

## **BOARD OF DIRECTORS REGULAR MEETING**

Thursday, August 24, 2023 – 4:00 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, August 21, 2023

### **BOARD MEMBERS**

Michael McGinnis, Chair  
Dave Donnan, Vice Chair  
Tom Lando  
Christopher Norden  
Michael Worley

### **CARD STAFF**

Annabel Grimm, General Manager  
Angela Carpenter, Finance Manager  
Holli Drobny, Business Services Manager  
Anjie Goulding, Recreation Director  
Scott Schumann, Parks and Facilities Director

### **LEGAL COUNSEL**

Jeff Carter

## **AGENDA**

### **Zoom Meeting Information:**

<https://card.zoom.us/j/81607636750?pwd=R1NNUkZPYi9ySGNsNVQ3OXh0U1hoZz09>

Meeting ID: 816 0763 6750

Passcode: 156857

## **1. CALL TO ORDER**

1.1. Roll Call

## **2. 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.*

2.1. Correspondence to the Board

## **3. CONSENT AGENDA**

3.1. Minutes of the Regular Meeting of the Board of Directors of June 22, 2023 -

*Action Requested: Board of Directors approve the minutes.*

3.2. June Monthly Financial Report (Staff Report FI-23-024) - *Action Requested: Board of Directors approve the Monthly Financial Report.*

3.3. July Monthly Financial Report (Staff Report FI-23-025) - *Action Requested: Board of Directors approve the Monthly Financial Report.*

## **4. REGULAR AGENDA**

4.1. Committee Report Out – *Information provided/possible action*

4.1.1. Facility Committee

- Off Leash Park Rule Trial Period Extension
- DeGarmo Soccer Fields
- Wildwood Softball Fields
- Softball Infield Repair Plan

#### 4.1.2. Finance Committee

- 4.2. Bike Parks (Staff Report 23-036) *Action Requested: Board of Directors approve a partnership with the City of Chico and Chico Velo related to bike parks and pending property acquisition.* District staff will provide information on a joint venture with the City of Chico, Chico Velo, and a donor.
- 4.3. Aquatic Recreation Facility Design Update - *Information provided/possible action* Confluence Inc., the design firm hired to facilitate the development of the Aquatics Recreation Facility, will provide a presentation to the Board and solicit feedback on the project. The presentation will include a market analysis, potential programming, and initial design concepts.
- 4.4. Updated Policies - *Action Requested: Board of Directors approve updated policies.* District Staff have updated the following policies to ensure compliance with the Government Code and to better align with current business practices. The policies are:
- 1035 - Conflict of Interest
  - 2200 - Disposal of Surplus Supplies and Equipment
  - 2225 - Capital Asset and Project Policy
  - 5100 - Reasonable Accommodations and Inclusion
- 4.5. CPR and First Aid Practices (Staff Report 23-037) *Information provided/possible action* District Staff will provide an update on progress made on CPR and First Aid Practices.
- 4.6. General Counsel Interviews - *Action Requested: Board of Directors select a date to hold a Special Meeting to facilitate interviews to contract for General Counsel services.*
- 4.7. Items Removed from the Consent Agenda

## 5. NEW BUSINESS

- 5.1. Regular Board Meeting Date Change *Action Requested: Board of Directors approve rescheduling the November and December regular board meeting and finance committee meetings.*
- 5.2. Closing the Rotary Centennial Fund Account (Resolution 23-017) *Action Requested: Board of Directors approve the Resolution 23-017)*  
Post construction of Centennial Park, the Rotary Fund can be retired.

- 5.3. Opening the Special Revenue Fund Account (Staff Report FI-23-027 and Resolution 23-018)  
*Action Requested: Board of Directors approve Resolution 23-018)*  
District staff are requesting that the Board consider creating a Special Revenue Fund Account to collect and expend funds from various private sources.
- 5.4. City of Chico Ice Skating Rink (Staff Report 23-038) *Action Requested: Board of Directors approve the collaboration between the District and the City of Chico to operate the Ice Rink*  
District staff will share a potential collaboration with the City of Chico to operate the Ice Rink in downtown Chico for the 2023 season.
- 5.5. Design-Build Concept (Staff Report FA-23-013) *Action Requested: Board of Directors approve the District utilize the Design-Build Concept.*  
District staff will discuss the benefits of utilizing the design-build approach for certain Capital Projects.
- 5.6. Approving the Application of the Community Resiliency Center Grant (Resolution 23-019)  
*Action Requested: Board of Directors adopt Resolution 23-019.*  
The District requires authorization via resolution to apply for the Community Resiliency Centers Implementation Grant.

## **6. DIRECTOR COMMENTS**

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

## **7. STAFF COMMENTS**

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

Recreation Update (Staff Report 23-039)

Parks and Facilities Update (Staff Report 23-040)

General Manager Update (Staff Report 23-41)

## **8. CLOSED SESSION**

Pursuant to Government Code 54956.9 Conference with Legal Counsel – Potential Litigation

## **9. ADJOURNMENT**

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

**CARD Board Members,**

**We are writing to seek your assistance in resolving this matter as a final recourse. A decision was made by the CARD Recreation Manager to impose a year-long suspension on two players competing in the "over 40" soccer league, for actions that in no way merit such severe penalties. Our appeal was further denied by the Recreation Manager. Enclosed with this letter, you will find our appeal letter and the signatures of players from other teams who were present during the soccer game in question, backing our appeal.**

**We are fully aware of the lack of referees for all sports throughout the north state, and we are grateful for any official who is willing to officiate our games, allowing us to even have a recreation league. However, it is important to acknowledge that many of these officials are relatively young and inexperienced, which can sometimes lead to erroneous calls that both teams typically accept but not without some frustration. We understand that nobody is perfect, but what is troubling is that no consideration is being taken for the numerous witnesses supporting our appeal, despite their firsthand accounts of the game, and the only thing being considered is the misinterpretation of an inexperienced official.**

**In our appeal letter, we requested a copy of the incident report to understand how the event was interpreted, but our request was denied on the grounds of containing "confidential information." Should our appeal be denied, we respectfully urge the board to release this report to us while redacting any genuinely confidential details, as we believe such information is not in the report as that would serve no purpose in this situation.**

**We respectfully request that our appeal be granted and that the suspension be at least reduced in duration. Considering the actions that transpired, a year-long suspension is not only excessive but completely undeserved. Should an in-person appeal be necessary, we are prepared to participate. Thank you for dedicating your time to this matter, and we eagerly await your response.**

**Sincerely,**

**Gerardo Velasquez**

**(West FC Manager)**

**530-720-0468**

As participants of the CARD over 40 soccer league, we were present at the match between West FC and the Leones Negros. Along with that, we witnessed the incident involving Enrique Tadeo and the player from the opposing team. It is worth mentioning that the incident did not involve a "physical altercation" but rather physical soccer actions, similar to many others that frequently go unnoticed by officials. We firmly object to the imposed suspension on Mr. Tadeo and earnestly request his reinstatement. We extend our gratitude for your attention to this matter.

<del>Enrique Tadeo</del>	Elidio Ortiz
<del>Enrique Tadeo</del>	Rafael Garcia
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
Dario Mejia Martinez	Orlando Perez V.
<del>Enrique Tadeo</del>	Macario Flores
<del>Enrique Tadeo</del>	Jose M. Garcia
Alfonso Riquelme	Ricardo Olvera
<del>Enrique Tadeo</del>	Artemio Tapia
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	Juan Armenta
<del>Enrique Tadeo</del>	Ricardo Cisneros
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	Guillermo Quijano
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
Salvador Corona	<del>Enrique Tadeo</del>
Jairo Cordova	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
Samuel C.	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	Jose Alfredo Calderon
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
El Diamante	<del>Enrique Tadeo</del>
Armando Flores	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>
Juan Pompa	<del>Enrique Tadeo</del>
<del>Enrique Tadeo</del>	<del>Enrique Tadeo</del>



## REGULAR MEETING

### Chico Area Recreation and Park District Board

545 Vallombrosa Avenue, Chico, CA 95926 | (530) 895-4711

Thursday, June 22, 2023 – 4:00 P.M.

**DRAFT**

**Board Members Present:** Michael McGinnis, Chair  
Tom Lando, Board Member  
Christopher Norden, Board Member

**Board Members Absent:** Dave Donnan, Vice-Chair  
Michael Worley, Board Member

**Staff Members Present:** Annabel Grimm, General Manager  
Angela Carpenter, Finance Manager  
Holli Drobny, Business Services Manager  
Anjie Goulding, Recreation Manager  
Scott Schumann, Parks and Facilities Manager

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

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#### 1. CALL TO ORDER

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

#### 2. CLOSED SESSION Pursuant to Government Code Section 54957 – Public Employment compensation related to considering new classifications.

##### Closed session announcement

The Board received information from General Manager Annabel Grimm on the creation of a new position classification and associated salary range. A decision was made and action is pending.

#### 3. PUBLIC COMMENTS

Correspondence was received related to...

#### 4. CONSENT AGENDA

4.1. Minutes of the Regular Meeting of the Board of Directors of May 25, 2023.

4.2. Monthly Financial Report

**M/S/C/ (Directors Lando/Norden)** Board of Directors approved the consent agenda.

**The motion was unanimously approved.**

Absent: Donnan, Worley

#### 5. REGULAR AGENDA

5.1. Committee Report Out

5.1.1. Facility Committee- no meeting

5.1.2. Finance Committee

5.2. Establishing Appropriations Limits for Fiscal Year 2023-2024

**M/S/C/ (Directors Lando/Norden)** Board of Directors adopted Resolution 23-011 establishing Appropriations Limits for the 2023-2024 Fiscal Year.

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.3. Public Hearing on the proposed Community Facilities District (CFD) No. 2023-01 (Park Maintenance) and a Future Annexation Area

The Board of Directors held a public hearing to consider all public comments related to this topic. There were no public comments.

5.4. Form Community Facilities District (CFD) No. 2023-01 and Levy Special Taxes Therein

**M/S/C/ (Directors Lando/Norden)** Board of Directors adopted Resolution 23-012, forming a CFD and Future Annexation Area.

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.5. Calling a Special Tax Election for Community Facilities District (CFD) No. 2023-01 (Park Maintenance)

**M/S/C/ (Directors Lando/Norden)** Board of Directors adopted Resolution 23-013, calling for the Special Tax Election to authorize a special tax be levied within CFD No. 2023-01.

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.6. Results and Direct Recording of Notice of Special Tax Election

**M/S/C/ (Directors Lando/Norden)** Board of Directors adopted Resolution 23-014, declaring the results of the Special Tax Election, Determining Validity of Prior Proceedings, and Directing Recording of Notice of Special Tax Lien for CFD No. 2023-01 (Park Maintenance).

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.7. Resolution Levying Special Taxes within Community Facilities District (CFD) No. 2023-01

**M/S/C/ (Directors Lando/Norden)** Board of Directors adopted Resolution 23-015 which authorizes and levies special taxes within the CFD No. 2023-01 (Park Maintenance) pursuant to the Mello-Roos Community Facilities Act of 1982 and in accordance with the Rate and Method of Apportionment of Special Tax.

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.8. Adopting the Final Budget for the Fiscal Year 2023-2024

**M/S/C/ (Directors McGinnis/Lando)** Board of Directors approved Resolution 23-016 adopting the Final Budget for Fiscal Year 2023-2024. There was discussion related to allocation of the Capital Campaign to ensure there was a feasibility study and a fundraising plan.

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.9. Credit Card Policy

**M/S/C/ (Directors Lando/Norden)** Board of Directors approved the updated credit card policy.

**The motion was unanimously approved.**

Absent: Donnan, Worley

5.10. Community Center Parking Lot ADA Updates Contract Award

**M/S/C/ (Directors Lando/McGinnis)** Board of Directors reviewed informal construction bids and selected Franklin Construction as the awardee for the project for \$95,944 with a contingency of 30%.

**The motion was unanimously approved.**

Absent: Donnan, Worley

## **6. NEW BUSINESS**

6.1. Consideration of New Classification and Associated Pay Range

**M/S/C/ (Directors Lando/Norden)** Board of Directors approved the proposed position classification and associated pay range into the District salary schedule.

**The motion was unanimously approved.**

Absent: Donnan, Worley

6.2. Retaining New District Counsel

The Board of Directors gave directions that the Board interview potential District Counsel. A special meeting will be held to facilitate the interview process.

## **7. DIRECTORS' COMMENTS**

## **8. STAFF COMMENTS**

## **9. ADJOURNMENT**

Adjourned to the next meeting of the Board of Directors of the Chico Area Recreation



and Park District at 4:53.

**FINANCE COMMITTEE**

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** June Monthly Financial Report

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## Year-End Summary

In the 2022-2023 fiscal year, the District collected nearly \$17.1M from all revenue sources.

- General Fund (GF) = \$11.38M
- Development Impact Fees (City & County) = \$5.55M
- Assessments = \$165.5K

Net operating income after expenses totaled \$1.27M. Capital expenses for the year were \$2.4M, with reimbursements of \$1.14M and \$1.26M contribution from Reserves.

## June Observations

- Total revenue on page 8 is at 108.5%, and expenditures are at 90.5%.
- On page 10, full-time (FT) salaries appear a little higher than pace because of the number of pay periods in the year and the conversion of Part-time wages to FT. Salaries and benefits overall were lower than the benchmark.
- Operating expenses are 100.1% of the budget (noted on page 8). Please note there were \$20K+ from prior year expenses included in this year's total. Services and supplies breakdowns are listed on page 11.
  - 'Uniform Apparel' is over budget because the allocation was not adjusted to account for the new full-time park employees that were approved during this fiscal year.
  - 'Communications' is high due to expenses incurred migrating to the new phone system. We are anticipating an adjustment once some credits are applied.
  - Software appears over budget because the expense was previously coded to 'Contract Services'.
  - 'Technology Hardware' includes a 2021-2022 expense for computers of \$14,600.
  - The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs. In addition to several one-time purchases of equipment and small tools to outfit the new Projects Crew.
  - 'Services' is higher than budgeted because services from plumbers, electricians, and alike used to be coded to 'Contracts'.

- 'Hospitality' is higher than budgeted due to the purchase of years of service recognition items. There were 11 staff with 10 years of service, 6 with 15 years, and 3 with 20 years.
  - The 'Professional Development' line is more than budgeted, but when combined with 'Travel' expenses, it is under budget.
  - 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September. Electricity and gas are also higher than expected because both May and June are accounted for, whereas in previous years, June was paid for in July.
- Fee-based program observations:
    - All programs exceeded budgeted revenue, with the exception of Aquatics and Adult Sports programs.



