



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
January 21, 2021

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM (Live Audio Only)

To provide public access to meetings, a live and interactive audio stream is available for all public board meetings with the following credentials:

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

Written comments must be sent to victoriaa@frrpd.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

Director Devin Thomas
Director Shannon DeLong

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 2020 Financials (Appendix A)

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

ADJOURNMENT

Feather River Recreation & Park District
 Profit & Loss with Budget Board Agenda
 December 2020

01/14/2021

	Dec 20	Budget	\$ Over Budget	Jul - Dec 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4100 - Tax Revenue	946,485	950,000	(3,515)	1,026,052	950,000	76,052	1,800,000
4150 - Tax Revenue (BAD)	156,444	190,000	(33,556)	156,444	190,000	(33,556)	297,536
4300 - Program Income	21,143	37,871	(16,728)	216,738	227,224	(10,486)	454,450
4400 - Donation & Fundraising Income	0	167	(167)	2,638	998	1,640	2,000
4500 - Grant/Reimbursed Expense Income	12,055			12,055			
4600 - Other Income	0	17	(17)	0	98	(98)	200
4900 - Interest Income	3,851	833	3,018	12,094	5,002	7,092	10,000
4905 - Interest Income - BAD	0	167	(167)	1,151	998	153	2,000
Total Income	1,139,978	1,179,055	(39,077)	1,427,172	1,374,320	52,852	2,566,186
Gross Profit	1,139,978	1,179,055	(39,077)	1,427,172	1,374,320	52,852	2,566,186
Expense							
5000 - Payroll Expenses	127,399	155,996	(28,597)	656,830	707,189	(50,359)	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	2,074	(2,074)	4,150
5120 - Bank Fees	363	500	(137)	2,474	3,000	(526)	6,000
5130 - Charitable Contributions	0	0	0	0	1,250	(1,250)	2,500
5140 - Copying & Printing	706	750	(44)	4,289	4,500	(211)	9,000
5155 - Employment New Hire Screen	0	148	(148)	90	884	(794)	1,772
5160 - Dues, Mbrshps & Subscriptions	1,862	130	1,732	7,386	5,650	1,736	8,300
5170 - Education & Development	(425)	279	(704)	780	1,676	(896)	3,350
5175 - Equipment Rental	0	321	(321)	2,680	1,924	756	3,850
5180 - Equipment, Tools & Furn (<\$5k)	651	3,975	(3,324)	15,970	23,850	(7,880)	47,700
5200 - Insurance	0	0	0	118,557	120,000	(1,443)	129,000
5210 - Interest Expense - Operating	174	250	(76)	1,309	1,500	(191)	3,000
5225 - Postage & Delivery	0	100	(100)	352	600	(248)	1,200
5230 - Professional & Outside Svcs							
5232 - Accounting	0	0	0	0	25,000	(25,000)	28,000
5233 - Bands/Recreation	0	0	0	0	0	0	800
5234 - Board Stipends	700	1,000	(300)	3,600	6,000	(2,400)	12,000
5235 - Recreation Instructors	0			29			
5236 - Legal	593	1,250	(657)	9,007	7,500	1,507	15,000
5237 - Contract Janitorial	5,109	6,385	(1,276)	30,654	38,315	(7,661)	76,625
5239 - Outside Service Admin/Consult	525	5,600	(5,075)	14,008	28,000	(13,992)	86,000
Total 5230 - Professional & Outside Svcs	6,927	14,235	(7,308)	57,298	104,815	(47,517)	218,425
5260 - Repairs & Maintenance	5,545	16,041	(10,496)	84,238	96,254	(12,016)	192,500
5270 - Security	1,429	1,667	(238)	4,429	9,998	(5,569)	20,000
5280 - Supplies - Consumable							
5281 - Misc Staff & Uniforms Supplies	552	500	52	727	3,000	(2,273)	6,000
5282 - Office Supplies	51	417	(366)	904	2,498	(1,594)	5,000
5284 - Program Food	543	692	(149)	4,290	4,148	142	8,300
5286 - Program Supplies	66	575	(509)	2,382	3,450	(1,068)	6,900
5287 - Safety Supplies	1,774	310	1,464	2,724	1,865	859	3,725
5289 - Site Supplies	0	83	(83)	0	502	(502)	1,000
Total 5280 - Supplies - Consumable	2,986	2,577	409	11,027	15,463	(4,436)	30,925
5290 - Taxes, Lic., Notices & Permits	405	406	(1)	5,341	2,439	2,902	4,875
5300 - Telephone/Internet	1,221	1,153	68	6,547	6,922	(375)	13,840
5310 - Transportation, Meals & Travel	1,469	2,670	(1,201)	9,400	16,030	(6,630)	32,050
5320 - Utilities							
5322 - Electric	7,853	10,125	(2,272)	64,762	60,750	4,012	121,500
5324 - Garbage	1,928	1,929	(1)	12,223	11,576	647	23,150
5326 - Gas/Propane	350	609	(259)	2,173	3,656	(1,483)	7,310
5328 - Sewer	290	350	(60)	3,136	2,100	1,036	4,200
5329 - Water	6,147	11,058	(4,911)	106,325	68,397	37,928	134,745
Total 5320 - Utilities	16,568	24,071	(7,503)	188,619	146,479	42,140	290,905
Total Expense	167,280	225,615	(58,335)	1,234,010	1,332,107	(98,097)	2,434,913
Net Ordinary Income	972,698	953,440	19,258	193,162	42,213	150,949	131,273
Other Income/Expense							
Other Income							
4200 - Impact Fee Income	21,019			57,792			
4650 - Insurance Proceeds	0			213,850			
4910 - Interest Income - Impact Fees	0			3,750			
Total Other Income	21,019			275,392			
Other Expense							
5102 - Insurance Claim Expense	8,825			44,125			
7210 - Debt Interest Expense	7,913	7,913	0	47,994	47,994	0	93,945
Total Other Expense	16,738	7,913	8,825	92,119	47,994	44,125	93,945
Net Other Income	4,281	(7,913)	12,194	183,273	(47,994)	231,267	(93,945)
Net Income	976,979	945,527	31,452	376,435	(6,781)	382,216	37,328

