



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Finance Committee Meeting  
March 19, 2020

**ACTIVITY CENTER**  
1875 Feather River Blvd.  
Oroville, CA 95965

**AGENDA**

**Open Session 10:00 AM**

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

**CALL MEETING TO ORDER** \_\_\_\_\_

**ROLL CALL**  
Director Devin Thomas \_\_\_\_\_  
Director Shannon DeLong \_\_\_\_\_

**PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENT**

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

**COMMITTEE ITEMS**

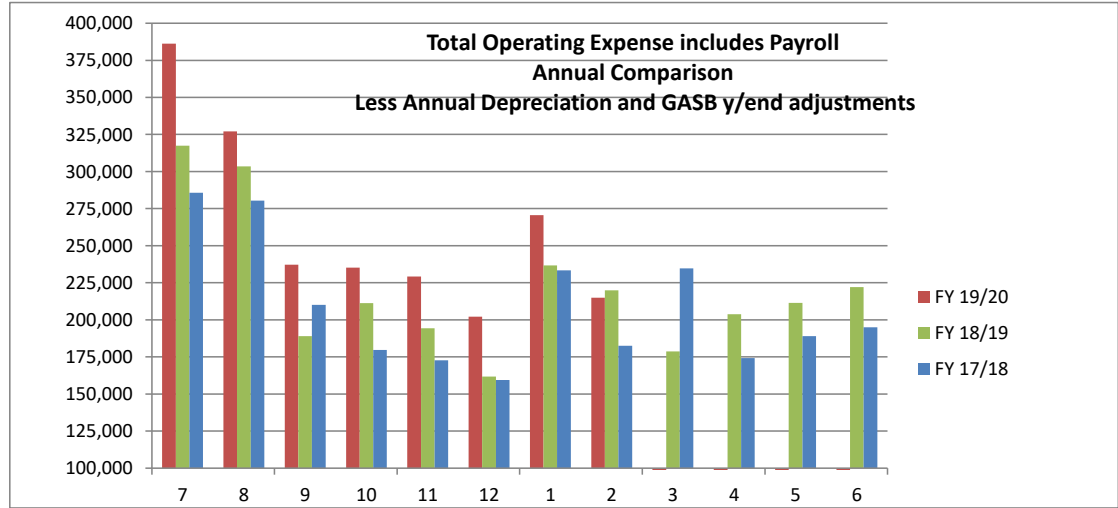
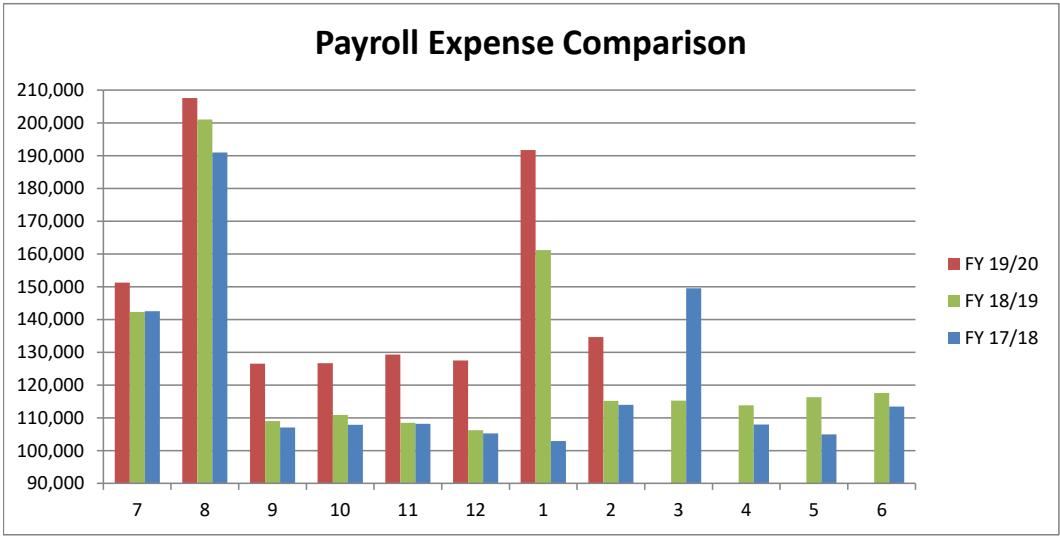
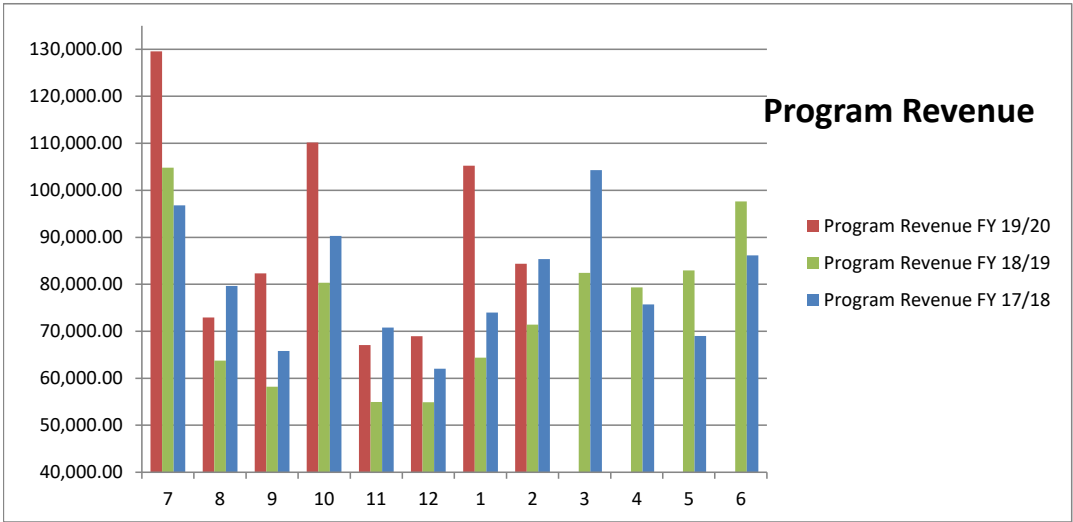
- 1. February Financials (Appendix A)**
  - 1. Income Statement & Staff Report
  - 2. Charts
  - 3. Balance Sheet
  - 4. Fixed Assets and Loan Payments
  - 5. Check Register

