

**FEATHER RIVER RECREATION & PARK DISTRICT****DRAFT MINUTES**

Special Board Meeting
April 28, 2026

OROVILLE CONVENTION CENTER

1200 Myers Street
Oroville, CA 9596

AGENDA**Closed Session At 5:00 pm**

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

CALL MEETING TO ORDER – 5:03pm**ROLL CALL**

Chairperson Greg Passmore - *Present*
Vice-Chairperson Michelle Huffman - *Present*
Director Devin Thomas - *Present*
Director Shannon DeLong - *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.*

- *No attendance from the public.*

CLOSED SESSION – 5:04pm

1. Conference with Legal Counsel—Anticipated Litigation
Significant exposure to litigation pursuant to Gov. Code § 54956.9(d)(2)
1 potential case
 - *The Board convened in closed session. Legal counsel provided a report regarding the potential litigation, and the Board discussed the matter.*

OPEN SESSION – 5:25pm

- *The Board reconvened in open session. No reportable action was taken.*

ADJOURNMENT – 5:26pm



FEATHER RIVER RECREATION & PARK DISTRICT
Regular Board Meeting **DRAFT MINUTES**
April 28, 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 – 5:30pm

ROLL CALL

- Chairperson Greg Passmore - *Present*
- Vice-Chairperson Michelle Huffman - *Present*
- Director Devin Thomas - *Present*
- Director Shannon DeLong - *Present*
- Director Scott “Kent” Fowler - *Present*

MISSION STATEMENT

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PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

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- *Public comment was received by two members of the community.*

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. March 24, 2026 Regular Board Meeting Minutes** (Appendix A)
- 2. April 21, 2026 Special Board Meeting Minutes** (Appendix B)
- 3. March 2026 Financials** (Appendix C)

Consent Agenda Motion: *Huffman-motion to approve the Consent Agenda.*

Second: *DeLong*

Vote: 5-0

**The motion passed with a unanimous vote.*

REGULAR AGENDA**1. Resolution No. 2095-26 – Authorizing the Purchase of Park Tables and Benches for Multiple District Sites in an Amount Not to Exceed \$15,000 (Appendix D)**

Board may consider acceptance of Resolution No. 2095-26

Motion: *Huffman- motion to accept Resolution No. 2095-26*

Second: *Thomas*

Vote: *5-0*

**The motion passed with a unanimous vote.*

DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

1. **Board Training Requirements** (Appendix E)
2. **OPD Supplemental Law Enforcement Services** (Appendix F)
3. **Committee Meeting Frequency** (Appendix G)
 - a. **District Policy and Procedure Manual (pages 17-18)**
4. **Recreation Department Update** (Appendix H)
5. **Maintenance Department Update** (Appendix I)
6. **Maintain X Report** (Appendix J)

- *Staff presented the above reports to the Board as submitted.*
- *The Board provided direction regarding scheduling required trainings, the potential hiring of supplemental law enforcement services, and committee meeting frequency.*

UNFINISHED BUSINESS**BOARD ITEMS FOR UPCOMING AGENDA(S)**

- *Preparation for the preliminary budget and scheduling of the public hearing.*

ADJOURNMENT – 6:31pm

Adjourn to the next meeting of the Board of Directors of the Feather River Recreation and Park District scheduled for May 26, 2026.

**FEATHER RIVER RECREATION & PARK DISTRICT****DRAFT MINUTES**

Special Board Meeting
May 15, 2026

OROVILLE CONVENTION CENTER

1200 Myers Street
Oroville, CA 95965

AGENDA**Open Session At 9:00am**

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

CALL MEETING TO ORDER – 9:11am**ROLL CALL**

Chairperson Greg Passmore - *Present*
Vice-Chairperson Michelle Huffman - *Present*
Director Devin Thomas - *Present (arrived 9:28am)*
Director Shannon DeLong - *Present*
Director Scott "Kent" Fowler - *Present*

MISSION STATEMENT

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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.*

- *Public comment was received by four members of the community.*

NEW BUSINESS**1. Required Board Training**

- On-Demand Webinar: 2026 Ethics AB 1234 Compliance Training
- *The Board participated in training as scheduled.*

ADJOURNMENT – 11:35am

Adjourn to the next meeting of the Board of Directors of the Feather River Recreation and Park District scheduled for May 26, 2026.

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

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2:32 PM

05/20/26

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
04/02/2026	ACH CalPERS	Liability Check	CALPERS	4,798.11
04/02/2026	ACH EDD PIT	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	1,249.63
04/02/2026	ACH EDD UI	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	299.50
04/02/2026	ACH IRS	Liability Check	UNITED STATES TREASURY	7,374.02
04/02/2026	ACH 457	Liability Check	CALPERS SIP 457 PLAN	515.00
04/02/2026	97165	Paycheck	DOMINICK OQUENDO	933.38
04/02/2026	97166	Paycheck	JESUS AISPURO-CARRASCO	1,429.31
04/02/2026	97167	Paycheck	JONATHAN CUEVA	166.16
04/02/2026	97168	Paycheck	KAREN LEESE	383.36
04/02/2026	97169	Paycheck	LARRY BERG	819.45
04/02/2026	97170	Paycheck	MARCO AISPURO-CARRASCO	1,418.91
04/02/2026	97171	Paycheck	Marissa Aguilar	135.44
04/02/2026	97172	Paycheck	Muache J Yang	27.89
04/02/2026	97173	Liability Check	AFLAC	1,382.64
04/02/2026	97174	Liability Check	CA SDU	550.14
04/02/2026	97175	Liability Check	PRINCIPAL GROUP BENEFITS	1,036.60
04/02/2026	97176	Liability Check	UPEC LOCAL	367.50
04/02/2026	97177	Bill Pmt -Check	ACCULARM SECURITY SYSTEMS	3,512.46
04/02/2026	97178	Bill Pmt -Check	APEX TECHNOLOGY MANAGEMENT, LLC	2,361.71
04/02/2026	97179	Bill Pmt -Check	AT&T - CALNET	1,017.71
04/02/2026	97180	Bill Pmt -Check	BIDWELL H2O	99.45
04/02/2026	97181	Bill Pmt -Check	BRETT JOHNSON	1,000.00
04/02/2026	97182	Bill Pmt -Check	CALCHAMBER	549.00
04/02/2026	97183	Bill Pmt -Check	CALIFORNIA WATER SERVICE	3,954.26
04/02/2026	97184	Bill Pmt -Check	CINTAS	189.44
04/02/2026	97185	Bill Pmt -Check	CITY OF OROVILLE	2,575.00
04/02/2026	97186	Bill Pmt -Check	COMCAST	250.08
04/02/2026	97187	Bill Pmt -Check	DAN'S ELECTRICAL SUPPLY COMPANY	779.52

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<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
04/02/2026	97188	Bill Pmt -Check	DEL-MAR RENTAL & LANDSCAPE SUPPLY	115.21
04/02/2026	97189	Bill Pmt -Check	DEVIN THOMAS	100.00
04/02/2026	97190	Bill Pmt -Check	FEATHER RIVER RECREATION & PARK DIST...	62,000.00
04/02/2026	97191	Bill Pmt -Check	FGL ENVIRONMENTAL	80.00
04/02/2026	97192	Bill Pmt -Check	FlexTG, LLC	119.84
04/02/2026	97193	Bill Pmt -Check	FORD MOTOR CREDIT COMPANY LLC	1,385.07
04/02/2026	97194	Bill Pmt -Check	GREG PASSMORE	100.00
04/02/2026	97195	Bill Pmt -Check	INDUSTRIAL POWER PRODUCTS	311.31
04/02/2026	97196	Bill Pmt -Check	LES SCHWAB TIRES	149.21
04/02/2026	97197	Bill Pmt -Check	Mailee Lee	750.00
04/02/2026	97198	Bill Pmt -Check	MENDES SUPPLY COMPANY	607.26
04/02/2026	97199	Bill Pmt -Check	MICHELLE HUFFMAN	200.00
04/02/2026	97200	Bill Pmt -Check	NAPA AUTO PARTS	648.57
04/02/2026	97201	Bill Pmt -Check	NORTH YUBA WATER DISTRICT	26.50
04/02/2026	97202	Bill Pmt -Check	OROVILLE POWER EQUIPMENT	175.50
04/02/2026	97203	Bill Pmt -Check	PAPE MACHINERY	181.27
04/02/2026	97204	Bill Pmt -Check	RAY'S GENERAL HARDWARE	284.81
04/02/2026	97205	Bill Pmt -Check	SCOTT KENT FOWLER	300.00
04/02/2026	97206	Bill Pmt -Check	SFWPA	42.36
04/02/2026	97207	Bill Pmt -Check	SHANNON DELONG	100.00
04/02/2026	97208	Bill Pmt -Check	SHARP'S LOCKSMITHING	1,520.76
04/02/2026	97209	Bill Pmt -Check	TRACTOR SUPPLY CREDIT PLAN	131.09
04/02/2026	97210	Bill Pmt -Check	WELLS FARGO VENDOR FINANCIAL, LLC.	188.96
04/02/2026	97211	Bill Pmt -Check	Iconic Machinery	47,703.59
04/02/2026	DD04022601	Paycheck	AARON MARQUES	2,099.63
04/02/2026	DD04022602	Paycheck	CARLOS HERNANDEZ	87.63
04/02/2026	DD04022603	Paycheck	ERIC G DANNER	1,517.01
04/02/2026	DD04022604	Paycheck	GARRICK A MCCALL	195.43

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Date	Num	Type	Name	Credit
04/02/2026	DD04022605	Paycheck	GUADALUPE LOPEZ	20.20
04/02/2026	DD04022606	Paycheck	HUE VANG	1,753.65
04/02/2026	DD04022607	Paycheck	JENNA B WALKER	2,020.17
04/02/2026	DD04022608	Paycheck	JOELLE WOOD	661.97
04/02/2026	DD04022609	Paycheck	JOHN P WILSON	728.62
04/02/2026	DD04022610	Paycheck	JOSEPH VELASQUEZ	2,270.91
04/02/2026	DD04022611	Paycheck	LORIN HUSA	1,990.26
04/02/2026	DD04022612	Paycheck	LUCINDA L. ALDRICH	103.45
04/02/2026	DD04022613	Paycheck	MCKAYLA SHINN	707.49
04/02/2026	DD04022614	Paycheck	Moises Orozco	163.33
04/02/2026	DD04022615	Paycheck	PATRICK H HORNBECK	240.60
04/02/2026	DD04022616	Paycheck	PAUL WANG	1,234.92
04/02/2026	DD04022617	Paycheck	RANDY W SCHMIDT	1,215.09
04/02/2026	DD04022618	Paycheck	RICARDO M KEATING	158.32
04/02/2026	DD04022619	Paycheck	ROBERT B WILSON	2,643.32
04/02/2026	DD04022620	Paycheck	RYLEIGH L BESSETTE	79.67
04/02/2026	DD04022621	Paycheck	SAM R SOLIS	621.06
04/02/2026	DD04022622	Paycheck	Sarah Pierce	211.92
04/02/2026	DD04022623	Paycheck	TERESA J BACHELLERIE	995.45
04/02/2026	DD04022624	Paycheck	TIMOTHY C MORLEY	885.00
04/16/2026	ACH CalPERS	Liability Check	CALPERS	4,798.11
04/16/2026	ACH IRS	Liability Check	UNITED STATES TREASURY	7,666.40
04/16/2026	ACH PERS UL	Bill Pmt -Check	CALPERS FISCAL DIVISION	10,425.42
04/16/2026	ACH PIT	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	1,286.55
04/16/2026	ACH UI	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	351.45
04/16/2026	ACH 457	Liability Check	CALPERS SIP 457 PLAN	515.00
04/16/2026	97212	Paycheck	ALEXIS E WROTEN	151.37
04/16/2026	97213	Paycheck	ALEXIS J SLADARIU	50.52

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04/16/2026	97214	Paycheck	BILLIE FAUSTINA	25.95
04/16/2026	97215	Paycheck	DOMINICK OQUENDO	933.38
04/16/2026	97216	Paycheck	JESUS AISPURO-CARRASCO	1,429.31
04/16/2026	97217	Paycheck	JONATHAN CUEVA	157.87
04/16/2026	97218	Paycheck	KAREN LEESE	383.33
04/16/2026	97219	Paycheck	LARRY BERG	803.06
04/16/2026	97220	Paycheck	MARCO AISPURO-CARRASCO	1,418.90
04/16/2026	97221	Paycheck	Marissa Aguilar	119.50
04/16/2026	97222	Paycheck	Muache J Yang	183.24
04/16/2026	97223	Liability Check	ANTHEM BLUE CROSS	11,474.75
04/16/2026	97224	Bill Pmt -Check	ACCULARM SECURITY SYSTEMS	1,344.00
04/16/2026	97225	Bill Pmt -Check	ALL THINGS CLEANING	7,420.00
04/16/2026	97226	Bill Pmt -Check	ANDREW WONG	400.00
04/16/2026	97227	Bill Pmt -Check	APEX TECHNOLOGY MANAGEMENT, LLC	4,454.76
04/16/2026	97228	Bill Pmt -Check	BETTER DEAL EXCHANGE	683.07
04/16/2026	97229	Bill Pmt -Check	BIDWELL H2O	111.40
04/16/2026	97230	Bill Pmt -Check	BRETT JOHNSON	400.00
04/16/2026	97231	Bill Pmt -Check	BUTTE COUNTY SHERIFFS OFFICE	5,187.00
04/16/2026	97232	Bill Pmt -Check	CARDMEMBER SERVICES	6,101.91
04/16/2026	97233	Bill Pmt -Check	CARR CONSTRUCTION	17,000.00
04/16/2026	97234	Bill Pmt -Check	COMER'S PRINT SHOP	163.33
04/16/2026	97235	Bill Pmt -Check	DAWSON OIL COMPANY	3,258.56
04/16/2026	97236	Bill Pmt -Check	Elizabeth Poyner	75.00
04/16/2026	97237	Bill Pmt -Check	EWING	2,412.91
04/16/2026	97238	Bill Pmt -Check	EXECUTIVE TIRE SALES	36.50
04/16/2026	97239	Bill Pmt -Check	HOME DEPOT CREDIT SERVICES	5,015.23
04/16/2026	97240	Bill Pmt -Check	INSIDE OUT DESIGNS	403.68
04/16/2026	97241	Bill Pmt -Check	James R Achilles	400.00

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04/16/2026	97242	Bill Pmt -Check	JOE VELASQUEZ'	205.31
04/16/2026	97243	Bill Pmt -Check	Josh Wells	400.00
04/16/2026	97244	Bill Pmt -Check	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	170.37
04/16/2026	97245	Bill Pmt -Check	Lawrence Maligie	400.00
04/16/2026	97246	Bill Pmt -Check	MENDES SUPPLY COMPANY	98.06
04/16/2026	97247	Bill Pmt -Check	NAPA AUTO PARTS	79.29
04/16/2026	97248	Bill Pmt -Check	OROVILLE FORD	195.00
04/16/2026	97249	Bill Pmt -Check	OROVILLE POWER EQUIPMENT	58.54
04/16/2026	97250	Bill Pmt -Check	Paige Howard	75.00
04/16/2026	97251	Bill Pmt -Check	PG&E	12,956.13
04/16/2026	97252	Bill Pmt -Check	RECOLOGY BUTTE COLUSA COUNTIES	3,536.05
04/16/2026	97253	Bill Pmt -Check	ROBERT BRIAN WILSON'	150.00
04/16/2026	97254	Bill Pmt -Check	SACVALLEYLAW LLP	1,324.50
04/16/2026	97255	Bill Pmt -Check	SAL RODRIGUEZ LANDSCAPE LLC.	7,200.00
04/16/2026	97256	Bill Pmt -Check	SUNRISE ENVIRONMENTAL SCIENTIFIC	360.79
04/16/2026	97257	Bill Pmt -Check	THERMALITO WATER AND SEWER DISTRICT	738.62
04/16/2026	DD04162601	Paycheck	AARON MARQUES	2,099.64
04/16/2026	DD04162602	Paycheck	Bailey James	286.80
04/16/2026	DD04162603	Paycheck	CARLOS HERNANDEZ	103.57
04/16/2026	DD04162604	Paycheck	ERIC G DANNER	1,517.01
04/16/2026	DD04162605	Paycheck	GARRICK A MCCALL	132.20
04/16/2026	DD04162606	Paycheck	GUADALUPE LOPEZ	169.70
04/16/2026	DD04162607	Paycheck	HUE VANG	1,753.65
04/16/2026	DD04162608	Paycheck	JENNA B WALKER	2,020.16
04/16/2026	DD04162609	Paycheck	JOELLE WOOD	870.46
04/16/2026	DD04162610	Paycheck	JOHN P WILSON	672.10
04/16/2026	DD04162611	Paycheck	JOSEPH VELASQUEZ	2,270.91
04/16/2026	DD04162612	Paycheck	LORIN HUSA	1,990.25

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Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
04/16/2026	DD04162613	Paycheck	MCKAYLA SHINN	711.16
04/16/2026	DD04162614	Paycheck	Moises Orozco	155.35
04/16/2026	DD04162615	Paycheck	PATRICK H HORNBECK	254.94
04/16/2026	DD04162616	Paycheck	PAUL WANG	1,234.92
04/16/2026	DD04162617	Paycheck	RANDY W SCHMIDT	1,215.08
04/16/2026	DD04162618	Paycheck	RICARDO M KEATING	140.05
04/16/2026	DD04162619	Paycheck	ROBERT B WILSON	2,643.34
04/16/2026	DD04162620	Paycheck	RYLEIGH L BESSETTE	67.72
04/16/2026	DD04162621	Paycheck	SAM R SOLIS	838.13
04/16/2026	DD04162622	Paycheck	Sarah Pierce	518.64
04/16/2026	DD04162623	Paycheck	TERESA J BACHELLERIE	995.46
04/16/2026	DD04162624	Paycheck	TIMOTHY C MORLEY	977.58
04/30/2026	ACH CALPERS	Liability Check	CALPERS	4,798.11
04/30/2026	ACH EDD PIT	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	1,321.85
04/30/2026	ACH EDD UI	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	268.03
04/30/2026	ACH IRS	Liability Check	UNITED STATES TREASURY	7,974.48
04/30/2026	ACH 457	Liability Check	CALPERS SIP 457 PLAN	515.00
04/30/2026	97258	Paycheck	ALEXIS E WROTEN	160.70
04/30/2026	97259	Paycheck	ALEXIS J SLADARIU	242.19
04/30/2026	97260	Paycheck	EMILIA ERICKSON	541.29
04/30/2026	97261	Paycheck	JASMINE P PIERCE	413.82
04/30/2026	97262	Paycheck	JESUS AISPURO-CARRASCO	1,455.57
04/30/2026	97263	Paycheck	JONATHAN CUEVA	120.46
04/30/2026	97264	Paycheck	KAREN LEESE	383.35
04/30/2026	97265	Paycheck	LARRY BERG	819.45
04/30/2026	97266	Paycheck	MARCO AISPURO-CARRASCO	1,460.02
04/30/2026	97267	Paycheck	Marissa Aguilar	59.76
04/30/2026	97268	Paycheck	Muache J Yang	207.14

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<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
04/30/2026	97269	Paycheck	NANCY M MACLACHLAN	137.94
04/30/2026	97270	Liability Check	CA SDU	550.14
04/30/2026	97271	Liability Check	UPEC LOCAL	367.50
04/30/2026	97272	Liability Check	AFLAC	1,382.64
04/30/2026	97273	Liability Check	PRINCIPAL GROUP BENEFITS	1,137.84
04/30/2026	97274	Bill Pmt -Check	Armida Saelee	500.00
04/30/2026	97275	Bill Pmt -Check	ASCAP	10.61
04/30/2026	97276	Bill Pmt -Check	AT&T - CALNET	1,246.87
04/30/2026	97277	Bill Pmt -Check	Barco Products, LLC	14,379.53
04/30/2026	97278	Bill Pmt -Check	CALIFORNIA WATER SERVICE	5,712.20
04/30/2026	97279	Bill Pmt -Check	COMCAST	250.02
04/30/2026	97280	Bill Pmt -Check	DAN'S ELECTRICAL SUPPLY COMPANY	66.00
04/30/2026	97281	Bill Pmt -Check	DEL-MAR RENTAL & LANDSCAPE SUPPLY	430.34
04/30/2026	97282	Bill Pmt -Check	FEATHER RIVER RECREATION & PARK DIST...	5,000.00
04/30/2026	97283	Bill Pmt -Check	FlexTG, LLC	140.58
04/30/2026	97284	Bill Pmt -Check	FORD MOTOR CREDIT COMPANY LLC	1,385.07
04/30/2026	97285	Bill Pmt -Check	INDUSTRIAL POWER PRODUCTS	1,035.89
04/30/2026	97286	Bill Pmt -Check	KELLER SUPPLIE COMPANY	5,411.07
04/30/2026	97287	Bill Pmt -Check	LINCOLN AQUATICS	2,098.76
04/30/2026	97288	Bill Pmt -Check	MARCO AISPURO-CARRASCO'	150.00
04/30/2026	97289	Bill Pmt -Check	Mary McCullough	75.00
04/30/2026	97290	Bill Pmt -Check	MENDES SUPPLY COMPANY	674.66
04/30/2026	97291	Bill Pmt -Check	NAPA AUTO PARTS	93.60
04/30/2026	97292	Bill Pmt -Check	OIL CHANGERS	175.04
04/30/2026	97293	Bill Pmt -Check	OROVILLE CABLE & EQUIPMENT COMPAN...	70.84
04/30/2026	97294	Bill Pmt -Check	OROVILLE POWER EQUIPMENT	6.10
04/30/2026	97295	Bill Pmt -Check	SFWPA	44.28
04/30/2026	97296	Bill Pmt -Check	SUNRISE ENVIRONMENTAL SCIENTIFIC	157.50

