



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 VALLOMBROSA AVENUE, CHICO, CA 95926**  
**Phone (530) 895-4711 Fax (530) 895-4721**  
**Thursday, January 27, 2022 – 6:00 p.m.**

*Posted Prior to 5:00 pm  
Monday, January 24, 2022*

**BOARD MEMBERS:**

Michael McGinnis, Chair  
Thomas Nickell, Vice Chair  
Tom Lando  
Michael Worley  
Dave Donnan

**CARD STAFF:**

Annabel Grimm, General Manager  
Heather Childs, Finance Manager  
Anjie Goulding, Recreation Manager  
Scott Schumann, Parks and Facilities Manager

**GENERAL INFORMATION:**

1. Agendas:

Agendas are available at the meeting or may be picked up in advance at the CARD Office the day prior to the Board meeting without charge.

2. Agenda Items:

Agenda items are available for public inspection at each meeting or in advance at the CARD Office the day prior to the Board meeting. Copies of agenda items will be available at 20¢ per page.

Notice: if a writing that is a public record pursuant to Government Code Section 54957.5(a) and that relates to an item on this agenda for open session is distributed less than 72 hours prior to this meeting, the writing shall be available for public inspection at the offices of the Chico Area Recreation and Park District, located at 545 Vallombrosa Avenue, Chico, California, at the time the writing is distributed to all or the majority of all of the members of the body.

3. Items Not Appearing On Posted Agenda:

This agenda was posted at least 72 hours in advance of this meeting. For each item not appearing on the posted agenda upon which the Board wishes to take action, it must make one of the following determinations:

- a. Determine by a majority vote that an emergency exists as defined in Government Code 54956.5.
- b. Determine by a two-thirds vote or by a unanimous vote if less than two-thirds of the Board is present, that the need to take action arose subsequent to the agenda being posted.
- c. Determine that the item appeared on a posted agenda for a meeting occurring not more than five calendar days prior to this meeting, and the item was continued to this meeting.

Notwithstanding the above, items may be added to the agenda for Board discussion only or to acknowledge receipt of correspondence or other information.

5. Consent Agenda: All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion. Resolutions will be read by title only. There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) are removed from the Consent Agenda, the item(s) will be considered at the beginning of the Regular Agenda.

6. Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please contact the CARD Office at (530) 895-4711 at least 48 hours prior to the start of the meeting so the necessary arrangements can be made.

7. Identity of Speakers: Speakers are asked to state their names before speaking and to voluntarily write their names on the provided record.



**CLOSED SESSION OF THE CHICO AREA RECREATION  
AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
Phone (530) 895-4711 Fax (530) 895-4721  
Thursday, January 27, 2022 – 5:30 p.m.**

*Posted Prior to 5:00 pm  
Monday, January 24, 2022*

**AGENDA**

**1.0 CALL TO ORDER/ROLL CALL**

**2.0 CLOSED SESSION**

- 2.1 Pursuant to Government Code section 54956.9(b) - Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation – one case - based on facts and circumstances that might result in litigation against the District but which the District believes are not yet known to a potential plaintiff or plaintiffs.

**OPEN SESSION**

**3.0 ADJOURNMENT**

Adjourn to the Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District. If the Board is unable to conclude its discussion of Closed Session items by 6:00 p.m., it will return to Closed Session at the end of this evening's meeting.





**REGULAR MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
Thursday, January 27, 2022 – 6:00 p.m.**

*Posted Prior to 5:00 pm  
Monday, January 24, 2022*

**AGENDA**

**1.0 CALL TO ORDER**

1.1 Roll Call

1.2 Closed Session Announcement

**2.0 CORRESPONDENCE**

There is no correspondence.

**3.0 PUBLIC COMMENTS**

NOTE: The Chico Area Recreation and Park District Board of Directors may take official action only on items included in the posted agenda for a specific scheduled meeting. Items addressed during the Public Comment section are generally matters not included on the agenda and therefore, the Board will not take action at this scheduled meeting. However, such items may be put on the agenda for a future meeting. The public shall have the opportunity to address items that are on the posted agenda.

**4.0 PRESENTATIONS**

4.1 EveryBody Healthy Body

Kathy Carpenter and Jim Parrott with EveryBody Healthy Body will be presenting information on their current initiatives and requesting a letter of support for land use changes to Butte County's General Plan update - *Information/Possible Action*

**5.0 CONSENT AGENDA**

5.1 Budget Calendar - Action Requested – *that the Board of Directors approve the Budget Calendar for Fiscal Year 2022-2023*

5.2 Minutes of the Special Meeting of the Board of Directors of December 2, 2021  
*Action Requested – that the Board of Directors approve the minutes as submitted*

5.3 Minutes of the Special Meeting of the Board of Directors of January 13, 2022  
*Action Requested – that the Board of Directors approve the minutes as submitted*

5.4 Monthly Bills and Refund Register for November 2021 - *Action Requested – that the Board of Directors authorize payment of the monthly bills and approve the refund register*

5.5 Monthly Financial Report for November 2021 - *Action Requested – that the Board of Directors review and approve the Monthly Financial Report*

5.6 Monthly Bills and Refund Register for December 2021 - *Action Requested – that the Board of Directors authorize payment of the monthly bills and approve the refund register*

5.7 Monthly Financial Report for December 2021 - *Action Requested – that the Board of Directors review and approve the Monthly Financial Report*

## **6.0 REGULAR AGENDA**

6.1 Items Removed from the Consent Agenda

## **7.0 UNFINISHED BUSINESS**

7.1 Public Hearing/Informational: Presentation of Draft Trustee Area Maps for District-Based Elections (Staff Report 22-3) - *Action Requested – that the Board of Directors conduct the first public hearing regarding the draft Trustee Area Maps and subsequently conduct the second public hearing on February 10, 2022.*

7.2 Masking/Covid Testing for District Programs

Staff will provide an update to the Board with regard to masking and Covid testing of program participants – *Information/Possible Action*

## **8.0 NEW BUSINESS**

8.1 Approval of Audit Report for Fiscal Year 2020-2021 (Staff Report 22-4) - *Action Requested – that the Board of Directors accept the audit report for fiscal year 2020-2021 as prepared by Chavan & Associates, LLP.*

8.2 Resolution of the Board of Directors of the Chico Area Recreation and Park District (CARD) Authorizing a Change in Check Register, Ach Transfers, and Check Signers (Staff Report 22-5) - *Action Requested – that the Board of Directors adopt Resolution 22-1 and approve the Petition to Accept Check Registers of the Chico Area Recreation and Park District authorizing Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven to sign any and all district checks, ACH Transfers, and check registers.*

8.3 Board Committee Assignments - *Action Requested - that the Board Chair appoint members of the Board to serve on the Finance Committee and Facilities Committee.*

## **9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS**

9.1 Butte County Special Districts Association/LAFCO

9.2 Other Reports

## **10.0 DIRECTORS' COMMENTS**

Opportunity for the Board to comment on items not listed on the agenda.

## **11.0 GENERAL MANAGER'S COMMENTS**

11.1 General Manager's Update

## **12.0 STAFF COMMENTS**

Opportunity for Staff to comment on items not listed on the agenda.

## **13.0 ADJOURNMENT**

Adjourn to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

**CHICO AREA RECREATION AND PARK DISTRICT  
 BUDGET CALENDAR  
 2022-2023 FISCAL YEAR**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
January 27, 2022	Regular	Adopt Budget Calendar
February 11, 2022	N/A	Budget Templates Sent to Staff
March 25, 2022	N/A	Staff Budgets submitted to Business Office
April 28, 2022	Regular	Budget Presentation and Adopt Preliminary Budget
May 12, 2022	N/A	Notice of Public Hearing Published in Newspaper
May 26, 2022	Regular	Public Hearing on the Preliminary Budget
June 23, 2022	Regular	Adopt Final Budget
August 15, 2022	N/A	Submit Final Budget to Auditor-Controller





**SPECIAL MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
(Draft)  
MINUTES  
December 2, 2021**

**Board Members Present:** Tom Lando, Chair  
Michael McGinnis, Vice Chair  
Thomas Nickell, Board Member  
Dave Donnan, Board Member  
Michael Worley, Board Member

**Staff Members Present:** Annabel Grimm, General Manager  
Heather Childs, Finance Manager  
Jennifer Marciales, Administrative Manager  
Anjie Goulding, Recreation Manager  
Scott Schumann, Parks and Facilities Manager

**Legal Counsel Present:** Jeff Carter, Attorney at Law

**1.0 CALL TO ORDER**

1.1 Roll Call

The meeting was called to order at 6:00 p.m., and roll call was taken as noted above.

1.2 Closed Session Announcement

Chair Lando stated that regarding Closed Session Agenda Item 2.1, the Board reviewed the General Manager's performance over the last month and provided feedback. To assist with the General Manager's transition, the Board extended General Manager Willmann's employment with CARD for another 45 days.

Chair Lando stated that regarding Closed Session Agenda Item 2.2, the Board heard from legal counsel regarding potential litigation. The board unanimously agreed to contract with the recommended attorney to assist with the matter.

**2.0 CORRESPONDENCE**

There was no correspondence.

**3.0 PUBLIC COMMENTS**

There were no comments.

**4.0 PRESENTATIONS**

There were no presentations.

**5.0 CONSENT AGENDA**

**M/S/C/ (Directors Worley/Nickell)** that the Board of Directors approves the consent agenda as presented.

**The vote was as follows: Ayes** carried

Ayes: Lando, McGinnis, Nickell, Worley, Donnan

Noes: None

Abstain: None

Absent: None

**6.0 REGULAR AGENDA**

No items were removed from the consent agenda.

**7.0 UNFINISHED BUSINESS**

7.1 District Update

Staff provided the Board with an update on capital projects, recent storm damage, and the transfer of Husa Ranch/Nob Hill and Hartley Park.

7.2 Public Hearing/Informational: Presentation of Trustee Area Establishment Process and Public Hearing Regarding Implementation of District-Based Elections

Chair Lando opened the Public Hearing at 6:14 p.m. There being no public comments, Chair Lando closed the Public Hearing at 6:15 p.m.

**8.0 NEW BUSINESS**

8.1 Resolution 21-19 of the Board of Directors of the Chico Area Recreation and Park District Honoring Ann Willmann for her Years of Dedicated Service to the Chico Area Recreation and Park District

**M/S/C/ (Directors McGinnis/Nickell)** that the Board of Directors approves Resolution 21-19 Honoring General Manager Ann Willmann.

**The vote was as follows: Ayes** carried

Ayes: Lando, McGinnis, Nickell, Worley, Donnan

Noes: None

Abstain: None

Absent: None

8.2 Amended Salary Schedules and Approval of the 2015 General Manager Contract  
The consensus of the Board was to remove this item from the agenda.

8.3 CARD/Chico Unified School District Memorandum of Understanding

**M/S/C/ (Directors Worley/Donnan)** that the Board of Directors approves the Memorandum of Understanding subject to the requested changes and directs staff to attend the CUSD meeting to represent CARD.

**The vote was as follows: Ayes** carried

Ayes: Lando, McGinnis, Nickell, Worley, Donnan

Noes: None

Abstain: None

Absent: None

#### 8.4 Election of Officers

**M/S/C/ (Directors Lando/Nickell)** that the Board of Directors elects Michael McGinnis as Chair.

**The vote was as follows: Ayes** carried  
Ayes: Lando, McGinnis, Nickell, Worley, Donnan  
Noes: None  
Abstain: None  
Absent: None

**M/S/C/ (Directors Worley/Lando)** that the Board of Directors elects Tom Nickell as Vice-Chair.

**The vote was as follows: Ayes** carried  
Ayes: Lando, McGinnis, Nickell, Worley, Donnan  
Noes: None  
Abstain: None  
Absent: None

### **9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS**

9.1 Butte County Special Districts Association/LAFCO  
There were no comments.

9.2 Other Reports  
There were no comments.

**10.0 DIRECTORS' COMMENTS**  
There were no comments.

**11.0 GENERAL MANAGER'S COMMENTS**  
There were no comments.

**12.0 STAFF COMMENTS**  
There were no comments.

**13.0 ADJOURNMENT**  
There being no further business, the Regular Meeting of the Board of Directors was adjourned at 6:27 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Annabel Grimm  
Secretary to the Board





**SPECIAL MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
(Draft)  
MINUTES  
January 13, 2022**

**Board Members Present:** Michael McGinnis, Chair  
Thomas Nickell, Vice Chair  
Tom Lando, Board Member  
Dave Donnan, Board Member  
Michael Worley, Board Member

**Staff Members Present:** Annabel Grimm, General Manager  
Heather Childs, Finance Manager  
Jennifer Marciales, Administrative Manager  
Anjie Goulding, Recreation Manager  
Scott Schumann, Parks and Facilities Manager

**1.0 Call to Order**

1.1 Roll Call

The meeting was called to order at 4:00 p.m., and roll call was taken as noted above.

**2.0 Public Comments**

There were no comments.

**3.0 Presentation of Initial Draft Trustee Area Maps**

Rob Murray with King Consulting presented the initial draft of trustee area maps to the Board of Directors. After reviewing the information, the Board had no recommended changes to the draft maps. The maps will be presented at a public hearing during the next Regular Board Meeting on January 27, 2022.

**4.0 Masking/Testing for District Programs**

General Manager Grimm reviewed the information with the Board about COVID testing in lieu of masking for participants in active play.

Director Lando stated that he believes that wearing a mask while playing basketball could be a health concern. He further said that he feels the District should allow participants to show a negative test from other testing sites rather than requiring them to take another Covid test through CARD.

The consensus of the Board was for staff to proceed with the plan presented and provide an update once the testing program is operational.

**5.0 Pleasant Valley Pool Maintenance Project**

**M/S/C/ (Directors Lando/Nickell)** that the Board of Directors authorizes staff to proceed with the Pleasant Valley Pool maintenance project and approves the increased scope and budget in the amount of \$525,000.

**The vote was as follows: Ayes** carried

Ayes: Lando, McGinnis, Nickell, Worley

Noes: Donnan

Abstain: None

Absent: None

**6.0 ADJOURNMENT**

There being no further business, the Special Meeting of the Board of Directors was adjourned at 5:19 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Annabel Grimm  
Secretary to the Board

**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021**

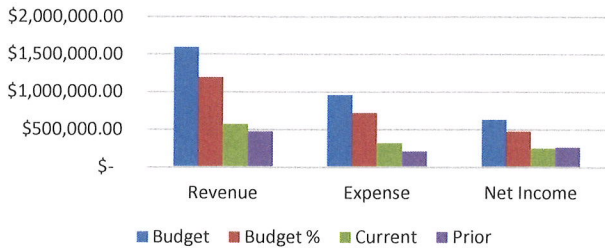
**November 2021  
42% of the Year**

# AFTERSCHOOL

We are at 36% of Budgeted Revenues and 34% of Budgeted Expenses. Our Net Income is \$16,882.88 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 1,593,933.00	\$ 572,971.92	\$ 474,746.50
<b>EXPENSES</b>	\$ 961,258.50	\$ 323,103.23	\$ 207,994.93

**AFTERSCHOOL**

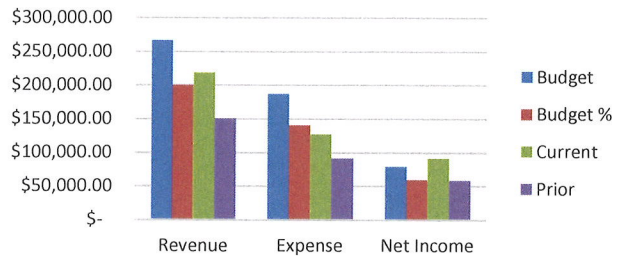


# CAMPS

We are at 82% of Budgeted Revenues and 68% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December, January and March. Our Net Income is currently \$33,068.98 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 266,690.00	\$ 219,096.37	\$ 150,641.49
<b>EXPENSES</b>	\$ 187,504.00	\$ 127,459.48	\$ 92,073.58

**CAMPS**

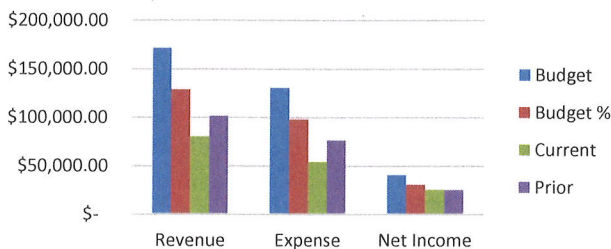


# AQUATICS

We are at 47% of Budgeted Revenues and 42% of Budgeted Expenses. Our Net Income is currently \$424.28 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 171,409.00	\$ 80,235.21	\$ 101,783.61
<b>EXPENSES</b>	\$ 130,562.00	\$ 54,388.02	\$ 76,360.70

**AQUATICS**

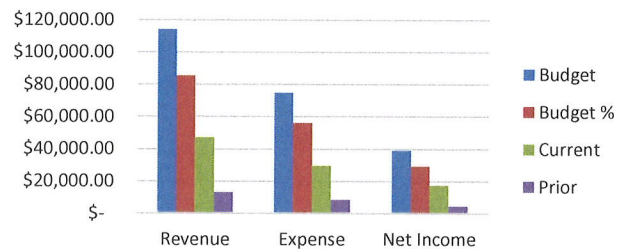


# CLASSES

We are at 41% of Budgeted Revenues and 40% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$12,928.81 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 114,003.00	\$ 47,254.45	\$ 13,242.51
<b>EXPENSES</b>	\$ 74,841.00	\$ 29,670.21	\$ 8,587.08

**CLASSES**





**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021**

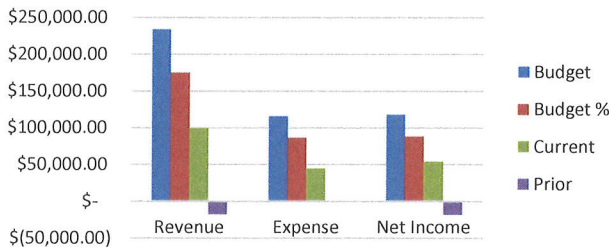
**November 2021  
42% of the Year**

# ADULT SPORTS

We are at 42% of Budgeted Revenues and 39% of Budgeted Expenses. Our Net Income is \$72,386.80 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 233,995.00	\$ 99,394.10	\$ (17,963.79)
<b>EXPENSES</b>	\$ 116,050.00	\$ 45,126.39	\$ 155.30

**ADULT SPORTS**

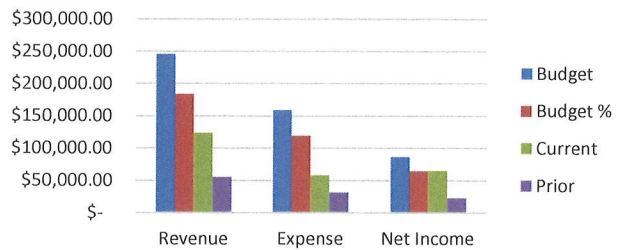


# YOUTH SPORTS

We are at 51% of Budgeted Revenues and 37% of Budgeted Expenses. Our Net Income is \$42,143.78 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 245,591.00	\$ 124,031.26	\$ 55,432.74
<b>EXPENSES</b>	\$ 159,125.00	\$ 58,457.33	\$ 32,002.59

**YOUTH SPORTS**

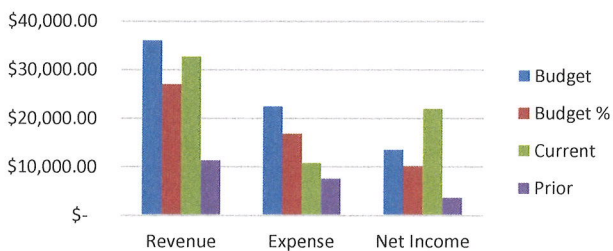


# SENIORS

We are at 91% of Budgeted Revenues and 48% of Budgeted Expenses. Our Net Income is \$18,282.76 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 36,000.00	\$ 32,738.16	\$ 11,311.00
<b>EXPENSES</b>	\$ 22,450.00	\$ 10,775.10	\$ 7,630.70

**SENIORS**

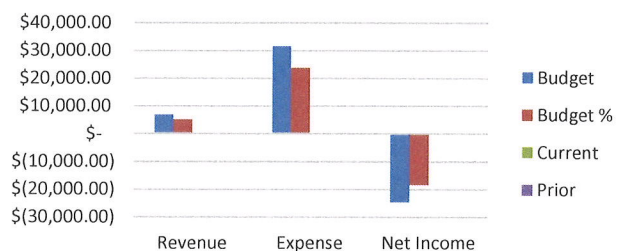


# SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is the same as this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 6,900.00	\$ -	\$ -
<b>EXPENSES</b>	\$ 31,616.00	\$ -	\$ -

**SPECIAL EVENTS**



**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021**

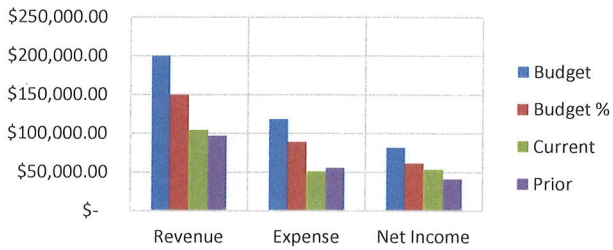
**November 2021  
42% of the Year**

## NATURE CENTER

We are at 52% of Budgeted Revenues and 43% of Budgeted Expenses. Our Net Income is \$12,317.16 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 200,360.00	\$ 104,535.53	\$ 97,183.36
<b>EXPENSES</b>	\$ 118,652.00	\$ 50,959.43	\$ 55,924.42

**NATURE CENTER**

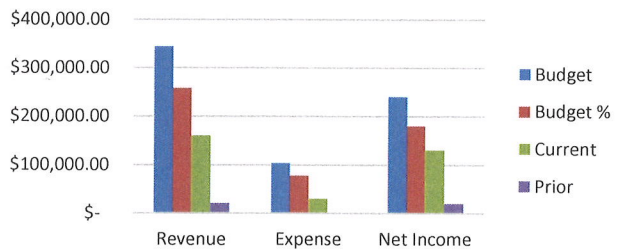


## FACILITY RENTAL

We are at 47% of Budgeted Revenues and 29% of Budgeted Expenses. Our Net Income is \$109,927.40 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 344,650.00	\$ 160,640.22	\$ 20,771.10
<b>EXPENSES</b>	\$ 103,750.00	\$ 30,229.55	\$ 287.83

**FACILITY RENTAL**





CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
NOVEMBER 2021  
Month 5 and 42% of the Year

DESCRIPTION	2021-2022 Budget	November 2021	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	November 2020	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	1,593,933.00	90,369.79	572,971.92	36%	1,020,961.08	2,800,642.00	218,879.66	474,746.50	17%	98,225.42
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(34,500.00)	(864.69)	(3,030.29)	9%	(31,469.71)	(94,991.00)	(892.25)	(3,610.37)	4%	580.08
CONTRACT SERVICES	-	-	-	0%	-	(2,000.00)	-	-	0%	-
PART-TIME WAGES	(926,758.50)	(61,188.43)	(320,072.94)	35%	(606,685.56)	(1,519,984.00)	(46,808.52)	(204,384.56)	13%	(115,688.38)
<b>TOTAL AFTERSCHOOL</b>	<b>632,674.50</b>	<b>28,316.67</b>	<b>249,868.69</b>	<b>39%</b>	<b>382,805.81</b>	<b>1,183,667.00</b>	<b>171,178.89</b>	<b>266,751.57</b>	<b>23%</b>	<b>(16,862.88)</b>
<b>CAMPS</b>										
INCOME	266,690.00	480.00	219,096.37	82%	47,593.63	309,205.00	4,010.00	150,641.49	49%	68,454.88
PROGRAM SUPPLIES	(16,970.00)	-	(1,657.21)	10%	(15,312.79)	(14,410.00)	(409.68)	(2,986.74)	21%	1,329.53
PROGRAM TRANSPORTATION	(2,570.00)	-	-	0%	(2,570.00)	(3,300.00)	-	-	0%	-
CONTRACT SERVICES	(41,025.00)	(360.00)	(54,587.53)	133%	13,562.53	(63,000.00)	(624.00)	(25,512.25)	48%	(29,075.28)
PART-TIME WAGES	(118,939.00)	(260.00)	(71,214.74)	60%	(47,724.26)	(103,373.00)	(1,498.25)	(62,392.78)	60%	(8,821.96)
INSTRUCTOR WAGES	(8,000.00)	-	-	0%	(8,000.00)	(18,200.00)	-	(1,248.00)	7%	1,248.00
<b>TOTAL CAMPS</b>	<b>79,186.00</b>	<b>(140.00)</b>	<b>91,636.89</b>	<b>116%</b>	<b>(12,450.89)</b>	<b>116,922.00</b>	<b>1,478.07</b>	<b>58,501.72</b>	<b>50%</b>	<b>33,135.17</b>
<b>AQUATICS</b>										
INCOME	171,409.00	77.72	80,235.21	47%	91,173.79	150,487.00	4,100.00	101,783.61	68%	(21,548.40)
PROGRAM SUPPLIES	(5,650.00)	-	(7.45)	0%	(5,642.55)	(4,850.00)	-	(216.68)	4%	209.23
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	-	-	-	0%	-	(6,780.00)	-	-	0%	-
PART-TIME WAGES	(124,912.00)	-	(54,380.57)	44%	(70,531.43)	(128,660.00)	-	(76,144.02)	59%	21,763.45
<b>TOTAL AQUATICS</b>	<b>40,847.00</b>	<b>77.72</b>	<b>25,847.19</b>	<b>63%</b>	<b>14,999.81</b>	<b>10,197.00</b>	<b>4,100.00</b>	<b>25,422.91</b>	<b>249%</b>	<b>424.28</b>
<b>CLASSES</b>										
INCOME	114,003.00	12,393.16	47,254.45	41%	66,748.55	98,625.00	4,403.44	13,242.51	13%	34,011.94
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(4,500.00)	(421.45)	(588.36)	13%	(3,911.64)	(1,975.00)	-	(175.53)	9%	(412.83)
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(18,000.00)	(717.90)	(3,402.60)	19%	(14,597.40)	(19,875.00)	(348.60)	(399.00)	2%	(3,003.60)
PART-TIME WAGES	(17,541.00)	(1,893.50)	(9,413.25)	54%	(8,127.75)	-	-	-	0%	(9,413.25)
INSTRUCTOR WAGES	(34,800.00)	(4,690.80)	(16,266.00)	47%	(18,534.00)	(38,525.00)	(2,875.25)	(8,012.55)	21%	(8,253.45)
<b>TOTAL CLASSES</b>	<b>39,162.00</b>	<b>4,669.51</b>	<b>17,584.24</b>	<b>45%</b>	<b>21,577.76</b>	<b>38,250.00</b>	<b>1,179.59</b>	<b>4,655.43</b>	<b>12%</b>	<b>12,928.81</b>
<b>ADULT SPORTS</b>										
INCOME	233,995.00	8,140.42	99,394.10	42%	134,600.90	215,719.00	-	(17,963.79)	-8%	117,357.89
PROGRAM SUPPLIES	(16,725.00)	(77.63)	(4,118.23)	25%	(12,606.77)	(16,850.00)	(29.58)	(155.30)	1%	(3,962.93)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(39,853.00)	(2,252.25)	(15,449.76)	39%	(24,403.24)	(37,329.00)	-	-	0%	(15,449.76)
OFFICIALS WAGES	(59,472.00)	(2,892.00)	(25,558.40)	43%	(33,913.60)	(79,115.00)	-	-	0%	(25,558.40)
<b>TOTAL ADULT SPORTS</b>	<b>117,945.00</b>	<b>2,918.54</b>	<b>54,267.71</b>	<b>46%</b>	<b>63,677.29</b>	<b>82,425.00</b>	<b>(29.58)</b>	<b>(18,119.09)</b>	<b>-22%</b>	<b>72,386.80</b>



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
NOVEMBER 2021  
Month 5 and 42% of the Year

DESCRIPTION	2021-2022 Budget	November 2021	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	November 2020	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<b>YOUTH SPORTS</b>										
INCOME	245,591.00	15,428.26	124,031.26	51%	121,559.74	235,000.00	7,062.28	55,432.74	24%	68,598.52
PROGRAM SUPPLIES	(30,830.00)	(5,222.93)	(7,079.31)	23%	(23,750.69)	(34,600.00)	(28.52)	(2,447.62)	7%	(4,631.69)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	(597.80)	0%	597.80	-	-	-	0%	(597.80)
PART-TIME WAGES	(128,295.00)	(4,279.36)	(50,780.22)	40%	(77,514.78)	(130,650.00)	(1,892.01)	(29,554.97)	23%	(21,225.25)
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL YOUTH SPORTS</b>	<b>86,466.00</b>	<b>5,925.97</b>	<b>65,573.93</b>	<b>76%</b>	<b>20,892.07</b>	<b>69,750.00</b>	<b>5,141.75</b>	<b>23,430.15</b>	<b>34%</b>	<b>42,143.78</b>
<b>SENIOR PROGRAMS</b>										
INCOME	36,000.00	9,504.73	32,738.16	91%	3,261.84	38,500.00	2,200.00	11,311.00	29%	21,427.16
PROGRAM SUPPLIES	(450.00)	-	-	0%	(450.00)	(2,950.00)	-	-	0%	-
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(4,000.00)	-	(3,750.00)	94%	(250.00)	(13,500.00)	-	-	0%	(3,750.00)
PART-TIME WAGES	-	-	-	0%	-	(1,200.00)	-	-	0%	-
INSTRUCTOR WAGES	(18,000.00)	(1,298.00)	(7,025.10)	39%	(10,974.90)	(14,500.00)	(1,176.00)	(7,630.70)	53%	605.60
<b>TOTAL SENIOR PROGRAMS</b>	<b>13,550.00</b>	<b>8,206.73</b>	<b>21,963.06</b>	<b>162%</b>	<b>(8,413.06)</b>	<b>6,350.00</b>	<b>1,024.00</b>	<b>3,680.30</b>	<b>56%</b>	<b>18,282.76</b>
<b>SPECIAL EVENTS</b>										
INCOME	6,900.00	-	-	0%	6,900.00	7,350.00	-	-	0%	-
PROGRAM SUPPLIES	(6,000.00)	-	-	0%	(6,000.00)	(5,850.00)	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(2,900.00)	-	-	0%	(2,900.00)	(3,000.00)	-	-	0%	-
PART-TIME WAGES	(22,716.00)	-	-	0%	(22,716.00)	-	-	-	0%	-
<b>TOTAL SPECIAL EVENTS</b>	<b>(24,716.00)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(24,716.00)</b>	<b>(1,500.00)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>NATURE CENTER</b>										
INCOME	188,560.00	5,959.17	97,652.17	52%	90,907.83	163,960.00	6,008.00	90,518.72	55%	7,133.45
FACILITY RENTALS	-	-	-	0%	-	-	-	-	0%	-
FUNDRAISING (DONATIONS)	-	-	-	0%	-	-	-	-	0%	-
GRANT FUNDING	-	31.00	1,468.00	0%	(1,468.00)	1,000.00	-	2,644.82	264%	(1,176.82)
ENDOWMENT	10,000.00	-	2,715.36	27%	7,284.64	10,000.00	-	2,594.82	26%	120.54
FULL-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(118,652.00)	(4,169.08)	(50,774.99)	43%	(67,877.01)	(98,763.00)	(2,811.88)	(53,253.93)	54%	2,478.94
PART-TIME ADMIN WAGES	-	-	-	0%	-	(36,000.00)	-	-	0%	-
FICA	-	-	-	0%	-	-	-	-	0%	-
RETIREMENT	-	-	-	0%	-	-	-	-	0%	-
MEDICAL	-	-	-	0%	-	-	-	-	0%	-
WC INSURANCE	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM TRANSPORTATION	(900.00)	-	-	0%	(900.00)	-	-	-	0%	-
STAFF TRAINING	-	-	-	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
COPYING	-	-	-	0%	-	-	-	-	0%	-
EQUIPMENT/SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,400.00)	-	(934.44)	27%	(2,465.56)	-	-	(314.20)	0%	(620.24)
PROGRAM SUPPLIES	(13,855.00)	(12.87)	(157.94)	1%	(13,697.06)	(29,920.00)	(1,323.64)	(2,356.29)	8%	2,198.35
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSURANCE	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL NATURE CENTER</b>	<b>61,753.00</b>	<b>1,808.22</b>	<b>49,968.16</b>	<b>81%</b>	<b>11,784.84</b>	<b>10,277.00</b>	<b>1,872.48</b>	<b>39,833.94</b>	<b>388%</b>	<b>10,134.22</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
NOVEMBER 2021  
Month 5 and 42% of the Year

DESCRIPTION	2021-2022 Budget	November 2021	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	November 2020	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<b>FACILITY RENTAL</b>										
INCOME	344,650.00	31,034.82	160,640.22	47%	184,009.78	222,250.00	6,379.59	20,771.10	9%	139,869.12
PROGRAM SUPPLIES	(5,750.00)	-	(421.54)	7%	(5,328.46)	(5,500.00)	-	-	0%	(421.54)
CONTRACT SERVICES	(6,800.00)	(137.58)	(481.53)	7%	(6,318.47)	(5,750.00)	-	-	0%	(481.53)
PART-TIME WAGES	(91,200.00)	(6,517.41)	(29,326.48)	32%	(61,873.52)	(24,000.00)	(124.68)	(287.83)	1%	(29,038.65)
<b>TOTAL FACILITY RENTAL</b>	<b>240,900.00</b>	<b>24,379.83</b>	<b>130,410.67</b>	<b>54%</b>	<b>110,489.33</b>	<b>187,000.00</b>	<b>6,254.91</b>	<b>20,483.27</b>	<b>11%</b>	<b>109,927.40</b>
<b>RECREATION - MISC. &amp; ADMIN</b>										
INCOME	(25,000.00)	(257.20)	(2,863.12)	11%	(22,136.88)	(7,500.00)	(51.28)	(2,300.47)	31%	(562.65)
PUBLICATIONS/LEGAL NOTICES	(22,000.00)	-	-	0%	(22,000.00)	(22,000.00)	-	(301.99)	1%	301.99
CONFERENCES	-	-	-	0%	-	-	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
OFFICE SUPPLIES	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
ACL/OVERTIME	(10,000.00)	-	-	0	(10,000.00)	(10,000.00)	-	-	0%	-
PART-TIME ADMIN WAGES	(212,287.00)	-	-	0	(212,287.00)	-	-	-	0%	-
PART-TIME WAGES	(607,000.00)	(7,178.17)	(57,625.23)	0%	57,625.23	-	(2,345.85)	(18,825.30)	0%	(38,799.93)
FULL TIME WAGES	(876,287.00)	(42,227.76)	(206,375.02)	34%	(400,624.98)	(580,000.00)	(39,761.02)	(216,340.57)	37%	9,965.55
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(876,287.00)</b>	<b>(49,663.13)</b>	<b>(266,863.37)</b>	<b>30%</b>	<b>(609,423.63)</b>	<b>(619,500.00)</b>	<b>(42,158.15)</b>	<b>(237,768.33)</b>	<b>38%</b>	<b>(29,095.04)</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>411,480.50</b>	<b>26,500.06</b>	<b>440,257.17</b>	<b>107%</b>	<b>(28,776.67)</b>	<b>1,083,638.00</b>	<b>150,041.96</b>	<b>186,871.87</b>	<b>17%</b>	<b>253,385.30</b>
					0.00					



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2021/2022**

**NOVEMBER 2021**



**CHICO AREA RECREATION AND PARK DISTRICT  
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NOVEMBER 2021**

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NOTE: This completes 5 months of the fiscal year and represents 42% of the year.

