



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
April 19, 2023

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

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

CALL MEETING TO ORDER

ROLL CALL

Chairperson Shannon DeLong
Director Greg Passmore
(Alternate) Director Devin Thomas
Interim General Manager Victoria Anton Teague
Business Manager Deb Peltzer

PUBLIC COMMENT

The Committee will invite anyone in the audience wishing to address a matter not listed on the agenda, to state your name for the record and make your presentation. You are limited to three (3) minutes. *The Committee cannot take any action except for a brief response.*

COMMITTEE ITEMS

March 2023 Financials (*Appendix A*)

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

Petty Cash Staff Report (*Appendix B*)

Umqua Loan Balance (*Appendix C*)

ADJOURNMENT

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

	Mar 23	Budget	\$ Over Budget	Jul '22 - Mar 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense								
Income								
4100 - Tax Revenue				1,263,963	1,135,000	128,963	111%	2,200,000
4150 - Tax Revenue (BAD)				175,160	185,000	(9,840)	95%	317,500
4300 - Program Income								
4350 - Discounts & Credits				(52)		(52)	100%	
4300 - Program Income - Other	46,523	69,000	(22,477)	459,000	606,300	(147,300)	76%	816,300
Total 4300 - Program Income	46,523	69,000	(22,477)	458,948	606,300	(147,352)	76%	816,300
4400 - Donation & Fundraising Income				4,464	2,000	2,464	223%	6,000
4600 - Other Income	1,185		1,185	1,185		1,185	100%	
4900 - Interest Income	7,153		7,153	13,740	5,000	8,740	275%	10,000
4905 - Interest Income - BAD	1,332		1,332	1,585		1,585	100%	
Total Income	56,193	69,000	(12,807)	1,919,045	1,933,300	(14,255)	99%	3,349,800
Gross Profit	56,193	69,000	(12,807)	1,919,045	1,933,300	(14,255)	99%	3,349,800
Expense								
5000 - Payroll Expenses	109,576	162,569	(52,993)	1,162,952	1,364,677	(201,725)	85%	1,924,500
5031 - GASB 68 Benefit Expense				77,848	81,800	(3,952)	95%	81,800
5100 - Advertising & Promotion		425	(425)	2,675	3,825	(1,150)	70%	5,000
5120 - Bank Fees	475	665	(190)	3,896	5,985	(2,089)	65%	8,000
5140 - Copying & Printing	474	750	(276)	2,137	6,750	(4,613)	32%	9,000
5155 - Employment New Hire Screen		200	(200)	1,196	1,800	(604)	66%	2,500
5160 - Dues, Mbrshps & Subscriptions				16,946	11,000	5,946	154%	11,000
5170 - Education & Development	195	1,000	(805)	4,435	4,000	435	111%	5,000
5175 - Equipment Rental	185		185	4,488	3,000	1,488	150%	4,000
5180 - Equipment, Tools & Furn (<\$5k)	1,130	2,240	(1,110)	42,602	41,685	917	102%	56,000
5200 - Insurance				105,413	116,000	(10,587)	91%	116,000
5210 - Interest Expense - Operating	114	350	(236)	2,198	2,450	(252)	90%	3,500
5225 - Postage & Delivery	207		207	772	750	22	103%	1,000
5230 - Professional & Outside Svcs	49,079	9,900	39,179	232,221	146,250	85,971	159%	180,000
5260 - Repairs & Maintenance								
5261 - Building R&M	258	2,100	(1,842)	16,403	18,900	(2,497)	87%	25,000
5262 - Equip Repairs & Small Tools	3,846	1,600	2,246	14,748	15,200	(452)	97%	20,000
5264 - Grounds R&M	2,431	5,000	(2,569)	38,283	39,000	(717)	98%	60,000
5265 - Janitorial Supplies	961	1,250	(289)	11,231	11,250	(19)	100%	15,000
5266 - Vandalism Repair	88	1,500	(1,412)	10,358	15,500	(5,142)	67%	20,000
5267 - Vehicle R&M	1,444	800	644	7,491	7,600	(109)	99%	10,000
5268 - Aquatics Pool R&M		1,000	(1,000)	21,018	23,000	(1,982)	91%	40,000
5269 - Outside Contractor/Services R&M	10,315	3,000	7,315	91,194	26,000	65,194	351%	35,000
Total 5260 - Repairs & Maintenance	19,343	16,250	3,093	210,726	156,450	54,276	135%	225,000
5270 - Security	957	1,500	(543)	4,612	15,500	(10,888)	30%	20,000
5280 - Supplies - Consumable	1,860	3,000	(1,140)	31,898	35,000	(3,102)	91%	52,500
5290 - Taxes, Lic., Notices & Permits	224	450	(226)	2,850	5,600	(2,750)	51%	7,000
5300 - Telephone/Internet	1,462	1,500	(38)	11,640	13,500	(1,860)	86%	18,000
5310 - Fuel, Travel and Meals	2,820	3,165	(345)	27,964	29,485	(1,521)	95%	39,000
5320 - Utilities	15,706	29,300	(13,594)	226,704	280,550	(53,846)	81%	385,000
7000 - Debt Interest	6,321	6,300	21	58,532	58,400	132	100%	77,000
Total Expense	210,128	239,564	(29,436)	2,234,705	2,384,457	(149,752)	94%	3,230,800
Net Ordinary Income	(153,935)	(170,564)	16,629	(315,660)	(451,157)	135,497	70%	119,000
Other Income/Expense								
Other Income								
4200 - Impact Fee Income	4,424		4,424	42,388		42,388	100%	
4500 - Grant/Reimbursed Expense Income	179,832	1,675	178,157	222,754	15,075	207,679	1,478%	20,000
4650 - Insurance Proceeds	251,439		251,439	274,939		274,939	100%	
9900 - Gain/(Loss) on Asset disposal				10,575		10,575	100%	
Total Other Income	435,695	1,675	434,020	550,656	15,075	535,581	3,653%	20,000
Net Other Income	435,695	1,675	434,020	550,656	15,075	535,581	3,653%	20,000
Net Income	281,760	(168,889)	450,649	234,996	(436,082)	671,078	(54%)	139,000