**ADJOURNMENT** \_\_\_\_\_

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses			18 out of 26 payroll paid out					MONTHLY ACTUAL VS. MONTHLY BUDGET				
Year to Date Income Statement and Staff Report			PAYROLL USE	Payroll %	69%			Annual Budget divided by "X" amount of months				
	Feb-20		YTD	YTD	YTD	YTD BUDGET		Feb-20	Feb-20	MONTHLY	YTD	
			TOTAL	Annual	Over	67%		ACTUAL YTD	BUDGET	Over	100%	
					(Under)	% used	Staff Comments	TOTAL	8.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS
NOT FINAL: The prior fiscal year 2018-19 is not closed.												
STAFF REPORT: Deborah Peltzer Business Manager. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison												
Ordinary Income/Expense												
Income												
4100 - Tax Revenue	7,739	7,699	985,958	1,700,000	(714,042)	58%		985,958	1,133,333	(147,375)	87%	Tax Payments are received December and April
4150 - Tax Revenue (BAD)			150,199	288,750	(138,551)	52%		150,199	192,500	(42,301)	78%	Tax Payments are received December and April
Program Income												
4350 - Discounts & Credits	(6,304)	(1,041)	(16,510)	(7,440)	(9,070)	222%		(16,510)	(4,960)	(11,550)	333%	
4300 - Program Income	111,543	85,418	737,067	1,126,595	(389,528)	65%	Classes \$8k, Preschool/Camp \$37k, Gymnastics/Meets \$30k, Youth/Adult Sports \$7k, Rental/Events/Misc \$3.5k	737,067	751,063	(13,996)	98%	Classes \$42k, Events \$2.5k, Preschool/Camp \$358k, Gym Meets/Parties \$99k, Gymnastics/Comp programming \$206k, Youth Sports \$22k, Adult Sports \$8k
Total - Program Income	105,239	84,377	720,557	1,119,155	(398,598)	64%		720,557	746,103	(25,546)	97%	
4400 - Donation & Fundraising Income		152	1,206	20,000	(18,794)	6%		1,206	13,333	(12,127)	9%	
4500 - Grant/Reimbursed Expense Income	71,681		78,539	30,000	48,539	262%		78,539	20,000	58,539	393%	
4600 - Other Income			30	200	(170)	15%		30	133	(103)	23%	
4900 - Interest Income	3,877		13,725	9,000	4,725	153%		13,725	6,000	7,725	229%	
4905 - Interest Income - BAD	198		1,489	1,000	489	149%		1,489	667	822	223%	
Total Income	188,734	92,228	1,951,703	3,168,105	(1,216,402)	62%		1,951,703	2,112,070	(160,367)	92%	
Gross Profit												
Expense												
Payroll Expenses												
5010 - Wages & Salaries	149,124	104,571	944,907	1,497,693	(552,786)	63%	budgeted \$72.2k per payroll	944,907	998,462	(53,555)	91%	Minium wage and district increases apply Jan20
5020 - Employer Taxes	19,163	11,721	94,566	144,764	(50,198)	65%	actual expensed \$66.3 k	94,566	96,509	(1,943)	94%	Budget on target to fully expense by June 2020
5030 - Employee Benefits	16,369	13,837	112,530	188,151	(75,621)	60%	Payroll will increase Jan-Jun 2020	112,530	125,434	(12,904)	86%	
5040 - Workers Comp	7,048	4,524	43,012	66,942	(23,930)	64%	Rate increases and seasonal staff	43,012	44,628	(1,616)	93%	
Total - Payroll Expenses	191,704	134,653	1,195,015	1,897,550	(702,535)	63%		1,195,015	1,265,033	(70,018)	91%	
5031 GASB 68 Benefit Expense			48,771	54,000	(5,229)	90%		48,771	36,000	12,771	135%	Paid annual CalPERs unfunded liability in full
5100 - Advertising & Promotion	2,056		5,020	10,000	(4,980)	50%		5,020	6,667	(1,647)	75%	
5120 - Bank Fees	929	1,051	8,767	14,000	(5,233)	63%		8,767	9,333	(566)	94%	
5130 - Charitable Contributions		1,250	1,250	2,500	(1,250)	50%	Paid 1 of 2 payments to WTC, recreation program	1,250	1,667	(417)	75%	
5140 - Copying & Printing		894	6,605	11,000	(4,395)	60%		6,605	7,333	(728)	90%	
5155 - Employment New Hire Screen	328		1,019	2,464	(1,445)	41%		1,019	1,643	(624)	62%	
5160 - Dues, Mbrshps, Publications, Subscri	832	125	9,570	9,000	570	106%		9,570	6,000	3,570	160%	Under budgeted. Will adjustment 2019-20 accordingly
5170 - Education & Development	170	1,900	4,047	6,250	(2,203)	65%	CSDA leadership conference GM/Rec Sup \$1250. 7 teachers music/movement training \$350	4,047	4,167	(120)	97%	
5175 - Equipment Rental	509	2,004	8,798	4,000	4,798	220%	Rotoller \$635, Dump Truck \$300, Tamper infields \$900	8,798	2,667	6,131	330%	
Equipment, Tools & Furn (<\$5k)												
5182 - Operating ET&F	702		1,679	2,900	(1,221)			1,679	1,933	(254)	87%	
5184 - Program ET&F	55		12,810	11,100	1,710	115%	Dec19 \$2k preschool cubbies, \$10k gymnastic equipment	12,810	7,400	5,410	173%	
5186 - Site/Shop ET&F	772	2,057	3,819	20,000	(16,181)	19%	Two truck bed tool boxes \$2000	3,819	13,333	(9,514)	29%	
5187 - IT Computers/Hardware ET&F	395		6,248	20,000	(13,752)	31%		6,248	13,333	(7,085)	47%	
5188 - Computers/Software ET&F	1,333	1,290	11,509	13,000	(1,491)	89%		11,509	8,667	2,842	133%	Annual subscriptions paid in full 1st of year. Budget will balance throughout the year
Total - Equipment, Tools & Furn (<\$5k)	3,257	3,347	36,065	67,000	(30,935)	54%		36,065	44,667	(8,602)	81%	
Insurance												
5200 - Insurance	48		79,165	60,000	19,165	132%		79,165	40,000	39,165	198%	Paid in full annual Property/Liability Insurane premiums. Premiums higher than budgeted. Staff will monitor budget and make adjustment to other line items throughout the year.
5210 - Interest Expense - Operating	77	498	1,095	3,300	(2,205)		New truck purchase, 2 payments in advance	1,095	2,200	(1,105)	50%	
5225 - Postage & Delivery	39	104	933	1,200	(267)	78%		933	800	133	117%	
Professional & Outside Svcs												
5232 - Accounting			18,000	26,000	(8,000)	69%		18,000	17,333	667	104%	Audit first invoice \$18k Nov19
5233 - Bands/Recreation			1,100	2,150	(1,050)	51%		1,100	1,433	(333)	77%	
5234 - Board Stipends	1,000	900	6,100	12,000	(5,900)	51%		6,100	8,000	(1,900)	76%	
5235 - Recreation Instructors	12,303	1,389	39,601	52,150	(12,549)	76%	Jan20 Gymnastics \$10.5k	39,601	34,767	4,834	114%	Class \$13.5k, Gymnastics \$26.5k
5236 - Legal	1,353	2,541	8,483	18,000	(9,517)	47%		8,483	12,000	(3,517)	71%	
5237 - Contract Janitorial	5,109	5,109	40,872	76,625	(35,753)	53%		40,872	51,083	(10,211)	80%	
5239 - Outside Service Admin/Consult	1,750	13,230	39,002	57,000	(17,998)	68%	Feb20 BAD Eng Report \$7.4k, Master Plan \$4.8k	39,002	38,000	1,002	103%	Master Plan \$10k, BAD engineers report \$15.7k, IT support 13k
Total - Professional & Outside Svcs	21,515	23,169	153,158	243,925	(90,767)	63%		153,158	162,617	(9,459)	94%	
Rent												
5250 - Rent			0	0	0			0	0	0		