CHICO AREA RECREATION AND PARK DISTRICT  
 BALANCE SHEET SUMMARY - ALL FUNDS  
 NOVEMBER 2021



	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>								
CASH	6,366,320	16,535	4,061,306	358,391	67	123	78,599	10,881,341
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-	-
RECEIVABLES	760,936	-	-	21,375	-	-	-	-
DUE FROM OTHER FUNDS	119,831	-	-	-	-	-	-	119,831
<b>TOTAL CURRENT ASSETS</b>	<b>7,247,087</b>	<b>16,535</b>	<b>4,061,306</b>	<b>379,766</b>	<b>67</b>	<b>123</b>	<b>78,599</b>	<b>11,783,483</b>
<b>PREPAID EXPENSES</b>								
PREPAID EXPENSES	-	-	-	-	-	-	-	-
FIXED ASSETS	41,744,537	-	-	-	-	-	-	41,744,537
ACCUMULATED DEPRECIATION	(15,708,362)	-	-	-	-	-	-	(15,708,362)
<b>SUBTOTAL</b>	<b>26,036,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,036,174</b>
<b>TOTAL ASSETS</b>	<b>33,283,261</b>	<b>16,535</b>	<b>4,061,306</b>	<b>379,766</b>	<b>67</b>	<b>123</b>	<b>78,599</b>	<b>37,819,657</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>								
	1,437,135	-	-	-	-	-	-	1,437,135
<b>LIABILITIES</b>								
ACCOUNTS PAYABLE	84,517	-	-	-	-	-	-	84,517
ACCRUED EXPENSES	62,922	-	-	-	-	-	-	62,922
DUE TO OTHER FUNDS	-	-	-	-	37,843	42,606	39,382	119,831
OTHER LIABILITIES	956,731	-	-	-	-	-	-	956,731
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,104,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,843</b>	<b>42,606</b>	<b>39,382</b>	<b>1,224,001</b>
<b>LONG-TERM DEBT</b>								
NET PENSION LIABILITY	2,673,147	-	-	-	-	-	-	2,673,147
LIABILITY FOR COMPENSATED ABSENCES	230,883	-	-	-	-	-	-	230,883
<b>SUBTOTAL</b>	<b>2,904,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,904,030</b>
<b>TOTAL LIABILITIES</b>	<b>4,008,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,843</b>	<b>42,606</b>	<b>39,382</b>	<b>4,128,031</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>								
	387,623	-	-	-	-	-	-	387,623
<b>FUND BALANCE</b>								
RESTRICTED	-	-	2,243,609	352,184	-	-	78,579	2,674,372
SPENDABLE - COMMITTED	2,001,500	-	-	-	-	-	-	2,001,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	4,487,627	16,535	-	-	-	-	-	4,504,162
NON-SPENDABLE	26,036,174	-	-	-	-	-	-	26,036,174
<b>FUND BALANCE</b>	<b>32,525,302</b>	<b>16,535</b>	<b>2,243,609</b>	<b>352,184</b>	<b>-</b>	<b>-</b>	<b>78,579</b>	<b>35,216,208</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(2,200,729)</b>	<b>-</b>	<b>1,817,697</b>	<b>27,582</b>	<b>(37,776)</b>	<b>(42,483)</b>	<b>(39,361)</b>	<b>(475,070)</b>
<b>TOTAL FUND BALANCE</b>	<b>30,324,573</b>	<b>16,535</b>	<b>4,061,306</b>	<b>379,766</b>	<b>(37,776)</b>	<b>(42,483)</b>	<b>39,217</b>	<b>34,741,138</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SUMMARY - ALL FUNDS  
NOVEMBER 2021



REVENUE	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
FEE BASED PROGRAM INCOME	1,270,511	-	-	-	-	-	-	1,270,511
OTHER INCOME	211,363	-	-	-	-	-	-	211,363
RDA PASSTHROUGH	5,190	-	-	-	-	-	-	5,190
INVESTMENT INCOME	18,025	-	10,343	937	67	123	471	29,966
TAX INCOME / COUNTY	230,228	-	-	-	-	-	-	230,228
PARK IMPACT FEES	-	-	1,820,211	28,500	-	-	-	1,848,711
ASSESSMENTS	-	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,735,316</b>	<b>-</b>	<b>1,830,554</b>	<b>29,437</b>	<b>67</b>	<b>123</b>	<b>471</b>	<b>3,595,968</b>
EXPENSE								
SALARIES & BENEFITS	2,606,795	-	-	-	29,839	21,272	29,839	2,687,744
SERVICES & SUPPLIES	928,504	-	-	-	8,004	21,334	9,543	967,385
OPERATING TRANSFER OUT	-	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	-	-	-	-	-	-	-	-
CONTINGENCIES	-	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>3,535,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,843</b>	<b>42,606</b>	<b>39,382</b>	<b>3,655,129</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>(1,799,982)</b>	<b>-</b>	<b>1,830,554</b>	<b>29,437</b>	<b>(37,776)</b>	<b>(42,483)</b>	<b>(38,911)</b>	<b>(59,161)</b>
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	40,448	95	12,857	1,855	-	-	450	55,705
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>40,448</b>	<b>95</b>	<b>12,857</b>	<b>1,855</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>55,705</b>
<b>REVENUE OVER (UNDER)</b>	<b>(1,840,429)</b>	<b>(95)</b>	<b>1,817,697</b>	<b>27,582</b>	<b>(37,776)</b>	<b>(42,483)</b>	<b>(39,361)</b>	<b>(114,866)</b>

CAPITAL ASSETS AND REPAIR PROJECTS								
CAPITAL / REPAIR PROJECTS	370,298	-	-	-	-	-	-	370,298
CAPITAL PROJECTS REIMBURSEMENT	9,999	-	-	-	-	-	-	9,999
<b>NET CAPITAL PROJECTS</b>	<b>360,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,299</b>

<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(2,200,729)</b>	<b>(95)</b>	<b>1,817,697</b>	<b>27,582</b>	<b>(37,776)</b>	<b>(42,483)</b>	<b>(39,361)</b>	<b>(475,165)</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
NOVEMBER 2021

	NOVEMBER 2021	NOVEMBER 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,533,212.18	4,166,369.33	1,366,842.85	33%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	2,185.99	1,188.84	997.15	84%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96	-	0%
CASH - GOLDEN VALLEY BANK	647,886.82	785,938.81	(138,051.99)	-18%
PETTY CASH	800.00	800.00	-	0%
BANK SUSPENSE	181,733.82	239,874.91	(58,141.09)	-24%
<b>SUBTOTAL</b>	<b>6,366,319.77</b>	<b>5,194,672.85</b>	<b>1,171,646.92</b>	<b>23%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	760,935.86	270,400.45	490,535.41	181%
A/R - ONLINE PAYMENT CLEARING	-	-	-	0%
A/R - IN HOUSE CREDIT CARDS	-	13,525.00	(13,525.00)	-100%
INTEREST RECEIVABLE (GENERAL FUND)	-	-	-	0%
<b>RECEIVABLES</b>	<b>760,935.86</b>	<b>283,925.45</b>	<b>477,010.41</b>	<b>168%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	119,830.90	106,484.84	13,346.06	13%
<b>TOTAL CURRENT ASSETS</b>	<b>7,247,086.53</b>	<b>5,585,083.14</b>	<b>1,662,003.39</b>	<b>30%</b>
<b>PREPAID PENSION CONTRIBUTION</b>	<b>(0.00)</b>	<b>-</b>	<b>(0.00)</b>	<b>#DIV/0!</b>
<b>PREPAID EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FIXED ASSETS</b>				
LAND	11,634,790.52	11,634,790.52	-	0%
LAND IMPROVEMENTS	25,665,063.75	25,665,063.75	-	0%
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52	-	0%
EQUIPMENT	1,050,532.91	1,033,827.06	16,705.85	2%
EQUIPMENT - COMPUTERS	276,499.35	276,499.35	-	0%
EQUIPMENT - AUTOS	399,660.40	388,660.40	11,000.00	3%
CONSTRUCTION IN PROGRESS	1,619,827.08	45,713.36	1,574,113.72	3443%
<b>SUBTOTAL</b>	<b>41,744,536.53</b>	<b>40,142,716.96</b>	<b>1,601,819.57</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(15,708,362.18)	(14,871,584.88)	(836,777.30)	6%
<b>SUBTOTAL</b>	<b>26,036,174.35</b>	<b>25,271,132.08</b>	<b>765,042.27</b>	<b>3%</b>
<b>TOTAL ASSETS</b>	<b>33,283,260.88</b>	<b>30,856,215.22</b>	<b>2,427,045.66</b>	<b>8%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,437,135.00</b>	<b>1,197,908.00</b>	<b>239,227.00</b>	<b>20%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
NOVEMBER 2021

	NOVEMBER 2021	NOVEMBER 2020	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	<b>84,517.26</b>	<b>44,521.35</b>	<b>39,995.91</b>	<b>90%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	116,600.96	83,346.09	33,254.87	40%
PAYROLL FEDERAL TAXES	11,569.10	8,630.00	2,939.10	34%
PAYROLL STATE TAXES	3,509.71	2,350.64	1,159.07	49%
PAYROLL EMPLOYEE MEDI & FICA	11,865.30	8,647.78	3,217.52	37%
PAYROLL EMPLOYER MEDI & FICA LIAB	11,698.25	8,486.59	3,211.66	38%
PAYROLL SDI	1,862.56	1,125.35	737.21	66%
LONG TERM CARE PAY DEDUCTIONS	-	-	-	0%
PAYROLL GARNISHMENTS	564.14	812.78	(248.64)	-31%
UNION DUES - SUPERVISORS	446.29	806.97	(360.68)	-45%
UNION DUES - PARKS	1,334.25	1,948.29	(614.04)	-32%
CALPERS 2% AT 62	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	5,002.00	4,972.00	30.00	1%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)	-	0%
VOUCHERS PAYABLE ACCRUAL	(100,000.00)	(100,000.00)	-	0%
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>62,921.72</b>	<b>19,595.65</b>	<b>43,326.07</b>	<b>221%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
<b>OTHER LIABILITIES</b>				
BANK CHARGE CLEARING ACCOUNT	(37,608.25)	(36,775.60)	(832.65)	2%
DEFERRED REVENUE	933,005.84	267,421.32	665,584.52	249%
OTHER LIAB - CLASS CLEARING ACCT	4,281.70	4,901.70	(620.00)	-13%
UNEARNED REVENUE	6,048.82	6,048.82	-	0%
PREPAID FACILITY TRANSFER	-	-	-	0%
SECURITY DEPOSITS	43,600.00	28,600.00	15,000.00	52%
SECURITY HOLDING ACCT - CLASS	7,403.11	4,668.11	2,735.00	0%
<b>SUBTOTAL</b>	<b>956,731.22</b>	<b>274,864.35</b>	<b>681,866.87</b>	<b>248%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,104,170.20</b>	<b>338,981.35</b>	<b>765,188.85</b>	<b>226%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	2,673,147.00	2,336,424.00	336,723.00	14%
LIABILITY FOR COMPENSATED ABSENCES	230,882.86	225,315.02	5,567.84	2%
<b>SUBTOTAL</b>	<b>2,904,029.86</b>	<b>2,561,739.02</b>	<b>342,290.84</b>	<b>13%</b>
<b>TOTAL LIABILITIES</b>	<b>4,008,200.06</b>	<b>2,900,720.37</b>	<b>1,107,479.69</b>	<b>38%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>387,623.00</b>	<b>523,606.00</b>	<b>(135,983.00)</b>	<b>-26%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
NOVEMBER 2021

FUND BALANCE	NOVEMBER 2021	NOVEMBER 2020	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,000,000.00	1,200,000.00	800,000.00	67%
<b>SUBTOTAL</b>	<b>2,001,500.00</b>	<b>1,201,500.00</b>	<b>800,000.00</b>	<b>67%</b>
<b>SPENDABLE - ASSIGNED</b>				
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	-	50,000.00	(50,000.00)	-100%
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-	-	0%
SPENDABLE - ASSIGNED - ELECTION COSTS	-	45,000.00	(45,000.00)	-100%
SPENDABLE - ASSIGNED - PENSION LIABILITY	-	700,000.00	(700,000.00)	-100%
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	-	390,500.00	(390,500.00)	-100%
<b>SUBTOTAL</b>	<b>-</b>	<b>1,185,500.00</b>	<b>(1,185,500.00)</b>	<b>-100%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>4,487,627.26</b>	<b>2,959,174.67</b>	<b>1,528,452.59</b>	<b>52%</b>
<b>NON-SPENDABLE</b>	<b>26,036,174.35</b>	<b>25,271,132.08</b>	<b>765,042.27</b>	<b>3%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>32,525,301.61</b>	<b>30,617,306.75</b>	<b>1,907,994.86</b>	<b>6%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	(2,200,728.79)	(1,874,016.15)	(326,712.64)	17%
<b>TOTAL NET INCOME (LOSS)</b>	<b>(2,200,728.79)</b>	<b>(1,874,016.15)</b>	<b>(326,712.64)</b>	<b>17%</b>
<b>TOTAL FUND BALANCE</b>	<b>30,324,572.82</b>	<b>28,743,290.60</b>	<b>1,581,282.22</b>	<b>6%</b>

**FOOTNOTES:**

\* General Fund Cash amount includes \$2,001,500 in Reserves



CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
NOVEMBER 2021  
REPRESENTS 42% OF THE YEAR

REVENUE	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME	2,844,781	1,270,511	44.7%	1,574,270	4,168,548	877,412	21.0%	383,098
OTHER INCOME	528,350	211,363	40.0%	316,987	1,818,640	238,259	13.1%	(26,896)
RDA PASSTHROUGH	1,540,000	5,190	0.3%	1,534,810	1,350,000	8,048	0.6%	(2,858)
INVESTMENT INCOME	40,000	18,025	45.1%	21,975	40,000	19,090	47.7%	(1,065)
TAX INCOME / COUNTY BACKFILL TAX INCOME	4,178,000	230,228	5.5%	3,947,772	3,396,500	213,140	6.3%	17,088
			0.0%				0.0%	
<b>TOTAL REVENUE</b>	<b>9,131,131</b>	<b>1,735,316</b>	<b>19.0%</b>	<b>7,395,815</b>	<b>10,773,688</b>	<b>1,355,949</b>	<b>12.6%</b>	<b>379,367</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	6,581,096	2,606,795	39.6%	3,974,301	6,637,400	1,964,929	29.6%	641,866
SERVICES AND SUPPLIES	2,395,943	928,504	38.8%	1,467,439	2,234,452	699,814	31.3%	228,690
OPERATING TRANSFER OUT	113,529	-	0.0%	15,000	84,447	-	62.0%	(9,298)
CONTRIB. TO OTHER AGENCIES	15,000	-	0.0%	25,000	15,000	9,298	0.0%	-
CONTINGENCIES	25,000	-	0.0%	25,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	81,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,130,568</b>	<b>3,535,298</b>	<b>38.7%</b>	<b>5,481,740</b>	<b>9,077,980</b>	<b>2,674,041</b>	<b>29.5%</b>	<b>861,257</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>564</b>	<b>(1,799,982)</b>	<b>-319428.9%</b>	<b>1,800,545</b>	<b>1,695,708</b>	<b>(1,318,092)</b>	<b>-77.7%</b>	<b>(481,890)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	-	0.0%	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	40,448	0.0%	-	-	138,528	0.0%	(98,080)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>40,448</b>	<b>#DIV/0!</b>	<b>-</b>	<b>-</b>	<b>138,528</b>	<b>#DIV/0!</b>	<b>(98,080)</b>
<b>REVENUE OVER (UNDER)</b>	<b>564</b>	<b>(1,840,429)</b>			<b>1,695,708</b>	<b>(1,456,619)</b>		<b>(383,810)</b>

<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>								
CAPITAL / REPAIR PROJECTS	1,554,800	370,298	23.8%	1,184,502	1,981,500	417,397	21.1%	(47,098)
CAPITAL PROJECT REIMBURSEMENT	850,000	9,999	1.2%	840,001	-	-	0.0%	9,999
<b>NET CAPITAL PROJECTS</b>	<b>704,800</b>	<b>360,299</b>	<b>51.1%</b>	<b>344,501</b>	<b>1,981,500</b>	<b>417,397</b>	<b>21.1%</b>	<b>(57,097)</b>

<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(704,237)</b>	<b>(2,200,729)</b>			<b>(285,792)</b>	<b>(1,874,016)</b>		<b>(326,713)</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
 REVENUE SUMMARY  
 GENERAL FUND - FUND 2490  
 NOVEMBER 2021  
 REPRESENTS 42% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL CAMPS	1,593,933	572,972	35.9%	1,020,961	2,800,642	474,747	17.0%	98,225
	264,190	219,176	83.0%	45,014	303,205	150,641	49.7%	68,535
<b>SUBTOTAL</b>	<b>1,858,123</b>	<b>792,148</b>	<b>42.6%</b>	<b>1,065,975</b>	<b>3,103,847</b>	<b>625,388</b>	<b>20.1%</b>	<b>166,760</b>
<b>AQUATICS</b>								
	<b>184,109</b>	<b>80,235</b>	<b>43.6%</b>	<b>103,874</b>	<b>150,487</b>	<b>101,784</b>	<b>67.6%</b>	<b>(21,548)</b>
CLASSES								
GENERAL CLASSES	54,000	24,555	45.5%	29,445	60,000	11,681	19.5%	12,875
COMMUNITY BAND	1,000	866	86.6%	134	1,125	12	1.1%	855
SENIOR ADULT CLASSES	30,000	12,207	40.7%	17,793	24,000	11,061	46.1%	1,146
YOUTH CLASSES	61,503	21,753	35.4%	39,750	43,500	1,550	3.6%	20,203
<b>SUBTOTAL</b>	<b>146,503</b>	<b>59,381</b>	<b>40.5%</b>	<b>57,677</b>	<b>128,625</b>	<b>24,304</b>	<b>18.9%</b>	<b>35,078</b>
ADULT SPORTS								
VOLLEYBALL & DODGEBALL	37,755	14,122	37.4%	23,633	31,749	(1,269)	-4.0%	15,391
BASKETBALL	18,880	1,492	7.9%	17,388	26,131	-	0.0%	1,492
SOFTBALL	129,480	64,280	49.6%	65,200	109,794	(11,899)	-10.8%	76,179
SOFTBALL TOURNEYS	-	-	0.0%	-	-	-	0.0%	-
SOCCER	47,880	19,500	40.7%	28,380	48,045	(4,796)	-10.0%	24,296
	<b>233,995</b>	<b>99,394</b>	<b>42.5%</b>	<b>134,601</b>	<b>215,719</b>	<b>(17,964)</b>	<b>-8.3%</b>	<b>117,358</b>
NATURE CENTER								
PROGRAM FEE INCOME	188,560	97,652	51.8%	90,908	163,960	90,519	55.2%	7,133
GRANT FUNDING	-	-	0.0%	-	156,560	-	0.0%	-
<b>SUBTOTAL</b>	<b>188,560</b>	<b>97,652</b>	<b>51.8%</b>	<b>90,908</b>	<b>320,520</b>	<b>90,519</b>	<b>28.2%</b>	<b>7,133</b>
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(3,100)	12.4%	-	(15,000)	(2,310)	15.4%	(789)
CO-SPONSORED & MISCELLANEOUS	-	237	0.0%	-	7,500	10	0.1%	227
SPECIAL EVENTS	6,900	-	0.0%	6,900	7,350	-	0.0%	-
SENIOR ADULT PROGRAMS	6,000	20,531	342.2%	-	14,500	250	1.7%	20,281
YOUTH SPORTS	245,591	124,031	50.5%	121,560	235,000	55,433	23.6%	68,599
<b>SUBTOTAL</b>	<b>233,491</b>	<b>141,699</b>	<b>60.7%</b>	<b>128,460</b>	<b>249,350</b>	<b>53,382</b>	<b>21.4%</b>	<b>88,317</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>2,844,781</b>	<b>1,270,511</b>	<b>44.7%</b>	<b>1,610,939</b>	<b>4,168,548</b>	<b>877,412</b>	<b>21.0%</b>	<b>393,088</b>
OTHER INCOME								
FACILITY RENTAL INCOME	346,450	163,340	47.1%	183,110	222,250	22,196	10.0%	141,144
REBATES & REIMBURSED COSTS	30,000	26,197	87.3%	3,803	30,000	154,181	513.9%	(127,985)
REIMBURSEMENTS - CITY PARKS	141,900	15,000	10.6%	126,900	1,551,390	45,999	3.0%	(21,000)
MISCELLANEOUS	-	2,352	0.0%	-	4,000	10,895	272.4%	(8,543)
ENDOWMENTS	10,000	2,715	27.2%	7,285	10,000	2,595	25.9%	121
DONATIONS	-	1,759	0.0%	-	1,000	2,393	239.3%	(634)
<b>TOTAL OTHER INCOME</b>	<b>528,350</b>	<b>211,363</b>	<b>40.0%</b>	<b>321,098</b>	<b>1,818,640</b>	<b>238,259</b>	<b>13.1%</b>	<b>(16,897)</b>
REVENUE FROM OTHER AGENCIES								
ROA PASSTHROUGH	1,540,000	5,190	0.3%	1,534,810	1,350,000	8,048	0.6%	(2,856)
INVESTMENT INCOME	40,000	18,025	45.1%	21,975	40,000	19,090	47.7%	(1,065)
TAX INCOME / COUNTY	4,178,000	230,228	5.5%	3,947,772	3,396,500	213,140	6.3%	17,088
BACKFILL TAX INCOME	-	-	0.0%	-	-	-	0.0%	-
REIMBURSEMENT - CAPITAL PROJECTS	850,000	9,999	0.0%	-	-	-	0.0%	-
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>5,758,000</b>	<b>253,443</b>	<b>4.4%</b>	<b>5,504,558</b>	<b>4,786,500</b>	<b>240,278</b>	<b>5.0%</b>	<b>13,165</b>
<b>TOTAL REVENUE</b>	<b>9,881,131</b>	<b>1,745,315</b>	<b>17.5%</b>	<b>7,436,594</b>	<b>10,773,888</b>	<b>1,355,949</b>	<b>12.6%</b>	<b>389,366</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
NOVEMBER 2021  
REPRESENTS 42% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>							
FULL-TIME SALARIES	2,640,000	1,065,736	40.4%	2,289,000	913,828	39.9%	151,908
PART-TIME SALARIES	2,402,295	842,626	35.1%	2,711,740	540,950	19.9%	301,676
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	70,580	32,704	46.3%	39,459	16,891	42.8%	15,813
<b>SUBTOTAL</b>	<b>5,153,875</b>	<b>1,941,066</b>	<b>37.7%</b>	<b>5,081,199</b>	<b>1,471,669</b>	<b>29.0%</b>	<b>469,397</b>
<b>BENEFITS</b>							
FICA	392,000	145,790	37.2%	394,000	109,097	27.7%	36,693
RETIREMENT	541,000	309,862	57.3%	536,000	177,367	33.1%	132,495
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	438,500	157,449	35.9%	377,500	120,150	31.8%	37,298
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	98,000	7,987	8.2%	300,000	72,219	24.1%	(64,232)
WORKERS COMP INSURANCE	152,000	146,862	96.6%	117,000	101,601	86.8%	45,261
ALLOCATION TO OTHER FUNDS	(194,279)	(102,222)	52.6%	(168,299)	(87,174)	51.8%	(15,047)
<b>SUBTOTAL</b>	<b>1,427,221</b>	<b>665,729</b>	<b>46.6%</b>	<b>1,556,201</b>	<b>493,260</b>	<b>31.7%</b>	<b>172,468</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>6,581,096</b>	<b>2,606,795</b>	<b>39.6%</b>	<b>6,637,400</b>	<b>1,964,929</b>	<b>29.6%</b>	<b>641,866</b>

\* The CalPERS UAL Payment of \$ 204,801 was paid in full in July 2021. In past years, this has been paid monthly.



CHICO AREA RECREATION AND PARK DISTRICT  
 SERVICES AND SUPPLIES SUMMARY  
 GENERAL FUND - FUND 2490  
 NOVEMBER 2021  
 REPRESENTS 42% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>								
ADVERTISING	30,000	-	0.0%	30,000	10,000	977	9.8%	(977)
AGRICULTURE	66,215	12,514	18.9%	53,701	41,143	12,826	31.2%	(311)
CLOTHING	7,000	1,998	28.5%	5,002	7,000	1,363	19.5%	635
COMMUNICATIONS	52,358	18,990	36.3%	33,368	52,175	19,357	37.1%	(367)
HOUSEHOLD SUPPLIES	46,600	14,591	31.3%	32,009	46,600	11,810	25.3%	2,781
WORK SERVICE SUPPLIES	2,050	-	0.0%	2,050	2,050	78	3.8%	(78)
INSURANCE	240,500	240,725	100.1%	-	140,000	138,258	98.8%	102,467
OFFICE EQUIP. REPAIR	20,000	-	0.0%	20,000	-	-	0.0%	-
TECHNOLOGY EQUIPMENT	20,000	1,494	7.5%	18,506	15,000	3,882	25.9%	(2,388)
EQUIPMENT REPAIRS	22,330	4,979	22.3%	17,351	20,300	6,547	32.2%	(1,568)
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	-	500	0.0%	(500)
FIELD EQUIPMENT	8,621	9,821	113.9%	-	250	37	15.0%	9,570
PROGRAM EQUIPMENT	-	-	0.0%	-	-	-	0.0%	-
VEHICLE MAINTENANCE	12,500	7,566	60.5%	4,934	12,500	5,258	42.1%	2,308
POOL SUPPLIES	18,750	7,163	38.2%	11,587	15,000	6,147	41.0%	1,016
POOL EQUIPMENT	6,000	347	5.8%	5,653	4,000	82	2.0%	265
STRUCTURE & GROUNDS	178,100	26,632	15.0%	151,468	83,050	26,408	31.8%	224
SHOP SUPPLIES	6,350	2,560	40.3%	3,790	6,350	2,136	33.6%	423
VANDALISM	5,445	983	18.1%	4,462	4,950	1,346	27.2%	(363)
MEDICAL FIRST AID	3,650	331	9.1%	3,319	3,650	294	8.1%	37
MEMBERSHIP/PERIODICALS	24,500	10,782	44.0%	13,718	24,000	11,326	47.2%	(544)
OFFICE SUPPLIES	15,000	3,456	23.0%	11,544	18,000	1,661	9.2%	1,796
COPY OVERAGES	-	-	0.0%	-	-	-	0.0%	-
CONTRACT SERVICES	827,000	302,115	36.5%	524,885	935,120	230,729	24.7%	71,386
PUBS/LEGAL NOTICES	22,000	-	0.0%	22,000	22,000	302	1.4%	(302)
RENT/LEASE EQUIPMENT	5,400	2,185	40.5%	3,215	5,400	266	4.9%	1,919
RENT/LEASE STRUCTURES	2,000	1,000	50.0%	1,000	2,000	1,000	50.0%	-
SMALL TOOLS	3,905	519	13.3%	3,386	3,550	421	11.8%	99
EDUCATION & TRAINING	9,000	1,200	13.3%	7,800	9,000	984	10.9%	216
DISTRICT OFFICE SPECIAL EXP	14,000	1,264	9.0%	12,736	9,000	9,013	100.1%	(7,749)
PROGRAM SUPPLIES	181,405	19,495	10.7%	161,910	249,396	11,963	4.8%	7,532
GM MOVING EXPENSE	-	-	0.0%	-	-	-	0.0%	-
DISTRICT OFFICE MEETING EXP	5,000	-	0.0%	5,000	5,000	-	0.0%	-
MILEAGE	60,000	15,386	25.6%	44,614	40,000	9,652	24.1%	5,735
PROGRAM TRANSPORTATION	3,470	-	0.0%	3,470	3,300	-	0.0%	-
DIST OFFICE BOARD MTG EXP	10,000	4,200	42.0%	5,800	10,000	3,800	38.0%	400
USE TAX	1,500	-	0.0%	1,500	1,500	-	0.0%	-
CONFERENCES	15,000	744	5.0%	14,256	15,000	520	3.5%	224
<b>SUBTOTAL</b>	<b>1,945,649</b>	<b>713,041</b>	<b>36.5%</b>	<b>1,234,033</b>	<b>1,816,284</b>	<b>518,943</b>	<b>28.6%</b>	<b>193,885</b>
<b>UTILITIES</b>								
WATER	97,955	62,777	64.1%	35,178	95,400	45,434	47.6%	17,343
ELECTRICITY	280,196	135,540	48.4%	144,656	258,518	123,349	47.7%	12,191
GAS	65,743	13,908	21.2%	51,835	57,850	8,537	14.8%	5,371
SEWER	6,400	3,237	50.6%	3,163	6,400	3,551	55.5%	(314)
<b>SUBTOTAL</b>	<b>450,294</b>	<b>215,463</b>	<b>47.8%</b>	<b>234,831</b>	<b>418,168</b>	<b>180,871</b>	<b>43.3%</b>	<b>34,592</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,395,943</b>	<b>928,504</b>	<b>38.8%</b>	<b>1,468,965</b>	<b>2,234,452</b>	<b>699,814</b>	<b>31.3%</b>	<b>228,476</b>

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Accounts Payable Check Register

November 2021

Salary & Benefits	598.20
Service & Supply	66,459.34
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	4,462.88
<b>TOTAL</b>	<b>71,520.42</b>
Check #'s	075380-075422

