

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

“We will provide and maintain quality parks, recreation experiences, and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community.”

FINANCE COMMITTEE MEETING

October 17, 2019

Location: Activity Center, Studio 2

AGENDA

Open Session 4:30 PM

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.

1. CALL MEETING TO ORDER

Time: _____

2. ROLL CALL

Director Devin Thomas _____
Director Sonny Brandt _____

3. PLEDGE OF ALLEGIANCE

4. 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 will not and cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

5. REGULAR AGENDA

A. September Financials (Appendix A)

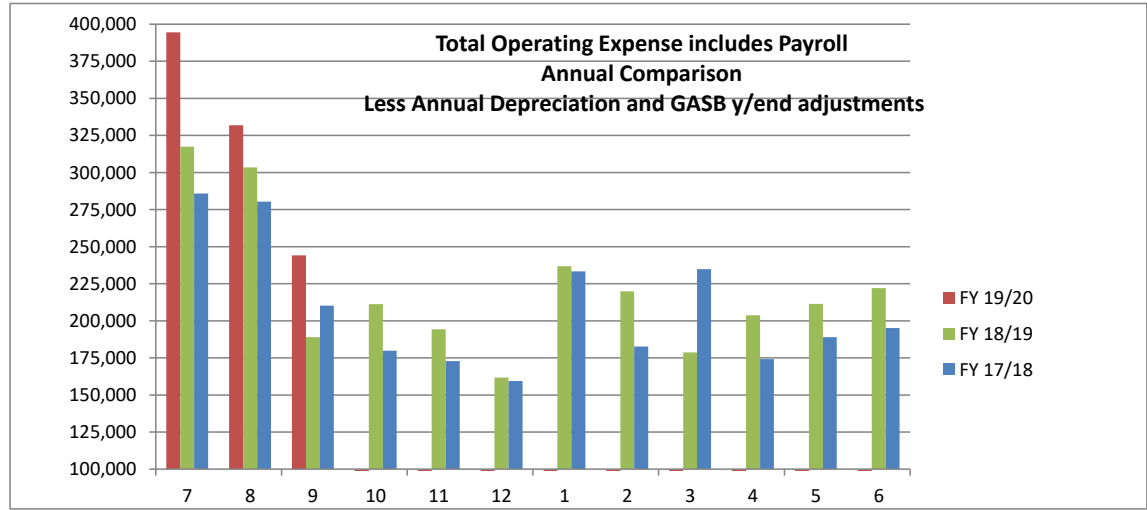
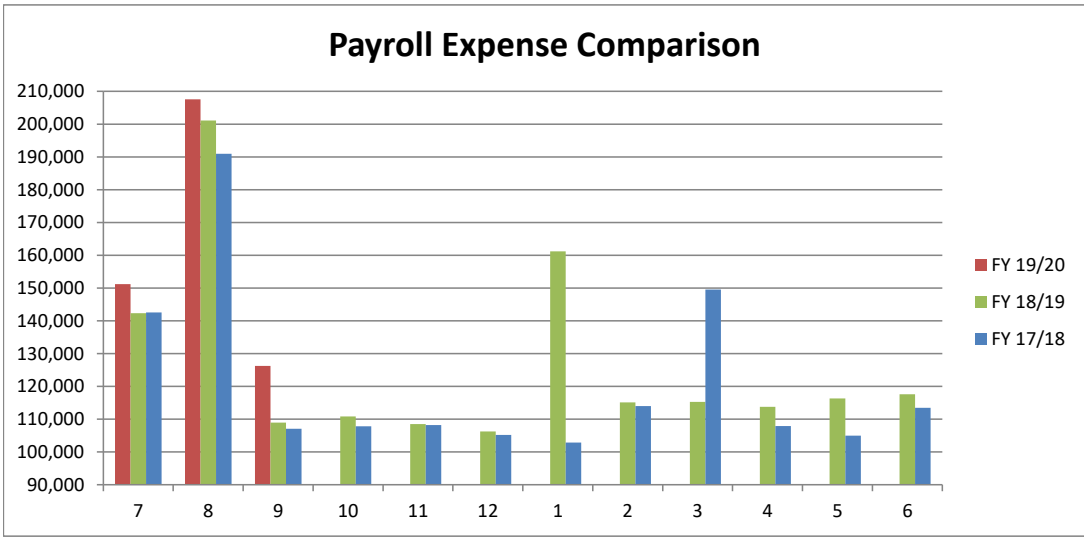
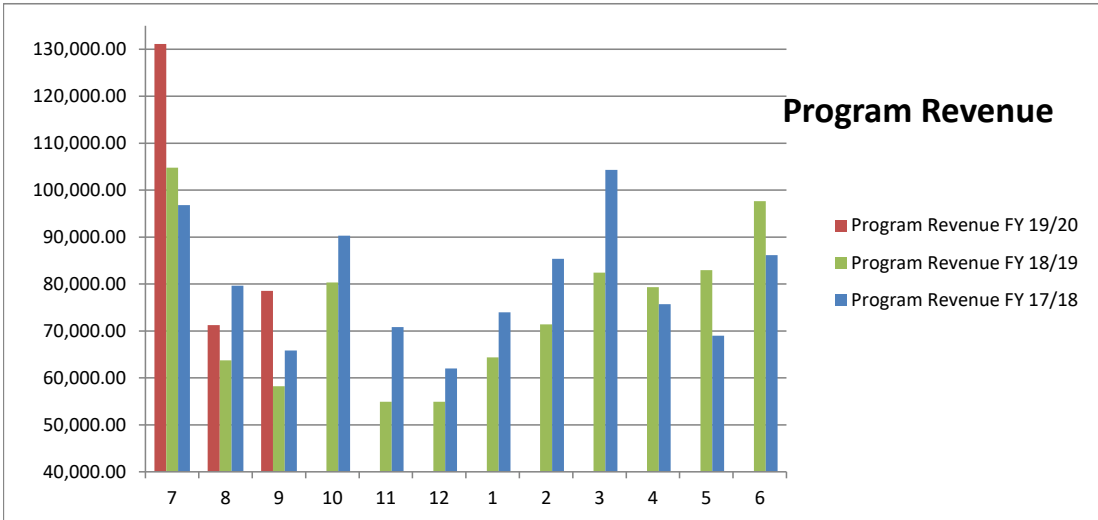
- 1. Income Statement & Staff Report**
- 2. Charts**
- 3. Balance Sheet**
- 4. Fixed Assets and Loan Payments**
- 5. Check Register**

