

**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**

August 22, 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**  
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. July Financials (Appendix A)**  
**1. Income Statement**  
**2. Balance Sheet**  
**3. Check Register**  
**4. Fixed Assets and Loan Payment Detail**

**6. ADJOURNMENT** Time: \_\_\_\_\_

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses		2 out of 26 payrolls paid out					MONTHLY ACTUAL VS. MONTHLY BUDGET				
Year to Date Income Statement and Staff Report		PAYROLL USE	Payroll %	8%		Annual Budget divided by "X" amount of months					
Jul-19	YTD	YTD	YTD	YTD BUDGET	8%	Jul-19	Jul-19	MONTHLY	YTD		
NOT FINAL: WAITING ON COUNTY, BANK AND MONTHLY RECONCILIATION. 2018-19 Year end adjustments not completed		Annual	Over			ACTUAL YTD	BUDGET	Over	100%		
STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison	Jul-19	TOTAL	Budget	(Under)	% used	Staff Comments	TOTAL	1	(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	141,667	(141,667)	0%	
4150 - Tax Revenue (BAD)		0	288,750	(288,750)	0%		0	24,063	(24,063)	0%	
<b>Program Income</b>											
4350 - Discounts & Credits	(976)	(976)	(7,440)	6,464	13%		(976)	(620)	(356)	157%	
4300 - Program Income	131,726	131,726	1,126,595	(994,869)	12%	Classes \$3.4k, Rentals \$4.5k, Camp \$43.7k, Preschool \$29k, Gym Annual Comp Dues \$20k, Gym Team Camp \$2.8k, Gymnastics \$17k, Aquatics \$11k,	131,726	93,883	37,843	140%	
<b>Total - Program Income</b>	<b>130,750</b>	<b>130,750</b>	<b>1,119,155</b>	<b>(988,405)</b>	<b>12%</b>		<b>130,750</b>	<b>93,263</b>	<b>37,487</b>	<b>140%</b>	
4400 - Donation & Fundraising Income	54	54	20,000	(19,946)	0%		54	1,667	(1,613)	3%	
4500 - Grant/Reimbursed Expense Income		0	30,000	(30,000)	0%		0	2,500	(2,500)	0%	
4600 - Other Income		0	200	(200)	0%		0	17	(17)	0%	
4900 - Interest Income		0	9,000	(9,000)	0%		0	750	(750)	0%	
4905 - Interest Income - BAD		0	1,000	(1,000)	0%		0	83	(83)	0%	
<b>Total Income</b>	<b>130,804</b>	<b>130,804</b>	<b>3,168,105</b>	<b>(3,037,301)</b>	<b>4%</b>		<b>130,804</b>	<b>264,009</b>	<b>(133,205)</b>	<b>50%</b>	
<b>Gross Profit</b>	<b>130,804</b>	<b>130,804</b>	<b>3,168,105</b>	<b>(3,037,301)</b>	<b>4%</b>		<b>130,804</b>	<b>264,009</b>	<b>(133,205)</b>	<b>50%</b>	
Expense											
<b>Payroll Expenses</b>											
5010 - Wages & Salaries	121,256	121,256	1,497,693	(1,376,437)	8%		121,256	124,808	(3,552)	105%	
5020 - Employer Taxes	12,383	12,383	144,764	(132,381)	9%		12,383	12,064	319	111%	
5030 - Employee Benefits	12,364	12,364	188,151	(175,787)	7%		12,364	15,679	(3,315)	85%	
5040 - Workers Comp	5,214	5,214	66,942	(61,728)	8%		5,214	5,579	(365)	101%	
5060 Labor/Benefits CIP Projects		0		0			0	0	0		
5060 Labor OT Riverbend FEMA		0		0			0				
