

**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** February 21, 2019

Location: FRRPD Board Room

Open Session 10:00 AM

AGENDA

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

Chairperson Emberland _____

Director Steven Rocchi _____

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 taking action 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. Financials (Appendices A1-A6)

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

6. ADJOURNMENT

Time: _____

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses										16				MONTHLY ACTUAL VS. MONTHLY BUDGET													
Year to Date Income Statement and Staff Report										PAYROLL USE		Payroll %		62%		Annual Budget divided by "X" amount of months											
Jan-19										YTD	YTD	YTD	YTD BUDGET	Jan-19		MONTHLY		YTD									
										TOTAL	Annual Budget	Over	% used	ACTUAL YTD	BUDGET	Over	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS									
STAFF REPORT										Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	TOTAL	Annual Budget	(Under)	% used	Staff Comments	ACTUAL YTD	BUDGET	Over	% used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS	
5261 - Building R&M										2,557	6,610	2,580	5,528	2,907	3,738	1,463	25,383	40,000	(14,617)	63%	25,383	23,333	2,050	109%	Maintenance operating budget		
5262 - Equipment R&M										431	213	1,007	1,198	318	694	996	4,857	18,000	(13,143)	27%	4,857	10,500	(5,643)	46%	will remain under budget through		
5263 - General R&M										430	1,143	1,904	704	2,496	800	87	7,564	25,000	(17,436)	30%	7,564	14,583	(7,019)	52%	June 2019, to cover Fixed Asset and Capital		
5264 - Grounds R&M										4,699	966	239	1,430	295	610	1,206	9,445	40,000	(30,555)	24%	9,445	23,333	(13,888)	40%	projects not budgeted and utilizing General Fund:		
5265 - Janitorial Supplies										1,211	2,122	1,407	1,774	2,086	1,503	1,845	11,948	29,500	(17,552)	41%	11,948	17,208	(5,260)	69%	Palermo Playground installation estimated \$25k		
5266 - Vandalism Repair										110	75	77	778		16	433	1,489	10,000	(8,511)	15%	1,489	5,833	(4,344)	26%	Trampoline \$7.3k		
5267 - Vehicle R&M										122	1,563	258			1,031	6,384	9,358	6,000	3,358	156%	9,358	3,500	5,858	267%	Sports Floor in small gym \$20k		
5268 - Aquatics Pool R&M										4,964	7,976	3,157	2,250		21	39	18,407	45,000	(26,593)	41%	18,407	26,250	(7,843)	70%			
5269 - Outside Contractor/Services R&M										417	621		714	290	922		2,964	20,000	(17,036)	15%	2,964	11,667	(8,703)	25%			
Total - Repairs & Maintenance										14,941	21,289	10,629	14,376	8,392	9,335	12,453	91,415	233,500	(142,085)	39%	91,415	136,208	(44,794)	67%			
5270 - Security										1,133	249		836	110		836	3,164	15,000	(11,836)	21%	3,164	8,750	(5,586)	36%			
- Supplies - Consumable																											
5281 - Misc Staff & Uniform Supplies										287	374	235	331	199	1,358	5,716	8,500	9,000	(500)	94%	8,500	5,250	3,250	162%			
5282 - Office Supplies										702	536	192	802	315	381	850	3,778	6,250	(2,472)	60%	3,778	3,646	132	104%			
5284 - Program Food										1,399	1,058	1,243	1,012	982	966	1,151	7,811	12,400	(4,589)	63%	7,811	7,233	577	108%			
5286 - Program Supplies										2,479	1,384	1,745	1,618	342	723	566	8,857	29,500	(20,643)	30%	8,857	17,208	(8,351)	51%			
