



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Finance Committee Meeting  
January 20, 2022

**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**

December 2021 Financials (Appendix A)

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

Upcoming Financial Request/Needs

None.

**ADJOURNMENT**

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

	Dec 21	Budget	\$ Over Budget	Staff Comments	Jul - Dec 21	YTD Budget	\$ Over Budget	% of Budget	Staff Comments	Annual Budget
<b>Ordinary Income/Expense</b>										
<b>Income</b>										
4100 - Tax Revenue	988,873	1,000,000	(11,127)		1,072,827	1,000,000	72,827	107%		1,900,000
4150 - Tax Revenue (BAD)	172,499	200,000	(27,501)		172,499	200,000	(27,501)	86%		308,000
4300 - Program Income	41,686	71,465	(29,779)	Classes \$3k, Preschool \$15k, Gymnastics \$17k, Youth Sports \$5k, Rentals \$1k	301,464	454,788	(153,324)	66%	Programming requires a detailed plan from GM for next fiscal year. Direction to staff is needed by March 1st to be included in the 2022-23 f/year budget workshop in April	893,575
4400 - Donation & Fundraising Income	650			Preschool BCOE donation	11,058	2,500	8,558	442%		2,500
4600 - Other Income	1,186		1,186		1,621	500	1,121	324%		1,000
4900 - Interest Income	1,677	10,000	(8,323)		5,548	10,000	(4,452)	55%		19,000
4905 - Interest Income - BAD	98	1,250	(1,152)		200	1,250	(1,050)	16%		2,500
<b>Total Income</b>	<b>1,206,669</b>	<b>1,282,715</b>	<b>(76,046)</b>		<b>1,565,217</b>	<b>1,669,038</b>	<b>(103,821)</b>	<b>94%</b>		<b>3,126,575</b>
<b>Gross Profit</b>	<b>1,206,669</b>	<b>1,282,715</b>	<b>(76,046)</b>		<b>1,565,217</b>	<b>1,669,038</b>	<b>(103,821)</b>	<b>94%</b>		<b>3,126,575</b>
<b>Expense</b>										
5000 - Payroll Expenses	150,686	171,733	(21,047)		718,295	854,773	(136,478)	84%	Payroll expense is high compared to program income at nearly 40% under budget. January 2022 payroll expenses will increase due to mandatory and annual pay increases. 2022/23 budget will require a structured plan and clear direction to address payroll and staffing levels	1,690,123
5031 - GASB 68 Benefit Expense					67,639	70,450	(2,811)	96%		70,450
5100 - Advertising & Promotion	20	917	(897)		1,205	5,498	(4,293)	22%		11,000
5120 - Bank Fees	347	584	(237)		1,411	3,496	(2,085)	40%		7,000
5130 - Charitable Contributions		1,250	(1,250)			1,250	(1,250)			2,500
5140 - Copying & Printing		844	(844)		3,831	5,061	(1,230)	76%		10,125
5155 - Employment New Hire Screen		150	(150)		233	1,100	(867)	21%		2,000
5160 - Dues, Mbrshps & Subscriptions	564		564	CPRS annual membership \$555	9,068	6,000	3,068	151%		10,500
5170 - Education & Development	91	500	(409)		611	4,000	(3,389)	15%		8,500
5175 - Equipment Rental	451	875	(424)		451	5,250	(4,799)	9%		10,500
5180 - Equipment, Tools & Furn (<\$5k)	972	3,633	(2,661)	Printer \$235, Software \$735	25,710	31,902	(6,192)	81%		54,977
5200 - Insurance					161,340	185,000	(23,660)	87%		185,000
5210 - Interest Expense - Operating	142	125	17		909	750	159	121%		1,500
5225 - Postage & Delivery		500	(500)		208	700	(492)	30%		1,500
5230 - Professional & Outside Svcs	11,977	14,750	(2,773)	Park Janitorial \$6440, Property Appraisal \$3850	89,744	131,300	(41,556)	68%		230,000
5260 - Repairs & Maintenance										
5261 - Building R&M	888	2,000	(1,112)		10,989	13,000	(2,011)	85%		25,000
5262 - Equip Repairs & Small Tools	1,402	1,500	(98)	Back pack blower \$500, repairs hustler mower \$500	7,927	9,000	(1,073)	88%		18,000
5263 - General R&M		1,250	(1,250)			7,500	(7,500)			15,000
5264 - Grounds R&M	1,999	3,300	(1,301)	Replace tennis net \$550, MLK barrier fence \$500	15,243	31,100	(15,857)	49%		60,000
5265 - Janitorial Supplies	845	2,075	(1,230)		11,093	12,950	(1,857)	86%		26,000
5266 - Vandalism Repair	192	400	(208)	MLK Bathroom	18,586	2,600	15,986	715%		5,000
5267 - Vehicle R&M	209	825	(616)		4,161	5,050	(889)	82%		10,000
5268 - Aquatics Pool R&M		1,000	(1,000)		12,749	18,000	(5,251)	71%		40,000
5269 - Outside Contractor/Services R&M	575	1,250	(675)	Squirrel abatement \$450	13,085	7,500	5,585	174%		15,000
<b>Total 5260 - Repairs &amp; Maintenance</b>	<b>6,110</b>	<b>13,600</b>	<b>(7,490)</b>		<b>93,833</b>	<b>106,700</b>	<b>(12,867)</b>	<b>88%</b>		<b>214,000</b>
5270 - Security	4,595	1,650	2,945	Maint shop install security system \$4.6k	6,118	10,100	(3,982)	61%		20,000
5280 - Supplies - Consumable	3,051	6,100	(3,049)	Maint clothing allowance \$600, Gymnastics t-shirts \$1.2k	14,347	39,923	(25,576)	36%		82,523
5290 - Taxes, Lic., Notices & Permits	23	430	(407)		6,074	2,583	3,491	235%		5,163
5300 - Telephone/Internet	1,401	1,175	226		7,501	7,060	441	106%		14,110
5310 - Fuel, Travel & Meals	2,820	2,675	145		15,441	16,450	(1,009)	94%		32,900
5320 - Utilities	14,792	20,555	(5,763)		173,344	153,360	19,984	113%		309,350

