



FEATHER RIVER RECREATION & PARK DISTRICT
Finance Committee Meeting
August 20, 2020

ACTIVITY CENTER
1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

If you need a special accommodation to participate in the meeting, please contact the District 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. July Financials (Appendix A)

- 1. Income Statement & Staff Report
- 2. Balance Sheet
- 3. Fixed Assets and Loan Payments
- 4. Check Register

2. Staff seeking committee approval for a line item change on the 2020-21 budget (Appendix B)

Per Board policies, line item transfer of the budget requires approval by two Board Members.

ADJOURNMENT

Feather River Recreation & Park District
 Profit & Loss with Budget Board Agenda
 July 2020
 New reporting

Staff has changed reporting and will discuss changes during Finance Mtg 8/20/20

Staff has made monthly financial more effective and efficient. The details of every g/l account has been collapsed into a total line for each category. The budget is in the accounting software, by month. Each month has the estimated amount for that account. IE: Tax Revenue is received December and April, therefore the budget for tax revenue will show when those months are presented to the board.

08/14/2020

	These columns show the current month activity, 1 month actual and budget				These columns will show Year to Date, when August is presented, these columns will show both July-Aug total			Annual Approved Budget
	Jul 20	Budget	\$ Over Budget	staff comments for current month income/expenses	Jul 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense								
Income								
4100 - Tax Revenue	0	0	0		0	0	0	1,800,000
4150 - Tax Revenue (BAD)	0	0	0		0	0	0	297,536
4300 - Program Income	49,101	37,869	11,232	Class \$1k, Aquatics \$2k, Camp \$18k, Preschool \$20k, Gymnastics \$8.5k	49,101	37,869	11,232	454,450
4400 - Donation & Fundraising Income	2	163	(161)		2	163	(161)	2,000
4600 - Other Income	0	13	(13)		0	13	(13)	200
4900 - Interest Income	0	837	(837)		0	837	(837)	10,000
4905 - Interest Income - BAD	0	163	(163)		0	163	(163)	2,000
Total Income	49,103	39,045	10,058		49,103	39,045	10,058	2,566,186
Gross Profit	49,103	39,045	10,058		49,103	39,045	10,058	2,566,186
Expense								
5000 - Payroll Expenses	160,306	156,001	4,305	Late July/Early August changes to staffing level due to COVID restrictions on programming: staffing levels have been decreased through lay offs, furloughs, position changes.	160,306	156,001	4,305	1,351,961
5031 - GASB 68 Benefit Expense	55,694	59,610	(3,916)	CalPERS Unfunded Lbty paid in full	55,694	59,610	(3,916)	59,610
5100 - Advertising & Promotion	0	344	(344)		0	344	(344)	4,150
5120 - Bank Fees	475	500	(25)		475	500	(25)	6,000
5130 - Charitable Contributions	0	1,250	(1,250)		0	1,250	(1,250)	2,500
5140 - Copying & Printing	675	750	(75)		675	750	(75)	9,000
5155 - Employment New Hire Screen	0	144	(144)		0	144	(144)	1,772
5160 - Dues, Mbrshps & Subscriptions	484	5,000	(4,516)		484	5,000	(4,516)	8,300
5170 - Education & Development	550	281	269	5 Gymnastics coach certs	550	281	269	3,350
5175 - Equipment Rental	438	319	119		438	319	119	3,850
5180 - Equipment, Tools & Furn (<\$5k)	9,980	3,975	6,005	\$6.3k recreation online software annual fee and \$2.5k website annual fee paid in full	9,980	3,975	6,005	47,700
5200 - Insurance	118,557	120,000	(1,443)	Property/Liab insurance paid in full 40% increase from 2019-20	118,557	120,000	(1,443)	129,000
5210 - Interest Expense - Operating	258	250	8		258	250	8	3,000
5225 - Postage & Delivery	0	100	(100)		0	100	(100)	1,200
5230 - Professional & Outside Svcs	6,034	10,240	(4,206)		6,034	10,240	(4,206)	218,425
5260 - Repairs & Maintenance	27,572	16,049	11,523	\$16k playground bark all sites. Pool chemicals higher in summer months	27,572	16,049	11,523	192,500
5270 - Security	956	1,663	(707)		956	1,663	(707)	20,000
5280 - Supplies - Consumable	1,902	2,578	(676)		1,902	2,578	(676)	30,925
5290 - Taxes, Lic., Notices & Permits	4,838	409	4,429		4,838	409	4,429	4,875
5300 - Telephone/Internet	1,153	1,157	(4)		1,153	1,157	(4)	13,840
5310 - Transportation, Meals & Travel	1,873	2,680	(807)		1,873	2,680	(807)	32,050
5320 - Utilities	51,074	26,124	24,950	\$19k unbudgeted Cal Water increase due to pump failure at Riverbend	51,074	26,124	24,950	290,905
Total Expense	442,819	409,424	33,395		442,819	409,424	33,395	2,434,913
Net Ordinary Income	(393,716)	(370,379)	(23,337)		(393,716)	(370,379)	(23,337)	131,273
Other Income/Expense								
Other Income								
4200 - Impact Fee Income	6,636				6,636			
4650 - Insurance Proceeds	213,850				213,850			
Total Other Income	220,486				220,486			
Other Expense								
5102 - Insurance Claim Expense	8,570				8,570			
7210 - Debt Interest Expense	8,085	8,085	0		8,085	8,085	0	93,945
Total Other Expense	16,655	8,085	8,570		16,655	8,085	8,570	93,945
Net Other Income	203,831	(8,085)	211,916		203,831	(8,085)	211,916	(93,945)
Net Income	(189,885)	(378,464)	188,579		(189,885)	(378,464)	188,579	37,328