6. ADJOURNMENT

Time: _____

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses												7 out of 26 payroll paid out		MONTHLY ACTUAL VS. MONTHLY BUDGET									
Year to Date Income Statement and Staff Report												Annual Budget divided by "X" amount of months											
Sep-19												27%											
PAYROLL USE												Payroll %											
YTD												YTD		YTD BUDGET									
Annual												Annual		25%									
YTD												YTD		MONTHLY									
Over												Over		YTD									
ACTUAL YTD												BUDGET		100%									
Sep-19												Sep-19											
MONTHLY												MONTHLY											
Over												Over											
100%												100%											
NOT FINAL: WAITING ON COUNTY, BANK AND MONTHLY RECONCILIATION. The prior fiscal year 2018-19 is not closed.																							
STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison												Aug-19	Sep-19	TOTAL	Budget	(Under)	% used	Staff Comments	TOTAL	3.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS
Ordinary Income/Expense												MONTHS											
Income																							
4100 - Tax Revenue												0	1,700,000	(1,700,000)	0%		0	425,000	(425,000)	0%	Tax Payments are received December and April		
4150 - Tax Revenue (BAD)												0	288,750	(288,750)	0%		0	72,188	(72,188)	0%	Tax Payments are received December and April		
- Program Income																							
4350 - Discounts & Credits												(1,734)	(537)	(3,247)	(7,440)	4,193	44%		(3,247)	(1,860)	(1,387)	175%	
4300 - Program Income												72,980	79,058	282,552	1,126,595	(844,043)	25%	Classes \$6.2k, Gym \$24k, Aquatics \$2.8k, Rentals \$7k, Preschool \$29k, Adult Spts \$6.5k, Youth Sports \$3.2k,	282,552	281,649	903	100%	Summer programming Aquatics and Camp puts the program income over budget. Plus, the Preschool and Camp experienced good summer enrollment.
Total - Program Income												71,246	78,521	279,305	1,119,155	(839,850)	25%		279,305	279,789	(484)	100%	
4400 - Donation & Fundraising Income													1,000	1,054	20,000	(18,946)	5%	Donation FR Cleanup: Thank you Feather Falls Hotel	1,054	5,000	(3,946)	21%	
4500 - Grant/Reimbursed Expense Income													6,858	6,858	30,000	(23,142)	23%	SBFGrant: Nelson Pool \$4.9k, Trail Project \$1.9k	6,858	7,500	(642)	91%	
4600 - Other Income												30		30	200	(170)	15%		30	50	(20)	60%	
4900 - Interest Income														0	9,000	(9,000)	0%		0	2,250	(2,250)	0%	
4905 - Interest Income - BAD														0	1,000	(1,000)	0%		0	250	(250)	0%	
Total Income												71,276	86,379	287,247	3,168,105	(2,880,858)	9%		287,247	792,026	(504,779)	36%	
Gross Profit												71,276	86,379	287,247	3,168,105	(2,880,858)	9%		287,247	792,026	(504,779)	36%	
Expense																							
- Payroll Expenses																							
5010 - Wages & Salaries												168,680	99,311	389,247	1,497,693	(1,108,446)	26%	3 payrolls in August	389,247	374,423	14,824	97%	
5020 - Employer Taxes												16,238	8,849	37,470	144,764	(107,294)	26%	July/Aug include seasonal Camp and Lifeguards	37,470	36,191	1,279	96%	
5030 - Employee Benefits												15,338	13,650	41,352	188,151	(146,799)	22%		41,352	47,038	(5,686)	82%	
5040 - Workers Comp												7,334	4,456	17,004	66,942	(49,938)	25%		17,004	16,736	269	94%	
Total - Payroll Expenses												207,590	126,266	485,073	1,897,550	(1,412,477)	26%		485,073	474,388	10,686	95%	
5031 GASB 68 Benefit Expense													700	48,771	54,000	(5,229)	90%	Sep19 \$700 fee GASB year end reports	48,771	13,500	35,271	361%	Paid annual CalPERS unfunded liability in full
5100 - Advertising & Promotion												1,817	36	2,429	10,000	(7,571)	24%	Aug19 \$1.8k Activity Guides	2,429	2,500	(71)	97%	
5120 - Bank Fees												1,233	1,074	3,816	14,000	(10,184)	27%		3,816	3,500	316	109%	
5130 - Charitable Contributions														0	2,500	(2,500)	0%		0	625	(625)	0%	
5140 - Copying & Printing												711	763	2,483	11,000	(8,517)	23%		2,483	2,750	(267)	90%	
5155 - Employment New Hire Screen												137	93	503	2,464	(1,961)	20%		503	616	(113)	82%	
5160 - Dues, Mbrshps, Publications, Subscriptio												311	389	808	9,000	(8,192)	9%		808	2,250	(1,442)	36%	
5170 - Education & Development												1,275	358	1,633	6,250	(4,617)	26%	Several special district conferences/trainings required for GM and other staff: Human Resources for a Special District, Board Security Brown Act conference, Special District Financial.	1,633	1,563	71	105%	Paid conferences in advance.
5175 - Equipment Rental												7,757	8,347	24,849	4,000	20,849	621%	Nelson/Playtown bathroom fire portable toilets rental Sep19 \$7.9k reimbursed by Insurance (see other income Insurance Proceeds)	24,849	1,000	23,849	2485%	insurance to reimburse portable toilets at Playtown YTD expense \$23k Unbudgeted
- Equipment, Tools & Furn (<\$5k)																							
5182 - Operating ET&F													184	184	2,900	(2,716)	6%	Sep19 \$184 portable speaker systems for events	184	725	(541)	25%	
5184 - Program ET&F													229	229	11,100	(10,871)	2%	Sep19 \$229 hardware rock climbing room	229	2,775	(2,546)	8%	
5186 - Site/Shop ET&F														990	20,000	(19,010)	5%		990	5,000	(4,010)	20%	
5187 - IT Computers/Hardware ET&F												400	5,268	5,668	20,000	(14,332)	28%	Sep19: replaced 4 computers	5,668	5,000	668	113%	
5188 - Computers/Software ET&F												1,292	728	6,960	13,000	(6,040)	54%		6,960	3,250	3,710	214%	Annual subscriptions paid in full 1st of year. Budget will balance throughout the year
Total - Equipment, Tools & Furn (<\$5k)												1,692	6,409	14,031	67,000	(52,969)	21%		14,031	16,750	(2,719)	84%	
5200 - Insurance														78,533	60,000	18,533	131%	Property/General Liability annual insurance \$18k over budgeted amount.	78,533	15,000	63,533	524%	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												95	91	285	3,300	(3,015)			285	825	(540)	35%	
5225 - Postage & Delivery												104		311	1,200	(889)	26%		311	300	11	104%	
- Professional & Outside Svcs																							
5232 - Accounting														0	26,000	(26,000)	0%		0	6,500	(6,500)	0%	Audit will invoice Oct/Nov19

