



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Finance Committee Meeting  
March 22, 2023

**ACTIVITY CENTER**  
1875 Feather River Blvd.  
Oroville, CA 95965

**AGENDA**

**Open Session 10:00 AM**

*If you need a special accommodation to participate in this meeting, please contact 530-533-2011.*

**CALL MEETING TO ORDER**

**ROLL CALL**

Chairperson Shannon DeLong  
Director Greg Passmore  
(Alternate) Director Devin Thomas  
Interim General Manager Victoria Anton Teague  
Business Manager Deb Peltzer

**PUBLIC COMMENT**

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

**COMMITTEE ITEMS**

February 2023 Financials (*Appendix A*)

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

**ADJOURNMENT**

Feather River Recreation & Park District  
Profit & Loss Budget Performance  
February 2023

Subject to change, reconciliation in progress

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4100 - Tax Revenue		15,000	(15,000)	1,236,034	1,135,000	101,034	109%	2,200,000
4150 - Tax Revenue (BAD)				175,160	185,000	(9,840)	95%	317,500
4300 - Program Income	63,562	68,000	(4,438)	412,425	537,300	(124,875)	77%	816,300
4400 - Donation & Fundraising Income	1,713		1,713	4,464	2,000	2,464	223%	6,000
4900 - Interest Income				6,587	5,000	1,587	132%	10,000
4905 - Interest Income - BAD				133		133	100%	
<b>Total Income</b>	<b>65,275</b>	<b>83,000</b>	<b>(17,725)</b>	<b>1,834,803</b>	<b>1,864,300</b>	<b>(29,497)</b>	<b>98%</b>	<b>3,349,800</b>
<b>Gross Profit</b>	<b>65,275</b>	<b>83,000</b>	<b>(17,725)</b>	<b>1,834,803</b>	<b>1,864,300</b>	<b>(29,497)</b>	<b>98%</b>	<b>3,349,800</b>
<b>Expense</b>								
5000 - Payroll Expenses	110,231	162,569	(52,338)	1,053,376	1,202,108	(148,732)	88%	1,924,500
5031 - GASB 68 Benefit Expense				77,848	81,800	(3,952)	95%	81,800
5100 - Advertising & Promotion		425	(425)	2,675	3,400	(725)	79%	5,000
5120 - Bank Fees	181	665	(484)	2,990	5,320	(2,330)	56%	8,000
5140 - Copying & Printing	197	750	(553)	1,663	6,000	(4,337)	28%	9,000
5155 - Employment New Hire Screen	109	200	(91)	1,196	1,600	(404)	75%	2,500
5160 - Dues, Mbrshps & Subscriptions				16,946	11,000	5,946	154%	11,000
5170 - Education & Development		1,000	(1,000)	4,240	3,000	1,240	141%	5,000
5175 - Equipment Rental	881		881	4,303	3,000	1,303	143%	4,000
5180 - Equipment, Tools & Furn (<\$5k)	854	2,240	(1,386)	41,392	39,445	1,947	105%	56,000
5200 - Insurance				105,413	116,000	(10,587)	91%	116,000
5210 - Interest Expense - Operating	114	350	(236)	2,085	2,100	(15)	99%	3,500
