

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

**FINANCE COMMITTEE MEETING**

August 23, 2018

*Location: FRRPD Conference Room*

**AGENDA**

**Open Session 4:00 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 \_\_\_\_\_  
TBD \_\_\_\_\_

**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. 6/30/18 Updated Balance Sheet**  
**2. 2017-18 YTD Updated Income Statement**  
**3. July 2018 Balance Sheet**  
**4. July 2018 Income Statement (No Flood)**  
**5. July 2018 Fixed Assets and Loan Payment Details**  
**6. July 2018 Check Register**

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

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

2:07 PM  
08/16/2018  
Accrual Basis

2017-18 fiscal year is not finalized, there are minor year-end adjustments to be reviewed and posted. Waiting on final Workers Comp audit to be approved for 2017-18, which will result in a year-end adjustment. Also the 2017-18 GASB Valuation year-end journal entry needs to be posted. This report is for review, as the majority of the year-end adjustment and reconciliation have been completed. Other than GASB valuation adjustment, staff is expecting minor and customary changes to this report before 2017-18 it is finalized.

	Jun 30, 18	Jun 30, 17	\$ Change	% Change
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	1,103,010.46	1,035,051.04	67,959.42	6.57%
1010.2 - Treasury Cash - Reserve	383,594.00	243,594.00	140,000.00	57.47%
<b>Total 1010 - Treasury Cash</b>	<b>1,486,604.46</b>	<b>1,278,645.04</b>	<b>207,959.42</b>	<b>16.26%</b>
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	42,695.91	24,168.02	18,527.89	76.66%
1050 - Impact Fees				
1051 - Impact - Parklands	207,239.95	164,347.81	42,892.14	26.1%
1052 - Impact - Public Use	6,800.35	52,615.62	-45,815.27	-87.08%
1053 - Impact - Aquatics	32,323.64	26,822.40	5,501.24	20.51%
<b>Total 1050 - Impact Fees</b>	<b>246,363.94</b>	<b>243,785.83</b>	<b>2,578.11</b>	<b>1.06%</b>
<b>Total Checking/Savings</b>	<b>3,953,529.91</b>	<b>1,738,532.82</b>	<b>2,214,997.09</b>	<b>127.41%</b>
<b>Accounts Receivable</b>				
1210 - Accounts Receivable	28,902.93	28,944.12	-41.19	-0.14%
<b>Total Accounts Receivable</b>	<b>28,902.93</b>	<b>28,944.12</b>	<b>-41.19</b>	<b>-0.14%</b>
<b>Other Current Assets</b>				
1302 - FEMA Riverbend Claim A/R	226,347.00	105,767.26	120,579.74	114.01%
1310 - Miscellaneous Receivables	2,247.17	1,385.15	862.02	62.23%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
<b>Total Other Current Assets</b>	<b>417,450.29</b>	<b>348,952.41</b>	<b>68,497.88</b>	<b>19.63%</b>
<b>Total Current Assets</b>	<b>4,399,883.13</b>	<b>2,116,429.35</b>	<b>2,283,453.78</b>	<b>107.89%</b>
<b>Fixed Assets</b>				
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	790,182.11	0.00	790,182.11	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%
<b>Total 1440 - Construction in Progress</b>	<b>820,601.46</b>	<b>13,151.81</b>	<b>807,449.65</b>	<b>6,139.46%</b>
1499 - Accumulated Depreciation	-4,283,320.47	-3,872,382.85	-410,937.62	-10.61%
<b>Total Fixed Assets</b>	<b>8,306,387.28</b>	<b>7,622,089.63</b>	<b>684,297.65</b>	<b>8.98%</b>
<b>Other Assets</b>				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	124,015.00	124,015.00	0.00	0.0%
<b>Total 1550 - GASB 68 CalPERS Valuation</b>	<b>124,015.00</b>	<b>124,015.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other Assets</b>	<b>124,015.00</b>	<b>124,015.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>12,830,285.41</b>	<b>9,862,533.98</b>	<b>2,967,751.43</b>	<b>30.09%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 - Accounts Payable	44,481.12	84,200.62	-39,719.50	-47.17%
<b>Total Accounts Payable</b>	<b>44,481.12</b>	<b>84,200.62</b>	<b>-39,719.50</b>	<b>-47.17%</b>
<b>Credit Cards</b>				
2300 - Credit Cards Payable				
2335 - BofW CC 2122 GM	297.44	-60.84	358.28	588.89%
2337 - BoW CC 4607 Preschool	616.03	367.22	248.81	67.76%
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%
<b>Total 2300 - Credit Cards Payable</b>	<b>949.42</b>	<b>414.32</b>	<b>535.10</b>	<b>129.15%</b>
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	1,019.88	0.00	1,019.88	100.0%

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

2:07 PM  
 08/16/2018  
 Accrual Basis

A1

2017-18 fiscal year is not finalized, there are minor year-end adjustments to be reviewed and posted. Waiting on final Workers Comp audit to be approved for 2017-18, which will result in a year-end adjustment. Also the 2017-18 GASB Valuation year-end journal entry needs to be posted. This report is for review, as the majority of the year-end adjustment and reconciliation have been completed. Other than GASB valuation adjustment, staff is expecting minor and customary changes to this report before 2017-18 is finalized.

	Jun 30, 18	Jun 30, 17	\$ Change	% Change
2354 - Home Depot	-286.87	439.99	-726.86	-165.2%
2357 - Tractor Supply	172.64	-173.53	346.17	199.49%
<b>Total 2350 - Supplier Accounts</b>	<b>905.65</b>	<b>679.46</b>	<b>226.19</b>	<b>33.29%</b>
<b>Total Credit Cards</b>	<b>1,855.07</b>	<b>1,093.78</b>	<b>761.29</b>	<b>69.6%</b>
<b>Other Current Liabilities</b>				
<b>2100 - Payroll Liabilities</b>				
2160 - Workers Comp Payable	1,810.61	4,199.59	-2,388.98	-56.89%
2199 - Accrued Leave Payable	24,201.12	32,234.16	-8,033.04	-24.92%
<b>Total 2100 - Payroll Liabilities</b>	<b>26,011.73</b>	<b>36,433.75</b>	<b>-10,422.02</b>	<b>-28.61%</b>
2405 - Deferred Revenue	21,160.16	24,786.50	-3,626.34	-14.63%
2410 - Gift Certificate Liability	0.00	190.00	-190.00	-100.0%
<b>Total Other Current Liabilities</b>	<b>47,171.89</b>	<b>61,410.25</b>	<b>-14,238.36</b>	<b>-23.19%</b>
<b>Total Current Liabilities</b>	<b>93,508.08</b>	<b>146,704.65</b>	<b>-53,196.57</b>	<b>-36.26%</b>
<b>Long Term Liabilities</b>				
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%
<b>Total 2975 - GASB 68 CalPERS Liab Valuation</b>	<b>794,054.00</b>	<b>794,054.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Long Term Liabilities</b>	<b>4,237,234.04</b>	<b>4,427,804.00</b>	<b>-190,569.96</b>	<b>-4.3%</b>
<b>Total Liabilities</b>	<b>4,330,742.12</b>	<b>4,574,508.65</b>	<b>-243,766.53</b>	<b>-5.33%</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	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%
<b>Net Income</b>	<b>3,211,517.96</b>	<b>-6,058,600.14</b>	<b>9,270,118.10</b>	<b>153.01%</b>
<b>Total Equity</b>	<b>8,499,543.29</b>	<b>5,288,025.33</b>	<b>3,211,517.96</b>	<b>60.73%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,830,285.41</b>	<b>9,862,533.98</b>	<b>2,967,751.43</b>	<b>30.09%</b>

Feather River Recreation & Park District

Profit & Loss

July 2017 through June 2018

2017-18 fiscal year is not finalized, there are minor year-end adjustments to be reviewed and posted. Waiting on final Workers Comp audit to be approved for 2017-18, which will result in a year-end adjustment. Also the 2017-18 GASB Valuation year-end journal entry needs to be posted. This report is for review, as the majority of the year-end adjustment and reconciliation have been completed. Other than GASB valuation adjustment, staff is expecting minor and customary adjustments to this report before 2017-18 is finalized.

