



FEATHER RIVER RECREATION & PARK DISTRICT

Finance Committee Meeting
July 22, 2021

ACTIVITY CENTER

1875 Feather River Blvd.
Oroville, CA 95965

AGENDA

Open Session 10:00 AM

Written comments must be sent to victoriaa@frpd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER

ROLL CALL

Chairperson Steven Rocchi
Director Clarence "Sonny" Brandt
General Manager Shawn Rohrbacker
Business Manager Deb Peltzer

PUBLIC COMMENT

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

COMMITTEE ITEMS (Appendix A)

June 2021 Financials

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

ADJOURNMENT

Feather River Recreation & Park District
Profit & Loss Budget Performance
June 2021

Fiscal year not closed. Waiting on county reports and bank statements for reconciliation. Year end adjustments will be posted to close fiscal. NOT FINAL report.

Ordinary Income/Expense	Jun 21	Budget	\$ Over Budget	Staff Comments	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Staff Comments	Annual Budget
Income									
4100 - Tax Revenue	45,000		45,000	Accrual. Staff estimated tax revenue. County final June report not received until August 2021	1,889,521	1,800,000	89,521		1,800,000
4150 - Tax Revenue (BAD)					272,926	297,536	(24,610)		297,536
4300 - Program Income									
4350 - Discounts & Credits	(1,200)	(46)	(1,154)		(4,298)	(550)	(3,748)		(550)
4351 - Loss of Program Revenue COVID					(2,174)				
4300 - Program Income - Other	70,297	37,917	32,380	Classes \$3.1k, Aquatics \$2.2k, Events \$1k, Rentals \$8.3k, Gym \$13.7k, Preschool \$13.5k, Camp \$28.6k	470,499	455,000	15,499		455,000
Total 4300 - Program Income	69,097	37,871	31,226		464,027	454,450	9,577		454,450
4400 - Donation & Fundraising Income	1,054	167	887		6,812	2,000	4,812		2,000
4600 - Other Income		17	(17)		512	200	312		200
4900 - Interest Income		833	(833)		17,525	10,000	7,525		10,000
4905 - Interest Income - BAD		167	(167)		1,844	2,000	(156)		2,000
Total Income	115,151	39,055	76,096		2,653,167	2,566,186	86,981		2,566,186
Gross Profit	115,151	39,055	76,096		2,653,167	2,566,186	86,981		2,566,186
Expense									
5000 - Payroll Expenses									
5010 - Wages & Salaries	74,020	79,235	(5,215)		895,849	996,825	(100,976)		996,825
5020 - Employer Taxes	6,380	7,566	(1,186)		78,275	95,187	(16,912)		95,187
5030 - Employee Benefits	13,338	16,147	(2,809)		159,935	203,151	(43,216)		203,151
5040 - Workers Comp	4,606	4,514	92		55,103	56,798	(1,695)		56,798
Total 5000 - Payroll Expenses	98,344	107,462	(9,118)		1,189,162	1,351,961	(162,799)		1,351,961
5031 - GASB 68 Benefit Expense					56,394	59,610	(3,216)		59,610
5100 - Advertising & Promotion	331	346	(15)		1,196	4,150	(2,954)		4,150
5120 - Bank Fees	466	500	(34)		7,153	6,000	1,153		6,000
5130 - Charitable Contributions						2,500	(2,500)		2,500
5140 - Copying & Printing	746	750	(4)		8,707	9,000	(293)		9,000
5155 - Employment New Hire Screen	136	148	(12)		434	1,772	(1,338)		1,772
5160 - Dues, Mbrshps & Subscriptions	60	130	(70)		7,676	8,300	(624)		8,300
5170 - Education & Development	705	279	426	\$625 Exec Admin Annual Exhibitor Conference, \$80 lifeguard cert	1,605	3,350	(1,745)		3,350
5175 - Equipment Rental		321	(321)		3,391	3,850	(459)		3,850
5180 - Equipment, Tools & Furn (<\$5k)									
5182 - Operating ET&F		242	(242)		281	2,900	(2,619)		2,900
5184 - Program ET&F		392	(392)		4,361	4,700	(339)		4,700
5186 - Site/Shop ET&F	390	833	(443)	\$390 Forbestown ceiling fans	1,795	10,000	(8,205)		10,000
5187 - IT Computer/Hardware Technology		733	(733)		2,407	8,800	(6,393)		8,800
5188 - IT Computer/Software Technology	1,848	1,775	73		21,867	21,300	567		21,300
Total 5180 - Equipment, Tools & Furn (<\$5k)	2,238	3,975	(1,737)		30,711	47,700	(16,989)		47,700
5200 - Insurance					118,557	129,000	(10,443)		129,000
5210 - Interest Expense - Operating	171	250	(79)		2,547	3,000	(453)		3,000
5225 - Postage & Delivery	8	100	(92)		1,063	1,200	(137)		1,200
5230 - Professional & Outside Svcs									
5232 - Accounting					24,700	28,000	(3,300)		28,000
5233 - Bands/Recreation	500	400	100		800	800			800
5234 - Board Stipends	700	1,000	(300)		7,400	12,000	(4,600)		12,000
5235 - Recreation Instructors	167		167		196		196		
5236 - Legal	1,489	1,250	239		10,968	15,000	(4,032)		15,000
5237 - Contract Janitorial	4,717	6,385	(1,668)	Nelson closed, no janitorial service	60,916	76,625	(15,709)		76,625
5239 - Outside Service Admin/Consult	938	5,600	(4,662)		36,527	86,000	(49,473)		86,000
Total 5230 - Professional & Outside Svcs	8,511	14,635	(6,124)		141,507	218,425	(76,918)		218,425
5260 - Repairs & Maintenance									