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

	Dec 21	Budget	\$ Over Budget	Staff Comments	Jul - Dec 21	YTD Budget	\$ Over Budget	% of Budget	Staff Comments	Annual Budget
7000 · Debt Interest	7,220	7,220	0		43,851	43,851	0	100%		85,570
<b>Total Expense</b>	<b>205,262</b>	<b>249,266</b>	<b>(44,004)</b>		<b>1,441,164</b>	<b>1,686,557</b>	<b>(245,393)</b>	<b>85%</b>		<b>3,059,291</b>
<b>Net Ordinary Income</b>	<b>1,001,407</b>	<b>1,033,449</b>	<b>(32,042)</b>		<b>124,053</b>	<b>(17,519)</b>	<b>141,572</b>	<b>(708%)</b>		<b>67,284</b>
<b>Other Income/Expense</b>										
<b>Other Income</b>										
4200 · Impact Fee Income	2,212				132,212					
4500 · Grant/Reimbursed Expense Income	292,909			\$278k Special District Covid relief, Preschool Valley Oaks Covid relief grant, Preschool BCOE food program \$2.1k	436,235					
4650 · Insurance Proceeds	4,602			White Van cat converter \$4.6k	365,675					
4910 · Interest Income - Impact Fees	1,531				3,948					
9900 · Gain/(Loss) on Asset disposal					5,600					
<b>Total Other Income</b>	<b>301,254</b>				<b>943,670</b>					
<b>Other Expense</b>										
5102 · Insurance Claim Expense					12,737					
<b>Total Other Expense</b>					<b>12,737</b>					
<b>Net Other Income</b>	<b>301,254</b>				<b>930,933</b>					
<b>Net Income</b>	<b>1,302,661</b>	<b>1,033,449</b>	<b>269,212</b>		<b>1,054,986</b>	<b>(17,519)</b>	<b>1,072,505</b>	<b>(6.022%)</b>		<b>67,284</b>

