



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
October 21, 2021

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

This meeting will be available in person and call in with the following credentials:

Dial into the meeting: (530) 212-8376 Conference Code: 603692

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

CALL MEETING TO ORDER

ROLL CALL

Chairperson Steven Rocchi
Director Clarence "Sonny" Brandt
General Manager Shawn Rohrbacker
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 brief response.*

COMMITTEE ITEMS

September 2021 Financials (Appendix A)

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

Upcoming Financial Request/Needs (Appendix B)

1. Utility Terrain Vehicle Recommendation

ADJOURNMENT

Feather River Recreation & Park District
 Profit & Loss Budget Performance
 September 2021

Not reconciled. County closed July-Sept in October.
 Subject to change

	Sep 21	Budget	\$ Over Budget	STAFF COMMENTS	Jul - Sep 21	YTD Budget	\$ Over Budget	% of Jul-Sep Budget	Annual Budget
Ordinary Income/Expense									
Income									
4100 · Tax Revenue									1,900,000
4150 · Tax Revenue (BAD)									308,000
4300 · Program Income	48,035	71,465	(23,430)	Classes \$3.5k, Camp/Preschool \$15k, Gymnastics \$19k, Adult Sports \$5k, Rentals \$5k	161,703	204,394	(42,691)	79%	893,575
4400 · Donation & Fundraising Income	6,500		6,500	Preschool donation from State Agency relating to Covid	6,700	2,500	4,200	268%	2,500
4600 · Other Income									1,000
4900 · Interest Income									19,000
4905 · Interest Income - BAD									2,500
Total Income	54,535	71,465	(16,930)		168,403	206,894	(38,491)	81%	3,126,575
Gross Profit	54,535	71,465	(16,930)		168,403	206,894	(38,491)	81%	3,126,575
Expense									
5000 · Payroll Expenses	90,449	130,700	(40,251)		350,937	421,640	(70,703)	83%	1,690,123
5031 · GASB 68 Benefit Expense					67,639	67,000	639	101%	70,450
5100 · Advertising & Promotion	3	917	(914)		1,163	2,747	(1,584)	42%	11,000
5120 · Bank Fees		584	(584)		533	1,744	(1,211)	31%	7,000
5130 · Charitable Contributions									2,500
5140 · Copying & Printing		844	(844)		1,493	2,529	(1,036)	59%	10,125
5155 · Employment New Hire Screen		150	(150)		68	650	(582)	10%	2,000
5160 · Dues, Mbrshps & Subscriptions					189	6,000	(5,811)	3%	10,500
5170 · Education & Development		500	(500)		330	2,000	(1,670)	17%	8,500
5175 · Equipment Rental		875	(875)			2,625	(2,625)		10,500
5180 · Equipment, Tools & Furn (<\$5k)	5,604	3,633	1,971	\$2k laptop Park Sup, \$1k gymnastics mat, Software subscriptions \$1.7k	15,766	21,003	(5,237)	75%	54,977
5200 · Insurance					161,340	185,000	(23,660)	87%	185,000
5210 · Interest Expense - Operating	110	125	(15)		430	375	55	115%	1,500
5225 · Postage & Delivery		20	(20)		104	60	44	173%	1,500
5230 · Professional & Outside Svcs	15,738	15,250	488	\$9k BAD Engineers report, \$1k IT support, \$4.7k Janitorial park bathrooms	33,562	48,050	(14,488)	70%	230,000
5260 · Repairs & Maintenance									
5261 · Building R&M	182	2,000	(1,818)		1,296	6,000	(4,704)	22%	25,000
5262 · Equip Repairs & Small Tools	289	1,500	(1,211)		3,384	4,500	(1,116)	75%	18,000
5263 · General R&M		1,250	(1,250)			3,750	(3,750)		15,000
5264 · Grounds R&M	1,224	8,000	(6,776)		5,939	24,000	(18,061)	25%	60,000
5265 · Janitorial Supplies	2,533	2,175	358		6,846	6,525	321	105%	26,000
5266 · Vandalism Repair	4,904	400	4,504	\$4k Truck Cat Converter, \$1k tow stolen black van	5,923	1,400	4,523	423%	5,000
5267 · Vehicle R&M	624	825	(201)		2,663	2,575	88	103%	10,000
5268 · Aquatics Pool R&M	3,118	5,000	(1,882)		7,850	15,000	(7,150)	52%	40,000
5269 · Outside Contractor/Services R&M	977	1,250	(273)		3,844	3,750	94	103%	15,000
Total 5260 · Repairs & Maintenance	13,851	22,400	(8,549)		37,745	67,500	(29,755)	56%	214,000
5270 · Security	1,187	1,650	(463)		1,296	4,950	(3,654)	26%	20,000
5280 · Supplies - Consumable	3,582	4,650	(1,068)		7,981	14,523	(6,542)	55%	82,523
5290 · Taxes, Lic., Notices & Permits		430	(430)		6,051	1,293	4,758	468%	5,163
5300 · Telephone/Internet	1,151	1,175	(24)		3,694	3,535	159	104%	14,110
5310 · Transportation, Meals & Travel	2,436	2,675	(239)		8,057	8,025	32	100%	32,900
5320 · Utilities	29,985	20,585	9,400		102,648	92,135	10,513	111%	309,350
7000 · Debt Interest	7,397	7,397	0		22,192	22,191	1	100%	85,570
Total Expense	171,493	214,560	(43,067)		823,218	975,575	(152,357)	84%	3,059,291
Net Ordinary Income	(116,958)	(143,095)	26,137		(654,815)	(768,681)	113,866	85%	67,284
Other Income/Expense									
Other Income									
4200 · Impact Fee Income	14,648				33,810				
4500 · Grant/Reimbursed Expense Income					0				
4650 · Insurance Proceeds	181,411			Riverbend settlement	181,949				