5287 - Safety Supplies										37	7	80		1,270		106	1,500	3,500	(2,000)	43%	1,500	2,042	(542)	73%			
5289 - Site Supplies											23						23	2,200	(2,177)	1%	23	1,283	(1,260)	2%			
Total - Supplies - Consumable										4,904	3,382	3,495	3,763	3,108	3,428	8,389	30,469	62,850	(32,381)	48%	30,469	36,663	(6,194)	83%			
5290 - Taxes, Lic., Notices & Permits										3,089					357		3,446	5,000	(1,554)	69%	3,446	2,917	529	118%			
5300 - Telephone/Internet										962	1,198	1,010	983	979	1,427	1,068	7,627	14,000	(6,373)	54%	7,627	8,167	(540)	93%			
- Transportation, Meals & Travel																											
5312 - Air, Lodging, Other Travel										631	2,467	1,929	93				5,120	5,000	120	102%	5,120	2,917	2,203	176%			
5314 - Fuel										2,335	4,005	4,702	4,216	1,705	1,432	1,200	19,595	21,750	(2,155)	90%	19,595	12,688	6,908	154%			
5316 - Meals											338		54	7			399	1,000	(601)	40%	399	583	(184)	68%			
5318 - Mileage										127			345	81	261	23	837	2,500	(1,663)	33%	837	1,458	(622)	57%			
Total - Transportation, Meals & Travel										3,093	6,810	6,631	4,708	1,793	1,693	1,223	25,951	30,250	(4,299)	86%	25,951	17,646	8,305	147%			
- Utilities																											
5322 - Electric										14,639	13,806	10,734	10,758	6,924	5,332	5,086	67,279	110,000	(42,721)	61%	67,279	64,167	3,113	105%			
5324 - Garbage										1,633	1,576	1,936	1,229	1,306	1,184	1,217	10,081	23,300	(13,219)	43%	10,081	13,592	(3,511)	74%			
5326 - Gas/Propane										140	153	168	523	1,966	698	875	4,523	5,900	(1,377)	77%	4,523	3,442	1,082	131%			
5328 - Sewer										146	146	241	1,841	146	246	146	2,912	4,000	(1,088)	73%	2,912	2,333	579	125%			
5329 - Water										12,343	14,024	13,370	8,917	12,111	6,400	3,586	70,751	95,000	(24,249)	74%	70,751	55,417	15,334	128%			
Total - Utilities										28,901	29,705	26,449	23,268	22,453	13,860	10,910	155,546	238,200	(82,654)	65%	155,546	138,950	16,596	112%			
Total Expense										308,036	293,942	179,636	201,988	185,056	152,542	226,253	1,547,453	2,831,304	(1,283,851)	55%	1,547,453	1,651,594	(104,141)	94%			
Total Profit (Loss)										(203,326)	(225,878)	(120,636)	(42,632)	(122,365)	840,491	(142,350)	(16,696)	113,350	(130,046)		(16,696)	66,121	(82,817)				
Other Income/Expense																											
Other Income																											
4200 - Impact Fee Income										3,408	4,424	3,318	2,212	15,458	5,710	24,576	59,106					59,106	0				
4910 - Interest Income - Impact Fees											919		1,214				2,133					2,133	0				
Total Other Income										3,408	5,343	3,318	3,426	15,458	5,710	24,576	61,239					61,239	0				
Other Expense																											
7000 - Year End Adj Fair Value Adjustment																	0						0				
7210 - Debt Interest Expense										9,395	9,395	9,395	9,231	9,231	9,231	9,129	65,007	109,825				65,007	64,065				
Total Other Expense										9,395	9,395	9,395	9,231	9,231	9,231	9,129	65,007	109,825				65,007	64,065				
Net Other Income										(5,987)	(4,052)	(6,077)	(5,805)	6,227	(3,521)	15,447	(3,768)					(3,768)	0				
Net Income										(209,313)	(229,930)	(126,713)	(48,437)	(116,138)	836,970	(126,903)	(20,464)	3,525				(20,464)	2,056				

