



FEATHER RIVER RECREATION & PARK DISTRICT
Regular Board Meeting
February 24, 2026

OROVILLE CONVENTION CENTER
1200 Myers Street
Oroville, CA 95965

AGENDA

Open Session at 5:30pm

Written comments must be sent to Lorinh@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 Greg Passmore
- Vice-Chairperson Shannon DeLong
- Director Devin Thomas
- Director Michelle Huffman
- Director Scott "Kent" Fowler

MISSION STATEMENT

OUR MISSION: *We will provide and maintain quality parks, recreation experiences, and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community.*

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

The Board will invite anyone in 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. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

ACTION ITEMS

1. **Elections of Officers** – Chair/Vice Chair (Appendix A)
 - a. Section 6: Officers of the Board of Directors-District Office
The Board of Directors, at their regularly scheduled Board meeting in December of each year and shall elect officers. Election of officers shall be the first order of business. No officer shall serve for more than two consecutive terms in one office, except that of the Secretary.

Motion:
Second:
Vote:

2. **Appointment of Standing Committees** (Appendix A)
The following standing committees shall be appointed by the Board of Directors' Chairperson in January of each year:

Personnel, Policies & Procedures
Finance
Parks & Facilities
Recreation
Supplemental Benefits Fund

Motion:
Second:
Vote:

CONSENT AGENDA

Items listed on the Consent Agenda are considered routine and will be enacted, approved, or adopted by one motion unless a request for removal or explanation is received from a Board member, staff, or member of the public. Items removed shall be considered immediately following the adoption of the Consent Agenda.

- 1. January 27, 2026 Regular Board Meeting Minutes (Appendix B)**
- 2. January 2026 Financials (Appendix C)**
- 3. Resolution No. 2087-26 Funds transfer and project completion of Riverbend Entrance Arch Restoration Project. (Appendix D)**
- 4. Contract Renewal - Las Plumas Youth Football and Cheer (Appendix E)**

Consent Agenda Motion:
Second:
Vote:

NON ACTION ITEMS/DISCUSSION ONLY

- 1. Senate Bill 827 – Expanded Training Requirements for Local Agency Officials (Appendix F)**
- 2. SCI – Tax Report for CFD 2022-01 FY 24-25 (Appendix G)**

DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

- 1. Recreation Department Update (Appendix H)**
- 2. Maintenance Department Update (Appendix I)**
- 3. Maintain X Report (Appendix J)**

UNFINISHED BUSINESS

BOARD ITEMS FOR UPCOMING AGENDA(S)

ADJOURNMENT

Adjourn to the next meeting of the Board of Directors of the Feather River Recreation and Park District scheduled for February 25, 2026 (Special Board Meeting).



STAFF REPORT

Date: February 24, 2026
To: Board of Directors
From: Brian Wilson, General Manager

Subject: Election of Officers and Appointment of Standing Committees

Background

1. Election of Officers – Chair / Vice Chair

District policy provides direction regarding the annual election of Board officers:

Section 6: Officers of the Board of Directors – District Office

The Board of Directors, at their regularly scheduled Board meeting in December of each year, shall elect officers. The election of officers shall be the first order of business. No officer shall serve for more than two consecutive terms in one office, except that of the Secretary.

Although elections are typically conducted at the December Board meeting, this agenda item has been scheduled for formal Board consideration consistent with District governance procedures.

2. Appointment of Standing Committees

District policy further provides guidance on the establishment of standing committees.

The following standing committees shall be appointed by the Board of Directors' Chairperson in January of each year:

- Personnel, Policies & Procedures
- Finance
- Parks & Facilities
- Recreation
- Supplemental Benefits Fund

Discussion

Election of Officers Procedure

To ensure clarity, transparency, and consistency with accepted parliamentary practice, the election of officers will proceed as follows:

Election of Chairperson

1. Open Nominations – The presiding officer will open the floor for nominations. Directors may nominate a candidate or self-nominate.
2. Close Nominations – After reasonable opportunity for nominations, nominations will be closed.
3. Vote – If a single nominee is presented, election may occur by unanimous consent or formal vote. If multiple nominees are presented, a vote will be conducted. Election requires a majority vote of the Board.

Election of Vice Chairperson

The same procedure will be repeated:

1. Open Nominations
2. Close Nominations
3. Vote (majority required)

Appointment of Standing Committees

The following standing committees shall be appointed by the Board of Directors' Chairperson in January of each year: Finance | Parks and Recreation | Personnel, Policies and Procedures

Feather River Recreation & Park District Policies and Procedures Handbook- Section 17, Standing Board Committees

Per Resolution No. 511-89, the Chairperson is empowered to appoint additional ad- hoc committees as needed, and Board liaisons to other agencies and organizations.

2026 Committee Appointments

Finance

Parks and Recreation

Personnel, Policies and Procedures

Supplemental Benefits Fund

BACKGROUND

2025 Committee Members

| | |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Finance | two Directors meet monthly |
| <ul style="list-style-type: none"> • Michelle Huffman • Scott "Kent" Fowler | |
| Parks & Facilities | two Directors meet as needed |
| <ul style="list-style-type: none"> • Devin Thomas • Greg Passmore | |
| Recreation | two Directors meet as needed |
| <ul style="list-style-type: none"> • Shannon DeLong • Michelle Huffman | |
| Personnel, Policy & Procedure | two Directors meet as needed |
| <ul style="list-style-type: none"> • Greg Passmore • Scott "Kent" Fowler | |
| Supplemental Benefits Fund | two Directors plus an alternate |
| <ul style="list-style-type: none"> • Greg Passmore • Scott "Kent" Fowler • Devin Thomas (Alternate) | |

2024 Committee Members

Finance

- Greg Passmore
- Shannon DeLong

Parks & Facilities

- Shannon DeLong
- Devin Thomas

Recreation

- Greg Passmore
- Scott Kent Fowler

Personnel Policies & Procedures

- Shannon DeLong
- Sonny Brandt

Supplemental Benefit Fund (2 Directors plus alternate)

- Scott Kent Fowler
- Sonny Brandt

RDA Oversight (1 Director plus alternate)

Fiscal Impact

There is no direct fiscal impact associated with the election of officers or appointment of standing committees.

Recommendation

Staff recommends the Board of Directors:

1. Conduct the election of officers for Chairperson and Vice Chairperson using the nomination and voting procedures outlined above.
2. Confirm the Chairperson's appointments to the District's standing committees.



FEATHER RIVER RECREATION & PARK DISTRICT
Regular Board Meeting **DRAFT MINUTES**
January 27, 2026

OROVILLE CONVENTION CENTER
1200 Myers Street
Oroville, CA 95965

AGENDA

Open Session at 5:30pm

Written comments must be sent to Lorinh@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 – 5:33pm

ROLL CALL

- Chairperson Greg Passmore - *Present*
- Vice-Chairperson Shannon DeLong - *Present*
- Director Devin Thomas - *Present (arrived 5:53pm)*
- Director Michelle Huffman - *Present*
- Director Scott "Kent" Fowler - *Present*

MISSION STATEMENT

OUR MISSION: *We will provide and maintain quality parks, recreation experiences, and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community.*

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

The Board will invite anyone in 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. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

CONSENT AGENDA

Items listed on the Consent Agenda are considered routine and will be enacted, approved, or adopted by one motion unless a request for removal or explanation is received from a Board member, staff, or member of the public. Items removed shall be considered immediately following the adoption of the Consent Agenda.

- 1. December 16, 2026 Regular Board Meeting Minutes (Appendix A)**
- 2. January 12, 2026 Special Board Meeting Minutes (Appendix B)**
- 3. December 2025 Financials (Appendix C)**
- 4. Resolution No. 2083- 26 Transfer of funds from Five Star Bank account 921 (Bank Card Merchant Account) – 913 (Payroll Clearing Account) to cover Direct Deposit for PD 010182026 (Appendix D)**
- 5. Resolution No. 2084- 26 Funds transfer Riverbend insurance (Appendix E)**

Consent Agenda Motion: *Fowler*
Second: *Huffman*
Vote: *4-0-1 (Thomas Absent)*

NON ACTION ITEMS/DISCUSSION ONLY

1. District Annual Budget Calendar

The District’s approved annual budget for the fiscal year will establish the guidelines for all expenditures associated with the general operations of the District. Expenditures for emergencies and special projects, not planned for at the start of the fiscal year, will be under the authority of the Board of Directors.

BUDGET SCHEDULE

- 1. January: Review budget process with staff
- 2. March: Full-time salaries and benefits, Projected revenue from taxes, Estimated utility costs, Recreation program budget, Park/maintenance budget, Capital outlay proposals
- 3. March: Review budget with staff
- 4. April: Board budget workshop
- 5. April: Benefit Assessment oversight community input
- 6. May: Approval of preliminary budget
- 7. June: Public Hearing date Adoption of appropriation limitations
- 8. July: Adoption of final budget
- 9. July 31st: Submit final budget to County.

ACTION ITEMS

1. Chairperson shall appoint members to the following committees (Appendix F)

Motion by Passmore: *Motion to table this agenda item based on staff’s recommendation and the need for additional information*

Second: *Fowler*

Vote: *4-0-1 (Thomas absent)*

Finance

Two Directors meet monthly

Parks & Facilities

Two Directors meet as needed

Recreation

Two Directors meet as needed

Personnel Policies & Procedures

Two Directors meet as needed

Supplemental Benefits Fund

Two Directors plus an alternate

_____ (Alternate)

2. Resolution No. 2085-26 Playtown Park play structure replacement project (Appendix G)

Motion: *Fowler*

Second: *DeLong*

Vote: 5-0

**The motion passed with a unanimous vote.*

3. Reschedule board park tour PT 2.

Board concurrence to meet on February 25, 2026, from 8:30 a.m. to 12:30 p.m.

Motion:

Second:

Vote:

DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

- 1. Recreation Department Update** (Appendix H)
 - 2. Maintenance Department Update** (Appendix I)
 - 3. Vandalism Report** (Appendix J)
 - 4. Maintain X Report** (Appendix K)
- *Director DeLong advised staff of an upcoming ORAC meeting at the Southside Community Center on Friday, February 6th.*
 - *Director Fowler advised staff of an upcoming dedication at Riverbend Park on Saturday, January 31st.*

UNFINISHED BUSINESS

BOARD ITEMS FOR UPCOMING AGENDA(S)

- *Revisit action Item One: Chairperson shall appoint members to committees.*

ADJOURNMENT – 6:12pm

Adjourn to the next meeting of the Board of Directors of the Feather River Recreation and Park District scheduled for February 24, 2026.

DRAFT

FEATHER RIVER RECREATION & PARK DISTRICT - COUNTY TREASURY
GENERAL FUND 2600 WARRANT REGISTER | FOR THE MONTH ENDING
January 2026

10:14 AM

02/12/2026

Accrual Basis

| Date | Num | Type | Name | Credit |
|-------------|------------|-----------------|------------------------------------------|---------------|
| 01/21/2026 | 1074 | Paycheck | LORIN HUSA | 953.64 |
| 01/08/2026 | 96923 | Paycheck | JESUS AISPURO-CARRASCO | 1,345.50 |
| 01/08/2026 | 96924 | Paycheck | MARCO AISPURO-CARRASCO | 1,331.61 |
| 01/08/2026 | 96925 | Paycheck | LARRY BERG | 717.01 |
| 01/08/2026 | 96926 | Paycheck | DOMINICK OQUENDO | 859.79 |
| 01/08/2026 | 96927 | Paycheck | SAM R SOLIS | 617.04 |
| 01/06/2026 | 96932 | Liability Check | UPEC LOCAL | 180.25 |
| 01/08/2026 | 96933 | Liability Check | UPEC LOCAL | 360.50 |
| 01/08/2026 | 96934 | Bill Pmt -Check | AFLAC | 1,432.36 |
| 01/08/2026 | 96935 | Bill Pmt -Check | ALL THINGS CLEANING | 7,420.00 |
| 01/08/2026 | 96936 | Bill Pmt -Check | CALIFORNIA WATER SERVICE | 4,552.08 |
| 01/08/2026 | 96937 | Bill Pmt -Check | FlexTG, LLC | 146.26 |
| 01/08/2026 | 96938 | Bill Pmt -Check | COMCAST | 249.83 |
| 01/08/2026 | 96939 | Bill Pmt -Check | DAN'S ELECTRICAL SUPPLY COMPANY | 13.50 |
| 01/08/2026 | 96940 | Bill Pmt -Check | FEATHER RIVER RECREATION & PARK DISTRICT | 40,000.00 |
| 01/08/2026 | 96941 | Bill Pmt -Check | FORD MOTOR CREDIT COMPANY LLC | 1,385.07 |
| 01/08/2026 | 96942 | Bill Pmt -Check | FRUIT GROWERS LAB, INC. | 75.19 |
| 01/08/2026 | 96943 | Bill Pmt -Check | GREG PASSMORE | 100.00 |
| 01/08/2026 | 96944 | Bill Pmt -Check | HOME DEPOT CREDIT SERVICES | 1,156.12 |
| 01/08/2026 | 96945 | Bill Pmt -Check | INDUSTRIAL POWER PRODUCTS | 359.24 |
| 01/08/2026 | 96946 | Bill Pmt -Check | INSIDE OUT DESIGNS | 352.55 |
| 01/08/2026 | 96947 | Bill Pmt -Check | LAKE OROVILLE AREA PUBLIC UTILITY DIST. | 170.37 |
| 01/08/2026 | 96948 | Bill Pmt -Check | LHJ Consulting Services | 4,987.50 |
| 01/08/2026 | 96949 | Bill Pmt -Check | MICHELLE HUFFMAN | 200.00 |
| 01/08/2026 | 96950 | Bill Pmt -Check | NAPA AUTO PARTS | 85.74 |

