



FEATHER RIVER RECREATION & PARK DISTRICT

Finance Committee Meeting
May 20, 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@frrpd.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
Business Manager Deb Peltzer
General Manager Shawn Rohrbacker

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)

March 2021 Financials

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

ADJOURNMENT

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

	Apr 21	Budget	\$ Over Budget	Staff Comments	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	STAFF COMMENTS April 2021 budget notes	Annual Budget
Ordinary Income/Expense									
Income									
4100 · Tax Revenue	717,959.99	850,000.00	(132,040.01)		1,790,012.78	1,800,000.00	(9,987.22)		1,800,000.00
4150 · Tax Revenue (BAD)	116,482.20	100,000.00	16,482.20		272,926.14	297,536.00	(24,609.86)	May/June could bring in additional tax dollars	297,536.00
4300 · Program Income									
4350 · Discounts & Credits	(10.00)	(46.00)	36.00		(808.10)	(458.00)	(350.10)		(550.00)
4351 · Loss of Program Revenue COVID					(2,173.75)				
4300 · Program Income - Other	54,159.25	37,917.00	16,242.25	Apr21: Fitness Classes \$2k, Preschool \$22k, Camp \$2k, Gym \$15k, Adult Sports \$5k, Aquatics training \$1.5k, Wildflower Event \$2.5k, Rentals \$5k	356,304.57	379,166.00	(22,861.43)	Programming is slowly starting up again. With the closure of Nelson pool and limited staffing, closing the year unbudgeted revenue is highly likely	455,000.00
Total 4300 · Program Income	54,149.25	37,871.00	16,278.25		353,322.72	378,708.00	(25,385.28)		454,450.00
4400 · Donation & Fundraising Income		167.00	(167.00)		3,237.60	1,666.00	1,571.60		2,000.00
4600 · Other Income		17.00	(17.00)		512.18	166.00	346.18		200.00
4900 · Interest Income	3,619.38	833.00	2,786.38		17,524.98	8,334.00	9,190.98		10,000.00
4905 · Interest Income - BAD	569.04	167.00	402.04		1,844.39	1,666.00	178.39		2,000.00
Total Income	892,779.86	989,055.00	(96,275.14)		2,439,380.79	2,488,076.00	(48,695.21)		2,566,186.00
Gross Profit	892,779.86	989,055.00	(96,275.14)		2,439,380.79	2,488,076.00	(48,695.21)		2,566,186.00
Expense									
5000 · Payroll Expenses									
5010 · Wages & Salaries	65,402.00	79,235.00	(13,833.00)		749,508.80	838,355.00	(88,846.20)	Full time staffing positions added to Org chart, FT furloughs ended.	996,825.00
5020 · Employer Taxes	5,725.21	7,566.00	(1,840.79)		65,600.75	80,055.00	(14,454.25)		95,187.00
5030 · Employee Benefits	12,441.82	16,147.00	(3,705.18)		133,280.86	170,857.00	(37,576.14)		203,151.00
5040 · Workers Comp	3,791.03	4,514.00	(722.97)		46,305.13	47,770.00	(1,464.87)		56,798.00
Total 5000 · Payroll Expenses	87,360.06	107,462.00	(20,101.94)		994,695.54	1,137,037.00	(142,341.46)	Through Apr21 the District is slightly below payroll budget, payroll expenses continues to be out of portion with annual revenue. Including GASB (line below) payroll is 43% of total income. In May and June: Adding 2 new FT positions, filling open FT position and ending FT furloughs, it is estimated at year-end payroll will be 50% revenue. 2021/22 budget is 57%. 30% is the general business model. Public agency this size, 40% is an acceptable goal.	1,351,961.00
5031 · GASB 68 Benefit Expense					56,394.00	59,610.00	(3,216.00)	Payroll related, see above	59,610.00
5100 · Advertising & Promotion	142.93	346.00	(203.07)		445.00	3,458.00	(3,013.00)		4,150.00