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**JUNE 2023**

**CHICO AREA RECREATION AND PARK DISTRICT  
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JUNE 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	13,274,911	6,956,668	427,219	72,789	42,926	40,790	20,815,303
RECEIVABLES	675,590	-	38,000	-	-	-	713,590
DUE FROM OTHER FUNDS	212,783	4,119,360	-	-	-	-	4,332,143
<b>TOTAL CURRENT ASSETS</b>	<b>14,163,285</b>	<b>11,076,028</b>	<b>465,219</b>	<b>72,789</b>	<b>42,926</b>	<b>40,790</b>	<b>25,861,036</b>
<b>PREPAID EXPENSES</b>	<b>12,521</b>	-	-	-	-	-	<b>12,521</b>
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,440,824)	-	-	-	-	-	(17,440,824)
<b>SUBTOTAL</b>	<b>25,852,630</b>	-	-	-	-	-	<b>25,852,630</b>
<b>TOTAL ASSETS</b>	<b>40,015,915</b>	<b>11,076,028</b>	<b>465,219</b>	<b>72,789</b>	<b>42,926</b>	<b>40,790</b>	<b>51,713,667</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	-	-	-	-	-	<b>1,186,655</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	8,969	-	-	-	-	-	8,969
ACCRUED EXPENSES	266,828	-	-	-	-	-	266,828
DUE TO OTHER FUNDS	4,119,360	-	-	127,410	83,209	2,165	4,332,143
OTHER LIABILITIES	1,013,546	-	-	-	-	-	1,013,546
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,408,703</b>	-	-	<b>127,410</b>	<b>83,209</b>	<b>2,165</b>	<b>5,621,486</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>920,570</b>	-	-	-	-	-	<b>920,570</b>
<b>TOTAL LIABILITIES</b>	<b>6,329,273</b>	-	-	<b>127,410</b>	<b>83,209</b>	<b>2,165</b>	<b>6,542,056</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	-	-	-	-	-	<b>755,205</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,363
SPENDABLE - COMMITTED	2,500,000	-	-	-	-	-	2,500,000
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
<b>FUND BALANCE</b>	<b>34,107,169</b>	<b>5,394,437</b>	<b>417,557</b>	<b>42</b>	<b>76</b>	<b>81,251</b>	<b>40,000,531</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>1,274,986</b>	<b>5,681,591</b>	<b>47,662</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(42,625)</b>	<b>6,866,592</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(1,265,671)</b>						
<b>TOTAL FUND BALANCE</b>	<b>34,116,484</b>	<b>11,076,028</b>	<b>465,219</b>	<b>(54,621)</b>	<b>(40,283)</b>	<b>38,626</b>	<b>45,601,453</b>

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	4,045,689	-	-	-	-	-	4,045,689
OTHER INCOME	723,939	-	-	-	-	-	723,939
RDA PASSTHROUGH	1,734,349	-	-	-	-	-	1,734,349
INVESTMENT INCOME	49,546	42,135	2,747	231	428	1,483	96,678
TAX INCOME / COUNTY	4,827,855	-	-	-	-	-	4,827,855
PARK IMPACT FEES	-	5,472,557	33,250	-	-	-	5,505,807
ASSESSMENTS	-	-	-	22,945	42,168	98,472	163,585
OPERATING TRANSFER IN	-	-	-	73,044	43,344	967	117,354
<b>TOTAL REVENUE</b>	<b>11,381,379</b>	<b>5,514,692</b>	<b>35,997</b>	<b>96,220</b>	<b>85,940</b>	<b>100,922</b>	<b>17,215,257</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	6,619,417	-	-	125,915	99,141	125,915	6,970,388
SERVICES & SUPPLIES	2,832,846	-	-	24,968	27,158	20,139	2,905,111
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
<b>TOTAL EXPENSE</b>	<b>9,462,261</b>	<b>-</b>	<b>-</b>	<b>150,883</b>	<b>126,299</b>	<b>146,054</b>	<b>9,885,497</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>1,919,118</b>	<b>5,514,692</b>	<b>35,997</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(45,132)</b>	<b>7,329,760</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	873,958	-	-	-	-	-	873,958
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>644,132</b>	<b>(166,899)</b>	<b>(11,665)</b>	<b>-</b>	<b>-</b>	<b>(2,507)</b>	<b>462,563</b>
<b>REVENUE OVER (UNDER)</b>	<b>1,274,986</b>	<b>5,681,591</b>	<b>47,662</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(42,625)</b>	<b>6,867,198</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	2,406,288	-	-	-	-	-	2,406,288
CAPTIAL PROJECTS REIMBURSEMENT	1,140,617	-	-	-	-	-	1,140,617
<b>NET CAPITAL PROJECTS</b>	<b>(1,265,671)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,265,671)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>9,316</b>	<b>5,681,591</b>	<b>47,662</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(42,625)</b>	<b>5,601,527</b>

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

	JUNE 2023	JUNE 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,597,909	7,659,443	(2,061,534)	-27%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	-	1,066	(1,066)	-100%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	5,165,106	1,670,368	3,494,738	209%
CASH ON DEPOSIT WITH California CLASS (GENERAL FUND)	2,511,097	-	2,511,097	0%
PETTY CASH	800	800	-	0%
<b>SUBTOTAL</b>	<b>13,274,911</b>	<b>9,332,177</b>	<b>3,942,735</b>	<b>42%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	(229,827)	229,827	0%
ACCOUNTS RECEIVABLE	675,590	1,335,061	(659,470)	-49%
			-	0%
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	212,783	-	212,783	0%
<b>TOTAL CURRENT ASSETS</b>	<b>14,163,285</b>	<b>10,437,411</b>	<b>3,725,874</b>	<b>36%</b>
<b>PREPAID EXPENSES</b>	<b>12,521</b>	<b>18,505</b>	<b>(5,984)</b>	<b>0%</b>
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	28,357,507	-	0%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,070,014	-	0%
EQUIPMENT - COMPUTERS	296,192	296,192	-	0%
EQUIPMENT - AUTOS	474,688	474,688	-	0%
** CONSTRUCTION IN PROGRESS	349,579	349,579	-	0%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>43,280,933</b>	<b>-</b>	<b>0%</b>
ACCUMULATED DEPRECIATION	(17,440,824)	(16,566,866)	(873,958)	5%
<b>SUBTOTAL</b>	<b>25,840,109</b>	<b>26,714,068</b>	<b>(873,958)</b>	<b>-3%</b>
<b>TOTAL ASSETS</b>	<b>40,015,915</b>	<b>37,169,984</b>	<b>2,845,931</b>	<b>8%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>1,186,655</b>	<b>-</b>	<b>0%</b>

**FOOTNOTES:**

\* General Fund Cash amount includes \$2,501,500 in Reserves



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

LIABILITIES	JUNE 2023	JUNE 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ACCOUNTS PAYABLE</b>				
ACCOUNTS PAYABLE	8,819	75,139		
ACCOUNTS PAYABLE - REFUNDS	150	-		
<b>ACCOUNTS PAYABLE</b>	<b>8,969</b>	<b>75,139</b>	(66,170)	-88%
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	61,937	223,864	(161,927)	0%
PAYROLL FEDERAL TAXES	18,126	19,263	(1,138)	-6%
PAYROLL STATE TAXES	5,722	5,908	(186)	-3%
PAYROLL EMPLOYEE MEDI & FICA	23,357	21,731	1,626	7%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,190	21,564	1,626	8%
PAYROLL SDI	2,867	3,148	(281)	-9%
PAYROLL GARNISHMENTS	(57,684)	(17,834)	(39,851)	223%
UNION DUES - SUPERVISORS	94	517	(424)	-82%
UNION DUES - PARKS	1,362	639	723	0%
EMPLOYER CALPERS	23,435	24,251	(816)	0%
EMPLOYEE CALPERS	20,277	-	20,277	0%
457 EMPLOYEE CONTRIBUTIONS	3,227	5,444	(2,217)	-41%
457 ROTH EMPLOYEE CONTRIBUTIONS	1,925	-	1,925	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	1,284	-	1,284	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(937)	(1,531)	594	-39%
VOUCHERS PAYABLE ACCRUAL	138,647	483,479	(344,832)	0%
<b>ACCRUED EXPENSES</b>	<b>266,828</b>	<b>790,444</b>	(523,616)	-66%
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
<b>OTHER LIABILITIES</b>				
DEFERRED REVENUE	960,059	1,660,000	(699,942)	-42%
OTHER LIAB - CLASS CLEARING ACCT	2,123	5,173	(3,050)	-59%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	44,052	44,050	2	0%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
<b>SUBTOTAL</b>	<b>1,013,546</b>	<b>1,723,175</b>	(709,629)	-41%
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,408,703</b>	<b>2,588,758</b>	2,819,945	109%
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	657,142	657,142	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	263,428	-	0%
<b>SUBTOTAL</b>	<b>920,570</b>	<b>920,570</b>	-	0%
<b>TOTAL LIABILITIES</b>	<b>6,329,273</b>	<b>3,509,329</b>	2,819,945	80%
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>755,205</b>	-	0%

FUND BALANCE

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

	JUNE 2023	JUNE 2022	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	-	1,500	(1,500)	-100%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,100,000	400,000	19%
<b>SUBTOTAL</b>	<b>2,500,000</b>	<b>2,101,500</b>	<b>398,500</b>	<b>19%</b>
<b>SPENDABLE - UNASSIGNED</b>				
	5,255,447	1,800,774	3,454,673	192%
<b>NON-SPENDABLE</b>				
	26,351,721	27,479,110	(1,127,388)	-4%
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>34,107,169</b>	<b>31,381,384</b>	<b>2,725,785</b>	<b>9%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	1,274,986	1,355,614	(80,628)	-6%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>42,466,633</b>	<b>37,001,531</b>		
<b>TOTAL NET INCOME (LOSS)</b>	<b>1,274,986</b>	<b>1,355,614</b>	<b>(80,628)</b>	<b>-6%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(1,265,671)</b>	<b>22,618</b>	<b>(1,288,289)</b>	<b>-5696%</b>
<b>TOTAL FUND BALANCE</b>	<b>34,116,484</b>	<b>32,714,380</b>	<b>1,402,105</b>	<b>4%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,520,637	4,045,689	114.9%	-	3,030,341	3,288,513	108.5%	757,176
OTHER INCOME	664,865	723,939	108.9%	-	528,350	555,767	105.2%	168,171
RDA PASSTHROUGH	1,600,000	1,734,349	108.4%	-	1,540,000	1,593,211	103.5%	141,138
INVESTMENT INCOME	45,000	49,546	110.1%	-	40,000	55,095	137.7%	(5,549)
TAX INCOME / COUNTY	4,655,000	4,827,855	103.7%	-	4,178,000	4,494,431	107.6%	333,424
BACKFILL TAX INCOME	-	-	0.0%	-	-	14,859	0.0%	(14,859)
<b>TOTAL REVENUE</b>	<b>10,485,502</b>	<b>11,381,379</b>	<b>108.5%</b>	<b>-</b>	<b>9,316,691</b>	<b>10,001,876</b>	<b>107.4%</b>	<b>1,379,502</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	7,320,959	6,619,417	90.4%	701,542	6,581,096	4,790,072	72.8%	1,829,346
SERVICES AND SUPPLIES	2,829,608	2,832,846	100.1%	-	2,570,458	2,603,010	101.3%	229,836
OPERATING TRANSFER OUT	267,934	-	-	-	113,529	117,398	-	-
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	6,411	42.7%	3,586
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,453,501</b>	<b>9,462,261</b>	<b>90.5%</b>	<b>726,544</b>	<b>9,385,764</b>	<b>7,516,892</b>	<b>80.1%</b>	<b>2,062,767</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>32,001</b>	<b>1,919,118</b>		<b>-</b>	<b>(69,073)</b>	<b>2,484,985</b>		<b>(565,867)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	873,958	0.0%	-	-	858,503	0.0%	15,455
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	270,867	0.0%	(500,694)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>644,132</b>	<b>0.0%</b>	<b>229,827</b>	<b>-</b>	<b>1,129,371</b>	<b>0.0%</b>	<b>(485,239)</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>32,001</b>	<b>1,274,986</b>			<b>(69,073)</b>	<b>1,355,614</b>		<b>(80,628)</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	2022-2023 BUDGET	JUNE 2023	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,052,225	280,231.55	2,235,758	108.9%	-	1,593,933	1,846,693	115.9%	389,065
CAMPS	301,300	260,952	515,123	171.0%	-	266,690	431,748	161.9%	83,375
RECREATION ADMIN	15,000		48,235	321.6%	-	-	-	0.0%	-
<b>SUBTOTAL</b>	<b>2,368,525</b>	<b>541,184</b>	<b>2,799,116</b>	<b>118.2%</b>	<b>-</b>	<b>1,860,623</b>	<b>2,278,441</b>	<b>122.5%</b>	<b>472,441</b>
<b>AQUATICS</b>	<b>160,570</b>	<b>38,059</b>	<b>99,999</b>	<b>62.3%</b>	<b>60,571</b>	<b>184,109</b>	<b>124,253</b>	<b>67.5%</b>	<b>(24,254)</b>
CLASSES									
GENERAL CLASSES	147,260	13,612	186,706	126.8%	-	84,000	117,178	139.5%	69,528
COMMUNITY BAND	2,000	61	4,814	240.7%	-	1,000	2,617	261.7%	2,197
YOUTH CLASSES	65,000	4,867	48,963	75.3%	16,037	59,003	65,655	111.3%	(16,693)
<b>SUBTOTAL</b>	<b>214,260</b>	<b>18,540</b>	<b>240,483</b>	<b>112.2%</b>	<b>16,037</b>	<b>144,003</b>	<b>185,451</b>	<b>128.8%</b>	<b>55,032</b>
<b>ADULT SPORTS</b>	<b>232,942</b>		<b>209,944</b>	<b>90.1%</b>	<b>22,306</b>	<b>233,995</b>	<b>198,379</b>	<b>84.8%</b>	<b>11,565</b>
NATURE CENTER									
PROGRAM FEE INCOME	256,840	78,124	333,519	129.9%	-	188,560	212,983	113.0%	120,536
<b>SUBTOTAL</b>	<b>256,840</b>	<b>78,124</b>	<b>333,519</b>	<b>129.9%</b>	<b>-</b>	<b>374,120</b>	<b>212,983</b>	<b>56.9%</b>	<b>120,536</b>
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(1,710)	(6,737)	26.9%	-	(25,000)	(7,297)	29.2%	560
SPECIAL EVENTS	30,000	-	23,470	78.2%	6,530	6,900	-	0.0%	23,470
SENIOR ADULT PROGRAMS	32,500	304	14,933	45.9%	17,567	6,000	27,942	465.7%	(13,010)
YOUTH SPORTS	250,000	47,351	331,202	132.5%	-	245,591	268,363	109.3%	62,839
<b>SUBTOTAL</b>	<b>287,500</b>	<b>45,945</b>	<b>362,629</b>	<b>126.1%</b>	<b>24,337</b>	<b>233,491</b>	<b>289,008</b>	<b>123.8%</b>	<b>73,621</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,520,637</b>	<b>744,245</b>	<b>4,045,689</b>	<b>114.9%</b>	<b>146,249</b>	<b>3,030,341</b>	<b>3,288,513</b>	<b>108.5%</b>	<b>689,004</b>
OTHER INCOME									
FACILITY RENTAL INCOME	444,865	50,346	464,994	104.5%	-	346,450	410,249	118.4%	54,745
REBATES & REIMBURSED COSTS	30,000	1,030	43,759	145.9%	-	30,000	100,023	333.4%	(56,264)
REIMBURSEMENTS - CITY PARKS	180,000	-	145,841	81.0%	34,159	141,900	18,195	12.8%	127,646
MISCELLANEOUS	-	179	20,295	0.0%	-	-	6,772	0.0%	13,523
ENDOWMENTS	10,000	-	10,698	107.0%	-	10,000	10,944	109.4%	(246)
DONATIONS	-	8	38,352	0.0%	-	-	9,584	0.0%	28,768
<b>TOTAL OTHER INCOME</b>	<b>664,865</b>	<b>51,563</b>	<b>723,939</b>	<b>108.9%</b>	<b>34,159</b>	<b>528,350</b>	<b>555,767</b>	<b>105.2%</b>	<b>168,171</b>
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	28,603	1,734,349	108.4%	-	1,540,000	1,593,211	103.5%	141,138
INVESTMENT INCOME	45,000	10,849	49,546	110.1%	-	40,000	55,095	137.7%	(5,549)
TAX INCOME / COUNTY	4,655,000	822,276	4,827,855	103.7%	-	4,178,000	4,494,431	107.6%	333,424
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,300,000</b>	<b>861,727</b>	<b>6,611,751</b>	<b>104.9%</b>	<b>-</b>	<b>5,758,000</b>	<b>6,157,596</b>	<b>106.9%</b>	<b>454,155</b>
<b>TOTAL REVENUE</b>	<b>10,485,502</b>	<b>1,657,536</b>	<b>11,381,379</b>	<b>108.5%</b>	<b>180,408</b>	<b>9,316,691</b>	<b>10,001,876</b>	<b>107.4%</b>	<b>1,311,330</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	<b>2022-2023 BUDGET</b>	<b>JUNE 2023</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>2021-2022 BUDGET</b>	<b>2021-2022 YTD</b>	<b>2021-2022 % BUDGET</b>	<b>DIFF. BY YEAR</b>
<b>SALARIES</b>								
FULL-TIME SALARIES	3,055,000	249,470.32	3,097,770	101.4%	2,640,000	2,648,851	100.3%	448,919
PART-TIME SALARIES	2,752,000	223,971.48	2,326,771	84.5%	2,419,334	2,141,636	88.5%	185,134
ACCUMULATED LEAVE	41,000	-	-	0.0%	41,000	95,029	231.8%	(95,029)
INSTRUCTORS	32,000	2,447.61	67,573	211.2%	53,541	70,965	132.5%	(3,392)
<b>SUBTOTAL</b>	<b>5,880,000</b>	<b>475,889.41</b>	<b>5,492,114</b>	<b>93.4%</b>	<b>5,153,875</b>	<b>4,956,481</b>	<b>96.2%</b>	<b>535,633</b>
<b>BENEFITS</b>								
FICA	445,000	36,286.61	419,129	94.2%	392,000	370,770	94.6%	48,359
RETIREMENT	629,000	66,074.94	527,989	83.9%	541,000	(764,169)	-141.3%	1,292,158
HEALTH INSURANCE	565,400	30,288.71	421,009	74.5%	438,500	310,520	70.8%	110,489
UNEMPLOYMENT INSURANCE	30,000	-	3,185	10.6%	98,000	14,940	15.2%	(11,754)
WORKERS COMP INSURANCE	120,000	-	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(29,247.59)	(350,971)	100.7%	(194,279)	(245,332)	126.3%	(105,639)
<b>SUBTOTAL</b>	<b>1,440,959</b>	<b>103,402.67</b>	<b>1,127,304</b>	<b>78.2%</b>	<b>1,427,221</b>	<b>(166,409)</b>	<b>-11.7%</b>	<b>1,293,713</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>7,320,959</b>	<b>579,292.08</b>	<b>6,619,417</b>	<b>90.4%</b>	<b>6,581,096</b>	<b>4,790,072</b>	<b>72.8%</b>	<b>1,829,346</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	2022-2023 BUDGET	JUNE 2023	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>									
MARKETING	44,000	5,060	29,519	67.1%	14,482	30,000	12,860	42.9%	16,659
UNIFORM APPAREL	8,000	3,383	16,064	200.8%	-	7,000	10,131	144.7%	5,933
PROGRAM APPAREL	-	-	23,904	0.0%	-	-	-	0.0%	23,904
COMMUNICATIONS	52,358	10,200	72,967	139.4%	-	52,358	47,282	90.3%	25,684
* INSURANCE	270,000	-	292,512	108.3%	-	240,500	241,234	100.3%	51,279
TECHNOLOGY SOFTWARE	105,000	-	116,423	110.9%	-	-	-	0.0%	116,423
TECHNOLOGY HARDWARE	30,000	4,143	30,823	102.7%	-	20,000	48,616	243.1%	(17,794)
EQUIPMENT MAINTENANCE	23,250	8,769	38,305	164.8%	-	22,330	27,857	124.8%	10,448
EQUIPMENT	9,200	5,153	63,072	685.6%	-	14,621	23,239	158.9%	39,833
VEHICLE MAINTENANCE	18,000	3,388	24,676	137.1%	-	12,500	25,919	207.3%	(1,242)
STRUCTURE & GROUNDS	190,950	39,675	176,426	92.4%	14,524	178,100	149,549	84.0%	26,878
VANDALISM	5,460	1,287	3,612	66.1%	1,849	5,445	2,365	43.4%	1,246
SERVICES	292,200	-	361,755	123.8%	-	5,400	22,008	407.6%	349,272
** CONTRACT SERVICES	716,616	81,972	563,324	78.6%	153,292	827,000	897,925	108.6%	(334,601)
LEGAL NOTICES	1,000	264	940	94.0%	60	22,000	9,401	42.7%	(8,461)
RENT/LEASE STRUCTURES	2,000	500	2,000	100.0%	-	2,000	1,500	75.0%	500
SMALL TOOLS	3,900	6,119	22,562	578.5%	-	3,905	4,256	109.0%	18,306
PROFESSIONAL DEVELOPMENT	28,000	(4,963)	28,623	102.2%	-	33,500	27,535	82.2%	1,089
MISCELLANEOUS	10,000	1,785	9,503	95.0%	497	14,000	15,022	107.3%	(5,519)
SUPPLIES	366,540	97,324	339,889	92.7%	26,651	340,020	263,194	77.4%	76,565
HOSPITALITY	5,000	1,897	10,759	215.2%	-	5,000	2,564	51.3%	4,670
FUEL	50,000	15,501	61,305	122.6%	-	60,000	52,546	87.6%	8,759
TRANSPORTATION	3,700	2,125	4,105	110.9%	-	3,470	660	19.0%	3,445
DIST OFFICE BOARD MTG EXP	10,000	633	6,508	65.1%	3,493	10,000	9,350	93.5%	(2,843)
USE TAX	1,500	-	557	37.1%	943	1,500	327	21.8%	229
TRAVEL	10,000	2	4,542	45.4%	5,458	15,000	8,299	55.3%	(3,757)
<b>SUBTOTAL</b>	<b>2,281,674</b>	<b>284,218</b>	<b>2,327,410</b>	<b>102.0%</b>	<b>223,513</b>	<b>1,925,649</b>	<b>1,903,638</b>	<b>98.9%</b>	<b>429,771</b>
<b>UTILITIES</b>									
WATER	151,521	11,920	86,983	57.4%	64,538	97,955	109,062	111.3%	(22,079)
ELECTRICITY	309,072	60,067	321,136	103.9%	-	280,196	386,252	137.9%	(65,116)
GAS	79,992	6,158	83,408	104.3%	-	65,743	51,618	78.5%	31,790
SEWER	7,349	3,350	13,909	189.3%	-	6,400	7,436	116.2%	6,472
<b>SUBTOTAL</b>	<b>547,934</b>	<b>81,495</b>	<b>505,436</b>	<b>92.2%</b>	<b>64,538</b>	<b>450,294</b>	<b>554,368</b>	<b>123.1%</b>	<b>(48,932)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,829,608</b>	<b>365,712</b>	<b>2,832,846</b>	<b>100.1%</b>	<b>288,051</b>	<b>2,570,458</b>	<b>2,603,010</b>	<b>101.3%</b>	<b>245,231</b>