| Date | Num | Type | Name | Credit |
|-------------|------------|-----------------|-----------------------------------|---------------|
| 01/08/2026 | 96951 | Bill Pmt -Check | OIL CHANGERS | 118.24 |
| 01/08/2026 | 96952 | Bill Pmt -Check | PG&E | 13,096.01 |
| 01/08/2026 | 96953 | Bill Pmt -Check | RANDY SCHMIDT' | 54.60 |
| 01/08/2026 | 96954 | Bill Pmt -Check | RAY'S GENERAL HARDWARE | 20.99 |
| 01/08/2026 | 96955 | Bill Pmt -Check | ROTO-ROOTER | 155.00 |
| 01/08/2026 | 96956 | Bill Pmt -Check | SCOTT KENT FOWLER | 200.00 |
| 01/08/2026 | 96957 | Bill Pmt -Check | SFWPA | 40.10 |
| 01/08/2026 | 96958 | Bill Pmt -Check | SHANNON DELONG | 100.00 |
| 01/08/2026 | 96959 | Bill Pmt -Check | TRACTOR SUPPLY CREDIT PLAN | 233.46 |
| 01/06/2026 | 96960 | Bill Pmt -Check | CARDMEMBER SERVICES | 4,009.32 |
| 01/22/2026 | 96961 | Bill Pmt -Check | ACCULARM SECURITY SYSTEMS | 1,179.00 |
| 01/22/2026 | 96962 | Bill Pmt -Check | AFLAC | 1,201.76 |
| 01/22/2026 | 96963 | Bill Pmt -Check | ANTHEM BLUE CROSS | 10,469.43 |
| 01/22/2026 | 96964 | Bill Pmt -Check | APEX TECHNOLOGY MANAGEMENT, LLC | 2,238.30 |
| 01/22/2026 | 96965 | Bill Pmt -Check | AT&T - CALNET | 1,242.62 |
| 01/22/2026 | 96966 | Bill Pmt -Check | BETTER DEAL EXCHANGE | 338.57 |
| 01/22/2026 | 96967 | Bill Pmt -Check | BUTTE COUNTY SHERIFFS OFFICE | 5,778.50 |
| 01/22/2026 | 96968 | Bill Pmt -Check | CINTAS | 357.03 |
| 01/22/2026 | 96969 | Bill Pmt -Check | CITY OF OROVILLE | 2,575.00 |
| 01/22/2026 | 96970 | Bill Pmt -Check | DAN'S ELECTRICAL SUPPLY COMPANY | 324.95 |
| 01/22/2026 | 96971 | Bill Pmt -Check | DAWSON OIL COMPANY | 2,201.51 |
| 01/22/2026 | 96972 | Bill Pmt -Check | DEL-MAR RENTAL & LANDSCAPE SUPPLY | 76.80 |
| 01/22/2026 | 96973 | Bill Pmt -Check | DOMINICK OQUENDO' | 49.97 |
| 01/22/2026 | 96974 | Bill Pmt -Check | EWING | 1,507.91 |
| 01/22/2026 | 96975 | Bill Pmt -Check | FRUIT GROWERS LAB, INC. | 73.00 |
| 01/22/2026 | 96976 | Bill Pmt -Check | HOBBS PEST SOLUTIONS, INC. | 250.00 |
| 01/22/2026 | 96977 | Bill Pmt -Check | Iconic Machinery | 379.93 |
| 01/22/2026 | 96978 | Bill Pmt -Check | INDUSTRIAL POWER PRODUCTS | 151.90 |
| 01/22/2026 | 96979 | Bill Pmt -Check | JENNA WALKER' | 31.90 |

| Date | Num | Type | Name | Credit |
|------------|-------------|-----------------|---------------------------------------|----------|
| 01/22/2026 | 96980 | Bill Pmt -Check | JOE VELASQUEZ' | 42.00 |
| 01/22/2026 | 96981 | Bill Pmt -Check | JOELLE WOOD' | 122.21 |
| 01/22/2026 | 96982 | Bill Pmt -Check | LINCOLN AQUATICS | 531.26 |
| 01/22/2026 | 96983 | Bill Pmt -Check | MENDES SUPPLY COMPANY | 3,084.05 |
| 01/22/2026 | 96984 | Bill Pmt -Check | NAPA AUTO PARTS | 146.39 |
| 01/22/2026 | 96985 | Bill Pmt -Check | PAPE MACHINERY | 561.38 |
| 01/22/2026 | 96986 | Bill Pmt -Check | PRINCIPAL GROUP BENEFITS | 778.66 |
| 01/22/2026 | 96987 | Bill Pmt -Check | RECOLOGY BUTTE COLUSA COUNTIES | 1,976.03 |
| 01/22/2026 | 96988 | Bill Pmt -Check | SAL RODRIGUEZ LANDSCAPE LLC. | 7,200.00 |
| 01/22/2026 | 96989 | Bill Pmt -Check | SHARP'S LOCKSMITHING | 834.19 |
| 01/22/2026 | 96990 | Bill Pmt -Check | THERMALITO WATER AND SEWER DISTRICT | 543.40 |
| 01/22/2026 | 96991 | Bill Pmt -Check | WELLS FARGO VENDOR FINANCIAL, LLC. | 188.96 |
| 01/22/2026 | 96992 | Paycheck | JESUS AISPURO-CARRASCO | 1,383.03 |
| 01/22/2026 | 96993 | Paycheck | MARCO AISPURO-CARRASCO | 1,371.29 |
| 01/22/2026 | 96994 | Paycheck | LARRY BERG | 803.07 |
| 01/22/2026 | 96995 | Paycheck | KAREN LEESE | 199.18 |
| 01/22/2026 | 96996 | Paycheck | DOMINICK OQUENDO | 892.47 |
| 01/22/2026 | 96997 | Paycheck | SAM R SOLIS | 837.68 |
| 01/08/2026 | ACH 457 | Liability Check | CALPERS SIP 457 PLAN | 430.00 |
| 01/29/2026 | ACH 457 | Liability Check | CALPERS SIP 457 PLAN | 515.00 |
| 01/08/2026 | ACH CalPERS | Liability Check | CALPERS | 3,730.22 |
| 01/29/2026 | ACH CalPERS | Liability Check | CALPERS | 3,730.22 |
| 01/26/2026 | ACH EDD PIT | Liability Check | CA STATE EMPLOYMENT DEVELOPMENT DEPT. | 965.32 |
| 01/26/2026 | ACH EDD UI | Liability Check | CA STATE EMPLOYMENT DEVELOPMENT DEPT. | 1,159.42 |
| 01/26/2026 | ACH IRS | Liability Check | UNITED STATES TREASURY | 6,169.52 |
| 01/08/2026 | DD01082503 | Paycheck | TERESA J BACHELLERIE | 1,068.41 |
| 01/08/2026 | DD01082504 | Paycheck | ERIC G DANNER | 1,422.53 |
| 01/08/2026 | DD01082505 | Paycheck | PATRICK H HORNBECK | 252.30 |
| 01/08/2026 | DD01082506 | Paycheck | LORIN HUSA | 209.41 |

| Date | Num | Type | Name | Credit |
|-------------|------------|-----------------|---------------------------------------|---------------|
| 01/08/2026 | DD01082507 | Paycheck | TIMOTHY C MORLEY | 728.82 |
| 01/08/2026 | DD01082508 | Paycheck | SAMANTHA R ROBERTSON | 164.06 |
| 01/08/2026 | DD01082509 | Paycheck | RANDY W SCHMIDT | 1,143.04 |
| 01/08/2026 | DD01082510 | Paycheck | MCKAYLA SHINN | 548.92 |
| 01/08/2026 | DD01082511 | Paycheck | HUE VANG | 1,656.37 |
| 01/08/2026 | DD01082512 | Paycheck | JOSEPH VELASQUEZ | 2,094.60 |
| 01/08/2026 | DD01082513 | Paycheck | JENNA B WALKER | 1,942.73 |
| 01/08/2026 | DD01082514 | Paycheck | PAUL WANG | 1,161.33 |
| 01/08/2026 | DD01082515 | Paycheck | ROBERT B WILSON | 2,680.56 |
| 01/08/2026 | DD01082516 | Paycheck | JOELLE WOOD | 187.46 |
| 01/22/2026 | DD01222601 | Paycheck | TERESA J BACHELLERIE | 1,068.43 |
| 01/22/2026 | DD01222602 | Paycheck | ERIC G DANNER | 1,465.23 |
| 01/22/2026 | DD01222603 | Paycheck | PATRICK H HORNBECK | 176.39 |
| 01/22/2026 | DD01222604 | Paycheck | LORIN HUSA | 1,329.30 |
| 01/22/2026 | DD01222605 | Paycheck | TIMOTHY C MORLEY | 892.28 |
| 01/22/2026 | DD01222606 | Paycheck | RANDY W SCHMIDT | 1,175.34 |
| 01/22/2026 | DD01222607 | Paycheck | MCKAYLA SHINN | 704.97 |
| 01/22/2026 | DD01222608 | Paycheck | HUE VANG | 1,703.29 |
| 01/22/2026 | DD01222609 | Paycheck | JOSEPH VELASQUEZ | 2,120.56 |
| 01/22/2026 | DD01222610 | Paycheck | JENNA B WALKER | 2,000.83 |
| 01/22/2026 | DD01222611 | Paycheck | PAUL WANG | 1,194.02 |
| 01/22/2026 | DD01222612 | Paycheck | JOHN P WILSON | 65.54 |
| 01/22/2026 | DD01222613 | Paycheck | ROBERT B WILSON | 2,654.24 |
| 01/22/2026 | DD01222614 | Paycheck | JOELLE WOOD | 629.43 |
| 01/06/2026 | Online | Liability Check | UNITED STATES TREASURY | 5,449.60 |
| 01/06/2026 | Online | Liability Check | CA STATE EMPLOYMENT DEVELOPMENT DEPT. | 1,030.23 |
| 01/06/2026 | Online | Liability Check | CA STATE EMPLOYMENT DEVELOPMENT DEPT. | 839.80 |
| 01/30/2026 | | Bill Pmt -Check | CALPERS FISCAL DIVISION | 10,425.42 |

| Date | Num | Type | Name | Credit |
|------|-----|------|------|-------------------|
| | | | | <u>205,887.34</u> |

**FEATHER RIVER RECREATION & PARK DISTRICT
OPERATING BUDGET PROFIT LOSS
MONTH ENDING**

Ordinary Income/Expense

| | Jan 26 | Budget | Jul '25 - Jan 26 | YTD Budget | Annual Budget |
|------------------------------------------------|------------------|-------------------|-------------------------|---------------------|----------------------|
| Income | | | | | |
| 4010000 · PROPERTY TAX REVENUE | 39,960.72 | 49,328.79 | 1,301,961.20 | 1,490,530.83 | 2,584,280.00 |
| 4011000 · PROPERTY TAX INTEREST REVENUE | 0.00 | 0.00 | 34,481.36 | 5,521.00 | 10,000.00 |
| 4020000 · BAD TAX REVENUE | 0.00 | 0.00 | 168,576.59 | 210,797.04 | 334,064.00 |
| 4022000 · BAD TAX INTEREST REVENUE | 0.00 | 0.00 | 1,614.83 | 0.00 | 0.00 |
| 4030000 · PROGRAM REVENUE | (75.00) | 0.00 | 277.60 | 0.00 | 0.00 |
| 4031000 · RECREATION REVENUE | 8,042.00 | 8,532.48 | 51,273.00 | 40,081.58 | 90,000.00 |
| 4032000 · AQUATIC REVENUE | 0.00 | 0.00 | 15,782.60 | 15,173.85 | 40,000.00 |
| 4035000 · EVENT REVENUE | 2,557.00 | 4,893.20 | 5,260.00 | 9,729.85 | 15,000.00 |
| 4036000 · RENTAL REVENUE | 19,676.50 | 15,800.76 | 76,045.89 | 55,125.66 | 135,000.00 |
| 4038000 · EMPLOYEE DISCOUNT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Income | 70,161.22 | 78,555.23 | 1,655,273.07 | 1,826,959.81 | 3,208,344.00 |
| Gross Profit | 70,161.22 | 78,555.23 | 1,655,273.07 | 1,826,959.81 | 3,208,344.00 |
| Expense | | | | | |
| 5000000 · PAYROLL EXPENSES | | | | | |
| 5000001 · WAGES & SALARIES | 59,111.00 | 95,252.41 | 497,708.31 | 689,627.41 | 1,188,750.00 |
| 5000002 · EMPLOYER TAXES | 6,406.81 | 10,356.57 | 43,751.25 | 74,981.57 | 129,250.00 |
| 5000003 · EMPLOYEE BENEFITS | 24,763.67 | 15,597.09 | 129,916.94 | 109,179.59 | 187,165.00 |
| 5000004 · WORKER'S COMP. | 0.00 | 0.00 | 52,489.50 | 56,616.75 | 75,489.00 |
| Total 5000000 · PAYROLL EXPENSES | 90,281.48 | 121,206.07 | 723,866.00 | 930,405.32 | 1,580,654.00 |
| 5001000 · GASB 68 PENSION LIABILITY | 10,425.42 | 10,425.42 | 72,977.90 | 72,977.90 | 125,105.00 |
| 5004000 · MARKETING | 91.00 | 416.67 | 1,137.00 | 2,916.65 | 5,000.00 |
| 5006000 · FEES | 39.74 | 425.00 | 3,652.92 | 2,975.00 | 5,100.00 |
| 5008000 · COPYING & PRINTING | 303.68 | 83.33 | 1,216.71 | 583.35 | 1,000.00 |
| 5010000 · ON BOARDING | | | | | |
| 5010001 · LIVESCAN REIMBURSEMENT | 0.00 | 166.67 | 618.48 | 1,166.65 | 2,000.00 |

| | Jan 26 | Budget | Jul '25 - Jan 26 | YTD Budget | Annual Budget |
|--------------------------------------------------------------|---------------|---------------|-------------------------|-------------------|----------------------|
| 5010002 · PRE-EMPLOYMENT PHYSICAL | 0.00 | 50.00 | 0.00 | 350.00 | 600.00 |
| Total 5010000 · ON BOARDING | 0.00 | 216.67 | 618.48 | 1,516.65 | 2,600.00 |
| 5011000 · PROFESSIONAL MEMBERSHIPS | 0.00 | 1,250.00 | 12,596.91 | 8,750.00 | 15,000.00 |
| 5012000 · PROFESSIONAL DEVELOPMENT | 0.00 | 1,041.67 | 3,817.49 | 7,291.65 | 12,500.00 |
| 5013000 · EQUIPMENT RENTAL | 600.00 | 916.67 | 4,255.00 | 6,416.65 | 11,000.00 |
| 5014000 · FURNITURE, FIXTURES & EQUIPMENT | | | | | |
| 5014003 · SITE/SHOP FF&E | 4,995.77 | 3,333.33 | 1,157.92 | 23,333.35 | 40,000.00 |
| 5014004 · IT HARDWARE FF&E | 0.00 | 500.00 | 76.23 | 3,500.00 | 6,000.00 |
| 5014005 · IT SOFTWARE FF&E | 486.18 | 1,250.00 | 27,936.88 | 8,750.00 | 15,000.00 |
| 5014000 · FURNITURE, FIXTURES & EQUIPMENT - Other | 185.71 | | 185.71 | | |
| Total 5014000 · FURNITURE, FIXTURES & EQUIPMENT | 5,667.66 | 5,083.33 | 29,356.74 | 35,583.35 | 61,000.00 |
| 5015000 · GENERAL INSURANCE | 0.00 | 31,338.08 | 111,095.00 | 152,500.00 | 152,500.00 |
| 5016000 · FINANCE INTEREST | 0.00 | 333.33 | 1,749.85 | 2,333.35 | 4,000.00 |
| 5018000 · POSTAGE | 0.00 | 125.00 | 632.99 | 875.00 | 1,500.00 |
| 5019000 · CONTRACTED SERVICES | | | | | |
| 5019001 · AUDIT | 0.00 | 57,500.00 | 55,268.25 | 57,500.00 | 57,500.00 |
| 5019002 · BANDS | 0.00 | 0.00 | 2,000.00 | 2,750.00 | 5,000.00 |
| 5019003 · BOD STIPENDS | 1,200.00 | 2,000.00 | 8,100.00 | 14,000.00 | 24,000.00 |
| 5019005 · LEGAL | 1,620.00 | 2,000.00 | 23,333.50 | 14,000.00 | 24,000.00 |
| 5019006 · JANITORIAL | 7,420.00 | 7,500.00 | 55,860.00 | 52,500.00 | 90,000.00 |
| 5019008 · CONSULTING | 0.00 | 0.00 | 10,812.20 | 18,239.27 | 25,000.00 |
| 5019009 · LANDSCAPE | 0.00 | 7,200.00 | 43,200.00 | 50,400.00 | 86,400.00 |
| 5019011 · PEST CONTROL | 405.00 | 291.67 | 1,745.00 | 2,041.65 | 3,500.00 |
| 5019012 · SECURITY | 0.00 | 0.00 | 3,020.00 | 2,500.00 | 5,000.00 |
| 5019101 · SHERIFF WORK CREW | 5,278.00 | 3,333.33 | 26,663.00 | 23,333.35 | 40,000.00 |
| 5019102 · EQUIPMENT LEASES | 188.96 | 250.00 | 1,133.76 | 1,750.00 | 3,000.00 |
| 5019103 · IT SERVICES | 2,238.30 | 3,750.00 | 20,425.37 | 26,250.00 | 45,000.00 |
| Total 5019000 · CONTRACTED SERVICES | 18,350.26 | 83,825.00 | 251,561.08 | 265,264.27 | 408,400.00 |
| 5021000 · RENT | 5,150.00 | 2,500.00 | 20,375.00 | 17,500.00 | 30,000.00 |
| 5022000 · REPAIR & MAINTENANCE | | | | | |

