



FEATHER RIVER RECREATION & PARK DISTRICT

Finance Committee Meeting
June 18, 2020

ACTIVITY CENTER

1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

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.

CALL MEETING TO ORDER

ROLL CALL

Director Devin Thomas

Director Shannon DeLong

PLEDGE OF ALLEGIANCE

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 acting on any item presented if it is not listed on the agenda, except under special circumstances as defined in the Government Code. You are limited to three (3) minutes. The Board reserves the right to limit public comment to 15 minutes and can reopen public comment at a later time. The Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to state your name for the record and make your presentation. The Board cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

COMMITTEE ITEMS

1. May Financials (Appendix A)

1. Income Statement & Staff Report
2. Balance Sheet
3. Fixed Assets and Loan Payments
4. Check Register
5. Discussion: Financial impact of recent personnel changes

ADJOURNMENT

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses				24 out of 26				MONTHLY ACTUAL VS. MONTHLY BUDGET						
Year to Date Income Statement and Staff Report				PAYROLL USE	Payroll %	92%			Annual Budget divided by "X" amount of months					
May-20				YTD	YTD	YTD	YTD BUDGET		May-20	May-20	MONTHLY	YTD		
				TOTAL	Annual	Over	92%		ACTUAL YTD	BUDGET	Over	100%		
					Budget	(Under)	% used	Staff Comments	TOTAL	11.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS	
Ordinary Income/Expense														
Income														
	4100	· Tax Revenue	683,809	36,564	1,706,331	1,700,000	6,331	100%		1,706,331	1,558,333	147,998	109%	Tax Payments are received December and April
	4150	· Tax Revenue (BAD)	110,298		260,497	288,750	(28,253)	90%		260,497	264,688	(4,191)	98%	Tax Payments are received December and April
		· Program Income												
		4350 · Discounts & Credits	(561)	(60)	(17,815)	(7,440)	(10,375)	239%		(17,815)	(6,820)	(10,995)	261%	
		4351 Covid Program Revenue Adjustment	(75,599)	(58,479)	(160,460)		(160,460)			(160,460)	0	(160,460)		
		4300 · Program Income	76,591	87,486	971,881	1,126,595	(154,714)	86%		971,881	1,032,712	(60,831)	94%	
		Total · Program Income	431	28,947	793,606	1,119,155	(325,549)	71%		793,606	1,025,892	(232,286)	77%	
		4400 · Donation & Fundraising Income			1,216	20,000	(18,784)	6%		1,216	18,333	(17,117)	7%	
		4500 · Grant/Reimbursed Expense Income			78,539	30,000	48,539	262%		78,539	27,500	51,039	286%	
		4600 · Other Income	321		351	200	151	176%		351	183	168	191%	
		4900 · Interest Income	5,391		19,116	9,000	10,116	212%		19,116	8,250	10,866	232%	
		4905 · Interest Income - BAD	815		2,304	1,000	1,304	230%		2,304	917	1,387	251%	
		Total Income	801,065	65,511	2,861,960	3,168,105	(306,145)	90%		2,861,960	2,904,096	(42,136)	99%	
		Gross Profit	801,065	65,511	2,861,960	3,168,105	(306,145)	90%		2,861,960	2,904,096	(42,136)	99%	
		Expense												
		· Payroll Expenses												
		5010 · Wages & Salaries	63,320	56,204	1,163,931	1,497,693	(333,762)	78%		1,163,931	1,372,885	(208,954)	84%	Minium wage and district increases apply Jan20
		5020 · Employer Taxes	5,081	4,201	113,946	144,764	(30,818)	79%		113,946	132,700	(18,754)	85%	
		5030 · Employee Benefits	13,837	10,256	150,460	188,151	(37,691)	80%		150,460	172,472	(22,012)	87%	
		5040 · Workers Comp	3,487	3,148	53,989	66,942	(12,953)	81%		53,989	61,364	(7,375)	87%	
		Total · Payroll Expenses	85,725	73,809	1,482,326	1,897,550	(415,224)	78%		1,482,326	1,739,421	(257,095)	85%	