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Year to Date Income Statement and Staff Report			YTD		YTD		69%		Annual Budget divided by "X" amount of months					
Feb-20			YTD		YTD		67%		Feb-20		MONTHLY		YTD	
NOT FINAL: The prior fiscal year 2018-19 is not closed.			TOTAL		Annual		Over		BUDGET		Over		100%	
STAFF REPORT: Deborah Peltzer Business Manager. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison			Jan-20	Feb-20	Budget	(Under)	% used	Staff Comments	TOTAL	8.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS	
• Repairs & Maintenance														
5261 - Building R&M			2,614	1,777	18,106	40,000	(21,894)	45%		18,106	26,667	(8,561)	68%	
5262 - Equipment R&M			2,545	328	10,380	17,500	(7,120)	59%	Jan20: Repair backhoe \$1.8k	10,380	11,667	(1,287)	89%	
5263 - General R&M				5,000	10,716	20,000	(9,284)	54%		10,716	13,333	(2,617)	80%	
5264 - Grounds R&M			1,628	5,817	41,573	40,000	1,573	104%	Feb20 repair Skatepark skatelite ramp \$5k	41,573	26,667	14,906	156%	Irrigation expense higher in summer months. Unbudgeted \$12k playground woodchips
5265 - Janitorial Supplies			2,384	1,083	18,647	29,500	(10,853)	63%		18,647	19,667	(1,020)	95%	
5266 - Vandalism Repair			502	596	1,316	8,000	(6,684)	16%		1,316	5,333	(4,017)	25%	
5267 - Vehicle R&M			333	4,120	8,576	4,000	4,576	214%		8,576	2,667	5,909	322%	
5268 - Aquatics Pool R&M			239	56	22,836	40,000	(17,164)	57%	Feb20 van tires \$1.2k, major repairs F250 Diesel truck \$2.6k	22,836	26,667	(3,831)	86%	
5269 - Outside Contractor/Services R&M			185	3,225	14,163	15,000	(837)	94%	Feb20 remove unhealthy/safe tree \$2.5k	14,163	10,000	4,163	142%	
Total - Repairs & Maintenance			10,430	22,002	146,313	214,000	(67,687)	68%		146,313	142,667	3,646	103%	
5270 - Security			798	110	29,063	25,000	4,063	116%		29,063	16,667	12,396	174%	Not budgeted: Board approved \$5k/mo additional security patrol at Riverbend.\$25k unbudeted

