
FINANCE COMMITTEE MEETING

Tom Lando and Chris Norden

Thursday, January 25, 2024 – 3:30 P.M.

If you need an accommodation to participate in this meeting, please call (530) 895-4711

Agenda posted prior to 4:00 PM Monday, December 8, 2023

A G E N D A

A. Call to Order

B. Public Comments

Members of the public may address the Committee at this time on any matter not already listed on the Agenda, with comments being limited to three minutes. The Committee cannot take any action at this meeting on requests made under this section of the agenda.

C. Monthly Financial Report for November 2023 (Staff Report FI-24-001)

The Committee will review and recommend to the Board of Directors if they approve the Monthly Financial Report.

D. Calendar for Fiscal Year 2024-2025 Budget Process (Staff Report FI-24-002)

District staff will present the calendar for the upcoming budget process and allow time for discussion.

E. Opening Account at Tri Counties Bank (Staff Report FI-24-003 & Resolution 24-001)

As the District explores financing opportunities for large-scale capital projects, maintaining accounts across multiple institutions will provide strategic benefits.

F. Aquatic and Recreation Facility Budget Allocation (Staff Report FI-24-004)

District staff will share tentative budget allocation for the pending Aquatic and Recreation Facility.

G. Director Comments

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

H. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: January 25, 2024
TO: Board of Directors
FROM: Angela Carpenter, Finance Manager
SUBJECT: Monthly Financials

ANALYSIS

Highlights of the November financial reports:

- Investment income, on page 8, continues to be better than expected due to the performance of the investment in CA Class with an average yield of 5.5% for the past 120 days.
- Revenue overall is 22.1% for the year, as noted on page 9. The Ice Rink revenue for the first month of operation was \$67K, the expenses will be included in the December financials. Other Income, Miscellaneous revenue is \$19.4K due to proceeds from truck and trailer sales.
- On page 10, Full-Time Salaries year to date is in budget. Retirement expense is trending high due to the required AUL payment at \$100K. Worker's Compensation expenses are higher than projected.
- Operating expenses are 50.8% of the budget (page 11); some of the expenses will be included in December's financials report due to the timing of the software implementation. Annual expenses paid in full and planned purchases of computers and equipment are inflating the YTD percentage.
 - o Equipment contains \$28,700 for lighting and sound equipment for the Ice Rink that will be reimbursed.
 - o Contract services contain \$128K of contract instructor payments. The income offsets are in Camps and Classes.
 - o Transportation is higher than budgeted. However, the income offsets are similar to Contract Services.
 - o Water and Electricity expenses have decreased for the winter months, while Gas will start to trend high during the same period.



FINANCIAL STATEMENTS

FISCAL YEAR 2023/2024

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
NOVEMBER 2023**

SUMMARY - ALL FUNDS

BALANCE SHEET

EXECUTIVE SUMMARY

GENERAL FUND - FUND 2490

BALANCE SHEET

EXECUTIVE SUMMARY

REVENUE SUMMARY

SALARIES AND BENEFITS SUMMARY

SERVICES AND SUPPLY EXPENSE SUMMARY

CAPITAL ASSETS SUMMARY

CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET SUMMARY - ALL FUNDS
NOVEMBER 2023



| | GENERAL FUND | COMMUNITY PARK FEES | PARK IMPACT FUND | INDIGO PARK | OAK WAY PARK | PETERSON PARK | BARONI PARK | MEMORANDUM TOTALS ONLY |
|---|--------------------|---------------------|------------------|----------------|-----------------|-----------------|-----------------|------------------------|
| ASSETS | | | | | | | | |
| CASH | 10,848,233 | 5,799,341 | 427,219 | - | - | - | 38,626 | 17,113,419 |
| FMV ADJUSTMENT (GENERAL FUND) | - | - | - | - | - | - | - | - |
| RECEIVABLES | 187,175 | - | 49,875 | - | - | - | - | 237,050 |
| DUE FROM OTHER FUNDS | 222,978 | 4,635,419 | - | - | - | - | - | 4,858,397 |
| TOTAL CURRENT ASSETS | 11,258,386 | 10,434,760 | 477,094 | - | - | - | 38,626 | 22,208,866 |
| FIXED ASSETS | 45,601,849 | - | - | - | - | - | - | 45,601,849 |
| ACCUMULATED DEPRECIATION | (18,470,446) | - | - | - | - | - | - | (18,470,446) |
| SUBTOTAL | 27,131,403 | - | - | - | - | - | - | 27,131,403 |
| TOTAL ASSETS | 38,389,789 | 10,434,760 | 477,094 | - | - | - | 38,626 | 49,340,269 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68 | 1,186,655 | - | - | - | - | - | - | 1,186,655 |
| LIABILITIES | | | | | | | | |
| ACCOUNTS PAYABLE | - | - | - | - | - | - | - | - |
| ACCRUED EXPENSES | 738,840 | - | - | - | - | - | - | 738,840 |
| DUE TO OTHER FUNDS | 4,635,419 | - | 7,125 | 5,063 | 80,304 | 65,821 | 64,626 | 4,858,357 |
| OTHER LIABILITIES | 231,435 | - | - | - | - | - | - | 231,435 |
| TOTAL CURRENT LIABILITIES | 5,605,694 | - | 7,125 | 5,063 | 80,304 | 65,821 | 64,626 | 5,828,632 |
| LONG-TERM DEBT | | | | | | | | |
| NET PENSION LIABILITY | 657,142 | - | - | - | - | - | - | 657,142 |
| LIABILITY FOR COMPENSATED ABSENCES | 263,428 | - | - | - | - | - | - | 263,428 |
| SUBTOTAL | 920,570 | - | - | - | - | - | - | 920,570 |
| TOTAL LIABILITIES | 6,526,264 | - | 7,125 | 5,063 | 80,304 | 65,821 | 64,626 | 6,749,202 |
| LIABILITY FOR COMPENSATED ABSENCES | - | - | - | - | - | - | - | - |
| SUBTOTAL | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | 920,570 | - | - | - | - | - | - | 920,570 |
| TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68 | 755,205 | - | - | - | - | - | - | 755,205 |
| FUND BALANCE | | | | | | | | |
| RESTRICTED | - | 10,434,760 | 465,219 | - | - | - | 38,626 | 10,938,605 |
| SPENDABLE - COMMITTED | 2,500,000 | - | - | - | - | - | - | 2,500,000 |
| SPENDABLE - UNASSIGNED | 2,272,701 | - | - | - | - | - | - | 2,272,701 |
| NON-SPENDABLE | 26,714,067 | - | - | - | - | - | - | 26,714,067 |
| FUND BALANCE | 31,486,768 | 10,434,760 | 465,219 | - | - | - | 38,626 | 42,425,373 |
| TOTAL NET INCOME (LOSS) | (2,721,945) | - | 4,750 | (5,063) | (80,304) | (65,755) | (64,626) | (2,932,943) |
| CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS | (1,324,899) | 22,618 | - | - | - | - | - | (1,324,899) |
| TOTAL FUND BALANCE | 27,439,924 | 10,434,760 | 469,969 | (5,063) | (80,304) | (65,755) | (26,000) | 38,167,531 |