| | Jan 26 | Budget | Jul '25 - Jan 26 | YTD Budget | Annual Budget |
|------------------------------------------------------|-----------|-----------|------------------|------------|---------------|
| 5022001 · BUILDINGS R&M | 105.39 | 833.33 | 8,672.25 | 5,833.35 | 10,000.00 |
| 5022002 · EQUIPMENT R&M | 1,172.76 | 1,666.67 | 10,807.54 | 11,666.65 | 20,000.00 |
| 5022004 · GROUNDS R&M | 12,012.12 | 9,166.67 | 55,283.55 | 64,166.65 | 110,000.00 |
| 5022007 · VEHICLE R&M | 406.40 | 1,000.00 | 11,098.94 | 7,000.00 | 12,000.00 |
| 5022008 · AQUATICS POOL R&M | 1,272.52 | 3,750.00 | 18,234.99 | 26,250.00 | 45,000.00 |
| 5022009 · OUTSIDE CONTRACTOR/SERVICES R&M | 738.00 | 1,666.67 | 27,409.88 | 11,666.65 | 20,000.00 |
| 5022010 · PROJECT MATERIAL R&M | 587.21 | 458.33 | 3,195.84 | 3,208.35 | 5,500.00 |
| 5022011 · SMALL TOOLS R&M | 1,344.47 | 1,041.67 | 5,050.85 | 7,291.65 | 12,500.00 |
| 5022000 · REPAIR & MAINTENANCE - Other | 126.40 | | 176.64 | | |
| Total 5022000 · REPAIR & MAINTENANCE | 17,765.27 | 19,583.34 | 139,930.48 | 137,083.30 | 235,000.00 |
| 5022200 · VANDALISM | 290.63 | 1,833.33 | 4,265.13 | 12,833.35 | 22,000.00 |
| 5023000 · PARK SAFETY | 0.00 | 833.33 | 0.00 | 5,833.35 | 10,000.00 |
| 5025000 · CONSUMABLES | | | | | |
| 5025001 · DISTRICT CLOTHING | 174.72 | 625.00 | 3,350.77 | 4,375.00 | 7,500.00 |
| 5025002 · OFFICE SUPPLIES | 119.37 | 416.67 | 2,062.77 | 2,916.65 | 5,000.00 |
| 5025003 · UNION ALLOWANCE | 0.00 | 261.25 | 1,392.84 | 1,828.75 | 3,135.00 |
| 5025005 · PROGRAM SUPPLIES | 731.29 | 1,250.00 | 8,134.71 | 8,750.00 | 15,000.00 |
| 5025006 · SAFETY SUPPLIES | 248.90 | 625.00 | 3,591.58 | 4,375.00 | 7,500.00 |
| 5025008 · VOLUNTEER SUPPLIES | 0.00 | 166.67 | 1,242.78 | 1,166.65 | 2,000.00 |
| 5025009 · JANITORIAL SUPPLIES | 4,062.08 | 1,666.67 | 12,650.84 | 11,666.65 | 20,000.00 |
| Total 5025000 · CONSUMABLES | 5,336.36 | 5,011.26 | 32,426.29 | 35,078.70 | 60,135.00 |
| 5026000 · NOTICES & PERMITS | 0.00 | 625.00 | 22,575.67 | 4,375.00 | 7,500.00 |
| 5027000 · INTERNET & TELECOMMUNICATIONS | 2,125.72 | 2,083.33 | 15,352.56 | 14,583.35 | 25,000.00 |
| 5028000 · REIMBURSEMENT | | | | | |
| 5028001 · MILEAGE | 73.90 | 145.83 | 1,703.49 | 1,020.85 | 1,750.00 |
| 5028002 · TRAVEL | 0.00 | 83.33 | 0.00 | 583.35 | 1,000.00 |
| 5028003 · MEALS | 0.00 | 83.33 | 82.65 | 583.35 | 1,000.00 |
| Total 5028000 · REIMBURSEMENT | 73.90 | 312.49 | 1,786.14 | 2,187.55 | 3,750.00 |
| 5028101 · FUEL | | | | | |
| 5028011 · DIESEL | 0.00 | 833.33 | 2,678.90 | 5,833.35 | 10,000.00 |

| | Jan 26 | Budget | Jul '25 - Jan 26 | YTD Budget | Annual Budget |
|----------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| 5028012 · RED DIESEL | 0.00 | 208.33 | 1,437.09 | 1,458.35 | 2,500.00 |
| 5028013 · GASOLINE | 0.00 | 2,500.00 | 11,004.76 | 17,500.00 | 30,000.00 |
| 5028101 · FUEL - Other | 0.00 | | 333.99 | | |
| Total 5028101 · FUEL | 0.00 | 3,541.66 | 15,454.74 | 24,791.70 | 42,500.00 |
| 5029000 · UTILITIES | | | | | |
| 5029001 · ELECTRIC | 0.00 | 12,133.99 | 100,320.99 | 118,998.83 | 200,000.00 |
| 5029002 · GARBAGE | 0.00 | 4,166.67 | 17,288.83 | 29,166.65 | 50,000.00 |
| 5029003 · GAS/PROPANE | 0.00 | 1,666.67 | 8,270.35 | 11,666.65 | 20,000.00 |
| 5029004 · SEWER | 170.37 | 300.00 | 4,896.16 | 2,100.00 | 3,600.00 |
| 5029005 · WATER | 9,076.53 | 8,750.00 | 76,768.27 | 61,250.00 | 105,000.00 |
| Total 5029000 · UTILITIES | 9,246.90 | 27,017.33 | 207,544.60 | 223,182.13 | 378,600.00 |
| Total Expense | 165,748.02 | 320,027.31 | 1,678,244.68 | 1,967,837.57 | 3,199,844.00 |
| Net Ordinary Income | (95,586.80) | (241,472.08) | (22,971.61) | (140,877.76) | 8,500.00 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 8002002 · SPONSORSHIP REVENUE | 0.00 | 416.67 | 5,000.00 | 2,916.65 | 5,000.00 |
| 8002003 · DONATIONS REVENUE | 0.00 | 125.00 | 1,185.00 | 875.00 | 1,500.00 |
| Total Other Income | 0.00 | 541.67 | 6,185.00 | 3,791.65 | 6,500.00 |
| Net Other Income | 0.00 | 541.67 | 6,185.00 | 3,791.65 | 6,500.00 |
| Net Income | (95,586.80) | (240,930.41) | (16,786.61) | (137,086.11) | 15,000.00 |

FEATHER RIVER RECREATION & PARK DISTRICT
BALANCE SHEET PRIOR YEAR COMPARISON
MONTH ENDING

10:23 AM

February 12, 2026

Accrual Basis

ASSETS**Current Assets****Checking/Savings****1000000 · BUTTE COUNTY TREASURY****1000101 · FUND 2600 - GENERAL**

1,778,214.17 1,215,603.04 562,611.13 46.28%

1001000 · FUND 2610 - BENEFIT ASMT. DIST.

242,321.54 240,341.87 1,979.67 0.82%

1002100 · FUND 2620 - PARK IMPACT FEES

990,662.76 894,521.31 96,141.45 10.75%

1003200 · FUND 2630 - PUBLIC IMPACT FEES

170,383.10 128,464.83 41,918.27 32.63%

1003300 · FUND 2640 - AQUATIC IMPACT FEES

14,868.34 23,975.61 (9,107.27) (37.99%)

1004000 · RESERVES**1004022 · NONSPENDABLE****1004011 · IMPREST CASH**

1,000.00 1,000.00 0.00 0.0%

Total 1004022 · NONSPENDABLE

1,000.00 1,000.00 0.00 0.0%

1004044 · ASSIGNED**1004014 · RESERVE**

226,761.76 295,494.00 (68,732.24) (23.26%)

Total 1004044 · ASSIGNED

226,761.76 295,494.00 (68,732.24) (23.26%)

Total 1004000 · RESERVES

227,761.76 296,494.00 (68,732.24) (23.18%)

Total 1000000 · BUTTE COUNTY TREASURY

3,424,211.67 2,799,400.66 624,811.01 22.32%

1005000 · FIVE STAR BANK**1005100 · FSB MERCHANT DEPOSIT**

15,893.15 17,272.16 (1,379.01) (7.98%)

1005200 · FSB PAYROLL CLEARING

24,318.08 46,113.50 (21,795.42) (47.27%)

1005300 · FSB RESTRICTED

1,521,202.53 1,695,323.42 (174,120.89) (10.27%)

1005400 · FSB RB '17 FLOOD INS.

128,756.98 165,361.23 (36,604.25) (22.14%)

Total 1005000 · FIVE STAR BANK

1,690,170.74 1,924,070.31 (233,899.57) (12.16%)

Total Checking/Savings

5,114,382.41 4,723,470.97 390,911.44 8.28%

Accounts Receivable

| | Jan 31, 26 | Jan 31, 25 | \$ Change | % Change |
|--------------------------------------------------|----------------------|----------------------|-------------------|--------------|
| 1103000 · ACCOUNTS RECEIVABLE | | | | |
| Total Accounts Receivable | 44,768.28 | 4,315.68 | 40,452.60 | 937.34% |
| Total Current Assets | 5,159,150.69 | 4,727,786.65 | 431,364.04 | 9.12% |
| Fixed Assets | | | | |
| 1400000 · LAND | 627,494.00 | 627,494.00 | 0.00 | 0.0% |
| 1401000 · BUILDINGS & IMPROVEMENTS | 14,164,401.77 | 13,897,834.39 | 266,567.38 | 1.92% |
| 1402000 · EQUIPMENT & VEHICLES | 3,441,193.87 | 3,373,170.71 | 68,023.16 | 2.02% |
| 1403000 · ACCUMULATED DEPRECIATION | (8,468,915.72) | (8,468,915.72) | 0.00 | 0.0% |
| 1404000 · CONSTRUCTION IN PROGRESS | | | | |
| 1404080 · CIP NELSON SBF NE99 | 0.00 | 17,769.00 | (17,769.00) | (100.0%) |
| 1404100 · CIP FEATHER RIVER TRAIL FRT99 | 23,460.41 | 23,460.41 | 0.00 | 0.0% |
| 1404130 · CIP SCOREBOARDS | 68,159.84 | 68,159.84 | 0.00 | 0.0% |
| 1404170 · BEDROCK SKATE PARK - U RAMP | 111,931.69 | 0.00 | 111,931.69 | 100.0% |
| Total 1404000 · CONSTRUCTION IN PROGRESS | 203,551.94 | 109,389.25 | 94,162.69 | 86.08% |
| Total Fixed Assets | 9,967,725.86 | 9,538,972.63 | 428,753.23 | 4.5% |
| Other Assets | | | | |
| 1500000 · FAIR VALUE ADJUSTMENTS | | | | |
| 1501000 · FUND 2600 - GENERAL | (46,140.64) | (46,140.64) | 0.00 | 0.0% |
| Total 1500000 · FAIR VALUE ADJUSTMENTS | (46,140.64) | (46,140.64) | 0.00 | 0.0% |
| 1510000 · GASB 68 VALUATION AUDITOR ADJ. | 467,206.00 | 467,206.00 | 0.00 | 0.0% |
| 1520000 · GASB68 DEFERRED OUTFLOW PENSION | (88,560.00) | (27,541.00) | (61,019.00) | (221.56%) |
| Total Other Assets | 332,505.36 | 393,524.36 | (61,019.00) | (15.51%) |
| TOTAL ASSETS | 15,459,381.91 | 14,660,283.64 | 799,098.27 | 5.45% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000000 · ACCOUNTS PAYABLE | 50,996.09 | 79,301.94 | (28,305.85) | (35.69%) |
| Total Accounts Payable | 50,996.09 | 79,301.94 | (28,305.85) | (35.69%) |
| Credit Cards | | | | |

| | Jan 31, 26 | Jan 31, 25 | \$ Change | % Change |
|---------------------------------------------------|--------------------|-------------------|---------------------|-------------------|
| 2003000 · DISTRICT CREDIT CARDS | | | | |
| 2003001 · FSB DISTRICT CC | (234.23) | 168.05 | (402.28) | (239.38%) |
| Total 2003000 · DISTRICT CREDIT CARDS | (234.23) | 168.05 | (402.28) | (239.38%) |
| 2004000 · DISTRICT SUPPLIER ACCOUNTS | | | | |
| 2004001 · BETTER DEAL EXCHANGE | 591.87 | 0.00 | 591.87 | 100.0% |
| 2004004 · HOME DEPOT | 2,456.55 | 15.46 | 2,441.09 | 15,789.72% |
| Total 2004000 · DISTRICT SUPPLIER ACCOUNTS | 3,048.42 | 15.46 | 3,032.96 | 19,618.11% |
| Total Credit Cards | 2,814.19 | 183.51 | 2,630.68 | 1,433.54% |
| Other Current Liabilities | | | | |
| 2001000 · SECURITY DEPOSIT | | | | |
| 6001000 · REFUNDABLE DEPOSIT | 2,702.50 | 0.00 | 2,702.50 | 100.0% |
| 2001000 · SECURITY DEPOSIT - Other | 10,937.00 | 14,650.00 | (3,713.00) | (25.35%) |
| Total 2001000 · SECURITY DEPOSIT | 13,639.50 | 14,650.00 | (1,010.50) | (6.9%) |
| 2005000 · PAYROLL LIABILITIES | | | | |
| 2005001 · WAGES PAYABLE | 22,460.65 | 22,608.76 | (148.11) | (0.66%) |
| 2005002 · PAYROLL TAXES PAYABLE | (865.36) | (1,054.10) | 188.74 | 17.91% |
| 2005003 · GARNISHMENTS PAYABLE | 283.75 | (541.46) | 825.21 | 152.41% |
| 2005004 · UNION DUES PAYABLE | 97.36 | 101.00 | (3.64) | (3.6%) |
| 2005007 · RETIREMENT PAYABLE | (4,909.82) | (345.00) | (4,564.82) | (1,323.14%) |
| 2005008 · HEALTH INSURANCE PAYABLE | 11,529.68 | (6,240.41) | 17,770.09 | 284.76% |
| 2005010 · VISION INSURANCE PAYABLE | 254.43 | (79.18) | 333.61 | 421.33% |
| 2005011 · DENTAL INSURANCE PAYABLE | (58.50) | (310.85) | 252.35 | 81.18% |
| 2005012 · LIFE INSURANCE PAYABLE | (642.29) | (749.64) | 107.35 | 14.32% |
| 2005013 · AFLAC PAYABLE | 942.15 | 1,018.63 | (76.48) | (7.51%) |
| 2005014 · ACCRUED LEAVE PAYABLE | (55,027.61) | 36,523.74 | (91,551.35) | (250.66%) |
| 2005000 · PAYROLL LIABILITIES - Other | 246.10 | 246.10 | 0.00 | 0.0% |
| Total 2005000 · PAYROLL LIABILITIES | (25,689.46) | 51,177.59 | (76,867.05) | (150.2%) |
| 2009000 · DEFERRED REVENUE | 13,076.54 | 13,076.54 | 0.00 | 0.0% |
| Total Other Current Liabilities | 1,026.58 | 78,904.13 | (77,877.55) | (98.7%) |
| Total Current Liabilities | 54,836.86 | 158,389.58 | (103,552.72) | (65.38%) |

