

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

DISTRICT BOARD MEETING
Regular Board Meeting
January 23, 2018

Location: FRRPD Conference Room

AGENDA Closed session 5:00PM/ Open Session immediately following

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
Chairperson Victoria Smith _____
Vice Chairman Gary Emberland _____
Director Scott Kent Fowler _____
Director Marcia Carter _____
Director Don Noble _____

3. PLEDGE OF ALLEGIANCE

4. ADJOURNMENT TO CLOSED SESSION
A. Union Negotiations -Pursuant to Government Code section 54957.6,
Conference with Labor Negotiators – District Representatives: Tom Lando and Jeff Carter; Employee Organization: Feather River Recreation and Park District Employees’ Association.
B. Pursuant to Government Code section 54956.9(b)(3)(A), Conference with Legal Counsel – Anticipated Litigation (one case); and,
C. Pursuant to Government Code section 54957, Public Employment: General Manager.

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 Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to

Mission Statement

“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”

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. CONSENT AGENDA

- A. Approve as recommended by the PP&P Committee add job descriptions Adult Soccer Assistant ant Official, Adult Soccer Center Official, Custodian
- B. Approve as recommended by the PP&P Committee job description changes: Business Manager from non-exempt to exempt, title change Aquatics Specialist to Pool Manager
- C. Approve as recommended by the Finance Committee: Allocation up to \$9,000 to purchase a Dump Trailer
- D. Approve the December 7, 2017 Special Board Meeting Minutes
- E. Approve the December 19, 2017 Regular Board Meeting Minutes
- F. Approve the January 3, 2018 Special Board Meeting Minutes
- G. Review December 2017 Financial Reports
- H. **Chairperson shall appoint members to the following committees:**
 - Finance (2 Directors)
 - Park & Facilities (2 Directors)
 - Recreation (2 Directors)
 - PP&P (2 Directors)
 - SBF (2 Directors plus alternate)

9. ITEMS PULLED FROM THE CONSENT AGENDA

NON-ACTION ITEMS

10. DIRECTOR, & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

Interim GM report: Upcoming dates and reminders:
Board of Directors mandatory Ethics AB1234 Compliance Training:
Webinar 3/13/18 10am-Noon Location: FRRPD Board Room

11. UNFINISHED BUSINESS

12. BOARD ITEMS FOR NEXT AGENDA

16. ADJOURNMENT

Time: _____

Mission Statement

“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”



(A)

STAFF REPORT

DATE: JANUARY 23, 2018

TO: FEATHER RIVER RECREATION AND PARK DISTRICT BOARD OF DIRECTORS

FROM: INTERIM GM TOM LANDO

RE: PP&P COMMITTEE RECOMMENDATION TO ADD/CHANGE FOLLOWING JOB DESCRIPTIONS

ADD JOB DESCRIPTIONS:

1. Adult Soccer Assistant Official
2. Adult Soccer Center Official
3. Custodian

CHANGES TO CURRENT JOB DESCRIPTIONS:

1. Change Business Manager from Non-Exempt to Exempt
2. Change Job Title from Aquatic Specialist to Pool Manager

RECOMMENDATION

General Manager and PP&P Committee recommends above changes

REQUESTS

Approve above changes and additions to job descriptions



(A)

Job Description

Title: Adult Soccer Assistant Official
Department: Recreation

Starting Wage: \$15 (Per Game)

JOB SUMMARY:

Under general supervision by the Recreation Department, officials will officiate and maintain control of the facility by enforcing rules of the game and district policies.

ESSENTIAL JOB FUNCTIONS: *Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. Incumbent(s) may not be required to perform all duties listed, and may be required to perform additional, position-specific tasks.*

- Official will arrive fifteen minutes prior to scheduled game time
- Officiates adult co-ed and men's soccer games (both competitive and recreation leagues)
- Official will make sure all players are in proper uniform and notify managers if any problems need to be addressed
- Official will check all equipment and field for safety hazards
- Official will remain unbiased while officiating and will avoid verbal contact with spectators
- Official will approach his/her position as a representative of the District, displaying respect for the facility, participants, parents, coaches and co-workers

REQUIRED KNOWLEDGE AND SKILLS:

- Thorough knowledge of soccer rules and regulations
- Ability to start and end games on the scheduled times
- Ability to read and understand all rules and answer any questions about rules
- Good decision making skills
- Ability to deal with conflict and maintain a professional attitude and display good customer service
- Ability to work independently and be self-motivated
- Able to work in a timely manner
- Ability to hold a pre-game meeting and have excellent communication with managers
- Ability to communicate with Center Officials

EDUCATION, CERTIFICATIONS AND LICENSES:

- At least 18 years old
- Experience in Soccer Officiating
- A valid State of California class 'C' driver's license and a satisfactory driving record

Adult Soccer Assistant Official Approval Pending January 2018_____

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential functions of the job. The District reserves the right to modify job descriptions as it deems necessary for proper business objectives.

1875 Feather River Blvd, Oroville, CA 95965 (530) 533-2011



(A)

ENVIRONMENTAL FACTORS AND CONDITIONS/PHYSICAL REQUIREMENTS: *The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the functions.*

- Work is performed in outdoor environment
- May be required to lift and carry items more than 50 pounds
- Able to crouch for periods during officiating
- Able to work in extreme outdoor conditions such as wind, rain and hot and cold weather extremes

ADDITIONAL INFORMATION:

Reports To: Recreation Supervisor or Recreation Coordinator

Adult Soccer Assistant Official Approval Pending January 2018_____

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential functions of the job. The District reserves the right to modify job descriptions as it deems necessary for proper business objectives.

1875 Feather River Blvd. Oroville, CA 95965 (530) 533-2011



(A)

Job Description

Title: Adult Soccer Center Official

Department: Recreation

Starting Wage: \$25 (Per Game)

JOB SUMMARY:

Under general supervision by the Recreation Supervisor, officials will officiate and maintain control of the facility by enforcing rules of the game and district policies.

ESSENTIAL JOB FUNCTIONS: *Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. Incumbent(s) may not be required to perform all duties listed, and may be required to perform additional, position-specific tasks.*

- Official will arrive fifteen minutes prior to scheduled game time
- Officiates adult co-ed and men's soccer games (both competitive and recreation leagues)
- Official will make sure all players are in proper uniform and notify managers if any problems need to be addressed
- Official will check all equipment and field for safety hazards
- Official will remain unbiased while officiating and will avoid verbal contact with spectators
- Official will approach his/her position as a representative of the District, displaying respect for the facility, participants, parents, coaches and co-workers

REQUIRED KNOWLEDGE AND SKILLS:

- Thorough knowledge of soccer rules and regulations
- Ability to start and end games on the scheduled times
- Ability to read and understand all rules and answer any questions about rules
- Good decision making skills
- Ability to deal with conflict and maintain a professional attitude and display good customer service
- Ability to work independently and be self-motivated
- Able to work in a timely manner
- Ability to hold a pre-game meeting and have excellent communication with managers
- Ability to lead Assistant Officials

EDUCATION, CERTIFICATIONS AND LICENSES:

- At least 18 years old
- Experience in Soccer Officiating

Adult Soccer Center Official Approval Pending January 2018_____

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential functions of the job. The District reserves the right to modify job descriptions as it deems necessary for proper business objectives.