2:20 PM

08/16/2018

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
<b>Income</b>													
4100 - Tax Revenue	0	0	0	71,803	0	811,583	16,624	8,586	0	631,619	29,209	75,436	1,644,860
4150 - Tax Revenue (BAD)	0	0	0	0	0	143,304	0	0	0	103,810	0	17,525	264,639
<b>4300 - Program Income</b>													
4350 - Discounts & Credits	-464	-393	-555	-503	-555	-529	-635	-647	-670	-645	-536	-449	-6,581
4300 - Program Income - Other	96,816	79,626	65,814	90,288	70,810	62,024	73,974	85,346	104,302	75,685	68,990	85,419	959,094
<b>Total 4300 - Program Income</b>	<b>96,352</b>	<b>79,233</b>	<b>65,259</b>	<b>89,785</b>	<b>70,255</b>	<b>61,495</b>	<b>73,339</b>	<b>84,699</b>	<b>103,632</b>	<b>75,040</b>	<b>68,454</b>	<b>84,970</b>	<b>952,513</b>
4400 - Donation & Fundraising Income	0	8,535	15	2	200	125	20	268	1,313	15	0	1,500	11,993
4500 - Grant/Reimbursed Expense Income	0	0	2,000	0	4,100	0	0	38,959	0	0	0	560	45,619
4600 - Other Income	0	0	0	0	0	0	30	0	0	60	90	0	180
4900 - Interest Income	0	0	2,819	3,200	0	0	0	0	2,062	0	0	3,058	11,139
4905 - Interest Income - BAD	0	0	645	0	0	80	0	0	117	0	0	514	1,356
<b>Total Income</b>	<b>96,352</b>	<b>87,768</b>	<b>70,738</b>	<b>164,790</b>	<b>74,555</b>	<b>1,016,587</b>	<b>90,013</b>	<b>132,512</b>	<b>107,124</b>	<b>810,544</b>	<b>97,753</b>	<b>183,563</b>	<b>2,932,299</b>
<b>Gross Profit</b>	<b>96,352</b>	<b>87,768</b>	<b>70,738</b>	<b>164,790</b>	<b>74,555</b>	<b>1,016,587</b>	<b>90,013</b>	<b>132,512</b>	<b>107,124</b>	<b>810,544</b>	<b>97,753</b>	<b>183,563</b>	<b>2,932,299</b>
<b>Expense</b>													
<b>5000 - Payroll Expenses</b>													
5010 - Wages & Salaries	116,823	157,488	86,608	86,426	88,015	85,596	80,455	90,286	119,167	83,317	82,188	91,210	1,167,579
5020 - Employer Taxes	11,575	14,947	7,492	7,829	8,059	7,582	11,011	11,534	14,049	9,380	8,336	8,761	120,555
5030 - Employee Benefits	9,843	12,731	9,780	10,524	10,808	9,001	8,485	8,993	11,718	12,093	11,300	14,745	129,821
5040 - Workers Comp	4,269	5,754	3,162	3,114	3,564	3,039	2,926	3,156	4,617	3,123	3,129	3,472	43,325
<b>Total 5000 - Payroll Expenses</b>	<b>142,510</b>	<b>190,920</b>	<b>107,042</b>	<b>107,893</b>	<b>110,246</b>	<b>105,218</b>	<b>102,877</b>	<b>113,969</b>	<b>149,551</b>	<b>107,913</b>	<b>104,953</b>	<b>118,188</b>	<b>1,461,280</b>
5031 - GASB 68 Benefit Expense	23,991	700	0	0	0	0	0	0	0	0	0	0	24,691
5100 - Advertising & Promotion	82	0	2,084	100	187	0	10	48	39	3,418	210	248	6,426
5120 - Bank Fees	1,239	914	817	730	825	789	532	700	784	2,869	588	819	11,606
5130 - Charitable Contributions	0	0	1,250	0	0	0	0	1,250	0	0	0	0	2,500
5140 - Copying & Printing	798	769	673	827	1,374	752	619	619	1,180	1,191	903	911	10,616
5150 - Depreciation	0	0	0	0	0	0	0	0	0	0	0	410,938	410,938
5155 - Employment New Hire Screen	97	308	0	193	115	315	120	188	251	334	250	68	2,239
5160 - Dues, Mbrshps & Subscriptions	375	1,658	716	237	6,657	1,389	595	722	902	696	104	461	14,512
5170 - Education & Development	25	1,810	25	0	200	0	100	0	0	1,459	515	1,345	5,479
5175 - Equipment Rental	232	723	299	63	0	83	974	626	0	329	358	75	3,762
<b>5180 - Equipment, Tools &amp; Furn (&lt;\$5k)</b>													
5182 - Operating ET&F	0	324	0	180	490	0	891	0	53	155	99	0	2,192
5184 - Program ET&F	286	0	6,598	2,892	0	0	0	321	0	0	1,475	0	11,572
5186 - Site/Shop ET&F	413	0	-73	515	1,353	0	1,209	655	0	747	338	2,286	7,443
5187 - Computers & Technology	0	800	0	0	275	0	1,705	4,247	129	456	643	3,228	11,483
<b>Total 5180 - Equipment, Tools &amp; Furn (&lt;\$5k)</b>	<b>699</b>	<b>1,124</b>	<b>6,525</b>	<b>3,587</b>	<b>2,118</b>	<b>0</b>	<b>3,805</b>	<b>5,223</b>	<b>182</b>	<b>1,358</b>	<b>2,555</b>	<b>5,514</b>	<b>32,690</b>
5200 - Insurance	41,545	0	0	0	0	0	1,513	2,985	0	41	0	0	46,084
5210 - Interest Expense - Operating	0	0	170	167	164	160	157	154	150	147	144	140	1,553
5225 - Postage & Delivery	0	308	0	0	309	0	0	103	439	44	103	207	1,513
<b>5230 - Professional &amp; Outside Svcs</b>													
5232 - Accounting	638	0	15,136	3,138	3,500	0	1,635	1,272	0	200	595	0	26,114
5233 - Bands/Recreation	500	100	0	0	0	0	0	0	0	0	0	400	1,000
5234 - Board Stipends	1,000	1,000	700	900	1,000	1,000	1,000	1,000	1,000	800	700	700	10,800
5235 - Recreation Instructors	2,271	1,982	2,044	1,892	1,740	2,219	0	2,312	2,204	2,233	4,465	2,644	26,006
5236 - Legal	2,905	2,232	2,050	3,297	4,073	6,295	10,862	0	15,755	3,287	10,760	1,430	62,946
5237 - Contract Janitorial	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	60,600
5239 - Outside Service Admin/Consult	850	8,519	642	1,500	1,875	5,806	49,987	6,699	13,890	1,463	5,893	1,456	98,580
<b>Total 5230 - Professional &amp; Outside Svcs</b>	<b>13,214</b>	<b>18,883</b>	<b>25,622</b>	<b>15,777</b>	<b>17,238</b>	<b>20,370</b>	<b>68,534</b>	<b>16,333</b>	<b>37,899</b>	<b>13,033</b>	<b>27,463</b>	<b>11,680</b>	<b>286,046</b>
5250 - Rent	130	100	0	0	0	0	0	0	0	0	0	0	230
<b>5260 - Repairs &amp; Maintenance</b>													
5261 - Building R&M	4,251	276	3,561	2,835	414	722	4,735	6,270	3,017	302	922	937	28,242
5262 - Equipment R&M	853	1,068	1,262	734	583	579	723	119	2,686	1,103	392	704	10,806
5263 - General R&M	1,230	140	227	60	160	122	302	111	459	1,428	505	206	4,950
5264 - Grounds R&M	1,187	5,123	1,100	218	190	1,209	561	2,659	3,291	3,406	1,821	4,171	24,936
5265 - Janitorial Supplies	2,119	3,145	1,185	2,851	2,108	1,498	3,587	1,852	2,169	1,568	1,380	2,512	25,974
5266 - Vandalism Repair	567	1,274	2,103	1,353	735	329	3,502	60	560	1,074	371	1,188	13,116
5267 - Vehicle R&M	0	137	338	1,289	459	220	1,214	12	285	81	422	766	5,223
5268 - Aquatics Pool R&M	3,780	4,085	3,318	1,221	0	366	1,909	1,407	0	3,974	7,876	5,231	33,167
5269 - Outside Contractor/Services R&M	1,910	1,177	6,010	195	729	75	1,553	86	69	75	0	862	12,741
<b>Total 5260 - Repairs &amp; Maintenance</b>	<b>15,897</b>	<b>16,425</b>	<b>19,104</b>	<b>10,756</b>	<b>5,378</b>	<b>5,120</b>	<b>18,086</b>	<b>12,576</b>	<b>12,536</b>	<b>13,011</b>	<b>13,689</b>	<b>16,577</b>	<b>159,155</b>
5270 - Security	800	505	0	800	98	0	1,406	110	185	836	110	499	5,349
<b>5280 - Supplies - Consumable</b>													
5281 - Misc Staff & Uniforms Supplies	737	632	445	560	360	1,074	601	232	1,307	306	1,963	442	8,659
5282 - Office Supplies	103	195	59	836	240	611	806	208	901	478	267	792	5,496
5284 - Program Food	858	1,079	453	1,123	808	781	947	926	988	974	1,162	1,110	11,209
5286 - Program Supplies	1,198	1,615	2,018	1,826	1,354	682	9,548	1,461	1,202	948	1,547	2,134	25,533
5287 - Safety Supplies	43	30	85	0	846	0	75	264	1,398	29	587	191	3,548
5289 - Site Supplies	0	61	117	441	0	0	42	117	61	0	437	0	1,276
<b>Total 5280 - Supplies - Consumable</b>	<b>2,939</b>	<b>3,612</b>	<b>3,177</b>	<b>4,786</b>	<b>3,608</b>	<b>3,148</b>	<b>12,019</b>	<b>3,208</b>	<b>5,857</b>	<b>2,735</b>	<b>5,963</b>	<b>4,669</b>	<b>55,721</b>
5290 - Taxes, Lic., Notices & Permits	2,618	25	0	0	0	0	348	45	52	50	1,350	0	4,488
5300 - Telephone/Internet	968	929	931	1,245	992	940	862	864	915	891	1,027	1,008	11,572
5310 - Transportation, Meals & Travel													