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses													
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<p>STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison</p>													
	Aug-19	Sep-19	TOTAL	Budget	(Under)	% used	Staff Comments	TOTAL	3.0	(Under)	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS	
5233 - Bands/Recreation	400	100	1,000	2,150	(1,150)	47%		1,000	538	463	186%	Summer events, budget will balance throughout year	
5234 - Board Stipends	500	700	1,800	12,000	(10,200)	15%		1,800	3,000	(1,200)	60%		
5235 - Recreation Instructors	2,976	2,016	13,122	52,150	(39,028)	25%		13,122	13,038	85	101%	\$6k expensed Gymnastics Camp	
5236 - Legal	338	1,395	1,733	18,000	(16,267)	10%		1,733	4,500	(2,767)	39%		
5237 - Contract Janitorial	5,109	5,109	15,327	76,625	(61,298)	20%		15,327	19,156	(3,829)	80%		
5239 - Outside Service Admin/Consult	9,457	2,222	18,172	57,000	(38,828)	32%	Aug19 \$8.4k BAD engineers report, 1 payment of 2.	18,172	14,250	3,922	128%	Annua paid BAD engineers report \$8.3k, 1st of 2 payments	
Total - Professional & Outside Svcs	18,780	11,542	51,154	243,925	(192,771)	21%		51,154	60,981	(9,827)	84%		
5250 - Rent			0	0	0			0	0	0			
- Repairs & Maintenance													
5261 - Building R&M	2,110	1,626	6,685	40,000	(33,315)	17%		6,685	10,000	(3,315)	67%		
5262 - Equipment R&M	1,132	628	2,710	17,500	(14,790)	15%		2,710	4,375	(1,665)	62%		
5263 - General R&M	1,025	2,854	4,542	20,000	(15,458)	23%	Sep19: \$1.9k replace LED lights Nelson Fields	4,542	5,000	(458)	91%		
5264 - Grounds R&M	6,415	16,286	24,603	40,000	(15,397)	62%	Sep19: wood chips Palermo Park \$11.4k	24,603	10,000	14,603	246%	Irrigation expense higher in summer months	
5265 - Janitorial Supplies	2,679	2,956	7,205	29,500	(22,295)	24%	Summer high activity in Park, higher expense trash cans, liners, etc	7,205	7,375	(170)	98%		
5266 - Vandalism Repair			114	8,000	(7,886)	1%		114	2,000	(1,886)	6%		
5267 - Vehicle R&M	873	1,412	2,474	4,000	(1,526)	62%	Sep19: \$1.3 replace quad and truck tires	2,474	1,000	1,474	247%		
5268 - Aquatics Pool R&M	8,540	2,045	18,184	40,000	(21,816)	45%		18,184	10,000	8,184	182%	Summer aquatics program	
5269 - Outside Contractor/Services R&M	2,635	89	2,726	15,000	(12,274)	18%	Aug19: Electrician Nelson 4 field lights \$2.5k	2,726	3,750	(1,024)	73%		
Total - Repairs & Maintenance	25,409	27,896	69,243	214,000	(144,757)	32%		69,243	53,500	15,743	129%		
5270 - Security	5,840	6,400	18,334	25,000	(6,666)	73%	\$5k/month additional security patrol at Riverbend	18,334	6,250	12,084	293%	Not budgeted: Board approved \$5k/mo additional security patrol at Riverbend.	
- Supplies - Consumable													
5281 - Misc Staff & Uniform Supplies		181	342	9,000	(8,658)	4%		342	2,250	(1,908)	15%		
5282 - Office Supplies	1,067	262	2,728	6,000	(3,272)	45%		2,728	1,500	1,228	182%		
5284 - Program Food	1,307	1,056	3,604	13,625	(10,021)	26%		3,604	3,406	198	106%		
5286 - Program Supplies	5,948	6,419	15,294	79,800	(64,506)	19%	Sep19: \$4k Gymnastics, Preschool \$300, Rec/Events \$2.1k	15,294	19,950	(4,656)	77%	Gymnastics \$11.6k, Preschool \$1k, Misc Rec & Events \$3k	
5287 - Safety Supplies	43	28	279	5,075	(4,796)	5%		279	1,269	(990)	22%		
5289 - Site Supplies			0	1,000	(1,000)	0%		0	250	(250)	0%		
Total - Supplies - Consumable	8,365	7,946	22,247	114,500	(92,253)	19%		22,247	28,625	(6,378)	78%		
5290 - Taxes, Lic., Notices & Permits	596	(278)	4,662	5,125	(463)	91%	Annual LAFCO \$3.4k, Annual Preschool Comm License \$750. LAFCO refund \$278	4,662	1,281	3,381	364%	many Annual fees are paid in full 1st of the year	
5300 - Telephone/Internet	1,053	1,053	3,176	14,000	(10,824)	23%		3,176	3,500	(324)	91%		
- Transportation, Meals & Travel													
5312 - Air, Lodging, Other Travel			653	7,000	(6,347)	9%	Hotel Leadership Conf Board member \$650	653	1,750	(1,097)	37%		
5314 - Fuel	2,628	2,627	8,669	29,000	(20,331)	30%		8,669	7,250	1,419	120%	Summer months higher fuel expense: mow/weeds	
5316 - Meals	61	56	117	500	(383)	23%		117	125	(8)	94%		
5318 - Mileage	526	167	743	2,000	(1,257)	37%		743	500	243	149%	Gymnastics \$360, Conferences \$180, Events \$35, Camp \$170	
Total - Transportation, Meals & Travel	3,215	2,850	10,182	38,500	(28,318)	26%		10,182	9,625	557	106%		
- Utilities													
5322 - Electric	18,238	15,936	49,191	115,000	(65,809)	43%	26% increase compared to 2018 July-September	49,191	28,750	20,441	171%	All utilities are higher in the summer months, will balance to budgeted amount through our the year	
5324 - Garbage	2,265	2,310	6,616	25,000	(18,384)	26%	29% increase compared to 2018 July-September	6,616	6,250	366	106%		
5326 - Gas/Propane	173	116	404	7,000	(6,596)	6%		404	1,750	(1,346)	23%		
5328 - Sewer	156	271	583	5,500	(4,917)	11%		583	1,375	(792)	42%		
5329 - Water	16,339	14,829	45,010	108,000	(62,990)	42%	13% increase compared to 2018 July-September	45,010	27,000	18,010	167%		
Total - Utilities	37,171	33,462	101,804	260,500	(158,696)	39%		101,804	65,125	36,679	156%		
Total Expense	323,151	235,397	944,327	3,057,814	(2,113,487)	31%		944,327	764,454	179,874	124%		
Total Profit (Loss)	(251,875)	(149,018)	(657,080)	110,291	(767,371)			(657,080)	27,573	(684,653)			
Other Income/Expense								0	0	(684,653)			
Other Income													
4200 - Impact Fee Income	5,620	7,742	19,998					19,998	0				