		5031 GASB 68 Benefit Expense			48,771	54,000	(5,229)	90%		48,771	49,500	(729)	99%	Paid annual CalPERS unfunded liability in full
		5100 · Advertising & Promotion	960	257	6,819	10,000	(3,181)	68%		6,819	9,167	(2,348)	74%	
		5120 · Bank Fees	1,945	568	12,192	14,000	(1,808)	87%		12,192	12,833	(641)	95%	
		5130 · Charitable Contributions			1,250	2,500	(1,250)	50%		1,250	2,292	(1,042)	55%	
		5140 · Copying & Printing	694	767	8,760	11,000	(2,240)	80%		8,760	10,083	(1,323)	87%	
		5155 · Employment New Hire Screen			1,196	2,464	(1,268)	49%		1,196	2,259	(1,063)	53%	
		5160 · Dues, Mbrshps, Publications, Subscriptions			10,051	9,000	1,051	112%		10,051	8,250	1,801	122%	Under budgeted. Will adjustment 2020-21 accordingly
		5170 · Education & Development	(350)	(1,250)	2,172	6,250	(4,078)	35%		2,172	5,729	(3,557)	38%	
		5175 · Equipment Rental	295	255	9,348	4,000	5,348	234%		9,348	3,667	5,681	255%	
		· Equipment, Tools & Furn (<\$5k)												
		5182 · Operating ET&F	1,374		3,053	2,900	153			3,053	2,658	395	115%	
		5184 · Program ET&F			15,196	11,100	4,096	137%		15,196	10,175	5,021	149%	
		5186 · Site/Shop ET&F	504		4,956	20,000	(15,044)	25%		4,956	18,333	(13,377)	27%	
		5187 · IT Computers/Hardware ET&F	6		6,254	20,000	(13,746)	31%		6,254	18,333	(12,079)	34%	
		5188 · Computers/Software ET&F	658	1,215	14,657	13,000	1,657	113%		14,657	11,917	2,740	123%	
		Total · Equipment, Tools & Furn (<\$5k)	2,542	1,215	44,116	67,000	(22,884)	66%		44,116	61,417	(17,301)	72%	
		5200 · Insurance	397		79,562	60,000	19,562	133%		79,562	55,000	24,562	145%	Paid in full annual Property/Liability Insurane premiums. Premiums higher than budgeted. Staff will monitori budget and make adjustment to other line items throughout the year.
		5210 · Interest Expense - Operating	270	307	1,725	3,300	(1,575)			1,725	3,025	(1,300)	57%	
		5225 · Postage & Delivery		104	1,037	1,200	(163)	86%		1,037	1,100	(63)	94%	
		· Professional & Outside Svcs												
		5232 · Accounting	7,000		25,000	26,000	(1,000)	96%		25,000	23,833	1,167	105%	
		5233 · Bands/Recreation			1,100	2,150	(1,050)	51%		1,100	1,971	(871)	56%	
		5234 · Board Stipends	400	800	7,800	12,000	(4,200)	65%		7,800	11,000	(3,200)	71%	
		5235 · Recreation Instructors	301		41,298	52,150	(10,852)	79%		41,298	47,804	(6,506)	86%	Class \$14.5k, Gymnastics \$26.5k
		5236 · Legal		7,570	17,519	18,000	(481)	97%		17,519	16,500	1,019	106%	
		5237 · Contract Janitorial	2,184	5,109	52,615	76,625	(24,010)	69%		52,615	70,240	(17,625)	75%	
		5239 · Outside Service Admin/Consult	1,771	4,428	51,765	57,000	(5,235)	91%		51,765	52,250	(485)	99%	Master Plan \$10k, BAD engineers report \$15.7k, IT support 13k
		Total · Professional & Outside Svcs	11,656	17,907	197,097	243,925	(46,828)	81%		197,097	223,598	(26,501)	88%	
		5250 · Rent			0	0	0			0	0	0		
		· Repairs & Maintenance												
		5261 · Building R&M	3,678	1,059	26,100	40,000	(13,900)	65%		26,100	36,667	(10,567)	71%	
		5262 · Equipment R&M	1,203	1,495	13,880	17,500	(3,620)	79%		13,880	16,042	(2,162)	87%	
		5263 · General R&M	107	51	10,774	20,000	(9,226)	54%		10,774	18,333	(7,559)	59%	
		5264 · Grounds R&M	2,712	1,801	50,088	40,000	10,088	125%		50,088	36,667	13,421	137%	Irrigation expense higher in summer months. Unbudgeted \$12k playground woodchips
		5265 · Janitorial Supplies	3,715	327	25,271	29,500	(4,229)	86%		25,271	27,042	(1,771)	93%	
		5266 · Vandalism Repair	58	410	4,468	8,000	(3,532)	56%		4,468	7,333	(2,865)	61%	
		5267 · Vehicle R&M	984	825	10,967	4,000	6,967	274%		10,967	3,667	7,300	299%	
		5268 · Aquatics Pool R&M		1,319	26,435	40,000	(13,565)	66%		26,435	36,667	(10,232)	72%	

