



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Finance Committee Meeting  
September 23, 2021

**ACTIVITY CENTER**  
1875 Feather River Blvd.  
Oroville, CA 95965

**AGENDA**

**Open Session 10:00 AM**

**This meeting will be available in person and call in with the following credentials:**

**Dial into the meeting: (530) 212-8376 Conference Code: 603692**

*Written comments must be sent to [victoriaa@frprd.com](mailto:victoriaa@frprd.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)**

August 2021 Financials

1. Fiscal Year 2020-21 Income Statement
2. Income Statement
3. Balance Sheet
4. Fixed Asset & Loan Detail
5. Check Register

**ADJOURNMENT**

Feather River Recreation & Park District  
Profit & Loss Budget Performance  
July 2020 through June 2021

Finance Committee review prior to audit. June  
Tax revenue posted, depreciation posted, payroll  
accruals and workers comp refund posted.  
Subject to change: minor adjustments and Auditor  
adjustments pending

	Jul '20 - Jun 21	YTD Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4100 - Tax Revenue	1,943,133	1,800,000	143,133
4150 - Tax Revenue (BAD)	292,283	297,536	(5,253)
4300 - Program Income			
4350 - Discounts & Credits	(4,298)	(550)	(3,748)
4351 - Loss of Program Revenue COVID	(2,174)		
4300 - Program Income - Other	473,764	455,000	18,764
<b>Total 4300 - Program Income</b>	<b>467,292</b>	<b>454,450</b>	<b>12,842</b>
4400 - Donation & Fundraising Income	6,812	2,000	4,812
4600 - Other Income	512	200	312
4900 - Interest Income	20,466	10,000	10,466
4905 - Interest Income - BAD	2,203	2,000	203
<b>Total Income</b>	<b>2,732,701</b>	<b>2,566,186</b>	<b>166,515</b>
<b>Gross Profit</b>	<b>2,732,701</b>	<b>2,566,186</b>	<b>166,515</b>
<b>Expense</b>			
5000 - Payroll Expenses	1,194,179	1,351,961	(157,782)
5031 - GASB 68 Benefit Expense	56,394	59,610	(3,216)
5100 - Advertising & Promotion	1,196	4,150	(2,954)
5120 - Bank Fees	7,099	6,000	1,099
5130 - Charitable Contributions	24	2,500	(2,476)
5140 - Copying & Printing	8,707	9,000	(293)
5150 - Depreciation	751,816		
5155 - Employment New Hire Screen	527	1,772	(1,245)
5160 - Dues, Mbrshps & Subscriptions	7,676	8,300	(624)
5170 - Education & Development	1,605	3,350	(1,745)
5175 - Equipment Rental	3,391	3,850	(459)
5180 - Equipment, Tools & Furn (<\$5k)	30,603	47,700	(17,097)
5200 - Insurance	118,557	129,000	(10,443)
5210 - Interest Expense - Operating	2,521	3,000	(479)
5225 - Postage & Delivery	1,166	1,200	(34)
5230 - Professional & Outside Svcs	141,507	218,425	(76,918)
5260 - Repairs & Maintenance			
5261 - Building R&M	6,386	25,000	(18,614)
5262 - Equip Repairs & Small Tools	21,054	14,500	6,554
5263 - General R&M	1,737	9,000	(7,263)
5264 - Grounds R&M	55,360	65,000	(9,640)
5265 - Janitorial Supplies	16,160	28,000	(11,840)
5266 - Vandalism Repair	4,073	5,000	(927)
5267 - Vehicle R&M	8,280	6,000	2,280
5268 - Aquatics Pool R&M	23,148	30,000	(6,852)
5269 - Outside Contractor/Services R&M	23,252	10,000	13,252
<b>Total 5260 - Repairs &amp; Maintenance</b>	<b>159,450</b>	<b>192,500</b>	<b>(33,050)</b>
5270 - Security	7,258	20,000	(12,742)
5280 - Supplies - Consumable	22,237	30,925	(8,688)
5290 - Taxes, Lic., Notices & Permits	6,179	4,875	1,304
5300 - Telephone/Internet	13,474	13,840	(366)
5310 - Transportation, Meals & Travel	20,347	32,050	(11,703)
5320 - Utilities			
5322 - Electric	114,983	121,500	(6,517)
5324 - Garbage	23,756	23,150	606
5326 - Gas/Propane	4,292	7,310	(3,018)
5328 - Sewer	4,198	4,200	(2)
5329 - Water	156,771	134,745	22,026
7210 - Debt Interest Expense	93,946	93,945	1
<b>Total 5320 - Utilities</b>	<b>397,946</b>	<b>384,850</b>	<b>13,096</b>
<b>Total Expense</b>	<b>2,953,859</b>	<b>2,528,858</b>	<b>425,001</b>
<b>Net Ordinary Income</b>	<b>(221,158)</b>	<b>37,328</b>	<b>(258,486)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
4200 - Impact Fee Income	399,607		
4500 - Grant/Reimbursed Expense Income	511,233		
4650 - Insurance Proceeds	463,850		
4910 - Interest Income - Impact Fees	8,151		
<b>Total Other Income</b>	<b>1,382,841</b>		
<b>Other Expense</b>			
5102 - Insurance Claim Expense	54,961		
7010 - Fair Value Adjustment - GF	20,199		
<b>Total Other Expense</b>	<b>75,160</b>		
<b>Net Other Income</b>	<b>1,307,681</b>		
<b>Net Income</b>	<b>1,086,523</b>	<b>37,328</b>	<b>1,049,195</b>