\* Insurance is paid in July for the Fiscal Year

\*\* Contract Services budget adjusted. \$18,000 moved to Recruitment. \$105,000 moved to Technology Software. \$274,400 moved to Services.

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	<b>ORIGINAL 2022-2023 BUDGET</b>	<b>REVISED 2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	22,281	16.5%	112,719
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	64,300	87.0%	9,600
FIELDHOUSE HVAC	66,000	66,000	54,751	83.0%	11,249
POOL ROOM ROOF REPLACEMENT	48,000	48,000	36,060	75.1%	11,940
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	75,988	102.8%	-
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	139,759	99.8%	241
HOOKER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	82,700	98.5%	1,300
DFJ HVAC REPLACEMENT	550,000	427,000	384,718	90.1%	-
BOCCE BALL COURT	450,000	891,285	35,045	3.9%	856,240
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	4.6%	7,753
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	355,628	12.3%	2,544,372
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
COMMUNITY PARK LIGHTS	-	30,000	29,950	99.8%	50
AQUATIC CENTER	-	-	143	0.0%	-
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>5,724,040</b>	<b>6,183,704</b>	<b>2,105,863</b>	<b>34.1%</b>	<b>4,037,790</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
TRACTOR	102,000	102,000	75,747	74.3%	26,253
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
FLOOR MACHINE	-	6,623	6,623	100.0%	-
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>202,000</b>	<b>208,623</b>	<b>164,843</b>	<b>79.0%</b>	<b>43,780</b>
<b>VEHICLES</b>					
* ROVING CREW TRUCK	-	36,500	31,109	85.2%	5,391
PROJECT CREW TRUCK	65,000	65,000	52,693	81.1%	12,307
*** 1-TON TRUCK	60,000	60,000	51,780	86.3%	8,220
*** TRAILER	15,000	15,000	-	0.0%	15,000
<b>SUBTOTAL VEHICLES</b>	<b>140,000</b>	<b>176,500</b>	<b>135,582</b>	<b>76.8%</b>	<b>40,918</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>6,066,040</b>	<b>6,568,827</b>	<b>2,406,288</b>	<b>36.6%</b>	<b>3,659,752</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	369,083	12.7%	2,530,917
OAK WAY PROP 68 GRANT FUNDING	-	127,952	120,628	94.3%	7,324
COMMUNITY PARK IMPACT FEE FUND	450,000	891,285	-	0.0%	891,285
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,607,796	-	0.0%	2,607,796
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>6,091,040</b>	<b>6,677,033</b>	<b>1,140,617</b>	<b>17.1%</b>	<b>4,950,423</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	<b>25,000</b>	<b>108,206</b>	<b>(1,265,671)</b>	<b>0.0%</b>	<b>1,290,671</b>
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\* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

\*\* Board Approved an increase of \$77,000 to Hooker Oak and Rotary Park Basketball Resurfaces. Approved 10/06/2022

\*\*\* 2023 Deck Mower for \$100,000 was removed and funds were allocated to 1-Ton Truck and Trailer.

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** July Monthly Financial Report

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## ANALYSIS

There are a few items to note in the July financials:

The balance sheet shows a negative net income, because of the timing of income received and large expenses.

Capital Assets and Repair Projects on page 2 of the Summary All Funds, is high because it includes the purchase of the new trucks and project expenses. Next month the invoices will go out for reimbursement for most of the project expenses.

Page 6 of the Executive Summary, the \$11,286 investment income is from the \$2.5M Reserve Funds in the CA Class Investment Pool.

Page 8, Salaries and Summary – Worker’s Comp Insurance is paid in full for the fiscal year.

Page 9, Services and Supplies Summary –

- Insurance is paid in July for the fiscal year.
- Fuel was for two months.





**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**JULY 2023**

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

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	11,332,023	6,956,668	427,219	-	-	38,626	18,754,536
RECEIVABLES	725,238	-	40,375	-	-	-	765,613
DUE FROM OTHER FUNDS	43,222	4,119,360	-	-	-	-	4,162,582
<b>TOTAL CURRENT ASSETS</b>	<b>12,100,483</b>	<b>11,076,028</b>	<b>467,594</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>23,682,731</b>
<b>PREPAID EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,513,912)	-	-	-	-	-	(17,513,912)
<b>SUBTOTAL</b>	<b>25,767,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,767,022</b>
<b>TOTAL ASSETS</b>	<b>37,867,505</b>	<b>11,076,028</b>	<b>467,594</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>49,449,753</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,186,655</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	10,433	-	-	-	-	-	10,433
ACCRUED EXPENSES	218,358	-	-	-	-	-	218,358
DUE TO OTHER FUNDS	4,119,360	-	-	15,303	17,259	10,661	4,162,582
OTHER LIABILITIES	775,069	-	-	-	-	-	775,069
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,123,220</b>	<b>-</b>	<b>-</b>	<b>15,303</b>	<b>17,259</b>	<b>10,661</b>	<b>5,166,442</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>920,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>920,570</b>
<b>TOTAL LIABILITIES</b>	<b>6,043,790</b>	<b>-</b>	<b>-</b>	<b>15,303</b>	<b>17,259</b>	<b>10,661</b>	<b>6,087,012</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,205</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	11,076,028	465,219	-	-	38,626	11,579,873
SPENDABLE - COMMITTED	2,500,000	-	-	-	-	-	2,500,000
SPENDABLE - UNASSIGNED	5,591,606	-	-	-	-	-	5,591,606
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
<b>FUND BALANCE</b>	<b>34,443,327</b>	<b>11,076,028</b>	<b>465,219</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>46,023,200</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,076,430)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,117,277)</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(727,791)</b>						
<b>TOTAL FUND BALANCE</b>	<b>32,639,107</b>	<b>11,076,028</b>	<b>467,594</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>27,965</b>	<b>44,178,132</b>

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	412,460	-	-	-	-	-	412,460
OTHER INCOME	37,842	-	-	-	-	-	37,842
RDA PASSTHROUGH	-	-	-	-	-	-	-
INVESTMENT INCOME	11,286	-	-	-	-	-	11,286
TAX INCOME / COUNTY	1,550	-	-	-	-	-	1,550
PARK IMPACT FEES	-	-	2,375	-	-	-	2,375
ASSESSMENTS	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>463,139</b>	<b>-</b>	<b>2,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>465,514</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	827,351	-	-	12,082	7,818	10,661	857,912
SERVICES & SUPPLIES	639,130	-	-	3,221	9,441	-	651,792
CONTRIB. TO OTHER AGENCIES	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>1,466,481</b>	<b>-</b>	<b>-</b>	<b>15,303</b>	<b>17,259</b>	<b>10,661</b>	<b>1,509,703</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>(1,003,342)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,044,190)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	73,087	-	-	-	-	-	73,087
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>73,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,087</b>
<b>REVENUE OVER (UNDER)</b>	<b>(1,076,430)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,117,277)</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	727,791	-	-	-	-	-	727,791
CAPTIAL PROJECTS REIMBURSEMENT	-	-	-	-	-	-	-
<b>NET CAPITAL PROJECTS</b>	<b>(727,791)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(727,791)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,804,221)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,845,068)</b>

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

	JULY 2023	JULY 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,548,004	5,537,480	(989,476)	-18%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	-	2,186	(2,186)	-100%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	4,227,094	2,992,139	1,234,955	41%
CASH ON DEPOSIT WITH California CLASS (GENERAL F	2,522,383	-	2,522,383	0%
PETTY CASH	800	800	-	0%
<b>SUBTOTAL</b>	<b>11,332,023</b>	<b>9,999,951</b>	<b>1,332,071</b>	<b>13%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
ACCOUNTS RECEIVABLE	725,238	1,118,764	(393,526)	-35%
			-	0%
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	43,222	23,226	19,997	0%
<b>TOTAL CURRENT ASSETS</b>	<b>12,100,483</b>	<b>11,141,941</b>	<b>958,542</b>	<b>9%</b>
<b>PREPAID EXPENSES</b>				
	-	-	-	0%
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>41,744,537</b>	<b>1,536,397</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(17,513,912)	(15,708,362)	(1,805,549)	11%
<b>SUBTOTAL</b>	<b>25,767,022</b>	<b>26,036,174</b>	<b>(269,153)</b>	<b>-1%</b>
<b>TOTAL ASSETS</b>	<b>37,867,505</b>	<b>37,178,115</b>	<b>689,389</b>	<b>2%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>				
	<b>1,186,655</b>	<b>1,437,135</b>	<b>(250,480)</b>	<b>-17%</b>

**FOOTNOTES:**

\* General Fund Cash amount includes \$2,500,000 in Reserves

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

	JULY 2023	JULY 2022	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>				
ACCOUNTS PAYABLE	10,433	137,781		
ACCOUNTS PAYABLE - REFUNDS	-	-	0	
<b>ACCOUNTS PAYABLE</b>	<b>10,433</b>	<b>137,781</b>	<b>(127,348)</b>	<b>-92%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	61,937	50	61,887	0%
PAYROLL FEDERAL TAXES	18,126	13,215	4,910	37%
PAYROLL STATE TAXES	5,722	3,382	2,340	69%
PAYROLL EMPLOYEE MEDI & FICA	23,357	14,317	9,040	63%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,190	14,177	9,013	64%
PAYROLL SDI	2,867	2,215	651	29%
PAYROLL GARNISHMENTS	(60,629)	825	(61,453)	-7453%
UNION DUES - SUPERVISORS	94	94	-	0%
UNION DUES - PARKS	975	-	975	0%
457 EMPLOYEE CONTRIBUTIONS	1,619	4,777	(3,158)	-66%
457 ROTH EMPLOYEE CONTRIBUTIONS	2,475	-	2,475	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	1,510	-	1,510	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	138,647	(35,471)	174,117	0%
<b>ACCRUED EXPENSES</b>	<b>218,358</b>	<b>16,051</b>	<b>202,307</b>	<b>1260%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
<b>OTHER LIABILITIES</b>				
DEFERRED REVENUE	719,806	1,502,572	(782,765)	-52%
OTHER LIAB - CLASS CLEARING ACCT	2,573	4,402	(1,829)	-42%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	45,378	46,600	(1,222)	-3%
TIME EXPIRED HOLDING ACCT	8,403	4,668	3,735	80%
<b>SUBTOTAL</b>	<b>775,069</b>	<b>1,555,263</b>	<b>(780,194)</b>	<b>-50%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,123,220</b>	<b>1,709,094</b>	<b>3,414,125</b>	<b>200%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
<b>SUBTOTAL</b>	<b>920,570</b>	<b>2,904,030</b>	<b>(1,983,460)</b>	<b>-68%</b>
<b>TOTAL LIABILITIES</b>	<b>6,043,790</b>	<b>4,613,124</b>	<b>1,430,666</b>	<b>31%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>387,623</b>	<b>367,582</b>	<b>95%</b>

FUND BALANCE

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

	JULY 2023	JULY 2022	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
<b>SUBTOTAL</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>25%</b>
<hr/>				
<b>SPENDABLE - UNASSIGNED</b>	<b>5,591,606</b>	<b>4,470,982</b>	<b>1,120,624</b>	<b>25%</b>
<b>NON-SPENDABLE</b>	<b>26,351,721</b>	<b>26,036,174</b>	<b>315,547</b>	<b>1%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>34,443,327</b>	<b>33,692,656</b>	<b>750,671</b>	<b>2%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	(1,076,430)	(589,894)	(486,536)	82%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>40,165,893</b>	<b>38,103,509</b>		
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,076,430)</b>	<b>(589,894)</b>	<b>(486,536)</b>	<b>82%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(727,791)</b>	<b>22,618</b>	<b>(750,409)</b>	<b>-3318%</b>
<b>TOTAL FUND BALANCE</b>	<b>32,639,107</b>	<b>33,080,144</b>	<b>(441,037)</b>	<b>-1%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% 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
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	4,427,500	412,460	9.3%	4,015,040	2,796,346	323,001	11.6%	89,459
OTHER INCOME	818,500	37,842	4.6%	780,658	528,350	41,333	7.8%	(3,491)
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	-	0.0%	-
INVESTMENT INCOME	100,000	11,286	11.3%	88,714	40,000	-	0.0%	11,286
TAX INCOME / COUNTY	5,150,000	1,550	0.0%	5,148,450	4,178,000	-	0.0%	1,550
<b>TOTAL REVENUE</b>	<b>12,096,000</b>	<b>463,139</b>	<b>3.8%</b>	<b>11,632,862</b>	<b>9,082,696</b>	<b>364,334</b>	<b>4.0%</b>	<b>98,804</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	8,581,325	827,351	9.6%	7,753,974	6,581,096	747,667	11.4%	79,684
SERVICES AND SUPPLIES	3,170,480	639,130	20.2%	2,531,350	2,570,458	166,018	6.5%	473,111
OPERATING TRANSFER OUT	200,000	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	-	0.0%	15,000	15,000	-	0.0%	-
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,986,805</b>	<b>1,466,481</b>	<b>12.2%</b>	<b>10,320,324</b>	<b>9,385,764</b>	<b>913,685</b>	<b>9.7%</b>	<b>552,796</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>109,195</b>	<b>(1,003,342)</b>		<b>1,112,537</b>	<b>(303,068)</b>	<b>(549,351)</b>		<b>(453,991)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	73,087	0.0%	-	-	-	0.0%	73,087
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	40,543	0.0%	(40,543)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>73,087</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>40,543</b>	<b>0.0%</b>	<b>32,545</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>109,195</b>	<b>(1,076,430)</b>			<b>(303,068)</b>	<b>(589,894)</b>		<b>(486,536)</b>



CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% OF THE YEAR

	2023-2024 BUDGET	JULY 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,730,000	(172,94)	(173)	0.0%	2,730,173	1,593,933	(204)	0.0%	31
CAMPS	448,000	205,222	205,222	45.8%	242,778	266,690	160,563	60.2%	44,659
RECREATION ADMIN	50,000		10,747	21.5%	39,253	-	-	0.0%	-
<b>SUBTOTAL</b>	<b>3,228,000</b>	<b>205,049</b>	<b>215,796</b>	<b>6.7%</b>	<b>3,012,204</b>	<b>1,860,623</b>	<b>160,359</b>	<b>8.6%</b>	<b>44,690</b>
<b>AQUATICS</b>	<b>165,000</b>	<b>33,230</b>	<b>33,230</b>	<b>20.1%</b>	<b>131,771</b>	<b>184,109</b>	<b>40,241</b>	<b>21.9%</b>	<b>(7,012)</b>
CLASSES									
GENERAL CLASSES	147,500	15,894	15,894	10.8%	131,607	84,000	3,759	4.5%	12,135
COMMUNITY BAND	2,000	-	-	0.0%	2,000	1,000	-	0.0%	-
YOUTH CLASSES	50,000	4,874	4,874	9.7%	45,126	59,003	1,320	2.2%	3,554
<b>SUBTOTAL</b>	<b>199,500</b>	<b>20,767</b>	<b>20,767</b>	<b>10.4%</b>	<b>47,126</b>	<b>144,003</b>	<b>5,079</b>	<b>3.5%</b>	<b>15,688</b>
ADULT SPORTS									
PROGRAM FEE INCOME	200,000	26,772	26,772	13.4%	173,228	37,755	2,430	6.4%	24,342
<b>SUBTOTAL</b>	<b>200,000</b>	<b>26,772</b>	<b>26,772</b>	<b>13.4%</b>	<b>173,228</b>	<b>233,995</b>	<b>24,022</b>	<b>10.3%</b>	<b>2,750</b>
NATURE CENTER									
PROGRAM FEE INCOME	325,000	84,834	84,834	26.1%	240,166	188,560	61,248	32.5%	23,586
<b>SUBTOTAL</b>	<b>325,000</b>	<b>84,834</b>	<b>84,834</b>	<b>26.1%</b>	<b>240,166</b>	<b>374,120</b>	<b>61,248</b>	<b>16.4%</b>	<b>23,586</b>
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(1,692)	(1,692)	6.8%	-	(25,000)	(2,005)	8.0%	313
SPECIAL EVENTS	50,000		-	0.0%	50,000	6,900	-	0.0%	-
SENIOR ADULT PROGRAMS	25,000	2,501	2,501	10.0%	22,499	6,000	100	1.7%	2,401
YOUTH SPORTS	260,000	57,024	57,024	21.9%	202,976	245,591	57,979	23.6%	(955)
<b>SUBTOTAL</b>	<b>310,000</b>	<b>57,833</b>	<b>57,833</b>	<b>18.7%</b>	<b>275,475</b>	<b>233,491</b>	<b>56,074</b>	<b>24.0%</b>	<b>1,759</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>4,427,500</b>	<b>428,486</b>	<b>412,460</b>	<b>9.3%</b>	<b>4,011,575</b>	<b>2,796,346</b>	<b>323,001</b>	<b>11.6%</b>	<b>79,868</b>
OTHER INCOME									
FACILITY RENTAL INCOME	475,000	34,711	34,711	7.3%	440,289	346,450	27,419	7.9%	7,292
REBATES & REIMBURSED COSTS	38,500	818	818	2.1%	PageTh	30,000	222	0.7%	596
REIMBURSEMENTS - CITY PARKS	290,000	-	-	0.0%	290,000	141,900	9,999	7.0%	(9,999)
MISCELLANEOUS	5,000	-	-	0.0%	5,000	-	15	0.0%	(15)
ENDOWMENTS	10,000	2,303	2,303	23.0%	7,697	10,000	-	0.0%	2,303
DONATIONS	-	10	10	0.0%	-	-	3,677	0.0%	(3,667)
<b>TOTAL OTHER INCOME</b>	<b>818,500</b>	<b>37,842</b>	<b>37,842</b>	<b>4.6%</b>	<b>742,986</b>	<b>528,350</b>	<b>41,333</b>	<b>7.8%</b>	<b>(3,491)</b>
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	-	-	0.0%	1,600,000	1,540,000	-	0.0%	-
INVESTMENT INCOME	100,000	11,286	11,286	11.3%	88,714	40,000	-	0.0%	11,286
TAX INCOME	-	1,550	1,550	0.0%	-	-	-	0.0%	1,550
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,850,000</b>	<b>12,836</b>	<b>12,836</b>	<b>0.2%</b>	<b>6,838,714</b>	<b>5,758,000</b>	<b>-</b>	<b>0.0%</b>	<b>12,836</b>
<b>TOTAL REVENUE</b>	<b>12,096,000</b>	<b>479,164</b>	<b>489,911</b>	<b>4.1%</b>	<b>11,593,275</b>	<b>9,082,696</b>	<b>364,334</b>	<b>4.0%</b>	<b>89,213</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% OF THE YEAR**

	2023-2024 BUDGET	JULY 2023	2023-2024 YTD	2023-2024 % BUDGET	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>								
FULL-TIME SALARIES	3,500,000	264,569	264,569	7.6%	2,640,000	166,908	6.3%	97,661
PART-TIME SALARIES	3,425,000	218,352	218,352	6.4%	2,419,334	158,815	6.6%	59,537
ACCUMULATED LEAVE	40,000	-	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	10,000	1,511	1,511	15.1%	53,541	1,486	2.8%	24
<b>SUBTOTAL</b>	<b>6,975,000</b>	<b>484,432</b>	<b>484,432</b>	<b>6.9%</b>	<b>5,153,875</b>	<b>327,209</b>	<b>6.3%</b>	<b>157,223</b>
<b>BENEFITS</b>								
FICA	537,075	36,927	36,927	6.9%	392,000	24,713	6.3%	12,214
RETIREMENT	625,000	182,227	182,227	29.2%	541,000	224,072	41.4%	(41,845)
HEALTH INSURANCE	645,000	33,600	33,600	5.2%	438,500	41,416	9.4%	(7,816)
UNEMPLOYMENT INSURANCE	20,000	-	-	0.0%	98,000	3,839	3.9%	(3,839)
* WORKERS COMP INSURANCE	120,000	120,726	120,726	100.6%	152,000	146,862	96.6%	(26,137)
ALLOCATION TO OTHER FUNDS	(340,750)	(30,560)	(30,560)	9.0%	(194,279)	(20,444)	10.5%	(10,116)
<b>SUBTOTAL</b>	<b>1,606,325</b>	<b>342,920</b>	<b>342,920</b>	<b>21.3%</b>	<b>1,427,221</b>	<b>420,458</b>	<b>29.5%</b>	<b>(77,539)</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>8,581,325</b>	<b>827,351</b>	<b>827,351</b>	<b>9.6%</b>	<b>6,581,096</b>	<b>747,667</b>	<b>11.4%</b>	<b>79,684</b>

\* 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  
JULY 2023  
REPRESENTS 8% OF THE YEAR**

	2023-2024 BUDGET	JULY 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>									
MARKETING	50,000	4,429	4,429	8.9%	45,571	30,000	-	0.0%	4,429
UNIFORM APPAREL	25,000	2,063	2,063	8.3%	22,937	7,000	100	1.4%	1,963
PROGRAM APPAREL	54,500	2,583	2,583	4.7%	51,918	-	-	0.0%	2,583
COMMUNICATIONS	70,000	7,918	7,918	11.3%	62,082	52,358	2,524	4.8%	5,394
* INSURANCE	340,600	362,966	362,966	106.6%	-	240,500	-	0.0%	362,966
TECHNOLOGY SOFTWARE	100,000	36,158	36,158	36.2%	63,842	-	-	0.0%	28,958
TECHNOLOGY HARDWARE	30,000	5,659	5,659	18.9%	24,341	20,000	256	1.3%	5,404
EQUIPMENT MAINTENANCE	50,500	4,847	4,847	9.6%	45,653	22,330	698	3.1%	4,149
EQUIPMENT	44,500	14,179	14,179	31.9%	30,321	14,621	2,725	18.6%	11,454
VEHICLE MAINTENANCE	25,000	2,320	2,320	9.3%	22,680	12,500	2,976	23.8%	(657)
STRUCTURE & GROUNDS	250,000	11,635	11,635	4.7%	238,365	178,100	2,838	1.6%	8,797
VANDALISM	5,000	497	497	9.9%	4,503	5,445	50	0.9%	447
SERVICES	506,000	25,844	25,844	5.1%	480,156	5,400	340	6.3%	25,844
CONTRACT SERVICES	490,880	74,332	74,332	15.1%	416,548	827,000	93,877	11.4%	(19,545)
LEGAL NOTICES	1,000	-	-	0.0%	1,000	22,000	-	0.0%	-
RECRUITEMENT	20,000	2,649	2,649	13.2%	17,351	-	-	0.0%	2,649
RENT/LEASE STRUCTURES	2,000	500	500	25.0%	1,500	2,000	500	25.0%	-
SMALL TOOLS	25,000	1,513	1,513	6.1%	23,487	3,905	63	1.6%	1,449
PROFESSIONAL DEVELOPMENT	40,000	3,820	3,820	9.6%	36,180	33,500	395	1.2%	3,425
MISCELLAEIOUS	10,000	1,161	1,161	11.6%	8,839	14,000	32	0.2%	1,128
SUPPLIES	340,000	31,230	31,230	9.2%	308,770	340,020	6,860	2.0%	24,370
HOSPITALITY	20,000	-	150	0.8%	19,850	5,000	-	0.0%	150
FUEL	60,000	9,579	9,579	16.0%	50,421	60,000	-	0.0%	9,579
TRANSPORTATION	4,000	1,063	1,063	26.6%	2,938	3,470	-	0.0%	1,063
DIST OFFICE BOARD MTG EXP	10,000	-	-	0.0%	10,000	10,000	900	9.0%	(900)
USE TAX	1,500	-	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	-	-	0.0%	10,000	15,000	-	0.0%	-
<b>SUBTOTAL</b>	<b>2,585,480</b>	<b>606,941</b>	<b>607,091</b>	<b>23.5%</b>	<b>2,000,755</b>	<b>1,925,649</b>	<b>115,134</b>	<b>6.0%</b>	<b>485,098</b>
<b>UTILITIES</b>					PageTh				
WATER	160,000	-	-	0.0%	160,000	97,955	13,178	13.5%	(13,178)
ELECTRICITY	330,000	30,471	30,471	9.2%	299,529	280,196	30,754	11.0%	(283)
GAS	75,000	1,467	1,467	2.0%	73,533	65,743	955	1.5%	512
SEWER	20,000	100	100	0.5%	19,900	6,400	808	12.6%	(708)
<b>SUBTOTAL</b>	<b>585,000</b>	<b>32,038</b>	<b>32,038</b>	<b>5.5%</b>	<b>552,962</b>	<b>450,294</b>	<b>45,695</b>	<b>10.1%</b>	<b>(13,657)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>3,170,480</b>	<b>638,980</b>	<b>639,130</b>	<b>20.2%</b>	<b>2,553,717</b>	<b>2,570,458</b>	<b>166,018</b>	<b>6.5%</b>	<b>466,592</b>

\* Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
JULY 2023  
REPRESENTS 8% OF THE YEAR**

	<b>ORIGINAL 2023-2024 BUDGET</b>	<b>REVISED 2023-2024 BUDGET</b>	<b>2023-2024 YTD</b>	<b>2023-2024 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
DISTRICT WIDE - ADA Compliance Upgrades	135,000	135,000	-	0.0%	135,000
DISTRICT WIDE - Deferred Maintenance	150,000	150,000	5,933	4.0%	144,067
DISTRICT WIDE - Irrigation Smart Controller Upgrades	115,000	115,000	-	0.0%	115,000
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	-	0.0%	25,000
LAKESIDE - Blinds	17,250	17,250	-	0.0%	17,250
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	-	0.0%	1,700,000
LAKESIDE - Permanent Projectors	23,000	23,000	-	0.0%	23,000
COMMUNITY PARK - Renovate & Expand Maintenance Hub	1,300,000	1,300,000	-	0.0%	1,300,000
COMMUNITY PARK - Bocce Ball Court	856,000	856,000	138,306	16.2%	717,694
DFJ - Chapman Park Renovation	3,112,000	3,112,000	347,885	11.2%	2,764,115
HOOKER OAK - Playground	192,000	192,000	807	0.4%	191,193
PETERSON - Playground	198,240	198,240	9,425	4.8%	188,815
CARD CENTER - ADA Upgrades - Parking Lot	112,700	112,700	-	0.0%	112,700
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>8,364,040</b>	<b>8,364,040</b>	<b>502,357</b>	<b>6.0%</b>	<b>7,706,433</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
DeGarmo Painter Replacement	8,050	8,050	-	0.0%	8,050
Gator Replacement	13,500	13,500	13,261	98.2%	239
Wood Chipper Replacement	85,000	-	-	0.0%	-
New Standing Mower	15,000	15,000	-	0.0%	15,000
New Gator (Wildwood)	13,500	13,500	13,261	98.2%	239
Movie Equipment	19,000	19,000	18,000	94.7%	1,000
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>154,050</b>	<b>69,050</b>	<b>44,521</b>	<b>64.5%</b>	<b>24,529</b>
<b>VEHICLES</b>					
New Vehicle (Roving Crew)	40,000	40,000	36,976	92.4%	3,024
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	-	0.0%	15,000
<b>SUBTOTAL VEHICLES</b>	<b>210,000</b>	<b>210,000</b>	<b>180,913</b>	<b>86.1%</b>	<b>29,087</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>8,728,090</b>	<b>8,643,090</b>	<b>727,791</b>	<b>8.4%</b>	<b>8,000,299</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
Prop 68 Grant	2,612,000	2,612,000	-	0.0%	-
Dev. Impact Fees	3,229,000	3,229,000	-	0.0%	3,229,000
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
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>8,728,090</b>	<b>8,728,090</b>	<b>-</b>	<b>0.0%</b>	<b>8,728,090</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	<b>-</b>	<b>85,000</b>	<b>(727,791)</b>	<b>0.0%</b>	<b>727,791</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
July 2023  
Month 1 and 8% of the Year