| | Jan 31, 26 | Jan 31, 25 | \$ Change | % Change |
|--------------------------------------------------------|----------------------|----------------------|---------------------|----------------|
| Long Term Liabilities | | | | |
| 2017000 · FORD MOTOR VEHICLE LOAN | (18,737.36) | (6,651.32) | (12,086.04) | (181.71%) |
| 2017001 · FORD MOTOR LOAN 2022 FORD F250 | 48,389.48 | 48,389.48 | 0.00 | 0.0% |
| 2018000 · REFINANCE 2015 EXEMPT BOND A | 40,594.91 | 40,594.91 | 0.00 | 0.0% |
| 2020000 · GASB 68 VALUATION LIAB AUD ADJ. | | | | |
| 2020001 · GASB 68 DEFERRED INFLOW PENSION | 91,175.00 | 126,529.00 | (35,354.00) | (27.94%) |
| 2020002 · GASB 68 PENSION LIABILITY | 1,339,214.00 | 1,323,361.00 | 15,853.00 | 1.2% |
| Total 2020000 · GASB 68 VALUATION LIAB AUD ADJ. | 1,430,389.00 | 1,449,890.00 | (19,501.00) | (1.35%) |
| Total Long Term Liabilities | 1,500,636.03 | 1,532,223.07 | (31,587.04) | (2.06%) |
| Total Liabilities | 1,555,472.89 | 1,690,612.65 | (135,139.76) | (7.99%) |
| Equity | | | | |
| 3000000 · DISTRICT EQUITY | | | | |
| 3001000 · PETTY CASH RESERVE | 1,000.00 | 1,000.00 | 0.00 | 0.0% |
| 3002000 · GENERAL RESERVE | 20,000.00 | 20,000.00 | 0.00 | 0.0% |
| 3003000 · INVESTMENT IN ASSETS | 13,301,692.10 | 13,301,692.10 | 0.00 | 0.0% |
| 3004000 · GENERAL FUND BALANCE | (2,261,353.87) | (2,261,353.87) | 0.00 | 0.0% |
| 3005000 · BENEFIT ASSESSMENT DISTRICT | (107,756.83) | (107,756.83) | 0.00 | 0.0% |
| 3006000 · IMPACT FEES | 1,029,636.53 | 1,029,636.53 | 0.00 | 0.0% |
| Total 3000000 · DISTRICT EQUITY | 11,983,217.93 | 11,983,217.93 | 0.00 | 0.0% |
| 3007000 · UNDISTRIBUTED DISTRICT EQUITY | (814,306.17) | (814,306.17) | 0.00 | 0.0% |
| Total Equity | 11,168,911.76 | 11,168,911.76 | 0.00 | 0.0% |
| TOTAL LIABILITIES & EQUITY | 12,724,384.65 | 12,859,524.41 | (135,139.76) | (1.05%) |



RESOLUTION NO. 2087-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS AND ACKNOWLEDGING PROJECT COMPLETION FOR THE RIVERBEND PARK ENTRANCE ARCH RESTORATION PROJECT

WHEREAS, The Feather River Recreation and Park District received insurance proceeds related to flood impacts at Riverbend Park, which are held in the **Five Star Bank Account: Riverbend '17 Insurance Depository**; and

WHEREAS, Eligible Park improvement expenditures consistent with the purpose of the insurance proceeds have been identified; and

WHEREAS, The General Manager has reviewed the district's finances and recommends transferring \$14,435.51 from the Five Star Bank Account: Riverbend '17 Insurance Depository to the General Fund (Account 2600) to allow for efficient expenditure and accounting of the Riverbend Arch Project; and

WHEREAS, the Feather River Recreation & Park District Board of Directors approved the Riverbend Park Entrance Arch Restoration Project; and,

WHEREAS, the Riverbend Park Entrance Arch Restoration Project has now been completed; and,

WHEREAS, the Feather River Recreation & Park District Board of Directors remains committed to the mission of the district to provide and maintain quality parks, recreation experiences, and related facilities for residents of the district,

NOW THEREFORE, IT BE RESOLVED THAT the Board of Directors of the Feather River Recreation and Park District hereby:

- Approves the transfer of \$14,435.51 from the Five Star Bank Account: Riverbend '17 Insurance Depository to the General Fund (Account 2600) for the Riverbend Arch Project; and
- Authorizes the General Manager or designee to complete all necessary accounting entries and fund transfers to implement this resolution.
- Acknowledges the completion of the Riverbend Park Entrance Arch Restoration Project in the total amount of \$14,435.51, funded from the Five Star Bank Restricted Fund, placed in service February 2025.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the _____ by the following vote:

Ayes:

Attest: _____

Noes:

Chairperson

Absent:

Abstain:

Robert Brian Wilson, General Manager



Memorandum of Understanding
between
Feather River Recreation and Park District
and
Las Plumas Youth Football and Cheer

This Memorandum of Understanding is made and entered into by and between Las Plumas Youth Football and Cheer (herein "LPYFC") and the Feather River Recreation and Park District (herein "FRRPD") and will commence upon the signatures of representatives of both parties.

1. Scope

To provide access to fields and facilities at the Nelson Sports Complex for the Las Plumas Youth Football and Cheer organization to provide opportunities for the Sport of Youth Football and Cheer to the greater Oroville community.

2. Agreement

a. FRRPD agrees to:

- i. Provide access to Baldry and Vorhees baseball/softball outfield(s) and facilities for youth football and cheer practices and scheduled games at the Nelson Sports Complex located at 2280 6th Street, Oroville, CA 95965 as scheduled. – *See Exhibit "A"*
- ii. Provide access to **FIELDS** for youth football and cheer scheduled use on Saturdays and Sundays at the Nolan Baseball Complex located at 915 Pomona Street, Oroville, Ca 95965 as scheduled.- *See Exhibit "B"*
- iii. Provide access to field lighting as scheduled.
- iv. Provide access to field scoreboard (if requested)
- v. Provide approved for storage area(s) as designated by FRRPD.
- vi. Allow the display of sponsorship banners during the LPYFC season.
 1. All banners must be removed on the last day of the season.
- vii. Ensure that restrooms are cleaned and stocked daily.
- viii. Maintain the facilities in good condition, except in case of extremely heavy impact, damage by, or gross negligence of, LPYFC or its agents or employees, in which LPYFC will be held financially responsible.
 1. FRRPD will provide LPYFC with an after-hours callout list that will be used by LPYFC if an issue with the facility arises. This list will only be used for emergency situations if LPYFC is not able to reach the designated FRRPD primary contact. Any failure by FRRPD to respond to a callout, in a timely manner, that results in cancelled events or postponement of events will not be the financial responsibility of LPYFC. FRRPD will work with LPYFC to reschedule, if possible, the cancelled/postponed event.
 2. Situations include, but are not limited to:
 - i. Field lighting
 - ii. Plumbing issue
 - iii. Broken water line
 - iv. Fire/flood at the facility
- ix. Provide regular outfield maintenance and prep to include:



1. Safe and playable surfaces
2. Appropriate outfield grass height

b. LPYFC agrees to:

- i. Adhere to all FRRPD Rules & Regulations,
 1. Review and submit signed copy of *Guidelines for Field Use During Inclement Weather*
- ii. Provide a copy of current 501(c)(3) status.
- iii. Provide a minimum level of site maintenance – *See Exhibit “C”*
- iv. Maintain storage room(s) and restroom facilities in a clean and safe condition while in use.
- v. Provide practice schedule(s) to FRRPD no later than 4 weeks prior to requested start date.
- vi. Provide game schedules to FRRPD no later than 2 weeks prior to requested start date.
- vii. Provide post-season/tournament schedule to FRRPD no later than 2 weeks prior to requested start date.
 1. Schedules may be changed at the request of either party; however, once the schedule has been set for the season, proper notification to the affected party must occur as soon as possible and no later than 48 hours prior to scheduled event/activity.
 - a. Requests for changes to previously approved schedules are not guaranteed.
- viii. Make no alterations and/or improvements to district fields and/or facilities.
 1. Requests to make donations of and/or for alterations and/or improvements of district fields and/or facilities may be considered following the guidelines established by the District.
- ix. Immediately notify FRRPD upon its discovery of any such hazardous conditions affecting the pool or the facilities.
- x. Assume all risk of loss or damage by theft, fire, or any other cause to any personal property that it might use or store at the facilities.
 1. LPYFC understands and agrees that FRRPD’s use of the facilities takes precedence over LPYFC use. FRRPD may need to use a facility provided to LPYFC in the event of an emergency. In such a case, FRRPD will give LPYFC as much notice as possible.
- xi. Animals shall not be permitted on infields, outfields, or in dugouts.

3. Term

This Agreement shall remain in effect until **December 31, 2026** unless terminated, or amended, as herein provided. Under the terms of this agreement, LPYFC is afforded by FRRPD, a second priority for field usage and rental during the Las Plumas Youth Football and Cheer season. The Las Plumas Youth Football and Cheer season shall be defined as the dates beginning **July 6, 2026** and ending **November 19, 2026**.

Upon termination of the Agreement, LPYFC will surrender the facilities in good order and condition, reasonable use, and ordinary wear and tear thereof accepted. A final walkthrough of the facilities will be done at the date/time request of LPYFC with an FRRPD representative to ensure that the facilities are in acceptable condition for FRRPD



4. Status of the Parties

The relationship of each party to this Agreement to the other is that of landlord and tenant. At no time shall either party represent itself to be an officer, agent, or employee of the other.

5. Indemnification

LPYFC shall indemnify, defend, and hold harmless FRRPD, its officers, employees, and agents from any and all losses, costs, expenses, claims, liabilities, actions, or damages, including liability for injuries to any person or persons or damage to property arising at any time out of or in any way related to the LPYFC use or occupancy of a facility or property controlled by the FRRPD, unless solely caused by the gross negligence or willful misconduct of FRRPD, its officers, employees, or agents.

6. Insurance

General liability insurance: The LPYFC shall procure and maintain, for the duration of the use period contemplated herein, commercial general liability insurance with coverage at least as broad as Insurance Services Office Form CG 00 01, in an amount not less than \$2,000,000 per occurrence, \$4,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted. If alcohol is sold during the permitted activity, coverage must include full liquor liability

- a. Such insurance shall name FRRPD, its officers, employees, agents, and volunteers as additional insureds prior to the use of the facility. LPYFC shall file certificates of such insurance with the FRRPD, which shall be endorsed to provide thirty (30) days' notice to the FRRPD of cancellation or any change of coverage or limits. If a copy of the insurance certificate is not on file prior to the event, the FRRPD may deny access to the facility.
- b. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance or is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VII (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the FRRPD's self-insurance pool.
- c. Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If LPYFC maintains higher limits than the minimums shown above, the FRRPD requires and shall be entitled to coverage for the higher limits maintained by the LPYFC. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to FRRPD.
- d. The **Certificate Holder** and **Name of Additional Insured** sections must read as follows:

Feather River Recreation and Park District, Its Directors, Officers, Agents, Volunteers, and Employees
1200 Myers Street, Oroville, CA 95965
- e. Insurance provided must be primary and noncontributory and include an endorsement.



7. Compliance with all applicable law, rules, & regulations

- a. LPYFC shall comply with all local, state, and federal laws and regulations related to the use of the facility and public gatherings.
- b. The LPYFC agrees to abide by all applicable local, federal, and state accessibility standards and regulations.
- c. The LPYFC further agrees that it is solely responsible for reviewing and ensuring compliance with all applicable public health rules, regulations, orders, and/or guidance in effect at the time of the use of the facility including, but not limited to, physical distancing, limits on the size of gatherings, use of appropriate sanitation practices, etc.
- d. FRRPD reserves the right to immediately revoke LPYFC's right to use of the facility under this agreement should LPYFC fail to comply with any provision of this section.

8. Force Majeure

Force Majeure Events: Notwithstanding anything to the contrary contained in this agreement, the FRRPD shall be excused from its obligations under this agreement to the extent and whenever it shall be prevented from the performance of such obligations by any Force Majeure Event. For purposes of this agreement, a "Force Majeure Event" includes but is not limited to fires, floods, earthquakes, pandemic, epidemic, civil disturbances, acts of terrorism, regulation of any public authority, and other causes beyond their control. The LPYFC waives any right of recovery against FRRPD and the LPYFC shall not charge results of "acts of God" to FRRPD, its officers, employees, or agents.

7. No Commissions Paid

LPYFC warrants that no person, selling agency, or other organization has been employed or retained to solicit or secure this Agreement for a commission, percentage, brokerage, or contingent fee.

8. Fees

- a. LPYFC agrees to pay District regular rental fees of **\$6159.00** for the following:
 - i. Field use for scheduled practices/games
 - ii. Field lighting for scheduled practices/games
 - iii. Use of scoreboards and scoreboard control units for scheduled games
 1. Control units require \$1500/unit refundable deposit
- b. This Fee shall be paid annually in three installments, as follows:
 - i. **September 1st - \$2000.00**
 - ii. **October 1st - \$2000.00**
 - iii. **December 1st - remaining balance for the season.**
 - iv. Additional scheduled field use will be billed at \$12.50/hr per field.
 - v. Additional scheduled lighting will be billed at \$31/hr per field.
 - vi. Unauthorized use of fields and/or field lighting by will be billed to LPYFC at \$50/hr
- c. Fee Adjustments
 - i. Fees may be reduced or waived by District in consideration for work performed or donations made by the LPYFC.
 - ii. Fee waivers and projects must be approved in advance by the District.



- iii. Receipts and volunteer tracking sheets must be submitted to the District to determine the value of in-kind work and/or donations.

9. Contact Information

FRRPD: Field scheduling, maintenance requests, staffing requests, and invoices

Name: Lorin Husa, Executive Administrator

Phone: (530) 533-2011

Email: LorinH@frrpd.com

LPYFC: Field scheduling, maintenance requests, staffing requests, and accounts payable

Name: Tracy Johnstone

Phone: (530) 355-6170

Email: jrthunderbirdsinfo@gmail.com

10. Keys and Alarm Codes

A limited number of keys will be issued for the Nelson Complex field lighting.

LPYFC will provide FRRPD the name(s) and contact information of all authorized key holder(s).

LPYFC will be responsible for the collection/accounting of all keys at the end of the season.

In the event of a lost or stolen key, LPYFC will pay \$50 replacement fee/key

11. Termination

Either party may terminate the Agreement by giving 90 days written notice to the other party.

12. Entire Agreement

This Agreement reflects all the terms and conditions agreed upon between the parties, and there are no written or oral agreements between the parties other than as set forth in this Agreement.