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

	Aug 21	Budget	\$ Over Budget	STAFF COMMENTS	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4100 · Tax Revenue								1,900,000
4150 · Tax Revenue (BAD)								308,000
4300 · Program Income								
4350 · Discounts & Credits		(285)	285			(571)	571	(3,425)
4300 · Program Income - Other	51,591	66,570	(14,979)		113,292	133,500	(20,208)	897,000
<b>Total 4300 · Program Income</b>	51,591	66,285	(14,694)	Aquatics \$1.8k, Classes \$4k, Camp \$13.6k, Preschool \$12.8k, Gym \$9.2k, Rentals \$10k	113,292	132,929	(19,637)	893,575
4400 · Donation & Fundraising Income	200		200		200	2,500	(2,300)	2,500
4600 · Other Income								1,000
4900 · Interest Income								19,000
4905 · Interest Income - BAD								2,500
<b>Total Income</b>	51,791	66,285	(14,494)		113,492	135,429	(21,937)	3,126,575
<b>Gross Profit</b>	51,791	66,285	(14,494)		113,492	135,429	(21,937)	3,126,575
<b>Expense</b>								
5000 · Payroll Expenses	106,817	118,400	(11,583)	2 full time positions open	261,082	290,940	(29,858)	1,690,123
5031 · GASB 68 Benefit Expense	700		700		67,639	67,000	639	70,450
5100 · Advertising & Promotion	1,135	917	218		1,160	1,830	(670)	11,000
5120 · Bank Fees	373	584	(211)		503	1,160	(657)	7,000
5130 · Charitable Contributions								2,500
5140 · Copying & Printing	706	844	(138)		1,493	1,685	(192)	10,125
5155 · Employment New Hire Screen	68	250	(182)		68	500	(432)	2,000
5160 · Dues, Mbrshps & Subscriptions	60	1,000	(940)		189	6,000	(5,811)	10,500
5170 · Education & Development	315	1,000	(685)		330	1,500	(1,170)	8,500
5175 · Equipment Rental		875	(875)			1,750	(1,750)	10,500
5180 · Equipment, Tools & Furn (<\$5k)	708	4,233	(3,525)		10,162	17,370	(7,208)	54,977
5200 · Insurance					161,340	185,000	(23,660)	185,000
5210 · Interest Expense - Operating	156	125	31		320	250	70	1,500
5225 · Postage & Delivery	104	20	84		104	40	64	1,500
5230 · Professional & Outside Svcs	8,927	16,250	(7,323)		17,824	32,800	(14,976)	230,000
5260 · Repairs & Maintenance								
5261 · Building R&M	390	2,000	(1,610)	Paint Palermo pool snack bar	1,088	4,000	(2,912)	25,000
5262 · Equip Repairs & Small Tools	2,495	1,500	995	Repair Grasshopper mower \$1.5k	3,095	3,000	95	18,000
5263 · General R&M		1,250	(1,250)		19	2,500	(2,481)	15,000
5264 · Grounds R&M	3,741	8,000	(4,259)	Sherriff crew \$2.5k	4,696	16,000	(11,304)	60,000
5265 · Janitorial Supplies	1,066	2,175	(1,109)		4,054	4,350	(296)	26,000
5266 · Vandalism Repair	187	400	(213)		1,019	1,000	19	5,000
5267 · Vehicle R&M	115	825	(710)		2,039	1,750	289	10,000
5268 · Aquatics Pool R&M	1,272	5,000	(3,728)		5,072	10,000	(4,928)	40,000
5269 · Outside Contractor/Services R&M	2,792	1,250	1,542	Repair AC lobby doors \$1.7k, Replace all padlocks \$900	2,867	2,500	367	15,000
<b>Total 5260 · Repairs &amp; Maintenance</b>	12,058	22,400	(10,342)		23,949	45,100	(21,151)	214,000
5270 · Security	110	1,650	(1,540)		110	3,300	(3,190)	20,000
5280 · Supplies - Consumable	2,530	4,850	(2,320)	Maintenace uniforms/hats \$1k	4,400	9,873	(5,473)	82,523
5290 · Taxes, Lic., Notices & Permits	147	430	(283)		6,051	863	5,188	5,163
5300 · Telephone/Internet	1,159	1,175	(16)		2,543	2,360	183	14,110
5310 · Transportation, Meals & Travel	3,141	2,675	466	Hotel CSDA conference \$900, Maint dept fuel \$2k	5,621	5,350	271	32,900
5320 · Utilities	38,936	35,775	3,161	Water \$20k	72,663	71,550	1,113	309,350
7000 · Debt Interest	7,397	7,397	0	moved debt expense on income statement to reflect AC loan expense in general expenses	14,795	14,794	1	85,570
<b>Total Expense</b>	185,547	220,850	(35,303)		652,346	761,015	(108,669)	3,059,291
<b>Net Ordinary Income</b>	(133,756)	(154,565)	20,809		(538,854)	(625,586)	86,732	67,284

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

	Aug 21	Budget	\$ Over Budget	STAFF COMMENTS	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
Other Income/Expense								
Other Income								
4200 · Impact Fee Income	14,648				19,162			
4500 · Grant/Reimbursed Expense Income	0				0			
4650 · Insurance Proceeds	538			Black Van, 1st claim	538			
Total Other Income	15,186				19,700			
Other Expense								
5102 · Insurance Claim Expense	491				4,532			
Total Other Expense	491				4,532			
Net Other Income	14,695				15,168			
Net Income	(119,061)	(154,565)	35,504		(523,686)	(625,586)	101,900	67,284