Feather River Recreation & Park District
Balance Sheet
As of July 31, 2020
**FISCAL YEAR 2019-20 NOT CLOSED OR
RECONCILED WAITING ON COUNTY REPORTS**

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	394,468.48	844,038.66	-449,570.18	-53.26%
1010.2 · Treasury Cash - Reserve	302,494.00	332,494.00	-30,000.00	-9.02%
1010.3 · Treasury Admin Ins Proceeds	220,575.19	0.00	220,575.19	100.0%
1010.4 · Treasury Ins Proceeds Playtown	184,114.47	242,529.21	-58,414.74	-24.09%
Total 1010 · Treasury Cash	1,101,652.14	1,419,061.87	-317,409.73	-22.37%
1020 · Imprest Cash	955.45	833.17	122.28	14.68%
1030 · BofW - Merchant Acct.	76,651.73	142,058.81	-65,407.08	-46.04%
1031 · BofW Project INS PROCEEDS	809,288.44	1,684,728.22	-875,439.78	-51.96%
1040 · Fund 2610 - BAD	15,963.89	39,721.49	-23,757.60	-59.81%
1050 · Impact Fees				
1051 · Impact - Parklands	456,126.64	366,427.33	89,699.31	24.48%
1052 · Impact - Public Use	30,453.27	18,441.86	12,011.41	65.13%
1053 · Impact - Aquatics	64,060.31	52,603.42	11,456.89	21.78%
Total 1050 · Impact Fees	550,640.22	437,472.61	113,167.61	25.87%
Total Checking/Savings	2,555,151.87	3,723,876.17	-1,168,724.30	-31.39%
Accounts Receivable				
1210 · Accounts Receivable	34,773.65	10,486.19	24,287.46	231.61%
Total Accounts Receivable	34,773.65	10,486.19	24,287.46	231.61%
Other Current Assets				
1302 · FEMA Riverbend Claim A/R	2,839.00	2,839.00	0.00	0.0%
1310 · Miscellaneous Receivables	401.82	10,482.65	-10,080.83	-96.17%
1320 · Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	192,096.94	202,177.77	-10,080.83	-4.99%
Total Current Assets	2,782,022.46	3,936,540.13	-1,154,517.67	-29.33%
Fixed Assets				
1410 · Land	627,494.00	627,494.00	0.00	0.0%
1420 · Buildings & Improvements	15,029,019.80	14,888,896.80	140,123.00	0.94%
1430 · Equipment & Vehicles	1,150,139.40	974,572.05	175,567.35	18.02%
1440 · Construction in Progress				
1443 · CIP Riverbend Restoration RB99	716,755.43	0.00	716,755.43	100.0%
1448 · CIP Nelson SBF NE99	104,678.38	0.00	104,678.38	100.0%
1449 · CIP Palermo Park	0.00	39,971.31	-39,971.31	-100.0%
1450 · CIP Feather River Trail FRT99	2,392.50	1,920.00	472.50	24.61%
1451 · CIP Playtown Bathroom Fire	171,716.07	0.00	171,716.07	100.0%
Total 1440 · Construction in Progress	995,542.38	41,891.31	953,651.07	2,276.49%
1499 · Accumulated Depreciation	-4,762,614.16	-4,824,103.09	61,488.93	1.28%
Total Fixed Assets	13,039,581.42	11,708,751.07	1,330,830.35	11.37%
Other Assets				
1550 · GASB 68 CalPERS Valuation				
1551 · GASB68 Deferred Outflow Pension	204,906.00	204,906.00	0.00	0.0%
Total 1550 · GASB 68 CalPERS Valuation	204,906.00	204,906.00	0.00	0.0%
Total Other Assets	204,906.00	204,906.00	0.00	0.0%
TOTAL ASSETS	16,026,509.88	15,850,197.20	176,312.68	1.11%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	136,462.83	120,775.53	15,687.30	12.99%
Total Accounts Payable	136,462.83	120,775.53	15,687.30	12.99%