Feather River Recreation & Park District  
 Profit & Loss  
 July 2017 through June 2018

2:20 PM  
 08/16/2018  
 Accrual Basis

2017-18 fiscal year is not finalized, there are minor year-end adjustments to be reviewed and posted. Waiting on final Workers Comp audit to be approved for 2017-18, which will result in a year-end adjustment. Also the 2017-18 GASB Valuation year-end journal entry needs to be posted. This report is for review, as the majority of the year-end adjustment and reconciliation have been completed. Other than GASB valuation adjustment, staff is expecting minor and customary adjustments to this report before 2017-18 is finalized.

	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
5312 - Air, Lodging, Other Travel	579	0	713	0	0	0	225	0	845	581	42	197	3,182
5314 - Fuel	1,612	1,873	1,600	1,671	1,355	1,258	1,184	1,051	1,527	1,850	1,961	1,799	18,741
5316 - Meals	130	0	125	0	0	0	0	0	208	112	0	0	575
5318 - Mileage	298	76	483	181	19	0	161	182	0	68	532	179	2,179
<b>Total 5310 - Transportation, Meals &amp; Travel</b>	<b>2,619</b>	<b>1,949</b>	<b>2,921</b>	<b>1,852</b>	<b>1,374</b>	<b>1,258</b>	<b>1,570</b>	<b>1,233</b>	<b>2,580</b>	<b>2,611</b>	<b>2,535</b>	<b>2,175</b>	<b>24,677</b>
5320 - Utilities													
5322 - Electric	13,257	14,068	13,875	8,753	5,749	4,742	4,659	4,997	5,796	7,036	9,910	12,677	105,519
5324 - Garbage	1,582	1,892	2,043	1,932	1,921	1,378	1,680	1,864	1,952	1,529	1,559	1,026	20,358
5326 - Gas/Propane	167	146	121	495	187	585	916	893	700	476	196	628	5,510
5328 - Sewer	146	146	246	146	146	246	146	1,846	246	146	146	246	3,852
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
<b>Total 5320 - Utilities</b>	<b>24,868</b>	<b>28,732</b>	<b>28,700</b>	<b>20,908</b>	<b>14,133</b>	<b>10,075</b>	<b>9,570</b>	<b>11,779</b>	<b>11,562</b>	<b>11,643</b>	<b>17,292</b>	<b>25,220</b>	<b>214,482</b>
<b>Total Expense</b>	<b>275,646</b>	<b>270,394</b>	<b>200,056</b>	<b>169,921</b>	<b>165,016</b>	<b>149,617</b>	<b>223,697</b>	<b>172,735</b>	<b>225,064</b>	<b>164,609</b>	<b>180,112</b>	<b>600,742</b>	<b>2,797,609</b>
<b>Net Ordinary Income before Debt Expense</b>	<b>-179,294</b>	<b>-182,626</b>	<b>-129,318</b>	<b>-5,131</b>	<b>-90,461</b>	<b>866,970</b>	<b>-133,684</b>	<b>-40,223</b>	<b>-117,940</b>	<b>645,935</b>	<b>-82,359</b>	<b>-417,179</b>	<b>134,690</b>
<b>Other Income/Expense</b>													
Other Income													
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
4501 - FEMA Riverbend Flooding Grant	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
4910 - Interest Income - Impact Fees	0	0	625	815	0	0	0	0	692	0	0	760	2,892
<b>Total Other Income</b>	<b>2,527,005</b>	<b>25,580</b>	<b>52,437</b>	<b>51,388</b>	<b>5,620</b>	<b>556,924</b>	<b>53,030</b>	<b>3,318</b>	<b>782</b>	<b>6,906</b>	<b>5,710</b>	<b>4,168</b>	<b>3,292,868</b>
Other Expense													
5101 - Riverbend Flood Expenses	12,370	25,670	46,192	1,815	594	565	565	565	565	594	0	9,120	98,615
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
<b>Total Other Expense</b>	<b>22,384</b>	<b>35,684</b>	<b>56,206</b>	<b>11,677</b>	<b>10,456</b>	<b>10,427</b>	<b>10,275</b>	<b>10,275</b>	<b>10,275</b>	<b>10,152</b>	<b>9,558</b>	<b>18,678</b>	<b>216,047</b>
<b>Net Other Income</b>	<b>2,504,621</b>	<b>-10,104</b>	<b>-3,769</b>	<b>39,711</b>	<b>-4,836</b>	<b>546,497</b>	<b>42,755</b>	<b>-6,957</b>	<b>-9,493</b>	<b>-3,246</b>	<b>-3,848</b>	<b>-14,510</b>	<b>3,076,821</b>
<b>Net Income</b>	<b>2,325,327</b>	<b>-192,730</b>	<b>-133,087</b>	<b>34,580</b>	<b>-95,297</b>	<b>1,413,467</b>	<b>-90,929</b>	<b>-47,180</b>	<b>-127,433</b>	<b>642,689</b>	<b>-86,207</b>	<b>-431,689</b>	<b>3,211,511</b>