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

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					-48,463
1010.3 - Treasury Admin Ins Proceeds					216,525
	03/31/2023		1010.3 RIVERBEND 'ADMIN' FUND NO NEED TO LIST SEP, POST IN GEN FUND	-216,525	0
Total 1010.3 - Treasury Admin Ins Proceeds				-216,525	0
1010.4 - Treasury Ins Proceeds Playtown					91,157
	03/23/2023		DEPOSIT SDRMA PLAYTOWN FIRE INS PROCEEDS	237,780	328,937
	03/31/2023		DEPOSIT INS PROCEEDS SDRMA PLAYTOWN BATHROOM	13,659	342,596
Total 1010.4 - Treasury Ins Proceeds Playtown				251,439	342,596
1010.5 - Treasury Nelson Pool Funds					-356,145
	03/13/2023		STATE GRANT NELSON POOL PER CAPITA	177,952	-178,193
	03/31/2023		UMPQUA LOAN ALLOCATED TO NELSON POOL GL 1320 JUN-DEC23	188,856	10,663
	03/31/2023		NELSON POOL REIMBR GEN FUND UNDER ALLOCATED AMOUNT	-10,663	0
Total 1010.5 - Treasury Nelson Pool Funds				356,145	0
Total 1010 - Treasury Cash				391,059	342,596
1031 - BofW Project INS PROCEEDS					243,409
	03/24/2023	Gov Deals	Surplus landscape inventory lot	1,185	244,594
Total 1031 - BofW Project INS PROCEEDS				1,185	244,594
1320 - Umpqua Bank Project Fund					188,856
Total 1320 - Umpqua Bank Project Fund					188,856
1410 - Land					627,494
Total 1410 - Land					627,494
1420 - Buildings & Improvements					16,054,943
	03/02/2023	Excel Plumbing Co.	REPLACE PUMP LIFT STATION ACT CENTER FIXED ASSET 222302	8,787	16,063,730
	03/31/2023	Close Playtown Bathroom	11/1/2021 #222304 PLAYTOWN BATHROOM BUILDING IN SERVICE 3/31/23	1,081,395	17,145,125
Total 1420 - Buildings & Improvements				1,090,182	17,145,125
1430 - Equipment & Vehicles					1,949,199
	03/31/2023	Close nelson pool	9/30/22 #222303 NELSON POOL IN SERVICE 3/31/23 CLOSE PROJECT	1,547,788	3,496,987
Total 1430 - Equipment & Vehicles				1,547,788	3,496,987
1440 - Construction in Progress					2,401,205
1448 - CIP Nelson SBF NE99					1,547,788
	03/31/2023	close project	9/30/22 #222303 NELSON POOL IN SERVICE 3/31/23 CLOSE PROJECT	-1,547,788	0
Total 1448 - CIP Nelson SBF NE99				-1,547,788	0
1450 - CIP Feather River Trail FRT99					23,460
Total 1450 - CIP Feather River Trail FRT99					23,460
1451 - CIP Playtown Bathroom Fire					829,956
	03/23/2023	Belfore Property Restoration	RECEIVED INSURANCE PROCEEDS 3/23/23 PAY TO CONTRACTOR	237,780	1,067,736
	03/31/2023	Belfore Property Restoration	PAYMENT ON FINAL CONSTRUCTION INVOICE	13,659	1,081,395
	03/31/2023	close project	11/1/2021 #222304 PLAYTOWN BATHROOM BUILDING IN SERVICE 3/31/23	-1,081,395	0
Total 1451 - CIP Playtown Bathroom Fire				-829,956	0
Total 1440 - Construction in Progress				-2,377,744	23,460
2955 - Umpqua Bank Tax Exempt Bond A					-2,215,490
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,215,490
2960 - Umpqua Bank Taxable Bond B					-38,000
Total 2960 - Umpqua Bank Taxable Bond B					-38,000
3099 - Undistributed Retained Earnings					-2,897,030
Total 3099 - Undistributed Retained Earnings					-2,897,030
4500 - Grant/Reimbursed Expense Income					-42,921
	03/13/2023	State of California	STATE GRANT NELSON POOL PER CAPITA PROP 68	-177,952	-220,873
	03/31/2023	BCOE	Pres Food Program BCOE	-1,880	-222,753
Total 4500 - Grant/Reimbursed Expense Income				-179,832	-222,753
4650 - Insurance Proceeds					-23,500
	03/23/2023	SDRMA Insurance proceeds	SDRMA PLAYTOWN BATHROOM FIRE INS PROCEEDS	-237,780	-261,280
	03/31/2023	SDRMA Insurance proceeds	SDRMA PLAYTOWN BATHROOM FIRE INS PROCEEDS	-13,659	-274,939
Total 4650 - Insurance Proceeds				-251,439	-274,939