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**December 8, 2021**

**CHECK REGISTER      FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/08/2021	075380	AFLAC	\$ 598.20	510000
12/08/2021	075381	AIRGAS USA, LLC	\$ 188.50	520000
12/08/2021	075382	ARMED GUARD PRIVATE SECURITY INC	\$ 6,874.04	520000
12/08/2021	075383	BATTERY SYSTEMS	\$ 78.21	520000
12/08/2021	075384	BAY AREA DRIVING SCHOOL, INC.	\$ 199.50	520000
12/08/2021	075385	BURKE, WILLIAMS & SORENSEN, LLP	\$ 5,327.50	520000
12/08/2021	075386	C&M AUTOMOTIVE	\$ 124.00	520000
12/08/2021	075387	CALIFORNIA WATER SERVICE	\$ 10,976.18	520000
12/08/2021	075388	CHICO POWER EQUIPMENT INC	\$ 117.91	520000
12/08/2021	075389	CHICO PRINCESS PARTIES, LLC	\$ 360.00	520000
12/08/2021	075390	COLLIER HARDWARE	\$ 32.75	520000
12/08/2021	075391	COMMERCIAL TIRE WAREHOUSE	\$ 114.07	520000
12/08/2021	075392	ENLOE MEDICAL CENTER	\$ 1,236.00	520000
12/08/2021	075393	EWING IRRIGATION PRODUCTS, INC.	\$ 295.27	520000
12/08/2021	075394	FASTENAL COMPANY	\$ 48.67	520000
12/08/2021	075395	G2SOLUTIONS, INC	\$ 107.25	520000
12/08/2021	075396	HAYDEN FIRE PROTECTION	\$ 145.86	520000
12/08/2021	075397	HILLYARD/SACRAMENTO	\$ 280.00	520000
12/08/2021	075398	HOLIDAY POOLS & SPAS	\$ 131.95	520000
12/08/2021	075399	HUNTERS SERVICES, INC.	\$ 431.00	520000
12/08/2021	075400	INDUSTRIAL POWER PRODUCTS	\$ 99.73	520000
12/08/2021	075401	J.C. NELSON SUPPLY CO	\$ 2,826.50	520000
12/08/2021	075402	KINETICS ACADEMY OF DANCE	\$ 182.40	520000
12/08/2021	075403	MEEKS BUILDING CENTER	\$ 609.80	520000
12/08/2021	075404	MISSION LINEN & UNIFORM	\$ 3,138.89	520000
12/08/2021	075405	NELCO	\$ 19.96	520000
12/08/2021	075406	NORMAC INC.	\$ 23.22	520000
12/08/2021	075407	NORTHGATE PETROLEUM COMPANY	\$ 714.28	520000
12/08/2021	075408	O'REILLY AUTOMOTIVE STORES, INC.	\$ 76.22	520000
12/08/2021	075409	OFFICE DEPOT	\$ 184.78	520000
12/08/2021	075410	PACE SUPPLY CORP.	\$ 46.79	520000
12/08/2021	075411	PACIFIC GAS AND ELECTRIC	\$ 28,056.42	520000
12/08/2021	075412	PAYLESS BUILDING SUPPLY	\$ 158.73	520000
12/08/2021	075413	PBM SUPPLY & MFG INC	\$ 63.88	520000
12/08/2021	075414	PLATT ELECTRIC SUPPLY, INC.	\$ 107.60	520000
12/08/2021	075415	PRO AGGREGATE INC.	\$ 243.81	520000
12/08/2021	075416	SHERWIN-WILLIAMS CO.	\$ 54.73	520000
12/08/2021	075417	SLAKEY BROTHERS INC.	\$ 113.69	520000
12/08/2021	075418	SUTHERLAND LANDSCAPE CENTER	\$ 287.11	520000
12/08/2021	075419	THOMAS HYDRAULIC, INC.	\$ 105.00	520000
12/08/2021	075420	WORK TRAINING CENTER	\$ 1,980.00	520000
12/08/2021	075421	ZEE MEDICAL COMPANY	\$ 297.14	520000
12/08/2021	075422	MELTON DESIGN GROUP, INC.	\$ 4,462.88	560000

Total of Register

\$ 71,520.42

Ann Willmann  
General Manager

OR

*Michelle Niven*  
Michelle Niven  
HR Manager

Salary & Benefits	\$ 598.20	Acct 510000
Service & Supply	\$ 66,459.34	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 4,462.88	Acct 560000
<b>Total</b>	<b>\$ 71,520.42</b>	

Prepared by      JB



**CHICO AREA RECREATION AND PARK DISTRICT (CARD)  
545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Manual Accounts Payable Check Register

November 2021

Salary & Benefits	31,318.21
Salary & Benefits-ACH Payroll Tax Transfer	91,341.20
Salary & Benefits-ACH CalPERS	39,029.43
Service & Supply	41,084.76
Fixed Assets	49,743.03
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
<b>TOTAL</b>	<b>252,516.63</b>

Check #'s 075294-075296  
075333-075372

Approved by the Board of Directors

January 27, 2022

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Michael McGinnie  
Board Chair

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Annabel Grimm  
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 November 4, 2021

CHECK REGISTER      FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/04/2021	075294	BANNER BANK	\$ 121.50	510000
11/04/2021	075295	BRIAN WILSON	\$ 41.36	520000
11/04/2021	075296	CHICO U LOCK IT	\$ 310.00	520000

Total of Register \$ 472.86

\_\_\_\_\_  
 Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 121.50	Acct 510000
Service & Supply	\$ 351.36	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b><u><u>\$ 472.86</u></u></b>	

\_\_\_\_\_  
 Parks & Recreation Director

OR

  
 \_\_\_\_\_  
 Michelle Niven  
 Human Resources Manager

Prepared by      JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 November 10, 2021

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/10/2021	075333	ANTHEM BLUE CROSS	\$ 23,152.31	510000
11/10/2021	075334	BANNER BANK	\$ 1,752.41	510000
11/10/2021	075335	AIRGAS USA, LLC	\$ 194.25	520000
11/10/2021	075336	COUNTY OF BUTTE	\$ 50.00	520000
11/10/2021	075337	DEPT. OF JUSTICE	\$ 832.00	520000
11/10/2021	075338	EMPLOYMENT DEVELOPMENT DEPT	\$ 4,148.14	520000
11/10/2021	075339	JOHNSON CONTROLS, INC.	\$ 4,975.90	520000
11/10/2021	075340	KRONOS SAASHR, INC	\$ 3,505.64	520000
11/10/2021	075341	NORTHGATE PETROLEUM COMPANY	\$ 430.26	520000
11/10/2021	075342	OFFICE DEPOT	\$ 442.19	520000
11/10/2021	075343	WORK TRAINING CENTER	\$ 1,980.00	520000
11/10/2021	075344	MELTON DESIGN GROUP, INC.	\$ 274.40	560000
11/10/2021	075345	TARMAN ARCHITECTURAL GROUP	\$ 13,089.33	560000

Total of Register

\$ 54,826.83

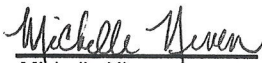
Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 24,904.72	Acct 510000
Service & Supply	\$ 16,558.38	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 13,363.73	Acct 560000
<b>Total</b>	<b>\$ 54,826.83</b>	

Parks & Recreation Director

OR

  
 Michelle Niven  
 Human Resources Manager

Prepared by JB



CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 November 15, 2021

CHECK REGISTER      FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/15/2021	075346	HUMANA INSURANCE CO	\$ 3,537.96	510000
11/15/2021	075347	IUOE LOCAL 39	\$ 352.68	510000
11/15/2021	075348	ADVANCED ELECTRIC & SOUND	\$ 1,050.00	520000
11/15/2021	075349	AT&T	\$ 572.46	520000
11/15/2021	075350	CITY OF CHICO	\$ 3,119.40	520000
11/15/2021	075351	COMCAST	\$ 917.12	520000
11/15/2021	075352	CYNTHIA CROWL	\$ 147.98	520000
11/15/2021	075353	J.W. PEPPER & SON, INC.	\$ 273.47	520000
11/15/2021	075354	MELISSA PASQUALE	\$ 12.87	520000
11/15/2021	075355	MICHELLE NIVEN	\$ 497.52	520000
11/15/2021	075356	YBA SHIRTS, INC.	\$ 5,118.24	520000
11/15/2021	075357	JOHNSON CONTROLS, INC.	\$ 34,381.30	560000
11/15/2021	075358	MIKE'S FENCE COMPANY	\$ 1,008.00	560000

Total of Register

\$ 50,989.00

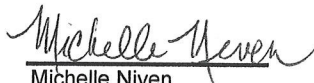
Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 3,890.64	Acct 510000
Service & Supply	\$ 11,709.06	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 35,389.30	Acct 560000
<b>Total</b>	<b>\$ 50,989.00</b>	

Parks & Recreation Director

OR

  
Michelle Niven  
 Human Resources Manager

Prepared by      JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 November 17, 2021

CHECK REGISTER FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/17/2021	075359	BANNER BANK	\$ 1,873.91	510000
11/17/2021	075360	MEDICAL EYE SERVICES	\$ 527.44	510000
11/17/2021	075361	COMCAST	\$ 751.81	520000
11/17/2021	075362	GOVINVEST INC.	\$ 6,895.86	520000
11/17/2021	075363	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,493.51	520000

Total of Register

\$ 11,542.53

\_\_\_\_\_  
 Ann Willmann  
 General Manager

OR

  
 Michael McGinnis  
 Board Member

OR

\_\_\_\_\_  
 Michelle Niven  
 Human Resources Manager

Salary & Benefits	\$ 2,401.35	Acct 510000
Service & Supply	\$ 9,141.18	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 11,542.53</b>	

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 November 23, 2021

CHECK REGISTER      FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/23/2021	075364	ASBURY ENVIRONMENTAL SERVICES	\$ 95.00	520000
11/23/2021	075365	BATTERIES PLUS BULBS # 311	\$ 40.73	520000
11/23/2021	075366	COMMERCIAL TIRE WAREHOUSE	\$ 20.00	520000
11/23/2021	075367	FOCAL POINT DISCOUNT LANDSCAPE	\$ 62.74	520000
11/23/2021	075368	OFFICE DEPOT	\$ 21.44	520000
11/23/2021	075369	RENTAL GUYS CHICO	\$ 316.94	520000
11/23/2021	075370	SDRMA	\$ 2,431.93	520000
11/23/2021	075371	NORTHSTAR	\$ 990.00	560000

Total of Register

\$ 3,978.78

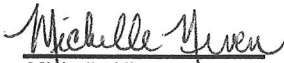
\_\_\_\_\_  
 Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 2,988.78	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 990.00	Acct 560000
<b>Total</b>	<b>\$ 3,978.78</b>	

\_\_\_\_\_  
 Michael McGinnis  
 Board Member

OR

  
 Michelle Niven  
 Human Resources Manager

Prepared by      JB



CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 November 23, 2021

CHECK REGISTER      FUND 2490 FY 21/22

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/23/2021	075372	KINETICS ACADEMY OF DANCE	\$ 336.00	520000

Total of Register

\$ 336.00

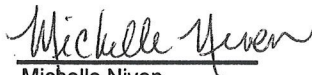
Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 336.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 336.00</b>	

Michael McGinnis  
 Board Member

OR

  
Michelle Niven  
 Human Resources Manager

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Payroll Check Register

Novemeber 2021

<b>PPE</b>	<b>Pay Date</b>	<b>Checks</b>	<b>Amount</b>
10/19/2021	11/5/2021	120358-120379	6,545.54
10/19/2021 ACH	11/5/2021	Direct Deposit	135,990.73
11/8/2021	11/8/2021	120380	896.15
11/12/2021 ACH	11/19/2021	Direct Deposit	131,679.24
11/12/2021	11/19/2021	120381-120403	6,535.27

**Total** **281,646.93**

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)  
545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Refund Check Register

November 2021

Service & Supply-Refund Checks

1,318.00

**TOTAL**

Check #'s

029185-029186

220.00

029188-029190

1,098.00

Active Network Credit Card Refunds

8,484.35

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

Agenda Item 11



**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Revenue

October 2021

**Net Revenue**

Rents	41,402.07
Reimbursements	-
Misc.	2,277.00
Fees	391,851.62
 Sub Total	 435,530.69
 Other Income	 -
Donations	25.00
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	11,804.66
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2470 Trust Obligations	 -
 Fund 2480 Trust Obligations	 4,750.00
 Fund 2486 Chico Rotary/CARD	 -
 <b>TOTAL</b>	 <b>452,110.35</b>

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager


Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)  
545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Previously submitted check #029191 dated January 18, 2022 in the amount of \$452,110.35

**October 2021**

<b>FUND 2490</b>			
	4530106	RDA Pass Through	-
	4600001	Rent	41,402.07
		Fees	391,851.62
			433,253.69
	4700001	Misc.	2,277.00
		Rebates/Reimbursements	-
		City of Chico Reimbursements	11,804.66
		Baroni Park	-
		Pro Rata Share	-
		Other Income	-
		Donations	25.00
		Grant Revenue	-
			14,106.66
		<b>FUND 2490 total</b>	<b>447,360.35</b>
<b>FUND 2470</b>	280	Trust Obligations	-
<b>FUND 2480</b>			
	280	Trust Obligations	4,750.00
<b>FUND 2483</b>			
	4616250	Prop 12 Grant Fund	-
<b>FUND 2486</b>			
	4700001	Chico Rotary/CARD	-
<b>Checks Total</b>			<b>452,110.35</b>

  
 \_\_\_\_\_  
 Michelle Niven  
 HR Manager

VENDOR: 124000 BUTTE COUNTY TREASURER 01/18/2022 CHECK NO. 29191

VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
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106286	REV OCT-21	12/08/2021	452,110.35			452,110.35
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Check Total 452,110.35

CHECK NO. 29191 CHECK DATE 01/18/2022 VENDOR NO. 124000



CHECK NO. 029191

GOLDEN VALLEY BANK  
190 COHASSET RD. STE. 170  
CHICO, CA 95926  
90-4427/1211

Chico Area Recreation and Park District  
545 VALLOMBROSA AVENUE CHICO, CALIFORNIA 95926 (530) 895-4711

Four hundred fifty-two thousand one hundred ten and 35/100 USD

CHECK AMOUNT  
\$ 452,110.35

REFUND CHECK

BY BUTTE COUNTY TREASURER  
OF THE 25 COUNTY CENTER DR STE 120  
ORDER OF OROVILLE CA 95965

VOID 6 MONTHS FROM DATE OF ISSUE

*Michelle Neven*  
AUTHORIZED SIGNATURE

THE SECURITY FEATURES ON THIS DOCUMENT INCLUDE A MICRO-PRINT SIGNATURE LINE AND BLEED THROUGH MICR NUMBERING.

⑈029191⑈ ⑆121144272⑆ 0100043835⑈

VENDOR: 124000 BUTTE COUNTY TREASURER 01/18/2022 CHECK NO. 29191

VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
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106286	REV OCT-21	12/08/2021	452,110.35			452,110.35
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Check Total 452,110.35



**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021**

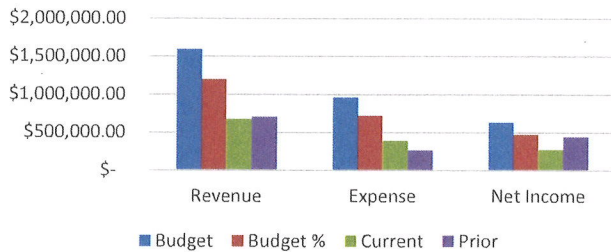
**December 2021  
50% of the Year**

## AFTERSCHOOL

We are at 42% of Budgeted Revenues and 41% of Budgeted Expenses. Our Net Income is \$166,296.00 less than this time last year. This is due to Invoice timing to CUSD.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 1,593,933.00	\$ 670,483.13	\$ 707,612.19
<b>EXPENSES</b>	\$ 961,258.50	\$ 393,712.27	\$ 264,545.33

AFTERSCHOOL

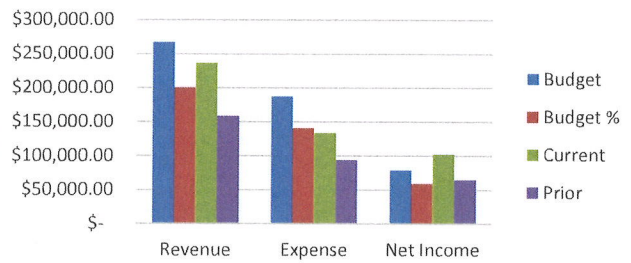


## CAMPS

We are at 89% of Budgeted Revenues and 71% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December, January and March. Our Net Income is currently \$38,720.23 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 266,690.00	\$ 236,701.37	\$ 158,818.49
<b>EXPENSES</b>	\$ 187,504.00	\$ 133,221.48	\$ 94,058.83

CAMPS

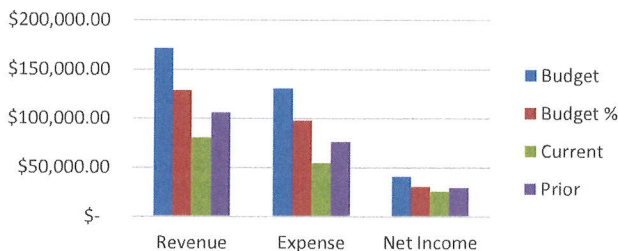


## AQUATICS

We are at 47% of Budgeted Revenues and 42% of Budgeted Expenses. Our Net Income is currently \$3,775.72 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 171,409.00	\$ 80,235.21	\$ 105,883.61
<b>EXPENSES</b>	\$ 130,562.00	\$ 54,488.02	\$ 76,360.70

AQUATICS

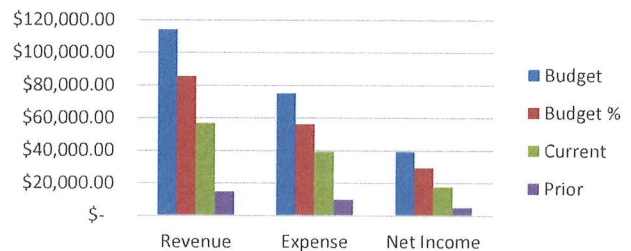


## CLASSES

We are at 51% of Budgeted Revenues and 52% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$14,618.55 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 114,003.00	\$ 58,493.20	\$ 14,545.26
<b>EXPENSES</b>	\$ 74,841.00	\$ 39,077.77	\$ 9,748.38

CLASSES





**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021**

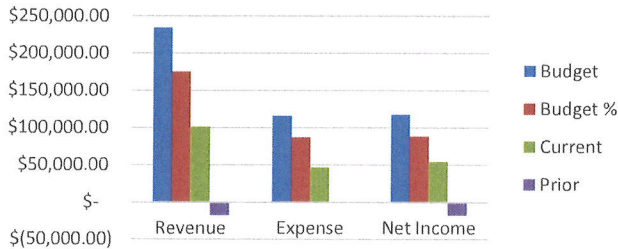
**December 2021  
50% of the Year**

## ADULT SPORTS

We are at 43% of Budgeted Revenues and 40% of Budgeted Expenses. Our Net Income is \$72,697.30 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 233,995.00	\$ 101,302.10	\$ (17,963.79)
<b>EXPENSES</b>	\$ 116,050.00	\$ 46,723.89	\$ 155.30

ADULT SPORTS

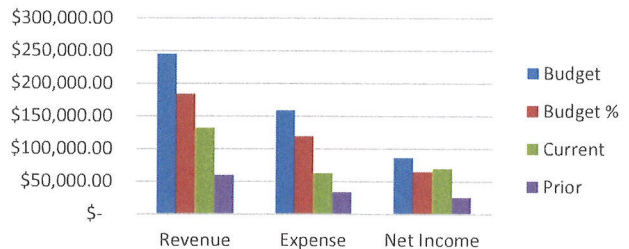


## YOUTH SPORTS

We are at 54% of Budgeted Revenues and 39% of Budgeted Expenses. Our Net Income is \$44,651.09 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 245,591.00	\$ 132,840.60	\$ 59,482.44
<b>EXPENSES</b>	\$ 159,125.00	\$ 62,411.16	\$ 33,704.09

YOUTH SPORTS

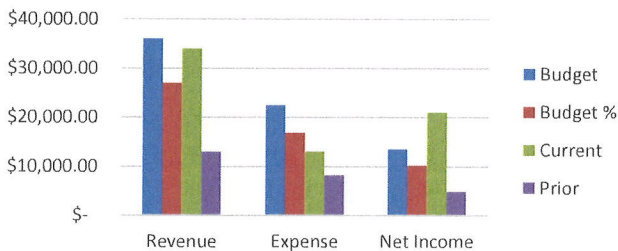


## SENIORS

We are at 95% of Budgeted Revenues and 58% of Budgeted Expenses. Our Net Income is \$16,162.73 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 36,000.00	\$ 34,050.33	\$ 13,021.00
<b>EXPENSES</b>	\$ 22,450.00	\$ 13,027.90	\$ 8,161.30

SENIORS

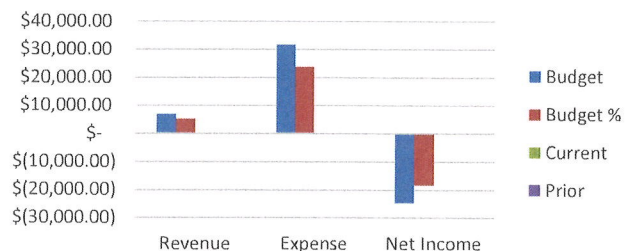


## SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is the same as this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 6,900.00	\$ -	\$ -
<b>EXPENSES</b>	\$ 31,616.00	\$ -	\$ -

SPECIAL EVENTS



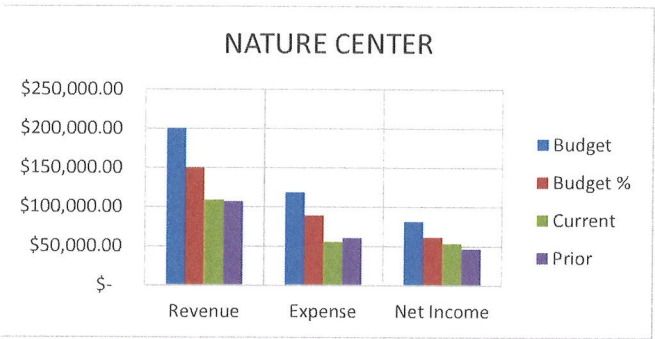
**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021**

**December 2021  
50% of the Year**

## NATURE CENTER

We are at 56% of Budgeted Revenues and 47% of Budgeted Expenses. Our Net Income is \$10,274.94 more than this time last year.

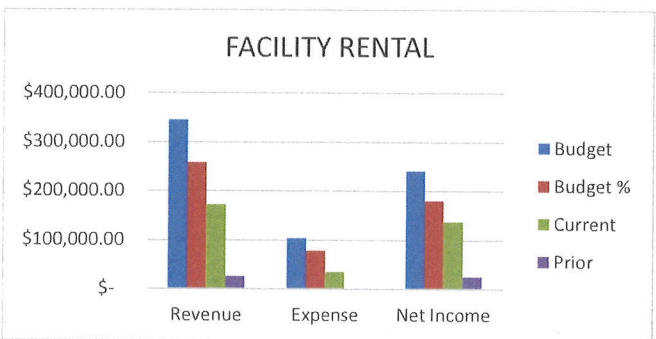
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 200,360.00	\$ 112,553.89	\$ 106,883.36
<b>EXPENSES</b>	\$ 118,652.00	\$ 55,791.06	\$ 60,395.47



## FACILITY RENTAL

We are at 52% of Budgeted Revenues and 34% of Budgeted Expenses. Our Net Income is \$119,038.84 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 344,650.00	\$ 178,897.29	\$ 25,502.62
<b>EXPENSES</b>	\$ 103,750.00	\$ 34,865.23	\$ 509.40





CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
DECEMBER 2021  
Month 6 and 50% of the Year

DESCRIPTION	2021-2022 Budget	December 2021	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	December 2020	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	1,593,933.00	97,511.21	670,483.13	42%	923,449.87	2,800,642.00	232,865.69	707,612.19	25%	(37,129.06)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(34,500.00)	-	(3,030.29)	9%	(31,469.71)	(94,991.00)	-	(3,610.37)	4%	580.08
CONTRACT SERVICES	-	-	-	0%	-	(2,000.00)	-	-	0%	-
PART-TIME WAGES	(926,758.50)	(70,609.04)	(390,681.98)	42%	(536,076.52)	(1,519,984.00)	(56,550.40)	(260,934.96)	17%	(129,747.02)
<b>TOTAL AFTERSCHOOL</b>	<b>632,674.50</b>	<b>26,902.17</b>	<b>276,770.86</b>	<b>44%</b>	<b>355,903.64</b>	<b>1,183,667.00</b>	<b>176,315.29</b>	<b>443,066.86</b>	<b>37%</b>	<b>(166,296.00)</b>
<b>CAMPS</b>										
INCOME	266,690.00	17,605.00	236,701.37	89%	29,988.63	309,205.00	8,177.00	158,818.49	51%	77,882.88
PROGRAM SUPPLIES	(16,970.00)	-	(1,657.21)	10%	(15,312.79)	(14,410.00)	-	(2,986.74)	21%	1,329.53
PROGRAM TRANSPORTATION	(2,570.00)	-	-	0%	(2,570.00)	(3,300.00)	-	-	0%	-
CONTRACT SERVICES	(41,025.00)	(2,790.00)	(57,377.53)	140%	16,352.53	(53,000.00)	(858.00)	(26,370.25)	50%	(31,007.28)
PART-TIME WAGES	(118,939.00)	(2,972.00)	(74,186.74)	62%	(44,752.26)	(103,373.00)	(1,127.25)	(63,520.03)	61%	(10,666.71)
INSTRUCTOR WAGES	(8,000.00)	-	-	0%	(8,000.00)	(18,200.00)	-	(1,248.00)	7%	1,248.00
<b>TOTAL CAMPS</b>	<b>79,186.00</b>	<b>11,843.00</b>	<b>103,479.89</b>	<b>131%</b>	<b>(24,293.89)</b>	<b>116,922.00</b>	<b>6,191.75</b>	<b>64,693.47</b>	<b>55%</b>	<b>38,786.42</b>
<b>AQUATICS</b>										
INCOME	171,409.00	-	80,235.21	47%	91,173.79	150,487.00	4,100.00	105,883.61	70%	(25,648.40)
PROGRAM SUPPLIES	(5,650.00)	(100.00)	(107.45)	2%	(5,542.55)	(4,850.00)	-	(216.68)	4%	109.23
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	-	-	-	0%	-	(6,780.00)	-	-	0%	-
PART-TIME WAGES	(124,912.00)	-	(54,380.57)	44%	(70,531.43)	(128,660.00)	-	(76,144.02)	59%	21,763.45
<b>TOTAL AQUATICS</b>	<b>40,847.00</b>	<b>(100.00)</b>	<b>25,747.19</b>	<b>63%</b>	<b>15,099.81</b>	<b>10,197.00</b>	<b>4,100.00</b>	<b>29,522.91</b>	<b>290%</b>	<b>(3,775.72)</b>
<b>CLASSES</b>										
INCOME	114,003.00	11,238.75	58,493.20	51%	55,509.80	98,625.00	1,302.75	14,545.26	15%	43,947.94
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(4,500.00)	(640.06)	(1,228.42)	27%	(3,271.58)	(1,975.00)	-	(175.53)	9%	(1,052.89)
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(18,000.00)	(1,885.50)	(5,288.10)	29%	(12,711.90)	(19,875.00)	(50.40)	(449.40)	2%	(4,838.70)
PART-TIME WAGES	(17,541.00)	(2,457.00)	(11,870.25)	68%	(5,670.75)	-	-	-	0%	(11,870.25)
INSTRUCTOR WAGES	(34,800.00)	(4,425.00)	(20,691.00)	59%	(14,109.00)	(38,525.00)	(1,110.90)	(9,123.45)	24%	(11,567.55)
<b>TOTAL CLASSES</b>	<b>39,162.00</b>	<b>1,831.19</b>	<b>19,415.43</b>	<b>50%</b>	<b>19,746.57</b>	<b>38,250.00</b>	<b>141.45</b>	<b>4,796.88</b>	<b>13%</b>	<b>14,618.55</b>
<b>ADULT SPORTS</b>										
INCOME	233,995.00	1,908.00	101,302.10	43%	132,692.90	215,719.00	-	(17,963.79)	-8%	119,265.89
PROGRAM SUPPLIES	(16,725.00)	-	(4,118.23)	25%	(12,606.77)	(16,850.00)	-	(155.30)	1%	(3,962.93)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(39,853.00)	(923.50)	(16,373.26)	41%	(23,479.74)	(37,329.00)	-	-	0%	-
PART-TIME WAGES	(59,472.00)	(674.00)	(26,232.40)	44%	(33,239.60)	(79,115.00)	-	-	0%	(16,373.26)
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL ADULT SPORTS</b>	<b>117,945.00</b>	<b>310.50</b>	<b>54,578.21</b>	<b>46%</b>	<b>63,366.79</b>	<b>82,425.00</b>	<b>-</b>	<b>(18,119.09)</b>	<b>-22%</b>	<b>72,697.30</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
DECEMBER 2021  
Month 6 and 50% of the Year

DESCRIPTION	2021-2022 Budget	December 2021	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	December 2020	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<b>YOUTH SPORTS</b>										
INCOME	245,591.00	8,809.34	132,840.60	54%	112,750.40	235,000.00	4,049.70	59,482.44	25%	73,358.16
PROGRAM SUPPLIES	(30,830.00)	-	(7,079.31)	23%	(23,750.69)	(34,600.00)	-	(2,447.62)	7%	(4,631.69)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	(597.80)	0%	-	-	-	-	0%	-
PART-TIME WAGES	(128,295.00)	(3,953.83)	(54,734.05)	43%	(73,560.95)	(130,650.00)	(1,701.50)	(31,256.47)	24%	(597.80)
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	(23,477.58)
<b>TOTAL YOUTH SPORTS</b>	<b>86,466.00</b>	<b>4,855.51</b>	<b>70,429.44</b>	<b>81%</b>	<b>16,036.56</b>	<b>69,750.00</b>	<b>2,348.20</b>	<b>25,778.35</b>	<b>37%</b>	<b>44,651.09</b>
<b>SENIOR PROGRAMS</b>										
INCOME	36,000.00	1,312.17	34,050.33	95%	1,949.67	38,500.00	1,710.00	13,021.00	34%	21,029.33
PROGRAM SUPPLIES	(450.00)	-	-	0%	(450.00)	(2,950.00)	-	-	0%	-
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(4,000.00)	(345.40)	(4,095.40)	102%	95.40	(13,500.00)	-	-	0%	(4,095.40)
PART-TIME WAGES	-	-	-	0%	-	(1,200.00)	-	-	0%	-
INSTRUCTOR WAGES	(18,000.00)	(1,907.40)	(8,932.50)	50%	(9,067.50)	(14,500.00)	(530.60)	(8,161.30)	56%	(771.20)
<b>TOTAL SENIOR PROGRAMS</b>	<b>13,550.00</b>	<b>(940.63)</b>	<b>21,022.43</b>	<b>155%</b>	<b>(7,472.43)</b>	<b>6,350.00</b>	<b>1,179.40</b>	<b>4,859.70</b>	<b>77%</b>	<b>16,162.73</b>
<b>SPECIAL EVENTS</b>										
INCOME	6,900.00	-	-	0%	6,900.00	7,350.00	-	-	0%	-
PROGRAM SUPPLIES	(6,000.00)	-	-	0%	(6,000.00)	(5,850.00)	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(2,900.00)	-	-	0%	(2,900.00)	(3,000.00)	-	-	0%	-
PART-TIME WAGES	(22,716.00)	-	-	0%	(22,716.00)	-	-	-	0%	-
<b>TOTAL SPECIAL EVENTS</b>	<b>(24,716.00)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(24,716.00)</b>	<b>(1,500.00)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>NATURE CENTER</b>										
INCOME	188,560.00	4,426.00	102,078.17	54%	86,481.83	163,960.00	9,135.00	99,653.72	61%	2,424.45
FACILITY RENTALS	-	-	-	0%	-	-	-	-	0%	-
FUNDRAISING (DONATIONS)	-	777.00	2,245.00	0%	(2,245.00)	1,000.00	565.00	3,209.82	321%	(964.82)
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	10,000.00	2,715.36	5,430.72	54%	4,569.28	10,000.00	-	2,594.82	26%	2,835.90
FULL-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(118,652.00)	(4,831.63)	(55,606.62)	47%	(63,045.38)	(98,763.00)	(4,046.35)	(57,300.28)	58%	1,693.66
PART-TIME ADMIN WAGES	-	-	-	0%	-	(36,000.00)	-	-	0%	-
FICA	-	-	-	0%	-	-	-	-	0%	-
RETIREMENT	-	-	-	0%	-	-	-	-	0%	-
MEDICAL	-	-	-	0%	-	-	-	-	0%	-
WC INSURANCE	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM TRANSPORTATION	(900.00)	-	-	0%	(900.00)	-	-	-	0%	-
STAFF TRAINING	-	-	-	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
COPYING	-	-	-	0%	-	-	-	-	0%	-
EQUIPMENT/SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,400.00)	-	(934.44)	27%	(2,465.56)	-	(411.97)	(726.17)	0%	(208.27)
PROGRAM SUPPLIES	(13,855.00)	-	(157.94)	1%	(13,697.06)	(29,920.00)	(12.73)	(2,369.02)	8%	2,211.08
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSURANCE	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL NATURE CENTER</b>	<b>61,753.00</b>	<b>3,086.73</b>	<b>53,054.89</b>	<b>86%</b>	<b>8,698.11</b>	<b>10,277.00</b>	<b>5,228.95</b>	<b>45,062.89</b>	<b>438%</b>	<b>7,992.00</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
DECEMBER 2021  
Month 6 and 50% of the Year

DESCRIPTION	2021-2022 Budget	December 2021	2021-2022 YTD	2021-2022 % of Budget	Remaining Budget	2020-2021 Budget	December 2020	2020-2021 YTD	2020-2021 % of Budget	Difference by Year
<b>FACILITY RENTAL</b>										
INCOME	344,650.00	18,257.07	178,897.29	52%	165,752.71	222,250.00	4,731.52	25,502.62	11%	153,394.67
PROGRAM SUPPLIES	(5,750.00)	-	(421.54)	7%	(5,328.46)	(5,500.00)	-	-	0%	(421.54)
CONTRACT SERVICES	(6,800.00)	-	(481.53)	7%	(6,318.47)	(5,750.00)	-	-	0%	(481.53)
PART-TIME WAGES	(91,200.00)	(4,635.68)	(33,962.16)	37%	(57,237.84)	(24,000.00)	(221.57)	(509.40)	2%	(33,452.76)
<b>TOTAL FACILITY RENTAL</b>	<b>240,900.00</b>	<b>13,621.39</b>	<b>144,032.06</b>	<b>60%</b>	<b>96,867.94</b>	<b>187,000.00</b>	<b>4,509.95</b>	<b>24,993.22</b>	<b>13%</b>	<b>119,038.84</b>
<b>RECREATION - MISC. &amp; ADMIN</b>										
INCOME	(25,000.00)	(134.49)	(2,997.61)	12%	(22,002.39)	(7,500.00)	69.72	(2,230.75)	30%	(766.86)
PUBLICATIONS/LEGAL NOTICES	(22,000.00)	-	-	0%	(22,000.00)	(22,000.00)	-	(301.99)	1%	301.99
CONFERENCES	-	-	-	0%	-	-	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
OFFICE SUPPLIES	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
AC/OVERTIME	(10,000.00)	-	-	0%	(10,000.00)	-	-	-	0%	-
PART-TIME ADMIN WAGES	(212,287.00)	-	-	0%	(212,287.00)	-	-	-	0%	-
PART-TIME WAGES	(607,000.00)	(4,472.47)	(62,097.70)	0%	62,097.70	-	(2,638.35)	(21,463.65)	0%	(40,634.05)
FULL TIME WAGES	(876,287.00)	(44,190.71)	(250,565.73)	41%	(356,434.27)	(580,000.00)	(42,843.44)	(259,184.01)	45%	8,618.28
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>411,480.50</b>	<b>12,612.19</b>	<b>452,869.36</b>	<b>110%</b>	<b>(41,388.86)</b>	<b>1,083,838.00</b>	<b>154,602.92</b>	<b>341,474.79</b>	<b>32%</b>	<b>111,394.57</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>411,480.50</b>	<b>12,612.19</b>	<b>452,869.36</b>	<b>110%</b>	<b>(41,388.86)</b>	<b>1,083,838.00</b>	<b>154,602.92</b>	<b>341,474.79</b>	<b>32%</b>	<b>111,394.57</b>
		(0.00)			0.00			(0.00)		





**FINANCIAL STATEMENTS**

**FISCAL YEAR 2021/2022**

**DECEMBER 2021**



**CHICO AREA RECREATION AND PARK DISTRICT  
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DECEMBER 2021**

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NOTE: This completes 6 months of the fiscal year and represents 50% of the year.

