

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

FINANCE COMMITTEE MEETING

July 19, 2018

Location: FRRPD Conference Room

AGENDA

Open Session 2:30 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
Chairperson Victoria Smith _____
Director Marcia Carter _____

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-A7)

- 1. Business Manager Staff Report**
- 2. Balance Sheet**
- 3. Detailed Transaction-Fixed Assets**
- 4. Profit & Loss (No Flood Income Statement)**
- 5. Profit & Loss (Flood Income Statement)**
- 6. Charts**
- 7. Check Register**

B. Discuss changing company credit cards to CSDA Commercial Cards (Appendix B)

6. ADJOURNMENT Time: _____

A	B	C	D	E	F	Q	R	S	T	U	V	W	X	Y	Z	AA	AB				
1	Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses											26	Annual total Payroll Periods: 26		MONTHLY ACTUAL VS. MONTHLY BUDGET						
2	Business Manager Staff Report-											PAYROLL USE		Payroll %	100%	Paid 24 out of 26 Payroll		Annual Budget divided by "X" amount of months			
3	Not final. Waiting on county reports, late invoices, year end reconciliations.																				
4	See staff comments for detailed monthly expenses explained and comment on YTD budget over/under																				
5	Jun-18																				
6		May-18	Jun-18	YTD TOTAL	YTD Annual Budget	YTD Over (Under)	YTD BUDGET 100% % used	STAFF COMMENTS MONTHLY TRANSACTIONS	Jun-18 ACTUAL YTD TOTAL	Jun-18 BUDGET 12	MONTHLY Over (Under)	YTD 100% % used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS								
7	5236 - Legal	10,760		61,516	18,000	43,516	342%	Waiting to receive invoice for June services	61,516	18,000	43,516	342%									
57	5237 - Contract Janitorial	5,050	5,050	60,600	71,000	(10,400)	85%		60,600	71,000	(10,400)	85%									
58	5239 - Outside Service Admin/Consult	5,893	1,456	98,580	27,000	71,580	365%	Jun18: IT support \$1.3k	98,580	27,000	71,580	365%	BAD Report \$15k, 2 or 2 annual payments. Unbudgeted expense Interim General Manager \$20k. Unbudgeted \$36k six months previous GM contract. Unbudgeted \$12.5k HR investigation. Total \$68.5k expensed unbudgeted items.								
59																					
60	Total - Professional & Outside Svcs	27,463	10,250	284,716	201,950	82,766	141%		284,716	201,950	82,766	141%									
61	5250 - Rent			230	2,200	(1,970)	10%		230	2,200	(1,970)	10%									
62	- Repairs & Maintenance																				
63	5261 - Building R&M	922	937	28,242	35,000	(6,758)	81%		28,242	35,000	(6,758)	81%									
64	5262 - Equipment R&M	392	704	10,806	22,000	(11,194)	49%		10,806	22,000	(11,194)	49%									
65	5263 - General R&M	505	206	4,950	30,000	(25,050)	17%		4,950	30,000	(25,050)	17%									
66	5264 - Grounds R&M	1,821	1,708	22,473	45,000	(22,527)	50%		22,473	45,000	(22,527)	50%									
67	5265 - Janitorial Supplies	1,380	2,512	25,974	28,750	(2,776)	90%		25,974	28,750	(2,776)	90%									
68	5266 - Vandalism Repair	371	1,188	13,116	15,000	(1,884)	87%		13,116	15,000	(1,884)	87%									
69	5267 - Vehicle R&M	422	786	5,243	6,500	(1,257)	81%		5,243	6,500	(1,257)	81%									
70	5268 - Aquatics Pool R&M	7,876	5,981	33,917	45,000	(11,083)	75%		33,917	45,000	(11,083)	75%									
71	5269 - Outside Contractor/Services R&M		862	12,741	20,000	(7,259)	64%	Jun18: Electrician Nelson repair breakers \$535, Pest Control \$325	12,741	20,000	(7,259)	64%									
72	Total - Repairs & Maintenance	13,689	14,884	157,462	247,250	(89,788)	64%		157,462	247,250	(89,788)	64%									
73	5270 - Security	110	499	5,349	8,000	(2,651)	67%		5,349	8,000	(2,651)	67%									
74	- Supplies - Consumable																				
75	5281 - Misc Staff & Uniform Supplies	1,963	922	9,240	9,000	240	103%		9,240	9,000	240	103%									
76	5282 - Office Supplies	267	792	5,496	6,500	(1,004)	85%		5,496	6,500	(1,004)	85%									
77	5284 - Program Food	1,162	1,110	11,295	12,000	(705)	94%		11,295	12,000	(705)	94%									
78	5286 - Program Supplies	1,547	2,078	25,391	22,000	3,391	115%	Jun18: Camp and Aquatics	25,391	22,000	3,391	115%	\$7.5k not in operating budget, FRRPD reimbursed by parents for Cheer Uniforms posted to program income to offset expense offset under budgeted in g/l 5289 Site Supplies								
79	5287 - Safety Supplies	588	191	3,549	3,000	549	118%		3,549	3,000	549	118%	offset over budget in g/l 5287 Safety Supplies								
80	5289 - Site Supplies	437		1,276	2,000	(724)	64%		1,276	2,000	(724)	64%									
81	Total - Supplies - Consumable	5,964	5,093	56,247	54,500	1,747	103%		56,247	54,500	1,747	103%									
82	5290 - Taxes, Lic., Notices & Permits	1,350		4,488	6,800	(2,312)	66%		4,488	6,800	(2,312)	66%									
83	5300 - Telephone/Internet	1,027	1,008	11,572	14,000	(2,428)	83%		11,572	14,000	(2,428)	83%									
84	- Transportation, Meals & Travel																				
85	5312 - Air, Lodging, Other Travel	42	592	3,577	3,000	577	119%	Jun18: GM Summit hotel	3,577	3,000	577	119%									
86	5314 - Fuel	1,961	1,799	18,741	22,000	(3,259)	85%		18,741	22,000	(3,259)	85%									
87	5316 - Meals			575	1,000	(425)	58%		575	1,000	(425)	58%									
88	5318 - Mileage	532	179	2,179	3,000	(821)	73%		2,179	3,000	(821)	73%									
89	Total - Transportation, Meals & Travel	2,535	2,570	25,072	29,000	(3,928)	86%		25,072	29,000	(3,928)	86%									
90	- Utilities																				
91	5322 - Electric	9,910	12,677	105,519	110,000	(4,481)	96%		105,519	110,000	(4,481)	96%									
92	5324 - Garbage	1,559	1,026	20,358	23,000	(2,642)	89%		20,358	23,000	(2,642)	89%									
93	5326 - Gas/Propane	196	628	5,510	8,000	(2,490)	69%		5,510	8,000	(2,490)	69%									
94	5328 - Sewer	146	246	3,852	4,000	(148)	96%		3,852	4,000	(148)	96%									
95	5329 - Water	5,481	10,643	79,243	100,000	(20,757)	79%		79,243	100,000	(20,757)	79%									
96	Total - Utilities	17,292	25,220	214,482	245,000	(30,518)	88%		214,482	245,000	(30,518)	88%									
97	Total Expense	179,391	183,791	2,376,268	2,761,471	(385,203)	86%		2,376,268	2,761,471	(385,203)	86%									
98	Total Profit (Loss)	(81,638)	(93,261)	462,998	155,611	307,387			462,998	155,611	307,387										
99	Other Income/Expense								0	0											
100	Other Income																				
101	4200 - Impact Fee Income	5,710	3,408	49,474					49,474	0											
102	4910 - Interest Income - Impact Fees			2,132					2,132	0											
103	9990 Gail (Loss) on Asset Disposal			0					0	0											
104	Total Other Income	5,710	3,408	51,606					51,606	0											
105	Other Expense																				
106	7000 - Year End Adj Fair Value Adjustment			0					0												
107	7210 - Debt Interest Expense	9,558	9,558	117,432	117,429				117,432	117,429											
108	Total Other Expense	9,558	9,558	117,432	117,429				117,432	117,429											
109	Net Other Income	(3,848)	(6,150)	(65,826)					(65,826)	0											
110	Net Income	(85,486)	(99,411)	397,172	38,182				397,172	38,182											