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

STAFF COMMENTS

	Apr 21	Budget	\$ Over Budget	Staff Comments	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	April 2021 budget notes	Annual Budget
5120 · Bank Fees	2,553.78	500.00	2,053.78	\$2k annual loan bank fee	6,470.26	5,000.00	1,470.26		6,000.00
5130 · Charitable Contributions						2,500.00	(2,500.00)		2,500.00
5140 · Copying & Printing	705.90	750.00	(44.10)		7,170.99	7,500.00	(329.01)		9,000.00
5155 · Employment New Hire Screen	46.50	148.00	(101.50)		204.50	1,476.00	(1,271.50)		1,772.00
5160 · Dues, Mbrshps & Subscriptions		130.00	(130.00)		7,616.34	8,040.00	(423.66)		8,300.00
5170 · Education & Development	120.00	279.00	(159.00)		900.00	2,792.00	(1,892.00)		3,350.00
5175 · Equipment Rental	293.90	321.00	(27.10)		3,221.46	3,208.00	13.46		3,850.00
5180 · Equipment, Tools & Furn (<\$5k)									
5182 · Operating ET&F	140.23	242.00	(101.77)		280.94	2,416.00	(2,135.06)		2,900.00
5184 · Program ET&F	444.06	392.00	52.06	\$445 replace 2 tennis nets	732.96	3,916.00	(3,183.04)		4,700.00
5186 · Site/Shop ET&F		833.00	(833.00)		1,296.68	8,334.00	(7,037.32)		10,000.00
5187 · IT Computer/HardwareTechnology	1,899.00	733.00	1,166.00	\$1.9k GM laptop replacement	2,407.09	7,334.00	(4,926.91)		8,800.00
5188 · IT Computer/Software Technology	164.67	1,775.00	(1,610.33)		17,080.51	17,750.00	(669.49)		21,300.00
Total 5180 · Equipment, Tools & Furn (<\$5k)	2,647.96	3,975.00	(1,327.04)		21,778.18	39,750.00	(17,971.82)		47,700.00
5200 · Insurance					118,557.49	129,000.00	(10,442.51)	May/June expense will post for completed Riverbend projects: Playground, Beach, Amphth, Boat Dock will be added to policy	129,000.00
5210 · Interest Expense - Operating	226.64	250.00	(23.36)		2,149.71	2,500.00	(350.29)		3,000.00
5225 · Postage & Delivery		100.00	(100.00)		950.69	1,000.00	(49.31)		1,200.00
5230 · Professional & Outside Svcs									
5232 · Accounting	24,700.00		24,700.00	\$24.7k annual audit	24,700.00	28,000.00	(3,300.00)		28,000.00
5233 · Bands/Recreation		200.00	(200.00)		300.00	200.00	100.00		800.00
5234 · Board Stipends	600.00	1,000.00	(400.00)		6,100.00	10,000.00	(3,900.00)		12,000.00
5235 · Recreation Instructors					29.25				15,000.00
5236 · Legal		1,250.00	(1,250.00)		9,232.00	12,500.00	(3,268.00)		76,625.00
5237 · Contract Janitorial	5,109.00	6,385.00	(1,276.00)		51,090.00	63,855.00	(12,765.00)	Playtown bathroom closed	
5239 · Outside Service Admin/Consult		5,600.00	(5,600.00)		32,027.80	74,800.00	(42,772.20)	\$30k budgeted for election not used.	86,000.00
Total 5230 · Professional & Outside Svcs	30,409.00	14,435.00	15,974.00		123,479.05	189,355.00	(65,875.95)		218,425.00
5260 · Repairs & Maintenance									
5261 · Building R&M	155.87	2,083.00	(1,927.13)		5,089.01	20,834.00	(15,744.99)		25,000.00
5262 · Equip Repairs & Small Tools	1,777.84	1,208.00	569.84	\$1.5k mowers repaired	15,337.00	12,084.00	3,253.00		14,500.00
5263 · General R&M	37.97	750.00	(712.03)		1,701.28	7,500.00	(5,798.72)		9,000.00
5264 · Grounds R&M	1,646.22	5,417.00	(3,770.78)	\$1.2k Sheriffs crew Riverbend	50,017.31	54,166.00	(4,148.69)		65,000.00
5265 · Janitorial Supplies	614.70	2,333.00	(1,718.30)		12,876.68	23,334.00	(10,457.32)	Closure of AC resulted in less janitorial supplies	28,000.00
5266 · Vandalism Repair	2,054.41	417.00	1,637.41	\$2k Bear Rock playground replaced stolen music butterflies	3,984.54	4,166.00	(181.46)		5,000.00
5267 · Vehicle R&M	201.21	500.00	(298.79)		6,259.16	5,000.00	1,259.16		6,000.00
5268 · Aquatics Pool R&M	3,036.29	2,500.00	536.29		20,890.81	25,000.00	(4,309.19)		30,000.00
5269 · Outside Contractor/Services R&M	6,458.12	833.00	5,625.12	\$4.9k Nolan Well pump repair, \$500 AC septic tank pump, \$300 snake Riverbend toilets,\$500 repair roof leak AC	21,658.24	8,334.00	13,324.24	Not budgeted: Sptic tank pump failed at Riverbend, July-Apr \$7k service calls to empty	10,000.00
Total 5260 · Repairs & Maintenance	15,982.63	16,041.00	(58.37)		137,614.03	160,418.00	(22,803.97)		192,500.00
5270 · Security	488.68	1,667.00	(1,178.32)		5,962.02	16,666.00	(10,703.98)		20,000.00