CHICO AREA RECREATION AND PARK DISTRICT  
 BALANCE SHEET SUMMARY - ALL FUNDS  
 DECEMBER 2021



	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>								
CASH	8,521,770	16,535	4,068,175	358,984	12,979	23,788	129,731	13,131,961
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-	-
RECEIVABLES	645,647	-	-	23,750	-	-	-	-
DUE FROM OTHER FUNDS	137,137	-	-	-	-	-	-	137,137
<b>TOTAL CURRENT ASSETS</b>	<b>9,304,555</b>	<b>16,535</b>	<b>4,068,175</b>	<b>382,734</b>	<b>12,979</b>	<b>23,788</b>	<b>129,731</b>	<b>13,938,495</b>
<b>PREPAID EXPENSES</b>								
PREPAID EXPENSES	-	-	-	-	-	-	-	-
FIXED ASSETS	41,744,537	-	-	-	-	-	-	41,744,537
ACCUMULATED DEPRECIATION	(15,708,362)	-	-	-	-	-	-	(15,708,362)
<b>SUBTOTAL</b>	<b>26,036,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,036,174</b>
<b>TOTAL ASSETS</b>	<b>35,340,729</b>	<b>16,535</b>	<b>4,068,175</b>	<b>382,734</b>	<b>12,979</b>	<b>23,788</b>	<b>129,731</b>	<b>39,974,670</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>								
	1,437,135	-	-	-	-	-	-	1,437,135
<b>LIABILITIES</b>								
ACCOUNTS PAYABLE	51,105	-	-	-	-	-	-	51,105
ACCRUED EXPENSES	(53,692)	-	-	-	-	-	-	(53,692)
DUE TO OTHER FUNDS	-	-	-	-	44,854	46,761	45,522	137,137
OTHER LIABILITIES	877,939	-	-	-	-	-	-	877,939
<b>TOTAL CURRENT LIABILITIES</b>	<b>875,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,854</b>	<b>46,761</b>	<b>45,522</b>	<b>1,012,490</b>
<b>LONG-TERM DEBT</b>								
NET PENSION LIABILITY	2,673,147	-	-	-	-	-	-	2,673,147
LIABILITY FOR COMPENSATED ABSENCES	230,883	-	-	-	-	-	-	230,883
<b>SUBTOTAL</b>	<b>2,904,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,904,030</b>
<b>TOTAL LIABILITIES</b>	<b>3,779,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,854</b>	<b>46,761</b>	<b>45,522</b>	<b>3,916,519</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>								
	387,623	-	-	-	-	-	-	387,623
<b>FUND BALANCE</b>								
RESTRICTED	-	-	2,243,609	352,184	-	-	78,579	2,674,372
SPENDABLE - COMMITTED	2,001,500	-	-	-	-	-	-	2,001,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	4,487,723	16,535	-	-	-	-	-	4,504,257
NON-SPENDABLE	26,036,174	-	-	-	-	-	-	26,036,174
<b>FUND BALANCE</b>	<b>32,525,397</b>	<b>16,535</b>	<b>2,243,609</b>	<b>352,184</b>	<b>-</b>	<b>-</b>	<b>78,579</b>	<b>35,216,303</b>
<b>TOTAL NET INCOME (LOSS)</b>								
	85,462	-	1,824,566	30,550	(31,876)	(22,973)	5,631	1,891,359
<b>TOTAL FUND BALANCE</b>								
	32,610,859	16,535	4,068,175	382,734	(31,876)	(22,973)	84,209	37,107,662

CHICO AREA RECREATION AND PARK DISTRICT  
SUMMARY - ALL FUNDS  
DECEMBER 2021



	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	1,413,187	-	-	-	-	-	-	1,413,187
OTHER INCOME	245,142	-	-	-	-	-	-	245,142
RDA PASSTHROUGH	793,915	-	-	-	-	-	-	793,915
INVESTMENT INCOME	28,338	-	17,212	1,530	100	184	723	48,086
TAX INCOME / COUNTY	2,036,842	-	-	-	-	-	-	2,036,842
PARK IMPACT FEES	-	-	1,820,211	30,875	-	-	-	1,851,086
ASSESSMENTS	-	-	-	-	12,879	23,604	50,880	87,363
OPERATING TRANSFER IN	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>4,517,422</b>	-	<b>1,837,423</b>	<b>32,405</b>	<b>12,979</b>	<b>23,788</b>	<b>51,603</b>	<b>6,475,619</b>
<b>EXPENSE</b>								
SALARIES & BENEFITS	3,012,121	-	-	-	35,807	25,526	35,807	3,109,260
SERVICES & SUPPLIES	1,003,416	-	-	-	9,047	21,235	9,715	1,043,413
OPERATING TRANSFER OUT	-	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	-	-	-	-	-	-	-	-
CONTINGENCIES	-	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>4,015,536</b>	-	-	-	<b>44,854</b>	<b>46,761</b>	<b>45,522</b>	<b>4,152,674</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>501,886</b>	-	<b>1,837,423</b>	<b>32,405</b>	<b>(31,876)</b>	<b>(22,973)</b>	<b>6,081</b>	<b>2,322,945</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	40,543	95	12,857	1,855	-	-	450	55,800
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>40,543</b>	<b>95</b>	<b>12,857</b>	<b>1,855</b>	-	-	<b>450</b>	<b>55,800</b>
<b>REVENUE OVER (UNDER)</b>	<b>461,343</b>	<b>(95)</b>	<b>1,824,566</b>	<b>30,550</b>	<b>(31,876)</b>	<b>(22,973)</b>	<b>5,631</b>	<b>2,267,145</b>

<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>								
CAPITAL / REPAIR PROJECTS	385,880	-	-	-	-	-	-	385,880
CAPITAL PROJECTS REIMBURSEMENT	9,999	-	-	-	-	-	-	9,999
<b>NET CAPITAL PROJECTS</b>	<b>375,881</b>	-	-	-	-	-	-	<b>375,881</b>

<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>85,462</b>	<b>(95)</b>	<b>1,824,566</b>	<b>30,550</b>	<b>(31,876)</b>	<b>(22,973)</b>	<b>5,631</b>	<b>1,891,264</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
DECEMBER 2021

	DECEMBER 2021	DECEMBER 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	7,475,711.74	6,028,123.32	1,447,588.42	24%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	2,185.99	1,188.84	997.15	84%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96	-	0%
CASH - GOLDEN VALLEY BANK	805,235.83	848,645.13	(43,409.30)	-5%
PETTY CASH	800.00	800.00	-	0%
BANK SUSPENSE	237,335.51	36,640.59	200,694.92	548%
<b>SUBTOTAL</b>	<b>8,521,770.03</b>	<b>6,915,898.84</b>	<b>1,605,871.19</b>	<b>23%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	645,647.24	488,821.61	156,825.63	32%
A/R - ONLINE PAYMENT CLEARING	-	-	-	0%
A/R - IN HOUSE CREDIT CARDS	-	13,525.00	(13,525.00)	-100%
INTEREST RECEIVABLE (GENERAL FUND)	-	-	-	0%
<b>RECEIVABLES</b>	<b>645,647.24</b>	<b>502,346.61</b>	<b>143,300.63</b>	<b>29%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	137,137.40	121,398.45	15,738.95	13%
<b>TOTAL CURRENT ASSETS</b>	<b>9,304,554.67</b>	<b>7,539,643.90</b>	<b>1,764,910.77</b>	<b>23%</b>
PREPAID PENSION CONTRIBUTION	(0.00)	-	(0.00)	#DIV/0!
PREPAID EXPENSES	-	-	-	0%
<b>FIXED ASSETS</b>				
LAND	11,634,790.52	11,634,790.52	-	0%
LAND IMPROVEMENTS	25,665,063.75	25,665,063.75	-	0%
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52	-	0%
EQUIPMENT	1,050,532.91	1,033,827.06	16,705.85	2%
EQUIPMENT - COMPUTERS	276,499.35	276,499.35	-	0%
EQUIPMENT - AUTOS	399,660.40	388,660.40	11,000.00	3%
CONSTRUCTION IN PROGRESS	1,619,827.08	45,713.36	1,574,113.72	3443%
<b>SUBTOTAL</b>	<b>41,744,536.53</b>	<b>40,142,716.96</b>	<b>1,601,819.57</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(15,708,362.18)	(14,871,584.88)	(836,777.30)	6%
<b>SUBTOTAL</b>	<b>26,036,174.35</b>	<b>25,271,132.08</b>	<b>765,042.27</b>	<b>3%</b>
<b>TOTAL ASSETS</b>	<b>35,340,729.02</b>	<b>32,810,775.98</b>	<b>2,529,953.04</b>	<b>8%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,437,135.00</b>	<b>1,197,908.00</b>	<b>239,227.00</b>	<b>20%</b>



CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
DECEMBER 2021

	DECEMBER 2021	DECEMBER 2020	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	<b>51,105.08</b>	<b>20,364.61</b>	<b>30,740.47</b>	<b>151%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	50.00	-	50.00	#DIV/0!
PAYROLL FEDERAL TAXES	11,773.53	8,447.93	3,325.60	39%
PAYROLL STATE TAXES	3,440.86	2,127.19	1,313.67	62%
PAYROLL EMPLOYEE MEDI & FICA	11,936.02	8,486.39	3,449.63	41%
PAYROLL EMPLOYER MEDI & FICA LIAB	11,768.97	8,305.02	3,463.95	42%
PAYROLL SDI	1,844.38	1,079.75	764.63	71%
LONG TERM CARE PAY DEDUCTIONS	-	-	-	0%
PAYROLL GARNISHMENTS	817.10	668.48	148.62	22%
UNION DUES - SUPERVISORS	93.61	93.61	-	0%
UNION DUES - PARKS	1,262.36	1,883.11	(620.75)	-33%
CALPERS 2% AT 62	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	4,852.00	4,622.00	230.00	5%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)	-	0%
VOUCHERS PAYABLE ACCRUAL	(100,000.00)	(100,000.00)	-	0%
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>(53,692.01)</b>	<b>(65,817.36)</b>	<b>12,125.35</b>	<b>-18%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
<b>OTHER LIABILITIES</b>				
BANK CHARGE CLEARING ACCOUNT	(43,659.07)	(38,902.62)	(4,756.45)	12%
DEFERRED REVENUE	859,764.50	256,173.04	603,591.46	236%
OTHER LIAB - CLASS CLEARING ACCT	4,281.70	4,901.70	(620.00)	-13%
UNEARNED REVENUE	6,048.82	6,048.82	-	0%
PREPAID FACILITY TRANSFER	-	-	-	0%
SECURITY DEPOSITS	44,100.00	28,600.00	15,500.00	54%
SECURITY HOLDING ACCT - CLASS	7,403.11	4,668.11	2,735.00	0%
<b>SUBTOTAL</b>	<b>877,939.06</b>	<b>261,489.05</b>	<b>616,450.01</b>	<b>236%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>875,352.13</b>	<b>216,036.30</b>	<b>659,315.83</b>	<b>305%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	2,673,147.00	2,336,424.00	336,723.00	14%
LIABILITY FOR COMPENSATED ABSENCES	230,882.86	225,315.02	5,567.84	2%
<b>SUBTOTAL</b>	<b>2,904,029.86</b>	<b>2,561,739.02</b>	<b>342,290.84</b>	<b>13%</b>
<b>TOTAL LIABILITIES</b>	<b>3,779,381.99</b>	<b>2,777,775.32</b>	<b>1,001,606.67</b>	<b>36%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>387,623.00</b>	<b>523,606.00</b>	<b>(135,983.00)</b>	<b>-26%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
DECEMBER 2021

FUND BALANCE	DECEMBER 2021	DECEMBER 2020	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,000,000.00	1,200,000.00	800,000.00	67%
<b>SUBTOTAL</b>	<b>2,001,500.00</b>	<b>1,201,500.00</b>	<b>800,000.00</b>	<b>67%</b>
<b>SPENDABLE - ASSIGNED</b>				
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	-	50,000.00	(50,000.00)	-100%
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-	-	0%
SPENDABLE - ASSIGNED - ELECTION COSTS	-	45,000.00	(45,000.00)	-100%
SPENDABLE - ASSIGNED - PENSION LIABILITY	-	700,000.00	(700,000.00)	-100%
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	-	390,500.00	(390,500.00)	-100%
<b>SUBTOTAL</b>	<b>-</b>	<b>1,185,500.00</b>	<b>(1,185,500.00)</b>	<b>-100%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>4,487,722.56</b>	<b>2,959,079.37</b>	<b>1,528,643.19</b>	<b>52%</b>
<b>NON-SPENDABLE</b>	<b>26,036,174.35</b>	<b>25,271,132.08</b>	<b>765,042.27</b>	<b>3%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>32,525,396.91</b>	<b>30,617,211.45</b>	<b>1,908,185.46</b>	<b>6%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	85,462.12	203,591.78	(118,129.66)	-58%
<b>TOTAL NET INCOME (LOSS)</b>	<b>85,462.12</b>	<b>203,591.78</b>	<b>(118,129.66)</b>	<b>-58%</b>
<b>TOTAL FUND BALANCE</b>	<b>32,610,859.03</b>	<b>30,820,803.23</b>	<b>1,790,055.80</b>	<b>6%</b>

**FOOTNOTES:**

\* General Fund Cash amount includes \$2,001,500 in Reserves

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
DECEMBER 2021  
REPRESENTS 50% OF THE YEAR

REVENUE	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME	2,844,781	1,413,187	49.7%	1,431,595	4,168,548	1,138,822	27.3%	274,364
OTHER INCOME	528,350	245,142	46.4%	283,208	1,818,640	255,768	14.1%	(10,626)
RDA PASSTHROUGH	1,540,000	793,915	51.6%	746,085	1,350,000	759,272	56.2%	34,643
INVESTMENT INCOME	40,000	28,338	70.8%	11,662	40,000	19,090	47.7%	9,248
TAX INCOME / COUNTY BACKFILL TAX INCOME	4,178,000	2,036,842	48.8%	2,141,158	3,396,500	1,864,470	54.9%	172,372
			0.0%			9,725	0.0%	(9,725)
<b>TOTAL REVENUE</b>	<b>9,131,131</b>	<b>4,517,422</b>	<b>49.5%</b>	<b>4,613,709</b>	<b>10,773,688</b>	<b>4,047,147</b>	<b>37.6%</b>	<b>470,275</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	6,581,096	3,012,121	45.8%	3,568,975	6,637,400	2,278,114	34.3%	734,007
SERVICES AND SUPPLIES	2,395,943	1,003,416	41.9%	1,392,527	2,234,452	743,695	33.3%	259,721
OPERATING TRANSFER OUT	113,529	-	0.0%	15,000	84,447	-	0.0%	(9,298)
CONTRIB. TO OTHER AGENCIES	15,000	-	0.0%	25,000	15,000	9,298	62.0%	(9,298)
CONTINGENCIES	25,000	-	0.0%	25,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	81,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,130,568</b>	<b>4,015,536</b>	<b>44.0%</b>	<b>5,001,502</b>	<b>9,077,980</b>	<b>3,031,106</b>	<b>33.4%</b>	<b>984,430</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>564</b>	<b>501,886</b>	<b>89065.8%</b>	<b>-</b>	<b>1,695,708</b>	<b>1,016,041</b>	<b>59.9%</b>	<b>(514,155)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	-	0.0%	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	40,543	0.0%	-	-	138,528	0.0%	(97,985)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>40,543</b>	<b>#DIV/0!</b>	<b>-</b>	<b>-</b>	<b>138,528</b>	<b>#DIV/0!</b>	<b>(97,985)</b>
<b>REVENUE OVER (UNDER)</b>	<b>564</b>	<b>461,343</b>			<b>1,695,708</b>	<b>877,513</b>		<b>(416,170)</b>

<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>								
CAPITAL / REPAIR PROJECTS	1,554,800	385,880	24.8%	1,168,920	1,981,500	673,921	34.0%	(288,041)
CAPITAL PROJECT REIMBURSEMENT	850,000	9,999	1.2%	840,001	-	-	0.0%	9,999
<b>NET CAPITAL PROJECTS</b>	<b>704,800</b>	<b>375,881</b>	<b>53.3%</b>	<b>328,919</b>	<b>1,981,500</b>	<b>673,921</b>	<b>34.0%</b>	<b>(298,040)</b>

<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(704,237)</b>	<b>85,462</b>			<b>(285,792)</b>	<b>203,592</b>		<b>(118,130)</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
 REVENUE SUMMARY  
 GENERAL FUND - FUND 2490  
 DECEMBER 2021  
 REPRESENTS 50% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	1,593,933	670,483	42.1%	923,450	2,800,642	707,612	25.3%	(37,129)
CAMPS	264,190	236,781	89.6%	27,409	303,205	158,818	52.4%	77,963
<b>SUBTOTAL</b>	<b>1,858,123</b>	<b>907,265</b>	<b>48.8%</b>	<b>950,859</b>	<b>3,103,847</b>	<b>866,431</b>	<b>27.9%</b>	<b>40,834</b>
<b>AQUATICS</b>								
CLASSES								
GENERAL CLASSES	54,000	29,758	55.1%	24,242	60,000	12,983	21.6%	16,775
COMMUNITY BAND	1,000	1,275	127.5%	-	1,125	12	1.1%	1,263
SENIOR ADULT CLASSES	30,000	13,498	45.0%	16,502	24,000	12,771	53.2%	727
YOUTH CLASSES	61,503	27,380	44.5%	34,123	43,500	1,550	3.6%	25,830
<b>SUBTOTAL</b>	<b>146,503</b>	<b>71,911</b>	<b>49.1%</b>	<b>50,625</b>	<b>128,625</b>	<b>27,316</b>	<b>21.2%</b>	<b>44,595</b>
<b>ADULT SPORTS</b>								
VOLLEYBALL & DODGEBALL	37,755	15,082	39.9%	22,673	31,749	(1,269)	-4.0%	16,351
BASKETBALL	18,880	1,770	9.4%	17,110	26,131	-	0.0%	1,770
SOFTBALL	129,480	64,950	50.2%	64,530	109,794	(11,899)	-10.8%	76,849
SOFTBALL TOURNEYS	-	-	0.0%	-	-	-	0.0%	-
SOCCER	47,880	19,500	40.7%	28,380	48,045	(4,796)	-10.0%	24,296
<b>SUBTOTAL</b>	<b>233,995</b>	<b>101,302</b>	<b>43.3%</b>	<b>132,693</b>	<b>215,719</b>	<b>(17,964)</b>	<b>-8.3%</b>	<b>119,266</b>
<b>NATURE CENTER</b>								
PROGRAM FEE INCOME	188,560	102,078	54.1%	86,482	163,960	99,654	60.8%	2,424
GRANT FUNDING	-	-	0.0%	-	156,560	-	0.0%	-
<b>SUBTOTAL</b>	<b>188,560</b>	<b>102,078</b>	<b>54.1%</b>	<b>86,482</b>	<b>320,520</b>	<b>99,654</b>	<b>31.1%</b>	<b>2,424</b>
<b>OTHER PROGRAMS</b>								
SCHOLARSHIPS	(25,000)	(3,348)	13.4%	-	(15,000)	(2,241)	14.9%	(1,108)
CO-SPONSORED & MISCELLANEOUS	-	351	0.0%	-	7,500	10	0.1%	341
SPECIAL EVENTS	6,900	-	0.0%	6,900	7,350	-	0.0%	-
SENIOR ADULT PROGRAMS	6,000	20,553	342.5%	-	14,500	250	1.7%	20,303
YOUTH SPORTS	245,591	132,841	54.1%	112,750	235,000	59,482	25.3%	73,358
<b>SUBTOTAL</b>	<b>233,491</b>	<b>150,395</b>	<b>64.4%</b>	<b>119,650</b>	<b>249,350</b>	<b>57,502</b>	<b>23.1%</b>	<b>92,894</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>2,844,781</b>	<b>1,413,187</b>	<b>49.7%</b>	<b>1,468,424</b>	<b>4,168,548</b>	<b>1,138,822</b>	<b>27.3%</b>	<b>274,364</b>
<b>OTHER INCOME</b>								
FACILITY RENTAL INCOME	346,450	181,697	52.4%	164,753	222,250	26,928	12.1%	154,770
REBATES & REIMBURSED COSTS	30,000	31,309	104.4%	-	30,000	166,394	554.6%	(135,085)
REIMBURSEMENTS - CITY PARKS	141,900	18,195	12.8%	123,705	1,551,390	45,999	3.0%	(17,804)
MISCELLANEOUS	-	6,029	0.0%	4,569	4,000	10,895	272.4%	(4,866)
ENDOWMENTS	10,000	5,431	54.3%	4,569	10,000	2,595	25.9%	2,836
DONATIONS	-	2,480	0.0%	-	1,000	2,958	295.8%	(478)
<b>TOTAL OTHER INCOME</b>	<b>528,350</b>	<b>245,142</b>	<b>46.4%</b>	<b>293,027</b>	<b>1,818,640</b>	<b>255,768</b>	<b>14.1%</b>	<b>(627)</b>
<b>REVENUE FROM OTHER AGENCIES</b>								
ROA PASSTHROUGH	1,540,000	793,915	51.6%	746,085	1,350,000	759,272	56.2%	34,643
INVESTMENT INCOME	40,000	28,338	70.8%	11,662	40,000	19,090	47.7%	9,248
TAX INCOME / COUNTY	4,178,000	2,036,842	48.8%	2,141,158	3,396,500	1,864,470	54.9%	172,372
BACKFILL TAX INCOME	-	-	0.0%	-	-	9,725	0.0%	(9,725)
REIMBURSEMENT - CAPITAL PROJECTS	850,000	9,999	0.0%	-	-	-	0.0%	-
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>5,758,000</b>	<b>2,859,094</b>	<b>49.7%</b>	<b>2,898,906</b>	<b>4,786,500</b>	<b>2,652,557</b>	<b>55.4%</b>	<b>206,537</b>
<b>TOTAL REVENUE</b>	<b>9,881,131</b>	<b>4,527,421</b>	<b>45.4%</b>	<b>4,660,356</b>	<b>10,773,688</b>	<b>4,047,147</b>	<b>37.6%</b>	<b>480,274</b>



CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
DECEMBER 2021  
REPRESENTS 50% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>							
FULL-TIME SALARIES	2,640,000	1,285,524	48.7%	2,289,000	1,083,588	47.3%	201,936
PART-TIME SALARIES	2,402,295	967,795	40.3%	2,714,479	619,781	22.8%	348,014
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	70,580	41,494	58.8%	36,720	18,533	50.5%	22,961
<b>SUBTOTAL</b>	<b>5,153,875</b>	<b>2,294,812</b>	<b>44.5%</b>	<b>5,081,199</b>	<b>1,721,901</b>	<b>33.9%</b>	<b>572,910</b>
<b>BENEFITS</b>							
FICA	392,000	172,433	44.0%	394,000	127,513	32.4%	44,920
RETIREMENT	541,000	330,108	61.0%	536,000	210,655	39.3%	119,452
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	438,500	182,585	41.6%	377,500	148,833	39.4%	33,752
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	98,000	7,987	8.2%	300,000	72,219	24.1%	(64,232)
WORKERS COMP INSURANCE	152,000	146,862	96.6%	117,000	101,601	86.8%	45,261
ALLOCATION TO OTHER FUNDS	(194,279)	(122,666)	63.1%	(168,299)	(104,609)	62.2%	(18,057)
<b>SUBTOTAL</b>	<b>1,427,221</b>	<b>717,309</b>	<b>50.3%</b>	<b>1,556,201</b>	<b>556,212</b>	<b>35.7%</b>	<b>161,097</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>6,581,096</b>	<b>3,012,121</b>	<b>45.8%</b>	<b>6,637,400</b>	<b>2,278,114</b>	<b>34.3%</b>	<b>734,007</b>

\* The CalPERS UAL Payment of \$ 204,801 was paid in full in July 2021. In past years, this has been paid monthly.