Feather River Recreation & Park District
Balance Sheet
As of September 30, 2019

2:28 PM
10/10/2019
Accrual Basis

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	457,427.13	310,118.33	147,308.80	47.5%
1010.2 - Treasury Cash - Reserve	332,494.00	373,594.00	-41,100.00	-11.0%
1010.3 - Treasury Admin Ins Proceeds	350,000.00	0.00	350,000.00	100.0%
1010.4 - Treasury Ins Proceeds Playtown	242,529.21	0.00	242,529.21	100.0%
Total 1010 - Treasury Cash	1,382,450.34	683,712.33	698,738.01	102.2%
1020 - Imprest Cash	1,000.00	853.02	146.98	17.23%
1030 - BofW - Merchant Acct.	48,571.95	176,322.20	-127,750.25	-72.45%
1031 - BofW Project INS PROCEEDS	1,351,495.31	1,876,167.42	-524,672.11	-27.97%
1040 - Fund 2610 - BAD	39,721.49	43,626.76	-3,905.27	-8.95%
1050 - Impact Fees				
1051 - Impact - Parklands	376,109.57	215,949.70	160,159.87	74.17%
1052 - Impact - Public Use	19,790.02	7,927.57	11,862.45	149.64%
1053 - Impact - Aquatics	53,829.02	33,449.70	20,379.32	60.93%
Total 1050 - Impact Fees	449,728.61	257,326.97	192,401.64	74.77%
Total Checking/Savings	3,272,967.70	3,038,008.70	234,959.00	7.73%
Accounts Receivable				
1210 - Accounts Receivable	-15,353.50	27,377.16	-42,730.66	-156.08%
Total Accounts Receivable	-15,353.50	27,377.16	-42,730.66	-156.08%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	226,347.00	-223,508.00	-98.75%
1310 - Miscellaneous Receivables	401.82	102.49	299.33	292.06%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	192,096.94	415,305.61	-223,208.67	-53.75%
Total Current Assets	3,449,711.14	3,480,691.47	-30,980.33	-0.89%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,351,016.51	10,314,889.08	36,127.43	0.35%
1430 - Equipment & Vehicles	874,015.40	834,044.09	39,971.31	4.79%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	4,735,062.63	2,228,691.50	2,506,371.13	112.46%
1447 - CIP Berry Creek Bathroom BC99	0.00	30,419.35	-30,419.35	-100.0%
1448 - CIP Nelson SBF NE99	2,000.00	0.00	2,000.00	100.0%
1449 - CIP Palermo Park	0.00	3,333.74	-3,333.74	-100.0%
1450 - CIP Feather River Trail FRT99	3,241.63	0.00	3,241.63	100.0%
1451 - CIP Playtown Bathroom Fire	116,000.00	0.00	116,000.00	100.0%
Total 1440 - Construction in Progress	4,856,304.26	2,262,444.59	2,593,859.67	114.65%
1499 - Accumulated Depreciation	-4,283,320.47	-4,283,320.47	0.00	0.0%
Total Fixed Assets	12,425,509.70	9,755,551.29	2,669,958.41	27.37%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	232,623.00	232,623.00	0.00	0.0%
Total 1550 - GASB 68 CalPERS Valuation	232,623.00	232,623.00	0.00	0.0%
Total Other Assets	232,623.00	232,623.00	0.00	0.0%
TOTAL ASSETS	16,107,843.84	13,468,865.76	2,638,978.08	19.59%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	255,248.03	80,378.84	174,869.19	217.56%
Total Accounts Payable	255,248.03	80,378.84	174,869.19	217.56%
Credit Cards				
2300 - Credit Cards Payable				