	Aug 31, 21	Aug 31, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	547,946	286,078	261,868	92%
1010.2 · Treasury Cash - Reserve	347,494	302,494	45,000	15%
1010.3 · Treasury Admin Ins Proceeds	216,525	216,525	0	0%
1010.4 · Treasury Ins Proceeds Playtown	34,678	174,780	-140,102	-80%
<b>Total 1010 · Treasury Cash</b>	<b>1,146,643</b>	<b>979,877</b>	<b>166,766</b>	<b>17%</b>
1020 · Imprest Cash	1,000	519	481	93%
1030 · BofW - Merchant Acct.	97,274	97,837	-563	-1%
1031 · BofW Project INS PROCEEDS	-1	727,686	-727,687	-100%
1040 · Fund 2610 - BAD	35,426	39,494	-4,068	-10%
1050 · Impact Fees	845,558	560,328	285,230	51%
<b>Total Checking/Savings</b>	<b>2,125,900</b>	<b>2,405,741</b>	<b>-279,841</b>	<b>-12%</b>
Accounts Receivable	-10,234	24,656	-34,890	-142%
<b>Other Current Assets</b>				
1300 · Grant/Scholarship Receivable	4,523	0	4,523	100%
1302 · FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1316 · Prepaid Expenses/Debt Interest	7,397	8,085	-688	-9%
1320 · Umpqua Bank Project Fund	188,856	188,856	0	0%
<b>Total Other Current Assets</b>	<b>203,615</b>	<b>199,780</b>	<b>3,835</b>	<b>2%</b>
<b>Total Current Assets</b>	<b>2,319,281</b>	<b>2,630,177</b>	<b>-310,896</b>	<b>-12%</b>
<b>Fixed Assets</b>	<b>13,387,729</b>	<b>12,377,677</b>	<b>1,010,052</b>	<b>8%</b>
<b>Other Assets</b>	<b>218,805</b>	<b>239,004</b>	<b>-20,199</b>	<b>-8%</b>
<b>TOTAL ASSETS</b>	<b>15,925,815</b>	<b>15,246,858</b>	<b>678,957</b>	<b>4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	46,376	90,904	-44,528	-49%
<b>Credit Cards</b>				
2300 · Credit Cards Payable	1,559	3,196	-1,637	-51%
2350 · Supplier Accounts	1,862	285	1,577	553%
<b>Total Credit Cards</b>	<b>3,421</b>	<b>3,481</b>	<b>-60</b>	<b>-2%</b>
<b>Other Current Liabilities</b>				
2100 · Payroll Liabilities	81,318	31,716	49,602	156%
2210 · Accrued Debt Interest	0	0	0	0%
2400 · Deposits/Refunds to Customers	0	674	-674	-100%
2405 · Deferred Revenue	15,725	0	15,725	100%
<b>Total Other Current Liabilities</b>	<b>97,043</b>	<b>32,390</b>	<b>64,653</b>	<b>200%</b>
<b>Total Current Liabilities</b>	<b>146,840</b>	<b>126,775</b>	<b>20,065</b>	<b>16%</b>
<b>Long Term Liabilities</b>				
2954 · Ford Motor Vehicle Loan	27,098	43,612	-16,514	-38%
2955 · Umpqua Bank Tax Exempt Bond A	2,558,647	2,778,339	-219,692	-8%
2960 · Umpqua Bank Taxable Bond B	80,000	107,000	-27,000	-25%
2975 · GASB 68 CalPERS Liab Valuation	1,074,605	1,074,605	0	0%
<b>Total Long Term Liabilities</b>	<b>3,740,350</b>	<b>4,003,556</b>	<b>-263,206</b>	<b>-7%</b>
<b>Total Liabilities</b>	<b>3,887,190</b>	<b>4,130,331</b>	<b>-243,141</b>	<b>-6%</b>
<b>Equity</b>				
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	1,364,904	278,381	1,086,523	390%
<b>Net Income</b>	<b>-527,792</b>	<b>-363,366</b>	<b>-164,426</b>	<b>-45%</b>
<b>Total Equity</b>	<b>12,038,625</b>	<b>11,116,528</b>	<b>922,097</b>	<b>8%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,925,815</b>	<b>15,246,859</b>	<b>678,956</b>	<b>4%</b>

Feather River Recreation & Park District  
 Detail Fixed Asset & Bonds  
 As of August 31, 2021