Not reconciled. County closed July-Sept in October.
Subject to change

	Sep 21	Budget	\$ Over Budget	STAFF COMMENTS	Jul - Sep 21	YTD Budget	\$ Over Budget	% of Jul-Sep Budget	Annual Budget
Total Other Income	196,059				215,759				
Other Expense									
5102 - Insurance Claim Expense	255				4,787				
Total Other Expense	255				4,787				
Net Other Income	195,804				210,972				
Net Income	78,846	(143,095)	221,941		(443,843)	(768,681)	324,838	58%	67,284

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of September 30, 2021

6:31 PM
10/17/2021
Accrual Basis

	Sep 30, 21	Sep 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	433,908	130,963	302,945	231%
1010.2 · Treasury Cash - Reserve	347,494	302,494	45,000	15%
1010.3 · Treasury Admin Ins Proceeds	216,525	216,525	0	0%
1010.4 · Treasury Ins Proceeds Playtown	34,678	174,780	-140,102	-80%
Total 1010 · Treasury Cash	1,032,605	824,762	207,843	25%
1020 · Imprest Cash	1,000	519	481	93%
1030 · BofW - Merchant Acct.	116,911	119,530	-2,619	-2%
1031 · BofW Project INS PROCEEDS	181,410	727,686	-546,276	-75%
1040 · Fund 2610 - BAD	35,426	39,494	-4,068	-10%
1050 · Impact Fees	860,206	561,434	298,772	53%
Total Checking/Savings	2,227,558	2,273,425	-45,867	-2%
Accounts Receivable	-10,314	1,627	-11,941	-734%
Other Current Assets				
1300 · Grant/Scholarship Receivable	4,523	0	4,523	100%
1302 · FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1320 · Umpqua Bank Project Fund	188,856	188,856	0	0%
Total Other Current Assets	196,218	191,695	4,523	2%
Total Current Assets	2,413,462	2,466,747	-53,285	-2%
Fixed Assets				
1410 · Land	627,494	627,494	0	0%
1420 · Buildings & Improvements	15,903,777	15,029,020	874,757	6%
1430 · Equipment & Vehicles	1,849,196	1,150,139	699,057	61%
1440 · Construction in Progress				
1443 · CIP Riverbend Restoration RB99	0	853,140	-853,140	-100%
1448 · CIP Nelson SBF NE99	800,239	105,576	694,663	658%
1450 · CIP Feather River Trail FRT99	23,210	2,393	20,817	870%
1451 · CIP Playtown Bathroom Fire	521,424	171,716	349,708	204%
Total 1440 · Construction in Progress	1,344,873	1,132,825	212,048	19%
1499 · Accumulated Depreciation	-6,185,645	-5,433,828	-751,817	-14%
Total Fixed Assets	13,539,695	12,505,650	1,034,045	8%
Other Assets	218,805	239,004	-20,199	-8%
TOTAL ASSETS	16,171,962	15,211,401	960,561	6%