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY - ALL FUNDS
NOVEMBER 2023



| | GENERAL FUND | PARK IMPACT FUND | OAK WAY PARK | PETERSON PARK | BARONI PARK | INDIGO PARK | MEMORANDUM TOTALS ONLY |
|--|--------------------|---------------------|-----------------|------------------|-----------------|----------------|---------------------------|
| REVENUE | | | | | | | |
| FEE BASED PROGRAM INCOME | 1,888,641 | - | - | - | - | - | 1,888,641 |
| OTHER INCOME | 258,764 | - | - | - | - | - | 258,764 |
| RDA PASSTHROUGH | 6,465 | - | - | - | - | - | 6,465 |
| INVESTMENT INCOME | 175,531 | - | - | - | - | - | 175,531 |
| TAX INCOME / COUNTY | 302,162 | - | - | - | - | - | 302,162 |
| PARK IMPACT FEES | - | 11,875 | - | - | - | - | 11,875 |
| ASSESSMENTS | - | - | - | - | - | 5,103 | - |
| OPERATING TRANSFER IN | - | - | - | - | - | - | - |
| TOTAL REVENUE | 2,631,563 | 11,875 | - | - | - | 5,103 | 2,643,438 |
| EXPENSE | | | | | | | |
| SALARIES & BENEFITS | 3,323,051 | - | 60,410 | 39,089 | 53,303 | - | 3,475,853 |
| SERVICES & SUPPLIES | 1,611,396 | - | 19,894 | 26,667 | 11,323 | - | 1,674,342 |
| CONTRIB. TO OTHER AGENCIES | 12,865 | - | - | - | - | 40 | 12,865 |
| TOTAL EXPENSE | 4,947,313 | - | 80,304 | 65,755 | 64,626 | 40 | 5,163,060 |
| NET REVENUE BEFORE SPECIAL EXPENSE | (2,315,749) | 11,875 | (80,304) | (65,755) | (64,626) | 5,063 | (2,519,622) |
| SPECIALLY ALLOCATED ITEMS | | | | | | | |
| DEPRECIATION | 406,196 | - | - | - | - | - | 406,196 |
| FAIR MARKET VALUE ADJUSTMENT | - | - | - | - | - | - | - |
| TOTAL SPECIALLY ALLOCATED | 406,196 | - | - | - | - | - | 406,196 |
| REVENUE OVER (UNDER) | (2,721,945) | 11,875 | (80,304) | (65,755) | (64,626) | 5,063 | (2,925,818) |
| CAPITAL ASSETS AND REPAIR PROJECTS | | | | | | | |
| CAPITAL / REPAIR PROJECTS | 4,069,741 | - | - | - | - | - | 4,069,741 |
| CAPTIAL PROJECTS REIMBURSEMENT | 2,744,843 | - | - | - | - | - | 3,260,902 |
| NET CAPITAL PROJECTS | (1,324,899) | - | - | - | - | - | (1,840,958) |
| TOTAL REVENUE OVER (UNDER) EXPENDITURES | (4,046,844) | 11,875 | (80,304) | (65,755) | (64,626) | 5,063 | (4,766,776) |

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2023

| | NOVEMBER 2023 | NOVEMBER 2022 | Increase (Decrease) | |
|---|-------------------|-------------------|---------------------|-------------|
| | | | \$ Change | % Change |
| ASSETS | | | | |
| CASH | | | | |
| CASH ON DEPOSIT WITH COUNTY (GENERAL FUND) | 1,601,439 | 4,425,383 | (2,823,944) | -64% |
| CASH - GOLDEN VALLEY BANK | 4,559,754 | 807,225 | 3,752,530 | 465% |
| CASH ON DEPOSIT WITH California CLASS (GENERAL FUND) | 2,569,034 | - | 2,569,034 | 0% |
| CASH - GOLDEN VALLEY BANK CD (GENERAL FUND) | 2,117,541 | - | - | 0% |
| PETTY CASH | 800 | 800 | - | 0% |
| SUBTOTAL | 10,848,233 | 5,306,528 | 5,541,704 | 104% |
| FMV ADJUSTMENT (GENERAL FUND) | - | - | - | 0% |
| ACCOUNTS RECEIVABLE | 187,175 | 1,466,408 | (1,279,233) | -87% |
| DUE FROM OTHER FUNDS | | | | |
| DUE TO GENERAL FUND FROM OTHER FUNDS | 222,978 | 182,880 | 40,098 | 0% |
| TOTAL CURRENT ASSETS | 11,258,386 | 6,955,817 | 4,302,569 | 62% |
| FIXED ASSETS | | | | |
| LAND | 11,634,791 | 11,634,791 | - | 0% |
| FIXED ASSETS | | | | |
| LAND IMPROVEMENTS | 29,167,208 | 28,357,507 | 809,701 | 3% |
| LEASEHOLD IMPROVEMENTS | 2,011,184 | 1,098,163 | 913,021 | 83% |
| EQUIPMENT | 1,136,728 | 1,070,014 | 66,714 | 6% |
| EQUIPMENT - COMPUTERS | 296,192 | 296,192 | - | 0% |
| EQUIPMENT - AUTOS | 573,090 | 474,688 | 98,402 | 21% |
| CONSTRUCTION IN PROGRESS | 782,657 | 349,579 | 433,078 | 124% |
| SUBTOTAL | 45,601,849 | 43,280,933 | 2,320,916 | 5% |
| ACCUMULATED DEPRECIATION | (18,470,446) | (16,929,212) | (1,541,234) | 9% |
| SUBTOTAL | 27,131,403 | 26,351,721 | 779,682 | 3% |
| TOTAL ASSETS | 38,389,789 | 33,307,538 | 5,082,251 | 15% |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68 | | | | |
| | 1,186,655 | 1,186,655 | - | 0% |

