



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
June 17, 2021

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

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

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

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

CALL MEETING TO ORDER

ROLL CALL

Chairperson Steven Rocchi
Director Clarence "Sonny" Brandt
General Manager Shawn Rohrbacker
Business Manager Deb Peltzer

PUBLIC COMMENT

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

COMMITTEE ITEMS (Appendix A)

May 2021 Financials

1. Income Statement
2. Balance Sheet
3. Fixed Asset & Loan Detail
4. Check Register
5. Gymnastics Income Statement
6. Expenditure Staff Report

ADJOURNMENT

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

NOT Final report, reconciliations and
adjustments pending

	May 21	Budget	\$ Over Budget	STAFF COMMENTS	Jul '20 - May 21	YTD Budget	\$ Over Budget	STAFF COMMENTS	Annual Budget
Ordinary Income/Expense									
Income									
4100 - Tax Revenue	54,915		54,915		1,844,928	1,800,000	44,928		1,800,000
4150 - Tax Revenue (BAD)					272,926	297,536	(24,610)	BAD revenue less SCI report. June could post revenue. GM works with SCI regarding shortage budget numbers past 3 years	297,536
4300 - Program Income									
4350 - Discounts & Credits	(2,290)	(46)	(2,244)		(3,098)	(504)	(2,594)		(550)
4351 - Loss of Program Revenue COVID					(2,174)				
4300 - Program Income - Other	44,468	37,917	6,551	Classes \$2.4k, Preschool \$17k, Gym \$12k, \$13k rentals	400,772	417,083	(16,311)		455,000
Total 4300 - Program Income	42,178	37,871	4,307		395,500	416,579	(21,079)		454,450
4400 - Donation & Fundraising Income	2,520	167	2,353	\$2.5k Oroville Hosp donation Concerts in Park	5,758	1,833	3,925		2,000
4600 - Other Income		17	(17)		512	183	329		200
4900 - Interest Income		833	(833)		17,525	9,167	8,358		10,000
4905 - Interest Income - BAD		167	(167)		1,844	1,833	11		2,000
Total Income	99,613	39,055	60,558		2,538,993	2,527,131	11,862		2,566,186
Gross Profit	99,613	39,055	60,558		2,538,993	2,527,131	11,862		2,566,186
Expense									
5000 - Payroll Expenses									
5010 - Wages & Salaries	72,321	79,235	(6,914)		821,829	917,590	(95,761)	Payroll and GASB expense is currently 45% of gross revenue. Year end estimated 48-50% of gross revenue	996,825
5020 - Employer Taxes	6,294	7,566	(1,272)		71,895	87,621	(15,726)		95,187
5030 - Employee Benefits	13,316	16,147	(2,831)		146,597	187,004	(40,407)		203,151
5040 - Workers Comp	4,192	4,514	(322)		50,497	52,284	(1,787)		56,798
Total 5000 - Payroll Expenses	96,123	107,462	(11,339)		1,090,818	1,244,499	(153,681)		1,351,961
5031 - GASB 68 Benefit Expense					56,394	59,610	(3,216)		59,610
5100 - Advertising & Promotion	420	346	74		865	3,804	(2,939)		4,150
5120 - Bank Fees	217	500	(283)		6,687	5,500	1,187		6,000
5130 - Charitable Contributions						2,500	(2,500)		2,500
5140 - Copying & Printing	790	750	40		7,961	8,250	(289)		9,000
5155 - Employment New Hire Screen	93	148	(55)		298	1,624	(1,326)		1,772
5160 - Dues, Mbrshps & Subscriptions	130	130	(130)		7,616	8,170	(554)		8,300
5170 - Education & Development		279	(279)		900	3,071	(2,171)		3,350
5175 - Equipment Rental	170	321	(151)		3,391	3,529	(138)		3,850
5180 - Equipment, Tools & Furn (<\$5k)									
5182 - Operating ET&F		242	(242)		281	2,658	(2,377)		2,900
5184 - Program ET&F	3,628	392	3,236	\$3.6k Gymnastics equipment	4,361	4,308	53		4,700
5186 - Site/Shop ET&F		833	(833)		1,297	9,167	(7,870)		10,000
5187 - IT Computer/HardwareTechnology		733	(733)		2,407	8,067	(5,660)		8,800
5188 - IT Computer/Software Technology	2,460	1,775	685	\$1.3k accounting software upgrade	20,020	19,525	495		21,300
Total 5180 - Equipment, Tools & Furn (<\$5k)	6,088	3,975	2,113		28,366	43,725	(15,359)		47,700
5200 - Insurance					118,557	129,000	(10,443)		129,000