	Jan 31, 19	Jan 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	625,431.39	728,599.69	-103,168.30	-14.16%
1010.2 - Treasury Cash - Reserve	373,594.00	383,594.00	-10,000.00	-2.61%
Total 1010 - Treasury Cash	999,025.39	1,112,193.69	-113,168.30	-10.18%
1020 - Imprest Cash	851.97	508.27	343.70	67.62%
1030 - BofW - Merchant Acct.	125,999.32	180,750.77	-54,751.45	-30.29%
1031 - BofW Project RIVERBEND	573,081.82	2,698,031.09	-2,124,949.27	-78.76%
1040 - Fund 2610 - BAD	189,888.86	168,197.74	21,691.12	12.9%
1050 - Impact Fees				
1051 - Impact - Parklands	253,108.63	189,048.16	64,060.47	33.89%
1052 - Impact - Public Use	12,982.29	30,234.75	-17,252.46	-57.06%
1053 - Impact - Aquatics	38,194.53	29,984.88	8,209.65	27.38%
Total 1050 - Impact Fees	304,285.45	249,267.79	55,017.66	22.07%
Total Checking/Savings	2,193,132.81	4,408,949.35	-2,215,816.54	-50.26%
Accounts Receivable				
1210 - Accounts Receivable	27,781.27	45,249.08	-17,467.81	-38.6%
Total Accounts Receivable	27,781.27	45,249.08	-17,467.81	-38.6%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	213,776.00	250,000.00	-36,224.00	-14.49%
1310 - Miscellaneous Receivables	68.94	92.30	-23.36	-25.31%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
Total Other Current Assets	402,701.06	491,892.30	-89,191.24	-18.13%
Total Current Assets	2,623,615.14	4,946,090.73	-2,322,475.59	-46.96%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	10,306,394.08	8,495.00	0.08%
1430 - Equipment & Vehicles	834,044.09	710,101.83	123,942.26	17.45%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	4,299,413.21	191,071.92	4,108,341.29	2,150.15%
1447 - CIP Berry Creek Bathroom BC99	30,419.35	22,062.20	8,357.15	37.88%
1449 - CIP Palermo Park	17,175.81	0.00	17,175.81	100.0%
Total 1440 - Construction in Progress	4,347,008.37	213,134.12	4,133,874.25	1,939.57%
1499 - Accumulated Depreciation	-4,283,320.47	-3,872,382.85	-410,937.62	-10.61%
Total Fixed Assets	11,840,115.07	7,984,741.18	3,855,373.89	48.28%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	232,623.00	124,015.00	108,608.00	87.58%
Total 1550 - GASB 68 CalPERS Valuation	232,623.00	124,015.00	108,608.00	87.58%
Total Other Assets	232,623.00	124,015.00	108,608.00	87.58%
TOTAL ASSETS	14,696,353.21	13,054,846.91	1,641,506.30	12.57%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	282,751.37	128,203.16	154,548.21	120.55%
Total Accounts Payable	282,751.37	128,203.16	154,548.21	120.55%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 9693 GM	201.02	0.00	201.02	100.0%
2337 - BoW CC 4607 Preschool	580.42	1,674.42	-1,094.00	-65.34%
2338 - BoW CC 6280 Maintenance	705.00	233.03	471.97	202.54%
2339 - BoW CC 9561 General	66.94	362.54	-295.60	-81.54%
Total 2300 - Credit Cards Payable	1,553.38	2,269.99	-716.61	-31.57%
2350 - Supplier Accounts				
2351 - Better Deal Exchange	-484.85	0.00	-484.85	-100.0%
2353 - Walmart	105.55	724.53	-618.98	-85.43%
Total 2350 - Supplier Accounts	-379.30	724.53	-1,103.83	-152.35%
Total Credit Cards	1,174.08	2,994.52	-1,820.44	-60.79%
Other Current Liabilities				
2100 - Payroll Liabilities				