Feather River Recreation & Park District  
Balance Sheet Prev Year Comparison  
As of December 31, 2021

7:33 PM  
01/14/2022  
Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · Treasury Cash				
1010.1 · Treasury Cash - General	1,421,471	784,024	637,447	81%
1010.2 · Treasury Cash - Reserve	347,494	302,494	45,000	15%
1010.3 · Treasury Admin Ins Proceeds	16,525	216,525	-200,000	-92%
1010.4 · Treasury Ins Proceeds Playtown	0	148,305	-148,305	-100%
1010.5 · Treasury Nelson Pool Funds	454,686	0	454,686	100%
<b>Total 1010 · Treasury Cash</b>	<b>2,240,176</b>	<b>1,451,348</b>	<b>788,828</b>	<b>54%</b>
1020 · Imprest Cash	1,000	519	481	93%
1030 · BofW - Merchant Acct.	59,029	34,357	24,672	72%
1031 · BofW Project INS PROCEEDS	304,152	248,694	55,458	22%
1040 · Fund 2610 - BAD	205,361	196,070	9,291	5%
1050 · Impact Fees	651,557	606,757	44,800	7%
<b>Total Checking/Savings</b>	<b>3,461,275</b>	<b>2,537,745</b>	<b>923,530</b>	<b>36%</b>
Accounts Receivable	-8,621	29,789	-38,410	-129%
<b>Other Current Assets</b>				
1302 · FEMA Riverbend Claim A/R	2,839	2,839	0	0%
1320 · Umpqua Bank Project Fund	188,856	188,856	0	0%
<b>Total Other Current Assets</b>	<b>191,695</b>	<b>191,695</b>	<b>0</b>	<b>0%</b>
<b>Total Current Assets</b>	<b>3,644,349</b>	<b>2,759,229</b>	<b>885,120</b>	<b>32%</b>
<b>Fixed Assets</b>				
1410 · Land	627,494	627,494	0	0%
1420 · Buildings & Improvements	16,429,398	15,029,020	1,400,378	9%
1430 · Equipment & Vehicles	1,828,859	1,150,139	678,720	59%
1440 · Construction in Progress				
1443 · CIP Riverbend Restoration RB99	0	1,344,321	-1,344,321	-100%
1448 · CIP Nelson SBF NE99	801,326	114,733	686,593	598%
1450 · CIP Feather River Trail FRT99	23,235	5,565	17,670	318%
1451 · CIP Playtown Bathroom Fire	0	321,424	-321,424	-100%
<b>Total 1440 · Construction in Progress</b>	<b>824,561</b>	<b>1,786,043</b>	<b>-961,482</b>	<b>-54%</b>
1499 · Accumulated Depreciation	-6,165,308	-5,433,828	-731,480	-13%
<b>Total Fixed Assets</b>	<b>13,545,004</b>	<b>13,158,868</b>	<b>386,136</b>	<b>3%</b>
<b>Other Assets</b>				
1500 · FMV Adjustments	15,666	35,865	-20,199	-56%
1550 · GASB 68 CalPERS Valuation	191,855	203,139	-11,284	-6%
<b>Total Other Assets</b>	<b>207,521</b>	<b>239,004</b>	<b>-31,483</b>	<b>-13%</b>
<b>TOTAL ASSETS</b>	<b>17,396,874</b>	<b>16,157,101</b>	<b>1,239,773</b>	<b>8%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	59,230	336,046	-276,816	-82%
Credit Cards	-1,780	360	-2,140	-594%
<b>Other Current Liabilities</b>				
2100 · Payroll Liabilities				
2110 · Wages Payable	54,682	42,957	11,725	27%

Feather River Recreation & Park District  
Balance Sheet Prev Year Comparison  
As of December 31, 2021