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses										MONTHLY ACTUAL VS. MONTHLY BUDGET														
Year to Date Income Statement and Staff Report										Annual Budget divided by "X" amount of months														
										24 out of 26														
										PAYROLL USE		Payroll %		92%										
										May-20		YTD		YTD		YTD BUDGET								
										Apr-20		May-20		TOTAL		Annual		Over		92%				
										TOTAL		BUDGET		11.0		(Under)		% used		Staff		Comments		
										ACTUAL YTD		BUDGET		MONTHLY		YTD		Over		100%				
										TOTAL		11.0		(Under)		% used		STAFF COMMENTS: UNDER/OVER BUDGET AND		GENERAL COMMENTS				
5269 · Outside Contractor/Services R&M										1,186	75	16,132	15,000	1,132	108%		16,132	13,750	2,382	117%				
Total · Repairs & Maintenance										13,643	7,362	184,115	214,000	(29,885)	86%		184,115	196,167	(12,052)	94%				
5270 · Security											110	30,300	25,000	5,300	121%		30,300	22,917	7,383	132%	Not budgeted: Board approved \$5k/mo additional security patrol at Riverbend.\$25k unbudeted			

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Year to Date Income Statement and Staff Report				PAYROLL USE	Payroll %	Annual Budget divided by "X" amount of months									
May-20				YTD	YTD	YTD	YTD BUDGET	May-20	May-20	MONTHLY	YTD				
				TOTAL	Annual	Over	92%	ACTUAL YTD	BUDGET	Over	100%				
				Apr-20	May-20	TOTAL	Budget	(Under)	% used	Staff Comments	TOTAL	11.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS
• Supplies - Consumable															
	5281	Misc Staff & Uniform Supplies	521	76	5,545	9,000	(3,455)	62%		5,545	8,250	(2,705)	67%		
	5282	Office Supplies	(167)	38	6,908	6,000	908	115%		6,908	5,500	1,408	126%		
	5284	Program Food	73	227	10,822	13,625	(2,803)	79%		10,822	12,490	(1,668)	87%		
	5286	Program Supplies	(1,281)	(21)	46,656	79,800	(33,144)	58%		46,656	73,150	(26,494)	64%	Events \$2.7k, Preschool \$2k, Adult Sports \$1.5k, Youth Sports \$1k, Gymnastics \$33.2k	
	5287	Safety Supplies		772	2,714	5,075	(2,361)	53%		2,714	4,652	(1,938)	58%		
	5289	Site Supplies			539	1,000	(461)	54%		539	917	(378)	59%		
	Total - Supplies - Consumable		(854)	1,092	73,184	114,500	(41,316)	64%		73,184	104,958	(31,774)	70%		
	5290	Taxes, Lic., Notices & Permits	174		5,383	5,125	258	105%		5,383	4,698	685	115%		
	5300	Telephone/Internet	1,007	1,001	11,746	14,000	(2,254)	84%		11,746	12,833	(1,087)	92%		
• Transportation, Meals & Travel															
	5312	Air, Lodging, Other Travel			5,047	7,000	(1,953)	72%		5,047	6,417	(1,370)	79%	Admin Conference \$1.k, gymnastics \$4.1k	
	5314	Fuel	1,447	1,614	26,255	29,000	(2,745)	91%		26,255	26,583	(328)	99%		
	5316	Meals			517	500	17	103%		517	458	59	113%	Admin \$60, Gymnastics \$450	
	5318	Mileage			2,996	2,000	996	150%		2,996	1,833	1,163	163%	Admin \$260, Camp \$240, Other \$300, Gymnastics \$2.1k	
	Total - Transportation, Meals & Travel		1,447	1,614	34,815	38,500	(3,685)	90%		34,815	35,292	(477)	99%		
• Utilities															
	5322	Electric	5,456	6,817	112,325	115,000	(2,675)	98%		112,325	105,417	6,908	107%		
	5324	Garbage	2,225	1,827	21,626	25,000	(3,374)	87%		21,626	22,917	(1,291)	94%		
	5326	Gas/Propane	666	292	8,838	7,000	1,838	126%		8,838	6,417	2,421	138%		
	5328	Sewer	156	156	3,975	5,500	(1,525)	72%		3,975	5,042	(1,067)	79%		
	5329	Water	7,816	8,151	102,849	108,000	(5,151)	95%		102,849	99,000	3,849	104%		
	Total - Utilities		16,319	17,243	249,613	260,500	(10,887)	96%		249,613	238,792	10,821	105%		
	Total Expense		135,870	122,361	2,495,578	3,057,814	(562,236)	82%		2,495,578	2,802,996	(307,418)	89%		
	Total Profit (Loss)		665,195	(56,850)	366,382	110,291	256,091			366,382	101,100	265,282			
Other Income/Expense															
Other Income															
	4200	Impact Fee Income		3,408	84,660					84,660	0				
	4910	Interest Income - Impact Fees	2,133	0	7,250					7,250	0				
	4910	Insurance Proceeds	-	181,770	191,434					191,434	0				
	9900	Gain (Loss) on Asset Disposal	3,295		3,295					3,295	0				
	Total Other Income		5,428	185,178	286,639					286,639	0				
Other Expense															
	5102	Insurance Claim Expense (not capital)	10,063	9,723	93,707					93,707					
	7210	Debt Interest Expense	8,254	8,254	93,764	102,018				93,764	93,517				
	Total Other Expense		18,317	17,977	187,471	102,018				187,471	93,517				
	Net Other Income		(12,889)	167,201	99,168					99,168	0				
	Net Income		652,306	110,351	465,550	8,273				465,550	7,584				