	Jan 31, 19	Jan 31, 18	\$ Change	% Change
2120 · Payroll Taxes payable	-536.70	0.00	-536.70	-100.0%
2130 · Garnishments Payable	92.30	0.00	92.30	100.0%
2160 · Workers Comp Payable	-28,742.61	-15,685.65	-13,056.96	-83.24%
2170 · Retirement Payable	125.69	-0.02	125.71	628,550.0%
2180 · Health Insurance Payable	9,426.76	5,082.29	4,344.47	85.48%
2185 · Dental Insurance Payable	1,927.28	637.66	1,289.62	202.24%
2186 · Life Insurance Payable	4.60	35.10	-30.50	-86.9%
2187 · Aflac Payable	2,017.16	1,032.80	984.36	95.31%
2199 · Accrued Leave Payable	24,201.12	20,664.82	3,536.30	17.11%
Total 2100 · Payroll Liabilities	8,515.60	11,767.00	-3,251.40	-27.63%
2210 · Accrued Debt Interest	9,128.72	9,709.71	-580.99	-5.98%
2400 · Deposits/Refunds to Customers	0.00	-135.25	135.25	100.0%
2410 · Gift Certificate Liability	0.00	150.00	-150.00	-100.0%
Total Other Current Liabilities	17,644.32	21,491.46	-3,847.14	-17.9%
Total Current Liabilities	301,569.77	152,689.14	148,880.63	97.51%
Long Term Liabilities				
2954 · Ford Motor Vehicle Loan	24,863.14	33,867.21	-9,004.07	-26.59%
2955 · Umpqua Bank Tax Exempt Bond A	3,145,895.00	3,346,883.00	-200,988.00	-6.01%
2960 · Umpqua Bank Taxable Bond B	151,999.98	178,000.00	-26,000.02	-14.61%
2975 · GASB 68 CalPERS Liab Valuation				
2976 · GASB 68 Deferred Inflow Pension	149,733.00	85,013.00	64,720.00	76.13%
2977 · GASB 68 Net Pension Liability	844,607.00	709,041.00	135,566.00	19.12%
Total 2975 · GASB 68 CalPERS Liab Valuation	994,340.00	794,054.00	200,286.00	25.22%
Total Long Term Liabilities	4,317,098.12	4,352,804.21	-35,706.09	-0.82%
Total Liabilities	4,618,667.89	4,505,493.35	113,174.54	2.51%
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	5,022,758.82	1,416,758.00	28.21%
3040 · General Fund Balance	-1,461,551.34	-23,687.34	-1,437,864.00	-6,070.18%
3050 · Benefit Assessment District	42,695.91	24,168.02	18,527.89	76.66%
3060 · Impact Fees (general)	246,363.94	243,785.83	2,578.11	1.06%
3099 · Undistributed Retained Earnings	3,124,867.59	0.00	3,124,867.59	100.0%
Net Income	1,664,792.40	3,261,328.23	-1,596,535.83	-48.95%
Total Equity	10,077,685.32	8,549,353.56	1,528,331.76	17.88%
TOTAL LIABILITIES & EQUITY	14,696,353.21	13,054,846.91	1,641,506.30	12.57%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of January 31, 2019

1:47 PM

02/13/2019

Accrual Basis

1031 - BofW Project RIVERBEND

Date	Source Name	Memo	Amount	Balance
				752,265.10
01/03/2019	SHARP'S LOCKSMITHING		-38.61	752,226.49
01/04/2019		Deposit	1,800.00	754,026.49
01/17/2019	HYLTON SECURITY, INC.		-10,080.00	743,946.49
01/17/2019	RENTAL GUYS, INC.		-1,962.99	741,983.50
01/17/2019	ROTO-ROOTER		-2,780.00	739,203.50
01/17/2019	FRANKLIN CONSTRUCTION, INC		-166,121.68	573,081.82
			-179,183.28	573,081.82