7:33 PM  
01/14/2022  
Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change	% Change
2160 - Workers Comp Payable	-20,141	-49,101	28,960	59%
2170 - Retirement Payable	0	4	-4	-100%
2180 - Health Insurance Payable	3,991	8,076	-4,085	-51%
2185 - Dental Insurance Payable	1,046	767	279	36%
2186 - Life Insurance Payable	10	70	-60	-86%
2187 - Aflac Payable	1,951	1,303	648	50%
2199 - Accrued Leave Payable	47,566	46,905	661	1%
<b>Total 2100 - Payroll Liabilities</b>	<b>89,105</b>	<b>50,981</b>	<b>38,124</b>	<b>75%</b>
2400 - Deposits/Refunds to Customers	0	3,836	-3,836	-100%
2405 - Deferred Revenue	5,960	0	5,960	100%
<b>Total Other Current Liabilities</b>	<b>95,065</b>	<b>54,817</b>	<b>40,248</b>	<b>73%</b>
<b>Total Current Liabilities</b>	<b>152,515</b>	<b>391,223</b>	<b>-238,708</b>	<b>-61%</b>
<b>Long Term Liabilities</b>	<b>3,744,990</b>	<b>3,937,395</b>	<b>-192,405</b>	<b>-5%</b>
<b>Total Liabilities</b>	<b>3,897,505</b>	<b>4,328,618</b>	<b>-431,113</b>	<b>-10%</b>
<b>Equity</b>	<b>13,499,369</b>	<b>11,828,482</b>	<b>1,670,887</b>	<b>14%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,396,874</b>	<b>16,157,100</b>	<b>1,239,774</b>	<b>8%</b>

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

	Date	Source Name	Memo	Amount	Balance
<b>1010 - Treasury Cash</b>					<b>471,212</b>
<b>1010.3 - Treasury Admin Ins Proceeds</b>					<b>16,525</b>
Total 1010.3 - Treasury Admin Ins Proceeds					16,525
<b>1010.5 - Treasury Nelson Pool Funds</b>					<b>454,686</b>
Total 1010.5 - Treasury Nelson Pool Funds					454,686
Total 1010 - Treasury Cash					<u>471,211</u>
<b>1031 - BofW Project INS PROCEEDS</b>					<b>310,187</b>
	12/01/2021	ACH DEPOSIT IN BOW	XFER SURPLUS SALE FUNDS TO GENERAL FUND	-6,035	304,152
Total 1031 - BofW Project INS PROCEEDS				<u>-6,035</u>	<u>304,152</u>
<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>16,429,398</b>
Total 1420 - Buildings & Improvements					16,429,398
<b>1430 - Equipment &amp; Vehicles</b>					<b>1,828,859</b>
Total 1430 - Equipment & Vehicles					1,828,859
<b>1440 - Construction in Progress</b>					<b>824,561</b>
<b>1448 - CIP Nelson SBF NE99</b>					<b>801,326</b>
Total 1448 - CIP Nelson SBF NE99					801,326
<b>1450 - CIP Feather River Trail FRT99</b>					<b>23,235</b>
Total 1450 - CIP Feather River Trail FRT99					23,235
Total 1440 - Construction in Progress					<u>824,561</u>
<b>2955 - Umpqua Bank Tax Exempt Bond A</b>					<b>-2,502,380</b>
Total 2955 - Umpqua Bank Tax Exempt Bond A					-2,502,380
<b>2960 - Umpqua Bank Taxable Bond B</b>					<b>-73,000</b>
Total 2960 - Umpqua Bank Taxable Bond B					-73,000
<b>4500 - Grant/Reimbursed Expense Income</b>					<b>-143,326</b>
	12/01/2021	BCOE	Pres Food Program BCOE	-1,820	-145,146
	12/03/2021	BCOE	Pres Food Program BCOE	-1,400	-146,546
	12/15/2021	CDSS	Preschool DISASTER RELIEF GRANT CDSS	-11,437	-157,983
	12/20/2021	CSDA	COVIED RELIEF SPEICAL DISTRICTS	-278,252	-436,235
Total 4500 - Grant/Reimbursed Expense Income				<u>-292,909</u>	<u>-436,235</u>
<b>4650 - Insurance Proceeds</b>					<b>-361,073</b>
	12/15/2021	SDRMA	WHITE VAN CAT CONVERT INS PROCEEDS	-4,602	-365,675
Total 4650 - Insurance Proceeds				<u>-4,602</u>	<u>-365,675</u>

