



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
February 20, 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. January Financials (Appendix A)**
- 1. Income Statement & Staff Report
 - 2. Program Statement
 - 3. Charts
 - 4. Balance Sheet
 - 5. Fixed Assets and Loan Payments
 - 6. Check Register

ADJOURNMENT _____

| Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses | | | PAYROLL USE | | | | 16 out of 26 payroll paid out | | MONTHLY ACTUAL VS. MONTHLY BUDGET | | | |
|--|---------|---------|-------------|-----------|-----------|------------|---|---------|-----------------------------------|-----------|---|------|
| Year to Date Income Statement and Staff Report | | | YTD | YTD | YTD | YTD BUDGET | Annual Budget divided by "X" amount of months | | | | | |
| Jan-20 | | | YTD | YTD | YTD | YTD BUDGET | Jan-20 | Jan-20 | MONTHLY | YTD | | |
| NOT FINAL: The prior fiscal year 2018-19 is not closed. | | | TOTAL | Budget | (Under) | % used | TOTAL | 7.0 | (Under) | % used | STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS | |
| Ordinary Income/Expense | | | | | | | | | | | | |
| Income | | | | | | | | | | | | |
| 4100 - Tax Revenue | 885,939 | 7,739 | 978,259 | 1,700,000 | (721,741) | 58% | 978,259 | 991,667 | (13,408) | 99% | Tax Payments are received December and April | |
| 4150 - Tax Revenue (BAD) | 150,199 | | 150,199 | 288,750 | (138,551) | 52% | 150,199 | 168,438 | (18,239) | 89% | Tax Payments are received December and April | |
| - Program Income | | | | | | | | | | | | |
| 4350 - Discounts & Credits | (547) | (6,304) | (15,469) | (7,440) | (8,029) | 208% | (15,469) | (4,340) | (11,129) | 356% | | |
| 4300 - Program Income | 69,477 | 111,543 | 651,649 | 1,126,595 | (474,946) | 58% | 651,649 | 657,180 | (5,531) | 99% | Rentals \$24k Aquatics \$20k, Classes \$34k, Adult Sports \$6.6k, Youth Sports \$20k, Preschool/Camp \$276k, Gymnastics \$254k | |
| Total - Program Income | | | 68,930 | 105,239 | 636,180 | 1,119,155 | (482,975) | 57% | 636,180 | 652,840 | (16,660) | 97% |
| 4400 - Donation & Fundraising Income | | | 1,054 | 20,000 | (18,946) | 5% | 1,054 | 11,667 | (10,613) | 9% | | |
| 4500 - Grant/Reimbursed Expense Income | | 71,681 | 78,539 | 30,000 | 48,539 | 262% | 78,539 | 17,500 | 61,039 | 449% | | |
| 4600 - Other Income | | | 30 | 200 | (170) | 15% | 30 | 117 | (87) | 26% | | |
| 4900 - Interest Income | | 3,877 | 13,725 | 9,000 | 4,725 | 153% | 13,725 | 5,250 | 8,475 | 261% | | |
| 4905 - Interest Income - BAD | | 198 | 1,489 | 1,000 | 489 | 149% | 1,489 | 583 | 906 | 255% | | |
| Total Income | | | 1,105,068 | 188,734 | 1,859,475 | 3,168,105 | (1,308,630) | 59% | 1,859,475 | 1,848,061 | 11,414 | 101% |
| Gross Profit | | | 1,105,068 | 188,734 | 1,859,475 | 3,168,105 | (1,308,630) | 59% | 1,859,475 | 1,848,061 | 11,414 | 101% |
| Expense | | | | | | | | | | | | |
| - Payroll Expenses | | | | | | | | | | | | |
| 5010 - Wages & Salaries | 100,278 | 149,124 | 840,336 | 1,497,693 | (657,357) | 56% | 840,336 | 873,654 | (33,318) | 91% | Minium wage and district increases apply Jan20 | |
| 5020 - Employer Taxes | 8,588 | 19,163 | 82,845 | 144,764 | (61,919) | 57% | 82,845 | 84,446 | (1,601) | 93% | Budget on target to fully expense by June 2020 | |
| 5030 - Employee Benefits | 13,714 | 16,369 | 98,693 | 188,151 | (89,458) | 52% | 98,693 | 109,755 | (11,062) | 85% | | |
| 5040 - Workers Comp | 4,539 | 6,684 | 37,074 | 66,942 | (29,868) | 55% | 37,074 | 39,050 | (1,976) | 90% | | |
| Total - Payroll Expenses | | | 127,119 | 191,340 | 1,058,948 | 1,897,550 | (838,602) | 56% | 1,058,948 | 1,106,904 | (47,956) | 91% |
| 5031 GASB 68 Benefit Expense | | | 48,771 | 54,000 | (5,229) | 90% | 48,771 | 31,500 | 17,271 | 155% | Paid annual CalPERs unfunded liability in full | |
| 5100 - Advertising & Promotion | 30 | 2,056 | 5,020 | 10,000 | (4,980) | 50% | 5,020 | 5,833 | (813) | 86% | | |
| 5120 - Bank Fees | 891 | 929 | 7,716 | 14,000 | (6,284) | 55% | 7,716 | 8,167 | (451) | 94% | | |
| 5130 - Charitable Contributions | | | 0 | 2,500 | (2,500) | 0% | 0 | 1,458 | (1,458) | 0% | | |
| 5140 - Copying & Printing | 692 | 832 | 5,711 | 11,000 | (5,289) | 52% | 5,711 | 6,417 | (706) | 89% | | |
| 5155 - Employment New Hire Screen | 68 | 328 | 1,019 | 2,464 | (1,445) | 41% | 1,019 | 1,437 | (418) | 71% | | |
| 5160 - Dues, Mbrshps, Publications, Subscri | 150 | 1,304 | 9,917 | 9,000 | 917 | 110% | 9,917 | 5,250 | 4,667 | 189% | | |
| 5170 - Education & Development | 100 | 170 | 2,147 | 6,250 | (4,103) | 34% | 2,147 | 3,646 | (1,499) | 59% | | |
| 5175 - Equipment Rental | 1,156 | 509 | 6,794 | 4,000 | 2,794 | 170% | 6,794 | 2,333 | 4,461 | 291% | Moved Playtown portable toilet rental to Insurance Expense other. See bottom of report | |
| - Equipment, Tools & Furn (<\$5k) | | | | | | | | | | | | |
| 5182 - Operating ET&F | | 702 | 1,679 | 2,900 | (1,221) | | 1,679 | 1,692 | (13) | 99% | | |
| 5184 - Program ET&F | 12,340 | 55 | 12,810 | 11,100 | 1,710 | 115% | 12,810 | 6,475 | 6,335 | 198% | Dec19 \$2k preschool cubbies, \$10k gymnastic equipment | |
| 5186 - Site/Shop ET&F | | 772 | 1,762 | 20,000 | (18,238) | 9% | 1,762 | 11,667 | (9,905) | 15% | | |
| 5187 - IT Computers/Hardware ET&F | | 395 | 6,248 | 20,000 | (13,752) | 31% | 6,248 | 11,667 | (5,419) | 54% | | |
| 5188 - Computers/Software ET&F | 694 | 912 | 9,798 | 13,000 | (3,202) | 75% | 9,798 | 7,583 | 2,215 | 129% | Annual subscriptions paid in full 1st of year. Budget will balance throughout the year | |
| Total - Equipment, Tools & Furn (<\$5k) | | | 13,034 | 2,836 | 32,297 | 67,000 | (34,703) | 48% | 32,297 | 39,083 | (6,786) | 83% |
| 5200 - Insurance | | 48 | 79,165 | 60,000 | 19,165 | 132% | 79,165 | 35,000 | 44,165 | 226% | Paid in full annual Property/Liability Insurane premiums. Premiums higher than budgeted. Staff will monitor budget and make adjustment to other line items throughout the year. | |
| 5210 - Interest Expense - Operating | 81 | 77 | 597 | 3,300 | (2,703) | | 597 | 1,925 | (1,328) | 31% | | |
| 5225 - Postage & Delivery | | 39 | 829 | 1,200 | (371) | 69% | 829 | 700 | 129 | 118% | | |
| - Professional & Outside Svcs | | | | | | | | | | | | |
| 5232 - Accounting | | | 18,000 | 26,000 | (8,000) | 69% | 18,000 | 15,167 | 2,833 | 119% | Audit first invoice \$18k Nov19 | |
| 5233 - Bands/Recreation | | | 1,100 | 2,150 | (1,050) | 51% | 1,100 | 1,254 | (154) | 88% | | |
| 5234 - Board Stipends | 800 | 1,000 | 5,200 | 12,000 | (6,800) | 43% | 5,200 | 7,000 | (1,800) | 74% | | |
| 5235 - Recreation Instructors | 475 | 12,303 | 38,212 | 52,150 | (13,938) | 73% | 38,212 | 30,421 | 7,791 | 126% | Class \$11.5k, Gymnastics \$26.5k | |
| 5236 - Legal | 1,821 | 1,353 | 5,942 | 18,000 | (12,058) | 33% | 5,942 | 10,500 | (4,558) | 57% | | |
| 5237 - Contract Janitorial | 5,109 | 5,109 | 35,763 | 76,625 | (40,862) | 47% | 35,763 | 44,698 | (8,935) | 80% | | |
| 5239 - Outside Service Admin/Consult | 3,000 | 1,750 | 25,772 | 57,000 | (31,228) | 45% | 25,772 | 33,250 | (7,478) | 78% | Dec19 IT new server/camera \$2k | |
| Total - Professional & Outside Svcs | | | 11,205 | 21,515 | 129,989 | 243,925 | (113,936) | 53% | 129,989 | 142,290 | (12,301) | 91% |
| 5250 - Rent | | | 0 | 0 | 0 | | 0 | 0 | 0 | | | |
| - Repairs & Maintenance | | | | | | | | | | | | |
| 5261 - Building R&M | 1,539 | 2,614 | 16,329 | 40,000 | (23,671) | 41% | 16,329 | 23,333 | (7,004) | 70% | Jan20: Act Center \$2.3k paint | |
| 5262 - Equipment R&M | 959 | 2,545 | 10,052 | 17,500 | (7,448) | 57% | 10,052 | 10,208 | (156) | 98% | Jan20: Repair backhoe \$1.8k | |
| 5263 - General R&M | 526 | | 5,716 | 20,000 | (14,284) | 29% | 5,716 | 11,667 | (5,951) | 49% | | |
| 5264 - Grounds R&M | 550 | 1,628 | 35,756 | 40,000 | (4,244) | 89% | 35,756 | 23,333 | 12,423 | 153% | Irrigation expense higher in summer months. Unbudgeted \$12k playground woodchips | |
| 5265 - Janitorial Supplies | 2,074 | 2,384 | 17,564 | 29,500 | (11,936) | 60% | 17,564 | 17,208 | 356 | 102% | | |
| 5266 - Vandalism Repair | | 502 | 720 | 8,000 | (7,280) | 9% | 720 | 4,667 | (3,947) | 15% | | |
| 5267 - Vehicle R&M | 1,291 | 333 | 4,456 | 4,000 | 456 | 111% | 4,456 | 2,333 | 2,123 | 191% | | |
| 5268 - Aquatics Pool R&M | 132 | 239 | 22,780 | 40,000 | (17,220) | 57% | 22,780 | 23,333 | (553) | 98% | | |
| 5269 - Outside Contractor/Services R&M | 1,325 | 185 | 10,938 | 15,000 | (4,062) | 73% | 10,938 | 8,750 | 2,188 | 125% | | |
| Total - Repairs & Maintenance | | | 8,396 | 10,430 | 124,311 | 214,000 | (89,689) | 58% | 124,311 | 124,833 | (522) | 100% |
| 5270 - Security | 302 | 798 | 28,953 | 25,000 | 3,953 | 116% | 28,953 | 14,583 | 14,370 | 199% | Not budgeted: Board approved \$5k/mo additional security patrol at Riverbend.\$25k unbudgeted | |

