

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

“We will provide and maintain quality parks, recreation experiences, and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community.”

FINANCE COMMITTEE MEETING

March 21, 2019

Location: FRRPD Board Room

Open Session 10:15 AM

AGENDA

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.

1. CALL MEETING TO ORDER

Time: _____

2. ROLL CALL

Chairperson Emberland _____

Director Steven Rocchi _____

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-A6)

- 1. Income Statement and Staff Report**
- 2. Balance Sheet**
- 3. Detailed Fixed Assets and Loan Payments**
- 4. Feb19 Check Register**
- 5. Flood Income Statement**
- 6. Income by Program**

6. ADJOURNMENT

Time: _____

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses			18				MONTHLY ACTUAL VS. MONTHLY BUDGET				
Year to Date Income Statement and Staff Report			PAYROLL USE	Payroll %	69%		Annual Budget divided by "X" amount of months				
Feb-19			YTD	YTD	YTD	YTD BUDGET	Feb-19	Feb-19	MONTHLY	YTD	
			TOTAL	Annual Budget	Over (Under)	% used	ACTUAL YTD TOTAL	BUDGET 8	Over (Under)	100%	
STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison			TOTAL	Annual Budget	Over (Under)	% used	ACTUAL YTD TOTAL	BUDGET 8	Over (Under)	100%	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS
Ordinary Income/Expense								MONTHS			
Income											
4100	· Tax Revenue	38,962	905,330	1,600,000	(694,670)	57%	905,330	1,066,667	(161,337)	85%	
4150	· Tax Revenue (BAD)		146,054	280,329	(134,275)	52%	146,054	186,886	(40,832)	78%	
· Program Income											
4350	· Discounts & Credits	(541)	(4,135)	(12,550)	8,415	33%	(4,135)	(8,367)	4,232	49%	
4300	· Program Income	64,366	552,319	1,015,000	(462,681)	54%	552,319	676,667	(124,348)	82%	Feb19: Classes \$5k, Rentals/Bday \$5.5k, Camp \$3k, Preschool \$33k, Adult/Youth Sports \$5k, Gymnastics \$19.2k
Total · Program Income		63,825	548,184	1,002,450	(454,266)	55%	548,184	668,300	(120,116)	82%	
4400	· Donation & Fundraising Income	695	3,617	9,000	(5,383)	40%	3,617	6,000	(2,383)	60%	Feb19: Preschool donation \$650
4500 · Grant/Reimbursed Expense Income			9,120	43,500	(34,380)	21%	9,120	29,000	(19,880)	31%	
4600 · Other Income		49	79	500	(421)	16%	79	333	(254)	24%	
4900 · Interest Income			7,625	8,000	(375)	95%	7,625	5,333	2,292	143%	
4905 · Interest Income - BAD			1,139	875	264	130%	1,139	583	556	195%	
Total Income		102,787	1,621,148	2,944,654	(1,323,506)	55%	1,621,148	1,963,103	(341,954)	83%	
Gross Profit		102,787	1,621,148	2,944,654	(1,323,506)	55%	1,621,148	1,963,103	(341,954)	83%	
Expense											
· Payroll Expenses											
5010	· Wages & Salaries	124,940	831,958	1,409,284	(577,326)	59%	831,958	939,523	(107,564)	85%	\$68.8k per payroll budgeted
5020	· Employer Taxes	16,781	83,407	152,320	(68,913)	55%	83,407	101,547	(18,140)	79%	\$58.6k per payroll expensed
5030	· Employee Benefits	13,583	101,435	165,979	(64,544)	61%	101,435	110,653	(9,218)	88%	Increases effective Jan 2019
5040	· Workers Comp	5,859	37,302	61,909	(24,607)	60%	37,302	41,273	(3,971)	87%	All FT positions filled
5060	Labor/Benefits CIP Projects		0	0	0		0	0	0		Summer positions will be hired
5060	Labor OT Riverbend FEMA		0	0	0		0	0	0		Payroll expense will increase
Total · Payroll Expenses		161,163	1,054,102	1,789,492	(735,390)	59%	1,054,102	1,192,995	(138,893)	85%	
5031 GASB 68 Benefit Expense			35,330	36,762	(1,432)	96%	35,330	24,508	10,822	144%	
5100 · Advertising & Promotion		199	4,174	10,000	(5,826)	42%	4,174	6,667	(2,493)	63%	
5120 · Bank Fees		734	6,226	13,000	(6,774)	48%	6,226	8,667	(2,441)	72%	
5130 · Charitable Contributions			9,692	2,500	7,192	388%	9,692	1,667	8,025	582%	Feb19: 2nd payment to WTC \$1250
5140 · Copying & Printing		707	6,217	12,000	(5,783)	52%	6,217	8,000	(1,783)	78%	
5155 · Employment New Hire Screen		142	993	3,100	(2,108)	32%	993	2,067	(1,074)	48%	
5160 · Dues, Mbrshps, Publications, Subscript		2,520	12,494	14,000	(1,506)	89%	12,494	9,333	3,161	134%	Jan/Feb19 Annual dues: Quickbooks, CRPS Rec Sup, Chamber,
5170 · Education & Development			7,608	15,000	(7,392)	51%	7,608	10,000	(2,392)	76%	Feb19: \$55 Park Sup CRPS Expo, \$200 Preschool 6 Teachers Child Ed, \$1.5k Board training offsite
5175 · Equipment Rental		1,566	8,310	5,600	2,710	148%	8,310	3,733	4,577	223%	
· Equipment, Tools & Furn (<\$5k)											
5182 · Operating ET&F		1,206	1,693	2,500	(807)	68%	1,693	1,667	26	102%	
5184 · Program ET&F		146	4,684	15,450	(10,766)	30%	4,684	10,300	(5,616)	45%	
5186 · Site/Shop ET&F		1,180	4,655	13,500	(8,845)	34%	4,655	9,000	(4,345)	52%	All maintenance tools/park supplies- shop vac, drill sets, wheelbarrow, etc
5187 · Computers & Technology ET&F		467	10,311	20,000	(9,689)	52%	10,311	13,333	(3,022)	77%	Feb19: \$1.5 upgrade client sign, Tablet
Total · Equipment, Tools & Furn (<\$5k)		2,999	21,343	51,450	(30,107)	41%	21,343	34,300	(12,957)	62%	
5200 · Insurance			53,088	52,500	588	101%	53,088	35,000	18,088	152%	
5210 · Interest Expense - Operating		120	1,027	3,600	(2,573)		1,027	2,400	(1,373)	43%	
5225 · Postage & Delivery			732	3,200	(2,468)	23%	732	2,133	(1,401)	34%	
· Professional & Outside Svcs											
5232 · Accounting			25,800	32,000	(6,200)	81%	25,800	21,333	4,467	121%	Feb19: Final Audit docs 2017-18
5233 · Bands/Recreation			1,075	1,900	(825)	57%	1,075	1,267	(192)	85%	
5234 · Board Stipends		700	6,600	12,000	(5,400)	55%	6,600	8,000	(1,400)	83%	
5235 · Recreation Instructors		2,390	16,308	30,400	(14,092)	54%	16,308	20,267	(3,959)	80%	
5236 · Legal		3,381	17,321	18,000	(679)	96%	17,321	12,000	5,321	144%	
5237 · Contract Janitorial		5,584	42,061	69,000	(26,939)	61%	42,061	46,000	(3,939)	91%	
5239 · Outside Service Admin/Consult		9,324	81,149	57,000	24,149	142%	81,149	38,000	43,149	214%	Feb19: \$7.4k BAD Eningers Report. \$31.6k 2018 Election expense. \$3.2k Temp employee
Total · Professional & Outside Svcs		21,379	190,314	220,300	(29,986)	86%	190,314	146,867	43,447	130%	
5250 · Rent											
· Repairs & Maintenance											
5261 · Building R&M		1,390	26,942	40,000	(13,058)	67%	26,942	26,667	275	101%	
5262 · Equipment R&M		1,063	8,077	18,000	(9,923)	45%	8,077	12,000	(3,923)	67%	Feb19: Report Segway blower \$2k
5263 · General R&M		141	7,693	25,000	(17,307)	31%	7,693	16,667	(8,974)	46%	
5264 · Grounds R&M		1,206	9,581	40,000	(30,419)	24%	9,581	26,667	(17,086)	36%	
5265 · Janitorial Supplies		1,845	14,872	29,500	(14,628)	50%	14,872	19,667	(4,795)	76%	
5266 · Vandalism Repair		433	1,558	10,000	(8,442)	16%	1,558	6,667	(5,109)	23%	