Feather River Recreation & Park District
Profit & Loss Budget Performance
June 2021

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	Jun 21	Budget	\$ Over Budget	Staff Comments	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Staff Comments	Annual Budget
5261 - Building R&M	333	2,083	(1,750)		5,581	25,000	(19,419)		25,000
5262 - Equip Repairs & Small Tools	378	1,208	(830)		21,054	14,500	6,554		14,500
5263 - General R&M	36	750	(714)		1,737	9,000	(7,263)		9,000
5264 - Grounds R&M	3,194	5,417	(2,223)		54,865	65,000	(10,135)		65,000
5265 - Janitorial Supplies	1,225	2,333	(1,108)		15,679	28,000	(12,321)		28,000
5266 - Vandalism Repair	89	417	(328)		4,073	5,000	(927)		5,000
5267 - Vehicle R&M	1,933	500	1,433	\$1.7k repair fuel inspector/tires F150	8,280	6,000	2,280		6,000
5268 - Aquatics Pool R&M	885	2,500	(1,615)		23,796	30,000	(6,204)		30,000
5269 - Outside Contractor/Services R&M	1,124	833	291		23,252	10,000	13,252		10,000
Total 5260 - Repairs & Maintenance	9,197	16,041	(6,844)		158,317	192,500	(34,183)		192,500
5270 - Security	1,187	1,667	(480)		7,258	20,000	(12,742)		20,000
5280 - Supplies - Consumable									
5281 - Misc Staff & Uniforms Supplies	42	500	(458)		1,658	6,000	(4,342)		6,000
5282 - Office Supplies	183	417	(234)		1,663	5,000	(3,337)		5,000
5284 - Program Food	917	692	225		9,275	8,300	975		8,300
5286 - Program Supplies	845	575	270		6,753	6,900	(147)		6,900
5287 - Safety Supplies	108	310	(202)		3,065	3,725	(660)		3,725
5289 - Site Supplies		83	(83)		6	1,000	(994)		1,000
Total 5280 - Supplies - Consumable	2,095	2,577	(482)		22,420	30,925	(8,505)		30,925
5290 - Taxes, Lic., Notices & Permits		406	(406)		6,179	4,875	1,304		4,875
5300 - Telephone/Internet	1,162	1,153	9		13,474	13,840	(366)		13,840
5310 - Transportation, Meals & Travel									
5312 - Air, Lodging, Other Travel		58	(58)			700	(700)		700
5314 - Fuel	2,147	2,508	(361)		19,661	30,100	(10,439)		30,100
5316 - Meals		8	(8)			100	(100)		100
5318 - Mileage	40	96	(56)		669	1,150	(481)		1,150
Total 5310 - Transportation, Meals & Travel	2,187	2,670	(483)		20,330	32,050	(11,720)		32,050
5320 - Utilities									
5322 - Electric	12,085	10,125	1,960		114,983	121,500	(6,517)		121,500
5324 - Garbage	1,699	1,929	(230)		23,918	23,150	768		23,150
5326 - Gas/Propane	167	609	(442)		4,292	7,310	(3,018)		7,310
5328 - Sewer	290	350	(60)		4,198	4,200	(2)		4,200
5329 - Water	16,542	11,058	5,484		156,771	134,745	22,026		134,745
Total 5320 - Utilities	30,783	24,071	6,712		304,162	290,905	13,257		290,905
Total Expense	158,327	177,481	(19,154)		2,102,243	2,434,913	(332,670)		2,434,913
Net Ordinary Income	(43,176)	(138,426)	95,250		550,924	131,273	419,651		131,273
Other Income/Expense									
Other Income									
4200 - Impact Fee Income	120,424				399,607				
4500 - Grant/Reimbursed Expense Income	154,023			SBF Jun21 Nelson/Trail	511,233				
4650 - Insurance Proceeds					463,850				
4910 - Interest Income - Impact Fees					6,861				
Total Other Income	274,447				1,381,551				
Other Expense									
5102 - Insurance Claim Expense	255				52,067				
7210 - Debt Interest Expense	7,574	7,574	0		93,946	93,945	1		93,945
Total Other Expense	7,829	7,574	255		146,013	93,945	52,068		93,945
Net Other Income	266,618	(7,574)	274,192		1,235,538	(93,945)	1,329,483		(93,945)
Net Income	223,442	(146,000)	369,442		1,786,462	37,328	1,749,134		37,328