Feather River Recreation & Park District
Balance Sheet
As of June 30, 2018

2:18 PM
07/14/2018
Accrual Basis

	Jun 30, 18	Jun 30, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	1,023,575.09	1,035,051.04	-11,475.95	-1.11%
1010.2 - Treasury Cash - Reserve	383,594.00	243,594.00	140,000.00	57.47%
Total 1010 - Treasury Cash	1,407,169.09	1,278,645.04	128,524.05	10.05%
1020 - Imprest Cash	1,000.00	1,000.00	0.00	0.0%
1030 - BofW - Merchant Acct.	46,781.61	190,787.55	-144,005.94	-75.48%
1031 - BofW Project RIVERBEND	2,130,083.99	146.38	2,129,937.61	1,455,074.2%
1040 - Fund 2610 - BAD	24,657.05	24,168.02	489.03	2.02%
1050 - Impact Fees				
1051 - Impact - Parklands	206,660.06	164,347.81	42,312.25	25.75%
1052 - Impact - Public Use	6,712.05	52,615.62	-45,903.57	-87.24%
1053 - Impact - Aquatics	32,231.72	26,822.40	5,409.32	20.17%
Total 1050 - Impact Fees	245,603.83	243,785.83	1,818.00	0.75%
Total Checking/Savings	3,855,295.57	1,738,532.82	2,116,762.75	121.76%
Accounts Receivable				
1210 - Accounts Receivable	11,612.77	28,944.12	-17,331.35	-59.88%
Total Accounts Receivable	11,612.77	28,944.12	-17,331.35	-59.88%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	226,347.00	105,767.26	120,579.74	114.01%
1310 - Miscellaneous Receivables	1,877.17	1,385.15	492.02	35.52%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
Total Other Current Assets	417,080.29	348,952.41	68,127.88	19.52%
Total Current Assets	4,283,988.63	2,116,429.35	2,167,559.28	102.42%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	10,190,771.88	124,117.20	1.22%
1430 - Equipment & Vehicles	826,723.21	663,054.79	163,668.42	24.68%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	783,293.28	0.00	783,293.28	100.0%
1446 - CIP Act Center Improvement AC99	0.00	7,022.70	-7,022.70	-100.0%
1447 - CIP Berry Creek Bathroom BC99	30,419.35	6,129.11	24,290.24	396.31%
Total 1440 - Construction in Progress	813,712.63	13,151.81	800,560.82	6,087.08%
1499 - Accumulated Depreciation	-3,872,382.85	-3,872,382.85	0.00	0.0%
Total Fixed Assets	8,710,436.07	7,622,089.63	1,088,346.44	14.28%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	124,015.00	124,015.00	0.00	0.0%
Total 1550 - GASB 68 CalPERS Valuation	124,015.00	124,015.00	0.00	0.0%
Total Other Assets	124,015.00	124,015.00	0.00	0.0%
TOTAL ASSETS	13,118,439.70	9,862,533.98	3,255,905.72	33.01%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	34,603.46	84,200.62	-49,597.16	-58.9%
Total Accounts Payable	34,603.46	84,200.62	-49,597.16	-58.9%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 2122 GM	692.32	-60.84	753.16	1,237.94%
2337 - BoW CC 4607 Preschool	559.79	367.22	192.57	52.44%
2338 - BoW CC 6280 Maintenance	7.41	107.94	-100.53	-93.14%
2339 - BoW CC 9561 General	28.54	0.00	28.54	100.0%
Total 2300 - Credit Cards Payable	1,288.06	414.32	873.74	210.89%