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses			18				MONTHLY ACTUAL VS. MONTHLY BUDGET				
Year to Date Income Statement and Staff Report			PAYROLL USE	Payroll %	69%		Annual Budget divided by "X" amount of months				
Feb-19			YTD	YTD	YTD	YTD BUDGET	Feb-19	Feb-19	MONTHLY	YTD	
			TOTAL	Annual Budget	Over (Under)	67% % used	ACTUAL YTD TOTAL	BUDGET 8	Over (Under)	100% % used	STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS
STAFF REPORT. COMPARE 2 MONTHS REVENUE/EXPENSES. YTD totals and budget comparison											
5267 · Vehicle R&M	6,404	3,104	12,482	6,000	6,482	208%	12,482	4,000	8,482	312%	
5268 · Aquatics Pool R&M	39	1,618	20,025	45,000	(24,975)	45%	20,025	30,000	(9,975)	67%	
5269 · Outside Contractor/Services R&M		117	3,081	20,000	(16,919)	15%	3,081	13,333	(10,253)	23%	
Total · Repairs & Maintenance	12,521	12,828	104,311	233,500	(129,189)	45%	104,311	155,667	(51,356)	67%	
5270 · Security	836	110	3,274	15,000	(11,726)	22%	3,274	10,000	(6,726)	33%	
· Supplies - Consumable											
5281 · Misc Staff & Uniform Supplies	6,058	662	9,504	9,000	504	106%	9,504	6,000	3,504	158%	Jan/Feb19 change to Maintenance Dept uniforms \$4k
5282 · Office Supplies	850	30	3,808	6,250	(2,442)	61%	3,808	4,167	(359)	91%	
5284 · Program Food	1,151	1,092	8,903	12,400	(3,497)	72%	8,903	8,267	636	108%	
5286 · Program Supplies	574	1,246	10,111	29,500	(19,389)	34%	10,111	19,667	(9,556)	51%	
5287 · Safety Supplies	106	27	1,527	3,500	(1,973)	44%	1,527	2,333	(806)	65%	
5289 · Site Supplies		70	93	2,200	(2,107)	4%	93	1,467	(1,374)	6%	
Total · Supplies - Consumable	8,739	3,127	33,946	62,850	(28,904)	54%	33,946	41,900	(7,954)	81%	
5290 · Taxes, Lic., Notices & Permits		38	3,484	5,000	(1,516)	70%	3,484	3,333	151	105%	
5300 · Telephone/Internet	1,068	1,023	8,675	14,000	(5,325)	62%	8,675	9,333	(658)	93%	
· Transportation, Meals & Travel											
5312 · Air, Lodging, Other Travel		11	5,131	5,000	131	103%	5,131	3,333	1,798	154%	
5314 · Fuel	1,200	1,269	20,864	21,750	(886)	96%	20,864	14,500	6,364	144%	
5316 · Meals		29	428	1,000	(572)	43%	428	667	(239)	64%	
5318 · Mileage	23	294	1,106	2,500	(1,394)	44%	1,106	1,667	(561)	66%	
Total · Transportation, Meals & Travel	1,223	1,603	27,529	30,250	(2,721)	91%	27,529	20,167	7,362	137%	
· Utilities											
5322 · Electric	5,086	5,425	72,704	110,000	(37,296)	66%	72,704	73,333	(629)	99%	
5324 · Garbage	1,217	1,522	11,603	23,300	(11,697)	50%	11,603	15,533	(3,931)	75%	
5326 · Gas/Propane	875	833	5,356	5,900	(544)	91%	5,356	3,933	1,423	136%	
5328 · Sewer	146	146	3,058	4,000	(942)	76%	3,058	2,667	391	115%	
5329 · Water	3,586	2,563	73,314	95,000	(21,686)	77%	73,314	63,333	9,980	116%	
Total · Utilities	10,910	10,489	166,035	238,200	(72,165)	70%	166,035	158,800	7,235	105%	
Total Expense	226,826	210,876	1,758,903	2,831,304	(1,072,401)	62%	1,758,903	1,887,536	(128,633)	93%	
Total Profit (Loss)	(124,039)	(139,369)	(137,754)	113,350	(251,104)		(137,754)	75,567	(213,321)		
Other Income/Expense							0	0			
Other Income											
4200 · Impact Fee Income	24,576	23,470	82,576				82,576	0			
4910 · Interest Income - Impact Fees			2,133				2,133	0			
4910 Insurance Proceeds NOT RIVERBEND		205	205				205	0			
Total Other Income	24,576	23,675	84,914				84,914	0			
Other Expense											
7000 Year End Adj Fair Value Adjustment			0				0				
7210 · Debt Interest Expense	9,071	9,071	74,020	109,825			74,020	73,217			
Total Other Expense	9,071	9,071	74,020	109,825			74,020	73,217			
Net Other Income	15,505	14,604	10,894				10,894	0			
Net Income	(108,534)	(124,765)	(126,860)	3,525			(126,860)	2,350			