	<u>Date</u>	<u>Source Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
<b>1010.3 - Treasury Admin Ins Proceeds</b>					<b>216,525</b>
Total 1010.3 - Treasury Admin Ins Proceeds					216,525
<b>1010.4 - Treasury Ins Proceeds Playtown</b>					<b>40,230</b>
	08/12/2021	ALPINE PORTABLE TOILET SERVICE		-5,552	34,678
Total 1010.4 - Treasury Ins Proceeds Playtown				<u>-5,552</u>	<u>34,678</u>
Total 1010 - Treasury Cash				<u>-5,552</u>	<u>251,203</u>
<b>1031 - BofW Project INS PROCEEDS</b>					<b>-1</b>
Total 1031 - BofW Project INS PROCEEDS					-1
<b>1302 - FEMA Riverbend Claim A/R</b>					<b>2,839</b>
Total 1302 - FEMA Riverbend Claim A/R					2,839
<b>1320 - Umpqua Bank Project Fund</b>					<b>188,856</b>
Total 1320 - Umpqua Bank Project Fund					188,856
<b>1410 - Land</b>					<b>627,494</b>
Total 1410 - Land					627,494
<b>1420 - Buildings &amp; Improvements</b>					<b>15,924,992</b>
Total 1420 - Buildings & Improvements					15,924,992
<b>1430 - Equipment &amp; Vehicles</b>					<b>1,874,141</b>
Total 1430 - Equipment & Vehicles					1,874,141
<b>1440 - Construction in Progress</b>					<b>1,146,746</b>
<b>1448 - CIP Nelson SBF NE99</b>					<b>602,112</b>
Total 1448 - CIP Nelson SBF NE99					602,112
Total 1450 - CIP Feather River Trail FRT99					
<b>1451 - CIP Playtown Bathroom Fire</b>					<b>521,424</b>
Total 1451 - CIP Playtown Bathroom Fire					<u>521,424</u>
<b>2955 - Umpqua Bank Tax Exempt Bond A</b>					<b>-2,614,914</b>
	08/01/2021	BANK OF NEW YORK MELLON	2015A PRINCIPAL PAYMENT	56,267	-2,558,647
Total 2955 - Umpqua Bank Tax Exempt Bond A				<u>56,267</u>	<u>-2,558,647</u>
<b>2960 - Umpqua Bank Taxable Bond B</b>					<b>-87,000</b>
	08/01/2021	BANK OF NEW YORK MELLON	2015B PRINCIPAL PAYMENT	7,000	-80,000
Total 2960 - Umpqua Bank Taxable Bond B				<u>7,000</u>	<u>-80,000</u>

