



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
June 21, 2023

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

If you need special accommodation to participate in this meeting, please contact 530-533-2011.

CALL MEETING TO ORDER

ROLL CALL

Chairperson Shannon DeLong
Director Greg Passmore
(Alternate) Director Devin Thomas
Interim General Manager Victoria Anton Teague
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 a brief response.*

COMMITTEE ITEMS

May 2023 Financials (*Appendix A*)

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

ADJOURNMENT

Feather River Recreation & Park District
 Profit & Loss Budget Performance
 May 2023

	May 23	Budget	\$ Over Budget	Staff Comments	Jul '22 - May 23	YTD Budget	\$ Over Budget	YTD Comments Over/Under	% of Budget	Annual Budget
Ordinary Income/Expense										
Income										
4100 - Tax Revenue					2,039,648	2,125,000	(85,352)		96%	2,200,000
4150 - Tax Revenue (BAD)					288,606	317,500	(28,894)		91%	317,500
4300 - Program Income	37,460	65,000	(27,540)	Classes \$3.3k, Preschool \$11k, Gymnastics \$7k, Aquatics \$7k, Misc sports and rentals 9k	551,054	741,300	(190,246)	Estimated: (under)/over budget YTD: Classes (\$8k), Rentals \$10k, Preschool (\$160k), Adult/Youth \$7k, Gym (\$20k), Aquatics (\$35k)	74%	816,300
4400 - Donation & Fundraising Income	15,862		15,862		20,476	4,000	16,476		512%	6,000
4600 - Other Income	17		17		1,202		1,202		100%	
4900 - Interest Income					13,983	10,000	3,983		140%	10,000
4905 - Interest Income - BAD					1,585		1,585		100%	
Total Income	53,339	65,000	(11,661)		2,916,554	3,197,800	(281,246)		91%	3,349,800
Gross Profit	53,339	65,000	(11,661)		2,916,554	3,197,800	(281,246)		91%	3,349,800
Expense										
5000 - Payroll Expenses	108,654	162,569	(53,915)	Open full time positions: GM, Rec Sup, misc PT staff	1,377,617	1,689,815	(312,198)	Open full time positions, multiple part time positions not filled for added programs (program revenue underbudget as a result). Offset non budgeted expense GM consulting \$43k, landscape contract \$72k	82%	1,924,500
5031 - GASB 68 Benefit Expense					77,848	81,800	(3,952)		95%	81,800
5100 - Advertising & Promotion	360	425	(65)		3,285	4,675	(1,390)		70%	5,000
5120 - Bank Fees	2,400	665	1,735	\$2k Bank of NY annual bank fee (loans)	6,428	7,315	(887)		88%	8,000
5140 - Copying & Printing	291	750	(459)		2,428	8,250	(5,822)		29%	9,000
5155 - Employment New Hire Screen		200	(200)		1,196	2,200	(1,004)		54%	2,500
5160 - Dues, Mbrshps & Subscriptions	550		550		17,496	11,000	6,496	New fee LAFCO \$3.5k share of cost, not budgeted	159%	11,000
5170 - Education & Development	1,350		1,350	Lifeguard trainings, staff CPR	6,144	5,000	1,144		123%	5,000
5175 - Equipment Rental	276		276		6,501	4,000	2,501		163%	4,000
5180 - Equipment, Tools & Furn (<\$5k)	2,703	3,550	(847)	\$700 pool office furniture, \$600 aquatics supplies, \$1.4k IT software	46,245	51,350	(5,105)		90%	56,000
5200 - Insurance					105,413	116,000	(10,587)		91%	116,000
5210 - Interest Expense - Operating	430	350	80		4,045	3,150	895		128%	3,500
5225 - Postage & Delivery	131	250	(119)		903	1,000	(97)		90%	1,000
5230 - Professional & Outside Svcs										
5232 - Accounting					28,450	25,000	3,450		114%	25,000
5233 - Bands/Recreation	1,200	2,000	(800)		4,125	6,000	(1,875)		69%	6,000
5234 - Board Stipends	900	1,000	(100)		8,800	11,000	(2,200)		80%	12,000
5235 - Recreation Instructors	819	250	569		5,836	1,000	4,836		584%	1,000
5236 - Legal	17,549	800	16,749		76,894	9,200	67,694	annual Legal budget \$10k. Legal servies through Jan23 \$77k. Not included Feb-Jun23 legal estimated addtl \$30k	836%	10,000
5237 - Contract Janitorial	6,440	6,800	(360)		70,350	72,800	(2,450)		97%	80,000
5238 - Other Outside Labor					6,656		6,656		100%	