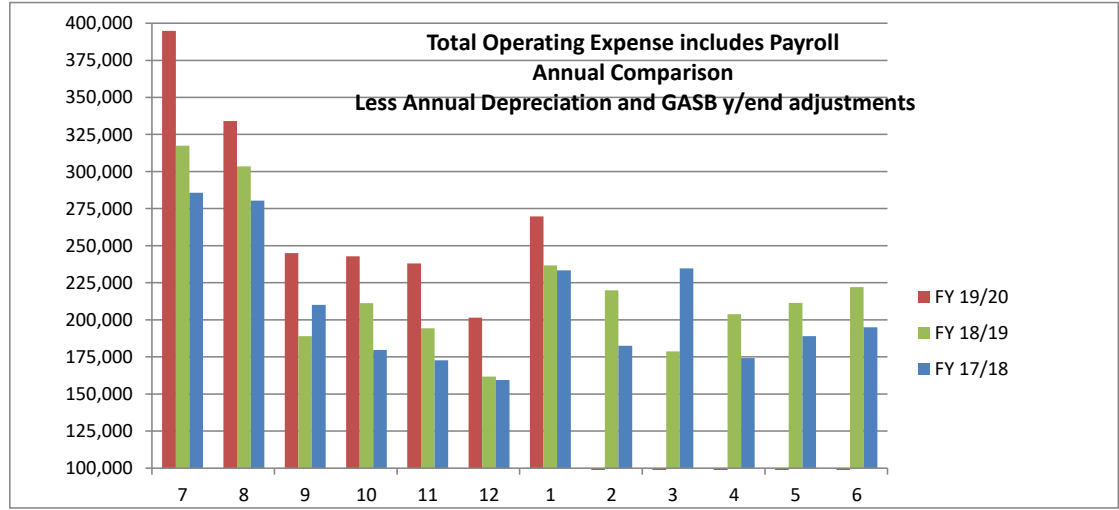
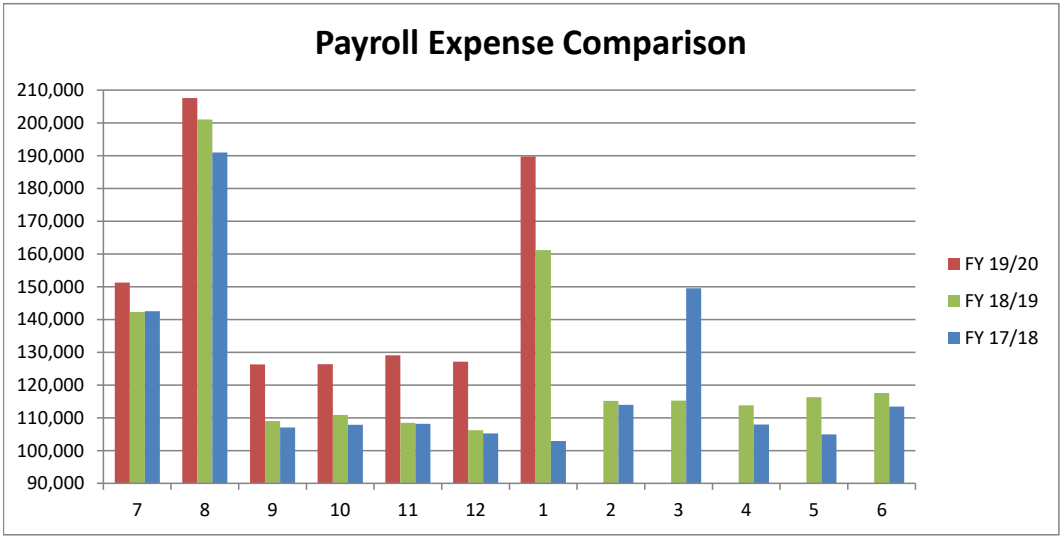
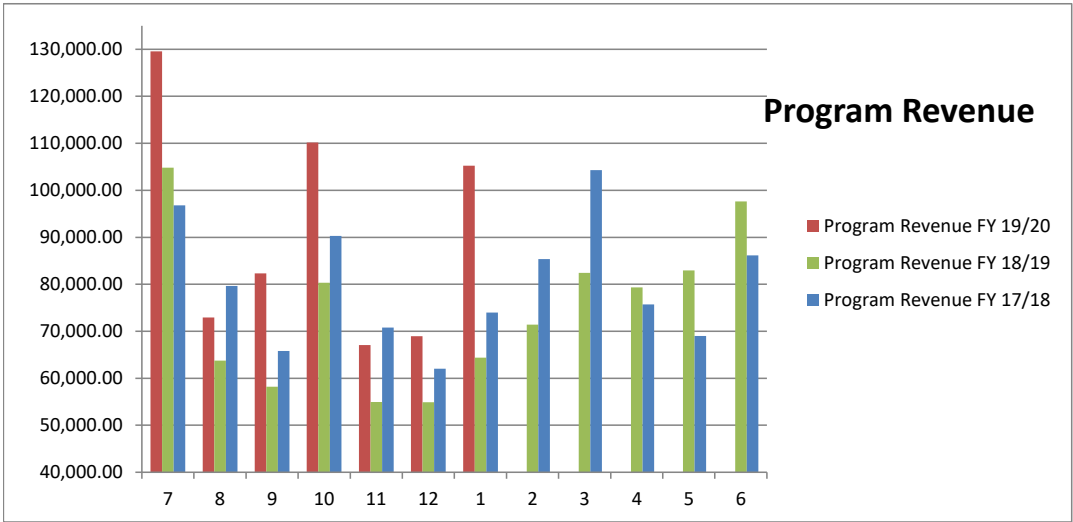
| Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses | | | PAYROLL USE | | | | 16 out of 26 payroll paid out | | MONTHLY ACTUAL VS. MONTHLY BUDGET | | | | | |
|--|----------|----------|-------------|-----------|-------------|------|---|-----------|---|----------|----------------|---|--|--|
| Year to Date Income Statement and Staff Report | | | YTD | | Payroll % | | 62% | | Annual Budget divided by "X" amount of months | | | | | |
| Jan-20 | | | YTD | | YTD | | YTD BUDGET | | Jan-20 | | MONTHLY | | YTD | |
| NOT FINAL: The prior fiscal year 2018-19 is not closed. | | | TOTAL | | Annual | | 58% | | ACTUAL YTD | | BUDGET | | 100% | |
| STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison | | | TOTAL | | Budget | | (Under) | | % used | | Staff Comments | | STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS | |
| - Supplies - Consumable | | | | | | | | | | | | | | |
| 5281 - Misc Staff & Uniform Supplies | 1,486 | 951 | 2,798 | 9,000 | (6,202) | 31% | | 2,798 | 5,250 | (2,452) | 53% | | | |
| 5282 - Office Supplies | 796 | 1,500 | 6,500 | 6,000 | 500 | 108% | | 6,500 | 3,500 | 3,000 | 186% | | | |
| 5284 - Program Food | 1,329 | 1,122 | 8,288 | 13,625 | (5,337) | 61% | | 8,288 | 7,948 | 340 | 104% | | | |
| 5286 - Program Supplies | 5,767 | 4,638 | 41,686 | 79,800 | (38,114) | 52% | Jan20: Gymnastics \$4k | 41,686 | 46,550 | (4,864) | 90% | Events \$2.7k, Preschool \$2k, Adult Sports \$1.5k, Youth Sports \$1k, Gymnastics \$33.2k | | |
| 5287 - Safety Supplies | | 283 | 1,677 | 5,075 | (3,398) | 33% | | 1,677 | 2,960 | (1,283) | 57% | | | |
| 5289 - Site Supplies | 415 | 56 | 539 | 1,000 | (461) | 54% | | 539 | 583 | (44) | 92% | | | |
| Total - Supplies - Consumable | 9,793 | 8,550 | 61,488 | 114,500 | (53,012) | 54% | | 61,488 | 66,792 | (5,304) | 92% | | | |
| 5290 - Taxes, Lic., Notices & Permits | 363 | | 5,025 | 5,125 | (100) | 98% | | 5,025 | 2,990 | 2,035 | 168% | many Annual fees are paid in full 1st of the year | | |
| 5300 - Telephone/Internet | 1,064 | 1,209 | 7,584 | 14,000 | (6,416) | 54% | | 7,584 | 8,167 | (583) | 93% | | | |
| - Transportation, Meals & Travel | | | | | | | | | | | | | | |
| 5312 - Air, Lodging, Other Travel | | 402 | 1,267 | 7,000 | (5,733) | 18% | Jan20: Gymnastics \$400 | 1,267 | 4,083 | (2,816) | 31% | Admin Conference \$650, Gymnastics \$600 | | |