Feather River Recreation & Park District  
 Check Register  
 December 2021

7:59 AM

01/15/2022

Accrual Basis

Date	Num	Name	Memo	Credit
12/02/2021	90392	AFLAC	JRF86 OCT21 PREMIUMS	1,790.42
12/02/2021	90393	AFLAC	JRF86 SEP21 PREMIUMS	1,581.82
12/02/2021	90394	HUMANA INSURANCE CO.	657103-001 DEC21 PREMIUMS PLUS	100.80
12/02/2021	90395	PREMIER ACCESS	DENTAL 1000548827 DEC21 PREMI	1,043.81
12/02/2021	90396	BLUE SHIELD OF CALIFORNIA	4004625 DEC21 PREMIUMS	10,049.18
12/02/2021	90397	BRANDT, CLARENCE SONNY	BOD STIPEND	200.00
12/02/2021	90398	DELONG, SHANNON	BOD STIPEND	200.00
12/02/2021	90399	ROCCHI, STEVE	BOD STIPEND	200.00
12/02/2021	90400	THOMAS, DEVIN	BOD STIPEND	200.00
12/02/2021	90401	VELASQUEZ, JOE	EXPENSE REIMBR	84.39
12/02/2021	90402	AT&T - CALNET	PHONE LINES	90.33
12/02/2021	90403	CALF. WATER SERVICE	Acct 520857777 10/9/21-11/8/21	7,877.70
12/02/2021	90404	CARTER LAW OFFICE	LEGAL	883.60
12/02/2021	90405	COMCAST	Acct#8155600190189780 PHONE/INT	539.52
12/02/2021	90406	Dan's Electrical Supply	ELECTRICAL	162.04
12/02/2021	90407	EWING	IRRIGATION CONTROLLER REPAIR	305.62
12/02/2021	90408	FEATHER RIVER AIRE	WINTER HVAC SERVICE	2,699.00
12/02/2021	90409	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	75.00
12/02/2021	90410	JC NELSON SUPPLY	GLOVES	246.27
12/02/2021	90411	Oroville Cable & Equipment	BACKHOE REPAIR	115.84
12/02/2021	90412	OROVILLE POWER EQUIPMENT	GASKEY SET	17.58
12/02/2021	90413	P. G. & E.	7241369682-3 10/23/21-11/22/21	7,944.26
12/02/2021	90414	RIEBES AUTO PARTS	TRUCK/EQUIPMENT PARTS	161.11
12/02/2021	90415	ROTO-ROOTER	TENNIS COURT BATHROOMS	135.00
12/02/2021	90416	SOUTH FEATHER WATER & POWER	007771-000	48.44
12/02/2021	90417	SURPLUS CITY	CONEX RENTA	255.00
12/02/2021	90418	COMCAST	Acct# 8155 60 019 0233893	174.24
12/02/2021	90419	ALL THINGS CLEANING	PARKS RESTROOMS JANITORIAL	6,440.00
12/02/2021	90420-457	PAYROLL	PAYROLL ITEMS	27,947.89
12/16/2021	90458	AFLAC	JRF86 NOV21 PREMIUMS	1,989.20
12/16/2021	90459	BCEA UNION	NOV21 DUES	143.83
12/16/2021	90460	ACCURATE PLUMBING	REPAIR HOT WATER HEATER	822.54
12/16/2021	90461	AVERY'S	OIL CHANGE	130.31
12/16/2021	90462	BANKCARD CENTER	STATEMENT	1,989.03
12/16/2021	90463	BOBCAT OF CHICO	BOBCAT SERVICE	679.69
12/16/2021	90464	BURLESON, HARRY	FITNESS INSTRUCTOR	312.00
12/16/2021	90465	Chalmers, R. Scott	PROPERTY CONSULTANT	4,125.00
12/16/2021	90466	DEWEY PEST CONTROL	MONTHLY SQUIRELL ABATEMENT	450.00
12/16/2021	90467	FORD MOTOR CREDIT COMPANY LLC	LEASE 9423800 F250 2019	758.39