Total 1031 - BofW Project RIVERBEND

1302 - FEMA Riverbend Claim A/R

Total 1302 - FEMA Riverbend Claim A/R

1320 - Umpqua Bank Project Fund

Total 1320 - Umpqua Bank Project Fund

1410 - Land

Total 1410 - Land

1420 - Buildings & Improvements

Total 1420 - Buildings & Improvements

1430 - Equipment & Vehicles

Total 1430 - Equipment & Vehicles

1440 - Construction in Progress

1443 - CIP Riverbend Restoration RB99

01/10/2019	FRANKLIN CONSTRUCTION, INC	MOBILIZATION	7,600.03	3,900,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	EROSION CONTROL	3,000.00	3,903,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	RESTROOM/CONCESSIONS- CLEANING & REPAIRS	8,000.00	3,911,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	RESTROOMS AT LIFT STATION- CLEANING & REPAIRS	8,000.00	3,919,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	VAULT RESTROOMS- CLEANING & REPAIRS	4,500.00	3,923,533.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	DISC GOLF COURSE REPAIRS	16,500.00	3,940,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	DRINKING FOUNTAINS	4,000.00	3,944,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	FINE GRADING (ALL OTHER TURF/PLANTER AREAS)	13,000.00	3,957,033.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	DECOMPOSED GRANITE	21,881.25	3,978,915.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	GROUND COVER	1,100.00	3,980,015.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	SHRUBS (1 GAL)	2,750.00	3,982,765.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	SHRUBS (5 GAL)	10,678.00	3,993,443.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	TREES (15 GAL)	34,375.00	4,027,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	IRRIGATION	-88,000.00	3,939,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	INSTALL VARIOUS CONDUCTORS	6,000.00	3,945,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	PARK LIGHTING AND CONNECTIONS	8,000.00	3,953,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	INSTALL POWER EQUIPMENT AND CONNECTIONS	11,000.00	3,964,818.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	STRIPING & SIGNS- ENTRY ROAD & PARKING LOTS	11,100.00	3,975,918.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	ITEM#26- REPAIR DRINKING FOUNTAINS ONLY	-7,300.00	3,968,618.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	REVISED ELECTRICAL DESIGN	-45,250.00	3,923,368.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	SOCCER FIELD PARKING LOT	14,000.00	3,937,368.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	RAIL & DOOR PAINTING	5,981.25	3,943,349.29
01/10/2019	FRANKLIN CONSTRUCTION, INC	SPEED BUMPS & ADDITIONAL SIGNAGE (TBD)	12,742.50	3,956,091.79
01/10/2019	FRANKLIN CONSTRUCTION, INC	REVISED AMPHITHEATER DESIGN 4.0	55,518.75	4,011,610.54
01/10/2019	FRANKLIN CONSTRUCTION, INC	PARKING LOT LANDSCAPING	39,493.50	4,051,104.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	REPLACE VANDALIZED TREES	2,800.00	4,053,904.04
01/10/2019	FRANKLIN CONSTRUCTION, INC	DOMESTIC WATER LINE REPAIRS AND CLEANING	13,394.65	4,067,298.69
01/10/2019	FRANKLIN CONSTRUCTION, INC	LESS 5% RETENTION	-8,743.25	4,058,555.44
01/28/2019	MELTON DESIGN GROUP	PHASE 2 CONTINGENCY, BMX PARK, CONSTRUC ADMIN, REIMBURSABLES	2,378.89	4,060,934.33
01/31/2019	FRANKLIN CONSTRUCTION, INC	MOBILIZATION/EROSION CONTROL	16,600.03	4,077,534.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	2" POTABLE WATER LINE/STUB	2,190.00	4,079,724.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	2 DRINKING FOUNTAINS	16,000.00	4,095,724.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	FINE GRADING/DECOMPOSED GRANITE	32,420.00	4,128,144.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	311 1 GAL SHRUBS, 442 5 GAL SHRUBS, 285 15 GAL TREES, TURF SOD, IRRIGATION	96,009.00	4,224,153.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	IRRIGATION	11,000.00	4,235,153.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	STRIPING AND SIGNS ENTRY ROAD AND PARKING LOT	7,400.00	4,242,553.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	SOCCER FIELD PARKING LOT	14,000.00	4,256,553.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	STRIPING DEDUCT	-3,570.00	4,252,983.36
01/31/2019	FRANKLIN CONSTRUCTION, INC	AMPHITHEATER DESIGN 4.0	66,622.50	4,319,605.86
01/31/2019	FRANKLIN CONSTRUCTION, INC	5% RETENTION	-20,192.65	4,299,413.21
			406,979.45	4,299,413.21