Feather River Recreation & Park District
Balance Sheet
As of December 31, 2020

10:25 PM
01/14/2021

	Dec 31, 20	Dec 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	784,272.83	810,422.60	-26,149.77	-3.23%
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	330,451.17	-113,925.98	-34.48%
1010.4 - Treasury Ins Proceeds Playtown	149,834.71	126,529.21	23,305.50	18.42%
Total 1010 - Treasury Cash	1,453,126.73	1,599,896.98	-146,770.25	-9.17%
1020 - Imprest Cash	584.10	574.70	9.40	1.64%
1030 - BofW - Merchant Acct.	34,356.60	53,646.14	-19,289.54	-35.96%
1031 - BofW Project INS PROCEEDS	248,704.24	1,267,785.89	-1,019,081.65	-80.38%
1040 - Fund 2610 - BAD	196,069.87	191,211.62	4,858.25	2.54%
1050 - Impact Fees				
1051 - Impact - Parklands	500,610.82	400,020.69	100,590.13	25.15%
1052 - Impact - Public Use	36,410.07	22,897.47	13,512.60	59.01%
1053 - Impact - Aquatics	69,736.59	56,909.25	12,827.34	22.54%
Total 1050 - Impact Fees	606,757.48	479,827.41	126,930.07	26.45%
Total Checking/Savings	2,539,599.02	3,592,942.74	-1,053,343.72	-29.32%
Accounts Receivable				
1210 - Accounts Receivable	29,788.55	-11,388.12	41,176.67	361.58%
Total Accounts Receivable	29,788.55	-11,388.12	41,176.67	361.58%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 - Miscellaneous Receivables	0.00	401.82	-401.82	-100.0%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	191,695.12	192,096.94	-401.82	-0.21%
Total Current Assets	2,761,082.69	3,773,651.56	-1,012,568.87	-26.83%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	15,029,019.80	14,895,176.80	133,843.00	0.9%
1430 - Equipment & Vehicles	1,175,084.81	1,079,734.91	95,349.90	8.83%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	1,344,320.50	85,754.71	1,258,565.79	1,467.64%
1448 - CIP Nelson SBF NE99	114,733.24	71,680.86	43,052.38	60.06%
1450 - CIP Feather River Trail FRT99	5,565.10	2,145.00	3,420.10	159.45%
1451 - CIP Playtown Bathroom Fire	321,424.02	116,000.00	205,424.02	177.09%
Total 1440 - Construction in Progress	1,786,042.86	275,580.57	1,510,462.29	548.1%
1499 - Accumulated Depreciation	-5,275,439.07	-4,824,103.09	-451,335.98	-9.36%
Total Fixed Assets	13,342,202.40	12,053,883.19	1,288,319.21	10.69%
Other Assets				
1550 - GASB 68 CalPERS Valuation	204,906.00	204,906.00	0.00	0.0%
Total Other Assets	204,906.00	204,906.00	0.00	0.0%
TOTAL ASSETS	16,308,191.09	16,032,440.75	275,750.34	1.72%