Feather River Recreation & Park District
Balance Sheet
As of May 31, 2020

	May 31, 20	May 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	594,226.65	593,756.18	470.47	0.08%
1010.2 - Treasury Cash - Reserve	332,494.00	373,594.00	-41,100.00	-11.00%
1010.3 - Treasury Admin Ins Proceeds	220,575.19	0.00	220,575.19	100.00%
1010.4 - Treasury Ins Proceeds Playtown	-12,595.86	0.00	-12,595.86	-100.00%
Total 1010 - Treasury Cash	1,134,699.98	967,350.18	167,349.80	17.3%
1020 - Imprest Cash	955.45	673.22	282.23	41.92%
1030 - BofW - Merchant Acct.	231,458.37	328,254.88	-96,796.51	-29.49%
1031 - BofW Project INS PROCEEDS	1,327,656.04	1,821,680.28	-494,024.24	-27.12%
1040 - Fund 2610 - BAD	283,521.89	300,953.53	-17,431.64	-5.79%
1050 - Impact Fees				
1051 - Impact - Parklands	434,090.38	312,903.25	121,187.13	38.73%
1052 - Impact - Public Use	27,384.93	21,116.14	6,268.79	29.69%
1053 - Impact - Aquatics	61,270.91	45,828.22	15,442.69	33.7%
Total 1050 - Impact Fees	522,746.22	379,847.61	142,898.61	37.62%
Total Checking/Savings	3,501,037.95	3,798,759.70	-297,721.75	-7.84%
Accounts Receivable				
1210 - Accounts Receivable	-2,226.89	-4,216.15	1,989.26	47.18%
Total Accounts Receivable	-2,226.89	-4,216.15	1,989.26	47.18%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 - Miscellaneous Receivables	401.82	502.65	-100.83	-20.06%
1316 - Prepaid Expenses/Debt Interest	8,253.67	8,911.10	-657.43	-7.38%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	200,350.61	201,108.87	-758.26	-0.38%
Total Current Assets	3,699,161.67	3,995,652.42	-296,490.75	-7.42%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	15,029,019.80	10,314,889.08	4,714,130.72	45.7%
1430 - Equipment & Vehicles	1,150,139.40	834,044.09	316,095.31	37.9%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	245,881.47	4,688,667.65	-4,442,786.18	-94.76%
1447 - CIP Berry Creek Bathroom BC99	0.00	30,419.35	-30,419.35	-100.00%
1448 - CIP Nelson SBF NE99	104,678.38	0.00	104,678.38	100.00%
1449 - CIP Palermo Park	0.00	17,351.31	-17,351.31	-100.00%
1450 - CIP Feather River Trail FRT99	2,392.50	0.00	2,392.50	100.00%
1451 - CIP Playtown Bathroom Fire	171,716.07	0.00	171,716.07	100.00%
Total 1440 - Construction in Progress	524,668.42	4,736,438.31	-4,211,769.89	-88.92%
1499 - Accumulated Depreciation	-4,762,614.16	-4,283,320.47	-479,293.69	-11.19%
Total Fixed Assets	12,568,707.46	12,229,545.01	339,162.45	2.77%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	204,906.00	232,623.00	-27,717.00	-11.92%
Total 1550 - GASB 68 CalPERS Valuation	204,906.00	232,623.00	-27,717.00	-11.92%
Total Other Assets	204,906.00	232,623.00	-27,717.00	-11.92%
TOTAL ASSETS	16,472,775.13	16,457,820.43	14,954.70	0.09%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	188,873.19	291,531.89	-102,658.70	-35.21%