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

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05/20/26

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
04/30/2026	97297	Bill Pmt -Check	T&B Sports	4,647.73
04/30/2026	97298	Bill Pmt -Check	VALLEY IRON, INC.	43.41
04/30/2026	97299	Bill Pmt -Check	VERIZON WIRELESS	41.83
04/30/2026	97300	Bill Pmt -Check	WELLS FARGO VENDOR FINANCIAL, LLC.	188.96
04/30/2026	97301	Bill Pmt -Check	WESTERN TREE NURSERY, INC.	1,188.52
04/30/2026	DD04302601	Paycheck	AARON MARQUES	2,099.64
04/30/2026	DD04302602	Paycheck	Bailey James	650.68
04/30/2026	DD04302603	Paycheck	CARLOS HERNANDEZ	79.67
04/30/2026	DD04302604	Paycheck	DOMINICK OQUENDO	959.62
04/30/2026	DD04302605	Paycheck	ERIC G DANNER	1,564.14
04/30/2026	DD04302606	Paycheck	GARRICK A MCCALL	57.47
04/30/2026	DD04302607	Paycheck	GUADALUPE LOPEZ	210.10
04/30/2026	DD04302608	Paycheck	HUE VANG	1,797.49
04/30/2026	DD04302609	Paycheck	JENNA B WALKER	2,050.26
04/30/2026	DD04302610	Paycheck	JOELLE WOOD	622.80
04/30/2026	DD04302611	Paycheck	JOHN P WILSON	708.51
04/30/2026	DD04302612	Paycheck	JOSEPH VELASQUEZ	2,125.04
04/30/2026	DD04302613	Paycheck	LORIN HUSA	1,990.26
04/30/2026	DD04302614	Paycheck	MCKAYLA SHINN	790.89
04/30/2026	DD04302615	Paycheck	Moises Orozco	107.56
04/30/2026	DD04302616	Paycheck	PATRICK H HORNBECK	331.74
04/30/2026	DD04302617	Paycheck	PAUL WANG	1,261.16
04/30/2026	DD04302618	Paycheck	RANDY W SCHMIDT	1,241.34
04/30/2026	DD04302619	Paycheck	RICARDO M KEATING	66.96
04/30/2026	DD04302620	Paycheck	ROBERT B WILSON	2,643.33
04/30/2026	DD04302621	Paycheck	RYLEIGH L BESSETTE	135.44
04/30/2026	DD04302622	Paycheck	SAM R SOLIS	838.15
04/30/2026	DD04302623	Paycheck	Sarah Pierce	468.45

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

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2:32 PM

05/20/26

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
04/30/2026	DD04302624	Paycheck	TERESA J BACHELLERIE	1,442.19
04/30/2026	DD04302625	Paycheck	TIMOTHY C MORLEY	884.99
TOTAL				<u>422,299.59</u>

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

	<u>Apr 26</u>	<u>Budget</u>	<u>Jul '25 - Apr 26</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4010000 · PROPERTY TAX REVENUE	921,002.96	997,539.36	2,237,803.71	2,499,552.77	2,584,280.00
4011000 · PROPERTY TAX INTEREST REVENUE	0.00	0.00	54,717.36	10,000.00	10,000.00
4020000 · BAD TAX REVENUE	123,484.17	123,266.96	292,078.02	334,064.00	334,064.00
4022000 · BAD TAX INTEREST REVENUE	0.00	0.00	4,585.24	0.00	0.00
4030000 · PROGRAM REVENUE	0.00	0.00	352.60	0.00	0.00
4031000 · RECREATION REVENUE	2,061.00	4,707.81	76,235.50	62,959.74	90,000.00
4032000 · AQUATIC REVENUE	4,445.50	2,245.98	23,188.10	18,061.54	40,000.00
4035000 · EVENT REVENUE	450.00	427.70	11,860.00	14,376.57	15,000.00
4036000 · RENTAL REVENUE	3,607.94	17,722.84	102,801.32	104,719.45	135,000.00
4038000 · EMPLOYEE DISCOUNT	0.00	0.00	0.00	0.00	0.00
Total Income	<u>1,055,051.57</u>	<u>1,145,910.65</u>	<u>2,803,621.85</u>	<u>3,043,734.07</u>	<u>3,208,344.00</u>
Gross Profit	1,055,051.57	1,145,910.65	2,803,621.85	3,043,734.07	3,208,344.00
Expense					
5000000 · PAYROLL EXPENSES	152,980.82	146,552.19	1,087,516.99	1,338,241.88	1,580,654.00
5001000 · GASB 68 PENSION LIABILITY	10,425.42	10,425.42	104,254.16	104,254.16	125,105.00
5004000 · MARKETING	91.00	416.67	1,410.00	4,166.66	5,000.00
5006000 · FEES	110.47	425.00	4,426.97	4,250.00	5,100.00
5008000 · COPYING & PRINTING	140.58	83.33	1,791.20	833.34	1,000.00
5010000 · ON BOARDING	0.00	216.67	927.48	2,166.66	2,600.00
5011000 · PROFESSIONAL MEMBERSHIPS	0.00	1,250.00	13,145.91	12,500.00	15,000.00
5012000 · PROFESSIONAL DEVELOPMENT	0.00	1,041.67	3,722.49	10,416.66	12,500.00
5013000 · EQUIPMENT RENTAL	430.34	916.67	7,993.81	9,166.66	11,000.00
5014000 · FURNITURE, FIXTURES & EQUIPMENT	26,728.41	5,083.33	47,214.50	50,833.34	61,000.00
5015000 · GENERAL INSURANCE	0.00	0.00	111,095.00	152,500.00	152,500.00
5016000 · FINANCE INTEREST	132.83	333.33	1,638.40	3,333.34	4,000.00
5018000 · POSTAGE	114.72	125.00	1,191.34	1,250.00	1,500.00
5019000 · CONTRACTED SERVICES	28,144.72	26,325.00	359,957.69	352,250.00	408,400.00
5021000 · RENT	2,575.00	2,500.00	28,100.00	25,000.00	30,000.00
5022000 · REPAIR & MAINTENANCE					
5022001 · BUILDINGS R&M	306.16	833.33	9,718.48	8,333.34	10,000.00
5022002 · EQUIPMENT R&M	831.21	1,666.67	17,736.33	16,666.66	20,000.00
5022004 · GROUNDS R&M	4,204.71	9,166.67	79,191.85	91,666.66	110,000.00
5022007 · VEHICLE R&M	(200.47)	1,000.00	13,379.60	10,000.00	12,000.00
5022008 · AQUATICS POOL R&M	10,334.02	3,750.00	29,653.91	37,500.00	45,000.00
5022009 · OUTSIDE CONTRACTOR/SERVICES R&M	0.00	1,666.67	33,509.70	16,666.66	20,000.00
5022010 · PROJECT MATERIAL R&M	867.53	458.33	5,867.07	4,583.34	5,500.00
5022011 · SMALL TOOLS R&M	2,256.95	1,041.67	8,332.58	10,416.66	12,500.00
Total 5022000 · REPAIR & MAINTENANCE	<u>18,600.11</u>	<u>19,583.34</u>	<u>197,389.52</u>	<u>195,833.32</u>	<u>235,000.00</u>
5022200 · VANDALISM	0.00	1,833.33	10,866.45	18,333.34	22,000.00
5023000 · PARK SAFETY	0.00	833.33	0.00	8,333.34	10,000.00
5025000 · CONSUMABLES					
5025001 · DISTRIST CLOTHING	403.68	625.00	4,626.61	6,250.00	7,500.00
5025002 · OFFICE SUPPLIES	322.28	416.67	2,791.56	4,166.66	5,000.00
5025003 · UNION ALLOWANCE	150.00	261.25	1,670.77	2,612.50	3,135.00
5025005 · PROGRAM SUPPLIES	1,038.77	1,250.00	12,401.88	12,500.00	15,000.00
5025006 · SAFETY SUPPLIES	567.01	625.00	5,447.04	6,250.00	7,500.00
5025008 · VOLUNTEER SUPPLIES	0.00	166.67	1,242.78	1,666.66	2,000.00
5025009 · JANITORIAL SUPPLIES	1,899.36	1,666.67	12,796.28	16,666.66	20,000.00
5025000 · CONSUMABLES - Other	0.00		410.63		
Total 5025000 · CONSUMABLES	<u>4,381.10</u>	<u>5,011.26</u>	<u>41,387.55</u>	<u>50,112.48</u>	<u>60,135.00</u>
5026000 · NOTICES & PERMITS	10.61	625.00	5,323.47	6,250.00	7,500.00
5027000 · INTERNET & TELECOMMUNICATIONS	2,797.11	2,083.33	22,565.05	20,833.34	25,000.00
5028000 · REIMBURSEMENT	341.85	312.49	2,392.62	3,125.02	3,750.00

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

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May 20, 2026

Accrual Basis

	<u>Apr 26</u>	<u>Budget</u>	<u>Jul '25 - Apr 26</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
5028101 · FUEL					
5028011 · DIESEL	1,223.47	833.33	5,724.10	8,333.34	10,000.00
5028012 · RED DIESEL	612.09	208.33	3,621.93	2,083.34	2,500.00
5028013 · GASOLINE	2,800.20	2,500.00	19,830.36	25,000.00	30,000.00
5028101 · FUEL - Other	6.00		6.00		
Total 5028101 · FUEL	4,641.76	3,541.66	29,182.39	35,416.68	42,500.00
5029000 · UTILITIES					
5029001 · ELECTRIC	10,439.46	13,348.77	129,189.62	161,781.96	200,000.00
5029002 · GARBAGE	3,329.79	4,166.67	32,823.99	41,666.66	50,000.00
5029003 · GAS/PROPANE	2,516.67	1,666.67	18,996.51	16,666.66	20,000.00
5029004 · SEWER	283.30	300.00	5,916.43	3,000.00	3,600.00
5029005 · WATER	6,211.80	8,750.00	91,587.34	87,500.00	105,000.00
Total 5029000 · UTILITIES	22,781.02	28,232.11	278,513.89	310,615.28	378,600.00
Total Expense	275,427.87	257,750.13	2,362,006.88	2,720,015.50	3,199,844.00
Net Ordinary Income	779,623.70	888,160.52	441,614.97	323,718.57	8,500.00
Other Income/Expense					
Other Income					
8002002 · SPONSORSHIP REVENUE	0.00	416.67	2,000.00	4,166.66	5,000.00
8002003 · DONATIONS REVENUE	0.00	125.00	1,185.00	1,250.00	1,500.00
Total Other Income	0.00	541.67	3,185.00	5,416.66	6,500.00
Net Other Income	0.00	541.67	3,185.00	5,416.66	6,500.00
Net Income	779,623.70	888,702.19	444,799.97	329,135.23	15,000.00

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

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8:09 AM

May 8, 2026

Accrual Basis

	<u>Apr 30, 26</u>	<u>Apr 30, 25</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000000 · BUTTE COUNTY TREASURY				
1000101 · FUND 2600 - GENERAL	2,070,527.91	1,627,429.73	443,098.18	27.2%
1001000 · FUND 2610 - BENEFIT ASMT. DIST.	368,776.12	365,037.42	3,738.70	1.0%
1002100 · FUND 2620 - PARK IMPACT FEES	1,009,811.70	895,395.05	114,416.65	12.8%
1003200 · FUND 2630 - PUBLIC IMPACT FEES	173,447.10	128,586.49	44,860.61	34.9%
1003300 · FUND 2640 - AQUATIC IMPACT FEES	15,937.34	6,317.21	9,620.13	152.3%
1004000 · RESERVES				
1004022 · NONSPENDABLE				
1004011 · IMPREST CASH	1,250.00	1,000.00	250.00	25.0%
Total 1004022 · NONSPENDABLE	1,250.00	1,000.00	250.00	25.0%
1004044 · ASSIGNED				
1004014 · RESERVE	0.00	226,761.76	(226,761.76)	(100.0)%
Total 1004044 · ASSIGNED	0.00	226,761.76	(226,761.76)	(100.0)%
Total 1004000 · RESERVES	1,250.00	227,761.76	(226,511.76)	(99.5)%
Total 1000000 · BUTTE COUNTY TREASURY	3,639,750.17	3,250,527.66	389,222.51	12.0%
1005000 · FIVE STAR BANK				
1005100 · FSB MERCHANT DEPOSIT	24,112.07	49,649.33	(25,537.26)	(51.4)%
1005200 · FSB PAYROLL CLEARING	26,739.26	77,783.06	(51,043.80)	(65.6)%
1005300 · FSB RESTRICTED	1,535,681.40	1,713,377.37	(177,695.97)	(10.4)%
1005400 · FSB RB '17 FLOOD INS.	100,340.54	156,440.87	(56,100.33)	(35.9)%
Total 1005000 · FIVE STAR BANK	1,686,873.27	1,997,250.63	(310,377.36)	(15.5)%
Total Checking/Savings	5,326,623.44	5,247,778.29	78,845.15	1.5%

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

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 May 8, 2026
 Accrual Basis

	<u>Apr 30, 26</u>	<u>Apr 30, 25</u>	<u>\$ Change</u>	<u>% Change</u>
Accounts Receivable				
1103000 · ACCOUNTS RECEIVABLE	27,755.74	1,341.28	26,414.46	1,969.4%
Total Accounts Receivable	27,755.74	1,341.28	26,414.46	1,969.4%
Other Current Assets				
1200000 · REFINANCE 2015 PREPAID INTEREST	0.00	(4,635.96)	4,635.96	100.0%
Total Other Current Assets	0.00	(4,635.96)	4,635.96	100.0%
Total Current Assets	5,354,379.18	5,244,483.61	109,895.57	2.1%
Fixed Assets				
1400000 · LAND	747,494.00	627,494.00	120,000.00	19.1%
1401000 · BUILDINGS & IMPROVEMENTS	15,680,829.99	13,915,603.39	1,765,226.60	12.7%
1402000 · EQUIPMENT & VEHICLES	1,723,808.73	3,369,358.87	(1,645,550.14)	(48.8)%
1403000 · ACCUMULATED DEPRECIATION	(7,947,213.41)	(8,468,915.72)	521,702.31	6.2%
1404000 · CONSTRUCTION IN PROGRESS				
1404090 · CIP PALERMO POOL PHASE 2	27,485.70	0.00	27,485.70	100.0%
1404100 · CIP FEATHER RIVER TRAIL FRT99	23,460.41	23,460.41	0.00	0.0%
1404130 · CIP SCOREBOARDS	0.00	68,159.84	(68,159.84)	(100.0)%
1404170 · BEDROCK SKATE PARK - U RAMP	223,863.25	0.00	223,863.25	100.0%
Total 1404000 · CONSTRUCTION IN PROGRESS	274,809.36	91,620.25	183,189.11	199.9%
Total Fixed Assets	10,479,728.67	9,535,160.79	944,567.88	9.9%
Other Assets				
1500000 · FAIR VALUE ADJUSTMENTS				
1501000 · FUND 2600 - GENERAL	0.00	(46,140.64)	46,140.64	100.0%
Total 1500000 · FAIR VALUE ADJUSTMENTS	0.00	(46,140.64)	46,140.64	100.0%

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

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May 8, 2026

Accrual Basis

	Apr 30, 26	Apr 30, 25	\$ Change	% Change
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)	(221.6)%
Total Other Assets	378,646.00	393,524.36	(14,878.36)	(3.8)%
TOTAL ASSETS	16,212,753.85	15,173,168.76	1,039,585.09	6.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000000 · ACCOUNTS PAYABLE	162,443.15	92,303.98	70,139.17	76.0%
Total Accounts Payable	162,443.15	92,303.98	70,139.17	76.0%
Credit Cards				
2003000 · DISTRICT CREDIT CARDS				
2003001 · FSB DISTRICT CC	596.70	1,276.99	(680.29)	(53.3)%
Total 2003000 · DISTRICT CREDIT CARDS	596.70	1,276.99	(680.29)	(53.3)%
2004000 · DISTRICT SUPPLIER ACCOUNTS				
2004001 · BETTER DEAL EXCHANGE				
2004004 · HOME DEPOT	(160.11)	0.00	(160.11)	(100.0)%
2004004 · HOME DEPOT	5,031.12	450.56	4,580.56	1,016.6%
Total 2004000 · DISTRICT SUPPLIER ACCOUNTS	4,871.01	450.56	4,420.45	981.1%
Total Credit Cards	5,467.71	1,727.55	3,740.16	216.5%
Other Current Liabilities				
2001000 · SECURITY DEPOSIT	13,612.00	22,954.50	(9,342.50)	(40.7)%

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

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May 8, 2026

Accrual Basis

	Apr 30, 26	Apr 30, 25	\$ Change	% Change
2005000 - PAYROLL LIABILITIES				
2005001 - WAGES PAYABLE	22,460.65	22,608.76	(148.11)	(0.7)%
2005002 - PAYROLL TAXES PAYABLE	(1,158.88)	(1,054.10)	(104.78)	(9.9)%
2005003 - GARNISHMENTS PAYABLE	283.75	(541.46)	825.21	152.4%
2005004 - UNION DUES PAYABLE	(89.89)	108.00	(197.89)	(183.2)%
2005006 - WORKERS COMP PAYABLE	38,468.12	45,835.79	(7,367.67)	(16.1)%
2005007 - RETIREMENT PAYABLE	(322.29)	(345.00)	22.71	6.6%
2005008 - HEALTH INSURANCE PAYABLE	(7,237.70)	(5,953.26)	(1,284.44)	(21.6)%
2005010 - VISION INSURANCE PAYABLE	62.54	(51.03)	113.57	222.6%
2005011 - DENTAL INSURANCE PAYABLE	(1,603.21)	(694.56)	(908.65)	(130.8)%
2005012 - LIFE INSURANCE PAYABLE	(771.39)	(742.05)	(29.34)	(4.0)%
2005013 - AFLAC PAYABLE	1,428.94	1,006.41	422.53	42.0%
2005014 - ACCRUED LEAVE PAYABLE	48,172.59	36,523.74	11,648.85	31.9%
2005000 - PAYROLL LIABILITIES - Other	246.10	246.10	0.00	0.0%
Total 2005000 - PAYROLL LIABILITIES	99,939.33	96,947.34	2,991.99	3.1%
2009000 - DEFERRED REVENUE	26,589.00	13,076.54	13,512.46	103.3%
Total Other Current Liabilities	140,140.33	132,978.38	7,161.95	5.4%
Total Current Liabilities	308,051.19	227,009.91	81,041.28	35.7%
Long Term Liabilities				
2017000 - FORD MOTOR VEHICLE LOAN	0.00	(8,721.52)	8,721.52	100.0%
2017001 - FORD MOTOR LOAN 2022 FORD F250	22,397.26	48,389.48	(25,992.22)	(53.7)%
2018000 - REFINANCE 2015 EXEMPT BOND A	0.00	40,594.91	(40,594.91)	(100.0)%

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

8:09 AM

May 8, 2026

Accrual Basis

	Apr 30, 26	Apr 30, 25	\$ Change	% Change
2020000 · GASB 68 VALUATION LIAB AUD ADJ.				
2020001 · GASB 68 DEFERRED INFLOW PENSION	91,175.00	126,529.00	(35,354.00)	(27.9)%
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)	(1.3)%
Total Long Term Liabilities	1,452,786.26	1,530,152.87	(77,366.61)	(5.1)%
Total Liabilities	1,760,837.45	1,757,162.78	3,674.67	0.2%
Equity				
3000000 · DISTRICT EQUITY				
3001000 · PETTY CASH RESERVE	1,250.00	1,000.00	250.00	25.0%
3002000 · GENERAL RESERVE	299,999.76	20,000.00	279,999.76	1,400.0%
3002001 · ACO Reserve	277,296.41	0.00	277,296.41	100.0%
3003000 · INVESTMENT IN ASSETS	13,301,692.10	13,301,692.10	0.00	0.0%
3004000 · GENERAL FUND BALANCE	(3,045,661.80)	(2,261,353.87)	(784,307.93)	(34.7)%
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	11,756,456.17	11,983,217.93	(226,761.76)	(1.9)%
3007000 · UNDISTRIBUTED DISTRICT EQUITY	(466,536.84)	(814,306.17)	347,769.33	42.7%
Total Equity	11,289,919.33	11,168,911.76	121,007.57	1.1%
TOTAL LIABILITIES & EQUITY	13,050,756.78	12,926,074.54	124,682.24	1.0%



STAFF REPORT

Date: May 26, 2026
To: FRRPD Board of Directors
From: Brian Wilson, General Manager
SUBJECT: Presentation of Preliminary FY 2026–27 Budget

Summary

Staff is proposing the establishment of a formal committee meeting schedule to create consistency, improve annual planning efforts, and enhance coordination between Board members and staff. The proposed structure establishes recurring meeting dates and times for standing committees and distributes committee activity throughout the calendar year.