FEATHER RIVER REC AND PARK DISTRICT CASH FLOW GENERAL FUND	
7/1/2021	
General Fund, BoW, less reserve balance	1,210,000
Program revenue July - November	385,000
Operating Expense Budget Jul-Nov	(1,400,000)
Loan payments August, November	(170,000)
Half of December budgeted expenses thru 12/16/21	(100,000)
12/16/21 Available General Fund Balance	(75,000)

The District receives lump tax revenue twice a year: April and December
December tax revenue is received mid to late December

NOT FINAL- NOT RECONCILED
NOT POSTED: YEAR END ADJUSTMENTS,
FINAL YEAR END RECONCILIATIONS.
BANK STATEMENTS AND COUNTY FUNDS
NOT CLOSED

	Jun 30, 21	Jun 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	1,196,491	1,031,278	165,213	16%
1010.2 · Treasury Cash - Reserve	302,494	332,494	-30,000	-9%
1010.3 · Treasury Admin Ins Proceeds	216,525	216,525	0	0%
1010.4 · Treasury Ins Proceeds Playtown	46,534	-12,596	59,130	469%
Total 1010 · Treasury Cash	1,762,044	1,567,701	194,343	12%
1020 · Imprest Cash	1,000	584	416	71%
1030 · BofW - Merchant Acct.	49,404	44,848	4,556	10%
1031 · BofW Project INS PROCEEDS	79	1,198,560	-1,198,481	-100%
1040 · Fund 2610 - BAD	15,710	38,475	-22,765	-59%
1050 · Impact Fees				
1051 · Impact - Parklands	646,635	450,884	195,751	43%
1052 · Impact - Public Use	74,195	29,723	44,472	150%
1053 · Impact - Aquatics	104,276	63,397	40,879	64%
Total 1050 · Impact Fees	825,106	544,004	281,102	52%
Total Checking/Savings	2,653,343	3,394,172	-740,829	-22%
Accounts Receivable	-8,263	20,730	-28,993	-140%
Other Current Assets				
1300 · Grant/Scholarship Receivable	154,023	31,470	122,553	389%
1302 · FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1320 · Umpqua Bank Project Fund	188,856	188,856	0	0%
Total Other Current Assets	345,718	223,165	122,553	55%
Total Current Assets	2,990,798	3,638,067	-647,269	-18%
Fixed Assets				
1410 · Land	627,494	627,494	0	0%
1420 · Buildings & Improvements	15,924,992	15,029,020	895,972	6%
1430 · Equipment & Vehicles	1,874,141	1,150,139	724,002	63%
1440 · Construction in Progress				
1443 · CIP Riverbend Restoration RB99	0	635,153	-635,153	-100%
1448 · CIP Nelson SBF NE99	601,737	102,678	499,059	486%
1450 · CIP Feather River Trail FRT99	15,085	2,393	12,692	530%
1451 · CIP Playtown Bathroom Fire	521,424	171,716	349,708	204%
Total 1440 · Construction in Progress	1,138,246	911,940	226,306	25%
1499 · Accumulated Depreciation	-5,433,828	-5,433,828	0	0%
Total Fixed Assets	14,131,045	12,284,765	1,846,280	15%
Other Assets	239,004	239,004	0	0%
TOTAL ASSETS	17,360,847	16,161,836	1,199,011	7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	188,081	489,944	-301,863	-62%
Credit Cards	687	-81	768	948%
Other Current Liabilities				
2100 · Payroll Liabilities	76,219	100,929	-24,710	-24%
2400 · Deposits/Refunds to Customers	2,618	0	2,618	100%