| 5314 - Fuel | 2,318 | 2,164 | 18,702 | 29,000 | (10,298) | 64% | | 18,702 | 16,917 | 1,785 | 111% | | | |
| 5316 - Meals | | 34 | 151 | 500 | (349) | 30% | | 151 | 292 | (141) | 52% | Admin \$50, Gymnastics 100 | | |
| 5318 - Mileage | | 869 | 2,322 | 2,000 | 322 | 116% | Jan20: Gymnastics \$775 | 2,322 | 1,167 | 1,155 | 199% | Admin \$215, Camp \$190, Other \$110, Gymnastics \$1.8k | | |
| Total - Transportation, Meals & Travel | 2,318 | 3,469 | 22,442 | 38,500 | (16,058) | 58% | | 22,442 | 22,458 | (16) | 100% | | | |
| - Utilities | | | | | | | | | | | | | | |
| 5322 - Electric | 7,493 | 7,569 | 85,361 | 115,000 | (29,639) | 74% | | 85,361 | 67,083 | 18,278 | 127% | | | |
| 5324 - Garbage | 1,404 | 2,287 | 14,516 | 25,000 | (10,484) | 58% | | 14,516 | 14,583 | (67) | 100% | | | |
| 5326 - Gas/Propane | 768 | 841 | 5,307 | 7,000 | (1,693) | 76% | | 5,307 | 4,083 | 1,224 | 130% | | | |
| 5328 - Sewer | 271 | 156 | 3,234 | 5,500 | (2,266) | 59% | | 3,234 | 3,208 | 26 | 101% | | | |
| 5329 - Water | 6,445 | 3,887 | 77,872 | 108,000 | (30,128) | 72% | | 77,872 | 63,000 | 14,872 | 124% | | | |
| Total - Utilities | 16,381 | 14,740 | 186,290 | 260,500 | (74,210) | 72% | | 186,290 | 151,958 | 34,332 | 123% | | | |
| Total Expense | 193,143 | 261,179 | 1,825,013 | 3,057,814 | (1,232,801) | 60% | | 1,825,013 | 1,783,725 | 41,288 | 102% | | | |
| Total Profit (Loss) | 911,925 | (72,445) | 34,462 | 110,291 | (75,829) | | | 34,462 | 64,336 | (29,874) | | | | |
| Other Income/Expense | | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | | |
| 4200 - Impact Fee Income | 6,636 | 25,682 | 71,208 | | | | | 71,208 | 0 | | | | | |
| 4910 - Interest Income - Impact Fees | | 1,652 | 5,117 | | | | | 5,117 | 0 | | | | | |
| 4910 - Insurance Proceeds | | | 9,664 | | | | | 9,664 | 0 | | | | | |
| Total Other Income | 6,636 | 27,334 | 85,989 | | | | | 85,989 | 0 | | | | | |
| Other Expense | | | | | | | | | | | | | | |
| 5102 - Insurance Claim Expense (not capital) | 8,570 | 7,905 | 55,856 | | | | Playtown Fire Claim: portable toilet rental | 55,856 | | | | | | |
| 7210 - Debt Interest Expense | 8,583 | 8,418 | 60,420 | 102,018 | | | | 60,420 | 59,511 | | | | | |
| Total Other Expense | 17,153 | 16,323 | 116,276 | 102,018 | | | | 116,276 | 59,511 | | | | | |
| Net Other Income | (10,517) | 11,011 | (30,287) | | | | | (30,287) | 0 | | | | | |
| Net Income | 901,408 | (61,434) | 4,175 | 8,273 | | | | 4,175 | 4,826 | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | 39737 | | | | | | | | | | | | | |
| | 45010 | | | | | | | | | | | | | |