CHICO AREA RECREATION AND PARK DISTRICT  
 SERVICES AND SUPPLIES SUMMARY  
 GENERAL FUND - FUND 2490  
 DECEMBER 2021  
 REPRESENTS 50% OF THE YEAR

	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	Remaining Budget	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>								
ADVERTISING	30,000	-	0.0%	30,000	10,000	1,521	15.2%	(1,521)
AGRICULTURE	66,215	14,679	22.2%	51,536	41,143	12,826	31.2%	1,853
CLOTHING	7,000	3,227	46.1%	3,773	7,000	1,363	19.5%	1,865
COMMUNICATIONS	52,358	20,944	40.0%	31,414	52,175	21,655	41.5%	(711)
HOUSEHOLD SUPPLIES	46,600	15,658	33.6%	30,942	46,600	12,960	27.8%	2,698
WORK SERVICE SUPPLIES	2,050	-	0.0%	2,050	2,050	78	3.8%	(78)
INSURANCE	240,500	240,725	100.1%	-	140,000	138,258	98.8%	102,467
OFFICE EQUIP. REPAIR	20,000	-	0.0%	20,000	-	-	0.0%	-
TECHNOLOGY EQUIPMENT	20,000	1,513	7.6%	18,487	15,000	3,957	26.4%	(2,444)
EQUIPMENT REPAIRS	22,330	5,106	22.9%	17,224	20,300	7,185	35.4%	(2,079)
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	-	500	0.0%	(500)
FIELD EQUIPMENT	8,621	9,821	113.9%	-	250	37	15.0%	9,570
PROGRAM EQUIPMENT	-	-	0.0%	-	-	-	0.0%	-
VEHICLE MAINTENANCE	12,500	7,841	62.7%	4,659	12,500	6,443	51.5%	1,399
POOL SUPPLIES	18,750	7,163	38.2%	11,587	15,000	6,463	43.1%	700
POOL EQUIPMENT	6,000	347	5.8%	5,653	4,000	82	2.0%	265
STRUCTURE & GROUNDS	178,100	30,059	16.9%	148,041	83,050	27,136	32.7%	2,923
SHOP SUPPLIES	6,350	2,939	46.3%	3,411	6,350	2,307	36.3%	631
VANDALISM	5,445	983	18.1%	4,462	4,950	1,346	27.2%	(363)
MEDICAL FIRST AID	3,650	331	9.1%	3,319	3,650	294	8.1%	37
MEMBERSHIP/PERIODICALS	24,500	15,891	64.9%	8,609	24,000	16,192	67.5%	(301)
OFFICE SUPPLIES	15,000	3,531	23.5%	11,469	18,000	1,661	9.2%	1,871
COPY OVERAGES	-	-	0.0%	-	-	-	0.0%	-
CONTRACT SERVICES	827,000	333,535	40.3%	493,465	935,120	259,907	27.8%	73,628
PUBS/LEGAL NOTICES	22,000	-	0.0%	22,000	22,000	302	1.4%	(302)
RENT/LEASE EQUIPMENT	5,400	2,185	40.5%	3,215	5,400	266	4.9%	1,919
RENT/LEASE STRUCTURES	2,000	1,500	75.0%	500	2,000	1,000	50.0%	500
SMALL TOOLS	3,905	581	14.9%	3,324	3,550	453	12.8%	129
EDUCATION & TRAINING	9,000	1,200	13.3%	7,800	9,000	984	10.9%	216
DISTRICT OFFICE SPECIAL EXP	14,000	1,868	13.3%	12,132	9,000	9,688	107.6%	(7,820)
PROGRAM SUPPLIES	181,405	20,235	11.2%	161,170	249,396	11,975	4.8%	8,260
GM MOVING EXPENSE	-	-	0.0%	-	-	-	0.0%	-
DISTRICT OFFICE MEETING EXP	5,000	-	0.0%	5,000	5,000	-	0.0%	-
MILEAGE	60,000	15,852	26.4%	44,148	40,000	11,615	29.0%	4,237
PROGRAM TRANSPORTATION	3,470	-	0.0%	3,470	3,300	-	0.0%	-
DIST OFFICE BOARD MTG EXP	10,000	5,100	51.0%	4,900	10,000	3,850	38.5%	1,250
USE TAX	1,500	-	0.0%	1,500	1,500	-	0.0%	-
CONFERENCES	15,000	744	5.0%	14,256	15,000	520	3.5%	224
<b>SUBTOTAL</b>	<b>1,945,649</b>	<b>763,559</b>	<b>39.2%</b>	<b>1,183,516</b>	<b>1,816,284</b>	<b>562,824</b>	<b>31.0%</b>	<b>200,522</b>
<b>UTILITIES</b>								
WATER	97,955	65,023	66.4%	32,932	95,400	45,434	47.6%	19,569
ELECTRICITY	280,196	152,796	54.5%	127,400	258,518	123,349	47.7%	29,446
GAS	65,743	18,142	27.6%	47,601	57,850	8,537	14.8%	9,605
SEWER	6,400	3,896	60.9%	2,504	6,400	3,551	55.5%	345
<b>SUBTOTAL</b>	<b>450,294</b>	<b>239,857</b>	<b>53.3%</b>	<b>210,437</b>	<b>418,168</b>	<b>180,871</b>	<b>43.3%</b>	<b>58,986</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,395,943</b>	<b>1,003,416</b>	<b>41.9%</b>	<b>1,393,953</b>	<b>2,234,452</b>	<b>743,695</b>	<b>33.3%</b>	<b>259,508</b>

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Accounts Payable Check Register

December 2021

Salary & Benefits	-
Service & Supply	45,018.19
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	-
<b>TOTAL</b>	<b>45,018.19</b>

Check #'s            075468-075502

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**January 11, 2022**

**CHECK REGISTER FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
01/11/2022	075468	ASCAP	\$ 1,248.00	520000
01/11/2022	075469	BATTERY SYSTEMS	\$ 156.51	520000
01/11/2022	075470	BAY AREA DRIVING SCHOOL, INC.	\$ 249.90	520000
01/11/2022	075471	CALIFORNIA WATER SERVICE	\$ 3,003.37	520000
01/11/2022	075472	CHICO PRINCESS PARTIES, LLC	\$ 2,790.00	520000
01/11/2022	075473	CHICO U LOCK IT	\$ 310.00	520000
01/11/2022	075474	COLLIER HARDWARE	\$ 92.12	520000
01/11/2022	075475	COMMERCIAL TIRE WAREHOUSE	\$ 118.36	520000
01/11/2022	075476	CREATE & LEARN INC.	\$ 47.60	520000
01/11/2022	075477	DEPT. OF JUSTICE	\$ 224.00	520000
01/11/2022	075478	ENLOE MEDICAL CENTER	\$ 173.00	520000
01/11/2022	075479	EWING IRRIGATION PRODUCTS, INC.	\$ 344.53	520000
01/11/2022	075480	G2SOLUTIONS, INC	\$ 113.25	520000
01/11/2022	075481	HILLYARD/SACRAMENTO	\$ 33.04	520000
01/11/2022	075482	INDUSTRIAL POWER PRODUCTS	\$ 222.35	520000
01/11/2022	075483	J.C. NELSON SUPPLY CO	\$ 1,338.14	520000
01/11/2022	075484	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 96.45	520000
01/11/2022	075485	KEITH ROLLINS	\$ 759.20	520000
01/11/2022	075486	KINETICS ACADEMY OF DANCE	\$ 828.80	520000
01/11/2022	075487	MAGOON SIGNS	\$ 972.76	520000
01/11/2022	075488	MARY JO BROWN	\$ 345.40	520000
01/11/2022	075489	MISSION LINEN & UNIFORM	\$ 3,528.14	520000
01/11/2022	075490	MJB WELDING SUPPLY	\$ 22.24	520000
01/11/2022	075491	NORTHGATE PETROLEUM COMPANY	\$ 465.63	520000
01/11/2022	075492	O'REILLY AUTOMOTIVE STORES, INC.	\$ 36.45	520000
01/11/2022	075493	OFFICE DEPOT	\$ 18.37	520000
01/11/2022	075494	PACIFIC GAS AND ELECTRIC	\$ 21,503.46	520000
01/11/2022	075495	PBM SUPPLY & MFG INC	\$ 1,922.99	520000
01/11/2022	075496	PLATT ELECTRIC SUPPLY, INC.	\$ 50.12	520000
01/11/2022	075497	PRO AGGREGATE INC.	\$ 12.11	520000
01/11/2022	075498	RECOGNITION PRODUCTS	\$ 96.47	520000
01/11/2022	075499	SESAC	\$ 1,669.00	520000
01/11/2022	075500	SUTHERLAND LANDSCAPE CENTER	\$ 21.43	520000
01/11/2022	075501	THRIFTY ROOTER	\$ 225.00	520000
01/11/2022	075502	WORK TRAINING CENTER	\$ 1,980.00	520000

Total of Register \$ 45,018.19

Annabel Grimm  
General Manager

OR

  
Michelle Niven  
HR Manager

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 45,018.19	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 45,018.19</b>	

Prepared by JB

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Manual Accounts Payable Check Register

December 2021

Salary & Benefits	25,833.64
Salary & Benefits-ACH Payroll Tax Transfer	90,003.40
Salary & Benefits-ACH CalPERS	40,059.28
Service & Supply	37,020.42
Fixed Assets	15,581.75
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
<b>TOTAL</b>	<b>208,498.49</b>

Check #'s 075373-075379  
075423-075463

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**December 2, 2021**

**CHECK REGISTER**      **FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/02/2021	075373	BANNER BANK	\$ 121.50	510000
12/02/2021	075374	CARTER LAW OFFICES	\$ 2,925.00	520000
12/02/2021	075375	COMCAST	\$ 219.43	520000
12/02/2021	075376	HILLYARD/SACRAMENTO	\$ 889.27	520000
12/02/2021	075377	STEVE BUCK	\$ 90.50	520000
12/02/2021	075378	STREAMLINE	\$ 600.00	520000
12/02/2021	075379	VERIZON WIRELESS	\$ 3,458.27	520000

Total of Register

\$ 8,303.97


\_\_\_\_\_  
 Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 121.50	Acct 510000
Service & Supply	\$ 8,182.47	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 8,303.97</b>	

\_\_\_\_\_  
 Michael McGinnis  
 Board Member

OR

  
 \_\_\_\_\_  
 Michelle Niven  
 Human Resources Manager

Prepared by      JB



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**December 9, 2021**

**CHECK REGISTER**      **FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/09/2021	075423	ANTHEM BLUE CROSS	\$ 24,259.72	510000
12/09/2021	075424	CHICO U LOCK IT	\$ 310.00	520000
12/09/2021	075425	JENNIFER MARCIALES	\$ 91.80	520000
12/09/2021	075426	PITNEY BOWES INC.	\$ 584.37	520000

Total of Register

\$ 25,245.89

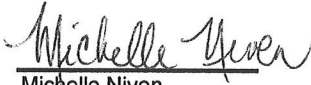
\_\_\_\_\_  
 Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 24,259.72	Acct 510000
Service & Supply	\$ 986.17	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b><u>\$ 25,245.89</u></b>	

\_\_\_\_\_  
 Michael McGinnis  
 Board Member

OR

  
 \_\_\_\_\_  
 Michelle Niven  
 Human Resources Manager

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**December 16, 2021**

**CHECK REGISTER      FUND 2490 FY 21/22**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/16/2021	075427	BANNER BANK	\$ 121.50	510000
12/16/2021	075428	CA STATE DISBURSEMENT UNIT	\$ 46.14	510000
12/16/2021	075429	CA STATE DISBURSEMENT UNIT	\$ 46.14	510000
12/16/2021	075430	IUOE LOCAL 39	\$ 352.68	510000
12/16/2021	075431	SEIU LOCAL 1021	\$ 885.96	510000
12/16/2021	075432	ALAMEDA ELECTRICAL DIST, INC	\$ 142.88	520000
12/16/2021	075433	ARMED GUARD PRIVATE SECURITY INC	\$ 687.90	520000
12/16/2021	075434	AT&T	\$ 246.77	520000
12/16/2021	075435	VOID (misprint)		
12/16/2021	075436	CHICO FALSE ALARM	\$ 320.00	520000
12/16/2021	075437	COMCAST	\$ 930.95	520000
12/16/2021	075438	COMCAST	\$ 129.69	520000
12/16/2021	075439	COMMERCIAL TIRE WAREHOUSE	\$ 134.52	520000
12/16/2021	075440	ELLEN J PASTORINO	\$ 427.93	520000
12/16/2021	075441	FERGUSON ENTERPRISES, INC #1423	\$ 105.11	520000
12/16/2021	075442	FERGUSON ENTERPRISES, INC #686	\$ 32.40	520000
12/16/2021	075443	GATES RESALE	\$ 13.11	520000
12/16/2021	075444	HEATHER CHILDS	\$ 71.29	520000
12/16/2021	075445	INDUSTRIAL POWER PRODUCTS	\$ 41.73	520000
12/16/2021	075446	J.W. PEPPER & SON, INC.	\$ 181.24	520000
12/16/2021	075447	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 2,069.65	520000
12/16/2021	075448	KRONOS SAASHR, INC	\$ 3,380.18	520000
12/16/2021	075449	LA FLOR DE MICHOCAN	\$ 345.00	520000
12/16/2021	075450	LIMEY TEES	\$ 1,233.63	520000
12/16/2021	075451	LINCOLN CLEANING & RESTORATION INC	\$ 3,120.55	520000
12/16/2021	075452	OFFICE DEPOT	\$ 75.05	520000
12/16/2021	075453	PAVILION FALLS PROPERTY OWNER'S	\$ 2,192.00	520000
12/16/2021	075454	RAY MORGAN COMPANY	\$ 2,280.67	520000
12/16/2021	075455	RECOLOGY BUTTE COLUSA COUNTIES	\$ 8,377.58	520000
12/16/2021	075456	SITEONE LANDSCAPE SUPPLY, LLC	\$ 210.53	520000
12/16/2021	075457	SLAKEY BROTHERS INC.	\$ 227.38	520000
12/16/2021	075458	TPX COMMUNICATIONS	\$ 669.04	520000
12/16/2021	075459	VICTOR SBARBARO	\$ 100.00	520000
12/16/2021	075460	MUSCO SPORTS LIGHTING, LLC	\$ 11,101.75	560000
12/16/2021	075461	NORTHSTAR	\$ 1,080.00	560000
12/16/2021	075462	ROLLS, ANDERSON & ROLLS	\$ 3,400.00	560000
12/16/2021	075463	CHICO ELECTRIC CO	\$ 105.00	520000

Total of Register \$ 44,885.95

Annabel Grimm	Salary & Benefits	\$ 1,452.42	Acct 510000
General Manager	Service & Supply	\$ 27,851.78	Acct 520000
OR	Cont. to Other Agencies	\$ -	Acct 557000
	Principal Repayment	\$ -	Acct 552000
	Interest Expense	\$ -	Acct 553000
	Fixed Asset	\$ 15,581.75	Acct 560000
	<b>Total</b>	<u><u>\$ 44,885.95</u></u>	

Michael McGinnis  
Board Member

OR

  
Michelle Niven  
Human Resources Manager

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Payroll Check Register

December 2021

<b>PPE</b>	<b>Pay Date</b>	<b>Checks</b>	<b>Amount</b>
12/10/2021	12/2/2021	120407	255.52
11/30/2021 ACH	12/2/2021	Direct Deposit	486.70
11/30/2021	12/2/2021	120404-120405	309.21
11/26/2021 ACH	12/3/2021	Direct Deposit	113,026.41
11/26/2021	12/3/2021	120408-120419	3,524.55
12/13/2021	12/13/2021	120420-120424	6,323.61
12/10/2021	12/17/2021	120425-120440	5,520.28
12/10/2021 ACH	12/17/2021	Direct Deposit	137,083.70
12/24/2021	12/30/2021	120442-120461	3,139.42
12/24/2021 ACH	12/30/2021	Direct Deposit	113,147.66
12/24/2021	12/17/2021	120441	316.27

**Total**

**383,133.33**

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Refund Check Register

December 2021

Service & Supply-Refund Checks

500.00

**TOTAL**

Check #'s

029192

500.00

Active Network Credit Card Refunds

6,583.50

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

Agenda Item 11



**CHICO AREA RECREATION AND PARK DISTRICT (CARD)**  
**545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Revenue

November 2021

**Net Revenue**

Rents	31,034.82
Reimbursements	3,383.32
Misc.	-
Fees	142,096.05
 Sub Total	 176,514.19
 Other Income	 -
Donations	(28.00)
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	-
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2470 Trust Obligations	 -
 Fund 2480 Trust Obligations	 -
 Fund 2486 Chico Rotary/CARD	 -
 <b>TOTAL</b>	 <b>176,486.19</b>

Approved by the Board of Directors

January 27, 2022

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Michael McGinnis  
Board Chair

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Annabel Grimm  
General Manager

Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT (CARD)  
545 Vallombrosa Ave. Chico, CA 95926 895-4711**

Previously submitted check #029193 dated January 18, 2022 in the amount of \$176,486.19

October 2021

<b>FUND 2490</b>			
	4530106	RDA Pass Through	-
	4600001	Rent	31,034.82
		Fees	142,096.05
			173,130.87
	4700001	Misc.	-
		Rebates/Reimbursements	3,383.32
		City of Chico Reimbursements	-
		Baroni Park	-
		Pro Rata Share	-
		Other Income	-
		Donations	(28.00)
		Grant Revenue	-
			3,355.32
		<b>FUND 2490 total</b>	<b>176,486.19</b>
<b>FUND 2470</b>	280	Trust Obligations	-
<b>FUND 2480</b>			
	280	Trust Obligations	-
<b>FUND 2483</b>			
	4616250	Prop 12 Grant Fund	-
<b>FUND 2486</b>			
	4700001	Chico Rotary/CARD	-
<b>Checks Total</b>			<b>176,486.19</b>

  
 \_\_\_\_\_  
 Michelle Niven  
 HR Manager

VENDOR: 124000 BUTTE COUNTY TREASURER 01/18/2022 CHECK NO. 29193

VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
106420	NOV-21 REV	01/18/2022	176,486.19			176,486.19



Check Total 176,486.19

CHECK NO. 29193  
 CHECK DATE 01/18/2022  
 VENDOR NO. 124000



CHECK NO. 029193

GOLDEN VALLEY BANK  
 190 COHASSET RD. STE. 170  
 CHICO, CA 95926  
 90-4427/1211

Chico Area Recreation and Park District  
 545 VALLOMBROSA AVENUE CHICO, CALIFORNIA 95926 (530) 895-4711

CHECK AMOUNT

One hundred seventy-six thousand four hundred eighty-six and 19/100 USD

\$ 176,486.19

REFUND CHECK

TO THE ORDER OF BUTTE COUNTY TREASURER  
 25 COUNTY CENTER DR STE 120  
 OROVILLE CA 95965

VOID 6 MONTHS FROM DATE OF ISSUE

*Michelle Meyer*  
 AUTHORIZED SIGNATURE

THE SECURITY FEATURES ON THIS DOCUMENT INCLUDE A MICRO-PRINT SIGNATURE LINE AND BLEED THROUGH MICR NUMBERING.

⑈029193⑈ ⑆121144272⑆ 0100043835⑈

VENDOR: 124000 BUTTE COUNTY TREASURER 01/18/2022 CHECK NO. 29193

VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
106420	NOV-21 REV	01/18/2022	176,486.19			176,486.19



Check Total 176,486.19





**Chico Area Recreation and Park District “Helping People Play”**

**Staff Report 22-3  
Agenda Item 7.1**

# STAFF REPORT

**DATE:** January 27, 2022

**TO:** Board of Directors

**FROM:** Annabel Grimm, General Manager

**SUBJECT:** Public Hearing/Informational: Presentation of Draft Trustee Area Maps for District-Based Elections

**Discussion:**

On October 28, 2021, the Board adopted a Resolution outlining its intention to transition to District-Based Elections. Under the Elections Code, the Board must hold two public hearings over a period of no more than 30 days before any map or maps of the boundaries for the proposed voting districts are drawn.

The first of the two public hearings was held on November 15, 2021, to receive input from the public, and the second public hearing was held on December 2, 2021. The draft Trustee Area Maps created after these hearings were presented to the Board on January 13, 2022.

**Recommendation:**

It is recommended that the Board of Directors conduct the first public hearing regarding the draft Trustee Area Maps and subsequently conduct the second public hearing on February 10, 2022.

By \_\_\_\_\_  
Annabel Grimm  
General Manager



# Trustee Area Creation & Process: Map Options Hearing #1

## Chico Area Recreation and Park District

January 27, 2022

# Trustee Area

Creation & Process

# Proposed Timeline

DATE	ACTION
November 15, 2021	Public Outreach Meeting #1
December 2, 2021	Public Outreach Meeting #2
January 13, 2022	Presentation of Draft Trustee Area Maps
January 27, 2022	First Hearing on Draft Trustee Area Maps
February 10, 2022	Second Hearing on Draft Trustee Area Maps and first opportunity to adopt any map that has been published for 7 days
February 24, 2022	Final map options presented to the Board for adoption

# 2020 Census Data

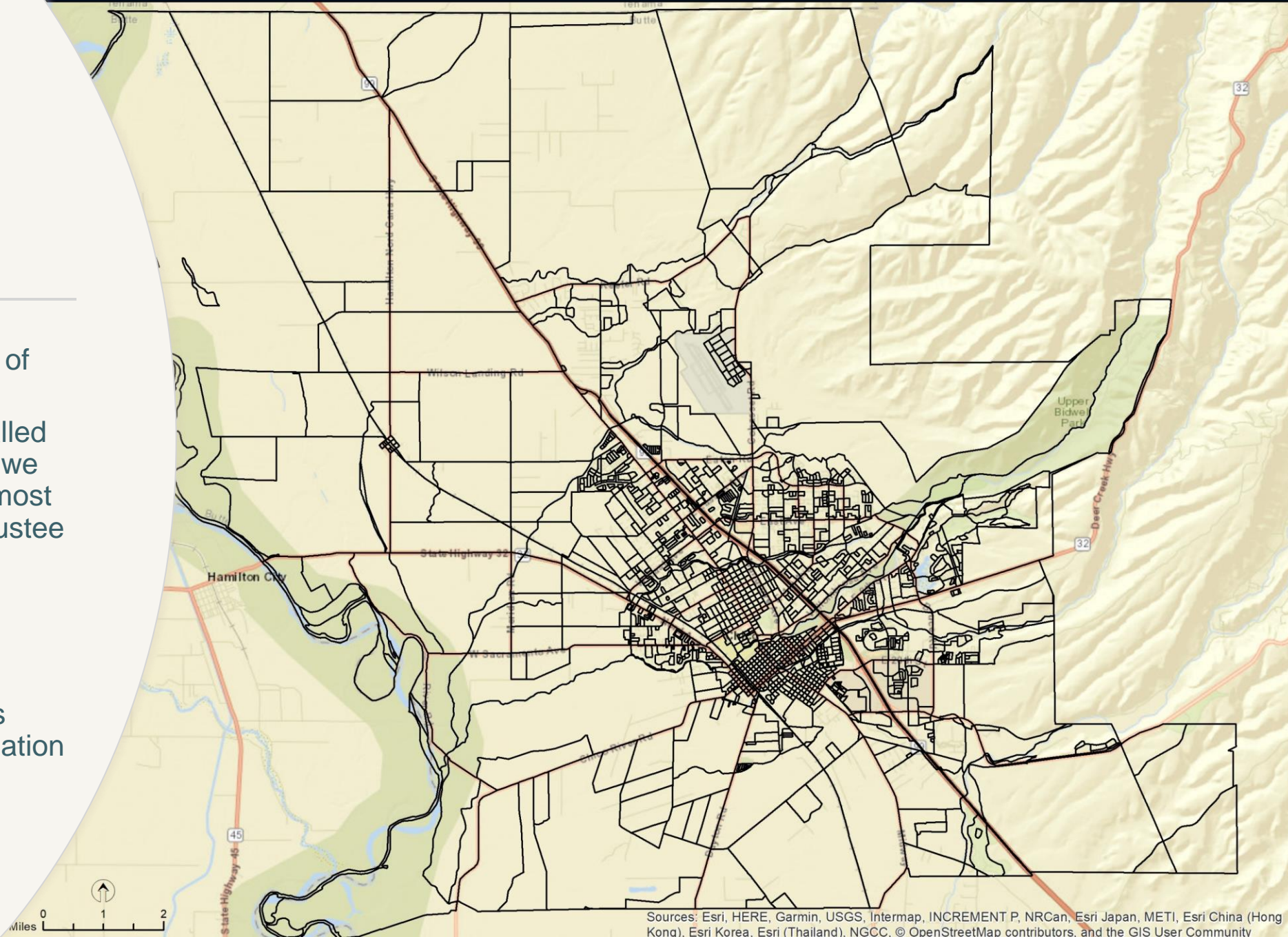


# Summary of 2020 Census Data

Chico Area Recreation and Park District		
Total 2020 Population	117,344	
Average Trustee Area Population	23,469	
Minimum Trustee Area Population	22,351	
Maximum Trustee Area Population	24,586	
CARD	Count	Percentage
Total 2020 Population	117,344	100%
White	78,192	66.6%
Hispanic or Latino	23,036	19.6%
Asian	4,791	4.1%
Black or African American	1,979	1.7%
Any Other Race	2,087	1.8%
Two or More Races	7,259	6.2%

# Census Data Background

- Data is available in a variety of geographic levels.
  - The smallest level is called a Census Block, which we will use to provide the most precision in creating Trustee Areas.
- **Census Blocks are not uniform in size or population.**
  - CARD contains Census Blocks ranging in population from 0 to 1,411.



# **Initial Draft Trustee Area Maps**

# Population Requirements

- Each Trustee Area must be approximately the same size by total 2020 Census population.
- The ideal average population for a Trustee Area is 23,469.
- However, we are allowed leeway that is measured by the variance of each area from the ideal average.
- For example, an area with 23,821 people would have +1.5% variance.
  - $(23,821 - 23,469) / 23,469 = 1.5\%$
- When the variance for all areas is calculated, the **total variance** is the sum of the most positive and most negative variance amounts.
  - *If the smallest area has variance of -4.5% and the largest area has variance of +4.1%, the total variance is 8.6%*
- **The total variance must be less than 10%**



## Blue

### Blue Map Option:

- Uses three Landscaping and Lighting Assessment Districts to help define Trustee Areas (same area).
- Range of Hispanic/Latino population is 15% to 24.4%
- Total population variance is 8.5%.
- One area has no current Board members residing within it.

## Green

### Green Map Option:

- Creates Trustee Areas that correspond with current Board members.
- Range of Hispanic/Latino population is 15.6% to 24.4%
- Total population variance is 8.4%.

## Purple

### Purple Map Option:

- Uses five Chico neighborhoods to help define Trustee Areas.
- Range of Hispanic/Latino population is 15.5% to 24.4%
- Total population variance is 3.6%.
- One area has no current Board members residing within it.

## Orange

### Orange Map Option:

- Uses three Landscaping and Lighting Assessment Districts to help define Trustee Areas (different areas).
- Range of Hispanic/Latino population is 16.2% to 24.4%
- Total population variance is 9.3%.
- One area has no current Board members residing within it.

# Trustee Areas: Blue Map Option

Chico Area Recreation and Park District

### Suggested Sequence:

2022: 1, 4, 5

2024: 2, 3

### Current Members:

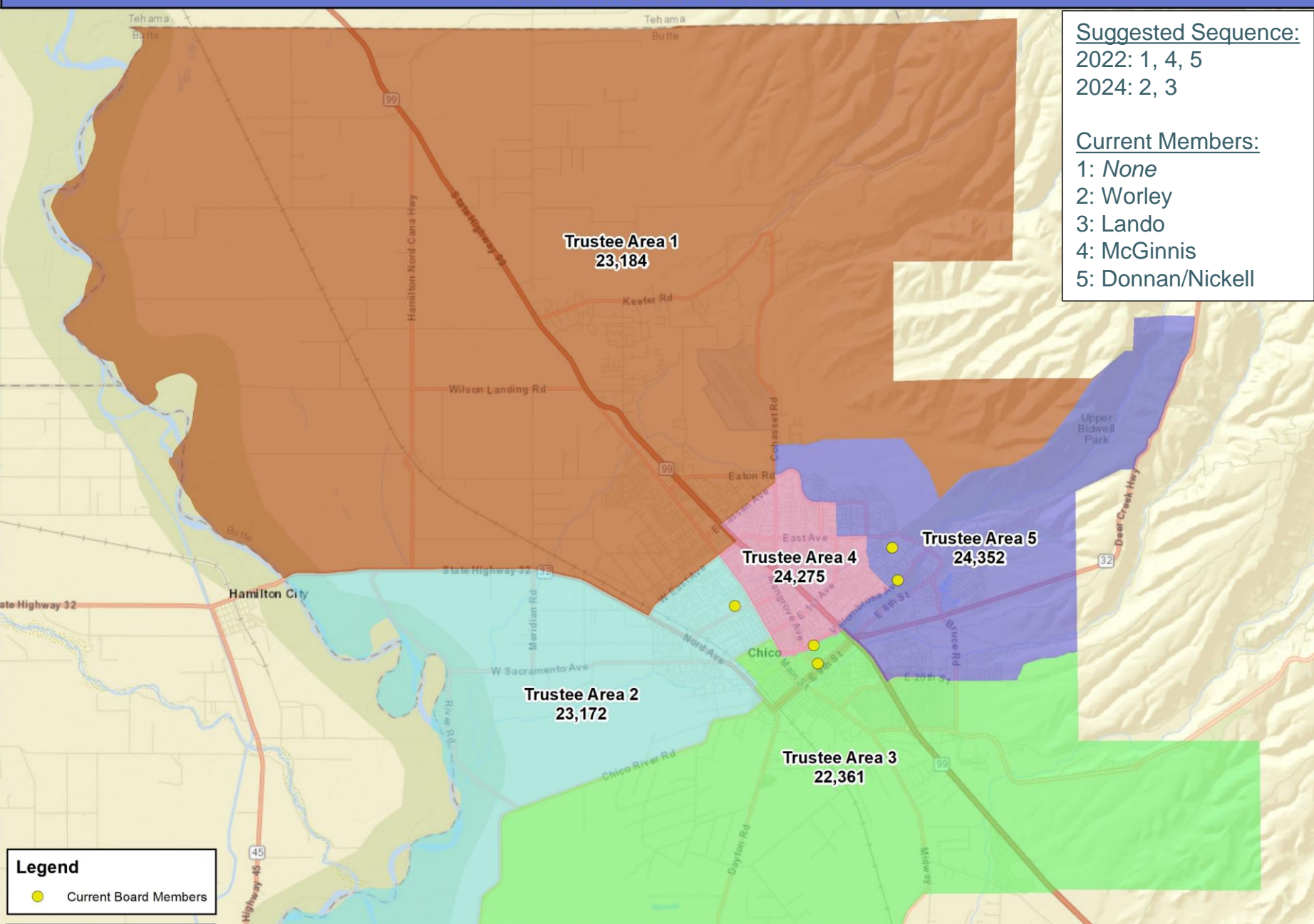
1: None

2: Worley

3: Lando

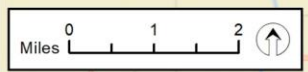
4: McGinnis

5: Donnan/Nickell



**Legend**

- Current Board Members



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

Area	Total Population	Variance
1	23,184	-1.2%
2	23,172	-1.3%
3	22,361	-4.7%
4	24,275	3.4%
5	24,352	3.8%
<b>Total</b>	<b>117,344</b>	

Facility	Blue Map
DeGarmo Park	1
Hartley Park	1
Peterson Park	1
Oak Way Park	2
Community Park	3
Dorothy F. Johnson Center	3
Humboldt Avenue Skate Park	3
Rotary Park	3
CARD Community Center	4
Pleasant Valley Rec Center	4
Baroni Park	5
Chico Creek Nature Center	5
Hancock Park	5
Hooker Oak Park	5
Husa Ranch/Nob Hill Park	5
Lakeside Pavilion	5
Wildwood Park	5



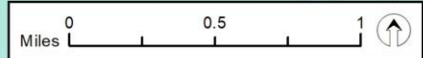
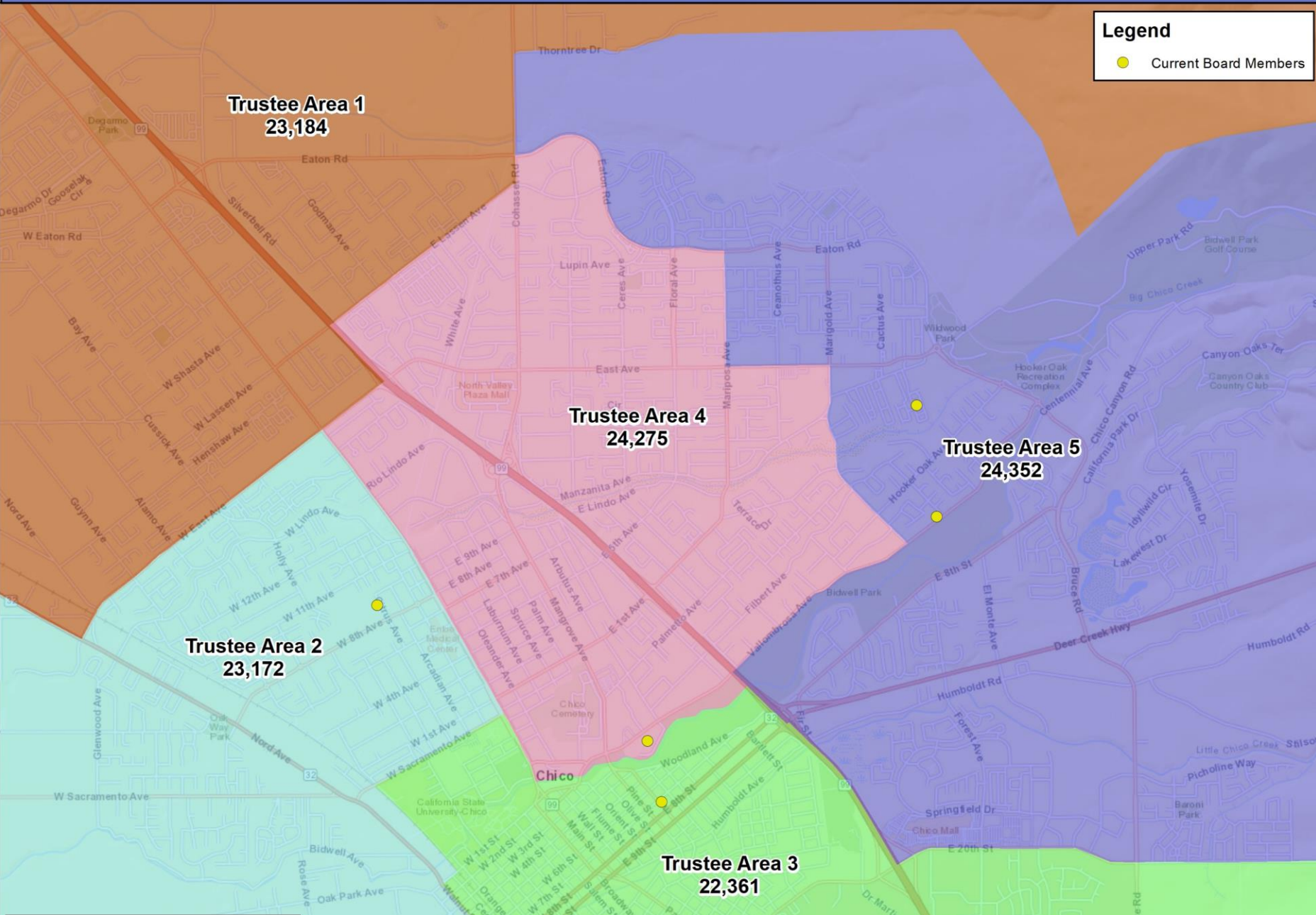


# Trustee Areas: Blue Map Option

Chico Area Recreation and Park District

**Legend**

- Current Board Members



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

## Total Population

Area	Total Population	% Hispanic	% White
1	23,184	18.0%	69.9%
2	23,172	24.4%	60.8%
3	22,361	24.4%	61.0%
4	24,275	16.9%	69.9%
5	24,352	15.0%	71.0%
<b>Total</b>	<b>117,344</b>	<b>19.6%</b>	<b>66.6%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.2%	1.4%	6.0%
4.8%	2.7%	1.5%	5.8%
3.7%	1.7%	2.6%	6.5%
3.2%	1.5%	2.0%	6.5%
5.2%	1.3%	1.3%	6.2%
4.1%	1.7%	1.8%	6.2%

## Voting Age Population

Area	18+ Population	% Hispanic	% White
1	17,966	15.4%	73.3%
2	19,364	23.3%	62.7%
3	18,672	22.5%	63.8%
4	19,527	14.7%	72.9%
5	19,125	13.1%	74.5%
<b>Total</b>	<b>94,654</b>	<b>17.8%</b>	<b>69.4%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.1%	1.5%	5.1%
4.8%	2.7%	1.5%	5.0%
3.7%	1.8%	2.4%	5.9%
3.3%	1.5%	2.0%	5.6%
5.1%	1.3%	1.1%	4.9%
4.1%	1.7%	1.7%	5.3%