(A)

- A valid State of California class 'C' driver's license and a satisfactory driving record

ENVIRONMENTAL FACTORS AND CONDITIONS/PHYSICAL REQUIREMENTS: *The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the functions.*

- Work is performed in outdoor environment
- May be required to lift and carry items more than 50 pounds
- Able to crouch for periods during officiating
- Able to work in extreme outdoor conditions such as wind, rain and hot and cold weather extremes

ADDITIONAL INFORMATION:

Reports To: Recreation Supervisor

Adult Soccer Center Official Approval Pending January 2018 _____

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential functions of the job. The District reserves the right to modify job descriptions as it deems necessary for proper business objectives.



Job Description

Title: Custodian
Department: Maintenance

Starting Wage: \$12.00/hour

JOB SUMMARY:

Under general supervision, the custodian role focuses on building upkeep, physical endurance to cover a large space. A keen eye for detail and diligence are also imperative in custodial maintenance role.

ESSENTIAL JOB FUNCTIONS: *Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. Incumbent(s) may not be required to perform all duties listed, and may be required to perform additional, position-specific tasks.*

- Ensure spaces are prepared and cleaned for the day by taking out trash, dusting, sweep and mop floors, and vacuum carpets
- Wash and sanitize toilets, sinks and showers and restock disposables (e.g. soap, toilet paper)
- Wipe mirrors and windows
- Maintain outer premises by cleaning entrances and washing windows
- Report damages, safety and security issues
- Secure facilities outside of operating hours by locking doors, closing windows and setting up the alarm if/when shift is during closed building hours
- Undertake occasional maintenance tasks (clearing sidewalks, lifting heavy items, painting, moving chairs, using drills, blowers, etc.)
- Monitoring and ordering janitorial supplies

REQUIRED KNOWLEDGE AND SKILLS:

- Ability to communicate effectively in writing and orally
- Ability to climb ladders and stairs
- Ability to pick up and carry 50 pounds
- Ability to operate cleaning equipment
- Ability to stand for prolonged period of time
- Ability to learn and practice acceptable cleaning methods
- Ability to be a self-starter and work alone
- Interact positively with students, administrators, co-workers, parents and community.
- Performs other duties as assigned

EDUCATION, CERTIFICATIONS AND LICENSES:

- High School Diploma or G.E.D. preferred

ENVIRONMENTAL FACTORS AND CONDITIONS/PHYSICAL REQUIREMENTS: *The physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the functions.*

ADDITIONAL INFORMATION: Reports to: Business Manager or Park Supervisor

Custodian/Janitor Approval Pending January 2018

This job description is intended to describe the general nature of the work, it is not all inclusive. All responsibilities are considered to be essential functions of the job. The District reserves the right to modify job descriptions as it deems necessary for proper business objectives



(C)

STAFF REPORT

DATE: JANUARY 23, 2018

TO: FEATHER RIVER RECREATION AND PARK DISTRICT BOARD OF DIRECTORS

FROM: INTERIM GM TOM LANDO

RE: FINANCE COMMITTEE RECOMMENDATION TO ALLOCATE UP TO \$9K DUMP TRAILER PURCHASE

The Finance Committee meeting on 1/17/18 reviewed 3 quotes received for the purchase of a Dump Trailer in lieu of replacing the Dump Truck, which is currently out of service. The Dump Truck repair isn't recommended due to age of truck and cost to repair. Purchasing a new Dump Truck estimated cost \$42k. Dump Trailer will fit the maintenance needs, and also be able to tow equipment.

Finance Committee reviewed the following quotes:

- 1. Chico Truck and RV: PJ Trailer D8 Deckover Dump \$8,673**
- 2. Jeff's Truck Service: Big Tex Trailer \$9,180**
- 3. Carson Trailer: Big Tex 14OD Trailer \$9,363**

RECOMMENDATION

General Manager and Finance Committee Recommends allocation up to \$9k

REQUESTS

Approve above changes and additions to job descriptions



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

Page 1 of 2 Special Meeting December 7, 2017

DISTRICT BOARD MEETING
Special Board Meeting
December 7, 2017

Location: FRRPD Conference Room

DRAFT Minutes:

Closed Session:1:00pm

The public portion of the meeting was recorded by Chairperson Smith.

Chairperson Smith called the meeting to order at 1:05pm

In Attendance:

Chairperson Victoria Smith	<u>Present</u>
Vice Chairman Gary Emberland	<u>Absent</u> (arrived late during closed session)
Director Scott Kent Fowler	<u>Present</u>
Director Marcia Carter	<u>Absent for closed</u> (present for open session)
Director Don Noble	<u>Present</u>

THE PLEDGE OF ALLEGIANCE WAS PERFORMED

The meeting was adjourned to closed session to discuss the following topics:

**A. Pursuant to Government Code section 54956.9(b) (3) (A);
Conference with Legal Counsel**
Anticipated Litigation; Facts and circumstances that might result in litigation against District which are not yet known to the plaintiff or plaintiffs

B. Pursuant to Government Code Section 54957, Public Employment- Gymnastics Coach

The meeting reconvened to open session.

Chairperson Smith made the closed session announcement:

“Item 1 -There is nothing to report on.”

“Item 2 –Staff has been directed to meet immediately, today, with OGCBA on a couple of options to explore with regards to the optional program.”

Tom Lando commented that he would meet with all those who were available that day.

NO PUBLIC COMMENT



A. NON ACTION ITEM

1. **Riverbend Park restoration change to Phase 1 Riverbend Park: include soccer fields restoration to Phase I: facilitated by Melton Design Group**

B. ACTION ITEM

2. **Review and approve amended contract Melton Design Group agreement for services to restoration of Riverbend Park Phase I. (Appendix A)**
Representatives from Melton Design provided updates on the key changes/items being added to Phase 1. Some of these items are moving from Phase 2 because they made more sense to be added to Phase 1. These key items include: the core landscaping, the disc golf course, and the area around the stage. Salmon Run Road was also discussed.

Director Fowler moved to approve the amended contract Melton Design Group agreement for services to restoration of Riverbend Park Phase I.

Director Emberland seconded the motion.

***THE MOTION TO APPROVE THE AMENDED CONTRACT MELTON DESIGN GROUP AGREEMENT FOR SERVICES TO RESTORATION OF RIVERBEND PARK PHASE 1 WAS APPROVED BY A UNANIMOUS VOTE.**

No public comments made.

Chairperson Smith adjourned the meeting at 2:53pm

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



DISTRICT BOARD MEETING
Regular Board Meeting
December 19, 2017

Location: FRRPD Conference Room

DRAFT MINUTES:

Open Session 5:30PM

The public portion of the meeting was recorded by Chairperson Smith.

Chairperson Smith called the meeting to order at 5:34pm.

In attendance:

Chairperson Victoria Smith	<u>Present</u>
Vice Chair Gary Emberland	<u>Present</u>
Director Scott Kent Fowler	<u>Present</u>
Director Don Noble	<u>Present</u>
Director Marcia Carter	<u>Present</u>

THE PLEDGE OF ALLEGIANCE WAS PERFORMED

PUBLIC COMMENT

Interim General Manager Lando urged the public to “speak to the issues and keep it civil.”


Several members of the public voiced their concern regarding the lighting at Bedrock Tennis Courts. They reported that the back court have 16 lights, most of which are functioning fine, and just need slight adjustments. The front courts only have 12 lights, most of which need adjustment and that there are 2 poles missing. Interim General Manager Lando was not aware of this and responded that he would speak with the maintenance staff in regards to the issue.