FEATHER RIVER RECREATION AND PARK DISTRICT
PRORGRAM INCOME JULY 2019-JANUARY 2020

| | AQUATICS | CLASSES | RENTALS | SCHOOL/CAMP | ADULT SPORTS | YOUTH SPORTS | GYMNASTICS |
|--|------------------|------------------|------------------|-------------------|-----------------|------------------|-------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 4100 - Tax Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4150 - Tax Revenue (BAD) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4300 - Program Income | | | | | | | |
| 4350 - Discounts & Credits | -79.00 | -420.00 | -1,279.50 | -1,044.80 | -35.00 | -31.50 | -12,575.73 |
| 4300 - Program Income - Other | 19,819.00 | 34,046.99 | 24,976.50 | 277,229.13 | 6,650.00 | 19,210.20 | 266,467.00 |
| Total 4300 - Program Income | 19,740.00 | 33,626.99 | 23,697.00 | 276,184.33 | 6,615.00 | 19,178.70 | 253,891.27 |
| 4400 - Donation & Fundraising Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4500 - Grant/Reimbursed Expense Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4600 - Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4900 - Interest Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4905 - Interest Income - BAD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Income | 19,740.00 | 33,626.99 | 23,697.00 | 276,184.33 | 6,615.00 | 19,178.70 | 253,891.27 |
| Gross Profit | 19,740.00 | 33,626.99 | 23,697.00 | 276,184.33 | 6,615.00 | 19,178.70 | 253,891.27 |
| Expense | | | | | | | |
| 5000 - Payroll Expenses | | | | | | | |
| 5010 - Wages & Salaries | 31,716.52 | 11,463.41 | 2,175.04 | 201,323.13 | 6,389.83 | 10,952.99 | 108,219.49 |
| 5020 - Employer Taxes | 4,392.75 | 1,391.02 | 276.77 | 19,909.61 | 882.65 | 1,485.76 | 10,654.79 |
| 5030 - Employee Benefits | 0.00 | 0.00 | 0.00 | 14,908.36 | 0.00 | 0.00 | 7,323.44 |
| 5040 - Workers Comp | 1,176.98 | 295.95 | 49.25 | 4,555.29 | 144.66 | 248.02 | 2,447.91 |
| Total 5000 - Payroll Expenses | 37,286.25 | 13,150.38 | 2,501.06 | 240,696.39 | 7,417.14 | 12,686.77 | 128,645.63 |
| 5031 - GASB 68 Benefit Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5100 - Advertising & Promotion | 0.00 | 0.00 | 0.00 | 576.00 | 0.00 | 0.00 | 0.00 |
| 5120 - Bank Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5140 - Copying & Printing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5155 - Employment New Hire Screen | 0.00 | 0.00 | 0.00 | 622.50 | 0.00 | 0.00 | 0.00 |
| 5160 - Dues, Mbrshps & Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 655.00 |
| 5170 - Education & Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5175 - Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 338.25 |
| 5180 - Equipment, Tools & Furn (<\$5k) | | | | | | | |
| 5182 - Operating ET&F | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 215.42 |
| 5184 - Program ET&F | 0.00 | 228.73 | 0.00 | 2,361.54 | 0.00 | 0.00 | 10,033.19 |
| 5186 - Site/Shop ET&F | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5187 - IT Computer/HardwareTechnology | 0.00 | 0.00 | 0.00 | 1,270.30 | 0.00 | 0.00 | 199.99 |
| 5188 - IT Computer/Software Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 5180 - Equipment, Tools & Furn (<\$5k) | 0.00 | 228.73 | 0.00 | 3,631.84 | 0.00 | 0.00 | 10,448.60 |
| 5200 - Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5210 - Interest Expense - Operating | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5225 - Postage & Delivery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5230 - Professional & Outside Svcs | | | | | | | |
| 5232 - Accounting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5233 - Bands/Recreation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5234 - Board Stipends | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5235 - Recreation Instructors | 180.00 | 11,497.48 | 0.00 | 0.00 | 0.00 | 0.00 | 26,533.98 |
| 5236 - Legal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5237 - Contract Janitorial | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5239 - Outside Service Admin/Consult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 5230 - Professional & Outside Svcs | 180.00 | 11,497.48 | 0.00 | 0.00 | 0.00 | 0.00 | 26,533.98 |
| 5260 - Repairs & Maintenance | | | | | | | |
| 5261 - Building R&M | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5262 - Equip Repairs & Small Tools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 566.15 |
| 5263 - General R&M | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5264 - Grounds R&M | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5265 - Janitorial Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,589.99 |
| 5266 - Vandalism Repair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5267 - Vehicle R&M | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5268 - Aquatics Pool R&M | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5269 - Outside Contractor/Services R&M | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 5260 - Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,156.14 |
| 5270 - Security | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5280 - Supplies - Consumable | | | | | | | |
| 5281 - Misc Staff & Uniforms Supplies | 0.00 | 0.00 | 0.00 | 18.98 | 0.00 | 0.00 | 0.00 |
| 5282 - Office Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.99 |