DESCRIPTION	2023-2024 Budget	July 2023	2023-2024 YTD	2023-2024 % of Budget	Remaining Budget	2022-2023 Budget	July 2022	2022-2023 YTD	2022-2023 % of Budget	YTD Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	2,730,000	(173)	(173)	0%	2,730,173	2,052,225	-	-	0%	(173)
PART-TIME WAGES	(1,625,000)	(1,654)	(1,654)	0%	(1,623,346)	(1,289,000)	(45)	(45)	0%	(1,609)
SUPPLIES	(28,000)	(2,579)	(3,279)	12%	(24,721)	(27,135)	700	700	-3%	(3,979)
<b>TOTAL AFTERSCHOOL</b>	<b>1,077,000</b>	<b>(4,407)</b>	<b>(5,107)</b>	<b>0%</b>	<b>1,082,107</b>	<b>736,090</b>	<b>655</b>	<b>655</b>	<b>0%</b>	<b>(5,762)</b>
<b>CAMPS</b>										
INCOME	448,000	205,222	205,222	46%	242,778	301,300	158,219	158,219	53%	47,004
PART-TIME WAGES	(230,000)	(54,254)	(54,254)	24%	(175,746)	(98,600)	(47,540)	(47,540)	48%	(6,714)
INSTRUCTORS	-	-	-	0%	-	(2,000)	-	-	0%	-
PROGRAM APPAREL	(10,500)	(2,583)	(2,583)	25%	(7,918)	-	(1,030)	(1,030)	0%	(1,553)
TECHNOLOGY SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	(12,000)	(2,437)	(2,437)	20%	(9,563)	-	96	96	0%	(2,533)
CONTRACT SERVICES	-	-	-	0%	-	(54,416)	(34,536)	(34,536)	63%	34,536
SUPPLIES	(14,500)	(3,623)	(3,623)	25%	(10,877)	(16,650)	(207)	(207)	1%	(3,416)
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-
TRANSPORTATION	-	(1,063)	(1,063)	0%	1,063	(2,800)	(1,540)	(1,540)	55%	478
<b>TOTAL CAMPS</b>	<b>181,000</b>	<b>141,263</b>	<b>141,263</b>	<b>78%</b>	<b>39,737</b>	<b>126,834</b>	<b>73,461</b>	<b>73,461</b>	<b>58%</b>	<b>67,802</b>
<b>AQUATICS</b>										
INCOME	165,000	33,230	10,914	7%	154,086	160,570	34,410	34,410	21%	(23,496)
PART-TIME WAGES	(140,000)	(30,462)	(30,462)	22%	(109,538)	(134,000)	(32,599)	(32,599)	24%	2,138
UNIFORM APPAREL	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	(6,000)	(300)	(300)	5%	(5,700)	-	-	-	0%	(300)
SUPPLIES	(3,000)	(1,751)	(1,751)	58%	(1,249)	(3,500)	-	-	0%	(1,751)
<b>TOTAL AQUATICS</b>	<b>13,000</b>	<b>23,033</b>	<b>717</b>	<b>6%</b>	<b>12,283</b>	<b>23,070</b>	<b>1,810</b>	<b>1,810</b>	<b>8%</b>	<b>(1,093)</b>
<b>CLASSES</b>										
INCOME	147,500	20,767	20,767	14%	126,733	214,260	17,111	17,111	8%	3,657
PART-TIME WAGES	(10,000)	(1,511)	(1,511)	15%	(8,489)	(53,000)	(1,428)	(1,428)	3%	(83)
INSTRUCTORS	-	-	-	0%	-	(30,000)	(5,934)	(5,934)	20%	5,934
CONTRACT SERVICES	(160,000)	(49,731)	(49,731)	31%	(110,269)	(38,500)	(3,588)	(3,588)	9%	(46,143)
SUPPLIES	(5,000)	-	-	0%	(5,000)	(5,200)	(217)	(217)	4%	217
<b>TOTAL CLASSES</b>	<b>(27,500)</b>	<b>(30,974)</b>	<b>(30,974)</b>	<b>113%</b>	<b>3,474</b>	<b>87,560</b>	<b>5,945</b>	<b>5,945</b>	<b>7%</b>	<b>(36,919)</b>
<b>ADULT SPORTS</b>										
INCOME	200,000	26,772	26,772	13%	173,228	232,942	21,167	21,167	9%	5,606
PART-TIME WAGES	(128,000)	(7,960)	(7,960)	6%	(120,040)	(160,000)	(4,443)	(4,443)	3%	(3,517)
OFFICIALS	-	(9,056)	(9,056)	0%	9,056	-	(6,967)	(6,967)	0%	(2,089)
SUPPLIES	(10,000)	(907)	(907)	9%	(9,093)	(25,650)	-	-	0%	(907)
<b>TOTAL ADULT SPORTS</b>	<b>47,000</b>	<b>7,125</b>	<b>7,125</b>	<b>15%</b>	<b>39,875</b>	<b>47,292</b>	<b>9,757</b>	<b>9,757</b>	<b>21%</b>	<b>(2,632)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
July 2023  
Month 1 and 8% of the Year

DESCRIPTION	2023-2024 Budget	July 2023	2023-2024 YTD	2023-2024 % of Budget	Remaining Budget	2022-2023 Budget	July 2022	2022-2023 YTD	2022-2023 % of Budget	YTD Difference by Year
<b>YOUTH SPORTS</b>										
INCOME	260,000	57,024	57,024	22%	202,976	250,000	52,273	52,273	21%	4,751
PART-TIME WAGES	(160,000)	(22,623)	(22,623)	14%	(137,377)	(149,000)	(23,919)	(23,919)	16%	1,296
GENERAL SERVICES	-	(3,546)	(3,546)	0%	3,546	-	-	-	0%	(3,546)
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
SUPPLIES	(17,000)	(3,024)	(3,024)	18%	(13,976)	(32,950)	-	-	0%	(3,024)
<b>TOTAL YOUTH SPORTS</b>	<b>68,000</b>	<b>27,831</b>	<b>27,831</b>	<b>41%</b>	<b>40,169</b>	<b>68,050</b>	<b>28,354</b>	<b>28,354</b>	<b>42%</b>	<b>(523)</b>
<b>SENIOR PROGRAMS</b>										
INCOME	25,000	2,501	2,501	10%	22,499	32,500	1,473	1,473	5%	1,028
PART-TIME WAGES	-	-	-	0%	-	(1,600)	-	-	0%	-
GENERAL SERVICES	-	(210)	(210)	0%	210	-	-	-	0%	(210)
CONTRACT SERVICES	-	-	-	0%	-	(13,500)	-	-	0%	-
SUPPLIES	-	-	-	0%	-	(950)	(133)	(133)	14%	133
<b>TOTAL SENIOR PROGRAMS</b>	<b>25,000</b>	<b>2,291</b>	<b>2,291</b>	<b>9%</b>	<b>22,709</b>	<b>16,450</b>	<b>1,340</b>	<b>1,340</b>	<b>8%</b>	<b>951</b>
<b>SPECIAL EVENTS</b>										
INCOME	50,000	-	-	0%	50,000	30,000	-	-	0%	-
GRANT INCOME	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
MARKETING	-	(200)	(200)	0%	200	-	-	-	0%	(200)
GENERAL SERVICES	-	(305)	(305)	0%	305	-	(715)	(715)	0%	410
CONTRACT SERVICES	-	-	-	0%	-	(4,000)	-	-	0%	-
SUPPLIES	-	(815)	(115)	0%	115	(16,000)	(575)	(575)	4%	460
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL SPECIAL EVENTS</b>	<b>50,000</b>	<b>(1,320)</b>	<b>(620)</b>	<b>-1%</b>	<b>50,620</b>	<b>10,000</b>	<b>(1,290)</b>	<b>(1,290)</b>	<b>-13%</b>	<b>670</b>
<b>NATURE CENTER</b>										
INCOME	325,000	78,534	78,534	24%	246,466	256,840	64,734	64,734	25%	13,800
DONATIONS	-	10	10	0%	(10)	-	29	29	0%	(19)
ENDOWMENTS	10,000	2,303	2,303	23%	7,697	10,000	2,798	2,798	28%	(495)
PART-TIME WAGES	-	(29,285)	(29,285)	0%	29,285	(193,800)	(26,031)	(26,031)	13%	(3,253)
UNIFORM APPAREL	-	-	-	0%	-	-	-	-	0%	-
PROGRAM APPAREL	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	-	-	-	0%	-	-	(255)	(255)	0%	255
CONTRACT SERVICES	-	-	-	0%	-	(2,320)	(2,606)	(2,606)	112%	2,606
SUPPLIES	-	(3,210)	(3,210)	0%	3,210	(18,215)	-	-	0%	(3,210)
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-
TRANSPORTATION	-	-	-	0%	-	(900)	(440)	(440)	49%	440

CHICO AREA RECREATION AND PARK DISTRICT  
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DESCRIPTION	2023-2024					2022-2023					YTD Difference by Year
	Budget	July 2023	YTD	% of Budget	Remaining Budget	Budget	July 2022	YTD	% of Budget		
<b>TOTAL NATURE CENTER</b>	<b>335,000</b>	<b>48,353</b>	<b>48,353</b>	<b>14%</b>	<b>286,647</b>	<b>51,605</b>	<b>38,229</b>	<b>38,229</b>	<b>74%</b>	<b>10,124</b>	
<b><u>FACILITY RENTAL</u></b>											
INCOME	475,000	34,891	34,711	7%	440,289	444,865	37,688	37,688	8%	(2,977)	
PART-TIME WAGES	(80,000)	(4,085)	(4,085)	5%	(75,915)	(70,000)	(6,132)	(6,132)	9%	2,046	
MARKETING	-	-	-	0%	-	-	-	-	0%	-	
UNIFORM APPAREL	(5,000)	-	-	0%	(5,000)	-	-	-	0%	-	
CONTRACT SERVICES	(2,000)	-	-	0%	(2,000)	(10,000)	-	-	0%	-	
SUPPLIES	(5,000)	(27)	(27)	1%	(4,973)	(7,500)	-	-	0%	(27)	
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-	
<b>TOTAL FACILITY RENTAL</b>	<b>383,000</b>	<b>30,779</b>	<b>30,599</b>	<b>8%</b>	<b>352,401</b>	<b>357,365</b>	<b>31,557</b>	<b>31,557</b>	<b>9%</b>	<b>(958)</b>	
<b><u>RECREATION - MISC. &amp; ADMIN</u></b>											
INCOME	50,000	9,055	9,055	18%	40,945	(10,000)	(1,770)	(1,770)	18%	10,824	
FULL-TIME WAGES	-	(52,688)	(52,688)	0%	52,688	(761,000)	(44,955)	(44,955)	6%	(7,733)	
PART-TIME WAGES	(28,500)	(15,889)	(15,889)	56%	(12,611)	(58,000)	(9,615)	(9,615)	17%	(6,274)	
OVERTIME/ACL	-	-	-	0%	-	(10,000)	-	-	0%	-	
SUPPLIES	-	(93)	(93)	0%	93	(5,000)	-	-	0%	(93)	
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>21,500</b>	<b>(59,615)</b>	<b>(59,615)</b>	<b>-277%</b>	<b>81,115</b>	<b>(844,000)</b>	<b>(56,340)</b>	<b>(56,340)</b>	<b>7%</b>	<b>(3,275)</b>	
<b>TOTAL PROGRAM SUMMARY</b>	<b>2,173,000</b>	<b>184,360</b>	<b>161,864</b>	<b>7%</b>	<b>2,011,136</b>	<b>680,316</b>	<b>133,479</b>	<b>133,479</b>	<b>20%</b>	<b>28,386</b>	

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Bike Parks

---

## **Background**

District staff have been working with the City of Chico, Chico Velo, and private donors on a joint venture to develop a bike-themed park and mountain bike park as part of a larger Humboldt Road project.

Chico Velo will present the broader vision for the "Active Humboldt" project, which will encompass a mountain bike and bike-themed parks. They will discuss the potential partnership with CARD, the acquisition of the related properties, as well as the funding and operation of the parks.

## **Recommendation**

The Board of Directors approve a partnership with the City of Chico and Chico Velo related to the bike parks and pending property acquisition if approved by the City Council.





**CHICO VELO**

**ADVOCACY • EDUCATION • STEWARDSHIP**



# Mission

Promote bicycling for transportation, recreation and health through public education, advocacy, and community stewardship.

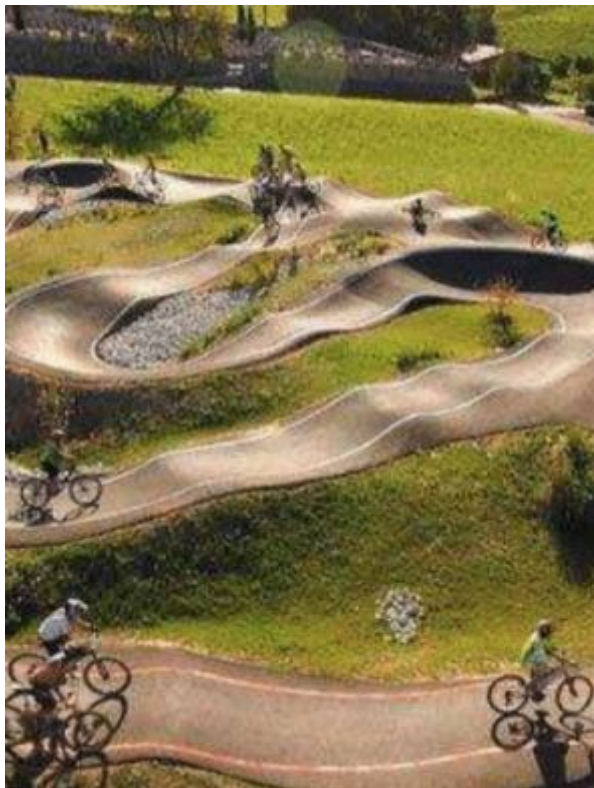
- Bicycle safety & infrastructure
- Bicycle education & awareness
- Provide stewardship & volunteer opportunities
- Promote Northern California as a bicycling & recreation destination
- Get more people on bikes through equity & inclusion





Upper  
Humboldt Rd  
Repaving

(Scheduled for Sept 2023)



Notre Dame  
Bike Park



Windchime Park  
Improvement



Active  
Transportation  
Corridor

# Active Humboldt



# Windchime Park Improvement

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- Bike safety education
- Rental space potential
- CARD programming
- Donor funded



# Notre Dame Bike Park

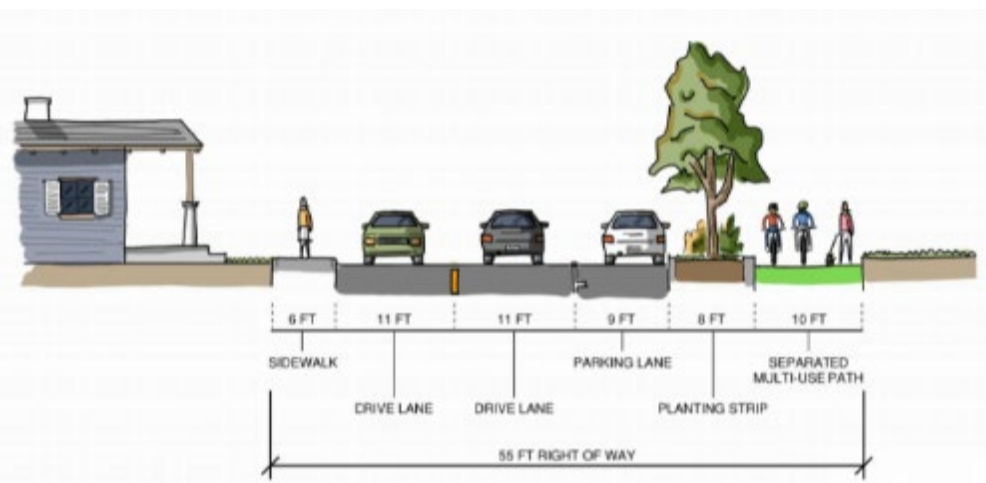
- All ages skills/progression
- Food truck/concessions space
- Small dog park
- Sponsorship potential
- Donor funded

# Active Transportation Corridor



- Ties it altogether
- East/West corridor
- High ATP potential
- Connects to other city projects

- |   |  |  |  |
|---|--|--|--|
| <b>1</b> PROPOSED HUMBOLDT RD ACTIVE TRANSPORTATION CORRIDOR ("BIKE BOULEVARD") | <b>5</b> DOWNTOWN CHICO, CHICO STATE, CHICO HIGH, ENLOE MEDICAL CENTER | <b>9</b> CHICO COUNTRY DAY SCHOOL              | <b>13</b> BIDWELL PARK (VIA EL MONTE & FOREST AVE) |
| <b>2</b> FUTURE PUBLIC MARKET AND CREEKWALK                                     | <b>6</b> HWY 99 / BIKEWAY 99   | <b>10</b> CHAPMAN ELEMENTARY SCHOOL            | <b>14</b> COMMUNITY PARK, TEICHERT PONDS           |
| <b>3</b> PROPOSED WINDCHIME PARK IMPROVEMENTS                                   | <b>7</b> SIERRA NEVADA BREWING   | <b>11</b> MARSH JUNIOR HIGH SCHOOL             | <b>15</b> DOROTHY F JOHNSON COMMUNITY CENTER       |
| <b>4</b> PROPOSED NOTRE DAME MOUNTAIN BIKE PARK                                 | <b>8</b> MERIAM PARK   | <b>12</b> LITTLE CHICO CREEK ELEMENTARY SCHOOL | <b>16</b> OLD HUMBOLDT RD (CONNECTS TO MTB TRAILS) |



# Thank you!



**Chico Velo**  
**125 W 3<sup>rd</sup> St. Suite 210**  
**530-343-8356**  
**[www.ChicoVelo.org](http://www.ChicoVelo.org)**



**CARD**

Regular Agenda Item 4.3



# **New Aquatic Facility – Conceptual Master Plan Review**

August 24, 2023



# AGENDA

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Introductions

Public / Stakeholder Input Summary

Market Summary

Preferred Concept Review

Operational Planning Overview

Discussion



**CARD**



# PUBLIC + STAKEHOLDER INPUT



CARD





# **CARD Aquatic Facility Public Input Summary**

Community Events

May 11 & 13

Social Pinpoint Engagement

May 8 – June 14, 2023

# Overall Engagement

## Social Pinpoint Website

**926** People took the survey

**~1,200** People voted on images

Short Survey

Out of the pictures you've seen in the image voting exercises, list the TOP 3 that you want included in the new aquatic facility:

One

Two

Three

What feature are you LEAST interested in?


While this new facility should serve all ages, do you believe more should be invested in any one or two age groups below?