5225 - Postage & Delivery	109	250	(141)	565	750	(185)	75%	1,000
5230 - Professional & Outside Svcs	13,290	17,150	(3,860)	183,142	136,350	46,792	134%	180,000
5260 - Repairs & Maintenance								
5261 - Building R&M	44	2,100	(2,056)	15,856	16,800	(944)	94%	25,000
5262 - Equip Repairs & Small Tools	388	1,600	(1,212)	10,816	13,600	(2,784)	80%	20,000
5264 - Grounds R&M	4,298	2,000	2,298	35,742	34,000	1,742	105%	60,000
5265 - Janitorial Supplies	201	1,250	(1,049)	10,096	10,000	96	101%	15,000
5266 - Vandalism Repair	1,890	1,500	390	9,337	14,000	(4,663)	67%	20,000
5267 - Vehicle R&M	144	800	(656)	6,047	6,800	(753)	89%	10,000
5268 - Aquatics Pool R&M		500	(500)	21,018	22,000	(982)	96%	40,000
5269 - Outside Contractor/Services R&M	15,383	3,000	12,383	80,119	23,000	57,119	348%	35,000
<b>Total 5260 - Repairs &amp; Maintenance</b>	<b>22,348</b>	<b>12,750</b>	<b>9,598</b>	<b>189,031</b>	<b>140,200</b>	<b>48,831</b>	<b>135%</b>	<b>225,000</b>
5270 - Security	219	1,500	(1,281)	3,655	14,000	(10,345)	26%	20,000
5280 - Supplies - Consumable	478	5,000	(4,522)	27,642	32,000	(4,358)	86%	52,500
5290 - Taxes, Lic., Notices & Permits		450	(450)	2,616	5,150	(2,534)	51%	7,000
5300 - Telephone/Internet	1,181	1,500	(319)	10,178	12,000	(1,822)	85%	18,000
5310 - Fuel, Travel and Meals	2,030	3,165	(1,135)	25,144	26,320	(1,176)	96%	39,000
5320 - Utilities	17,254	24,275	(7,021)	210,998	251,250	(40,252)	84%	385,000
7000 - Debt Interest	6,321	6,300	21	52,212	52,100	112	100%	77,000
<b>Total Expense</b>	<b>175,797</b>	<b>240,539</b>	<b>(64,742)</b>	<b>2,019,310</b>	<b>2,144,893</b>	<b>(125,583)</b>	<b>94%</b>	<b>3,230,800</b>
<b>Net Ordinary Income</b>	<b>(110,522)</b>	<b>(157,539)</b>	<b>47,017</b>	<b>(184,507)</b>	<b>(280,593)</b>	<b>96,086</b>	<b>66%</b>	<b>119,000</b>
<b>Other Income/Expense</b>								
<b>Other Income</b>								
4200 - Impact Fee Income	(2,212)		(2,212)	37,964		37,964	100%	
4500 - Grant/Reimbursed Expense Income	4,567	1,675	2,892	42,921	13,400	29,521	320%	20,000
4650 - Insurance Proceeds	23,500		23,500	23,500		23,500	100%	
9900 - Gain/(Loss) on Asset disposal				10,575		10,575	100%	
<b>Total Other Income</b>	<b>25,855</b>	<b>1,675</b>	<b>24,180</b>	<b>114,960</b>	<b>13,400</b>	<b>101,560</b>	<b>858%</b>	<b>20,000</b>
<b>Net Other Income</b>	<b>25,855</b>	<b>1,675</b>	<b>24,180</b>	<b>114,960</b>	<b>13,400</b>	<b>101,560</b>	<b>858%</b>	<b>20,000</b>
<b>Net Income</b>	<b>(84,667)</b>	<b>(155,864)</b>	<b>71,197</b>	<b>(69,547)</b>	<b>(267,193)</b>	<b>197,646</b>	<b>26%</b>	<b>139,000</b>