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

NOT Final report, reconciliations and
adjustments pending

	May 21	Budget	\$ Over Budget	STAFF COMMENTS	Jul '20 - May 21	YTD Budget	\$ Over Budget	STAFF COMMENTS	Annual Budget
5210 - Interest Expense - Operating	178	250	(72)		2,376	2,750	(374)		3,000
5225 - Postage & Delivery	104	100	4		1,055	1,100	(45)		1,200
5230 - Professional & Outside Svcs									
5232 - Accounting					24,700	28,000	(3,300)		28,000
5233 - Bands/Recreation		200	(200)		300	400	(100)		800
5234 - Board Stipends	600	1,000	(400)		6,700	11,000	(4,300)		12,000
5235 - Recreation Instructors					29				
5236 - Legal	158	1,250	(1,092)		9,390	13,750	(4,360)		15,000
5237 - Contract Janitorial	5,109	6,385	(1,276)		56,199	70,240	(14,041)	Playtown closed due to fire	76,625
5239 - Outside Service Admin/Consult	1,995	5,600	(3,605)	\$2k IT support	35,590	80,400	(44,810)	\$30k budget election not used	86,000
Total 5230 - Professional & Outside Svcs	7,862	14,435	(6,573)		132,908	203,790	(70,882)		218,425
5260 - Repairs & Maintenance									
5261 - Building R&M	159	2,083	(1,924)		5,248	22,917	(17,669)		25,000
5262 - Equip Repairs & Small Tools	5,125	1,208	3,917	\$3.6k John Deer repair	20,691	13,292	7,399		14,500
5263 - General R&M		750	(750)		1,701	8,250	(6,549)		9,000
5264 - Grounds R&M	1,762	5,417	(3,655)		51,780	59,583	(7,803)		65,000
5265 - Janitorial Supplies	1,492	2,333	(841)	Increase due to Act Center programming	14,369	25,667	(11,298)		28,000
5266 - Vandalism Repair		417	(417)		3,985	4,583	(598)		5,000
5267 - Vehicle R&M	19	500	(481)		6,278	5,500	778		6,000
5268 - Aquatics Pool R&M	2,171	2,500	(329)		22,911	27,500	(4,589)		30,000
5269 - Outside Contractor/Services R&M	470	833	(363)		22,128	9,167	12,961	\$5.5k empty pump station due to Riverbend pump failure, will continue until pump repaired. \$4.9k Nolan well pump repair, \$2k backflow repair MLK. \$1k septic holding tank empty Act Center sump pump needs to be replaced	10,000
Total 5260 - Repairs & Maintenance	11,198	16,041	(4,843)		149,091	176,459	(27,368)		192,500
5270 - Security	110	1,667	(1,557)		6,072	18,333	(12,261)	increased security budgeted, has not been installed	20,000
5280 - Supplies - Consumable									
5281 - Misc Staff & Uniforms Supplies		500	(500)		1,593	5,500	(3,907)	June will have Maintance staff shirts/hats expense	6,000
5282 - Office Supplies	103	417	(314)		1,469	4,583	(3,114)		5,000
5284 - Program Food	877	692	185		8,366	7,608	758		8,300
5286 - Program Supplies	1,535	575	960		5,908	6,325	(417)		6,900
5287 - Safety Supplies		310	(310)		2,956	3,415	(459)		3,725
5289 - Site Supplies	6	83	(77)		6	917	(911)		1,000
Total 5280 - Supplies - Consumable	2,521	2,577	(56)		20,298	28,348	(8,050)		30,925
5290 - Taxes, Lic., Notices & Permits	828	406	422	pool public health annual permits	6,179	4,469	1,710		4,875
5300 - Telephone/Internet	947	1,153	(206)	Switched Comcast plans and received \$200 credit	12,312	12,687	(375)		13,840
5310 - Transportation, Meals & Travel									
5312 - Air, Lodging, Other Travel		58	(58)			642	(642)		700
5314 - Fuel	1,898	2,508	(610)		17,514	27,592	(10,078)		30,100