	Jul 31, 18	Jul 31, 17	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	789,141.56	774,848.81	14,292.75	1.85%
1010.2 - Treasury Cash - Reserve	383,594.00	383,594.00	0.00	0.0%
1010 - Treasury Cash - Other	37,289.47	0.00	37,289.47	100.0%
<b>Total 1010 - Treasury Cash</b>	<b>1,210,025.03</b>	<b>1,158,442.81</b>	<b>51,582.22</b>	<b>4.45%</b>
1020 - Imprest Cash	1,000.00	988.18	11.82	1.2%
1030 - BofW - Merchant Acct.	100,093.45	68,073.12	32,020.33	47.04%
1031 - BofW Project RIVERBEND	1,506,045.15	2,496,416.46	-990,371.31	-39.67%
1040 - Fund 2610 - BAD	42,695.91	24,168.02	18,527.89	76.66%
1050 - Impact Fees				
1051 - Impact - Parklands	209,058.53	166,166.39	42,892.14	25.81%
1052 - Impact - Public Use	7,053.57	52,868.84	-45,815.27	-86.66%
1053 - Impact - Aquatics	32,553.84	27,052.60	5,501.24	20.34%
<b>Total 1050 - Impact Fees</b>	<b>248,665.94</b>	<b>246,087.83</b>	<b>2,578.11</b>	<b>1.05%</b>
<b>Total Checking/Savings</b>	<b>3,108,525.48</b>	<b>3,994,176.42</b>	<b>-885,650.94</b>	<b>-22.17%</b>
<b>Accounts Receivable</b>				
1210 - Accounts Receivable	22,603.94	11,354.54	11,249.40	99.07%
<b>Total Accounts Receivable</b>	<b>22,603.94</b>	<b>11,354.54</b>	<b>11,249.40</b>	<b>99.07%</b>
<b>Other Current Assets</b>				
1302 - FEMA Riverbend Claim A/R	226,347.00	134,200.64	92,146.36	68.66%
1310 - Miscellaneous Receivables	549.60	861.82	-312.22	-36.23%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
<b>Total Other Current Assets</b>	<b>415,752.72</b>	<b>376,862.46</b>	<b>38,890.26</b>	<b>10.32%</b>
<b>Total Current Assets</b>	<b>3,546,882.14</b>	<b>4,382,393.42</b>	<b>-835,511.28</b>	<b>-19.07%</b>
<b>Fixed Assets</b>				
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	1,625,740.07	0.00	1,625,740.07	100.0%
1446 - CIP Act Center Improvement AC99	0.00	23,402.70	-23,402.70	-100.0%
1447 - CIP Berry Creek Bathroom BC99	30,419.35	6,129.11	24,290.24	396.31%
<b>Total 1440 - Construction in Progress</b>	<b>1,656,159.42</b>	<b>29,531.81</b>	<b>1,626,627.61</b>	<b>5,508.05%</b>
1499 - Accumulated Depreciation	-4,283,320.47	-3,872,382.85	-410,937.62	-10.61%
<b>Total Fixed Assets</b>	<b>9,141,945.24</b>	<b>7,638,469.63</b>	<b>1,503,475.61</b>	<b>19.68%</b>
<b>Other Assets</b>				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	124,015.00	124,015.00	0.00	0.0%
<b>Total 1550 - GASB 68 CalPERS Valuation</b>	<b>124,015.00</b>	<b>124,015.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other Assets</b>	<b>124,015.00</b>	<b>124,015.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>12,812,842.38</b>	<b>12,144,878.05</b>	<b>667,964.33</b>	<b>5.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 - Accounts Payable	307,135.76	85,267.19	221,868.57	260.2%
<b>Total Accounts Payable</b>	<b>307,135.76</b>	<b>85,267.19</b>	<b>221,868.57</b>	<b>260.2%</b>
<b>Credit Cards</b>				
2300 - Credit Cards Payable				
2335 - BofW CC 2122 GM	0.00	147.43	-147.43	-100.0%
2337 - BoW CC 4607 Preschool	192.99	407.59	-214.60	-52.65%
2338 - BoW CC 6280 Maintenance	91.99	0.00	91.99	100.0%
2339 - BoW CC 9561 General	1,432.58	50.78	1,381.80	2,721.15%
<b>Total 2300 - Credit Cards Payable</b>	<b>1,717.56</b>	<b>605.80</b>	<b>1,111.76</b>	<b>183.52%</b>
2350 - Supplier Accounts				
2352 - Staples	162.46	0.00	162.46	100.0%
2353 - Walmart	179.65	350.20	-170.55	-48.7%
2354 - Home Depot	1,839.19	172.67	1,666.52	965.15%
2357 - Tractor Supply	0.00	-173.53	173.53	100.0%
<b>Total 2350 - Supplier Accounts</b>	<b>2,181.30</b>	<b>349.34</b>	<b>1,831.96</b>	<b>524.41%</b>
<b>Total Credit Cards</b>	<b>3,898.86</b>	<b>955.14</b>	<b>2,943.72</b>	<b>308.2%</b>