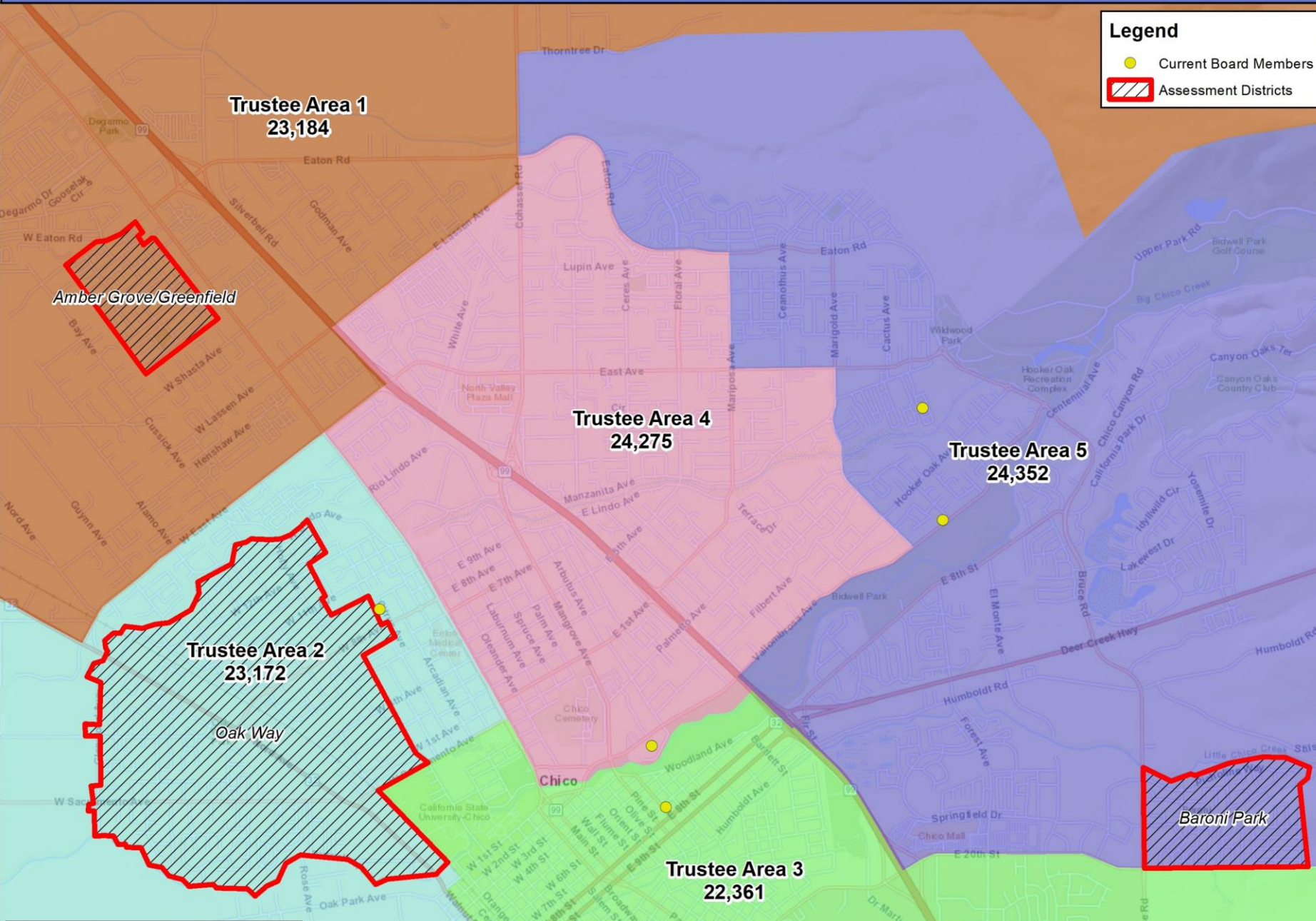


# Trustee Areas: Blue Map Option

Chico Area Recreation and Park District

**Legend**

- Current Board Members
- ▨ Assessment Districts



## Total Population

Area	Total Population	% Hispanic	% White
1	23,184	18.0%	69.9%
2	23,172	24.4%	60.8%
3	22,361	24.4%	61.0%
4	24,275	16.9%	69.9%
5	24,352	15.0%	71.0%
<b>Total</b>	<b>117,344</b>	<b>19.6%</b>	<b>66.6%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.2%	1.4%	6.0%
4.8%	2.7%	1.5%	5.8%
3.7%	1.7%	2.6%	6.5%
3.2%	1.5%	2.0%	6.5%
5.2%	1.3%	1.3%	6.2%
4.1%	1.7%	1.8%	6.2%

## Voting Age Population

Area	18+ Population	% Hispanic	% White
1	17,966	15.4%	73.3%
2	19,364	23.3%	62.7%
3	18,672	22.5%	63.8%
4	19,527	14.7%	72.9%
5	19,125	13.1%	74.5%
<b>Total</b>	<b>94,654</b>	<b>17.8%</b>	<b>69.4%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.1%	1.5%	5.1%
4.8%	2.7%	1.5%	5.0%
3.7%	1.8%	2.4%	5.9%
3.3%	1.5%	2.0%	5.6%
5.1%	1.3%	1.1%	4.9%
4.1%	1.7%	1.7%	5.3%

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community





# Trustee Areas: Green Map Option

Chico Area Recreation and Park District

### Suggested Sequence:

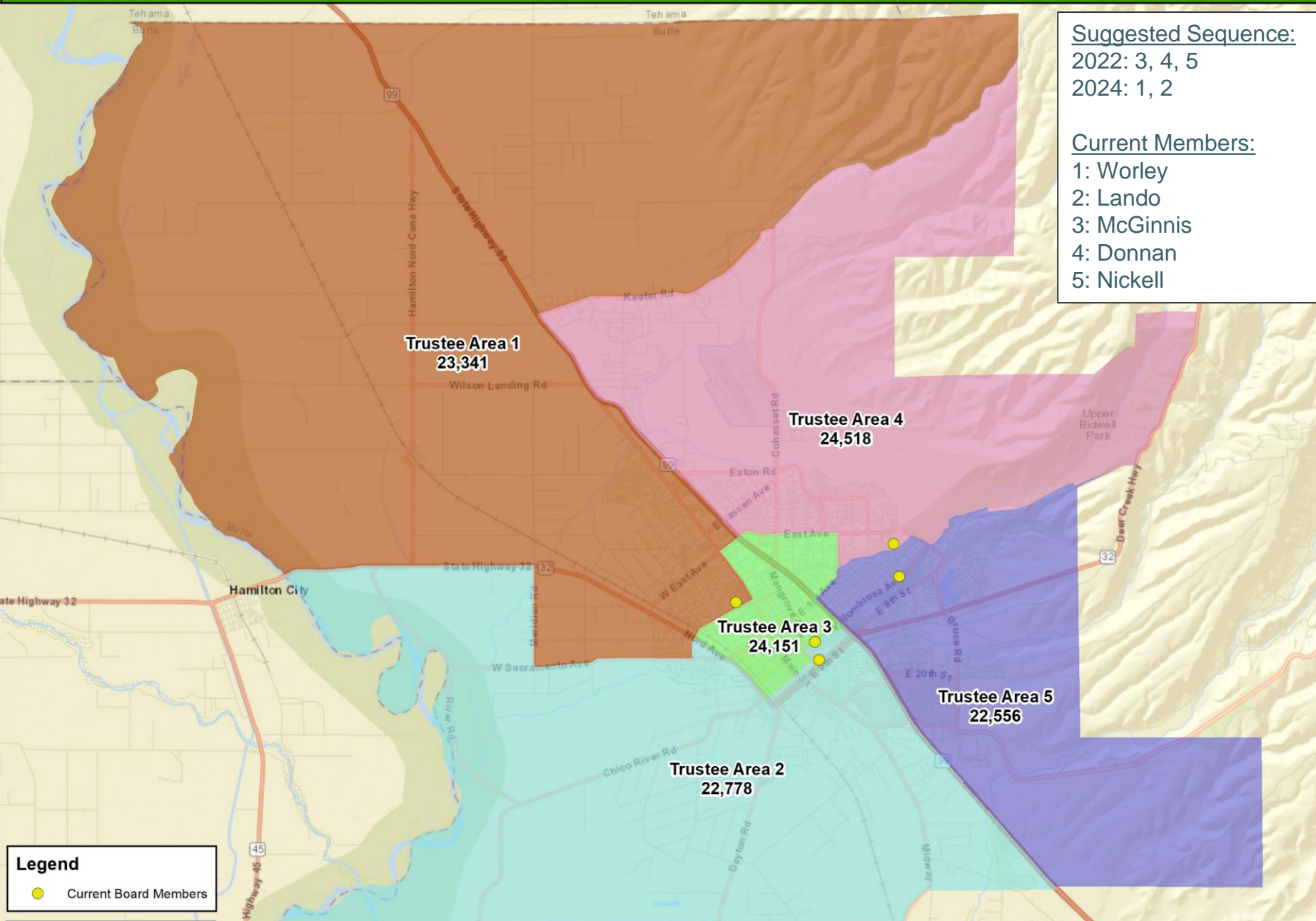
2022: 3, 4, 5  
2024: 1, 2

### Current Members:

- 1: Worley
- 2: Lando
- 3: McGinnis
- 4: Donnan
- 5: Nickell

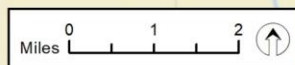
Area	Total Population	Variance
1	23,341	-0.5%
2	22,778	-2.9%
3	24,151	2.9%
4	24,518	4.5%
5	22,556	-3.9%
<b>Total</b>	<b>117,344</b>	

Facility	Green Map
DeGarmo Park	1
Hartley Park	1
Oak Way Park	1
Peterson Park	1
Community Park	2
Dorothy F. Johnson Center	2
Humboldt Avenue Skate Park	2
Rotary Park	2
CARD Community Center	3
Pleasant Valley Rec Center	3
Hancock Park	4
Hooker Oak Park	4
Wildwood Park	4
Baroni Park	5
Chico Creek Nature Center	5
Husa Ranch/Nob Hill Park	5
Lakeside Pavilion	5



**Legend**

- Current Board Members



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

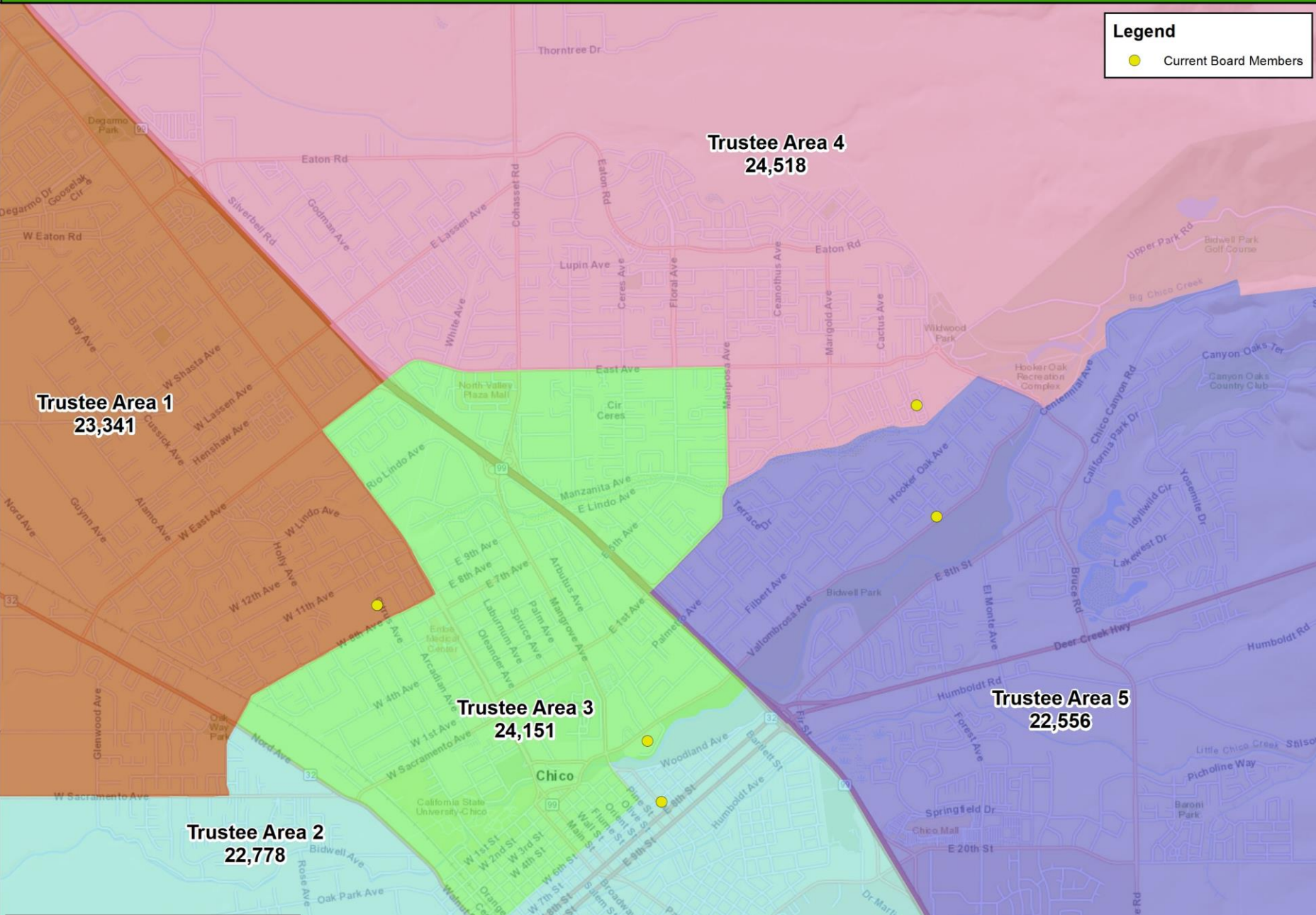




# Trustee Areas: Green Map Option

Chico Area Recreation and Park District

**Legend**  
 Current Board Members



## Total Population

Area	Total Population	% Hispanic	% White
1	23,341	18.7%	68.4%
2	22,778	24.4%	61.6%
3	24,151	22.7%	62.3%
4	24,518	16.9%	69.9%
5	22,556	15.6%	71.0%
<b>Total</b>	<b>117,344</b>	<b>19.6%</b>	<b>66.6%</b>

% Asian	% Black	% All Other	% 2+ Races
3.8%	1.4%	1.5%	6.3%
3.6%	2.0%	2.3%	6.1%
4.5%	2.4%	1.8%	6.2%
4.2%	1.3%	1.7%	6.1%
4.3%	1.4%	1.6%	6.2%
4.1%	1.7%	1.8%	6.2%

## Voting Age Population

Area	18+ Population	% Hispanic	% White
1	18,049	16.0%	72.1%
2	19,127	22.6%	64.1%
3	20,493	21.4%	64.4%
4	19,093	14.6%	73.5%
5	17,892	13.9%	74.0%
<b>Total</b>	<b>94,654</b>	<b>17.8%</b>	<b>69.4%</b>

% Asian	% Black	% All Other	% 2+ Races
3.9%	1.3%	1.6%	5.3%
3.6%	2.1%	2.1%	5.5%
4.5%	2.4%	1.7%	5.5%
4.0%	1.2%	1.6%	5.2%
4.4%	1.4%	1.4%	5.0%
4.1%	1.7%	1.7%	5.3%

Sources: Esri, HERE, Garmin, USGS, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community





# Trustee Areas: Purple Map Option

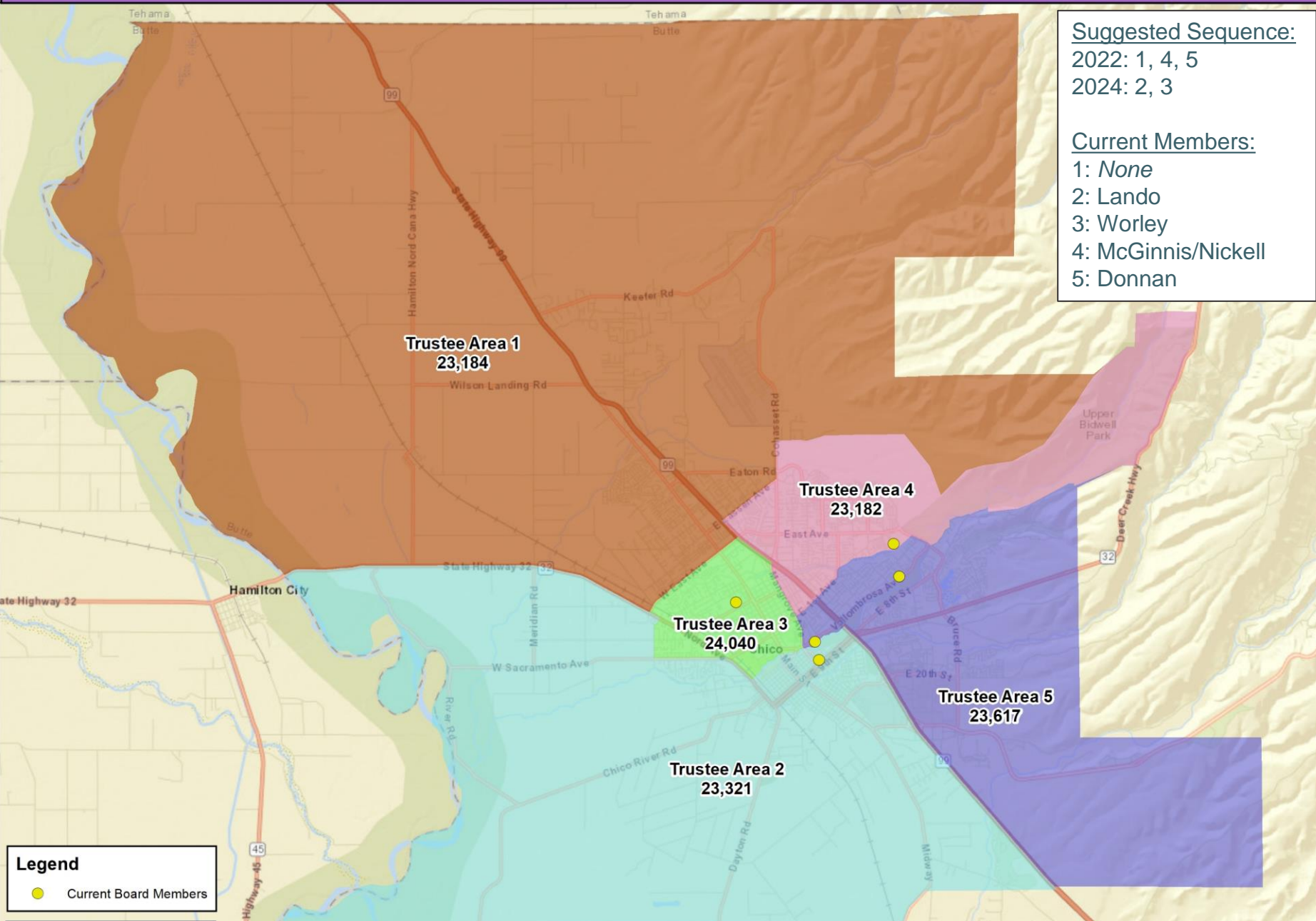
Chico Area Recreation and Park District

**Suggested Sequence:**  
 2022: 1, 4, 5  
 2024: 2, 3

**Current Members:**  
 1: None  
 2: Lando  
 3: Worley  
 4: McGinnis/Nickell  
 5: Donnan

Area	Total Population	Variance
1	23,184	-1.2%
2	23,321	-0.6%
3	24,040	2.4%
4	23,182	-1.2%
5	23,617	0.6%
<b>Total</b>	<b>117,344</b>	

Facility	Purple Map
DeGarmo Park	1
Hartley Park	1
Peterson Park	1
Community Park	2
Dorothy F. Johnson Center	2
Humboldt Avenue Skate Park	2
Rotary Park	2
Oak Way Park	3
Hancock Park	4
Hooker Oak Park	4
Pleasant Valley Rec Center	4
Wildwood Park	4
Baroni Park	5
CARD Community Center	5
Chico Creek Nature Center	5
Husa Ranch/Nob Hill Park	5
Lakeside Pavilion	5



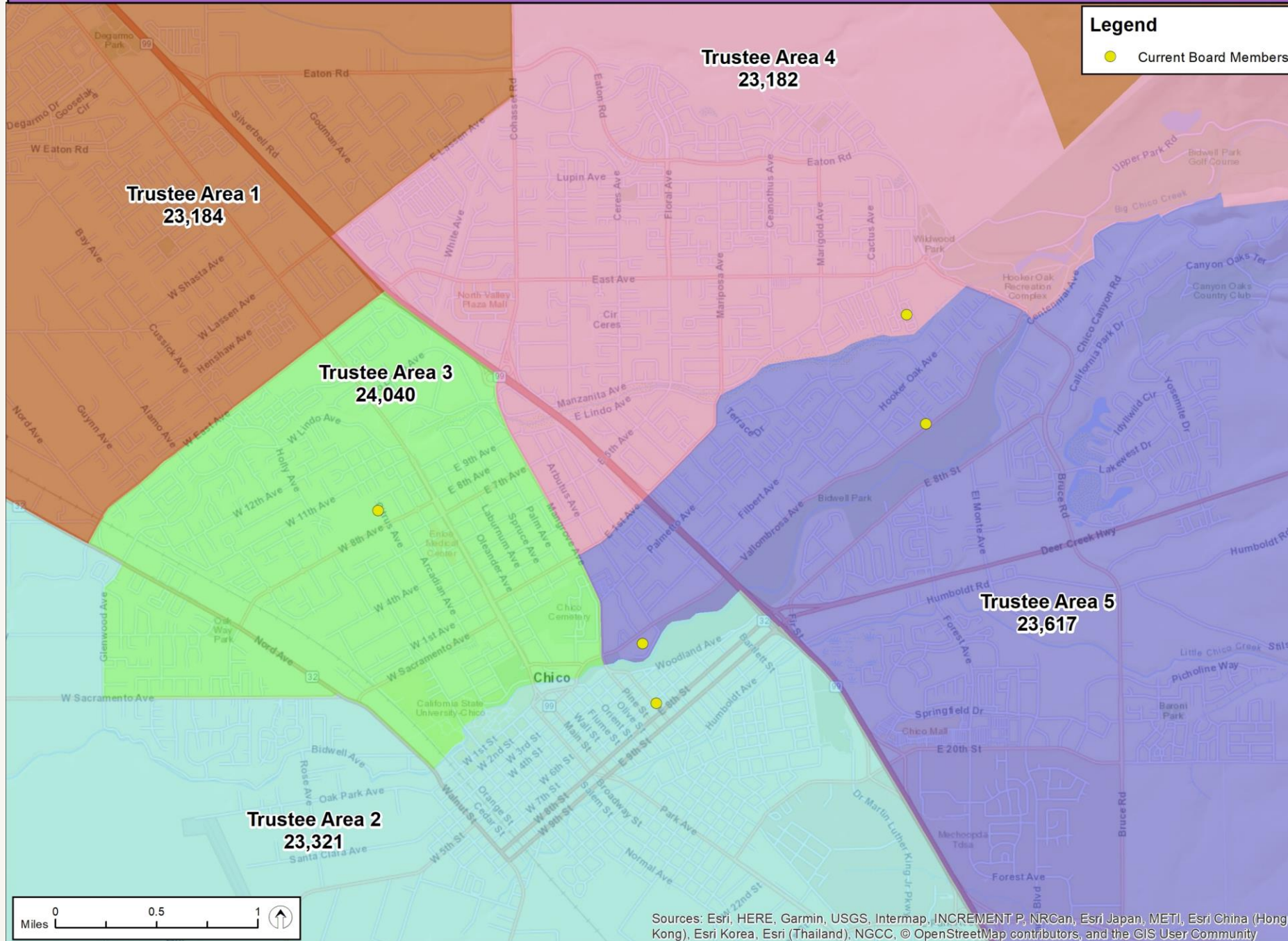
Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community





# Trustee Areas: Purple Map Option

Chico Area Recreation and Park District



## Total Population

Area	Total Population	% Hispanic	% White
1	23,184	18.0%	69.9%
2	23,321	22.9%	63.0%
3	24,040	24.4%	61.0%
4	23,182	17.3%	68.3%
5	23,617	15.5%	71.2%
<b>Total</b>	<b>117,344</b>	<b>19.6%</b>	<b>66.6%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.2%	1.4%	6.0%
3.5%	2.0%	2.4%	6.3%
4.6%	2.4%	1.5%	6.2%
4.6%	1.5%	1.9%	6.4%
4.2%	1.4%	1.6%	6.2%
4.1%	1.7%	1.8%	6.2%

## Voting Age Population

Area	18+ Population	% Hispanic	% White
1	17,966	15.4%	73.3%
2	19,495	20.9%	65.8%
3	20,261	23.3%	62.9%
4	18,162	14.9%	71.9%
5	18,770	13.7%	74.1%
<b>Total</b>	<b>94,654</b>	<b>17.8%</b>	<b>69.4%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.1%	1.5%	5.1%
3.5%	2.0%	2.2%	5.6%
4.6%	2.3%	1.4%	5.5%
4.4%	1.5%	1.9%	5.4%
4.3%	1.4%	1.4%	5.0%
4.1%	1.7%	1.7%	5.3%



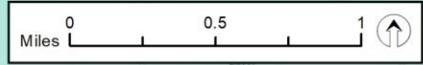
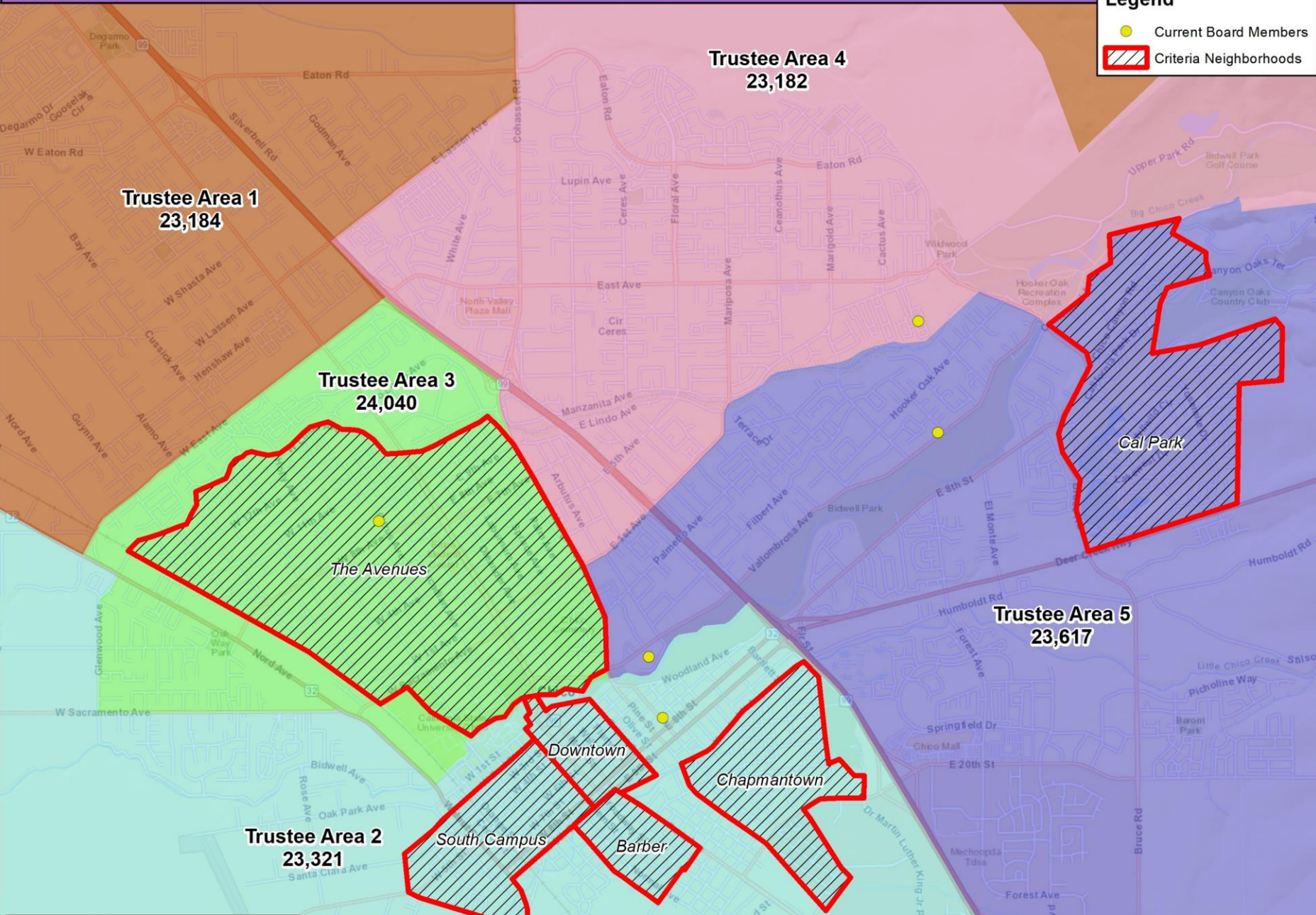


# Trustee Areas: Purple Map Option

Chico Area Recreation and Park District

**Legend**

- Current Board Members
- ▨ Criteria Neighborhoods



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

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% Asian	% Black	% All Other	% 2+ Races
3.5%	1.2%	1.4%	6.0%
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4.3%	1.4%	1.4%	5.0%
4.1%	1.7%	1.7%	5.3%



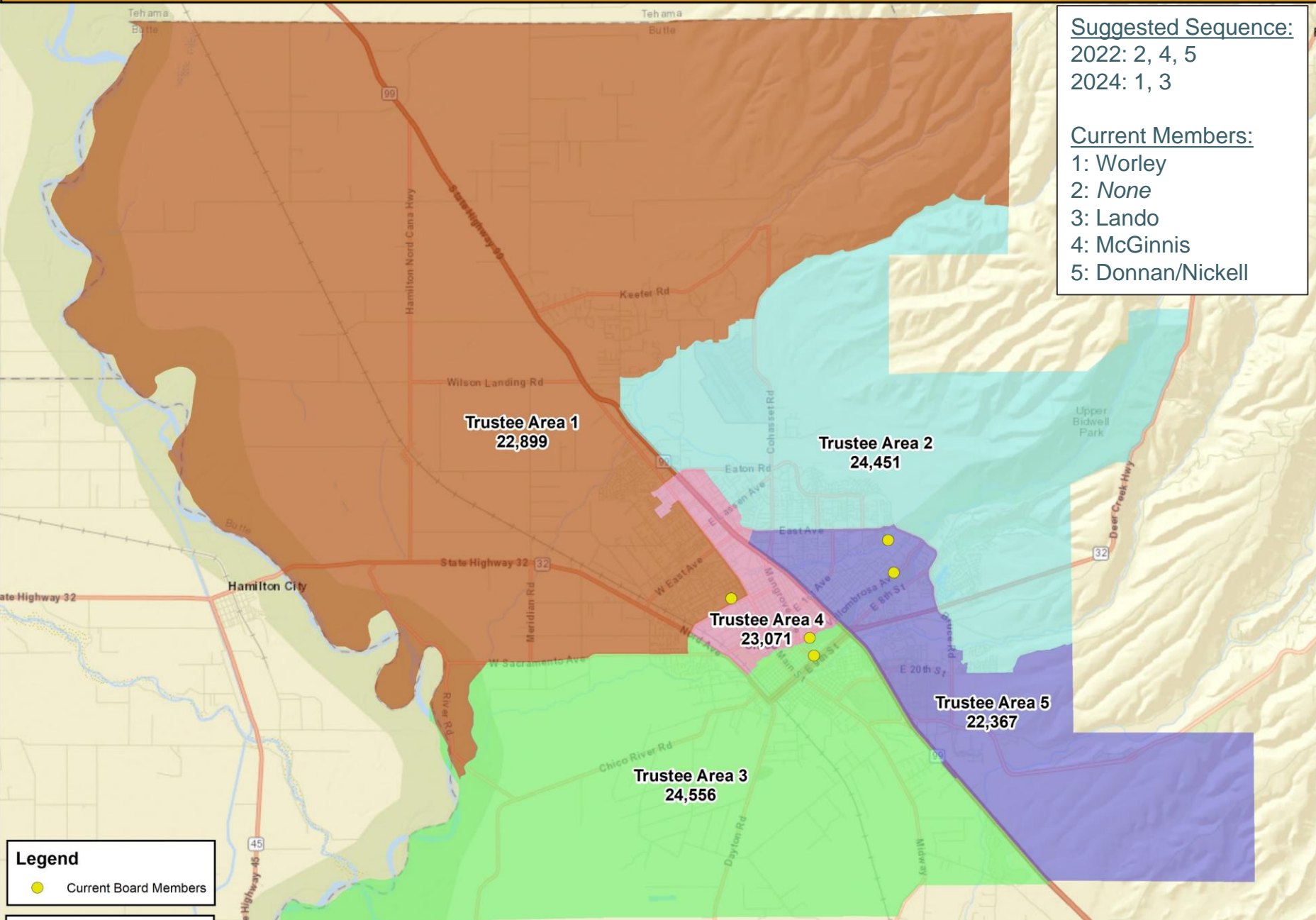


# Trustee Areas: Orange Map Option

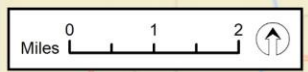
Chico Area Recreation and Park District

**Suggested Sequence:**  
 2022: 2, 4, 5  
 2024: 1, 3

**Current Members:**  
 1: Worley  
 2: None  
 3: Lando  
 4: McGinnis  
 5: Donnan/Nickell



**Legend**  
 ● Current Board Members



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

Area	Total Population	Variance
1	22,899	-2.4%
2	24,451	4.2%
3	24,556	4.6%
4	23,071	-1.7%
5	22,367	-4.7%
<b>Total</b>	<b>117,344</b>	