Feather River Recreation & Park District
Balance Sheet
As of May 31, 2020

	May 31, 20	May 31, 19	\$ Change	% Change
Total Accounts Payable	188,873.19	291,531.89	-102,658.70	-35.21%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 9693 GM	-1,221.17	80.55	-1,301.72	-1,616.04%
2337 - BoW CC 4607 Preschool	504.79	848.21	-343.42	-40.49%
2338 - BoW CC 7524 Maintenance	37.88	0.00	37.88	100.0%
2339 - BoW CC 9628 General	183.00	255.68	-72.68	-28.43%
Total 2300 - Credit Cards Payable	-495.50	1,184.44	-1,679.94	-141.83%
2350 - Supplier Accounts				
2353 - Walmart	0.00	210.44	-210.44	-100.0%
2354 - Home Depot	330.78	89.37	241.41	270.12%
2357 - Tractor Supply	497.85	0.00	497.85	100.0%
Total 2350 - Supplier Accounts	828.63	299.81	528.82	176.39%
Total Credit Cards	333.13	1,484.25	-1,151.12	-77.56%
Other Current Liabilities				
2100 - Payroll Liabilities				
2120 - Payroll Taxes payable	0.00	2.72	-2.72	-100.0%
2160 - Workers Comp Payable	-22,739.16	-12,686.60	-10,052.56	-79.24%
2170 - Retirement Payable	4.92	0.00	4.92	100.0%
2180 - Health Insurance Payable	9,076.41	11,213.98	-2,137.57	-19.06%
2185 - Dental Insurance Payable	1,073.26	919.93	153.33	16.67%
2186 - Life Insurance Payable	155.00	64.40	90.60	140.68%
2187 - Aflac Payable	2,854.88	2,017.16	837.72	41.53%
2199 - Accrued Leave Payable	22,334.25	24,201.12	-1,866.87	-7.71%
Total 2100 - Payroll Liabilities	12,759.56	25,732.71	-12,973.15	-50.42%
2400 - Deposits/Refunds to Customers	1,793.00	105.00	1,688.00	1,607.62%
Total Other Current Liabilities	14,552.56	25,837.71	-11,285.15	-43.68%
Total Current Liabilities	203,758.88	318,853.85	-115,094.97	-36.1%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	47,302.15	21,718.93	25,583.22	117.79%
2955 - Umpqua Bank Tax Exempt Bond A	2,832,815.00	3,043,775.00	-210,960.00	-6.93%
2960 - Umpqua Bank Taxable Bond B	113,999.97	139,999.97	-26,000.00	-18.57%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	124,940.00	149,733.00	-24,793.00	-16.56%
2977 - GASB 68 Net Pension Liability	842,871.00	844,607.00	-1,736.00	-0.21%
Total 2975 - GASB 68 CalPERS Liab Valuation	967,811.00	994,340.00	-26,529.00	-2.67%
Total Long Term Liabilities	3,961,928.12	4,199,833.90	-237,905.78	-5.67%
Total Liabilities	4,165,687.00	4,518,687.75	-353,000.75	-7.81%
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	6,439,516.82	6,439,516.82	0.00	0.0%
3040 - General Fund Balance	-1,653,176.59	-1,461,551.34	-191,625.25	-13.11%
3050 - Benefit Assessment District	39,721.49	42,695.91	-2,974.42	-6.97%
3060 - Impact Fees (general)	440,963.61	246,363.94	194,599.67	78.99%
3099 - Undistributed Retained Earnings	6,553,500.51	3,124,867.59	3,428,632.92	109.72%
Net Income	465,562.29	3,526,239.76	-3,060,677.47	-86.8%
Total Equity	12,307,088.13	11,939,132.68	367,955.45	3.08%
TOTAL LIABILITIES & EQUITY	16,472,775.13	16,457,820.43	14,954.70	0.09%

Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of May 31, 2020

	Date	Source Name	Memo	Amount	Balance
1010 - Treasury Cash					207,979.33
1010.3 - Treasury Admin Ins Proceeds					220,575.19
Total 1010.3 - Treasury Admin Ins Proceeds					220,575.19
1010.4 - Treasury Ins Proceeds Playtown					-12,595.86
Total 1010.4 - Treasury Ins Proceeds Playtown					-12,595.86
Total 1010 - Treasury Cash					<u>207,979.33</u>
1031 - BofW Project INS PROCEEDS					1,146,333.62
	05/21/2020	DEPOSIT	RIVERBEND INS PROCEEDS	6,991.14	1,153,324.76
	05/21/2020	DEPOSIT	RIVERBEND INS PROCEEDS	6,991.14	1,160,315.90
	05/21/2020	DEPOSIT	RIVERBEND INS PROCEEDS	167,787.39	1,328,103.29
	05/26/2020	Dept of Fish and Wildlife	PERMIT RIVERBEND LSA 1600	-447.25	1,327,656.04
Total 1031 - BofW Project INS PROCEEDS				<u>181,322.42</u>	<u>1,327,656.04</u>
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					15,029,019.80
Total 1420 - Buildings & Improvements					15,029,019.80
1430 - Equipment & Vehicles					1,131,139.40
	05/13/2020	NATCO PREGRA, INC	REPLACE FENCE SKATEPARK FIXED ASSET 192009	19,000.00	1,150,139.40
Total 1430 - Equipment & Vehicles				<u>19,000.00</u>	<u>1,150,139.40</u>
1440 - Construction in Progress					398,360.59
1443 - CIP Riverbend Restoration RB99					126,061.12
	05/01/2020	MELTON DESIGN GROUP	DESIGN RIVERBEND PHASE 2	6,002.92	132,064.04
	05/01/2020	MELTON DESIGN GROUP	RIVERBEND PHASE 2 DESIGN	4,120.18	136,184.22
	05/26/2020	Dept of Fish and Wildlife	PERMIT FISH/WILDFIFE RIVERBEND LSA 1600- 2015-0284-R2	447.25	136,631.47
	05/28/2020	Rock Creek Construction, Inc.	AMPHITHEATRE RIVERBEND	109,250.00	245,881.47
Total 1443 - CIP Riverbend Restoration RB99				<u>119,820.35</u>	<u>245,881.47</u>
1448 - CIP Nelson SBF NE99					96,869.27
	05/01/2020	MELTON DESIGN GROUP	NELSON POOL SBF GRANT DESIGN	1,470.60	98,339.87
	05/02/2020	MELTON DESIGN GROUP	NELSON POOL DESIGN SBF GRANT	6,338.51	104,678.38
Total 1448 - CIP Nelson SBF NE99				<u>7,809.11</u>	<u>104,678.38</u>
1450 - CIP Feather River Trail FRT99					3,714.13
Total 1450 - CIP Feather River Trail FRT99					3,714.13
1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1440 - Construction in Progress				<u>127,629.46</u>	<u>525,990.05</u>
2955 - Umpqua Bank Tax Exempt Bond A					-2,885,555.00
	05/01/2020	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	52,740.00	-2,832,815.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				<u>52,740.00</u>	<u>-2,832,815.00</u>
2960 - Umpqua Bank Taxable Bond B					-120,999.97
	05/01/2020	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000.00	-113,999.97
Total 2960 - Umpqua Bank Taxable Bond B				<u>7,000.00</u>	<u>-113,999.97</u>