Feather River Recreation & Park District  
Balance Sheet  
As of July 31, 2018

11:20 AM  
08/17/2018  
Accrual Basis

	Jul 31, 18	Jul 31, 17	\$ Change	% Change
<b>Other Current Liabilities</b>				
<b>2100 - Payroll Liabilities</b>				
2160 - Workers Comp Payable	-55,533.15	-33,045.39	-22,487.76	-68.05%
2180 - Health Insurance Payable	8,802.78	5,915.54	2,887.24	48.81%
2185 - Dental Insurance Payable	1,026.06	947.52	78.54	8.29%
2186 - Life Insurance Payable	81.00	75.60	5.40	7.14%
2187 - Aflac Payable	744.18	1,028.50	-284.32	-27.64%
2199 - Accrued Leave Payable	24,201.12	32,234.16	-8,033.04	-24.92%
<b>Total 2100 - Payroll Liabilities</b>	<b>-20,678.01</b>	<b>7,155.93</b>	<b>-27,833.94</b>	<b>-388.96%</b>
2200 - Sales Tax Payable	3.92	197.53	-193.61	-98.02%
2210 - Accrued Debt Interest	9,394.84	10,013.74	-618.90	-6.18%
2400 - Deposits/Refunds to Customers	0.00	-55.00	55.00	100.00%
2410 - Gift Certificate Liability	0.00	185.00	-185.00	-100.00%
<b>Total Other Current Liabilities</b>	<b>-11,279.25</b>	<b>17,497.20</b>	<b>-28,776.45</b>	<b>-164.46%</b>
<b>Total Current Liabilities</b>	<b>299,755.37</b>	<b>103,719.53</b>	<b>196,035.84</b>	<b>189.01%</b>
<b>Long Term Liabilities</b>				
2954 - Ford Motor Vehicle Loan	29,417.88	0.00	29,417.88	100.00%
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	0.00%
2977 - GASB 68 Net Pension Liability	709,041.00	709,041.00	0.00	0.00%
<b>Total 2975 - GASB 68 CalPERS Liab Valuation</b>	<b>794,054.00</b>	<b>794,054.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Long Term Liabilities</b>	<b>4,236,486.88</b>	<b>4,427,804.00</b>	<b>-191,317.12</b>	<b>-4.32%</b>
<b>Total Liabilities</b>	<b>4,536,242.25</b>	<b>4,531,523.53</b>	<b>4,718.72</b>	<b>0.1%</b>
<b>Equity</b>				
3010 - Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.00%
3020 - General Reserve	20,000.00	20,000.00	0.00	0.00%
3030 - Investment in Assets	5,022,758.82	5,022,758.82	0.00	0.00%
3040 - General Fund Balance	-23,687.34	-23,687.34	0.00	0.00%
3050 - Benefit Assessment District	24,168.02	24,168.02	0.00	0.00%
3060 - Impact Fees (general)	243,785.83	243,785.83	0.00	0.00%
3099 - Undistributed Retained Earnings	3,211,517.96	0.00	3,211,517.96	100.00%
Net Income	-222,943.16	2,325,329.19	-2,548,272.35	-109.59%
<b>Total Equity</b>	<b>8,276,600.13</b>	<b>7,613,354.52</b>	<b>663,245.61</b>	<b>8.71%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,812,842.38</b>	<b>12,144,878.05</b>	<b>667,964.33</b>	<b>5.5%</b>