Feather River Recreation & Park District
Balance Sheet
As of September 30, 2019

2:28 PM
10/10/2019
Accrual Basis

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
2335 - BoW CC 9693 GM	260.07	4,752.96	-4,492.89	-94.53%
2337 - BoW CC 4607 Preschool	582.61	785.33	-202.72	-25.81%
2338 - BoW CC 6280 Maintenance	62.12	335.61	-273.49	-81.49%
2339 - BoW CC 9628 General	79.88	29.99	49.89	166.36%
Total 2300 - Credit Cards Payable	984.68	5,903.89	-4,919.21	-83.32%
2350 - Supplier Accounts				
2351 - Better Deal Exchange	214.34	0.00	214.34	100.0%
2353 - Walmart	338.11	226.63	111.48	49.19%
2354 - Home Depot	414.75	390.60	24.15	6.18%
Total 2350 - Supplier Accounts	967.20	617.23	349.97	56.7%
Total Credit Cards	1,951.88	6,521.12	-4,569.24	-70.07%
Other Current Liabilities				
2100 - Payroll Liabilities				
2120 - Payroll Taxes payable	2.72	0.00	2.72	100.0%
2130 - Garnishments Payable	184.60	0.00	184.60	100.0%
2140 - Union Dues Payable	125.53	0.00	125.53	100.0%
2160 - Workers Comp Payable	-59,723.68	-46,497.49	-13,226.19	-28.45%
2170 - Retirement Payable	4.92	0.00	4.92	100.0%
2180 - Health Insurance Payable	7,647.96	9,373.27	-1,725.31	-18.41%
2185 - Dental Insurance Payable	1,022.64	916.05	106.59	11.64%
2186 - Life Insurance Payable	75.00	55.20	19.80	35.87%
2187 - Aflac Payable	2,718.52	945.34	1,773.18	187.57%
2199 - Accrued Leave Payable	22,334.25	24,201.12	-1,866.87	-7.71%
2100 - Payroll Liabilities - Other	143.10	0.00	143.10	100.0%
Total 2100 - Payroll Liabilities	-25,464.44	-11,006.51	-14,457.93	-131.36%
2210 - Accrued Debt Interest	0.01	0.00	0.01	100.0%
2400 - Deposits/Refunds to Customers	-22.00	0.00	-22.00	-100.0%
2410 - Gift Certificate Liability	-5.00	0.00	-5.00	-100.0%
Total Other Current Liabilities	-25,491.43	-11,006.51	-14,484.92	-131.6%
Total Current Liabilities	231,708.48	75,893.45	155,815.03	205.31%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	18,594.28	27,913.37	-9,319.09	-33.39%
2955 - Umpqua Bank Tax Exempt Bond A	2,991,035.00	3,196,955.00	-205,920.00	-6.44%
2960 - Umpqua Bank Taxable Bond B	133,000.00	157,999.98	-24,999.98	-15.82%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	149,733.00	149,733.00	0.00	0.0%
2977 - GASB 68 Net Pension Liability	844,607.00	844,607.00	0.00	0.0%
Total 2975 - GASB 68 CalPERS Liab Valuation	994,340.00	994,340.00	0.00	0.0%
Total Long Term Liabilities	4,136,969.28	4,377,208.35	-240,239.07	-5.49%
Total Liabilities	4,368,677.76	4,453,101.80	-84,424.04	-1.9%
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	-1,461,551.34	-1,461,551.34	0.00	0.0%
3050 - Benefit Assessment District	42,695.91	42,695.91	0.00	0.0%
3060 - Impact Fees (general)	246,363.94	246,363.94	0.00	0.0%
3099 - Undistributed Retained Earnings	7,104,815.66	3,124,867.59	3,979,948.07	127.36%
Net Income	-653,674.91	602,871.04	-1,256,545.95	-208.43%
Total Equity	11,739,166.08	9,015,763.96	2,723,402.12	30.21%
TOTAL LIABILITIES & EQUITY	16,107,843.84	13,468,865.76	2,638,978.08	19.59%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of September 30, 2019