FEATHER RIVER RECREATION AND PARK DISTRICT
PRORGRAM INCOME JULY 2019-JANUARY 2020

| | AQUATICS | CLASSES | RENTALS | SCHOOL/CAMP | ADULT SPORTS | YOUTH SPORTS | GYMNASTICS |
|--|-------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|
| 5284 · Program Food | 0.00 | 0.00 | 0.00 | 7,832.84 | 0.00 | 1.77 | 198.62 |
| 5286 · Program Supplies | 84.64 | 4.36 | 0.00 | 1,844.26 | 1,520.66 | 839.23 | 33,230.84 |
| 5287 · Safety Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5289 · Site Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 5280 · Supplies - Consumable | 84.64 | 4.36 | 0.00 | 9,696.08 | 1,520.66 | 841.00 | 33,445.45 |
| 5290 · Taxes, Lic., Notices & Permits | 0.00 | 0.00 | 0.00 | 716.00 | 0.00 | 0.00 | 0.00 |
| 5300 · Telephone/Internet | 0.00 | 0.00 | 0.00 | 420.00 | 0.00 | 0.00 | 210.00 |
| 5310 · Transportation, Meals & Travel | | | | | | | |
| 5312 · Air, Lodging, Other Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 613.94 |
| 5314 · Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185.55 |
| 5316 · Meals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95.64 |
| 5318 · Mileage | 0.00 | 0.00 | 0.00 | 189.48 | 0.00 | 75.40 | 1,805.85 |
| Total 5310 · Transportation, Meals & Travel | 0.00 | 0.00 | 0.00 | 189.48 | 0.00 | 75.40 | 2,700.98 |
| 5320 · Utilities | | | | | | | |
| 5322 · Electric | 0.00 | 5,794.84 | 0.00 | 10,076.53 | 0.00 | 0.00 | 4,879.86 |
| 5324 · Garbage | 0.00 | 541.61 | 0.00 | 1,026.27 | 0.00 | 0.00 | 709.28 |
| 5326 · Gas/Propane | 0.00 | 326.88 | 0.00 | 619.37 | 0.00 | 0.00 | 275.27 |
| 5328 · Sewer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5329 · Water | 0.00 | 1,079.06 | 0.00 | 2,589.73 | 0.00 | 0.00 | 1,438.73 |
| Total 5320 · Utilities | 0.00 | 7,742.39 | 0.00 | 14,311.90 | 0.00 | 0.00 | 7,303.14 |
| Total Expense | 37,550.89 | 32,623.34 | 2,501.06 | 270,860.19 | 8,937.80 | 13,603.17 | 212,437.17 |
| Net Ordinary Income | -17,810.89 | 1,003.65 | 21,195.94 | 5,324.14 | -2,322.80 | 5,575.53 | 41,454.10 |
| Other Income/Expense | | | | | | | |
| Other Income | | | | | | | |
| 4200 · Impact Fee Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4650 · Insurance Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4910 · Interest Income - Impact Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Expense | | | | | | | |
| 5102 · Insurance Claim Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7210 · Debt Interest Expense | 0.00 | 12,212.28 | 0.00 | 13,569.20 | 0.00 | 0.00 | 27,138.44 |
| Total Other Expense | 0.00 | 12,212.28 | 0.00 | 13,569.20 | 0.00 | 0.00 | 27,138.44 |
| Net Other Income | 0.00 | -12,212.28 | 0.00 | -13,569.20 | 0.00 | 0.00 | -27,138.44 |
| Net Income | -17,810.89 | -11,208.63 | 21,195.94 | -8,245.06 | -2,322.80 | 5,575.53 | 14,315.66 |



| | Jan 31, 20 | Jan 31, 19 | \$ Change | % Change |
|---|----------------------|----------------------|----------------------|----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1010 - Treasury Cash | | | | |
| 1010.1 - Treasury Cash - General | 517,091.17 | 625,431.39 | -108,340.22 | -17.32% |
| 1010.2 - Treasury Cash - Reserve | 332,494.00 | 373,594.00 | -41,100.00 | -11.0% |
| 1010.3 - Treasury Admin Ins Proceeds | 334,501.17 | 0.00 | 334,501.17 | 100.0% |
| 1010.4 - Treasury Ins Proceeds Playtown | 126,529.21 | 0.00 | 126,529.21 | 100.0% |
| Total 1010 - Treasury Cash | 1,310,615.55 | 999,025.39 | 311,590.16 | 31.19% |
| 1020 - Imprest Cash | 1,000.00 | 851.97 | 148.03 | 17.38% |
| 1030 - BofW - Merchant Acct. | 102,978.90 | 123,336.42 | -20,357.52 | -16.51% |
| 1031 - BofW Project INS PROCEEDS | 1,259,081.94 | 573,081.82 | 686,000.12 | 119.7% |
| 1040 - Fund 2610 - BAD | 191,409.23 | 189,888.86 | 1,520.37 | 0.8% |
| 1050 - Impact Fees | | | | |
| 1051 - Impact - Parklands | 421,688.76 | 253,108.63 | 168,580.13 | 66.6% |
| 1052 - Impact - Public Use | 25,798.21 | 12,982.29 | 12,815.92 | 98.72% |
| 1053 - Impact - Aquatics | 59,674.29 | 38,194.53 | 21,479.76 | 56.24% |
| Total 1050 - Impact Fees | 507,161.26 | 304,285.45 | 202,875.81 | 66.67% |
| Total Checking/Savings | 3,372,246.88 | 2,190,469.91 | 1,181,776.97 | 53.95% |
| Accounts Receivable | | | | |
| 1210 - Accounts Receivable | 83,043.77 | 29,802.27 | 53,241.50 | 178.65% |
| Total Accounts Receivable | 83,043.77 | 29,802.27 | 53,241.50 | 178.65% |
| Other Current Assets | | | | |
| 1302 - FEMA Riverbend Claim A/R | 2,839.00 | 213,776.00 | -210,937.00 | -98.67% |
| 1310 - Miscellaneous Receivables | 401.82 | 82.00 | 319.82 | 390.02% |
| 1320 - Umpqua Bank Project Fund | 188,856.12 | 188,856.12 | 0.00 | 0.0% |
| Total Other Current Assets | 192,096.94 | 402,714.12 | -210,617.18 | -52.3% |
| Total Current Assets | 3,647,387.59 | 2,622,986.30 | 1,024,401.29 | 39.06% |
| Fixed Assets | | | | |
| 1410 - Land | 627,494.00 | 627,494.00 | 0.00 | 0.0% |
| 1420 - Buildings & Improvements | 14,916,103.80 | 10,314,889.08 | 4,601,214.72 | 44.61% |
| 1430 - Equipment & Vehicles | 1,087,720.80 | 834,044.09 | 253,676.71 | 30.42% |
| 1440 - Construction in Progress | | | | |
| 1443 - CIP Riverbend Restoration RB99 | 105,978.90 | 4,305,753.91 | -4,199,775.01 | -97.54% |
| 1447 - CIP Berry Creek Bathroom BC99 | 0.00 | 30,419.35 | -30,419.35 | -100.0% |
| 1448 - CIP Nelson SBF NE99 | 73,680.86 | 0.00 | 73,680.86 | 100.0% |
| 1449 - CIP Palermo Park | 0.00 | 17,175.81 | -17,175.81 | -100.0% |
| 1450 - CIP Feather River Trail FRT99 | 3,466.63 | 0.00 | 3,466.63 | 100.0% |
| 1451 - CIP Playtown Bathroom Fire | 116,000.00 | 0.00 | 116,000.00 | 100.0% |
| Total 1440 - Construction in Progress | 299,126.39 | 4,353,349.07 | -4,054,222.68 | -93.13% |
| 1499 - Accumulated Depreciation | -4,824,103.09 | -4,283,320.47 | -540,782.62 | -12.63% |
| Total Fixed Assets | 12,106,341.90 | 11,846,455.77 | 259,886.13 | 2.19% |
| 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 | 15,958,635.49 | 14,702,065.07 | 1,256,570.42 | 8.55% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 - Accounts Payable | 66,922.15 | 289,978.63 | -223,056.48 | -76.92% |
| Total Accounts Payable | 66,922.15 | 289,978.63 | -223,056.48 | -76.92% |