Facility	Orange Map
DeGarmo Park	1
Hartley Park	1
Oak Way Park	1
Peterson Park	1
Baroni Park	2
Hancock Park	2
Hooker Oak Park	2
Lakeside Pavilion	2
Wildwood Park	2
Community Park	3
Dorothy F. Johnson Center	3
Humboldt Avenue Skate Park	3
Rotary Park	3
CARD Community Center	4
Chico Creek Nature Center	5
Husa Ranch/Nob Hill Park	5
Pleasant Valley Rec Center	5



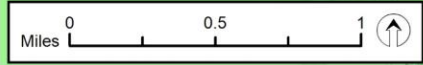
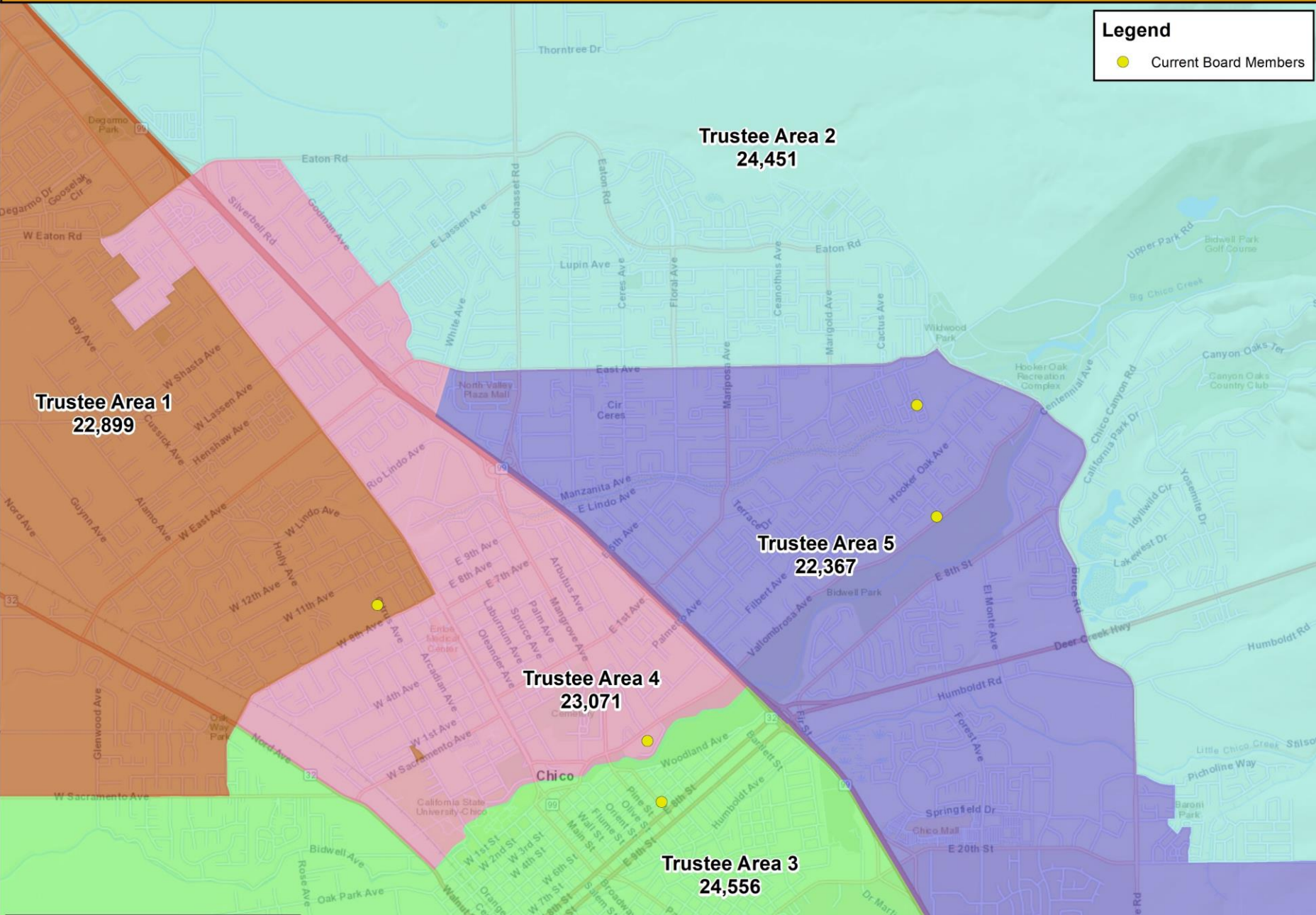


# Trustee Areas: Orange Map Option

Chico Area Recreation and Park District

**Legend**

- Current Board Members



Sources: Esri, HERE, Garmin, USGS, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

## Total Population

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5	22,367	17.0%	69.4%
<b>Total</b>	<b>117,344</b>	<b>19.6%</b>	<b>66.6%</b>

% Asian	% Black	% All Other	% 2+ Races
3.4%	1.3%	1.4%	6.1%
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Area	18+ Population	% Hispanic	% White
1	17,779	14.7%	74.1%
2	19,137	14.0%	73.8%
3	20,699	22.6%	64.2%
4	19,450	21.8%	63.8%
5	17,589	15.0%	72.5%
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% Asian	% Black	% All Other	% 2+ Races
3.5%	1.2%	1.4%	5.1%
4.7%	1.2%	1.4%	4.9%
3.5%	2.1%	2.1%	5.6%
4.8%	2.5%	1.7%	5.5%
3.9%	1.4%	1.8%	5.4%
4.1%	1.7%	1.7%	5.3%



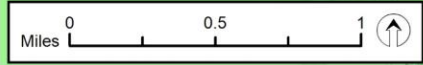
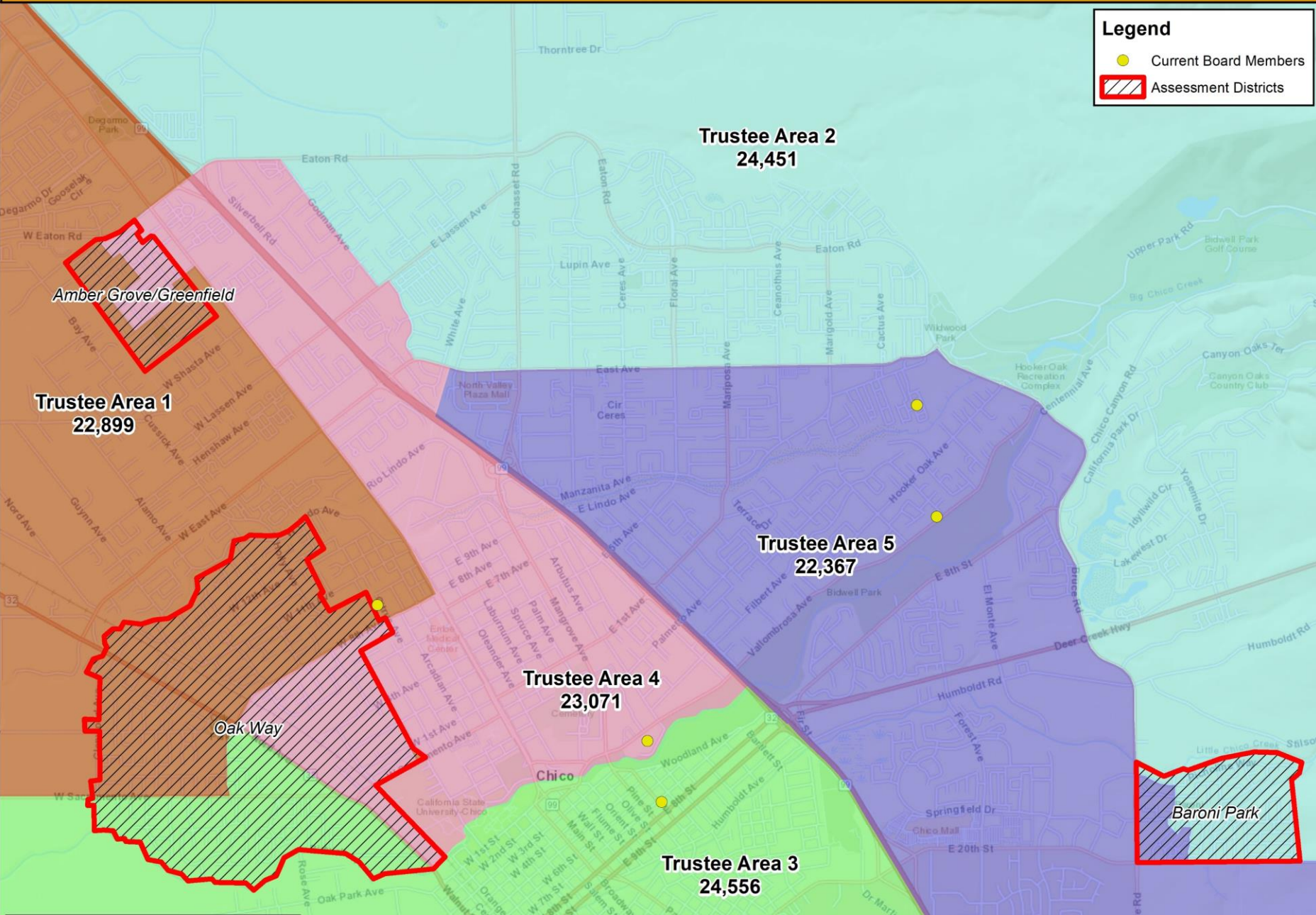


# Trustee Areas: Orange Map Option

Chico Area Recreation and Park District

**Legend**

- Current Board Members
- ▨ Assessment Districts



Sources: Esri, HERE, Garmin, USGS, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community

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5	17,589	15.0%	72.5%
<b>Total</b>	<b>94,654</b>	<b>17.8%</b>	<b>69.4%</b>

% Asian	% Black	% All Other	% 2+ Races
3.5%	1.2%	1.4%	5.1%
4.7%	1.2%	1.4%	4.9%
3.5%	2.1%	2.1%	5.6%
4.8%	2.5%	1.7%	5.5%
3.9%	1.4%	1.8%	5.4%
4.1%	1.7%	1.7%	5.3%



# Next Steps

# Proposed Timeline

DATE	ACTION
November 15, 2021	Public Outreach Meeting #1
December 2, 2021	Public Outreach Meeting #2
January 13, 2022	Presentation of Draft Trustee Area Maps
January 27, 2022	First Hearing on Draft Trustee Area Maps
February 10, 2022	Second Hearing on Draft Trustee Area Maps and first opportunity to adopt any map that has been published for 7 days
February 24, 2022	Final map options presented to the Board for adoption





**Chico Area Recreation and Park District "Helping People Play"**

**Staff Report 22-4  
Agenda Item 8.1**

# STAFF REPORT

**DATE:** January 27, 2022  
**TO:** Board of Directors  
**FROM:** Heather Childs, Finance Manager  
**SUBJECT:** Approval of Audit Report for Fiscal Year 2020-2021

**Discussion:**

The attached audit report for fiscal year 2020/2021 is submitted for review and comment.

**Recommendation:**

It is recommended that the Board of Directors of the Chico Area Recreation and Park District accept the audit report for fiscal year 2020/2021 as prepared by Chavan & Associates, LLP.

By: \_\_\_\_\_  
Heather Childs  
Finance Manager



To the Board of Directors  
Chico Area Recreation and Park District

We have audited the basic financial statements of the Chico Area Recreation and Park District as of and for the year ended June 30, 2021, and have issued our report thereon dated December 2, 2021. Professional standards require that we advise you of the following matters relating to our audit.

***Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards***

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Chico Area Recreation and Park District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Other Information in Documents Containing Audited Financial Statements**

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Chico Area Recreation and Park District's audited financial statements doesn't extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.



### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to management.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Chico Area Recreation and Park District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during June 30, 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements include accumulated depreciation related to capital assets and unfunded liabilities and expenses based on assumptions in actuarial studies performed on defined benefit pension plans (GASB 68).

We evaluated the key factors and assumptions used to develop the identified estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Chico Area Recreation and Park District's financial statements relate to cash and investments, capital assets and defined benefit pension plans.





### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

In addition, professional standards require us to communicate to you all material, corrected and uncorrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material, corrected or uncorrected misstatements noted during the audit.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Chico Area Recreation and Park District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in a separate letter dated December 2, 2021.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Findings or Issues**

In the normal course of our professional association with the Chico Area Recreation and Park District we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the



**Chavan and Associates, LLP**  
Certified Public Accountants

matters discussed resulted in a condition to our retention as the Chico Area Recreation and Park District's auditors.

This report is intended solely for the information and use of the Board and management of the Chico Area Recreation and Park District and is not intended to be and should not be used by anyone other than these specified parties.

*C & A LLP*

December 2, 2021  
San Jose, California



To the Board of Directors and Management of the  
Chico Area Recreation and Park District

### **Introduction and Internal Controls**

In planning and performing our audit of the basic financial statements of the Chico Area Recreation and Park District (the "District") as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Upcoming Accounting Pronouncements**

The following is a summary of new accounting pronouncements from the Financial Accounting Standards Board:

#### **GASB issued Statement No. 87, *Leases***

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2019 but have been delayed to periods beginning





after June 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged. Management doesn't believe this statement will have a significant impact on the District's financial statements.

**GASB Statement No. 91, *Conduit Debt Obligations***

The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitment and voluntary commitments extended by issuers and arrangements associated with the debt obligations; and improving required note disclosures. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2020 but have been delayed to periods beginning after December 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged. Management doesn't believe this statement will have a significant impact on the District's financial statements.

**GASB Statement No. 92, *Omnibus 2020***

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements of this Statement apply to the financial statements of all state and local governments. The requirements of this Statement were initially to be effective for financial statements for periods beginning after June 15, 2020 but have been delayed to periods beginning after June 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged. Management doesn't believe this statement will have a significant impact on the District's financial statements.

**Purpose of Communication**

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing, and communicate additional information that may be relevant to future Organization decision making. Accordingly, this communication is not intended to be and should not be used for any other purpose.

*C & A LLP*

December 2, 2021  
Morgan Hill, California

**CHICO AREA RECREATION  
AND PARK DISTRICT**  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT  
JUNE 30, 2021

\* \* \*



**Chavan & Associates, LLP**  
Certified Public Accountants  
15105 Concord Circle, Suite 130  
Morgan Hill, CA 95037

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**Chico Area Recreation and Park District**  
**Table of Contents**  
**For the Year Ended June 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of the Chico Area Recreation and Park District  
Chico, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities of the Chico Area Recreation and Park District (the "District"), as of and for the years ended June 30, 2021, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.





## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of business-type activities of the Chico Area Recreation and Park District, as of June 30, 2021, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplemental Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an



Chavan and Associates, LLP  
Certified Public Accountants

integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

C & A LLP

December 2, 2021  
Morgan Hill, California

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

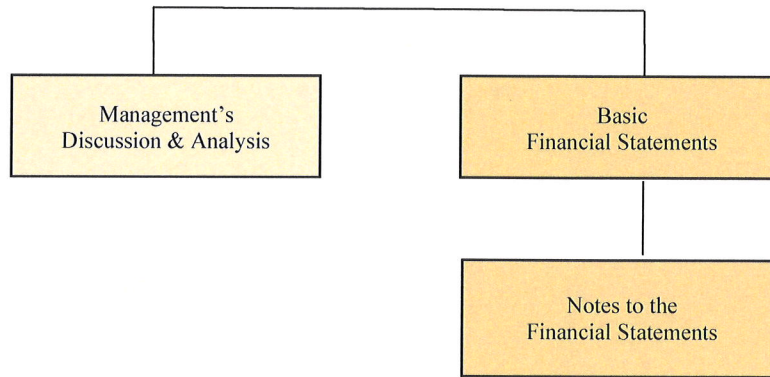
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**INTRODUCTION**

The Management's Discussion and Analysis (MD&A) is a required section of the District's annual financial report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. This report will (1) focus on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position, (4) identify any individual issues or concerns, and (5) provide descriptions of significant asset and liability activity.

This information, presented in conjunction with the Basic Financial Statements, is intended to provide a comprehensive understanding of the District's operations and financial standing.

**Required Components of the Annual Financial Report**



**FISCAL YEAR 2021 FINANCIAL HIGHLIGHTS**

- Total net position increased by \$4,333,766 from the last fiscal year.
- The District's assets exceeded its liabilities by \$34,166,791, excluding deferred inflows and outflows of resources. Assets and deferred outflows of resources totaled \$39,900,607 and liabilities and deferred inflows of resources were \$4,684,304.
- Net position consisted of \$26,036,175 classified as net investment in capital assets; \$2,674,371 as restricted; and \$6,505,757 as unrestricted net position.
- Total revenues were \$12,125,815 which consisted of operating revenues totaling \$6,221,322 and nonoperating revenues totaling \$5,904,493.
- Total District operating expenses were \$7,792,049.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report includes the Management's discussion and analysis report, the independent auditor's report and the basic financial statements of the District. The financial statements also include notes that explain the information in the financial statements in more detail.



## THE BASIC FINANCIAL STATEMENTS

The Financial Statements of the District report information about the District's accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities. The Statement of Fund Net Position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities).

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Fund Net Position. This statement reflects the result of the District's operations over the past year as well as non-operating revenues and expenses.

The final required Financial Statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the District's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operational, capital and investing activities. It also provides answers to questions such as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

## NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

## REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information, other than the MD&A, follows the Notes and includes pension schedules and other postemployment benefit schedules.

## SUPPLEMENTARY INFORMATION

Combining and individual fund statements are included to provide additional information of the proprietary funds that constitute the District's basic financial statements.

## FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the District's activities in a way that will help answer this question. These two statements report the net position of the District and changes in them. The difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources (net position) is one way to measure financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

**NET POSITION**

The following table summarized the District's ending net position:

<b>Table 1 - Net Position</b>				
	<b>2021</b>	<b>2020</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Assets</b>				
Current and other assets	12,427,297	8,574,534	\$ 3,852,763	44.9%
Capital assets - net	26,036,175	25,271,132	765,043	3.0%
<b>Total Assets</b>	<b>\$ 38,463,472</b>	<b>\$ 33,845,666</b>	<b>\$ 4,617,806</b>	<b>13.6%</b>
<b>Deferred Outflows of Resources</b>				
	1,437,135	1,197,908	\$ 239,227	20.0%
<b>Liabilities</b>				
Current and other liabilities	1,392,651	1,075,692	\$ 316,959	29.5%
Noncurrent liabilities	2,904,030	2,561,739	342,291	13.4%
<b>Total Liabilities</b>	<b>\$ 4,296,681</b>	<b>\$ 3,637,431</b>	<b>\$ 659,250</b>	<b>18.1%</b>
<b>Deferred Inflows of Resources</b>				
	387,623	523,606	\$ (135,983)	-26.0%
<b>Net Position</b>				
Net investment in capital assets	\$ 26,036,175	\$ 25,271,132	\$ 765,043	3.0%
Restricted	2,674,371	361,600	2,312,771	639.6%
Unrestricted	6,505,757	5,249,805	1,255,952	23.9%
<b>Total Net Position</b>	<b>\$ 35,216,303</b>	<b>\$ 30,882,537</b>	<b>\$ 4,333,766</b>	<b>14.0%</b>

As of June 30, 2021, the largest portion of the Authority's total net position was the net investment in capital assets, which increased by \$765,043, mostly because of capital projects that increased construction in progress by \$1,574,113, net of depreciation totaling \$836,777.

Noncurrent liabilities increased by \$42,291 primarily due to an increase in the net pension liability of \$336,723.

Table 2 below summarizes the District's changes in net position for the year.

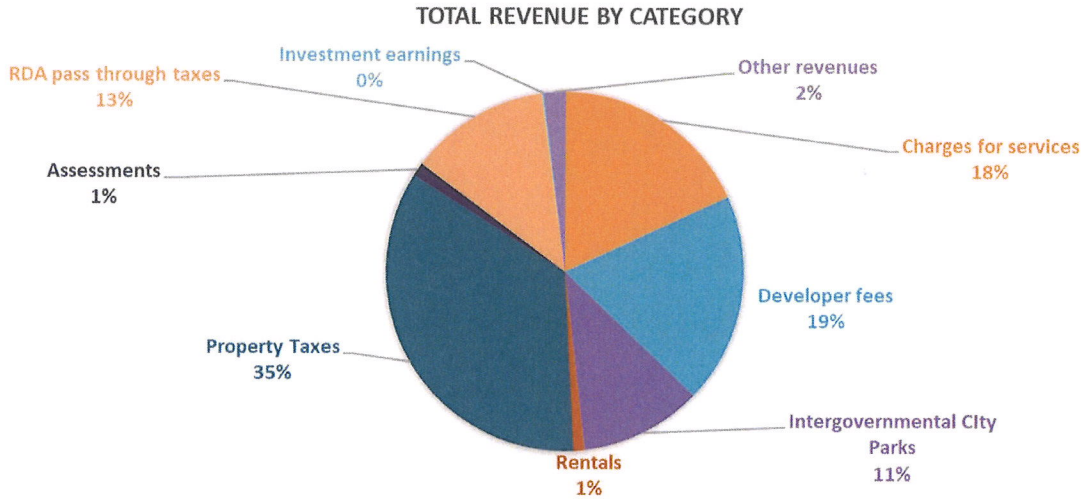
<b>Table 2 - Statement of Changes in Net Position</b>				
<b>Functions/Programs</b>	<b>2021</b>	<b>2020</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Operating Revenues</b>				
Charges for services	2,211,492	3,018,753	\$ (807,261)	-26.74%
Developer fees	2,299,627	64,125	2,235,502	3486.16%
Intergovernmental City Parks	1,352,714	18,438	1,334,276	7236.55%
Rentals	122,113	238,590	(116,477)	-48.82%
Other revenues	235,376	218,799	16,577	7.58%
<b>Total Operating Revenues</b>	<b>6,221,322</b>	<b>3,558,705</b>	<b>2,662,617</b>	<b>74.82%</b>
<b>Operating Expenses</b>				
Salaries and benefits	4,849,402	6,155,834	(1,306,432)	-21.22%
Services and supplies	2,096,572	2,219,879	(123,307)	-5.55%
Contributions to other agencies	9,298	17,430	(8,132)	-46.66%
Depreciation and amortization	836,777	858,608	(21,831)	-2.54%
<b>Total Operating Expenses</b>	<b>7,792,049</b>	<b>9,251,751</b>	<b>(1,459,702)</b>	<b>-15.78%</b>
<b>Operating Income (Loss)</b>	<b>(1,570,727)</b>	<b>(5,693,046)</b>	<b>4,122,319</b>	<b>72.41%</b>
<b>Nonoperating Revenues (Expenses)</b>				
Property Taxes	4,234,631	3,983,095	251,536	6.32%
Assessments	150,710	148,003	2,707	1.83%
RDA pass through taxes	1,542,243	1,451,384	90,859	6.26%
Investment earnings	(23,091)	215,665	(238,756)	-110.71%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>5,904,493</b>	<b>5,798,147</b>	<b>106,346</b>	<b>1.83%</b>
Increase / (Decrease) in Net Position	4,333,766	105,101	4,228,665	4023.43%
Prior Period Adjustments	-	(267,291)	267,291	100.00%
<b>Net Position, Beginning of Year</b>	<b>30,882,537</b>	<b>31,044,727</b>	<b>(162,190)</b>	<b>-0.52%</b>
<b>Net Position, End of Year</b>	<b>\$ 35,216,303</b>	<b>\$ 30,882,537</b>	<b>\$ 4,333,766</b>	<b>14.03%</b>

The Statement of Revenues, Expenses and Changes in Fund Net Position reflects the District's operating and non-operating revenues and expenses. Total revenues increased and total expenses decreased over prior year because of the following:

- Total operating revenues increased by \$2,662,617 (74.82%). This was mainly the result of community park impact fees from the City of Chico reported as developer fees totaling \$2,230,752.
- Total nonoperating revenues increased by \$106,346 (1.83%). This was mainly the result of an increase in property tax revenue totaling \$251,536.
- Investment earnings declined by \$238,756 (110.71%) mostly due to declines in the market value of pooled cash held by the County.
- Total operating expenses decreased by \$1,459,702 (15.78%). This was mainly related to budget cuts made in relation to the COVID-19 pandemic which is mostly reflected in the decrease to salaries and benefits of \$1,306,432 (21.22%)

**Revenues**

The following chart summarizes the changes in revenues by category during 2020/21:



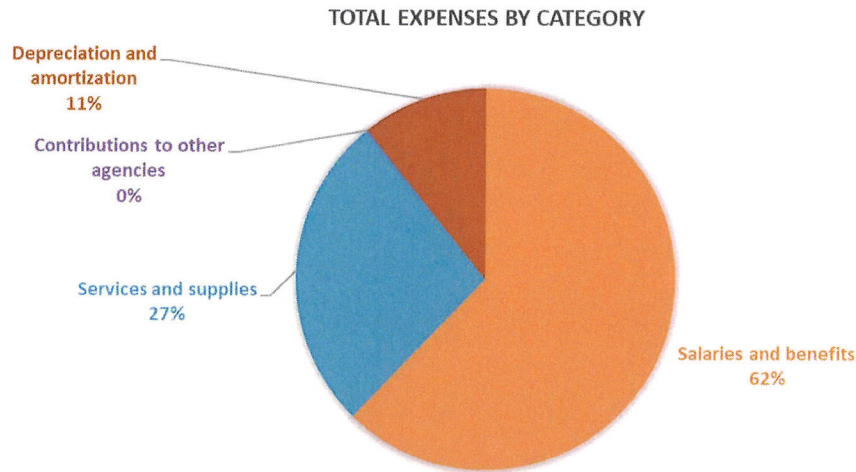
Significant changes in revenues consisted of the following:

- Charges for Services decreased by \$807,261 (26.74%) most of which was related to a decline in activities during the COVID 19 pandemic.
- Taxes increased by \$251,536 (6.32%) from increases in property values.
- RDA pass through taxes increased by \$90,859 (6.26%) because the assessment values for redevelopment properties increased.
- Developer fees increased mainly as a result of new community park impact fees from the City of Chico totaling \$2,230,752.



**Expenses**

The following chart summarizes the changes in expenses by function during 2020/21:



Significant changes in expenses consisted of the following:

- Salaries and benefits expenses decreased by \$1,306,432 (21.22%) mostly because of budget cuts made in relation to the COVID-19 pandemic.
- Services and supplies expenses decreased by \$123,307 (5.81%) mostly because of budget cuts made in relation to the COVID-19 pandemic offset by merchant fees charged in relation to revenue collections and deposits.

**FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS**

A summary of the changes in net position by sub-fund is presented below:

<b>Table 3 - Summary of Changes in Net Positions</b>							
	<b>General Fund</b>	<b>Baroni Park</b>	<b>Oak Way Park</b>	<b>Peterson Park</b>	<b>Park Developmen</b>	<b>Community Park Impact</b>	<b>Total</b>
Total Revenues	\$ 9,662,940	\$ 85,430	\$ 23,043	\$ 42,455	\$ 68,332	\$ 2,243,609	\$ 12,125,809
Total Expenditures	7,549,801	84,380	88,439	69,422	-	-	7,792,042
Revenues Over (Under) Expenditures	2,113,139	1,050	(65,396)	(26,967)	68,332	2,243,609	4,333,767
Transfers In	-	-	65,321	26,828	-	-	92,149
Transfers Out	(92,149)	-	-	-	-	-	(92,149)
Change in Net Position	2,020,990	1,050	(75)	(139)	68,332	2,243,609	4,333,767
Prior Period Adjustment	267,291	-	-	-	-	-	267,291
Beginning Net Position	30,763,880	69,063	161	263	211,360	-	31,044,727
Ending Net Position	<u>\$33,052,161</u>	<u>\$ 70,113</u>	<u>\$ 86</u>	<u>\$ 124</u>	<u>\$ 279,692</u>	<u>\$ 2,243,609</u>	<u>\$ 35,645,785</u>

**CAPITAL ASSETS**

The following table summarizes the District’s capital assets at the end of the year:

<b>Table 4 - Capital Assets, Net of Depreciation</b>					
	<b>2021</b>	<b>2020</b>	<b>Dollar Change</b>	<b>% Change</b>	
Land	\$ 11,634,791	\$ 11,634,790	\$ 1.0	0.00%	
Construction in progress	1,619,827	45,714	1,574,113	3443.39%	
Leasehold Improvements	275,960	302,472	(26,512)	-8.77%	
Structures and improvements	12,399,271	13,158,767	(759,496)	-5.77%	
Parks and Recreation equipment	89,443	113,050	(23,607)	-20.88%	
Vehicles	16,883	16,339	544	3.33%	
Total Capital Assets, Net	<u>\$ 26,036,175</u>	<u>\$ 25,836,812</u>	<u>\$ 765,043</u>	2.96%	

Additional detail and information on capital asset activity is described in the note 3 to the financial statements.

**LONG-TERM LIABILITIES**

The following table summarizes the District’s liabilities at the end of the year:

<b>Table 5 - Long-Term Liabilities</b>				
	<b>Governmental Activities</b>			
	<b>2021</b>	<b>2020</b>	<b>Dollar Change</b>	<b>% Change</b>
Net Pension Liability	2,673,147	2,336,424	336,723	14.41%
Compensated Absences	230,883	225,315	5,568	2.47%
Total Long-Term Liabilities	<u>\$ 2,904,030</u>	<u>\$ 2,561,739</u>	<u>\$ 342,291</u>	13.36%

Additional detail and information on long-term debt activity is described in the note 4 to the financial statements.

**ECONOMIC FACTORS AND OUTLOOK**

The general economy of Butte County, California has begun to recover from the impacts of COVID-19. The unemployment rate for Butte County was 7.3%, and 11.6%, respectively, at June 2021 and June 2020. The District has approved a balanced budget for the 2021-2022 year. Throughout the Covid-19 pandemic, management has continued to carefully monitor district finances while responding quickly to the guidelines from Public Health and other Federal, State and Local directives. The District also continues to focus on providing quality recreation programs and well-maintained parks to the Chico community. The costs of these programs are consistently monitored to provide reasonably priced services to the community.

**REQUEST FOR FINANCIAL INFORMATION**

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please the General Manger, Chico Recreation and Park District, 545 Vallombosa Avenue, Chico, CA 95926.

**BASIC FINANCIAL STATEMENTS**



**Chico Area Recreation and Park District**  
Statement of Net Position  
June 30, 2021

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ASSETS

Current assets:	
Cash and investments	\$ 12,188,752
Accounts receivable	199,856
Prepaid expenses	38,689
Total current assets	<u>12,427,297</u>
Capital assets - net	<u>26,036,175</u>
Total assets	<u><u>\$ 38,463,472</u></u>

DEFERRED OUTFLOWS OF RESOURCES

Pension adjustments	<u><u>\$ 1,437,135</u></u>
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LIABILITIES

Current liabilities:	
Accounts payable	\$ 326,838
Accrued payroll and liabilities	246,040
Program advances	819,773
Total current liabilities	<u>1,392,651</u>
Noncurrent liabilities:	
Compensated absences	230,883
Net pension liability	2,673,147
Total noncurrent liabilities	<u>2,904,030</u>
Total liabilities	<u><u>\$ 4,296,681</u></u>

DEFERRED INFLOWS OF RESOURCES

Pension adjustments	<u><u>\$ 387,623</u></u>
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NET POSITION

Net investment in capital assets	\$ 26,036,175
Restricted	2,674,371
Unrestricted	6,505,757
Total net position	<u><u>\$ 35,216,303</u></u>

See accompanying notes to basic financial statements.