The recommendation creates a quarterly rotation for the Policies & Procedures Committee, Parks & Facilities Committee, and Recreation Committee while maintaining a monthly Finance Committee schedule aligned with the Board meeting cycle.

Quarterly committee meetings are proposed to occur on the second Wednesday at 10:00 a.m., with meeting months staggered throughout the year to avoid overlap and create a predictable annual calendar.

Feather River Recreation and Park District Committee Meeting Schedule

Committee	Frequency	Recurring Schedule	Time	Next Meeting
Policies & Procedures	Quarterly	2nd Wednesday June/October/February	10:00 a.m.	June 10, 2026
Parks & Facilities	Quarterly	2nd Wednesday May/September/January	10:00 a.m.	September 9, 2026
Recreation	Quarterly	2nd Wednesday July/November/March	10:00 a.m.	July 8, 2026
Finance	Monthly	Wednesday prior to 4th Tuesday of each month	10:00 a.m.	June 17, 2026

Fiscal Impact

Board members receive a stipend of \$100 per member, per meeting for committee participation. Implementation of the proposed committee schedule will result in additional annual meeting costs associated with Board stipends.

Staff anticipates incorporating these costs into the FY 2026–27 budget process and adjusting appropriations accordingly. Any associated administrative or staff support costs are expected to be absorbed within existing operational resources.

Recommendation

The board may consider approval of the proposed committee meeting schedule and authorize staff to establish recurring calendar meetings and publish committee meeting dates in accordance with District meeting requirements



STAFF REPORT

Date: May 26, 2026
To: FRRPD Board of Directors
From: Brian Wilson, General Manager
SUBJECT: Surplus Equipment Donation – Conex Storage Container to Pioneer Union Elementary School District

SUMMARY

The District received correspondence dated May 13, 2026, from Pioneer Union Elementary School District requesting that the conex storage container currently located on school district property either be formally donated to the school district or removed from the site within sixty (60) days.

Staff has reviewed the request and determined that the conex storage container is no longer essential for Feather River Recreation and Park District operations. Staff recommends the Board declare the conex storage container as surplus property and authorize donation of the unit to Pioneer Union Elementary School District for continued public use.

The proposed donation supports intergovernmental cooperation and provides a continued public benefit through educational and school district operations.

BACKGROUND

Prior to the Camp Fire, Feather River Recreation and Park District maintained a Facility Use Agreement with Pioneer Union Elementary School District. Since the Camp Fire, the agreement has not been renewed.

The conex storage container has remained on Pioneer Union Elementary School District property since that time. The school district has requested resolution regarding ownership and future use of the unit.

Staff has evaluated the operational need for the container and determined that the District no longer requires the equipment for ongoing operations.

Staff notes that the contents currently stored within the conex container are not property of Feather River Recreation and Park District, but rather belong to the Berry Creek Council. Coordination regarding relocation, storage, or disposition of the contents will be determined independently by the Berry Creek Council.

FISCAL IMPACT

There is no significant fiscal impact associated with the proposed donation. Donation of the unit eliminates potential transportation, removal, disposal, and storage costs that would otherwise be incurred by the District.

RECOMMENDATION

Approve Resolution No. 2100-26 declaring the conex storage container as surplus property and authorizing donation of the equipment to Pioneer Union Elementary School District.

ATTACHMENTS

- Letter from Pioneer Union Elementary School District dated May 13, 2026

**RESOLUTION NO. 2100-26****A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT DECLARING A STORAGE CONTAINER AS SURPLUS PROPERTY AND AUTHORIZING DONATION TO PIONEER UNION ELEMENTARY SCHOOL DISTRICT**

WHEREAS, the Feather River Recreation and Park District (“District”) previously maintained a Facility Use Agreement with Pioneer Union Elementary School District; and

WHEREAS, since the Camp Fire, the Facility Use Agreement has not been renewed; and

WHEREAS, a conex storage container owned by the District remains located on Pioneer Union Elementary School District property; and

WHEREAS, Pioneer Union Elementary School District has requested that the District either remove the storage container or formally transfer ownership of the container to the school district; and

WHEREAS, the Board of Directors has determined that the storage container is no longer necessary for District operations and should be declared surplus property; and

WHEREAS, the Board of Directors finds that donation of the storage container to Pioneer Union Elementary School District serves a public purpose through continued governmental and educational use; and

WHEREAS, the contents currently stored within the storage container are not property of the Feather River Recreation and Park District, but rather property of the Berry Creek Council, which shall independently coordinate relocation or disposition of the contents.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Feather River Recreation and Park District as follows:

1. The Board hereby declares the Conex storage container currently located on Pioneer Union Elementary School District property as surplus property.
2. The Board authorizes donation and transfer of ownership of the storage container to Pioneer Union Elementary School District.
3. The General Manager, or designee, is authorized to execute any documents necessary to complete the transfer.



DULY AND REGULARLY ADOPTED by the Governing Board of the Feather River Recreation and Park District this 26th day of May, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



Pioneer Union Elementary
School District

Darcy Pollak

Superintendent
dpollak@puesd.org

Nicole Cardwell

Executive Assistant
ncardwell@puesd.org

286 Rockerfeller Road
Berry Creek, CA 95916
(530) 589-1633
Fax (530) 589-5021
www.puesd.org

Berry Creek Elementary

Board of Education

Tenisha Ferguson
Melvin Hillier
Reed Rankin
Misty Spires
Theresa Edwards

An Equal Opportunity Employer

RECEIVED
MAY 22 2026

BY: 

May 13, 2026

Feather River Recreation and Park District
1200 Myers St
Oroville, CA 95965

Dear Board Members,

Prior to the Camp Fire, a Facility Use Agreement existed between our district and Feather River Recreation and Park District. Since the fire, that agreement has not been renewed.

At this time, the school board requests that the connex box currently located on district property either be formally donated to the district or removed within sixty (60) days of receipt of this letter.

Please contact our office if you would like to discuss this matter further or coordinate removal.

Sincerely,



Darcy Pollak
Superintendent



STAFF REPORT

Date: May 26, 2026
To: FFRRPD Board of Directors
From: Brian Wilson, General Manager
SUBJECT: Presentation of Preliminary FY 2026–27 Budget

SUMMARY

Staff is presenting the Preliminary Fiscal Year 2026–27 Budget for Board review and consideration following prior Board budget workshop discussions. The preliminary budget has been developed utilizing current operational trends, historical expenditures, projected program revenues, anticipated operational needs, and preliminary revenue projections.

At this stage of the budget development process, the District has taken a conservative approach to property tax revenue projections, currently estimating less than a 1% increase in tax revenues for the coming fiscal year. This cautious estimate reflects ongoing economic uncertainty, limited finalized assessed valuation information currently available from the County, and the District's continued commitment to maintaining fiscally responsible budgeting practices and avoiding the overestimation of revenues during preliminary budget development.

Staff anticipates revising revenue projections as additional information becomes available from the County Assessor and Auditor-Controller throughout the budget process.

The preliminary budget presentation includes projected revenues, expenditures, staffing allocations, operational costs, and reserve contributions necessary to support District operations and services. Major expenditure categories continue to include payroll, utilities, contracted services, maintenance and repair, insurance, and operating expenses.

The preliminary budget also incorporates updated projections for program revenues associated with recreation programming, aquatics, facility rentals, and special events.

FISCAL IMPACT

The Preliminary FY 2026–27 Budget remains subject to revision pending updated County valuation information, operational adjustments, and Board direction received during the budget adoption process.

NEXT STEPS

Following Board review and approval of the Preliminary FY 2026–27 Budget, the budget will be presented during a public hearing as part of the District's formal budget adoption process. Should no substantive changes be recommended during the public hearing process, the budget will subsequently be presented to the Board for final adoption and approval.

FEATHER RIVER RECREATION & PARK DISTRICT

FY 2026-27 BUDGET

ACCOUNT NO.	ACCOUNT NAME	25-26 EOY PROJECTION	FY26-27 WORKSHOP	FY26-27 PRELIMINARY
REVENUES				
4010000	PROPERTY TAX REVENUE	\$ 2,300,009.20	2,500,000.00	2,500,000.00
4011000	PROPERTY TAX INTEREST REVENUE	\$ 65,660.83	65,000.00	65,000.00
4020000	BAD TAX REVENUE	\$ 357,448.48	360,000.00	360,000.00
4022000	BAD TAX INTEREST REVENUE	\$ 5,502.29	5,500.00	5,500.00
4030000	PROGRAM REVENUE	\$ 247,474.00	305,500.00	305,400.00
Total Income		\$ 2,976,094.80	3,236,000.00	3,235,900.00
EXPENSES				
PAYROLL EXPENSES				
5000001	WAGES & SALARIES	\$ 961,208.00	1,100,000.00	1,100,000.00
5000002	EMPLOYER TAXES	\$ 78,875.00	97,000.00	97,150.00
5000003	EMPLOYEE BENEFITS	\$ 203,200.00	226,000.00	226,000.00
5001000	GASB 68 PENSION LIABILITY	\$ 125,105.00	125,105.00	137,717.00
5019003	BOD STIPENDS	\$ 12,500.00	24,000.00	20,000.00
		\$ 1,380,888.00	1,572,105.00	1,580,867.00
INSURANCE AND LIABILITIES				
5015000	GENERAL INSURANCE	\$ 133,314.00	152,500.00	155,500.00
5000004	WORKER'S COMP.	\$ 60,741.00	61,000.00	65,000.00
		\$ 194,055.00	213,500.00	220,500.00

ACCOUNT NO.	ACCOUNT NAME	25-26 EOY PROJECTION	FY26-27 WORKSHOP	FY26-27 PRELIMINARY
MAINTENANCE & SUPPLIES				
5013000	EQUIPMENT RENTAL	\$ 9,076.00	12,500.00	12,500.00
5014003	SITE/SHOP FF&E	\$ 25,000.00	40,000.00	38,000.00
5022001	BUILDINGS R&M	\$ 13,500.00	10,000.00	10,000.00
5022002	EQUIPMENT R&M	\$ 21,000.00	20,000.00	20,000.00
5022004	GROUNDS R&M	\$ 87,000.00	110,000.00	110,000.00
5022007	VEHICLE R&M	\$ 16,500.00	12,000.00	15,000.00
5022008	AQUATICS POOL R&M	\$ 45,000.00	50,000.00	50,000.00
5022009	OUTSIDE CONTRACTOR/SERVICES R&M	\$ 40,250.00	25,000.00	25,000.00
5022010	PROJECT MATERIAL R&M	\$ 5,775.00	6,000.00	6,500.00
5022011	SMALL TOOLS R&M	\$ 8,500.00	13,000.00	13,000.00
5022200	VANDALISM	\$ 12,000.00	22,000.00	20,000.00
		\$ 283,601.00	320,500.00	320,000.00
FUEL				
5028011	DIESEL	\$ 5,200.00	10,000.00	15,000.00
5028012	RED DIESEL	\$ 3,500.00	2,500.00	5,000.00
5028013	GASOLINE	\$ 20,000.00	30,000.00	30,000.00
		\$ 28,700.00	42,500.00	50,000.00

ACCOUNT NO.	ACCOUNT NAME	25-26 EOY PROJECTION	FY26-27 WORKSHOP	FY26-27 PRELIMINARY
CONTRACTED SERVICES				
5019001	AUDIT	\$ 66,000.00	65,000.00	25,000.00
5019002	BANDS	\$ 6,400.00	5,000.00	6,500.00
5019005	LEGAL	\$ 34,000.00	24,000.00	30,000.00
5019006	JANITORIAL SERVICES	\$ 85,000.00	90,000.00	90,000.00
5019008	CONSULTING	\$ 20,560.00	25,000.00	25,000.00
5019009	LANDSCAPE	\$ 85,000.00	86,400.00	90,000.00
5019011	PEST CONTROL	\$ 3,000.00	3,500.00	5,000.00
5019012	SECURITY	\$ 10,000.00	5,000.00	7,000.00
5019101	SHERIFF WORK CREW	\$ 48,000.00	40,000.00	50,000.00
5019103	INFORMATION TECHNOLOGY	\$ 50,000.00	50,000.00	50,000.00
	<i>CITY OF OROVILLE</i>		-	80,000.00
		\$ 407,960.00	393,900.00	458,500.00
UTILITIES				
5029001	ELECTRIC	\$ 155,000.00	200,000.00	200,000.00
5029002	GARBAGE	\$ 35,400.00	50,000.00	50,000.00
5029003	GAS/PROPANE	\$ 22,800.00	20,000.00	25,000.00
5029004	SEWER	\$ 7,200.00	3,600.00	8,000.00
5029005	WATER	\$ 103,000.00	105,000.00	115,500.00
5027000	INTERNET & TELECOMMUNICATIONS	\$ 24,500.00	25,000.00	25,000.00
		\$ 347,900.00	403,600.00	423,500.00

ACCOUNT NO.	ACCOUNT NAME	25-26 EOY PROJECTION	FY26-27 WORKSHOP	FY26-27 PRELIMINARY
OPERATING EXPENSES				
5004000	MARKETING	\$ 1,600.00	5,000.00	5,000.00
5006000	FEES	\$ 5,200.00	5,000.00	5,000.00
5008000	COPYING & PRINTING	\$ 1,900.00	1,000.00	2,500.00
5010001	LIVESCAN REIMBURSEMENT	\$ 1,000.00	2,000.00	2,000.00
5010002	PRE-EMPLOYMENT PHYSICAL	\$ 200.00	600.00	500.00
5011000	PROFESSIONAL MEMBERSHIPS	\$ 15,775.00	15,000.00	17,500.00
5012000	PROFESSIONAL DEVELOPMENT	\$ 4,500.00	12,500.00	10,000.00
5014004	IT HARDWARE FF&E	\$ 4,000.00	6,000.00	6,000.00
5014005	IT SOFTWARE FF&E	\$ 21,000.00	15,000.00	20,000.00
5016000	FINANCE INTEREST	\$ 1,900.00	4,000.00	900.00
5018000	POSTAGE	\$ 1,300.00	1,500.00	1,500.00
5019102	EQUIPMENT LEASES	\$ 2,260.00	3,000.00	2,300.00
5021000	RENT	\$ 30,675.00	30,000.00	32,000.00
5023000	PARK SAFETY	\$ -	10,000.00	10,000.00
5025001	DISTRIST CLOTHING	\$ 5,053.00	7,500.00	7,500.00
5025002	OFFICE SUPPLIES	\$ 3,333.00	6,000.00	6,000.00
5025003	UNION ALLOWANCE	\$ 2,850.00	3,500.00	2,800.00
5025005	PROGRAM SUPPLIES	\$ 14,180.00	15,000.00	15,000.00
5025006	SAFETY SUPPLIES	\$ 5,850.00	7,500.00	7,500.00
5025008	VOLUNTEER SUPPLIES	\$ 1,500.00	2,000.00	2,025.00
5025009	JANITORIAL SUPPLIES	\$ 13,300.00	25,000.00	22,500.00
5026000	OPERATING PERMITS	\$ 9,000.00	7,500.00	5,000.00
5028001	MILEAGE	\$ 2,800.00	1,500.00	3,500.00
5028002	TRAVEL	\$ -	1,000.00	1,000.00
5028003	MEALS	\$ 100.00	1,000.00	1,000.00
		\$ 149,276.00	188,100.00	189,025.00

FEATHER RIVER RECREATION & PARK DISTRICT FY 2026-27 BUDGET

	25-26 EOY PROJECTION	FY26-27 WORKSHOP	FY26-27 PRELIMINARY
Total Expense	\$ 2,792,380.00	3,134,205.00	3,242,392.00
Net Ordinary Income	\$ 2,976,094.80	3,236,000.00	3,235,900.00
Other Income/Expense			
Other Income			
8002001 FUNDRAISING REVENUE			-
8002002 SPONSORSHIP REVENUE		5,000.00	5,000.00
8002003 DONATIONS REVENUE		1,500.00	1,500.00
Total Other Income		6,500.00	6,500.00
Other Expense			
Total Other Expense			
		-	-
Net Other Income		6,500.00	6,500.00
Net Income	\$ 183,714.80	108,295.00	8.00



RESOLUTION NO. 2096-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2026–2027

WHEREAS, the Feather River Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code of the State of California; and

WHEREAS, pursuant to Section 5788.1 of the Public Resources Code of the State of California, the Board of Directors of the Feather River Recreation and Park District is required to adopt a Preliminary Budget; and

WHEREAS, the Preliminary Budget has been prepared using current revenue and expenditure estimates; and

WHEREAS, budget figures may be revised as additional information becomes available and updated financial information is received prior to preparation and adoption of the Final Budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Feather River Recreation and Park District, pursuant to Section 5788.1 of the Public Resources Code, hereby approves and adopts the Preliminary Budget for Fiscal Year 2026–2027 as presented.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 26th day of May, 2026, by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____

Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



STAFF REPORT

Date: May 26, 2026
To: FRRPD Board of Directors
From: Brian Wilson, General Manager
SUBJECT: Resolution of Intention – Benefit Assessment District (BAD), Fiscal Year 2026–27

Summary

The Board may consider adoption of Resolution No. 2097-26 declaring the Board’s intention to continue assessments for Fiscal Year 2026–27 within the District’s Benefit Assessment District (BAD), preliminarily approving the Engineer’s Report prepared by SCI Consulting Group, and setting a public hearing for June 23, 2026.

The District’s Benefit Assessment District was originally approved by property owners in 2002 and provides funding for park maintenance, operations, and recreation improvements throughout the Feather River Recreation and Park District. The assessment includes an annual Consumer Price Index (CPI) adjustment mechanism with a maximum increase of 3% per year. For FY 2026–27, the annual CPI change was 3.03%, allowing the District to apply the full 3% increase. The resulting assessment rates are proposed at \$18.30 per Single Family Equivalent (SFE) in Zone A and \$9.15 per SFE in Zone B.

The Engineer’s Report identifies a proposed net assessment budget of approximately \$343,410 to support park maintenance activities, repairs, security, and related operational needs throughout District facilities and park sites. The District will continue contributing more than 75% of overall maintenance and operations costs from other funding sources, exceeding Proposition 218 requirements regarding general benefit contributions.

Fiscal Impact

The FY 2026–27 BAD assessment revenue is estimated at approximately \$343,410 and will be used exclusively for eligible maintenance, operational, and recreation improvement activities as identified in the Engineer’s Report.

Recommendation

The Board may consider adopting Resolution No. 2097-26 declaring its intention to continue assessments for Fiscal Year 2026–27 within the District’s Benefit Assessment District, preliminarily approving the Engineer’s Report, and setting the required public hearing for June 23, 2026.




FEATHER RIVER RPD

Park Maintenance and Recreation Improvement
District

ENGINEER'S REPORT

Fiscal Year 2026-27

May 2026



Engineer of Work:



SCI Consulting Group

Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534

707.430.4300

www.sci-cg.com

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Feather River Recreation and Park District

Board of Directors

Scott Kent Fowler, Director

Greg Passmore, Director

Michelle Huffman, Director

Shannon DeLong, Director

Devin Thomas, Director

General Manager

Brian Wilson

Finance Manager

Aaron Marques

District Legal Counsel

Brian Hamman (SacValleyLaw)

Engineer of Work

SCI Consulting Group

Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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Introduction

Overview

The Feather River Recreation and Park District (the “Park District”) was formed in 1952 to provide recreation and park services to the residents of the City of Oroville and surrounding communities for its service area of 31,461 parcels. (For locations of the Park District’s facilities, see the Diagram following in this Report.)