Date	Source Name	Memo and Additional Staff notes highlighted	Amount	Balance	Staff notes
1010 - Treasury Cash				592,529.21	
1010.3 - Treasury Admin Ins Proceeds				350,000.00	Added to report Sep19
Total 1010.3 - Treasury Admin Ins Proceeds				350,000.00	
1010.4 - Treasury Ins Proceeds Playtown				242,529.21	Added to report Sep19
Total 1010.4 - Treasury Ins Proceeds Playtown				242,529.21	
Total 1010 - Treasury Cash				592,529.21	
1031 - BofW Project INS PROCEEDS				1,341,235.91	
09/12/2019	FRANKLIN CONSTRUCTION	REFUND RIVERBEND REFUND FRANKLIN CONSTRUCTION 6/30/19 IN A/R 1310 PAID 9/12/19	10,259.40	1,351,495.31	
Total 1031 - BofW Project INS PROCEEDS				10,259.40	1,351,495.31
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				10,351,016.51	
Total 1420 - Buildings & Improvements				10,351,016.51	
1430 - Equipment & Vehicles				874,015.40	
Total 1430 - Equipment & Vehicles				874,015.40	
1440 - Construction in Progress				4,738,304.26	
1443 - CIP Riverbend Restoration RB99				4,735,062.63	
Total 1443 - CIP Riverbend Restoration RB99				4,735,062.63	Adjustment to be posted to 2018-19 f/year, closing Phase I as a completed project and move to Fixed Assets
1448 - CIP Nelson SBF NE99				0.00	
09/24/2019	American Leak Detection	NELSON POOL SBF GRANT LEAK DETECTION INSPECTION/TEST	2,000.00	2,000.00	
Total 1448 - CIP Nelson SBF NE99				2,000.00	2,000.00
1450 - CIP Feather River Trail FRT99				3,241.63	
Total 1450 - CIP Feather River Trail FRT99				3,241.63	
1451 - CIP Playtown Bathroom Fire				0.00	
09/12/2019	DEGENKOLB ENGINEERS	PRODUCTION AND ENGINEERING RECONSTRUCTION DOCUMENTS	16,000.00	16,000.00	
09/24/2019	Belfore Property Restoration	MOBLIZATION, ABATEMENT AND DEMO	100,000.00	116,000.00	
Total 1451 - CIP Playtown Bathroom Fire				116,000.00	116,000.00
Total 1440 - Construction in Progress				118,000.00	4,856,304.26
2955 - Umpqua Bank Tax Exempt Bond A				-2,991,035.00	
Total 2955 - Umpqua Bank Tax Exempt Bond A				-2,991,035.00	
2960 - Umpqua Bank Taxable Bond B				-133,000.00	
Total 2960 - Umpqua Bank Taxable Bond B				-133,000.00	