	Jun 30, 18	Jun 30, 17	\$ Change	% Change
2350 - Supplier Accounts				
2351 - Better Deal Exchange	0.00	36.55	-36.55	-100.0%
2352 - Staples	0.00	376.45	-376.45	-100.0%
2353 - Walmart	462.57	0.00	462.57	100.0%
2354 - Home Depot	-286.87	439.99	-726.86	-165.2%
2357 - Tractor Supply	172.64	-173.53	346.17	199.49%
Total 2350 - Supplier Accounts	348.34	679.46	-331.12	-48.73%
Total Credit Cards	1,636.40	1,093.78	542.62	49.61%
Other Current Liabilities				
2100 - Payroll Liabilities				
2160 - Workers Comp Payable	1,810.61	4,199.59	-2,388.98	-56.89%
2199 - Accrued Leave Payable	20,664.82	32,234.16	-11,569.34	-35.89%
Total 2100 - Payroll Liabilities	22,475.43	36,433.75	-13,958.32	-38.31%
2405 - Deferred Revenue	0.00	24,786.50	-24,786.50	-100.0%
2410 - Gift Certificate Liability	0.00	190.00	-190.00	-100.0%
Total Other Current Liabilities	22,475.43	61,410.25	-38,934.82	-63.4%
Total Current Liabilities	58,715.29	146,704.65	-87,989.36	-59.98%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	30,165.04	0.00	30,165.04	100.0%
2955 - Umpqua Bank Tax Exempt Bond A	3,248,015.00	3,445,750.00	-197,735.00	-5.74%
2960 - Umpqua Bank Taxable Bond B	165,000.00	188,000.00	-23,000.00	-12.23%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	85,013.00	85,013.00	0.00	0.0%
2977 - GASB 68 Net Pension Liability	709,041.00	709,041.00	0.00	0.0%
Total 2975 - GASB 68 CalPERS Liab Valuat	794,054.00	794,054.00	0.00	0.0%
Total Long Term Liabilities	4,237,234.04	4,427,804.00	-190,569.96	-4.3%
Total Liabilities	4,295,949.33	4,574,508.65	-278,559.32	-6.09%
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	5,022,758.82	5,022,758.82	0.00	0.0%
3040 - General Fund Balance	-23,687.34	6,034,912.80	-6,058,600.14	-100.39%
3050 - Benefit Assessment District	24,168.02	24,168.02	0.00	0.0%
3060 - Impact Fees (general)	243,785.83	243,785.83	0.00	0.0%
Net Income	3,534,465.04	-6,058,600.14	9,593,065.18	158.34%
Total Equity	8,822,490.37	5,288,025.33	3,534,465.04	66.84%
TOTAL LIABILITIES & EQUITY	13,118,439.70	9,862,533.98	3,255,905.72	33.01%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of June 30, 2018