| | Jan 31, 20 | Jan 31, 19 | \$ Change | % Change |
|--|----------------------|----------------------|---------------------|-----------------|
| Credit Cards | | | | |
| 2300 - Credit Cards Payable | 2,238.94 | 1,561.70 | 677.24 | 43.37% |
| 2350 - Supplier Accounts | 1,719.98 | 383.44 | 1,336.54 | 348.57% |
| Total Credit Cards | 3,958.92 | 1,945.14 | 2,013.78 | 103.53% |
| Other Current Liabilities | | | | |
| 2100 - Payroll Liabilities | -14,447.24 | 8,515.66 | -22,962.90 | -269.66% |
| 2210 - Accrued Debt Interest | 8,418.26 | 9,071.13 | -652.87 | -7.2% |
| 2400 - Deposits/Refunds to Customers | -347.00 | 0.00 | -347.00 | -100.0% |
| Total Other Current Liabilities | -6,375.98 | 17,586.79 | -23,962.77 | -136.25% |
| Total Current Liabilities | 64,505.09 | 309,510.56 | -245,005.47 | -79.16% |
| Long Term Liabilities | | | | |
| 2954 - Ford Motor Vehicle Loan | 15,313.76 | 24,839.06 | -9,525.30 | -38.35% |
| 2955 - Umpqua Bank Tax Exempt Bond A | 2,938,295.00 | 3,145,895.00 | -207,600.00 | -6.6% |
| 2960 - Umpqua Bank Taxable Bond B | 126,999.97 | 151,999.98 | -25,000.01 | -16.45% |
| 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 | 4,048,419.73 | 4,317,074.04 | -268,654.31 | -6.22% |
| Total Liabilities | 4,112,924.82 | 4,626,584.60 | -513,659.78 | -11.1% |
| 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 | 4,184.83 | 1,662,587.55 | -1,658,402.72 | -99.75% |
| Total Equity | 11,845,710.67 | 10,075,480.47 | 1,770,230.20 | 17.57% |
| TOTAL LIABILITIES & EQUITY | 15,958,635.49 | 14,702,065.07 | 1,256,570.42 | 8.55% |

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

8:07 AM
 02/13/2020

| | Date | Source Name | Memo | Amount | Accrual Basis Balance |
|--|------------|-------------------------------------|--|-----------|--------------------------|
| 1010 - Treasury Cash | | | | | 461,030.38 |
| 1010.3 - Treasury Admin Ins Proceeds | | | | | 334,501.17 |
| Total 1010.3 - Treasury Admin Ins Proceeds | | | | | 334,501.17 |
| 1010.4 - Treasury Ins Proceeds Playtown | | | | | 126,529.21 |
| Total 1010.4 - Treasury Ins Proceeds Playtown | | | | | 126,529.21 |
| Total 1010 - Treasury Cash | | | | | <u>461,030.38</u> |
| 1031 - BofW Project INS PROCEEDS | | | | | 1,267,785.89 |
| Total 1031 - BofW Project INS PROCEEDS | 01/16/2020 | CALIFORNIA CUSTOM DOCKS CORPORATION | RIVERBEND PHASE 2 BOAT DOCK PROJECT | -8,703.95 | 1,259,081.94 |
| | | | | -8,703.95 | <u>1,259,081.94</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 | | | | | 14,895,176.80 |
| Total 1420 - Buildings & Improvements | 01/05/2020 | WET EDGE PAINTING | PAINT BASEBOARDS SMALL GYM ASSET 192005 | 1,885.00 | 14,897,061.80 |
| | 01/17/2020 | Towne Carpet | INSTALL SPORTS FLOOR SMALL GYM ACT CENTER SHAW LVT TRANSCENT FIXED ASSET 192005 | 19,042.00 | 14,916,103.80 |
| | | | | 20,927.00 | <u>14,916,103.80</u> |
| 1430 - Equipment & Vehicles | | | | | 1,079,734.91 |
| Total 1430 - Equipment & Vehicles | 01/02/2020 | Best Trailer, Inc. | GVVWR990 16' TILTBED TRAILER 1B9TB2122K1245924 FIXED ASSET 192004 | 7,985.89 | 1,087,720.80 |
| | | | | 7,985.89 | <u>1,087,720.80</u> |
| 1440 - Construction in Progress | | | | | 278,902.20 |
| 1443 - CIP Riverbend Restoration RB99 | | | | | 85,754.71 |
| Total 1443 - CIP Riverbend Restoration RB99 | 01/01/2020 | MELTON DESIGN GROUP | RIVERBEND CONSTRUCTION DOCS, DESIGN AMPT AND LANDSCAPE | 20,224.19 | 105,978.90 |
| 1448 - CIP Nelson SBF NE99 | | | | | 73,680.86 |
| Total 1448 - CIP Nelson SBF NE99 | | | | | 73,680.86 |
| 1450 - CIP Feather River Trail FRT99 | | | | | 3,466.63 |
| Total 1450 - CIP Feather River Trail FRT99 | | | | | 3,466.63 |
| 1451 - CIP Playtown Bathroom Fire | | | | | 116,000.00 |
| Total 1451 - CIP Playtown Bathroom Fire | | | | | 116,000.00 |
| Total 1440 - Construction in Progress | | | | 20,224.19 | <u>299,126.39</u> |
| 2955 - Umpqua Bank Tax Exempt Bond A | | | | | -2,938,295.00 |
| Total 2955 - Umpqua Bank Tax Exempt Bond A | | | | | -2,938,295.00 |
| 2960 - Umpqua Bank Taxable Bond B | | | | | -126,999.97 |
| Total 2960 - Umpqua Bank Taxable Bond B | | | | | -126,999.97 |