Feather River Recreation & Park District
 Check Register
 September 2019

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 10/04/2019
 Accrual Basis

Date	Num	Name	Memo	Credit
Sep 19				
09/12/2019	86047	BRANDT, CLARENCE SONNY	BOD STIPEND	100.00
09/12/2019	86048	CARTER, MARCIA	BOD STIPEND	100.00
09/12/2019	86049	FOWLER, SCOTT KENT	BOD STIPEND	100.00
09/12/2019	86050	ROCCHI, STEVE	BOD STIPEND	100.00
09/12/2019	86051	THOMAS, DEVIN	BOD STIPEND	100.00
09/12/2019	86052	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
09/12/2019	86053	COMCAST	Acct# 8155 60 019 0233893	123.77
09/12/2019	86054	DAWSON OIL COMPANY	62765 FUEL	2,442.91
09/12/2019	86055	DIMAS, CARLENE	REFUND CL54	22.00
09/12/2019	86056	Gill, Loren	SIGN PURCHASE REIMBR	175.91
09/12/2019	86057	HYLTON SECURITY, INC.	SECURITY GUARDS RIVERBEND	5,300.00
09/12/2019	86058	INSIDE OUT DESIGNS	ADA HANDICAP PARKING SIGN	214.34
09/12/2019	86059	JACKSON'S GLASS	NEW VEHICLE WINDOWS	382.30
09/12/2019	86060	Knorr Systems, Inc	SENSOR TROUBLESHOOT	490.00
09/12/2019	86061	Lake Oroville Landscape Center	DRAIN ROCK	144.79
09/12/2019	86062	LIMEY TEES	SOFTBALL SHIRTS	215.14
09/12/2019	86063	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,604.65
09/12/2019	86064	Oroville Mercury-Register	ANNUAL NEWSPAPER SUBSCRIPTION	311.10
09/12/2019	86065	OWENS, JENNIFER	INSTRUCTOR CHOREOGRAPHER	250.00
09/12/2019	86066	RECOLOGY BUTTE COLUSA COUNTIES	TRASH ALL SITES	2,265.37
09/12/2019	86067	RIEBES AUTO PARTS	BOLTS	26.15
09/12/2019	86068	SCI Consulting Group	19-20 BAD ENG REPORT 1ST PYMNT	8,331.91
09/12/2019	86069	SOUTH FEATHER WATER & POWER	007771-000	72.58
09/12/2019	86070	State Lands Commission	RIVERBEND LAND LEASE	138.88
09/12/2019	86071	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	710.51
09/12/2019	86072	Williams Electric Company, Inc	INTERIOR PARK LIGHTING LED	1,900.00
09/12/2019	86073	CAPUT, LYNNDEE	INSTRUCTOR FITNESS	52.00
09/12/2019	86074	RONNIE SMITH ENTERPRISES	INSTRUCTOR FITNESS	1,850.55
09/12/2019	86075	BANKCARD CENTER	STATEMENT 6280	657.94
09/12/2019	86076	BANKCARD CENTER	STATEMENT 9693	2,621.82
09/12/2019	86077-86141	PAYROLL	PAYROLL	38,493.26
09/12/2019	86142	BANKCARD CENTER	STATEMENT 4607	1,687.96
09/12/2019	86143	Staples	STAPLES STATEMENT	79.96
09/12/2019	86144	WAL-MART COMMUNITY	STATEMENT 1712	217.47
09/12/2019	86145	BANKCARD CENTER	STATMENT GENERAL	236.67
09/26/2019	86147	ALPINE PORTABLE TOILET SERVICE	BATHROOM RENTALS	7,952.44
09/26/2019	86148	Anton, Victoria	MONTHLY CELL REIMBR 9/1/19	30.00
09/26/2019	86149	Applied Landscape, Inc.	WOODCHIPS FOR PALERMO	11,390.31
09/26/2019	86150	AT&T - CALNET	PHONE LINES	85.78
09/26/2019	86151	Ben Toilet Rentals, Inc.	PORTABLE TOILET RENTAL: HAND SINK, WASH BASIN	288.16