Feather River Recreation & Park District  
**Check Register**  
 August 2021

8:19 PM  
 09/13/2021  
 Accrual Basis

Date	Num	Name	Memo	Credit
08/12/2021	89810	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
08/12/2021	89811	DELONG, SHANNON	BOD STIPEND	100.00
08/12/2021	89812	FOWLER, SCOTT KENT	BOD STIPEND	100.00
08/12/2021	89813	ROCCHI, STEVE	BOD STIPEND	200.00
08/12/2021	89814	THOMAS, DEVIN	BOD STIPEND	100.00
08/12/2021	89815	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	4,717.00
08/12/2021	89816	ASCAP	MUSIC LICENSE CONCERT IN PAR	367.00
08/12/2021	89817	BRIGGS CAR CARE CENTER	BLACK VAN STEERING COLUMN	236.30
08/12/2021	89818	CARTER LAW OFFICE	LEGAL	567.50
08/12/2021	89819	CINTAS	JANITORIAL SUPPLIES	592.61
08/12/2021	89820	DAWSON OIL COMPANY	62765 FUEL	2,423.77
08/12/2021	89821	FASTENAL	BOLTS	7.58
08/12/2021	89822	FEATHER RIVER AIRE	SUMMER HVAC MAINTENANCE	687.00
08/12/2021	89823	Game Time, Inc.	PLAYGROUND EQUIP REPAIR	386.38
08/12/2021	89824	Golden Bear Alarms	QTRLY ALARM FBT	109.50
08/12/2021	89825	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
08/12/2021	89826	Industrial Power Products	MISC TOOL REPAIRS	110.30
08/12/2021	89827	Lincoln Aquatics	POOL CHEMCIALS	1,304.29
08/12/2021	89828	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,384.14
08/12/2021	89829	NETERER, ILENE	REFUND CX CLASS	16.00
08/12/2021	89830	OROVILLE POWER EQUIPMENT	MISC TOOL REPAIRS	289.15
08/12/2021	89831	RECDESK LLC	RECREATION SOFTWARE ANNUAL	6,300.00
08/12/2021	89832	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,788.71
08/12/2021	89833	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	787.12
08/12/2021	89834	VERIZON WIRELESS	WIRELESS PHONES 842045253-000	40.00
08/12/2021	89842	BURLESON, HARRY	INSTRUCTOR FITNESS	208.00
08/12/2021	89843	Anton, Victoria	EXPENSE REIMBURSEMENT	40.15
08/12/2021	89844	BANKCARD CENTER	STATEMENT 4607	1,146.36
08/12/2021	89845	Staples	STAPLES STATEMENT 3721	238.12
08/12/2021	89846	Tractor Supply Co.	TRACTOR SUPPLY STATEMENT	36.78
08/12/2021	89847	PELTZER, DEBORAH.	EXPENSE REIMBURSEMENT	44.24