	Feb 28, 19	Feb 28, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	403,813.40	453,848.41	-50,035.01	-11.03%
1010.2 - Treasury Cash - Reserve	373,594.00	383,594.00	-10,000.00	-2.61%
Total 1010 - Treasury Cash	777,407.40	837,442.41	-60,035.01	-7.17%
1020 - Imprest Cash	829.97	470.51	359.46	76.4%
1030 - BofW - Merchant Acct.	169,498.69	213,631.08	-44,132.39	-20.66%
1031 - BofW Project RIVERBEND	546,159.05	2,698,031.09	-2,151,872.04	-79.76%
1040 - Fund 2610 - BAD	189,888.86	168,197.74	21,691.12	12.9%
1050 - Impact Fees				
1051 - Impact - Parklands	271,640.13	191,669.38	79,970.75	41.72%
1052 - Impact - Public Use	15,563.99	30,599.73	-15,035.74	-49.14%
1053 - Impact - Aquatics	40,551.33	30,316.68	10,234.65	33.76%
Total 1050 - Impact Fees	327,755.45	252,585.79	75,169.66	29.76%
Total Checking/Savings	2,011,539.42	4,170,358.62	-2,158,819.20	-51.77%
Accounts Receivable				
1210 - Accounts Receivable	15,326.85	54,093.89	-38,767.04	-71.67%
Total Accounts Receivable	15,326.85	54,093.89	-38,767.04	-71.67%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	2,839.00	250,000.00	-247,161.00	-98.86%
1316 - Prepaid Expenses/Debt Interest	9,071.13	9,709.73	-638.60	-6.58%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
Total Other Current Assets	200,766.25	501,509.73	-300,743.48	-59.97%
Total Current Assets	2,227,632.52	4,725,962.24	-2,498,329.72	-52.86%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	10,306,394.08	8,495.00	0.08%
1430 - Equipment & Vehicles	834,044.09	802,004.23	32,039.86	4.0%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	4,341,732.03	300,858.12	4,040,873.91	1,343.12%
1447 - CIP Berry Creek Bathroom BC99	30,419.35	24,472.02	5,947.33	24.3%
1449 - CIP Palermo Park	17,175.81	0.00	17,175.81	100.0%
Total 1440 - Construction in Progress	4,389,327.19	325,330.14	4,063,997.05	1,249.19%
1499 - Accumulated Depreciation	-4,283,320.47	-3,872,382.85	-410,937.62	-10.61%
Total Fixed Assets	11,882,433.89	8,188,839.60	3,693,594.29	45.11%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	232,623.00	124,015.00	108,608.00	87.58%
Total 1550 - GASB 68 CalPERS Valuation	232,623.00	124,015.00	108,608.00	87.58%
Total Other Assets	232,623.00	124,015.00	108,608.00	87.58%
TOTAL ASSETS	14,342,689.41	13,038,816.84	1,303,872.57	10.0%