**NOT FINAL- NOT RECONCILED
 NOT POSTED: YEAR END ADJUSTMENTS,
 FINAL YEAR END RECONCILIATIONS.
 BANK STATEMENTS AND COUNTY FUNDS
 NOT CLOSED**

	Jun 30, 21	Jun 30, 20	\$ Change	% Change
2405 · Deferred Revenue	21,158	23,317	-2,159	-9%
Total Other Current Liabilities	99,995	124,246	-24,251	-20%
Total Current Liabilities	288,763	614,109	-325,346	-53%
Long Term Liabilities				
2954 · Ford Motor Vehicle Loan	29,208	46,413	-17,205	-37%
2955 · Umpqua Bank Tax Exempt Bond A	2,614,914	2,832,815	-217,901	-8%
2960 · Umpqua Bank Taxable Bond B	87,000	114,000	-27,000	-24%
2975 · GASB 68 CalPERS Liab Valuation	1,074,605	1,074,605	0	0%
Total Long Term Liabilities	3,805,727	4,067,833	-262,106	-6%
Total Liabilities	4,094,490	4,681,942	-587,452	-13%
Equity				
3010 · Imprest Cash Reserve	1,000	1,000	0	0%
3020 · General Reserve	20,000	20,000	0	0%
3030 · Investment in Assets	12,354,765	12,354,765	0	0%
3040 · General Fund Balance	-1,754,519	-1,754,519	0	0%
3050 · Benefit Assessment District	38,475	38,475	0	0%
3060 · Impact Fees (general)	541,792	541,792	0	0%
3099 · Undistributed Retained Earnings	278,381	640,193	-361,812	-57%
Net Income	1,786,462	-361,812	2,148,274	594%
Total Equity	13,266,356	11,479,894	1,786,462	16%
TOTAL LIABILITIES & EQUITY	17,360,846	16,161,836	1,199,010	7%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of June 30, 2021

	Date	Source Name	Memo	Amount	Balance
1010.3 - Treasury Admin Ins Proceeds					216,525
Total 1010.3 - Treasury Admin Ins Proceeds					216,525
1010.4 - Treasury Ins Proceeds Playtown					49,192
Total 1010.4 - Treasury Ins Proceeds Playtown					49,192
Total 1010 - Treasury Cash					263,059
1031 - BofW Project INS PROCEEDS					79
Total 1031 - BofW Project INS PROCEEDS					79
1302 - FEMA Riverbend Claim A/R					2,839
Total 1302 - FEMA Riverbend Claim A/R					2,839
1320 - Umpqua Bank Project Fund					188,856
Total 1320 - Umpqua Bank Project Fund					188,856
1410 - Land					627,494
Total 1410 - Land					627,494
1420 - Buildings & Improvements					15,903,777
Total 1420 - Buildings & Improvements	06/05/2021	DAWSON LANDSCAPE	MLK WATER MAIN REPLACE FIXED ASSET 202106	21,215	15,924,992
				21,215	15,924,992
1430 - Equipment & Vehicles					1,874,141
Total 1430 - Equipment & Vehicles					1,874,141
1440 - Construction in Progress					984,222
1448 - CIP Nelson SBF NE99					452,646
Total 1448 - CIP Nelson SBF NE99	06/25/2021	STREAMLINE ENGINEERING	CONSULT REPAIR ASSESSMENT NELSON POOL SBF	475	453,121
	06/30/2021	HOLIDAY POOL CONSTRUCTION	#3 BILLING NELSON POOL SBF GRANT	148,615	601,736
				149,090	601,736
1450 - CIP Feather River Trail FRT99					10,152
Total 1450 - CIP Feather River Trail FRT99	06/01/2021	Dept of Fish and Wildlife	PERMIT FISH/WILDLIFE TRAIL PROJECT SBF	4,933	15,085
				4,933	15,085
1451 - CIP Playtown Bathroom Fire					521,424
Total 1451 - CIP Playtown Bathroom Fire					521,424
Total 1440 - Construction in Progress				154,023	1,138,245
2955 - Umpqua Bank Tax Exempt Bond A					-2,614,914
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,614,914
2960 - Umpqua Bank Taxable Bond B					-87,000
Total 2960 - Umpqua Bank Taxable Bond B					-87,000