Community Pool Amenities

Community Pool Amenities

YOUR VOTES 4 ALLOCATED 0

Party Pavilion



Concession Stand

Close

## Community Events 5/11 & 5/13

**~1,100** People voted on images in person



# Image Voting: Water Recreation Elements

## Top Five



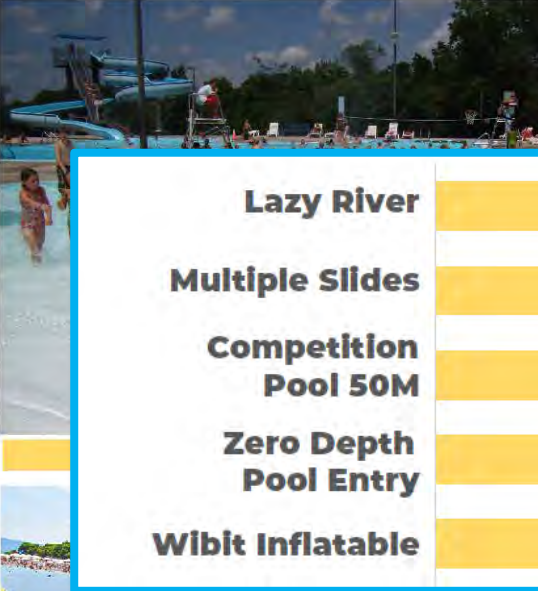
Lazy River



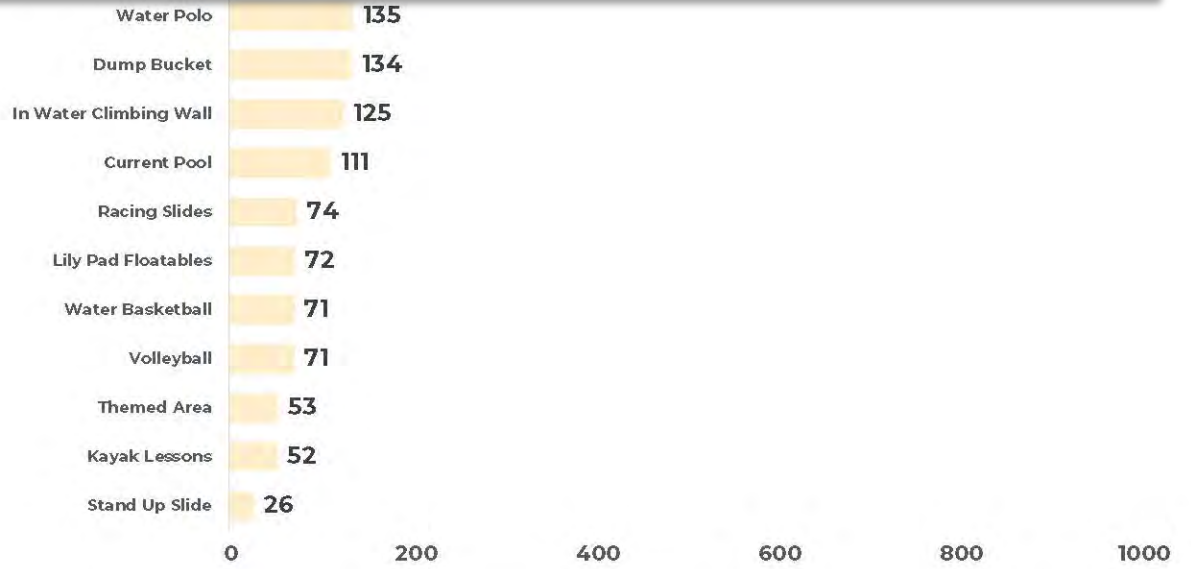
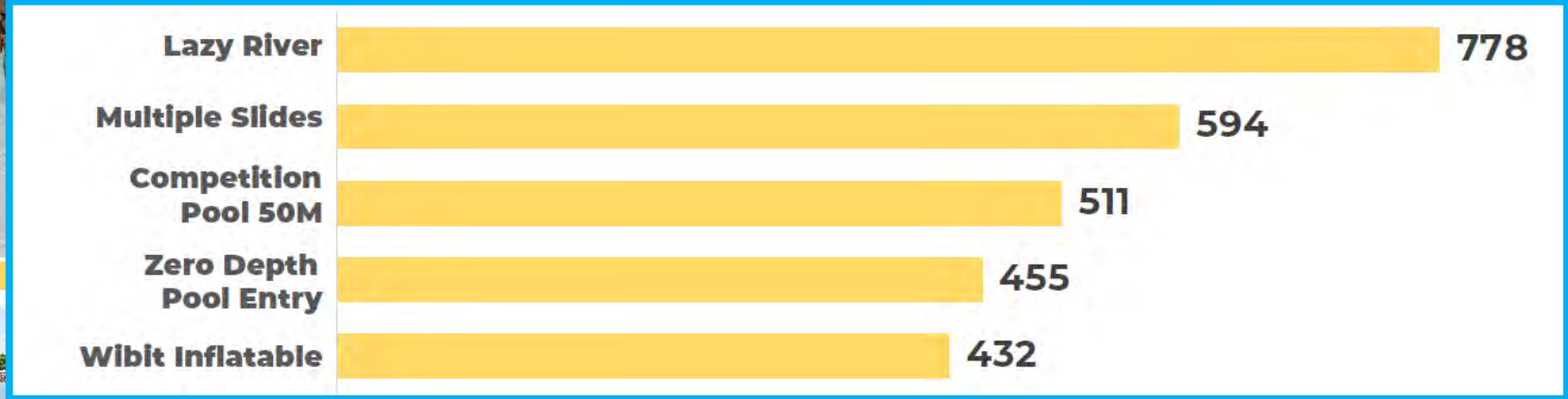
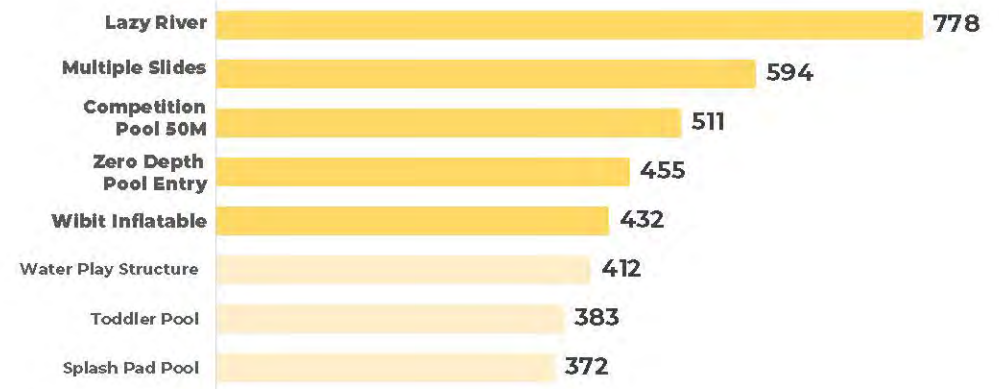
Multiple Slides



Competition Pool 50M



Wibit Inflatable



# Image Voting: Community Pool Amenities

## Top Five



**Shaded Play**



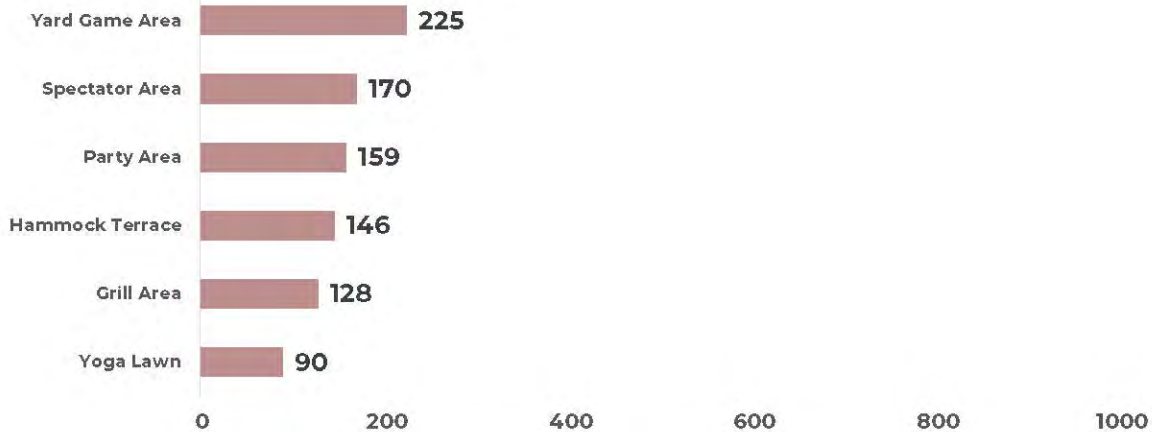
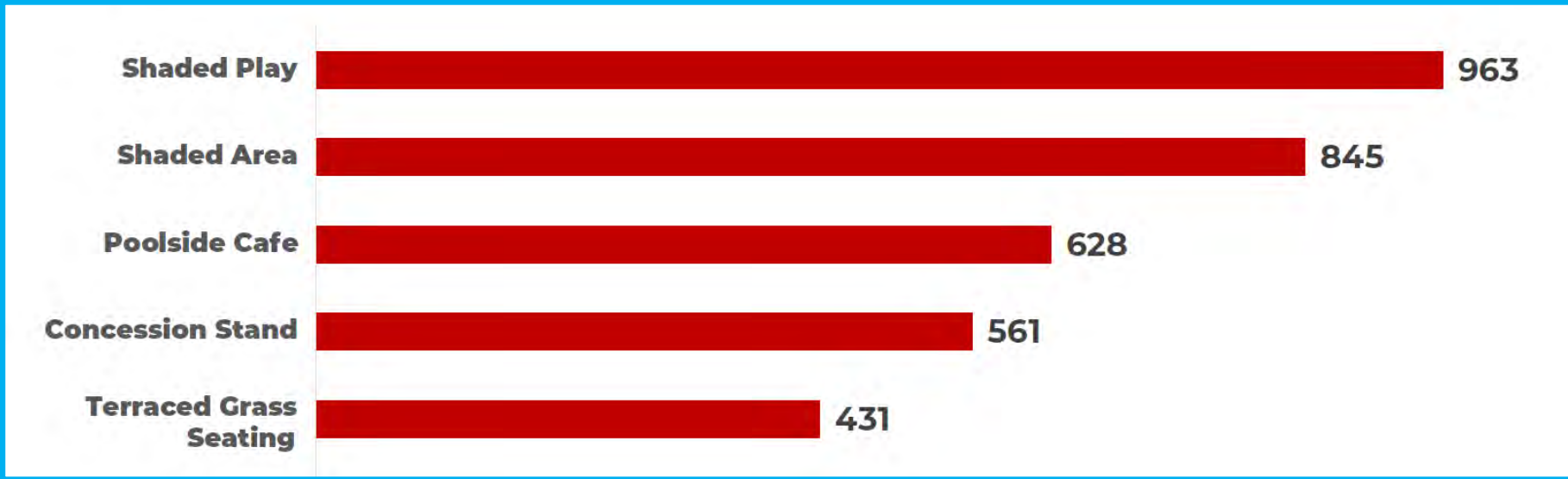
**Shaded Area**



**Terraced Grass Seating**



**Concession Stand**



# Image Voting: Large Water Rec Elements

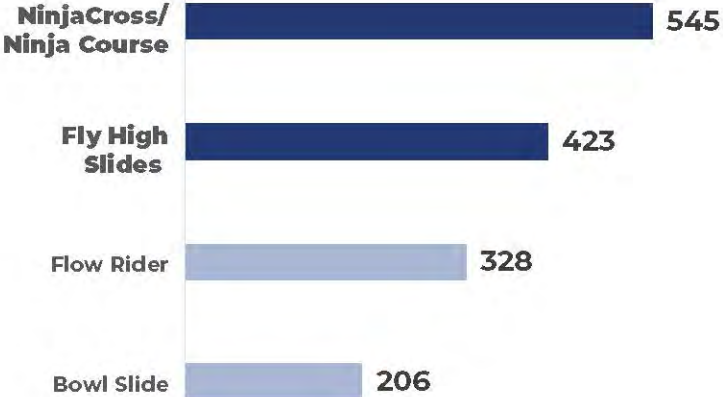
Top Two



NinjaCross/Ninja Course

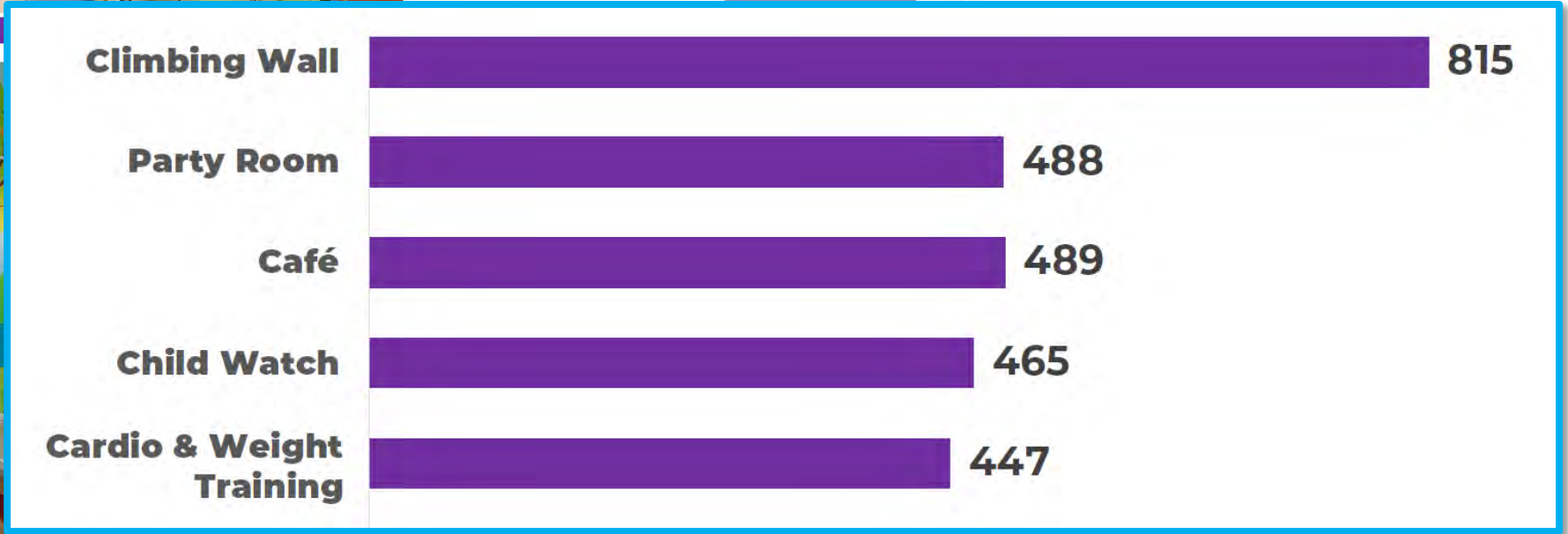
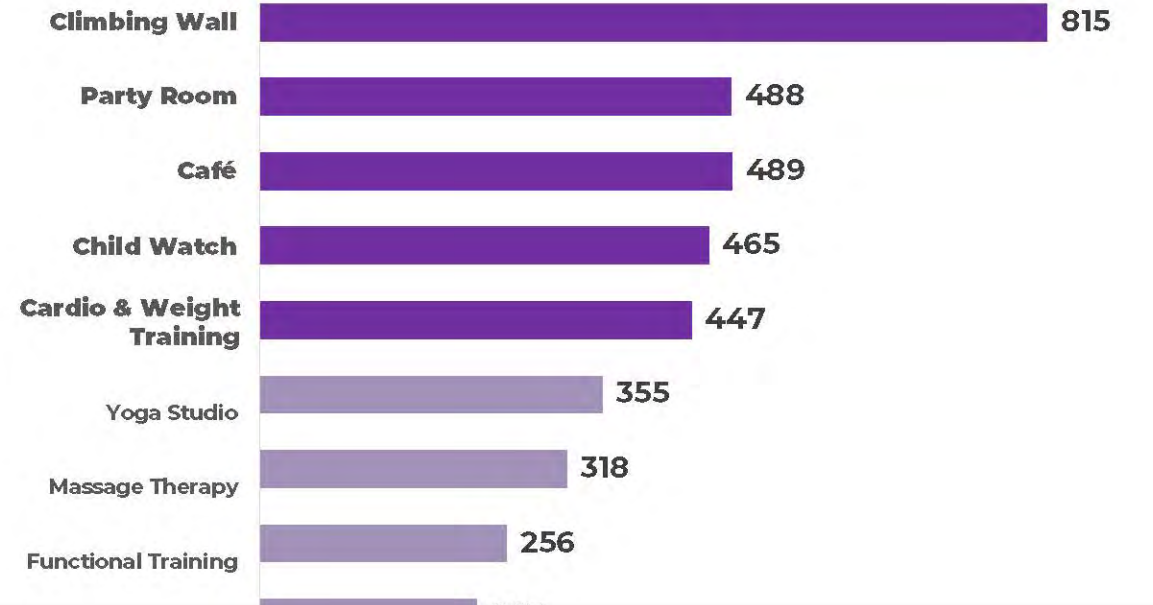


Fly High Slides



# Image Voting: Indoor Recreation

## Top Five





# Survey Results: Top Three Elements

List the top 3 elements (out of the images) you want in the new aquatic facility.