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Feb-20			YTD	YTD	YTD	YTD BUDGET								
NOT FINAL: The prior fiscal year 2018-19 is not closed.			TOTAL	Annual	Over	67%	Feb-20	Feb-20	MONTHLY	YTD				
							ACTUAL YTD	BUDGET	Over	100%				
STAFF REPORT: Deborah Peltzer Business Manager. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison			Jan-20	Feb-20	Budget	(Under)	% used	Staff Comments	TOTAL	8.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS	
• Supplies - Consumable														
	5281	Misc Staff & Uniform Supplies	951	108	2,906	9,000	(6,094)	32%		2,906	6,000	(3,094)	48%	
	5282	Office Supplies	1,551	196	6,747	6,000	747	112%		6,747	4,000	2,747	169%	
	5284	Program Food	1,114	1,666	9,946	13,625	(3,679)	73%	Feb20: Event dinner dance \$425	9,946	9,083	863	109%	
	5286	Program Supplies	5,213	2,262	44,523	79,800	(35,277)	56%	Jan20: Gymnastics \$4k	44,523	53,200	(8,677)	84%	Events \$2.7k, Preschool \$2k, Adult Sports \$1.5k, Youth Sports \$1k, Gymnastics \$33.2k
	5287	Safety Supplies	283	265	1,942	5,075	(3,133)	38%		1,942	3,383	(1,441)	57%	
	5289	Site Supplies	56		539	1,000	(461)	54%		539	667	(128)	81%	
	Total - Supplies - Consumable		9,168	4,497	66,603	114,500	(47,897)	58%		66,603	76,333	(9,730)	87%	
	5290	Taxes, Lic., Notices & Permits			5,025	5,125	(100)	98%		5,025	3,417	1,608	147%	many Annual fees are paid in full 1st of the year
	5300	Telephone/Internet	1,209	1,103	8,687	14,000	(5,313)	62%		8,687	9,333	(646)	93%	
• Transportation, Meals & Travel														
	5312	Air, Lodging, Other Travel	402	1,363	2,630	7,000	(4,370)	38%	Feb20: Leadership training hotel \$200, Gymnastics hotel/airfare \$1.1k.	2,630	4,667	(2,037)	56%	Admin Conference \$650, Gymnastics \$600
	5314	Fuel	2,164	2,248	20,950	29,000	(8,050)	72%		20,950	19,333	1,617	108%	
	5316	Meals	34		151	500	(349)	30%		151	333	(182)	45%	Admin \$50, Gymnastics 100
	5318	Mileage	869	505	2,827	2,000	827	141%	Jan20: Gymnastics \$775. Feb20: Gymnastics \$200, Admin \$75, Youth Sports \$235	2,827	1,333	1,494	212%	Admin \$215, Camp \$190, Other \$110, Gymnastics \$1.8k
	Total - Transportation, Meals & Travel		3,469	4,116	26,558	38,500	(11,942)	69%		26,558	25,667	891	103%	
• Utilities														
	5322	Electric	7,569	7,623	92,984	115,000	(22,016)	81%		92,984	76,667	16,317	121%	
	5324	Garbage	2,287	1,529	16,045	25,000	(8,955)	64%		16,045	16,667	(622)	96%	
	5326	Gas/Propane	841	968	6,275	7,000	(725)	90%		6,275	4,667	1,608	134%	
	5328	Sewer	156	156	3,390	5,500	(2,110)	62%		3,390	3,667	(277)	92%	
	5329	Water	3,887	3,779	81,651	108,000	(26,349)	76%		81,651	72,000	9,651	113%	
	Total - Utilities		14,740	14,055	200,345	260,500	(60,155)	77%		200,345	173,667	26,678	115%	
	Total Expense		262,110	214,878	2,041,872	3,057,814	(1,015,942)	67%		2,041,872	2,038,543	3,329	100%	
	Total Profit (Loss)		(73,376)	(122,650)	(90,169)	110,291	(200,460)			(90,169)	73,527	(163,696)		
Other Income/Expense									0	0				
Other Income														
	4200	Impact Fee Income	25,682	3,318	74,526				74,526	0				
	4910	Interest Income - Impact Fees	1,652		5,117				5,117	0				
	4910	Insurance Proceeds			9,664				9,664	0				
	Total Other Income		27,334	3,318	89,307				89,307	0				
Other Expense														
	5102	Insurance Claim Expense (not capital)	7,905	8,160	64,016			Playtown Fire Claim: portable toilet rental	64,016					
	7210	Debt Interest Expense	8,418	8,418	68,838	102,018			68,838	68,012				
	Total Other Expense		16,323	16,578	132,854	102,018			132,854	68,012				
	Net Other Income		11,011	(13,260)	(43,547)				(43,547)	0				
	Net Income		(62,365)	(135,910)	(133,716)	8,273			(133,716)	5,515				
			39737											
			45010											



Feather River Recreation & Park District  
Balance Sheet  
As of February 29, 2020