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

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5316 - Meals		8	(8)			92	(92)		100
5318 - Mileage	62	96	(34)		629	1,054	(425)		1,150
Total 5310 - Transportation, Meals & Travel	1,960	2,670	(710)		18,143	29,380	(11,237)		32,050
5320 - Utilities									
5322 - Electric	9,983	10,125	(142)		102,898	111,375	(8,477)		121,500
5324 - Garbage	1,536	1,929	(393)		22,220	21,221	999		23,150
5326 - Gas/Propane	191	609	(418)		4,126	6,701	(2,575)		7,310
5328 - Sewer	166	350	(184)		3,909	3,850	59		4,200
5329 - Water	10,682	11,058	(376)		132,231	123,687	8,544		134,745
Total 5320 - Utilities	22,558	24,071	(1,513)		265,384	266,834	(1,450)		290,905
Total Expense	152,167	177,281	(25,114)		1,935,671	2,257,432	(321,761)		2,434,913
Net Ordinary Income	(52,554)	(138,226)	85,672		603,322	269,699	333,623		131,273
Other Income/Expense									
Other Income									
4200 - Impact Fee Income	109,966				279,183				
4500 - Grant/Reimbursed Expense Income	251,926				357,210				
4650 - Insurance Proceeds					463,850				
4910 - Interest Income - Impact Fees					6,861				
Total Other Income	361,892				1,107,104				
Other Expense									
5102 - Insurance Claim Expense	5,732			Playtown 2 months portable toilet rental	51,812				
7210 - Debt Interest Expense	7,574	7,574	0		86,716	86,371	345		93,945
Total Other Expense	13,306	7,574	5,732		138,528	86,371	52,157		93,945
Net Other Income	348,586	(7,574)	356,160		968,576	(86,371)	1,054,947		(93,945)
Net Income	296,032	(145,800)	441,832		1,571,898	183,328	1,388,570		37,328