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

STAFF COMMENTS

	Apr 21	Budget	\$ Over Budget	Staff Comments	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	April 2021 budget notes	Annual Budget
5280 · Supplies - Consumable									
5281 · Misc Staff & Uniforms Supplies	664.04	500.00	164.04		1,593.43	5,000.00	(3,406.57)		6,000.00
5282 · Office Supplies	112.86	417.00	(304.14)		1,365.30	4,166.00	(2,800.70)		5,000.00
5284 · Program Food	920.66	692.00	228.66		7,489.34	6,916.00	573.34		8,300.00
5286 · Program Supplies	735.40	575.00	160.40	\$450 replace bases Nelson softball field, \$125 lifeguard training supplies	4,372.81	5,750.00	(1,377.19)		6,900.00
5287 · Safety Supplies		310.00	(310.00)		2,956.37	3,105.00	(148.63)		3,725.00
5289 · Site Supplies		83.00	(83.00)			834.00	(834.00)		1,000.00
Total 5280 · Supplies - Consumable	2,432.96	2,577.00	(144.04)		17,777.25	25,771.00	(7,993.75)		30,925.00
5290 · Taxes, Lic., Notices & Permits	10.00	406.00	(396.00)		5,351.30	4,063.00	1,288.30		4,875.00
5300 · Telephone/Internet	1,348.21	1,153.00	195.21		11,439.97	11,534.00	(94.03)		13,840.00
5310 · Transportation, Meals & Travel									
5312 · Air, Lodging, Other Travel		58.00	(58.00)			584.00	(584.00)		700.00
5314 · Fuel	2,136.42	2,508.00	(371.58)		15,616.56	25,084.00	(9,467.44)		30,100.00
5316 · Meals		8.00	(8.00)			84.00	(84.00)		100.00
5318 · Mileage		96.00	(96.00)		567.21	958.00	(390.79)		1,150.00
Total 5310 · Transportation, Meals & Travel	2,136.42	2,670.00	(533.58)		16,183.77	26,710.00	(10,526.23)		32,050.00
5320 · Utilities									
5322 · Electric	6,483.88	10,125.00	(3,641.12)		93,004.73	101,250.00	(8,245.27)		121,500.00
5324 · Garbage	3,046.73	1,929.00	1,117.73	\$1.3k dumpster Riverbend camp cleanup	20,683.57	19,292.00	1,391.57		23,150.00
5326 · Gas/Propane	237.62	609.00	(371.38)		3,845.12	6,092.00	(2,246.88)		7,310.00
5328 · Sewer		350.00	(350.00)		3,742.24	3,500.00	242.24		4,200.00
5329 · Water	111.41	11,058.00	(10,946.59)		121,548.37	112,629.00	8,919.37		134,745.00
Total 5320 · Utilities	9,879.64	24,071.00	(14,191.36)		242,824.03	242,763.00	61.03		290,905.00
Total Expense	156,785.21	177,281.00	(20,495.79)		1,781,185.58	2,080,151.00	(298,965.42)		2,434,913.00
Net Ordinary Income	735,994.65	811,774.00	(75,779.35)		658,195.21	407,925.00	250,270.21		131,273.00
Other Income/Expense									
Other Income									
4200 · Impact Fee Income	91,723.00				169,217.00				
4500 · Grant/Reimbursed Expense Income				This income items has been moved to the bottom of report to avoid confusion regarding actual profit/loss. This income reimbursement is cash out on balance sheet, fixed assets Nelson Pool and SBF Trail projects.	105,284.70				
4650 · Insurance Proceeds					463,850.21				
4910 · Interest Income - Impact Fees	1,789.83				6,860.55				
Total Other Income	93,512.83				745,212.46				
Other Expense									
5102 · Insurance Claim Expense	255.00				46,079.70				
7210 · Debt Interest Expense	7,918.36	7,574.00	344.36		79,142.14	78,797.00	345.14		93,945.00
Total Other Expense	8,173.36	7,574.00	599.36		125,221.84	78,797.00	46,424.84		93,945.00
Net Other Income	85,339.47	(7,574.00)	92,913.47		619,990.62	(78,797.00)	698,787.62		(93,945.00)
Net Income	821,334.12	804,200.00	17,134.12		1,278,185.83	329,128.00	949,057.83		37,328.00