13. Amendment

This Agreement may be amended with written consent of both parties.

14. Illegal or Unenforceable Terms

If any portion of this Agreement is illegal or unenforceable, the remainder of the Agreement shall remain in full force and effect.



Signatures

Signed: _____
Robert Brian Wilson
Feather River Recreation and Park District
General Manager
1200 Myers Street, Oroville, CA 95965

Date: _____

Signed: _____
Greg Passmore
Feather River Recreation and Park District
Board Chair
1200 Myers Street, Oroville, CA 95965

Date: _____

Signed: Tracy Johnstone
Tracy Johnstone
Las Plumas Youth Football and Cheer
President

Date: 2/10/2026



EXHIBIT "A"



NELSON SPORTS COMPLEX

2290 6th St. Oroville



EXHIBIT "B"
Nolan Complex, Stand, Batting Cages and Fields





EXHIBIT "C"
Site Maintenance

Las Plumas Youth Football & Cheer (LPYFC)

Pre-season Preparation (all fields)

Fields shall be inspected for holes, depressions and other hazards and reported to the District Park Supervisor.

Daily Preparation and Clean-Up

Litter, debris and other hazardous objects (including broken glass) shall be cleared from the fields, parking lots and adjacent areas. A concerted effort shall be made by LPYFC to do a thorough job of litter removal and equipment prior to the scheduled mowing day, to enable the mower operator to do an efficient job of mowing.

All vehicles must stay within paved parking areas and are not authorized on fields.

Feather River Recreation & Park District (FRRPD)

General Field Maintenance

Weeds and other unwanted vegetation shall be removed from field areas. Fence lines, around trees, structures and other tight areas shall be treated with herbicides with sufficient frequency to prohibit the growth of unwanted vegetation on a year-round basis.

Fields and adjacent areas shall be irrigated sufficiently to maintain uniform green color throughout the year except for fields containing grasses which go dormant during the winter months.

Irrigation systems shall be maintained in good repair and proper working order.

Fields shall be fertilized at a minimum of once per year.

Structural Maintenance

Staff will perform a daily walkthrough of the site to identify and remove hazards or debris.

Staff will check restroom facilities daily to ensure that facilities are clean and stocked.



STAFF REPORT

Date: February 24, 2026
To: Board of Directors
From: Brian Wilson, General Manager
(SB 827) – Expanded Training Requirements for Local Agency Officials

Purpose

The purpose of this memo is to advise the Board of Directors of new statewide training requirements established under Senate Bill 827 (SB 827), which expands existing ethics training obligations and introduces a new mandatory fiscal and financial training component.

Background

California law currently requires local agency officials to complete periodic Ethics Training pursuant to AB 1234. SB 827 builds upon this framework by expanding the definition of “local agency officials,” adding a required Fiscal & Financial Training component, and establishing new compliance timelines. These changes take effect beginning January 1, 2026.

Who Is Affected

SB 827 applies broadly to individuals serving in local agencies, including elected officials and members of legislative bodies receiving compensation or reimbursements, department heads and administrative officers, appointed officials or decision-makers, staff designated by the governing body, and individuals involved in budgeting, contracting, procurement, or public resource decisions. Based on this definition, Board Members are subject to SB 827 training requirements.

Training Requirements

1. Ethics Training (Existing Requirement)
 - Minimum 2-hour course
 - Required every two years
 - Officials beginning service on/after January 1, 2026 must complete within six months

2. Fiscal & Financial Training (New Requirement – SB 827)
 - Minimum 2-hour course
 - Required every two years
 - Curriculum includes financial administration, financial reporting, revenue mechanisms, and procurement responsibilities

Compliance Deadlines:

- Officials serving as of January 1, 2026 must complete fiscal training by January 1, 2028
- Officials beginning after January 1, 2026 must complete training within six months of beginning service

Implementation Approach

Vector Solutions (TargetSolutions) has advised that the existing Ethics Training course will be updated for SB 827 alignment and that a new Fiscal & Financial Training course is anticipated for release in Q2 2026. Staff intends to utilize online training delivery via TargetSolutions to simplify compliance, allow flexible scheduling, maintain training records, and minimize disruption to Board schedules.

Board Considerations

Staff seeks Board input regarding participation in the online training format, preferred timing and scheduling approach, any concerns regarding access or usability, and interest in supplemental in-person workshop options.

Requested Feedback

Please provide feedback on the following:

1. Are Board Members comfortable completing required trainings online?
2. Preference for completing as a group vs individually?
3. Any accessibility or technology concerns?
4. Interest in additional fiscal governance training beyond minimum compliance?

Next Steps

Pending Board feedback, staff will develop a compliance tracking schedule, coordinate enrollment once courses are released, integrate requirements into Board orientation materials, and provide reminders ahead of statutory deadlines.



STAFF REPORT

Date: February 24, 2026
To: Board of Directors
From: Brian Wilson, General Manager
Subject: CFD 2022-01 (Park Maintenance) –
FY 2024–25 Tax Report & FY 2026–27 Levy Timeline
(Review / Discussion Only)

Background

SCI Consulting Group has prepared the Fiscal Year 2024–25 Tax Report for Community Facilities District (CFD) 2022-01 (Park Maintenance), as required by the Mello-Roos Community Facilities Act of 1982. SCI Consulting Group has also provided the proposed Fiscal Year 2026–27 Levy Administration Timeline, identifying key statutory milestones for the upcoming assessment cycle.

Discussion

FY 2024–25 Tax Report Highlights:

- Continuing special tax lien securing annual levies
- Application of the Rate and Method of Apportionment (RMA)
- No developed residential parcels subject to tax in FY 2024–25
- Undeveloped Property tax rate: \$636.08 per acre
- Total Special Tax Revenues: \$31,772
- Administrative Expenses: \$4,680
- Contribution to Reserve: \$27,092
- Ending Fund Balance: \$53,142
- 100% collection rate via the County Teeter Plan

The Tax Report confirms statutory compliance, accurate levy calculations, and proper fiscal accounting.

FY 2026–27 Levy Administration Timeline:

- March – Board adoption of resolutions initiating Engineer’s Reports
- April–May – Benefit unit confirmation and District budget submission
- May – Preliminary approval of Engineer’s Reports
- June – Public Hearing and levy approval
- August – Submission of assessments to County
- September–October – Confirmation of final levies and collections

Next Steps – March 2026

Consistent with the proposed levy timeline, SCI Consulting Group is expected to submit the required resolutions for Board consideration. The Board will consider passage of resolutions directing the preparation of the Engineer’s Reports. These actions formally initiate the FY 2026–27 assessment process.

Fiscal Impact

This item is presented for review and discussion only. There is no fiscal impact associated with this presentation.

Recommendation

This item is presented for review and discussion only. No Board action is required.

Attachments

- FY 2024–25 CFD 2022-01 Tax Report
- FY 2026–27 Levy Administration Proposed Timeline

FY 24-25

TAX REPORT

Community Facilities District No. 2022-01 (Park Maintenance)

Feather River Recreation & Park District

January 2026

Pursuant to the Mello-Roos Community Facilities
Act of 1982

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Feather River Recreation & Park District

Board of Directors

Scott Kent Fowler, Director

Greg Passmore, Director

Michelle Huffman, Director

Shannon DeLong, Director

Devin Thomas, Director

General Manager

Robert Brian Wilson

Finance Manager

Aaron Marques

District Legal Counsel

Brian Hamman (SacValleyLaw)

Tax Administration Consultant

SCI Consulting Group

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Executive Summary

Pursuant to the establishment of the Feather River Recreation and Park District Community Facilities District No. 2022-01 (Park Maintenance), the Board of Directors has officially imposed a lien to secure the payment of a special tax. This lien is established in accordance with the Mello-Roos Community Facilities Act of 1982 and Section 3114.5 of the California Streets and Highways Code. The special tax will fund critical services related to park maintenance and other recreational facilities within the District, and the lien will remain in effect as a continuing obligation, securing each annual levy of the special tax. The lien will persist until such time that the special tax is no longer levied, and a notice of cessation of the tax is recorded as per statutory requirements.

The special tax has been authorized by the Board of Directors specifically to provide and maintain essential services, including the operation, maintenance, repair, and replacement of parks, recreational facilities, trails, storm drainage systems, landscape corridors, and open spaces within the District. These services are crucial to ensuring the long-term functionality and sustainability of these community resources, and they address both current and future needs, including the accumulation of necessary funds to cover anticipated repairs, replacements, and any funding shortfalls that may arise.

The special tax is levied in addition to the services and facilities already available within the District's boundaries before the creation of the Community Facilities District (CFD). It is designed to enhance and expand existing public amenities, ensuring that new and improved services can be provided without reducing or supplanting those previously available. The tax revenue will be utilized to ensure that the District can continue to provide high-quality recreational opportunities and maintain the infrastructure necessary to support those activities.

The District will manage the provision of these services either through its own personnel or through contracts with third-party service providers, depending on the most efficient and cost-effective approach. The tax also allows for the funding of incidental expenses as authorized by the Mello-Roos Community Facilities Act, ensuring the comprehensive maintenance and enhancement of the District's parks and recreational facilities.

Through the consistent application of the special tax, the Feather River Recreation and Park District aims to preserve and improve the quality of life for residents by maintaining critical public spaces and ensuring the long-term vitality of the recreational infrastructure within the community. This tax represents an ongoing commitment to provide essential public services that will enhance both current and future recreational opportunities.

Rate and Method of Apportionment of Special Tax

The special tax is levied each year on each taxable parcel of land within the boundaries of the Community Facilities District No. 2022-1. As of April 1, 2024 no building permits have been issued, therefore there were no developed residential properties subject to this special tax for Fiscal Year 2024-25; however, the developed residential property rate would have been \$447.21 per unit.

Figure 1 – CFD 2022-01 Special Tax Rates

| Land Use Classification | Fiscal Year 2024-25 Rate | Unit |
|--------------------------------|-------------------------------------|-------------|
| Developed Residential Property | \$447.21 | Per Unit |
| Undeveloped Property | \$636.08 | Per Acre |
| Owners Association Property | \$0.00 | Per Parcel |
| Tax-Exempt Property | \$0.00 | Per Parcel |

Note: Only undeveloped parcels were subject to this special tax in the Fiscal Year 2024-25. As of April 1 2024, no Building Permits have been issued.

The full text of the Rate and Method of Apportionment of Special Tax is contained in Appendix B.

Special Tax, Fiscal Year 2024-25

Special Tax Costs and Expenditures

The types of services to be funded by the CFD ("Services") shall include the annual operation, maintenance and servicing, including repair and replacement of parks, trails and recreation facilities, storm drainage facilities, landscape corridors, wetlands and open space areas; any incidental expenses authorized by the Act; and any other miscellaneous or incidental services identified by the District necessary to provide the described services herein including the collection and accumulation of funds to pay for anticipated services, future repairs and replacements and cost shortfalls.

It is expected that the Services will be provided by the District, either with its own employees or by contract with third parties, or any combination thereof.

The Services to be funded by the CFD are in addition to those provided in the territory of the CFD before the date of creation of the CFD and will not supplant services already available within that territory when the CFD is created.

Special Tax Costs and Expenditures, Fiscal Year 2024-25

The special tax budget for Fiscal Year 2024-25 is summarized in Figure 2. Note that these expenses are based on half of the Calendar Year and adjusted accordingly to account for the services the District was responsible for during that time.

Figure 2 – Special Tax Budget 2024-25

| Budget Item | Amount |
|--------------------------------------------|-----------------|
| Beginning Fund Balance | \$26,050 |
| Revenues | |
| Special Tax Revenues | \$31,772 |
| Expenditures | |
| Maintenance Services | \$0 |
| Replacement Costs | \$0 |
| CFD Administrative Expense | \$4,680 |
| Cost Contingency | \$0 |
| Contribution to Reserve | \$27,092 |
| Total Expenditures | \$31,772 |
| Ending Fund Balance (June 30, 2025) | \$53,142 |
| Taxable Property (Acres) | 49.95 |
| Special Tax Rate Per Acre | \$636.08 |

Administration of Special Taxes

Introduction

Specific details for the administration of the tax are included in Appendix A and the Full Text of Rate and Method of Apportionment in Appendix B of this report. The following narrative provides an overview of the major elements of this administration.

General Administrative Requirements

The Mello-Roos Community Facilities Act of 1982 (the Act) requires that a Special Tax Report be prepared annually to identify the Special Tax Rate for all parcels to be levied in the upcoming fiscal year. The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the special tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Delinquency Procedures

The District participates in the "Teeter Plan" with the County of Butte whereby the County pays all delinquent special taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable special tax revenues and reduces the cost of collection.

The collection rate as of June 30, 2025 for the 2024-25 special tax levies for Butte County is 100%. The special taxes are expected to remain on the Teeter Plan.

Notices of Special Tax Lien

The Act states “For purposes of enabling sellers of real property subject to the levy of special taxes to satisfy the notice requirements of subdivision (b) of Section 1102.6 of the Civil Code, the designated office, department, or bureau shall furnish a Notice of Special Tax to any individual requesting the notice or any owner of property subject to a special tax levied by the local agency within five working days of receiving a request for such notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars.” A copy of the notice of special tax lien is provided in Appendix C.

In addition, any developer, subdivider or his or her agent or representative shall not sell, or lease any property subject to the Special Tax until the prospective purchaser or lessee has been furnished with and signed a written notice of special tax lien similar to that shown in Appendix C.

This notice is designed to clearly and accurately provide information about the special tax and the levy for the subject property.

Reporting Requirements

Public Information

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the District’s special tax administration consultant, SCI Consulting Group, at telephone number (800) 273-5167. The telephone number for SCI Consulting Group is also included with property tax bills.

Assessor and Auditor Filing and Reporting

Pursuant to the Act, the Mello-Roos Community Facilities Annual Report along with all special tax levies for the upcoming fiscal year must be filed with the County Auditor by August 10. The report and special tax levies will be submitted and confirmed for the fiscal year 2024-25.

AB2109 Requirements

During the 2014 legislative session, the Governor signed AB2109, which became effective January 1, 2015. In summary, each county, city, and special district that assesses a parcel tax (direct charge) shall provide information to the Controller in the annual Financial Transaction Report. The information to be provided is as follows:

1. The type and rate of parcel tax imposed
2. The number of parcels subject to the parcel tax
3. The number of parcels exempt from the parcel tax
4. The sunset date of the parcel tax, if any
5. The amount of revenue received from the parcel tax
6. The manner in which the revenue received from the parcel tax is being used

Statistical Data required pursuant to AB2109 is included in Appendix F.

Use of Proceeds

All proceeds of the tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of District's facilities only, pursuant to Government Code Section 50075.1(b) and (c).

The District's Board will hold annual public hearings to set the special tax rate and allocations funded by the CFD. Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year.

Tax Exempt Property

Property that is exempt from regular ad valorem property taxation shall not be subject to the Special Tax. Examples of such parcels are churches, condominium complex common areas, and publicly owned or government parcels, as well as zero value parcels

APPENDIX A - Notice of Ordinance Adoption

Ordinance No. 2023-01 was introduced by the Feather River Recreation & Park District at their meeting on Tuesday, May 23, 2023, and adopted by the Board of Directors at their meeting on June 27, 2023. A summary of the ordinance is as follows:

AN ORDINANCE OF THE FEATHER RIVER RECREATION & PARK DISTRICT BOARD OF DIRECTORS, CALIFORNIA, ADOPTING ORDINANCE NO. 2023-01 TO LEVY SPECIAL TAXES WITHIN CFD 2022-01 COMMENCING IN FISCAL YEAR 2024-25 AND IN EACH FISCAL YEAR THEREAFTER UNTIL THE LAST FISCAL YEAR IN WHICH SUCH SPECIAL TAXES ARE AUTHORIZED TO BE LEVIED PURSUANT TO THE RATE AND METHOD OF APPORTIONMENT.