<b>Total - Payroll Expenses</b>	<b>151,217</b>	<b>151,217</b>	<b>1,897,550</b>	<b>(1,746,333)</b>	<b>8%</b>		<b>151,217</b>	<b>158,129</b>	<b>(6,912)</b>	<b>104%</b>	
5031 GASB 68 Benefit Expense	48,071	48,071	54,000	(5,929)	89%		48,071	4,500	43,571	1068%	
5100 - Advertising & Promotion	576	576	10,000	(9,424)	6%		576	833	(257)	69%	
5120 - Bank Fees	1,480	1,480	14,000	(12,520)	11%		1,480	1,167	313	127%	
5130 - Charitable Contributions		0	2,500	(2,500)	0%		0	208	(208)	0%	
5140 - Copying & Printing	1,009	1,009	11,000	(9,991)	9%		1,009	917	92	110%	
5155 - Employment New Hire Screen	303	303	2,464	(2,161)	12%		303	205	98	148%	
5160 - Dues, Mbrshps, Publications, Subscript	108	108	9,000	(8,892)	1%		108	750	(642)	14%	
5170 - Education & Development		0	6,250	(6,250)	0%		0	521	(521)	0%	
5175 - Equipment Rental	8,990	8,990	4,000	4,990	225%	Nelson/Playtown bathroom fire portable toilets rental \$9k month, reimbursed by Ins Company	8,990	333	8,657	2697%	
<b>Equipment, Tools &amp; Furn (&lt;\$5k)</b>											
5182 - Operating ET&F		0	2,900	(2,900)	0%		0	242	(242)	0%	
5184 - Program ET&F		0	11,100	(11,100)	0%		0	925	(925)	0%	
5186 - Site/Shop ET&F		0	20,000	(20,000)	0%		0	1,667	(1,667)	0%	
5187 - IT Computers/Hardware ET&F	990	990	20,000	(19,010)	5%		990	1,667	(677)	59%	
5188 - Computers/Software ET&F	4,940	4,940	13,000	(8,060)	38%		4,940	1,083	3,857	456%	
<b>Total - Equipment, Tools &amp; Furn (&lt;\$5k)</b>	<b>5,930</b>	<b>5,930</b>	<b>67,000</b>	<b>(61,070)</b>	<b>9%</b>		<b>5,930</b>	<b>5,583</b>	<b>347</b>	<b>106%</b>	
5200 - Insurance	78,533	78,533	60,000	18,533	131%		78,533	5,000	73,533	1571%	
5210 - Interest Expense - Operating	99	99	3,300	(3,201)			99	275	(176)	36%	
5225 - Postage & Delivery	207	207	1,200	(993)	17%		207	100	107	207%	
<b>Professional &amp; Outside Svcs</b>											
5232 - Accounting		0	26,000	(26,000)	0%		0	2,167	(2,167)	0%	
5233 - Bands/Recreation	500	500	2,150	(1,650)	23%		500	179	321	279%	
5234 - Board Stipends	600	600	12,000	(11,400)	5%		600	1,000	(400)	60%	
5235 - Recreation Instructors	8,130	8,130	52,150	(44,020)	16%		8,130	4,346	3,784	187%	
5236 - Legal	0	0	18,000	(18,000)	0%		0	1,500	(1,500)	0%	
5237 - Contract Janitorial	5,109	5,109	76,625	(71,516)	7%		5,109	6,385	(1,276)	80%	
5239 - Outside Service Admin/Consult	1,673	1,673	57,000	(55,327)	3%		1,673	4,750	(3,077)	35%	
<b>Total - Professional &amp; Outside Svcs</b>	<b>16,012</b>	<b>16,012</b>	<b>243,925</b>	<b>(227,913)</b>	<b>7%</b>		<b>16,012</b>	<b>20,327</b>	<b>(4,315)</b>	<b>79%</b>	
5250 - Rent		0	0	0			0	0	0		
<b>Repairs &amp; Maintenance</b>											
5261 - Building R&M	2,949	2,949	40,000	(37,051)	7%		2,949	3,333	(384)	88%	
5262 - Equipment R&M	950	950	17,500	(16,550)	5%		950	1,458	(508)	65%	
5263 - General R&M	663	663	20,000	(19,337)	3%		663	1,667	(1,004)	40%	