	Apr 30, 21	Apr 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	832,100.88	762,103.70	69,997.18	9.19%
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 Playt	49,191.76	-12,595.86	61,787.62	490.54%
Total 1010 - Treasury Cash	1,400,311.83	1,298,527.03	101,784.80	7.84%
1020 - Imprest Cash	516.97	955.45	-438.48	-45.89%
1030 - BoW - Merchant Acct.	106,944.84	186,701.29	-89,756.45	-45.63%
1031 - BoW Project INS PROCEEDS	79.17	1,146,333.62	-1,146,254.45	-99.99%
1040 - Fund 2610 - BAD	313,245.72	302,521.89	10,723.83	3.55%
1050 - Impact Fees				
1051 - Impact - Parklands	486,950.90	431,398.06	55,552.84	12.88%
1052 - Impact - Public Use	49,095.74	27,010.05	22,085.69	81.77%
1053 - Impact - Aquatics	81,458.60	60,930.11	20,528.49	33.69%
Total 1050 - Impact Fees	617,505.24	519,338.22	98,167.02	18.9%
Total Checking/Savings	2,438,603.77	3,464,377.50	-1,025,773.73	-29.61%
Accounts Receivable				
1210 - Accounts Receivable Procure	-16,768.55	10,291.89	-27,060.44	-262.93%
1212 - Accounts Receivable Rec Desk	3,266.25	0.00	3,266.25	100.0%
Total Accounts Receivable	-13,502.30	10,291.89	-23,794.19	-231.19%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 - Miscellaneous Receivables	-0.02	401.82	-401.84	-100.01%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	191,695.10	192,096.94	-401.84	-0.21%
Total Current Assets	2,616,796.57	3,666,766.33	-1,049,969.76	-28.64%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	15,895,716.78	15,029,019.80	866,696.98	5.77%
1430 - Equipment & Vehicles	1,865,641.33	1,131,139.40	734,501.93	64.94%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	0.00	126,061.12	-126,061.12	-100.0%
1448 - CIP Nelson SBF NE99	452,646.14	94,869.27	357,776.87	377.13%
1460 - CIP Feather River Trail FRT99	9,635.10	2,392.50	7,242.60	302.72%
1451 - CIP Playtown Bathroom Fire	521,424.02	171,716.07	349,707.95	203.66%
Total 1440 - Construction in Progress	983,705.26	395,038.96	588,666.30	149.02%
1499 - Accumulated Depreciation	-5,433,828.23	-4,762,614.16	-671,214.07	-14.09%
Total Fixed Assets	13,938,729.14	12,420,078.00	1,518,651.14	12.23%
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	16,794,529.66	16,291,760.33	502,779.33	3.09%