The Park District’s parks are summarized as follows:

- Bedrock Skate and Bike Park
- Berry Creek Park (leased from Pioneer Union)
- MLK Park
- Palermo Park
- Playtown Park
- Riverbend Park
- Forbestown Park

The Park District’s facilities are summarized as follows:

- Oroville Convention Center at 1200 Myers Street (for administrative offices and indoor recreation programming)
- Bedrock Tennis Courts
- Feather River Bike Trail (west of nature center)
- Forbestown Hall
- Gary Nolan Baseball Complex
- Nelson Pool
- Nelson Complex
- Palermo Pool
- Palermo Community Center
- Yuba Feather Museum (leased to Yuba Historical Society)

Since 1992 funding for local parks and recreation decreased significantly due to the shift of local property taxes to the State, causing a cumulative Park District loss of more than \$1.3 million by 2002.

Due to the drastic cut in funding, and limited revenues from other sources, a serious gap developed between the Park District's available revenue and the actual cost of park maintenance and improvement. Therefore, in absence of a new local revenue source, the baseline level of park and recreation facilities in the Park District (the "Baseline Service") prior to 2002 was a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above. To address this issue, the Park District's Board of Directors ("Board") directed the initiation of proceedings for an Assessment District formation ("the Parks Maintenance and Recreation Improvement District" or the "Improvement District"), and proposed special assessments in 2002 to allow property owners to decide whether they would support an assessment to generate local funds for maintaining and improving local parks, recreation facilities and recreation areas.

Assessment Process

In May of 2002, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act"), and the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act"). During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on July 17, 2002. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that 50.4% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the Park District gained the authority to approve the levy of the assessments for fiscal year 2002-03 and to continue to levy them in future years.

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and proposed assessments for the upcoming fiscal year. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Improvement District. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a noticed public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements, installation, maintenance and servicing costs that would be funded by the proposed 2026-27 assessments, determine the benefits received by property from such improvements and services within the Park District and apportion the assessments to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board approves this Engineer's Report and the continuation of the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing must be held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 23, 2026. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If so confirmed and approved, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2026-27.

Legal Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
 - The services and/or improvements funded by assessments must be clearly defined
 - Special benefits are directly received by and provide a direct advantage to property in the assessment district
1. The Improvement District is divided into separate zones of benefit, and the assessment revenue derived from real property in each zone is extended only on specifically identified park and recreational improvements and/or maintenance and servicing of those improvements in that zone and other improvements in the Improvement District that confer special benefits to property in that zone.
 2. The use of zones of benefit ensures that the park and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the zone.
 3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each zone benefit the properties in that zone in a manner different in kind from the benefit that other parcels of real property in the Improvement District derive from such improvements, and the benefits conferred on such property in each zone are more extensive and direct than a general increase in property values.
 4. The assessments paid in each zone of benefit are proportional to the special benefit that each parcel within that zone receives from such improvements and the maintenance thereof because:
 - a. The specific park and recreational improvements and maintenance and utility costs thereof in each zone and the costs thereof are specified in this Engineer's Report; and
 - b. Such improvement and maintenance costs in each zone are allocated among different types of property located within each zone of benefit, and equally among those properties which have similar characteristics and receive similar special benefits.

There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District; and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

Plans & Specifications

The Feather River Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the “Improvements”) are proposed to be undertaken by the Feather River Recreation and Park District’s Park Maintenance and Recreation Improvement District (the “Improvement District”) and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, park grounds and facilities, playground equipment, hard court surfaces, tennis courts, gymnasiums, recreation centers, running tracks, walking paths, sports fields, basketball courts, swimming pools, landscape corridors, recreation, trails, other recreational facilities, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, drainage systems, lighting, fencing, entry monuments, security patrols to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Feather River Recreation and Park District. Plans and specifications for these improvements have been filed with the General Manger of the Feather River Recreation and Park District and are incorporated herein by reference.

As applied herein, “Installation” means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, and/or the construction of playground equipment, play courts, recreational facilities and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or any part of any improvement; providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report which specifically identifies the parks, recreation areas and other sites to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and improvement plans by park/recreation site and zone of benefit, which are on file with the Feather River Recreation and Park District.

Fiscal Year 2026-27 Estimate of Cost and Budget

Introduction

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a declining level of parks and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the prior (pre-2002) baseline level of service, and the enhanced level of improvements to be funded by the proposed assessment.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

Summary of Park District's Improvement Plans

The budget to be financed by the assessments is partially based on the results of an independent survey conducted for the Park District, which indicated property owners' priorities for various improvement projects and park maintenance services, and staff determination of other needed park and recreation improvements. Projects have been selected based on how closely they meet the needs expressed by the survey results. Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Assessment District boundaries will receive improved access to better maintained and improved parks in their area. The Estimate of Cost provided in this Report is for fiscal year 2026-27 and is derived from a multi-year improvement plan that will add new parks to the Park District's infrastructure; improve park and recreation area security by enhancing security lighting; replace outdated playground equipment; keep pace with the rising costs of park maintenance to help ensure the continued beauty, usability, and accessibility of the Park District's parks, playfields, and recreation areas; develop playfields and youth oriented activity areas. The District Master Plan has been developed and is available for review at the Park District offices. In addition, supplemental plans may be developed and filed with the General Manager of the Park District.

Multi-Year Improvement Plan Highlights

- Improved park and recreation facility maintenance
- Additional walkways and security lighting at neighborhood parks and sports fields to protect and maintain the Improvements

- Upgraded recreation areas, playgrounds and restrooms to improve access for the disabled
- Recreational improvements at neighborhood parks
- Sport court repairs and lighting upgrades
- Gary Nolan/Playground Park repairs and lighting upgrades
- Riverbend Park (multi-use fields)

Budget for Fiscal Year 2026-27

The budget presented on the next page lists the improvement projects and park maintenance and security services that would, in part, be funded by the Improvement District in Fiscal Year 2026-27 if the proposed assessments are continued by the Park District Board.

Figure 1 – Estimate of Cost, Fiscal Year 2026-27

Park & Recreation Expenses (Installation, Maintenance & Servicing) ¹		Total Budget		
	Fuel		\$50,000	
	Professional & Outside Svcs		\$235,000	
	Consumables		\$30,650	
	Repairs and Maintenance Payroll		\$800,948	
	Other Maintenance Expenses		\$246,000	
	Security		\$30,000	
	Equipment		\$35,000	
			<u>\$1,427,598</u>	
Total Costs			<u>\$1,427,598</u>	
Total Benefit of Improvements			\$1,427,598	
SFE Units	Single Family Equivalent Units (SFE)		18,797	
Benefit Received per Unit			\$75.95	
Less:				
	District Contribution ²		<u>(1,099,885)</u>	
	Net Cost of Installation, Maintenance and Servicing		\$327,713	
Incidental Costs				
	Collection and Administration		\$5,698	
	Allowance for Contingencies ³		\$10,000	
			<u>\$343,410</u>	
Total Park Maintenance and Recreation Improvement District Budget ⁴			\$343,410	
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Zone of Benefit	Total Budget *	SFE Units	SFE Rate per Unit
	Zone A	\$342,836	18734	\$18.30
	Zone B	\$574	63	\$9.15
	Totals	<u>\$343,410</u>	<u>18797</u>	-
* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.				

Notes to Estimate of Cost:

1. The item, Maintenance & Operation would provide funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements would include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed. The itemized budgets for these amounts are shown.
2. As discussed in the following section, at least 9.4% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, Figure 1 shows over 9.4% of the cost of Improvements without the projects hoped to be completed, as well as over 9.4% of the cost with the projects hoped to be completed. As is reflected in Figure 1, the Park District will contribute over 75%, much more than either of these amounts, which more than covers any general benefits from the Improvements.
3. The item, Allowance for Contingencies is to account for any uncollectible assessments.
4. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year (June 30, 2026), must be carried over to the next fiscal year. The Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining unexpended balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

Method of Apportionment

Overview of Apportionment

This section of the Engineer's Report explains the special and general benefits to be derived from the Improvements to park facilities and Park District-maintained property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The Improvement District consists of all Assessor Parcels within the boundaries of the Feather River Recreation and Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).)

Benefit Factors

The special benefits from the Improvements are listed below:

Proximity to improved parks and recreational facilities

Only the specific properties within close proximity to the Improvements are included in the Improvement District. Therefore, property in the Improvement District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

Access to improved parks and recreational areas

Since the parcels in the Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Improvement District.

Improved views

The Park District, by maintaining the landscaping at its park and recreation facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when property is accessed. The recreation areas maintained and improved by the Assessments are uniquely located on the hillsides surrounding the Improvement District and the benefiting property in the Improvement District. Therefore, nearly every benefiting property in the Improvement District has direct views of natural lands or parks that are improved by the Assessments. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

Benefit Finding

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks, recreation facilities, landscaped corridors, greenbelts, recreation areas, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

General versus Special Benefit

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Improvement District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Calculating General Benefit

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

Benefit to Property Outside the Improvement District

Properties within the Improvement District receive almost all of the special benefits from the Improvements because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

FEWER THAN 100 PARCELS OUTSIDE THE DISTRICT BUT WITHIN 2.0 MILES OF THE
PARKS WITHIN THE IMPROVEMENT DISTRICT
30,951 PARCELS IN THE IMPROVEMENT DISTRICT
50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE IMPROVEMENT
DISTRICT

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 0.2% of the Improvements may be of general benefit to property outside the Improvement District.

Benefit to Property *Inside* the District that is *Indirect and Derivative*

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District. Therefore, the general benefit contribution that is indirect and derivative is negligible, and calculated to be zero for this analysis.

Benefit To The Public At Large

The SVTA vs. SCCOSA decision indicates there may be general benefit “conferred on real property located in the district” A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as lakes, major roads, rail lines and other regional facilities because such properties used for regional purposes could provide general benefits to the public at large. Approximately 1.2% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District’s parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 8% of the Park District’s facility usage is by those who do not live or work within District boundaries.²

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 9.4% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation	
0.2%	(Outside the Assessment District)
+ 0.0%	(Inside the District – Indirect and Derivative)
+ 9.2%	(Public at Large)
= 9.4%	(Total General Benefit)

¹ . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

² . A total of 118 park users were surveyed on different days and times during the months of February 2002 and April 2002. Nine respondents (7.6%) indicated that they did not reside or work within the Park District.

Therefore, this analysis finds that 9.4% of the assessment may provide general benefits, and the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 9.4%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$1,427,598. Of this total budget amount, the Park District will contribute \$1,099,885 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates greater than 75% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

Zones of Benefit

Due to their greater distance and reduced proximity from the improvements, parks and recreational facilities, properties in one area of the District are determined to receive lesser benefit from the proposed improvements than other properties in the District. This area of reduced benefit lies along the north east boundaries of the District and includes all Assessor Parcel Numbers within the District in Book 058; Book 059 Pages 11 and 12; Book 061 Pages 01, 06, 07, 09-19, 22-28, 36-40; Book 73 Pages 01-08, 20, 21 and 33. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All other properties within the Improvement District are classified into Zone of Benefit A or Zone A.

The Improvement District's improvements, parks and recreational facilities are easily accessible to all properties within Zone A. Therefore, benefits from the proposed improvements do not further vary based on proximity of the parcels to the improvements within the Zone because the increased benefits of greater proximity to the improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

Since these properties are generally twice the distance from the proposed improvements, it is estimated that the relative level of benefit to properties in Zone B is 50% the benefit received by properties in Zone A. The proposed assessments for properties in Zone B will therefore be 50% of similar properties in Zone A.

All assessed properties within the Improvement District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of usable land area for the properties in the area. The benefits from the Improvements within each Zone of Benefit do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Improvement District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Improvement District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA vs. SCCOSA decision and satisfies the “direct relationship to the ‘locality of the improvement’” standard.

Apportionment

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the Improvement District. These benefits can partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.³

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer’s Report, all properties are designated a SFE value, which is each property’s relative benefit in relation to a single family home on one parcel. In this case, the “benchmark” property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

³ For example, in *Federal Construction Co. v. Ensign (1922) 59 Cal.App. 200 at 211*, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: “Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city’s sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense.”

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Park District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

Assessment Apportionment

Residential Properties

Certain improved residential parcels in the Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential parcels. These parcels benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the average size of multi-family residential units versus the average size of single family homes. The population density factors for the Feather River Recreation and Park District, as depicted below, provide a partial basis for determining the SFE factors for residential parcels. Using the total population in a certain property type in the Park District from the 1990 Census (the most recent data available when the Improvement District was established) and dividing it by the total number of such households, finds that approximately 2.70 persons occupy each single family residence, whereas an average of 2.13 persons occupy each multi-family residence. Using the ratio of one Population Factor for each single-family residence, which equates to one Population Factor for every 2.70 persons, a Population Factor would equate to one multi-family unit or a 0.79 Population Factor for every 2.13 residents. Likewise, each condominium unit receives a 0.99 Population Factor and each mobile home receives a 0.78 Population Factor.

Table 1 - Residential Density and Assessment Benefit Factors

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Population Factor</i>
Single Family Residential	113,152	41,943	2.70	1.00
Condominium	5,185	1,949	2.66	0.99
Multi-Family Residential	31,437	14,728	2.13	0.79
Mobile Home on Separate Lot	26,368	12,494	2.11	0.78

Source: 1990 Census, Butte County.

Once established, Population Factors are adjusted to reflect the average structure size of different residential parcels. This adjustment is needed because the special benefits are deemed to be relative to the potential population density and building area per dwelling unit. The average structure size of a single family residence in the Feather River Recreation and Park District is 1477 square feet, whereas the average multi-family residence is 807 square feet per unit, or 55% of the size of a single family residence. Likewise, each condominium unit is 88% of the size of a single family residence and each mobile home is 50% of the size of a single family residence. These building area percentages are applied to the Population Factors to determine the SFE benefit factors for residential parcels. Therefore, a multi-family residence with a 0.79 Population Factor and a 55% building area percentage will receive 0.43 SFE.⁴ Likewise, each condominium unit receives 0.87 SFE and each mobile home receives 0.39 SFE.

⁴ (0.79 * 55% = 0.43)

Table 2 - Population and Assessment Benefit Factors

	<i>Average Square Feet</i>	<i>% of SFR</i>	<i>Population Factor</i>	<i>SFE Factor</i>
Single Family Residential	1477	100%	1.00	1.00
Condominium	1297	88%	0.99	0.87
Multi-Family Residential	807	55%	0.79	0.43
Mobile Home on Separate Lot	732.25	50%	0.78	0.39

The single family equivalency factor of 0.43 per dwelling unit for multifamily residential parcels applies to such parcels with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for parcels in excess of 20 units is determined to be 0.43 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

Commercial/Industrial Properties

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial parcels.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial parcels. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 2.70. Since the average lot size for a single family home in the District is approximately 0.50 acres, the average number of residents per acre of residential property is 5.40.

The employee density per acre is generally 4.45 times the population density of single family residential property per acre (24 employees per acre / 5.40 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.45 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.45 employees is the basis for allocating commercial/industrial benefit. Table 3 shows the average employees per acre of land area or portion thereof for commercial and industrial parcels and lists the relative SFE factors per half of an acre for parcels in each land use category.

Commercial and industrial parcels in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per half of an acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional parcels that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 3 - Commercial/Industrial Density and Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per 1/2 Acre ²</i>
Commercial	24	1.00
Office	68	2.84
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.05

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the half of an acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Other Properties

Article XIID stipulates that publicly owned parcels must be assessed unless there is clear and convincing evidence that those parcels receive no special benefit from the assessment.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Benefits received by vacant land from park maintenance and improvement are generally offset by those benefits such recreation area and watershed parcels confer to parcels in the District by way of providing increased community recreation areas and nature lands. Such parcels are, therefore, not specially benefited and are not assessed.

Church parcels and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Many of these parcels also provide some degree of on-site amenities that serve to offset some of the benefits from the Improvement District. In addition, the District maintains reciprocal use arrangements with many educational parcels that allow for the public, recreational use of these parcels. Such public use tends to reduce the use and wear of District facilities. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor of 0.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2002-03 and every year thereafter, so long as the parks and recreational areas need to be improved and maintained and the Feather River Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. As noted previously, the Assessment can be levied annually after the Feather River Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the Park District General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Park District General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the Park District General Manager or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Park District General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Park District General Manager or her or his designee shall be referred to the Feather River Recreation and Park District Board and the decision of the Board shall be final.

Assessment

WHEREAS, on March 24, 2026 the Feather River Recreation and Park District Board adopted its Resolution initiating proceedings for the continuation of a Park Maintenance and Recreation Improvement District under the Landscaping and Lighting Act of 1972, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), to proceed with the proposed continuation of assessments;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Improvement District, to which Resolution and the description of the proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Feather River Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2026-27 is generally as follows in Figure 2 below.

Figure 2 – Summary Cost Estimate

<i>Feather RPD Maintenance District Fiscal Year 2026-27 Summary Cost Estimate</i>	
Park Maintenance & Operation	\$1,427,598
Incidentals	\$15,698
TOTAL BUDGET	\$1,443,296
Less:	
District Contribution	(\$1,099,885)
NET AMOUNT TO ASSESSMENTS	<u>\$343,410</u>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Improvement District. The distinctive number of each parcel or lot of land in the said Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding in 2002, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. As a result, the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2025-26 was \$17.78 per single family equivalent benefit unit for Zone of Benefit A and \$8.89 per single family equivalent benefit unit for Zone of Benefit B. The annual change in the CPI from December 2024 to December 2025 was 3.03% and the unused CPI from previous fiscal years was 2.69%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased by the allowable maximum increase from \$17.78 to \$18.30 per single family equivalent benefit unit for Zone of Benefit A and from \$8.89 to \$9.15 per single family equivalent benefit unit for Zone of Benefit B. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$18.30 per single family equivalent benefit unit for Zone of Benefit A, which is the maximum allowable rate and \$9.15 per single-family equivalent benefit unit for Zone of Benefit B, which is also the maximum allowable rate.

The assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Improvement District.

Dated May 26, 2026



A handwritten signature in blue ink that reads "John W. Bliss". The signature is written in a cursive style and is positioned above a horizontal line.

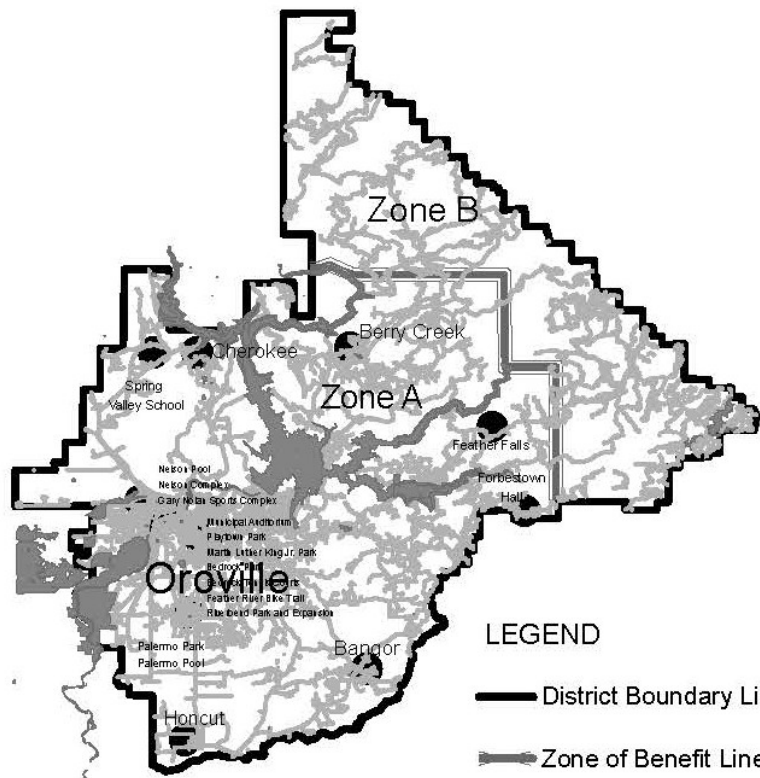
Engineer of Work

By: John W. Bliss, License No. C52091

Appendices

Appendix A – Assessment Diagram

The Improvement District includes all parcels within the boundaries of the Feather River Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.



LEGEND
 — District Boundary Line
 — Zone of Benefit Line

FILED IN THE OFFICE OF THE DISTRICT MANAGER OF THE FEATHER RIVER RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS _____ DAY OF _____, 20____.

 SECRETARY OF THE BOARD

ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE FEATHER RIVER RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE __ TH DAY OF _____, 20____.