2:00 PM  
03/12/2020  
Accrual Basis

	Feb 29, 20	Feb 28, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	264,686.83	390,238.08	-125,551.25	-32.17%
1010.2 · Treasury Cash - Reserve	332,494.00	373,594.00	-41,100.00	-11.0%
1010.3 · Treasury Admin Ins Proceeds	287,186.19	0.00	287,186.19	100.0%
1010.4 · Treasury Ins Proceeds Playtown	118,624.27	0.00	118,624.27	100.0%
<b>Total 1010 · Treasury Cash</b>	<b>1,002,991.29</b>	<b>763,832.08</b>	<b>239,159.21</b>	<b>31.31%</b>
1020 · Imprest Cash	955.45	829.97	125.48	15.12%
1030 · BofW - Merchant Acct.	150,360.83	168,792.94	-18,432.11	-10.92%
1031 · BofW Project INS PROCEEDS	1,154,913.30	558,326.05	596,587.25	106.85%
1040 · Fund 2610 - BAD	191,409.23	189,888.86	1,520.37	0.8%
1050 · Impact Fees				
1051 · Impact - Parklands	424,309.98	271,640.13	152,669.85	56.2%
1052 · Impact - Public Use	26,163.19	15,563.99	10,599.20	68.1%
1053 · Impact - Aquatics	60,006.09	40,551.33	19,454.76	47.98%
<b>Total 1050 · Impact Fees</b>	<b>510,479.26</b>	<b>327,755.45</b>	<b>182,723.81</b>	<b>55.75%</b>
<b>Total Checking/Savings</b>	<b>3,011,109.36</b>	<b>2,009,425.35</b>	<b>1,001,684.01</b>	<b>49.85%</b>
<b>Accounts Receivable</b>				
1210 · Accounts Receivable	90,641.19	19,500.51	71,140.68	364.81%
<b>Total Accounts Receivable</b>	<b>90,641.19</b>	<b>19,500.51</b>	<b>71,140.68</b>	<b>364.81%</b>
<b>Other Current Assets</b>				
1302 · FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 · Miscellaneous Receivables	531.82	0.00	531.82	100.0%
1316 · Prepaid Expenses/Debt Interest	8,418.26	9,071.13	-652.87	-7.2%
1320 · Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
<b>Total Other Current Assets</b>	<b>200,645.20</b>	<b>200,766.25</b>	<b>-121.05</b>	<b>-0.06%</b>
<b>Total Current Assets</b>	<b>3,302,395.75</b>	<b>2,229,692.11</b>	<b>1,072,703.64</b>	<b>48.11%</b>
<b>Fixed Assets</b>				
1410 · Land	627,494.00	627,494.00	0.00	0.0%
1420 · Buildings & Improvements	14,916,103.80	10,314,889.08	4,601,214.72	44.61%
1430 · Equipment & Vehicles	1,160,373.75	834,044.09	326,329.66	39.13%
1440 · Construction in Progress				
1443 · CIP Riverbend Restoration RB99	117,481.44	4,348,072.73	-4,230,591.29	-97.3%
1446 · CIP Act Center Improvement AC99	46,305.00	0.00	46,305.00	100.0%
1447 · CIP Berry Creek Bathroom BC99	0.00	30,419.35	-30,419.35	-100.0%
1448 · CIP Nelson SBF NE99	90,890.56	0.00	90,890.56	100.0%
1449 · CIP Palermo Park	0.00	17,175.81	-17,175.81	-100.0%
1450 · CIP Feather River Trail FRT99	3,466.63	0.00	3,466.63	100.0%
1451 · CIP Playtown Bathroom Fire	116,000.00	0.00	116,000.00	100.0%
<b>Total 1440 · Construction in Progress</b>	<b>374,143.63</b>	<b>4,395,667.89</b>	<b>-4,021,524.26</b>	<b>-91.49%</b>
1499 · Accumulated Depreciation	-4,824,103.09	-4,283,320.47	-540,782.62	-12.63%
<b>Total Fixed Assets</b>	<b>12,254,012.09</b>	<b>11,888,774.59</b>	<b>365,237.50</b>	<b>3.07%</b>
<b>Other Assets</b>				
1550 · GASB 68 CalPERS Valuation				
1551 · GASB68 Deferred Outflow Pension	204,906.00	232,623.00	-27,717.00	-11.92%
<b>Total 1550 · GASB 68 CalPERS Valuation</b>	<b>204,906.00</b>	<b>232,623.00</b>	<b>-27,717.00</b>	<b>-11.92%</b>
<b>Total Other Assets</b>	<b>204,906.00</b>	<b>232,623.00</b>	<b>-27,717.00</b>	<b>-11.92%</b>
<b>TOTAL ASSETS</b>	<b>15,761,313.84</b>	<b>14,351,089.70</b>	<b>1,410,224.14</b>	<b>9.83%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	56,295.65	101,732.60	-45,436.95	-44.66%
<b>Total Accounts Payable</b>	<b>56,295.65</b>	<b>101,732.60</b>	<b>-45,436.95</b>	<b>-44.66%</b>
<b>Credit Cards</b>				

Feather River Recreation & Park District  
Balance Sheet  
As of February 29, 2020