Total 1443 - CIP Riverbend Restoration RB99

1447 - CIP Berry Creek Bathroom BC99

Total 1447 - CIP Berry Creek Bathroom BC99

1449 - CIP Palermo Park

01/03/2019	CHICO RENT-A-FENCE	TEMP FENCING	175.50	17,175.81
			175.50	17,175.81

Total 1449 - CIP Palermo Park

Total 1440 - Construction in Progress

2955 - Umpqua Bank Tax Exempt Bond A

Total 2955 - Umpqua Bank Tax Exempt Bond A

2960 - Umpqua Bank Taxable Bond B

Total 2960 - Umpqua Bank Taxable Bond B

Feather River Recreation & Park District
 Check Register
 January 2019

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 Accrual Basis

1010 - Treasury Cash
 1010.1 - Treasury Cash - General

Date	Num	Name	Memo	Credit
01/03/2019	84120	BLUE SHIELD OF CALIFORNIA	4004625 JAN19 PREMIUMS	9,585.16
01/03/2019	84121	BCEA UNION	DEC18 UNION DUES	107.16
01/03/2019	84122	HUMANA INSURANCE CO.	4004625	124.20
01/03/2019	84123	ALL THINGS CLEANING	DEC18 JANITORI PARKS	5,584.00
01/03/2019	84124	ARAMARK	UNIFORMS	132.46
01/03/2019	84125	BANKCARD CENTER	DEC18 STATEMENT	2,037.37
01/03/2019	84126	CALF. WATER SERVICE	DEC18 WATER ALL SITES	5,317.92
01/03/2019	84127	CHERE M TAMURA	REFUND	360.00
01/03/2019	84128	CHICO RENT-A-FENCE	TEMP FENCE	175.50
01/03/2019	84129	CINTAS	JANITORIAL SUPPLYES	647.11
01/03/2019	84130	COMCAST	INTERNET/PHONE	544.62
01/03/2019	84131	DAVE'S PARTY RENTAL	TABLECLOTHS SANTA	78.40
01/03/2019	84132	JC NELSON SUPPLY	MISC SUPPLIES	12.61
01/03/2019	84133	LYNNDIE CAPUT	INSTRUCTOR	78.00
01/03/2019	84134	RIEBES AUTO PARTS	TRUCK REPAIR	112.09
01/03/2019	84135	SHARP'S LOCKSMITHING	KEYS/LOCK CHANGE	529.43
01/03/2019	84136	VERIZON WIRELESS	WIRELESS PHONES	15.00
01/03/2019	84137-84197	Payroll Items	Payroll	31,041.23
01/17/2019	84198	5TH AVENUE BODY SHOP	TRUCK BODY REPAIR	4,260.18
01/17/2019	84199	ACCULARM SECURITY SYSTEMS	SECURITY MONITORING 1/1/19 TO :	534.00