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07/14/2018

Accrual Basis

Balance

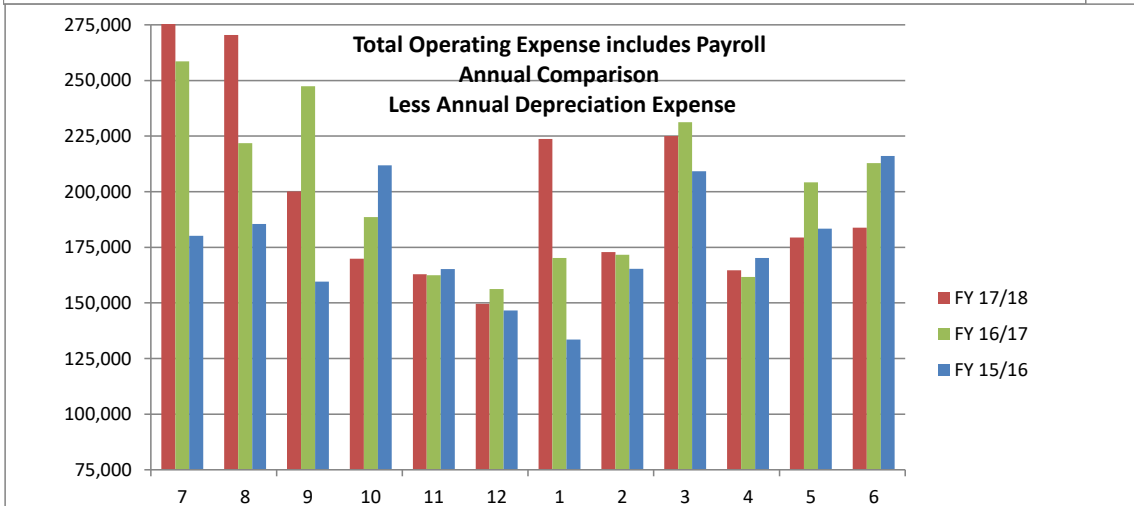
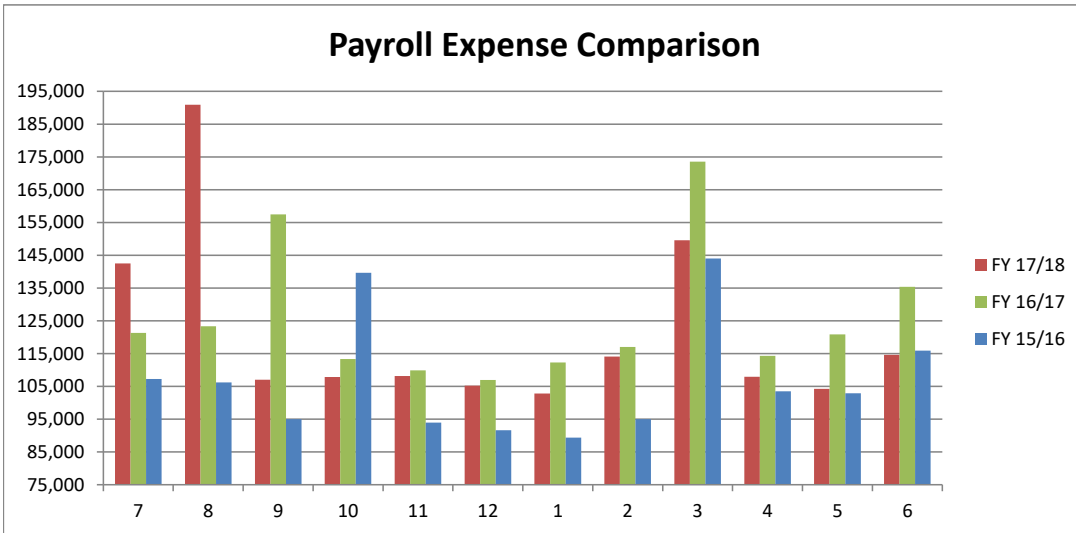
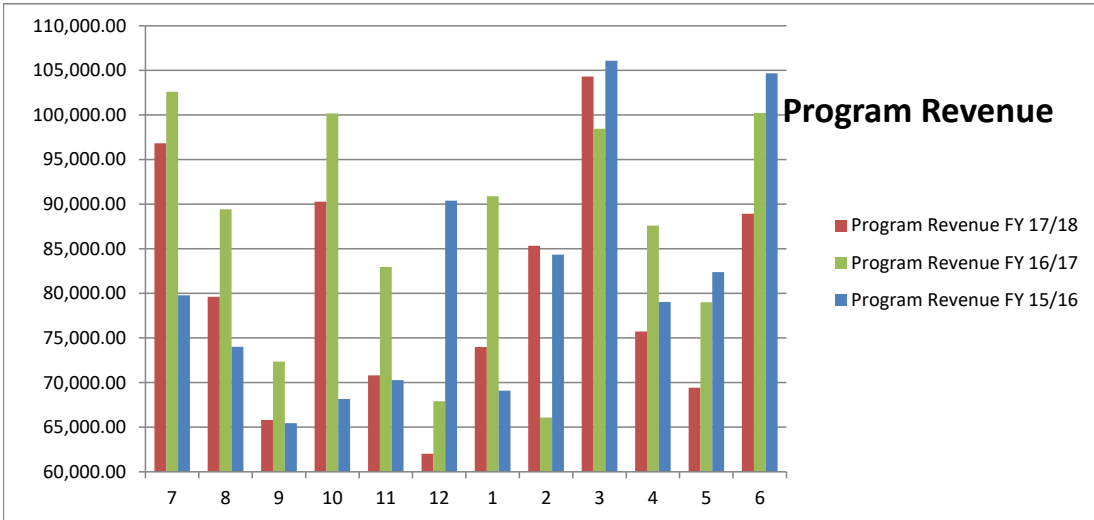
Date	Source Name	Memo	Amount	Balance
1031 - BofW Project RIVERBEND				2,427,715.19
06/20/2018		FEMA/COER PYMNT	23,653.00	2,451,368.19
06/21/2018	Melton Design Group	PHASE TWO CONSTRUCTION DOCS	-14,885.15	2,436,483.04
06/25/2018	Franklin Construction, Inc	2ND INSTALLMENT PHASE I	-296,419.05	2,140,063.99
06/25/2018	Hylton Security, Inc.	SECURITY RIVERBEND	-1,920.00	2,138,143.99
06/29/2018	Melton Design Group	PHASE 2 CONSTRUCTION DOCS	-8,060.00	2,130,083.99
Total 1031 - BofW Project RIVERBEND				2,130,083.99
1302 - FEMA Riverbend Claim A/R				250,000.00
06/20/2018		4308 REIMBRUSE JUNE 23 2017 CLEANUP FEMA/CALIFORNIA OFFICE EMERGENCY SERVICES	-18,551.00	231,449.00
06/20/2018		4308 REIMBRUSE JUNE 23 2017 CLEANUP FEMA/CALIFORNIA OFFICE EMERGENCY SERVICES	-5,102.00	226,347.00
Total 1302 - FEMA Riverbend Claim A/R				226,347.00
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				10,314,889.08
Total 1420 - Buildings & Improvements				10,314,889.08
1430 - Equipment & Vehicles				826,723.21
Total 1430 - Equipment & Vehicles				826,723.21
1440 - Construction in Progress				486,718.57
1443 - CIP Riverbend Restoration RB99				461,387.82
PHASE TWO RIVERBEND CONSTRUCT DOCS, PARK LOT SOC				
06/01/2018	Melton Design Group	FIELD, PROJECT SET UP	8,060.00	469,447.82
06/13/2018	Melton Design Group	PHASE TWO CONSTRUCTION DOCS	14,885.15	484,332.97
06/21/2018	Franklin Construction, Inc	MOBILIZATION 2ND INSTALLMENT	15,200.05	499,533.02
06/21/2018	Franklin Construction, Inc	EROSION CONTROL 2ND INSTALLMENT	6,000.00	505,533.02
06/21/2018	Franklin Construction, Inc	DEMOLITION 2ND INSTALLMENT	42,250.00	547,783.02
CLEAN/REPAIR STROM DRAINS, FIELD SUMP, ALL RESTROOMS/CONCESSIONS 2ND INSTALLMENT				
06/21/2018	Franklin Construction, Inc		55,750.00	603,533.02
06/21/2018	Franklin Construction, Inc	SAND PLAY AREA REPAIRS 2ND INSTALLMENT	2,800.00	606,333.02
06/21/2018	Franklin Construction, Inc	REPLACE CHAIN LINK FENCE 2ND INSTALLMENT	1,770.00	608,103.02
06/21/2018	Franklin Construction, Inc	IRRIGATION 2ND INSTALLMENT	44,000.00	652,103.02
06/21/2018	Franklin Construction, Inc	ELECTRICIAL RACEWAYS AND BOXES	50,000.00	702,103.02
06/21/2018	Franklin Construction, Inc	CONCRETE MOW CURBS	94,250.00	796,353.02
06/21/2018	Franklin Construction, Inc	5% RETENTION	-15,601.00	780,752.02
06/30/2018	Rental Guys, Inc.	JUN18 GENERATOR RENTAL	2,541.26	783,293.28
Total 1443 - CIP Riverbend Restoration RB99				783,293.28
1447 - CIP Berry Creek Bathroom BC99				25,330.75
APR18-JUN18 INVOICES, BERRY CREEK BATHROOM HOME DEPOT, MEEKS, MATHEWS READYMIX, CROSSWELL TRUCKING				
06/30/2018	BCCA		5,088.60	30,419.35
Total 1447 - CIP Berry Creek Bathroom BC99				30,419.35
Total 1440 - Construction in Progress				813,712.63
