

**FEATHER RIVER RECREATION AND PARK DISTRICT  
1875 FEATHER RIVER BLVD., OROVILLE, CA 95965**

“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.”

**DISTRICT BOARD MEETING**  
Regular Board Meeting  
February 26, 2019

*Location: FRRPD Conference Room*

**AGENDA** Closed session 5:00PM/ Open Session 5:30PM

*In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.*

**1. CALL MEETING TO ORDER** Time: \_\_\_\_\_

**2. ROLL CALL**  
Director Sonny Brandt \_\_\_\_\_  
Director Marcia Carter \_\_\_\_\_  
Director Steven Rocchi \_\_\_\_\_  
Vice Chairperson Kent Fowler \_\_\_\_\_  
Chairperson Gary Emberland \_\_\_\_\_

**3. PLEDGE OF ALLEGIANCE**

**4. ADJOURNMENT TO CLOSED SESSION**  
**A. Pursuant to Government Code section 54956.9, Conference with Legal Counsel – Anticipated Litigation: One case that might result in litigation, the facts and circumstances of which, the District believes, are not yet known to a potential plaintiff**

**5. ANNOUNCEMENTS FROM CLOSED SESSION**

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

**7. ACKNOWLEDGEMENTS**

None

**8. 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 from the Consent Agenda shall be considered immediately following the adoption of the Consent Agenda.*

**A. Review and approve January 22, 2019 Regular Board Meeting minutes.** (Appendix A)

**9. ITEMS PULLED FROM THE CONSENT AGENDA**

**10. ACTION ITEMS** (Require vote)

**1. RESOLUTION NO. 1898-19: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE 2017-2018 DISTRICT AUDIT BY KCOE & ISOM.** (Appendix B)

*Requested Action: Review and approve*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**2. Review CSDA Call for Nominations.** (Appendix C)

*Requested Action: Nominate a Board Member or the General Manager*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**3. Review SDRMA Call for Nominations.** (Appendix D)

*Requested Action: Nominate a Board Member or the General Manager*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**4. Discuss support for the grant for park development for the South Oroville African American Historical Society. (Appendix E)**

*Requested Action: Give direction to staff*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**5. Approve Surplus Inventory List. (Appendix F)**

*Requested Action: Direct staff to dispose*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**6. RESOLUTION 1899-19: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT DIRECTING PREPARATION OF THE ENGINEER'S REPORT FOR FISCAL YEAR 2019-20 FOR THE CONTINUATION OF THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT OF THE FEATHER RIVER RECREATION AND PARK DISTRICT. (Appendix G)**

*Requested Action: Review and approve*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**7. Discuss rental fee increases. (Appendix H)**

*Requested Action: Give direction to staff*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**8. Review OYSC fee waiver request. (Appendix I)**

*Requested Action: Discuss and approve*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**9. Review AAFCC Junteenth fee waiver request. (Appendix J)**

*Requested Action: Discuss and approve*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**10. Clarify Wildflower & Nature Festival fee structure. (Appendix K)**

*Requested Action: Discuss and approve*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**11. Review Palermo Park update. (Appendix L)**

*Requested Action: Give direction to staff*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**12. Review and approve Riverbend change order requests. (Appendix M)**

*Requested Action: Discuss and approve*

**VOTE**

Director Sonny Brandt	_____
Director Marcia Carter	_____
Director Steven Rocchi	_____
Vice Chairperson Kent Fowler	_____
Chairperson Gary Emberland	_____

**10. NON-ACTION ITEMS**

**1. CSDA Presentation by Dane Wadlé (Appendix N)**

**2. Financials – Committee update (Appendix O)**

**12. DIRECTOR, & COMMITTEE REPORTS, MANAGER & STAFF REPORTS**

*The following committees met: Finance and Policy*

**13. CORRESPONDENCE**

**A. Notice from SBF re: Outcome of NOFA submittals (Appendix P)**

**14. UNFINISHED BUSINESS**

None

**15. BOARD ITEMS FOR UPCOMING AGENDAS**

**TBA: Presentation from Oroville High School students re: Eggs in the Classroom**

**April: Board budget workshop- Special Meeting, date/time TBA**

**April: BAD oversight committee- Committee Meeting, date/time TBA**

**May: Board approval of preliminary budget- Regular Board meeting agenda item**

**June: Public Hearing date. Adoption of appropriation limitations. Regular Board meeting agenda item**

**July: Adoptions of final budget: Regular Board meeting agenda item**

**16. ADJOURNMENT**

Time: \_\_\_\_\_

*Can you spare one minute per month to make your local Park District better?  
Please register at [www.flashvote.com/frpd](http://www.flashvote.com/frpd) to let your voice be heard.*

**FEATHER RIVER RECREATION AND PARK DISTRICT  
1875 FEATHER RIVER BLVD., OROVILLE, CA 95965**

“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.”

**DISTRICT BOARD MEETING**

Regular Board Meeting

January 22, 2018

*Location: FRRPD Conference Room*

**DRAFT Minutes**

**Closed session 5:00PM/ Open Session 5:30PM**

*In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.*

**1. Chairperson Emberland called the meeting to order at 5:02 PM.**

**2. ROLL CALL**

Director Sonny Brandt	<u>Present</u>
Director Marcia Carter	<u>Present</u>
Director Steven Rocchi	<u>Present</u>
Vice Chairperson Scott Kent Fowler	<u>Present</u>
Chairperson Emberland	<u>Present</u>

**3. PLEDGE OF ALLEGIANCE**

**4. ADJOURNMENT TO CLOSED SESSION**

**A. Pursuant to Government Code section 54956.9, Conference with Legal Counsel – Anticipated Litigation: One case that might result in litigation, the facts and circumstances of which, the District believes, are not yet known to a potential plaintiff**

**5. ANNOUNCEMENTS FROM CLOSED SESSION**

Direction given to staff.

**6. PUBLIC COMMENT**

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

**7. ACKNOWLEDGEMENTS**

None

**8. 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 from the Consent Agenda shall be considered immediately following the adoption of the Consent Agenda.*

**A. Review and approve December 18, 2018 Regular Board Meeting minutes.**

Director Rocchi made the motion to approve the consent agenda.

Director Brandt seconded the motion.

\*The motion to approve the consent agenda passed with a unanimous vote.

**9. ITEMS PULLED FROM THE CONSENT AGENDA****10. NON-ACTION ITEMS**

**A. Financials – Committee update**

**11. ACTION ITEMS (Require vote)****1. Review staff request to increase funding to replace flooring.**

Director Rocchi made the motion to increase funding for the flooring replacement.

Vice Chairperson Fowler seconded the motion.

\*The motion to increase funding for the flooring replacement passed with a 4 (Brandt, Rocchi, Fowler, Emberland) – 1 (Carter) vote.

**2. Review Master Plan update.**

Director Rocchi made the motion to allocate up to \$25,000 to update the Master Plan.

Vice Chairperson Fowler seconded the motion.

\*The motion to allocate up to \$25,000 to update the Master Plan passed with a unanimous vote.

**3. Review staff request to increase Wildflower & Nature Festival Vendor Fees.**

Director Brandt made the motion to increase Wildflower & Nature Festival Vendor Fees to \$150 for food vendors, \$100 for commercial vendors, and offer 25% off for non-profits and a \$25 Early Bird Discount.

Director Rocchi seconded the motion.

\*The motion to increase Wildflower & Nature Festival Vendor Fees to \$150 for food vendors, \$100 for commercial vendors, and offer 25% off for non-profits and a \$25 Early Bird Discount passed with a unanimous vote.

**4. RESOLUTION NO. 1895-19: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT AUTHORIZING ITS GENERAL MANAGER TO SIGN AND ANY ALL DOCUMENTS REQUIRED BY THE SUPPLEMENTAL BENEFITS FUND STEERING COMMITTEE FOR GRANTS AWARDED BY THEM TO THE DISTRICT IN JANUARY 2019.**

Director Rocchi made the motion to adopt Resolution No 1895-19.

Director Brandt seconded the motion.

\*The motion to adopt Resolution 1895-19 passed with a unanimous vote.

**5. RESOLUTION NO. 1896-19: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$200,000 FROM THE MERCHANT CREDIT CARD ACCOUNT: BANK OF THE WEST TO THE GENERAL FUND ACCOUNT 2600.**

Director Brandt made the motion to adopt Resolution No 1896-19.

Director Rocchi seconded the motion.

\*The motion to adopt Resolution No 1896-19 passed with a unanimous vote.

**6. Vote for Butte Local Agency Formation Commission (LAFCO) for a non-Enterprise Special District member to fill a vacancy on the LAFCO Board.**

Director Brandt made the motion not to vote.

Vice Chairperson Fowler seconded the motion.

\*The motion not to vote passed with a unanimous vote.

**7. RESOLUTION NO. 1897-19: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT AUTHORIZING THE DISTRICT GENERAL MANAGER AND ALL BOARD MEMBERS TO SIGN AND ANY ALL DISTRICT CHECKS, ACH TRANSFERS AND CHECK REGISTERS.**

Director Brandt made the motion to adopt Resolution No 1897-19.

Director Rocchi seconded the motion.

\*The motion to adopt Resolution 1897-19 passed with a unanimous vote.

**8. Review and approve Riverbend change order requests.**

Director Rocchi made the motion to approve the change order requests.

Vice Chairperson Fowler seconded the motion.

\*The motion to approve change order requests passed with a unanimous vote.

**9. Consider SBF Committee appointments.**

Chairperson Emberland decided to keep the SBF appointments the same with Vice Chairperson Fowler as first alternate.

**12. DIRECTOR, & COMMITTEE REPORTS, MANAGER & STAFF REPORTS**

*The following committees met: Finance*

A. Finance Committee established monthly meeting dates.

B. Policy & Procedures Committee needs to meet.

**13. CORRESPONDENCE**

A. Thank you form OHS re: Eggs in the Classroom

**14. UNFINISHED BUSINESS**

None

**15. BOARD ITEMS FOR UPCOMING AGENDAS**

A. Presentation by Dane Wadlé, CSDA Public Affairs Field Coordinator

B. Presentation from Oroville High School students

**16. Chairperson Emberland adjourned the meeting at 7:30 PM.**





## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: PRESENTATION OF THE RESULTS OF THE AUDIT FOR FISCAL YEAR 2017-18**

### **SUMMARY**

Presentation by KCOE-ISOM of the results of the annual audit of District finances for Fiscal Year 2017-18.

### **BACKGROUND**

State law requires an independent annual audit of District finances. A representative of KCOE-ISOM will present the results and answer any questions.

### **BUDGETARY IMPACT**

None.

### **RECOMMENDATION**

Listen to the presentation and adopt the attached Resolution to accept the results of the annual audit.

### **ALTERNATIVE ACTIONS**

None.

### **ATTACHMENTS**

Financial Statements and Supplementary Information with Independent Auditors' Report  
Report to the Board of Directors  
Resolution 1998-19

**Feather River Recreation and Park District**  
Oroville, California

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION  
WITH INDEPENDENT AUDITORS' REPORT

**June 30, 2018 and 2017**



K·C·O·E  
I·S·O·M

# Feather River Recreation and Park District

## TABLE OF CONTENTS

June 30, 2018 and 2017

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	<b><u>Page Number</u></b>
Independent Auditors' Report	1
Board of Directors	4
 <b>FINANCIAL SECTION</b>	
Statements of Net Position	6
Statements of Functional Activities and Changes in Net Position	10
Statements of Cash Flows	12
Notes to the Financial Statements	16
 <b>REQUIRED SUPPLEMENTARY INFORMATION SECTION</b>	
Schedule of the District's Proportionate Share of the Net Pension Liability – California Public Employees' Retirement Systems	31
Schedule of the District's Contributions – California Public Employees' Retirement System	31
Notes to the Required Supplementary Information	32
 <b>OTHER SUPPLEMENTARY INFORMATION SECTION</b>	
Comparison of Budget-to-Actual Results	34

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the business-type activities of Feather River Recreation and Park District (the District), as of and for the years ended June 30, 2018 and 2017; and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

The District's 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Minimum Audit Requirements and Reporting Guidelines for California Special Districts*, issued by the Controller of the state of California. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **INDEPENDENT AUDITORS' REPORT**

(Continued)

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the District, as of June 30, 2018 and 2017; and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

***Required Supplementary Information*** Accounting principles generally accepted in the United States of America require that the schedule of the District's proportionate share of net pension liability – California Public Employees' Retirement Systems on page 31 and schedule of District's Contributions - California Public Employees' Retirement System on page 31, 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 (GASB) 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the GASB 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. Our opinion on the basic financial statements is not affected by this missing information.

### ***Other Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The comparison of budget-to-actual results on page 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

## INDEPENDENT AUDITORS' REPORT

(Continued)

The supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information on page 34 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Board of Directors on page 4 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly we do not express an opinion or provide any assurance on it.

*KCoe Jam, LLP*

February 8, 2019

Chico, California

# FEATHER RIVER RECREATION & PARK DISTRICT



## 2018 BOARD OF DIRECTORS

### BOARD MEMBERS

### TERM EXPIRATION

Gary Emberland, Chairman	December 2020
Steven Rocchi, Director	December 2018
Scott Kent Fowler, Director	December 2018
Marcia Carter, Director	December 2020

### GENERAL MANAGER

Randy Murphy

### FINANCE MANAGER

Deborah Peltzer

**FINANCIAL SECTION**



**Feather River Recreation and Park District**  
**STATEMENTS OF NET POSITION**

June 30, 2018

	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and investments	\$ 3,853,603	\$ 42,696	\$ 246,364	\$ 4,142,663
Accounts receivable	34,533	-	-	34,533
Grants receivable	226,347	-	-	226,347
<b>Total Current Assets</b>	<b>4,114,483</b>	<b>42,696</b>	<b>246,364</b>	<b>4,403,543</b>
<b>Capital Assets - Net</b>	<b>8,911,115</b>	<b>-</b>	<b>-</b>	<b>8,911,115</b>
<b>TOTAL ASSETS</b>	<b>13,025,598</b>	<b>42,696</b>	<b>246,364</b>	<b>13,314,658</b>
<b>DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS</b>	<b>232,623</b>	<b>-</b>	<b>-</b>	<b>232,623</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS</b>	<b>\$ 13,258,221</b>	<b>\$ 42,696</b>	<b>\$ 246,364</b>	<b>\$ 13,547,281</b>

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
**STATEMENTS OF NET POSITION**  
(Continued)

June 30, 2018

		General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals	
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Current maturities of long-term debt	\$	238,433	-	\$	238,433	
Accounts payable		649,605	-	-	649,605	
Accrued expenses		1,903	-	-	1,903	
Program advances		21,160	-	-	21,160	
Compensated absences		24,201	-	-	24,201	
<b>Total Current Liabilities</b>		<b>935,302</b>	<b>-</b>	<b>-</b>	<b>935,302</b>	
Long-term debt - net of current maturities		3,204,747	-	-	3,204,747	
Net pension liability		844,607	-	-	844,607	
<b>TOTAL LIABILITIES</b>		<b>4,984,656</b>	<b>-</b>	<b>-</b>	<b>4,984,656</b>	
<b>DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>						
		149,733	-	-	149,733	
<b>NET POSITION</b>						
Net investment in capital assets		6,439,517	-	-	6,439,517	
Restricted		-	42,696	246,364	289,060	
Unrestricted		1,684,315	-	-	1,684,315	
<b>TOTAL NET POSITION</b>		<b>8,123,832</b>	<b>42,696</b>	<b>246,364</b>	<b>8,412,892</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES FROM PENSIONS, AND NET POSITION</b>						
	\$	13,258,221	\$	42,696	\$	13,547,281

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
**STATEMENTS OF NET POSITION**  
(Continued)

June 30, 2017	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and investments	\$ 1,712,379	\$ 24,168	\$ 243,786	\$ 1,980,333
Accounts receivable	30,329	-	-	30,329
Grants receivable	105,767	-	-	105,767
<b>Total Current Assets</b>	<b>1,848,475</b>	<b>24,168</b>	<b>243,786</b>	<b>2,116,429</b>
<b>Capital Assets - Net</b>	<b>7,622,090</b>	<b>-</b>	<b>-</b>	<b>7,622,090</b>
<b>TOTAL ASSETS</b>	<b>9,470,565</b>	<b>24,168</b>	<b>243,786</b>	<b>9,738,519</b>
<b>DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS</b>	<b>124,015</b>	<b>-</b>	<b>-</b>	<b>124,015</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS</b>	<b>\$ 9,594,580</b>	<b>\$ 24,168</b>	<b>\$ 243,786</b>	<b>\$ 9,862,534</b>

*The accompanying notes are an integral part of these financial statements.*

**Feather River Recreation and Park District**  
**STATEMENTS OF NET POSITION**  
(Continued)

June 30, 2017

	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Current maturities of long-term debt	\$ 220,735	\$ -	\$ -	\$ 220,735
Accounts payable	84,201	-	-	84,201
Accrued expenses	5,483	-	-	5,483
Program advances	24,786	-	-	24,786
Compensated absences	32,234	-	-	32,234
<b>Total Current Liabilities</b>	<b>367,439</b>	<b>-</b>	<b>-</b>	<b>367,439</b>
Long-term debt - net of current maturities	3,413,015	-	-	3,413,015
Net pension liability	709,041	-	-	709,041
<b>TOTAL LIABILITIES</b>	<b>4,489,495</b>	<b>-</b>	<b>-</b>	<b>4,489,495</b>
<b>DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>	<b>85,013</b>	<b>-</b>	<b>-</b>	<b>85,013</b>
<b>NET POSITION</b>				
Net investment in capital assets	5,022,759	-	-	5,022,759
Restricted	-	24,168	243,786	267,954
Unrestricted	(2,687)	-	-	(2,687)
<b>TOTAL NET POSITION</b>	<b>5,020,072</b>	<b>24,168</b>	<b>243,786</b>	<b>5,288,026</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES FROM PENSIONS, AND NET POSITION</b>	<b>\$ 9,594,580</b>	<b>\$ 24,168</b>	<b>\$ 243,786</b>	<b>\$ 9,862,534</b>

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
**STATEMENTS OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION**

Year Ended June 30, 2018	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>Operating Revenues</b>				
Program service fees	\$ 965,239	\$ -	\$ -	\$ 965,239
Property taxes	1,644,859	264,639	-	1,909,498
Impact fees	-	-	49,474	49,474
Grant revenue	189,851	-	-	189,851
<b>Total Operating Revenues</b>	<b>2,799,949</b>	<b>264,639</b>	<b>49,474</b>	<b>3,114,062</b>
<b>Operating Expenses</b>				
Salaries and benefits	1,464,402	110,745	-	1,575,147
Services and supplies	859,243	136,723	-	995,966
Depreciation	410,938	-	-	410,938
<b>Total Operating Expenses</b>	<b>2,734,583</b>	<b>247,468</b>	<b>-</b>	<b>2,982,051</b>
<b>Operating Income</b>	<b>65,366</b>	<b>17,171</b>	<b>49,474</b>	<b>132,011</b>
<b>Nonoperating Revenue (Expenses)</b>				
Interest income	11,140	1,357	2,892	15,389
Interest expense	(118,983)	-	-	(118,983)
Other nonoperating revenue - net	179	-	-	179
Insurance proceeds	3,096,270	-	-	3,096,270
<b>Total Nonoperating Revenue</b>	<b>2,988,606</b>	<b>1,357</b>	<b>2,892</b>	<b>2,992,855</b>
<b>Change in Net Position Before Transfer</b>	<b>3,053,972</b>	<b>18,528</b>	<b>52,366</b>	<b>3,124,866</b>
Transfer	49,788	-	(49,788)	-
<b>Change in Net Position</b>	<b>3,103,760</b>	<b>18,528</b>	<b>2,578</b>	<b>3,124,866</b>
<b>Net Position - Beginning of Year</b>	<b>5,020,072</b>	<b>24,168</b>	<b>243,786</b>	<b>5,288,026</b>
<b>Net Position - End of Year</b>	<b>\$ 8,123,832</b>	<b>\$ 42,696</b>	<b>\$ 246,364</b>	<b>\$ 8,412,892</b>

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
**STATEMENTS OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION**  
(Continued)

Year Ended June 30, 2017	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>Operating Revenues</b>				
Program service fees	\$ 1,041,216	-	-	\$ 1,041,216
Property taxes	1,553,402	255,480	-	1,808,882
Impact fees	-	-	55,480	55,480
Grant revenue	146,300	-	-	146,300
<b>Total Operating Revenues</b>	<b>2,740,918</b>	<b>255,480</b>	<b>55,480</b>	<b>3,051,878</b>
<b>Operating Expenses</b>				
Salaries and benefits	1,463,015	118,081	-	1,581,096
Services and supplies	775,468	143,436	-	918,904
Depreciation	403,060	-	-	403,060
<b>Total Operating Expenses</b>	<b>2,641,543</b>	<b>261,517</b>	<b>-</b>	<b>2,903,060</b>
<b>Operating Income (Loss)</b>	<b>99,375</b>	<b>(6,037)</b>	<b>55,480</b>	<b>148,818</b>
<b>Nonoperating Revenues (Expenses)</b>				
Interest income	7,052	597	1,599	9,248
Interest expense	(124,695)	-	-	(124,695)
Other nonoperating revenue - net	962	-	-	962
Loss on impairment of assets	(6,092,932)	-	-	(6,092,932)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(6,209,613)</b>	<b>597</b>	<b>1,599</b>	<b>(6,207,417)</b>
<b>Change in Net Position Before Transfer</b>	<b>(6,110,238)</b>	<b>(5,440)</b>	<b>57,079</b>	<b>(6,058,599)</b>
<b>Transfer</b>	<b>3,500</b>	<b>-</b>	<b>(3,500)</b>	<b>-</b>
<b>Change in Net Position</b>	<b>(6,106,738)</b>	<b>(5,440)</b>	<b>53,579</b>	<b>(6,058,599)</b>
<b>Net Position - Beginning of Year</b>	<b>11,126,810</b>	<b>29,608</b>	<b>190,207</b>	<b>11,346,625</b>
<b>Net Position - End of Year</b>	<b>\$ 5,020,072</b>	<b>\$ 24,168</b>	<b>\$ 243,786</b>	<b>\$ 5,288,026</b>

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
STATEMENTS OF CASH FLOWS

Year Ended June 30, 2018

	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 836,829	\$ -	\$ -	836,829
Receipts from taxes	1,644,859	264,639	-	1,909,498
Receipts from grants	189,851	-	-	189,851
Payments to suppliers	(293,839)	(136,723)	-	(430,562)
Payments to employees	(1,384,337)	(110,745)	-	(1,495,082)
Other receipts	-	-	49,474	49,474
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>993,363</b>	<b>17,171</b>	<b>49,474</b>	<b>1,060,008</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital assets purchased	(1,612,548)	-	(49,788)	(1,662,336)
Principal paid on debt	(228,197)	-	-	(228,197)
Interest paid on debt	(118,983)	-	-	(118,983)
Insurance proceeds	3,096,270	-	-	3,096,270
<b>NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>1,136,542</b>	<b>-</b>	<b>(49,788)</b>	<b>1,086,754</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	11,140	1,357	2,892	15,389
Other income	179	-	-	179
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>11,319</b>	<b>1,357</b>	<b>2,892</b>	<b>15,568</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>2,141,224</b>	<b>18,528</b>	<b>2,578</b>	<b>2,162,330</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>1,712,379</b>	<b>24,168</b>	<b>243,786</b>	<b>1,980,333</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 3,853,603</b>	<b>\$ 42,696</b>	<b>\$ 246,364</b>	<b>\$ 4,142,663</b>

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
**STATEMENTS OF CASH FLOWS**  
(Continued)

Year Ended June 30, 2018	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating income	\$ 65,366	\$ 17,171	\$ 49,474	\$ 132,011
Adjustments to reconcile operating income to net cash provided by operating activities:				
Pension expense	91,678	-	-	91,678
Depreciation	410,938	-	-	410,938
Changes in net assets and liabilities:				
Receivables	(124,784)	-	-	(124,784)
Accounts payable	565,404	-	-	565,404
Compensated absences	(8,033)	-	-	(8,033)
Accrued expenses	(3,580)	-	-	(3,580)
Program advances	(3,626)	-	-	(3,626)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 993,363</b>	<b>\$ 17,171</b>	<b>\$ 49,474</b>	<b>\$ 1,060,008</b>

*The accompanying notes are an integral part of these financial statements.*



**Feather River Recreation and Park District**  
**STATEMENTS OF CASH FLOWS**  
(Continued)

Year Ended June 30, 2017

	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 932,764	\$ -	\$ -	932,764
Receipts from taxes	1,553,402	255,480	-	1,808,882
Receipts from grants	146,300	-	-	146,300
Payments to suppliers	(736,631)	(143,436)	-	(880,067)
Payments to employees	(1,393,708)	(118,081)	-	(1,511,789)
Other receipts	-	-	55,480	55,480
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	502,127	(6,037)	55,480	551,570
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital assets purchased	(144,796)	-	(3,500)	(148,296)
Principal paid on debt	(214,436)	-	-	(214,436)
Interest paid on debt	(124,695)	-	-	(124,695)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	(483,927)	-	(3,500)	(487,427)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	962	-	-	962
Other income	7,052	597	1,599	9,248
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	8,014	597	1,599	10,210
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	26,214	(5,440)	53,579	74,353
<b>Cash and Cash Equivalents - Beginning of Year</b>	1,686,165	29,608	190,207	1,905,980
<b>Cash and Cash Equivalents - End of Year</b>	\$ 1,712,379	\$ 24,168	\$ 243,786	\$ 1,980,333

The accompanying notes are an integral part of these financial statements.