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	582,620	886,689	-304,069	-34%
1010.2 - Treasury Cash - Reserve	295,494	347,494	-52,000	-15%
1010.3 - Treasury Admin Ins Proceeds	216,525	16,525	200,000	1,210%
1010.4 - Treasury Ins Proceeds Playtown	342,596	68,968	273,628	397%
1010.5 - Treasury Nelson Pool Funds	0	391,236	-391,236	-100%
Total 1010 - Treasury Cash	1,437,235	1,710,912	-273,677	-16%
1020 - Imprest Cash	218	419	-201	-48%
1030 - BofW - Merchant Acct.	154,762	147,930	6,832	5%
1031 - BofW Project INS PROCEEDS	244,594	304,152	-59,558	-20%
1040 - Fund 2610 - BAD	208,378	205,724	2,654	1%
1050 - Impact Fees				
1051 - Impact - Parklands	674,272	637,098	37,174	6%
1052 - Impact - Public Use	124,520	107,608	16,912	16%
1053 - Impact - Aquatics	38,118	73,842	-35,724	-48%
Total 1050 - Impact Fees	836,910	818,548	18,362	2%
Total Checking/Savings	2,882,097	3,187,685	-305,588	-10%
Accounts Receivable				
1210 - Accounts Receivable	18,037	-22,334	40,371	181%
Total Accounts Receivable	18,037	-22,334	40,371	181%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1316 - Prepaid Expenses/Debt Interest	0	0	0	0%
1320 - Umpqua Bank Project Fund	188,856	188,856	0	0%
Total Other Current Assets	191,695	191,695	0	0%
Total Current Assets	3,091,829	3,357,046	-265,217	-8%
Fixed Assets				
1410 - Land	627,494	627,494	0	0%
1420 - Buildings & Improvements	17,145,126	15,903,777	1,241,349	8%
1430 - Equipment & Vehicles	3,496,987	1,836,063	1,660,924	90%
1440 - Construction in Progress				
1448 - CIP Nelson SBF NE99	0	864,404	-864,404	-100%
1450 - CIP Feather River Trail FRT99	23,460	23,460	0	0%
1451 - CIP Playtown Bathroom Fire	0	525,622	-525,622	-100%
Total 1440 - Construction in Progress	23,460	1,413,486	-1,390,026	-98%
1499 - Accumulated Depreciation	-6,947,995	-6,158,511	-789,484	-13%
Total Fixed Assets	14,345,072	13,622,309	722,763	5%
Other Assets				
1500 - FMV Adjustments	94,302	15,666	78,636	502%
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	164,161	191,855	-27,694	-14%
Total 1550 - GASB 68 CalPERS Valuation	164,161	191,855	-27,694	-14%
Total Other Assets	258,463	207,521	50,942	25%
TOTAL ASSETS	17,695,364	17,186,876	508,488	3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	626,313	60,480	565,833	936%
Total Accounts Payable	626,313	60,480	565,833	936%
Credit Cards				
2300 - Credit Cards Payable				
2337 - BoW CC 4607 Preschool	258	1,510	-1,252	-83%
2338 - BoW CC 6804 General	52	1,017	-965	-95%
2340 - Costco Citibank 9398	270	4,021	-3,751	-93%