Feather River Recreation & Park District
 Profit & Loss Budget Performance
 May 2023

	May 23	Budget	\$ Over Budget	Staff Comments	Jul '22 - May 23	YTD Budget	\$ Over Budget	YTD Comments Over/Under	% of Budget	Annual Budget
5239 · Outside Service Admin/Consult	5,498	1,500	3,998	\$4.5k consulting	92,799	44,500	48,299	not budgeted Admin consulting \$43k	209%	46,000
Total 5230 · Professional & Outside Svcs	32,406	12,350	20,056		293,910	169,500	124,410		173%	180,000
5260 · Repairs & Maintenance										
5261 · Building R&M	63	2,100	(2,037)		16,900	23,100	(6,200)		73%	25,000
5262 · Equip Repairs & Small Tools	1,304	1,600	(296)		18,392	18,400	(8)		100%	20,000
5264 · Grounds R&M	8,552	7,000	1,552		52,556	52,000	556		101%	60,000
5265 · Janitorial Supplies	1,114	1,250	(136)		16,323	13,750	2,573		119%	15,000
5266 · Vandalism Repair	443	1,500	(1,057)		12,402	18,500	(6,098)		67%	20,000
5267 · Vehicle R&M	48	800	(752)		7,666	9,200	(1,534)		83%	10,000
5268 · Aquatics Pool R&M	3,442	6,000	(2,558)		24,460	31,000	(6,540)		79%	40,000
5269 · Outside Contractor/Services R&M	12,045	3,000	9,045	\$7.2k landscape contract	120,021	32,000	88,021	\$72k landscape contract not budgeted	375%	35,000
Total 5260 · Repairs & Maintenance	27,011	23,250	3,761		268,720	197,950	70,770		136%	225,000
5270 · Security	340	1,500	(1,160)		5,009	18,500	(13,491)		27%	20,000
5280 · Supplies - Consumable	3,404	5,000	(1,596)		36,679	46,000	(9,321)		80%	52,500
5290 · Taxes, Lic., Notices & Permits	312	450	(138)		3,162	6,500	(3,338)		49%	7,000
5300 · Telephone/Internet	1,195	1,500	(305)		14,275	16,500	(2,225)		87%	18,000
5310 · Fuel, Travel and Meals	2,628	3,165	(537)		33,702	35,815	(2,113)		94%	39,000
5320 · Utilities	22,022	33,075	(11,053)		270,831	343,900	(73,069)	Utilities overbudgeted	79%	385,000
7000 · Debt Interest	6,138	6,200	(62)		70,808	70,800	8		100%	77,000
Total Expense	212,601	255,249	(42,648)		2,652,645	2,891,020	(238,375)		92%	3,230,800
Net Ordinary Income	(159,262)	(190,249)	30,987		263,909	306,780	(42,871)		86%	119,000
Other Income/Expense										
Other Income										
4200 · Impact Fee Income	7,922		7,922		52,612		52,612		100%	
4500 · Grant/Reimbursed Expense Income	6,608	1,675	4,933		234,756	18,425	216,331		1,274%	20,000
4650 · Insurance Proceeds	234,808		234,808		509,747		509,747		100%	
4910 · Interest Income - Impact Fees					3,075		3,075		100%	
9900 · Gain/(Loss) on Asset disposal					10,575		10,575		100%	
Total Other Income	249,338	1,675	247,663		810,765	18,425	792,340		4,400%	20,000
Net Other Income	249,338	1,675	247,663		810,765	18,425	792,340		4,400%	20,000
Net Income	90,076	(188,574)	278,650		1,074,674	325,205	749,469		330%	139,000