	Feb 28, 19	Feb 28, 18	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	94,601.24	222,202.44	-127,601.20	-57.43%
Total Accounts Payable	94,601.24	222,202.44	-127,601.20	-57.43%
Credit Cards				
2300 - Credit Cards Payable	2,326.63	915.30	1,411.33	154.19%
2350 - Supplier Accounts	759.60	363.77	395.83	108.81%
Total Credit Cards	3,086.23	1,279.07	1,807.16	141.29%
Other Current Liabilities				
2100 - Payroll Liabilities	10,828.37	15,521.82	-4,693.45	-30.24%
Total Other Current Liabilities	10,828.37	15,521.82	-4,693.45	-30.24%
Total Current Liabilities	108,515.84	239,003.33	-130,487.49	-54.6%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	24,091.90	33,133.47	-9,041.57	-27.29%
2955 - Umpqua Bank Tax Exempt Bond A	3,094,835.00	3,297,450.00	-202,615.00	-6.15%
2960 - Umpqua Bank Taxable Bond B	145,999.98	173,000.00	-27,000.02	-15.61%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	149,733.00	85,013.00	64,720.00	76.13%
2977 - GASB 68 Net Pension Liability	844,607.00	709,041.00	135,566.00	19.12%
Total 2975 - GASB 68 CalPERS Liab Valuation	994,340.00	794,054.00	200,286.00	25.22%
Total Long Term Liabilities	4,259,266.88	4,297,637.47	-38,370.59	-0.89%
Total Liabilities	4,367,782.72	4,536,640.80	-168,858.08	-3.72%
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	6,439,516.82	5,022,758.82	1,416,758.00	28.21%
3040 - General Fund Balance	-1,461,551.34	-23,687.34	-1,437,864.00	-6,070.18%
3050 - Benefit Assessment District	42,695.91	24,168.02	18,527.89	76.66%
3060 - Impact Fees (general)	246,363.94	243,785.83	2,578.11	1.06%
3099 - Undistributed Retained Earnings	3,124,867.59	0.00	3,124,867.59	100.0%
Net Income	1,562,013.77	3,214,150.71	-1,652,136.94	-51.4%
Total Equity	9,974,906.69	8,502,176.04	1,472,730.65	17.32%
TOTAL LIABILITIES & EQUITY	14,342,689.41	13,038,816.84	1,303,872.57	10.0%

Feather River Recreation & Park District
 Detail Fixed Asset & Bonds
 As of February 28, 2019