**Feather River Recreation and Park District**  
**STATEMENTS OF CASH FLOWS**  
(Continued)

Year Ended June 30, 2017	General Fund	Benefit Assessment Fund	Impact Fees Fund	Totals
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 99,375	\$ (6,037)	\$ 55,480	\$ 148,818
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Pension expense	59,861	-	-	59,861
Depreciation	403,060	-	-	403,060
Changes in net assets and liabilities:				
Receivables	(101,103)	-	-	(101,103)
Accounts payable	38,837	-	-	38,837
Compensated absences	6,157	-	-	6,157
Accrued expenses	3,289	-	-	3,289
Program advances	(7,349)	-	-	(7,349)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>\$ 502,127</b>	<b>\$ (6,037)</b>	<b>\$ 55,480</b>	<b>\$ 551,570</b>

The accompanying notes are an integral part of these financial statements.

# Feather River Recreation and Park District

## NOTES TO THE FINANCIAL STATEMENTS

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

**Reporting Entity** The Feather River Recreation and Park District (the District) is a political subdivision of the state of California and provides recreation services to the residents of the Oroville area of 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.

The District's financial statements are classified by functional activities. The functional activities include a Benefit Assessment Fund and an Impact Fee Fund with the balance accounted for in the General Fund.

**Basis of Accounting** The District utilizes the proprietary fund method of accounting in accordance with Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

The District has elected not to present management's discussion and analysis (MD&A) that GASB has determined is necessary to supplement, although not required to be part of, the basic financial statements.

**Budgetary Control** The District's fiscal year is the 12-month period beginning July 1. The general budget policy is that the District submits to the Butte County Auditor a board-approved budget estimating revenues and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by board resolution on or before August 10 after necessary adjustments, if any, have been made. Within certain legal restrictions, adjustments to final budget amounts may be made by the board during the year to account for unanticipated occurrences.

**Cash and Investments** Cash and investments include cash on hand, demand deposits in a financial institution, cash held in trust, and deposits in the Butte County Treasury (the County). The District maintains substantially all of its cash in the County as part of a common investment pool. Deposits in the pool are valued using the amortized cost method (which approximates fair value) in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. The pool has deposits and investments with a weighted-average maturity of less than two years. As of June 30, 2018 and 2017, the fair value of the pool was 98.87% and 99.77%, respectively, of the carrying value, and is deemed to not represent a material difference. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee as required by *California Government Code*, Section 27130. The District is considered to be a voluntary participant in the County investment pool.

## Feather River Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Fair Value Measurements** The District measures some assets for fair value on a recurring basis as described in note 2. The District may be required, from time to time, to measure certain assets and liabilities at fair value on a non-recurring basis.

The District classifies its fair value assets and liabilities into a hierarchy of three levels based on the markets in which they are traded and the reliability of the assumptions used to determine fair value. The asset or liability measurement level within the hierarchy is based on the lowest level of any assumption that is significant to the measurement.

Valuations within the hierarchy levels are based upon the following:

- Level 1:* Quoted market prices for identical instruments traded in active exchange markets.
- Level 2:* Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.
- Level 3:* Model-based techniques that use at least one significant assumption not observable in the market.

These unobservable assumptions reflect an organization's estimates of assumptions that market participants would use on pricing an asset or liability. Valuation techniques include management's judgment and estimation which may be significant.

**Capital Assets** Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. The District's capitalization policy includes all items with a unit cost of \$5,000 or more. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Useful lives are 10 to 40 years for structures and improvements, and 3 to 7 years for equipment.

**Program Advances** Activity fees paid prior to the utilization of the services are recorded as program advances.

**Compensated Absences** The District's policy allows employees to accumulate all unused vacation and sick leave. Upon retirement or separation from the District, the employee is entitled to full compensation for unused vacation with a cap of \$2,500 for unused sick leave for employees with five or more years of employment with the District. The current versus long-term portions could not be estimated and, as such, are classified as a current liability. Costs for compensated absences are accrued when earned by employees. Accumulated unpaid employee benefits are recognized as a liability in the General Fund at the end of the year.

## Feather River Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Deferred Outflows/Inflows of Resources From Pensions** In addition to assets, the statements of net position include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period which will only be recognized as an outflow of resources (expense) in the future. District pension contributions, subsequent to the measurement date, are reported as deferred outflows of resources in the government-wide statement of net position. District contributions, subsequent to the measurement date, will be amortized during the next fiscal year.

In addition to liabilities, the statements of net position include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and the differences between District contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

**Operating Income and Expenses** The statements of functional activities and changes in net position distinguishes between operating and nonoperating income and expenses. Operating revenues include all revenues received in order to provide recreation services. These revenues are received from program service fees which are from recreational activities, property taxes, impact fees, and grant revenue. Operating expenses are all expenses incurred to provide operating income, other than financing costs. Nonoperating revenues and expenses include interest income, interest expense, and other nonoperating revenues.

**Net Position** Net position is classified into three components. These components consist of: 1) Net investment in capital assets, which consists of capital assets net of accumulated depreciation, reduced by the balances of any outstanding borrowings used to finance the purchase or construction of those assets; 2) Restricted, which consists of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation; and 3) Unrestricted, which is the remaining balance. Unrestricted net position may be reserved or designated for future expenditures.

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

## Feather River Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

**Property Taxes** Property taxes are levied by Butte County on the District's behalf and are intended to support operations and to service debt. Secured property taxes attach as an enforceable lien on property as of March 1. Property tax revenue is recognized when received. The amount of property tax received is dependent upon the assessed real property valuations as determined by the Butte County Assessor. Property taxes on the secured roll are due in two annual equal installments on November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The District received approximately 61% and 59% of its operating revenue in 2018 and 2017, respectively, from property taxes.

**Transfers** Transfers are made from the Benefit Assessment Fund and the Impact Fees Fund to the General Fund to account for capitalized improvements.

**Pensions** For purposes of measuring the net pension liability, deferred outflows of resources/deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS), and additions to/deductions from CalPERS's 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 with the benefit terms. Investments are reported at fair value.

## 2. CASH AND INVESTMENTS

Cash and investments consisted of the following:

June 30	2018	2017
<b>Cash and Investments</b>		
Petty cash	\$ 1,000	\$ 1,000
Deposits (1)	2,177,143	190,934
Cash held in trust (2)	188,856	241,800
County Treasury pooled funds (3)	1,775,664	1,546,599
<b>Totals</b>	<b>\$ 4,142,663</b>	<b>\$ 1,980,333</b>

- (1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, and money market accounts at financial institutions.
- (2) **Cash Held in Trust** Cash held in trust, available for capital improvements, obtained as part of the Umpqua bank refinancing arrangement secured in May 2015.
- (3) **Investments That are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

## **Feather River Recreation and Park District**

### **NOTES TO THE FINANCIAL STATEMENTS**

(Continued)

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The District is required under State statutes to deposit its money in the County Treasury, which in turn, pays the claims of the District. The County Treasury is limited in its investments by *California Government Code*, Section 53635, pursuant to Section 53601, to invest in demand deposits with financial institutions, savings accounts, certificates of deposits, U.S. Treasury securities, federal agency securities, California notes or bonds, notes or bonds of agencies within the state of California, obligations guaranteed by the Small Business Administration, bankers' acceptances, commercial paper, and the Local Agency Investment Fund (LAIF) of the state of California. The deposits in the County Treasury pooled funds are unrated.

#### **Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District has a collateralization agreement with a bank, which mitigates custodial credit risk. The cash balances in the bank at June 30, 2018 and 2017, amounted to \$2,184,469 and \$188,030, respectively. Deposits amounting to \$250,000 are covered by depository insurance. Any balances above \$250,000 are subject to the collateralization agreement.

#### **Fair Value Measurements**

The District categorizes its investment in the County Treasurer pooled funds within the fair value hierarchy, as a level 2 investment.

**Feather River Recreation and Park District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**3. CAPITAL ASSETS**

Changes in capital assets consisted of the following:

June 30	2017	Additions	Retirements	Transfers	2018
<b>Nondepreciating Capital Assets</b>					
Land	\$ 627,494	\$ -	\$ -	\$ -	627,494
Construction in progress	13,152	1,522,600	-	(110,422)	1,425,330
<b>Depreciating Capital Assets</b>					
Structures and improvements	10,190,772	13,695	-	110,422	10,314,889
Equipment	663,055	163,668	-	-	826,723
<b>Subtotals</b>	<b>11,494,473</b>	<b>1,699,963</b>	<b>-</b>	<b>-</b>	<b>13,194,436</b>
Accumulated depreciation	(3,872,383)	(410,938)	-	-	(4,283,321)
<b>Total Capital Assets - Net</b>	<b>\$ 7,622,090</b>	<b>\$ 1,289,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>8,911,115</b>
<b>June 30</b>					
<b>Nondepreciating Capital Assets</b>					
Land	\$ 627,494	\$ -	\$ -	\$ -	627,494
Construction in progress	-	98,209	-	(85,057)	13,152
<b>Depreciating Capital Assets</b>					
Structures and improvements	18,062,629	-	(7,956,914)	85,057	10,190,772
Equipment	735,448	50,087	(122,480)	-	663,055
<b>Subtotals</b>	<b>19,425,571</b>	<b>148,296</b>	<b>(8,079,394)</b>	<b>-</b>	<b>11,494,473</b>
Accumulated depreciation	(5,455,785)	(403,060)	1,986,462	-	(3,872,383)
<b>Total Capital Assets - Net</b>	<b>\$ 13,969,786</b>	<b>\$ (254,764)</b>	<b>\$ (6,092,932)</b>	<b>\$ -</b>	<b>7,622,090</b>



**Feather River Recreation and Park District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

**4. COMPENSATED ABSENCES**

The schedule of changes in compensated absences follows:

<b>Balance - July 1, 2016</b>	\$	26,077
Amount earned		39,736
Amount paid		(33,579)
<b>Balance - June 30, 2017</b>		32,234
Amount earned		57,109
Amount paid		(65,142)
<b>Balance - June 30, 2018</b>	\$	24,201

**5. LONG-TERM DEBT**

A schedule of long-term debt balances follows:

June 30	2018	2017
Note payable to Ford Motor Company due in monthly payments of \$888, including interest at 5.45% per annum through August 2021. The note is secured by a vehicle.	\$ 30,165	\$ -
Certificates of Participation Series 2015A are due in quarterly payments ranging from \$27,317 to \$77,746, including interest at 3.25% per annum through June 15, 2031. The note is secured by the Activity Center property, among others.	3,248,015	3,445,750
Certificates of Participation Series 2015B are due in quarterly payments ranging from \$2,000 to \$9,000, including interest at 4.35% per annum through June 15, 2024. The note is secured by the Activity Center property, among others.	165,000	188,000
<b>Subtotals</b>	3,443,180	3,633,750
Current maturities of long-term debt	(238,433)	(220,735)
<b>Long-Term Debt - Net of Current Maturities</b>	\$ 3,204,747	\$ 3,413,015

**Feather River Recreation and Park District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

A schedule of changes in long-term debt follows:

June 30	2017	Additions	Payments and Reductions	2018
Ford Motor Company note	\$ -	\$ 37,627	\$ 7,462	\$ 30,165
Certificates of participation	3,633,750	-	220,735	3,413,015
<b>Totals</b>	<b>\$ 3,633,750</b>	<b>\$ 37,627</b>	<b>\$ 228,197</b>	<b>\$ 3,443,180</b>

June 30	2016	Additions	Payments and Reductions	2017
Certificates of participation	\$ 3,848,186	\$ -	\$ 214,436	\$ 3,633,750

Scheduled principal and interest payments are as follows:

Year Ending June 30	Principal	Interest	Total
2019	\$ 238,433	\$ 111,283	\$ 349,716
2020	246,667	102,962	349,629
2021	255,151	94,347	349,498
2022	254,085	85,582	339,667
2023	261,475	76,946	338,421
2024-2028	1,312,264	255,143	1,567,407
2029-2031	875,105	46,830	921,935
<b>Total</b>	<b>\$ 3,443,180</b>	<b>\$ 773,093</b>	<b>\$ 4,216,273</b>

**6. APPROPRIATIONS LIMIT**

The District establishes appropriation limits, pursuant to Section 9c of Article XIII B of the California Constitution, since the District's ad valorem tax on property exceeded \$.125 per \$100 assessed valuation in the 1977-78 fiscal year.

The District's board established the appropriation limits for the 2018 and 2017 fiscal years to be \$3,537,031 and \$3,392,838, respectively.

**7. RETIREMENT PLAN**

Qualified employees are covered under a cost-sharing multiple-employer defined benefit pension plan maintained by an agency of the state of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS).

## Feather River Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Plan Description** Classified employees of the District participate in the Miscellaneous Plan of the Feather River Recreation and Park District (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Benefits Provided** The Plan provides retirement, disability benefits, and death benefits to Plan members and beneficiaries. The benefits are based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions** Active plan members are required to contribute 7.0% of their salary (7.0% of the monthly salary over \$133.33 if the member participates in Social Security), and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rates for the 2018 and 2017 fiscal years were 8.418% and 8.377%, respectively. The contribution requirements of the Plan members are established by state statute. For the years ended June 30, 2018 and 2017, the District made the contributions required of District employees on their behalf and to their account. The District's contributions to CalPERS for the fiscal years ended June 30, 2018 and 2017, amounted to \$37,288 and \$42,006, respectively.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** At June 30, 2018 and 2017, the District reported a net pension liability of \$844,607 and \$709,041, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017 and 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, rolled forward through June 30, 2017, using standard update procedures. The District's portion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating organizations and the State, actuarially determined. At June 30, 2017 and 2016, the District's proportionate share was 0.0216% and 0.0219%, respectively.

**Feather River Recreation and Park District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

For the years ended June 30, 2018 and 2017, the District recognized pension expense of \$61,927 and \$101,867, respectively. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2018	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 32,709	\$ -
Differences between District contributions and proportionate share of pension contributions	-	83,619
Differences between District expected and actual experience	1,166	16,700
Changes in assumptions	144,628	11,028
Changes in proportions	16,832	38,386
District contributions subsequent to the measurement date	37,288	-
<b>Totals</b>	<b>\$ 232,623</b>	<b>\$ 149,733</b>

June 30, 2017	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 80,745	\$ -
Differences between District contributions and proportionate share of pension contributions	-	18,181
Differences between District expected and actual experience	1,264	-
Changes in assumptions	-	15,514
Changes in proportions	-	51,318
District contributions subsequent to the measurement date	42,006	-
<b>Totals</b>	<b>\$ 124,015</b>	<b>\$ 85,013</b>

## Feather River Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The \$37,288 and \$42,006 amounts reported as 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 year ended June 30, 2018 and 2017, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	
2019	\$ (36,919)
2020	64,299
2021	37,641
2022	(19,419)
<b>Total</b>	<b>\$ 45,602</b>

**Actuarial Assumptions** The total pension liability in the June 30, 2016 and 2015, actuarial valuations for CalPERS was determined using the following actuarial assumptions and applied to all periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%, net of pension plan investment and administrative expenses; includes inflation

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.65%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.65%, net of pension plan investment and administrative expenses; includes inflation

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

**Feather River Recreation and Park District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Continued)

The actuarial assumptions used in the June 30, 2016 and 2015, valuations were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2011.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff 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 of the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Rate of Return Years 1 - 10</b>	<b>Rate of Return Years 11+</b>
Global equity	47%	4.90%	5.38%
Fixed income	19%	0.80%	2.27%
Inflation assets	6%	0.60%	1.39%
Private equity	12%	6.60%	6.63%
Real estate	11%	2.80%	5.21%
Infrastructure and forestland	3%	3.90%	5.36%
Liquidity	2%	-0.40%	-0.90%
<b>Total</b>	<b>100%</b>		

**Discount Rate** The discount rates used to measure the total pension liability for the June 30, 2018 and 2017, measurement dates was 7.15% and 7.65%, respectively. The amortization and smoothing periods recently adopted by CalPERS were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension 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 THE FINANCIAL STATEMENTS

(Continued)

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following presents the District's proportionate share of the net pension liability calculated using the discount rate below as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
June 30, 2018			
District's proportionate share of the net pension liability	\$ 1,321,342	\$ 844,607	\$ 449,767
June 30, 2017			
District's proportionate share of the net pension liability	\$ 1,133,924	\$ 709,041	\$ 357,897

**Pension Plan Fiduciary Net Position** Detailed information about the pension plan's fiduciary net position is available in CalPERS's separately issued Comprehensive Annual Financial Report.

## 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates with other park and recreation districts in the Special District Risk Management Authority (SDRMA). SDRMA provides self-insurance and related services to members of California Association of Recreation and Park Districts. A summary of coverage limits is presented below:

June 30	2018	2017
General liability	\$ 10,000,000	\$ 10,000,000
Auto liability	\$ 10,000,000	\$ 10,000,000
Public officials' and employee liability	\$ 10,000,000	\$ 10,000,000
Property	\$ 1,000,000,000	\$ 1,000,000,000
Workers' compensation	\$ 5,000,000	\$ 5,000,000

The District has a \$500 deductible for general liability; a \$1,000 deductible for auto liability; a \$1,000 deductible for boiler and machinery; and a \$1,000 deductible for property loss.

There has been no significant reduction in any of the insurance coverage from the prior year. Settled claims resulting from this program have not exceeded insurance coverage in each of the past three fiscal years.

**Feather River Recreation and Park District**  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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**9. LEASING ARRANGEMENTS**

The District is the lessor of a museum building and grounds in Forbestown, California. The total cost of the leased property was \$173,568 as of June 30, 2018 and 2017. Accumulated depreciation was \$118,377 and \$114,171 as of June 30, 2018 and 2017, respectively. The current lease expired on June 1, 2018. The District approved an amendment to the original lease agreement to extend the agreement an additional five years. All property reverts back to the District at the end of the lease. No payments are required by the lessee to the lessor, but the lessee pays for all maintenance and operating costs of the museum and grounds.

**10. RIVERBEND PARK**

In February 2017, high inflow to Lake Oroville prompted water to be released from the main spillway to control the lake level. Soon after releasing water, significant damage was noted on the spillway which lead to the uncontrolled flow of water over the emergency spillway. As a result, debris was carried downstream and caused approximately \$8 million of the District's capital assets at Riverbend Park to be impaired during the year ended June 30, 2017. The District is utilizing insurance proceeds and federal emergency agency funds to repair the damages. During the year ended June 30, 2018, the District received insurance proceeds of \$3,096,270. Subsequent to June 30, 2018, the District has received an additional \$1,769,092 in insurance proceeds.

The District has entered into construction contracts for the restoration of the Riverbend Park totaling approximately \$1.8 million. At June 30, 2018, approximately \$460,000 had not yet been incurred.

**11. FUTURE GASB IMPLEMENTATION**

In June 2017, GASB issued Statement 87, *Leases*. This statement improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundation principles that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2020, will have on the District's financial statements, if any.



**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

## Feather River Recreation and Park District

### SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Years Ended June 30	2018	2017	2016	2015
District's portion of the net pension liability (asset)	0.02164%	0.02192%	0.02532%	0.00775%
District's proportionate share of the net pension liability (asset)	\$ 844,607	\$ 709,041	\$ 522,135	\$ 482,362
District's covered-employee payroll	\$ 497,411	\$ 535,866	\$ 486,377	\$ 524,830
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	169.80%	132.32%	107.35%	91.91%
Plan fiduciary net position as a percentage of the total pension liability	74.52%	80.82%	87.11%	86.33%

See the accompanying notes to the supplementary information.

### SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS – CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Years Ended June 30	2018	2017	2016	2015
Contractually required contribution	\$ 37,288	\$ 42,006	\$ 34,280	\$ 28,396
Contributions in relation to the contractually required contribution	(37,288)	(42,006)	(34,280)	(28,396)
<b>Contribution Deficiency (Excess)</b>	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 497,411	\$ 535,866	\$ 486,377	\$ 524,830
Contributions as a percentage of covered-employee payroll	7.50%	7.84%	7.05%	5.41%

See the accompanying notes to the supplementary information.

**1. CHANGES IN BENEFIT TERMS**

**California Public Employees' Retirement System**

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

**2. CHANGES OF ASSUMPTIONS**

**California Public Employees' Retirement System**

During the year ended June 30, 2018, the financial reporting discount rate for the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (PERF C) was lowered from 7.65% to 7.15%.

**OTHER SUPPLEMENTARY INFORMATION SECTION**

**Feather River Recreation and Park District**  
**COMPARISON OF BUDGET-TO-ACTUAL RESULTS**

The combined budget-to-actual results for all funds for the year were as follows:

June 30, 2018	Budget	Actual	Change
<b>Operating Revenues</b>			
Program service fees	\$ 1,048,925	\$ 965,239	\$ (83,686)
Grant revenue	35,000	189,851	154,851
Property taxes - General Fund	1,550,000	1,644,859	94,859
Property taxes - BAD Fund	270,057	264,639	(5,418)
Impact fees	- *	49,474	49,474
<b>Total Operating Revenues</b>	<b>2,903,982</b>	<b>3,114,062</b>	<b>210,080</b>
<b>Operating Expenses</b>			
Salaries and benefits	1,733,711	1,575,147	(158,564)
Services and supplies	1,027,760	995,966	(31,794)
<b>Total Cash Operating Expenses</b>	<b>2,761,471</b>	<b>2,571,113</b>	<b>(190,358)</b>
Depreciation (Noncash)	530,000	410,938	(119,062)
<b>Total Operating Expenses</b>	<b>3,291,471</b>	<b>2,982,051</b>	<b>(309,420)</b>
<b>Operating Income</b>	<b>(387,489)</b>	<b>132,011</b>	<b>519,500</b>
<b>Nonoperating Revenues (Expenses)</b>			
Interest income	8,100	15,389	7,289
Interest expense	(117,429)	(118,983)	(1,554)
Other nonoperating revenue	5,000	179	(4,821)
Insurance proceeds	- *	3,096,270	3,096,270
<b>Total Nonoperating Revenue (Expenses)</b>	<b>(104,329)</b>	<b>2,992,855</b>	<b>3,097,184</b>
<b>Change in Net Position</b>	<b>(491,818)</b>	<b>3,124,866</b>	<b>3,616,684</b>
Principal long-term debt payments	(220,735)	(228,197)	(7,462)
<b>Change in Net Position Less Principal Long-Term Debt Payments</b>	<b>\$ (712,553)</b>	<b>\$ 2,896,669</b>	<b>\$ 3,609,222</b>

\* Items were not budgeted.

**Feather River Recreation and Park District**  
Oroville, California

REPORT TO THE BOARD OF DIRECTORS

**June 30, 2018**



K·C·O·E  
I·S·O·M



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

We have audited the financial statements of Feather River Recreation and Park District (the District), as of and for the year ended June 30, 2018, and have issued our report thereon dated February 8, 2019. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 16, 2018, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance With All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Safeguards have been implemented to reduce the threats on our independence. These safeguards include continuing education related to independence and ethics requirements; external peer review of our firm's quality control system; our firm's internal policies and procedures which are designed to monitor compliance with the independence requirements; and the involvement of another firm member who is responsible for completing an independent technical review of the financial statements and significant audit conclusions.

## **Qualitative Aspects of the District's Significant Accounting Practices**

**Significant Accounting Policies** Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

**Significant Accounting Estimates** Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the useful lives of depreciable capital assets which is based on historical trends with similar assets. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the pension liability which is based on an accounting valuation report received from CalPERS. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the financial statements taken as a whole.

**Financial Statement Disclosures** Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the pension liability and Riverbend Park construction commitments.

## **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Understatement of net pension liability of \$135,566
- Understatement of deferred outflow of resources of \$108,608
- Understatement of deferred inflow of resources of \$64,720
- Understatement of construction in progress and accounts payable of \$604,728

## **Disagreements With Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

## **Representations Requested From Management**

We have requested certain written representations from management that are included in the management representation letter dated February 8, 2019.

## **Management's Consultations With Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the 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.

KCae Team, LLP

February 8, 2019  
Chico, California



**RESOLUTION NO. 1898-19**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND  
PARK DISTRICT APPROVING THE 2017-2018 DISTRICT AUDIT BY KCOE & ISOM**

**WHEREAS**, the Feather River Recreation and Park District is required to obtain a District Audit each fiscal year per government standards; and

**WHEREAS**, the Feather River Recreation and Park District 2016-2017 fiscal year audit was completed by KCOE & ISOM; and

**WHEREAS**, the Feather River Recreation and Park District Board of Directors staff reviewed the final audit with auditor representatives at a regularly scheduled board meeting on February 26, 2019.

**NOW THEREFORE, IT BE RESOLVED**, that the Feather River Recreation and Park District Board of Directors hereby approves the Feather River Recreation and Park District 2017-2018 fiscal year audit.

**PASSED AND ADOPTED**, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 26<sup>th</sup> day of February 2019 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: \_\_\_\_\_  
Gary Emberland, Chairperson

\_\_\_\_\_  
Randy Murphy, General Manager



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: REQUEST FOR NOMINATIONS FOR CSDA BOARD OF DIRECTORS**

### **SUMMARY**

The California Special Districts Association (CSDA) has requested the District to nominate a Board member or management employee for consideration to be elected to serve on its Board of Directors for a three-year term that begins on January 1, 2020.

### **BACKGROUND**

The CSDA Board is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board is crucial to the operation of the Association and to the representation of the common interests of all California special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

### **BUDGETARY IMPACT**

None.

### **RECOMMENDATION**

Nominate a Board member or the General Manager to be included on the CSDA ballot.

### **ALTERNATIVE ACTIONS**

None.

### **ATTACHMENTS**

CSDA Call for Board Nominations



**California Special  
Districts Association**  
*Districts Stronger Together*

**DATE:** February 15, 2019  
**TO:** CSDA Voting Member Presidents and General Managers  
**FROM:** CSDA Elections and Bylaws Committee  
**SUBJECT: CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS  
SEAT B**

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The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2020 - 2022 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent. (See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

**Commitment and Expectations:**

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.  
*(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).*
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.  
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.  
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

**Nomination Procedures:** Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is April 17, 2019. Nominations and supporting documentation may be mailed, faxed, or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814  
Fax: 916.442.7889  
E-mail: [amberp@csda.net](mailto:amberp@csda.net)

Once received, nominees will receive a candidate's letter in the mail. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 17, 2019. All votes must be received through the system no later than 5:00 p.m. August 9, 2019. The successful candidates will be notified no later than August 13, 2019. All selected Board Members will be introduced at the Annual Conference in Anaheim, CA in September 2018.

#### **Expiring Terms**

(See enclosed map for Network breakdown)

**Northern Network** Seat B-Greg Orsini, GM, McKinleyville Community Services District\*  
**Sierra Network** Seat B-Ginger Root, GM, Lincoln Rural County Fire Protection District \*  
**Bay Area Network** Seat B-Ryan Clausnitzer, SDA, GM, Alameda County Mosquito Abatement District\*  
**Central Network** Seat B-Tim Ruiz, GM, West Niles Community Services District  
**Coastal Network** Seat B-Jeff Hodge, SDA, GM, Santa Ynez Community Services District\*  
**Southern Network** Seat B-Bill Nelson, Director, Orange County Cemetery District  
(\* = Incumbent is running for re-election)

#### **AGAIN, THIS YEAR!**

**This year we will be using a web-based online voting system, allowing your district to cast your vote easily and securely.** *Electronic Ballots will be emailed to the main contact in your district June 17, 2019. All votes must be received through the system no later than 5:00 p.m. August 9, 2019.*

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail [Amberp@csda.net](mailto:Amberp@csda.net) **by April 17, 2019** in order to ensure that you will receive a paper ballot on time.*

CSDA will mail paper ballots on June 17 per district request only. ALL ballots must be received by CSDA no later than 5:00 p.m. August 9, 2019.

The successful candidates will be notified no later than August 14, 2019. All selected Board Members will be introduced at the Annual Conference in Anaheim, CA in September 2019.

If you have any questions, please contact Amber Phelen at [amberp@csda.net](mailto:amberp@csda.net).



**California Special  
Districts Association**  
*Districts Stronger Together*

## 2019 BOARD OF DIRECTORS NOMINATION FORM

**Name of Candidate:** \_\_\_\_\_

**District:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

\_\_\_\_\_

**Network:** \_\_\_\_\_ (see map)

**Telephone:** \_\_\_\_\_

(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

**Fax:** \_\_\_\_\_

**E-mail:** \_\_\_\_\_

**Nominated by (optional):** \_\_\_\_\_

**Return this form and a Board resolution/minute action supporting the candidate and Candidate Information Sheet by fax, mail, or email to:**

CSDA  
Attn: Amber Phelen  
1112 I Street, Suite 200  
Sacramento, CA 95814  
(877) 924-2732      (916) 442-7889 fax

amberp@csda.net

***DEADLINE FOR RECEIVING NOMINATIONS – April 17, 2019***



California Special  
Districts Association  
*Districts Stronger Together*

## 2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: \_\_\_\_\_

District/Company: \_\_\_\_\_

Title: \_\_\_\_\_

Elected/Appointed/Staff: \_\_\_\_\_

Length of Service with District: \_\_\_\_\_

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

\_\_\_\_\_  
\_\_\_\_\_

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

\_\_\_\_\_  
\_\_\_\_\_

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

\_\_\_\_\_  
\_\_\_\_\_

4. List civic organization involvement:

\_\_\_\_\_  
\_\_\_\_\_

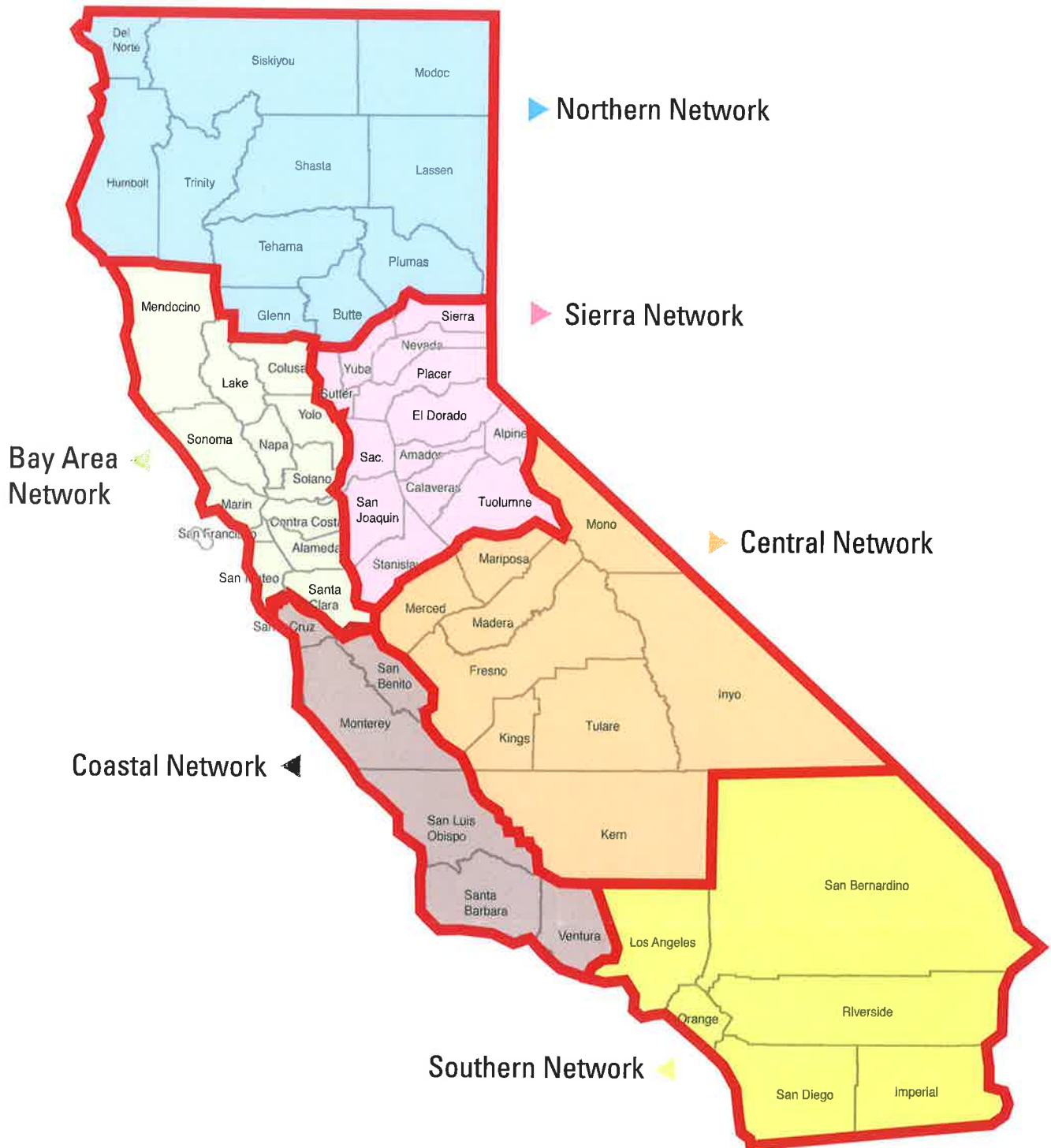
**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**





California Special Districts Association

# DISTRICT NETWORKS





## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: REQUEST FOR NOMINATIONS FOR SDRMA BOARD OF DIRECTORS**

### **SUMMARY**

The Special District Risk Management Authority (SDRMA) has requested the District to nominate a Board member or management employee for consideration to be elected to serve on its Board of Directors for a four-year term that begins on January 1, 2020.

### **BACKGROUND**

SDRMA Board of Directors consists of seven members, who are elected at-large from participating member agencies. The SDRMA Board provides effective governance by supporting a unified vision, ensuring accountability, and setting direction based on SDRMA's mission and purpose, as well as establishing and approving policy to ensure SDRMA meets its obligations and commitments to its members.

Board Member responsibilities include a commitment to: serve as a part of a unified governance body; govern within Board policies, standards and ethics; commit the time and energy to be effective; represent and make policy decisions for the benefit, and in the best interest of, all SDRMA members; support collective decisions; communicate as a cohesive Board with a common vision and voice; and, operate with the highest standards of integrity and trust.

Board members are reimbursed for reasonable travel and lodging in accordance with policy and applicable laws and are allowed to claim a \$195 stipend per meeting day.

The Board meets on the first Wednesday and Thursday of the month from seven to ten times annually, and, generally, not more than one time per month, with an average time commitment of 15 to 20 hours per month.

### **BUDGETARY IMPACT**

None.



**RECOMMENDATION**

Nominate a Board member or the General Manager to be included on the statewide ballot.

**ALTERNATIVE ACTIONS**

None.

**ATTACHMENTS**

SDRMA Board Nominations

**Notification of Nominations – 2019 Election  
SDRMA Board of Directors**

January 24, 2019

Ms. Victoria Smith  
Board President  
Feather River Recreation & Park District  
1875 Feather River Boulevard  
Oroville, California 95965

Dear Ms. Smith:

Notice of Nominations for the Special District Risk Management Authority (SDRMA) Board of Directors 2019 Election is being provided in accordance with the SDRMA Sixth Amended and Restated Joint Powers Agreement. The following nomination information is enclosed: Nomination Packet Checklist, Board of Director Fact Sheet, Nomination/Election Schedule, SDRMA Election Policy No. 2017-10, sample Resolution for Candidate Nomination and Candidate's Statement of Qualifications Form.

General Election Information - Three Director seats are up for election. The nomination filing deadline is Wednesday, May 1, 2019. Ballots will be mailed to all SDRMA member agencies in mid-May. Mail-in ballots will be due back to SDRMA not later than 4:30 p.m. Wednesday, August 21, 2019.

Nominee Qualifications - Nominees must be a member of the agency's governing body or a management employee (see SDRMA Election Policy 2017-10, Section 4.1) and be an active member agency of both SDRMA's Property/Liability and Workers' Compensation Programs. Candidates must be nominated by Resolution from their member agency's governing body and complete and submit a "Candidate's Statement of Qualifications".

Nomination Documents and Information - Nomination documents (Nominating Resolution and Candidate's Statement of Qualifications) and nomination guideline information may also be obtained on SDRMA's website at [www.sdrma.org](http://www.sdrma.org). To obtain documents electronically:

*From the SDRMA homepage, scroll down and click on the "2019 Nomination & Election Information" box. All necessary nomination documents and election information may be downloaded and printed.*

Term of Office – Directors are elected to 4-year terms. The term of office for the newly elected Directors will begin January 1, 2020 and expire December 31, 2023.

Nomination Filing Deadline – Nomination documents must be received in SDRMA's office no later than 4:30 P.M. on Wednesday, May 1, 2019.

Please contact SDRMA Chief Operating Officer Paul Frydendal at 800.537.7790, if you have any questions regarding the 2019 SDRMA Board of Director Nominations or the election process.

Sincerely,  
Special District Risk Management Authority



Laura S. Gill  
Chief Executive Officer

# 2019 Nomination Packet Checklist



## SDRMA BOARD OF DIRECTORS NOMINATION AND ELECTION GUIDELINES

January 9, 2019, marked the official commencement of the election process for the SDRMA Board of Directors. Three seats on the Board of Directors are up for election in 2019.

**For your convenience we have enclosed the necessary nomination documents and election process schedule.** Please note that some items have important deadlines. All documents contained in this packet, as well as additional information regarding SDRMA Board elections, are available on our website [www.sdrma.org](http://www.sdrma.org) and/or by calling SDRMA Chief Operating Officer Paul Frydendal at 800.537.7790.

- \_\_\_ **Attachment One:**     **SDRMA Board of Directors Fact Sheet:** This document reviews the Board of Directors' Roles and Responsibilities along with other important information.
  
- \_\_\_ **Attachment Two:**     **SDRMA Board of Directors 2019 Nomination/Election Schedule:** Please review this document for important deadlines.
  
- \_\_\_ **Attachment Three:**   **SDRMA Election Policy No. 2017-10:** A Policy of the Board of Directors of the Special District Risk Management Authority establishing guidelines for Director elections.
  
- \_\_\_ **Attachment Four:**     **Sample Resolution for Candidate Nomination:** A resolution of the Governing Body of the Agency nominating a candidate for the Special District Risk Management Authority Board of Directors.
  
- \_\_\_ **Attachment Five:**     **Candidate's Statement of Qualifications:** Please be advised that no candidate statements are endorsed by SDRMA. Candidate's Statements of Qualification will be distributed to the membership with the SDRMA election ballot, "exactly as submitted" by the candidate.

**Please complete and return all required nomination and election documents to:**

SDRMA Election Committee  
C/O Paul Frydendal, COO  
Special District Risk Management Authority  
1112 "I" Street, Suite 300  
Sacramento, California 95814

SDRMA BOARD OF DIRECTORS  
FACT SHEET

## SDRMA BOARD OF DIRECTORS ROLE AND RESPONSIBILITIES

Special District Risk Management Authority (SDRMA) is a public entity Joint Powers Authority established to provide cost-effective property/liability, worker’s compensation, health benefit coverages and comprehensive risk management programs for special districts and other public agencies throughout California. SDRMA is governed by a Board of Directors elected from the membership by the programs’ members.

Number of Board Members	SDRMA Board of Directors consists of <b>seven Board Members</b> , who are elected at-large from members participating in either program.
Board of Directors’ Role	SDRMA Board of Directors provide effective governance by supporting a unified vision, ensuring accountability, and setting direction based on SDRMA’s mission and purpose, as well as establishing and approving policy to ensure SDRMA meets its obligations and commitment to its members.
Board of Directors’ Responsibilities	Board Member responsibilities include a commitment to: serve as a part of a unified governance body; govern within Board of Directors’ policies, standards and ethics; commit the time and energy to be effective; represent and make policy decisions for the benefit, and in the best interest, of all SDRMA members; support collective decisions; communicate as a cohesive Board of Directors with a common vision and voice; and, operate with the highest standards of integrity and trust.
Three Seats For this Election	Elections for Directors are staggered and held every two years, four seats during one election and three seats in the following election. <b>Three seats are up for election this year.</b>
Term of Directors	Directors are elected for <b>four-year terms</b> . Terms for directors elected this election begin January 1, 2020 and end on December 31, 2023.
Board Member Travel Reimbursement	Board Members are reimbursed for reasonable travel and lodging in accordance with SDRMA Board Policy Manual 2017-01 and applicable laws and are allowed to claim a stipend of \$195 per meeting day or for each day’s service rendered as a Member of the Board.
Number of Meetings per Year	The Board meets from <b>seven to ten times annually</b> with an average of eight board meetings per year. Generally, the Board does not meet more than one meeting per month.
Meeting Location	SDRMA office in Sacramento, CA and at two conference locations.
Meeting Dates	Typically the first Wednesday and Thursday of the month.
Meeting Starting Times	Meetings are typically held <b>1:00 to 5:30 p.m. Wednesday</b> and <b>8:00 to 10:00 a.m. Thursday.</b>
Meeting Length	Meetings are <b>four to six hours</b> on average.
Average Time Commitment	Commitment per month ranges from <b>15 to 20 hours</b> .