Feather River Recreation & Park District
Check Register
May 2020

	Date	Num	Name	Memo	Credit
May 20	05/07/2020	87833	BRANDT, CLARENCE SONNY	BOD STIPEND	100.00
	05/07/2020	87834	FOWLER, SCOTT KENT	BOD STIPEND	100.00
	05/07/2020	87835	ROCCHI, STEVE	BOD STIPEND	100.00
	05/07/2020	87836	THOMAS, DEVIN	BOD STIPEND	100.00
	05/07/2020	87837	BANKCARD CENTER	STATEMENT 4607	133.08
	05/07/2020	87838	BANKCARD CENTER	STATEMENT 9693	126.95
	05/07/2020	87839	BANKCARD CENTER	STATEMENT 7524	89.02
	05/07/2020	87840	A TOUCH OF GLASS AND SCREENS	REPLACE TRUCK WINDSHIELDS	642.25
	05/07/2020	87841	All Metals Supply, Inc.	BANDSAW BLADES	54.08
	05/07/2020	87842	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	2,184.00
	05/07/2020	87843	EVERY'S	OIL CHANGE DODGE RAM	74.46
	05/07/2020	87844	BANK OF NEW YORK MELLON	OCT19-DEC19 UMPQUA LOANS	84,501.01
	05/07/2020	87845	CALF. WATER SERVICE	Acct 520857777 3/12/20-4/13/20	6,782.81
	05/07/2020	87846	Carpets Galore	SHOP OFFICE CARPET	886.00
	05/07/2020	87847	COMCAST	Acct#8155600190189780 PHONE/INTERENT	432.54
	05/07/2020	87848	D's Great American Pump Company	NELSON POOL PROJECT SBF	2,165.36
	05/07/2020	87849	Fairhill Backflow	PARKS BACKFLOW TESTING	536.55
	05/07/2020	87850	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
	05/07/2020	87851	VOID	VOID CHECK 87851	0.00
	05/07/2020	87852	INSIDE OUT DESIGNS	TRUCK FRRPD DECALS	120.36
	05/07/2020	87853	KCOE Isom	2018-19 AUDIT	7,000.00
	05/07/2020	87854	LAKEVIEW CHARTER SCHOOL	REFUND COVID RENTAL	80.00
	05/07/2020	87855	LEDDY, SHAWN	REFUND RENTAL 5/9/20	115.00
	05/07/2020	87856	MESA VISTA SCHOOL	REFUND POOL RENTAL COVID	645.00
	05/07/2020	87857	OROVILLE POWER EQUIPMENT	MISC TOOLS/SUPPLIES/REPAIRS	404.91
	05/07/2020	87858	P.G. & E.	PGE12/23/19-1/22/20	6,122.40
	05/07/2020	87859	PALERMO SCHOOL	REFUND POOL RENTAL COVID	465.00
	05/07/2020	87860	POPLAR AVENUE SCHOOL	REFUND POOL RENTAL COVID	960.00
	05/07/2020	87861	RIEBES AUTO PARTS	TRUCK PARTS	704.77
	05/07/2020	87862	SDRMA	ADD NEW F250 TRUCK	396.57
	05/07/2020	87863	SHARP'S LOCKSMITHING	DEADBOLTS	524.63
	05/07/2020	87864	SIERRA AVENUE SCHOOL	REFUND POOL RENTAL COVID	1,800.00
	05/07/2020	87865	SOUTH FEATHER WATER & POWER	007771-000	35.00
	05/07/2020	87866	Sunrise Environmental Scientific	SOAP/DISPENSERS/SANITIZER	912.26
	05/07/2020	87867	SURPLUS CITY	CONEX PLAYTOWN	255.00
	05/07/2020	87868	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	592.42
	05/07/2020	87869	VERIZON WIRELESS	WIRELESS PHONES 842045253-00001	25.00
	05/07/2020	87870	COMCAST	Acct# 8155 60 019 0233893	134.22
	05/07/2020	87871	PREMIER ACCESS	1000548827 MAY20 PREMIUMS	1,024.36
	05/07/2020	87872	HUMANA INSURANCE CO.	657103-001 MAY20 PREMIUMS	75.00
	05/07/2020	87873	BLUE SHIELD OF CALIFORNIA	4004625 MAY20 PREMIUMS	9,118.59
	05/07/2020	87874-87893	PAYROLL	PAYROLL ITEMS	20,771.43
	05/21/2020	87894	BANK OF NEW YORK MELLON	LOAN ANNUAL BANK FEES	2,000.00
	05/21/2020	87895	BETTER DEAL EXCHANGE	Acct#701960	16.39
	05/21/2020	87896	DAWSON OIL COMPANY	62765 FUEL	1,447.32
	05/21/2020	87897	DEL-MAR RENTAL & LANDSCAPE SUPPLY	BOBCAT AUGER RENTAL	295.16
	05/21/2020	87898	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,649.46
	05/21/2020	87899	Golden Bear Alarms	QTRLY ALARM FBT	109.50
	05/21/2020	87900	HOME DEPOT	HOME DEPOT STATEMENT	4,469.45
	05/21/2020	87901	Industrial Power Products	MISC TOOLS/SUPPLIES/REPAIRS	337.13
	05/21/2020	87902	Knorr Systems, Inc	SBF GRANT NELSON HEATER CLEANING	1,720.00
	05/21/2020	87903	Lincoln Aquatics	POOL CHEMICALS	1,263.80
	05/21/2020	87904	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	2,305.40
	05/21/2020	87905	RECOLOGY BUTTE COLUSA COUNTIES	TRASH ALL SITES	2,224.72
	05/21/2020	87906	RIEBES AUTO PARTS	REPAIR HUSQ	38.76
	05/21/2020	87907	Staples	STAPLES STATEMENT 3721	1,277.05
	05/21/2020	87908	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	694.27
	05/21/2020	87909	VOID	void check 87909	0.00
	05/21/2020	87910	CARDWELL-ELDERKIN, HEATHER	REFUND RENTAL 4/18/20	205.00
	05/21/2020	87911	REDDING, BRITTNEY	REFUND WILDFLOWER	125.00
	05/21/2020	87912	ROMERO, JENNIFER	REFUND RENTAL 6/27/20	115.00

