Accumulated Depreciation	-6,165,308	-5,433,828	-731,480	-13%
Total Fixed Assets	13,545,079	13,193,218	351,861	3%
Other Assets				
1500 - FMV Adjustments	15,666	35,865	-20,199	-56%
1550 - GASB 68 CalPERS Valuation	191,855	203,139	-11,284	-6%
Total Other Assets	207,521	239,004	-31,483	-13%
TOTAL ASSETS	17,312,886	15,823,081	1,489,805	9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	75,681	59,184	16,497	28%
Credit Cards	4,017	1,471	2,546	173%
Other Current Liabilities				
2100 - Payroll Liabilities	103,239	54,991	48,248	88%
2210 - Accrued Debt Interest	7,042	7,743	-701	-9%
2400 - Deposits/Refunds to Customers	0	3,744	-3,744	-100%
2405 - Deferred Revenue	12,000	0	12,000	100%
Total Other Current Liabilities	122,281	66,478	55,803	84%
Total Current Liabilities	201,979	127,133	74,846	59%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	24,035	36,487	-12,452	-34%
2955 - Umpqua Bank Tax Exempt Bond A	2,502,380	2,723,864	-221,484	-8%
2960 - Umpqua Bank Taxable Bond B	73,000	101,000	-28,000	-28%
2975 - GASB 68 CalPERS Liab Valuation	1,144,957	1,074,605	70,352	7%
Total Long Term Liabilities	3,744,372	3,935,956	-191,584	-5%
Total Liabilities	3,946,351	4,063,089	-116,738	-3%
Equity	13,366,536	11,759,993	1,606,543	14%
TOTAL LIABILITIES & EQUITY	17,312,887	15,823,082	1,489,805	9%

Feather River Recreation & Park District
Profit & Loss Budget Performance
January 2022

	Jan 22	Budget	\$ Over Budget	Staff Comments	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4100 · Tax Revenue					1,075,591	1,000,000	75,591	108%	1,900,000
4150 · Tax Revenue (BAD)					169,735	200,000	(30,265)	85%	308,000
4300 · Program Income	37,088	71,465	(34,377)	Classes \$3k, Preschool \$13k, Gym meet \$5.5k, Rentals \$4k, Gymnastics \$11k, Youth Sports \$1.3k	338,487	526,252	(187,765)	64%	893,575
4400 · Donation & Fundraising Income					11,058	2,500	8,558	442%	2,500
4600 · Other Income	0		0		1,686	500	1,186	337%	1,000
4900 · Interest Income					5,548	10,000	(4,452)	55%	19,000
4905 · Interest Income - BAD					200	1,250	(1,050)	16%	2,500
Total Income	37,088	71,465	(34,377)		1,602,305	1,740,502	(138,197)	92%	3,126,575
Gross Profit	37,088	71,465	(34,377)		1,602,305	1,740,502	(138,197)	92%	3,126,575
Expense									
5000 · Payroll Expenses	112,327	139,225	(26,898)		830,622	993,998	(163,376)	84%	1,690,123
5031 · GASB 68 Benefit Expense					67,639	70,450	(2,811)	96%	70,450
5100 · Advertising & Promotion	25	917	(892)		1,230	6,415	(5,185)	19%	11,000
5120 · Bank Fees	275	584	(309)		1,686	4,080	(2,394)	41%	7,000
5130 · Charitable Contributions						1,250	(1,250)		2,500
5140 · Copying & Printing	706	844	(138)		5,306	5,905	(599)	90%	10,125
5155 · Employment New Hire Screen		150	(150)		233	1,250	(1,017)	19%	2,000
5160 · Dues, Mbrshps & Subscriptions	150	4,500	(4,350)		9,218	10,500	(1,282)	88%	10,500
5170 · Education & Development		1,000	(1,000)		611	5,000	(4,389)	12%	8,500
5175 · Equipment Rental	434	875	(441)		885	6,125	(5,240)	14%	10,500
5180 · Equipment, Tools & Furn (<\$5k)	4,134	4,133	1	\$850 drills, small tools. \$2k laptop, \$800 IT switch	29,844	36,035	(6,191)	83%	54,977
5200 · Insurance	(837)				160,503	185,000	(24,497)	87%	185,000
5210 · Interest Expense - Operating	140	125	15		1,049	875	174	120%	1,500
5225 · Postage & Delivery		20	(20)		208	720	(512)	29%	1,500
5230 · Professional & Outside Svcs	21,010	14,750	6,260	\$7.3k SCI BAD assement report, \$5.5k Melton plans Riverbend bldg Prop 68	110,754	146,050	(35,296)	76%	230,000
5260 · Repairs & Maintenance	11,472	13,700	(2,228)		105,155	120,400	(15,245)	87%	214,000
5270 · Security		1,650	(1,650)		6,118	11,750	(5,632)	52%	20,000
5280 · Supplies - Consumable									
5281 · Misc Staff & Uniforms Supplies		1,750	(1,750)		1,911	3,750	(1,839)	51%	6,500
5282 · Office Supplies	216	575	(359)		1,522	4,125	(2,603)	37%	7,000
5284 · Program Food		1,350	(1,350)		2,393	9,450	(7,057)	25%	16,200
5286 · Program Supplies	1,625	2,000	(375)		6,389	24,000	(17,611)	27%	44,500
5287 · Safety Supplies	82	475	(393)		3,240	3,375	(135)	96%	5,750