*“The mission of Special District Risk Management Authority is to provide risk financing and risk management services through a financially sound pool to California public agencies, delivered in a timely and responsive cost-efficient manner.”*

**SDRMA BOARD OF DIRECTORS  
2019 NOMINATION/ELECTION SCHEDULE**



# 2019 Nomination/Election Schedule



TASK TIMELINE
1/9 Board approves Election Schedule
1/24-25 Mail Notification of Election and Nomination Procedure to Members in January at least 90 days prior to mailing Ballots (111 actual days)
5/1 Deadline to return Nominations
5/2 Tentative Election Comm. Reviews Nominations
5/16-17 Mail Ballots at least 60 days prior to ballot receipt deadline (96 actual days)
8/21 Deadline to Receive Ballots
8/22 Tentative Election Comm. Counts Ballots
8/23 Election Committee Notifies Successful Candidates and Provides Them With Upcoming Board Meeting Schedule
9/25 Directors' Elect Invited to CSDA Annual Conf/SDRMA Breakfast/Super Session
11/6-7 Directors' Elect Invited to SDRMA Board Meeting
1/2020 Newly Elected Directors Seated and Election of SDRMA Board Officers

MARCH						
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JANUARY						
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JULY						
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DECEMBER						
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OCTOBER						
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**SDRMA BOARD OF DIRECTORS  
ELECTION POLICY NO. 2017-10**



**A POLICY OF THE BOARD OF DIRECTORS OF SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY ESTABLISHING GUIDELINES FOR DIRECTOR ELECTIONS, DIRECTOR APPOINTMENTS, AND CREATION OF A SUPERVISING ELECTION COMMITTEE**

- WHEREAS, SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (SDRMA) is a joint powers authority, created pursuant to Section 6500, et. seq. of the California Government Code; and
- WHEREAS, the Board of Directors recognizes that it is in the best interest of the Authority and its members to adopt a written policy for conducting the business of the Board; and
- WHEREAS, establishing guidelines for Director elections and appointments will help ensure a process that is consistent for all nominees and candidates, will promote active participation by SDRMA members in the election/appointment process, and will help ensure election/appointment of the most qualified candidate(s); and
- WHEREAS, the Bylaws provide the Board with the option of conducting the election using a mail-in ballot process; and
- WHEREAS, the Board of Directors of SDRMA has an overriding and compelling interest in insuring the accuracy of the election/appointment process of its Board members through the creation of an election committee;

NOW, THEREFORE, it is the policy of the Board of Directors of SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY, until such policy shall have been amended or rescinded, that the following procedures shall be followed when conducting Director elections or filling a Director vacancy by appointment:

1.0. Election Schedule

- 1.1. Not later than the first Board meeting of each election year, the Board of Directors shall approve an election schedule based on the following criteria and time frames.

2.0. Election Committee

- 2.1. The Board of Directors herein establishes an election committee with the following composition, duties and responsibilities; The five (5) members of the Election Committee shall include two presently sitting members of the Board of Directors of SDRMA whose seats are not up for election, the Chief Operating Officer of SDRMA, and the CPA/auditor regularly used and retained by SDRMA at the time of counting ballots of and for an election to the Board of Directors. For good reason found and stated, the Board of Directors of SDRMA may appoint any CPA/auditor who, in the discretion of the Board of Directors, would appropriately serve the Election Committee. The General Counsel for SDRMA shall also sit as a member of the Election Committee with the additional obligation of providing legal advice to the balance of the Committee as legal questions may arise.

3.0. Member Notification of Election

- 3.1. Authority staff shall provide written notification, of an election for the Board of Directors, to all member agencies during January of each election year. Such written notification shall be provided a minimum of ninety (90) days prior to the distribution of ballots and shall include; (1) the number of Director seats to be filled by election; (2) a copy of this nomination and election procedure; and (3) an outline of nomination/election deadline dates.

#### 4.0. Qualifications

- 4.1. A candidate seeking election, re-election or appointment to SDRMA's Board of Directors must be a member of the Governing Body or a management employee of an SDRMA member participating in both the Property/Liability and Workers' Compensation Programs. To qualify as a "management employee," the candidate must be a management-level (as determined by the Governing Body) employee whose wages are reported to the IRS on a "W-2" form. Only one (1) representative from any Member may serve on the Board of Directors at the same time. [Per Bylaws, Article II, (2) (b)]
- 4.2. Each nominated candidate must submit a properly completed "Statement of Qualifications" (required form attached) with an original signature (electronic signatures are not acceptable) on or before the filing deadline in May in order for the candidate's name to be placed on the official ballot. A candidate shall provide responses to all questions on the candidate's "Statement of Qualifications". Each nominated candidate's "Statement of Qualifications" must be filed in SDRMA's office on or before the aforementioned deadline by: (1) personal delivery; (2) U.S. mail; or (3) courier. When ballots are mailed to the membership, each candidate's "Statement of Qualifications" form will be distributed to the membership exactly as submitted by the candidate to SDRMA. However, any attachments submitted by the candidate(s) with the Statement of Qualifications will not be sent by SDRMA with the ballots to any members.
- 4.3. If a nominated candidate elects not to use the provided form "Statement of Qualifications," and prepares instead the candidate's own completed form, the candidate's form must include the title "Statement of Qualifications" and contain exactly all information required and requested by the provided form.

NOTE: The candidate's "Statement of Qualifications" form must be submitted as a part of the nominating process. When ballots are mailed to the membership, each candidate's "Statement of Qualifications" form will be distributed "exactly as submitted" to SDRMA, except that any attachments submitted by the candidate will not be sent to any SDRMA members.

- 4.4. A candidate who does not submit a Candidate's Statement of Qualifications that complies with Section 4.2 or 4.3 will be disqualified by the SDRMA Election Committee.

#### 5.0. Nominating Procedure

- 5.1. Candidates seeking election or reelection must be nominated by action of their respective Governing Body. Only one (1) candidate may be nominated per member agency and one (1) candidate shall not represent more than one (1) member agency. A resolution from the candidate's district/agency Governing Body nominating the candidate must be received by the Authority on or before the scheduled date in May. (A sample of the resolution is enclosed). Actual receipt by the Authority on or before the scheduled deadline date in May is required. The resolution nominating the candidate may be hand-delivered to the Authority or sent by U.S. mail. In the event a candidate is nominated by two (2) or more member agencies, he or she shall represent the member agency whose nominating resolution is first received by the Authority. The other member agency or agencies that nominated the candidate shall be entitled to select a replacement nominee as long as a resolution nominating the replacement is received by the Authority prior to the scheduled deadline date.
- 5.2. A member may not nominate a candidate unless that member is participating in both the Property/Liability and Workers' Compensation Programs and is in "good standing" on the date the nominations are due. "Good standing" is defined as no accounts receivable due to SDRMA which is more than ninety (90) days past due.
- 5.3. No earlier than the day after the deadline for receipt of nominations, the Election Committee, as hereinabove defined and comprised, shall review all nominations received from members, and will reject any nominations that do not meet all of the qualifications specified and set forth in this policy. The Election



Committee's decisions regarding the qualification of nominees are final. Following the Election Committee's review of all nominations, the Election Committee shall direct that a ballot be prepared stating and listing all of the qualified nominees. The ballot of qualified nominees shall be distributed to the membership for election by mail as described below.

- 5.4. Upon verification or rejection of each nominee by the Election Committee, staff will mail acknowledgment to both the nominee and the district/agency of its acceptance or rejection as a qualified nominee for election.
- 5.5. A nominee requesting that his/her nomination be withdrawn prior to the election, shall submit such requests in writing to SDRMA's office a minimum of three (3) days prior to the scheduled date for mailing the ballots. After that date, all qualified nominees names shall appear on the ballot mailed to the membership.

#### 6.0. Terms of Directors

- 6.1. The election of directors shall be held in each odd-numbered year. The terms of the directors elected by the Members will be staggered. Four directors will serve four-year terms, to end on December 31 of one odd-numbered year. Three directors will serve four-year terms, to end on December 31 of the alternate off-numbered year. [Per Bylaws, Article II, (3), paragraph 1].

#### 7.0. Campaigning

- 7.1. SDRMA staff will mail each qualified candidate's "Statement of Qualifications", "exactly as submitted" by the candidate with the ballots to the membership.
- 7.2. Candidates, at their own expense, may distribute additional information to member agency(s) after the ballots have been mailed and prior to the election.
- 7.3. SDRMA staff is prohibited from actively promoting a candidate or participating in the election process while on Authority premises.
- 7.4. SDRMA staff may provide member information, mailing lists, financial reports or operational data and information, that is normally available through the Public Records Act, to candidates to assist them in their research and campaigning. In addition to obtaining such information under the Public Records Act, candidates may request SDRMA staff prepare mailing labels for the distribution of campaign materials to member agencies. Under existing policy, charges will apply for this service. The SDRMA logo is trademarked for use by SDRMA only. Neither the logo, nor any other Trademark of SDRMA may be used in any campaign literature. No campaign literature is to imply support of any candidate by SDRMA.
- 7.5. SDRMA election mailings to the membership, including ballots and candidates' "Statement of Qualifications", shall be sent via first class mail.

#### 8.0. Limitations on Campaigning

- 8.1. As used in this section the following terms have the following meanings:

"Campaign Activity" means any activity that expressly advocates the election or defeat of a candidate or provides direct support to a candidate for his or her candidacy. "Campaign activity" does not include the incidental and minimal use of public resources, such as equipment or office space, for campaign purposes or the use of public resources to nominate a candidate or vote in any Board of Directors election.

"Candidate" means an individual who has been nominated by the Member Agency to have his or her name listed on the ballot for election to the Board of Directors.

"Expenditure" means a payment of Member Agency funds that is used for communications that expressly advocate the election or defeat of a clearly identified candidate. "Expenditure" does not include the use of public funds to nominate a candidate or vote in any Board of Directors election.

"Public resources" means any property or asset owned by the Member Agency, including, but not limited to, land, buildings, facilities, funds, equipment, supplies, telephones, computers, vehicles, travel, and Member Agency-compensated time.

- 8.2. An officer, official, employee, or consultant of a Member Agency may not expend or authorize the expenditure of any of the funds of the Member Agency to support or oppose the election or defeat of a candidate for the Board of Directors.
- 8.3. No officer, official, employee, or consultant of a Member Agency shall use or permit others to use public resources for campaign activity.
- 8.4. At any time during an election campaign, if a Member Agency or its officers, officials, employees or consultants violate this section, that Member Agency shall be ineligible to nominate a candidate for the Board of Directors election in which the violation occurred. Any candidate of an offending Member Agency shall be deemed to have withdrawn his or her candidacy. Prior to declaring a Member Agency ineligible to nominate a candidate or a specific candidate's candidacy withdrawn, the Elections Committee shall hold a hearing to determine whether or not a violation of this section occurred. The hearing shall be conducted pursuant to reasonable procedures that the Elections Committee shall prescribe, provided that the affected Member Agency or candidate shall have an opportunity to dispute the violation. At the conclusion of the hearing, the Elections Committee shall determine by a majority vote whether the violation occurred.

#### 9.0. Balloting

- 9.1. A ballot containing nominees for the Board of Directors, accepted and approved by the Election Committee, shall be mailed by first class mail, to each SDRMA member agency, except as provided in Section 9.2 below, no less than sixty (60) days prior to the deadline for receiving ballots and the closing date for voting. Ballots shall show the date and time the ballots must be received in SDRMA's office. A self-addressed, stamped, return envelope shall be mailed with each ballot.
- 9.2. In the event that the number of qualified/approved nominees is equal to or less than the number of director seats up for election, the mailing of the ballots as outlined in Section 9.1 shall be waived.
- 9.3. Only those qualified nominees approved by the Election Committee will be eligible candidates on the ballot. Write-in candidates shall not be accepted.
- 9.4. It is required that the Governing Body of each member vote on behalf of their agency at a public meeting and the ballot MUST be signed by the agency's Presiding Officer.
- 9.5. A member may not vote unless the member was a member of the Authority in "good standing" on or before the nomination due date for the pending election. "Good standing" is defined as no accounts receivable due to SDRMA which is more than ninety (90) days past due.
- 9.6. A member may cast only one (1) vote for the same candidate. By way of example, if there are four (4) candidates on the ballot, a member may not cast two (2) to four (4) votes for any single candidate. Any ballot casting more than one (1) vote for the same candidate will be considered void.

- 9.7. A member may vote by using the official ballot provided by SDRMA, or a copy of SDRMA's original ballot, or a reasonable duplicate prepared by the member agency. Whichever of the three foregoing formats is used, the ballot must contain an original signature and confirmation that the ballot was approved at a public meeting of the agency's Governing Body. Ballots submitted without an original signature and/or without confirmation that the form of the ballot was approved at a public meeting of the agency's Governing Body will be considered void.
  - 9.8. Ballots may be returned using either hand-delivered or mailed in ballots - faxed or e-mailed ballots will not be accepted. Mailed in ballots must be addressed to, and hand-delivered ballots must be delivered to, the Special District Risk Management Authority office presently located at 1112 I Street, Suite 300, Sacramento, California 95814-2865.
  - 9.9. Any ballot received after the specified deadline will not be counted and will be considered void.
- 10.0. Election Results
- 10.1. All ballots will be opened and counted at SDRMA's office only after the deadline for receiving ballots. Ballots will be opened by SDRMA's Election Committee, no more than five (5) days after the closing deadline. Candidates receiving the highest number of votes shall be declared the elected director(s).
  - 10.2. In the event of a tie, a coin toss shall be used to determine the elected director. The coin toss shall be conducted by the Election Committee at the time and place of the conclusion of counting ballots.  
  
PROCEDURE: In the event more than two (2) candidates tie, the coin toss shall be between two (2) candidates at a time based on the order in which their name appeared on the ballot. This process shall be repeated, as needed, in cases where there are more than two (2) candidates.
  - 10.3. Excluding tie votes, within five (5) days after the ballots are opened and tabulated Authority staff shall advise the candidates and their respective agency in writing of the final election results. Copies of the results shall also be mailed/distributed to SDRMA's Board of Directors, staff and consultants and published in the first available CSDA newsletter.
  - 10.4. If a director-elect withdraws after the election or fails to accept the Director seat prior to December 31, the Board shall name a new director-elect by going back to the ballots and awarding the seat to the candidate receiving the next highest number of votes during the election.
  - 10.5. Staff shall invite newly elected director(s) to attend the Annual Membership meeting and all scheduled Board meeting(s) after confirmation of election results until the director(s) elect assume office. Director(s) elect will be reimbursed for expenses, except for director stipends, in accordance with approved director reimbursement policy (copy of policy shall be provided to newly elected directors).
  - 10.6. A member or candidate dissatisfied with the election result may, within ten (10) days after the ballots are opened and tabulated, file with the Authority a written challenge and appeal. The challenge and appeal must clearly set forth the complaint and any and all facts in support of the challenge and appeal. Within ten (10) days after the ballots are opened and tabulated, the challenge and appeal shall be delivered and received by the Authority. Within five (5) days of receipt of the challenge and appeal, the Authority shall deliver the same to the Election Committee for decision. The Election Committee shall have absolute authority for deciding the challenge and appeal. Notice of the decision of the Election Committee shall be provided to the party filing the challenge and appeal within ten (10) days.

11.0. Director Vacancy

11.1. If a director vacancy(s) occurs (Note 1), appointment of a replacement director for the balance of the unexpired term will be made by the remaining members of the SDRMA Board. In order to accomplish this in an orderly and consistent manner, when a vacancy(s) of an elected Director(s) occurs, the SDRMA Board of Directors, after discussion and consideration, shall, when deemed appropriate, instruct staff to:

- a) notify all then member entities that a vacancy has occurred; and
- b) said notice shall refer to the applicable Article in the By-laws in advising member entities and their eligible candidates of the steps to take to apply for appointment; and
- c) the SDRMA Board shall establish the closing date for the receipt of applications; and
- d) candidates shall submit the following, by the date specified in the notice:
  - i) a letter of interest; and
  - ii) a resume, with particular emphasis on the candidate's knowledge of special districts and risk management; and
  - iii) a resolution from, or a letter approved by, the candidate's Governing Body nominating the candidate; and
- e) the Election Committee shall review all applications received, and shall reject any that do not meet all of the qualifications specified and set forth in this policy; and
- f) upon verification or rejection of each application by the Election Committee, staff will mail acknowledgement to both the applicant and the district/agency of its acceptance or rejection of the applicant as a qualified candidate for appointment; and
- g) candidates shall be interviewed at the next regularly scheduled meeting of the SDRMA Board of Directors following the date of closure for the applications. Interviews shall be in person, or if an unforeseen emergency arises, the interview may be by telephone at the same scheduled time; and
- h) the SDRMA Board shall make the appointment without undue delay, but need not act at the same meeting.

Note 1: If the Director vacancy occurs within nine (9) months after the date the ballots were counted and certified by the Election Committee or within nine (9) months after a candidate was appointed to fill a vacancy, then the Board shall have the option to interview and appoint the candidate(s) who did not receive sufficient votes to be elected OR to interview and appoint from the pool of candidates from 11.1.g) above. If the Director vacancy occurs in an election year after the Notification of Election is sent to the members, the Board may determine to fill the vacancy by appointing the candidate who receives the next highest number of votes in the election. If the Board determines in its sole discretion that none of these options is appropriate, then staff shall be instructed to proceed with the process described above in steps 11.1 a) to h).

Revised and adopted this 2<sup>nd</sup> day of November 2017, by the Board of Directors of Special District Risk Management Authority, at a regular meeting thereof.

This Policy No. 2017-10 supercedes Policy No. 2017-03 and all other policies inconsistent herewith.

APPROVED:

  
Joan Bracy, President  
Board of Directors

ATTEST:

  
Gregory S. Hall, ARM  
Chief Executive Officer



**SAMPLE  
RESOLUTION FOR  
CANDIDATE NOMINATION**

Available for download in Microsoft Word file format  
visit our website at [www.sdrma.org](http://www.sdrma.org)

**[AGENCY NAME]**  
**RESOLUTION NO.**

**A RESOLUTION OF THE GOVERNING BODY OF THE [AGENCY NAME] NOMINATING [CANDIDATE'S NAME]**  
**AS A**  
**CANDIDATE FOR ELECTION TO THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY BOARD OF**  
**DIRECTORS**

**WHEREAS**, the Special District Risk Management Authority (SDRMA) is a Joint Powers Authority formed under California Government Code, Section 6500 et.seq., for the purpose of providing risk management and risk financing for California Special Districts and other local government agencies; and

**WHEREAS**, the Joint Powers Agreement (JPA) and Bylaws of SDRMA set forth director qualifications, terms of office and election requirements; and

**WHEREAS**, the Board of Directors of SDRMA established procedures and guidelines for the Director Election process; and

**WHEREAS**, the Board of Directors of SDRMA established a policy requiring candidates seeking election to the SDRMA Board of Directors to be: 1) a member of the agency's governing body or management employee per SDRMA Election Policy 2017-10, Section 4.1 and be an active member agency of **both** SDRMA's Property/Liability and Workers' Compensation Programs, and 2) be nominated by Resolution of their member agency's governing body, and 3) each nominated candidate must submit a completed and signed "Candidate's Statement of Qualifications" on or before the May 1, 2019 filing deadline in order for the candidate's name to be placed on the official ballot.

**NOW, THEREFORE, BE IT RESOLVED:**

1. The governing body of [AGENCY NAME] nominates [CANDIDATE'S NAME], its [POSITION TITLE], as a candidate for the Board of Directors of the Special District Risk Management Authority.

2. [ONLY IF CANDIDATE IS NOT A MEMBER OF THE AGENCY'S GOVERNING BODY: The governing body of [AGENCY NAME] has determined that [CANDIDATE'S NAME] is a management employee for purposes of SDRMA Election Policy 2017-10, Section 4.1].

3. The governing body of [AGENCY NAME] further directs that a copy of this Resolution be delivered to SDRMA on or before the May 1, 2019 filing deadline.

**ADOPTED** this [DATE] of [MONTH/YEAR] by the Governing Body of [AGENCY NAME] by the following roll call votes:

AYES:	[LIST NAMES of GOVERNING BOARD VOTES]
NAYES:	"
ABSTAIN:	"
ABSENT:	"

APPROVED

ATTEST

\_\_\_\_\_  
President – Governing Body

\_\_\_\_\_  
Secretary

CANDIDATE'S STATEMENT  
OF  
QUALIFICATIONS

Available for download in Microsoft Word file format  
visit our website at [www.sdrma.org](http://www.sdrma.org)







## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: DIRECTION TO STAFF REGARDING SUPPORT FOR SOUTH OROVILLE AFRICAN AMERICAN HISTORICAL SOCIETY**

### **SUMMARY**

Staff request for direction regarding District support for the South Oroville African American Historical Society's (SOAAHS) effort to obtain grant funding.

### **BACKGROUND**

The District has historically supported SOAAHS's efforts to obtain grant funding. The group, led by Dr. John Rivers, has again requested the District to assist in its effort to obtain grant funding in order to create a park in South Oroville that will commemorate the myriad contributions of the African American men and women of yesteryear who helped establish the community in which we live today.

### **BUDGETARY IMPACT**

None.

### **RECOMMENDATION**

Authorize the General Manager to sign a letter of support and devote some staff time in order to assist SOAAHS to obtain Prop 68 or other grant funding.

### **ALTERNATIVE ACTIONS**

None.

### **ATTACHMENTS**

None.



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: DECLARE CERTAIN DISTRICT INVENTORY AS SURPLUS AND DIRECT STAFF TO DISPOSE**

### **SUMMARY**

The District has accumulated several items that are non-functioning, obsolete and/or otherwise no longer needed.

### **BACKGROUND**

The attached list of equipment has been accumulated over several years. District Policy requires that the Board declare unneeded or obsolete inventory as surplus before it can be disposed.

### **BUDGETARY IMPACT**

Any proceeds from the sale of this equipment will be deposited into the General Fund. There will also be a minor reduction in our SDRMA insurance costs once some of the equipment is sold.

### **RECOMMENDATION**

Approve the attached list of District equipment to be declared as surplus and direct the General Manager to dispose of it, as per Board Policy 28 (attached).

### **ALTERNATIVE ACTIONS**

None

### **ATTACHMENTS**

List of Surplus Items  
FRRPD Board Policy Section 28

## **FRRPD SURPLUS INVENTORY LIST (FEB 2019)**

1. 1995 Ford F350 dump truck (runs but needs too many repairs in order to potentially be smogged and used for service)
2. 2000 Chevrolet Silverado 2500 pickup (Does not run, interior basically destroyed)
3. Grasshopper Powervac 16FM leaf collection attachment for Grasshopper 725D (Leaf collection ability does not work if leaves are damp, basically useless to staff)
4. Grasshopper Powervac HT leaf collection attachment for Grasshopper 425 (Leaf collection ability does not work if leaves are damp, basically useless to staff)
5. Briggs and Stratton compactor (does not run)
6. County Line (Tractor Supply) auger attachment for John Deere tractor with 8" and 10" bits (residential model, can't drill a straight hole, staff can't use)
7. Trailer, large, dual axle (handmade modified boat trailer, has been replaced with new trailers and no longer needed)
8. Trailer, small, single axel (Handmade trailer, has been replaced with new trailers and no longer needed)
9. Husqvarna RZ4222F zero turn mower (Has engine problems, has been replaced already, no longer needed)
10. John Deere 1600 Turbo Series II tractor mower (Major hydraulic issues, cannot be used in current condition, has not been able to be professionally repaired, replaced in 2018)
11. Pontoon boat dock, 2 pontoons (No need for this at all)
12. Pontoon boat dock, 3 pontoons (No need for this at all)
13. Porter basketball goal, hoop and backboard (Intended for MLK, surplus order, not needed)
14. Porter basketball goal, hoop and backboard (Intended for MLK, surplus order, not needed)



# EXCERPT FROM FRRPD BOARD POLICY

## SECTION 28

### SURPLUS PROPERTY

The Feather River Recreation and Park District Board of Directors may declare as surplus, personal property owned by the Feather River Recreation and Park District which is not required for District purposes, or which should be disposed of for the purpose of replacement, or because it is unsatisfactory, or not suitable for District use.