Feather River Recreation & Park District
Check Register
 January 2020

5:33 PM
 02/12/2020
 Accrual Basis

| Date | Num | Name | Memo | Credit |
|------------|-------------|--------------------------------|--|-----------|
| Jan 20 | | | | |
| 01/02/2020 | 86940 | BRANDT, CLARENCE SONNY | BOD STIPEND | 200.00 |
| 01/02/2020 | 86941 | FOWLER, SCOTT KENT | BOD STIPEND | 200.00 |
| 01/02/2020 | 86942 | ROCCHI, STEVE | BOD STIPEND | 200.00 |
| 01/02/2020 | 86943 | THOMAS, DEVIN | BOD STIPEND | 200.00 |
| 01/02/2020 | 86944 | COMCAST | Acct# 8155 60 019 0233893 | 123.79 |
| 01/02/2020 | 86945 | ALL THINGS CLEANING | PARKS RESTROOMS JANITORIAL | 5,109.00 |
| 01/02/2020 | 86946 | ALPINE PORTABLE TOILET SERVICE | BATHROOM RENTAL SERVICE | 8,569.94 |
| 01/02/2020 | 86947 | AT&T - CALNET | PHONE LINES | 86.69 |
| 01/02/2020 | 86948 | Best Trailer, Inc. | FIX ASSET 192004 16' TILTBED TANDEM TRAILER | 7,985.89 |
| 01/02/2020 | 86949 | BOBCAT OF CHICO | BOBCAT 50 HOUR OIL CHANGE | 167.96 |
| 01/02/2020 | 86950 | CARTER LAW OFFICE | LEGAL SERVICES | 1,700.55 |
| 01/02/2020 | 86951 | CINTAS | JANITORIAL SUPPLIES ACT CENTER | 1,802.95 |
| 01/02/2020 | 86952 | COMCAST | Acct#8155600190189780 PHONE/INTERENT | 433.28 |
| 01/02/2020 | 86953 | D & G Sports Inc. | GYM EQUIPMENT | 10,344.46 |
| 01/02/2020 | 86954 | Dan's Electrical Supply | NEW EXTERIOR LIGHT O ON HALL | 154.03 |
| 01/02/2020 | 86955 | EAGLE SECURITY SYSTEMS INC. | SECURITY ALARM | 302.25 |
| 01/02/2020 | 86956 | FERIANCEK, LIA | LOGO RESIGN | 150.00 |
| 01/02/2020 | 86957 | Hancock Automotive | FIX WINDOW MOTOR | 271.29 |
| 01/02/2020 | 86958 | HOBBS PEST SOLUTIONS, INC. | PEST CONTROL AC | 125.00 |
| 01/02/2020 | 86959 | INSIDE OUT DESIGNS | WINTER SHOWCASE BANNER | 128.55 |
| 01/02/2020 | 86960 | MAZES CONSULTING | IT SUPPORT/SUBSCRIPTIONS | 2,172.61 |
| 01/02/2020 | 86961 | Renne Public Law Group | LEGAL SERVICES | 120.00 |
| 01/02/2020 | 86962 | RENTAL GUYS, INC. | RENTAL EQUIPMENT | 914.73 |
| 01/02/2020 | 86963 | SOUTH FEATHER WATER & POWER | WATER PALERMO | 50.32 |
| 01/02/2020 | 86964 | SURPLUS CITY | CONEX RENTAL | 255.00 |
| 01/02/2020 | 86965 | CAPUT, LYNNDEE | INSTRUCTOR FITNESS | 184.60 |
| 01/02/2020 | 86966-87021 | PAYROLL | PAYROLL ITEMS | 35,611.87 |
| 01/16/2020 | 87022 | AFLAC | JRF86 DEC19 PREMIUMS | 1,534.52 |
| 01/16/2020 | 87023 | BLUE SHIELD OF CALIFORNIA | 4004625 JAN20 PREMIUMS | 8,944.81 |
| 01/16/2020 | 87024 | HUMANA INSURANCE CO. | 657103-001 JAN20 PREMIUMS | 75.00 |
| 01/16/2020 | 87025 | PREMIER ACCESS | 657103-001 JAN19 PREMIUMS | 1,024.48 |
| 01/16/2020 | 87027 | Davis's Diamonds Gymnastics | REFUND GYM MEET OROVILLE MENS | 1,355.00 |
| 01/16/2020 | 87028 | EXTREME GYMNASTICS | REFUND GYM MEET WILDFLOWER | 95.00 |
| 01/16/2020 | 87029 | FIT FOR LIFE GYMNASTICS | REFUND GYM MEET | 335.00 |
| 01/16/2020 | 87030 | VOID | VOID CHECK 87030 | |
| 01/16/2020 | 87031 | VOID | VOID CHECK 87031 | |
| 01/16/2020 | 87032 | GYMNASTICS UNLIMITED | REFUND GYM MEET OROVILLE MENS | 105.00 |
| 01/16/2020 | 87033 | GYMNASTICS ZONE | REFUND GYM MEET OROVILLE MENS | 245.00 |
| 01/16/2020 | 87034 | TUMBLE TIME | REFUND GYM MEET WILDFLOWER | 100.00 |
| 01/16/2020 | 87035 | FLIP 2 IT SPORT CENTER | REFUND GYM MEET WILDFLOWER | 237.50 |
| 01/16/2020 | 87036 | GOLD COUNTRY GYMNASTICS | REFUND GYM MEET | 100.00 |
| 01/16/2020 | 87037 | Anton, Victoria | MONTHLY CELL REIMBR | 30.00 |
| 01/16/2020 | 87038 | DANNER, ERIC | CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87039 | GORMAN, THOMAS. | CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87040 | GRAY, JASON. | MONTHLY CELL REIMBR | 30.00 |
| 01/16/2020 | 87041 | HUFFMAN, MICHELLE. | MONTHLY CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87042 | PELTZER, DEBORAH. | CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87043 | RAMIREZ, ZERIMAR. | CELL AND EXPENSE REIMBR | 58.47 |
| 01/16/2020 | 87044 | THOMPSON, SCOTT. | MONTHLY CELL REIMBR | 30.00 |
| 01/16/2020 | 87045 | VALENCIA, ESTELA. | MONTHLY CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87046 | VALENCIA, JUSTIN. | CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87047 | VANG, HUE. | MONTHLY CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87048 | Wilson, Bill | MONTHLY CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87049 | WILSON, ROBERT BRIAN | MONTHLY CELL PHONE REIMBR | 30.00 |
| 01/16/2020 | 87050 | EMBER WHIPPLE | MEDICAL ATTENDANT GYM MEET JAN20 | 1,435.72 |
| 01/16/2020 | 87051 | WENSEL, HEIDI | GYM MEET COORDINATOR | 2,307.00 |
| 01/16/2020 | 87052 | FOLEY, JERI | GYM MEET JUDGE WILDFLOWER | 485.32 |
| 01/16/2020 | 87053 | GEYER, SIDNEY | GYM MEET JUDGE WILDFLOWER | 360.00 |
| 01/16/2020 | 87054 | JONES, HALLE | GYM MEET JUDGE WILDFLOWER | 341.72 |
| 01/16/2020 | 87055 | LAKE, LUCIA | GYM MEET JUDGE WILDFLOWER | 508.40 |
| 01/16/2020 | 87056 | LOPES, KATHY | GYM MEET JUDGE WILDFLOWER | 444.72 |
| 01/16/2020 | 87057 | OSAKI, BARBARA | GYM MEET JUDGE WILDFLOWER | 396.00 |
| 01/16/2020 | 87058 | OWENS, JENNIFER | GYM MEET JUDGE WILDFLOWER | 408.68 |
| 01/16/2020 | 87059 | RUSSI, LAURIE | GYM MEET JUDGE WILDFLOWER | 472.56 |
| 01/16/2020 | 87060 | BOTOV, SERGEI | GYM MEET JUDGE OROVILLE MENS | 568.78 |
| 01/16/2020 | 87061 | HIRSCH, MIKE | GYM MEET JUDGE OROVILLE MENS | 689.53 |
| 01/16/2020 | 87062 | KHARSA, CHARLIE | GYM MEET JUDGE OROVILLE MENS | 569.93 |
| 01/16/2020 | 87063 | LOPEZ, JESS | OROVILLE MENS JUDGE | 579.69 |
| 01/16/2020 | 87064 | ROSEBOROUGH, ALEXANDRIA | GYM MEET JUDGE OROVILLE MENS | 511.08 |
| 01/16/2020 | 87065 | SHEBERT, ERIC | JAN20 GYM MEET JUDGE | 482.83 |
| 01/16/2020 | 87066 | BANKCARD CENTER | CREDIT CARD PAYMENTS | 9,053.06 |
| 01/16/2020 | 87067 | ACCULARM SECURITY SYSTEMS | Security Monitoring - 01/01/2020 - 3/31/2020 | 798.00 |
| 01/16/2020 | 87068 | ASCAP | MUSIC LICENSE FOR EVENTS | 363.00 |
| 01/16/2020 | 87069 | BAKER, ADAM | REFUND VENDOR APP | 125.00 |