Feather River Recreation & Park District
 Profit & Loss Budget Performance
 January 2022

	Jan 22	Budget	\$ Over Budget	Staff Comments	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
5289 - Site/Volunteer Maint Supplies	2,406	200	2,206	Updated account to include volunteer supplies cleanups. \$500 cleanup, \$300 billboard report, \$1.6k replace park rules signage	3,235	1,573	1,662	206%	2,573
Total 5280 - Supplies - Consumable	4,329	6,350	(2,021)		18,690	46,273	(27,583)	40%	82,523
5290 - Taxes, Lic., Notices & Permits	23	430	(407)		6,097	3,013	3,084	202%	5,163
5300 - Telephone/Internet	1,231	1,175	56		8,732	8,235	497	106%	14,110
5310 - Fuel, Travel and Meals	2,620	2,675	(55)		18,062	19,125	(1,063)	94%	32,900
5320 - Utilities	16,857	20,555	(3,698)		190,201	173,915	16,286	109%	309,350
7000 - Debt Interest	7,042	7,042	0		50,893	50,893	0	100%	85,570
Total Expense	181,938	220,700	(38,762)		1,623,736	1,907,257	(283,521)	85%	3,059,291
Net Ordinary PROFIT/LOSS Income	(144,850)	(149,235)	4,385		(21,431)	(166,755)	145,324	13%	67,284
Other Income/Expense									
Other Income									
4200 - Impact Fee Income	11,060				143,272				
4500 - Grant/Reimbursed Expense Income	1,909			Preschool grant: BCOE food program reimbr cook payroll expense	438,143				
4650 - Insurance Proceeds					365,675				
4910 - Interest Income - Impact Fees					3,948				
9900 - Gain/(Loss) on Asset disposal					5,600				
Total Other Income	12,969				956,638				
Other Expense					12,737				
Net Other Income	12,969				943,901				

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of January 31, 2022

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					471,212
1010.3 - Treasury Admin Ins Proceeds					16,525
Total 1010.3 - Treasury Admin Ins Proceeds					16,525
1010.5 - Treasury Nelson Pool Funds					454,686
Total 1010.5 - Treasury Nelson Pool Funds					454,686
Total 1010 - Treasury Cash					471,211
1031 - BofW Project INS PROCEEDS					304,152
Total 1031 - BofW Project INS PROCEEDS					304,152
1320 - Umpqua Bank Project Fund					188,856
Total 1320 - Umpqua Bank Project Fund					188,856
1410 - Land					627,494
Total 1410 - Land					627,494
1420 - Buildings & Improvements					16,429,398
Total 1420 - Buildings & Improvements					16,429,398
1430 - Equipment & Vehicles					1,828,859
Total 1430 - Equipment & Vehicles					1,828,859
1440 - Construction in Progress					824,561
1448 - CIP Nelson SBF NE99					801,326
Total 1448 - CIP Nelson SBF NE99					801,326
1450 - CIP Feather River Trail FRT99					23,235
01/20/2022 CARTER LAW OFFICE			LEGAL SBF GRANT TRAIL ASSESSMENT	75	23,310
2955 - Umpqua Bank Tax Exempt Bond A					-2,502,380
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,502,380
2960 - Umpqua Bank Taxable Bond B					-73,000
Total 2960 - Umpqua Bank Taxable Bond B					-73,000
4500 - Grant/Reimbursed Expense Income					-436,235
01/05/2022 Preschool Grant			Pres Food Program BCOE	-1,909	-438,144
Total 4500 - Grant/Reimbursed Expense Income				-1,909	-438,144
4650 - Insurance Proceeds					-365,675
Total 4650 - Insurance Proceeds					-365,675