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
Total 2300 - Credit Cards Payable	580	6,548	-5,968	-91%
2350 - Supplier Accounts				
2351 - Better Deal Exchange	446	0	446	100%
2352 - Staples	0	129	-129	-100%
2353 - Walmart	325	116	209	180%
2354 - Home Depot	1,218	1,430	-212	-15%
2357 - Tractor Supply	195	0	195	100%
Total 2350 - Supplier Accounts	2,184	1,675	509	30%
Total Credit Cards	2,764	8,223	-5,459	-66%
Other Current Liabilities				
2100 - Payroll Liabilities				
2110 - Wages Payable	20,649	54,682	-34,033	-62%
2120 - Payroll Taxes payable	-1,324	0	-1,324	-100%
2160 - Workers Comp Payable	-1,504	-9,048	7,544	83%
2170 - Retirement Payable	0	0	0	0%
2180 - Health Insurance Payable	16,100	5,060	11,040	218%
2185 - Dental Insurance Payable	1,213	2	1,211	60,550%
2186 - Life Insurance Payable	109	10	99	990%
2187 - Aflac Payable	1,728	1,951	-223	-11%
2199 - Accrued Leave Payable	48,542	47,566	976	2%
Total 2100 - Payroll Liabilities	85,513	100,223	-14,710	-15%
2210 - Accrued Debt Interest	0	0	0	0%
2400 - Deposits/Refunds to Customers	-200	0	-200	-100%
2405 - Deferred Revenue	14,888	9,748	5,140	53%
Total Other Current Liabilities	100,201	109,971	-9,770	-9%
Total Current Liabilities	729,278	178,674	550,604	308%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	76,707	22,425	54,282	242%
2955 - Umpqua Bank Tax Exempt Bond A	2,215,490	2,446,113	-230,623	-9%
2960 - Umpqua Bank Taxable Bond B	38,000	66,000	-28,000	-42%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	679,520	108,475	571,045	526%
2977 - GASB 68 Net Penison Liability	657,502	1,036,482	-378,980	-37%
Total 2975 - GASB 68 CalPERS Liab Valuation	1,337,022	1,144,957	192,065	17%
Total Long Term Liabilities	3,667,219	3,679,495	-12,276	-0%
Total Liabilities	4,396,497	3,858,169	538,328	14%
Equity				
3010 - Imprest Cash Reserve	1,000	1,000	0	0%
3020 - General Reserve	20,000	20,000	0	0%
3030 - Investment in Assets	13,301,692	12,354,765	946,927	8%
3040 - General Fund Balance	-2,036,074	-2,036,074	0	0%
3050 - Benefit Assessment District	-107,757	35,426	-143,183	-404%
3060 - Impact Fees (general)	1,029,637	826,396	203,241	25%
3099 - Undistributed Retained Earnings	855,375	1,242,551	-387,176	-31%
Net Income	234,996	884,640	-649,644	-73%
Total Equity	13,298,869	13,328,704	-29,835	-0%
TOTAL LIABILITIES & EQUITY	17,695,366	17,186,873	508,493	3%