09/26/2019	86152	BETTER DEAL EXCHANGE	Acct#701960 AUG 19 STATEMENT	254.82
09/26/2019	86153	Butte County Sheriff's Office	WORK CREW CLEANUP	2,050.00
09/26/2019	86154	CHICO RENT-A-FENCE	FENCE RENTAL FOR PALERMO	175.50
09/26/2019	86155	CINTAS	JANITORIAL SUPPLIES ACT CENTER	1,534.89
09/26/2019	86156	DANNER, ERIC	CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86157	EWING	FERTILIZER FOR ALL TURF/FIELDS	3,172.02
09/26/2019	86158	FEATHER RIVER AIRE	FILTER CHANGE FOR FALL	687.00
09/26/2019	86159	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 F250	887.55
09/26/2019	86160	GORMAN, THOMAS.	CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86161	GRAY, JASON.	MONTHLY CELL REIMBR 9/1/19	30.00
09/26/2019	86162	HOME DEPOT	HOME DEPOT STATEMENT AUG 19	4,290.98
09/26/2019	86163	HUFFMAN, MICHELLE.	EXPENSE REIMBRUSMENT	501.77
09/26/2019	86164	Industrial Power Products	STRING AND EAR PLUGS	42.36
09/26/2019	86165	INSIDE OUT DESIGNS	FRUC T-SHIRTS	1,098.74
09/26/2019	86166	JC NELSON SUPPLY	TRASH LINERS	638.68
09/26/2019	86167	Lincoln Aquatics	POOL CHEMICALS	11,070.05
09/26/2019	86168	NORTHERN CALIFORNIA BOYS' GYMNASTICS ASSC	GYMNASTICS EXPENSE	256.00
09/26/2019	86169	OROVILLE POWER EQUIPMENT	MISC EQUIPMENT REPAIR/MAINT/PURCHASES	1,046.56
09/26/2019	86170	P.G. & E.	PGE ALL LOCAITONS 7/24/19-8/23/19	3,279.48
09/26/2019	86171	PELTZER, DEBORAH.	CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86172	RAMIREZ, ZERIMAR.	MONTHLY CELL REIMBR 9/1/19	30.00
09/26/2019	86173	RIEBES AUTO PARTS	GREASE FITTINGS/TOOLS	79.05
09/26/2019	86174	SHARP'S LOCKSMITHING	KEYS/LOCKS	120.51
09/26/2019	86175	THOMPSON, SCOTT.	MONTHLY CELL REIMBR 9/1/19	30.00
09/26/2019	86176	TORRES, MONICA.	MONTHLY CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86177	TWSD	WATER AND SEWER SVS	3,038.86
09/26/2019	86178	VALENCIA, ESTELA.	CELL AND EXPENSE REIMBR	41.99
09/26/2019	86179	VALENCIA, JUSTIN.	CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86180	VANG, HUE.	CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86181	Wilson, Bill	CELL REIMBR 9/1/19	30.00
09/26/2019	86182	WILSON, ROBERT BRIAN	CELL PHONE REIMBR 9/1/19	30.00
09/26/2019	86183	BURLESON, HARRY	INSTRUCTOR FITNESS	113.75

Feather River Recreation & Park District
Check Register
 September 2019

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Date	Num	Name	Memo	Credit
09/26/2019	86184	FIRST CHOICE SERVICES	DRINKING WATER RENTAL AND FILTER	274.90
09/26/2019	86185	HUFFMAN, MICHELLE.	MEET DECORATIONS	45.37
09/26/2019	86186	MATTHEW WAGONER	ELK GROVE GYMNASTICS COMPETITION MILEAGE	133.40
09/26/2019	86187-86187	PAYROLL	PAYROLL	39,150.85
				<u>170,690.71</u>
Sep 19				170,690.71