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2023

| LIABILITIES | NOVEMBER 2023 | NOVEMBER 2022 | Increase (Decrease) | |
|--|------------------|------------------|---------------------|--------------|
| | | | \$ Change | % Change |
| ACCOUNTS PAYABLE | | | | |
| ACCOUNTS PAYABLE | | 5,518 | | |
| ACCOUNTS PAYABLE - REFUNDS | - | - | 0 | |
| ACCOUNTS PAYABLE | - | 5,518 | (5,518) | -100% |
| ACCRUED EXPENSES | | | | |
| ACCRUED PAYROLL | 231,182 | 201,365 | 29,817 | 0% |
| PAYROLL FEDERAL TAXES | 72,223 | 17,575 | 54,649 | 311% |
| PAYROLL STATE TAXES | 25,577 | 5,842 | 19,735 | 338% |
| PAYROLL EMPLOYEE MEDI & FICA | 97,187 | 19,752 | 77,435 | 392% |
| PAYROLL EMPLOYER MEDI & FICA LIAB | 97,094 | 19,585 | 77,510 | 396% |
| PAYROLL SDI | 11,692 | 2,879 | 8,814 | 306% |
| PAYROLL GARNISHMENTS | 3,055 | (30,355) | 33,410 | -110% |
| UNION DUES - SUPERVISORS | 943 | 517 | 426 | 82% |
| UNION DUES - PARKS | 2,772 | 737 | 2,035 | 0% |
| 457 EMPLOYEE CONTRIBUTIONS | 2,044 | 5,452 | (3,409) | -63% |
| 457 ROTH EMPLOYEE CONTRIBUTIONS | 6,075 | - | 6,075 | 0% |
| EMPLOYEE VOLUNTARY LIFE/AD&D | 2,543 | - | 2,543 | 0% |
| EMPLOYEE MEDICAL WITHHOLDINGS | - | (1,531) | 1,531 | -100% |
| VOUCHERS PAYABLE ACCRUAL | 138,647 | - | 138,647 | 0% |
| ACCRUED EXPENSES | 738,840 | 241,817 | 497,023 | 206% |
| DUE TO OTHER FUNDS | | | | |
| DUE TO OTHER FUNDS FROM GENERAL FUND | 4,635,419 | - | 4,635,419 | 0% |
| OTHER LIABILITIES | | | | |
| DEFERRED REVENUE | 178,233 | 991,699 | (813,466) | -82% |
| OTHER LIAB - CLASS CLEARING ACCT | 1,912 | 3,423 | (1,511) | -44% |
| PREPAID FACILITY TRANSFER | (1,091) | - | (1,091) | 0% |
| SECURITY DEPOSITS | 43,978 | 48,250 | (4,272) | -9% |
| TIME EXPIRED HOLDING ACCT | 8,403 | 8,403 | - | 0% |
| SUBTOTAL | 231,435 | 1,051,775 | (820,340) | -78% |
| TOTAL CURRENT LIABILITIES | 5,605,694 | 1,299,110 | 4,306,584 | 332% |
| LONG-TERM DEBT | | | | |
| NET PENSION LIABILITY | 657,142 | 657,142 | - | 0% |
| LIABILITY FOR COMPENSATED ABSENCES | 263,428 | 263,428 | - | 0% |
| SUBTOTAL | 920,570 | 920,570 | - | 0% |
| TOTAL LIABILITIES | 6,526,264 | 2,219,680 | 4,306,584 | 194% |
| TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68 | 755,205 | 755,205 | - | 0% |

FUND BALANCE

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2023

| | NOVEMBER 2023 | NOVEMBER 2022 | Increase (Decrease) | |
|--|--------------------|--------------------|---------------------|---------------|
| | | | \$ Change | % Change |
| SPENDABLE - COMMITTED | | | | |
| SPENDABLE - COMMITTED - GENERAL RESERVE | 2,500,000 | 2,600,000 | (100,000) | -4% |
| SUBTOTAL | 2,500,000 | 2,600,000 | (100,000) | -4% |
| <hr/> | | | | |
| SPENDABLE - UNASSIGNED | 2,272,701 | 1,300,774 | 971,927 | 75% |
| NON-SPENDABLE | 26,714,067 | 27,479,110 | (765,043) | -3% |
| TOTAL FUND BALANCE - GENERAL FUND | 31,486,768 | 31,379,884 | 106,885 | 0% |
| <hr/> | | | | |
| NET INCOME (LOSS) | | | | |
| GENERAL FUND | (2,721,945) | (2,830,795) | 108,849 | -4% |
| TOTAL LIABILITIES AND FUND BALANCE | 36,046,292 | 31,523,974 | | |
| TOTAL NET INCOME (LOSS) | (2,721,945) | (2,830,795) | 108,849 | -4% |
| <hr/> | | | | |
| CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS | (1,324,899) | 22,618 | (1,347,517) | -5958% |
| TOTAL FUND BALANCE | 27,439,924 | 28,526,471 | (1,086,547) | -4% |

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2023
REPRESENTS 42% OF THE YEAR

| | 2023-2024 BUDGET | 2023-2024 YTD | 2023-2024 % BUDGET | Remaining Budget | 2022-2023 BUDGET | 2022-2023 YTD | 2022-2023 % BUDGET | DIFF. BY YEAR |
|--|---------------------|--------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|------------------|
| REVENUE | | | | | | | | |
| FEE BASED PROGRAM INCOME | 4,427,500 | 1,888,641 | 42.7% | 2,538,859 | 3,526,835 | 1,367,440 | 38.8% | 521,201 |
| OTHER INCOME | 818,500 | 258,764 | 31.6% | 559,736 | 664,865 | 389,532 | 58.6% | (130,768) |
| RDA PASSTHROUGH | 1,600,000 | 6,465 | 0.4% | 1,593,535 | 1,600,000 | - | 0.0% | 6,465 |
| INVESTMENT INCOME | 100,000 | 175,531 | 175.5% | - | 45,000 | - | 0.0% | 175,531 |
| TAX INCOME / COUNTY | 5,150,000 | 302,162 | 5.9% | 4,847,838 | 4,655,000 | 299,938 | 6.4% | 2,224 |
| TOTAL REVENUE | 12,096,000 | 2,631,563 | 21.8% | 9,539,968 | 10,491,700 | 2,056,910 | 19.6% | 574,653 |
| OPERATING EXPENDITURES | | | | | | | | |
| SALARIES AND BENEFITS | 8,581,325 | 3,323,051 | 38.7% | 5,258,274 | 7,320,959 | 2,941,617 | 40.2% | 381,434 |
| SERVICES AND SUPPLIES | 3,170,480 | 1,611,396 | 50.8% | 1,559,084 | 3,779,402 | 1,804,069 | 47.7% | (192,673) |
| OPERATING TRANSFER OUT | 200,000 | - | | | 267,934 | - | | |
| CONTRIB. TO OTHER AGENCIES | 15,000 | 12,865 | 85.8% | 2,135 | 15,000 | 9,997 | 66.6% | 2,868 |
| CONTINGENCIES | 20,000 | - | 0.0% | 20,000 | 20,000 | - | 0.0% | - |
| TOTAL OPERATING EXPENDITURES | 11,986,805 | 4,947,313 | 41.3% | 6,839,492 | 11,483,976 | 4,755,683 | 41.4% | 191,630 |
| NET REVENUE BEFORE SPEC. EXP. | 109,195 | (2,315,749) | | 2,424,944 | (992,276) | (2,698,773) | | 383,024 |
| SPECIALLY ALLOCATED ITEMS | | | | | | | | |
| DEPRECIATION | - | 406,196 | 0.0% | - | - | 362,346 | 0.0% | 43,850 |
| FAIR MARKET VALUE ADJUSTMENT | - | - | 0.0% | - | - | (230,324) | 0.0% | 230,324 |
| TOTAL SPECIALLY ALLOCATED | - | 406,196 | 0.0% | - | - | 132,022 | 0.0% | 274,174 |
| REVENUE OVER (UNDER) EXPENDITURES | 109,195 | (2,721,945) | | | (992,276) | (2,830,795) | | 108,849 |