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of February 28, 2023

	Date	Source Name	Memo	Amount	Balance
<b>1010 - Treasury Cash</b>					<b>-71,963</b>
<b>1010.3 - Treasury Admin Ins Proceeds</b>					<b>216,525</b>
Total 1010.3 - Treasury Admin Ins Proceeds					216,525
<b>1010.4 - Treasury Ins Proceeds Playtown</b>					<b>67,657</b>
	02/28/2023	SDRMA	DEPOSIT (TOTAL 25137.44) PLAYTOWN FUND 1010.4	23,500	91,157
			\$23499.94		
Total 1010.4 - Treasury Ins Proceeds Playtown				23,500	91,157
<b>1010.5 - Treasury Nelson Pool Funds</b>					<b>-356,145</b>
Total 1010.5 - Treasury Nelson Pool Funds					-356,145
Total 1010 - Treasury Cash				23,500	-48,463
<b>1031 - BofW Project INS PROCEEDS</b>					<b>243,409</b>
Total 1031 - BofW Project INS PROCEEDS					243,409
<b>1320 - Umpqua Bank Project Fund</b>					<b>188,856</b>
Total 1320 - Umpqua Bank Project Fund					188,856
<b>1410 - Land</b>					<b>627,494</b>
Total 1410 - Land					627,494
<b>1420 - Buildings &amp; Improvements</b>					<b>16,054,943</b>
Total 1420 - Buildings & Improvements					16,054,943
<b>1430 - Equipment &amp; Vehicles</b>					<b>1,949,199</b>
Total 1430 - Equipment & Vehicles					1,949,199
<b>1440 - Construction in Progress</b>					<b>2,096,870</b>
<b>1448 - CIP Nelson SBF NE99</b>					<b>1,547,788</b>
Total 1448 - CIP Nelson SBF NE99					1,547,788
<b>1450 - CIP Feather River Trail FRT99</b>					<b>23,460</b>
Total 1450 - CIP Feather River Trail FRT99					23,460
<b>1451 - CIP Playtown Bathroom Fire</b>					<b>525,622</b>
	02/28/2023	Belfore Property Restoration	FINAL PLAYTOWN BATHROOM PAY TO BELFORE	23,500	549,122
	02/28/2023	Belfore Property Restoration	FINAL INVOICE \$555,773.90	532,274	1,081,396
Total 1451 - CIP Playtown Bathroom Fire				555,774	1,081,396
Total 1440 - Construction in Progress				555,774	2,652,644
<b>2955 - Umpqua Bank Tax Exempt Bond A</b>					<b>-2,273,608</b>
	02/01/2023	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	58,118	-2,215,490
Total 2955 - Umpqua Bank Tax Exempt Bond A				58,118	-2,215,490
<b>2960 - Umpqua Bank Taxable Bond B</b>					<b>-45,000</b>
	02/01/2023	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000	-38,000
Total 2960 - Umpqua Bank Taxable Bond B				7,000	-38,000
<b>4500 - Grant/Reimbursed Expense Income</b>					<b>-38,354</b>
	02/01/2023	BCOE	Pres Food Program BCOE	-1,570	-39,924
	02/28/2023	Alliance Workforce	Grant/Scholarship Income MAINT WORKPROGRAM WAGE REIMBR	-2,997	-42,921
Total 4500 - Grant/Reimbursed Expense Income				-4,567	-42,921
<b>4650 - Insurance Proceeds</b>					<b>0</b>
	02/28/2023	sdrma	received PLAYTOWN FIRE INS PROCEEDS	-23,500	-23,500
Total 4650 - Insurance Proceeds				-23,500	-23,500