Feather River Recreation & Park District  
Balance Sheet  
As of July 31, 2019

	Jul 31, 19	Jul 31, 18	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	920,683.49	836,424.82	84,258.67	10.07%
1010.2 - Treasury Cash - Reserve	332,494.00	373,594.00	-41,100.00	-11.0%
Total 1010 - Treasury Cash	1,253,177.49	1,210,018.82	43,158.67	3.57%
1020 - Imprest Cash	1,000.00	907.36	92.64	10.21%
1030 - BofW - Merchant Acct.	138,214.27	100,403.15	37,811.12	37.66%
1031 - BofW Project INS PROCEEDS	1,682,019.62	1,506,045.15	175,974.47	11.69%
1040 - Fund 2610 - BAD	20,699.53	42,695.91	-21,996.38	-51.52%
1050 - Impact Fees				
1051 - Impact - Parklands	366,427.33	209,058.53	157,368.80	75.28%
1052 - Impact - Public Use	18,441.86	7,053.57	11,388.29	161.45%
1053 - Impact - Aquatics	52,603.42	32,553.84	20,049.58	61.59%
Total 1050 - Impact Fees	437,472.61	248,665.94	188,806.67	75.93%
Total Checking/Savings	3,532,583.52	3,108,736.33	423,847.19	13.63%
<b>Accounts Receivable</b>				
1210 - Accounts Receivable	-370.87	25,931.39	-26,302.26	-101.43%
Total Accounts Receivable	-370.87	25,931.39	-26,302.26	-101.43%
<b>Other Current Assets</b>				
1302 - FEMA Riverbend Claim A/R	2,839.00	226,347.00	-223,508.00	-98.75%
1310 - Miscellaneous Receivables	36.72	549.60	-512.88	-93.32%
1320 - Umpqua Bank Project Fund	188,856.12	188,856.12	0.00	0.0%
Total Other Current Assets	191,731.84	415,752.72	-224,020.88	-53.88%
Total Current Assets	3,723,944.49	3,550,420.44	173,524.05	4.89%
<b>Fixed Assets</b>				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	10,314,889.08	0.00	0.0%
1430 - Equipment & Vehicles	834,044.09	826,723.21	7,320.88	0.89%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	4,688,667.65	1,625,740.07	3,062,927.58	188.4%
1447 - CIP Berry Creek Bathroom BC99	36,127.43	30,419.35	5,708.08	18.77%
1449 - CIP Palermo Park	39,971.31	3,333.74	36,637.57	1,098.99%
1450 - CIP Feather River Trail FRT99	1,920.00	0.00	1,920.00	100.0%
Total 1440 - Construction in Progress	4,766,686.39	1,659,493.16	3,107,193.23	187.24%
1499 - Accumulated Depreciation	-4,283,320.47	-4,283,320.47	0.00	0.0%
Total Fixed Assets	12,259,793.09	9,145,278.98	3,114,514.11	34.06%
<b>Other Assets</b>				
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%
<b>TOTAL ASSETS</b>	<b>16,216,360.58</b>	<b>12,928,322.42</b>	<b>3,288,038.16</b>	<b>25.43%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 - Accounts Payable	111,889.40	306,578.08	-194,688.68	-63.5%
Total Accounts Payable	111,889.40	306,578.08	-194,688.68	-63.5%
<b>Credit Cards</b>				
2300 - Credit Cards Payable				
2335 - BofW CC 9693 GM	201.02	0.00	201.02	100.0%
2337 - BoW CC 4607 Preschool	473.32	906.29	-432.97	-47.77%
2338 - BoW CC 6280 Maintenance	217.35	923.79	-706.44	-76.47%
2339 - BoW CC 0993 General	0.00	1,432.58	-1,432.58	-100.0%
Total 2300 - Credit Cards Payable	891.69	3,262.66	-2,370.97	-72.67%
2350 - Supplier Accounts				
2351 - Better Deal Exchange	0.00	557.68	-557.68	-100.0%
2352 - Staples	79.96	162.46	-82.50	-50.78%
2353 - Walmart	21.52	179.65	-158.13	-88.02%
2354 - Home Depot	467.48	2,496.98	-2,029.50	-81.28%
2357 - Tractor Supply	0.00	75.05	-75.05	-100.0%