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of May 31, 2021

6:13 PM
06/11/2021
Accrual Basis

	May 31, 21	May 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	1,025,835.18	598,276.65	427,558.53	71.47%
1010.2 · Treasury Cash - Reserve	302,494.00	332,494.00	-30,000.00	-9.02%
1010.3 · Treasury Admin Ins Proceeds	216,525.19	216,525.19	0.00	0.0%
1010.4 · Treasury Ins Proceeds Playtown	49,191.76	-12,595.86	61,787.62	490.54%
Total 1010 · Treasury Cash	1,594,046.13	1,134,699.98	459,346.15	40.48%
1020 · Imprest Cash	516.97	864.10	-347.13	-40.17%
1030 · BofW - Merchant Acct.	17,532.14	231,458.37	-213,926.23	-92.43%
1031 · BofW Project INS PROCEEDS	79.17	1,327,656.04	-1,327,576.87	-99.99%
1040 · Fund 2610 - BAD	313,245.72	283,521.89	29,723.83	10.48%
1050 · Impact Fees				
1051 · Impact - Parklands	573,824.04	434,090.38	139,733.66	32.19%
1052 · Impact - Public Use	61,192.00	27,384.93	33,807.07	123.45%
1053 · Impact - Aquatics	92,455.20	61,270.91	31,184.29	50.9%
Total 1050 · Impact Fees	727,471.24	522,746.22	204,725.02	39.16%
Total Checking/Savings	2,652,891.37	3,500,946.60	-848,055.23	-24.22%
Accounts Receivable	-16,620.05	-2,168.19	-14,451.86	-666.54%
Other Current Assets				
1302 · FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 · Miscellaneous Receivables	0.00	401.82	-401.82	-100.0%
1316 · Prepaid Expenses/Debt Interest	7,573.97	8,253.67	-679.70	-8.24%
1320 · Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	199,269.09	200,350.61	-1,081.52	-0.54%
Total Current Assets	2,835,540.41	3,699,129.02	-863,588.61	-23.35%
Fixed Assets				
1410 · Land	627,494.00	627,494.00	0.00	0.0%
1420 · Buildings & Improvements	15,903,776.78	15,029,019.80	874,756.98	5.82%
1430 · Equipment & Vehicles	1,874,141.33	1,150,139.40	724,001.93	62.95%
1440 · Construction in Progress				
1443 · CIP Riverbend Restoration RB99	0.00	245,881.47	-245,881.47	-100.0%
1448 · CIP Nelson SBF NE99	452,646.14	102,678.38	349,967.76	340.84%
1450 · CIP Feather River Trail FRT99	10,152.26	2,392.50	7,759.76	324.34%
1451 · CIP Playtown Bathroom Fire	521,424.02	171,716.07	349,707.95	203.66%
Total 1440 · Construction in Progress	984,222.42	522,668.42	461,554.00	88.31%
1499 · Accumulated Depreciation	-5,433,828.23	-4,762,614.16	-671,214.07	-14.09%
Total Fixed Assets	13,955,806.30	12,566,707.46	1,389,098.84	11.05%
Other Assets				
1500 · FMV Adjustments	35,864.95	0.00	35,864.95	100.0%
1550 · GASB 68 CalPERS Valuation	203,139.00	204,906.00	-1,767.00	-0.86%
Total Other Assets	239,003.95	204,906.00	34,097.95	16.64%
TOTAL ASSETS	17,030,350.66	16,470,742.48	559,608.18	3.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				

Feather River Recreation & Park District
Balance Sheet Prev Year Comparison
As of May 31, 2021

6:13 PM
06/11/2021
Accrual Basis

	May 31, 21	May 31, 20	\$ Change	% Change
Accounts Payable	71,517.92	193,237.59	-121,719.67	-62.99%
Credit Cards				
2300 · Credit Cards Payable	1,059.57	-524.83	1,584.40	301.89%
2350 · Supplier Accounts	0.00	752.88	-752.88	-100.0%
Total Credit Cards	1,059.57	228.05	831.52	364.62%
Other Current Liabilities				
2100 · Payroll Liabilities	71,400.11	12,412.90	58,987.21	475.21%
2210 · Accrued Debt Interest	344.39	0.00	344.39	100.0%
2400 · Deposits/Refunds to Customers	3,177.62	1,793.00	1,384.62	77.22%
2405 · Deferred Revenue	23,852.00	0.00	23,852.00	100.0%
Total Other Current Liabilities	98,774.12	14,205.90	84,568.22	595.3%
Total Current Liabilities	171,351.61	207,671.54	-36,319.93	-17.49%
Long Term Liabilities				
2954 · Ford Motor Vehicle Loan	30,683.68	47,258.26	-16,574.58	-35.07%
2955 · Umpqua Bank Tax Exempt Bond A	2,614,914.00	2,832,815.00	-217,901.00	-7.69%
2960 · Umpqua Bank Taxable Bond B	86,999.97	113,999.97	-27,000.00	-23.68%
2975 · GASB 68 CalPERS Liab Valuation	1,074,605.00	967,811.00	106,794.00	11.04%
Total Long Term Liabilities	3,807,202.65	3,961,884.23	-154,681.58	-3.9%
Total Liabilities	3,978,554.26	4,169,555.77	-191,001.51	-4.58%
Equity				
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	12,354,764.72	6,439,516.82	5,915,247.90	91.86%
3040 · General Fund Balance	-1,754,519.00	-1,653,176.59	-101,342.41	-6.13%
3050 · Benefit Assessment District	38,475.19	39,721.49	-1,246.30	-3.14%
3060 · Impact Fees (general)	541,792.22	440,963.61	100,828.61	22.87%
3099 · Undistributed Retained Earnings	278,381.07	6,553,500.51	-6,275,119.44	-95.75%
Net Income	1,571,902.20	459,660.87	1,112,241.33	241.97%
Total Equity	13,051,796.40	12,301,186.71	750,609.69	6.1%
TOTAL LIABILITIES & EQUITY	17,030,350.66	16,470,742.48	559,608.18	3.4%