	Apr 30, 21	Apr 30, 20	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	78,942.51	52,949.13	25,993.38	49.09%
Credit Cards				
2300 - Credit Cards Payable	523.84	1,579.13	-1,055.29	-66.83%
2350 - Supplier Accounts	546.31	732.27	-185.96	-25.4%
Total Credit Cards	1,070.15	2,311.40	-1,241.25	-53.7%
Other Current Liabilities				
2100 - Payroll Liabilities	66,378.22	7,995.90	58,382.32	730.15%
2210 - Accrued Debt Interest	7,918.36	8,253.67	-335.31	-4.06%
2400 - Deposits/Refunds to Customer	3,607.37	2,083.00	1,524.37	73.18%
2405 - Deferred Revenue	7,436.00	0.00	7,436.00	100.0%
Total Other Current Liabilities	85,339.95	18,332.57	67,007.38	365.51%
Total Current Liabilities	165,352.61	73,593.10	91,759.51	124.69%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	32,103.05	48,641.44	-16,538.39	-34.0%
2955 - Umpqua Bank Tax Exempt Bond	2,669,389.00	2,885,555.00	-216,166.00	-7.49%
2960 - Umpqua Bank Taxable Bond B	94,999.97	120,999.97	-26,000.00	-21.49%
2975 - GASB 68 CalPERS Liab Valuation	1,074,605.00	967,811.00	106,794.00	11.04%
Total Long Term Liabilities	3,871,097.02	4,023,007.41	-151,910.39	-3.78%
Total Liabilities	4,036,449.63	4,096,600.51	-60,150.88	-1.47%
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	8,439,516.82	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	1,278,185.83	353,623.98	924,561.85	261.45%
Total Equity	12,758,080.03	12,195,149.82	562,930.21	4.62%
TOTAL LIABILITIES & EQUITY	16,794,529.66	16,291,750.33	502,779.33	3.09%