Feather River Recreation & Park District  
 Balance Sheet  
 As of July 31, 2019

	Jul 31, 19	Jul 31, 18	\$ Change	% Change
<b>Total 2350 - Supplier Accounts</b>	<b>568.96</b>	<b>3,471.82</b>	<b>-2,902.86</b>	<b>-83.61%</b>
<b>Total Credit Cards</b>	<b>1,460.65</b>	<b>6,734.48</b>	<b>-5,273.83</b>	<b>-78.31%</b>
<b>Other Current Liabilities</b>				
<b>2100 - Payroll Liabilities</b>				
2120 - Payroll Taxes payable	2.72	0.00	2.72	100.0%
2140 - Union Dues Payable	117.35	0.00	117.35	100.0%
2160 - Workers Comp Payable	-79,485.12	-57,343.76	-22,141.36	-38.61%
2170 - Retirement Payable	3,134.93	0.00	3,134.93	100.0%
2180 - Health Insurance Payable	8,698.04	8,802.78	-104.74	-1.19%
2185 - Dental Insurance Payable	932.95	1,026.06	-93.11	-9.08%
2186 - Life Insurance Payable	73.60	81.00	-7.40	-9.14%
2187 - Aflac Payable	1,192.20	744.18	448.02	60.2%
2199 - Accrued Leave Payable	24,201.12	24,201.12	0.00	0.0%
<b>Total 2100 - Payroll Liabilities</b>	<b>-41,132.21</b>	<b>-22,488.62</b>	<b>-18,643.59</b>	<b>-82.9%</b>
2210 - Accrued Debt Interest	0.00	9,394.84	-9,394.84	-100.0%
2400 - Deposits/Refunds to Customers	100.00	0.00	100.00	100.0%
<b>Total Other Current Liabilities</b>	<b>-41,032.21</b>	<b>-13,093.78</b>	<b>-27,938.43</b>	<b>-213.37%</b>
<b>Total Current Liabilities</b>	<b>72,317.84</b>	<b>300,218.78</b>	<b>-227,900.94</b>	<b>-75.91%</b>
<b>Long Term Liabilities</b>				
2954 - Ford Motor Vehicle Loan	20,182.86	29,417.88	-9,235.02	-31.39%
2955 - Umpqua Bank Tax Exempt Bond A	3,043,775.00	3,248,015.00	-204,240.00	-6.29%
2960 - Umpqua Bank Taxable Bond B	139,999.97	165,000.00	-25,000.03	-15.15%
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%
<b>Total 2975 - GASB 68 CalPERS Liab Valuation</b>	<b>994,340.00</b>	<b>994,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Long Term Liabilities</b>	<b>4,198,297.83</b>	<b>4,436,772.88</b>	<b>-238,475.05</b>	<b>-5.38%</b>
<b>Total Liabilities</b>	<b>4,270,615.67</b>	<b>4,736,991.66</b>	<b>-466,375.99</b>	<b>-9.85%</b>
<b>Equity</b>				
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	6,899,610.76	3,124,867.59	3,774,743.17	120.8%
Net Income	-241,891.18	-221,562.16	-20,329.02	-9.18%
<b>Total Equity</b>	<b>11,945,744.91</b>	<b>8,191,330.76</b>	<b>3,754,414.15</b>	<b>45.83%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,216,360.58</b>	<b>12,928,322.42</b>	<b>3,288,038.16</b>	<b>25.43%</b>