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

FISCAL YEAR 2019-20 NOT CLOSED OR
RECONCILED WAITING ON COUNTY REPORTS

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
Credit Cards				
2300 - Credit Cards Payable				
2335 - BoW CC 9693 GM	27.72	201.02	-173.30	-86.21%
2337 - BoW CC 4607 Preschool	636.95	511.23	125.72	24.59%
2338 - BoW CC 7524 Maintenance	1,990.78	217.15	1,773.63	816.78%
2339 - BoW CC 9628 General	183.00	0.00	183.00	100.0%
Total 2300 - Credit Cards Payable	2,838.45	929.40	1,909.05	205.41%
2350 - Supplier Accounts				
2352 - Staples	0.00	79.96	-79.96	-100.0%
2353 - Walmart	66.54	21.52	45.02	209.2%
2354 - Home Depot	665.85	432.68	233.17	53.89%
2357 - Tractor Supply	163.41	0.00	163.41	100.0%
Total 2350 - Supplier Accounts	895.80	534.16	361.64	67.7%
Total Credit Cards	3,734.25	1,463.56	2,270.69	155.15%
Other Current Liabilities				
2100 - Payroll Liabilities				
2120 - Payroll Taxes payable	2,326.00	0.00	2,326.00	100.0%
2140 - Union Dues Payable	0.00	117.35	-117.35	-100.0%
2160 - Workers Comp Payable	-94,712.56	-71,514.01	-23,198.55	-32.44%
2170 - Retirement Payable	4.95	-21.00	25.95	123.57%
2180 - Health Insurance Payable	-453.54	8,698.04	-9,151.58	-105.21%
2185 - Dental Insurance Payable	49.12	932.66	-883.54	-94.73%
2186 - Life Insurance Payable	80.00	73.60	6.40	8.7%
2187 - Aflac Payable	-9.50	1,192.20	-1,201.70	-100.8%
2199 - Accrued Leave Payable	22,334.25	22,334.25	0.00	0.0%
Total 2100 - Payroll Liabilities	-70,381.28	-38,186.91	-32,194.37	-84.31%
2210 - Accrued Debt Interest	8,085.46	8,751.05	-665.59	-7.61%
2400 - Deposits/Refunds to Customers	1,328.00	0.00	1,328.00	100.0%
Total Other Current Liabilities	-60,967.82	-29,435.86	-31,531.96	-107.12%
Total Current Liabilities	79,229.26	92,803.23	-13,573.97	-14.63%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	44,527.73	20,137.53	24,390.20	121.12%
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	140,000.00	-26,000.03	-18.57%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	124,940.00	124,940.00	0.00	0.0%
2977 - GASB 68 Net Pension Liability	842,871.00	842,871.00	0.00	0.0%
Total 2975 - GASB 68 CalPERS Liab Valuation	967,811.00	967,811.00	0.00	0.0%
Total Long Term Liabilities	3,959,153.70	4,171,723.53	-212,569.83	-5.1%
Total Liabilities	4,038,382.96	4,264,526.76	-226,143.80	-5.3%
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	-1,653,176.59	0.00	0.0%
3050 - Benefit Assessment District	39,721.49	39,721.49	0.00	0.0%
3060 - Impact Fees (general)	440,963.61	440,963.61	0.00	0.0%
3099 - Undistributed Retained Earnings	6,889,986.04	6,553,500.51	336,485.53	5.13%
Net Income	-189,884.45	-255,855.40	65,970.95	25.78%
Total Equity	11,988,126.92	11,585,670.44	402,456.48	3.47%
TOTAL LIABILITIES & EQUITY	16,026,509.88	15,850,197.20	176,312.68	1.11%