Date	Num	Name	Memo	Credit
05/21/2020	87913	AT&T - CALNET	PHONE LINES	83.45
05/21/2020	87914	NATCO PREGRA, INC	FENCE SKATEPARK #192009 FIXED ASSET	19,000.00
05/21/2020	87915	Anton, Victoria	MONTHLY CELL REIMBR	30.00
05/21/2020	87916	DANNER, ERIC	MONTHLY CELL REIMBR	30.00
05/21/2020	87917	GRAY, JASON.	MONTHLY CELL REIMBR	30.00
05/21/2020	87918	HUFFMAN, MICHELLE.	MONTHLY CELL PHONE REIMBR	30.00
05/21/2020	87919	PELTZER, DEBORAH.	MONTHLY CELL REIMBR	30.00
05/21/2020	87920	THOMPSON, SCOTT.	MONTHLY CELL REIMBR	30.00
05/21/2020	87921	VALENCIA, ESTELA.	MONTHLY CELL/EXPENSE REIMBR	93.81
05/21/2020	87922	VALENCIA, JUSTIN.	MONTHLY CELL REIMBR	30.00
05/21/2020	87923	VANG, HUE.	MONTHLY CELL REIMBR	30.00
05/21/2020	87924	Wilson, Bill	MONTHLY CELL PHONE REIMBR	30.00
05/21/2020	87925	WILSON, ROBERT BRIAN	MONTHLY CELL PHONE REIMBR	30.00
05/21/2020	87926-87944	PAYROLL	PAYROLL ITEMS	19,988.98
				<u>211,174.68</u>

May 20