01/17/2019	84200	ARAMARK	UNIFORMS	104.22
01/17/2019	84201	ASCAP	ANNUAL MUSIC LICENSE FEE	357.00
01/17/2019	84202	AVERY'S	TRUCK REPAIR	68.85
01/17/2019	84203	BANKCARD CENTER	STATMENT 9561	1,069.13
01/17/2019	84204	BETTER DEAL EXCHANGE	Acct#701960 dec18 DEB REC	79.85
01/17/2019	84205	BLUE STAR SOLUTIONS	TEMP EMPLOYEE	4,746.00
01/17/2019	84206	BRIGGS FIRESTONE, INC.	MISC SUPPLIES	357.44
01/17/2019	84207	CHICO RENT-A-FENCE	TEMP FENCE	175.50
01/17/2019	84208	CINTAS	JANITORIAL SUPPLYES	803.73
01/17/2019	84209	DAWSON OIL COMPANY	FUEL	1,432.12
01/17/2019	84210	DEBORAH PELTZER ,	CELL PHONE REIMBR	30.00
01/17/2019	84211	EAGLE SECURITY SYSTEMS INC.	ACCT#7203237 - QTRLY MONITORIN	302.25
01/17/2019	84212	ERIC DANNER ,	CELL PHONE REIMBR	30.00
01/17/2019	84213	ESTELA VALENCIA ,	CELL/MISC EXPENSE	63.20
01/17/2019	84214	EWING	IRRIGATION	182.84
01/17/2019	84215	FASTENAL	MISC SUPPLIES	91.01
01/17/2019	84216	FIRST CHOICE SERVICES	DRINKING WATER RENTAL/FILTER	274.30
01/17/2019	84217	FORD MOTOR CREDIT COMPANY LLC	ACCT# 9423800	887.55
01/17/2019	84218	GARY EMBERLAND	STIPEND	100.00
01/17/2019	84219	HARRY BURLESON	INSTRUCTOR	256.75
01/17/2019	84220	HUE VANG ,	CELL PHONE REIMBR	30.00
01/17/2019	84221	INDUSTRIAL PLUMBING SUPPLY	TOILET REPAIR	2,703.43
01/17/2019	84222	JACKSON'S GLASS	WINDOW REPLACE	397.93
01/17/2019	84223	JASON GRAY ,	CELL PHONE REIMBR	30.00
01/17/2019	84224	JUSTIN VALENCIA ,	CELL PHONE REIMBR	30.00
01/17/2019	84225	KCOE Isom	AUDIT 2017-18 FINAL	3,000.00
01/17/2019	84226	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	UTILITIES	99.90
01/17/2019	84227	LIMEY TEES	YOUTH SPORTS SHIRTS	515.88
01/17/2019	84228	MARCIA CARTER	STIPEND	200.00
01/17/2019	84229	MAZES CONSULTING	IT SUPPORT AND SOFTWARE	2,244.41
01/17/2019	84230	MICHELLE HUFFMAN	CELL/MISC EXPENSE	64.21