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of May 31, 2021

	Date	Source Name	Memo	Amount	Balance
1010.3 - Treasury Admin Ins Proceeds					216,525.19
Total 1010.3 - Treasury Admin Ins Proceeds			Funds allocated in 2021 (\$450k additional funds requested to complete project)		216,525.19
1010.4 - Treasury Ins Proceeds Playtown					49,191.76
Total 1010.4 - Treasury Ins Proceeds Playtown					49,191.76
1031 - BofW Project INS PROCEEDS					79.17
Total 1031 - BofW Project INS PROCEEDS			Riverbend completed. This account will remain open for future electronic transfers from insurance and other agencies		79.17
1302 - FEMA Riverbend Claim A/R					2,839.00
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
1320 - Umpqua Bank Project Fund					188,856.12
Total 1320 - Umpqua Bank Project Fund			Funds allocated in 2019 for Nelson Pool SBF matching grant		188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					15,895,716.78
	05/17/2021	George Roofing	ROOF PALERMO POOL BATHROOM FIXED ASSET 202105	8,060.00	15,903,776.78
Total 1420 - Buildings & Improvements				8,060.00	15,903,776.78
1430 - Equipment & Vehicles					1,865,641.33
	05/19/2021	Williams Electric Company, Inc	REPLACE 3 LIGHT POLES AND LIGHTS FIXED ASSET 202106	8,500.00	1,874,141.33
Total 1430 - Equipment & Vehicles				8,500.00	1,874,141.33
1440 - Construction in Progress					983,705.26
1448 - CIP Nelson SBF NE99					452,646.14
Total 1448 - CIP Nelson SBF NE99					452,646.14
1450 - CIP Feather River Trail FRT99					9,635.10
	05/17/2021	Northstar Engineering	PERMITS RIVER TRAIL SBF PROJECT	467.16	10,102.26
Total 1450 - CIP Feather River Trail FRT99				467.16	10,102.26
1451 - CIP Playtown Bathroom Fire					521,424.02
Total 1451 - CIP Playtown Bathroom Fire					521,424.02
Total 1440 - Construction in Progress				467.16	984,172.42
2955 - Umpqua Bank Tax Exempt Bond A					-2,669,389.00
	05/01/2021	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	54,475.00	-2,614,914.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				54,475.00	-2,614,914.00
2960 - Umpqua Bank Taxable Bond B					-94,999.97
	05/01/2021	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	8,000.00	-86,999.97
Total 2960 - Umpqua Bank Taxable Bond B				8,000.00	-86,999.97