A member of the public voiced his concern regarding a number of staff and board members.

A member of the public stated that he just resigned from FRRPD due to the actions of the Board regarding the rehiring of Shaw Carter.

A member of the public had questions and concerns regarding the Skate Park. He brought up issues with the boards, the uncovered outlet boxes, and the general conditions. He urged the Board to go to the parks. Director Noble stated that he has been there a number of times with both Director Fowler and General Manager Ramage and that they had entered into negotiations with the property owner of the winery for a tentative plan.

A member of the public stated that bring back Shaw Carter was in response to the community and the almost 900 signatures that were received on a petition.

Another member of public cautioned the Board to listen to the public. 

A Berry Creek community member gave an update on the progress of the Berry Creek Park construction. All current inspections passed and they are ready to pour concrete. The architect's drawing were finally approved.

Another member of the public commented on the general condition of the parks. He feels it is not only the lack of law enforcement in the parks, but also that the vandalism is out of control. He encouraged the public to get involved.

CONSENT AGENDA

5.1 Review and Approve Monthly Financial Reports

5.2 Review and Approve Staff Reports

5.3 Review and Approve Interim General Manager Contract

NO ITEMS PULLED FROM THE CONSENT AGENDA

Director Noble moved to approve the consent agenda.

Director Carter seconded the motion.

***THE MOTION TO APPROVE THE CONSENT AGENDA WAS APPROVED BY A UNANIMOUS VOTE.**

ACKNOWLEDGEMENTS

7.1 Thank you to our Breakfast with Santa Event Sponsors and volunteers: Kiwanis, Key Club and Northwest Lineman.

7.2. Thank you to Miss Angel of the Feather River Dance Company for organizing, decorating and supervising her dance students on the FRRPD Float in the 2017 Oroville Lighted Parade. Also thank you to Chris Gunn for getting the float off the ground.

7.3 Thank you to FT Utility I Justin Valencia for driving and building the trailer to be the float for the 2017 Lighted Parade, and for inspecting all equipment for safety prior and after the float was decorated.

REGULAR AGENDA


A. ACTION ITEMS

8.1 Appointment of Board of Director-Chairman

Director Carter nominated Chairperson Smith for her 2nd term as Chair.

Director Noble seconded the nomination.

A member of the public expressed her concern with the board and the actions that have been taken. She has asked that a BAD committee meeting be called as soon as possible due to the resignation of one of the committee members. She stressed to the board the importance of the jobs they were elected to do. She reminded the board that they can be sued individually, as well as collectively. She urged the board to pick a new Chair and Vice Chair based on who was most willing to lead. She warned that it is illegal to talk about HR issues with the public.

There was discussion to the process of nominations with the result being that nominations are taken until closed, then voted on in order they were taken. 

Director Fowler nominated Director Emberland for Chair.

Director Fowler expressed his reasons for the nomination, including lack of transparency of the board and a change being needed.

There was discussion about the lack of transparency within the board by members of the public and board members.

VOTE FOR CHAIRPERSON SMITH AS CHAIR

Chairperson Victoria Smith	<u>Yes</u>
Vice Chair Gary Emberland	<u>No</u>
Director Scott Kent Fowler	<u>No</u>
Director Don Noble	<u>Yes</u>
Director Marcia Carter	<u>Yes</u>

***CHAIRPERSON SMITH WAS VOTED IN AS CHAIR WITH A 3-2-0 VOTE.**

8.2 Appointment of Board of Director Vice-Chairperson

Director Fowler nominated Director Emberland as Vice Chair.

Director Noble seconded the nomination.

***CHAIRPERSON EMBERLAND WAS UNANIMOUSLY APPOINTED AS VICE CHAIR.**

NON-ACTION ITEMS

9.1 BOARD OF DIRECTOR REPORTS & COMMITTEE REPORTS & GM REPORT

Key points were made regarding the recruitment of the Park Supervisor, The internal recruitment for the Utility 1 position, the Policy and Personnel Committee meeting, Riverbend moving ahead, and the attention needed at Nelson Pool. There was discussion concerning the Park Supervisor position.

9.2 UNFINISHED BUSINESS

9.3 BOARD ITEMS FOR NEXT AGENDA

THE BOARD ADJOURNED THIS MEETING AND WILL RECONVENE ON JANUARY 3, 2018 AT 3PM.

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



DISTRICT BOARD MEETING
Special Board Meeting
Wednesday January 3, 2018

Location: FRRPD Board Room

DRAFT MINUTES:

The public portion of the meeting was recorded by Chairperson Smith.

Chairperson Smith called the meeting to order at 3:05pm.

IN ATTENDANCE:

Chairperson Victoria Smith	<u>Present</u>
Vice Chairman Gary Emberland	<u>Present</u>
Director Scott Kent Fowler	<u>Late</u>
Director Marcia Carter	<u>Absent</u>
Director Don Noble	<u>Present</u>

The Pledge of Allegiance was performed.

PUBLIC COMMENT:

A member of the public inquired as to whether Apryl had returned to work. She indicated her displeasure with the interaction the board has with the General Manager. She felt that a District is effective when the General Manager is allowed to "generally manage." She wants the Board to look at the issue honestly.

Another Member of the public voiced his concerns regarding the anticipated litigation with regards to the amount the District has paid in severance in the past.

A member of the public stated that she felt that gymnastics seemed to be the dominant force in the District. She stressed the importance of swimming lessons and the pools.

A member of the public was concerned with the paying of 2 General Managers. He also questioned the reasoning behind giving GM Ramage a raise and then her leave.

A member of the public expressed her disappointment with the support the Board has the community. She voiced her concerns with the Green Urban Plan and what has become of it. She cautioned the board with regards to HR, bias, and nepotism.

A member of OGBC invited the public to come watch the gymnastics classes to see the impact the district has on the children of this community.

A member of the public expressed that he was impressed with General Manager Ramage's professionalism and knowledge of the District.

(F)

Mayor Dahlmeier cautioned the Board to try and figure out any differences and to try to avoid litigation. She stated that good management was hard to find.

The Board expressed appreciation to all those who attended the meeting.

Interim General Manager Lando updated the public that the Riverbend project is progressing.

Chairperson Smith adjourned the meeting to Closed Session.

A. Pursuant to Government Code section 54956.9(b)(3)(A);

Conference with Legal Counsel

Anticipated Litigation; Facts and circumstances that might result in litigation against District which are not yet known to the plaintiff or plaintiffs

B. Pursuant to Government Code Section 54957, Public Employment- General Manager

Chairperson Smith reconvened the meeting to Open Session.

There was nothing to report from Closed Session.

Chairperson Smith adjourned the meeting at 3:54pm.