1:34 PM
 03/13/2019
 Accrual Basis

	Date	Source Name	Memo	Amount	Balance
1031 - BofW Project RIVERBEND					573,081.82
	02/14/2019	FRANKLIN CONSTRUCTION, INC	RIVERBEND CONSTRUCTION	-238,478.88	334,602.94
	02/14/2019	HYLTON SECURITY, INC.	JAN19 SECURITY	-9,840.00	324,762.94
	02/14/2019	MELTON DESIGN GROUP	RIVERBEND PHASE 2	-2,378.89	322,384.05
	02/22/2019	FEMA PAYMENT		168,750.00	491,134.05
	02/22/2019	FEMA/INSURANCE PAYMENT		55,025.00	546,159.05
Total 1031 - BofW Project RIVERBEND				-26,922.77	546,159.05
1302 - FEMA Riverbend Claim A/R					213,776.00
	02/22/2019	FEMA PAYMENT		-168,750.00	45,026.00
	02/22/2019	FEMA PAYMENT		-42,187.00	2,839.00
Total 1302 - FEMA Riverbend Claim A/R				-210,937.00	2,839.00
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					834,044.09
Total 1430 - Equipment & Vehicles					834,044.09
1440 - Construction in Progress					4,347,008.37
1443 - CIP Riverbend Restoration RB99					4,299,413.21
	02/22/2019	MELTON DESIGN GROUP	PHASE 2 CONSTRUCTION DOCS, CONTIGENC	4,720.00	4,304,133.21
	02/22/2019	MELTON DESIGN GROUP	PHASE 2, ADDED TO PHASE 1 CONSTRUCTION ADMIN	1,301.70	4,305,434.91
	02/28/2019	FRANKLIN CONSTRUCTION, INC	TURF SOD	16,000.00	4,321,434.91
	02/28/2019	FRANKLIN CONSTRUCTION, INC	AMPHITHEATER	22,207.50	4,343,642.41
	02/28/2019	FRANKLIN CONSTRUCTION, INC	LESS 5% RENTENTION	-1,910.38	4,341,732.03
Total 1443 - CIP Riverbend Restoration RB99				42,318.82	4,341,732.03
1447 - CIP Berry Creek Bathroom BC99					30,419.35
Total 1447 - CIP Berry Creek Bathroom BC99					30,419.35
1449 - CIP Palermo Park					17,175.81
Total 1449 - CIP Palermo Park					17,175.81
Total 1440 - Construction in Progress				42,318.82	4,389,327.19
2955 - Umpqua Bank Tax Exempt Bond A					-3,145,895.00
	02/19/2019	BANK OF NEW YORK MELLON	MAR19 LOAN 2015B	51,060.00	-3,094,835.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				51,060.00	-3,094,835.00
2960 - Umpqua Bank Taxable Bond B					-151,999.98
	02/19/2019	BANK OF NEW YORK MELLON	MAR19 LOAN 2015B	6,000.00	-145,999.98
Total 2960 - Umpqua Bank Taxable Bond B				6,000.00	-145,999.98