Feather River Recreation & Park District
Check Register
 March 2023

9:04 AM
 04/12/2023
 Accrual Basis

Date	Num	Name	Memo	Credit
03/09/2023	92846-92879	PAYROLL	PAYROLL ITEMS	31,555.11
03/09/2023	92880	BLUE SHIELD OF CALIFORNIA	4004625	9,317.89
03/09/2023	92881	PREMIER ACCESS	1000548827 MAR23	990.16
03/09/2023	92882	HUMANA INSURANCE CO.	657103-001	81.20
03/09/2023	92883	AFLAC	JRF86	1,765.38
03/09/2023	92884	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	6,440.00
03/09/2023	92885	BLUE OAK MOBILE LIVESCAN	PRESCHOOL SUB COOK	109.00
03/09/2023	92886	CALF. WATER SERVICE	Acct 520857777 1/12/23-2/9/23	4,945.51
03/09/2023	92887	CALTRONICS	COPIER USUAGE	9.95
03/09/2023	92888	CARTER LAW OFFICE	LEGAL	1,890.00
03/09/2023	92889	Chalmers, R. Scott	CONSULTING FEB23	2,812.50
03/09/2023	92890	CHRIS' FOREST PRODUCTS	PLAYGROUND WOOD CHIPS	1,100.00
03/09/2023	92891	COMCAST	Acct#8155600190189780 PHONE/INTERENT	531.62
03/09/2023	92892	CRESCO EQUIPMENT RENTALS	EQUIPMENT RENTAL	881.35
03/09/2023	92893	DAWSON OIL COMPANY	62765 FUEL	2,001.77
03/09/2023	92894	Excel Plumbing Co.	LIFTSTATION PUMP ACT CETNER FIXED ASSET 222302	8,787.00
03/09/2023	92895	FP MAILING SOLUTIONS	QTRLY POSTAGE MACHINE RENTAL	109.12
03/09/2023	92896	FREENOTES HARMONY PARK	PLAYGROUND REPLACE EQUIPMENT	415.63
03/09/2023	92897	HIGGINGS, MELVA	REFUND RENTAL	200.00
03/09/2023	92898	INSIDE OUT DESIGNS	SIGNS	261.50
03/09/2023	92899	Malone, Nicholas	REFUND IMPACT FEES B20-2451	1,106.00
03/09/2023	92900	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,718.08
03/09/2023	92901	OIL CHANGERS	OIL CHANGE 2012 RAM 1500	64.57
03/09/2023	92902	P.G. & E.	GAS LINE NELSON POOL	2,500.00
03/09/2023	92903	REDLINE INSTALLATIONS	REFUND IMPACT FEES	1,106.00
03/09/2023	92904	SAL RODRIGUEZ LANDSCAPE LLC	LANDSCAPER	7,665.00
03/09/2023	92905	SOUTH FEATHER WATER & POWER	007771-000	37.94
03/09/2023	92906	VALENCIA, ESTELA.	EXPENSE REIMBR	9.00
03/09/2023	92907	VELASQUEZ, JOE	PUMP REPAIR	90.00
03/09/2023	92908	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	1,344.40
03/09/2023	92909	WELLS FARGO VENDOR FINANCIAL, LLC	CUST #1055709916	187.23
03/09/2023	92910	WRIGHT, RONEE	REFUND POOL RENTAL	415.00
03/09/2023	92911	BRANDT, CLARENCE SONNY	BOD STIPEND	100.00
03/09/2023	92912	DELONG, SHANNON	BOD STIPEND	100.00
03/09/2023	92913	FOWLER, SCOTT KENT	BOD STIPEND	100.00
03/09/2023	92914	PASSMORE, GREG	STIPEND	100.00
03/09/2023	92915	THOMAS, DEVIN	BOD STIPEND	100.00
03/09/2023	92916	COMCAST	Acct# 8155 60 019 0233893	207.82
03/09/2023	92917	JOHNSON, BRETT	CONCERTS WILDFLOWER 3 BANDS	975.00
03/09/2023	92918	TOM'S SEPTIC SYSTEMS	SEPTIC TANK RIVERBEND	1,000.00
03/09/2023	92919	BANKCARD CENTER	STATEMENT 4607	159.71
03/09/2023	92920	BANKCARD CENTER	STATEMENT 6804	1,203.09
03/09/2023	92921	BETTER DEAL EXCHANGE	Acct#701960	782.57
03/09/2023	92922	HOME DEPOT	HOME DEPOT STATEMENT	3,703.50
03/09/2023	92923	LES SCHWAB TIRES	TIRES	58.03
03/09/2023	92924	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	2,203.47
03/09/2023	92925	SHARP'S LOCKSMITHING	KEYS/LOCKS	680.52
03/09/2023	92926	VOID	void ck 92926	0.00
03/09/2023	92927	Staples	STAPLES STATEMENT 3721	46.52
03/09/2023	92928	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	422.14
03/09/2023	92929	TWSD	4-112.01 WATER NELSON	353.80
03/23/2023	92930	VOID	VOID CK 92930	0.00
03/23/2023	92931	BURLESON, HARRY	INSTRUCTOR FITNESS	884.00
03/23/2023	92932	Butte County Sheriff's Office	RIVERBEND CREW	7,000.00
03/23/2023	92933	FASTENAL	BOLTS/NUTS	223.38
03/23/2023	92934	FGL ENVIRONMENTAL	WELL WATER TEST	67.00
03/23/2023	92935	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,598.46
03/23/2023	92936	HOLLY B. PLADSON CPA	ANNUAL AUDIT	28,450.00
03/23/2023	92937	Industrial Power Products	WEED STRING	42.47
03/23/2023	92938	INSIDE OUT DESIGNS	BEACH SIGN	45.46
03/23/2023	92939	Normac	IRRIGATION	768.95
03/23/2023	92940	North Valley Wood Aggregate Recycling	INFIELD DIRT	1,185.34
03/23/2023	92941	Oroville Cable & Equipment	CABLE GRABBER	51.96
03/23/2023	92942	P.G. & E.	7241369682-3	9,700.00
03/23/2023	92943	PEPPLER, ANTOINETTE	REFUND	100.00
03/23/2023	92944	Ray's General Hardware	MISC SUPPLIES	3.95
03/23/2023	92945	RIEBES AUTO PARTS	TRUCK PARTS	129.41
03/23/2023	92946	SHARP'S LOCKSMITHING	SECURITY LOCKS	1,296.86
03/23/2023	92947	TOM'S SEPTIC SYSTEMS	RIVERBEND SEPTIC MTY	1,000.00
03/23/2023	92948	PELTZER, DEBORAH.	MILEAGE	39.05
03/23/2023	92949-990	PAYROLL	PAYROLL ITEMS	32,725.21
03/23/2023	92991	Belfore Property Restoration	PLAYTOWN BATHROOM	23,499.94
TOTAL				211,555.52