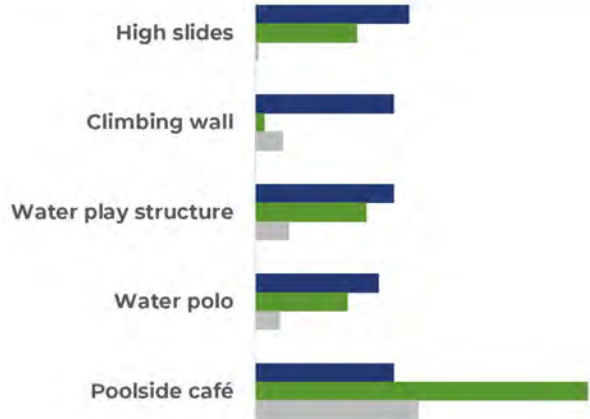
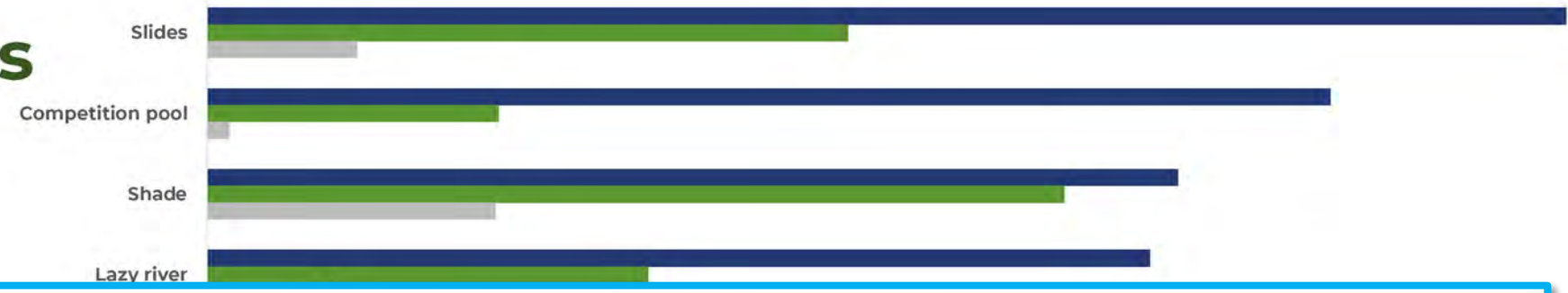
Slides



Competition Pool



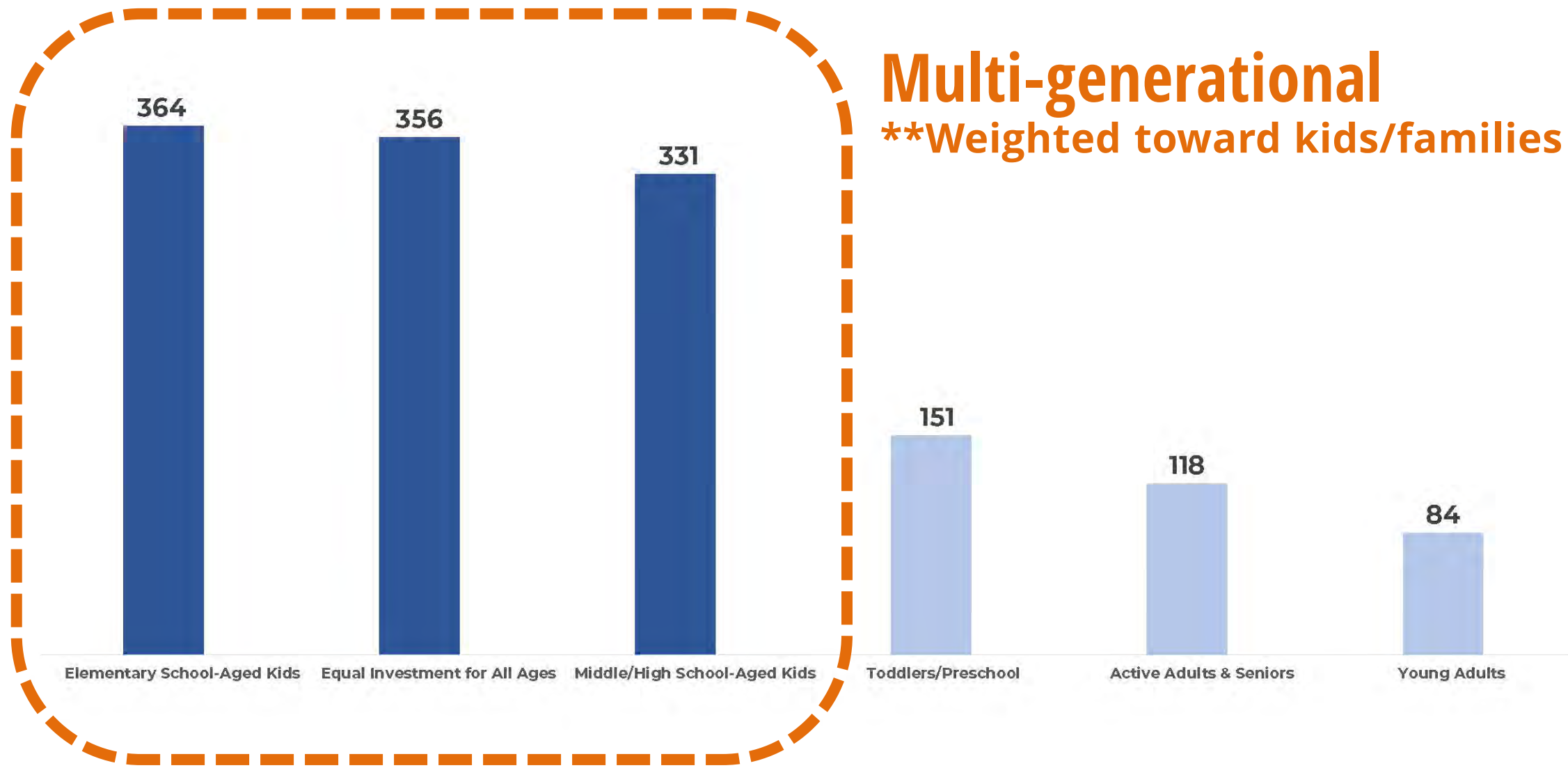
Shade



■ ONE  
■ TWO  
■ THREE

# Should we prioritize any age group?

While this new facility should serve all ages, do you believe more should be invested in any one or two age groups below?



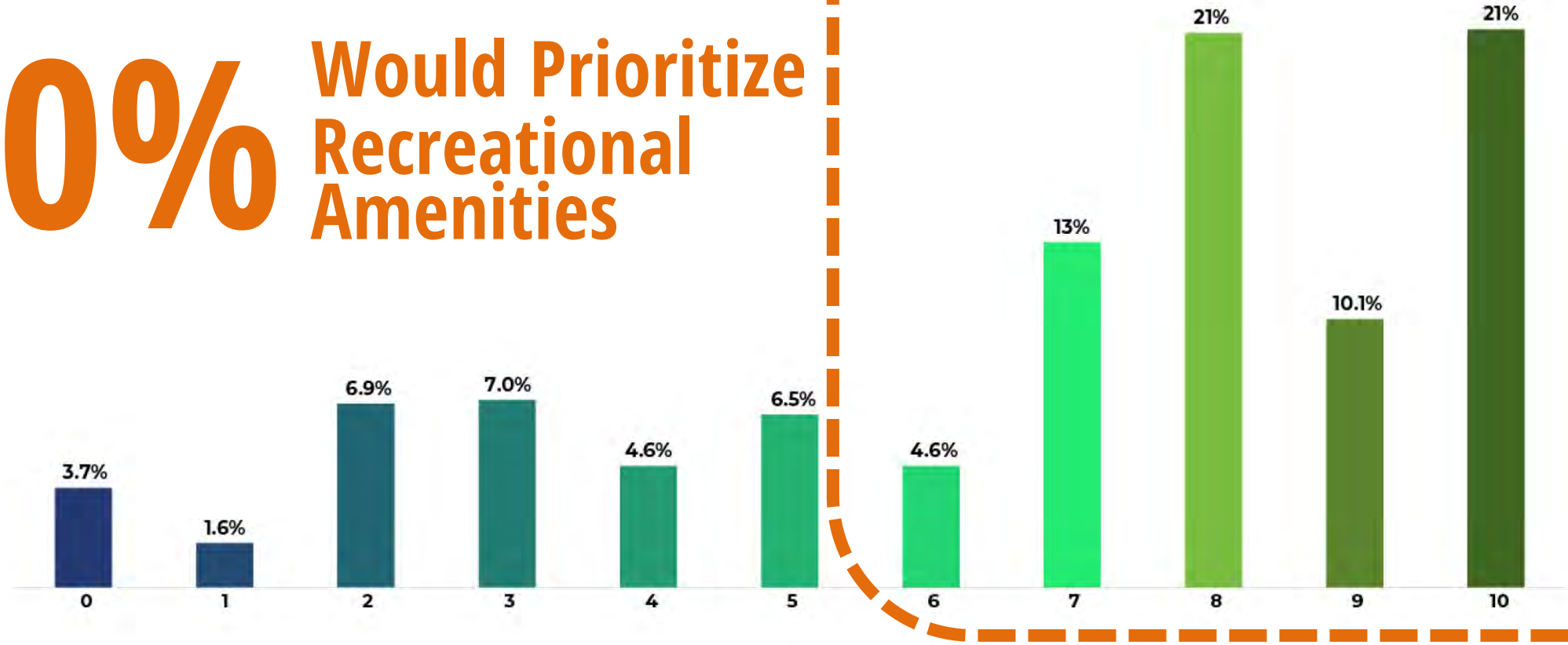
**Multi-generational**  
**\*\*Weighted toward kids/families**

# Survey Results: Balance of Competitive Swimming & Water Recreation

Move the sliding scale below to indicate what you believe would be the right balance of investment in Competitive Swimming (0) or Water Recreation (10).

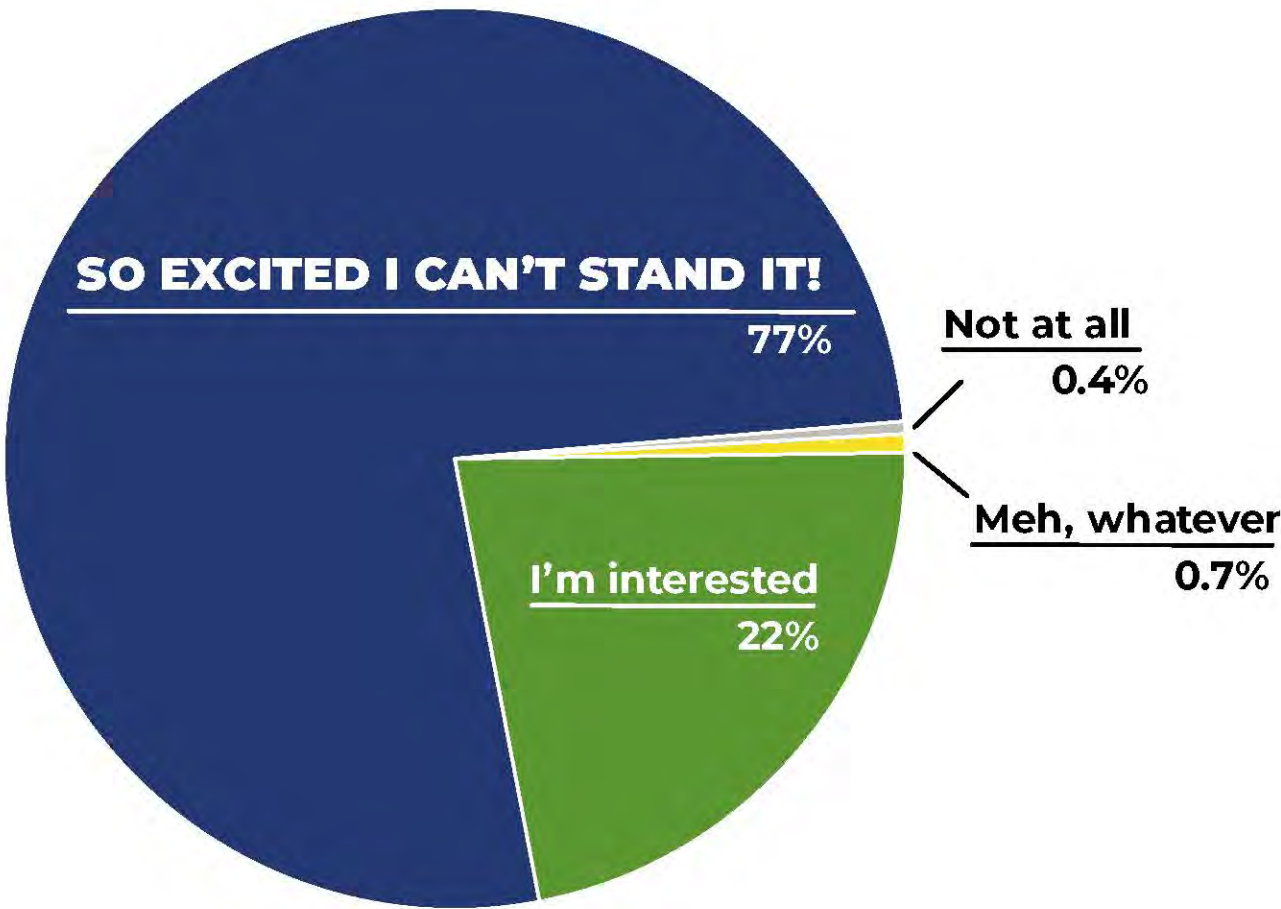
Competition ←—————→ Recreation

**~70%** Would Prioritize Recreational Amenities



# Survey Results: Excitement Level

How excited are you about this new aquatic facility?



# STAKEHOLDER INTERVIEWS

## KEY TAKE-AWAYS

- Consider the **economic development** benefits
- **Inclusive, Inviting, Welcoming**
  - Adaptive – Accessible
  - Socio-economic Accessibility
- **Multi-generational + Multi-cultural**
- **Sustainable** (operations)
- Master Plan for the Future (to **meet needs of the community**)
- Health & Wellness
- Education / **Learn to Swim** / Safety Training
- Strong desire to **host meets / keep local swimmers here**
  - Potential to add water polo
- Chico State + Butte College are interested in use / participating??



# MARKET SUMMARY



CARD



RAR  
ROLLS ANDERSON & ROLLS  
CIVIL ENGINEERS



CONFLUENCE

# CARD DEMOGRAPHIC PROFILE

- Population exceeds 100,000
- Low median age
- Income lower than CA
- MPI for swimming of 108

## KEY FACTS

119,263

Population



2.4

Average Household Size

33.5

Median Age

\$70,963

Median Household Income

## BUSINESS



5,835

Total Businesses



54,287

Total Employees

## INCOME



\$70,963

Median Household Income



\$43,070

Per Capita Income



\$85,831

Median Net Worth

## EDUCATION

6%

No High School Diploma



17%

High School Graduate



35%

Some College



41%

Bachelor's/Grad/Pr of Degree

## EMPLOYMENT



65.0%

White Collar



16.5%

Blue Collar



18.5%

Services



4.7%

Unemployment Rate

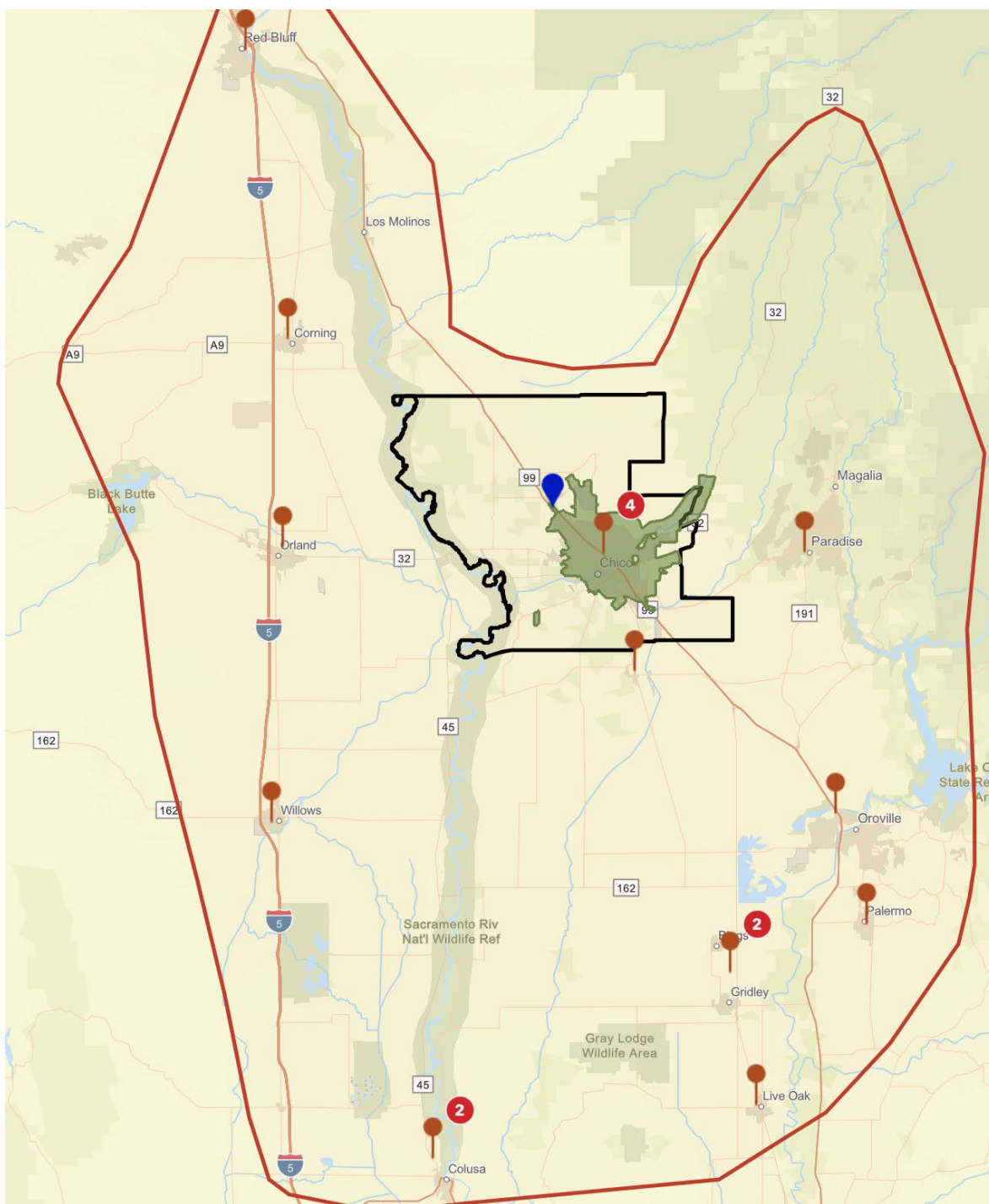
## Households By Income

The largest group: \$100,000 - \$149,999 (15.7%)