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses		2				MONTHLY ACTUAL VS. MONTHLY BUDGET				
Income Statement		PAYROLL USE	Payroll %		8%	Annual Budget divided by "X" amount of months				
<b>NOT FINAL: SUBJECT TO CHANGE: Not reconciled. Waiting on county report, processing late invoices.</b>										
Jul-18		YTD	YTD	YTD	YTD BUDGET	Jul-18	Jul-18	MONTHLY	YTD	
Jul-18		TOTAL	Annual Budget	Over	8%	ACTUAL YTD	BUDGET	Over	100%	
Ordinary Income/Expense				(Under)	% used	TOTAL	1	(Under)	% used	
Income						MONTHS				
4100 - Tax Revenue	0	1,600,000	(1,600,000)	0%		0	133,333	(133,333)	0%	
4150 - Tax Revenue (BAD)	0	280,329	(280,329)	0%		0	23,361	(23,361)	0%	
- Program Income										
4350 - Discounts & Credits	(290)	(290)	(12,550)	12,260	2%	(290)	(1,046)	756	28%	
4300 - Program Income	104,825	104,825	1,015,000	(910,175)	10%	104,825	84,583	20,242	124%	
<b>Total - Program Income</b>	<b>104,535</b>	<b>104,535</b>	<b>1,002,450</b>	<b>(897,915)</b>	<b>10%</b>	<b>104,535</b>	<b>83,538</b>	<b>20,998</b>	<b>125%</b>	
4400 - Donation & Fundraising Income	195	195	9,000	(8,805)	2%	195	750	(555)	26%	
4500 - Grant/Reimbursed Expense Income	0	0	43,500	(43,500)	0%	0	3,625	(3,625)	0%	
4600 - Other Income	0	0	500	(500)	0%	0	42	(42)	0%	
4900 - Interest Income	0	0	8,000	(8,000)	0%	0	667	(667)	0%	
4905 - Interest Income - BAD	0	0	875	(875)	0%	0	73	(73)	0%	
<b>Total Income</b>	<b>104,730</b>	<b>104,730</b>	<b>2,944,654</b>	<b>(2,839,924)</b>	<b>4%</b>	<b>104,730</b>	<b>245,388</b>	<b>(140,658)</b>	<b>43%</b>	
<b>Gross Profit</b>	<b>104,730</b>	<b>104,730</b>	<b>2,944,654</b>	<b>(2,839,924)</b>	<b>4%</b>	<b>104,730</b>	<b>245,388</b>	<b>(140,658)</b>	<b>43%</b>	
Expense										
- Payroll Expenses										
5010 - Wages & Salaries	112,987	112,987	1,409,284	(1,296,297)	8%	112,987	117,440	(4,453)	104%	
5020 - Employer Taxes	11,620	11,620	152,320	(140,700)	8%	11,620	12,693	(1,073)	99%	
5030 - Employee Benefits	12,945	12,945	165,979	(153,034)	8%	12,945	13,832	(887)	101%	
5040 - Workers Comp	4,751	4,751	61,909	(57,158)	8%	4,751	5,159	(408)	100%	
5060 Labor/Benefits CIP Projects	0	0	0	0		0	0	0		
5060 Labor OT Riverbend FEMA	0	0	0	0		0	0	0		
<b>Total - Payroll Expenses</b>	<b>142,303</b>	<b>142,303</b>	<b>1,789,492</b>	<b>(1,647,189)</b>	<b>8%</b>	<b>142,303</b>	<b>149,124</b>	<b>(6,821)</b>	<b>103%</b>	
5031 GASB 68 Benefit Expense	34,630	34,630	36,762	(2,132)	94%	34,630	3,064	31,567	1130%	
5100 - Advertising & Promotion	117	117	10,000	(9,883)	1%	117	833	(716)	14%	
5120 - Bank Fees	885	885	13,000	(12,115)	7%	885	1,083	(198)	82%	
5130 - Charitable Contributions	0	0	2,500	(2,500)	0%	0	208	(208)	0%	
5140 - Copying & Printing	860	860	12,000	(11,140)	7%	860	1,000	(140)	86%	
5155 - Employment New Hire Screen	93	93	3,100	(3,007)	3%	93	258	(165)	36%	
5150 Depreciation	0	0	0	0		0	0	0		
5160 - Dues, Mbrshps, Publications, Subscriptions	232	232	14,000	(13,768)	2%	232	1,167	(935)	20%	
5170 - Education & Development	2,114	2,114	15,000	(12,886)	14%	2,114	1,250	864	169%	
5175 - Equipment Rental	3,398	3,398	5,600	(2,202)	61%	3,398	467	2,931	728%	
- Equipment, Tools & Furn (<\$5k)										
5182 - Operating ET&F	27	27	2,500	(2,473)	1%	27	208	(181)	13%	
5184 - Program ET&F	0	0	15,450	(15,450)	0%	0	1,288	(1,288)	0%	
5186 - Site/Shop ET&F	638	638	13,500	(12,862)	5%	638	1,125	(487)	57%	
5187 - Computers & Technology ET&F	1,828	1,828	20,000	(18,172)	9%	1,828	1,667	161	110%	
<b>Total - Equipment, Tools &amp; Furn (&lt;\$5k)</b>	<b>2,493</b>	<b>2,493</b>	<b>51,450</b>	<b>(48,957)</b>	<b>5%</b>	<b>2,493</b>	<b>4,288</b>	<b>(1,795)</b>	<b>58%</b>	
5200 - Insurance	53,088	53,088	52,500	588	101%	53,088	4,375	48,713	1213%	
5210 - Interest Expense - Operating	140	140	3,600	(3,460)		140	300	(160)		
5220 - Miscellaneous Expense	0	0	0	0		0	0	0		
5225 - Postage & Delivery	0	0	3,200	(3,200)	0%	0	267	(267)	0%	
- Professional & Outside Svcs										
5232 - Accounting	0	0	32,000	(32,000)	0%	0	2,667	(2,667)	0%	
5233 - Bands/Recreation	600	600	1,900	(1,300)	32%	600	158	442	379%	
5234 - Board Stipends	800	800	12,000	(11,200)	7%	800	1,000	(200)	80%	
5235 - Recreation Instructors	2,098	2,098	30,400	(28,302)	7%	2,098	2,533	(435)	83%	
5236 - Legal	0	0	18,000	(18,000)	0%	0	1,500	(1,500)	0%	
5237 - Contract Janitorial	5,050	5,050	69,000	(63,950)	7%	5,050	5,750	(700)	88%	
5239 - Outside Service Admin/Consult	4,667	4,667	57,000	(52,333)	8%	4,667	4,750	(83)	98%	
<b>Total - Professional &amp; Outside Svcs</b>	<b>13,215</b>	<b>13,215</b>	<b>220,300</b>	<b>(207,085)</b>	<b>6%</b>	<b>13,215</b>	<b>18,358</b>	<b>(5,143)</b>	<b>72%</b>	
5250 - Rent	0	0	0	0		0	0	0		
- Repairs & Maintenance										
5261 - Building R&M	2,299	2,299	40,000	(37,701)	6%	2,299	3,333	(1,034)	69%	
5262 - Equipment R&M	329	329	18,000	(17,671)	2%	329	1,500	(1,171)	22%	
5263 - General R&M	431	431	25,000	(24,569)	2%	431	2,083	(1,652)	21%	
5264 - Grounds R&M	4,687	4,687	40,000	(35,313)	12%	4,687	3,333	1,354	141%	
5265 - Janitorial Supplies	1,242	1,242	29,500	(28,258)	4%	1,242	2,458	(1,216)	51%	
5266 - Vandalism Repair	110	110	10,000	(9,890)	1%	110	833	(723)	13%	
5267 - Vehicle R&M	122	122	6,000	(5,878)	2%	122	500	(378)	24%	
5268 - Aquatics Pool R&M	4,964	4,964	45,000	(40,036)	11%	4,964	3,750	1,214	132%	
5269 - Outside Contractor/Services R&M	417	417	20,000	(19,583)	2%	417	1,667	(1,250)	25%	
<b>Total - Repairs &amp; Maintenance</b>	<b>14,601</b>	<b>14,601</b>	<b>233,500</b>	<b>(218,899)</b>	<b>6%</b>	<b>14,601</b>	<b>19,458</b>	<b>(4,857)</b>	<b>75%</b>	
5270 - Security	1,133	1,133	15,000	(13,867)	8%	1,133	1,250	(117)	91%	
- Supplies - Consumable										
5281 - Misc Staff & Uniform Supplies	287	287	9,000	(8,713)	3%	287	750	(463)	38%	
5282 - Office Supplies	619	619	6,250	(5,631)	10%	619	521	98	119%	
5284 - Program Food	1,143	1,143	12,400	(11,257)	9%	1,143	1,033	110	111%	
5286 - Program Supplies	1,622	1,622	29,500	(27,878)	5%	1,622	2,458	(836)	66%	
5287 - Safety Supplies	37	37	3,500	(3,463)	1%	37	292	(255)	13%	
5289 - Site Supplies	0	0	2,200	(2,200)	0%	0	183	(183)	0%	



Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses		PAYROLL USE				MONTHLY ACTUAL VS. MONTHLY BUDGET			
Income Statement		PAYROLL USE	Payroll %	8%		Annual Budget divided by "X" amount of months			
NOT FINAL: SUBJECT TO CHANGE: Not reconciled. Waiting on county report, processing late invoices.									
Jul-18		YTD	YTD	YTD	YTD BUDGET	Jul-18	Jul-18	MONTHLY	YTD
		Jul-18	Annual	Over	8%	ACTUAL YTD	BUDGET	Over	100%
		TOTAL	Budget	(Under)	% used	TOTAL	1	(Under)	% used
Total - Supplies - Consumable	3,708	3,708	62,850	(59,142)	6%	3,708	5,238	(1,530)	71%
5290 - Taxes, Lic., Notices & Permits	3,089	3,089	5,000	(1,911)	62%	3,089	417	2,672	741%
5300 - Telephone/Internet	937	937	14,000	(13,063)	7%	937	1,167	(230)	80%
- Transportation, Meals & Travel									
5312 - Air, Lodging, Other Travel	631	631	5,000	(4,369)	13%	631	417	214	151%
5314 - Fuel	2,335	2,335	21,750	(19,415)	11%	2,335	1,813	523	129%
5316 - Meals		0	1,000	(1,000)	0%	0	83	(83)	0%
5318 - Mileage	141	141	2,500	(2,359)	6%	141	208	(67)	68%
Total - Transportation, Meals & Travel	3,107	3,107	30,250	(27,143)	10%	3,107	2,521	586	123%
- Utilities									
5322 - Electric	14,639	14,639	110,000	(95,361)	13%	14,639	9,167	5,472	160%
5324 - Garbage	2,028	2,028	23,300	(21,272)	9%	2,028	1,942	86	104%
5326 - Gas/Propane	140	140	5,900	(5,760)	2%	140	492	(352)	28%
5328 - Sewer	146	146	4,000	(3,854)	4%	146	333	(187)	44%
5329 - Water	14,610	14,610	95,000	(80,390)	15%	14,610	7,917	6,693	185%
Total - Utilities	31,563	31,563	238,200	(206,637)	13%	31,563	19,850	11,713	159%
Total Expense	311,706	311,706	2,831,304	(2,519,598)	11%	311,706	235,942	75,764	132%
Total Profit (Loss)	(206,976)	(206,976)	113,350	(320,326)		(206,976)	9,446	(216,422)	
Other Income/Expense						0	0		
Other Income									
4200 - Impact Fee Income	3,408	3,408				3,408	0		
4910 - Interest Income - Impact Fees						0	0		
9990 Gain (Loss) on Asset Disposal						0	0		
Total Other Income	3,408	3,408				3,408	0		
Other Expense									
7000 Year End Adj Fair Value Adjustment		0				0			
7210 - Debt Interest Expense	9,395	9,395	109,825			9,395	9,152		
Total Other Expense	9,395	9,395	109,825			9,395	9,152		
Net Other Income	(5,987)	(5,987)				(5,987)	0		
Net Income	(212,963)	(212,963)	3,525			(212,963)	294		