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

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					216,388.95
1010.3 - Treasury Admin Ins Proceeds					216,525.19
Total 1010.3 - Treasury Admin Ins Proceeds					216,525.19
1010.4 - Treasury Ins Proceeds Playtown					-128.24
	04/08/2021	FEATHER RIVER RECREATION & PARK DISTRICT	INSURANCE PROCEEDS XFER FROM SDRMA PLAYTOWN	250,000.00	249,871.76
	04/08/2021	Belfore Property Restoration	PLAYTOWN FIRE BATHROOM CONSTRUCTION	-200,000.00	49,871.76
	04/08/2021	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	-255.00	49,616.76
	04/22/2021	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	-425.00	49,191.76
Total 1010.4 - Treasury Ins Proceeds Playtown				49,320.00	49,191.76
1031 - BoW Project INS PROCEEDS					255,239.17
	04/08/2021	FEATHER RIVER RECREATION & PARK DISTRICT	PLAYTOWN INS PROCEEDS XFER TO GEN FUND	-250,000.00	5,239.17
	04/22/2021	MELTON DESIGN GROUP	PARTIAL 5883 RIVERBEND BEAR ROCK	-5,150.00	89.17
	04/30/2021	Bank of West- Fees	BANK FEES	-10.00	79.17
Total 1031 - BoW Project INS PROCEEDS				-255,160.00	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					188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					15,029,018.80
	04/30/2021	COMPLETED AMPHTHEATRE	RIVERBEND AMPHTHEATRE COMPLETE 2/23/21 FIXED ASSET 202102	866,696.98	15,895,716.78
Total 1420 - Buildings & Improvements				866,696.98	15,895,716.78
1430 - Equipment & Vehicles					1,175,085.01
	04/30/2021	ADJ COMPLETED BOAT DOCK COST	RIVERBEND BOAT DOCK FIXED ASSET ADJ 7/1/20	23,815.32	1,198,900.33
	04/30/2021	COMPLETED BEACH	RIVERBEND BEACH COMPLETE 9/1/20 FIXED ASSET 202101	304,406.71	1,503,307.04
	04/30/2021	COMPLETED BEAR ROCK PLAYGROUND	RIVERBEND BEAR ROCK PLAYGROUND COMPLETED 4/1/21 FIXED ASSET 202104	362,334.29	1,865,641.33
Total 1430 - Equipment & Vehicles				690,556.32	1,865,641.33
1440 - Construction in Progress					2,266,048.02
1443 - CIP Riverbend Restoration RB99					1,531,525.90
	04/08/2021	MELTON DESIGN GROUP	PARTIAL PYMNT RIVERBEACH BEAR ROCK PLAYGROUND CONSTRUCT DOCS	5,150.00	1,536,675.90
	04/08/2021	MELTON DESIGN GROUP	PARTIAL PAYMENT GEN FUND BEAR ROCK CONSTRUCTION DOCS	647.30	1,537,323.20
	04/20/2021	FRANKLIN CONSTRUCTION, INC	FINAL BEAR ROCK PLAYGROUND GENERAL FUND RETENTION	19,930.10	1,557,253.30
	04/30/2021	MOVED TO FIXED ASSET	RIVERBEND BOAT DOCK FIXED ASSET ADJ 7/1/20	-23,815.32	1,533,437.98
	04/30/2021	MOVED TO FIXED ASSET	RIVERBEND BEACH COMPLETE 9/1/20 FIXED ASSET 202101	-304,406.71	1,229,031.27
	04/30/2021	MOVED TO FIXED ASSET	RIVERBEND BEAR ROCK PLAYGROUND COMPLETE 4/1/21 FIXED ASSET 202104	-362,334.29	866,696.98
	04/30/2021	MOVED TO FIXED ASSET	RIVERBEND AMPHTHEATRE COMPLETE 2/23/21 FIXED ASSET 202102	-866,696.98	0.00
Total 1443 - CIP Riverbend Restoration RB99				-1,531,525.90	0.00
1448 - CIP Nelson SBF NE99					267,331.00
	04/16/2021	HOLIDAY POOL CONSTRUCTION	NELSON POOL #2 LESS RETENTION PAYMENT	236,550.00	443,881.00
	04/16/2021	City of Oroville	CITY PERMIT JOB VALUE INCREASE NELSON POOL SBF GRANT	8,785.14	452,666.14
Total 1448 - CIP Nelson SBF NE99				245,315.14	452,666.14
1450 - CIP Feather River Trail FRT99					5,785.10
	04/08/2021	Northstar Engineering	SBF TRAIL PROJECT ENVIROMENTAL PERMITS	3,617.50	9,582.60
	04/16/2021	BUTTE COUNTY ENVIROMENTAL DEPT	TRAIL SBF PROJECT CEQA PERMIT	52.50	9,635.10
Total 1450 - CIP Feather River Trail FRT99				3,670.00	9,635.10
1451 - CIP Playtown Bathroom Fire					521,424.02
Total 1451 - CIP Playtown Bathroom Fire					521,424.02
Total 1440 - Construction in Progress				-1,282,340.76	983,705.25
2955 - Umpqua Bank Tax Exempt Bond A					-2,669,389.00
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,669,389.00
2960 - Umpqua Bank Taxable Bond B					-94,999.97
Total 2960 - Umpqua Bank Taxable Bond B					-94,999.97