Sub-sections: 29.010 Applicability

29.020 Determination of Surplus Property

29.030 Manner of Disposal

29.040 District Personnel Prohibited

29.050 Sale procedure

29.060 Deed – Additional Costs

29.070 Funds

29.080 Effect on Validity

29.090 Forms

#### **29.010 Applicability.**

The procedures set forth in this chapter shall be applicable to the disposal of real property owned by the District and determined to be surplus and excess property no longer necessary for District purposes. The provisions of this chapter shall not apply to the vacation of easements owned by the District and governed by the statutes of the state of California, the termination, rejection of abandonment of offers of dedication pursuant to Section 66477.2 of the Government Code, or the purchase of real property by a public agency pursuant to Section 54220 et seq. of the Government Code.

#### **29.020 Determination of Surplus Property.**

1. On or before December 31st of each year, District staff shall submit to the General Manager a report showing any real property in the possession, custody or control of the District that is no longer used and is otherwise surplus and excess for the needs of the District in compliance with Section 50569 of the Government Code. If the General Manager finds that such real property is not required for any other public use, he or she shall so report to the Board of Directors and the Board of Directors may declare it surplus, authorize a public sale of the property, and cause to be prepared a written estimate of its market value.

2. Prior to disposal of surplus real property by public sale:

a) The Board of Directors shall review the disposition of the surplus real property for conformance with the District's Master Plan and issue a report confirming such conformity to Section 65402 of the Government Code; and

b) The General Manager shall provide notice to public agencies in the manner prescribed in Section 54220 et seq. of the Government Code. In the event that no public agency wishes to purchase or lease the property pursuant to Section 54220 et seq. of the Government Code, the property shall be disposed of pursuant to the provisions of this chapter.

#### **29.030 Manner of Disposal.**

1. The General Manager may dispose of any surplus real property that has an estimated value of less than five thousand dollars (\$5,000.00) without complying with Section 29.050.
2. If the surplus real property has an estimated market value of five thousand dollars (\$5,000.00) or more, the General Manager shall dispose of the property in the manner set forth in Section 29.050.
3. If the parcel that is surplus real property is not a buildable parcel by itself under the current zoning, as determined by the Department of Community Development in either Butte County or the City of Oroville depending on where the real property is situated, then the General Manager may negotiate a sale price with the adjoining property owner(s) without complying with Section 29.050; provided, however, that the General Manager shall obtain Board of Directors approval for the final agreement of sale.
4. If the parcel that is surplus real property is a buildable parcel under the current zoning, and the combining of the parcel to an adjacent parcel would provide better development from a planning perspective than development of the surplus property by itself, as determined by the Director of Community Development, then the General Manager may negotiate a sale with the adjoining property owner(s) without complying with Section 29.050; provided, however, that the General Manager shall obtain Board approval for the final agreement of sale.

#### **29.040 District Personnel Prohibited.**

No District official, officer or employee shall bid, or be financially interested in any bid, for surplus real property sold in accordance with this chapter.

#### **29.050 Sale Procedure.**

The conveyance of surplus real property by the District shall be by quitclaim of all right, title and interest in said property held by the District to the highest responsible bidder who submits a responsive bid pursuant to the following procedures:

1. A notice inviting bids shall be published at least once ten (10) days before the opening of the bids in a newspaper of general circulation in the city printed and published within the county. Notice inviting bids shall include a legal description of the subject property, a vicinity map showing the general location of the subject property, the time and place of opening of bids, specifications for bids, and a statement that transfer of the surplus real property shall be by quitclaim deed.
2. Sealed bids, including a ten percent (10%) bid deposit, shall be submitted to the General Manager. Said bid deposit shall be in the form of cash, cashier's check, certified check, or bidder's bond executed by an authorized surety company.
3. At the time and place fixed in the notice to bidders, all sealed proposals which have been received shall be publicly opened, examined and declared by District staff. Of the proposals submitted which

conform to all terms and conditions of sale, the proposal which is the highest shall be accepted unless a higher oral bid is accepted, or the General Manager rejects all bids.

4. In his or her sole discretion, the General Manager may set a minimum acceptable bid amount and may reject any and all bids presented.

5. After opening bids, District staff shall call for oral bids from those bidders tendering written proposals. If, upon the call for oral bidding, any responsible person offers to purchase the property, upon the terms and conditions specified and for a price exceeding by at least five percent (5%) of the highest written proposal, and thereafter by successively higher bids by at least five percent (5%) of the highest written proposal, then the responsible oral bid which is the highest shall be accepted. Final acceptance by the General Manager shall not be made, however, until the oral bid is reduced to writing and signed by the offeror and an additional cash deposit (in cash, cashier's check or certified check) in the amount of ten percent (10%) of the bid over the offeror's original bid is tendered. This reduction of the bid to writing with signature and cash deposit shall be completed within twenty-four (24) hours after determination of the highest bidder has been declared by the General Manager, or the offeror shall forfeit his bid deposit.

6. Upon determination of the highest bidder pursuant to subsection 6 of this section, the General Manager shall obtain Board of Director approval for the final agreement of sale and authorization to execute a quitclaim deed on behalf of the District.

7. The successful bidder shall pay the balance of the purchase price plus all incidental and ancillary costs within fourteen (14) days of Board of Directors approval of the final agreement of sale, unless an extension is agreed to by the Board of Directors. Failure to submit the balance and all such costs within fourteen (14) days (or as may be extended) shall result in forfeiture of the bidder's deposit. Unless otherwise specified in the notice to bidders, sale of surplus property shall be made for cash, cashier's check, or certified check.

8.

9. All bidders' deposits shall be retained until the quitclaim deed is recorded and shall then be returned, except as provided in subsection 7 of this section.

#### **29.060 Deed – Additional Costs.**

All incidental and ancillary costs, including but not limited to escrow fees, commissions, title and recording fees, shall be borne exclusively by the purchaser.

#### **29.070 Funds.**

The amount received for any property sold pursuant to these rules shall be credited to the appropriate fund as the Board of Directors may determine.

#### **29.080 Effect on Validity.**

Nothing in this chapter shall affect the validity of any transfer of title to real property.

#### **29.090 Forms**

The following form for notice to bidders and resolution accepting bids may be used:

## NOTICE TO BIDDERS OF SALE OF SURPLUS PROPERTY

The Feather River Recreation & Park District has determined that the property described in *Exhibit A* which is attached hereto is surplus and no longer necessary for public purposes. Said real property is generally located at (DESCRIPTION OF PROPERTY).

The Feather River Recreation & Park District desires to sell the herein described property to the highest responsible bidder by quitclaim deed. The Feather River Recreation & Park District makes no representations regarding this property, including but not limited to its size, zoning, utility service or accessibility, or presence of hazardous materials. While the subject property was acquired in fee by the Feather River Recreation & Park District in connection with (DESCRIPTION OF PROJECT), the Feather River Recreation & Park District makes no warranties express or implied with regard to title of this property.

Sealed bids, subject to the conditions named herein, addressed to the Feather River Recreation and Park District will be received at the Feather River Recreation and Park District office located at 1875 Feather River Blvd., Oroville, CA 95965 up to 2:00 p.m. (DATE BIDS DUE), at which time they will be publicly opened and read. The right is reserved as the interests of the Feather River Recreation and Park District may require, to reject any and all bids, to waive any informality in bids, and to accept or reject any items of any bid.

The Feather River Recreation and Park District further reserves the right to accept oral bids from responsible bidders who have submitted written bids exceeding by at least five percent (5%) of the highest written bid.

All incidental or ancillary fees associated with the transfer of this property by quitclaim deed, including but not limited to title insurance, escrow fees, commission, notaries, recording fees and the like shall be borne exclusively by the purchaser without recourse to the Feather River Recreation and Park District.

A Bid Deposit shall be placed in an envelope attached to the outside of the sealed proposal. The Bid Deposit shall be in one of the following forms: cash, cashier's check, certified check, or bidder's bond executed by an authorized corporate surety. Checks or bonds shall be in an amount equal to at least ten percent (10%) of the total amount of the bid.



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: APPROVE RESOLUTION TO AUTHORIZE SCI TO CONDUCT ENGINEERING STUDY TO CONTINUE BENEFIT ASSESSMENT DISTRICT LEVY**

### **SUMMARY**

This is the initial step in the annual process to determine the amount of recommended increase to the District's Benefit Assessment District (BAD) levy.

### **BACKGROUND**

In 2002, after gaining property owner ballot support, the benefit assessments were first established to provide funding for the installation, maintenance and servicing of landscaping, park and recreation facilities in the Feather River Recreation and Park District's Park Maintenance and Recreation Improvement District.

- **Balloting Conducted:** May-July 2002
- **Ballot Results:** 50.4 % of the weighted returned ballots were in support of the proposed assessment
- **Board Approval of 1<sup>st</sup> Year Assessment Levies:** July 17, 2002
- **Fiscal Year 2002-03 Approved Rate:** \$10.00 per single family equivalent benefit unit (SFE) for Zone of Benefit A, and \$5.00 per single family equivalent benefit unit (SFE) for Zone of Benefit B
- **Annual CPI:** In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed 3% per year.
- **Fiscal Year 2018-19 Approved Rate:** \$14.44 per single family equivalent benefit unit (SFE) for Zone of Benefit A, and \$7.22 per single family equivalent benefit unit (SFE) for Zone of Benefit B.



Each year, an updated Engineer's Report, including update budgets, scope of services, current legal justifications, and rate adjustments should be prepared by a California registered civil engineer. SCI Consulting Group will provide professional assessment engineering and assessment administration services to justify the continued collection of the Park Maintenance and Recreation Improvement District for fiscal year 2019-20. The services provided by SCI will include the preparation of the Engineer's Report and preliminary assessment roll with the specific assessment amount for each parcel. The Engineer's Report will be presented to the Board for preliminary approval in May of this year.

The services provided by SCI Consulting Group includes the tasks required for the year-round administration of the District's assessments, including comprehensive property base auditing and levy accuracy confirmation, on a parcel by parcel basis, to ensure that the District receives the most accurate assessment revenues and directly responding to property owner inquiries on toll free taxpayer assistance line. SCI's services will also include evaluation of the most current legal requirements and developments for benefit assessments, including any court decisions for benefit assessments or Proposition 218, and updates to the assessment justification and engineering findings, if appropriate. SCI was the engineer of record during the formation and balloting process for the District's assessments in 2002. As the Engineer of Record for the creation of the assessments, SCI is most qualified to make the annual assessment engineering findings to support the continued collection of the assessments. The assessments can continue to be levied annually and can be increased by the change in the San Francisco Bay Area Consumer Price Index, not to exceed 3% per year.

In order to continue to levy the assessments, the Board will need to adopt the resolution to direct SCI Consulting Group, the assessment engineer, to prepare an Engineer's Report for fiscal year 2019-20. This Engineer's Report will include the proposed budget for the assessments for fiscal year 2019-20, the special and general benefit findings to support the assessments, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for fiscal year 2019-20. After the Engineer's Report and assessment roll is completed, they will be brought back to the Board for your review and consideration. If the Board preliminarily approves the Reports, a noticed public hearing will be subsequently held to allow the public to provide input on the proposed budgets, services and continued assessments, and to allow the Board to make a final decision on the continuation of these important assessments. The preliminary Engineer's Report is scheduled to be presented to the Board on May 28, 2019.

The Landscaping and Lighting Act of 1972 requires that an annual Engineer's Report is prepared by a licensed professional engineer and establishes other requirements for the continuation of



the assessments. This Resolution directs SCI Consulting Group to prepare the Engineer's Report for the Park Maintenance and Recreation Improvement District for fiscal year 2019-20 as the first step in a three-step process in continuing the annual assessments for fiscal year 2019-20.

#### **BUDGETARY IMPACT**

The CPI increase, if approved, would increase the District's tax receipts by approximately \$8,500.

#### **RECOMMENDATION**

Approve the attached Resolution XXXX-19 that would direct SCI Consulting Group to prepare the Engineer's Report for the Park Maintenance and Recreation Improvement District for fiscal year 2019-20.

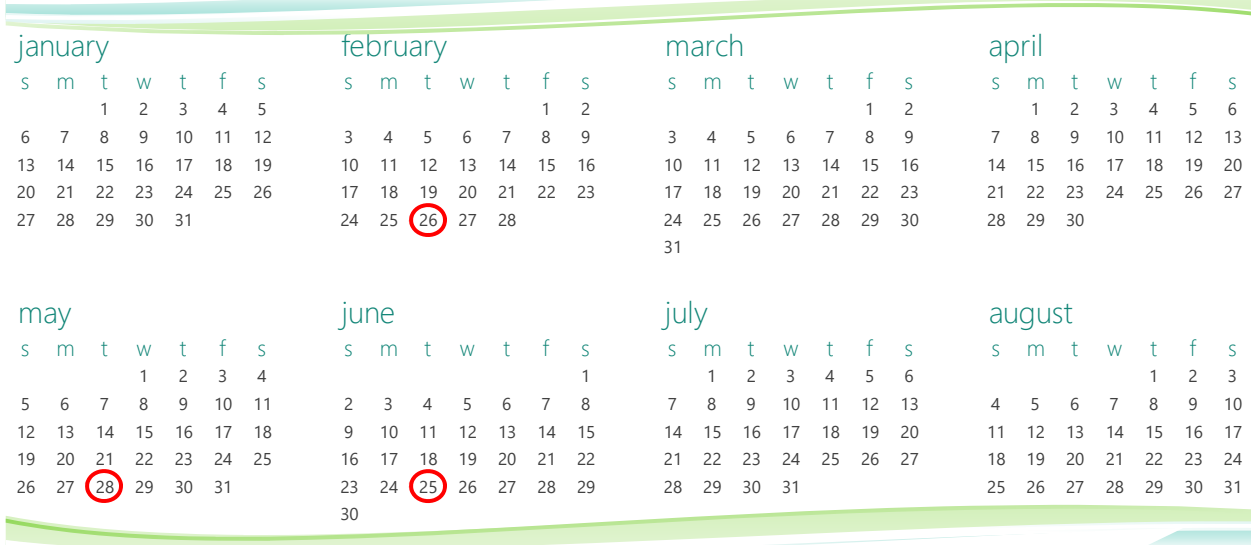
#### **ALTERNATIVE ACTIONS**

None.

#### **ATTACHMENTS**

FRRPD Levy Assessment Timeline  
Resolution 1899-19

**Feather River Recreation and Park District**  
 Park Maintenance and Recreation Improvement District  
 Fiscal Year 2019-20 Assessment: Proposed Timeline



<u>TENTATIVE DATE</u>	<u>TASKS TO BE COMPLETED (DETAILED LIST)</u>	<u>RESPONSIBLE</u>
Feb 8, 2019	Provide items to place on Feb. 26 Board Meeting Agenda: 1. Staff Report 2. Resolution	SCI/District
<b>Feb 26</b>	Passage of <u>Resolution</u> directing the preparation of the Engineer's Report.	<b>Board Meeting</b>
March 22	Provide District preliminary benefit assessment totals for budget preparation.	SCI
April 12	District provides SCI 2019-20 Budget & CIP for Engineer's Report	District
May 10	Provide items to place on May 28 Board Meeting Agenda: 1. Preliminary Engineer's Reports (if revisions are needed) 2. Resolution 3. Staff Report	SCI/District
<b>May 28</b>	Passage of <u>Resolution</u> preliminarily accepting Engineer's Reports and scheduling the Public Hearing. (Sets maximum rate for FY 2018-19)	<b>Board Meeting</b>
May 31	Publish Notice of Public Hearing (Must occur at least 10 calendar days before Public Hearing)	SCI
June 14	Provide items for June Board Meeting Agenda: 1. Final Engineer's Reports 2. Resolution 3. Staff Report	SCI/District
<b>June 25</b>	<u>Public Hearing</u> and approval of <u>Resolution</u> Approving Engineer's Reports and levying annual assessments. (Resolution levying annual assessment must be approved prior to submitting the assessment roll to the County Auditor)	<b>Board Meeting</b>
August 1	Update assessment rolls with final lien roll assessor data Submit final assessment rolls to County Auditor	SCI
October	Confirmation of final levies with County Auditor	SCI
Oct-Jun 20'	Answer property owner inquiries, administration of levies and associated tasks	SCI

SCI can meet this timeline; however, the District can also modify it as needed. It is understood that all regular meetings of the District Board are on the fourth Tuesday of each month.





**RESOLUTION NO. 1899-19**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT DIRECTING PREPARATION OF THE ENGINEER'S REPORT FOR FISCAL YEAR 2019-20 FOR THE CONTINUATION OF THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT OF THE FEATHER RIVER RECREATION AND PARK DISTRICT**

**IT IS HEREBY RESOLVED**, by the Board of Directors (the "Board") of the Feather River Recreation and Park District (the "District"), County of Butte, State of California, as follows:

1. On July 24th, 2002 by its Resolution No. 820-02, this Board ordered formation of a landscaping and lighting district pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) (the "District").
2. The purpose of the District is for the installation, maintenance and servicing of the improvements described in Section 4 below.
3. The District has been given the distinctive designation of the "Park Maintenance and Recreation Improvement District", and is primarily described as all of the lands within the current boundaries of the Feather River Recreation and Park District.
4. It is proposed that the Park Maintenance and Recreation Improvement District undertake the following improvements: installation, maintenance and servicing of public facilities, including but not limited to, playing fields, playground equipment, hard court surfaces, ground cover, shrubs and trees, street frontages, drainage systems, lighting, fencing, entry monuments, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities, detention basins and equipment, irrigation and sprinkler systems, landscaping, turf and track facilities, gymnasiums, swimming pools, landscaping, park grounds, park facilities, landscape corridors, open space and trails, as applicable, for property owned, maintained or acquired by the Feather River Recreation and Park District. 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 part of any improvement; providing for the life, growth, health and beauty of landscaping; 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.
5. SCI Consulting Group is hereby designated as Engineer of Work for purposes of these proceedings and is hereby ordered to prepare an Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIID of the California Constitution. Upon completion, the Engineer shall file the Engineer's Report with the Clerk of the Board for submission to the Board.

**PASSED AND ADOPTED**, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 26<sup>th</sup> day of February 2019 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: \_\_\_\_\_  
Gary Emberland, Chairperson

\_\_\_\_\_  
Randy Murphy, General Manager



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: STEPHANIE PEOPLES, EXECUTIVE ASSISTANT**

**RE: UPDATING RENTAL FEE STRUCTURE**

### **SUMMARY**

Staff request to update our facility rental fee structure.

### **BACKGROUND**

At the December Board Meeting, the Board gave the General Manager the ability to increase rental fees up to 5%. With Riverbend being a “new park” and other facilities being updated along with general inflation, staff believed facility rental fees will need to be increased more than the previously approved 5%.

### **BUDGETARY IMPACT**

To be determined

### **RECOMMENDATION**

Give General Manager the ability to adjust fees as needed.

### **ALTERNATIVE ACTIONS**

Deny request

### **ATTACHMENTS**

None



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: STEPHANIE PEOPLES, EXECUTIVE ASSISTANT**

**RE: OROVILLE YOUTH SOCCER CLUB FEE WAIVER REQUEST**

### **SUMMARY**

OYSC is requesting a fee waiver for Riverbend soccer fields on June 15<sup>th</sup> for a soccer clinic provided by Sac Republic.

### **BACKGROUND**

Sac Republic visited the area and would like to put on a free soccer clinic for youth affected by the Camp Fire. The OYSC President has requested us to waive the fees for the clinic

### **BUDGETARY IMPACT**

Waiving about \$400 in rental fees

### **RECOMMENDATION**

Waive the fees for a positive community event.

### **ALTERNATIVE ACTIONS**

Deny request

### **ATTACHMENTS**

None



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: STEPHANIE PEOPLES, EXECUTIVE ASSISTANT**

**RE: AAFCC JUNETEENTH FEE WAIVER REQUEST**

### **SUMMARY**

The African American Family and Cultural Center is requesting to waive fees for their Juneteenth event at MLK Park on June 15<sup>th</sup>.

### **BACKGROUND**

The AAFCC Juneteenth event is a free community event that is held annually at MLK Park.

### **BUDGETARY IMPACT**

Waiving about \$850 in rental fees

### **RECOMMENDATION**

Waive the fees for a positive community event.

### **ALTERNATIVE ACTIONS**

Deny request

### **ATTACHMENTS**

AAFCC Fee Waiver Request



## Request for Co-Sponsorship/Fee Waiver Form

Organization/Group: African American Family & Cultural Center

Contact Person: Bobby Jones Sr Phone: 530-532-1205

Event Name: Juneteenth Celebration

Date of Event: 6-15-19

Brief Description of Event: Juneteenth is a free 6 hour celebration for the community

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### Co-Sponsorship Request

### Fee Waiver

1. Will your event have vendors? **Yes** No  
 If yes, how many vendors? 10-25 Fee charged to vendors? NO
2. Do you plan to receive any money from participants? Yes **No**  
 If yes, how much? \_\_\_\_\_
3. What is your benefit of a co-sponsor and/or discount?  
Help to make this event free for the community
4. What is FRRPD's benefit of a co-sponsor and/or discount? Logo on all promotional material for this event, business announce and thanked on our community radio station. Also the communities sees organizations and agencies working together.
5. What are your responsibilities as a co-sponsor?  
To provide a day of education and fun for the community of Oroville.
6. What are FRRPD's responsibilities as a co-sponsor?  
FRRPD's responsibilities would be to help with cost and to make sure park is all clean and ready for the event.

Signature: *Bobby Jones Sr.* Date: 2-20-19

## FOR OFFICE USE ONLY

Received By: _____ Date: _____	
<p style="text-align: center;">_____ Approved by General Manager</p> <p style="text-align: center;">_____ Date Approved</p> <p style="text-align: center;">_____ % of Fees Waived (Up to 50%)</p>	<p style="text-align: center;">_____ Approved By Board of Directors</p> <p style="text-align: center;">_____ Date Approved</p> <p style="text-align: center;">_____ % of Fees Waived (Up to 50%)</p>



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: CLARIFICATION OF INTENT OF FEE STRUCTURE FOR WILDFLOWER EVENT AT RIVERBEND**

### **SUMMARY**

Staff needs to clarify the intent of the fee structure for the Wildflower Event.