The ordinance was adopted by the following vote:

AYES: Director Fowler, Director Passmore, Director Brandt, Director Thomas, & Director Delong
NOES: NONE ABSENT: NONE ABSTAIN: NONE

Signed: Victoria Anton Teague, Interim General Manager

A copy of the full text of the ordinance is available at the Feather River Recreation & Park District Office at 1875 Feather River Blvd, Oroville, CA 95965.

Published in the Chico Enterprise-Record and Oroville Mercury-Register newspaper on July 6, 2023.

Posted at the Feather River Recreation & Park District Office on or before July 6, 2023.

APPENDIX B - Full Text of Rate and Method of Apportionment of Special Tax

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FEATHER RIVER RECREATION AND PARK DISTRICT Community Facilities District No. 2022-01 (Park Maintenance)

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 applicable to the land in the Community Facilities District No. 2022-01 (the “CFD”) of the Feather River Recreation and Park District (the “District”) shall be levied and collected according to the tax liability determined by the District through the application of the appropriate amount or rate described herein.

A. DEFINITIONS

“**Accessory Unit**” means a secondary residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a Unit of Single Family Detached Property.

“**Acre**” means each acre of the land area making up an Assessor’s Parcel as shown on an Assessor’s Parcel Map, or if the land area is not shown on an Assessor’s Parcel Map, the land area shown on the applicable Final Map or other recorded County parcel map.

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

“**Administrative Expenses**” means the actual or estimated costs incurred by the District to determine, levy, and collect the Special Taxes, including the proportionate amount of the salaries and benefits of District employees whose duties are directly related to the administration of the CFD and the fees of Special Tax levy administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls and any other incidental costs authorized by the Act.

“**Annual Escalation Factor**” means the percentage change during the preceding year in the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose area (“CPI-U”), as published by the U.S. Department of Labor, Bureau of Labor Statistics, or 4 percent, whichever is greater. In the case where the annual change in the CPI-U is negative, the annual percentage increase shall be equal to zero. If the CPI-U at any time is no longer available, then a comparable economic indicator, as reasonably determined by District, shall be used.

“Annual Special Tax” means the annual Special Tax, determined in accordance with Section D below, to be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel number.

“Assessor’s Parcel Number” means, with respect to an Assessor’s Parcel, that number assigned to such Assessor’s Parcel by the County for identification purposes.

“Base Year” means the Fiscal Year in which the Tax Zone was formed or annexed into the CFD.

“Board” means the Board of Directors of the Feather River Recreation and Park District, acting as the legislative body of the District and the CFD.

“Building Permit” means a single permit or set of permits required to construct an entire structure.

“CFD” or **“CFD No. 2022-01”** means Community Facilities District No. 2022-01 (Park Maintenance) of the Feather River Recreation and Park District.

“CFD Administrator” means an official of the District, or designee thereof, responsible for determining and providing for the levy and collection of the Special Tax.

“City” means the City of Oroville, California.

“County” means the County of Butte, California.

“County Assessor” means the Butte County Assessor.

“Developed Residential Property” means all Assessor Parcels of Developed Property for which a Building Permit has been issued prior to April 1 of the preceding Fiscal Year for construction of a Residential Unit. These Assessor’s Parcels may be further classified into one of the following groups: Single Family Detached, Single Family Attached, and Multi-Family Residential.

“Developed Nonresidential Property” means all Assessor Parcels of Developed Property for which a Building Permit has been issued prior to April 1 of the preceding Fiscal Year for construction of a structure that is not Developed Residential Property or Tax-Exempt Property.

“District” means the Feather River Recreation and Park District.

“Fiscal Year” means the period starting July 1 and ending the following June 30.

“Land Use Classification” means any of the classes listed in Section B(1).

“Maximum Special Tax” means the greatest amount of Special Tax, determined in accordance with Sections B and C below, that can be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

“Multifamily Residential Property” means all Assessor Parcels of Developed Property for which a Building Permit has been issued for construction of a structure with more than one Residential Unit. This category includes but is not limited to apartment buildings, duplexes, triplexes, fourplexes and condominiums.

“Developed Nonresidential Property” means all Assessor Parcels of Developed Property for which a Building Permit has been issued for construction of a structure that is no Developed Property or Tax-Exempt Property.

“Owners Association Property” means any property within the boundaries of the CFD owned by a homeowner association or property owner association, including any master or sub-association.

“Proportionately” means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax Rate authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels.

“Public Property” means any property within the boundaries of the CFD that is either (i) owned by the federal government, the State of California, the County, another public agency, or a private nonprofit organization that owns and is responsible for conservation of open space areas or (ii) encumbered by an easement owned by any such public agency or private organization which easement makes the development of such property impractical. Notwithstanding the foregoing, a leasehold or other possessory interest in any such property which is subject to taxation pursuant to Section 53340.1 of the Act shall not constitute “Public Property.”

“Residential Unit” means each separate residential dwelling unit on an Assessor’s Parcel that comprises an independent facility capable of conveyance or rental as distinct from adjacent residential dwelling units. An accessory residential dwelling unit that shares a Parcel with a Single Family Detached Residential Unit shall not be considered as a Residential Unit for the purposes of this RMA.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Services” means the services authorized to be funded by the CFD as described in the Resolution of Intention for the CFD.

“Single-Family Attached Property” means all Assessor Parcels of Developed Property for which a building permit has been issued for

construction of a residential structure consisting of two or more Residential Units that share common walls, have separate Assessor's Parcel Numbers assigned to them.

"Single-Family Detached Property" means all Assessor Parcels of Developed Property for which a building permit has been issued for construction of a single-family Residential Unit that does not share a common wall with another Residential Unit.

"Special Tax" means a Special Tax levied in any Fiscal Year to pay the Special Tax Requirement.

"Special Tax Requirement" means the amount required in any Fiscal Year for the CFD to 1) provide the Services; 2) pay for reasonable Administrative Expenses; 3) pay any amounts required to establish or replenish any reserve funds, and 4) cure any delinquencies in the payment of Special Taxes which have occurred in the prior Fiscal Year or pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

"State" means the State of California.

"Taxable Property" means any Assessor's Parcel that is not Tax-Exempt Property.

"Tax-Exempt Property" means any Parcel within the CFD which is not Developed Residential Property, Owners Association Property, or Undeveloped Property, and includes Public Property.

"Tax Zone" means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. All Taxable Property within the CFD at the time of its formation is within the Tax Zone specified in Section B2. Additional Tax Zones may be created when Taxable Property is annexed to the CFD, and a separate Maximum Special Tax shall be identified for Taxable Property within the new Tax Zone at the time of such annexation. The Assessor's Parcels included within a new Tax Zone when such Parcels are annexed to the CFD shall be identified by Assessor's Parcel number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels.

"Undeveloped Property" means any Assessor's Parcel which is not Tax-Exempt Property, and for which no Building Permit has been approved and issued by April 1 of the previous Fiscal Year.

"Unanimous Approval Form" means that form executed by the record owner of fee title to a Parcel or Parcels of Taxable Property annexed into the CFD that constitutes the property owner's approval and unanimous vote in favor of annexing into the CFD and the levy of Special Tax against his/her Parcel or Parcels pursuant to this RMA.

B. DETERMINATION OF MAXIMUM SPECIAL TAX

The Maximum Special Tax shall be calculated as follows:

1. **Classification of Parcels.** Each Fiscal Year, using the Definitions above and the Parcel records of the County Assessor's Secured Tax Roll of July 1, the District shall cause each Parcel of land in the CFD to be classified as Developed Property, Undeveloped Property, or Tax-Exempt Property. Developed Residential Property maybe further classified into one of following groups: Single Family Detached, Single Family Attached, and Multi-Family Residential.
2. **Assignment of Maximum Special Tax.** Each Fiscal Year, the Base Year Maximum Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Land Use Classification in a Tax Zone. A different Maximum Special Tax Rate may be identified in Tax Zones added to the CFD as a result of future annexations.

TABLE 1
MAXIMUM SPECIAL TAX RATES – CFD 2022-01 (Park
Maintenance)
FISCAL YEAR 2022-23

| Land Use Classification | Base Year Maximum Tax |
|--------------------------------|------------------------------|
| Developed Residential Property | \$410 per Acre |
| Undeveloped Property | \$2,084 per Acre |
| Owner's Association Property | \$400 per Acre |
| Tax-Exempt Property | \$0 per Parcel |

3. **Conversion of a Tax-Exempt Property to a Taxable Property.** If a Tax-Exempt Property or Owners Association Property is not needed for public use and is converted to private use, it shall become subject to the Special Tax.
4. **Nonresidential Developed Property.** In the event that any property is converted to nonresidential developed property, it shall become subject to the special tax at an amount equal to the special tax for Undeveloped Property.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

Beginning in January 2023 and each January thereafter, the Maximum Special Tax shall be adjusted each fiscal year by Annual Escalation Factor. Each annual adjustment of the Maximum Special Tax shall become effective for the following Fiscal Year.

D. DETERMINATION OF THE ANNUAL SPECIAL TAX

The Board will determine the Special Tax Requirement and will levy the annual special tax each fiscal year on each assessor's parcel of Developed Property at up to one hundred percent of the applicable maximum special tax to fund the Special Tax Requirement.

If additional revenues are needed to provide the 1) Services; 2) pay anticipated Administrative Expenses; and 3) cure any delinquencies in the payment of Special Taxes which have occurred in the prior Fiscal Year, or pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to one hundred percent of the Maximum Special Tax for Undeveloped Property.

Under no circumstances will the Annual Special tax levied against any Assessor's Parcel of Developed Residential Property increase by more than ten (10) percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the CFD.

Subject to the preceding, the amount of Annual Special Tax levied upon any Developed Residential Property and Undeveloped Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

E. DURATION OF THE SPECIAL TAX

Assessor's Parcels in the CFD shall remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the District or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

F. PREPAYMENT OF SPECIAL TAX

Prepayment of the Special Tax is not authorized.

G. APPEALS AND INTERPRETATION PROCEDURE

Any property owner who feels that the portion of the Special Tax levied on the subject property is in error, may file a written appeal no later than April 10 of the Fiscal Year in which the levy occurred, with the General Manager or his or her designee, appealing the levy of the Special Tax on the subject property. General Manager or his or her designee will promptly review the appeal, and, if necessary, meet with the applicant, and decide the merits of the appeal. If the findings of the General Manager or his or her designee verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal

Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made. Any dispute over the decision of the General Manager or his or her designee shall be referred to the General Manager, and the Board, and the decision of the Board shall be final and binding on all parties.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty related to the application of the Special Tax rate, or application of the method of apportionment, classification of properties, or any definition applicable to the CFD.

H. COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected each year in the same manner and at the same time as ad valorem property taxes are collected and shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes. The District shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the County Tax Collector receives the schedule of the Special Taxes to be collected for inclusion with billings for such ad valorem taxes for the applicable Fiscal Year. However, the CFD Administrator may directly bill the Special Tax and may collect Special Taxes at a different time or in a different manner if necessary to meet the District's financial obligations or as otherwise determined appropriate by the CFD Administrator.

I. ANNEXATION OF TERRITORY

Any territory to be annexed to the CFD shall, in addition to payment of Special Taxes at the rate set forth in this RMA, be subject to payment of any costs incurred by the District in conducting the annexation process.

APPENDIX C – Notice of Special Tax Lien

**RECORDING REQUESTED BY AND
AFTER RECORDATION RETURN TO:**

Victoria Anton, District Clerk
Feather River Recreation and Park District
1875 Feather River Blvd.
Oroville, CA 95965

2022-0038211
Recorded REC FEE 0.00
Official Records
County of
Butte
CANDACE J. GRUBBS
County Clerk-Recorder
JR
02:51PM 01-Dec-2022 Page 1 of 11

NOTICE OF SPECIAL TAX LIEN

FEATHER RIVER RECREATION AND PARK DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 2022-01 (PARK MAINTENANCE)

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the "Act"), the undersigned District Clerk of the Feather River Recreation and Park District, County of Butte, State of California, hereby gives notice (the "Notice") of the foregoing and that a lien to secure payment of a special tax is hereby imposed by the Board of Directors of the Feather River Recreation and Park District, County of Butte, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the services, including incidental expenses, described in Exhibit A attached hereto and incorporated by this reference herein.

The special tax is authorized to be levied within the Feather River Recreation and Park District Community Facilities District No. 2022-01 (Park Maintenance) (the "CFD"), which has now been officially formed and the lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Act.

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in the rate and method of apportionment of the special tax (the "Rate and Method") attached hereto as Exhibit B and by this reference incorporated herein. The Rate and Method does not provide for prepayment of the special tax obligation.

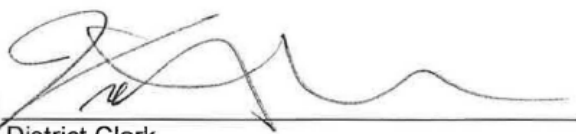
. Notice is further given that upon the recording of this Notice in the office of the County Recorder of the County of Butte, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the CFD, in accordance with Section 3115.5 of the California Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the CFD and not exempt from the special tax are as set forth in Exhibit C attached hereto and by this reference made a part hereof.

Reference is made to the boundary map of the CFD recorded on on October 21 , 2022, as Document No. 2022-0034660, and filed in Book 10 of Maps of Assessment and Community Facilities District at Pages 57 and 58 in the office of the County Recorder for the County of Butte, State of California, which map is the final boundary map of the CFD.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the General Manager, Feather River Recreation and Park District, 1875 Feather River Blvd. Oroville, CA 95965, Telephone 530-533-2011.

Date: 11-15-22

By: 
District Clerk
Victoria Anton

APPENDIX D - 2024-25 Special Tax Roll

The tax roll listing the Fiscal Year 2024-25 Special Tax for all Assessors' Parcels of land within the boundaries of the Butte County Community Facilities District No. 2022-01 has been filed with the District and is included herein by reference. The tax attributed to each parcel was computed in accordance with the approved special tax methodology as summarized in Figure 1.

Feather River Recreation & Park District CFD 2022-01 (Park Maintenance) Fiscal Year 2024-25 Tax Code # 96000

| <u>PARCEL #</u> | <u>Assessment</u> |
|-----------------|-------------------|
| 078-090-043-0 | 23503.16 |
| 078-090-044-0 | 8269.04 |
| TOTAL: | 31772.20 |

APPENDIX E - AB 2109 Reporting Compliance

Effective with Fiscal Year 2016-2017 and thereafter, agencies (as applicable) are required to include the following information for the amount reported under the Special Assessments and Taxes portion of the Local Government Annual Financial Reports (LGAFR):

1. Type and rate of parcel tax imposed
2. Number of parcels subject to the parcel tax
3. Number of parcels exempt from the parcel tax
4. Sunset date of parcel tax, if any
5. Amount of revenue received from the parcel tax
6. Manner in which the revenue received from the parcel tax is being used

This information is summarized on the following pages.