FOR THE FISCAL YEAR 20____-____ AND SAID ASSESSMENT

ASSESSMENT ROLL FOR SAID FISCAL YEAR WAS FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF BUTTE ON THE _____ DAY OF _____, 20____. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

 SECRETARY OF THE BOARD

Note:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF BUTTE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group
 4745 Mangels Blvd
 Fairfield, CA 94534
 707-430-4300

Feather River Recreation and Park District Assessment Diagram

Appendix B – Assessment Roll, FY 2026-27

An Assessment Roll (a listing of all parcels assessed within the Improvement District and the amount of the assessment) will be filed with the Park District General Manager and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**RESOLUTION NO. 2097-26****A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27,
PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING
FOR THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT OF
THE FEATHER RIVER RECREATION AND PARK DISTRICT**

WHEREAS, on July 24th, 2002, after receiving a weighted majority of 50.4% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Feather River Recreation and Park District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the first Engineer's Report for Fiscal Year 2002-03 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, by Resolution No. 2094-26 the Board ordered the preparation of an Engineer's Report for the Continuation of the Park Maintenance and Recreation Improvement District ("Assessment District") of the Feather River Recreation and Park District for fiscal year 2026-27; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, *et seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; The Report has been made, filed with the Secretary to the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.



NOW, THEREFORE, BE IT RESOLVED, by the Board of the Feather River Recreation and Park District, (the “Board”), State of California, that it is the intention of this Board to continue and to collect assessments within the District for fiscal year 2026-27.

BE IT FURTHER RESOLVED that the assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the “Unused CPI” and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

BE IT FURTHER RESOLVED that property owners in the Assessment District, in an assessment ballot proceeding in 2002, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. As a result, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

BE IT FURTHER RESOLVED that Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2025-26 was \$17.78 per single family equivalent benefit unit for Zone of Benefit A and \$8.89 per single family equivalent benefit unit for Zone of Benefit B. The annual change in the CPI from December 2024 to December 2025 was 3.03% and the unused CPI from previous fiscal years was 2.69%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased by the allowable maximum increase from \$17.78 to \$18.30 per single family equivalent benefit unit for Zone of Benefit A and from \$8.89 to \$9.15 per single family equivalent benefit unit for Zone of Benefit B. The estimate of cost and budget in the Engineer’s Report proposes assessments for fiscal year 2026-27 at the rate of \$18.30 per single family equivalent benefit unit for Zone of Benefit A, which is the maximum allowable rate and \$9.15 per single-family equivalent benefit unit for Zone of Benefit B, which is also the maximum allowable rate.

BE IT FURTHER RESOLVED, by the Governing Board of the Feather River Recreation and Park District that a Public Hearing shall be held to consider the ordering of the improvements and the continuation of the assessments for fiscal year 2026-27 on June 23rd, 2026 at 5:30 p.m., or as soon thereafter as practical, at the Oroville Convention Center, 1200 Myers Street, Oroville, California 95965.



DULY AND REGULARLY ADOPTED by the Governing Board of the Feather River Recreation and Park District this 26th day of May, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



RESOLUTION NO. 2098-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT ACKNOWLEDGING THE COMPLETION OF THE BEDROCK SKATEPARK RAMP REPLACEMENT PHASE I PROJECT.

Fixed Asset Number 151602

WHEREAS the Feather River Recreation and Park District Board of Directors approved the completion of the Bedrock Skatepark Ramp Replacement Phase I Project; and,

WHEREAS the Feather River Recreation and Park District Board approved the allocation of funds from the General Fund; and,

WHEREAS, the Feather River Recreation & Park District Board of Directors is committed to continuing the mission of the District to provide and maintain quality parks, recreation experiences and related facilities and programs for all residents of the District; and,

RESOLVED, that the Feather River Recreation & Park District Board of Directors hereby acknowledges the completion of the Bedrock Skatepark Ramp Replacement Phase I Project in the total amount of \$223,863.25, in service May 2026.

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:

Noes:

Absent:

Abstain:

Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



STAFF REPORT

MEETING DATE: May 26, 2026
TO: FRRPD Board of Directors
FROM: Aaron Marques, Finance Manager

SUBJECT: Acceptance of the Financial Statements and Required Supplementary Information with the Independent Auditor's Report for Fiscal Year 2024/25, and the Report to the Board of Directors as prepared by Nigro & Nigro, PC

BACKGROUND

Each year, the District is required to undergo an independent financial audit in accordance with California Government Code and Generally Accepted Accounting Principles (GAAP). The audit provides assurance to the Board of Directors, District staff, and the public regarding the accuracy and fairness of the District's financial statements and compliance with applicable laws and accounting standards.

For Fiscal Year 2024/25, the District engaged Nigro & Nigro, PC to conduct the annual audit and prepare the accompanying Financial Statements and Required Supplementary Information. In addition, Nigro & Nigro, PC has prepared a Report to the Board of Directors, which communicates the scope of the audit, key findings, and any recommendations for internal controls and financial practices.

ANALYSIS

The audited financial statements for FY 2024/25 present the District's financial position, results of operations, and cash flows for the fiscal year ended June 30, 2025.

Highlights include:

- An unmodified (clean) opinion issued by the independent auditor, reflecting that the financial statements fairly present the District's financial condition in all material respects.
- Compliance with Governmental Accounting Standards Board (GASB) requirements, including the reporting of pension liabilities and other post-employment benefits obligations.
- The Report to the Board of Directors outlines the audit process, confirms auditor independence, and identifies areas for continued monitoring and improvement in financial management practices.

Both documents reflect the District's commitment to transparency, accountability, and stewardship of public resources.

FISCAL IMPACT

There is no direct fiscal impact associated with accepting the audit documents. Audit services were included in the fiscal year budget under professional services.

RECOMMENDATION

It is recommended that the Board of Directors:

1. Accept the Financial Statements and Required Supplementary Information with the Independent Auditor's Report for Fiscal Year 2024/25.
2. Accept the Report to the Board of Directors prepared by Nigro & Nigro, PC.

ATTACHMENTS

1. Financial Statements and Required Supplementary Information with Independent Auditor's Report for FY 2024/25
2. Report to the Board of Directors – Nigro & Nigro, PC

**FEATHER RIVER RECREATION AND
PARK DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2025
(With Comparative Amounts as of June 30, 2024)**

NIGRO & NIGRO^{PC}

FEATHER RIVER RECREATION AND PARK DISTRICT

For the Fiscal Year Ended June 30, 2025

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Feather River Recreation and Park District
Oroville, California

Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of the Feather River Recreation and Park District as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the District as of June 30, 2025, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Notes 1 and 4 to the financial statements, as of July 1, 2024, the District adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of changes in the District's total OPEB liability and related ratios, and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2025, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated May 20, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
May 20, 2026

FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

Management's Discussion and Analysis (MD&A) offers readers of Feather River Recreation and Park District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2025. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position decreased 5.70%, or \$756,546 from the prior year's net position of \$12,915,872 to \$14,020,186 as a result of this year's operations.
- Total revenues from all sources increased by 51.93%, or \$1,636,762 from \$3,151,972 to \$4,788,734, from the prior year, primarily due to an increase in investment earnings when compared to the prior year and an increase in gain on sale of an asset.
- Total expenses for the District's operations increased by 11.71% or \$422,709 from \$3,609,479 to 4,032,188, from the prior year, primarily due to an increase in materials and services expense of \$458,559.

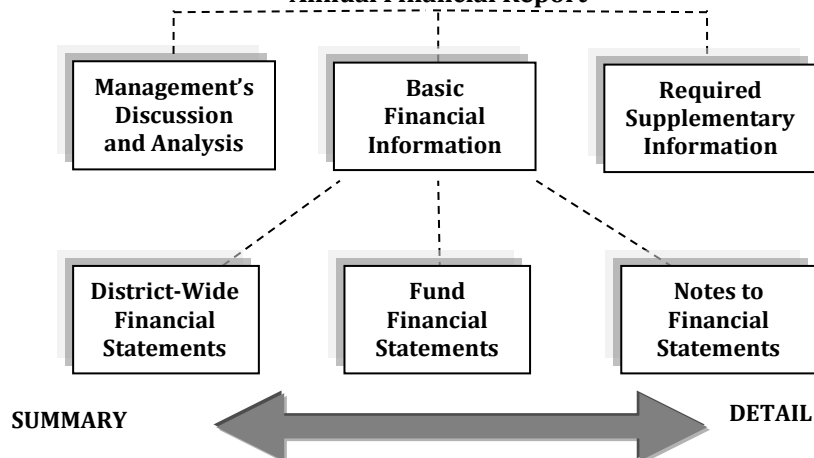
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

Figure A-1. Organization of Feather River Recreation and Park District's Annual Financial Report

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Fund
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as weed abatement, landscape maintenance, and administration. State and local programs finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

The District has two funds, the General Fund and Capital Projects Fund.

FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Change</u>
Assets:			
Current assets	\$ 5,536,228	\$ 3,244,066	\$ 2,292,162
Capital assets, net	<u>9,885,562</u>	<u>12,780,421</u>	<u>(2,894,859)</u>
Total assets	<u>15,421,790</u>	<u>16,024,487</u>	<u>(602,697)</u>
Deferred outflows of resources	<u>378,646</u>	<u>439,665</u>	<u>(61,019)</u>
Liabilities:			
Current liabilities	305,903	376,298	(70,395)
Non-current liabilities	<u>1,383,172</u>	<u>3,045,453</u>	<u>(1,662,281)</u>
Total liabilities	<u>1,689,075</u>	<u>3,421,751</u>	<u>(1,732,676)</u>
Deferred inflows of resources	<u>91,175</u>	<u>126,529</u>	<u>(35,354)</u>
Net position:			
Net investment in capital assets	9,850,952	10,810,324	(959,372)
Unrestricted	<u>4,169,234</u>	<u>2,105,548</u>	<u>2,063,686</u>
Total net position	<u>\$ 14,020,186</u>	<u>\$ 12,915,872</u>	<u>\$ 1,104,314</u>

At the end of fiscal year 2025, the District shows a positive balance in its unrestricted net position of \$4,169,234 that may be utilized in future years.

FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statement of Activities

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Change</u>
Program revenues	\$ 315,953	\$ 224,283	\$ 91,670
Expenses	<u>(4,032,188)</u>	<u>(3,609,479)</u>	<u>(422,709)</u>
Net program expense	(3,716,235)	(3,385,196)	(331,039)
General revenues	<u>4,472,781</u>	<u>2,927,689</u>	<u>1,545,092</u>
Change in net position	756,546	(457,507)	1,214,053
Net position – beginning of period	<u>13,263,640</u>	<u>13,373,379</u>	<u>(109,739)</u>
Net position – end of period	<u>\$ 14,020,186</u>	<u>\$ 12,915,872</u>	<u>\$ 1,104,314</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District decreased by \$1,104,314 during the fiscal year ended June 30, 2025.

Table A-3: Total Revenues

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease)</u>
Program revenues:			
Charges for services	\$ 312,403	\$ 211,631	\$ 100,772
Grant revenue	<u>3,550</u>	<u>12,652</u>	<u>(9,102)</u>
Total program revenues	<u>315,953</u>	<u>224,283</u>	<u>91,670</u>
General revenues:			
Property taxes	2,709,446	2,723,309	(13,863)
Capital development fees	83,825	62,296	21,529
Insurance proceeds	48,000	52,416	(4,416)
Investment earnings	226,498	83,658	142,840
Other revenue	-	466	(466)
Gain on sale of capital asset	<u>1,405,012</u>	<u>5,544</u>	<u>1,399,468</u>
Total general revenues	<u>4,472,781</u>	<u>2,927,689</u>	<u>1,545,092</u>
Total revenues	<u>\$ 4,788,734</u>	<u>\$ 3,151,972</u>	<u>\$ 1,636,762</u>

Total revenues from all sources increased by 51.93%, or \$1,636,762 from \$3,151,972 to \$4,788,734, from the prior year, primarily due to an increase in investment earnings when compared to the prior year and an increase in gain on sale of an asset.

FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

Table A-4: Total Expenses

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and wages	\$ 953,543	\$ 894,332	\$ 59,211
Employee benefits	449,285	454,052	(4,767)
Program costs	-	-	-
Materials and services	1,757,613	1,299,054	458,559
Depreciation expense	855,927	894,005	(38,078)
Interest expense	15,820	68,036	(52,216)
Total expenses	<u>\$ 4,032,188</u>	<u>\$ 3,609,479</u>	<u>\$ 422,709</u>

Total expenses for the District's operations increased by 11.71% or \$422,709 from \$3,609,479 to 4,032,188, from the prior year, primarily due to an increase in materials and services expense of \$458,559.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2025, the District reported a total fund balance of \$5,269,149. An amount of \$4,003,092 constitutes the District's *unassigned fund balance*, which is available for future expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District at year-end were \$77,860 less than actual. The variance is principally due to under-budgeting for materials and services. Employee benefits were also under-budgeted. The final budgeted revenues for the District at year-end were \$170,626 less than actual. The variance is principally due to under-budgeting for charges for services and investment earnings.

FEATHER RIVER RECREATION AND PARK DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2025

CAPITAL ASSET ADMINISTRATION

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>Balance</u> <u>June 30, 2025</u>	<u>Balance</u> <u>June 30, 2024</u>
Capital assets:		
Non-depreciable assets	\$ 762,886	\$ 719,114
Depreciable assets	17,069,888	20,530,222
Accumulated depreciation	<u>(7,947,212)</u>	<u>(8,468,915)</u>
Total capital assets, net	<u><u>\$ 9,885,562</u></u>	<u><u>\$ 12,780,421</u></u>

At the end of fiscal year 2025, the District's investment in capital assets amounted to \$9,885,562 (net of accumulated depreciation). This investment in capital assets includes structures, improvements and equipment. Major capital asset additions during the year include the new skate park and various furniture and equipment purchases totaling \$246,056.

See Note 3 for further information on the District's capital assets.

DEBT ADMINISTRATION

Table A-6: Long-term Debt

	<u>Balance</u> <u>June 30, 2025</u>	<u>Balance</u> <u>June 30, 2024</u>
Long-term debt:		
Loan payable	<u>\$ 34,610</u>	<u>\$ 1,970,097</u>

At the end of fiscal year 2025, the District's long-term debt amounted to \$34,610.

See Note 5 for further information on the District's long-term debt.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District Manager at 120 Myers St, Oroville, California 95965.

FEATHER RIVER RECREATION AND PARK DISTRICT

Statement of Net Position

June 30, 2025

(With Comparative Information as of June 30, 2024)

	<u>ASSETS</u>	<u>2025</u>	<u>Restated 2024</u>
Current assets:			
Cash and investments (Note 2)		\$ 5,391,587	\$ 3,244,066
Accrued interest receivable		7,886	-
Accounts receivable – other		16,076	-
Property taxes receivable		120,679	-
Total current assets		<u>5,536,228</u>	<u>3,244,066</u>
Non-current assets:			
Capital assets – not being depreciated (Note 3)		762,886	719,114
Capital assets, net – being depreciated (Note 3)		9,122,676	12,061,307
Total non-current assets		<u>9,885,562</u>	<u>12,780,421</u>
Total assets		<u>15,421,790</u>	<u>16,024,487</u>
	<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability (Note 6)		378,646	439,665
Total deferred outflows of resources		<u>378,646</u>	<u>439,665</u>
	<u>LIABILITIES</u>		
Current liabilities:			
Accounts payable and accrued expenses		181,274	61,273
Accrued payroll and related liabilities		72,728	17,419
Unearned revenue		13,077	13,077
Long-term liabilities – due within one year:			
Compensated absences (Note 4)		24,086	18,262
Loan payable (Note 5)		14,738	266,267
Total current liabilities		<u>305,903</u>	<u>376,298</u>
Noncurrent liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences (Note 4)		24,086	18,262
Loan payable (Note 5)		19,872	1,703,830
Net pension liability (Note 6)		1,339,214	1,323,361
Total noncurrent liabilities		<u>1,383,172</u>	<u>3,045,453</u>
Total liabilities		<u>1,689,075</u>	<u>3,421,751</u>
	<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred amounts related to net pension liability (Note 6)		91,175	126,529
Total deferred inflows of resources		<u>91,175</u>	<u>126,529</u>
	<u>NET POSITION</u>		
Net investment in capital assets (Note 7)		9,850,952	10,810,324
Unrestricted		4,169,234	2,105,548
Total net position		<u>\$ 14,020,186</u>	<u>\$ 12,915,872</u>

FEATHER RIVER RECREATION AND PARK DISTRICT*Statement of Activities**For the Fiscal Year Ended June 30, 2025**(With Comparative Information for the Fiscal Year Ended June 30, 2024)*

	Governmental Activities	
	2025	2024
Expenses:		
Recreation and park services:		Restated
Salaries and wages	\$ 953,543	\$ 894,332
Employee benefits	449,285	454,052
Materials and services	1,757,613	1,299,054
Depreciation expense	855,927	894,005
Interest expense	15,820	68,036
Total expenses	4,032,188	3,609,479
Program revenues:		
Charges for services	312,403	211,631
Operating and capital grant funding	3,550	12,652
Total program revenues	315,953	224,283
Net program expense	(3,716,235)	(3,385,196)
General revenues:		
Property taxes	2,709,446	2,723,309
Impact and development fees	83,825	62,296
Insurance proceeds	48,000	52,416
Investment earnings	226,498	83,658
Other revenue	-	466
Gain on sale of capital asset	1,405,012	5,544
Total general revenues	4,472,781	2,927,689
Change in net position	756,546	(457,507)
Net position:		
Beginning of year, as restated (Note 10)	13,263,640	13,373,379
Prior period adjustments, as restated	-	347,768
End of year	\$ 14,020,186	\$ 13,263,640

FEATHER RIVER RECREATION AND PARK DISTRICT
Balance Sheet – Governmental Funds
June 30, 2025

<u>ASSETS</u>	<u>General Fund</u>	<u>Benefit Assessment Fund</u>	<u>Impact Fees Fund</u>	<u>Total Governmental Funds</u>
Assets:				
Cash and investments	\$ 4,173,702	\$ 72,308	\$ 1,145,577	\$ 5,391,587
Accrued interest receivable	7,886	-	-	7,886
Property taxes receivable	120,679	-	-	120,679
Accounts receivable – other	16,076	-	-	16,076
Total assets	\$ 4,318,343	\$ 72,308	\$ 1,145,577	\$ 5,536,228
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable and accrued expenses	\$ 181,274	\$ -	\$ -	\$ 181,274
Accrued payroll and related liabilities	72,728	-	-	72,728
Unearned revenue	13,077	-	-	13,077
Total liabilities	267,079	-	-	267,079
Fund balance: (Note 8)				
Committed	-	72,308	1,145,577	1,217,885
Assigned	48,172	-	-	48,172
Unassigned	4,003,092	-	-	4,003,092
Total fund balance	4,051,264	72,308	1,145,577	5,269,149
Total liabilities and fund balance	\$ 4,318,343	\$ 72,308	\$ 1,145,577	\$ 5,536,228

FEATHER RIVER RECREATION AND PARK DISTRICT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2025

Fund Balance of Governmental Funds	<u>\$ 5,269,149</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	9,885,562
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	378,646
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Accrued interest payable	-
Compensated absences	(48,172)
Loan payable	(34,610)
Net pension liability	(1,339,214)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(91,175)</u>
Total adjustments	<u>8,751,037</u>
Net Position of Governmental Activities	<u><u>\$ 14,020,186</u></u>

FEATHER RIVER RECREATION AND PARK DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2025*

	<u>General Fund</u>	<u>Benefit Assessment Fund</u>	<u>Impact Fees Fund</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 2,349,465	\$ 359,981	\$ -	\$ 2,709,446
Charges for services	312,403	-	-	312,403
Impact and development fees	-	-	83,825	83,825
Operating grants and contributions	3,550	-	-	3,550
Insurance proceeds	48,000	-	-	48,000
Investment earnings	164,471	981	61,046	226,498
Total revenues	<u>2,877,889</u>	<u>360,962</u>	<u>144,871</u>	<u>3,383,722</u>
Expenditures:				
Current operations:				
Salaries and wages	941,894	-	-	941,894
Employee benefits	407,767	-	-	407,767
Materials and services	1,757,613	-	-	1,757,613
Capital outlay	246,056	-	-	246,056
Debt service:				
Principal payments	1,935,488	-	-	1,935,488
Interest payments	15,820	-	-	15,820
Total expenditures	<u>5,304,638</u>	<u>-</u>	<u>-</u>	<u>5,304,638</u>
Excess of revenues over expenditures	(2,426,749)	360,962	144,871	(1,920,916)
Other financing sources(uses):				
Transfers in(out) (Note 9)	709,308	(671,616)	(37,692)	-
Proceeds from sale of capital asset	3,690,000	-	-	3,690,000
Total other financing sources(uses)	<u>4,399,308</u>	<u>(671,616)</u>	<u>(37,692)</u>	<u>3,690,000</u>
Change in fund balance	1,972,559	(310,654)	107,179	1,769,084
Fund Balance:				
Beginning of year, as restated (Note 10)	1,730,937	382,962	1,038,398	3,152,297
Prior period adjustments, as restated	347,768	-	-	347,768
End of year	<u>\$ 4,051,264</u>	<u>\$ 72,308</u>	<u>\$ 1,145,577</u>	<u>\$ 5,269,149</u>

FEATHER RIVER RECREATION AND PARK DISTRICT

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities*

For the Fiscal Year Ended June 30, 2025

Net Change in Fund Balance – Governmental Funds	<u>\$ 1,769,084</u>
Amount reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay	246,056
Depreciation expense	(855,927)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenses in governmental funds as follows:	
Net change in accrued interest	-
Net change in compensated absences	(11,648)
Net change in net pension liability and related deferred resources	(41,518)
In the statement of activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.	(2,284,989)
Principal repayment of long-term debt is reported as an expenditure in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.	<u>1,935,488</u>
Total adjustments	<u>(1,012,538)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 756,546</u></u>

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

Feather River Recreation and Park District (the District) is an independent Special District originally formed in 1952 by community members; the District is a political subdivision authorized through California state statutes to provide recreation services to the residents of the District in Butte County.