08/12/2021	89848-892,	PAYROLL	PAYROLL ITEMS	32,557.30
08/12/2021	89893	ALPINE PORTABLE TOILET SERVICE	PLAYTOWN PORTABLE TOILETS	5,552.00
08/26/2021	89837	BRIGGS CAR CARE CENTER	BLACK VAN	186.57
08/26/2021	89838	CALF. WATER SERVICE	Acct 520857777 5/7/21-6/7/21	16,968.38
08/26/2021	89839	EWING	IRRIGATION	1,095.88
08/26/2021	89840	Industrial Power Products	OIL MIX	30.24
08/26/2021	89841	State Lands Commission	LEASE RIVERBEND PROP	146.95
08/26/2021	89894	AT&T - CALNET	PHONE LINES	93.01
08/26/2021	89895	BANK OF NEW YORK MELLON	UMPQUA LOANS 2015a 2015b	85,459.31
08/26/2021	89896	BETTER DEAL EXCHANGE	Acct#701960	99.83
08/26/2021	89897	Butte County Sheriff's Office	MONTHLY SHERIFF CREW GROUN	2,520.00
08/26/2021	89898	CINTAS	JANITORIAL SUPPLIES	592.61
08/26/2021	89899	DEL-MAR RENTAL & LANDSCAPE SUPPLY	PLAYGROUND BARK FORBES.	128.70
08/26/2021	89900	Dept. of Social Services	RO 13 FAC 045405901	726.00
08/26/2021	89901	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 F250 2019	758.39
08/26/2021	89902	FP MAILING SOLUTIONS	POSTAGE MACHINE	103.92
08/26/2021	89903	HOME DEPOT	HOME DEPOT STATEMENT	638.62
08/26/2021	89904	Knorr Systems, Inc	FILTER NET	186.66
08/26/2021	89905	Oroville Cable & Equipment	REPAIR BOBCAT	203.51
08/26/2021	89906	Oroville Safe, Lock & Door Co.	DOOR REPAIR	1,753.13
08/26/2021	89907	SOUTH FEATHER WATER & POWER	007771-000	56.42
08/26/2021	89908	SURPLUS CITY	CONEX RENTAL	255.00
08/26/2021	89909	Tarantino, Jeanette	DOG ATTACK CLAIM	1,182.36
08/26/2021	89910	TWSD	4-112.01 WATER NELSON	2,704.40
08/26/2021	89911	WAL-MART CAPITAL ONE	STATEMENT 638691	88.73
08/26/2021	89912	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	715.49
08/26/2021	89913	VOID	VOID CHECK 89913	0.00
08/26/2021	89914	AFLAC	JRF86 JUL21 PREMIUMS	1,546.28
08/26/2021	89915	KZFR Community Radio 90.1 FM	ANNUAL UNDEWRITTING	960.00
08/26/2021	89916-954	PAYROLL	PAYROLL ITEMS	30,067.87
08/26/2021	89955	Sunrise Environmental Scientific	PARK JANITORIAL CLEANING SUPP	705.75
<b>TOTAL</b>				<b><u>212,686.31</u></b>