2955 - Umpqua Bank Tax Exempt Bond A				-3,248,015.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				-3,248,015.00
2960 - Umpqua Bank Taxable Bond B				-165,000.00
Total 2960 - Umpqua Bank Taxable Bond B				-165,000.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA						
1	Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses																							26	MONTHLY ACTUAL VS. MONTHLY BUDGET								
2	Income Statement																							PAYROLL USE		Payroll %		100%		Annual Budget divided by "X" amount of months			
3	NOT FINAL: SUBJECT TO CHANGE. Year-end adjustment needed and waiting on county reports																																
4	Jun-18																							YTD	YTD	YTD	YTD	Jun-18	Jun-18	MONTHLY	YTD		
5													TOTAL	Annual	Over	100%	ACTUAL YTD	BUDGET	Over	100%													
6													TOTAL	Budget	(Under)	% used	TOTAL	12	(Under)	% used													
94	5329 - Water	9,716	12,480	12,415	9,582	6,130	3,124	2,169	2,179	2,868	2,456	5,481	10,643	79,243	100,000	(20,757)	79%	79,243	100,000	(20,757)	79%												
95	Total - Utilities	24,868	28,732	28,700	20,908	14,133	10,075	9,570	11,779	11,562	11,643	17,292	25,220	214,482	245,000	(30,518)	88%	214,482	245,000	(30,518)	88%												
96	Total Expense	273,832	270,394	200,156	169,921	162,923	149,618	223,696	172,871	225,066	164,609	179,391	183,791	2,376,268	2,761,471	(385,203)	86%	2,376,268	2,761,471	(385,203)	86%												
97	Total Profit (Loss)	(177,480)	(182,626)	(129,418)	(5,131)	(88,368)	866,969	(133,683)	(40,359)	(117,942)	645,935	(81,638)	(93,261)	462,998	155,611	307,387		462,998	155,611	307,387													
98	Other Income/Expense	0																															
99	Other Income	0																															
100	4200 - Impact Fee Income	2,302	(90)	5,620	6,636	5,620	4,424	5,530	3,318	90	6,906	5,710	3,408	49,474				49,474	0														
101	4910 - Interest Income - Impact Fees			625	815					692				2,132				2,132	0														
102	9990 Gail (Loss) on Asset Disposal													0				0	0														
103	Total Other Income	2,302	(90)	6,245	7,451	5,620	4,424	5,530	3,318	782	6,906	5,710	3,408	51,606				51,606	0														
104	Other Expense	0																															
105	7000 Year End Adj Fair Value Adjustment	0																															
106	7210 - Debt Interest Expense	10,014	10,014	10,014	9,862	9,862	9,862	9,710	9,710	9,710	9,558	9,558	9,558	117,432	117,429			117,432	117,429														
107	Total Other Expense	10,014	10,014	10,014	9,862	9,862	9,862	9,710	9,710	9,710	9,558	9,558	9,558	117,432	117,429			117,432	117,429														
108	Net Other Income	(7,712)	(10,104)	(3,769)	(2,411)	(4,242)	(5,438)	(4,180)	(6,392)	(8,928)	(2,652)	(3,848)	(6,150)	(65,826)				(65,826)	0														
109	Net Income	(185,192)	(192,730)	(133,187)	(7,542)	(92,610)	861,531	(137,863)	(46,751)	(126,870)	643,283	(85,486)	(99,411)	397,172	38,182			397,172	38,182														