	Dec 31, 20	Dec 31, 19	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	334,698.10	87,349.35	247,348.75	283.17%
Total Accounts Payable	334,698.10	87,349.35	247,348.75	283.17%
Credit Cards				
2300 - Credit Cards Payable	436.73	3,837.79	-3,401.06	-88.62%
2350 - Supplier Accounts	1,255.03	386.91	868.12	224.37%
Total Credit Cards	1,691.76	4,224.70	-2,532.94	-59.96%
Other Current Liabilities				
2100 - Payroll Liabilities	4,023.73	-11,117.63	15,141.36	136.19%
2400 - Deposits/Refunds to Customers	4,241.60	0.00	4,241.60	100.0%
Total Other Current Liabilities	8,265.33	-11,117.63	19,382.96	174.34%
Total Current Liabilities	344,655.19	80,456.42	264,198.77	328.38%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	37,301.34	16,120.75	21,180.59	131.39%
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	967,811.00	967,811.00	0.00	0.0%
Total Long Term Liabilities	3,829,976.31	4,049,226.72	-219,250.41	-5.42%
Total Liabilities	4,174,631.50	4,129,683.14	44,948.36	1.09%
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	376,434.01	61,231.77	315,202.24	514.77%
Total Equity	12,133,559.59	11,902,757.61	230,801.98	1.94%
TOTAL LIABILITIES & EQUITY	16,308,191.09	16,032,440.75	275,750.34	1.72%