### **BACKGROUND**

At its last meeting, your Board approved a new fee structure for the upcoming Wildflower Event at Riverbend Park. During the discussion, a separate fee was recommended for non-profit organizations. Staff failed to realize that some non-profits utilize booth space in order to help the community at large and do not sell anything during the event, but, rather, simply provide information or other community benefit. Consequently, staff would like to waive all fees for non-profits that do not sell or otherwise solicit donations in exchange for merchandise.

### **BUDGETARY IMPACT**

Nothing significant.

### **RECOMMENDATION**

Authorize staff to waive all fees associated with verified and current non-profit organizations that do not sell or otherwise exchange donations for merchandise during the Wildflower event.

### **ALTERNATIVE ACTIONS**

None.

### **ATTACHMENTS**

None.



## STAFF REPORT

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: UPDATE ON PALERMO PLAYGROUND PROJECT**

### SUMMARY

The Board requested staff to return with information regarding the status of the Palermo Playground Project.

### BACKGROUND

The Board previously approved the purchase of the new playground equipment, with about half of the cost paid by District (\$40,000?) and the other half by a grant offered by the manufacturer. Staff subsequently learned that the County required plans to be approved, which necessitated some ADA upgrades to the site, so, in June, the Board approved up to an additional \$40,000 in expenses to complete the project.

Construction began on the new playground in late October and maintenance crews had one section of the new play structure at Palermo Park built and were getting the layout of the second structure started. On November 8<sup>th</sup> maintenance crews were pulled from that project in order to help ready other areas for potential animals and/or evacuees from the Camp Fire. Over the course of the next 2-3 smoke-filled weeks, maintenance crews wore respirators and hauled away all the excess dirt and sand from the job site, as we waited to get back to work on the play structure. Toward the end of November, rains came through and helped clear the air of the smoke that was hindering our progress, but also soaked the two playground pits and flooded them with water. Subsequent rains have continued to keep the ground wet, in combination with the high water table in that area, which does not allow water to drain and/or percolate into the ground. At this point, we are at a standstill on the project until later the spring, when the rains subside, and/or we are able to clear a blocked french drain that is currently not working.

At the current time, FRRPD maintenance staff has expended approximately 640 labor hours, which includes admin time for dealing with plans and permits, working with the supplier and contractor, setting the new equipment, and removing the sand and concrete from the job site. The play structure at Palermo Park needs to be completed, set in concrete, concrete ADA





compliant ramps installed, and an ADA compliant parking pad installed along with associated paths of travel, as well as ASTM certified wood fiber fill installed in both play areas.

### **BUDGETARY IMPACT**

Approximately \$17,000 of the NTE \$40,000 has been spent to date, not including about 640 manhours of maintenance staff labor.

Remaining estimated costs to build second play structure and set both structures:

- Equipment rental: \$3,000
- Concrete: \$1,200
- Concrete pumping: \$600
- Labor hours: 480

Estimated costs to install two ADA ramps into play areas, ADA compliant parking pad, and associated paths of travel:

- Equipment rental: \$1,000
- Road base: \$400
- Concrete: \$2,000
- Concrete pumping: \$600
- Painting/stripping: \$1,000
- Signage: \$800
- Other required restroom upgrades: (Unknown/must reach 10% of project total price)
- Labor hours: 240

Estimated costs to purchase and install ASTM certified wood fill:

- Wood fill, delivered and installed by vendor: \$11,390.31
- FRRPD labor hours: 0
- Or
- Wood fill, delivered only and installed by district: \$6,602.31
- FRRPD labor hours: 160

Estimated costs to clean up job site/repair landscaping:

- Grass seed/other repairs: \$200
- Labor hours: 64



Estimated cost to complete project before wood fill installation: \$10,800, not including approximately 720 labor hours.

Estimated cost to complete project with wood fill installation: \$17,402.31 - \$22,190.31, not including up to an additional 160 labor hours.

### **RECOMMENDATION**

None. Information only.

### **ALTERNATIVE ACTIONS**

There is a potential option to hire the contractor who we paid to work alongside the maintenance staff to help build the first section of the play structure to come back and complete the project. Staff has spoken with the contractor and sent him information in order to get a quote back to complete the play structure portion of the project only, which has not yet been received. The new bid would not include the ADA portions of the project, and potentially not the wood fill depending on pricing. Hiring the contractor to complete the play structures would cost the district the quoted amount less (\$4,800), however it would save upwards of 480 labor hours which could be spent in other parks completing other projects and maintenance that would otherwise be neglected in the interim.

### **ATTACHMENTS**

None



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: RIVERBEND PARK UPDATE AND CHANGE ORDER REQUEST**

### **SUMMARY**

This report will provide an update to the Riverbend Park Reconstruction Project Phases 1 and 2 as well as summarize Contract Change Orders (CCOs) and Proposed Change Orders (PCOs) to date.

### **BACKGROUND**

Melton Design Group (MDG) has submitted the attached summary of the activities that have occurred and/or are in process at Riverbend since the last update. This report also includes a list of CCOs and PCOs that have been approved since that time. Also, as discussed at the April 26th Special Meeting, the Board approved Resolution 1382-18 that granted the General Manager authority to approve CCOs of \$50K or less and not greater than a cumulative total of 10% of the awarded construction contract amount (\$318,957), so the Board must ratify any new CCOs and PCOs in order to keep the project moving forward.

### **BUDGETARY IMPACT**

Since these changes are spending repurposed insurance monies, there is no net effect on the General Fund.

### **RECOMMENDATION**

Ratify the Contract Changes Orders (CCOs) and Proposed Change Orders (PCOs), as presented, and provide direction, as necessary.

### **ALTERNATIVE ACTIONS**

None

### **ATTACHMENTS**

MDG Riverbend Update Report, dated February 21, 2019

# RIVERBEND PARK RENOVATION

## Board of Directors Update

February 21, 2019

### 1. Phase One Work in Progress

- A. Final site walk occurred on February 20<sup>th</sup>, not including amphitheatre.
- B. Punchlist of minor items to finish Phase 1 construction.
- C. Final amphitheatre work to complete – irrigation, fine grading of landscape, sod, handrail installation and DG dance floor.

### 2. Phase One Schedule

Rain forecast for all of next week. 2-inches predicted early in the week will limit punch list and amphitheatre work. Considering opening park on the weekends and keep closed on weekdays as the punchlist and amphitheatre are finished, projected to be fully open on March 9<sup>th</sup>.

### 3. New Change Orders

\$13,167.00	Main Park Electrical Vandalism Repairs
\$13,838.00	Dog Park Electrical Vandalism Repairs

### 4. Pending Change Orders

\$5,255.48	Vault Restroom Door Vandalism Repairs
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### 5. Phase 2 Update

- A. Budget update in progress that will dictate final design of water play area and amphitheatre stage.
- B. Dock to be expedited as immediate separate project.

END OF REPORT



## **STAFF REPORT**

**DATE: FEBRUARY 26, 2019**

**TO: BOARD OF DIRECTORS**

**FROM: RANDY MURPHY, GENERAL MANAGER**

**RE: PRESENTATION – GETTING TO KNOW CSDA**

### **SUMMARY**

Presentation by California Special Districts Association (CSDA) Public Affairs Field Coordinator, Dane Wadlé, about getting to know CSDA and all of the benefits it provides Special Districts throughout the state.

### **BACKGROUND**

CSDA provides numerous benefits to the District. Dane is here to share them with us.

### **BUDGETARY IMPACT**

None.

### **RECOMMENDATION**


Listen to the presentation.

### **ALTERNATIVE ACTIONS**

None.

### **ATTACHMENTS**


CSDA Presentation Slides  
CSDA Take Action Brief



California Special Districts Association  
Districts Stronger Together

## Getting to Know CSDA

February 26, 2019  
Feather River Recreation and Park District Board Meeting



Dane Wadle  
CSDA Public Affairs Field Coordinator  
danew@cdda.net

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### About Me

- **First Field Coordinator hired in 2015**
  - Cover Sierra and Northern Networks for CSDA
    - Feather River Recreation and Park District = CSDA's Northern Network
- **Professional Background:**
  - Legislative Director/Consultant in State Assembly and Senate
  - Financial Analyst at Placer County Water Agency
- **Currently a Board Member for my local water district**

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### CSDA Overview

- **Our Purpose**
  - California Special Districts Association was founded in 1969
  - Promote good governance and best practices
  - Protect local government funds, special district autonomy, and core services in the community
- **CSDA Strategic Plan – focus on member needs**
  - Legislative advocacy
  - Quality educational offerings
  - Timely information sharing
  - Cost saving programs & services
  - Regional opportunities



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## Advocacy & Public Affairs

- **CSDA: Districts Stronger Together**
  - Only association representing special districts of all types, all sizes, all over the state
  - Staff includes 4 in-house lobbyists, legislative analyst/attorney and public affairs specialist
  - At the table with CSAC and League of CA Cities in local government discussions
  - Please complete Grassroots Mobilization Survey (handout)
- **Districts Make the Difference Campaign**
  - Public facing campaign to raise awareness of special districts
  - [www.districtsmakethedifference.org](http://www.districtsmakethedifference.org)



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## 2019 Legislative Issues

- **Take Action Brief (Handout)**
- **AB 510 – Video Records Retention: CSDA Sponsor**
  - Districts currently required to retain routine video monitoring for one year. Becoming costly to comply;
  - AB 510 allows local flexibility for districts to adopt their own video record retention policy;
  - Request District send a Support Letter.
- **Other Issues to Watch**
  - Legislation to reduce impact fees and other "barriers" to create accessory dwelling units/affordable housing;
  - Bills to have CalPERS divest retirement funds from certain industries.



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## 2019 Legislative Issues

- **Various Housing and Infrastructure Bills**
  - ACA 1: Allow local governments to pass special taxes for certain purposes with a 55% voter threshold
  - AB 11: Resurrects redevelopment agencies from 2012. Attempts to create a "pass-through" for special districts to be made whole for any revenue loss experienced by the loss of tax increment;
  - SB 5: Creates a new state-level "Sustainable Investment Incentive Committee" to fund housing development and related infrastructure. Voluntary program and uses property taxes paid into ERAF.
  - Potential for "split-roll" property tax measure in 2020?



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## CSDA Activity in Butte County

- **Enhance collaboration and communication between districts in the region**
- **CSDA Butte County Association**
  - Great opportunity to network, engage in advocacy, and receive local training
  - Association usually meets quarterly
    - Presentations from CSDA staff;
    - Training events; CSDA hosting "Essential Communications for Every Special District" on August 14<sup>th</sup> in Chico
    - Hear from Assembly Member James Gallagher's staff and Senator Jim Nielsen's staff.



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## Professional Development

- **Educational opportunities**
  - Training for Board and staff
  - Required ethics and harassment prevention training
  - Cost-effective webinar series now includes on-demand
  - Regional workshops
- **Specialized conferences and workshops**
  - Special District Leadership Academy
  - General Manager Leadership Summit
  - Board Secretary/Clerk Conference
- **Annual Conference & Exhibitor Showcase**
  - September 25-28 in Anaheim



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## Recognizing Good Governance

Special District Leadership Foundation (SDLF)

- **Special District Administrator (SDA) Certification**
  - For General Managers/Administrators
- **Recognition in Special District Governance**
  - Special District Leadership Academy
  - For Board Members/Trustees
- **District of Distinction**
  - Recognizing excellence in districts
- **Transparency Certification**
  - Promoting transparency in governance



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## Information Sharing

- **Timely, relevant information**
  - Weekly e-News with legislative updates
  - Email alerts on time-sensitive issues
  - Bi-monthly California Special District magazine
- **Publications**
  - Online bookstore with more than 80 titles
  - Sample Policy Manual, Salary & Benefits Survey
  - Free downloadable publications
- **Members Section of CSDA website**
  - Career Center – job postings
  - Sample doc library, equipment exchange, RFP/RFQ site



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## Finding the Expertise You Need

- **CSDA Communities**
  - District peer-to-peer helpline
- **Legal Advice**
  - On staff legislative analyst
  - Free hour legal advice
  - Bond counsel through CSDA Finance Corporation
- **Consultant Connection**
  - Grant research/writing
  - HR management
  - Public outreach
  - State mandate reimbursement



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## Cost Saving Programs

### Adding Value to Membership – Saving Time & Money

- Website design/hosting – Streamline
- Discounted group purchasing – US Communities
- Diversified investment pool options – CalTrust
- Discounted first aid & safety supplies – Cintas
- Utility Cost Analysis – UCM
- District Purchasing Card
- And more!



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## Districts Stronger Together

### Northern Network Resources

- Dane Wadle, Field Coordinator
  - [danew@csla.net](mailto:danew@csla.net)
  - 916-947-6432
- [www.csla.net](http://www.csla.net)
- [www.districtsmakethedifference.org](http://www.districtsmakethedifference.org)



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## February 2019

Legislators are busy proposing new legislation before the bill introduction deadline. After February 22, all bills will have been introduced and CSDA will know which bills may impact special districts and the services they provide. As bills are heard in committees and amended, CSDA will continue to provide updates and inform you of ways you and your district can take action.



### Inside this edition of the Take Action Brief:

CSDA Sponsoring Bill to Allow Flexibility in Video Records Retention Requirements.....2

Assembly Asks Questions About Local Agencies’ Fees and Regulations for ADUs.....3

Local Revenue Tied to Housing Crisis in Latest Flurry of Bills.....4

Lactation Accommodation Legislation Reintroduced in 2019.....6

Appeals Court Expands Scope of Prevailing Wage for Work Done for Special Districts .....7

New Timeline for 2019 Student Video Contest.....8

Win Lunch for Your Staff! Take the Special District School Engagement Survey.....9

Learn More, Access Resources, Join Today, and Stay Informed.....9

### Contact a local CSDA representative near you!

Dane Wadlé  
 Colleen Haley  
 Cole Karr  
 Steven Nascimento  
 Chris Palmer

Northern & Sierra Networks  
 Bay Area Network  
 Central Network  
 Coastal Network  
 Southern Network

[danew@csda.net](mailto:danew@csda.net)  
[colleenh@csda.net](mailto:colleenh@csda.net)  
[colek@csda.net](mailto:colek@csda.net)  
[stevonn@csda.net](mailto:stevonn@csda.net)  
[chrisp@csda.net](mailto:chrisp@csda.net)



## ➤ GOVERNANCE AND ACCOUNTABILITY

*CSDA's long range policy priority on governance and accountability is to enhance special districts' ability to govern as independent, local government bodies in an open and accessible manner. Encourage best practices that avoid burdensome, costly, redundant, or one-size-fits all approaches. Protect meaningful public participation in local agency formations, dissolutions, and reorganizations, and ensure local services meet the unique needs, priorities, and preference of each community*

### **CSDA Sponsoring Bill to Allow Flexibility in Video Records Retention Requirements**

CSDA is sponsoring legislation that will modernize the Government Code to allow local public agencies, including special districts, to adopt records retention policies designed for modern digital recording technologies, while ensuring the proper retention of any records in which an incident may have occurred. This change in law, which will be introduced as an Assembly Bill in the month of February, will allow agencies to retain important records and delete useless ones, thus saving a significant amount of taxpayer dollars on unnecessary data storage costs. The proposed legislation does not affect video monitoring or retention policies related to law enforcement activities or open and public meetings.

Since 1998, all local public agencies have been required to retain routine video monitoring for at least one year. The legislative history shows the original intent was to store videotapes. However, since that time, technology has advanced significantly, while the law has remained unchanged, and the vast majority of video monitoring is now done using digital cameras that record onto DVRs, agency servers, and cloud-based servers.

Public agencies are installing an ever-increasing number of cameras and the cameras are recording in significantly higher resolution, 4k in some instances, making the recordings increasingly more useful and effective. However, with the increased number of cameras and picture quality, the amount of data that must be stored to comply with the current mandated retention requirements is astronomical and is costing local public agencies enormous sums of taxpayer dollars.

Additionally, while the higher picture quality of digital cameras is more useful than video tape, most of the routine video monitoring is of no value to the public because it is simply filming nothing happening. For example, 24-hour footage from a camera facing the back entrance to an office building where zero incidents have occurred must still be maintained for at least one year.

The soon to be introduced bill will modernize existing law to catch up with the technology of today and allow flexibility for public agencies to adapt to future technological advances.

The bill will require public agencies to continue to maintain routine monitoring records where incidents may have occurred until the incident is fully resolved but will also allow agencies to diligently manage their financial and equipment resources by setting their own records retention policies based on the needs and the use of their cameras, radios, and telephones.

Furthermore, in the absence of an agency adopting their own records retention policies in a public forum, the current one-year retention policy would remain in effect.

Please watch for future articles, emails, and other communications about the proposed legislation. Once introduced, we will be asking districts to assist CSDA in getting this bill signed into law by sending in letters of support for the bill. Should you have any questions about the proposed bill, please contact CSDA Senior Legislative Representative Dillon Gibbons at [dillong@csda.net](mailto:dillong@csda.net).



## ➤ INFRASTRUCTURE, INNOVATION, AND INVESTMENT

CSDA's long range policy principal regarding infrastructure, innovation, and investment is to encourage prudent planning for investment and maintenance of innovative long-term infrastructure. CSDA supports the development of fiscal tools and incentives to assist special districts in their efforts to meet California's changing demands, ensuring the efficient and effective delivery of core local services.

### **Assembly Asks Questions About Local Agencies' Fees and Regulations for ADUs**

In January, prior to the commencement of hearings on newly introduced legislation, the Assembly Committees on Local Government and Housing and Community Development held [a joint hearing on accessory dwelling unit \(ADU\) policy](#). Panelists represented the full spectrum of stakeholders: local governments, state agencies, non-profit advocates, and urban planning experts. Of particular interest to special districts was the testimony of Sophia Skoda, Director of Finance for East Bay Municipal Utility District (EBMUD).

Skoda offered concerns with the Legislature's proposal to restrict developer fees on new ADU construction. Skoda cited EBMUD's finding that there is no evidence capacity and connection fees are holding back development in their service area. Skoda also testified that banning fees puts costs back on ratepayers, many of whom are low income individuals in EBMUD's service area.

David Garcia, Policy Director for the Turner Center for Housing Innovation at UC Berkeley, also testified to their findings that the average developer fee in many cities and counties is \$50,000 per unit. Garcia admitted that this figure did not account for any additional fees charged by overlapping special districts. The Turner Center is working on a report for the Department of Housing and Community Development that will analyze developer fees charged throughout the state. The report is expected to be released this summer.

After witness testimony, the hearing wrapped up with public comment. CSDA staff testified on the importance of preserving local flexibility to set developer fees, which are critically important for water, sewer, utility, fire protection, and parks districts to provide essential services and infrastructure to local communities.

The Assembly Joint Hearing was an effort by Housing and Community Development Committee Chair David Chiu (D-San Francisco) and Local Government Committee Chair Cecilia Aguiar-Curry (D-Winters) to examine obstacles to ADU construction and evaluate possible solutions.

ADUs, also known as granny flats or in-law units, are secondary dwellings attached to an existing dwelling or constructed on the same lot. State regulation of local policies for ADUs has been a controversial topic in the Capitol for the past few years. Until recently, construction of ADUs was illegal in most municipalities in California. Many homeowners across the state chose to construct unpermitted accessory dwellings regardless of local restrictions. These ADUs have since become technically legal, although their construction and use are still heavily regulated in most localities.

Developers and housing advocates have pushed ADU construction as an answer to California's affordable housing crisis. ADUs can be considered infill development and do not require opening new land for housing, an advantage for policy makers confronting local "NIMBY" (not in my back yard) movements. So far this year, three new bills on ADU policy have been introduced, and several others are anticipated to be authored as well. Legislation is expected to focus on promoting ADU construction with a combination of slashing local development fees on ADUs, reducing timeframes for ministerial approval of new units, and restricting local agencies' ability to place requirements on ADUs for parking and other considerations.

Legislation introduced thus far includes:

- [SB 13 \(Wieckowski\) Developer Impact Fees](#)
- [AB 68 \(Ting\) Land Use Zoning and Approval](#)
- [AB 69 \(Ting\) Land Use Standards](#)

For more information, please contact CSDA Legislative Representative Rylan Gervase at [rylang@csda.net](mailto:rylang@csda.net).



## ➤ REVENUE, FINANCES, AND TAXATION

CSDA's long range policy priority on revenue, finances, and taxation is to ensure adequate funding for special districts' safe and reliable core local service delivery. Protect special districts' resources from the shift or diversion of revenues without the consent of the affected districts. Promote the financial independence of special districts and afford them access to revenue opportunities equal to that of other types of local agencies.

### Local Revenue Tied to Housing Crisis in Latest Flurry of Bills

Housing, or the lack thereof, continues to be a hot topic in Sacramento and a top legislative priority for policy makers. Just weeks prior to the February 22<sup>nd</sup> deadline for the introduction of new bills in the State Legislature, CSDA is already tracking a number of revenue related measures related to housing and infrastructure development.

In contrast to the calls for "RDA 2.0" that we saw in 2018, Governor Gavin Newsom has called for improvements to enhanced infrastructure financing districts (EIFDs). EIFDs are tax increment tools that land use authorities like cities can use to fund infrastructure improvements by bonding against the future growth in property tax revenue. Special districts can join EIFDs voluntarily, unlike RDAs which were forced upon special districts. CSDA is tracking a number of measures that work toward that end and we may see more in the weeks to come.

Some of the highlights include:

#### **ACA 1 (Aguilar-Curry) Local government financing: affordable housing and public infrastructure: voter approval**

This measure would allow for local government to pass special taxes for certain purposes with a 55 percent voter threshold instead of the current two-thirds requirement. This measure also would allow general obligation bonds for certain purposes to be passed at 55 percent, but only for cities and counties. CSDA is working collaboratively with the author's office and anticipates special districts will be afforded equal access to the new infrastructure financing tool in future amendments.

#### **AB 11 (Chiu) Community Redevelopment Law of 2019**

This measure picks up where [AB 3037](#) left off last year; which is a new twist on traditional redevelopment agencies (RDAs) that attempts to create a "pass-through" for special districts and counties to be made whole for any revenue losses experienced by the loss of tax increment. CSDA adopted an "Oppose unless Amended" position on this version of redevelopment and was successfully working with the author when the measure stalled in the Assembly Appropriations Committee last year. CSDA remains engaged with its local government partners and the author's office regarding some of the technical and policy details of this new version of the proposal.

#### **SB 5 (Beall and McGuire) Local-State Sustainable Investment Incentive Program**

This bill would authorize most local entities to apply to a new state-level "Sustainable Investment Incentive Committee" to participate in the program created by this measure to fund housing development and related infrastructure. The program is voluntary and uses property tax monies that are paid into the Educational Revenue Augmentation Fund (ERAF) to leverage dollars for certain projects and taxing entities who voluntarily commit to using their tax increment. Special districts are not specifically authorized to voluntarily participate outside of their membership in a joint powers authority or EIFD.