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2023
REPRESENTS 42% OF THE YEAR

| | 2023-2024 BUDGET | NOVEMBER 2023 | 2023-2024 YTD | 2023-2024 % BUDGET | Remaining Budget | 2022-2023 BUDGET | 2022-2023 YTD | 2022-2023 % BUDGET | DIFF. BY YEAR |
|--|---------------------|----------------|------------------|-----------------------|---------------------|---------------------|------------------|-----------------------|------------------|
| FEE BASED PROGRAM INCOME | | | | | | | | | |
| AFTER SCHOOL & CAMP PROGRAMS | | | | | | | | | |
| AFTERSCHOOL | 2,730,000 | 79,009 | 807,875 | 29.6% | 1,922,125 | 2,052,225 | 697,935 | 34.0% | 109,940 |
| CAMPS | 448,000 | 3,000 | 351,468 | 78.5% | 96,532 | 301,300 | 228,437 | 75.8% | 123,032 |
| RECREATION ADMIN | 50,000 | | 81,240 | 162.5% | - | - | - | 0.0% | - |
| SUBTOTAL | 3,228,000 | 82,009 | 1,240,584 | 38.4% | 2,018,656 | 2,353,525 | 926,372 | 39.4% | 232,972 |
| AQUATICS | 165,000 | - | 56,855 | 34.5% | 108,145 | 160,570 | 40,489 | 25.2% | 16,367 |
| CLASSES | | | | | | | | | |
| GENERAL CLASSES | 147,500 | 15,650 | 78,247 | 53.0% | 69,253 | 147,260 | 68,667 | 46.6% | 9,579 |
| COMMUNITY BAND | 2,000 | - | - | 0.0% | 2,000 | 2,000 | 2,253 | 112.6% | (2,253) |
| YOUTH CLASSES | 50,000 | 363 | 7,323 | 14.6% | 42,677 | 65,000 | 19,568 | 30.1% | (12,245) |
| SUBTOTAL | 199,500 | 16,013 | 85,570 | 42.9% | 44,677 | 214,260 | 90,489 | 42.2% | (4,919) |
| ADULT SPORTS | | | | | | | | | |
| PROGRAM FEE INCOME | 200,000 | 5,257 | 117,312 | 58.7% | 82,688 | 232,942 | 96,986 | 41.6% | 20,325 |
| SUBTOTAL | 200,000 | 5,257 | 117,312 | 58.7% | 82,688 | 232,942 | 96,986 | 41.6% | 20,325 |
| NATURE CENTER | | | | | | | | | |
| PROGRAM FEE INCOME | 325,000 | 8,759 | 172,747 | 53.2% | 152,253 | 256,840 | 144,419 | 56.2% | 28,328 |
| SUBTOTAL | 325,000 | 8,759 | 172,747 | 53.2% | 152,253 | 510,980 | 144,419 | 28.3% | 28,328 |
| ICE RINK | | | | | | | | | |
| PROGRAM FEE INCOME | - | 67,190 | 77,190 | 0.0% | - | - | - | 0.0% | - |
| SUBTOTAL | - | 67,190 | 77,190 | 0.0% | - | - | - | 0.0% | - |
| OTHER PROGRAMS | | | | | | | | | |
| SCHOLARSHIPS | (25,000) | (499) | (4,145) | 16.6% | - | (25,000) | (4,029) | 16.1% | (116) |
| SPECIAL EVENTS | 50,000 | 45 | 51,982 | 104.0% | - | 30,000 | 10,092 | 33.6% | 41,890 |
| SENIOR ADULT PROGRAMS | 25,000 | 3,088 | 11,074 | 44.3% | 13,926 | 32,500 | 4,366 | 13.4% | 6,708 |
| YOUTH SPORTS | 260,000 | 31,524 | 196,784 | 75.7% | 63,216 | 250,000 | 155,294 | 62.1% | 41,490 |
| SUBTOTAL | 310,000 | 34,158 | 255,695 | 82.5% | 77,142 | 287,500 | 165,672 | 57.6% | 90,023 |
| TOTAL FEE BASED PROGRAMS | 4,427,500 | 213,386 | 1,888,641 | 42.7% | 2,552,814 | 3,526,835 | 1,367,440 | 38.8% | 383,096 |
| OTHER INCOME | | | | | | | | | |
| FACILITY RENTAL INCOME | 475,000 | 33,162 | 201,508 | 42.4% | 273,492 | 444,865 | 192,495 | 43.3% | 9,013 |
| REBATES & REIMBURSED COSTS | 38,500 | 62 | 1,337 | 3.5% | - | 30,000 | 30,939 | 103.1% | (29,602) |
| REIMBURSEMENTS - CITY PARKS | 290,000 | - | - | 0.0% | 290,000 | 180,000 | 145,841 | 81.0% | (145,841) |
| MISCELLANEOUS | 5,000 | 19,442 | 50,269 | 1005.4% | - | - | 11,561 | 0.0% | 38,708 |
| ENDOWMENTS | 10,000 | - | 4,606 | 46.1% | 5,394 | 10,000 | 5,597 | 56.0% | (990) |
| DONATIONS | - | - | 1,044 | 0.0% | - | - | 3,100 | 0.0% | (2,056) |
| TOTAL OTHER INCOME | 818,500 | 52,666 | 258,764 | 31.6% | 568,886 | 664,865 | 389,532 | 58.6% | (130,768) |
| REVENUE FROM OTHER AGENCIES | | | | | | | | | |
| RDA PASSTHROUGH | 1,600,000 | - | 6,465 | 0.4% | 1,593,535 | 1,600,000 | - | 0.0% | 6,465 |
| INVESTMENT INCOME | 100,000 | 65,946 | 175,531 | 175.5% | - | 45,000 | - | 0.0% | 175,531 |
| TAX INCOME / COUNTY | 5,150,000 | - | 300,612 | 5.8% | 4,849,388 | 4,655,000 | 299,938 | 6.4% | 674 |
| TAX INCOME | - | - | 1,550 | 0.0% | - | - | - | 0.0% | 1,550 |
| TOTAL REVENUE FROM OTHER AGENCIES | 6,850,000 | 65,946 | 484,158 | 7.1% | 6,442,923 | 6,300,000 | 299,938 | 4.8% | 184,220 |
| TOTAL REVENUE | 12,096,000 | 331,999 | 2,671,685 | 22.1% | 9,564,623 | 10,491,700 | 2,056,910 | 19.6% | 436,549 |

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2023
REPRESENTS 42% OF THE YEAR

| | 2023-2024 BUDGET | NOVEMBER 2023 | 2023-2024 YTD | 2023-2024 % BUDGET | 2022-2023 BUDGET | 2022-2023 YTD | 2022-2023 % BUDGET | DIFF. BY YEAR |
|------------------------------------|---------------------|----------------|------------------|-----------------------|---------------------|------------------|-----------------------|------------------|
| SALARIES | | | | | | | | |
| FULL-TIME SALARIES | 3,500,000 | 262,207 | 1,468,842 | 42.0% | 3,055,000 | 1,258,379 | 41.2% | 210,462 |
| PART-TIME SALARIES | 3,425,000 | 190,546 | 1,214,104 | 35.4% | 2,731,000 | 1,103,719 | 40.4% | 110,385 |
| ACCUMULATED LEAVE | 40,000 | - | - | 0.0% | 41,000 | - | 0.0% | - |
| INSTRUCTORS | 10,000 | 327 | 2,558 | 25.6% | 53,000 | 31,427 | 59.3% | (28,869) |
| SUBTOTAL | 6,975,000 | 453,080 | 2,685,504 | 38.5% | 5,880,000 | 2,393,525 | 40.7% | 291,978 |
| BENEFITS | | | | | | | | |
| FICA | 537,075 | 34,455 | 204,552 | 38.1% | 445,000 | 174,240 | 39.2% | 30,313 |
| RETIREMENT | 625,000 | 24,444 | 324,255 | 51.9% | 629,000 | 323,724 | 51.5% | 531 |
| HEALTH INSURANCE | 645,000 | 16,368 | 126,690 | 19.6% | 565,400 | 199,619 | 35.3% | (72,929) |
| UNEMPLOYMENT INSURANCE | 20,000 | - | - | 0.0% | 30,000 | - | 0.0% | - |
| * WORKERS COMP INSURANCE | 120,000 | - | 134,851 | 112.4% | 120,000 | 106,963 | 89.1% | 27,888 |
| ALLOCATION TO OTHER FUNDS | (340,750) | (30,560) | (152,802) | 44.8% | (348,441) | (256,455) | 73.6% | 103,653 |
| SUBTOTAL | 1,606,325 | 44,705 | 637,547 | 39.7% | 1,440,959 | 548,091 | 38.0% | 89,456 |
| TOTAL SALARIES AND BENEFITS | 8,581,325 | 497,786 | 3,323,051 | 38.7% | 7,320,959 | 2,941,617 | 40.2% | 381,434 |