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

08/13/2020

	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
	07/09/2020	FEATHER RIVER RECREATION & PARK DISTRICT	RECEIVED INSURANCE PROCEEDS PLAYTOWN	213,850.21	201,254.35
	07/30/2020	ALPINE PORTABLE TOILET SERVICE		-17,139.88	184,114.47
Total 1010.4 - Treasury Ins Proceeds Playtown				<u>196,710.33</u>	<u>184,114.47</u>
Total 1010 - Treasury Cash				196,710.33	404,689.66
1031 - BofW Project INS PROCEEDS					1,198,559.77
	07/02/2020	MELTON DESIGN GROUP	RIVERBEND PHASE 2	-7,279.70	1,191,280.07
	07/02/2020	PARK PLANET	RIVERBEND AMPHITHEATER	-188,383.75	1,002,896.32
	07/02/2020	Rock Creek Construction, Inc.	RIVERBEND AMPH CONSTRUCTION	-70,106.68	932,789.64
	07/16/2020	Hanford ARC	RIVERBEND BEACH CONSTRUCTION	-116,734.50	1,029,905.35
	07/16/2020	MELTON DESIGN GROUP	RIVERBEND PLAYAREA CONSTR DOCS	-6,766.70	1,023,138.65
	07/16/2020	VOID	void check 5119	0.00	1,023,138.65
	07/16/2020	VOID	void check 5119	0.00	1,023,138.65
Total 1031 - BofW Project INS PROCEEDS				-389,271.33	809,288.44
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					1,150,139.40
Total 1430 - Equipment & Vehicles					1,150,139.40
1440 - Construction in Progress					913,939.75
1443 - CIP Riverbend Restoration RB99					635,152.80
	07/31/2020	Rock Creek Construction, Inc.	AMPHITHEATER CONSTRUCTION	81,602.63	716,755.43
Total 1443 - CIP Riverbend Restoration RB99				81,602.63	716,755.43
1448 - CIP Nelson SBF NE99					104,678.38
Total 1448 - CIP Nelson SBF NE99					104,678.38
1450 - CIP Feather River Trail FRT99					2,392.50
Total 1450 - CIP Feather River Trail FRT99					2,392.50
1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1451 - CIP Playtown Bathroom Fire					171,716.07
Total 1440 - Construction in Progress				81,602.63	995,542.38
2955 - Umpqua Bank Tax Exempt Bond A					-2,832,815.00
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,832,815.00
2960 - Umpqua Bank Taxable Bond B					-113,999.97
Total 2960 - Umpqua Bank Taxable Bond B					-113,999.97
TOTAL				<u>-110,958.37</u>	<u>16,261,053.83</u>