CSDA is engaging the authors' offices to not only thank them for their innovative approach that does not divert local revenue, but also to remind them of the important role that special districts could voluntarily play in development projects.



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## **SB 128 (Beall) Enhanced Infrastructure Financing Districts**

This measure will remove the requirement that EIFDs go to the voters to bond against their tax increment. The current threshold is 55 percent. This measure is related to the Governor’s plan to incentivize use of EIFDs rather than use traditional RDAs to fund housing programs and projects.

## **SCA 3 (Hill) Property taxation: change in ownership: inheritance exclusion**

The California Constitution specifies transfers that are not deemed to be a “purchase” or “change in ownership” of a property for the purpose of reassessment of property value and therefore ad valorem property tax. These exceptions include the transfer of a principal residence to children or grandchildren up to the first \$1,000,000 of value. Senate Constitutional Amendment 3 would limit this exclusion to those properties that the recipient uses as their actual principal residence, potentially dramatically increasing local property tax revenues.

If you have any questions or comments about these bills, please contact CSDA Legislative Representative Anthony Tannehill at [anthonyt@cda.net](mailto:anthonyt@cda.net).





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## ➤ HUMAN RESOURCES AND PERSONNEL

*CSDA's long range policy priority on human resources and personnel is to promote policies related to hiring, management, and benefits and retirement that afford flexibility, contain costs, and enhance the ability to recruit and retain highly qualified, career-minded employees to public service. As public agency employers, support policies that foster productive relationships between management and employees, both represented and non-represented.*

### Lactation Accommodation Legislation Reintroduced in 2019

Only a few months after Governor Brown vetoed [SB 937](#), Senator Scott Weiner (D-San Francisco) has reintroduced his lactation accommodation legislation from last year as [SB 142 \(Weiner\)](#), hoping for a different outcome under newly elected Governor Gavin Newsom.

The bill requires all employers, including public agencies, to install lactation facilities in newly constructed workplaces and in tenant upgrades that cost more than \$1 million and are larger than 15,000 square feet. The lactation facilities need to be at least 50 square feet, contain an electrical outlet, with an additional outlet for a refrigerator where possible, provide access to a sink with hot and cold water, have a door with a lock that can be locked from the inside and contain a place to sit as well as an area to place lactation equipment.

The number of lactation facilities prescribed by the legislation is based on the number of employees, starting at one facility for employers with 50 or more employees and ranging up to 11 facilities for employers with 4,000 employees at a workplace, with an additional facility required for every 999 additional employees. The facilities must be within close proximity to employees' workstations and no more than two floors away from employees at multilevel workplaces. While the bill applies to all employers, those employers with fewer than 50 employees may be exempt from the requirements if they can demonstrate that the requirements pose an undue hardship.

SB 142 is a vast expansion of accommodation requirements that could be quite costly for many employers and difficult to comply with, particularly with relation to the necessary plumbing required by the bill. Current law was amended last year through [AB 1976](#) and requires an employer provide lactation accommodation to employees in an area other than a bathroom. When SB 937 was vetoed last year, the Governor stated in his veto message that he "signed AB 1976 which furthers the state's ongoing efforts to support working mothers and their families. Therefore, this bill is not necessary."

CSDA opposed last year's SB 937, and the CSDA Legislative Committee will formally adopt a position on SB 142 at its March 1 meeting. Governor Newsom has not yet indicated whether he might sign this year's bill, but CSDA will continue to monitor the bill and keep our membership updated as this bill continues through the legislative process.

If you have any questions or comments about these bills, please contact CSDA Legislative Representative Dillon Gibbons at [dillong@csda.net](mailto:dillong@csda.net).



## ➤ LEGAL ADVOCACY

CSDA is the leading legal advocacy voice for all special districts regarding public policy in California and actively tracks and reviews cases of significance affecting special districts in state and federal courts. Under the guidance of CSDA's Legal Advisory Working Group, CSDA files amicus briefs and opines on court cases when appropriate.

### Appeals Court Expands Scope of Prevailing Wage for Work Done for Special Districts

A recent decision by a California appellate court continued the expansion of prevailing wage law to include routine work done for the operation of existing facilities. In [\*Kaanaana v. Barrett Business Services, Inc.\*](#), a divided court (2-1) held that a private company providing employees to sort recyclables at recycling facilities owned by a sanitation district was required to pay the company's employees prevailing wage because work done for the special district is "public work," and therefore subject to state prevailing wage requirements.

The *Kaanaana* opinion substantially expands the categories of work for which contract workers at local public agencies must be paid prevailing wages by expanding the definition of "public works." Under the reasoning of the opinion, prevailing wage could be mandated for such workers as contract janitors, security officers, food service workers, temporary clerical workers, and other workers supplied to public agencies by contract employers.

Under current law, when a public works project exceeds \$1,000 prevailing wage rates must be paid to all workers employed on "public works" when the work is performed under contract and not carried out by a public agency with its own forces. Traditionally, the definition of "public works" has been limited to "construction, alteration, demolition, installation, or repair work done under contract and paid for in whole or in part out of public funds..."

The workers in question in *Kaanaana* acted as "belt sorters" tasked with standing at sorting stations along a conveyor belt, removing recyclable materials from the belt and placing them in receptacles at the sorting stations. The trial court decided that recyclable sorting work did not come within the definition of a "public work" because it was not in the nature of construction work.

The appellate court reversed. The court disagreed with the trial court's narrow interpretation of "public work" under state prevailing wage law when looking at "work done for irrigation, utility, reclamation, and improvement districts, and other districts of this type." The court concluded, "the recycling work done for the sanitation districts in this case constitutes "public work." The dissenting justice refuted many of the majority's arguments. The dissent expressed concern that prevailing wage law has been applied to various kinds of work involving or affecting physical facilities and infrastructure but never, until now, to routine operations performed inside an existing facility.

On January 29, CSDA joined the League of California Cities, California State Association of Counties, California Association of Sanitation Agencies, and County of Los Angeles Sanitation District in a letter to the California Supreme Court supporting a petition for review of this case. The CSDA letter argues that the issue is of statewide significance with profound economic and administrative impact for special districts and asks the Supreme Court for clear guidance on prevailing wage law. CSDA also joined a letter in support of de-publication of the unfavorable Court of Appeal opinion.

CSDA will continue to monitor this case for our members and act as appropriate. For more information about this decision and how it may impact your district, contact Legislative Analyst – Attorney Mustafa Hessabi at [mustafah@csda.net](mailto:mustafah@csda.net).



## ➤ DISTRICTS MAKE THE DIFFERENCE

*Districts Make the Difference* was created to increase public awareness and understanding of special districts across California. The campaign website, [www.districtsmakethedifference.org](http://www.districtsmakethedifference.org) provides a public place to learn more about special districts and the positive effect they have on their communities, while also serving as a resource for districts to download useful materials, collateral, and information.

### New Timeline for 2019 Student Video Contest

Districts Make the Difference is excited to announce changes to the upcoming submission period for the 2019 Student Video Contest. This year, the submission period has been extended! High school and college students now have from **May 1 to September 30** to submit a short video highlighting how special districts make the difference in California.

It's never too early for students to start working on their videos starring special districts. Students are encouraged to be as creative as possible when making their 60-90 second videos. That's correct, the length of the videos has also been extended! Students can now create videos up to 90 seconds long.

Do you know a student who may be interested? Do you know a teacher, principal, superintendent, or school board member that can help promote the contest? Spread the word!

Promotional material including a flyer and the social media graphic below are available on the Districts Make the Difference website at [www.districtsmakethedifference.org/video-contest](http://www.districtsmakethedifference.org/video-contest).

The video contest is a great opportunity to engage with students in your community and promote the important work and essential services your district provides. Watch the 2018 winning videos on the [Districts Make the Difference website](http://www.districtsmakethedifference.org).





## ➤ OTHER WAYS TO TAKE ACTION

### Win Lunch for Your Staff! Take the Special District School Engagement Survey

Special districts throughout California are being asked to take a short three-question survey about their engagement with students and schools in their communities. Survey responses will help CSDA develop resources for special districts looking to be more involved with their local schools. Whether your district has a robust internship program, awards an annual scholarship, conducts an outreach event, or is simply interested in how to get started, CSDA needs you to [take this survey!](#)

***Each survey response\* will be entered for a chance to win lunch for staff at your special district.†***

CSDA appreciates how important your time is, that's why we made sure the survey will only take a couple of minutes. If you have not received a link to the survey, contact your CSDA Public Affairs Field Coordinator to request the survey and enter for your chance to WIN lunch!

\*Limit one response per person. Multiple responses from single district permitted. Survey ends 2/28/2019.

†Value not to exceed \$100. CSDA will make arrangements for lunch with winning entry upon conclusion of survey.

### Learn More

The 2019 Special District Leadership Academy Conference has 2 locations this year located in San Diego and Napa. This conference is based on CSDA's groundbreaking, curriculum-based continuing education program, which recognizes the necessity for the board and general manager to work closely toward a common goal.

To pay at a reduced price, the early bird deadline for SDLA San Diego is on March 8 and for SDLA Napa is on June 7. Are you a first time or returning attendee? Don't worry! There are workshops where one can complete all four modules to complete the Academy or take a deep dive into common opportunities and challenges facing special districts. Learn more at [www.sdma.csdanet](http://www.sdma.csdanet).

### Access Resources

Updated versions of CSDA's Board Member Handbook and California Public Records Act (CPRA) Compliance Manual are now available in the online Bookstore. The Special District Board Member Handbook is perfect for introducing newly elected officials to the world of special districts or for keeping seasoned board members current on their roles and responsibilities. The CPRA Compliance Manual provides a summary of the public records law and guidelines to fulfilling CPRA requests, including compliance tips for easy reference and a special section on disclosure of electronic records. Visit the [Bookstore](#) for more information.

### Join Today

Join an Expert Feedback Teams to provide CSDA staff with invaluable insights on policy issues. Email [marcusd@csda.net](mailto:marcusd@csda.net) to inquire about joining one of the following teams:

- Budget, Finance and Taxation
- Environment
- Formation and Reorganization
- Human Resources and Personnel
- Governance
- Public Works and Contracting



CALIFORNIA SPECIAL DISTRICTS ASSOCIATION PRIORITIES

# TAKE ACTION BRIEF

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## Stay Informed

In addition to the many ways you can **TAKE ACTION** with CSDA's advocacy efforts, CSDA offers a variety of tools to keep you up-to-date and assist you in your district's legislative and public outreach. Make sure you're reading these resources:

- CSDA's weekly e-Newsletter
- Districts in the News
- CSDA's CA Special District Magazine

Email [advocacy@csda.net](mailto:advocacy@csda.net) for help accessing these additional member resources.



Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses										16				MONTHLY ACTUAL VS. MONTHLY BUDGET																
Year to Date Income Statement and Staff Report										PAYROLL USE		Payroll %		62%		Annual Budget divided by "X" amount of months														
Jan-19										YTD	YTD	YTD	YTD BUDGET	Jan-19		MONTHLY		YTD												
										TOTAL	Annual Budget	Over	% used	ACTUAL YTD	BUDGET	Over	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS												
STAFF REPORT										Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	TOTAL	Annual Budget	(Under)	% used	Staff Comments	ACTUAL YTD	BUDGET	Over	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS				
5261 - Building R&M										2,557	6,610	2,580	5,528	2,907	3,738	1,463	25,383	40,000	(14,617)	63%	25,383	23,333	2,050	109%	Maintenance operating budget					
5262 - Equipment R&M										431	213	1,007	1,198	318	694	996	4,857	18,000	(13,143)	27%	4,857	10,500	(5,643)	46%	will remain under budget through					
5263 - General R&M										430	1,143	1,904	704	2,496	800	87	7,564	25,000	(17,436)	30%	7,564	14,583	(7,019)	52%	June 2019, to cover Fixed Asset and Capital					
5264 - Grounds R&M										4,699	966	239	1,430	295	610	1,206	9,445	40,000	(30,555)	24%	9,445	23,333	(13,888)	40%	projects not budgeted and utilizing General Fund:					
5265 - Janitorial Supplies										1,211	2,122	1,407	1,774	2,086	1,503	1,845	11,948	29,500	(17,552)	41%	11,948	17,208	(5,260)	69%	Palermo Playground installation estimated \$25k					
5266 - Vandalism Repair										110	75	77	778		16	433	1,489	10,000	(8,511)	15%	1,489	5,833	(4,344)	26%	Trampoline \$7.3k					
5267 - Vehicle R&M										122	1,563	258			1,031	6,384	9,358	6,000	3,358	156%	9,358	3,500	5,858	267%	Sports Floor in small gym \$20k					
5268 - Aquatics Pool R&M										4,964	7,976	3,157	2,250		21	39	18,407	45,000	(26,593)	41%	18,407	26,250	(7,843)	70%						
5269 - Outside Contractor/Services R&M										417	621		714	290	922		2,964	20,000	(17,036)	15%	2,964	11,667	(8,703)	25%						
Total - Repairs & Maintenance										14,941	21,289	10,629	14,376	8,392	9,335	12,453	91,415	233,500	(142,085)	39%	91,415	136,208	(44,794)	67%						
5270 - Security										1,133	249		836	110		836	3,164	15,000	(11,836)	21%	3,164	8,750	(5,586)	36%						
- Supplies - Consumable																														
5281 - Misc Staff & Uniform Supplies										287	374	235	331	199	1,358	5,716	8,500	9,000	(500)	94%	8,500	5,250	3,250	162%						
5282 - Office Supplies										702	536	192	802	315	381	850	3,778	6,250	(2,472)	60%	3,778	3,646	132	104%						
5284 - Program Food										1,399	1,058	1,243	1,012	982	966	1,151	7,811	12,400	(4,589)	63%	7,811	7,233	577	108%						
5286 - Program Supplies										2,479	1,384	1,745	1,618	342	723	566	8,857	29,500	(20,643)	30%	8,857	17,208	(8,351)	51%						
5287 - Safety Supplies										37	7	80		1,270		106	1,500	3,500	(2,000)	43%	1,500	2,042	(542)	73%						
5289 - Site Supplies											23						23	2,200	(2,177)	1%	23	1,283	(1,260)	2%						
Total - Supplies - Consumable										4,904	3,382	3,495	3,763	3,108	3,428	8,389	30,469	62,850	(32,381)	48%	30,469	36,663	(6,194)	83%						
5290 - Taxes, Lic., Notices & Permits										3,089					357		3,446	5,000	(1,554)	69%	3,446	2,917	529	118%						
5300 - Telephone/Internet										962	1,198	1,010	983	979	1,427	1,068	7,627	14,000	(6,373)	54%	7,627	8,167	(540)	93%						
- Transportation, Meals & Travel																														
5312 - Air, Lodging, Other Travel										631	2,467	1,929	93				5,120	5,000	120	102%	5,120	2,917	2,203	176%						
5314 - Fuel										2,335	4,005	4,702	4,216	1,705	1,432	1,200	19,595	21,750	(2,155)	90%	19,595	12,688	6,908	154%						
5316 - Meals											338		54	7			399	1,000	(601)	40%	399	583	(184)	68%						
5318 - Mileage										127			345	81	261	23	837	2,500	(1,663)	33%	837	1,458	(622)	57%						
Total - Transportation, Meals & Travel										3,093	6,810	6,631	4,708	1,793	1,693	1,223	25,951	30,250	(4,299)	86%	25,951	17,646	8,305	147%						
- Utilities																														
5322 - Electric										14,639	13,806	10,734	10,758	6,924	5,332	5,086	67,279	110,000	(42,721)	61%	67,279	64,167	3,113	105%						
5324 - Garbage										1,633	1,576	1,936	1,229	1,306	1,184	1,217	10,081	23,300	(13,219)	43%	10,081	13,592	(3,511)	74%						
5326 - Gas/Propane										140	153	168	523	1,966	698	875	4,523	5,900	(1,377)	77%	4,523	3,442	1,082	131%						
5328 - Sewer										146	146	241	1,841	146	246	146	2,912	4,000	(1,088)	73%	2,912	2,333	579	125%						
5329 - Water										12,343	14,024	13,370	8,917	12,111	6,400	3,586	70,751	95,000	(24,249)	74%	70,751	55,417	15,334	128%						
Total - Utilities										28,901	29,705	26,449	23,268	22,453	13,860	10,910	155,546	238,200	(82,654)	65%	155,546	138,950	16,596	112%						
Total Expense										308,036	293,942	179,636	201,988	185,056	152,542	226,253	1,547,453	2,831,304	(1,283,851)	55%	1,547,453	1,651,594	(104,141)	94%						
Total Profit (Loss)										(203,326)	(225,878)	(120,636)	(42,632)	(122,365)	840,491	(142,350)	(16,696)	113,350	(130,046)		(16,696)	66,121	(82,817)							
Other Income/Expense																														
Other Income																														
4200 - Impact Fee Income										3,408	4,424	3,318	2,212	15,458	5,710	24,576	59,106					59,106	0							
4910 - Interest Income - Impact Fees											919		1,214				2,133					2,133	0							
Total Other Income										3,408	5,343	3,318	3,426	15,458	5,710	24,576	61,239					61,239	0							
Other Expense																														
7000 - Year End Adj Fair Value Adjustment																	0						0							
7210 - Debt Interest Expense										9,395	9,395	9,395	9,231	9,231	9,231	9,129	65,007	109,825				65,007	64,065							
Total Other Expense										9,395	9,395	9,395	9,231	9,231	9,231	9,129	65,007	109,825				65,007	64,065							
Net Other Income										(5,987)	(4,052)	(6,077)	(5,805)	6,227	(3,521)	15,447	(3,768)					(3,768)	0							
Net Income										(209,313)	(229,930)	(126,713)	(48,437)	(116,138)	836,970	(126,903)	(20,464)	3,525				(20,464)	2,056							

	Jan 31, 19	Jan 31, 18	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	625,431.39	728,599.69	-103,168.30	-14.16%
1010.2 - Treasury Cash - Reserve	373,594.00	383,594.00	-10,000.00	-2.61%
Total 1010 - Treasury Cash	999,025.39	1,112,193.69	-113,168.30	-10.18%
1020 - Imprest Cash	851.97	508.27	343.70	67.62%
1030 - BofW - Merchant Acct.	125,999.32	180,750.77	-54,751.45	-30.29%
1031 - BofW Project RIVERBEND	573,081.82	2,698,031.09	-2,124,949.27	-78.76%
1040 - Fund 2610 - BAD	189,888.86	168,197.74	21,691.12	12.9%
1050 - Impact Fees				
1051 - Impact - Parklands	253,108.63	189,048.16	64,060.47	33.89%
1052 - Impact - Public Use	12,982.29	30,234.75	-17,252.46	-57.06%
1053 - Impact - Aquatics	38,194.53	29,984.88	8,209.65	27.38%
Total 1050 - Impact Fees	304,285.45	249,267.79	55,017.66	22.07%
Total Checking/Savings	2,193,132.81	4,408,949.35	-2,215,816.54	-50.26%
Accounts Receivable				
1210 - Accounts Receivable	27,781.27	45,249.08	-17,467.81	-38.6%
Total Accounts Receivable	27,781.27	45,249.08	-17,467.81	-38.6%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	213,776.00	250,000.00	-36,224.00	-14.49%
1310 - Miscellaneous Receivables	68.94	92.30	-23.36	-25.31%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
Total Other Current Assets	402,701.06	491,892.30	-89,191.24	-18.13%
Total Current Assets	2,623,615.14	4,946,090.73	-2,322,475.59	-46.96%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	10,306,394.08	8,495.00	0.08%
1430 - Equipment & Vehicles	834,044.09	710,101.83	123,942.26	17.45%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	4,299,413.21	191,071.92	4,108,341.29	2,150.15%
1447 - CIP Berry Creek Bathroom BC99	30,419.35	22,062.20	8,357.15	37.88%
1449 - CIP Palermo Park	17,175.81	0.00	17,175.81	100.0%
Total 1440 - Construction in Progress	4,347,008.37	213,134.12	4,133,874.25	1,939.57%
1499 - Accumulated Depreciation	-4,283,320.47	-3,872,382.85	-410,937.62	-10.61%
Total Fixed Assets	11,840,115.07	7,984,741.18	3,855,373.89	48.28%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	232,623.00	124,015.00	108,608.00	87.58%
Total 1550 - GASB 68 CalPERS Valuation	232,623.00	124,015.00	108,608.00	87.58%
Total Other Assets	232,623.00	124,015.00	108,608.00	87.58%
<b>TOTAL ASSETS</b>	<b>14,696,353.21</b>	<b>13,054,846.91</b>	<b>1,641,506.30</b>	<b>12.57%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	282,751.37	128,203.16	154,548.21	120.55%
Total Accounts Payable	282,751.37	128,203.16	154,548.21	120.55%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 9693 GM	201.02	0.00	201.02	100.0%
2337 - BoW CC 4607 Preschool	580.42	1,674.42	-1,094.00	-65.34%
2338 - BoW CC 6280 Maintenance	705.00	233.03	471.97	202.54%
2339 - BoW CC 9561 General	66.94	362.54	-295.60	-81.54%
Total 2300 - Credit Cards Payable	1,553.38	2,269.99	-716.61	-31.57%
2350 - Supplier Accounts				
2351 - Better Deal Exchange	-484.85	0.00	-484.85	-100.0%
2353 - Walmart	105.55	724.53	-618.98	-85.43%
Total 2350 - Supplier Accounts	-379.30	724.53	-1,103.83	-152.35%
Total Credit Cards	1,174.08	2,994.52	-1,820.44	-60.79%
Other Current Liabilities				
2100 - Payroll Liabilities				