	Dec 31, 17	Dec 31, 16	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	814,267.11	958,077.18	-143,810.07	-15.01%
1010.2 - Treasury Cash - Reserve	383,594.00	243,594.00	140,000.00	57.47%
Total 1010 - Treasury Cash	1,197,861.11	1,201,671.18	-3,810.07	-0.32%
1020 - Imprest Cash	745.86	345.67	400.19	115.77%
1030 - BoW - Merchant Acct	144,831.35	104,303.20	40,528.15	38.86%
1031 - BoW Project RIVERBEND	2,718,308.04	146.38	2,718,161.66	1,856,921.48%
1040 - Fund 2610 - BAD	168,061.47	166,270.02	1,791.45	1.08%
1050 - Impact Fees				
1051 - Impact - Parklands	184,679.46	139,120.44	45,559.02	32.75%
1052 - Impact - Public Use	29,626.45	52,438.37	-22,811.92	-43.5%
1053 - Impact - Aquatics	29,431.88	23,599.25	5,832.63	24.72%
Total 1050 - Impact Fees	243,737.79	215,158.06	28,579.73	13.28%
Total Checking/Savings	4,473,545.62	1,687,894.51	2,785,651.11	165.04%
Accounts Receivable				
1210 - Accounts Receivable	48,980.79	29,635.20	19,345.59	65.28%
Total Accounts Receivable	48,980.79	29,635.20	19,345.59	65.28%
Other Current Assets				
1300 - Grant/Scholarship Receivable	0.00	1,274.30	-1,274.30	-100.0%
1301 - Merchant Credit Card Receivable	0.00	77.02	-77.02	-100.0%
1302 - FEMA Riverbend Claim A/R	250,000.00	0.00	250,000.00	100.0%
1310 - Miscellaneous Receivables	11.53	965.54	-954.01	-98.81%
1320 - Umpqua Bank Project Fund	241,800.00	241,800.00	0.00	0.0%
Total Other Current Assets	491,811.53	244,116.86	247,694.67	101.47%
Total Current Assets	5,014,337.94	1,961,646.57	3,052,691.37	155.62%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,306,394.08	18,079,648.39	-7,773,254.31	-42.99%
1430 - Equipment & Vehicles	701,429.78	753,266.11	-51,836.33	-6.88%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	191,071.92	0.00	191,071.92	100.0%
1445 - CIP Fence Palermo Pool	0.00	31,897.78	-31,897.78	-100.0%
1447 - CIP Berry Creek Bathroom BC99	20,368.11	4,388.44	15,979.67	364.13%
1448 - CIP Nelson Irrigation SBF NE99	0.00	7,943.18	-7,943.18	-100.0%
Total 1440 - Construction in Progress	211,440.03	44,229.40	167,210.63	378.05%
1499 - Accumulated Depreciation	-3,872,382.85	-5,455,785.08	1,583,402.23	29.02%
Total Fixed Assets	7,974,375.04	14,048,852.82	-6,074,477.78	-43.24%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pensic	124,015.00	59,598.00	64,417.00	108.09%
Total 1550 - GASB 68 CalPERS Valuation	124,015.00	59,598.00	64,417.00	108.09%
Total Other Assets	124,015.00	59,598.00	64,417.00	108.09%
TOTAL ASSETS	13,112,727.98	16,070,097.39	-2,957,369.41	-18.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	108,860.95	56,747.64	52,113.31	91.83%
Total Accounts Payable	108,860.95	56,747.64	52,113.31	91.83%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BoW CC 2122 GM	0.00	271.39	-271.39	-100.0%

Feather River Recreation & Park District
Balance Sheet
As of December 31, 2017

8:34 AM
01/19/2018
Accrual Basis

	Dec 31, 17	Dec 31, 16	\$ Change	% Change
2337 · BoW CC 4607 Preschool	243.08	419.59	-176.51	-42.07%
2339 · BoW CC 8111 General	-68.10	37.63	-105.73	-280.97%
Total 2300 · Credit Cards Payable	174.98	728.61	-553.63	-75.98%
2350 · Supplier Accounts				
2354 · Home Depot	167.47	0.00	12.20	100.0%
2357 · Tractor Supply	179.67	0.00	167.47	100.0%
Total 2350 · Supplier Accounts	354.65	728.61	-373.96	-51.33%
Total Credit Cards				
Other Current Liabilities				
2100 · Payroll Liabilities				
2120 · Payroll Taxes payable	-2.46	0.00	-2.46	-100.0%
2160 · Workers Comp Payable	-18,612.06	-12,933.45	-5,678.61	-43.91%
2170 · Retirement Payable	-0.01	0.00	-0.01	-100.0%
2180 · Health Insurance Payable	3,603.15	5,915.64	-2,312.49	-39.09%
2185 · Dental Insurance Payable	412.37	995.40	-583.03	-58.57%
2186 · Life Insurance Payable	35.10	81.00	-45.90	-56.67%
2187 · Affac Payable	1,241.60	1,028.54	213.06	20.72%
2199 · Accrued Leave Payable	20,664.82	26,077.44	-5,412.62	-20.76%
Total 2100 · Payroll Liabilities	7,342.51	21,164.57	-13,822.06	-65.31%
2400 · Deposits/Refunds to Customer	-135.25	0.00	-135.25	-100.0%
2410 · Gift Certificate Liability	150.00	190.00	-40.00	-21.05%
Total Other Current Liabilities	7,357.26	21,354.57	-13,997.31	-65.55%
Total Current Liabilities	116,572.86	78,830.82	37,742.04	47.88%
Long Term Liabilities				
2954 · Ford Motor Vehicle Loan	34,618.24	0.00	34,618.24	100.0%
2955 · Umpqua Bank Tax Exempt Bond	3,346,883.00	3,541,468.00	-194,585.00	-5.49%
2960 · Umpqua Bank Taxable Bond B	178,000.00	200,000.00	-22,000.00	-11.0%
2975 · GASB 68 CalPERS Liab Valuation				
2976 · GASB 68 Deferred Inflow Pensi	85,013.00	147,641.00	-62,628.00	-42.42%
2977 · GASB 68 Net Pension Liability	709,041.00	522,135.00	186,906.00	35.8%
Total 2975 · GASB 68 CalPERS Liab Val	794,054.00	669,776.00	124,278.00	18.56%
Total Long Term Liabilities	4,353,555.24	4,411,244.00	-57,688.76	-1.31%
Total Liabilities	4,470,128.10	4,490,074.82	-19,946.72	-0.44%
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	11,217,061.82	11,217,061.82	0.00	0.0%
3040 · General Fund Balance	-159,390.20	-111,251.09	-48,139.11	-43.27%
3050 · Benefit Assessment District	24,168.02	29,608.18	-5,440.16	-18.37%
3060 · Impact Fees (general)	243,785.83	190,206.56	53,579.27	28.17%
3099 · Undistributed Retained Earnings	-6,058,600.14	0.00	-6,058,600.14	-100.0%
Net Income	3,354,574.55	233,397.10	3,121,177.45	1,337.28%
Total Equity	8,642,599.88	11,580,022.57	-2,937,422.69	-25.37%
TOTAL LIABILITIES & EQUITY	13,112,727.98	16,070,097.39	-2,957,369.41	-18.4%

Feather River Recreation & Park District Income Statement 2017-18 Fiscal Year EXCLUDING RIVERBEND FLOOD INSURANCE/EXPENSE	ANNUAL BUDGET COMPARISON										MONTHLY ACTUAL VS. MONTHLY BUDGET		
	Payroll Used %										Annual Budget divided by "X" amount of months		
	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	Dec-17	YTD
	TOTAL	Annual Budget	Over (Under)	% Used							ACTUAL YTD	Dec-17	BUDGET
											TOTAL	BUDGET	% used
4810 - Interest Income - Impact Fees											1,440	0	0
9990 Gail (Loss) on Asset Disposal											0	0	0
Total Other Income	2,302	(90)	6,245	7,451	5,620	4,424					25,952	0	
Other Expense													
7210 - Debt Interest Expense	10,014	10,014	10,014	9,862	9,862	9,862					59,628	59,628	58,715
Total Other Expense	10,014	10,014	10,014	9,862	9,862	9,862					59,628	117,429	58,715
Net Other Income	(7,712)	(10,104)	(3,769)	(2,411)	(4,242)	(5,438)					(33,676)	(33,676)	0
Net Income	(185,238)	(192,730)	(133,189)	(7,503)	(92,350)	(95,722)					250,704	38,182	19,091