Feather River Recreation & Park District
 Check Register
 July 2020

Date	Num	Name	Memo	Credit
Jul 20				
07/01/2020	ACH XFER	CalPers Financial Reporting	2020-21 unfunded calpers liabl	55,694.00
07/02/2020	88081	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
07/02/2020	88082	AT&T - CALNET	PHONE LINES	83.95
07/02/2020	88083	Butte County Sheriff's Office	RIVERBEND CLEANUP	9,980.00
07/02/2020	88084	CALF. WATER SERVICE	Acct 520857777 5/9/20-6/9/20	27,403.17
07/02/2020	88085	COMCAST	Acct#8155600190189780 PHONE/INTERENT	452.27
07/02/2020	88086	FEATHER RIVER AIRE	BIANNUAL HVAC SERVICE	2,574.00
07/02/2020	88087	SOUTH FEATHER WATER & POWER	007771-000	93.42
07/02/2020	88088	AFLAC	JRF86 JUN20	1,431.70
07/02/2020	88089	BLUE SHIELD OF CALIFORNIA	4004625 JUL20 PREMIUMS	8,542.91
07/02/2020	88090	HUMANA INSURANCE CO.	657103-001 JUN20 LIFE	75.00
07/02/2020	88091	PREMIER ACCESS	1000548827 JUL20 DENTAL	974.41
07/02/2020	88092	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
07/02/2020	88093	DELONG, SHANNON	BOD STIPEND	200.00
07/02/2020	88094	FOWLER, SCOTT KENT	BOD STIPEND	200.00
07/02/2020	88095	ROCCHI, STEVE	BOD STIPEND	200.00
07/02/2020	88096	THOMAS, DEVIN	BOD STIPEND	200.00
07/02/2020	88097	DORMAN, FAWN	REFUND RENTAL	205.00
07/02/2020	88098	Kruse, Brian	REFUND SOFTBALL	350.00
07/02/2020	88099	PENNINGTON, STEPHANIE	REFUND RENTAL CX	205.00
07/02/2020	88100	RECDESK LLC	REC ONLINE SOFTWARE ANNUAL	6,300.00
07/02/2020	88101	STEINSBERGER, JULIE	REFUND PRESCHOOL	62.00
07/02/2020	88102	The Father's House Church	REFUND RENTAL PP2	480.00
07/02/2020	88103	Turf Star, Inc.	MOWER BLADES SHARP	1,248.50
07/02/2020	88104-88117	PAYROLL	PAYROLL ITEMS	16,875.32
07/02/2020	88118	All Metals Supply, Inc.	SIGNS	513.61
07/02/2020	88119	CINTAS	JANITORIAL SUPPLIES ACT CENTER	222.24
07/02/2020	88120	COMCAST	Acct# 8155 60 019 0233893	144.10
07/02/2020	88121	GRAPHICS PACKAGING INT	REFUND RENTAL CX COVID	722.50
07/02/2020	88122	Industrial Power Products	CHAINSAW	1,013.46
07/02/2020	88123	JACKSON'S GLASS	PLEXIGLASS COVID	218.12
07/02/2020	88124	LES SCHWAB TIRES	TRAILER TIRE	135.26
07/02/2020	88125	MJB Welding Supply	MISC PARTS	147.69
07/02/2020	88126	RENTAL GUYS, INC.	BLADES	267.63
07/02/2020	88127	RIEBES AUTO PARTS	TRUCK REPAIRS	263.04
07/02/2020	88128-88159	PAYROLL	PAYROLL ITEMS	14,568.31
07/16/2020	88160-88205	PAYROLL	PAYROLL ITEMS	32,995.27
07/16/2020	88206	SDRMA	7699 2020-21 W/COMP ANNUAL	81,207.80
07/16/2020	88207	Anton, Victoria	TRASH CANS EXPENSE REIMBR	172.23
07/16/2020	88208	VALENCIA, ESTELA.	MILEAGE REIMBR	28.75
07/16/2020	88209	WILSON, ROBERT BRIAN	EXPENSE REIMBR	220.09
07/16/2020	88210	Butte County Sheriff's Office	RIVERBEND CLEANUP	4,940.00
07/16/2020	88211	DAWSON OIL COMPANY	62765 FUEL	1,742.71
07/16/2020	88212	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,645.94
07/16/2020	88213	Knorr Systems, Inc	POOL VACUUM	4,973.55
07/16/2020	88214	Lincoln Aquatics	POOL CHEMICALS	2,025.19
07/16/2020	88215	LOCKHART, SHANNON	REFUND SP60 NE7 SOFTBALL PART PYMNT	200.00
07/16/2020	88216	R & B Company	MAINLINE CAP	92.25
07/16/2020	88217	RECOLOGY BUTTE COLUSA COUNTIE	TRASH ALL SITES	1,555.34
07/16/2020	88218	ROMERO, SHAWN	REFUND 2 TEAMS SOFTBALL	700.00
07/16/2020	88219	TWSD	4-112.01 WATER NELSON	1,783.46
07/16/2020	88220	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	674.62
07/16/2020	88221	BETTER DEAL EXCHANGE	Acct#701960	100.33
07/16/2020	88222	Staples	STAPLES STATEMENT 3721	231.05
07/16/2020	88223	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	725.10
07/16/2020	88224	WAL-MART COMMUNITY	STATEMENT 1712	147.17
07/16/2020	88225	BANKCARD CENTER	CREDIT CARD PAYMENTS	3,054.94
07/16/2020	88226	HOME DEPOT	HOME DEPOT STATEMENT	1,631.69
07/16/2020	88227	SDRMA	2020-21 ANNUAL PROP/LIAB INSURANCE	118,557.49
07/30/2020	88228	ALPINE PORTABLE TOILET SERVICE	PLAYTOWN PORTABLE TOILET	17,139.88
07/30/2020	88229	ACCULARM SECURITY SYSTEMS	ALARMS	955.50
07/30/2020	88230	AT&T - CALNET	PHONE LINES	84.24
07/30/2020	88231	Butte County Auditor-Controller's Office	LAFCO FEES	3,122.10