	Jan 31, 19	Jan 31, 18	\$ Change	% Change
2120 · Payroll Taxes payable	-536.70	0.00	-536.70	-100.0%
2130 · Garnishments Payable	92.30	0.00	92.30	100.0%
2160 · Workers Comp Payable	-28,742.61	-15,685.65	-13,056.96	-83.24%
2170 · Retirement Payable	125.69	-0.02	125.71	628,550.0%
2180 · Health Insurance Payable	9,426.76	5,082.29	4,344.47	85.48%
2185 · Dental Insurance Payable	1,927.28	637.66	1,289.62	202.24%
2186 · Life Insurance Payable	4.60	35.10	-30.50	-86.9%
2187 · Aflac Payable	2,017.16	1,032.80	984.36	95.31%
2199 · Accrued Leave Payable	24,201.12	20,664.82	3,536.30	17.11%
<b>Total 2100 · Payroll Liabilities</b>	<b>8,515.60</b>	<b>11,767.00</b>	<b>-3,251.40</b>	<b>-27.63%</b>
2210 · Accrued Debt Interest	9,128.72	9,709.71	-580.99	-5.98%
2400 · Deposits/Refunds to Customers	0.00	-135.25	135.25	100.0%
2410 · Gift Certificate Liability	0.00	150.00	-150.00	-100.0%
<b>Total Other Current Liabilities</b>	<b>17,644.32</b>	<b>21,491.46</b>	<b>-3,847.14</b>	<b>-17.9%</b>
<b>Total Current Liabilities</b>	<b>301,569.77</b>	<b>152,689.14</b>	<b>148,880.63</b>	<b>97.51%</b>
<b>Long Term Liabilities</b>				
2954 · Ford Motor Vehicle Loan	24,863.14	33,867.21	-9,004.07	-26.59%
2955 · Umpqua Bank Tax Exempt Bond A	3,145,895.00	3,346,883.00	-200,988.00	-6.01%
2960 · Umpqua Bank Taxable Bond B	151,999.98	178,000.00	-26,000.02	-14.61%
2975 · GASB 68 CalPERS Liab Valuation				
2976 · GASB 68 Deferred Inflow Pension	149,733.00	85,013.00	64,720.00	76.13%
2977 · GASB 68 Net Pension Liability	844,607.00	709,041.00	135,566.00	19.12%
<b>Total 2975 · GASB 68 CalPERS Liab Valuation</b>	<b>994,340.00</b>	<b>794,054.00</b>	<b>200,286.00</b>	<b>25.22%</b>
<b>Total Long Term Liabilities</b>	<b>4,317,098.12</b>	<b>4,352,804.21</b>	<b>-35,706.09</b>	<b>-0.82%</b>
<b>Total Liabilities</b>	<b>4,618,667.89</b>	<b>4,505,493.35</b>	<b>113,174.54</b>	<b>2.51%</b>
<b>Equity</b>				
3010 · Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.0%
3020 · General Reserve	20,000.00	20,000.00	0.00	0.0%
3030 · Investment in Assets	6,439,516.82	5,022,758.82	1,416,758.00	28.21%
3040 · General Fund Balance	-1,461,551.34	-23,687.34	-1,437,864.00	-6,070.18%
3050 · Benefit Assessment District	42,695.91	24,168.02	18,527.89	76.66%
3060 · Impact Fees (general)	246,363.94	243,785.83	2,578.11	1.06%
3099 · Undistributed Retained Earnings	3,124,867.59	0.00	3,124,867.59	100.0%
<b>Net Income</b>	<b>1,664,792.40</b>	<b>3,261,328.23</b>	<b>-1,596,535.83</b>	<b>-48.95%</b>
<b>Total Equity</b>	<b>10,077,685.32</b>	<b>8,549,353.56</b>	<b>1,528,331.76</b>	<b>17.88%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,696,353.21</b>	<b>13,054,846.91</b>	<b>1,641,506.30</b>	<b>12.57%</b>

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of January 31, 2019

1:47 PM

02/13/2019

Accrual Basis

1031 - BofW Project RIVERBEND

Date	Source Name	Memo	Amount	Balance
				<b>752,265.10</b>
01/03/2019	SHARP'S LOCKSMITHING		-38.61	752,226.49
01/04/2019		Deposit	1,800.00	754,026.49
01/17/2019	HYLTON SECURITY, INC.		-10,080.00	743,946.49
01/17/2019	RENTAL GUYS, INC.		-1,962.99	741,983.50
01/17/2019	ROTO-ROOTER		-2,780.00	739,203.50
01/17/2019	FRANKLIN CONSTRUCTION, INC		-166,121.68	573,081.82
			-179,183.28	573,081.82

Total 1031 - BofW Project RIVERBEND

1302 - FEMA Riverbend Claim A/R

Total 1302 - FEMA Riverbend Claim A/R

1320 - Umpqua Bank Project Fund

Total 1320 - Umpqua Bank Project Fund

1410 - Land

Total 1410 - Land

1420 - Buildings & Improvements

Total 1420 - Buildings & Improvements

1430 - Equipment & Vehicles

Total 1430 - Equipment & Vehicles

1440 - Construction in Progress

1443 - CIP Riverbend Restoration RB99

01/10/2019	FRANKLIN CONSTRUCTION, INC	MOBILIZATION	7,600.03	3,900,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	EROSION CONTROL	3,000.00	3,903,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	RESTROOM/CONCESSIONS- CLEANING & REPAIRS	8,000.00	3,911,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	RESTROOMS AT LIFT STATION- CLEANING & REPAIRS	8,000.00	3,919,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	VAULT RESTROOMS- CLEANING & REPAIRS	4,500.00	3,923,533.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	DISC GOLF COURSE REPAIRS	16,500.00	3,940,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	DRINKING FOUNTAINS	4,000.00	3,944,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	FINE GRADING (ALL OTHER TURF/PLANTER AREAS)	13,000.00	3,957,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	DECOMPOSED GRANITE	21,881.25	3,978,915.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	GROUND COVER	1,100.00	3,980,015.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	SHRUBS (1 GAL)	2,750.00	3,982,765.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	SHRUBS (5 GAL)	10,678.00	3,993,443.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	TREES (15 GAL)	34,375.00	4,027,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	IRRIGATION	-88,000.00	3,939,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	INSTALL VARIOUS CONDUCTORS	6,000.00	3,945,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	PARK LIGHTING AND CONNECTIONS	8,000.00	3,953,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	INSTALL POWER EQUIPMENT AND CONNECTIONS	11,000.00	3,964,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	STRIPING & SIGNS- ENTRY ROAD & PARKING LOTS	11,100.00	3,975,918.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	ITEM#26- REPAIR DRINKING FOUNTAINS ONLY	-7,300.00	3,968,618.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	REVISED ELECTRICAL DESIGN	-45,250.00	3,923,368.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	SOCCER FIELD PARKING LOT	14,000.00	3,937,368.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	RAIL & DOOR PAINTING	5,981.25	3,943,349.29
01/10/2019	FRANKLIN CONSTRUCTION, INC	SPEED BUMPS & ADDITIONAL SIGNAGE (TBD)	12,742.50	3,956,091.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	REVISED AMPHITHEATER DESIGN 4.0	55,518.75	4,011,610.54
01/10/2019	FRANKLIN CONSTRUCTION, INC	PARKING LOT LANDSCAPING	39,493.50	4,051,104.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	REPLACE VANDALIZED TREES	2,800.00	4,053,904.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	DOMESTIC WATER LINE REPAIRS AND CLEANING	13,394.65	4,067,298.69
01/10/2019	FRANKLIN CONSTRUCTION, INC	LESS 5% RETENTION	-8,743.25	4,058,555.44
01/28/2019	MELTON DESIGN GROUP	PHASE 2 CONTINGENCY, BMX PARK, CONSTRUC ADMIN, REIMBURSABLES	2,378.89	4,060,934.33
01/31/2019	FRANKLIN CONSTRUCTION, INC	MOBILIZATION/EROSION CONTROL	16,600.03	4,077,534.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	2" POTABLE WATER LINE/STUB	2,190.00	4,079,724.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	2 DRINKING FOUNTAINS	16,000.00	4,095,724.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	FINE GRADING/DECOMPOSED GRANITE	32,420.00	4,128,144.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	311 1 GAL SHRUBS, 442 5 GAL SHRUBS, 285 15 GAL TREES, TURF SOD, IRRIGATION	96,009.00	4,224,153.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	IRRIGATION	11,000.00	4,235,153.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	STRIPING AND SIGNS ENTRY ROAD AND PARKING LOT	7,400.00	4,242,553.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	SOCCER FIELD PARKING LOT	14,000.00	4,256,553.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	STRIPING DEDUCT	-3,570.00	4,252,983.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	AMPHITHEATER DESIGN 4.0	66,622.50	4,319,605.86
01/31/2019	FRANKLIN CONSTRUCTION, INC	5% RETENTION	-20,192.65	4,299,413.21
			406,979.45	4,299,413.21

Total 1443 - CIP Riverbend Restoration RB99

1447 - CIP Berry Creek Bathroom BC99

Total 1447 - CIP Berry Creek Bathroom BC99

1449 - CIP Palermo Park

01/03/2019	CHICO RENT-A-FENCE	TEMP FENCING	175.50	17,175.81
			175.50	17,175.81

Total 1449 - CIP Palermo Park

Total 1440 - Construction in Progress

2955 - Umpqua Bank Tax Exempt Bond A

Total 2955 - Umpqua Bank Tax Exempt Bond A

2960 - Umpqua Bank Taxable Bond B

Total 2960 - Umpqua Bank Taxable Bond B

Feather River Recreation & Park District  
 Check Register  
 January 2019

1:50 PM  
 02/13/2019  
 Accrual Basis

1010 - Treasury Cash  
 1010.1 - Treasury Cash - General

Date	Num	Name	Memo	Credit
01/03/2019	84120	BLUE SHIELD OF CALIFORNIA	4004625 JAN19 PREMIUMS	9,585.16
01/03/2019	84121	BCEA UNION	DEC18 UNION DUES	107.16
01/03/2019	84122	HUMANA INSURANCE CO.	4004625	124.20
01/03/2019	84123	ALL THINGS CLEANING	DEC18 JANITORI PARKS	5,584.00
01/03/2019	84124	ARAMARK	UNIFORMS	132.46
01/03/2019	84125	BANKCARD CENTER	DEC18 STATEMENT	2,037.37
01/03/2019	84126	CALF. WATER SERVICE	DEC18 WATER ALL SITES	5,317.92
01/03/2019	84127	CHERE M TAMURA	REFUND	360.00
01/03/2019	84128	CHICO RENT-A-FENCE	TEMP FENCE	175.50
01/03/2019	84129	CINTAS	JANITORIAL SUPPLYES	647.11
01/03/2019	84130	COMCAST	INTERNET/PHONE	544.62
01/03/2019	84131	DAVE'S PARTY RENTAL	TABLECLOTHS SANTA	78.40
01/03/2019	84132	JC NELSON SUPPLY	MISC SUPPLIES	12.61
01/03/2019	84133	LYNNDIE CAPUT	INSTRUCTOR	78.00
01/03/2019	84134	RIEBES AUTO PARTS	TRUCK REPAIR	112.09
01/03/2019	84135	SHARP'S LOCKSMITHING	KEYS/LOCK CHANGE	529.43
01/03/2019	84136	VERIZON WIRELESS	WIRELESS PHONES	15.00
01/03/2019	84137-84197	Payroll Items	Payroll	31,041.23
01/17/2019	84198	5TH AVENUE BODY SHOP	TRUCK BODY REPAIR	4,260.18
01/17/2019	84199	ACCULARM SECURITY SYSTEMS	SECURITY MONITORING 1/1/19 TO :	534.00
01/17/2019	84200	ARAMARK	UNIFORMS	104.22
01/17/2019	84201	ASCAP	ANNUAL MUSIC LICENSE FEE	357.00
01/17/2019	84202	AVERY'S	TRUCK REPAIR	68.85
01/17/2019	84203	BANKCARD CENTER	STATMENT 9561	1,069.13
01/17/2019	84204	BETTER DEAL EXCHANGE	Acct#701960 dec18 DEB REC	79.85
01/17/2019	84205	BLUE STAR SOLUTIONS	TEMP EMPLOYEE	4,746.00
01/17/2019	84206	BRIGGS FIRESTONE, INC.	MISC SUPPLIES	357.44
01/17/2019	84207	CHICO RENT-A-FENCE	TEMP FENCE	175.50
01/17/2019	84208	CINTAS	JANITORIAL SUPPLYES	803.73
01/17/2019	84209	DAWSON OIL COMPANY	FUEL	1,432.12
01/17/2019	84210	DEBORAH PELTZER ,	CELL PHONE REIMBR	30.00
01/17/2019	84211	EAGLE SECURITY SYSTEMS INC.	ACCT#7203237 - QTRLY MONITORIN	302.25
01/17/2019	84212	ERIC DANNER ,	CELL PHONE REIMBR	30.00
01/17/2019	84213	ESTELA VALENCIA ,	CELL/MISC EXPENSE	63.20
01/17/2019	84214	EWING	IRRIGATION	182.84
01/17/2019	84215	FASTENAL	MISC SUPPLIES	91.01
01/17/2019	84216	FIRST CHOICE SERVICES	DRINKING WATER RENTAL/FILTER	274.30
01/17/2019	84217	FORD MOTOR CREDIT COMPANY LLC	ACCT# 9423800	887.55
01/17/2019	84218	GARY EMBERLAND	STIPEND	100.00
01/17/2019	84219	HARRY BURLESON	INSTRUCTOR	256.75
01/17/2019	84220	HUE VANG ,	CELL PHONE REIMBR	30.00
01/17/2019	84221	INDUSTRIAL PLUMBING SUPPLY	TOILET REPAIR	2,703.43
01/17/2019	84222	JACKSON'S GLASS	WINDOW REPLACE	397.93
01/17/2019	84223	JASON GRAY ,	CELL PHONE REIMBR	30.00
01/17/2019	84224	JUSTIN VALENCIA ,	CELL PHONE REIMBR	30.00
01/17/2019	84225	KCOE Isom	AUDIT 2017-18 FINAL	3,000.00
01/17/2019	84226	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	UTILITIES	99.90
01/17/2019	84227	LIMEY TEES	YOUTH SPORTS SHIRTS	515.88
01/17/2019	84228	MARCIA CARTER	STIPEND	200.00
01/17/2019	84229	MAZES CONSULTING	IT SUPPORT AND SOFTWARE	2,244.41
01/17/2019	84230	MICHELLE HUFFMAN	CELL/MISC EXPENSE	64.21

Date	Num	Name	Memo	Credit
01/17/2019	84231	MONICA MIROLA-LOPEZ ,	CELL PHONE REIMBR	30.00
01/17/2019	84232	NORTH STATE PARENT	PRESCHOOL AD IN MAG	47.00
01/17/2019	84233	OROVILLE CHAMBER OF COMMERCE	MEMBERSHIP	150.00
01/17/2019	84234	OROVILLE POWER EQUIPMENT	MISC SUPPLIES	124.71
01/17/2019	84235	P.G. & E.	ALL SITES	6,063.34
01/17/2019	84236	RECOLOGY BUTTE COLUSA COUNTIES	ALL SITES	1,183.71
01/17/2019	84237	RIEBES AUTO PARTS	TRUCK REPAIR	638.87
01/17/2019	84238	ROBERT BRIAN WILSON ,	CELL PHONE REIMBR	30.00
01/17/2019	84239	SCOTT KENT FOWLER	STIPEND	100.00
01/17/2019	84240	SCOTT THOMPSON ,	CELL PHONE REIMBR	50.00
01/17/2019	84241	Staples	STAPLES STATEMENT DEC18	353.00
01/17/2019	84242	STEPHANIE PEOPLES ,	CELL PHONE REIMBR	25.00
01/17/2019	84243	STEVEN ROCCHI	STIPEND	200.00
01/17/2019	84244	SURPLUS CITY	CONEX RENTAL	75.00
01/17/2019	84245	TAYLOR M. HAURY ,	CELL PHONE REIMBR	25.00
01/17/2019	84246	THE TELEPHONE MAN	PHONE REPAIR	374.14
01/17/2019	84247	THOMAS GORMAN ,	CELL PHONE REIMBR	30.00
01/17/2019	84248	TWSD	WATER NELSON	379.27
01/17/2019	84249	U.S. BANK EQUIPMENT FINANCE	COPIER	744.49
01/17/2019	84250	WAL-MART COMMUNITY	STATEMENT 1712	19.71
01/17/2019	84251	WATKINS PLUMBING INC.	TOILET REPAIR	318.00
01/17/2019	84252	WAXIE SANITARY SUPPLY	PARK JANITORIAL SUPPLIES	271.02
01/17/2019	84253	ZERIMAR RAMIREZ ,	CELL/MISC EXPENSE	106.99
01/17/2019	84254-84319	Payroll Items	Payroll	32,327.48
01/31/2019	84320	COMCAST	Acct#8155600190189780 PHONE/INT	421.29
01/31/2019	84321	AT&T - CALNET	PHONE LINES FOR ALARMS	83.41
01/31/2019	84322	BLUE STAR SOLUTIONS	TEMP SERVICE ADMIN/PAYROLL	960.00
01/31/2019	84323	CALF. WATER SERVICE	Acct 520857777 12/11/18-1/10/19	3,284.03
01/31/2019	84324	CARTER LAW OFFICE	LEGAL FEES	3,381.08
01/31/2019	84325	COMCAST	Acct# 8155 60 019 0233893	123.29
01/31/2019	84326	Dan's Electrical Supply	SHOP INTERNET/PHONE	183.42
01/31/2019	84327	Huntington's Sportsman's Store	UNIFORM ALLOWANCE	686.19
01/31/2019	84328	Industrial Power Products	CHAINSAW PARTS	31.99
01/31/2019	84329	MICHELLE HUFFMAN	DOJ REIMBR	95.00
01/31/2019	84330	NORTH YUBA WATER DISTRICT	2695 FBT WATER JAN19	37.75
01/31/2019	84331	P.G. & E.	PGE ALL LOCAITONS 12/21/18-1/22/	5,926.84
01/31/2019	84332	SOUTH FEATHER WATER & POWER	WATER PALERMO	84.68
01/31/2019	84333	SURPLUS CITY	CONEX RENTAL	75.00
01/31/2019	84334-84402	Payroll Items	Payroll	34,777.14
01/31/2019	84402	KELLY VINCENT	INSTRUCTOR DANCE	125.45
01/31/2019	84403	LYNNDEE CAPUT	INSTRUCTOR FITNESS	97.50
01/31/2019	84404	RONNIE SMITH ENTERPRISES	INSTRUCTOR FITNESS	1,472.25
				<u>177,516.98</u>
<b>TOTAL</b>				<b><u>177,516.98</u></b>

Total 1010 - Treasury Cash  
**TOTAL**

Feather River Recreation & Park District  
 Income by month FLOOD ONLY  
 July 2018 through January 2019

2:15 PM  
 02/13/2019  
 Accrual Basis

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	TOTAL
<b>Other Income/Expense</b>								
<b>Other Income</b>								
4650 · Insurance Proceeds	0	0	1,225,533	584,274	0	0	1,800	1,811,607
<b>Total Other Income</b>	0	0	1,225,533	584,274	0	0	1,800	1,811,607
<b>Other Expense</b>								
5101 · Riverbend Flood Expenses	12,249	16,203	28,185	24,112	10,848	22,605	12,410	126,612
<b>Total Other Expense</b>	12,249	16,203	28,185	24,112	10,848	22,605	12,410	126,612
<b>Net Other Income</b>	-12,249	-16,203	1,197,348	560,162	-10,848	-22,605	-10,610	1,684,995
<b>Net Income</b>	<b>-12,249</b>	<b>-16,203</b>	<b>1,197,348</b>	<b>560,162</b>	<b>-10,848</b>	<b>-22,605</b>	<b>-10,610</b>	<b>1,684,995</b>



## SUPPLEMENTAL BENEFITS FUND

1735 MONTGOMERY STREET -- OROVILLE, CA 95965-4897  
(530) 538-2518  
Email: [jdaley@cityoforoville.org](mailto:jdaley@cityoforoville.org)

January 28, 2019

Feather River Recreation & Park District  
Randy Murphy, General Manager  
1875 Feather River Blvd.  
Oroville, CA 95966

RE: 2018 NOFA Application

Dear Mr. Murphy,

The Oroville Supplemental Benefits Fund Steering Committee on January 23, 2019 approved the request for funding assistance for the Brad Freeman Trail through Oroville in the amount of \$260,760.

We are in the process of preparing the Agreement/Contract. After approval from SBF legal counsel, you will receive the contract for you review.

Thank you for your interest in the Supplemental Benefits Fund 2018 NOFA. Please let me know if you have any questions.

Jordan Daley  
SBF Program Specialist

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***Supplemental Benefits Fund Steering Committee***

***Scott Thomson, Chairperson (City of Oroville) Marica Carter, Vice Chairperson (FRRPD)  
Chuck Reynolds (City of Oroville) David Pittman (City of Oroville)  
Fund Administrator: Bill LaGrone, City of Oroville/SBF Program Specialist: Jordan Daley***



## SUPPLEMENTAL BENEFITS FUND

1735 MONTGOMERY STREET -- OROVILLE, CA 95965-4897  
(530) 538-2518  
Email: [jdaley@cityoforoville.org](mailto:jdaley@cityoforoville.org)

January 28, 2019

Feather River Recreation & Park District  
Randy Murphy, General Manager  
1875 Feather River Blvd.  
Oroville, CA 95966

RE: 2018 NOFA Application

Dear Mr. Murphy,

The Oroville Supplemental Benefits Fund Steering Committee on January 23, 2019 approved the request for funding assistance at the Thermalito Family Center at Nelson Park in the amount of \$750,000.

We are in the process of preparing the Agreement/Contract. After approval from SBF legal counsel, you will receive the contract for you review.

Thank you for your interest in the Supplemental Benefits Fund 2018 NOFA. Please let me know if you have any questions.

Jordan Daley  
SBF Program Specialist

---

***Supplemental Benefits Fund Steering Committee***

***Scott Thomson, Chairperson (City of Oroville) Marica Carter, Vice Chairperson (FRRPD)  
Chuck Reynolds (City of Oroville) David Pittman (City of Oroville)  
Fund Administrator: Bill LaGrone, City of Oroville/SBF Program Specialist: Jordan Daley***



## SUPPLEMENTAL BENEFITS FUND

1735 MONTGOMERY STREET -- OROVILLE, CA 95965-4897  
(530) 538-2518  
Email: [jdaley@cityoforoville.org](mailto:jdaley@cityoforoville.org)

January 28, 2019

Feather River Recreation & Park District  
Randy Murphy, General Manager  
1875 Feather River Blvd.  
Oroville, CA 95966

RE: 2018 NOFA Application

Dear Mr. Murphy,

The Oroville Supplemental Benefits Fund Steering Committee on January 23, 2019 declined the request for the purchase of 10 land parcels for \$970,000.00.

If Feather River Recreation & Park District's Board would like to pursue this request through the Supplemental Benefits Fund. Please watch for future NOFA opportunities, including the consideration of the Revolving Loan Program.

The Board may want to consider other grant funding sources, or a community fund raising event.

Thank you for your interest in the Supplemental Benefits Fund 2018 NOFA. Please let me know if you have any questions.

Jordan Daley  
SBF Program Specialist

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***Supplemental Benefits Fund Steering Committee***

***Scott Thomson, Chairperson (City of Oroville) Marica Carter, Vice Chairperson (FRRPD)  
Chuck Reynolds (City of Oroville) David Pittman (City of Oroville)  
Fund Administrator: Bill LaGrone, City of Oroville/SBF Program Specialist: Jordan Daley***