Feather River Recreation & Park District  
 Check Register  
 July 2019

Date	Num	Name	Memo	Credit
<b>1010 - Treasury Cash</b>				
07/03/2019	85431	BANKCARD CENTER	STATEMENT 4607	1,709.99
07/03/2019	85432	BANKCARD CENTER	STATEMENT 9693	104.53
07/03/2019	85433	Brower's Tow Service	TRUCK TOW	65.00
07/03/2019	85434	P.G. & E.	PGE ALL LOCAITONS 5/23/19-6/23/19	15,986.32
07/03/2019	85435	Slakey Bros. - Chico	PARTS FOR TOILETS	654.12
07/03/2019	85436	SURPLUS CITY	CONEX RENTAL	415.00
07/03/2019	85437	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	5,109.00
07/03/2019	85438	MILAND, THEODORE	CONCERT 7/11/19	100.00
07/03/2019	85439	Thompson, Traci	CONCERT 7/12/19	100.00
07/03/2019	85440	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
07/03/2019	85441	CARTER, MARCIA	BOD STIPEND	200.00
07/03/2019	85442	FOWLER, SCOTT KENT	BOD STIPEND	200.00
07/03/2019	85443	ROCCHI, STEVE	BOD STIPEND	200.00
07/03/2019	85444	THOMAS, DEVIN	BOD STIPEND	200.00
07/03/2019	85445	BURLESON, HARRY	INSTRUCTOR FITNESS	87.75
07/03/2019	85446	VINCENT, KELLY	INSTRUCTOR DANCE	245.05
07/03/2019	85447-85535	PAYROLL	PAYROLL ITEMS	43,048.79
07/18/2019	85536	SDRMA	7699 ANNUAL WORKERS COMP	76,728.10
07/18/2019	85537	ACCULARM SECURITY SYSTEMS	Security Monitoring - 7/1/19-9/30/19	798.00
07/18/2019	85538	BANKCARD CENTER	STATMENT 9561	1,867.01
07/18/2019	85539	BETTER DEAL EXCHANGE	Acct#701960	336.15
07/18/2019	85540	Butte County Auditor-Controller's Office	LAFCO 79700000	3,348.86
07/18/2019	85541	CARTER LAW OFFICE	LEGAL	4,484.70
07/18/2019	85542	CHICO RENT-A-FENCE	FENCE RENTAL	175.50
07/18/2019	85543	CORONA, MARIA	RENTAL REFUND	205.00
07/18/2019	85544	DAWSON OIL COMPANY	62765 FUEL	2,433.10
07/18/2019	85545	EAGLE SECURITY SYSTEMS INC.	Acct# 7203237 - Qtrly Monitoring	302.25
07/18/2019	85546	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 F250	887.55
07/18/2019	85547	Hancock Automotive	TRUCK REPAIR	367.70
07/18/2019	85548	HOME DEPOT	HOME DEPOT STATEMENT	1,329.26
07/18/2019	85549	LAKE OROVILLE AREA PUBLIC UTILITY DIST.	SEWAR MLK	99.90
07/18/2019	85550	Lincoln Aquatics	POOL CHEMICALS	2,688.12
07/18/2019	85551	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	3,525.07
07/18/2019	85552	Norcal Gymnastics	ANNUAL CLUB/ATHLETE MEMBERSHIOP	412.00
07/18/2019	85553	NORTH STATE PARENT	ANNUAL CHILD CARE AD	576.00
07/18/2019	85554	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,893.86
07/18/2019	85555	Recreation Project Services Inc.	CONTRUCTION SET UP PLAYSTRUCTURES	19,530.00
07/18/2019	85556	SDRMA	ANNUAL PROP/LIABL INSURANCE	78,485.07
07/18/2019	85557	STREAMLINE	WEBSITE UPDATES ANNUAL	2,200.00
07/18/2019	85558	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	41.10
07/18/2019	85559	TWSD	4-112.01 WATER NELSON	1,666.90
07/18/2019	85560	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	702.22
07/18/2019	85561	BURTENSHAW, BRIAN	CONCERT 6/27/19 CRAWLERS	100.00
07/18/2019	85562	Garrahy, Mary	CONCERT IN PARK 7/25/19	100.00
07/18/2019	85563	Hartman, Forest	CONCERT IN PARK 7/18/19	100.00
07/18/2019	85564	JOHNSON, BRETT	CONCERT IN PARK 7/19/19	100.00
07/18/2019	85565	Anton, Victoria	MONTHLY CELL REIMBR	30.00
07/18/2019	85566	DANNER, ERIC	CELL PHONE REIMBR	30.00
07/18/2019	85567	English, Brittany	BANK FEE REIMBR	25.00
07/18/2019	85568	GORMAN, THOMAS.	CELL PHONE REIMBR	30.00
07/18/2019	85569	HUFFMAN, MICHELLE.	CELL/EXPENSE REIMBR	45.12
07/18/2019	85570	GRAY, JASON.	MONTHLY CELL REIMBR	30.00
07/18/2019	85571	PELTZER, DEBORAH.	CELL PHONE REIMBR	30.00
07/18/2019	85572	RAMIREZ, ZERIMAR.	CELL/MILAGE REIMBR	66.50
07/18/2019	85573	TAYLOR M. HAURY ,	BANK FEE REIMBR	15.00
07/18/2019	85574	THOMPSON, SCOTT.	MONTHLY CELL REIMBR	30.00
07/18/2019	85575	Thomson, Elizabeth	BANK FEE REIMBR	25.00
07/18/2019	85576	TORRES, MONICA.	MONTHLY CELL PHONE REIMBR	30.00
07/18/2019	85577	VALENCIA, ESTELA.	CELL REIMBR	30.00
07/18/2019	85578	VALENCIA, JUSTIN.	CELL PHONE REIMBR	30.00
07/18/2019	85579	VANG, HUE.	CELL PHONE REIMBR	30.00
07/18/2019	85580	Wilson, Bill	CELL REIMBR	30.00