Feather River Recreation & Park District
Check Register
 February 2019

1:42 PM
 03/13/2019
 Accrual Basis

1010 - Treasury Cash

1010.1 - Treasury Cash - General

Date	Num	Name	Memo	Credit
02/07/2019	84405	PREMIER ACCESS	DENTAL JAN/FEB19 PREMIUMS	1,927.07
02/07/2019	84406	BLUE SHIELD OF CALIFORNIA	4004625 FEB19 HEALTH PREMIUMS	9,480.66
02/14/2019	84407	AFLAC	JRF86 DEC/JAN19	2,054.88
02/14/2019	84408	GARY EMBERLAND	MONTHLY BOD STIPEND	200.00
02/14/2019	84409	MARCIA CARTER	MONTHLY BOD STIPEND	100.00
02/14/2019	84410	SCOTT KENT FOWLER	MONTHLY BOD STIPEND	100.00
02/14/2019	84411	BRANDT, CLEARENCE 'SONNY'	BOD STIPEND	100.00
02/14/2019	84412	STEVEN ROCCHI	MONTHLY BOD STIPEND	200.00
02/14/2019	84413	BANKCARD CENTER	STATEMENT 4607	837.98
02/14/2019	84414	BANKCARD CENTER	STATMENT 9561	2,801.42
02/14/2019	84415	A1 Appliance	WASHING MACHINE	595.13
02/14/2019	84416	ALL THINGS CLEANING	JAN19 JANITORAL PARKS	4,784.00
02/14/2019	84417	BANKCARD CENTER	STATEMENT 6280	885.82
02/14/2019	84418	BETTER DEAL EXCHANGE	Acct#701960 JAN19	288.78
02/14/2019	84419	BLUE STAR SOLUTIONS	TEMP EMPLOYEE	768.00
02/14/2019	84420	Butte County Air Quality Mgmt. District	RIVERBEND PARK ANNUAL BURN F	37.50
02/14/2019	84421	CINTAS	JANITORIAL SUPPLIES	945.55
02/14/2019	84422	COMP	DRUG SCREEN	46.50
02/14/2019	84423	CPRS	ANNUAL AGENCY, PLUS GM	480.00
02/14/2019	84424	CRESCO EQUIPMENT RENTALS	EQUIPMENT RENTAL	1,558.19
02/14/2019	84425	DAVE'S PARTY RENTAL	TABLECLOTHS DANCE EVENT	81.76
02/14/2019	84426	DAWSON OIL COMPANY	JAN18 FUEL	1,199.86
02/14/2019	84427	FASTENAL	MISC SUPPLIES/REPAIRS	177.24
02/14/2019	84428	FEATHER RIVER AIRE	HVAC FILTER WINTER SERVICE	575.00
02/14/2019	84429	Golden Bear Alarms	SEC ALARM FBT	109.50
02/14/2019	84430	HOLM, KRISTY	REFUND GYM BDAY	225.00
02/14/2019	84431	HOME DEPOT	HOME DEPOT STATEMENT DEC18	4,461.29
02/14/2019	84432	INDUSTRIAL PLUMBING SUPPLY	TOILET REPAIR PARTS	208.07
02/14/2019	84433	LIMEY TEES	ALL DEPT STAFF SHIRTS/JACKETS	4,507.29
02/14/2019	84434	MAZES CONSULTING	IT SUPPORT/SOFTWARE	3,316.69
02/14/2019	84435	Mendoza, Jill	REFUND SP7 GYM7	300.00
02/14/2019	84436	NORTH STATE PARENT	MAG AD	47.00
02/14/2019	84437	Staples	STAPLES STATEMENT JAN19	391.93
02/14/2019	84438	STEPHENS, SUMMER	REFUND KARATE	55.00
02/14/2019	84439	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	706.62
02/14/2019	84440	HARRY BURLESON	YOUTH SPORT JUDO	169.00
02/14/2019	84441-84501	PAYROLL	PAYROLL ITEMS	33,471.50
02/28/2019	84502	COMCAST	Acct# 8155 60 019 0233893	123.29
02/28/2019	84503	DEBORAH PELTZER ,	CELL PHONE REIMBR	30.00
02/28/2019	84504	ERIC DANNER ,	CELL PHONE REIMBR	30.00
02/28/2019	84505	ESTELA VALENCIA ,	CELL REIMBR	40.00

Date	Num	Name	Memo	Credit
02/28/2019	84506	HUE VANG ,	CELL PHONE REIMBR	30.00
02/28/2019	84507	JASON GRAY ,	MONTHLY CELL REIMBR	30.00
02/28/2019	84508	JUSTIN VALENCIA ,	CELL PHONE REIMBR	30.00
02/28/2019	84509	MICHELLE HUFFMAN	MONTHLY CELL PHONE REIMBR	30.00
02/28/2019	84510	MONICA MIROLA-LOPEZ ,	MONTHLY CELL PHONE REIMBR	30.00
02/28/2019	84511	RANDY MURPHY	OUT OF COUNTY MILEAGE	78.88
02/28/2019	84512	ROBERT BRIAN WILSON ,	CELL PHONE REIMBR	30.00
02/28/2019	84513	SCOTT THOMPSON ,	MONTHLY CELL REIMBR	50.00
02/28/2019	84514	STEPHANIE PEOPLES ,	MONTHLY CELL REIMBR	25.00
02/28/2019	84515	TAYLOR M. HAURY ,	MONTHLY CELL PHONE	25.00
02/28/2019	84516	THOMAS GORMAN ,	CELL PHONE REIMBR	30.00
02/28/2019	84517	ZERIMAR RAMIREZ ,	MONTHLY CELL REIMBR	30.00
02/28/2019	84518	ESTELA VALENCIA ,	5 TEACHERS CHILD ED CONFEREN	200.00
02/28/2019	84519	ARAMARK	MAINTENANCE UNIFORMS 7925852	26.00
02/28/2019	84520	AT&T - CALNET	PHONE LINES	83.44
02/28/2019	84521	BANK OF NEW YORK MELLON	LOAN PAYMENT MAR19	84,273.40
02/28/2019	84522	BLUE STAR SOLUTIONS	TEMP EMPLOYEE	1,680.00
02/28/2019	84523	Butte County Elections Division	2018 BOD ELECTION	31,660.04
02/28/2019	84524	CHICO RENT-A-FENCE	TEMP FENCE RENTAL	175.50
02/28/2019	84525	CINTAS	JANITORIAL SUPPLIES	1,362.99
02/28/2019	84526	COMCAST	Acct#8155600190189780 PHONE/INT	431.29
02/28/2019	84527	DEL-MAR RENTAL & LANDSCAPE SUPPLY		592.03
02/28/2019	84528	ENTERPRISE-RECORD	ADVERTISE DANCE EVENT	145.00
02/28/2019	84529	FP MAILING SOLUTIONS	POSTAGE MACHINE	102.96
02/28/2019	84530	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
02/28/2019	84531	INDUSTRIAL PLUMBING SUPPLY	TOILET VALVES	1,075.45
02/28/2019	84532	LES SCHWAB TIRES	TIRES F250 AND TRAILER	1,619.55
02/28/2019	84533	RECOLOGY BUTTE COLUSA COUNTIES		1,216.55
02/28/2019	84534	SCI Consulting Group	BAD ENGINEER REPORT ADMINIST	7,435.00
02/28/2019	84535	SHARP'S LOCKSMITHING	KEYS/LOCK REPAIR	52.40
02/28/2019	84536	SURPLUS CITY	CONEX RENTAL	75.00
02/28/2019	84537	TWSD	4-112.01 WATER NELSON	359.68
02/28/2019	84538	Valley Truck & Tractor, Inc.	BELT GATOR	73.32
02/28/2019	84539	WAL-MART COMMUNITY	STATEMENT 1712	105.55
02/28/2019	84540	WAXIE SANITARY SUPPLY	VACUUM BAGS	95.77
02/28/2019	84541	JEREMY MIRELES	DANCE EVENT DJ	375.00
02/28/2019	84542	KELLY VINCENT	IN-STEP SCHOOL OF DANCE SESSI	187.20
02/28/2019	84543	LYNNDEE CAPUT	WHOLE BODY FITNESS 1/27 TO 2/2:	136.50
02/28/2019	84544	RONNIE SMITH ENTERPRISES	KARATE-SESSION 2	1,574.95
02/28/2019	84545-84602	PAYROLL	PAYROLL ITEMS	32,625.48
02/28/2019	84603	FORD MOTOR CREDIT COMPANY L	LEASE 9423800 F250	887.55
				<u>247,539.00</u>
Total 1010.1 - Treasury Cash - General				<u>247,539.00</u>
Total 1010 - Treasury Cash				<u>247,539.00</u>
TOTAL				<u>247,539.00</u>