Feather River Recreation & Park District
 Check Register
 June 2021

6:38 PM
 07/12/2021
 Accrual Basis

Date	Num	Name	Memo	Credit
06/03/2021	89451	AFLAC	JRF86 MAY21 PREMIUMS	1,546.28
06/03/2021	89452	PREMIER ACCESS	1000548827 JUN21 PREMIUMS	993.65
06/03/2021	89453	HUMANA INSURANCE CO.	657103-001 JUN21 PREMIUMS	70.00
06/03/2021	89454	BLUE SHIELD OF CALIFORNIA	4004625 JUN21 PREMIUMS	7,428.93
06/03/2021	89455	ALL THINGS CLEANING	PARKS RESTROOMS JANITORI.	5,109.00
06/03/2021	89456	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	2,989.00
06/03/2021	89457	AT&T - CALNET	PHONES	95.33
06/03/2021	89458	Butte County Dept. of Public Health	POOL PERMITS	828.00
06/03/2021	89459	CALF. WATER SERVICE	Acct 520857777 12/20/20-1/19/21	9,126.82
06/03/2021	89460	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,645.94
06/03/2021	89461	George Roofing	ROOF PALERMO POOL BATHR(C	8,060.00
06/03/2021	89462	GRIFFIN, JORDAN	REFUND	152.00
06/03/2021	89463	Northstar Engineering	SBF TRAIL GRANT PROJECT	467.16
06/03/2021	89464	TWSD	WATER NELSON	1,001.02
06/03/2021	89465	VERIZON WIRELESS	WIRELESS PHONES 842045253	6.75
06/03/2021	89466	WAL-MART CAPITAL ONE	STATEMENT 638691	77.89
06/03/2021	89467	Williams Electric Company, Inc	3 LIGHT POLES MLK	8,500.00
06/03/2021	89468	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
06/03/2021	89469	FOWLER, SCOTT KENT	BOD STIPEND	100.00
06/03/2021	89470	ROCCHI, STEVE	BOD STIPEND	200.00
06/03/2021	89471	THOMAS, DEVIN	BOD STIPEND	100.00
06/03/2021	89472	BANKCARD CENTER	STATEMENT 9693	2,291.11
06/03/2021	89473	COMCAST	Acct#8155600190189780 PHONE	378.36
06/03/2021	89474	BALSER, MICHELLE	REFUND	30.00
06/03/2021	89475	BANKCARD CENTER	STATEMENT 4607	979.37
06/03/2021	89476	COMCAST	Acct# 8155 60 019 0233893	134.51
06/03/2021	89477	P.G. & E.	PGE3/24/21-4/22/21	10,173.49
06/03/2021	89478	SOUTH FEATHER WATER & POWER	007771-000	84.44
06/03/2021	89479-516	PAYROLL	PAYROLL ITEMS	27,708.06
06/17/2021	89517	All Metals Supply, Inc.	HUB STUD/NUT	58.18
06/17/2021	89518	BETTER DEAL EXCHANGE	Acct#701960	99.89
06/17/2021	89519	BOBCAT OF CHICO	BOBCAT MAINTENCE	267.91
06/17/2021	89520	BUTTACAVOLI, BRUCE	6/18/21 CONCERT GUILTY AGAI	250.00
06/17/2021	89521	Butte County Sheriff's Office	SHERIFF WORK CREW	320.00
06/17/2021	89522	CARTER LAW OFFICE	LEGAL	297.50
06/17/2021	89523	CERVANTES ORTIZ, JOSE	REIMBR DOJ	68.00
06/17/2021	89524	CINTAS	JANITORIAL SUPPLIES	481.49
06/17/2021	89525	COMP	PRE EMPLOYMENT SCREEN	46.50
06/17/2021	89526	DAWSON LANDSCAPE	MLK WATER MAIN	21,215.00
06/17/2021	89527	DAWSON OIL COMPANY	62765 FUEL	1,897.70
06/17/2021	89528	ERICKSON, EMILIA.	REFUND DOJ	68.00
06/17/2021	89529	EWING	IRRIGATION	1,954.32
06/17/2021	89530	FORD MOTOR CREDIT COMPANY LLC	TRUCK PAYMENTS	1,645.94
06/17/2021	89531	GANANIAN, GREG	6/25/21 CONCERT: HELLCAT M/	250.00
06/17/2021	89532	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	150.00
06/17/2021	89533	HOME DEPOT	HOME DEPOT STATEMENT	247.58
06/17/2021	89534	Industrial Power Products	TRIMMER PARTS	158.70
06/17/2021	89535	JACKSON'S GLASS	WINDOW REPAIR	258.56
06/17/2021	89536	JC NELSON SUPPLY	TRASH BAGS	815.73
06/17/2021	89537	Knorr Systems, Inc	POOL PARTS	79.60
06/17/2021	89538	Lincoln Aquatics	POOL CHEMICALS	457.13
06/17/2021	89539	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	2,991.09
06/17/2021	89540	MJB Welding Supply	WELDING MATERIAL	356.05
06/17/2021	89541	NORTH YUBA WATER DISTRICT	2695 FBT WATER	30.00
06/17/2021	89542	PELTZER, DEBORAH.	MILEAGE	21.62
06/17/2021	89543	RECOLOGY BUTTE COLUSA COUNTIE	TRASH ALL SITES	1,536.04
06/17/2021	89544	RENTAL GUYS, INC.	HIGH WEED EATER	182.60
06/17/2021	89545	RIEBES AUTO PARTS	TRUCK PARTS	718.16
06/17/2021	89546	ROTO-ROOTER	PLUMBING	320.00