**Feather River Recreation & Park District**  
**Check Register**  
 July 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
07/18/2019	85581	WILSON, ROBERT BRIAN	CELL PHONE REIMBR	30.00
07/18/2019	85582	RAMIREZ, ZERIMAR.	MILEAGE CAMP	31.67
07/18/2019	85583	VALENCIA, ESTELA.	MILEAGE CAMP	37.12
07/18/2019	85584	CAPUT, LYNNDEE	INSTRUCTOR FITNESS	156.00
07/18/2019	85585	RONNIE SMITH ENTERPRISES	INSTRUCTOR FITNESS	1,504.75
07/18/2019	85586	VINCENT, KELLY	INSTRUCTOR DANCE	76.70
07/18/2019	85587-85674	PAYROLL	PAYROLL ITEMS	47,693.98
				<u>324,145.81</u>
				<u>324,145.81</u>
				<u><b>324,145.81</b></u>

Total 1010 - Treasury Cash

**TOTAL**

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

	<b>Date</b>	<b>Source Name</b>	<b>Memo</b>	<b>Amount</b>	<b>Balance</b>
<b>1031 - BofW Project INS PROCEEDS</b>					<b>1,688,249.62</b>
	07/18/2019	HYLTON SECURITY, INC.	SECURITY RIVERBEND	-6,230.00	1,682,019.62
Total 1031 - BofW Project INS PROCEEDS				-6,230.00	1,682,019.62
<b>1302 - FEMA Riverbend Claim A/R</b>					<b>2,839.00</b>
Total 1302 - FEMA Riverbend Claim A/R					2,839.00
<b>1320 - Umpqua Bank Project Fund</b>					<b>188,856.12</b>
Total 1320 - Umpqua Bank Project Fund					188,856.12
<b>1410 - Land</b>					<b>627,494.00</b>
Total 1410 - Land					627,494.00
<b>1420 - Buildings &amp; Improvements</b>					<b>10,314,889.08</b>
Total 1420 - Buildings & Improvements					10,314,889.08
<b>1430 - Equipment &amp; Vehicles</b>					<b>834,044.09</b>
Total 1430 - Equipment & Vehicles					834,044.09
<b>1440 - Construction in Progress</b>					<b>4,742,146.39</b>
<b>1443 - CIP Riverbend Restoration RB99</b>					<b>4,688,667.65</b>
Total 1443 - CIP Riverbend Restoration RB99					4,688,667.65
<b>1447 - CIP Berry Creek Bathroom BC99</b>					<b>36,127.43</b>
Total 1447 - CIP Berry Creek Bathroom BC99					36,127.43
<b>1449 - CIP Palermo Park</b>					<b>17,351.31</b>
	07/01/2019	Recreation Project Services Inc.	CONSTRUCTION INSTALL PLAY STRUCTURES PALERMO	19,530.00	36,881.31
	07/03/2019	Recreation Project Services Inc.	INSTALL PALERMO PLAYGROUND	3,090.00	39,971.31
Total 1449 - CIP Palermo Park				22,620.00	39,971.31
Total 1440 - Construction in Progress				22,620.00	4,764,766.39
<b>2955 - Umpqua Bank Tax Exempt Bond A</b>					<b>-3,043,775.00</b>
Total 2955 - Umpqua Bank Tax Exempt Bond A					-3,043,775.00
<b>2960 - Umpqua Bank Taxable Bond B</b>					<b>-139,999.97</b>
Total 2960 - Umpqua Bank Taxable Bond B					-139,999.97