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Accrual Basis

	Feb 29, 20	Feb 28, 19	\$ Change	% Change
2300 · Credit Cards Payable				
2335 · BoW CC 9693 GM	2,139.27	1,524.15	615.12	40.36%
2337 · BoW CC 4607 Preschool	632.79	452.52	180.27	39.84%
2338 · BoW CC 7524 Maintenance	-43.71	131.82	-175.53	-133.16%
2339 · BoW CC 9628 General	183.00	240.97	-57.97	-24.06%
<b>Total 2300 · Credit Cards Payable</b>	<b>2,911.35</b>	<b>2,349.46</b>	<b>561.89</b>	<b>23.92%</b>
2350 · Supplier Accounts				
2353 · Walmart	104.27	146.80	-42.53	-28.97%
2354 · Home Depot	5,361.35	586.00	4,775.35	814.91%
2357 · Tractor Supply	0.00	26.80	-26.80	-100.00%
<b>Total 2350 · Supplier Accounts</b>	<b>5,465.62</b>	<b>759.60</b>	<b>4,706.02</b>	<b>619.54%</b>
<b>Total Credit Cards</b>	<b>8,376.97</b>	<b>3,109.06</b>	<b>5,267.91</b>	<b>169.44%</b>
<b>Other Current Liabilities</b>				
2100 · Payroll Liabilities				
2120 · Payroll Taxes payable	0.00	-536.70	536.70	100.00%
2140 · Union Dues Payable	0.00	109.72	-109.72	-100.00%
2160 · Workers Comp Payable	-33,716.23	-24,792.15	-8,924.08	-36.00%
2170 · Retirement Payable	4.92	0.00	4.92	100.00%
2180 · Health Insurance Payable	10,223.62	9,867.79	355.83	3.61%
2185 · Dental Insurance Payable	1,122.73	919.87	202.86	22.05%
2186 · Life Insurance Payable	80.00	69.00	11.00	15.94%
2187 · Aflac Payable	1,393.96	989.72	404.24	40.84%
2199 · Accrued Leave Payable	22,334.25	24,201.12	-1,866.87	-7.71%
<b>Total 2100 · Payroll Liabilities</b>	<b>1,443.25</b>	<b>10,828.37</b>	<b>-9,385.12</b>	<b>-86.67%</b>
2400 · Deposits/Refunds to Customers	-347.00	0.00	-347.00	-100.00%
<b>Total Other Current Liabilities</b>	<b>1,096.25</b>	<b>10,828.37</b>	<b>-9,732.12</b>	<b>-89.88%</b>
<b>Total Current Liabilities</b>	<b>65,768.87</b>	<b>115,670.03</b>	<b>-49,901.16</b>	<b>-43.14%</b>
<b>Long Term Liabilities</b>				
2954 · Ford Motor Vehicle Loan	13,399.61	24,064.32	-10,664.71	-44.32%
2955 · Umpqua Bank Tax Exempt Bond A	2,885,555.00	3,094,835.00	-209,280.00	-6.76%
2960 · Umpqua Bank Taxable Bond B	120,999.97	145,999.98	-25,000.01	-17.12%
2975 · GASB 68 CalPERS Liab Valuation				
2976 · GASB 68 Deferred Inflow Pension	124,940.00	149,733.00	-24,793.00	-16.56%
2977 · GASB 68 Net Pension Liability	842,871.00	844,607.00	-1,736.00	-0.21%
<b>Total 2975 · GASB 68 CalPERS Liab Valuation</b>	<b>967,811.00</b>	<b>994,340.00</b>	<b>-26,529.00</b>	<b>-2.67%</b>
<b>Total Long Term Liabilities</b>	<b>3,987,765.58</b>	<b>4,259,239.30</b>	<b>-271,473.72</b>	<b>-6.37%</b>
<b>Total Liabilities</b>	<b>4,053,534.45</b>	<b>4,374,909.33</b>	<b>-321,374.88</b>	<b>-7.35%</b>
<b>Equity</b>				
3010 · Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.00%
3020 · General Reserve	20,000.00	20,000.00	0.00	0.00%
3030 · Investment in Assets	6,439,516.82	6,439,516.82	0.00	0.00%
3040 · General Fund Balance	-1,653,176.59	-1,461,551.34	-191,625.25	-13.11%
3050 · Benefit Assessment District	39,721.49	42,695.91	-2,974.42	-6.97%
3060 · Impact Fees (general)	440,963.61	246,363.94	194,599.67	78.99%
3099 · Undistributed Retained Earnings	6,553,500.51	3,124,867.59	3,428,632.92	109.72%
Net Income	-133,746.45	1,563,287.45	-1,697,033.90	-108.56%
<b>Total Equity</b>	<b>11,707,779.39</b>	<b>9,976,180.37</b>	<b>1,731,599.02</b>	<b>17.36%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,761,313.84</b>	<b>14,351,089.70</b>	<b>1,410,224.14</b>	<b>9.83%</b>