Feather River Recreation & Park District
Check Register
 January 2020

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 Accrual Basis

| Date | Num | Name | Memo | Credit |
|------------|-------------|---|--|-------------------|
| 01/16/2020 | 87070 | BETTER DEAL EXCHANGE | Acct#701960 DEC. 19 STATEMENT | 32.69 |
| 01/16/2020 | 87071 | Butte County Sheriff's Office | WORK CREW GROUNDS MAINTENANCE | 800.00 |
| 01/16/2020 | 87072 | Butte County Special Districts' Assn. | 5 ATTENDING FEB 7TH MEETING | 40.00 |
| 01/16/2020 | 87073 | CALF. WATER SERVICE | Acct 520857777 11/7/19-12/9/19 | 5,320.53 |
| 01/16/2020 | 87074 | CINTAS | JANITORIAL SUPPLIES ACT CENTER | 303.51 |
| 01/16/2020 | 87075 | COMP | EMPLOYEE PRESSCREEN | 93.00 |
| 01/16/2020 | 87076 | DAWSON OIL COMPANY | 62765 FUEL | 2,317.95 |
| 01/16/2020 | 87077 | DEL-MAR RENTAL & LANDSCAPE SUPPLY | | 426.37 |
| 01/16/2020 | 87078 | FERDINAND, CHARLOTTE | REFUND YOGA | 72.00 |
| 01/16/2020 | 87079 | FIRST CHOICE SERVICES | WATER COOLER | 210.00 |
| 01/16/2020 | 87080 | FORD MOTOR CREDIT COMPANY LLC | LEASE 9423800 F250 | 887.55 |
| 01/16/2020 | 87081 | HOME DEPOT | HOME DEPOT STATEMENT | 2,348.76 |
| 01/16/2020 | 87082 | JACKSON'S GLASS | REPLACE BROKEN GLASS WITH PLEXI | 201.25 |
| 01/16/2020 | 87083 | Knorr Systems, Inc | EXAM | 700.00 |
| 01/16/2020 | 87084 | LAKE OROVILLE AREA PUBLIC UTILITY DIST. | SEWER SERVICE (MLK) | 114.18 |
| 01/16/2020 | 87085 | MAZES CONSULTING | IT SUPPORT/SUBSCRIPTIONS | 3,372.61 |
| 01/16/2020 | 87086 | NEW DAY ACADEMY | REFUND GYMNASTICS | 120.00 |
| 01/16/2020 | 87087 | Oroville Cable & Equipment | HYDRAULIC HOSE FOR BACK HOE | 52.33 |
| 01/16/2020 | 87088 | OROVILLE CHAMBER OF COMMERCE | ANNUAL MEMBERSHIP | 150.00 |
| 01/16/2020 | 87089 | OROVILLE POWER EQUIPMENT | SPARK PLUGS GENERATOR | 66.26 |
| 01/16/2020 | 87090 | P.G. & E. | PGE ALL LOCAITONS 11/21/19-12/22/19 | 8,260.87 |
| 01/16/2020 | 87091 | RECOLOGY BUTTE COLUSA COUNTIES | | 1,687.39 |
| 01/16/2020 | 87092 | RIEBES AUTO PARTS | TRUCK REPAIRS | 555.41 |
| 01/16/2020 | 87093 | SDRMA | ADDTL INSURED CERT | 47.50 |
| 01/16/2020 | 87094 | SHARP'S LOCKSMITHING | CAMLOCKS AND KEYS | 23.66 |
| 01/16/2020 | 87095 | Staples | STAPLES STATEMENT 3721 DEC. 19 | 242.25 |
| 01/16/2020 | 87096 | STERLING ADMINISTRATION COBRA | ANNUAL COBRA ADMIN 2019 | 550.00 |
| 01/16/2020 | 87097 | Tractor Supply Co. | TRACTOR SUPPLY STATEMENT DEC. 19 2285 | 692.88 |
| 01/16/2020 | 87098 | TWSD | 4-112.01 WATER NELSON | 653.84 |
| 01/16/2020 | 87099 | U.S. BANK EQUIPMENT FINANCE | COPIER LEASE/USAGE | 691.91 |
| 01/16/2020 | 87100 | WAL-MART COMMUNITY | STATEMENT 1712 | 386.91 |
| 01/16/2020 | 87101 | WAXIE SANITARY SUPPLY | VACCUUM FILTERS | 27.33 |
| 01/16/2020 | 87102 | Western Web | JAN- APRIL 2020 ACTIVITY GUIDES | 2,036.37 |
| 01/16/2020 | 87103 | ZAMORA, STEPHANIE | REFUND VENDOR WILFLOWER | 70.00 |
| 01/16/2020 | 87104 | RONNIE SMITH ENTERPRISES | FITNESS INSTRUCTOR KARATE | 1,312.68 |
| 01/16/2020 | 87105+87168 | PAYROLL | PAYROLL ITEMS | 39,029.34 |
| 01/16/2020 | 87169 | BURLESON, HARRY | INSTRUCTOR FITNESS | 110.50 |
| 01/16/2020 | 87170 | Court Ordered Debt Collection | JK-256-1614 1/16/20 PAYCHECK | 169.69 |
| 01/30/2020 | 87171 | BLUE SHIELD OF CALIFORNIA | 4004625 FEB20 PREMIUMS | 8,542.91 |
| 01/30/2020 | 87172 | PREMIER ACCESS | 15763 FEB20 PREIMUMS | 974.41 |
| 01/30/2020 | 87173 | HUMANA INSURANCE CO. | 657103-001 LIFE PREMIUMS | 75.00 |
| 01/30/2020 | 87174 | AT&T - CALNET | PHONE LINES | 86.31 |
| 01/30/2020 | 87175 | COMCAST | Acct#8155600190189780 PHONE/INTERENT | 433.28 |
| 01/30/2020 | 87176 | FASTENAL | MISC SUPPLIES | 277.08 |
| 01/30/2020 | 87177 | Huntington's Sportsman's Store | CLOTHING ALLOWANCE | 406.09 |
| 01/30/2020 | 87178 | INSIDE OUT DESIGNS | GYMNASTICS BANNERS | 1,006.72 |
| 01/30/2020 | 87179 | MELTON DESIGN GROUP | NELSON POOL PROJECT | 13,084.50 |
| 01/30/2020 | 87180 | NORTHERN CALIFORNIA BOYS' GYMNASTICS ASSC | BOY MEET HEAD TAX | 183.00 |
| 01/30/2020 | 87181 | RIEBES AUTO PARTS | TRUCK REPAIRS | 370.03 |
| 01/30/2020 | 87182 | THE TELEPHONE MAN | LANDLINE GM OFFICE | 165.00 |
| 01/30/2020 | 87183 | Towne Carpet | SPORTS FLOOR SMALL GYM FIXED ASSET 192005 | 19,042.00 |
| 01/30/2020 | 87184 | WET EDGE PAINTING | PAINT SMALL GYM | 1,885.00 |
| 01/30/2020 | 87185 | Anton, Victoria | EXPENSE REIMBR | 108.99 |
| 01/30/2020 | 87186 | HUFFMAN, MICHELLE. | VACUUM, MEET SUPPLIES REIMBR | 429.17 |
| 01/30/2020 | 87187 | Ross, Steven | GYM MEET EXPENSE TRAVEL | 800.51 |
| 01/30/2020 | 87188 | VANG, MARIA | REFUND YOGA | 80.00 |
| 01/30/2020 | 87189 | Renne Public Law Group | LEGAL | 1,105.50 |
| 01/30/2020 | 87190 | ALPINE PORTABLE TOILET SERVICE | PLAYTOWN INS REIMBR PORTABLE TOILET RENTAL | 7,904.94 |
| 01/30/2020 | 87191-87254 | PAYROLL | PAYROLL ITEMS | 42,141.84 |
| 01/30/2020 | 87255 | CAPUT, LYNNDEE | INSTRUCTOR FITNESS | 133.25 |
| 01/31/2020 | 87294 | BETTER DEAL EXCHANGE | Acct#701960 | 228.07 |
| | | | | 286,676.68 |

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