Feather River Recreation & Park District
Check Register
January 2022

Date	Num	Name	Memo	Credit
01/13/2022	90588	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
01/13/2022	90589	DELONG, SHANNON	BOD STIPEND	200.00
01/13/2022	90590	FOWLER, SCOTT KENT	BOD STIPEND	100.00
01/13/2022	90591	ROCCHI, STEVE	BOD STIPEND	200.00
01/13/2022	90592	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	6,440.00
01/13/2022	90593	BANKCARD CENTER	STATEMENT 6804	2,829.44
01/13/2022	90594	COMCAST	Acct# 8155 60 019 0233893	174.24
01/13/2022	90595	EWING	FERTILIZER	483.52
01/13/2022	90596	GRISAK, MARY	REFUND SP7 GYM7	125.50
01/13/2022	90597	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
01/13/2022	90598	Industrial Power Products	BACK PACK BLOWER	513.01
01/13/2022	90599	INSIDE OUT DESIGNS	PARK RULES SIGNS	167.62
01/13/2022	90600	J.W. Wood	2 SINK REPLACEMENTS	573.70
01/13/2022	90601	JC NELSON SUPPLY	TRASHBAGS/GLOVES	698.21
01/13/2022	90602	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	2921 B Street Sewer Service- MLK Pa	132.18
01/13/2022	90603	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,220.67
01/13/2022	90604	Oroville Cable & Equipment	MISC REPAIRS	610.32
01/13/2022	90605	P.G. & E.	7241369682-3 11/23/21-12/22/21	7,408.68
01/13/2022	90606	RENTAL GUYS, INC.	RENTAL GRAPPLE BUCKET	266.22
01/13/2022	90607	RIEBES AUTO PARTS	TRUCK PARTS	66.85
01/13/2022	90608	ROTO-ROOTER	TOILET PLUMBING	270.00
01/13/2022	90609	SHARP'S LOCKSMITHING	LOCKS	247.38
01/13/2022	90610	SOUTH FEATHER WATER & POWER	007771-000	58.52
01/13/2022	90611	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	503.74
01/13/2022	90612	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	769.01
01/13/2022	90613	BANKCARD CENTER	STATEMENT 4607	741.00
01/13/2022	90614	ASCAP	ANNUAL MUSIC FEE	23.00
01/13/2022	90615	BETTER DEAL EXCHANGE	Acct#701960	206.45
01/13/2022	90616	DAWSON OIL COMPANY	62765 FUEL	2,778.25
01/13/2022	90617	HOME DEPOT	HOME DEPOT STATEMENT	742.95
01/13/2022	90618	Staples	STAPLES STATEMENT 3721	213.98
01/13/2022	90619	STERLING ADMINISTRATION COBRA	COBRA ADMIN FEE	9.00
01/13/2022	90620	TWSD	4-112.01 WATER NELSON	333.44
01/13/2022	90621	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	896.40
01/13/2022	90622	BURLESON, HARRY	INSTRUTOR FITNESS	71.50
01/13/2022	90623	BURLESON, HARRY	INSTRUCTOR FITNESS	58.50
01/13/2022	90624-660	PAYROLL	PAYROLL ITEMS	30,475.54
01/27/2022	90661	AFLAC	JRF86	1,989.20
01/27/2022	90662	PREMIER ACCESS	JAN21 DENTAL	1,043.81
01/27/2022	90663	ACCULARM SECURITY SYSTEMS	INSTALL SEC SYSTEM SHOP	4,595.00
01/27/2022	90664	AT&T - CALNET	PHONE LINES	92.10
01/27/2022	90665	CARTER LAW OFFICE	LEGAL	75.00
01/27/2022	90666	CITI CARDS	COSTCO STATEMENT 9398	54.50
01/27/2022	90667	COMCAST	Acct#8155600190189780 PHONE/INT	549.17
01/27/2022	90668	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 F250 2019	758.39
01/27/2022	90669	INSIDE OUT DESIGNS	PARK SIGNS	1,487.76
01/27/2022	90670	J.W. Wood Pace Supply	SINK REPLACEMENT	339.82
01/27/2022	90671	MAZES CONSULTING	CISCO SWITCH	750.74
01/27/2022	90672	OROVILLE CHAMBER OF COMMERCE	ANNUAL DUES	150.00
01/27/2022	90673	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,785.27
01/27/2022	90674	RENTAL GUYS, INC.	MOWER PARTS	457.91
01/27/2022	90675	RIEBES AUTO PARTS	TRUCK PARTS	77.76
01/27/2022	90676	Williams Electric Company, Inc	GYM LIGHT SWITCH	458.00
01/27/2022	90677	BERG, LARRY.	EXPENSE REIMBR	166.71
01/27/2022	90678-711	PAYROLL	PAYROLL ITEMS	31,819.84
TOTAL				<u>107,584.80</u>