Feather River Recreation & Park District

Check Register

April 2021

10:47 AM

05/12/2021

Accrual Basis

Date	Num	Name	Memo	Credit
04/08/2021	89198	Belfore Property Restoration	PLAYTOWN FIRE BATHROOM CONSTRUCTION	200,000.00
04/08/2021	89199	FEATHER RIVER RECREATION & PARK DIS	RES 1955-21 IMPACT FEE XFER BEAR ROCK	106,000.00
04/08/2021	89200	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	255.00
04/08/2021	89201	BLUE SHIELD OF CALIFORNIA	4004625 APR21 PREMIUMS	7,494.40
04/08/2021	89202	AFLAC	JRF86 MAR21 PREMIUMS	1,303.62
04/08/2021	89203	HUMANA INSURANCE CO.	657103-001 APR21 PREMIUMS	60.00
04/08/2021	89204	PREMIER ACCESS	1000548827 APR21	766.80
04/08/2021	89205	COMCAST	Acct# 8155 60 019 0233893	217.53
04/08/2021	89206	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
04/08/2021	89207	BANKCARD CENTER	STATEMENT 4607	762.93
04/08/2021	89208	COMCAST	Acct#8155600190189780 PHONE/INTERENT	554.92
04/08/2021	89209	OROVILLE POWER EQUIPMENT	MOWER PARTS	875.46
04/08/2021	89210	SOUTH FEATHER WATER & POWER	007771-000	47.18
04/08/2021	89211	SURPLUS CITY	OONEX RENTAL	255.00
04/08/2021	89212	SYLVIR CONSULTING, INC.	GRANT WRITING CONSULT	357.50
04/08/2021	89213	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	528.60
04/08/2021	89214	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	789.58
04/08/2021	89215	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
04/08/2021	89216	DELONG, SHANNON	BOD STIPEND	100.00
04/08/2021	89217	FOWLER, SCOTT KENT	BOD STIPEND	200.00
04/08/2021	89218	ROCCHI, STEVE	BOD STIPEND	200.00
04/08/2021	89219	BANKCARD CENTER	STATEMENT 9693	1,792.62
04/08/2021	89220	FLICKER, MONICA	REFUND	232.00
04/08/2021	89221	LAKE OROVILLE AREA PUBLIC UTILITY DIS	2921 B Street Sewer Service- MLK Park	123.18
04/08/2021	89222-247	PAYROLL	PAYROLL ITEMS	23,729.91
04/22/2021	89248	ACCULARM SECURITY SYSTEMS	Security Monitoring - 4/1/21-6/30-21	843.00
04/22/2021	89249	AT&T - CALNET	PHONE LINES	94.04
04/22/2021	89250	Butte County Sheriff's Office	SHERIFF WORK CREW	1,280.00
04/22/2021	89251	City of Oroville	BALANCE NELSON POOL CITY PERMIT	8,765.14
04/22/2021	89252	COMP	PRE EMPLOYMENT SCREEN	46.50
04/22/2021	89253	CRESCO EQUIPMENT RENTALS	ROTOTILL RENTAL	74.80
04/22/2021	89254	DAWSON OIL COMPANY	62765 FUEL	1,704.50
04/22/2021	89255	EAGLE SECURITY SYSTEMS INC.	Security Monitoring - 4/1/21-6/30-21	488.68
04/22/2021	89256	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,645.94
04/22/2021	89257	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
04/22/2021	89258	HOLIDAY POOL CONSTRUCTION	NELSON POOL PROGRESS PAYMENT	236,550.00
04/22/2021	89259	HOME DEPOT	HOME DEPOT STATEMENT	1,966.74
04/22/2021	89260	Industrial Power Products	EDGER BLADES, WEEB SPRAY	51.73
04/22/2021	89261	MAZES CONSULTING	IT SUPPORT AND SOFTWARE SUBSCRIPTION	4,086.00
04/22/2021	89262	MELTON DESIGN GROUP	PARTIAL PYMNT RIVERBEND BEAR ROCK	647.30
04/22/2021	89263	MJB Welding Supply	WELDING GLOVE	42.85
04/22/2021	89264	NORTH STATE ELECTRIC & PUMP	REPAIR NOLAN WELL PUMP	4,958.24
04/22/2021	89265	Northstar Engineering	TRAIL SBF ENVIROMENTAL PERMITS	3,817.50
04/22/2021	89266	OROVILLE POWER EQUIPMENT	MAINT TOOLS, REPAIRS, SUPPLIES	1,089.51
04/22/2021	89267	P.G. & E.	PGE 5/22/20-6/22/20	7,961.21
04/22/2021	89268	PELTZER, DEBORAH.	MILEAGE	26.88
04/22/2021	89269	RECOLOGY BUTTE COLUSA COUNTIES	TRASH ALL SITS	1,790.09
04/22/2021	89270	RIEBES AUTO PARTS	TRUCK PARTS	491.44
04/22/2021	89271	Staples	STAPLES STATEMENT 3721	82.40
04/22/2021	89272	Sunrise Environmental Scientific	JANITORIAL SUPPLIES	863.11
04/22/2021	89273	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	764.75
04/22/2021	89274	VOID	void ck 89274	0.00
04/22/2021	89275	WILSON, ROBERT BRIAN	EXPENSE REIMBR	155.00
04/22/2021	89276	WAL-MART COMMUNITY	STATEMENT 1712	96.74
04/22/2021	89277	Lincoln Aquatics	POOL CHEMCIALS	794.14
04/22/2021	89278	CRAMER, MEISHA	REFUND RE5 PP5	115.00
04/22/2021	89279	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	425.00
04/22/2021	89280	NORTH YUBA WATER DISTRICT	2695 FBT WATER	25.00
04/22/2021	89281-316	PAYROLL	PAYROLL ITEMS	25,473.87
TOTAL				659,227.33