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of May 31, 2023

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					-189,677
1010.3 - Treasury Admin Ins Proceeds					0
Total 1010.3 - Treasury Admin Ins Proceeds					0
1010.4 - Treasury Ins Proceeds Playtown					-189,678
	05/11/2023	SDRMA	DEPOSIT INSUR PROCEEDS PLAYTOWN	234,808	45,130
	05/11/2023	transfer reimbruse general fund	INS PROCEEDS PLAYTOWN XFER TO GEN FUND	-45,130	0
				<u>189,678</u>	<u>0</u>
Total 1010.4 - Treasury Ins Proceeds Playtown				189,678	0
Total 1010 - Treasury Cash				189,678	0
1031 - BofW Project INS PROCEEDS					244,594
Total 1031 - BofW Project INS PROCEEDS					244,594
1320 - Umpqua Bank PREPAID LOAN					188,856
	05/18/2023	BANK OF NEW YORK MELLON	UMPQUA LOANS 2015a 2015b	-84,535	104,321
Total 1320 - Umpqua Bank PREPAID LOAN				-84,535	104,321
1410 - Land					627,494
Total 1410 - Land					627,494
1420 - Buildings & Improvements					17,145,126
Total 1420 - Buildings & Improvements					17,145,126
1430 - Equipment & Vehicles					3,496,987
Total 1430 - Equipment & Vehicles					3,496,987
1440 - Construction in Progress					23,460
1450 - CIP Feather River Trail FRT99					23,460
Total 1450 - CIP Feather River Trail FRT99					23,460
Total 1440 - Construction in Progress					23,460
2955 - Umpqua Bank Tax Exempt Bond A					-2,215,490
	05/18/2023	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	58,121	-2,157,369
Total 2955 - Umpqua Bank Tax Exempt Bond A				58,121	-2,157,369
2960 - Umpqua Bank Taxable Bond B					-38,000
	05/18/2023	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	8,000	-30,000
Total 2960 - Umpqua Bank Taxable Bond B				8,000	-30,000
3099 - Undistributed Retained Earnings					-2,897,030
Total 3099 - Undistributed Retained Earnings					-2,897,030
4500 - Grant/Reimbursed Expense Income					-228,148
	05/24/2023	BCOE	Pres Food Program BCOE	-3,620	-231,768
	05/24/2023	Alliance Workforce	Grant/Scholarship Income WAGE REIMBR GE3 SH	-2,988	-234,756
Total 4500 - Grant/Reimbursed Expense Income				-6,608	-234,756
4650 - Insurance Proceeds					-274,939
	05/11/2023	SDRMA	FRRPD Miscellaneous insurance proceeds playtown fire	-234,808	-509,747
Total 4650 - Insurance Proceeds				-234,808	-509,747