Date	Num	Name	Memo	Credit
01/17/2019	84231	MONICA MIROLA-LOPEZ ,	CELL PHONE REIMBR	30.00
01/17/2019	84232	NORTH STATE PARENT	PRESCHOOL AD IN MAG	47.00
01/17/2019	84233	OROVILLE CHAMBER OF COMMERCE	MEMBERSHIP	150.00
01/17/2019	84234	OROVILLE POWER EQUIPMENT	MISC SUPPLIES	124.71
01/17/2019	84235	P.G. & E.	ALL SITES	6,063.34
01/17/2019	84236	RECOLOGY BUTTE COLUSA COUNTIES	ALL SITES	1,183.71
01/17/2019	84237	RIEBES AUTO PARTS	TRUCK REPAIR	638.87
01/17/2019	84238	ROBERT BRIAN WILSON ,	CELL PHONE REIMBR	30.00
01/17/2019	84239	SCOTT KENT FOWLER	STIPEND	100.00
01/17/2019	84240	SCOTT THOMPSON ,	CELL PHONE REIMBR	50.00
01/17/2019	84241	Staples	STAPLES STATEMENT DEC18	353.00
01/17/2019	84242	STEPHANIE PEOPLES ,	CELL PHONE REIMBR	25.00
01/17/2019	84243	STEVEN ROCCHI	STIPEND	200.00
01/17/2019	84244	SURPLUS CITY	CONEX RENTAL	75.00
01/17/2019	84245	TAYLOR M. HAURY ,	CELL PHONE REIMBR	25.00
01/17/2019	84246	THE TELEPHONE MAN	PHONE REPAIR	374.14
01/17/2019	84247	THOMAS GORMAN ,	CELL PHONE REIMBR	30.00
01/17/2019	84248	TWSD	WATER NELSON	379.27
01/17/2019	84249	U.S. BANK EQUIPMENT FINANCE	COPIER	744.49
01/17/2019	84250	WAL-MART COMMUNITY	STATEMENT 1712	19.71
01/17/2019	84251	WATKINS PLUMBING INC.	TOILET REPAIR	318.00
01/17/2019	84252	WAXIE SANITARY SUPPLY	PARK JANITORIAL SUPPLIES	271.02
01/17/2019	84253	ZERIMAR RAMIREZ ,	CELL/MISC EXPENSE	106.99
01/17/2019	84254-84319	Payroll Items	Payroll	32,327.48
01/31/2019	84320	COMCAST	Acct#8155600190189780 PHONE/INT	421.29
01/31/2019	84321	AT&T - CALNET	PHONE LINES FOR ALARMS	83.41
01/31/2019	84322	BLUE STAR SOLUTIONS	TEMP SERVICE ADMIN/PAYROLL	960.00
01/31/2019	84323	CALF. WATER SERVICE	Acct 520857777 12/11/18-1/10/19	3,284.03
01/31/2019	84324	CARTER LAW OFFICE	LEGAL FEES	3,381.08
01/31/2019	84325	COMCAST	Acct# 8155 60 019 0233893	123.29
01/31/2019	84326	Dan's Electrical Supply	SHOP INTERNET/PHONE	183.42
01/31/2019	84327	Huntington's Sportsman's Store	UNIFORM ALLOWANCE	686.19
01/31/2019	84328	Industrial Power Products	CHAINSAW PARTS	31.99
01/31/2019	84329	MICHELLE HUFFMAN	DOJ REIMBR	95.00
01/31/2019	84330	NORTH YUBA WATER DISTRICT	2695 FBT WATER JAN19	37.75
01/31/2019	84331	P.G. & E.	PGE ALL LOCAITONS 12/21/18-1/22/	5,926.84
01/31/2019	84332	SOUTH FEATHER WATER & POWER	WATER PALERMO	84.68
01/31/2019	84333	SURPLUS CITY	CONEX RENTAL	75.00
01/31/2019	84334-84402	Payroll Items	Payroll	34,777.14
01/31/2019	84402	KELLY VINCENT	INSTRUCTOR DANCE	125.45
01/31/2019	84403	LYNNDEE CAPUT	INSTRUCTOR FITNESS	97.50
01/31/2019	84404	RONNIE SMITH ENTERPRISES	INSTRUCTOR FITNESS	1,472.25
				<u>177,516.98</u>
TOTAL				<u>177,516.98</u>

Total 1010 - Treasury Cash
TOTAL

Feather River Recreation & Park District
 Income by month FLOOD ONLY
 July 2018 through January 2019

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 02/13/2019
 Accrual Basis

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	TOTAL
Other Income/Expense								
Other Income								
4650 · Insurance Proceeds	0	0	1,225,533	584,274	0	0	1,800	1,811,607
Total Other Income	0	0	1,225,533	584,274	0	0	1,800	1,811,607
Other Expense								
5101 · Riverbend Flood Expenses	12,249	16,203	28,185	24,112	10,848	22,605	12,410	126,612
Total Other Expense	12,249	16,203	28,185	24,112	10,848	22,605	12,410	126,612
Net Other Income	-12,249	-16,203	1,197,348	560,162	-10,848	-22,605	-10,610	1,684,995
Net Income	-12,249	-16,203	1,197,348	560,162	-10,848	-22,605	-10,610	1,684,995