APPENDIX F – Parcel Tax Reporting – Statistical Data

Feather River Recreation & Park District CFD 2022-1 (Park Maintenance)

**Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)**

Fiscal Year 2024-25

Parcel Tax Name

A. The Type and Rate of Parcel Tax Imposed

(Please Check and Complete All Box(es) that Apply)

| Parcel Tax Type | Parcel Tax Rate | | Notes |
|-----------------------------------------------------|-----------------|----------------------|-----------------------------------------------------------------|
| | Dollar Amount | Base | |
| <input type="checkbox"/> All Property | | | |
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| | | | |
| <input checked="" type="checkbox"/> All Residential | \$447.21 | Per Residential Unit | Has an actual or 4% minimum CPI Increase Each Fiscal Year |
| | | | |
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| | | | |
| | | | |
| <input type="checkbox"/> Single-Family | | | |
| | | | |
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| | | | |
| <input type="checkbox"/> Multi-Family | | | |
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| | | | |
| <input type="checkbox"/> Condominiums | | | |
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| | | | |
| <input type="checkbox"/> Mobile Homes | | | |
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**Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)**

Other (Specify)

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All Non-Residential

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Recreational

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Other (Specify)

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Entity Name

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

| | | | |
|-----------------------------------------------------------------|------------|----------|----------------------|
| <input checked="" type="checkbox"/> Unimproved / Undeveloped | \$2,273.13 | Per Acre | Has an actual or 4% |
| | | | minimum CPI Increase |
| | | | Each Fiscal Year |
| | | | |
| | | | |
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|----------------------------------------------------------------------|--|--|--|
| <input type="checkbox"/> Other (Specify) <input type="text"/> | | | |
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Entity Name

**Parcel Tax Reporting - Statistical Data
(To Be Completed by Levying Entity)**

Parcel Tax Name

B. The Number of Parcels Subject to the Parcel Tax

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

| | |
|--------------------------|-----------------------------------------------------|
| <input type="checkbox"/> | Agriculture and Fair |
| <input type="checkbox"/> | Air Quality and Pollution Control |
| <input type="checkbox"/> | Airport Purpose |
| <input type="checkbox"/> | Ambulance Service and Emergency Medical Services |
| <input type="checkbox"/> | Amusement |
| <input type="checkbox"/> | Animal Control |
| <input type="checkbox"/> | Broadband Services |
| <input type="checkbox"/> | Cemetery |
| <input type="checkbox"/> | Conduit Financing |
| <input type="checkbox"/> | Drainage and Drainage Maintenance |
| <input type="checkbox"/> | Electric Purpose |
| <input type="checkbox"/> | Erosion Control |
| <input type="checkbox"/> | Financing or Constructing Facilities |
| <input type="checkbox"/> | Fire Protection and Fire Prevention |
| <input type="checkbox"/> | Flood Control |
| <input type="checkbox"/> | Gas Purpose |
| <input type="checkbox"/> | Graffiti Abatement |
| <input type="checkbox"/> | Harbor and Port Purpose |
| <input type="checkbox"/> | Hazardous Material Emergency Response |
| <input type="checkbox"/> | Health |
| <input type="checkbox"/> | Hospital Purpose |
| <input type="checkbox"/> | Land Reclamation |
| <input type="checkbox"/> | Landscaping |
| <input type="checkbox"/> | Library Services |
| <input type="checkbox"/> | Lighting and Lighting Maintenance |
| <input type="checkbox"/> | Local and Regional Planning or Development |
| <input type="checkbox"/> | Memorial |
| <input type="checkbox"/> | Museums and Cultural Facilities |
| <input type="checkbox"/> | Parking |
| <input type="checkbox"/> | Pest Control, Mosquito Abatement and Vector Control |

| | |
|-------------------------------------|---------------------------------------------------|
| <input type="checkbox"/> | Police Protection and Personal Safety |
| <input checked="" type="checkbox"/> | Recreation and Park, Open Space |
| <input type="checkbox"/> | Resource Conservation |
| <input type="checkbox"/> | Snow Removal |
| <input type="checkbox"/> | Streets, Roads, and Sidewalks |
| <input type="checkbox"/> | Television Translator Station Facilities |
| <input type="checkbox"/> | Trade and Commerce |
| <input type="checkbox"/> | Transit |
| <input type="checkbox"/> | Transportation |
| <input type="checkbox"/> | Underground Electric and Communication Facilities |
| <input type="checkbox"/> | Veterans Buildings and Institutions |
| <input type="checkbox"/> | Water Conservation |
| <input type="checkbox"/> | Waste Management |
| <input type="checkbox"/> | Water Services and Irrigation |
| <input type="checkbox"/> | Weed Abatement |

Feather River Recreation And Park District

**Park Maintenance And Recreation Improvement District
Fiscal Year 2026-27 Levy Administration Proposed Timeline**

| Task to be Completed | Date |
|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| SCI – Submit Resolutions for March board meeting | March 3, 2026 |
| Board – Passage of Resolutions directing the preparation of the Engineer’s Reports | Tuesday, March 24, 2026 |
| SCI – Provide expected benefit units to District for budget preparation | April 8, 2026 |
| District – Provide budgets to SCI for Engineer’s Reports | May 4, 2026 |
| SCI – Complete and file Engineer’s Reports & Resolutions for June meeting with District | May 8, 2026 |
| Board – Passage of Resolutions preliminarily approving Engineer’s Reports and scheduling the Public Hearings | Tuesday, May 26, 2026 |
| SCI – Submit Resolutions for June board meeting | June 4, 2026 |
| SCI – Publish notice of public hearings (publication of Resolution of Intention must occur ≥ 10 days before Public Hearing) | June 5, 2026 |
| Board – Public Hearing and approval of Resolutions approving Engineer’s Reports and levying annual assessments | Tuesday, June 23, 2026 |
| SCI – Submit assessments to County | August 4, 2026 |
| SCI – Confirm final levies with County | September 4, 2026 |
| SCI – Administer levies and collections | October 5, 2026 |

It Is Understood That The Feather River Recreation And Park District Board Of Directors Holds Regular Meetings Every 4th Tuesday Of The Month At The:

Oroville Convention Center 1200 Myers Street, Oroville, Ca At 5:30 PM

Department Update 2.24.26

Name: Jenna Walker
 Department: Recreation

Recently completed events/projects:

- Youth Sports
 - Winter 2026 – Season 2 Youth Basketball League (1/26-3/5)
 - Season implementation
 - Staff training
 - School/team coordination
 - Spring 2026
 - Registration and promotion of spring youth sports leagues
- Recreation classes and activity offerings:
 - Transition and implementation of new FRRPD fitness programming (Chair Yoga, Fit Fusion, Yoga Renew)
 - Evaluation and restructuring of session pricing structure for adult fitness programming
 - 20% reduction of Chair Yoga session prices down to \$4.00/class
 - 10% reduction of Fit Fusion and Yoga Renew session prices, down to \$4.50/class
- Aquatics
 - Recruitment of part-time, seasonal Recreation Coordinator – Aquatics position

Current events/projects:

- Youth Sports
 - Winter 2026 – Season 2 Youth Basketball League (1/26-3/5)
 - 224 total participants and 22 total teams
 - 14 Boys 5th/6th Grade teams representing 12 schools/afterschool programs
 - 8 Girls 7th/8th Grade teams representing 8 schools/afterschool programs
 - Spring 2026
 - Planning & staff recruitment for Spring youth sports leagues:
 - Flag Football (adding a new middle school league in 2026!)
 - Soccer
 - Track & Field
- Adult Sports
 - Promotion and planning for Spring 2026 adult sports leagues:
 - Softball
 - Rec Volleyball
- Recreation classes and activity offerings:
 - Classes and activities for Winter 2026:
 - Drop-in Indoor Pickleball
 - Tuesdays & Thursdays, 9:00am-noon (excluding school/holiday breaks)
 - Adult Fitness classes – started 1/5
 - Chair Yoga: Mondays & Wednesdays, 9-10am
 - Fit Fusion: Tuesdays & Thursdays, 9-10am
 - Yoga Renew: Saturdays, 10-11am

- Line Dancing – started 1/26
 - Beginning Line Dancing: Mondays, 4:30-5:30pm
 - Advanced Beginners & Up Line Dancing: Mondays, 5:45-6:45pm
- Planning Spring 2026 programming
- Aquatics
 - Recruitment of Pool Manager positions

Upcoming events/projects:

- Implementing Spring 2026 leagues and programming
- Planning Summer 2026 leagues and programming
- Recruitment of head lifeguards and lifeguards for 2026 aquatics season
- Planning 2026 aquatics season at 2 pools
- Developing partnerships for recreation offerings
- Staff will be looking into the expansion of collaborative opportunities with community partners to provide a broader scope of recreational opportunities to district residents.

Parks & Maintenance Department Update

Joe Velasquez – Park Supervisor

Completed Tasks/Projects

See Attached: Report from MaintainX app.

Additional Information:

Daily tasks including:

- Daily trash runs
- Restroom opening inspections

Riverbend Entrance Arch: Project completed. In service February 2026.

Riverbend North Restroom Repair: Verbal report

Nolan Complex: Staff spending time at the complex in preparation for the upcoming season of little league. Staff doing a lot of touch up paint, graffiti removal, accessibility upgrades, trip hazard removal, beautification, sanitation, field lighting adjustments, and field prep.

Playtown Park Replacement Project Update: Verbal update.

Upcoming/Ongoing Projects:

- Brush removal, fuels reduction throughout Riverbend
- Storm damage insurance claim
- Palermo Pool picnic area
- Nolan Complex projects
- Playtown Park Replacement Project.