* Workers Comp Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2023
REPRESENTS 42% OF THE YEAR**

| | 2023-2024 BUDGET | NOVEMBER 2023 | 2023-2024 YTD | 2023-2024 % BUDGET | Remaining Budget | 2022-2023 BUDGET | 2022-2023 YTD | 2022-2023 % BUDGET | DIFF. BY YEAR |
|-----------------------------------|---------------------|----------------|------------------|-----------------------|---------------------|---------------------|------------------|-----------------------|------------------|
| SERVICES AND SUPPLIES | | | | | | | | | |
| MARKETING | 50,000 | 1,893 | 17,919 | 35.8% | 32,081 | 44,000 | 9,608 | 21.8% | 8,311 |
| UNIFORM APPAREL | 25,000 | 119 | 5,047 | 20.2% | 19,953 | 8,000 | 6,014 | 75.2% | (968) |
| PROGRAM APPAREL | 54,500 | | 4,240 | 7.8% | 50,260 | - | 5,793 | 0.0% | (1,553) |
| COMMUNICATIONS | 70,000 | 1,289 | 19,999 | 28.6% | 50,001 | 52,358 | 22,911 | 43.8% | (2,912) |
| * INSURANCE | 340,600 | 8,604 | 371,571 | 109.1% | - | 270,000 | 292,512 | 108.3% | 79,058 |
| TECHNOLOGY SOFTWARE | 100,000 | | 64,878 | 64.9% | 35,122 | 105,000 | 34,202 | 32.6% | 23,476 |
| TECHNOLOGY HARDWARE | 30,000 | 235 | 17,172 | 57.2% | 12,828 | 30,000 | 19,081 | 63.6% | (1,909) |
| EQUIPMENT MAINTENANCE | 50,500 | 660 | 24,491 | 48.5% | 26,009 | 23,250 | 12,070 | 51.9% | 12,421 |
| EQUIPMENT | 44,500 | - | 65,055 | 146.2% | - | - | - | 0.0% | |
| VEHICLE MAINTENANCE | 25,000 | - | 8,883 | 35.5% | 16,117 | 18,000 | 10,265 | 57.0% | (1,382) |
| STRUCTURE & GROUNDS | 250,000 | 15,568 | 62,910 | 25.2% | 187,090 | 190,950 | 87,438 | 45.8% | (24,528) |
| VANDALISM | 5,000 | - | 1,716 | 34.3% | 3,284 | 5,460 | 599 | 11.0% | 1,117 |
| MEMBERSHIP/PERIODICALS | - | 9,000 | 9,000 | 0.0% | - | - | - | 0.0% | 9,000 |
| SERVICES | 506,000 | - | 194,177 | 38.4% | 311,823 | | | 0.0% | |
| CONTRACT SERVICES | 490,880 | 50,057 | 284,902 | 58.0% | 205,978 | 716,616 | 232,381 | 32.4% | 52,522 |
| LEGAL NOTICES | 1,000 | - | 295 | 29.5% | 705 | 1,000 | 254 | 25.4% | 41 |
| RECRUITMENT | 20,000 | | 7,469 | 37.3% | 12,531 | 25,000 | 4,487 | 17.9% | 2,982 |
| RENT/LEASE STRUCTURES | 2,000 | - | 1,000 | 50.0% | 1,000 | 2,000 | 500 | 25.0% | 500 |
| SMALL TOOLS | 25,000 | 349 | 8,247 | 33.0% | 16,753 | 3,900 | 11,811 | 302.9% | (3,565) |
| RENT/LEASE EQUIPMENT | - | - | 1,000 | 0.0% | - | 2,000 | 500 | 25.0% | - |
| PROFESSIONAL DEVELOPMENT | 40,000 | - | 8,975 | 22.4% | 31,025 | 28,000 | 15,160 | 54.1% | 2,815 |
| MISCELLANEOUS | 10,000 | 10 | 2,474 | 24.7% | 7,526 | 10,000 | 3,515 | 35.1% | (1,040) |
| SUPPLIES | 340,000 | 7,495 | 114,769 | 33.8% | 225,231 | | | 0.0% | |
| HOSPITALITY | 20,000 | - | 3,602 | 18.0% | 16,398 | 5,000 | 2,751 | 55.0% | (1,360) |
| FUEL | 60,000 | 6,689 | 35,176 | 58.6% | 24,824 | 50,000 | 13,580 | 27.2% | 21,596 |
| TRANSPORTATION | 4,000 | - | 4,313 | 107.8% | - | 3,700 | 1,980 | 53.5% | 2,333 |
| DIST OFFICE BOARD MTG EXP | 10,000 | - | 1,800 | 18.0% | 8,200 | 10,000 | 2,675 | 26.8% | (875) |
| USE TAX | 1,500 | - | - | 0.0% | 1,500 | 1,500 | - | 0.0% | - |
| TRAVEL | 10,000 | - | - | 0.0% | 10,000 | 10,000 | 898 | 9.0% | (898) |
| SUBTOTAL | 2,585,480 | 101,967 | 1,341,078 | 51.9% | 1,306,240 | 1,615,734 | 790,984 | 49% | 175,183 |
| UTILITIES | | | | | | | | | |
| WATER | 160,000 | - | 82,192 | 51.4% | 77,808 | 151,521 | 44,953 | 29.7% | 37,239 |
| ELECTRICITY | 330,000 | 32,361 | 176,976 | 53.6% | 153,024 | 309,072 | 162,028 | 52.4% | 14,948 |
| GAS | 75,000 | 2,390 | 6,075 | 8.1% | 68,925 | 79,992 | 12,136 | 15.2% | (6,060) |
| SEWER | 20,000 | - | 5,074 | 25.4% | 14,926 | 7,349 | 2,984 | 40.6% | 2,090 |
| SUBTOTAL | 585,000 | 34,751 | 270,318 | 46.2% | 314,682 | 547,934 | 222,101 | 40.5% | 48,217 |
| TOTAL SERVICE & SUPPLY | 3,170,480 | 136,719 | 1,611,396 | 50.8% | 1,620,922 | 3,779,402 | 1,804,069 | 47.7% | 398,583 |

* Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
NOVEMBER 2023
REPRESENTS 42% OF THE YEAR**

| | ORIGINAL 2023-2024 BUDGET | REVISED 2023-2024 BUDGET | 2023-2024 YTD | 2023-2024 % BUDGET | Remaining Budget |
|--|--|---|--------------------------|-------------------------------|-----------------------------|
| CAPITAL PROJECTS | | | | | |
| DISTRICT WIDE - ADA Compliance Upgrades | 135,000 | 135,000 | 4,045 | 3.0% | 130,955 |
| DISTRICT WIDE - Deferred Maintenance | 150,000 | 150,000 | 12,916 | 8.6% | 137,084 |
| DISTRICT WIDE - Irrigation Smart Controller Upgrades | 115,000 | 115,000 | 5,700 | 5.0% | 109,300 |
| CARD CENTER - Roof & Exterior Repair/Painting | 200,000 | 200,000 | - | 0.0% | 200,000 |
| COMMUNITY PARK - Field House Wall Padding | 27,600 | 27,600 | - | 0.0% | 27,600 |
| DEGARMO PARK - Replace Soccer Goals | 25,000 | 25,000 | 24,967 | 99.9% | 33 |
| LAKESIDE - Blinds | 17,250 | 17,250 | 13,178 | 76.4% | 4,072 |
| LAKESIDE - Carpet Replacement | 45,000 | 45,000 | - | 0.0% | 45,000 |
| ROTARY PARK - Replace 5-12 Play Structure | 155,250 | 155,250 | - | 0.0% | - |
| AQUATICS - Design Phase | 1,700,000 | 1,700,000 | 360,487 | 21.2% | 1,339,513 |
| LAKESIDE - Permanent Projectors | 23,000 | 23,000 | 6,225 | 27.1% | 16,775 |
| COMMUNITY PARK - Renovate & Expand Maintenance Hub | 1,300,000 | 1,300,000 | 7,811 | 0.6% | 1,292,189 |
| COMMUNITY PARK - Bocce Ball Court | 856,000 | 856,000 | 893,858 | 104.4% | - |
| DFJ - Chapman Park Renovation | 3,112,000 | 3,112,000 | 2,334,627 | 75.0% | 777,373 |
| HOOKER OAK - Playground | 192,000 | 192,000 | 807 | 0.4% | 191,193 |
| PETERSON - Playground | 198,240 | 198,240 | 10,035 | 5.1% | 188,205 |
| CARD CENTER - ADA Upgrades - Parking Lot | 112,700 | 112,700 | 76,506 | 67.9% | 36,194 |
| SUBTOTAL CAPITAL PROJECTS | 8,364,040 | 8,364,040 | 3,751,161 | 44.8% | 4,495,487 |
| FIELD/PROGRAM EQUIPMENT | | | | | |
| DeGarmo Painter Replacement | 8,050 | 8,050 | 6,786 | 84.3% | 1,264 |
| Gator Replacement | 13,500 | 13,500 | 13,261 | 98.2% | 239 |
| Wood Chipper Replacement | 85,000 | 85,000 | 60,774 | 71.5% | 24,226 |
| New Standing Mower | 15,000 | 15,000 | 12,521 | 83.5% | 2,479 |
| New Gator (Wildwood) | 13,500 | 13,500 | 13,261 | 98.2% | 239 |
| Movie Equipment | 19,000 | 19,000 | 18,000 | 94.7% | 1,000 |
| SUBTOTAL FIELD/PROGRAM EQUIPMENT | 154,050 | 154,050 | 124,602 | 80.9% | 29,448 |
| VEHICLES | | | | | |
| New Vehicle (Roving Crew) | 40,000 | 40,000 | 38,938 | 97.3% | 1,062 |
| Vehicle Replacement (2 Trucks) | 80,000 | 80,000 | 73,951 | 92.4% | 6,049 |
| Vehicle Replacement (Utility Truck) | 75,000 | 75,000 | 69,986 | 93.3% | 5,014 |
| Trailer | 15,000 | 15,000 | 11,104 | 74.0% | 3,897 |
| SUBTOTAL VEHICLES | 210,000 | 210,000 | 193,979 | 92.4% | 16,021 |
| TOTAL CAPITAL PROJECTS/FIXED ASSETS | 8,728,090 | 8,728,090 | 4,069,741 | 46.6% | 4,658,349 |
| CAPITAL PROJECTS REIMBURSEMENT | | | | | |
| Prop 68 Grant | 2,612,000 | 2,612,000 | 1,490,498 | 57.1% | 1,121,502 |
| Dev. Impact Fees | 3,229,000 | 3,229,000 | 1,254,345 | 38.8% | 1,974,655 |
| Neighborhood Impact Fees | 706,250 | 706,250 | - | 0.0% | 706,250 |
| CPRS Grant | 150,000 | 150,000 | - | 0.0% | 150,000 |
| General Fund Unassigned Fund Balance | 2,030,840 | 2,030,840 | - | 0.0% | 2,030,840 |
| TOTAL CAPITAL PROJECTS REIMBURSEMENT | 8,728,090 | 8,728,090 | 2,744,843 | 31.4% | 5,983,247 |
| TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS | - | - | (1,324,899) | 0.0% | 1,324,899 |

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
November 2023
Month 5 and 42% of the Year