**Chico Area Recreation and Park District**  
Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2021

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Operating revenues:	
Program service fees	\$ 2,211,492
Developer fees	2,299,627
Intergovernmental City Parks	1,352,714
Rentals	122,113
Other revenue	235,376
Total operating revenues	<u>6,221,322</u>
Operating expenses:	
Salaries and benefits	4,849,402
Services and supplies	2,096,572
Contributions to other agencies	9,298
Depreciation and amortization	836,777
Total operating expenses	<u>7,792,049</u>
Operating income (loss)	<u>(1,570,727)</u>
Nonoperating revenues (expenses):	
Interest income	(23,091)
Assessment fees	150,710
Property taxes	4,234,631
RDA pass through taxes	1,542,243
Net non-operating revenues (expenses)	<u>5,904,493</u>
Change in net position	4,333,766
Net position - beginning	<u>30,882,537</u>
Net position - ending	<u>\$ 35,216,303</u>

See accompanying notes to basic financial statements.

**Chico Area Recreation and Park District**  
Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2021

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 2,409,479
Receipts from other governments	3,652,341
Other Receipts	357,489
Payments to suppliers	(1,876,734)
Payments to employees	(5,065,378)
Other Payments	(9,298)
Net cash provided by (used for) operating activities	<u>(532,101)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition and construction of capital assets	(1,601,820)
Net cash provided by (used for) capital and related financing activities	<u>(1,601,820)</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Receipts from assessments	150,710
Receipts from taxes	4,234,631
Receipts from RDA pass through taxes	1,542,243
Net cash provided by (used for) noncapital and related financing activities	<u>5,927,584</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	3,253
Net cash provided by (used for) investing activities	<u>3,253</u>
Net increase (decrease) in cash and cash equivalents	3,796,916
Cash and cash equivalents at beginning of fiscal year	8,391,836
Cash and cash equivalents at end of fiscal year	<u>\$ 12,188,752</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ (1,570,727)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation and amortization	836,777
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(43,502)
(Increase) decrease in prepaid expenses	(38,689)
(Increase) decrease in deferred outflows of resources	(239,227)
Increase (decrease) in accounts payable	258,534
Increase (decrease) in accrued payroll and liabilities	(183,064)
Increase (decrease) in program advances	241,489
Increase(decrease) in compensated absences	5,568
Increase(decrease) in deferred inflows of resources	(135,983)
Increase(decrease) in net pension liability	336,723
Net cash provided by (used for) operations	<u>\$ (532,101)</u>

See accompanying notes to basic financial statements.

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***The Financial Reporting Entity***

The Chico Area Recreation and Park District (the District) is a political subdivision of the state of California and provides recreation services to the residents of the Chico area of Butte county. The District was formed under section 5708-5791 of the Public Resources Code, Article V and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operation of the District in accordance with policies adopted be the Board of Directors.

Although the nucleus of a financial reporting entity usually is a primary government, an organization other than a primary government, such as a stand-alone government, may serve as the nucleus for its financial reporting entity when the stand-alone government provides separately issued financial statements. A stand-alone government is a legally separate governmental organization that does not have a separately elected governing body and does not meet the definition of a component unit. The District meets the criteria as a stand-alone government, and accordingly, is accounted for and reported on as though it were a primary government.

Component units are defined as legally separate organizations for which the primary government are financially accountable, and other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The District considered all potential component units in determining what organizations should be included in the financial statements. Since no other entities are controlled by, or rely upon the District, the reporting entity consists solely of the District. Based on these criteria, there are no component units to include in the District's financial statements.

The activities of the District include three recreational facility park sub-funds and a park development sub-fund with the balance accounted for in the general operating fund. However, all funds and sub-funds are reported as one fund in the financial statements with separate sub-fund information reported as supplementary information.

***Basis of Presentation***

Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position display information about the District. Business-type activities are financed in whole or in part by fees charged to external parties.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as interest income and connection fees, result from non-exchange transactions or ancillary activities.



**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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***Measurement Focus and Basis of Accounting***

Enterprise funds are accounted for on the flow of economic resources measurement focus utilizing full accrual accounting. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the enterprise are recorded on its statement of net position, and under the full accrual basis of accounting, all revenues are recognized when earned and all expenses, including depreciation, are recognized when incurred.

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unavailable resources.

The District applies all applicable GASB pronouncements for certain accounting and financial reporting guidance. In December of 2010, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporates pronouncements issued on or before November 30, 1989 into GASB authoritative literature. In June of 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 also amends GASB 62 and AICPA Pronouncements paragraphs 64, 74, and 82. The GAAP hierarchy sets forth what constitutes GAAP for all state and local governmental entities. It establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a governmental entity should apply.

The sources of authoritative GAAP are categorized in descending order of authority as follows:

- a. Officially established accounting principles—Governmental Accounting Standards Board (GASB) Statements (Category A)
- b. GASB Technical Bulletins; GASB Implementation Guides; and literature of the AICPA cleared by the GASB (Category B).

If the accounting treatment for a transaction or other event is not specified by a pronouncement in Category A, a governmental entity should consider whether the accounting treatment is specified by a source in Category B.

***Deferred Outflows/Deferred Inflows***

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred outflow of resources related to the recognition of the net pension liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources

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related to the recognition of the District's benefit plans liability reported which is in the Statement of Net Position.

***Statement of Net Position***

Net position is measured on the full accrual basis and is the excess of all the District's assets and deferred outflows of resources over all its liabilities. Net position is classified into the following components:

***Net Investment in Capital Assets***

This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position, as applicable.

***Restricted Net Position***

Restricted net position describes the portion of net position which is restricted as to use by the terms and conditions of agreement with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. It is the District's policy to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The District has reported restricted net position of \$78,578 for assets held for *Baroni Park*. These funds are restricted for the park maintenance assessment districts administered by the District. The District has also reported restricted net position of \$2,595,793 for developer fees collected. These funds are collected from park impact fees and used for new park acquisitions and improvements.

***Unrestricted Net Position***

This component of net position consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

***Statement of Revenues, Expenses, and Changes in Net Position***

The statement of revenues, expenses, and changes in net position is the operating statement for proprietary funds. This statement distinguishes between operating and non-operating revenues and expenses and presents a separate subtotal for operating revenues, operating expenses, and operating income. Operating revenues and expenses generally result from providing services in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges for services. Operating expenses for the District include the cost of services and supplies, administrative expenses such as salaries and benefits, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



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***Budgetary Control***

The District's fiscal year is the 12-month period beginning July 1. The general budget policy is that the District submit to the Butte County Auditor a board-approved budget estimating revenue and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by a board resolution on or before August 10 after necessary adjustments, if any, have been made. Withing certain legal restrictions, adjustments to final budget amounts may be made by the Board of Directors during the year to account for unanticipated occurrences.

***Cash and investments***

Cash includes amounts in demand deposits as well as highly liquid short-term investments. The District's cash and cash equivalents include demand deposits in a financial institution serves as a clearing account into which the District makes daily deposits and then transfers to the County pool on at least a monthly basis.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No.3)*, certain disclosure requirements for Deposits and Investment Risks were made in the areas of interest rate risk and credit risk. The credit risk disclosures include the following components; overall credit risk, custodial credit risk and concentrations of credit risk. In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

The District maintains most of its cash in the County as part of a common investment pool. Deposits in the pool are valued using the cost approach and includes accrued interest. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee. The District is considered to be a voluntary participant in the County investment pool.

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***Cash Equivalents***

For purposes of the statement of cash flows, all highly liquid investments with original maturities of three months or less and amounts categorized as “Cash in County Treasury” are considered cash equivalents. Cash and cash equivalents include demand deposits in a financial institution and deposits in the Butte County Treasury (the County).

***Receivables and payables***

Trade accounts receivable (including unbilled receivables) are carried at their net realizable values.

***Capital assets***

Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. The District’s capitalization policy includes all items with a unit cost of \$3,000 or more. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Useful lives are 10 to 30 years for structures, improvements, and leasehold improvements, and 3 to 5 years for equipment.

***Program Advances***

Activity fees paid prior to the utilization of the service are recorded as program advances and are effectively unearned revenues.

***Long-Term Liabilities***

Long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium and discounts are reported as noncurrent assets along with any insurance payments made during issuance of the bond. Bond issuance costs, other than prepaid insurance, are expensed in the period incurred.

***Compensated Absences***

The District’s policy allows employees to accumulate vacation leave up to the employee’s annual vacation accrual and to accumulate all unused sick leave hours. Upon retirement or separation from the District, the employee is entitled to full compensation for unused vacation. Employees with over five years of service credit and sick leave accruals of over 100 hours to up to 260 hours of accrued sick time at the date of separation. The amount due within one year could not be estimated. Costs for compensated absences are accrued when earned by employees. Accumulated unpaid employee benefits are recognized as a liability in the General Fund at the end of the year.

***Pensions***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District’s California Public Employees’ Retirement System (CalPERS) plan (the Plan) and additions



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to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Plan member contributions are recognized in the period in which the contributions are due. Investments are reported at fair value.

GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 (GASB Statement No. 68) requires that the reported results pertain to liability and asset information within certain defined timeframes. Liabilities are based on the results of actuarial calculations performed as of June 30, 2019. For this report, the following timeframes are used for the District's pension plans:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

***Use of Estimates***

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Property Taxes***

Property Taxes are levied by Butte County on the District's behalf and are intended to support operations and service debt. Secured property taxes attach as an enforceable lien on property as of March 1<sup>st</sup>. the amount of property tax received is dependent upon the assessed real property valuations as determined by the Butte County Assessor. Property taxes on the secured roll are due in two equal installments on November 1<sup>st</sup> and February 1<sup>st</sup> each year and are delinquent if not paid by December 10<sup>th</sup> and April 10<sup>th</sup>, of each year, respectively. The District received approximately 48% of its revenue from property taxes. Property tax is recognized when it is available and measurable. The District considers property tax as available if it is received within 60 days after fiscal year end.

***Implementation of New Accounting and Reporting Changes***

*GASB Statement No. 84, "Fiduciary Activities."* Issued in January 2017, this statement establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and describes four fiduciary funds that should be reported, if applicable. The statement is effective beginning fiscal year 2021. The District does not meet the fiduciary criteria by classifying activities related to pension and other postemployment benefits as fiduciary and did not report any activities as custodial funds.

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***Upcoming Accounting and Reporting Changes***

The District is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

*GASB Statement No. 87, "Leases."* Issued in June 2017, this statement establishes standards of accounting and financial reporting for leases by lessees and lessors. It provides guidance on accounting treatment of lease assets, lease liability, short-term leases, certain regulated leases, measurement for leases other than short-term leases and contracts that transfer ownership, subleases, lease-leaseback transactions, intra-entity leases, and leases between related parties. The statement will be effective beginning fiscal year 2022.

*GASB Statement No. 91, "Conduit Debt Obligations."* Issued in May 2019, this statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement will be effective beginning fiscal year 2023.

*GASB Statement No. 92, "Omnibus 2020."* Issued in January 2020, this statement was issued for clarity and consistency by addressing practice issues identified from the implementation and application of certain GASB statements. The statement will be effective beginning fiscal year 2022.

*GASB Statement No. 93, "Replacement of Interbank Offered Rates."* Issued in March 2020, this statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) such as the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The statement will be effective beginning fiscal year 2022.

*GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements."* Issued in March 2020, this statement is to improve financial reporting by establishing the definitions of public-private and public-public partnership arrangements (PPPs) and available payment arrangement (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The statement will be effective beginning fiscal year 2023.

*GASB Statement No. 96, "Subscription-Based Information Technology Arrangements."* Issued in May 2020, the statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements (SBITAs) for governments by (1) defining a SBITA, (2) establishing that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability, (3) providing the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and (4) requiring note disclosures regarding a SBITA. The statement will be effective beginning fiscal year 2023.

*GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32."* Issued in June 2020, the statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans (e.g., certain Section 457 plans),



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while mitigating the costs associated with reporting those plans. The statement will be effective beginning fiscal year 2022.

**NOTE 2 - CASH AND INVESTMENTS**

*Summary of Cash and Investments*

As of June 30, 2021, the District had the following cash and investments:

Cash and Investments	2021
County Treasury	\$ 9,721,215
Cash in banks	2,466,737
Cash on hand	800
Total Cash and Investments	\$ 12,188,752

*Cash Deposits*

As of June 30, 2021 the carrying amount of the District’s cash in banks was \$2,466,737 and the bank balance of the District’s accounts with banks was \$2,463,835, which was \$2,213,835 in excess of Federal Depository Insurance Corporation (FDIC) coverage. FDIC covers up to \$250,000 per bank for each entity. Investments are made by diversified investment managers/brokers whose performance is monitored by management and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the District believes that its investment strategies are prudent for the long-term welfare of the organization.

The District’s cash and investments are pooled with the County of Butte. The County’s cash and investment pool is under the oversight of the County and is not rated. For additional information regarding the pooled cash and investments with respect to the risks identified above, please refer to the County of Butte’s Annual Comprehensive Financial Report (ACFR).

*Fair Value Measurements*

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

Investments in the County Treasury Investment Pool are not measured using the input levels above because the District’s transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

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***Collateral and Categorization Requirements***

The California Government Code requires California banks and savings and loan associations to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of at least 150% of the District's total deposits.

***Investment Policy***

The District's investment policy follows the California Government Code which authorizes the District to invest in its own bonds, certain time deposits, obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper, bankers' acceptances with maturities not to exceed 270 days, and medium-term notes issued by corporations operating within the U.S., commercial paper rated P-1 or higher by Moody's or A-1 by Standard & Poor's commercial paper record, repurchase agreements of obligations of the U.S. Government or its agencies for a term of one year or less and the Local Agency Investment Fund.

The funds pooled with the County are invested in accordance with the County's investment policy established pursuant to state law. All monies not required for immediate expenditure are deposited or invested to earn maximum yield consistent with safety and liquidity.

***Risk Disclosures***

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. All of the District's cash is held in pooled accounts that mature in one year.

***Credit Risk***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. With respect to investments, custodial credit risk generally applies only to direct investment in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools. The State of California has no additional requirements for custodial credit risk, nor does the District.

***Custodial Credit Risk***

Custodial credit risk for deposit is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits nor will it be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.



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The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

*Concentration of Credit Risk*

The District's cash and investment funds are pooled with the County of Butte. The investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. The District is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer, held by the District in securities of issuers other than U. S. Treasury securities, mutual funds, and external investment pools. At June 30, 2021, there were no investments representing five percent or more from any one issuer.

**NOTE 3 - CAPITAL ASSETS**

The District's capital assets consisted of the following as of June 30, 2021:

Governmental activities	Balance July 01, 2020	Additions	Adjustments & Retirements	Balance June 30, 2021
<b>Nondepreciable Capital Assets:</b>				
Land	\$ 11,634,790	\$ -	\$ 1	\$ 11,634,791
Construction in progress	45,714	1,574,114	(1)	1,619,827
Total nondepreciable capital assets	11,680,504	1,574,114	-	13,254,618
<b>Depreciable capital assets:</b>				
Leasehold Improvements	1,098,162	-	1	1,098,163
Structures and improvements	25,665,065	-	(1)	25,665,064
Parks and Recreation Equipment	1,033,827	16,706	-	1,050,533
Office Equipment	276,499	-	-	276,499
Vehicles	388,661	11,000	(1)	399,660
Total depreciable capital assets	28,462,214	27,706	(1)	28,489,919
<b>Less accumulated depreciation:</b>				
Leasehold Improvements	795,690	26,513	-	822,203
Structures and improvements	12,506,298	759,496	(1)	13,265,793
Parks and Recreation Equipment	920,777	40,313	-	961,090
Office Equipment	276,499	-	-	276,499
Vehicles	372,322	10,455	-	382,777
Total accumulated depreciation	14,871,586	836,777	(1)	15,708,362
Total depreciable capital assets - net	13,590,628	(809,071)	-	12,781,557
Capital assets - net	\$ 25,271,132	\$ 765,043	\$ -	\$ 26,036,175

Depreciation expense for the year ended June 30, 2021 was \$836,777.

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**NOTE 4 - LONG-TERM LIABILITIES**

The District's long-term liabilities consisted of the following as of June 30, 2021

Description	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Compensated Absences	225,315	\$ 174,554	\$ 168,986	\$ 230,883	\$ 173,162
Net Pension Liability	2,336,424	1,685,918	1,349,195	2,673,147	-
Total Long-term liabilities	<u>\$ 2,561,739</u>	<u>\$ 1,860,472</u>	<u>\$ 1,518,181</u>	<u>\$ 2,904,030</u>	<u>\$ 173,162</u>

**NOTE 5 - OPERATING LEASES**

The District leases copier equipment and a postage machine. Minimum future rental payments under noncancelable operating leases with remaining terms in excess of one year as of June 30, 2021:

Year Ending June 30	Amount
2022	\$ 19,087
2023	1,512
Total Minimum Future Rental Expense	<u>\$ 20,599</u>

**NOTE 6 - RISK MANAGEMENT**

The District is exposed to various risk of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In an effort to manage its risk exposure, The District is a member of the Special District Risk Management Authority ("SDRMA"). A summary of the coverage limits are as follows:

General liability - bodily injury	\$ 10,000,000
General liability - property damage	10,000,000
Public officials' errors and omissions	10,000,000
Personal liability coverage for members of the Board of Directors	500,000
Employment practices liability	10,000,000
Employee benefits liability	10,000,000
Employee dishonesty coverage	1,000,000
Auto liability - bodily injury	10,000,000
Auto liability - property damage	10,000,000
Uninsured motorist - bodily injury	1,000,000
Uninsured motorist- property damage	10,000
Boiler and machinery coverage	100,000,000
Pollution coverage	2,000,000
Cybersecurity	2,000,000
Property including fire, theft, and flood	1,000,000,000
Mobile and contractors equipment	1,000,000,000
Workers' compensation	5,000,000

SDRMA is a risk-pooling self-insurance authority created for the purpose of arranging and administering programs of insurance for the pooling of self-insured losses and to purchase excess

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insurance coverage. As a member of the SDRMA, the District participated in the general liability, auto liability, property, boiler and machinery coverage, and public officials' errors and omissions insurance programs.

The District has a \$500 deductible under general liability, a \$500 deductible for personal liability coverage for members of the Board of Directors, and a \$1,000 deductible under auto liability. There were no accrued losses for insurance claims as of June 30, 2021. There were no settlements that exceeded insurance coverage for fiscal year ended June 30, 2021.

Condensed financial information for SDRMA for the fiscal year ended June 30, 2020 is as follows:

	<u>June 30, 2020</u>
Total Assets and Deferred Outflows	\$ 131,272,470
Total Liabilities and Deferred Inflows	70,329,836
Total Equity	60,942,634
Total Revenues	82,177,782
Total Expenditures	77,599,711

**NOTE 7 - EMPLOYEE RETIREMENT BENEFITS**

*General Information about the Pension Plans*

**Plan Description** - All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (the Plan), a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan is established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.



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The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	<u>Miscellaneous</u>	
	<u>Tier 1</u>	<u>PEPRA</u>
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	55	62
Monthly ben. as a % of eligible comp.	2.00%	2.00%
Required employee contribution rates	7.00%	6.75%
Required employer contribution rates	11.031%	7.732%

**Employees Covered** - At June 30, 2021, the following employees were covered by the benefit terms for the Plan at the valuation date of June 30, 2020:

	<u>Miscellaneous</u>
Active	58
Transferred	40
Separated	85
Retired	48
Total	<u>231</u>

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions were \$767,955 during the fiscal year.

*Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions*

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability totaling \$2,673,147.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

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The District's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

Proportion - June 30, 2020	0.02280%
Proportion - June 30, 2021	<u>0.02457%</u>
Change - Increase/(Decrease)	<u><u>0.00177%</u></u>

For the year ended June 30, 2021, the District recognized pension expense of \$729,468. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ -	\$ 19,066
Differences between Expected and Actual Experience	137,755	-
Differences between Projected and Actual Investment Earnings	79,410	-
Differences between Employer's Contributions and Proportionate Share of Contributions	291,171	125,662
Change in Employer's Proportion	160,844	242,895
Pension Contributions Made Subsequent to Measurement Date	767,955	-
<b>Total</b>	<u>\$ 1,437,135</u>	<u>\$ 387,623</u>

The District reported \$767,955, as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability during the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<b>Fiscal Year Ending June 30:</b>	<b>Deferred Outflows/ (Inflows) of Resources</b>
2022	\$ 78,718
2023	101,191
2024	63,561
2025	38,087
2026	-
Thereafter	-
<b>Total</b>	<u>\$ 281,557</u>

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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**Actuarial Assumptions** - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (2)
Mortality	(3)

- (1) Varies by entry age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

**Discount Rate** - The discount rate used to measure the total pension liability was 7.15 percent for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.



**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10 (b)	Real Return Years 11+ (c)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

- (a) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (b) An expected inflation of 2.0% used for this period.
- (c) An expected inflation of 2.92% used for this period.

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount*

**Rate** - The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<b>Miscellaneous</b>
1% Decrease	6.15%
Net Pension Liability \$	4,685,663
Current	7.15%
Net Pension Liability \$	2,673,146
1% Increase	8.15%
Net Pension Liability \$	1,010,267

**Pension Plan Fiduciary Net Position** - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**Chico Area Recreation and Park District**  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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**NOTE 8 - SUBSEQUENT EVENTS**

Management has evaluated all subsequent events from the statement of financial position date of June 30, 2021, through the date the financial statements were available to be issued, December 2, 2021. Beginning in March 2020, the United States economy began suffering adverse effects from the COVID 19 Virus Crisis ("CV19 Crisis"). While the future impact of the CV19 Crisis cannot be reasonably estimated, management believes the District has sufficient reserves to withstand the potential negative impact CV19 may have on the economy and will continue to monitor the District's operating budget to account for CV19 declines.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**Chico Area Parks and Recreation District**  
**Schedule of Contributions for Pension Plans**  
**June 30, 2021**

<b>Miscellaneous Plan</b>							
Fiscal Year Ended	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contributions	\$ 220,825	\$ 224,228	\$ 229,225	\$ 346,326	\$ 383,106	\$ 400,876	\$ 587,955
Contributions in Relation to Contractually Required Contributions	220,825	224,228	229,225	346,326	1,111,353	400,876	767,955
<b>Contribution Deficiency (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (728,247)</b>	<b>\$ -</b>	<b>\$ (180,000)</b>
<b>Covered Payroll</b>	<b>\$2,154,908</b>	<b>\$ 2,354,799</b>	<b>\$ 2,255,959</b>	<b>\$ 2,347,917</b>	<b>\$ 2,491,890</b>	<b>\$ 2,602,267</b>	<b>\$ 2,481,040</b>
<b>Contributions as a % of Covered Payroll</b>	<b>10.25%</b>	<b>9.52%</b>	<b>10.16%</b>	<b>14.75%</b>	<b>44.60%</b>	<b>15.40%</b>	<b>30.95%</b>

**Notes to Schedule:**

Valuation Date: June 30, 2019  
Assumptions Used: Entry Age Method used for Actuarial Cost Method  
Level Percentage of Payroll and Direct Rate Smoothing  
3.8 Years Remaining Amortization Period  
Inflation Assumed at 2.5%  
Investment Rate of Returns set at 7.15%  
CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.  
The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.  
The CalPERS mortality assumptions was adjusted in fiscal year 2019.

**Chico Area Parks and Recreation District**  
**Schedule of Proportionate Share of Net Pension Liability**  
**June 30, 2021**

<b>Miscellaneous Plan</b> Fiscal Year Ended	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Proportion of Net Pension Liability (Safety and Misc)	0.02733%	0.02562%	0.02749%	0.02862%	0.02131%	0.02280%	0.02457%
Proportion of Net Pension Liability (Misc Plan Only)	0.06881%	0.06409%	0.06847%	0.07201%	0.05448%	0.05834%	0.06337%
Proportionate Share of Net Pension Liability	\$ 1,700,721	\$ 1,758,201	\$ 2,378,682	\$ 2,838,733	\$ 2,053,235	\$ 2,336,424	\$ 2,673,146
Covered Payroll	\$ 2,297,052	\$ 2,154,908	\$ 2,354,799	\$ 2,255,959	\$ 2,347,917	\$ 2,491,890	\$ 2,602,267
<b>Proportionate Share of NPL as a % of Covered Payroll</b>	<b>74.04%</b>	<b>81.59%</b>	<b>101.01%</b>	<b>125.83%</b>	<b>87.45%</b>	<b>93.76%</b>	<b>102.72%</b>
<b>Plan's Fiduciary Net Position as a % of the TPL</b>	<b>81.15%</b>	<b>83.49%</b>	<b>78.20%</b>	<b>77.07%</b>	<b>79.03%</b>	<b>83.69%</b>	<b>82.32%</b>

Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.  
The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.  
The CalPERS mortality assumptions was adjusted in fiscal year 2019.

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**SUPPLEMENTAL INFORMATION**

**Chico Area Recreation and Park District**  
 Combining Statement of Net Position  
 June 30, 2021

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Community Park Impact Fees	2021
<b>ASSETS</b>							
Current assets:							
Cash and investments	\$ 9,542,881	\$ 78,578	\$ -	\$ -	\$ 323,684	\$ 2,243,609	\$ 12,188,752
Accounts receivable	171,356	-	-	-	28,500	-	199,856
Prepaid expenses	38,689	-	-	-	-	-	38,689
Total current assets	9,752,926	78,578	-	-	352,184	2,243,609	12,427,297
Capital assets - net	26,036,175	-	-	-	-	-	26,036,175
Total assets	\$ 35,789,101	\$ 78,578	\$ -	\$ -	\$ 352,184	\$ 2,243,609	\$ 38,463,472
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension adjustments	\$ 1,437,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,437,135
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	\$ 326,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,838
Accrued payroll and liabilities	246,040	-	-	-	-	-	246,040
Program advances	819,773	-	-	-	-	-	819,773
Total current liabilities	1,392,651	-	-	-	-	-	1,392,651
Noncurrent liabilities:							
Compensated absences	230,883	-	-	-	-	-	230,883
Net pension liability	2,673,147	-	-	-	-	-	2,673,147
Total noncurrent liabilities	2,904,030	-	-	-	-	-	2,904,030
Total liabilities	\$ 4,296,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,296,681
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pension adjustments	\$ 387,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,623
<b>NET POSITION</b>							
Net investment in capital assets	\$ 26,036,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,036,175
Restricted	-	78,578	-	-	352,184	2,243,609	2,674,371
Unrestricted	6,505,757	-	-	-	-	-	6,505,757
Total net position	\$ 32,541,932	\$ 78,578	\$ -	\$ -	\$ 352,184	\$ 2,243,609	\$ 35,216,303

**Chico Area Recreation and Park District**

Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2021

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Community Park Impact Fees	2021
Operating revenues:							
Program service fees	\$ 2,211,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,211,492
Developer fees	-	-	-	-	68,875	2,230,752	2,299,627
Intergovernmental City Parks	1,352,714	-	-	-	-	-	1,352,714
Rentals	122,113	-	-	-	-	-	122,113
Other revenue	235,376	-	-	-	-	-	235,376
Total operating revenues	3,921,695	-	-	-	68,875	2,230,752	6,221,322
Operating expenses:							
Salaries and benefits	4,681,098	63,691	63,690	40,923	-	-	4,849,402
Services and supplies	2,022,628	20,692	24,751	28,501	-	-	2,096,572
Contributions to other agencies	9,298	-	-	-	-	-	9,298
Depreciation and amortization	836,777	-	-	-	-	-	836,777
Total operating expenses	7,549,801	84,383	88,441	69,424	-	-	7,792,049
Operating income (loss)	(3,628,106)	(84,383)	(88,441)	(69,424)	68,875	2,230,752	(1,570,727)
Nonoperating revenues (expenses):							
Interest income	(35,624)	(10)	81	147	(542)	12,857	(23,091)
Assessment fees	-	85,440	22,962	42,308	-	-	150,710
Property taxes	4,234,631	-	-	-	-	-	4,234,631
RDA pass through taxes	1,542,243	-	-	-	-	-	1,542,243
Net nonoperating revenues (expenses)	5,741,250	85,430	23,043	42,455	(542)	12,857	5,904,493
Income before capital contributions	2,113,144	1,047	(65,398)	(26,969)	68,333	2,243,609	4,333,766
Capital contributions	-	-	-	-	-	-	-
Income (loss) before operating transfers	2,113,144	1,047	(65,398)	(26,969)	68,333	2,243,609	4,333,766
Transfers in	-	-	65,321	26,828	-	-	92,149
Transfers out	(92,149)	-	-	-	-	-	(92,149)
Change in net position	2,020,995	1,047	(77)	(141)	68,333	2,243,609	4,333,766
Net position - beginning	30,520,937	77,531	77	141	283,851	-	30,882,537
Net position - ending	\$ 32,541,932	\$ 78,578	\$ -	\$ -	\$ 352,184	\$ 2,243,609	\$ 35,216,303

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**OTHER INDEPENDENT AUDITOR'S REPORTS**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
of the Chico Area Recreation and Park District  
Chico, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Chico Area Recreation and Park District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

December 2, 2021  
Morgan Hill, California



**Chico Area Recreation and Park District “Helping People Play”**

**Staff Report 22-5  
Agenda Item 8.2**

# STAFF REPORT

**DATE:** January 27, 2022

**TO:** Board of Directors

**FROM:** Heather Childs, Finance Manager

**SUBJECT:** Resolution of the Board of Directors of the Chico Area Recreation and Park District (CARD) Authorizing a Change in Check Register, Ach Transfers, and Check Signers

**Discussion:**

As of January 26, 2022, Administrative Manager Jennifer Marciales will be resigning from the Chico Area Recreation and Park District and will therefore be removed as a signer for all district checks, ACH Transfers, and check registers.

The attached Resolution has been updated to reflect this change and to authorize Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven to sign any and all district checks, ACH Transfers, and check registers.

**Recommendation:**

It is recommended that the Board of Directors of the Chico Area Recreation and Park District adopt Resolution 22-1 and approve the Petition to Accept Check Registers of the Chico Area Recreation and Park District authorizing Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven to sign any and all district checks, ACH Transfers, and check registers.

By: \_\_\_\_\_  
Heather Childs  
Finance Manager





# CHICO AREA RECREATION AND PARK DISTRICT

545 VALLOMBROSA AVE, CHICO, CA 95926  
PHONE (530) 895-4711 FAX (530) 895-4721

## RESOLUTION 22-1

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT (CARD) AUTHORIZING A CHANGE IN CHECK REGISTER, ACH TRANSFERS, AND CHECK SIGNERS

**WHEREAS**, the Chico Area Recreation and Park District (CARD) meets on the fourth Thursday of each month; and

**WHEREAS**, Chico Area Recreation and Park District (CARD) payroll is scheduled bi-weekly and various vendors are paid at differing times during the month; and

**WHEREAS**, all signed check registers are required by the County of Butte in an expedient and timely manner; and

**WHEREAS**, federal and state payroll taxes and CalPERS contributions are to be made electronically through EFTPS; and

**WHEREAS**, Administrative Manager Jennifer Marciales will be resigning from the Chico Area Recreation and Park District on January 26, 2022 and will be removed as a signer on all checks, check registers, Butte County Auditor-Controller ACH Transfer Notification Form B, and checks drawn on Chico Area Recreation and Park District funds in the County Treasury, and Golden Valley Bank; and

**WHEREAS**, the Chico Area Recreation and Park District (CARD) Board of Directors would like to give Board Director Tom Lando, Board Director Michael McGinnis, General Manager Annabel Grimm, and Human Resource Manager Michelle Niven, the authority to sign all check registers, Butte County Auditor-Controller ACH Transfer Notification Form B, and checks drawn on Chico Area Recreation and Park District funds in the County Treasury and all District bank accounts, in order to pay out debts in an expedient and timely manner.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Chico Area Recreation and Park District (CARD) hereby delegates to Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven, the authority to sign all check registers as the original check registers, Butte County Auditor-Controller ACH Transfer Notification Form B, and checks drawn on Chico Area Recreation and Park District funds in the County Treasury and all District bank accounts in order to pay out debts in an expedient and timely manner.

**PASSED AND ADOPTED** by the Board of Directors of the Chico Area Recreation and Park District at its regular meeting on January 27, 2022, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

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Michael McGinnis  
Board Chair

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Annabel Grimm  
Secretary to the Board