Feather River Recreation and Park District Income
Statement by Program Year to Date

July 2018-February 2019 Income by Program	Aquatics	Classes	Events	Rentals (excluding Gym Meets)	Camp	Preschool	Adult Sports	Youth Sports	Gymnastics	Gym Bday	Gym Meet Rental
Ordinary Income/Expense											
Income											
4300 - Program Income											
4350 - Discounts & Credits	0	-598	-2	-23	-189	-2,161	0	0	-1,217	0	0
4300 - Program Income - Other	23,401	41,658	2,103	11,983	65,088	215,401	4,900	17,935	142,332	4,425	23,000
Total 4300 - Program Income	23,401	41,060	2,101	11,960	64,899	213,240	4,900	17,935	141,115	4,425	23,000
4400 - Donation & Fundraising Income	0	0	1,315	0	0	650	0	0	684	0	0
4500 - Grant/Reimbursed Expense Income	0	0	0	0	0	0	0	0	1,620	0	0
Total Income	23,401	41,060	3,416	11,960	64,899	213,890	4,900	17,935	143,418	4,425	23,000
Gross Profit	23,401	41,060	3,416	11,960	64,899	213,890	4,900	17,935	143,418	4,425	23,000
Expense											
Total Expense	39,846	40,633	13,169	726	43,125	238,350	6,573	12,653	150,534	1,874	726
Net Ordinary Income	-16,445	427	-9,753	11,234	21,774	-24,460	-1,673	5,282	-7,116	2,551	22,274
Other Income/Expense											
Other Expense											
7210 - Debt Interest Expense	0	13,047	0	0	0	14,497	0	0	28,993	0	0
Total Other Expense	0	13,047	0	0	0	14,497	0	0	28,993	0	0
Net Other Income	0	-13,047	0	0	0	-14,497	0	0	-28,993	0	0
Net Income/Loss	-16,445	-12,620	-9,753	11,234	21,774	-38,956	-1,673	5,282	-36,109	2,551	22,274
2018-19 Annual Revenue Budget	\$ 48,000	\$ 105,000	\$ 7,250	\$ 29,750	\$ 87,000	\$ 319,000	\$ 22,000	\$ 65,000	\$ 300,000	\$ 17,000	\$ 20,000
Jul18-Feb19 Revenue per this report	\$ 23,401	\$ 41,060	\$ 3,416	\$ 11,960	\$ 64,899	\$ 213,240	\$ 4,900	\$ 17,935	\$ 143,418	\$ 4,425	\$ 23,000
Mar19-Jun19 Estimated Revenue	\$ 24,750	\$ 18,000	\$ 3,500	\$ 8,000	\$ 22,225	\$ 113,000	\$ 6,500	\$ 16,000	\$ 67,000	\$ 3,000	\$ 7,000
2018-19 Total Estimated Revenue	\$ 48,151	\$ 59,060	\$ 6,916	\$ 19,960	\$ 87,124	\$ 326,240	\$ 11,400	\$ 33,935	\$ 210,418	\$ 7,425	\$ 30,000
Estimated Over/Under Budget 2018-19	\$ 151	\$ (45,940)	\$ (334)	\$ (9,790)	\$ 124	\$ 7,240	\$ (10,600)	\$ (31,066)	\$ (89,582)	\$ (9,575)	\$ 10,000
2018-19 % Actual Revenue over/under Budget	0%	-78%	-5%	-49%	0%	2%	-93%	-92%	-43%	-129%	33%
2019-18 Proposted Revenue Budget	\$ 48,400	\$ 68,100	\$ 15,000	\$ 30,760	\$ 89,900	\$ 387,000	\$ 20,000	\$ 40,000	\$ 335,675	\$ 13,500	\$ 72,120
% budget revenue increase vs. actual 2018-19	1%	15%	117%	54%	3%	19%	75%	18%	60%	82%	140%