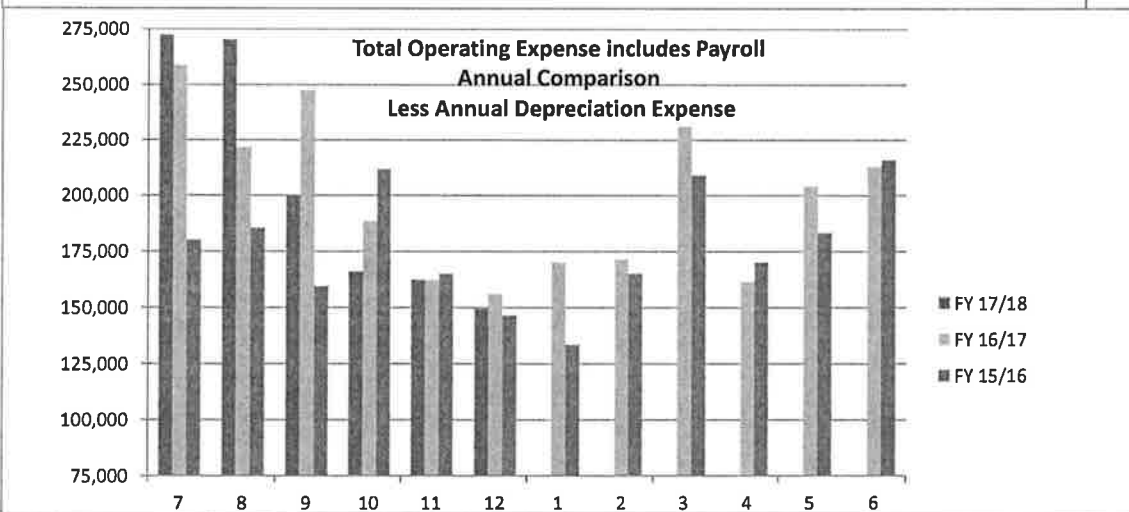
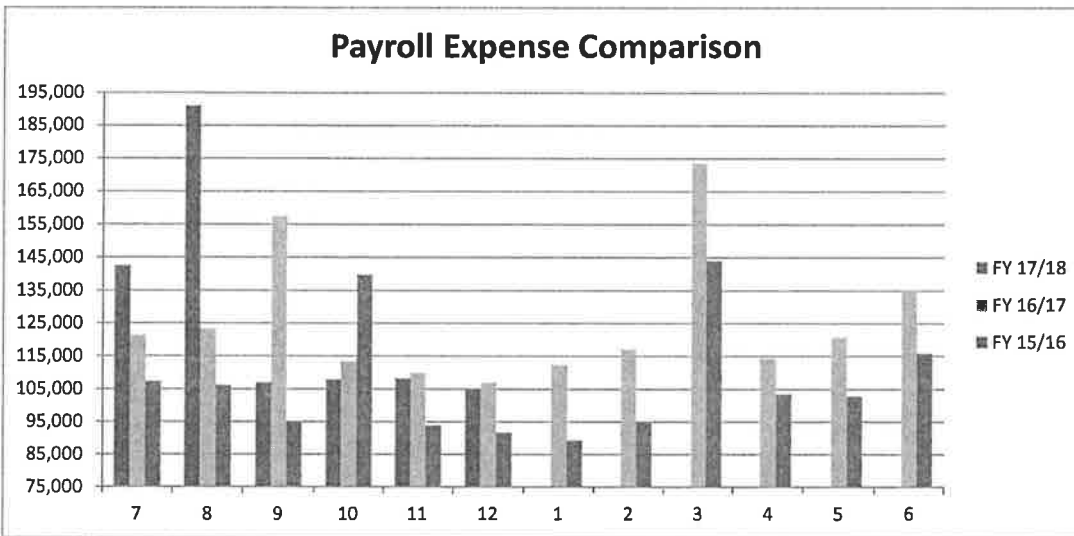
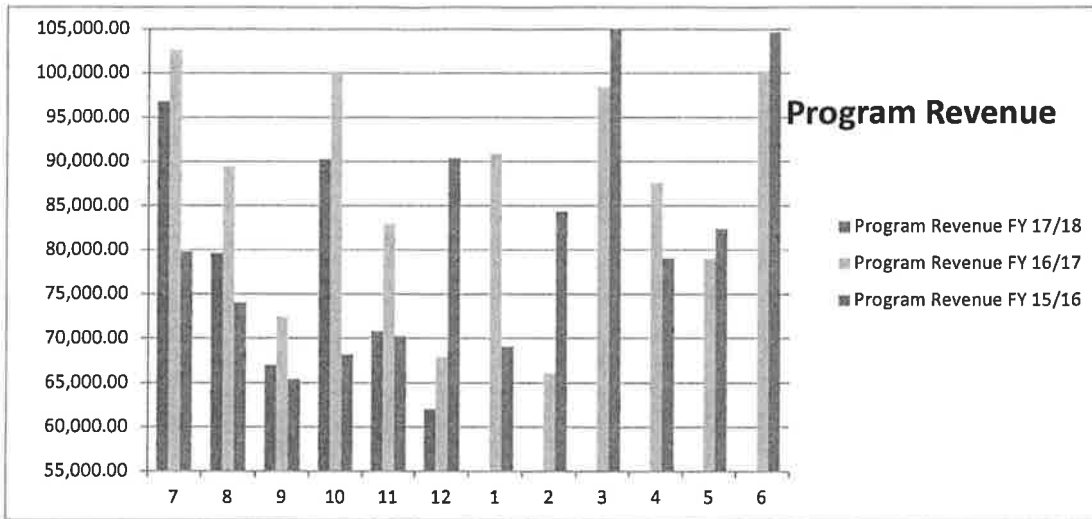
Feather River Recreation & Park District
 Income by month FLOOD ONLY
 July through December 2017

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 01/19/2018
 Accrual Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	TOTAL
Ordinary Income/Expense							
Expense							
5000 · Payroll Expenses							
5010 · Wages & Salaries	1,359	0	0	0	0	0	1,359
5020 · Employer Taxes	102	0	0	0	0	0	102
5030 · Employee Benefits	342	0	0	0	0	0	342
5040 · Workers Comp	109	0	0	0	0	0	109
Total 5000 · Payroll Expenses	1,912	0	0	0	0	0	1,912
Total Expense	1,912	0	0	0	0	0	1,912
Net Ordinary Income	-1,912	0	0	0	0	0	-1,912
Other Income/Expense							
Other Income							
4501 · FEIMA Riverbend Flooding	28,433	25,670	46,192	43,937	0	552,500	696,732
4650 · Insurance Proceeds	2,496,270	0	0	0	0	0	2,496,270
Total Other Income	2,524,703	25,670	46,192	43,937	0	552,500	3,193,002
Other Expense							
5101 · Riverbend Flood Expenses:	12,370	25,670	46,192	1,815	594	565	87,206
Total Other Expense	12,370	25,670	46,192	1,815	594	565	87,206
Net Other Income	2,512,333	0	0	42,122	-594	551,935	3,105,796
Net Income	2,510,421	0	0	42,122	-594	551,935	3,103,884