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of February 29, 2020

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 Accrual Basis

	Date	Source Name	Memo	Amount	Balance
<b>1010 - Treasury Cash</b>					<b>461,030.38</b>
<b>1010.3 - Treasury Admin Ins Proceeds</b>					<b>334,501.17</b>
	02/13/2020	MAZES CONSULTING	NEW SERVER PROJECT	-1,009.98	333,491.19
	02/13/2020	George Roofing	ACT CENTER ROOF 46.35%	-46,305.00	287,186.19
Total 1010.3 - Treasury Admin Ins Proceeds				-47,314.98	287,186.19
<b>1010.4 - Treasury Ins Proceeds Playtown</b>					<b>126,529.21</b>
	02/27/2020	ALPINE PORTABLE TOILET SERVICE	PLAYTOWN INSURANCE PORTABLE TOLIET	-7,904.94	118,624.27
Total 1010.4 - Treasury Ins Proceeds Playtown				-7,904.94	118,624.27
Total 1010 - Treasury Cash				-55,219.92	405,810.46
<b>1031 - BofW Project INS PROCEEDS</b>					<b>1,259,081.94</b>
	02/13/2020	City of Oroville	CITY PERMIT SHADE/AMPHITHEATER PHASE 2	-1,021.10	1,258,060.84
	02/13/2020	MELTON DESIGN GROUP	RIVERBEND CONST DOCS, DESIGN	-20,224.19	1,237,836.65
	02/27/2020	CALIFORNIA CUSTOM DOCKS CORPORATION	FINAL BOAT DOCK RIVERBEND	-61,843.00	1,175,993.65
	02/27/2020	MELTON DESIGN GROUP	RIVERBEND PHASE 2 DESIGN	-21,080.35	1,154,913.30
Total 1031 - BofW Project INS PROCEEDS				-104,168.64	1,154,913.30
<b>1302 - FEMA Riverbend Claim A/R</b>					<b>2,839.00</b>
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
<b>1320 - Umpqua Bank Project Fund</b>					<b>188,856.12</b>
Total 1320 - Umpqua Bank Project Fund					188,856.12
<b>1410 - Land</b>					<b>627,494.00</b>
Total 1410 - Land					627,494.00
<b>1420 - Buildings &amp; Improvements</b>					<b>14,916,103.80</b>
Total 1420 - Buildings & Improvements					14,916,103.80
<b>1430 - Equipment &amp; Vehicles</b>					<b>1,087,720.80</b>
	02/11/2020	CALIFORNIA CUSTOM DOCKS CORPORATION	BOAT DOCK RIVERBEND FINAL 2/11/20 FIXED ASSET 192006	72,652.95	1,160,373.75
Total 1430 - Equipment & Vehicles				72,652.95	1,160,373.75
<b>1440 - Construction in Progress</b>					<b>320,206.74</b>
<b>1443 - CIP Riverbend Restoration RB99</b>					<b>127,059.25</b>
	02/01/2020	City of Oroville	RIVERBEND PERMIT	211.04	127,270.29
	02/06/2020	City of Oroville	PHASE 2 CITY PERMIT SHADE STRUCTURE/AMPHITHEATER	1,021.10	128,291.39
	02/11/2020	CALIFORNIA CUSTOM DOCKS CORPORATION	BOAT DOCK RIVERBEND FINAL 2/11/20 FIXED ASSET 192006	-72,652.95	55,638.44
	02/12/2020	CALIFORNIA CUSTOM DOCKS CORPORATION	BOAT DOCK FINAL INSTALL	61,843.00	117,481.44
Total 1443 - CIP Riverbend Restoration RB99				-9,577.81	117,481.44
<b>1446 - CIP Act Center Improvement AC99</b>					<b>0.00</b>
	02/07/2020	George Roofing	ROOF REPLACE ACT CENTER 46.35%	46,305.00	46,305.00
Total 1446 - CIP Act Center Improvement AC99				46,305.00	46,305.00
<b>1448 - CIP Nelson SBF NE99</b>					<b>73,680.86</b>
	02/03/2020	MELTON DESIGN GROUP	DESIGN NELSON POOL SBF GRANT	17,209.70	90,890.56
Total 1448 - CIP Nelson SBF NE99				17,209.70	90,890.56
<b>1450 - CIP Feather River Trail FRT99</b>					<b>3,466.63</b>
Total 1450 - CIP Feather River Trail FRT99					3,466.63
<b>1451 - CIP Playtown Bathroom Fire</b>					<b>116,000.00</b>
Total 1451 - CIP Playtown Bathroom Fire					116,000.00
Total 1440 - Construction in Progress				53,936.89	374,143.63
<b>2955 - Umpqua Bank Tax Exempt Bond A</b>					<b>-2,938,295.00</b>
	02/01/2020	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	52,740.00	-2,885,555.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				52,740.00	-2,885,555.00
<b>2960 - Umpqua Bank Taxable Bond B</b>					<b>-126,999.97</b>
	02/01/2020	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	6,000.00	-120,999.97
Total 2960 - Umpqua Bank Taxable Bond B				6,000.00	-120,999.97