STAFF REPORT

DATE: APRIL 19, 2023

TO: FEATHER RIVER RECREATION AND PARK DISTRICT FINANCE COMMITTEE

FROM: DEBORAH PELTZER, BUSINESS MANAGER

RE: REPLENISH PETTY CASH, ONE TIME CHANGE IN PROCEDURE

SUMMARY

As you are aware, FRRPD admin is understaffed and the General Manager position remains vacant. This has resulted in a lack of check signers at Bank of the West and staff is notifying the finance committee of an alternative process to replenish petty cash.

Normally, the General Manager would bring the check (PAYABLE TO FRRPD) directly to Bank of the West and cash it. However, you must be a signer at Bank of the West to do this, and at this time we do not have a General Manager as a signer on this account.

SOLUTION: A Bank of the West check is payable to Victoria Anton, she will deposit in her personal bank account and give FRRPD the exact amount in cash to replenish petty cash.

FRRPD keeps \$1,000 in the petty cash fund and requires approximately \$800 to replenish to the full balance.

Staff realizes this is an unconventional process to issue a check payable to an employee, and for both transparency reasons and audit purposes is notifying the finance committee.

Feather River Rec and Park

Account 196427

Umqua loan 2015a and 2015b

BNY moved Nelson Pool allocation to a loan payment account, did not transfer directly to FRRPD

Loan payment due	princ	interest	princ	inter	total due
6/15/2023	\$ 8,000.00	\$ 413.25	\$ 58,121.00	\$ 18,000.86	\$ 84,535.11
9/15/2023	\$ 7,000.00	\$ 326.25	\$ 60,031.00	\$ 17,528.62	\$ 84,885.87
12/15/2023	\$ 7,000.00	\$ 250.13	\$ 60,030.00	\$ 17,040.87	\$ 84,321.00
					\$ 253,741.98
					\$ (188,856.12) apply funds in BNY account 196424
					\$ 64,885.86 DECEMBER 2023 PAYMENT BY FRRPD