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of December 31, 2017

	Date	Source Name	Memo	Amount	Balance
1031 - BotW Project RIVERBEND					2,202,795.71
	12/07/2017	Melton Design Group	PHASE I DESIGN/BID DOCS	-9,565.17	2,193,230.54
	12/21/2017	Melton Design Group	DESIGN PLANS, RIVERBEND PHASE I	-27,422.50	2,165,808.04
	12/26/2017	GE-General:GEB-RB Flood	DEPOSIT INS PROCEEDS	552,500.00	2,718,308.04
				515,512.33	2,718,308.04
Total 1031 - BotW Project RIVERBEND					250,000.00
					250,000.00
1302 - FEMA Riverbend Claim A/R					241,800.00
Total 1302 - FEMA Riverbend Claim A/R					241,800.00
1320 - Umpqua Bank Project Fund					627,494.00
Total 1320 - Umpqua Bank Project Fund					627,494.00
1410 - Land					10,306,394.08
Total 1410 - Land					10,306,394.08
1420 - Buildings & Improvements					701,429.78
Total 1420 - Buildings & Improvements					701,429.78
1430 - Equipment & Vehicles					132,764.89
Total 1430 - Equipment & Vehicles					132,764.89
1440 - Construction in Progress					123,294.97
1443 - CIP Riverbend Restoration RB99					168,506.67
Total 1443 - CIP Riverbend Restoration RB99					168,506.67
1447 - CIP Berry Creek Bathroom BC99					191,071.92
Total 1447 - CIP Berry Creek Bathroom BC99					191,071.92
					9,469.92
					9,550.72
					13,364.67
					13,606.25
					13,947.51
					14,092.33
					16,538.98
					20,368.11
					20,368.11
					211,440.03
Total 1447 - CIP Berry Creek Bathroom BC99					-3,346,883.00
Total 1440 - Construction in Progress					-3,346,883.00
2955 - Umpqua Bank Tax Exempt Bond A					-178,000.00
Total 2955 - Umpqua Bank Tax Exempt Bond A					-178,000.00
2960 - Umpqua Bank Taxable Bond B					11,551,982.93
Total 2960 - Umpqua Bank Taxable Bond B					11,551,982.93
TOTAL					594,187.47



Feather River Recreation & Park District
 Check Register
 December 2017

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 01/10/2018
 Accrual Basis
 Credit

1010 - Treasury Cash
 1010.1 - Treasury Cash - General

Date	Num	Name	Memo	Credit
12/07/2017	80978	Aflac	JRF86 OCT17 AND NOV17	2,962.04
12/07/2017	80979	Blue Shield of California	4004625	5,422.34
12/07/2017	80980	Humana Insurance Co.	657103-001 NOV17 PREMIUMS	59.40
12/07/2017	80981	Premier Access	DEC17 PREMIUMS	685.24
12/07/2017	80982	Carier, Marcia	MONTHLY BOD STIPEND	200.00
12/07/2017	80983	Emberland, Gery	MONTHLY BOD STIPEND	200.00
12/07/2017	80984	Fowler, Scott Kent	MONTHLY BOD STIPEND	200.00
12/07/2017	80985	Noble, Don	MONTHLY BOD STIPEND	200.00
12/07/2017	80986	Smith, Victoria	MONTHLY BOD STIPEND	200.00
12/07/2017	80987	Bankcard Center	STATEMENT 6280	205.00
12/07/2017	80988	Bankcard Center	STATEMENT 4607	1,294.27
12/07/2017	80989	Bankcard Center	STATEMENT 2122	241.99
12/07/2017	80990	All Metals Supply, Inc.	JANITORIAL SUPPLIES	231.26
12/07/2017	80991	All Things Carpet & Upholstery	PARKS RESTROOMS JANITORIAL	5,050.00
12/07/2017	80992	Aramark	UNIFORMS	435.82
12/07/2017	80993	Avery's	OIL CHANGE 1356627	67.15
12/07/2017	80994	Bruce Gunn	HOLIDAY WINDOW PAINT	100.00
12/07/2017	80995	Builders Fence Co., Inc.	BOLTS GATE	29.39
12/07/2017	80996	Calif. Water Service	Acct 520857777 5/11/17-6/9/17	4,353.98
12/07/2017	80997	Carter Law Office	LEGAL FEES	4,072.50
12/07/2017	80998	Cintas	JANITORIAL SUPPLIES	2,634.15
12/07/2017	80999	Comcast	Acct# 8155 60 019 0233893	115.80
12/07/2017	81000	D & G Sports Inc.	CHALK	294.94
12/07/2017	81001	Ewing	CONTROLLERS	53.65
12/07/2017	81002	Falrhill Backflow	MLK REPAIR WATER LINE	182.38
12/07/2017	81003	Fastenal	MISC MAINTENANCE SUPPLIES	698.22
12/07/2017	81004	Foothill Fire Proections, Inc.	ANNUAL FIRE EXT INSPECTION	606.14
12/07/2017	81005	Industrial Power Products	TRIMMER	366.74
12/07/2017	81006	MJB Welding Supply	SUPPLIES REPAIR EQUIPMENT	146.63
12/07/2017	81007	Northstar Engineering	GRANT RIVERBEND	28.58
12/07/2017	81008	Oroville Ford	TRUCK REPAIR	427.93
12/07/2017	81009	Oroville Power Equipment	MAINTENANCE	1,637.80
12/07/2017	81010	P.G. & E.	PGE ALL LOCATIONS 10/23/17-11/19/17	5,936.15
12/07/2017	81011	Recology Butte Colusa Counties	TRASH	1,921.39
12/07/2017	81012	Riebels Auto Parts	TRUCK REPAIR	280.52
12/07/2017	81013	Sac-Val Janitorial	JANITORIAL SUPPLIES PARKS	913.34
12/07/2017	81014	South Feather Water & Power	007771-000	53.28
12/07/2017	81015	Strang Electric & Pump	ELECTRICIAN MLK	587.00
12/07/2017	81016	Sunrise Environmental Scientific	JANITORIAL SUPPLIES	50.40
12/07/2017	81017	Leonard, Grace	MISC EXPENSES FBT1	257.14
12/07/2017	81018	Reichel, Myra.	DOJ REIMBR	68.00
12/07/2017	81019	Ronnie Smith Enterprises	INSTRUCTOR FITNESS	1,878.18
12/07/2017	81020	Sandra Knight	INSTRUCTOR	341.25
12/07/2017	81021-81098	PAYROLL	PAYROLL ITEMS	31,987.56
12/21/2017	81099	Bankcard Center	NOV17 STATEMENT 8111	1,051.24
12/21/2017	81100	Ben Tollat Rentals, Inc.	RIVERBEND PORTABLE TOILET	565.10
12/21/2017	81101	Better Deal Exchange	NOV17 STATEMENT 701960	129.11
12/21/2017	81102	California Special Districts Association	ANNUAL MEMBERSHIP CSDA	6,358.00
12/21/2017	81103	Dave's Party Rental	TABLECLOTH RENTAL	83.48
12/21/2017	81104	Dawson Oil Company	62765 FUEL	1,204.47
12/21/2017	81105	Ford Motor Credit Dept	LEASE 9423800 F250	887.55
12/21/2017	81106	Hancock Automotive	TRUCK REPAIR	220.00
12/21/2017	81107	Home Depot	HOME DEPOT STATEMENT	682.29
12/21/2017	81108	KCOE Isom	2016-17 AUDIT	3,500.00
12/21/2017	81109	Oroville Mercury-Register	LOCAL NEWSPAPER SUBSCRIPTION	248.89
12/21/2017	81110	Staples	NOV17 STATEMENT	182.72
12/21/2017	81111	TWSD	4-112.01 WATER NELSON	560.96
12/21/2017	81112	U.S. Bank Equipment Finance	COPIER LEASE/USAGE	1,374.28
12/21/2017	81113	Wal-Mart Community	DEC17 STATEMENT	225.43
12/21/2017	81114	Gill, Loren	BERRY CREEK BATHROOM	4,039.57
12/21/2017	81115	Lando, Tom	DEC17 MONTHLY CONTRACT	5,000.00
12/21/2017	81116	Schwind, Norman	PARTS/SUPPLIES BATHROOM PROJEC	582.84
12/21/2017	81117	Gorman, T.	CELL PHONE REIMBR	30.00
12/21/2017	81118	Gray, Jason	MONTHLY CELL REIMBR	30.00
12/21/2017	81119	Gunn, Chris	CELL, MILEAGE, EXPENSE REIMB	104.28
12/21/2017	81120	Peltzer, Deboreh	CELL PHONE REIMBR	30.00
12/21/2017	81121	Ramirez, Zerimar	CELL, MILEAGE, EXPENSE REIMB	172.18
12/21/2017	81122	Sinor, Nina	CELL PHONE REIMBR	40.00
12/21/2017	81123	Valencia Estela	CELL REIMBR	40.00
12/21/2017	81124	Valencia Justin	CELL PHONE REIMBR	30.00
12/21/2017	81125	Vang, H.	CELL PHONE REIMBR	30.00
12/21/2017	81126	Vasquez, Sam.	CELL PHONE REIMBR	30.00
12/21/2017	81127	Mezas Consulting	COMPUTER SUPPORT/SOFTWARE	791.76
12/21/2017	81128	Gray Nurse Hawdware Land Holding	HALL RENTAL	700.00
12/21/2017	81129-81208	PAYROLL	PAYROLL ITEMS	31,987.56
				138,550.10
Total 1010.1 - Treasury Cash - General				138,550.10
Total 1010 - Treasury Cash				138,550.10
TOTAL				138,550.10