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Date	Num	Name	Memo	Credit
Feb 1 - 28, 20				
02/13/2020	87256	AFLAC	JRF86 JAN20 PREMIUMS	1,534.52
02/13/2020	87257	MAZES CONSULTING	NEW SERVER PROJECT	1,009.98
02/13/2020	87258	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
02/13/2020	87259	DELONG, SHANNON	BOD STIPEND	200.00
02/13/2020	87260	FOWLER, SCOTT KENT	BOD STIPEND	200.00
02/13/2020	87261	ROCCHI, STEVE	BOD STIPEND	200.00
02/13/2020	87262	THOMAS, DEVIN	BOD STIPEND	200.00
02/13/2020	87263	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
02/13/2020	87264	AVERY'S	OIL CHANGE 2008 DODGE	55.51
02/13/2020	87265	BANKCARD CENTER	CREDIT CARD PAYMENTS	6,317.55
02/13/2020	87266	CALF. WATER SERVICE	Acct 520857777 12/12/19-1/13/20	3,281.19
02/13/2020	87267	CARTER LAW OFFICE	LEGAL	247.50
02/13/2020	87268	CINTAS	JANITORIAL SUPPLIES	1,597.50
02/13/2020	87269	COMCAST	Acct# 8155 60 019 0233893	134.32
02/13/2020	87270	ELEVATE GYMNASTICS ACADEMY	GYM MEET ENTRY	1,210.00
02/13/2020	87271	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 f250 2017	887.55
02/13/2020	87272	Golden Bear Alarms	QTRLY ALARM FBT	109.50
02/13/2020	87273	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
02/13/2020	87274	Intuit	CHECKS	651.64
02/13/2020	87275	JC NELSON SUPPLY	MISC SUPPLIES	304.07
02/13/2020	87276	Jimmy's Custom Trophies of Northern CA	NAME PLATES	77.40
02/13/2020	87277	Lincoln Aquatics	POOL CHEMICALS	3,167.36
02/13/2020	87278	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,905.94
02/13/2020	87279	NORTH YUBA WATER DISTRICT	2695 FBT WATER	51.25
02/13/2020	87280	P.G. & E.	PGE12/23/19-1/22/20	8,409.68
02/13/2020	87281	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,997.53
02/13/2020	87282	SOUTH FEATHER WATER & POWER	007771-000	57.04
02/13/2020	87283	SURPLUS CITY	3 CONEX RENTALS	255.00
02/13/2020	87284	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	709.05
02/13/2020	87285	WOO, JUSTIN	TRAVEL GYM MEET REIMBR	256.70
02/13/2020	87286	BIGGERS, LUCAS	DOJ REIMBR	68.00
02/13/2020	87287	MCFARLAND, DANIEL	DOJ REIMBR	68.00
02/13/2020	87288	WILSON, SARAH	DOJ REIMBR	68.00
02/13/2020	87289	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423801 F250 2019	758.39
02/13/2020	87290	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423801 F250 2019	758.39
02/13/2020	87291	BANK OF NEW YORK MELLON	JAN20-MAR20 UMPQUA LOANS	83,994.78
02/13/2020	87292	DAWSON OIL COMPANY	62765 FUEL	2,164.19
02/13/2020	87293	Glenn County Office of Education	7 TEACHERS TRAINING	350.00
02/13/2020	87294	BETTER DEAL EXCHANGE	Acct#701960	228.07
02/13/2020	87295	HOME DEPOT	HOME DEPOT STATEMENT	2,543.13
02/13/2020	87296	FEATHER RIVER RECREATION & PARK DISTRICT	REPLENISH PETTY CASH	623.77
02/13/2020	87297	RONNIE SMITH ENTERPRISES	INSTRUCTOR FITNESS	1,233.05
02/13/2020	87298	George Roofing	ACT CENTER ROOF 46.35%	46,305.00
02/13/2020	87299-87362	PAYROLL	PAYROLL ITEMS	41,513.08
02/27/2020	87363	ALPINE PORTABLE TOILET SERVICE	PLAYTOWN INSURANCE PORTABLE TOL	7,904.94
02/27/2020	87364	AT&T - CALNET	PHONE LINES	105.32
02/27/2020	87365	BOBCAT OF CHICO	BOBCAT REPAIR	280.16
02/27/2020	87366	Butte County Sheriff's Office	WORK CREW GROUNDS MAINTENANCE	930.00
02/27/2020	87367	COMCAST	Acct#8155600190189780 PHONE/INTERE	433.25
02/27/2020	87368	COMP	PREEMPLOYEEMENT DRUG SCREEN	46.50
02/27/2020	87369	DEL-MAR RENTAL & LANDSCAPE SUPPLY	LANDSCAPING SUPPLIES	734.76
02/27/2020	87370	ELEVATE GYMNASTICS ACADEMY	STATE MEET ENTRY	480.00
02/27/2020	87371	EXPLORE BUTTE COUNTY	TRAINING BUTTE AMBASSADOR	25.00
02/27/2020	87372	FP MAILING SOLUTIONS	POSTAGE MACHINE	103.92
02/27/2020	87373	Huntington's Sportsman's Store	CLOTHING ALLOWANCE	171.84
02/27/2020	87374	Industrial Power Products	WEED EATER STRING	68.43
02/27/2020	87375	LES SCHWAB TIRES	TIRES FOR HUSTLER	133.80
02/27/2020	87376	MELTON DESIGN GROUP	DESIGN NELSON POOL SBF GRANT	17,209.70
02/27/2020	87377	NORTH BAY ATHLETIC ASSOC	GIRLS STATE MEET 3/21-22/20	115.00
02/27/2020	87378	Oroville Cable & Equipment	HOSE TRACTOR	47.87
02/27/2020	87379	OROVILLE POWER EQUIPMENT	MISC MAINT SUPPLIES	81.64
02/27/2020	87380	Renne Public Law Group	LEGAL	2,541.00
02/27/2020	87381	RENTAL GUYS, INC.	RENTED TRAMPER INFIELD WORK	888.58
02/27/2020	87382	RIEBES AUTO PARTS	TRUCK PARTS	260.70
02/27/2020	87383	SCI Consulting Group	BAD ENGINEERS ADMIN 19-20	7,435.00
02/27/2020	87384	SHARP'S LOCKSMITHING	LOCKS/KEYS	110.00
02/27/2020	87385	Staples	STAPLES STATEMENT 3721	97.39
02/27/2020	87386	TWSD	4-112.01 WATER NELSON	402.24
02/27/2020	87387	Valley Truck & Tractor, Inc.	REPAIR BACKHOE	1,840.45
02/27/2020	87388	WAL-MART COMMUNITY	STATEMENT 1712	1,072.93
02/27/2020	87389	Western Tree Nursery, Inc.	TREES CARPINUS BETULUS	279.06
02/27/2020	87390	WORK TRAINING CENTER	DONATION COMM SPORTS PROGRAM	1,250.00
02/27/2020	87391	Anton, Victoria	CELL/EXPENSE REIMBR	55.52
02/27/2020	87392	DANNER, ERIC	CELL PHONE REIMBR	30.00
02/27/2020	87393	GORMAN, THOMAS.	CELL PHONE REIMBR	30.00
02/27/2020	87394	GRAY, JASON.	MONTHLY CELL REIMBR	30.00
02/27/2020	87395	HOFFMAN, JAIME	MILEAGE REIMBR	75.40

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Date	Num	Name	Memo	Credit
02/27/2020	87396	HUFFMAN, MICHELLE.	CELL/MILEAGE REIMBR	236.48
02/27/2020	87397	PELTZER, DEBORAH.	CELL/MILEAGE REIMBR	70.72
02/27/2020	87398	RAMIREZ, ZERIMAR.	MONTHLY CELL REIMBR	30.00
02/27/2020	87399	Ross, Steven	MILEAGE REIMBR	97.78
02/27/2020	87400	THOMPSON, SCOTT.	MONTHLY CELL REIMBR	30.00
02/27/2020	87401	VALENCIA, ESTELA.	CELL/EXPENSE REIMBR	79.45
02/27/2020	87402	VALENCIA, JUSTIN.	CELL PHONE REIMBR	30.00
02/27/2020	87403	VANG, HUE.	MONTHLY CELL PHONE REIMBR	30.00
02/27/2020	87404	Wilson, Bill	MONTHLY CELL PHONE REIMBR	30.00
02/27/2020	87405	WILSON, ROBERT BRIAN	CELL/EXPENSE REIMBR	80.42
02/27/2020	87406	WOO, JUSTIN	MILEAGE REIMBR	97.75
02/27/2020	87407	CAPUT, LYNNDÉE	INSTRUCTOR FITNESS	156.00
02/27/2020	87408-87470	PAYROLL	PAYROLL ITEMS	40,205.28
				<u>307,531.91</u>

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