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 - Treasury Cash	1,181,158	1,872,267	-691,109	-37%
1020 - Imprest Cash	499	449	50	11%
1030 - BofW - Merchant Acct.	129,936	119,135	10,801	9%
1031 - BofW Project INS PROCEEDS	243,409	304,152	-60,743	-20%
1040 - Fund 2610 - BAD	206,926	205,361	1,565	1%
1050 - Impact Fees	835,804	667,041	168,763	25%
<b>Total Checking/Savings</b>	<b>2,597,732</b>	<b>3,168,405</b>	<b>-570,673</b>	<b>-18%</b>
Accounts Receivable	17,080	-30,358	47,438	156%
<b>Other Current Assets</b>				
1302 - FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1310 - Miscellaneous Receivables	0	-14	14	100%
1316 - Prepaid Expenses/Debt Interest	6,321	7,042	-721	-10%
1320 - Umpqua Bank Project Fund	188,856	188,856	0	0%
<b>Total Other Current Assets</b>	<b>198,016</b>	<b>198,723</b>	<b>-707</b>	<b>-0%</b>
<b>Total Current Assets</b>	<b>2,812,828</b>	<b>3,336,770</b>	<b>-523,942</b>	<b>-16%</b>
<b>Fixed Assets</b>				
1410 - Land	627,494	627,494	0	0%
1420 - Buildings & Improvements	16,054,943	15,903,777	151,166	1%
1430 - Equipment & Vehicles	1,949,199	1,822,063	127,136	7%
<b>1440 - Construction in Progress</b>				
1448 - CIP Nelson SBF NE99	1,547,788	864,351	683,437	79%
1450 - CIP Feather River Trail FRT99	23,460	23,360	100	0%
1451 - CIP Playtown Bathroom Fire	1,081,395	525,622	555,773	106%
<b>Total 1440 - Construction in Progress</b>	<b>2,652,643</b>	<b>1,413,333</b>	<b>1,239,310</b>	<b>88%</b>
1499 - Accumulated Depreciation	-6,947,995	-6,158,511	-789,484	-13%
<b>Total Fixed Assets</b>	<b>14,336,284</b>	<b>13,608,156</b>	<b>728,128</b>	<b>5%</b>
<b>Other Assets</b>				
1500 - FMV Adjustments	94,302	15,666	78,636	502%
<b>1550 - GASB 68 CalPERS Valuation</b>				
1551 - GASB68 Deferred Outflow Pension	164,161	191,855	-27,694	-14%
<b>Total 1550 - GASB 68 CalPERS Valuation</b>	<b>164,161</b>	<b>191,855</b>	<b>-27,694</b>	<b>-14%</b>
<b>Total Other Assets</b>	<b>258,463</b>	<b>207,521</b>	<b>50,942</b>	<b>25%</b>
<b>TOTAL ASSETS</b>	<b>17,407,575</b>	<b>17,152,447</b>	<b>255,128</b>	<b>1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2300 - Credit Cards Payable	635	956	-321	-34%
2350 - Supplier Accounts	1,673	1,518	155	10%
<b>Total Credit Cards</b>	<b>2,308</b>	<b>2,474</b>	<b>-166</b>	<b>-7%</b>
<b>Other Current Liabilities</b>				
2100 - Payroll Liabilities	81,848	97,132	-15,284	-16%
2210 - Accrued Debt Interest	0	0	0	0%
2400 - Deposits/Refunds to Customers	2,012	0	2,012	100%
2405 - Deferred Revenue	6,988	12,023	-5,035	-42%
<b>Total Other Current Liabilities</b>	<b>90,848</b>	<b>109,155</b>	<b>-18,307</b>	<b>-17%</b>
<b>Total Current Liabilities</b>	<b>741,411</b>	<b>161,538</b>	<b>579,873</b>	<b>359%</b>
<b>Long Term Liabilities</b>				
2954 - Ford Motor Vehicle Loan	79,282	23,142	56,140	243%
2955 - Umpqua Bank Tax Exempt Bond A	2,215,490	2,446,113	-230,623	-9%
2960 - Umpqua Bank Taxable Bond B	38,000	66,000	-28,000	-42%
2975 - GASB 68 CalPERS Liab Valuation	1,337,022	1,144,957	192,065	17%
<b>Total Long Term Liabilities</b>	<b>3,669,794</b>	<b>3,680,212</b>	<b>-10,418</b>	<b>-0%</b>
<b>Total Liabilities</b>	<b>4,411,205</b>	<b>3,841,750</b>	<b>569,455</b>	<b>15%</b>
<b>Equity</b>	<b>12,996,370</b>	<b>13,310,695</b>	<b>-314,325</b>	<b>-2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,407,575</b>	<b>17,152,445</b>	<b>255,130</b>	<b>1%</b>