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of September 30, 2021

6:31 PM
10/17/2021
Accrual Basis

	Sep 30, 21	Sep 30, 20	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	254,928	185,264	69,664	38%
Credit Cards	1,628	854	774	91%
Other Current Liabilities	93,849	37,605	56,244	150%
Total Current Liabilities	350,405	223,723	126,682	57%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	26,450	42,201	-15,751	-37%
2955 - Umpqua Bank Tax Exempt Bond A	2,558,647	2,778,339	-219,692	-8%
2960 - Umpqua Bank Taxable Bond B	80,000	107,000	-27,000	-25%
2975 - GASB 68 CalPERS Liab Valuation	1,074,605	1,074,605	0	0%
Total Long Term Liabilities	3,739,702	4,002,145	-262,443	-7%
Total Liabilities	4,090,107	4,225,868	-135,761	-3%
Equity				
3010 - Imprest Cash Reserve	1,000	1,000	0	0%
3020 - General Reserve	20,000	20,000	0	0%
3030 - Investment in Assets	12,354,765	12,354,765	0	0%
3040 - General Fund Balance	-2,036,074	-1,754,519	-281,555	-16%
3050 - Benefit Assessment District	35,426	38,475	-3,049	-8%
3060 - Impact Fees (general)	826,396	541,792	284,604	53%
3099 - Undistributed Retained Earnings	1,324,187	278,381	1,045,806	376%
Net Income	-443,844	-494,362	50,518	10%
Total Equity	12,081,856	10,985,532	1,096,324	10%
TOTAL LIABILITIES & EQUITY	16,171,963	15,211,400	960,563	6%

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of September 30, 2021

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					251,203
1010.3 - Treasury Admin Ins Proceeds					216,525
Total 1010.3 - Treasury Admin Ins Proceeds					216,525
1010.4 - Treasury Ins Proceeds Playtown					34,678
Total 1010.4 - Treasury Ins Proceeds Playtown					34,678
Total 1010 - Treasury Cash					251,203
1031 - BofW Project INS PROCEEDS					-1
	09/01/2021	INSURANCE	BOW DEPOSIT RIVERBEND	174,154	174,153
	09/03/2021	INSURANCE	BANK OF WEST RIVERBEND INS PROCEEDS	7,256	181,409
Total 1031 - BofW Project INS PROCEEDS				181,410	181,409
1302 - FEMA Riverbend Claim A/R					2,839
Total 1302 - FEMA Riverbend Claim A/R					2,839
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					15,903,777
Total 1420 - Buildings & Improvements					15,903,777
1430 - Equipment & Vehicles					1,849,196
Total 1430 - Equipment & Vehicles					1,849,196
1440 - Construction in Progress					1,146,746
1448 - CIP Nelson SBF NE99					602,112
	09/13/2021	HOLIDAY POOL CONS	NELSON POOL PROJECT	198,128	800,240
Total 1448 - CIP Nelson SBF NE99				198,128	800,240
1450 - CIP Feather River Trail FRT99					23,210
Total 1450 - CIP Feather River Trail FRT99					23,210
1451 - CIP Playtown Bathroom Fire					521,424
Total 1451 - CIP Playtown Bathroom Fire					521,424
Total 1440 - Construction in Progress				198,128	1,344,874
2955 - Umpqua Bank Tax Exempt Bond A					-2,558,647
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,558,647
2960 - Umpqua Bank Taxable Bond B					-80,000
Total 2960 - Umpqua Bank Taxable Bond B					-80,000