Feather River Recreation & Park District
 Check Register
 July 2020

Date	Num	Name	Memo	Credit
07/30/2020	88232	KCOE Isom	FINAL AUDIT	1,000.00
07/30/2020	88233	LAKE OROVILLE AREA PUBLIC UTILITY	2921 B Street Sewer Service- MLK Park	114.18
07/30/2020	88234	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	3,124.56
07/30/2020	88235	P.G. & E.	PGE 5/22/20-6/22/20	11,434.07
07/30/2020	88236	SURPLUS CITY	CONEX RENTAL	255.00
07/30/2020	88237	BLUE SHIELD OF CALIFORNIA	4004625 HEALTH PREMIUMS	8,542.91
07/30/2020	88238	HUMANA INSURANCE CO.	657103-001 LIFE PREMIUMS	70.00
07/30/2020	88239	PREMIER ACCESS	1000548827 DENTAL PREMIUMS	974.41
07/30/2020	88240	CARTER LAW OFFICE	LEGAL SERVICEES	67.50
07/30/2020	88241	COMCAST	Acct#8155600190189780 PHONE/INTERENT	393.87
07/30/2020	88242	COMP	PREEMPLOYMENT SCREEN	176.50
07/30/2020	88243	Leonard, Grace	MISC SUPPLIES FBT EXPENSE REIMBR	263.92
07/30/2020	88244	AFLAC	JRF86 JUL20 PREMIUMS	1,402.44
07/30/2020	88245	CALF. WATER SERVICE	Acct 520857777 6/10/20-7/20/20	33,896.81
07/30/2020	88246	CINTAS	JANITORIAL SUPPLIES ACT CENTER	148.13
07/30/2020	88247	HERC RENTALS, INC	CONCRETE SAW RENTAL	80.56
07/30/2020	88248	LES SCHWAB TIRES	2 TIRES DODGE	498.19
07/30/2020	88249	MJB Welding Supply	SAW FLUDI	110.77
07/30/2020	88250	VOID	void check 88250	0.00
07/30/2020	88251	void	void check 88251	0.00
07/30/2020	88252	Williams Electric Company, Inc	REPAIR WIRES	150.00
07/30/2020	88253	Butte County Public Health Department	POOL PERMITS	990.00
07/30/2020	88254	COMCAST	Acct# 8155 60 019 0233893	134.59
07/30/2020	88255	Dept. of Social Services	LICENSE PRESCHOOL	726.00
07/30/2020	88256	HALE, RICHARD	REFUND IMPACT FEES PARCEL 071160061	1,106.00
07/30/2020	88257	NORTH YUBA WATER DISTRICT	2695 FBT WATER	184.75
07/30/2020	88258	VOID	VOID CHECK 88258	0.00
07/30/2020	88259	SOUTH FEATHER WATER & POWER	007771-000	99.32
07/30/2020	88260-305	PAYROLL	PAYROLL ITEMS	34,233.07
				<u>538,239.85</u>

Jul 20



STAFF REPORT

DATE: AUGUST 20, 2020

TO: FINANCE COMMITTEE

FROM: DEBORAH PELTZER, BUSINESS MANAGER

RE: 2020-21 LINE ITEM TRANSFER BUDGET

SUMMARY

Per FRRPD Board Policies, the Board of Directors has authorized the General Manager to initiate line item transfers in the District budget as needed to conduct District business. Any line item transfer made by the General Manager requires approval by two Board members.

REQUEST

Staff is seeking approval from the Finance Committee to adjust a line item on the approved 2020-21 budget:

- Deduct \$2,045 from Debt Interest Expense changing budget from \$95,990 to \$93,945
- + Add \$2,045 to g/l 5329 Water Expense, changing budget from \$132,700 to \$134,745

BUDGETARY IMPACT

Line item has zero effect on Net Profit/Loss. Adjustment is only to balance the budgeted Debt Expense for the fiscal year.

RECOMMENDATION:

Approve the proposed line item transfer.