Feather River Recreation & Park District  
**Check Register**  
 February 2023

8:41 AM  
 03/19/2023  
 Accrual Basis

Type	Date	Num	Name	Memo	Credit
Paycheck	02/09/2023	92702-735	PAYROLL	PAYROLL ITEMS	31,755.89
Liability Check	02/09/2023	92736	BLUE SHIELD OF CALIFORNIA	4004625	9,317.89
Liability Check	02/09/2023	92737	PREMIER ACCESS	FEB23 PREMIUMS 1000548827	990.16
Liability Check	02/09/2023	92738	HUMANA INSURANCE CO.	657103-001	58.00
Bill Pmt -Check	02/09/2023	92739	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
Bill Pmt -Check	02/09/2023	92740	AISPURO, MARCO	EXPENSE REIMBR	72.65
Bill Pmt -Check	02/09/2023	92741	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	6,440.00
Bill Pmt -Check	02/09/2023	92742	Anton, Victoria	EXPENSE REIMBR	150.00
Bill Pmt -Check	02/09/2023	92743	BANKCARD CENTER	STATEMENT 6804	611.96
Bill Pmt -Check	02/09/2023	92744	BETTER DEAL EXCHANGE	Acct#701960	460.82
Bill Pmt -Check	02/09/2023	92745	BOUCHER LAW, PC	LEGAL	170.00
Bill Pmt -Check	02/09/2023	92746	CALF. WATER SERVICE	Acct 520857777 5/7/21-6/7/21	2,923.20
Bill Pmt -Check	02/09/2023	92747	Chalmers, R. Scott	CONSULTING	1,267.50
Bill Pmt -Check	02/09/2023	92748	CINTAS	FIRST AID SUPPLIES	127.99
Bill Pmt -Check	02/09/2023	92749	CITI CARDS	COSTCO STATEMENT 9398	4,891.38
Bill Pmt -Check	02/09/2023	92750	COMCAST	Acct#8155600190189780 PHONE/INT	521.61
Bill Pmt -Check	02/09/2023	92751	Dan's Electrical Supply	SKATEPARK TIMER	109.39
Bill Pmt -Check	02/09/2023	92752	DAWSON OIL COMPANY	62765 FUEL	3,550.10
Bill Pmt -Check	02/09/2023	92753	DEL-MAR RENTAL & LANDSCAPE SUPPLY	CONCRETE	267.40
Bill Pmt -Check	02/09/2023	92754	Golden Bear Alarms	QTRLY ALARM FBT	219.00
Bill Pmt -Check	02/09/2023	92755	HOME DEPOT	HOME DEPOT STATEMENT	4,391.81
Bill Pmt -Check	02/09/2023	92756	INDUSTRIAL PLUMBING SUPPLY	PALERMO POOL BATHROOM	2,291.30
Bill Pmt -Check	02/09/2023	92757	Industrial Power Products	CHAIN SAW	217.90
Bill Pmt -Check	02/09/2023	92758	INSIDE OUT DESIGNS	BANNER	68.30
Bill Pmt -Check	02/09/2023	92759	JEFFY LUBE	OIL CHANGE 2017 F250	188.85
Bill Pmt -Check	02/09/2023	92760	LES SCHWAB TIRES	TIRES 2017 F250	1,607.00
Bill Pmt -Check	02/09/2023	92761	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,675.59
Bill Pmt -Check	02/09/2023	92762	MJB Welding Supply	SUPPLIES	298.93
Bill Pmt -Check	02/09/2023	92763	Modern Carpet Cleaning	CARPET CLEAN	716.04
Bill Pmt -Check	02/09/2023	92764	NORTH YUBA WATER DISTRICT	2695 FBT WATER	26.50
Bill Pmt -Check	02/09/2023	92765	P.G. & E.	7241369682-3 6/22/22-7/22/22	9,468.98
Bill Pmt -Check	02/09/2023	92766	RIEBES AUTO PARTS	TRUCK MAINTENANCE	189.62
Bill Pmt -Check	02/09/2023	92767	ROTO-ROOTER	NELSON TOILET REPAIR	185.00
Bill Pmt -Check	02/09/2023	92768	SAL RODRIGUEZ LANDSCAPE LLC	RIVERBEND/NELSON LANDSCAPRE	7,200.00