Feather River Recreation & Park District
Check Register
 September 2021

4:57 PM
 10/15/2021
 Accrual Basis

Date	Num	Name	Memo	Credit
09/09/2021	89956	HUMANA INSURANCE CO.	657103-001 SEP21 PREMIUMS	67.20
09/09/2021	89957	PREMIER ACCESS	1000548827 SEP21 PREMIUMS	880.33
09/09/2021	89958	BANKCARD CENTER	STATEMENT 6804	1,895.90
09/09/2021	89959	COMCAST	Acct# 8155 60 019 0233893	174.63
09/09/2021	89960	BANKCARD CENTER	STATEMENT 4607	1,086.26
09/09/2021	89961	Carey, Darika	RENTAL POOL REFUND	205.00
09/09/2021	89962	CARTER LAW OFFICE	LEGAL	382.50
09/09/2021	89963	COMCAST	Acct#8155600190189780 PHONE/INTERENT	540.46
09/09/2021	89964	GANANIAN, GREG	CONCERT PALERMO 9/11/21	250.00
09/09/2021	89965	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
09/09/2021	89966	LIMEY TEES	MAINT UNIFORMS	998.39
09/09/2021	89967	Modern Carpet Cleaning	CARPET CLEANING ACT CENTER	963.46
09/09/2021	89968	P.G. & E.	7241369682-3 7/23/21-8/23/21	17,377.69
09/09/2021	89969	PELTZER, DEBORAH.	MILEAGE AUG21	75.71
09/09/2021	89970	SOUTH FEATHER WATER & POWER	007771-000	103.19
09/09/2021	89971	SURPLUS CITY	CONEX	255.00
09/09/2021	89972	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	199.64
09/09/2021	89973	BURLESON, HARRY	INSTRUCTOR FITNESS	143.00
09/09/2021	89974	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	2,129.20
09/09/2021	89975	RIEBES AUTO PARTS	PARTS/REPAIRS	272.55
09/09/2021	89976	SHARP'S LOCKSMITHING	KEYS/PADLOCKS	914.01
09/09/2021	89977	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	4,717.00
09/09/2021	89978	Anton, Victoria	MILEAGE CSDA CONFERENCE	278.88
09/09/2021	89979	BRANDT, CLARENCE SONNY	BOD STIPEND	100.00
09/09/2021	89980	DELONG, SHANNON	BOD STIPEND	200.00
09/09/2021	89981	FOWLER, SCOTT KENT	BOD STIPEND	200.00
09/09/2021	89982	ROCCHI, STEVE	BOD STIPEND	200.00
09/09/2021	89983	THOMAS, DEVIN	BOD STIPEND	200.00
09/09/2021	89984	DAWSON OIL COMPANY	62765 FUEL	1,924.14
09/09/2021	89985	RECOLOGY BUTTE COLUSA COUN	TRASH	1,782.11
09/09/2021	89986	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	705.90
09/09/2021	89987	Hummer, Vicki	EXPENSE REIMBR TRAINING	75.00
09/09/2021	89988	Thomson, Elizabeth	EXPENSE REIMBR TRAINING	75.00
09/09/2021	89989	VALENCIA, ESTELA.	EXPENSE REIMBR TRAINING	75.00
09/09/2021	89990	WYLES, DIANNA	EXPENSE REIMBR TRAINING	75.00
09/09/2021	89991-90024	PAYROLL	PAYROLL ITEMS	26,189.37
09/23/2021	90025	AFLAC	PREMIUMS	1,546.28
09/23/2021	90026	BLUE SHIELD OF CALIFORNIA	PREMIUMS	9,209.44
09/23/2021	90027	DOMINGO, ADAM	DOJ REIMBR	68.00
09/23/2021	90028	EAGLE SECURITY SYSTEMS INC.	Acct# 7203237 - Qtrly Monitoring	343.68
09/23/2021	90029	FP MAILING SOLUTIONS	POSTAGE MACHINE	103.92
09/23/2021	90030	Lincoln Aquatics	POOL CHEMCIALS	3,581.09
09/23/2021	90031	OROVILLE POWER EQUIPMENT	REPAIR GRASSHOPPER	1,550.35
09/23/2021	90032	TWSD	4-112.01 WATER NELSON	2,587.48
09/23/2021	90033	AT&T - CALNET	PHONE LINES	94.03
09/23/2021	90034	FORD MOTOR CREDIT COMPANY L	TRUCK PAYMENT	758.39
09/23/2021	90035	HOME DEPOT	HOME DEPOT STATEMENT	1,309.23
09/23/2021	90036	CALF. WATER SERVICE	Acct 520857777 5/7/21-6/7/21	12,753.94
09/23/2021	90037-069	PAYROLL	PAYROLL ITEMS	25,103.62
TOTAL				<u>124,845.97</u>



STAFF REPORT

DATE: OCTOBER 21, 2021

TO: FEATHER RIVER RECREATION AND PARK DISTRICT FINANCE COMMITTEE

FROM: DEBORAH PELTZER BUSINESS MANAGER

RE: PURCHASE OF A UTILITY TERRAIN VEHICLE (UTV) ALLOCATION UP TO \$13,000

SUMMARY

The approved 2021-22 fiscal year budget has approved \$300k for fixed assets and capital improvement projects. Staff is requesting to utilize up to \$14k from the General Fund to purchase a UTV.

At the September 2021 board meeting, the board approved the surplus sale of the 2004 UTV which is inoperable and too costly to repair. Staff is requesting funds to replace the UTV, which is utilized daily in the maintenance department for trash runs on narrow trails, marking fields for sport games, District sponsored park events, and multiple other uses.

3 Quotes as follows:

1. Valley Truck and Tractor: \$12,500
2. Bobcat of Chico: \$12,575
3. Glende Polaris: \$13,965

RECOMMENDATION

Staff is requesting the Finance Committee to recommend approval of allocation up to \$14K for purchase of a Utility Terrain Vehicle utilizing the General Fund