Feather River Recreation & Park District
 Income by month FLOOD ONLY
 July 2017 through June 2018

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 Accrual Basis

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
Ordinary Income/Expense													
Expense													
5000 - Payroll Expenses													
5010 - Wages & Salaries	1,359	0	0	0	0	0	0	0	0	0	0	0	1,359
5020 - Employer Taxes	102	0	0	0	0	0	0	0	0	0	0	0	102
5030 - Employee Benefits	342	0	0	0	0	0	0	0	0	0	0	0	342
5040 - Workers Comp	109	0	0	0	0	0	0	0	0	0	0	0	109
Total 5000 - Payroll Expenses	<u>1,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,912</u>
5270 - Security	0	0	0	0	0	0	0	0	0	0	0	9,120	9,120
Total Expense	<u>1,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,120</u>	<u>11,032</u>
Net Ordinary Income	<u>-1,912</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-9,120</u>	<u>-11,032</u>
Other Income/Expense													
Other Income													
4501 - FEMA Riverbend Flooding	28,433	25,670	46,192	43,937	0	0	0	0	0	0	0	0	144,232
4650 - Insurance Proceeds	2,496,270	0	0	0	0	552,500	47,500	0	0	0	0	0	3,096,270
Total Other Income	<u>2,524,703</u>	<u>25,670</u>	<u>46,192</u>	<u>43,937</u>	<u>0</u>	<u>552,500</u>	<u>47,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,240,502</u>
Other Expense													
5101 - Riverbend Flood Expense	12,370	25,670	46,192	1,815	594	565	565	565	565	594	0	0	89,495
Total Other Expense	<u>12,370</u>	<u>25,670</u>	<u>46,192</u>	<u>1,815</u>	<u>594</u>	<u>565</u>	<u>565</u>	<u>565</u>	<u>565</u>	<u>594</u>	<u>0</u>	<u>0</u>	<u>89,495</u>
Net Other Income	<u>2,512,333</u>	<u>0</u>	<u>0</u>	<u>42,122</u>	<u>-594</u>	<u>551,935</u>	<u>46,935</u>	<u>-565</u>	<u>-565</u>	<u>-594</u>	<u>0</u>	<u>0</u>	<u>3,151,007</u>
Net Income	<u>2,510,421</u>	<u>0</u>	<u>0</u>	<u>42,122</u>	<u>-594</u>	<u>551,935</u>	<u>46,935</u>	<u>-565</u>	<u>-565</u>	<u>-594</u>	<u>0</u>	<u>-9,120</u>	<u>3,139,975</u>