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	1,283,002	1,269,991	13,011	1%
1010.2 - Treasury Cash - Reserve	295,494	347,494	-52,000	-15%
1010.3 - Treasury Admin Ins Proceeds	0	16,525	-16,525	-100%
1010.4 - Treasury Ins Proceeds Playtown	0	68,968	-68,968	-100%
1010.5 - Treasury Nelson Pool Funds	0	218,740	-218,740	-100%
Total 1010 - Treasury Cash	1,578,496	1,921,718	-343,222	-18%
1020 - Imprest Cash	1,000	290	710	245%
1030 - BofW - Merchant Acct.	199,746	244,509	-44,763	-18%
1031 - BofW Project INS PROCEEDS	244,594	304,477	-59,883	-20%
1040 - Fund 2610 - BAD	321,823	317,801	4,022	1%
1050 - Impact Fees	850,452	925,364	-74,912	-8%
1320 - Umpqua Bank PREPAID LOAN	104,321	188,856	-84,535	-45%
Total Checking/Savings	3,300,432	3,903,015	-602,583	-15%
Accounts Receivable	12,028	-11,076	23,104	209%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1310 - Miscellaneous Receivables	289	0	289	100%
1316 - Prepaid Expenses/Debt Interest	6,138	6,864	-726	-11%
Total Other Current Assets	9,266	9,703	-437	-5%
Total Current Assets	3,321,726	3,901,642	-579,916	-15%
Fixed Assets				
1410 - Land	627,494	627,494	0	0%
1420 - Buildings & Improvements	17,145,126	15,903,777	1,241,349	8%
1430 - Equipment & Vehicles	3,496,987	1,836,063	1,660,924	90%
1440 - Construction in Progress				
1448 - CIP Nelson SBF NE99	0	1,036,847	-1,036,847	-100%
1450 - CIP Feather River Trail FRT99	23,460	23,460	0	0%
1451 - CIP Playtown Bathroom Fire	0	525,622	-525,622	-100%
1452 - Nelson Field Improvments	0	52,908	-52,908	-100%
Total 1440 - Construction in Progress	23,460	1,638,837	-1,615,377	-99%
1499 - Accumulated Depreciation	-6,947,995	-6,158,511	-789,484	-13%
Total Fixed Assets	14,345,072	13,847,660	497,412	4%
Other Assets				
1500 - FMV Adjustments	94,302	15,666	78,636	502%
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	164,161	191,855	-27,694	-14%
Total 1550 - GASB 68 CalPERS Valuation	164,161	191,855	-27,694	-14%
Total Other Assets	258,463	207,521	50,942	25%
TOTAL ASSETS	17,925,261	17,956,823	-31,562	-0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	91,223	118,856	-27,633	-23%
Credit Cards	2,258	3,329	-1,071	-32%
Other Current Liabilities				
2100 - Payroll Liabilities	94,648	119,101	-24,453	-21%
2210 - Accrued Debt Interest	0	0	0	0%
2400 - Deposits/Refunds to Customers	0	-400	400	100%
2405 - Deferred Revenue	0	37,545	-37,545	-100%
Total Other Current Liabilities	94,648	156,246	-61,598	-39%
Total Current Liabilities	188,129	278,431	-90,302	-32%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	74,266	20,979	53,287	254%
2955 - Umpqua Bank Tax Exempt Bond A	2,157,369	2,389,844	-232,475	-10%
2960 - Umpqua Bank Taxable Bond B	30,000	59,000	-29,000	-49%
2975 - GASB 68 CalPERS Liab Valuation	1,337,022	1,144,957	192,065	17%
Total Long Term Liabilities	3,598,657	3,614,780	-16,123	-0%
Total Liabilities	3,786,786	3,893,211	-106,425	-3%
Equity	14,138,476	14,063,611	74,865	1%
TOTAL LIABILITIES & EQUITY	17,925,262	17,956,822	-31,560	-0%