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of July 31, 2018

2:54 PM  
 08/16/2018  
 Accrual Basis

	Date	Source Name	Memo	Amount	Balance
<b>1031 - BofW Project RIVERBEND</b>					<b>2,130,083.99</b>
	07/05/2018	Franklin Construction, Inc	PHASE 1 JUL18	-604,728.25	1,525,355.74
	07/19/2018	Beymer Well & Pump	REPAIR WELL PUMP	-6,000.00	1,519,355.74
	07/19/2018	D's Great American Pump Company	RIVERBEND WELL	-3,569.33	1,515,786.41
	07/19/2018	Hylton Security, Inc.	RIVERBEND SECURITY JUN18	-7,200.00	1,508,586.41
	07/19/2018	Rental Guys, Inc.	JUN18 GENERATOR RENTAL	-2,541.26	1,506,045.15
Total 1031 - BofW Project RIVERBEND				-624,038.84	1,506,045.15
<b>1302 - FEMA Riverbend Claim A/R</b>					<b>226,347.00</b>
Total 1302 - FEMA Riverbend Claim A/R					226,347.00
<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>826,723.21</b>
Total 1430 - Equipment & Vehicles					826,723.21
<b>1440 - Construction in Progress</b>					<b>820,601.46</b>
<b>1443 - CIP Riverbend Restoration RB99</b>					<b>790,182.11</b>
	07/03/2018	Franklin Construction, Inc	MOBILIZATION, EROSION CONTROL, DEMOLITION	38,700.05	828,882.16
			STORM DRAIN CLEAN, REPLACE FIELD DRAIN		
	07/03/2018	Franklin Construction, Inc	SUMP, NEW DRAIN INLET/SUMPS	41,500.00	870,382.16
	07/03/2018	Franklin Construction, Inc	CONCRETE OVERLOOKS SOCCER FIELDS	48,000.00	918,382.16
	07/03/2018	Franklin Construction, Inc	SOIL AMENDMENTS, FINE GRADING	96,500.00	1,014,882.16
	07/03/2018	Franklin Construction, Inc	IRRIGATION, RACEWAYS, DEMO, INSTALL	145,000.00	1,159,882.16
			ELECTRICAL, INSTALL POWER EQUIP AND		
	07/03/2018	Franklin Construction, Inc	CONNECTIONS, COBBLE GROUND COVER	90,500.00	1,250,382.16
	07/03/2018	Franklin Construction, Inc	CONCRETE MOW CURB SOCCER FIELD	94,250.00	1,344,632.16
			COBBLE PATHWAY CLEARED, SLOPE WORK RIVER		
	07/03/2018	Franklin Construction, Inc	SIDE SOC FIELD	35,000.00	1,379,632.16
	07/03/2018	Franklin Construction, Inc	BIO CHAR AMENDMENT SOCCER FIELD	35,350.00	1,414,982.16
	07/03/2018	Franklin Construction, Inc	REPAIR ELECTRICAL VANDALISM	11,756.00	1,426,738.16
	07/03/2018	Franklin Construction, Inc	5% RETENTION	-31,827.80	1,394,910.36
			INSTALL PERFORATOR IN WELL, 95' TO 91'; INSTALL		
	07/03/2018	Beymer Well & Pump	AIRE LINE IN WELL AT 102;	6,000.00	1,400,910.36
	07/05/2018	D's Great American Pump Company	WELL PUMP DEPTH TEST	600.00	1,401,510.36
	07/16/2018	Barnickol Pumps, Inc	RIVERBEND PUMP TEST 80'	3,000.00	1,404,510.36
			10% RIVERBEND WELL, MOTOR 3PH 40HP 460/3,		
	07/19/2018	D's Great American Pump Company	FLOMATIC VALVE 4" BALCKPUMP WIRE, LABOR	3,072.00	1,407,582.36
			PHASE 2 CONSTRUCTION ADMIN,		
	07/24/2018	Melton Design Group	REIMBURSEABLES	2,169.50	1,409,751.86
			CONSTRUCTION DOCS, PROJECT MGMNT,		
	07/24/2018	Melton Design Group	REIMBURS, CONTINGENCY,	19,482.57	1,429,234.43
			MOBLITZATION, EROSION CONTROL, STORM DRAIN		
	07/27/2018	Franklin Construction, Inc	CLEAN	40,950.05	1,470,184.48
			OVERLOOK REPLACEMENT WITH RAILING PONDS		
	07/27/2018	Franklin Construction, Inc	SAND PLAY AREA REPAIRS	49,000.00	1,519,184.48
	07/27/2018	Franklin Construction, Inc	DISC GOLF REPAIRS	2,800.00	1,521,984.48
	07/27/2018	Franklin Construction, Inc	FINE GRADING SCOCER, OTHER TURF	5,500.00	1,527,484.48
	07/27/2018	Franklin Construction, Inc	SHRUBS, TREES	15,500.00	1,542,984.48
	07/27/2018	Franklin Construction, Inc		10,260.00	1,553,244.48
			ELECTRICAL: RACEWAYS/BOXES, CONDUCTORS,		
	07/27/2018	Franklin Construction, Inc	POWER EQUIPMENT AND CONNECTIONS	79,500.00	1,632,744.48
	07/27/2018	Franklin Construction, Inc	COBBLE GROUND COVER	9,485.00	1,642,229.48

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of July 31, 2018

2:54 PM  
 08/16/2018  
 Accrual Basis

A5

Date	Source Name	Memo	Amount	Balance
		ITEM 11 DEDCUT, NO RAILINGS AT PONDS CHANGE		
07/27/2018	Franklin Construction, Inc	ORDER ITEM 11	-20,000.00	1,622,229.48
07/27/2018	Franklin Construction, Inc	ELECTRICAL VANDALISM REPAIRS	5,878.00	1,628,107.48
07/27/2018	Franklin Construction, Inc	PCO 14 ADDITIONAL STROM DRAIN CLEANING	7,975.00	1,636,082.48
07/27/2018	Franklin Construction, Inc	LESS RETENTION 5%	-10,342.41	1,625,740.07
	Total 1443 - CIP Riverbend Restoration RB99		835,557.96	1,625,740.07
	<b>1447 - CIP Berry Creek Bathroom BC99</b>			<b>30,419.35</b>
	Total 1447 - CIP Berry Creek Bathroom BC99			30,419.35
	Total 1440 - Construction in Progress		835,557.96	1,656,159.42
	<b>2955 - Umpqua Bank Tax Exempt Bond A</b>			<b>-3,248,015.00</b>
	Total 2955 - Umpqua Bank Tax Exempt Bond A			-3,248,015.00
	<b>2960 - Umpqua Bank Taxable Bond B</b>			<b>-165,000.00</b>
	Total 2960 - Umpqua Bank Taxable Bond B			-165,000.00