The District was formed under Section 5780-5791 of the California Public Resources Code, Article V, and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operations of the District in accordance with policies adopted by the Board of Directors. These financial statements encompass all fiscal activities conducted by the District.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

Benefit Assessment Fund: This fund is used to account for resources received and expenditures of fees levied on property owners of the District that are specifically restricted for park improvements and maintenance.

Impact Fees Fund: This fund is used to account for resources received from fees levied on new development projects within the District. The expenditures are then used to provide services within the district.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

2. Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

3. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool’s underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District’s own assumptions about the factors market participants would use in pricing an investment and is based on the best information available in the circumstances.

4. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District’s policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District’s classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	5-25 years
Furniture and equipment	5-7 years
Vehicles	7 years

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

6. Compensated Absences

The District's employee benefits provide for accumulation of vacation and sick leave. Liabilities for vacation and sick leave are recorded when benefits are earned. Full cash payment for all unused vacation leave is available to employees upon retirement or termination. Cash payment for unused sick leave is available up to \$2,500 upon retirement or termination based on years of service at the District. The cost of vacation is recorded in the period accrued. In accordance with GASB No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This analysis includes assessing relevant factors such as historical information about the use, payment or forfeiture of compensated absences and the District's portion of medicare taxes.

7. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2023

Measurement Date June 30, 2024

Measurement Period July 1, 2024 to June 30, 2025

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Net Position

Net position is classified into two components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted net position** - This component of net position consists of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulation of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of net investment in capital assets.

9. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

9. Fund Balances (continued)

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

F. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Butte County Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The Butte County Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

G. New Pronouncements - Governmental Accounting Standards Board (GASB)

During the fiscal year ended June 30, 2025, the District has implemented new GASB pronouncements as follows:

GASB Statement No. 101 – Compensated Absences

This GASB Statement amends the definition of a compensated absence to encompass the various types of benefits offered by governmental employees and establishes a unified model for accounting and reporting. The statement also revises the related financial statement disclosure requirements, including eliminating certain disclosures previously required that GASB research found did not provide essential information to financial statement users. The GASB statement applies to all units of state and local governments. The District adopted the Statement as of July 1, 2024. See Note 4 for the effect of this Statement.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30 were classified on the statement of net position as follows:

Description	Balance
Cash and investments	\$ 3,665,905
Restricted cash and investments	1,725,682
Total cash and investments	\$ 5,391,587

Cash and investments as of June 30 consisted of the following:

Description	Balance
Demand deposits with financial institutions	\$ 2,162,102
Butte County Treasury Investment Pool (BCTIP)	3,229,485
Total cash and investments	\$ 5,391,587

Demand Deposits with Financial Institutions

At June 30, 2025, the carrying amount of the District's demand deposits were \$2,162,102, and the financial institution's balance was \$2,109,227. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Butte County Treasury Investment Pool (BCTIP)

The District's cash and investments are pooled with the County of Butte. The County's cash and investment pool is under the oversight of the County and is not rated. For additional information regarding the pooled cash and investments with respect to the risks identified above, please refer to the County of Butte's Annual Comprehensive Financial Report (ACFR).

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2025, the District's cash balance in the KCTIP and CLASS was rated by Standard & Poor's as AAAs/S1.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the KCTIP.

NOTE 3 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

	<u>Balance</u> <u>July 1, 2024</u>	<u>Additions/</u> <u>Transfers</u>	<u>Deletions/</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2025</u>
Non-depreciable capital assets:				
Land	\$ 627,494	\$ -	\$ -	\$ 627,494
Construction-in-process	91,620	111,932	(68,160)	135,392
Total non-depreciable capital assets	<u>719,114</u>	<u>111,932</u>	<u>(68,160)</u>	<u>762,886</u>
Depreciable capital assets:				
Buildings and improvements	17,159,953	134,124	(1,876,481)	15,417,596
Furniture and equipment	3,370,269	68,160	(1,786,137)	1,652,292
Total depreciable capital assets	<u>20,530,222</u>	<u>202,284</u>	<u>(3,662,618)</u>	<u>17,069,888</u>
Accumulated depreciation:				
Buildings and improvements	(7,608,368)	(610,285)	1,111,907	(7,106,746)
Furniture and equipment	(860,547)	(245,643)	265,724	(840,466)
Total accumulated depreciation	<u>(8,468,915)</u>	<u>(855,928)</u>	<u>1,377,631</u>	<u>(7,947,212)</u>
Total depreciable capital assets, net	<u>12,061,307</u>	<u>(653,644)</u>	<u>(2,284,987)</u>	<u>9,122,676</u>
Total capital assets, net	<u>\$ 12,780,421</u>	<u>\$ (541,712)</u>	<u>\$ (2,353,147)</u>	<u>\$ 9,885,562</u>

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

June 30, 2025

NOTE 4 – COMPENSATED ABSENCES

As of June 30, 2025, the total liability for compensated absences was \$48,172, of which \$24,086 is expected to be paid within one year and is reported as a current liability. The beginning balance of compensated absences as of July 1, 2024, reflected an immaterial difference upon implementation of GASB Statement No. 101; therefore, no restatement was required.

Balance July 1, 2024	Net Change	Balance June 30, 2025	Current Portion	Long-term Portion
\$ 36,524	\$ 11,648	\$ 48,172	\$ 24,086	\$ 24,086

NOTE 5 – LONG-TERM DEBT

Changes in long-term debt amounts for the year were as follows:

Long-term Debt	Balance July 1, 2024	Additions	Payments	Balance June 30, 2025	Current Portion	Long-term Portion
Truck Loan #1	\$ 48,389	\$ -	\$ (13,779)	\$ 34,610	\$ 14,738	\$ 19,872
Truck Loan #2	4,463	-	(4,463)	-	-	-
COP 2015A	1,917,245	-	(1,917,245)	-	-	-
	<u>\$ 1,970,097</u>	<u>\$ -</u>	<u>\$ (1,935,487)</u>	<u>\$ 34,610</u>	<u>\$ 14,738</u>	<u>\$ 19,872</u>

Vehicle Loan #1

On October 15, 2022, the District issued \$70,234 in a loan payable at 6.74% interest rate for capital improvements to the District's recreation facilities. Debt service payments for principal and interest are made monthly. The debt matures in fiscal year 2028. As of June 30, 2025, the outstanding balance was \$34,610.

Annual debt service requirements are as follows:

Fiscal Year	Principal	Interest	Total
2026	\$ 14,738	\$ 1,750	\$ 16,488
2027	15,763	858	16,621
2028	4,109	46	4,155
Total	34,610	<u>\$ 2,654</u>	<u>\$ 37,264</u>
Current	<u>(14,738)</u>		
Long-term	<u>\$ 19,872</u>		

Vehicle Loan #2

In fiscal year 2020, the District issued \$38,202 in a loan payable at 6.75% interest rate for capital improvements to the District's recreation facilities. Debt service payments for principal and interest are made monthly. The debt matured in January of fiscal year 2025.

COP 2015A Loan

In fiscal year 2015, the District issued \$3,838,752 in a loan payable at 3.25% interest rate for capital improvements to the District's recreation facilities. Debt service payments for principal and interest are made monthly. The debt was set to mature in 2031 but was paid off as of fiscal year 2025.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements
June 30, 2025

NOTE 6 – PENSION PLAN

Summary

The following balances on the balance sheet will be addressed in this footnote as follows:

<u>Description</u>	<u>2025</u>
Pension related deferred outflows	\$ 378,646
Net pension liability	1,339,214
Pension related deferred inflows	91,175

The net pension liability balances have a Measurement Date of June 30, 2024 which is rolled-forward for the District’s fiscal year ended June 30, 2025.

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by agencies of the State of California known as the California Public Employees’ Retirement System (CalPERS), or "The Plan".

The Plan

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date		
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5-years of service	5-years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required member contribution rates	7.000%	7.750%
Required employer contribution rates – FY 2024	11.880%	7.870%

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 6 – PENSION PLAN (continued)

A. General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). The District contributes to the miscellaneous risk pool within the Plan. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2023 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS website under Forms and Publications.

The California Public Employees’ Pension Reform Act (PEPRA), which took effect in January 2013, changes the way CalPERS retirement benefits are applied, and places compensation limits on members. As a result of these changes since PEPRA’s adoption in January 2013, the District now has two unique CalPERS plans to which it makes contributions within the miscellaneous risk pool: the “classic” plan, which includes covered employees who have established membership in a CalPERS plan prior to January 2013, as well as the “PEPRA/new” plan, which includes covered employees who have established membership in a CalPERS plan after January 2013. Each plan or membership contains unique benefits levels, which are enumerated in the June 30, 2024 Annual Actuarial Valuation Reports.

At June 30, 2024, the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic	PEPRA	
	Tier 1	Tier 2	
Active members	2	9	11
Transferred and terminated members	29	23	52
Retired members and beneficiaries	22	-	22
Total plan members	53	32	85

All qualified permanent and probationary employees are eligible to participate in the District’s cost-sharing multiple-employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by state statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each Plan are applied as specified by the Public Employees’ Retirement Law.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 6 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Contributions for the year ended June 30, 2025, (Measurement Date June 30, 2024) were as follows:

Contribution Type	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Contributions – employer	\$ 96,183	\$ 52,418	\$ 148,601
Total contributions	\$ 96,183	\$ 52,418	\$ 148,601

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

Proportionate Share of Net Pension Liability and Pension Expense

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous Plan for the fiscal year ended June 30, 2025:

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Change in Plan Net Pension Liability
CalPERS – Miscellaneous Plan:			
Balance as of June 30, 2023 (Measurement Date)	\$ 4,327,615	\$ 3,004,254	\$ 1,323,361
Balance as of June 30, 2024 (Measurement Date)	\$ 4,425,515	\$ 3,086,301	\$ 1,339,214
Change in Plan Net Pension Liability	\$ 97,900	\$ 82,047	\$ 15,853

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 6 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The District’s proportionate share of the net pension liability for the June 30, 2024, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2025	Fiscal Year Ending June 30, 2024	
Measurement Date	June 30, 2024	June 30, 2023	
Percentage of Risk Pool Net Pension Liability	0.027689%	0.026465%	0.001224%
Percentage of Plan (PERF C) Net Pension Liability	0.027689%	0.026465%	0.001224%

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$190,120. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	\$ 148,601	\$ -
Difference between actual and proportionate share of employer contributions	-	(70,665)
Adjustment due to differences in proportions	2,740	(15,992)
Differences between expected and actual experience	115,787	(4,518)
Differences between projected and actual earnings on pension plan investments	77,097	-
Changes in assumptions	34,421	-
Total Deferred Outflows/(Inflows) of Resources	\$ 378,646	\$ (91,175)

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 6 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

An amount of \$148,601 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2026	\$ 25,697
2027	148,534
2028	(8,941)
2029	(26,420)
Total	<u>\$ 138,870</u>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2024 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2023, total pension liability. The June 30, 2024, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 6 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Long-term Expected Rate of Return (continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return</u> ^{1,2}
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Estate	15.0%	3.21%
Leverage	-5.0%	-0.59%
	<u>100.0%</u>	

¹ An expected inflation of 2.3% is used for this period.

² Figures are based on the 2021 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 6 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

Changes in the discount rate for the year ended June 30, 2025, was as follows:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1%	Current Discount	Discount Rate + 1%
	5.90%	Rate 6.90%	7.90%
CalPERS – Miscellaneous Plan	\$ 1,936,395	\$ 1,339,214	\$ 847,646

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

NOTE 7 – NET POSITION – NET INVESTMENT IN CAPITAL ASSETS

At June 30, the net position – net investment in capital assets balance was calculated as follows:

Description	Balance
Net investment in capital assets:	
Capital assets – not being depreciated	\$ 762,886
Capital assets – being depreciated, net	9,122,676
Loan payable – current portion	(14,738)
Loan payable – non-current portion	(19,872)
Total net investment in capital assets	\$ 9,850,952

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 8 – FUND BALANCES

At June 30, 2025, fund balances of the District’s governmental funds were classified as follows:

Description	General Fund	Benefit Assessment Fund	Impact Fees Fund	Total Governmental Funds
Committed:				
Capital projects	\$ -	\$ 72,308	\$ 1,145,577	\$ 1,217,885
Assigned:				
Compensated absences	48,172	-	-	48,172
Unassigned	4,003,092	-	-	4,003,092
Total fund balances	<u>\$ 4,051,264</u>	<u>\$ 72,308</u>	<u>\$ 1,145,577</u>	<u>\$ 5,269,149</u>

NOTE 9 – INTERFUND TRANSFERS

Interfund transfers were as follows:

Amount	Transfer		Purpose
	From Fund	To Fund	
<u>\$ 709,308</u>	Benefits & Impact	General	Operations

NOTE 10 – PRIOR PERIOD ADJUSTMENTS

Government-Wide Statement of Net Position and Balance Sheet

Beginning net position as of July 1, 2024, was restated by \$347,768, for the District’s retroactive restatement for the correction of error as noted below:

June 30, 2024	As Previously Stated	Adjustment	As Restated
Government-wide Statement of net position			
Cash and cash equivalents	\$ 2,896,298	\$ 347,768	\$ 3,244,066
Change in net position	<u>\$ 12,915,872</u>	<u>\$ 347,768</u>	<u>\$ 13,263,640</u>
Governmental balance sheet			
Cash and cash equivalents	\$ 2,896,298	\$ 347,768	\$ 3,244,066
Change in fund balance	<u>\$ 3,152,297</u>	<u>\$ 347,768</u>	<u>\$ 3,500,065</u>

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 11 – JOINT VENTURE

The District is a member of The California Association for Park and Recreation Indemnity (CAPRI) is a Joint Powers Authority which provides insurance coverages, risk management, safety and loss prevention services through a financially sound risk-sharing pool. The original pool was created in 1986 while the current organization is the result of the merger on July 1, 2008 between California Association for Park and Recreation Insurance and Park and Recreation District Employee Compensation (PARDEC).

CAPRI's membership consists of various recreation and park districts in California. Through its various programs, members are able to pool member contributions and to realize the advantages of self-insurance. It provides coverage for property, general liability, workers' compensation, public officials and employee liability, automobile liability, and other minor coverages. CAPRI is under the control and direction of the Board of Directors consisting of representatives of the member districts.

Each member agency pays a contribution commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the joint-powers authority. Full financial statements are available separately from the California Association for Park and Recreation Indemnity at 6341 Auburn Blvd., Suite A, Citrus Heights, California 95621. Condensed information for CAPRI is as follows:

A. Entity	CAPRI	
B. Purpose	To pool member contributions and realize the advantages of self-insurance	
C. Participants	As of June 30, 2024 – 64 member districts	
D. Governing board	Seven representatives employed by members	
E. District payments for FY 2024:		
Property/Liability policy	\$150,741	
F. Condensed financial information	June 30, 2024	
Audit signed	February 25, 2025	
Statement of financial position:		June 30, 2024
Total assets		<u>\$ 37,931,463</u>
Deferred outflows		<u>352,168</u>
Total liabilities		<u>19,341,803</u>
Deferred inflows		<u>53,296</u>
Net position		<u>\$ 18,888,532</u>
Statement of revenues, expenses and changes in net position:		
Total revenues		\$ 20,470,592
Total expenses		<u>(15,110,444)</u>
Change in net position		5,360,148
Beginning – net position		<u>13,528,384</u>
Ending – net position		<u>\$ 18,888,532</u>
G. Member agencies share of year-end financial position		Not Calculated

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 12 – RISK MANAGEMENT

California Association for Park and Recreation Indemnity (CAPRI)

Property/Liability Program

The Property/Liability Program was established for the purpose of operating and maintaining a self-insurance or group insurance program. Under this program, CAPRI provides its member districts the following coverage:

A. Property (Building and Content) / Boiler and Machinery

The program provides an all-risk replacement cost coverage, subject to a \$2,000 deductible for each loss at member level, a \$150,000 deductible at the pool level, and an aggregate limit of \$650,000. The earthquake and flood coverage has a \$5,000,000 and \$10,000,000 aggregate limit, respectively, subject to a deductible of 5% per occurrence of the building, contents, and/or structure damaged subject to a minimum of \$50,000 for earthquake and \$20,000 for flood. The program also provides coverage for sudden and accidental breakdown of boiler and machinery replacement cost coverage, subject to a \$2,000 deductible for member level, and \$150,000 at the pool level.

In excess of the above coverages, CAPRI provides a group purchased commercial insurance policy through the Public Entity Property Insurance Program (PEPIP) for all-risk replacement cost coverage, subject to a self-insured retention (SIR) of \$150,000 beginning April 1, 2005 to present.

B. General Liability and Public Officials and Employment Practices Liability

CAPRI provides comprehensive coverage with a limit of \$25,000,000 per occurrence for personal injury or property damage and a limit of \$25,000,000 annual aggregate per member district for errors and omissions of public officials. CAPRI self-funds coverage up to \$1,000,000. CSAC Excess Insurance Authority (CSAC-EIA) provides \$24,000,000 of coverage over self-insured retention of \$1,000,000.

This Program also includes Employment Practices Liability which is subjected to a \$20,000 deductible. If the Member District consults with its general counsel and if such counsel has experience with labor and employment law, or with its labor and employment counsel, or CAPRI-recommended labor and employment counsel prior to termination, layoffs, downsizing or other employment related matter, the deductible will be reduced to \$5,000 for any employment liability lawsuit brought by that employee.

Workers' Compensation Program

This program provides coverage to its members of up to statutory limits per occurrence, including volunteer operations as long as each member has issued a resolution covering volunteers. CAPRI self-funds up to \$350,000; losses in excess of this amount are covered by CSAC-EIA up to the Statutory limit per occurrence. CAPRI also provides its members with proactive claim oversight by working closely their third-party claims administrator and the members. The District maintains workers' compensation coverage and employer's liability coverage in accordance with the statutory requirements of the State of California.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal year 2025, 2024, and 2023. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2025, 2024, and 2023.

FEATHER RIVER RECREATION AND PARK DISTRICT

Notes to Financial Statements

Years Ended June 30, 2025

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel and/or management, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Construction Contracts

The District has a variety of agreements with private parties relating to the installation, improvement, or modification of playgrounds and park equipment within its service area. The financing of such construction contracts is being provided primarily from the District's replacement reserves and advances for construction. The District has committed approximately \$496,500 to complete the open construction contracts as of March 31, 2025.

NOTE 14 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 20, 2026, the date on which the financial statements were available to be issued.

Required Supplementary Information

FEATHER RIVER RECREATION AND PARK DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2025

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Property taxes	\$ 2,775,015	\$ 2,349,465	\$ (425,550)
Charges for services	230,000	312,403	82,403
Operating grants and contributions	15,000	3,550	(11,450)
Insurance proceeds	-	48,000	48,000
Investment earnings	28,500	164,471	135,971
Total revenues	<u>3,048,515</u>	<u>2,877,889</u>	<u>(170,626)</u>
Expenditures:			
Current:			
Salaries and wages	1,227,074	941,894	285,180
Employee benefits	288,926	407,767	(118,841)
Materials and services	1,511,379	1,757,613	(246,234)
Capital outlay	246,056	246,056	-
Debt service:			
Principal	1,935,488	1,935,488	-
Interest	17,855	15,820	2,035
Total expenditures	<u>5,226,778</u>	<u>5,304,638</u>	<u>(77,860)</u>
Excess of revenues over expenditures	(2,178,263)	(2,426,749)	(248,486)
Other financing sources(uses):			
Transfers in(out)	-	709,308	(709,308)
Proceeds from sale of capital asset	-	3,690,000	(3,690,000)
Total other financing sources	<u>-</u>	<u>4,399,308</u>	<u>(4,399,308)</u>
Change in fund balance	(2,178,263)	1,972,559	(4,647,794)
Fund balance:			
Beginning of year		<u>1,730,937</u>	
End of year		<u>\$ 3,703,496</u>	

FEATHER RIVER RECREATION AND PARK DISTRICT
Schedule of Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2025

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2015	0.02532%	\$ 522,135	\$ 486,377	107.35%	87.11%
June 30, 2016	0.02192%	709,041	535,866	132.32%	80.82%
June 30, 2017	0.02164%	844,607	497,411	169.80%	74.52%
June 30, 2018	0.02139%	842,871	639,386	131.83%	75.90%
June 30, 2019	0.02078%	939,779	706,773	132.97%	75.26%
June 30, 2020	0.02032%	1,036,482	634,689	163.31%	75.10%
June 30, 2021	0.01988%	657,502	844,875	77.82%	88.29%
June 30, 2022	0.01958%	1,236,512	812,574	152.17%	76.68%
June 30, 2023	0.01907%	1,323,361	659,897	200.54%	76.68%
June 30, 2024	0.02769%	1,339,214	706,245	189.62%	69.74%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal years June 30, 2018 to June 30, 2022:

There were no significant changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023:

The discount rate was reduced from 7.15% to 6.90% and the inflation rate from 2.50% to 2.30%.