Work Orders List for 01/21/2026 - 02/19/2026

J1



| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
|--------|--------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| #15315 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid gray; border-radius: 5px; padding: 2px; display: inline-block;"> - Medium </div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; color: blue;"> Sheriff Work Crew </div> | Jesus Aispuro Marco Aispuro | | Total Time Costs \$369.60 Total Time 16h 0m 0s Total Costs \$369.60 | ✓ Done Completed by Jesus Aispuro on 01/21/2026 |
| #15331 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid gray; border-radius: 5px; padding: 2px; display: inline-block;"> - Medium </div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; color: blue;"> Sheriff Work Crew </div> | Jesus Aispuro Marco Aispuro | | Total Time Costs \$323.40 Total Time 14h 0m 0s Total Costs \$323.40 | ✓ Done Completed by Jesus Aispuro on 01/21/2026 |
| #15263 | Fill in area with concrete | Nolan Sports Complex | <div style="border: 1px solid gray; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; color: blue;"> Concrete </div> | T Maintenance Team Eric Danner Hue Vang Paul Vang Dommie Randy Schmidt | | Total Time Costs \$589.06 Total Time 24h 30m 0s Total Costs \$589.06 | ✓ Done Completed by Dommie on 01/22/2026 |
| #15333 | Grease zurcs on Riverbend main gate | Riverbend Park | <div style="border: 1px solid gray; border-radius: 5px; padding: 2px; display: inline-block;"> - Medium </div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; color: blue;"> Maintenance </div> | T Maintenance Team Hue Vang Dommie | 01/21/2026 | Total Time Costs \$13.10 Total Time 30m 0s Total Costs \$13.10 | ✓ Done Completed by Dommie on 01/22/2026 |
| #15344 | MLK | Martin Luther King Jr Park | <div style="border: 1px solid gray; border-radius: 5px; padding: 2px; display: inline-block;"> - Medium </div> <div style="border: 1px solid blue; border-radius: 5px; padding: 2px; display: inline-block; color: blue;"> Graffiti Removal </div> | Hue Vang | | Total Time Costs \$15.86 Total Time 30m 0s Total Costs \$15.86 | ✓ Done Completed by Hue Vang on 01/22/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
|--------|---------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| #15320 | Jack up floor and repair floor at Forest town hall | Maintenance Shop 2019 Ford F-250 | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Damage </div> | Hue Vang | | Total Time Costs \$158.55 Total Time 5h 0m 0s Total Costs \$158.55 | ✓ Done Completed by Hue Vang on 01/23/2026 |
| #15364 | Dump branches in trailer and pick up brush like at Nolan park | Nolan Sports Complex | <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Maintenance </div> | T Weekend Crew Paul Vang Randy Schmidt Tim Morley Sam Solis | | Total Time Costs \$57.74 Total Time 3h 0m 0s Total Costs \$57.74 | ✓ Done Completed by Tim Morley on 01/24/2026 |
| #15369 | Return shopping carts to stores | Shop | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Shopping cart return </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Clean up </div> | Randy Schmidt Tim Morley | | Total Time Costs \$37.07 Total Time 2h 0m 0s Total Costs \$37.07 | ✓ Done Completed by Tim Morley on 01/24/2026 |
| #15365 | Replace stop sign at Burn pile gate | Dog Park Parent: Riverbend Park | <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Vandalism Repair </div> | T Weekend Crew Paul Vang Sam Solis | | Total Time Costs \$18.84 Total Time 1h 0m 0s Total Costs \$18.84 | ✓ Done Completed by Paul Vang on 01/24/2026 |
| #15380 | Add reflective tape to Nelson gate and repaint peeling paint | Nelson Sports Complex | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Safety </div> | T Weekend Crew Paul Vang Sam Solis | | Total Time Costs \$18.84 Total Time 1h 0m 0s Total Costs \$18.84 | ✓ Done Completed by Sam Solis on 01/25/2026 |
| #15345 | Pick up camp | | <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Safety </div> | T Maintenance Team Randy Schmidt Sam Solis | | Total Time Costs \$37.07 Total Time 2h 0m 0s Total Costs \$37.07 | ✓ Done Completed by Sam Solis on 01/25/2026 |
| #15379 | Break down OCC | | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆️ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Rental </div> | T Weekend Crew Randy Schmidt Tim Morley | | Total Time Costs \$47.11 Total Time 2h 30m 0s | ✓ Done Completed by Tim Morley on 01/25/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
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| | | | Clean up | Sam Solis | | Total Costs \$47.11 | |
| #15383 | Wash Dom's and Marco's truck | | Low Maintenance | Paul Vang Sam Solis | | Total Time Costs \$66.84 Total Time 3h 30m 0s Total Costs \$66.84 | ✓ Done Completed by Sam Solis on 01/25/2026 |
| #15381 | Paint safety bollard posts | Dog Park Parent: Riverbend Park | Painting | T Weekend Crew Paul Vang Sam Solis | | Total Time Costs \$56.51 Total Time 3h 0m 0s Total Costs \$56.51 | ✓ Done Completed by Sam Solis on 01/25/2026 |
| #15371 | brush Palermo pool and vacuum | Palermo Pool Parent: Palermo Park | Medium Clean up Pool Maintenance | Paul Vang | | Total Time Costs \$37.90 Total Time 1h 50m 0s Total Costs \$37.90 | ✓ Done Completed by Paul Vang on 01/25/2026 |
| #15357 | Pruning trees around electrical cables | Nolan Sports Complex | Medium Safety Request | T Maintenance Team joseph velasquez Jesus Aispuro Marco Aispuro | | Total Time Costs \$369.60 Total Time 16h 0m 0s Total Costs \$369.60 | ✓ Done Completed by joseph velasquez on 01/27/2026 |
| #15407 | Remove graffiti from train trusses | Riverbend Park | High Graffiti Removal | T Maintenance Team Jesus Aispuro | | Total Time Costs \$46.20 Total Time 2h 0m 0s Total Costs \$46.20 | ✓ Done Completed by Jesus Aispuro on 01/29/2026 |
| #15417 | Sheriff work crew | Riverbend Park | Medium Sheriff Work Crew | Marco Aispuro | | Total Time Costs \$161.70 Total Time 7h 0m 0s Total Costs \$161.70 | ✓ Done Completed by Marco Aispuro on 01/30/2026 |
| #15439 | Sheriff work crew | Riverbend Park | Medium | Marco Aispuro | | Total Time Costs \$184.80 | ✓ Done |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
|--------|-------------------------------------------------------------|------------------------------------------------|--------------------------|-------------------------------------------------------------------------|------------|------------------------------------------------------------------------------------------|-----------------------------------------------------|
| | | | Sheriff Work Crew | | | Total Time 8h 0m 0s Total Costs \$184.80 | Completed by Marco Aispuro on 01/30/2026 |
| #15271 | Replace light at MLK with new LED light | Martin Luther King Jr Park | Low Repair | Maintenance Team Hue Vang Paul Vang Dommie Randy Schmidt | | Total Time Costs \$119.01 Total Time 5h 0m 0s Total Costs \$119.01 | Done Completed by Dommie on 01/30/2026 |
| #15274 | Remove old Playtown sign. | Nolan Sports Complex | Low Request | Maintenance Team Eric Danner Paul Vang Dommie Randy Schmidt | | Total Time Costs \$44.08 Total Time 2h 0m 0s Total Costs \$44.08 | Done Completed by Dommie on 01/30/2026 |
| #15440 | Fix fence at Mitchell field | Mitchell Field Parent: Nolan Sports Complex | High Vandalism Repair | Maintenance Team Dommie Randy Schmidt Sam Solis | | Total Time Costs \$61.11 Total Time 3h 0m 0s Total Costs \$61.11 | Done Completed by Randy Schmidt on 01/30/2026 |
| #15462 | Put up new doggy bag station and sign post | Riverbend Park | Project | Weekend Crew Paul Vang Sam Solis | | Total Time Costs \$131.85 Total Time 7h 0m 0s Total Costs \$131.85 | Done Completed by Sam Solis on 02/01/2026 |
| #15463 | checkup and assist on events at OCC. | Oroville Convention Center | High Rental | Paul Vang Sam Solis | | Total Time Costs \$131.85 Total Time 7h 0m 0s Total Costs \$131.85 | Done Completed by Sam Solis on 02/01/2026 |
| #15121 | Take small lift at OCC to surplus city hydraulic for repair | Oroville Convention Center | Medium Repair | Maintenance Team joseph velasquez Hue Vang | 01/13/2026 | Total Time Costs \$95.13 Total Time 3h 0m 0s Total Costs \$95.13 | Done Completed by joseph velasquez on 02/02/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
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| #15483 | clean kitchen OCC after rental | Oroville Convention Center | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Rental</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Clean up</div> | Paul Vang | | Total Time Costs \$17.23 Total Time 50m 0s Total Costs \$17.23 | ✓ Done Completed by Paul Vang on 02/02/2026 |
| #15470 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Sheriff Work Crew</div> | Marco Aispuro | | Total Time Costs \$184.80 Total Time 8h 0m 0s Total Costs \$184.80 | ✓ Done Completed by Marco Aispuro on 02/02/2026 |
| #15444 | Train trestle | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Project</div> | <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> T Maintenance Team </div> joseph velasquez Eric Danner Hue Vang Jesus Aispuro Marco Aispuro Paul Vang Dommie Randy Schmidt | | Total Time Costs \$2,503.33 Total Time 99h 30m 0s Total Costs \$2,503.33 | ✓ Done Completed by Jesus Aispuro on 02/02/2026 |
| #14751 | Riverbend Entrance Arch Repair | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Electrical</div> | joseph velasquez Eric Danner Hue Vang Paul Vang Dommie Randy Schmidt | | Total Time Costs \$1,444.68 Total Time 52h 30m 0s Total Costs \$1,444.68 | ✓ Done Completed by joseph velasquez on 02/03/2026 |
| #15092 | Dog Park Well Testing | Dog Park <small>Parent: Riverbend Park</small> | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Inspection</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Safety</div> | <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> T Maintenance Team </div> Paul Vang | 02/01/2026 | Total Time Costs \$14.06 Total Time 40m 48s Total Costs \$14.06 | ✓ Done Completed by Paul Vang on 02/03/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
|--------|---------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| #15499 | Repair tennis court light | Maintenance Shop 2019 Ford F-250 | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Electrical </div> | Eric Danner Hue Vang Dommie | | Total Time Costs \$166.19 Total Time 6h 15m 0s Total Costs \$166.19 | ✓ Done Completed by Dommie on 02/04/2026 |
| #15249 | Vorhees electrical - Vandalism | Vorhees field Parent: Nelson Sports Complex | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Electrical </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Vandalism Repair </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Request </div> | joseph velasquez Eric Danner Hue Vang Paul Vang Dommie Randy Schmidt | | Total Time Costs \$992.84 Total Time 38h 30m 0s Total Costs \$992.84 | ✓ Done Completed by Dommie on 02/04/2026 |
| #14259 | Grease all zurc fittings on spinner at Riverbend | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Safety </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Maintenance </div> | T Maintenance Team Dommie | 05/01/2026 | Total Time Costs \$1.79 Total Time 5m 12s Total Costs \$1.79 | ✓ Done Completed by Dommie on 02/04/2026 |
| #15270 | Diagnose and fix lights at MLK | Martin Luther King Jr Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Electrical </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Repair </div> | T Maintenance Team joseph velasquez Eric Danner Hue Vang Dommie | | Total Time Costs \$131.51 Total Time 5h 0m 0s Total Costs \$131.51 | ✓ Done Completed by Dommie on 02/04/2026 |
| #15486 | Replace chains on swing at Riverbend. | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Safety </div> | Dommie | | Total Time Costs \$15.50 Total Time 45m 0s Total Costs \$15.50 | ✓ Done Completed by Dommie on 02/04/2026 |
| #15511 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Sheriff Work Crew </div> | Marco Aispuro | | Total Time Costs \$103.95 Total Time 4h 30m 0s Total Costs \$103.95 | ✓ Done Completed by Marco Aispuro on 02/04/2026 |
| #15513 | Clean drain in snakebar at riverbend | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆ High </div> | Randy Schmidt | | Total Time Costs \$20.07 Total Time 1h 0m 0s | ✓ Done Completed by Randy Schmidt on 02/04/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
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| | | | Clean up | | | Total Costs \$20.07 | |
| #15404 | Concrete @ Nolan | Nolan Sports Complex | <div>Medium</div> <div>Project</div> <div>Concrete</div> | Eric Danner Hue Vang Paul Vang Dommie Randy Schmidt Tim Morley Sam Solis | | Total Time Costs \$989.73 Total Time 38h 40m 0s Total Costs \$989.73 | <div>Done</div> Completed by Dommie on 02/04/2026 |
| #15530 | Mowers | Maintenance Shop | <div>Medium</div> <div>Mow Schedule</div> <div>Maintenance</div> | Dommie | | Total Time Costs \$41.34 Total Time 2h 0m 0s Total Costs \$41.34 | <div>Done</div> Completed by Dommie on 02/05/2026 |
| #15526 | Remove or paint over graffiti at Nolan bathrooms | Restrooms <small>Parent: Nelson Sports Complex</small> | Graffiti Removal | <div>Maintenance Team</div> Tim Morley Sam Solis | | Total Time Costs \$17.00 Total Time 1h 0m 0s Total Costs \$17.00 | <div>Done</div> Completed by Tim Morley on 02/06/2026 |
| #15547 | Irrigation electric valve leaking at Brentfield and fix broken sprinkler | Maintenance Shop 2019 Ford F-250 | <div>Medium</div> <div>Irrigation Repair</div> | Hue Vang Randy Schmidt | | Total Time Costs \$207.12 Total Time 8h 0m 0s Total Costs \$207.12 | <div>Done</div> Completed by Hue Vang on 02/06/2026 |
| #15540 | Sheriff work crew | Riverbend Park | <div>Medium</div> <div>Sheriff Work Crew</div> | Marco Aispuro | | Total Time Costs \$184.80 Total Time 8h 0m 0s Total Costs \$184.80 | <div>Done</div> Completed by Marco Aispuro on 02/07/2026 |
| #15558 | Blow off any leftover grass and dirt left from mowers around park | Palermo Park | <div>Low</div> <div>Maintenance</div> | <div>Weekend Crew</div> Sam Solis | | Total Time Costs \$17.00 Total Time 1h 0m 0s Total Costs \$17.00 | <div>Done</div> Completed by Sam Solis on 02/07/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
|--------|---------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| #15541 | Fix fence at river bend by snack bar | Riverbend Park | <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↓ Low </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Vandalism Repair</div> | <div style="background-color: #e91e63; color: white; padding: 2px; display: inline-block; margin-bottom: 5px;">T</div> Maintenance Team Paul Vang Sam Solis | | Total Time Costs \$6.89 Total Time 20m 0s Total Costs \$6.89 | ✓ Done Completed by Paul Vang on 02/07/2026 |
| #15557 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Sheriff Work Crew</div> | Marco Aispuro | | Total Time Costs \$184.99 Total Time 8h 0m 30s Total Costs \$184.99 | ✓ Done Completed by Marco Aispuro on 02/07/2026 |
| #15565 | unclogged breakroom sink | Maintenance Shop | <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Repair</div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Clean up</div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Janitorial</div> | Paul Vang Sam Solis | | Total Time Costs \$69.06 Total Time 3h 40m 0s Total Costs \$69.06 | ✓ Done Completed by Sam Solis on 02/07/2026 |
| #15559 | vacuum palermo pool | Palermo Pool <small>Parent: Palermo Park</small> | <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Clean up</div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Pool Maintenance</div> | Paul Vang Sam Solis | | Total Time Costs \$56.51 Total Time 3h 0m 0s Total Costs \$56.51 | ✓ Done Completed by Sam Solis on 02/07/2026 |
| #15574 | Clean up OCC | Oroville Convention Center | <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Rental</div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Clean up</div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Janitorial</div> | <div style="background-color: #e91e63; color: white; padding: 2px; display: inline-block; margin-bottom: 5px;">T</div> Weekend Crew Paul Vang Sam Solis | | Total Time Costs \$56.51 Total Time 3h 0m 0s Total Costs \$56.51 | ✓ Done Completed by Paul Vang on 02/08/2026 |
| #15576 | Weed wack/ blow OCC | Oroville Convention Center | <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↓ Low </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-bottom: 5px;">Maintenance</div> | Randy Schmidt Tim Morley | | Total Time Costs \$74.14 Total Time 4h 0m 0s Total Costs \$74.14 | ✓ Done Completed by Randy Schmidt on 02/08/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
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| #15578 | replace broken benches | South Restrooms Parent: Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div> | Paul Vang Sam Solis | | Total Time Costs \$62.78 Total Time 3h 20m 0s Total Costs \$62.78 | ✓ Done Completed by Sam Solis on 02/08/2026 |
| #15588 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Sheriff Work Crew</div> | T Maintenance Team Jesus Aispuro | | Total Time Costs \$184.80 Total Time 8h 0m 0s Total Costs \$184.80 | ✓ Done Completed by Jesus Aispuro on 02/09/2026 |
| #15566 | Electric irrigation valve leaking at Brentfield need to replace | Maintenance Shop 2019 Ford F-250 | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Irrigation Repair</div> | Hue Vang | | Total Time Costs \$95.13 Total Time 3h 0m 0s Total Costs \$95.13 | ✓ Done Completed by Hue Vang on 02/10/2026 |
| #15611 | replace old broken home sign | Pomona Field Parent: Nolan Sports Complex | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Damage</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div> | Paul Vang | | Total Time Costs \$10.34 Total Time 30m 0s Total Costs \$10.34 | ✓ Done Completed by Paul Vang on 02/10/2026 |
| #15606 | Fix hole in Mitchell fence | Nolan Sports Complex | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆️ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div> | Eric Danner | | Total Time Costs \$20.06 Total Time 45m 0s Total Costs \$20.06 | ✓ Done Completed by Eric Danner on 02/11/2026 |
| #15591 | Rec Storage room lights - OCC | Oroville Convention Center | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆️ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Electrical</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div> | T Maintenance Team joseph velasquez | | Total Time Costs \$6.19 Total Time 10m 0s Total Costs \$6.19 | ✓ Done Completed by joseph velasquez on 02/11/2026 |
| #15620 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇️ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Sheriff Work Crew</div> | Jesus Aispuro Marco Aispuro | | Total Time Costs \$300.30 Total Time 13h 0m 0s Total Costs \$300.30 | ✓ Done Completed by Jesus Aispuro on 02/11/2026 |

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| #15637 | Moving tree stump | Maintenance Shop 2019 Ford F-250 | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Project</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Request</div> | Hue Vang Dommie | | Total Time Costs \$52.38 Total Time 2h 0m 0s Total Costs \$52.38 | ✓ Done Completed by Dommie on 02/12/2026 |
| #15649 | Bobcat repair | Maintenance Shop Bobcat T550 | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Mechanical</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Repair</div> | T Maintenance Team joseph velasquez | | | ✓ Done Completed by joseph velasquez on 02/13/2026 |
| #15660 | Replace sign at Dog park | Dog Park Parent: Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Low </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Repair</div> | T Weekend Crew Paul Vang Sam Solis | | Total Time Costs \$50.23 Total Time 2h 40m 0s Total Costs \$50.23 | ✓ Done Completed by Paul Vang on 02/14/2026 |
| #15658 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Sheriff Work Crew</div> | Marco Aispuro | | Total Time Costs \$184.80 Total Time 8h 0m 0s Total Costs \$184.80 | ✓ Done Completed by Marco Aispuro on 02/14/2026 |
| #15607 | Pressure wash all dugouts at Nolan complex | Nolan Sports Complex | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Clean up</div> | Hue Vang Paul Vang | | Total Time Costs \$336.36 Total Time 12h 0m 0s Total Costs \$336.36 | ✓ Done Completed by Paul Vang on 02/17/2026 |
| #15643 | MLK bathroom door lock fix/ replace | Restrooms Parent: Martin Luther King Jr Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Low </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Vandalism Repair</div> | T Maintenance Team Paul Vang Tim Morley | | Total Time Costs \$5.17 Total Time 15m 0s Total Costs \$5.17 | ✓ Done Completed by Paul Vang on 02/17/2026 |
| #15689 | Riverbend gate repair | Maintenance Shop 2019 Ford F-250 | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Damage</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Vandalism Repair</div> | Hue Vang Jesus Aispuro Marco Aispuro | | Total Time Costs \$541.07 Total Time 21h 0m 0s Total Costs \$541.07 | ✓ Done Completed by Jesus Aispuro on 02/17/2026 |

| ID | TITLE | LOCATION & ASSET | CATEGORIES | ASSIGNEES | DUE | TIME & COST | STATUS |
|--------|--------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| #15714 | Sheriff work crew | Riverbend Park | <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> - Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;"> Sheriff Work Crew </div> | Marco Aispuro | | Total Time Costs \$69.30 Total Time 3h 0m 0s <div style="background-color: #e6f2ff; padding: 2px; display: inline-block;"> Total Costs \$69.30 </div> | ✓ Done <small>Completed by Marco Aispuro on 02/19/2026</small> |