Feather River Recreation & Park District
 Check Register
 May 2023

11:19 AM
 06/06/2023
 Accrual Basis

Date	Num	Name	Memo	Credit
05/04/2023	93150-184	Payroll	Payroll item	31,320.42
05/04/2023	93185	HUMANA INSURANCE CO.	657103-001	81.20
05/04/2023	93186	BLUE SHIELD OF CALIFORNIA	4004625	9,317.89
05/04/2023	93187	AFLAC	JRF86	1,765.38
05/04/2023	93188	PREMIER ACCESS	PREMIUMS	990.16
05/04/2023	93189	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
05/04/2023	93190	DELONG, SHANNON	BOD STIPEND	200.00
05/04/2023	93191	FWLER, SCOTT KENT	BOD STIPEND	100.00
05/04/2023	93192	PASSMORE, GREG	STIPEND	100.00
05/04/2023	93193	THOMAS, DEVIN	BOD STIPEND	100.00
05/04/2023	93194	BANKCARD CENTER	STATEMENT 6804	877.72
05/04/2023	93195	COMCAST	Acct#8155600190189780 PHONE/INTERENT	530.65
05/04/2023	93196	JOHNSON, BRETT	CONCERT IN PARK 5/5/23	300.00
05/04/2023	93197	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	6,440.00
05/04/2023	93198	AZEVEDO, DAVID	REFUND GYMNASTICS	30.00
05/04/2023	93199	BANKCARD CENTER	STATEMENT 4607	694.56
05/04/2023	93200	VOID	void ck 93200	0.00
05/04/2023	93201	BETTER DEAL EXCHANGE	Acct#701960	568.18
05/04/2023	93202	CITI CARDS	COSTCO STATEMENT 9398	402.02
05/04/2023	93203	COMCAST	Acct# 8155 60 019 0233893	188.21
05/04/2023	93204	Costco	RENEW EMPLOYEE MEMBERSHIPS	120.00
05/04/2023	93205	Crosswell Trucking	SAND	678.24
05/04/2023	93206	Dan's Electrical Supply	INSTALL SECUIRITY LIGHT	57.72
05/04/2023	93207	DEL-MAR RENTAL & LANDSCAPE SUPPLY	RENTAL AUGER	154.00
05/04/2023	93208	DESHA, KIRBY GEORGE	CONCERT IN PARK 5/19/23	300.00
05/04/2023	93209	Dugger, Daneen	LIFEGUARD INSTRUCTOR	359.00
05/04/2023	93210	EWING	IRRIGATION/DECODER	1,017.39
05/04/2023	93211	FASTENAL	SECURITY BOX BOLTS IRRIGATION	512.67
05/04/2023	93212	HUFFMAN, MICHELLE.	PROGRAM SUPPLIES	68.42
05/04/2023	93213	Industrial Power Products	MISC MAINT SUPPLIES	583.35
05/04/2023	93214	JOHNSON, BRETT	CONCERT IN PARK 5/26/23	300.00
05/04/2023	93215	OIL CHANGERS	OIL CHANGE 2022 DIESEL	98.17
05/04/2023	93216	OROVILLE POWER EQUIPMENT	WEED STRING	18.39
05/04/2023	93217	PAPE MACHINERY	GATOR PARTS	24.57
05/04/2023	93218	PARN, THOMAS	REFUND IMPACT FEES	1,106.00
05/04/2023	93219	SCI Consulting Group	BAD ENGINEERS REPORT	15,665.74
05/04/2023	93220	SEDILLO, SAMANTHA	REFUND GYMNASTICS CX	92.50
05/04/2023	93221	SIMS, SUSAN	TOUR GUIDE	100.00
05/04/2023	93222	SOUTH FEATHER WATER & POWER	007771-000	37.52
05/04/2023	93223	Sunrise Environmental Scientific	SUDSY CLEANER	612.00
05/04/2023	93224	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	628.10
05/04/2023	93225	Chalmers, R. Scott	CONSULTANT	3,577.50
05/04/2023	93226	VALENCIA, ESTELA.	REFUND EV3 RB4	80.00
05/04/2023	93227	WAL-MART CAPITAL ONE	STATEMENT 638691	406.22
05/04/2023	93228	WAXIE SANITARY SUPPLY	JANITORIAL SUPLIES	1,387.39
05/04/2023	93229	WELLS FARGO VENDOR FINANCIAL, LLC	CUST #1055709916	187.23
05/04/2023	93230	Western Tree Nursery, Inc.	TREE REPLACEMENT	694.47
05/04/2023	93231	Williams Electric Company, Inc	LIGHT REPAIR	9,357.13
05/04/2023	93232	WONG, ANDREW	CONCERT IN PARK 5/12/23	300.00
05/04/2023	93233	Franchise Tax Board	1208937996 TEEMS	154.99
05/04/2023	93234	State Disbursement Unit	0600099 NARAYAN	113.65
05/18/2023	93235-273	Payroll	Payroll item	30,637.37
05/18/2023	93274	ALVAREZ, RACHEL	INSTRUCTOR	288.00
05/18/2023	93275	Bello, Beth	INSTRUCTOR	63.00
05/18/2023	93276	BURLESON, HARRY	INSTRUCTOR FITNESS	468.00
05/18/2023	93277	BERG, LARRY.	EXPENSE FUEL	94.00
05/18/2023	93278	LEWIS, ASHLEY	REFUND SP7	78.75
05/18/2023	93279	PATTERSON-JONES, CRYSTAL	REFUND SP7	15.00
05/18/2023	93280	ALLEN, LISA	REFUND - GYM	100.00
05/18/2023	93281	COSIO, ERICA	REFUND - GYM	75.00
05/18/2023	93282	GRUBER, ADRIANA	REFUND GYM	60.00
05/18/2023	93283	HINDS, DEANN	REFUND - GYM	202.50
05/18/2023	93284	KEOPPEL, MEGAN	REFUND - GYM	121.50
05/18/2023	93285	ROJAS, JENNIFER	REFUND GYM	212.50
05/18/2023	93286	WILLIAMS, CAROL	REFUND - GYM	75.00
05/18/2023	93287	CALF. WATER SERVICE	Acct 520857777 3/11/23-4/12/23	2,876.17
05/18/2023	93288	CRESO EQUIPMENT RENTALS	FIELD LIGHT REPAIR	1,132.81