From fiscal year June 30, 2023 to June 30, 2025:

There were no significant changes in assumptions.

FEATHER RIVER RECREATION AND PARK DISTRICT

Schedule of Pension Contributions

For the Fiscal Year Ended June 30, 2025

Last Ten Fiscal Years

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	\$ 34,280	\$ (34,280)	\$ -	\$ 486,377	7.05%
June 30, 2017	42,006	(42,006)	-	535,866	7.84%
June 30, 2018	37,288	(37,288)	-	497,411	7.50%
June 30, 2019	45,222	(45,222)	-	639,386	7.07%
June 30, 2020	53,221	(53,221)	-	706,773	7.53%
June 30, 2021	54,356	(54,356)	-	634,689	8.56%
June 30, 2022	63,298	(63,298)	-	844,875	7.49%
June 30, 2023	80,256	(80,256)	-	812,574	9.88%
June 30, 2024	73,638	(73,638)	-	659,897	11.16%
June 30, 2025	73,638	(73,638)	-	706,245	10.43%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation Method	Inflation	Investment Rate of Return
June 30, 2016	June 30, 2014	Entry Age	Fair Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Fair Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Fair Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Fair Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Fair Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Fair Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Fair Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Fair Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%
June 30, 2025	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment expense, including inflation
Retirement Age	50 years (2.0%@60), 52 years (2.0%@62)
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

Other Independent Auditors' Report



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Feather River Recreation and Park District
Oroville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Feather River Recreation and Park District (District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 20, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
May 20, 2026

**FEATHER RIVER
RECREATION AND PARK DISTRICT
Report to the Board of Directors
For the Fiscal Year Ended
June 30, 2025**

NIGRO & NIGRO^{PC}

FEATHER RIVER REACREATION AND PARK DISTRICT

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For the Fiscal Year Ended June 30, 2025

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Board of Directors
Feather River Recreation and Park District
Oroville, California

We are pleased to present this report related to our audit of the financial statements of the Feather River Recreation and Park District (District) as of and for the year ended June 30, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Nigro & Nigro, PC
Murrieta, California
May 20, 2026

Required Communications

FEATHER RIVER RECREATION AND PARK DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2025

Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<p>Our Responsibilities with Regard to the Financial Statement Audit</p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2025. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p>
<p>Overview of the Planned Scope and Timing of the Financial Statement Audit</p>	<p>An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.</p>
<p>Accounting Policies and Practices</p>	<p>Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p>Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p>Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Management’s Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<p>Audit Adjustments</p>	<p>Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries.</p>
<p>Uncorrected Misstatements</p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>

FEATHER RIVER RECREATION AND PARK DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2025

Area	Comments
Discussions With Management	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	No significant difficulties were encountered in performing our audit.
Required Supplementary Information	We applied certain limited procedures to the: <ol style="list-style-type: none">1. Management's Discussion and Analysis2. Budget to Actual Comparison3. Required Pension Plan Disclosures Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the information and use of Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

FEATHER RIVER RECREATION AND PARK DISTRICT

Required Communications

For the Fiscal Year Ended June 30, 2025

Our Audit Methodology

As part of our firm's standard audit methodology, once our Audit Team has uploaded management's trial balance into our audit software, we are required to report to the Governance Board and Management all adjustments made to the trial balance during the audit process. This includes any proposed audit adjustments identified by our auditors as well as any adjustments provided by management. Our policy is designed to ensure full transparency and to give the Governance Board and Management a clear understanding of the nature and extent of changes considered during the audit, thereby reinforcing the integrity and depth of the audit procedures performed.

Disclosure of Audit Adjustments and Reclassifications

As part of our external audit engagement, we operate under the presumption that the District's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the District's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

The existence or absence of such adjustments does not inherently indicate deficiencies, but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Governance Board and Management with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management strengthen internal controls and oversight over the year-end financial close process. Enhancing these procedures can reduce the volume of post-closing audit adjustments and reclassifications, improve the quality of interim and year-end financial reporting, and support the District's efforts in maintaining compliance with financial reporting requirements and best practices in fiscal governance.

Management Override of Controls

Professional auditing standards require auditors to consider the risk that management may override established internal controls, regardless of the perceived effectiveness of those controls. During our audit, we identified management override of controls as a significant risk due to the inherent ability of management to initiate, authorize, record, or adjust transactions and financial records. Such override could occur through inappropriate journal entries, management bias in accounting estimates, or the circumvention of established approval and review processes, potentially resulting in material misstatement of the financial statements, whether due to error or fraud.

While our audit procedures did not identify any instances of inappropriate management override, the presence of this risk is inherent in all organizations and warrants continued attention. We recommend that the District continue to strengthen governance and oversight practices, including active involvement by the Governance Board, consistent monitoring of journal entries and significant estimates, segregation of duties where feasible, and periodic independent reviews of key financial processes. These measures help mitigate the risk of management override and support the integrity and reliability of the District's financial reporting.

Summary of Adjusting Journal Entries

FEATHER RIVER RECREATION AND PARK DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2025

See Attachment

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To true up Accrued Vacation			
5000001	WAGES & SALARIES	48,172.59	
5000001	WAGES & SALARIES	11,648.85	
2005014	ACCRUED LEAVE PAYABLE		48,172.59
2005014	ACCRUED LEAVE PAYABLE		11,648.85
Total		59,821.44	59,821.44
Adjusting Journal Entries JE # 2			
To accrue FSB CC and Home Depot CC			
5022008	AQUATICS POOL R&M	4,270.29	
9010000	OTHER EXPENSES	4,082.75	
2003001	FSB DISTRICT CC		4,082.75
2004004	HOME DEPOT		4,270.29
Total		8,353.04	8,353.04
Adjusting Journal Entries JE # 4			
PBC To move CIP Scoreboards to Equipment in Service			
1402000	EQUIPMENT & VEHICLES	68,159.84	
1404130	CIP SCOREBOARDS		68,159.84
Total		68,159.84	68,159.84
Adjusting Journal Entries JE # 5			
PBC To Correct B&I and E&V			
1401000	BUILDINGS & IMPROVEMENTS	1,565,557.27	
1402000	EQUIPMENT & VEHICLES		1,565,557.27
Total		1,565,557.27	1,565,557.27
Adjusting Journal Entries JE # 6			
PBC To adjust for Sale of Assets			
1401000	BUILDINGS & IMPROVEMENTS	125,974.00	
1402000	EQUIPMENT & VEHICLES	910.11	
1403000	ACCUMULATED DEPRECIATION	251,528.15	
1403000	ACCUMULATED DEPRECIATION	1,153,089.28	
1403000	ACCUMULATED DEPRECIATION	98,986.74	
5022002	EQUIPMENT R&M	3,378.72	
9009000	DEPRECIATION	855,927.86	
9010000	OTHER EXPENSES	15,826.08	
1401000	BUILDINGS & IMPROVEMENTS		129,935.34
1401000	BUILDINGS & IMPROVEMENTS		15,826.08
1402000	EQUIPMENT & VEHICLES		121,592.81
1402000	EQUIPMENT & VEHICLES		98,986.74
1403000	ACCUMULATED DEPRECIATION		855,927.86
1403000	ACCUMULATED DEPRECIATION		125,974.00
8005000	GAIN/(LOSS) ON ASSET DISPOSAL		1,153,089.28
8005000	GAIN/(LOSS) ON ASSET DISPOSAL		3,378.72
9010000	OTHER EXPENSES		910.11
Total		2,505,620.94	2,505,620.94

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 7			
To True up Long-Term Debt			
1200000	REFINANCE 2015 PREPAID INTEREST	4,635.96	
2017001	FORD MOTOR LOAN 2022 FORD F250	10,791.72	
2017001	FORD MOTOR LOAN 2022 FORD F250	2,988.20	
2018000	REFINANCE 2015 EXEMPT BOND A	43,777.14	
9010000	OTHER EXPENSES	3,182.23	
1401000	BUILDINGS & IMPROVEMENTS		43,777.14
2017000	FORD MOTOR VEHICLE LOAN		10,791.72
2018000	REFINANCE 2015 EXEMPT BOND A		3,182.23
5022002	EQUIPMENT R&M		2,988.20
5031000	DEBT INTEREST		4,635.96
Total		65,375.25	65,375.25
Adjusting Journal Entries JE # 8			
To True up Interest			
1000101	FUND 2600 - GENERAL	38,112.46	
1001000	FUND 2610 - BENEFIT ASMT. DIST.	166.71	
1002100	FUND 2620 - PARK IMPACT FEES	17,133.72	
1003200	FUND 2630 - PUBLIC IMPACT FEES	6,540.80	
1003200	FUND 2630 - PUBLIC IMPACT FEES	23,785.88	
1003300	FUND 2640 - AQUATIC IMPACT FEES	856.88	
9010000	OTHER EXPENSES	33,247.01	
1000101	FUND 2600 - GENERAL		74,149.06
1003300	FUND 2640 - AQUATIC IMPACT FEES		184.26
4022200	IMPACT FEE INTEREST REVENUE		45,510.14
Total		119,843.46	119,843.46
Adjusting Journal Entries JE # 9			
RECLASS - Property tax receivable & Interest			
1103001	PROPERTY TAX RECEIVABLE	120,678.58	
1103002	INTEREST RECEIVABLE	7,885.90	
1000101	FUND 2600 - GENERAL		120,678.58
1000101	FUND 2600 - GENERAL		7,885.90
Total		128,564.48	128,564.48
Adjusting Journal Entries JE # 10			
RECLASS - For Financial Reporting Purposes			
9010000	OTHER EXPENSES	3,862.50	
4037000	REFUNDS		3,862.50
Total		3,862.50	3,862.50
Adjusting Journal Entries JE # 11			
To True up FMV			
1501000	FUND 2600 - GENERAL	46,140.64	
9000000	FAIR VALUE ADJUSTMENT - GF		29,623.70
9001000	FAIR VALUE ADJUSTMENT - BAD		980.64
9002000	FAIR VALUE ADJUSTMENT - IMPACT		15,536.30
Total		46,140.64	46,140.64
Adjusting Journal Entries JE # 12			
To Restate Equity of understated county cash			
4010000	PROPERTY TAX REVENUE	347,769.33	
3007000	UNDISTRIBUTED DISTRICT EQUITY		347,769.33

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 13			
To true up Cash and AP			
2000000	ACCOUNTS PAYABLE	43,108.24	
9010000	OTHER EXPENSES	45,152.64	
1005200	FSB PAYROLL CLEARING		45,152.64
9010000	OTHER EXPENSES		43,108.24
Total		88,260.88	88,260.88
	Total Adjusting Journal Entries	5,007,329.07	5,007,329.07



RESOLUTION NO. 2099-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT ACCEPTING THE FINANCIAL STATEMENTS AND REQUIRED SUPPLEMENTARY INFORMATION WITH THE INDEPENDENT AUDITOR’S REPORT FOR FISCAL YEAR 2023/24, AND ACCEPTING THE REPORT TO THEBOARD OF DIRECTORS PREPARED BY NIGRO & NIGRO< PC

WHEREAS, California Government Code requires the District to conduct an annual independent audit of its financial statements; and

WHEREAS, The District engaged Nigro & Nigro to perform the audit of the District’s financial statements for Fiscal Year 2024/25; and

WHEREAS, The audit has been completed and the Financial Statements and Required Supplementary Information with the Independent Auditor’s Report for Fiscal Year 2024/25 have been presented to the Board of Directors; and

WHEREAS, The auditor has also provided a Report to the Board of Directors, which communicates the audit scope, key findings, and recommendations; and

WHEREAS, The Board of Directors has reviewed both documents and wishes to formally accept them into the District’s records.

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

- 1. Accepts the Financial Statements and Required Supplementary Information with the Independent Auditor’s Report for Fiscal Year 2023/24; and**
- 2. Accepts the Report to the Board of Directors prepared by Nigro & Nigro, PC; and**
- 3. Directs that both documents be placed on file as part of the official records of the District.**

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on this ___ day of _____, 2025 by the following vote:

Ayes:

Noes:

Absent:

Abstain:



Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager

Department Update 5.26.26

Name: Jenna Walker

Department: Recreation

Recently completed events/projects:

- Youth Sports
 - Implementation and completion of Spring 2026 youth sports leagues:
 - Soccer – March 24 – May 13
 - 4th-5th: 10 teams
 - 6th-8th: 11 teams
 - Flag Football – March 30 – May 20
 - 3rd – 5th: 4 teams
 - 6th-8th: 5 teams
 - Track & Field – April 2 – May 14
 - K-4th: 224 athletes
 - 5th-8th: 125 athletes
- Recreation classes and activity offerings:
 - Implementation and completion of Spring 2026 seasonal programming
 - Intro to Ballet – March 20 – May 22
 - Ages 3-5 (2 classes) & Ages 6-12 (1 class)
 - Drop-in Indoor Pickleball
 - Tuesdays & Thursdays, 9:00am-noon (excluding school/holiday breaks)
- Aquatics
 - Preparation, purchasing, updates, and inspections for 2026 pre-season and season
 - Hiring of head lifeguards, lifeguards, and instructors for 2026 aquatics season
 - Recruitment and hiring of facility attendants for 2026 aquatics season
 - Creating staffing and facility schedules
 - Hosting lifeguard certification courses (2) & recertification course (1)
 - Set up and opened swim lesson sessions registration

Current events/projects:

- Youth Sports
 - Planning for Summer 2026
 - Junior Giants
 - 137 players and 7 volunteers registered as of May 20
 - Season starts June 8
- Adult Sports
 - Implementation of Spring 2026 adult sports leagues:
 - Softball
 - Men's: 10 teams
 - Coed: 10 teams
 - Rec Volleyball
 - Coed: 5 teams
 - Planning Summer 2026 adult sports leagues

- Softball (Men's & Coed)
 - Rec Volleyball
- Recreation classes and activity offerings:
 - Classes and activities for Spring 2026:
 - Adult Fitness classes – started 1/5; ongoing
 - Chair Yoga: Mondays & Wednesdays
 - Fit Fusion: Tuesdays & Thursdays
 - Yoga Renew: Saturdays
 - Line Dancing – started 5/4
 - Beginning Line Dancing: Mondays, 5-6pm
 - Karate – started 4/1; ongoing
 - Now offering Karate classes through Northern California Karate Academy
 - Planning Summer 2026 programming
- Aquatics
 - Hiring and training of lifeguards, instructors, and staff for 2026 aquatics season
 - Determining and addressing facility needs and maintenance schedules
 - Determining equipment needs and purchasing
 - Reviewing and revising policies, procedures, and rules
 - Offering spring aquatics programming – started 4/13 at Nelson Pool:
 - Aquatic Fitness (Aqua Fit)
 - Lap Swim
 - Planning 2026 aquatics season at 2 pools
 - Nelson Pool and Palermo Pool will be open for public/recreational swim, swim lessons, family swim, rentals, and additional programming starting June 6.

Upcoming events/projects:

- Implementing Summer 2026 leagues and programming
- Opening the Nelson and Palermo pools for the summer season on June 6
- Planning Fall 2026 leagues and programming
- 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

Weekly Tasks Include:

- Mowing done on Friday
- Field prep

Playtown Park Replacement Project Update: Staff have removed the fall material in preparation for the demo and construction of the new structure. The construction company will be onsite during the week of May 25-29 to start demo. They anticipate two-week time for installation. Staff will be installing new fall material once the new structure is installed.

Staff applied new surfacing to the basketball courts at MLK park.

AFWD/Sheriff work crews continue to do weed abatement and fuels reduction throughout Riverbend Park.

Upcoming/Ongoing Projects:

- Brush removal, fuels reduction throughout Riverbend
- Palermo Pool picnic area
- Playtown Park Replacement Project.