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of December 31, 2020

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					374,929.84
1010.3 - Treasury Admin Ins Proceeds					216,525.19
Total 1010.3 - Treasury Admin Ins Proceeds					216,525.19
1010.4 - Treasury Ins Proceeds Playtown					158,404.65
12/30/2020 ALPINE PORTABLE TOILET SEI PORTABLE TOILET RENTAL				-8,569.94	149,834.71
Total 1010.4 - Treasury Ins Proceeds Playtown				-8,569.94	149,834.71
Total 1010 - Treasury Cash				-8,569.94	366,359.90
1031 - BofW Project INS PROCEEDS					463,143.19
12/03/2020 MELTON DESIGN GROUP			DESIGN RB PLAYGROUND	-3,070.50	460,072.69
12/17/2020 Rock Creek Construction, Inc.			RIVERBEND AMPHITHEATER	-77,432.36	382,640.33
12/17/2020 Hanford ARC			FINAL RIVERBEND BEACH	-133,936.09	248,704.24
Total 1031 - BofW Project INS PROCEEDS				-214,438.95	248,704.24
1302 - FEMA Riverbend Claim A/R					2,839.00
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
1320 - Umpqua Bank Project Fund					188,856.12
Total 1320 - Umpqua Bank Project Fund					188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					15,029,019.80
Total 1420 - Buildings & Improvements					15,029,019.80
1430 - Equipment & Vehicles					1,159,790.34
12/29/2020 SIMONDS MACHINERY CO			WELL PUMP REPLACEMENT SHINMAYWA HP1750 RPM, 460V, 3PH, 60HZ, 50' PWER	15,294.47	1,175,084.81
Total 1430 - Equipment & Vehicles				15,294.47	1,175,084.81
1440 - Construction in Progress					1,275,899.96
1443 - CIP Riverbend Restoration RB99					986,027.05
12/01/2020 Rock Creek Construction, Inc.			AMPHITHEATER RIVERBEND	77,432.36	1,063,459.41
12/14/2020 Hanford ARC			FINAL RIVERBEND BEACH	133,936.09	1,197,395.50
12/31/2020 FRANKLIN CONSTRUCTION, IN			RIVERBEND BEAR ROCK PLAYGROUND	146,925.00	1,344,320.50
Total 1443 - CIP Riverbend Restoration RB99				358,293.45	1,344,320.50
1448 - CIP Nelson SBF NE99					114,733.24
Total 1448 - CIP Nelson SBF NE99					114,733.24
1450 - CIP Feather River Trail FRT99					3,423.60
12/01/2020 JOHN D. CHRISTOFFERSON, II			SURVEY RIVER TRAIL SBF GRANT	1,801.50	5,225.10
12/18/2020 CARTER LAW OFFICE			LEGAL SBF TRAIL, SURVEYOR, EASEMENT	340.00	5,565.10
Total 1450 - CIP Feather River Trail FRT99				2,141.50	5,565.10
1451 - CIP Playtown Bathroom Fire					171,716.07
12/01/2020 Before Property Restoration			PLAYTOWN BATHROOMS MOBILIZATION FEES	149,707.95	321,424.02
Total 1451 - CIP Playtown Bathroom Fire				149,707.95	321,424.02
Total 1440 - Construction in Progress				510,142.90	1,786,042.86
2955 - Umpqua Bank Tax Exempt Bond A					-2,723,864.00
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,723,864.00
2960 - Umpqua Bank Taxable Bond B					-100,999.97
Total 2960 - Umpqua Bank Taxable Bond B					-100,999.97