Feather River Recreation & Park District
 Check Register
 May 2021

Date	Num	Name	Memo	Credit
05/06/2021	89317	AFLAC	JRF86	1,303.62
05/06/2021	89318	BLUE SHIELD OF CALIFORNIA	4004625 MAY21 PREMIUMS	7,494.40
05/06/2021	89319	HUMANA INSURANCE CO.	657103-001 MAY21 PREMIUMS	60.00
05/06/2021	89320	PREMIER ACCESS	1000548827 MAY21 PREMIUMS	766.80
05/06/2021	89321	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
05/06/2021	89323	BANKCARD CENTER	APR21 STATEMENT	5,636.58
05/06/2021	89324	BETTER DEAL EXCHANGE	Acct#701960	165.41
05/06/2021	89325	CALF. WATER SERVICE	Acct 520857777 2/18/21-3/17/21	18.00
05/06/2021	89326	COMCAST	Acct#8155600190189780 PHONE/INTERENT	545.87
05/06/2021	89327	DAN HUFFMAN PLUMBING	PLUMBING REPAIR	492.68
05/06/2021	89328	DEL-MAR RENTAL & LANDSCAPE SUPPLY	SOD PRESCHOOL AREA	214.50
05/06/2021	89329	Dept. of Motor Vehicles	REG FEE TRAILER 4PT8175	10.00
05/06/2021	89330	FRANKLIN CONSTRUCTION, INC	FINAL BEAR ROCK PLAYGROUND RETENT	19,930.10
05/06/2021	89331	Golden Bear Alarms	QTRLY ALARM FBT	109.50
05/06/2021	89332	HAWTHORN, CRYSTAL	REFUND RENTAL	215.00
05/06/2021	89333	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
05/06/2021	89334	HOLLY B. PLADSON CPA	2019-20 FINAL AUDIT	24,700.00
05/06/2021	89335	PYE'S APPLIANCE SERVICE	DYER REPAIR	97.20
05/06/2021	89336	SHARP'S LOCKSMITHING	TRUCK LOCKS	15.37
05/06/2021	89337	SOUTH FEATHER WATER & POWER	007771-000	111.41
05/06/2021	89338	SURPLUS CITY	CONEX RENTAL	255.00
05/06/2021	89339	THRIFTY ROOTER	RIVERBEND BATHROOM	285.00
05/06/2021	89340	VOID	void ck 89340	0.00
05/06/2021	89341	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	705.90
05/06/2021	89342	VERIZON WIRELESS	WIRELESS PHONES 842045253-00001	55.19
05/06/2021	89343	WEAVER, LEILA	REFUND RB5	125.00
05/06/2021	89344	WESTCAMP, RAYMOND	REFUND IMPACT FEE	1,106.00
05/06/2021	89345	WILSON, ROBERT BRIAN	MAY21 GAS STIPEND & EXPENSE REIMBR	46.48
05/06/2021	89346	COMCAST	Acct# 8155 60 019 0233893	218.15
05/06/2021	89347	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
05/06/2021	89348	FOWLER, SCOTT KENT	BOD STIPEND	100.00
05/06/2021	89349	ROCCHI, STEVE	BOD STIPEND	200.00
05/06/2021	89350	THOMAS, DEVIN	BOD STIPEND	100.00
05/06/2021	89351-386	PAYROLL	PAYROLL ITEMS	27,733.26
05/20/2021	89387	VOID	void check 89387	0.00
05/20/2021	89388	VOID	void check 89388	0.00
05/20/2021	89389	BETTER DEAL EXCHANGE	Acct#701960	223.84
05/20/2021	89390	Butte County Sheriff's Office	SHERIFF WORK CREW	760.00
05/20/2021	89391	COMP	PRE EMPLOYMENT SCREEN	46.50
05/20/2021	89392	CRESCO EQUIPMENT RENTALS	HIGH WEED MOWER RENTAL	293.90
05/20/2021	89393	D & G Sports Inc.	REPLACE CARPET BONDED FOAM	3,627.75
05/20/2021	89394	DAWSON OIL COMPANY	62765 FUEL	2,136.42
05/20/2021	89395	EMPLOYMENT DEVELOPMENT DEPT.	499-02992	145.38
05/20/2021	89396	FP MAILING SOLUTIONS	ANNUAL POSTAL MACHINE	103.92
05/20/2021	89397	HOME DEPOT	HOME DEPOT STATEMENT	1,068.11
05/20/2021	89398	Huntington's Sportsman's Store	CLOTHING ALLOWANCE	245.03
05/20/2021	89399	Lincoln Aquatics	POOL CHEMICALS	3,253.05
05/20/2021	89400	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	2,067.15
05/20/2021	89401	MUNANUI, VERONICA	REFUND LIFEGUARD COURSE	250.00
05/20/2021	89402	OROVILLE POWER EQUIPMENT	MISC EQUIPMENT REPAIRS	446.21
05/20/2021	89403	P.G. & E.	PGE 3/24/21-4/22/21	6,721.50
05/20/2021	89404	PARK PLANET	REPLACE PARK EQUIPMENT BEAR ROCK	2,054.41
05/20/2021	89405	PEEL, LISA	REFUND CL53	100.00
05/20/2021	89406	RECOLOGY BUTTE COLUSA COUNTIES	TRASH ALL SITES	1,744.37
05/20/2021	89407	RENTAL GUYS, INC.	HUSTLER MOWER PARTS	633.32
05/20/2021	89408	Sunrise Environmental Scientific	WASP SPRAY	253.07
05/20/2021	89409	TEEMS, KATTIE	REIMB FIRST AID TRAINING	120.00
05/20/2021	89410	Turf Star, Inc.	SOD PRESCHOOL AREA	265.99
05/20/2021	89411	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	339.75
05/20/2021	89412	WILSON, ROBERT BRIAN	EXPENSE REIMBR	215.00
05/20/2021	89413	BANK OF NEW YORK MELLON	UMPQUA LOANS 2015a 2015b	85,196.92
05/20/2021	89414	BANK OF NEW YORK MELLON	ANNUAL BANK FEES LOANS	2,000.00
05/20/2021	89415-450	PAYROLL	PAYROLL ITEMS	26,974.30
				239,536.31