Feather River Recreation & Park District
 Check Register
 June 2021

6:38 PM
 07/12/2021
 Accrual Basis

Date	Num	Name	Memo	Credit
06/17/2021	89547	Staples	STAPLES STATEMENT 3721	103.45
06/17/2021	89548	SURPLUS CITY	CONEX RENTAL	255.00
06/17/2021	89549	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	323.04
06/17/2021	89550	TWSD	4-112.01 WATER NELSON	1,908.16
06/17/2021	89551	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	789.53
06/17/2021	89552	UPGRADED LIVING MAGAZINE	CONCERT IN PARK AD	395.00
06/17/2021	89553	VALENCIA, ESTELA.	EXPENSE REIMBR	130.56
06/17/2021	89554	Valley Truck & Tractor, Inc.	BACKHOE REPAIR	3,615.38
06/17/2021	89555	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	499.99
06/17/2021	89556	WILSON, ROBERT BRIAN	MILAGE STIPEND	40.00
06/17/2021	89557	ALPINE PORTABLE TOILET SERVICE	PORTABLE TOILET RENTAL	2,658.00
06/17/2021	89558	EAGLE SECURITY SYSTEMS INC.	Acct# 7203237 - Qtrly Monitoring	343.68
06/17/2021	89559	FOLEY, CONNIE	REFUND CAMP	450.00
06/17/2021	89560	WILSON, ROBERT BRIAN	EXPENSE REIMBR	137.57
06/17/2021	89561-598	PAYROLL	PAYROLL ITEMS	28,315.55
06/30/2021	89599	HUMANA INSURANCE CO.	657103-001	65.00
06/30/2021	89600	AT&T - CALNET	PHONE LINES	94.74
06/30/2021	89601	AVERY'S	OIL CHANGE	68.81
06/30/2021	89602	BRIGGS FIRESTONE, INC.	F150 2007 REPAIR	1,592.73
06/30/2021	89603	CALF. WATER SERVICE	WATER OROVILLE SITES	22,678.79
06/30/2021	89604	COMCAST	Acct#8155600190189780 PHONE	545.88
06/30/2021	89605	DURHAM RECREATION & PARK DIST	LIFEGUARDS	166.50
06/30/2021	89606	EWING	IRRIGATION	443.36
06/30/2021	89607	Fairhill Backflow	BACKFLOW TESTING	480.00
06/30/2021	89608	FEATHER RIVER RECREATION & PARK DIST	REPLENISH PETTY CASH	756.88
06/30/2021	89609	ROTO-ROOTER	TENNIS BATHROOMS	135.00
06/30/2021	89610	Sunrise Environmental Scientific	CLEANING PRODUCTS	527.29
06/30/2021	89611	VERIZON WIRELESS	WIRELESS PHONES 842045253	6.54
06/30/2021	89612	WAL-MART CAPITAL ONE	STATEMENT 638691	11.87
TOTAL				<u>195,258.70</u>