Feather River Recreation & Park District
 Profit & Loss Activity Center w/Admin
 July 2020 through April 2021

Tax Dollars removed for reporting purposes

	ADMIN	CLASSES	PRESCHOOL	GYMNASTICS	TOTAL AC
	Jul '20 - Apr 21	Jul '20 - Apr 21	Jul '20 - Apr 21	Jul '20 - Apr 21	Jul '20 - Apr 21
Ordinary Income/Expense					
Income					
4100 · Tax Revenue		0	0	0	0
4300 · Program Income	769	4,780	226,648	62,640	294,837
4400 · Donation & Fundraising Income	2	0	2,636	600	3,238
4600 · Other Income	512	0	0	0	512
4900 · Interest Income	0	0	0	0	0
Total Income	1,283	4,780	229,284	63,240	298,587
Gross Profit	1,283	4,780	229,284	63,240	298,587
Expense					
5000 · Payroll Expenses	302,338	1,691	248,327	59,302	611,658
5031 · GASB 68 Benefit Expense	56,394	0	0	0	56,394
5100 · Advertising & Promotion	367	0	0	0	367
5120 · Bank Fees	6,470	0	0	0	6,470
5130 · Charitable Contributions	0	0	0	0	0
5140 · Copying & Printing	7,171	0	0	0	7,171
5155 · Employment New Hire Screen	115	0	90	0	205
5160 · Dues, Mbrshps & Subscriptions	7,008	0	0	435	7,443
5170 · Education & Development	25	0	120	550	695
5180 · Equipment, Tools & Furn (<\$5k)	19,415	0	289	141	19,845
5200 · Insurance	82,557	0	0	11,000	93,557
5225 · Postage & Delivery	951	0	0	0	951
5230 · Professional & Outside Svcs	56,204	29	0	0	56,233
5260 · Repairs & Maintenance	0	0	97	517	614
5280 · Supplies - Consumable	2,113	0	10,754	418	13,285
5290 · Taxes, Lic., Notices & Permits	3,489	0	726	0	4,215
5300 · Telephone/Internet	5,886	0	609	612	7,107
5310 · Transportation, Meals & Travel	105	0	23	320	448
5320 · Utilities	11,749	7,535	14,653	6,743	40,680
Total Expense	562,357	9,255	275,688	80,038	927,338
Other Expense					
7210 · Debt Interest Expense	9,224	16,136	17,928	35,855	79,143
Total Other Expense	9,224	16,136	17,928	35,855	79,143
Net Other Income	84,006	(16,136)	(17,928)	(35,855)	14,087
Net Income	(477,068)	(20,611)	(64,332)	(52,653)	(614,664)

Activity Center Admin expenses, loan payments, capital improvements allocated to AC programming

Net Profit/Loss above program reports
 Admin Expense allocated to programs

	Preschool 20%	Gymnastics 20%	Classes 5%
Annual Loan Payment Jul20-Apr21			163,500
Maintenance Act Center (cleaning, maintenance work, janitorial supplies, repairs, yard Maint)			100,000
Annual Building Capital Improvements Jul-Apr21			10,000
Total allocated expenses			273,500

APPLY ADMIN EXPENSES, LOAN PAYMENT AND MAINTENANCE ACTIVITY CENTER

	Classes at AC	Preschool/Camp	Gymnastics	Allocation Expense to Program
Net Profit/Loss above program reports	(20,611)	(64,332)	(52,653)	(137,596)
Admin Expense allocated to programs		112,471		112,471
Annual Loan Payment Jul20-Apr21		28,118		28,118
Maintenance Act Center (cleaning, maintenance work, janitorial supplies, repairs, yard Maint)		34,335	39,240	152,055
Annual Building Capital Improvements Jul-Apr21		20,000	40,000	100,000
		1,000	4,000	9,000
Total allocated expenses		83,453	195,711	514,116
Tax Dollars received Jul-Apr21: Allocated to programs (include net loss above report)	1,807,433	(104,064)	(260,043)	(287,604)
% of Tax dollars supplement programs		-6%	-14%	-16%