Feather River Recreation & Park District
Check Register
June 2018

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Accrual Basis

Date	Num	Name	Memo	Credit
1010 - Treasury Cash				
06/07/2018	82390	Aflac	JRF86 MAY18 PREMIUMS	996.40
06/07/2018	82391	Blue Shield of California	4004625 JUN18 PREMIUMS	7,816.66
06/07/2018	82392	Humana Insurance Co.	657103-001 JUN18 PREMIUMS	64.80
06/07/2018	82393	Premier Access	JUN18 PREMIUMS 1000548827	930.77
06/07/2018	82394	Bankcard Center	STATEMENT 2122	852.43
06/07/2018	82395	Bankcard Center	STATEMENT 4607	1,225.77
06/07/2018	82396	Bankcard Center	STATEMENT 6280	1,312.79
06/07/2018	82397	Bankcard Center	GENERAL MC STATMENT	1,941.67
06/07/2018	82398	Carter, Marcia	MONTHLY BOD STIPEND	200.00
06/07/2018	82399	Emberland, Gary	MONTHLY BOD STIPEND	100.00
06/07/2018	82400	Fowler, Scott Kent	MONTHLY BOD STIPEND	100.00
06/07/2018	82401	Rocchi, Steven	MONTHLY BOD STIPEND	100.00
06/07/2018	82402	Smith, Victoria	MONTHLY BOD STIPEND	200.00
06/07/2018	82403	All Things Carpet & Upholstery	PARKS RESTROOMS JANITORIAL	5,050.00
06/07/2018	82404	Aramark	MAINTENANCE UNIFORMS	470.82
06/07/2018	82405	Avery's	TRUCK REPAIR	169.23
06/07/2018	82406	Butte County Dept. of Public Health	POOL PERMITS	778.00
06/07/2018	82407	Calif. Water Service	Acct 520857777 4/11/18-5/10/18	5,184.71
06/07/2018	82408	Cintas	JANITORIAL SUPPLIES ACT CENTER	1,118.13
06/07/2018	82409	Comcast	SHOP PHONES/INTERNET	115.71
06/07/2018	82410	Cresco Equipment Rentals	HIGHWEED MOWER	282.60
06/07/2018	82411	Crooker, Taylor	LIFEGUARD CONTRACTOR	158.70
06/07/2018	82412	Dobis, Jolan	6/16/18 CONCERT THE CRAWLERS	100.00
06/07/2018	82413	Fastenal	SCREWS	12.05
06/07/2018	82414	Feather River Recreation & Park District	PETTY CASH REPLENISH	727.21
06/07/2018	82415	Garrahy, Mary	6/21/18 CONCERT HILLCREST AVE	100.00
06/07/2018	82416	Hartman, Forest	6/14/18 CONCERT MARK3	100.00
06/07/2018	82417	Harvest Accounting & Management Systems	3RD QTR ACCOUNTING REVIEW	595.00
06/07/2018	82418	Huntington's Sportsman's Store	CLOTHING ALLOWANCE DANNER	187.65
06/07/2018	82419	Inside Out Designs	BRANDT FIELD SIGNS	117.98
06/07/2018	82420	Jackson's Glass	FBT PLEXIGLASS	200.59
06/07/2018	82421	Johnson, Brett	6/28/18 CONCERT STRUNG NUGGET	100.00
06/07/2018	82422	Kengle, Rebekah	REFUND SP7 GYM7	105.00
06/07/2018	82423	Les Schwab Tires	TRAILER TIRE REPAIR	159.99
06/07/2018	82424	Limey Tees	LIFEGUARD UNIFORMS	1,003.32
06/07/2018	82425	Lincoln Aquatics	POOL CHEMICALS/SUPPLIES MAINTENACE	8,655.12
06/07/2018	82426	Loudermilk, David	LIFEGUARD POOL PARTY	189.00
06/07/2018	82427	North Yuba Water District	2695 FBT WATER	67.75
06/07/2018	82428	Oroville Cable & Equipment	HYDRO LINE BACKHOE	38.62
06/07/2018	82429	Oroville Power Equipment	MISC MAINT SUPPLIES	4.51
06/07/2018	82430	Oroville Safe, Lock & Door Co.	LOCKS	317.46
06/07/2018	82431	P.G. & E.	PGE ALL LOCAITONS 4/24/18-5/21/18	10,106.52
06/07/2018	82432	R & B Company	WATER LEAK REPAIR	152.27
06/07/2018	82433	Riebes Auto Parts	TRUCK REPAIR	127.91
06/07/2018	82434	Ronnie Smith Enterprises	INSTRUCTOR FITNESS	2,060.50
06/07/2018	82435	Sharp's Locksmithing	LOCKS	76.96
06/07/2018	82436	South Feather Water & Power	WATER PALERMO	45.70
06/07/2018	82437	Surplus City	CONEX RENTAL	75.00
06/07/2018	82438	Tractor Supply Co.	may18 STATEMENT	392.81
06/07/2018	82439	Leonard, Grace	GAS/SUPPLIES FBT REIMBR	119.68
06/07/2018	82440	Murphy, Randy	MILEAGE OUT OF COUNTY	141.70
06/07/2018	82441	Snider, Meg	MILEAGE REIMBR	102.19
06/07/2018	82442-825	SPAYROLL	PAYROLL ITEMS	32,438.51
06/07/2018	82520	Mazes Consulting	COMPUTERS, IT SUPPORT	2,646.58
06/21/2018	82521	AT&T - Calnet	PHONE LINES	83.14
06/21/2018	82522	Better Deal Exchange	Acct#701960	53.17
06/21/2018	82523	Butte County Sheriff's Office	SHERIFF CREW CLEANUP	1,350.00
06/21/2018	82524	Carter Law Office	LEGAL FEES	10,759.96
06/21/2018	82525	Dan's Electrical Supply	RELAY REPLACE	19.27
06/21/2018	82526	Dawson Oil Company	62765 FUEL	1,930.96
06/21/2018	82527	Feather River Aire	A/C UNIT REPAIR ACT CENTER	409.00
06/21/2018	82528	Harden, Joanne	REFUND CLASS CX'D	25.00
06/21/2018	82529	Hobbs Pest Solutions, Inc.	ACT CENTER PEST CONTROL	75.00
06/21/2018	82530	Home Depot	HOME DEPOT STATEMENT	1,868.22
06/21/2018	82531	Limey Tees	CAMP TSHIRTS	765.21