Date	Num	Name	Memo	Credit
05/18/2023	93289	Dan's Electrical Supply	BATHROOM LIGHTS	278.45
05/18/2023	93290	DAWSON OIL COMPANY	62765 FUEL	3,102.62
05/18/2023	93291	EWING	IRRIGATION	794.58
05/18/2023	93292	Golden Bear Alarms	QTRLY ALARM FBT	109.50
05/18/2023	93293	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,638.09
05/18/2023	93294	P.G. & E.	7241369682-3 03/23/23-4/23/23	16,237.61
05/18/2023	93295	PAPE MACHINERY	BACKHOE REPAIR	200.00
05/18/2023	93296	Ray's General Hardware	CONCRETE FENCE	123.84
05/18/2023	93297	RECOLOGY BUTTE COLUSA COUNTIES	Acct# 8100122153	2,242.52
05/18/2023	93298	RENTAL GUYS, INC.	MOWER SERVICE	382.47
05/18/2023	93299	SAL RODRIGUEZ LANDSCAPE LLC	C-602 LANDSCAPE CONTRACT	7,200.00
05/18/2023	93300	SHARP'S LOCKSMITHING	LOCKS, KEYS	99.59
05/18/2023	93301	TOM'S SEPTIC SYSTEMS	SEPTIC PUMP - RB	1,200.00
05/18/2023	93302	TWSD	4-112.01 WATER NELSON	404.86
05/18/2023	93303	WAXIE SANITARY SUPPLY	JANITORIAL SUPLIES	1,059.75
05/18/2023	93304	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	2,143.46
05/18/2023	93305	Payroll	Payroll item	649.61
05/18/2023	93306	BETTER DEAL EXCHANGE	Acct#701960	1,430.80
05/18/2023	93307	CITI CARDS	COSTCO STATEMENT 9398	9.17
05/18/2023	93308	HOME DEPOT	HOME DEPOT STATEMENT	4,324.17
05/18/2023	93309	Staples	STAPLES STATEMENT 3721	298.38
05/18/2023	93310	WAL-MART CAPITAL ONE	STATEMENT 638691	181.73
05/18/2023	93311	Payroll	Payroll item	113.65
TOTAL				<u>173,723.20</u>