December 2017 Staff Reports- Board Meeting 1/23/18

Estela Valencia Director of Children Services

- Preschool enrollment was at about 65 children.
- The preschool Holiday Program was wonderful, we had a lot of parents and family members attend. After the program, craft night followed along with hot chocolate and dessert. When we have events like this it really takes a team to get it done. Our teachers were very helpful and did an amazing job putting this event together. "Great display of teamwork preschool staff".
- Preschool curriculum room was deep cleaned and decluttered.
- We hired a new cook. Our new cook has been part of the school camp team for about two years and now she is part of the preschool team. We are super excited to have her.
- The school age Holiday camp had an enrollment of about 20 children. The children created holiday items, color mixing and worked on huge color wheel and made celebration poppers. They also participated in gym time at the activity center with Kayleigh.

Recreation Supervisor Nina Sinor

Youth Sports

We had seventeen 7/8th grade boys and fourteen 5/6th girls basketball time in our fall basketball season (November-January) we have schools participating that range from Oroville, Bangor, Palermo, Gridley, Paradise, Biggs and Concow. Having the ability to organize a league this size without a district gym is pretty incredible, it wouldn't be possible without the use of the few gyms that some of the schools have and their willingness to let us host 3-4 games per night. We have started the early and tedious planning for upcoming youth sports programming such as Junior Giants, soccer, track, sporty all-stars and the 2nd basketball season.

Adult Sports

We wrapped up our first winter softball season, which was a success and we will continue to run a winter league from now on. We have started planning for spring softball and soccer.

Classes

A new class launched "Healing Your Life: Ayurvedic" which went well. Yoga is up and running. Recruiting for a new senior fitness instructor and other qualified class instructors is an ongoing and continuous effort.

Aquatics

Planning process for summer 2018 is underway. We have secured a lifeguard instructor (which has been difficult to establish with all of the changes in aquatics as it is hard to find these

people) and are evaluated 2017 summer program numbers and analyzed where we can increase programming based off of what worked and didn't work.

Gymnastics

Planning for pre-team tryouts is being coordinated (tryouts in January). Through investigation of programming, staffing and billing was done. Early stages of planning for areas of class expansion took place. New girl's basic rec classes were added due to interest and wait-listing of students. A new boy's rec class will be added in February 2018. New rec coaches were hired and trained. Planning for replacement of lights in gym and installation of rings over the pit took place.

Overall, December was a very, very, busy month filled with success and times of learning and growing. We have a great staff and I am thankful for their support every day.