Feather River Recreation & Park District
 Check Register
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Date	Num	Name	Memo	Credit
06/21/2018	82532	Mazes Consulting	MAY17 SUPPORT/SOFTWARE	1,417.72
06/21/2018	82533	Recology Butte Colusa Counties	TRASH ALL SITES	1,558.57
06/21/2018	82534	Ron's Reptiles	CAMP FIELD TRIP	275.00
06/21/2018	82535	Sanders, Caitlin	REFUND	56.00
06/21/2018	82536	Staples	AUG18 STATEMENT	229.57
06/21/2018	82537	Sunrise Environmental Scientific	GRAPHITI PAINT	241.11
06/21/2018	82538	TWSD	4-112.01 WATER NELSON	912.46
06/21/2018	82539	U.S. Bank Equipment Finance	COPIER LEASE/USAGE	903.00
06/21/2018	82540	Ford Motor Credit Dept	LEASE 9423800 F250	887.55
06/21/2018	82541	Danner, Eric	CELL PHONE REIMBR	30.00
06/21/2018	82542	Gorman, T.	CELL PHONE REIMBR	30.00
06/21/2018	82543	Gray, Jason	MONTHLY CELL REIMBR	30.00
06/21/2018	82544	Peltzer, Deborah	CELL AND EXPENSE REIMBR	61.85
06/21/2018	82545	Peoples, Stephanie	CELL REIMBR	25.00
06/21/2018	82546	Ramirez, Zerimar	CELL AND MILEAGE REIMBR	75.27
06/21/2018	82547	Sinor, Nina	CELL PHONE REIMBR	40.00
06/21/2018	82548	Thompson, Scott	MONTHLY CELL REIMBR	50.00
06/21/2018	82549	Valencia Estela	CELL, MILEAGE, EXPENSE REIMBR	167.44
06/21/2018	82550	Valencia Justin	CELL PHONE REIMBR	30.00
06/21/2018	82551	Vang, H.	CELL PHONE REIMBR	30.00
06/21/2018	82552	Vasquez, Sam.	CELL PHONE REIMBR	30.00
06/21/2018	82553-826	PAYROLL	PAYROLL ITEMS	39,451.37
06/21/2018	82648	Loudermilk, David	INSTRUCTOR LIFEGUARD	131.63
06/21/2018	82649	Ludwigsen, Jack	INSTRUCTOR LIFEGUARD	104.63
06/29/2018	82650	Humana Insurance Co.	657103-001	64.80
06/29/2018	82651	Blue Shield of California	4004625 jul18 premiums	7,816.66
06/29/2018	82652	Premier Access	JUL18 DENTAL	930.77
06/29/2018	82653	Aflac	JRF86	744.18
06/29/2018	82654	Calif. Water Service	Acct 520857777 5/12/18-6/13/18	9,826.80
06/29/2018	82655	Bankcard Center	STATEMENT 2122	1,332.72
06/29/2018	82656	Bankcard Center	STATEMENT 6280	1,070.32
06/29/2018	82657	Bankcard Center	STATEMENT 4607	1,513.26
06/29/2018	82658	Comcast	Acct#8155600190189780 PHONE/INTERENT	413.89
06/29/2018	82659	Anton, Victoria	ADMIN CONSULTING JUN18	162.50
06/29/2018	82660	Avery's	SUPPLIES MAINTENANCE	161.18
06/29/2018	82661	Cintas	JANITORIAL SUPPLIES ACT CENTER	1,156.50
06/29/2018	82662	Comcast	Acct# 8155 60 019 0233893	115.71
06/29/2018	82663	Del-Mar Rental & Landscape Supply	GROUPS MAINTENANCE	263.13
06/29/2018	82664	Ewing	IRRIGATION	1,225.20
06/29/2018	82665	Huntington's Sportsman's Store	CLOTHING ALLOWANCE	92.17
06/29/2018	82666	Jimmy's Custom Trophies of Northern CA	NAME PLAQUES	56.85
06/29/2018	82667	Knorr Systems, Inc	AQUATICS MAINTENANCE TRAINING	632.46
06/29/2018	82668	Les Schwab Tires	NEW TIRES F150	594.38
06/29/2018	82669	Limey Tees	STAFF SHIRTS	369.50
06/29/2018	82670	Lincoln Aquatics	POOL CHEMICALS/SUPPLIES MAINTENACE	2,791.17
06/29/2018	82671	Lindgaard, Mary	DOJ REIMBR	68.00
06/29/2018	82672	North State Parent	AD IN MAGAZINE	47.00
06/29/2018	82673	Oroville Power Equipment	MISC MAINT SUPPLIES	608.15
06/29/2018	82674	P.G. & E.	PGE ALL LOCAITONS 5/22/18-6/20/18	13,304.38
06/29/2018	82675	Riebes Auto Parts	PARTS	93.06
06/29/2018	82676	Ross, Mica	REFUND RENTAL	230.00
06/29/2018	82677	Sac-Val Janitorial	JANITORIAL SUPPLIES PARKS	913.34
06/29/2018	82678	South Feather Water & Power	007771-000	50.32
06/29/2018	82679	Spiva, Neal	REFUND SWIM PASS POOL CLOSED	210.00
06/29/2018	82680	Surplus City	CONEX RENTAL	75.00
06/29/2018	82681	Transferflow, Inc.	PONY FUEL TANIK	2,018.38
06/29/2018	82682	Williams Electric Company, Inc	ELECTRICAL REPAIRS	1,459.07
				<u>204,954.72</u>
Total 1010 - Treasury Cash				<u>204,954.72</u>
TOTAL				<u>204,954.72</u>



Umpqua Bank is proud to be selected as the CSDA's Commercial Card Program provider. CSDA's specialized card program offers one powerful business tool to manage purchasing, travel, fleet and expense management – all in one card. It's also backed by Visa® and designed for your business, so you can securely manage your expenses and payables while giving your employees flexibility without sacrificing control.

Key features

Advanced online reporting tools

- Analyze company spend trends
- Manage payables and vendors
- Create spend reports to negotiate preferred pricing with suppliers
- Integrated online expense approval system
- Competitive rebate

Expense controls

- Greater security and control over employee spending through use of customized limits
- Controlled spend guidelines by card type, employee, purchase type or department level
- Fleet management, providing clear oversight of fuel and vehicle maintenance expenses
- Customized billing and payment options
- Select the statement cycle and due date that's right for your organization
- Choose central or individual billing preferences to suit your company's needs

Complimentary benefits

- Travel accident insurance
- Lost luggage reimbursement
- Auto rental collision damage waiver
- Worldwide emergency card replacement and emergency cash
- Visa® liability waiver program
- 24/7 customer support

Key benefits

Streamline processes

- Streamline accounts payable and reduce administrative costs
- Manage card portfolio with online company administrator tool
- Integrate with third-party accounting and expense management software

Realize efficiencies

- Improve expense reporting with detailed reports, downloads and automated extracts
- Support accounting and reconciliation with enhanced data for cost allocation, regulatory reporting, budget reporting and reconciliation of cardholder activity

Gain cost savings

- Save on expenses by converting checks to card payments
- Control unauthorized spending by leveraging security features
- Negotiate discounts with preferred vendors

Become more productive and streamline your business processes with the CSDA Commercial Card from Umpqua Bank. For more information contact:

Vanessa Ryan

VP, Commercial Relationship Manager

TEL: 916-724-1214

VanessaRyan@umpquabank.com



Products and services are subject to program qualifications and, in some cases, credit approval. Fees may apply.