Feather River Recreation & Park District  
Check Register  
July 2018

2:44 PM  
08/16/2018  
Accrual Basis

Date	Num	Name	Memo	Credit
<b>1010 - Treasury Cash</b>				
07/05/2018	82683	Carter, Marcia	MONTHLY BOD STIPEND	200.00
07/05/2018	82684	Emberland, Gary	MONTHLY BOD STIPEND	100.00
07/05/2018	82685	Fowler, Scott Kent	MONTHLY BOD STIPEND	100.00
07/05/2018	82686	Rocchi, Steven	MONTHLY BOD STIPEND	100.00
07/05/2018	82687	Smith, Victoria	MONTHLY BOD STIPEND	200.00
07/05/2018	82688	All Things Carpet & Upholstery	PARKS RESTROOMS JANITORIAL	5,050.00
07/05/2018	82689	Hobbs Pest Solutions, Inc.	PEST CONTROL	250.00
07/05/2018	82690	Johnson, Brett	7/12/18 CONCERT FEATHER RIVER GYPSIES	100.00
07/05/2018	82691	Mazes Consulting	GYMNASTICS LAPTOP	697.78
07/05/2018	82692	Murphy, Randy	MILEAGE	130.80
07/05/2018	82693	Ronnie Smith Enterprises	INSTRUCTOR	1,941.55
07/05/2018	82694	Tractor Supply Co.	JUN18 STATEMENT	164.06
07/05/2018	82695	Dobis, Jolan	7/19/18 CONCERT THE CRAWLERS	100.00
07/05/2018	82696-82789	PAYROLL	PAYROLL ITEMS	45,721.11
07/19/2018	82790	SDRMA	7699 WORKERS COMP 2018-19	62,094.51
07/19/2018	82791	Accualarm Security System	Security Monitoring - 7/1/18-9/30/18	534.00
07/19/2018	82792	Andres, Becky	8/2/18 CONCERT IN PARK DEVOLL	100.00
07/19/2018	82793	Bankcard Center	GENERAL MC STATMENT	1,891.79
07/19/2018	82794	BCCA	BERRY CREEK BATHROOM PROJECT	5,088.60
07/19/2018	82795	Better Deal Exchange	Acct#701960	245.26
07/19/2018	82796	Butte County Auditor-Controller's Office	ANNUAL LAFCO EXPENSES	2,173.70
07/19/2018	82797	Butte County Sheriff's Office	SHERIFF CREW CLEANUP	1,500.00
07/19/2018	82798	Caput, Lynndee	FITNESS INSTRUCTOR	156.00
07/19/2018	82799	Cintas	JANITORIAL SUPPLIES ACT CENTER	706.02
07/19/2018	82800	Colby, Cash	8/9/18 CONCERT 8 TRACK ATTACK	100.00
07/19/2018	82801	Cresco Equipment Rentals	FORKLIFT RENTAL	173.66
07/19/2018	82802	Dan's Electrical Supply	ELECTRICAL CONTRACTOR	75.05
07/19/2018	82803	Dawson Oil Company	62765 FUEL	1,798.87
07/19/2018	82804	Del-Mar Rental & Landscape Supply	FERTIZLER	20.32
07/19/2018	82805	Dioszeghy, Marilyn	7/26/18 CONCERT: FORGIVEN	100.00
07/19/2018	82806	Eagle Security Systems Inc.	Acct# 7203237 - Qtrly Monitoring	302.25
07/19/2018	82807	Enterprise-Record	PUBLIC HEARING AD	162.50
07/19/2018	82808	First Responder Medical Services, Inc.	CPR TRAINING 8 PEOPLE	560.00
07/19/2018	82809	Ford Motor Credit Dept	LEASE 9423800 F250	887.55
07/19/2018	82810	Johnson, Brett	7/27/18 CONCERT: STRUNG NUGGET	100.00
07/19/2018	82811	Lake Oroville Area Public Utility Dist.	2921 B Street Sewer Service- MLK Park	99.90
07/19/2018	82812	Lincoln Aquatics	POOL CHEMICALS	2,473.44
07/19/2018	82813	Mazes Consulting	IT SUPPORT/SOFTWARE SUBSCRIPTION	2,569.45
07/19/2018	82814	North State Parent	MONTHLY CHILD CARE AD	47.00
07/19/2018	82815	Recology Butte Colusa Counties	TRASH ALL SITES	1,421.49
07/19/2018	82816	Rental Guys, Inc.	EQUIPMENT RENTAL	1,182.40
07/19/2018	82817	Riebes Auto Parts	TRUCK PART	10.34
07/19/2018	82818	Sac-Val Janitorial	JANITORIAL SUPPLIES PARKS	46.49
07/19/2018	82819	SDRMA	PROPERTY/LIABLITY 2018-19	53,088.02
07/19/2018	82820	Staples	STAPLES STATEMENT	551.72
07/19/2018	82821	TWSD	4-112.01 WATER NELSON	1,750.88
07/19/2018	82822	U.S. Bank Equipment Finance	COPIER LEASE/USAGE	911.18
07/19/2018	82823	Wal-Mart Community	STATEMENT 1712	1,028.24
07/19/2018	82824	Danner, Eric	CELL PHONE REIMBR	30.00
07/19/2018	82825	Gorman, T.	CELL PHONE REIMBR	30.00
07/19/2018	82826	Gray, Jason	MONTHLY CELL REIMBR	30.00
07/19/2018	82827	Haury*, Taylor	MONTHLY CELL PHONE	25.00
07/19/2018	82828	Murphy, Randy	MILAGE OUT OF COUNTY	89.93
07/19/2018	82829	Peltzer, Deborah	CELL PHONE REIMBR	30.00
07/19/2018	82830	Peoples, Stephanie	MONTHLY CELL REIMBR	25.00
07/19/2018	82831	Ramirez, Zerimar	CELL/MILAGE REIMBR	46.16
07/19/2018	82832	Sinor, Nina	CELL PHONE REIMBR	40.00
07/19/2018	82833	Thompson, Scott	MONTHLY CELL REIMBR	50.00
07/19/2018	82834	Valencia Estela	CELL REIMBR	40.00
07/19/2018	82835	Valencia Justin	CELL PHONE REIMBR	30.00
07/19/2018	82836	Vang, H.	CELL PHONE REIMBR	30.00
07/19/2018	82837	Vasquez, Sam.	CELL PHONE REIMBR	30.00
07/19/2018	82838-82932	PAYROLL	PAYROLL ITEMS	43,770.00
				243,102.02

Feather River Recreation & Park District  
Check Register  
July 2018

2:44 PM  
08/16/2018  
Accrual Basis  
Credit

Date	Num	Name	Memo	Credit
		Total 1010 - Treasury Cash		243,102.02
<b>TOTAL</b>				<b>243,102.02</b>