| DESCRIPTION | 2023-2024 | | 2023-2024 | 2023-2024 | Remaining Budget | 2022-2023 | | 2022-2023 | 2022-2023 | YTD Difference by Year |
|---------------------------|------------------|-----------------|-----------------|--------------|------------------|----------------|---------------|-----------------|-------------|------------------------|
| | Budget | November 2023 | YTD | % of Budget | | Budget | November 2022 | YTD | % of Budget | |
| AFTERSCHOOL | | | | | | | | | | |
| INCOME | 2,730,000 | 79,009 | 807,875 | 30% | 1,922,125 | 2,052,225 | 91,540 | 697,935 | 34% | 109,940 |
| PART-TIME WAGES | (1,625,000) | (91,751) | (433,154) | 27% | (1,191,846) | (1,289,000) | (72,608) | (381,954) | 30% | (51,199) |
| TECHNOLOGY SOFTWARE | - | - | (7,200) | 0% | 7,200 | - | - | - | 0% | (7,200) |
| PROFESSIONAL DEVELOPMENT | (3,000) | - | - | 0% | (3,000) | - | - | - | 0% | - |
| SUPPLIES | (28,000) | (256) | (6,940) | 25% | (21,060) | (27,135) | (1,747) | (5,379) | 20% | (1,561) |
| TRAVEL | (1,000) | - | - | 0% | (1,000) | - | - | - | 0% | - |
| TOTAL AFTERSCHOOL | 1,073,000 | (12,998) | 360,581 | 34% | 712,419 | 736,090 | 17,185 | 310,602 | 42% | 49,980 |
| CAMPS | | | | | | | | | | |
| INCOME | 448,000 | 3,000 | 351,468 | 78% | 96,532 | 301,300 | 2,450 | 228,437 | 76% | 123,032 |
| PART-TIME WAGES | (230,000) | - | (118,247) | 51% | (111,753) | (98,600) | (54) | (82,943) | 84% | (35,304) |
| PROGRAM APPAREL | (10,500) | - | (3,988) | 38% | (6,512) | - | - | (1,859) | 0% | (2,129) |
| GENERAL SERVICES | (12,000) | - | (4,730) | 39% | (7,270) | - | - | (1,776) | 0% | (2,954) |
| SUPPLIES | (14,500) | - | (6,259) | 43% | (8,241) | (16,650) | - | (2,917) | 18% | (3,342) |
| TRANSPORTATION | - | - | (2,938) | 0% | 2,938 | (2,800) | - | (1,540) | 55% | (1,398) |
| TOTAL CAMPS | 181,000 | 3,000 | 215,308 | 119% | (34,308) | 126,834 | 2,397 | 94,504 | 75% | 120,804 |
| AQUATICS | | | | | | | | | | |
| INCOME | 165,000 | - | 56,855 | 34% | 108,145 | 160,570 | 32 | 40,489 | 25% | 16,367 |
| PART-TIME WAGES | (140,000) | - | (63,640) | 45% | (76,360) | (134,000) | - | (54,533) | 41% | (9,107) |
| GENERAL SERVICES | (6,000) | - | (300) | 5% | (5,700) | - | - | - | 0% | (300) |
| CONTRACT SERVICES | - | - | - | 0% | - | - | - | - | 0% | - |
| SUPPLIES | (3,000) | - | (1,965) | 65% | (1,035) | (3,500) | - | (1,073) | 31% | (892) |
| TOTAL AQUATICS | 13,000 | - | (9,049) | -70% | 22,049 | 23,070 | 32 | (15,117) | -66% | 6,067 |
| CLASSES | | | | | | | | | | |
| INCOME | 199,500 | 16,013 | 85,570 | 43% | 113,930 | 214,260 | 19,360 | 90,489 | 42% | (4,919) |
| PART-TIME WAGES | (10,000) | (327) | (2,558) | 26% | (7,442) | (53,000) | (1,544) | (10,899) | 21% | 8,341 |
| CONTRACT SERVICES | (160,000) | (14,343) | (142,483) | 89% | (17,517) | (38,500) | (4,795) | (15,095) | 39% | (127,387) |
| SUPPLIES | (5,000) | - | (286) | 6% | (4,714) | (5,200) | (521) | (1,635) | 31% | 1,349 |
| TOTAL CLASSES | 24,500 | 1,343 | (60,257) | -246% | 84,757 | 87,560 | 6,513 | 31,432 | 36% | (91,689) |
| ADULT SPORTS | | | | | | | | | | |
| INCOME | 200,000 | 5,257 | 117,312 | 59% | 82,688 | 232,942 | 7,548 | 96,986 | 42% | 20,325 |
| PART-TIME WAGES | (128,000) | (1,678) | (26,074) | 20% | (101,926) | (160,000) | (3,669) | (26,370) | 16% | 296 |
| OFFICIALS | - | (3,634) | (45,434) | 0% | 45,434 | - | (3,463) | (38,971) | 0% | (6,463) |
| SUPPLIES | (10,000) | (151) | (2,590) | 26% | (7,410) | (25,650) | (204) | (6,117) | 24% | 3,527 |
| TOTAL ADULT SPORTS | 47,000 | (3,475) | 34,496 | 73% | 12,504 | 47,292 | 211 | 25,528 | 54% | 8,968 |
| YOUTH SPORTS | | | | | | | | | | |
| INCOME | 260,000 | 31,524 | 196,784 | 76% | 63,216 | 250,000 | 24,344 | 155,294 | 62% | 41,490 |
| PART-TIME WAGES | (160,000) | (10,250) | (85,033) | 53% | (74,967) | (149,000) | (7,019) | (67,688) | 45% | (17,345) |
| GENERAL SERVICES | - | - | (4,217) | 0% | 4,217 | - | - | - | 0% | (4,217) |

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
November 2023
Month 5 and 42% of the Year

| DESCRIPTION | 2023-2024 | | 2023-2024 | 2023-2024 | Remaining Budget | 2022-2023 | | 2022-2023 | 2022-2023 | YTD Difference by Year |
|------------------------------|----------------|----------------|----------------|-------------|------------------|---------------|---------------|---------------|-------------|------------------------|
| | Budget | November 2023 | YTD | % of Budget | | Budget | November 2022 | YTD | % of Budget | |
| SUPPLIES | (17,000) | (1,033) | (5,786) | 34% | (11,214) | (32,950) | (2,392) | (7,487) | 23% | 1,701 |
| TOTAL YOUTH SPORTS | 68,000 | 20,241 | 98,698 | 145% | (30,698) | 68,050 | 14,933 | 80,119 | 118% | 18,579 |
| SENIOR PROGRAMS | | | | | | | | | | |
| INCOME | 25,000 | 3,088 | 11,074 | 44% | 13,926 | 32,500 | 1,523 | 4,366 | 13% | 6,708 |
| GENERAL SERVICES | - | (1,145) | (3,010) | 0% | 3,010 | - | (1,840) | (4,556) | 0% | 1,546 |
| TOTAL SENIOR PROGRAMS | 25,000 | 1,943 | 7,164 | 29% | 17,836 | 16,450 | (317) | (362) | -2% | 7,526 |
| SPECIAL EVENTS | | | | | | | | | | |
| INCOME | 50,000 | 45 | 530 | 1% | 49,470 | 30,000 | - | 6,049 | 20% | (5,519) |
| DONATIONS | - | - | 6,195 | 0% | (6,195) | - | - | - | 0% | 6,195 |
| EVENT TICKETS | - | - | 5,941 | 0% | (5,941) | - | - | - | 0% | 5,941 |
| SPONSORSHIP | - | - | 33,000 | 0% | (33,000) | - | - | - | 0% | 33,000 |
| SILENT AUCTION | - | 363 | 13,354 | 0% | (13,354) | - | 525 | 1,287 | 0% | 12,067 |
| MARKETING | - | - | (1,440) | 0% | 1,440 | - | - | (544) | 0% | (896) |
| GENERAL SERVICES | - | (4,379) | (47,230) | 0% | 47,230 | - | (1,134) | (3,950) | 0% | (43,279) |
| SUPPLIES | - | (374) | (18,145) | 0% | 18,145 | (16,000) | - | (2,871) | 18% | (15,274) |
| TOTAL SPECIAL EVENTS | 50,000 | (4,346) | (7,794) | -16% | 57,794 | 10,000 | (684) | (104) | -1% | (7,690) |
| NATURE CENTER | | | | | | | | | | |
| INCOME | 325,000 | 8,759 | 166,447 | 51% | 158,553 | 256,840 | 14,337 | 144,419 | 56% | 22,028 |
| DONATIONS | - | - | 201 | 0% | (201) | - | 3 | 62 | 0% | 139 |
| ENDOWMENTS | 10,000 | - | 4,606 | 46% | 5,394 | 10,000 | - | 5,597 | 56% | (990) |
| PART-TIME WAGES | (180,000) | (5,942) | (88,988) | 49% | (91,012) | (193,800) | (6,729) | (73,496) | 38% | (15,492) |
| PROGRAM APPAREL | (6,000) | - | (252) | 4% | (5,748) | - | (365) | (3,934) | 0% | 3,681 |
| GENERAL SERVICES | - | - | (340) | 0% | 340 | - | - | (255) | 0% | (85) |
| PROFESSIONAL DEVELOPMENT | (500) | - | - | 0% | (500) | - | - | - | 0% | - |
| SUPPLIES | (25,000) | (700) | (7,834) | 31% | (17,166) | (18,215) | (1,247) | (8,686) | 48% | 853 |
| TRANSPORTATION | - | - | (1,375) | 0% | 1,375 | (900) | - | (440) | 49% | (935) |
| TOTAL NATURE CENTER | 123,500 | 2,117 | 72,467 | 59% | 51,033 | 51,605 | 5,682 | 60,176 | 117% | 12,290 |
| ICE RINK | | | | | | | | | | |
| INCOME | - | 54,238 | 54,238 | 0% | - | - | - | - | - | - |
| FACILITY RENTALS | - | 722 | 722 | 0% | - | - | - | - | - | - |
| SPONSORSHIP | - | 12,150 | 22,150 | 0% | - | - | - | - | - | - |
| LESSONS | - | 80 | 80 | 0% | - | - | - | - | - | - |
| PART-TIME WAGES | - | (18,903) | (18,947) | 0% | - | - | - | - | - | - |
| MARKETING | - | (1,000) | (1,000) | 0% | 1,000 | - | - | - | - | - |
| GENERAL SERVICES | - | (3,731) | (3,731) | 0% | - | - | - | - | - | - |
| CONTRACT SERVICES | - | (1,281) | (1,281) | 0% | 1,281 | - | - | - | - | - |
| SUPPLIES | - | (768) | (823) | 0% | - | - | - | - | - | - |
| TOTAL NATURE CENTER | - | 41,507 | 51,408 | 0% | (51,408) | - | - | - | - | - |
| FACILITY RENTAL | | | | | | | | | | |
| INCOME | 475,000 | 33,162 | 201,508 | 42% | 273,492 | 444,865 | 24,544 | 192,495 | 43% | 9,013 |