Work Orders List for 04/22/2026 - 05/20/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#15971	Ground Squirrel Abatement	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; margin-top: 5px;">Pest Control</div>	<div style="color: green; font-weight: bold;">T</div> Maintenance Team Eric Danner Dommie		Total Time Costs \$115.51 Total Time 5h 0m 0s Total Costs \$115.51	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Dommie on 04/22/2026
#16623	Expand the chain-link around the trees	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;">Request</div>	<div style="color: green; font-weight: bold;">T</div> Maintenance Team Jesus Aispuro Marco Aispuro		Total Time Costs \$369.60 Total Time 16h 0m 0s Total Costs \$369.60	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Marco Aispuro on 04/22/2026
#16628	Snack bar	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; margin-top: 5px;">Safety</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Repair</div>	<div style="color: green; font-weight: bold;">T</div> Maintenance Team Dommie		Total Time Costs \$15.50 Total Time 45m 0s Total Costs \$15.50	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Dommie on 04/23/2026
#16642	To cut the grass	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;">Project</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Maintenance</div>	Marco Aispuro		Total Time Costs \$115.50 Total Time 5h 0m 0s Total Costs \$115.50	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Marco Aispuro on 04/23/2026
#16644	Rack for weed eaters	Shop	<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;">Project</div>	Marco Aispuro		Total Time Costs \$69.30 Total Time 3h 0m 0s Total Costs \$69.30	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Marco Aispuro on 04/23/2026
#16629	Backboards	Oroville Convention Center	<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;">Project</div>	joseph velasquez Eric Danner Hue Vang Dommie		Total Time Costs \$945.34 Total Time 34h 0m 0s Total Costs \$945.34	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Hue Vang on 04/23/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16287	Scoreboard	Oroville Convention Center	<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;">Project</div>	joseph velasquez Eric Danner Hue Vang Dommie		Total Time Costs \$474.40 Total Time 16h 0m 0s Total Costs \$474.40	✓ Done Completed by Hue Vang on 04/23/2026
#16635	Cleaning up the DG areas <small>(6)</small>	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;">Weed Control</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 04/23/2026
#16608	Gather broken trees		<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;">Storm Damage</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Rainy Day Projects</div>	T Maintenance Team Jesus Aispuro Marco Aispuro		Total Time Costs \$369.60 Total Time 16h 0m 0s Total Costs \$369.60	✓ Done Completed by Marco Aispuro on 04/23/2026
#16653	OCC	Oroville Convention Center	<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;">Safety</div>	Dommie		Total Time Costs \$6.89 Total Time 20m 0s Total Costs \$6.89	✓ Done Completed by Dommie on 04/24/2026
#16654	Nolan	Picnic Area <small>Parent: Nolan Sports Complex</small>	<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;">Safety</div>	Dommie		Total Time Costs \$3.62 Total Time 10m 31s Total Costs \$3.62	✓ Done Completed by Dommie on 04/24/2026
#16659	Stall door	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;">Request</div>	Dommie		Total Time Costs \$8.61 Total Time 25m 0s Total Costs \$8.61	✓ Done Completed by Dommie on 04/24/2026
#16660	Well pump	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;">Weed Control</div>	Dommie		Total Time Costs \$31.01 Total Time 1h 30m 0s Total Costs \$31.01	✓ Done Completed by Dommie on 04/24/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16670	river cleanup with community	Bedrock Tennis Court	<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: 5px;">Request</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Paul Vang Randy Schmidt Tim Morley		Total Time Costs \$177.49 Total Time 9h 0m 0s Total Costs \$177.49	✓ Done Completed by Tim Morley on 04/25/2026
#16679	Prom OCC break down	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: 5px;">Rental</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Janitorial</div>	Sam Solis		Total Time Costs \$25.50 Total Time 1h 30m 0s Total Costs \$25.50	✓ Done Completed by Sam Solis on 04/26/2026
#16684	Illegal camp clean up	Dog Park <small>Parent: Riverbend Park</small>	<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: 5px;">Clean up</div>	Paul Vang Tim Morley		Total Time Costs \$56.51 Total Time 3h 0m 0s Total Costs \$56.51	✓ Done Completed by Tim Morley on 04/26/2026
#16681	Weed eat And blow entrance of riverbend	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: 5px;">Weed Control</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Randy Schmidt Sam Solis		Total Time Costs \$74.14 Total Time 4h 0m 0s Total Costs \$74.14	✓ Done Completed by Sam Solis on 04/26/2026
#16685	Weed eat entrance at Nelson and blow	Nelson 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: 5px;">Weed Control</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Randy Schmidt Sam Solis		Total Time Costs \$111.21 Total Time 6h 0m 0s Total Costs \$111.21	✓ Done Completed by Sam Solis on 04/26/2026
#16552	Re Paint Flag Football Field	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: 5px;">Request</div>	Hue Vang Dommie		Total Time Costs \$69.84 Total Time 2h 40m 0s Total Costs \$69.84	✓ Done Completed by Hue Vang on 04/27/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16171	Drips line leaking at riverbend park and check all sprinklers head	Riverbend Park	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-top: 2px;"> Irrigation Repair </div>	Hue Vang Dommie Randy Schmidt		Total Time Costs \$852.84 Total Time 32h 0m 0s Total Costs \$852.84	✓ Done Completed by Dommie on 04/27/2026
#16714	Toro	Maintenance Shop	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-top: 2px;"> Repair </div>	Dommie		Total Time Costs \$20.67 Total Time 1h 0m 0s Total Costs \$20.67	✓ Done Completed by Dommie on 04/28/2026
#16718	Overseed Soccer Fields	Riverbend Park	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-top: 2px;"> Turf Management </div>	T Maintenance Team Eric Danner		Total Time Costs \$214.00 Total Time 8h 0m 0s Total Costs \$214.00	✓ Done Completed by Eric Danner on 04/29/2026
#16730	Change sprinkler head on Fairbanks	Nolan Sports Complex	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-top: 2px;"> Irrigation Repair </div>	T Maintenance Team Eric Danner		Total Time Costs \$8.92 Total Time 20m 0s Total Costs \$8.92	✓ Done Completed by Eric Danner on 04/29/2026
#16732	Toro	Maintenance Shop	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-top: 2px;"> Repair </div>	Dommie		Total Time Costs \$15.50 Total Time 45m 0s Total Costs \$15.50	✓ Done Completed by Dommie on 04/29/2026
#16742	Banners	All Parks	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; padding: 2px; display: inline-block; margin-top: 2px;"> Concert banners </div>	Dommie Randy Schmidt		Total Time Costs \$40.74 Total Time 2h 0m 0s Total Costs \$40.74	✓ Done Completed by Randy Schmidt on 04/30/2026
#16770	Sheriff work crew	Riverbend Park	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; 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 05/01/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16729	Sanitize Dog park Well		<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Safety</div>	<div style="display: flex; align-items: center;"> <div style="background-color: #28a745; color: white; border-radius: 50%; width: 15px; height: 15px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">T</div> <div> <p>Maintenance Team</p> <p>Eric Danner</p> </div> </div>		<div style="margin-bottom: 5px;">Total Time Costs \$26.75</div> <div style="margin-bottom: 5px;">Total Time 1h 0m 0s</div> <div style="background-color: #e9ecef; padding: 2px; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$26.75 </div>	<div style="display: flex; align-items: center;"> ✓ Done </div> <div style="font-size: 0.8em; margin-top: 2px;">Completed by Eric Danner on 05/01/2026</div>
#16702	Weeding outside of dog park	Dog Park <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Weed Control</div>	<div style="display: flex; align-items: center;"> <div style="background-color: #28a745; color: white; border-radius: 50%; width: 15px; height: 15px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">T</div> <div> <p>Maintenance Team</p> <p>Jesus Aispuro</p> <p>Marco Aispuro</p> </div> </div>		<div style="margin-bottom: 5px;">Total Time Costs \$138.60</div> <div style="margin-bottom: 5px;">Total Time 6h 0m 0s</div> <div style="background-color: #e9ecef; padding: 2px; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$138.60 </div>	<div style="display: flex; align-items: center;"> ✓ Done </div> <div style="font-size: 0.8em; margin-top: 2px;">Completed by Jesus Aispuro on 05/01/2026</div>
#16783	trim and edge bushes at OCC	Oroville Convention Center	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;">Leaf Removal</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;">Request</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Clean up</div>	Paul Vang		<div style="margin-bottom: 5px;">Total Time Costs \$68.90</div> <div style="margin-bottom: 5px;">Total Time 3h 20m 0s</div> <div style="background-color: #e9ecef; padding: 2px; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$68.90 </div>	<div style="display: flex; align-items: center;"> ✓ Done </div> <div style="font-size: 0.8em; margin-top: 2px;">Completed by Paul Vang on 05/02/2026</div>
#16794	Break down occ after rental on May 2	Oroville Convention Center	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;">Rental</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Clean up</div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 5px;">Randy Schmidt</div> <div style="margin-right: 5px;">Tim Morley</div> </div>		<div style="margin-bottom: 5px;">Total Time Costs \$78.42</div> <div style="margin-bottom: 5px;">Total Time 4h 12m 48s</div> <div style="background-color: #e9ecef; padding: 2px; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$78.42 </div>	<div style="display: flex; align-items: center;"> ✓ Done </div> <div style="font-size: 0.8em; margin-top: 2px;">Completed by Tim Morley on 05/03/2026</div>
#16782	clean cobwebs at nelson storages room.	Maintenance Shop <small>Parent: Nelson Sports Complex</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;">Safety</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Clean up</div>	Paul Vang		<div style="margin-bottom: 5px;">Total Time Costs \$41.34</div> <div style="margin-bottom: 5px;">Total Time 2h 0m 0s</div> <div style="background-color: #e9ecef; padding: 2px; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$41.34 </div>	<div style="display: flex; align-items: center;"> ✓ Done </div> <div style="font-size: 0.8em; margin-top: 2px;">Completed by Paul Vang on 05/03/2026</div>
#16795	Clean and wash gazebo 4 rental on 5, 3, 26	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;">Rental</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Clean up</div>	<div style="display: flex; align-items: center;"> <div style="margin-right: 5px;">Randy Schmidt</div> <div style="margin-right: 5px;">Tim Morley</div> </div>		<div style="margin-bottom: 5px;">Total Time Costs \$74.14</div> <div style="margin-bottom: 5px;">Total Time 4h 0m 0s</div> <div style="background-color: #e9ecef; padding: 2px; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$74.14 </div>	<div style="display: flex; align-items: center;"> ✓ Done </div> <div style="font-size: 0.8em; margin-top: 2px;">Completed by Tim Morley on 05/03/2026</div>

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16752	Convention Center Perimeter Clean up	Oroville Convention Center	<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: 5px;"> Clean up </div>	<div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block;"> T Maintenance Team </div> joseph velasquez Hue Vang Randy Schmidt Tim Morley		Total Time Costs \$151.81 Total Time 7h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;"> Total Costs \$151.81 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Tim Morley on 05/03/2026
#16798	Fix lady bathroom at Riverbend , snack bar	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: 5px;"> Damage </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Janitorial </div>	Eric Danner Randy Schmidt		Total Time Costs \$26.75 Total Time 1h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;"> Total Costs \$26.75 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Eric Danner on 05/04/2026
#16812	Light in office falling down	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: 5px;"> Safety </div>	joseph velasquez			<div style="color: green; font-weight: bold;">✓ Done</div> Completed by joseph velasquez on 05/04/2026
#16594	Loose handles and bars	Nelson Pool <small>Parent: Nelson Sports Complex</small>	<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: 5px;"> Safety </div>	<div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block;"> T Maintenance Team </div> Eric Danner Dommie		Total Time Costs \$13.38 Total Time 30m 0s <div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;"> Total Costs \$13.38 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Dommie on 05/04/2026
#16119	Nelson electric valve is slow leaking need to be change	Nelson 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: 5px;"> Irrigation Repair </div>	Hue Vang Dommie Randy Schmidt		Total Time Costs \$648.70 Total Time 25h 50m 0s <div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;"> Total Costs \$648.70 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Hue Vang on 05/04/2026
#16746	Replace missing playground rules sign Riverbend playground and spinner	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: 5px;"> Vandalism Repair </div>	Dommie		Total Time Costs \$29.28 Total Time 1h 25m 0s <div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;"> Total Costs \$29.28 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Dommie on 05/05/2026
#15510	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 #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Safety </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Maintenance </div>	<div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block;"> T Maintenance Team </div> Dommie	08/01/2026	Total Time Costs \$10.34 Total Time 30m 0s <div style="background-color: #e0f2f1; padding: 2px; border-radius: 5px; display: inline-block; margin-top: 5px;"> Total Costs \$10.34 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Dommie on 05/05/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16656	Dog Park trench need to be covered up	Dog Park 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;">Request</div>	<div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team </div> Jesus Aispuro Marco Aispuro Paul Vang		Total Time Costs \$2,012.75 Total Time 87h 30m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$2,012.75 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Jesus Aispuro on 05/05/2026
#16843	Football	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;">Request</div>	Dommie		Total Time Costs \$10.34 Total Time 30m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$10.34 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Dommie on 05/05/2026
#16830	Tighten bolts on play structure	Playground Parent: Palermo 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; color: #007bff;">Safety</div>	<div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team </div> Eric Danner		Total Time Costs \$53.50 Total Time 2h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$53.50 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Eric Danner on 05/05/2026
#16833	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;">Project</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 \$323.40 Total Time 14h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$323.40 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Jesus Aispuro on 05/06/2026
#16858	Paint over Griffee p	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;">Graffiti Removal</div>	Randy Schmidt		Total Time Costs \$15.05 Total Time 45m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$15.05 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/06/2026
#16840	Fill in old bollard hole on trail by HWY 70 bridge	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; color: #007bff;">Safety</div>	<div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team </div> Eric Danner		Total Time Costs \$26.75 Total Time 1h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$26.75 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Eric Danner on 05/06/2026
#16870	Toros	Maintenance Shop	<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;">Mow Schedule</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Maintenance</div>	Dommie Sam Solis		Total Time Costs \$56.51 Total Time 3h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; font-weight: bold;"> Total Costs \$56.51 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Sam Solis on 05/07/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16869	Pump room	Palermo 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: 2px;">Request</div>	Dommie Sam Solis		Total Time Costs \$37.67 Total Time 2h 0m 0s Total Costs \$37.67	✓ Done Completed by Sam Solis on 05/07/2026
#16853	Weeding Nelson sports complex <small>(OBJ)</small>	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: 2px;">Weed Control</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Request</div>	T Maintenance Team Jesus Aispuro Marco Aispuro		Total Time Costs \$462.00 Total Time 20h 0m 0s Total Costs \$462.00	✓ Done Completed by Jesus Aispuro on 05/07/2026
#16872	Paint over graffiti at skate park	Bedrock Skate 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: 2px;">Graffiti Removal</div>	Randy Schmidt		Total Time Costs \$10.04 Total Time 30m 0s Total Costs \$10.04	✓ Done Completed by Randy Schmidt on 05/07/2026
#16878	Wash toro mower	Maintenance Shop	<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: 2px;">Clean up</div>	Hue Vang		Total Time Costs \$15.86 Total Time 30m 0s Total Costs \$15.86	✓ Done Completed by Hue Vang on 05/07/2026
#16868	Check breaks on 2022 F-250	Maintenance Shop	<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: 2px;">Mechanical</div>	Eric Danner Hue Vang		Total Time Costs \$116.92 Total Time 4h 0m 0s Total Costs \$116.92	✓ Done Completed by Hue Vang on 05/07/2026
#16545	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 #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Inspection</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 2px;">Safety</div>	T Maintenance Team Paul Vang	05/01/2026	Total Time Costs \$15.13 Total Time 43m 55s Total Costs \$15.13	✓ Done Completed by Paul Vang on 05/08/2026
#16887	Fix trash.can at Palermo park	Palermo 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: 2px;">Damage</div>	Eric Danner Randy Schmidt		Total Time Costs \$6.69 Total Time 15m 0s Total Costs \$6.69	✓ Done Completed by Eric Danner on 05/08/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16877	Trip hazard	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Medium </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Request</div>	Dommie Sam Solis		Total Time Costs \$41.34 Total Time 2h 0m 0s Total Costs \$41.34	✓ Done Completed by Dommie on 05/08/2026
#16893	Check brake on 2019 F-250	Maintenance Shop	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬆ High </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Mechanical</div>	Eric Danner Hue Vang		Total Time Costs \$60.94 Total Time 2h 0m 0s Total Costs \$60.94	✓ Done Completed by Hue Vang on 05/08/2026
#16879	Install new irrigation control	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 #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Irrigation Repair</div>	Hue Vang Dommie		Total Time Costs \$94.43 Total Time 3h 30m 0s Total Costs \$94.43	✓ Done Completed by Dommie on 05/08/2026
#16891	Fixing in gate	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Medium </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Project</div>	Jesus Aispuro Marco Aispuro		Total Time Costs \$132.44 Total Time 5h 44m 0s Total Costs \$132.44	✓ Done Completed by Jesus Aispuro on 05/08/2026
#16906	Fix the fence	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Medium </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Maintenance</div>	Marco Aispuro		Total Time Costs \$23.10 Total Time 1h 0m 0s Total Costs \$23.10	✓ Done Completed by Marco Aispuro on 05/09/2026
#16909	Put up rattlesnake signs at Nelson Park	Nelson Sports Complex	<div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Request</div>	Paul Vang Sam Solis		Total Time Costs \$37.67 Total Time 2h 0m 0s Total Costs \$37.67	✓ Done Completed by Paul Vang on 05/09/2026
#16907	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 #00aaff; border-radius: 5px; padding: 2px; display: inline-block; color: #00aaff;">Sheriff Work Crew</div>	joseph velasquez Marco Aispuro			✓ Done Completed by joseph velasquez on 05/10/2026
#16926	Blow and clean gazebo for mother's	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⬇ Low </div>	Randy Schmidt		Total Time Costs \$40.14	✓ Done

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
	day		Clean up			Total Time Total Costs	2h 0m 0s \$40.14 Completed by Randy Schmidt on 05/10/2026
#16918	Weed eat the.hill behind tennis courts	Bedrock Tennis Court	Medium Weed Control	Randy Schmidt		Total Time Costs Total Time Total Costs	\$80.28 4h 0m 0s \$80.28 ✓ Done Completed by Randy Schmidt on 05/10/2026
#16904	Graffiti at the Skate park need to be removed or paint over	Bedrock Skate Park	Medium Graffiti Removal	Hue Vang Randy Schmidt		Total Time Costs Total Time Total Costs	\$20.07 1h 0m 0s \$20.07 ✓ Done Completed by Randy Schmidt on 05/10/2026
#16929	Weed eat at Riverbend old bridge	Riverbend Park	Low Weed Control	Randy Schmidt		Total Time Costs Total Time Total Costs	\$50.18 2h 30m 0s \$50.18 ✓ Done Completed by Randy Schmidt on 05/10/2026
#16935	Sheriff work crew	Riverbend Park	Medium Sheriff Work Crew	Jesus Aispuro Marco Aispuro		Total Time Costs Total Time Total Costs	\$369.60 16h 0m 0s \$369.60 ✓ Done Completed by Jesus Aispuro on 05/11/2026
#16903	Fence panel needs to be fixed at the skate park	Bedrock Skate Park	Medium Repair	Eric Danner Hue Vang		Total Time Costs Total Time Total Costs	\$26.75 1h 0m 0s \$26.75 ✓ Done Completed by Eric Danner on 05/12/2026
#16871	Weeding north side disc golf	Riverbend Park	Medium Weed Control	T Maintenance Team Jesus Aispuro			✓ Done Completed by Jesus Aispuro on 05/12/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16957	Fix broken sprinklers	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;">Irrigation Repair</div>	<div style="color: green; font-weight: bold;">T</div> Maintenance Team Eric Danner		Total Time Costs \$80.25 Total Time 3h 0m 0s <div style="background-color: #e0f2f1; padding: 2px;">Total Costs \$80.25</div>	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Eric Danner on 05/12/2026
#16958	Pruning trees	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;">Project</div>	Marco Aispuro		Total Time Costs \$184.80 Total Time 8h 0m 0s <div style="background-color: #e0f2f1; padding: 2px;">Total Costs \$184.80</div>	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Marco Aispuro on 05/12/2026
#16964	Mower		<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>	Dommie		Total Time Costs \$25.84 Total Time 1h 15m 0s <div style="background-color: #e0f2f1; padding: 2px;">Total Costs \$25.84</div>	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Dommie on 05/12/2026
#16986	Brakes	Maintenance Shop 2022 Ford F 250 Diésel	<div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Mechanical</div>	joseph velasquez			<div style="color: green; font-weight: bold;">✓</div> Done Completed by joseph velasquez on 05/14/2026
#16987	Brakes	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 #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Mechanical</div>	<div style="color: green; font-weight: bold;">T</div> Maintenance Team joseph velasquez			<div style="color: green; font-weight: bold;">✓</div> Done Completed by joseph velasquez on 05/14/2026
#15984	All park. All sprinklers need to be checked and repair	All Parks	<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 Dommie		Total Time Costs \$802.73 Total Time 28h 6m 0s <div style="background-color: #e0f2f1; padding: 2px;">Total Costs \$802.73</div>	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Dommie on 05/14/2026
#16961	Weed spray 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 #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Weed Control</div>	Hue Vang Dommie		Total Time Costs \$419.04 Total Time 16h 0m 0s <div style="background-color: #e0f2f1; padding: 2px;">Total Costs \$419.04</div>	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Dommie on 05/14/2026
#16967	Fix lock on women bathroom at Nolan locked side	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;">Vandalism Repair</div>	Dommie Randy Schmidt		Total Time Costs \$0.69 Total Time 2m 0s <div style="background-color: #e0f2f1; padding: 2px;">Total Costs \$0.69</div>	<div style="color: green; font-weight: bold;">✓</div> Done Completed by Dommie on 05/14/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16520	RB Beach Picnic Area Clean Up	Riverbend 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; color: #007bff;">Clean up</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team joseph velasquez Paul Vang </div>	05/15/2026	Total Time Costs \$20.67 Total Time 1h 0m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$20.67</div>	✓ Done Completed by Paul Vang on 05/15/2026
#17008	Tennis court and skate park weed spray	Bedrock Tennis Court	<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;">Weed Control</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Hue Vang Dommie Randy Schmidt </div>		Total Time Costs \$134.92 Total Time 5h 15m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$134.92</div>	✓ Done Completed by Randy Schmidt on 05/17/2026
#17030	clean pool chemistry shed	Nelson Pool <small>Parent: Nelson Sports Complex</small>	<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;">Request</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Paul Vang </div>		Total Time Costs \$24.12 Total Time 1h 10m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$24.12</div>	✓ Done Completed by Paul Vang on 05/17/2026
#17032	Weed eat along river above beach	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;">Weed Control</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Randy Schmidt </div>		Total Time Costs \$130.46 Total Time 6h 30m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$130.46</div>	✓ Done Completed by Randy Schmidt on 05/17/2026
#17049	Replace seat on MLK toilet	Martin Luther King Jr 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>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team Eric Danner </div>		Total Time Costs \$13.38 Total Time 30m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$13.38</div>	✓ Done Completed by Eric Danner on 05/18/2026
#17047	Sprinkler RB	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;">Irrigation Repair</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> joseph velasquez Eric Danner Hue Vang Dommie </div>		Total Time Costs \$11.86 Total Time 30m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$11.86</div>	✓ Done Completed by joseph velasquez on 05/19/2026
#16955	Weeding along salmon run		<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;">Weed Control</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team Jesus Aispuro Marco Aispuro Randy Schmidt </div>		Total Time Costs \$574.47 Total Time 25h 0m 0s <div style="background-color: #e1ecf4; padding: 2px;">Total Costs \$574.47</div>	✓ Done Completed by Jesus Aispuro on 05/19/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17018	Take sthl 800 blower to IPP to get repaired		<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Repair </div>	<div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> T Maintenance Team </div> Jesus Aispuro Sam Solis		Total Time Costs \$5.78 Total Time 15m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Total Costs \$5.78 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Jesus Aispuro on 05/19/2026
#17042	Broken, Trees	Bedrock Skate Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> Project </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Maintenance </div>	Jesus Aispuro Marco Aispuro		Total Time Costs \$369.60 Total Time 16h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Total Costs \$369.60 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Marco Aispuro on 05/19/2026
#17088	Remove broken.branch from walk way at.dog.park	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> Damage </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Clean up </div>	Randy Schmidt		Total Time Costs \$11.71 Total Time 35m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Total Costs \$11.71 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/20/2026
#17062	Cap the electrical outlet outside the GM office window	Oroville Convention Center	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↓ Low </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Electrical </div>	joseph velasquez	05/22/2026		<div style="color: green; font-weight: bold;">✓ Done</div> Completed by joseph velasquez on 05/20/2026
#17027	Cut up down limb from wind on road 2 dog park	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> Damage </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> Clean up </div>	Randy Schmidt		Total Time Costs \$15.05 Total Time 45m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Total Costs \$15.05 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/20/2026