Account	PAYROLL USE		YTD BUDGET		YTD		MONTHLY ACTUAL VS. MONTHLY BUDGET		STAFF COMMENTS: UNDEROVER BUDGET AND GENERAL COMMENTS
	Dec-17		50%		Actual		Dec-17		
	Nov-17	Dec-17	YTD	% used	YTD	Over	BUDGET	100% % used	
Ordinary Income/Expense									
4100 - Tax Revenue		811,583	1,550,000	57%	(666,814)		863,286	775,000	114%
4150 - Tax Revenue (BAD)		143,304	270,067	53%	(126,763)		143,304	135,029	106%
Income									
Program Income									
4300 - Discounts & Credits	(5,655)		(2,750)	30%	4,795		(2,999)	(3,375)	77%
4300 - Program Income	70,810	62,024	1,056,075	44%	(501,207)		465,378	575,000	81%
4400 - Donation & Fundraising Income	79,255	61,493	1,046,549	44%	(586,549)		524,463	(62,844)	87%
4500 - Grant/Reimbursed Expense Income	200	1,25	4,875	222%	4,875		8,175	2,000	409%
4600 - Other Income	4,100		35,000	17%	(29,900)		6,100	17,500	35%
4700 - Other Income			1,000	100%	(1,000)		0	500	0%
4800 - Other Income			7,800	60%	(1,481)		6,018	3,750	161%
4900 - Other Income			1,408,420	55%	(1,408,420)		337	300	156%
5000 - Interest Income - BAD	74,555	1,016,907	2,917,062	52%	(1,408,420)		1,510,642	1,458,441	104%
Gross Profit	74,555	1,016,907	2,917,062	52%	(1,408,420)		1,510,642	1,458,441	104%
Expense									
Payroll Expenses									
5010 - Wages & Salaries	66,015	95,596	619,897	44%	(799,296)		619,897	703,947	88%
5020 - Employer Taxes	8,059	7,562	57,381	41%	(84,270)		57,381	70,629	81%
5030 - Employee Benefits	8,516	9,001	69,682	30%	(84,500)		69,682	117,273	59%
5040 - Workers Comp	3,569	3,034	22,782	42%	(31,811)		22,782	27,200	83%
5050 Labor/Benefits CIP Projects			0	0%	(25,550)		0	(12,500)	0%
5060 Labor/Benefits OT Reversal/FELIA			0	0%	0		0	0	0%
Total Payroll Expense	108,159	109,213	797,822	44%	(973,899)		799,822	866,656	89%
5031 CASB 08 Benefit Expense			24,991	94%	(1,384)		24,991	119,434	186%
5100 - Advertising & Promotion			2,453	26%	(7,447)		2,453	5,000	49%
5110 - Bank Fees	825	729	3,314	30%	(8,660)		3,314	7,000	48%
5120 - Charitable Contributions			1,490	50%	(1,250)		1,490	0	100%
5130 - Copying & Printing	1,374	752	5,193	47%	(5,827)		5,193	5,000	94%
5140 - Data Services	115	316	3,985	29%	(2,857)		3,985	(950)	52%
5160 - Dues, Memberships & Publications	6,425	381	9,299	77%	(2,101)		9,299	6,000	155%
5170 - Education & Development	200		2,960	17%	(8,940)		2,960	8,000	34%
5175 - Equipment Rental/Lease		83	1,115	4%	(29,885)		1,115	15,000	7%
5180 - Equipment, Tools & Furn (531)	490		994	27%	(2,726)		994	1,600	54%
5184 - Program ETAF			15,900	63%	(6,649)		15,900	7,600	125%
5185 - Program ETAF			3,700	27%	(2,726)		3,700	0	0%
5186 - Program ETAF			1,500	20%	(6,649)		1,500	1,133	35%
5187 - Program ETAF			2,900	27%	(7,985)		2,900	0	0%
5188 - Program ETAF			1,000	19%	(11,705)		1,000	4,700	32%
5189 - Program ETAF			8,000	28%	(17,223)		8,000	2,200	59%
Total Equipment, Tools & Furn (531)	3,310	408	11,744	84%	(31,381)		11,744	8,999	133%
5200 - Insurance			49,520	64%	(7,355)		41,845	24,750	168%
5210 - Interest Expense - Operating	170	170	680	18%	(680)		680	0	0%
5220 - Interest Expense - Professional & Outside Svcs	308		3,300	18%	(2,883)		3,300	1,750	35%
5232 - Accounting	3,500		22,412	75%	(17,965)		22,412	18,000	125%
5233 - Bands/Recreation			700	35%	(1,150)		700	925	75%
5234 - Board Stipends	1,000	1,000	6,600	47%	(8,400)		6,600	6,000	95%
5235 - Recreation Instructors	1,740	2,219	12,148	29%	(25,659)		12,148	21,050	58%
5236 - Contract Instructors	6,073	6,285	20,852	116%	2,852		20,852	9,000	233%
5237 - Contract Instructors	6,073	6,285	20,852	116%	2,852		20,852	9,000	233%
5238 - Outside Service Admin/Consuit	1,875	5,826	19,192	71%	(7,363)		19,192	13,300	142%
5240 - Security			800	100%	(800)		800	0	0%
5245 - Security			617	18%	(1,133)		617	1,750	35%
5250 - Security			22,412	75%	(17,965)		22,412	18,000	125%
5255 - Security			700	35%	(1,150)		700	925	75%
5260 - Security			6,600	47%	(8,400)		6,600	6,000	95%
5265 - Security			12,148	29%	(25,659)		12,148	21,050	58%
5270 - Security			20,852	116%	2,852		20,852	9,000	233%
5275 - Security			20,852	116%	2,852		20,852	9,000	233%
Total Professional & Outside Svcs	17,235	20,370	111,204	55%	(90,146)		111,204	100,875	110%
5280 - Rent			2,200	10%	(1,970)		2,200	1,100	21%
5285 - Rent			14,059	34%	(22,841)		14,059	17,500	89%
5290 - Rent			35,000	49%	(35,000)		35,000	1,000	45%
5295 - Rent			30,000	74%	(37,650)		30,000	10,000	40%
5300 - Rent			40,000	20%	(55,073)		40,000	13,450	30%
5305 - Rent			28,750	45%	(15,850)		12,905	14,575	90%
5310 - Rent			15,000	42%	(8,639)		6,361	7,500	85%
5315 - Rent			6,000	39%	(4,657)		2,443	3,250	75%
5320 - Rent			18,770	29%	(30,251)		18,770	22,500	84%
5325 - Rent			27,000	34%	(30,251)		27,000	10,000	101%
5330 - Rent			27,000	34%	(30,251)		27,000	10,000	101%
5335 - Rent			247,250	24%	(174,669)		247,250	193,000	128%
5340 - Rent			8,000	26%	(5,797)		8,000	4,000	55%
5345 - Rent			9,000	36%	(5,593)		9,000	4,500	77%
5350 - Rent			6,000	31%	(4,459)		6,000	3,250	73%
5355 - Rent			27,000	43%	(16,643)		27,000	6,000	86%
5360 - Rent			3,000	33%	(1,866)		3,000	2,500	80%
5365 - Rent			2,000	31%	(1,381)		2,000	1,000	62%
5370 - Rent			619	31%	(1,381)		619	1,000	52%
5375 - Rent			21,088	39%	(31,412)		21,088	27,250	77%
5380 - Rent			2,643	43%	(4,157)		2,643	3,400	78%
5385 - Rent			6,005	43%	(7,595)		6,005	7,000	86%

	Business Manager Staff Report - detailed monthly expenses and comment on budget over/under				MONTHLY ACTUAL VS. MONTHLY BUDGET				STAFF COMMENTS: UNDEROVER BUDGET AND GENERAL COMMENTS	
	Dec-17				Dec-17					
	Nov-17		Dec-17		ACTUAL YTD		BUDGET			
	YTD	YTD	YTD	YTD	6	6	Over	100%		
5312 - Air, Lodging, Other Travel	1,255	1,258	5,000	(1,728)	43%	1,292	1,500	(208)	85%	
5314 - Fuel			22,000	(12,631)	43%	8,369	11,000	(2,631)	65%	
5316 - Meals	19		1,000	(958)	30%	302	500	(198)	60%	
5318 - Mileage	1,374	1,268	3,000	(1,633)	35%	1,057	1,500	(443)	70%	
Total Transportation, Meals & Travel			29,000	(16,380)	41%	12,020	14,500	(2,480)	83%	
5322 - Electric	5,749	4,742	110,000	(69,566)	55%	60,444	55,000	5,444	110%	
5324 - Garbage	1,921	1,338	10,700	(12,291)	67%	1,709	1,500	209	85%	
5326 - Gas/Propane	197	585	1,701	(6,291)	21%	1,076	2,000	(824)	54%	
5328 - Sewer	146	246	4,000	(2,244)	27%	1,756	2,000	(244)	87%	
5329 - Water	6,130	3,124	100,000	(65,553)	53%	53,447	50,000	3,447	107%	
Total Utilities	14,133	10,028	245,000	(117,622)	52%	127,377	122,500	4,877	104%	
Total Expense	182,672	149,347	2,761,471	(1,535,159)	44%	1,276,272	1,360,736	(84,464)	89%	
Total Profit (Loss)	(68,117)	89,169	284,380	128,769		24,512	77,806	(53,294)		
Other Income										
4200 - Impact Fee Income	5,620	4,424				24,512	0	24,512		
4910 - Interest Income - Impact Fees						1,440	0	1,440		
9990 Gain (Loss) on Asset Disposal						0	0	0		
Total Other Income	5,620	4,424				25,952	0	25,952		
Net Income						0		0		
2000 - Other End Adj Fair Value Adjustment						0		0		
7210 - Debt Interest Expense	9,862	9,862	117,428			59,628	59,628	0		
Total Other Expense	9,862	9,862	117,428			59,628	117,428	59,628		
Net Other Income	(4,242)	(6,438)	(53,676)			(33,676)		35,715		
Net Income	(92,359)	86,722	250,704	38,182		250,704		19,091		