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
November 2023
Month 5 and 42% of the Year

| DESCRIPTION | 2023-2024 | | 2023-2024 | 2023-2024 | Remaining Budget | 2022-2023 | | 2022-2023 | 2022-2023 | YTD Difference by Year |
|---|------------------|-----------------|------------------|-------------|------------------|------------------|-----------------|------------------|-------------|------------------------|
| | Budget | November 2023 | YTD | % of Budget | | Budget | November 2022 | YTD | % of Budget | |
| PART-TIME WAGES | (80,000) | (6,428) | (31,674) | 40% | (48,326) | (70,000) | (5,335) | (30,877) | 44% | (796) |
| MARKETING | - | - | (499) | 0% | 499 | - | - | (973) | 0% | 474 |
| PROGRAM APPAREL | (5,000) | - | - | 0% | (5,000) | - | - | - | 0% | - |
| GENERAL SERVICES | (2,000) | - | - | 0% | (2,000) | - | - | - | 0% | - |
| SMALL TOOLS | - | - | (497) | 0% | 497 | - | - | - | 0% | (497) |
| SUPPLIES | (6,000) | - | (285) | 5% | (5,715) | (7,500) | (1,475) | (352) | 5% | 66 |
| TOTAL FACILITY RENTAL | 382,000 | 26,734 | 168,552 | 44% | 213,448 | 367,365 | 17,650 | 160,208 | 44% | 8,344 |
| RECREATION - MISC. & ADMIN | | | | | | | | | | |
| INCOME | 25,000 | 11,836 | 77,938 | 312% | (52,938) | (10,000) | 136 | (2,743) | 27% | 80,681 |
| FULL-TIME WAGES | - | (45,856) | (279,587) | 0% | 279,587 | (761,000) | (49,656) | (262,659) | 35% | (16,928) |
| PART-TIME WAGES | (256,000) | (11,875) | (80,048) | 31% | (175,952) | (58,000) | (3,887) | (33,229) | 57% | (46,819) |
| EQUIPMENT | - | - | (29,363) | 0% | 29,363 | - | - | - | 0% | (29,363) |
| SUPPLIES | - | - | (93) | 0% | 93 | (5,000) | - | - | 0% | (93) |
| TOTAL RECREATION - MISC. & ADMIN | (231,000) | (45,895) | (311,153) | 135% | 80,153 | (844,000) | (53,407) | (298,630) | 35% | (12,522) |
| TOTAL PROGRAM SUMMARY | 1,756,000 | (11,336) | 569,013 | 32% | 1,186,987 | 690,316 | 10,194 | 448,356 | 65% | 120,657 |



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: January 25, 2024
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Calendar for Fiscal Year 2024-2025 Budget Process

BACKGROUND

The 2024-2025 Budget Calendar is submitted for review and comment.

RECOMMENDATIONS

The Board of Directors approve the Budget Calendar for fiscal year 2024-2025.

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET CALENDAR
07/01/2024-06/30/2025 FISCAL YEAR**



| <u>DATE</u> | <u>BOARD MEETING</u> | <u>AGENDA</u> |
|--------------------|-----------------------------|--|
| January 25, 2024 | Regular | Adopt Budget Calendar |
| February 09, 2024 | N/A | Budget Templates Sent to Staff |
| March 22, 2024 | N/A | Staff Budgets submitted to Business Office |
| April 25, 2024 | Regular | Budget Presentation and Adopt Preliminary Budget |
| May 10, 2024 | N/A | Notice of Public Hearing Published in Newspaper |
| May 23, 2024 | Regular | Public Hearing on the Preliminary Budget |
| June 27, 2024 | Regular | Adopt Final Budget |
| August 15, 2024 | N/A | Submit Final Budget to Auditor-Controller |



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: January 25, 2024
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Opening Account at Tri Counties Bank

BACKGROUND

As the District embarks on multi-million-dollar capital projects and other initiatives, maintaining accounts across multiple institutions may provide strategic benefits. This approach can enhance financial security, optimize interest rates and fees, improve access to varied financial services, and ensure operational resilience.

- Access to Competitive Rates and Various Services
 - Interest Rates: Different banks offer varying interest rates. By diversifying, the District can capitalize on the best available rates.
 - Fee Structures: Banks have different fee structures. Multiple accounts allow the District to minimize fees based on transaction types and volume.
 - Specialized Services: Different banks may offer niche services that cater to the specific needs of the District.
 - Leverage in Negotiations: Having accounts with multiple banks can provide leverage when negotiating rates and services.
 - Customized Solutions: Building relationships with multiple banks can lead to more personalized banking solutions tailored to specific needs.

In August, Tri Counties Bank submitted a proposal to provide comprehensive services to the District's banking needs. They continue to actively pursue a relationship with the District. As the District explores financing opportunities for large-scale capital projects, having an established account with Tri Counties Bank may be advantageous.

RECOMMENDED ACTION

The Finance Committee recommend to the Board of Directors the approval of Resolution 24-001 to open an account with Tri Counties Bank.



**RESOLUTION 24-001 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**
Opening and Account at Tri Counties Bank

WHEREAS, The Chico Area Recreation and Park District (CARD) embarks on multi-million-dollar capital projects and other initiatives, and

WHEREAS, maintaining accounts across multiple institutions may provide strategic benefits, and

WHEREAS, CARD explores financing opportunities to meet the funding needs for large-scale capital projects,

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of CARD hereby authorize Annabel Grimm, General Manager to open an account with Tri Counties Bank.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **25th** day of **January** 2024 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board of Directors



BOARD OF DIRECTORS

Finance Committee

STAFF REPORT

DATE: January 25, 2024
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Aquatic and Recreation Facility Budget Allocation

BACKGROUND

District staff are requesting a Board discussion to review various methods of financing the Aquatic and Recreation Facility project.

RECOMMENDATION

Following the discussion, the Finance Committee will provide a recommendation for a budget allocation for the development of the Aquatic and Recreation Facility.