Feather River Recreation & Park District
Check Register
December 2020

Date	Num	Name	Memo	Credit
Dec 20				
12/03/2020	88765-88791	PAYROLL	PAYROLL ITEMS	23,682.18
12/03/2020	88792	COMCAST	Acct#8155600190189780 PHONE/INTERENT	408.86
12/03/2020	88793	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
12/03/2020	88794	AT&T - CALNET	ALARM PHONE LINES	130.67
12/03/2020	88795	CALF. WATER SERVICE	Acct 520857777 10/9/20-11/6/20	7,869.80
12/03/2020	88796	CARTER LAW OFFICE	LEGAL	3,011.10
12/03/2020	88797	COMCAST	Acct# 8155 60 019 0233893	194.38
12/03/2020	88798	DEPARTMENT OF PESTICIDE REGUL	APPLICATION FEE 151438	80.00
12/03/2020	88799	FP MAILING SOLUTIONS	POSTAGE MACHINE RENTAL	103.92
12/03/2020	88800	Industrial Power Products	MISC SUPPLIES	52.01
12/03/2020	88801	NORTH YUBA WATER DISTRICT	2695 FBT WATER	407.50
12/03/2020	88802	OROVILLE POWER EQUIPMENT	EQUIPMENT REPAIR/PARTS	84.68
12/03/2020	88803	Renne Public Law Group	LEGAL SERVICES	5,386.00
12/03/2020	88804	SOUTH FEATHER WATER & POWER	007771-000	105.21
12/03/2020	88805	FOWLER, SCOTT KENT	BOD STIPEND	100.00
12/10/2020	88806	BCEA UNION	SEP-NOV20 UNION DUES	381.48
12/10/2020	88807	AFAC	JRF86 OCT AND NOV20 PREMIUMS	2,680.84
12/10/2020	88808	BLUE SHIELD OF CALIFORNIA	4004625 DEC20 PREMIUMS	8,699.02
12/10/2020	88809	PREMIER ACCESS	DEC20 PREMIUMS 1000548827	928.35
12/10/2020	88810	HUMANA INSURANCE CO.	657103-001 DEC20 PREMIUMS	65.00
12/10/2020	88811	BANKCARD CENTER	MONTHLY STATEMENT	1,625.98
12/10/2020	88812	P.G. & E.	PGE 10/22/20-11/19/20	8,565.58
12/10/2020	88813	SWANSON, DIANE	REFUND COVID CX SOFTBALL	350.00
12/10/2020	88814	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	280.64
12/10/2020	88815	WATTS, SHELBY	REFUND COVID CX SOFTBALL	300.00
12/17/2020	88816	ACCULARM SECURITY SYSTEMS	NELSON ALARM	190.00
12/17/2020	88817	All Metals Supply, Inc.	MISC SUPPLIES	125.14
12/17/2020	88818	BETTER DEAL EXCHANGE	Acct#701960	106.57
12/17/2020	88819	EWING	IRRIGATION	141.41
12/17/2020	88820	FASTENAL	MISC SUPPLIES	73.01
12/17/2020	88821	FOOTHILL FIRE PROTECTION, INC.	ANNUAL ALARM TESTING/FIRE EX	1,377.13
12/17/2020	88822	FORD MOTOR CREDIT COMPANY L	TRUCK PAYMENTS	1,645.94
12/17/2020	88823	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
12/17/2020	88824	HOME DEPOT	HOME DEPOT STATEMENT	743.85
12/17/2020	88825	JC NELSON SUPPLY	JANITORIAL SUPPLIES	746.93
12/17/2020	88826	JOHN D. CHRISTOFFERSON, INC.	SURVEY RIVER TRAIL SBF	1,801.50
12/17/2020	88827	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	2,447.10
12/17/2020	88828	POLINO, PRISCILLA	REFUND GYMNASICS	68.75
12/17/2020	88829	RECOLOGY BUTTE COLUSA COUN	TRASH ALL SITES	2,440.26
12/17/2020	88830	RENTAL GUYS, INC.	RENTAL LIFT	776.64
12/17/2020	88831	RIEBES AUTO PARTS	TRUCK/EQUIPMENT PARTS	1,336.72
12/17/2020	88832	Staples	STAPLES STATEMENT 3721	83.06
12/17/2020	88833	SURPLUS CITY	CONEX RENTAL	255.00
12/17/2020	88834	U.S. BANK EQUIPMENT FINANCE	COPIER	705.91
12/17/2020	88835-88860	PAYROLL	PAYROLL ITEMS	24,800.55
12/30/2020	88861	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	8,569.94
12/30/2020	88862	ACCULARM SECURITY SYSTEMS	ALARM SERVICE CALL	67.50
12/30/2020	88863	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
12/30/2020	88864	AT&T - CALNET	PHONE ALARM LINES	91.87
12/30/2020	88865	Butte County Air Quality Mgmt. District	BURN PERMIT	37.50
12/30/2020	88866	Butte County Sheriff's Office	MONTHLY SHERIFF CREW GROUNDS	1,260.00
12/30/2020	88867	CALF. WATER SERVICE	Acct 520857777 11/7/20-12/9/20	5,006.74
12/30/2020	88868	CARTER LAW OFFICE	LEGAL	340.00
12/30/2020	88869	EAGLE SECURITY SYSTEMS INC.	Acct# 7203237 - Qtrly Monitoring	328.68
12/30/2020	88870	MJB Welding Supply	WELDING SUPPLIES	11.47
12/30/2020	88871	STERLING ADMINISTRATION COBR	ANNUAL COBRA	550.00
12/30/2020	88872	TWSD	4-112.01 WATER NELSON	1,241.78
12/30/2020	88873	Valley Truck & Tractor, Inc.	BACKHOE REPAIR	66.43
12/30/2020	88874	WAL-MART COMMUNITY	STATEMENT 1712	167.31
12/30/2020	88875	Zee Medical Services	MEDICAL KITS	363.93
12/30/2020	88876-88901	PAYROLL	PAYROLL ITEMS	26,040.53
12/30/2020	88902	BCEA UNION	DEC20 UNION DUES	177.45
				<u>159,972.80</u>

Dec 20