Bill Pmt -Check	02/09/2023	92769	SOUTH FEATHER WATER & POWER	WATER	41.72
Bill Pmt -Check	02/09/2023	92770	Staples	STAPLES STATEMENT 3721	503.70
Bill Pmt -Check	02/09/2023	92771	TOM'S SEPTIC SYSTEMS	PUMP LIFT STATION	1,000.00
Bill Pmt -Check	02/09/2023	92772	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	609.33
Bill Pmt -Check	02/09/2023	92773	VALENCIA, JUSTIN.	EXPENSE REIMBR	34.60
Bill Pmt -Check	02/09/2023	92774	WAL-MART CAPITAL ONE	STATEMENT 638691	248.89
Bill Pmt -Check	02/09/2023	92775	WELLS FARGO VENDOR FINANCIAL, LLC	CUST #1055709916	187.23
Bill Pmt -Check	02/09/2023	92776	BANKCARD CENTER	STATEMENT 4607	267.49
Bill Pmt -Check	02/09/2023	92777	COMCAST	Acct# 8155 60 019 0233893	183.98
Bill Pmt -Check	02/09/2023	92778	DELONG, SHANNON	BOD STIPEND	200.00
Bill Pmt -Check	02/09/2023	92779	FOWLER, SCOTT KENT	BOD STIPEND	200.00
Bill Pmt -Check	02/09/2023	92780	Huntington's Sportsman's Store	CLOTHING ALLOWANCE	297.84
Bill Pmt -Check	02/09/2023	92781	Oroville Cable & Equipment	MISC SUPPLIES	182.15
Bill Pmt -Check	02/09/2023	92782	OROVILLE POWER EQUIPMENT	MISC SUPPLIES	92.52
Bill Pmt -Check	02/09/2023	92783	PASSMORE, GREG	BOD STIPEND	200.00
Bill Pmt -Check	02/09/2023	92784	THOMAS, DEVIN	BOD STIPEND	200.00
Liability Check	02/09/2023	92785	PAYROLL	PAYROLL ITEMS	113.65
Liability Check	02/09/2023	92786	PAYROLL	PAYROLL ITEMS	92.30
Bill Pmt -Check	02/09/2023	92787	BANK OF NEW YORK MELLON	UMPQUA LOANS 2015a 2015b	84,080.45
Bill Pmt -Check	02/23/2023	92788	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENT	1,598.46
Bill Pmt -Check	02/23/2023	92789	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
Bill Pmt -Check	02/23/2023	92790	LEESE, KAREN.	DOJ REIMBURE	71.00
Bill Pmt -Check	02/23/2023	92791	MCKULLE, MARY.	DOJ REIMBR	57.00
Bill Pmt -Check	02/23/2023	92792	PELTZER, DEBORAH.	MIELAGE/EXPENSE REIMBR	42.88
Bill Pmt -Check	02/23/2023	92793	RECOLOGY BUTTE COLUSA COUNTIES	Acct# 8100122153	3,953.38
Bill Pmt -Check	02/23/2023	92794	TOM'S SEPTIC SYSTEMS	RIVERBEND SEPTIC PUMP	500.00
Bill Pmt -Check	02/23/2023	92795	TWSD	4-112.01 WATER NELSON	367.12
Bill Pmt -Check	02/23/2023	92796	WAXIE SANITARY SUPPLY	JANITORIAL SUPLIES	370.99
Bill Pmt -Check	02/23/2023	92797	AT&T - CALNET	PHONE	99.68
Bill Pmt -Check	02/23/2023	92798	CITI CARDS	COSTCO STATEMENT 9398	1,896.86
Bill Pmt -Check	02/23/2023	92799	Lincoln Aquatics	POOL CHEMCIALS	498.72
Bill Pmt -Check	02/23/2023	92800	WAL-MART CAPITAL ONE	STATEMENT 638691	3.73
Bill Pmt -Check	02/23/2023	92801	Williams Electric Company, Inc	REPAIR METER PANEL	3,261.17
Liability Check	02/23/2023	92802	AFLAC	JRF86	1,765.38
Bill Pmt -Check	02/23/2023	92803	BURLESON, HARRY	INSTRUCTOR FITNESS	705.25
Paycheck	02/23/2023	92804-845	PAYROLL	PAYROLL ITEMS	32,456.41
<b>TOTAL</b>					<b>229,139.64</b>