Feather River Recreation & Park District
Profit & Loss Gymnastics Dept
July 2020 through May 2021

	Gymnastics (Gym)
Ordinary Income/Expense	
Income	
4300 · Program Income	75,253
4400 · Donation & Fundraising Income	600
Total Income	<u>75,853</u>
Gross Profit	75,853
Expense	
5000 · Payroll Expenses	68,209
5160 · Dues, Mbrshps & Subscriptions	435
5170 · Education & Development	550
5180 · Equipment, Tools & Furn (<\$5k)	
5182 · Operating ET&F	141
5184 · Program ET&F	3,628
Total 5180 · Equipment, Tools & Furn (<\$5k)	<u>3,769</u>
5200 · Insurance	11,000
5260 · Repairs & Maintenance	
5262 · Equip Repairs & Small Tools	517
Total 5260 · Repairs & Maintenance	<u>517</u>
5280 · Supplies - Consumable	
5286 · Program Supplies	418
Total 5280 · Supplies - Consumable	<u>418</u>
5300 · Telephone/Internet	712
5310 · Transportation, Meals & Travel	
5318 · Mileage	320
Total 5310 · Transportation, Meals & Travel	<u>320</u>
5320 · Utilities	7,381
Total Expense	<u>93,311</u>
Net Ordinary Income	<u>(17,458)</u>
Other Income/Expense	
Other Expense	
7210 · Debt Interest Expense	39,462
Total Other Expense	<u>39,462</u>
Net Other Income	<u>(39,462)</u>
Net Income	<u><u>(56,920)</u></u>



STAFF REPORT

DATE: JUNE 17, 2021

TO: FINANCE COMMITTEE

FROM: DEBORAH PELTZER, BUSINESS MANAGER

RE: UNBUDGETED EXPEDITURE GYMNASTICS DEPT

SUMMARY

Two Gymnastics Dept unexpected expenditures:

1. Foam padding \$4k
2. Portable Forced AC unit \$3k

BACKGROUND

Due to COVID and staffing issues, gymnastic programming has been limited 2020-21 fiscal year. The program's low revenue is normally offset by limited spending. The program has faced two immediate financial needs in order to increase programming.

In May 2021, carpet bonding foam was ordered, as a safety need, in the amount of \$3.6k.

In June 2021. Staff will purchase a portable cooling unit, spending up to \$3k. The swamp cooler units in the gymnastics area have been in need for replacing for several years. The quotes exceed \$30k. For an immediate fix to cool the gym floor, until staff can plan and budget the capital Gymnastics coordinator to schedule summer programming- Recreation Camps, Kinder gym, Parent Tot and offer new classes, to not only offset this expense, but to better serve the community with recreation activities.

BUDGETARY IMPACT

Currently, July through May 2021 is Gymnastics Dept is reporting a \$55k loss, which was anticipated due to COVID. The portable AC unit is a quick fix to a major Capital Improvement project which needs to be addressed. The benefits of cooling the gym floor while COVID restrictions are lessened will increase program revenue during summer months of 2021, the revenue increase will be reported during next fiscal year.

ACTION REQUEST

There is no action requested. The expenditure is within GM spending limits, staff is reporting the expense to Finance Committee as information only.