12/16/2021	90468	HOBBS PEST SOLUTIONS, INC.	PEST CONTROL	125.00
12/16/2021	90469	Industrial Power Products	MISC SUPPLIES	61.18
12/16/2021	90470	INSIDE OUT DESIGNS	REC GYM WINTER SHOWCASE	839.14
12/16/2021	90471	Lincoln Aquatics	POOL CHEMCIALS	1,565.09
12/16/2021	90472	MAZES CONSULTING	IT SUPPORT/SUBSCRIPTIONS	1,170.67
12/16/2021	90473	NORTH YUBA WATER DISTRICT	2695 FBT WATER	91.00
12/16/2021	90474	OROVILLE POWER EQUIPMENT	MISC SUPPLIES	195.11
12/16/2021	90475	RECOLOGY BUTTE COLUSA COUNTIES	TRASH	1,327.65
12/16/2021	90476	RENTAL GUYS, INC.	TREE PLANTING MLK	184.40
12/16/2021	90477	RIEBES AUTO PARTS	TRUCK/EQUIPMENT PARTS	430.79
12/16/2021	90478	SHARP'S LOCKSMITHING	LOCKS	168.87
12/16/2021	90479	STERLING ADMINISTRATION COBRA	COBRA RENEWAL	550.00
12/16/2021	90480	Sunrise Environmental Scientific	JANITORIAL SUPPLIES	294.86
12/16/2021	90481	SURPLUS CITY	CONEX TRAILER	255.00
12/16/2021	90482	TWSD	4-112.01 WATER NELSON	463.68
12/16/2021	90483	U. S. BANK EQUIPMENT FINANCE	COPIER LEASE/USAGE	853.27
12/16/2021	90484	VALLEY IRON, INC	PAINT	14.25
12/16/2021	90485	Valley Truck & Tractor, Inc.	GATOR REPAIR	15.66
12/16/2021	90486	WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	458.84
12/16/2021	90487	Zee Medical Services	FIRST AID KITS	158.82
12/16/2021	90488-530	PAYROLL	PAYROLL ITEMS	31,504.43
12/30/2021	90531	HUMANA INSURANCE CO.	657103-001 JAN22 PREMIUMS	89.60
12/30/2021	90532	AT&T - CALNET	PHONE LINES	92.17
12/30/2021	90533	BETTER DEAL EXCHANGE	Acct#701960	380.83
12/30/2021	90534	CALF. WATER SERVICE	Acct 520857777 5/7/21-6/7/21	5,689.98
12/30/2021	90535	CITI CARDS	COSTCO STATEMENT 9398	5,484.50
12/30/2021	90536	COMCAST	Acct#8155600190189780 PHONE/INT	539.52
12/30/2021	90537	DAWSON OIL COMPANY	62765 FUEL	2,183.50
12/30/2021	90538	HOME DEPOT	HOME DEPOT STATEMENT	687.65
12/30/2021	90539	Huntington's Sportsman's Store	CLOTHING ALLOWANCE	290.23
12/30/2021	90540	J WHITE APPRAISALS & CONSULTING	BUILDING APPRAISALS	3,850.00
12/30/2021	90541	RECOLOGY BUTTE COLUSA COUNTIES	Acct# 021156579 ACT CENTER	416.73
12/30/2021	90542	WAL-MART CAPITAL ONE	STATEMENT 638691	226.19
12/30/2021	90543	BLUE SHIELD OF CALIFORNIA	4004625 JAN21 PREMIUMS	10,049.18
12/30/2021	90544	CPRS	ANNUAL AGENCY MEMBERSHIP	555.00
12/30/2021	90545	OROVILLE POWER EQUIPMENT	MOWER PARTS	97.40
12/30/2021	90546	PELTZER, DEBORAH.	MILEAGE REIMBR	41.66
12/30/2021	90547	VELASQUEZ, JOE	EXPENSE REIMBR	91.17
12/30/2021	90548-586	PAYROLL	PAYROLL ITEMS	29,681.48
<b>TOTAL</b>				<b>184,143.35</b>