Feather River Recreation and Park District Income
Statement by Program Year to Date

July 2018-February 2019		Aquatics	Classes	Events	Rentals (excluding Gym Meets)	Camp	Preschool	Adult Sports	Youth Sports	Gymnastics	Gym Bday	Gym Meets Rental									
Ordinary Income/Expense																					
Income																					
4300 - Program Income																					
4350 - Discounts & Credits		0	-598	-2	-23	-189	-2,161	0	0	-1,217	0	0									
4300 - Program Income - Other		23,401	41,658	2,103	11,983	65,088	215,401	4,900	17,935	142,332	4,425	23,000									
Total 4300 - Program Income		23,401	41,060	2,101	11,960	64,899	213,240	4,900	17,935	141,115	4,425	23,000									
4400 - Donation & Fundraising Income		0	0	1,315	0	0	650	0	0	684	0	0									
4500 - Grant/Reimbursed Expense Income		0	0	0	0	0	0	0	0	1,620	0	0									
Total Income		23,401	41,060	3,416	11,960	64,899	213,890	4,900	17,935	143,418	4,425	23,000									
Gross Profit		23,401	41,060	3,416	11,960	64,899	213,890	4,900	17,935	143,418	4,425	23,000									
Expense																					
Total Expense		39,846	40,633	13,169	726	43,125	238,350	6,573	12,653	150,534	1,874	726									
Net Ordinary Income		-16,445	427	-9,753	11,234	21,774	-24,460	-1,673	5,282	-7,116	2,551	22,274									
Other Income/Expense																					
Other Expense																					
7210 - Debt Interest Expense		0	13,047	0	0	0	14,497	0	0	28,993	0	0									
Total Other Expense		0	13,047	0	0	0	14,497	0	0	28,993	0	0									
Net Other Income		0	-13,047	0	0	0	-14,497	0	0	-28,993	0	0									
Net Income/Loss		-16,445	-12,620	-9,753	11,234	21,774	-38,956	-1,673	5,282	-36,109	2,551	22,274									
2018-19 Annual Revenue Budget																					
\$	48,000	\$	105,000	\$	7,250	\$	29,750	\$	87,000	\$	319,000	\$	22,000	\$	65,000	\$	300,000	\$	17,000	\$	20,000
\$	23,401	\$	41,060	\$	3,416	\$	11,960	\$	64,899	\$	213,240	\$	4,900	\$	17,935	\$	143,418	\$	4,425	\$	23,000
\$	24,750	\$	18,000	\$	3,500	\$	8,000	\$	22,225	\$	113,000	\$	6,000	\$	16,000	\$	67,000	\$	3,000	\$	7,000
\$	48,151	\$	59,060	\$	6,916	\$	19,960	\$	87,124	\$	326,240	\$	10,900	\$	33,935	\$	210,418	\$	7,425	\$	30,000
\$	151	\$	(45,940)	\$	(334)	\$	(9,790)	\$	124	\$	7,240	\$	(11,100)	\$	(31,066)	\$	(89,582)	\$	(9,575)	\$	10,000
	0%		-78%		-5%		-49%		0%		2%		-102%		-92%		-43%		-129%		33%
2019-20 Proposed Revenue Budget																					
\$	48,400	\$	68,100	\$	15,000	\$	30,760	\$	89,900	\$	387,000	\$	20,000	\$	40,000	\$	335,675	\$	13,500	\$	72,120
% budget revenue increase vs. actual 2018-19	1%		15%		117%		54%		3%		19%		83%		18%		60%		82%		140%