The smallest group: \$150,000 - \$199,999 (7.2%)

Indicator ▲	Value	Diff	
<\$15,000	11.9%	+0.8%	
\$15,000 - \$24,999	7.5%	-1.1%	
\$25,000 - \$34,999	8.2%	-1.4%	
\$35,000 - \$49,999	9.2%	-0.9%	
\$50,000 - \$74,999	15.0%	-1.3%	
\$75,000 - \$99,999	13.6%	0	
\$100,000 - \$149,999	15.7%	+0.7%	
\$150,000 - \$199,999	7.2%	+1.1%	
\$200,000+	11.7%	+2.1%	

# CARD ALTERNATIVE PROVIDERS

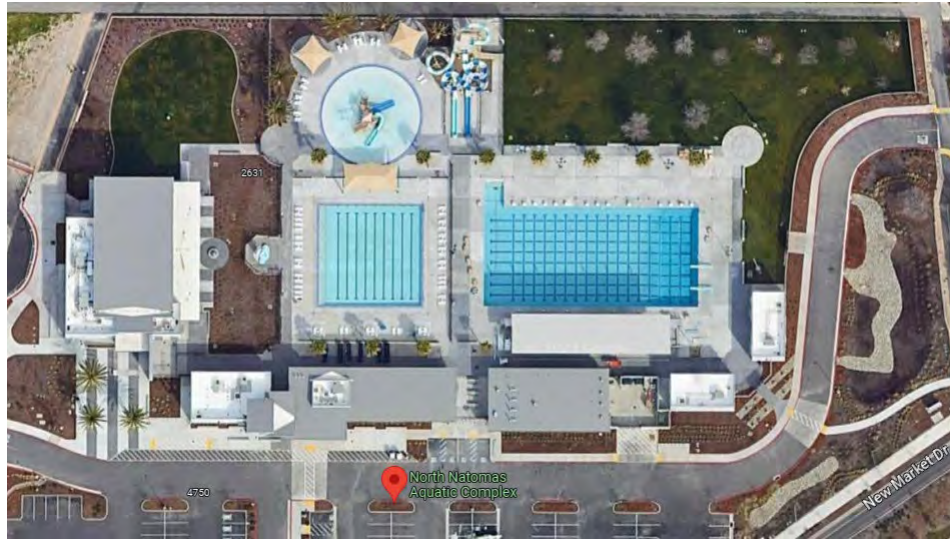


Pleasant Valley	Chico
Chico Sports Club	Chico
In Motion	Chico
Sycamore Pool	Chico
Teddy Pohler Memorial Pool	Corning
Nelson Pool	Oroville
Orland Pool	Orland
Willows City Pool	Willowss
Red Bluff Pool	Red Bluff
Colusa Indian Community	Colusa
Colusa Swimming Pool	Colusa
Williams Pool	Williams
Paradise Aquatic Center	Paradise
Palermo Pool	Palermo
Live Oak Pool	Live Oak
Gridley Pool	Gridley
Biggs Pool	Biggs
Durham Pool	Durham





Elk Grove  
Aquatic  
Center



North  
Natomas  
Aquatic  
Center



West  
Sacrament  
o Aquatic  
Center

# BENCHMARK FACILITIES



Wackford  
Community  
Center &  
Aquatic  
Center



Gauche  
Aquatic  
Park

# BENCHMARK FACILITIES



Steve  
Miklos  
Aquatic  
Center

# Estimate of Revenue & Expense Potential

## Component

- Meeting/Multi-Purpose
- Senior Activity Space
- Aerobics/Dance Room(s)
- Weight/Cardiovascular Space
- Competitive Pool (50M)
- Drop-In Child Care
- Kitchen
- Conventional Pool (25Y)
- Leisure Pool

## Expense

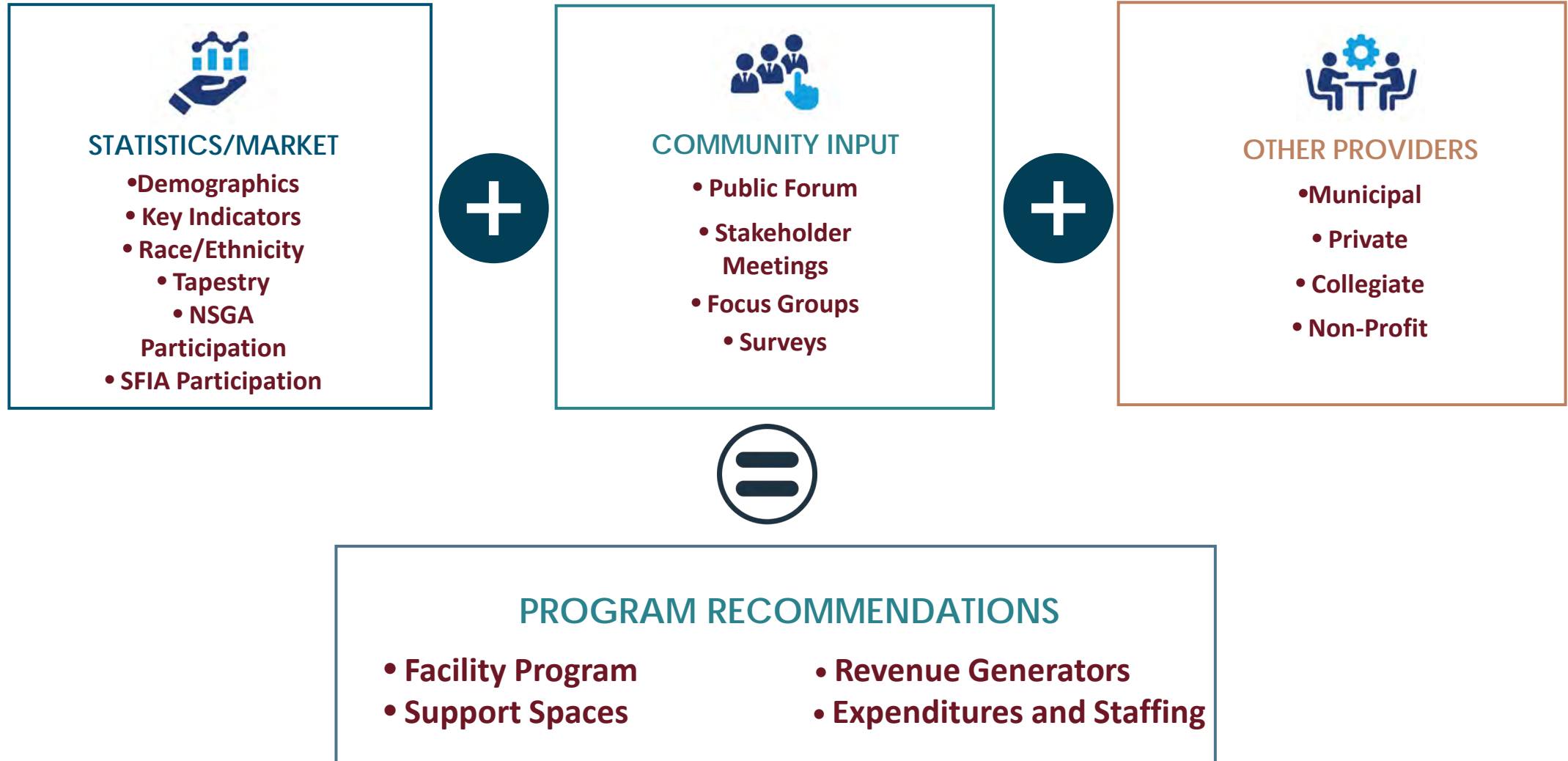
Medium  
Medium  
Medium  
Medium  
High  
High  
High  
High

## Revenue

Low  
Low  
High  
High  
Low  
Low  
Medium  
High



# MARKET DRIVEN PROGRAMMING



# CONCEPT REVIEW



# KEY FEATURES | LAZY RIVER



# KEY FEATURES | SLIDES



# KEY FEATURES | ZERO DEPTH ENTRY / KIDS POOL





# KEY FEATURES | FLOATABLES / WIBIT



# KEY FEATURES | 50M COMPETITION POOL



# KEY FEATURES | SHADE!



# KEY FEATURES | FLY-HIGH SLIDES and/or NINJA CROSS



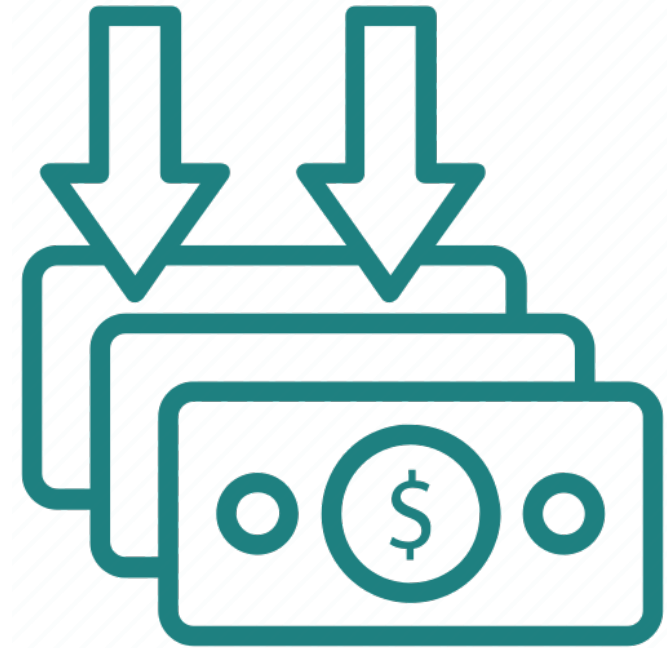
# OPERATIONAL PLANNING OVERVIEW



# Operational Plan (2025 Opening)

## Summer (Memorial Day through Mid-Aug)

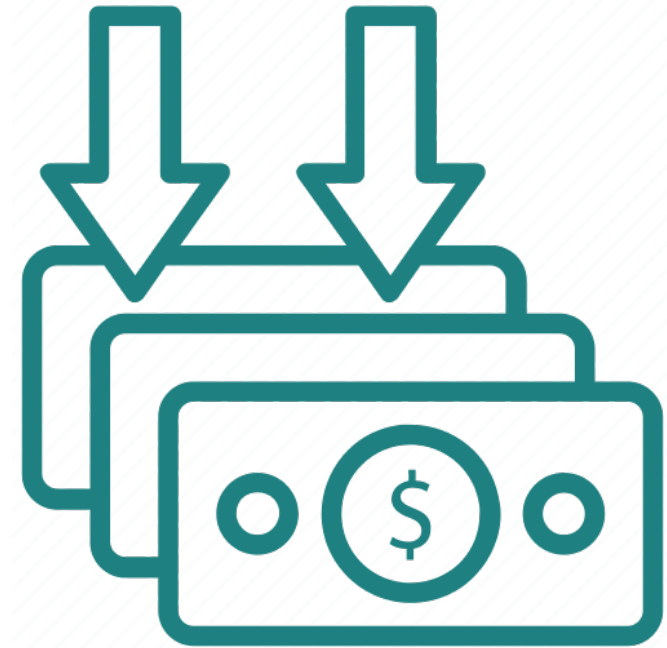
- Attendance – 85,000
- Fee Structure
  - Daily Admission
  - Season Pass



# Operational Plan (2025 Opening)

## Revenue Sources

- Admission Fees (Daily, Punch Pass, Season Pass)
- Programs (Aqua Fit, Swim Lessons, Dive-In Movies, Little Swimmers)
- Rentals (Swim Teams, Birthday Parties)



# Operational Plan (2025 Opening)

## Operating Costs

- Personnel (Full-time & Part-Time)
- Commodities (Supplies & Chemicals)
- Contractual (Utilities, Banking, Advertising, Misc.)
- Capital/Equipment Replacement Fund

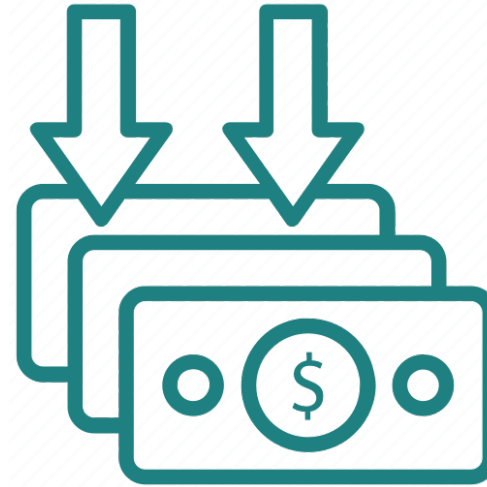




# Operational Plan (2025 Opening)

## Cost Recovery

Revenue	\$?????
<u>Expense</u>	<u>-\$?????</u>
<b>Total</b>	<b>\$?????</b>



*(Achieve 100% Cost Recovery)*

# NEXT STEPS

## *How do we get this in budget?*

- This is a Master Plan
- Continue refining the design
- **“Right-sizing” (that alone can yield over \$3M reductions)**
  - Reduce the 50m pool to have one bulkhead instead of two
  - Smaller/shorter slide concept with just an open and a closed flume into pool or run-out
  - Smaller leisure pool
  - Smaller river
  - Configure leisure pool/current channel to not require a bridge
  - Timing system and scoreboard – by swimming team (fundraising)
  - Eliminate crossing element and use Wibit in 50-meter pool
- Develop phasing strategies

# DISCUSSION



CARD



RAR  
ROLLS ANDERSON & ROLLS  
CIVIL ENGINEERS



CONFLUENCE



**POLICY 1035 Conflict of Interest**

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION 2</b>
<b>DATE OF LAST REVISION</b>	8/17/2023	<b>NEXT REVIEW DATE</b> 1/1/2025

**APPLIES TO**

Division	Administration, Board of Directors
Sub-Division	n/a

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	8/16/2018	Updated to reflect staffing titles	Ann Willman
2	8/24/2023	Reviewed to ensure compliance with the Government Code and update staffing titles	Holli Drobny

**RATIONALE**

The Political Reform Act prohibits a public official from using his or her official position to influence a governmental decision in which he or she has a financial interest. Every state and local agency must adopt a conflict of interest code that identifies all officials and employees within the agency who make governmental decisions based on the positions they hold. The individuals in the designed positions must disclose their financial interests as specified in the agency’s conflict of interest code. The Fair Political Practices Commission has primary responsibility for the impartial and effective administration of the Act.

To ensure conflict of interest codes remain current and accurate, each local agency is required to review its code at least every even-numbered year. The agency should receive a Biennial Notice as a reminder of this obligation from the Butte County Board of Supervisors.

**PROCEDURE**

Under the Act, a public official has a disqualifying conflict of interest in a governmental decision if it is foreseeable that the decision will have a financial impact on his or her personal finances or other financial interests. In such cases, there is a risk of biased decision-making that could sacrifice the public’s interest in favor of the official’s private financial interests. To avoid actual bias or the appearance of possible improprieties, the public official is prohibited from participating in the decision.

This regulation and the text here designating officials and employees and establishing disclosure categories shall constitute the conflict of interest code of the District.

**Disqualifying Financial Interests:** There are five types of interests that may result in disqualification from governmental decisions:

- 1) Business Entity. A business entity in which the official has an investment of \$2,000 or more in which he or she is a director, officer, partner, trustee, employee, or manager.
- 2) Real Property. Real property in which the official has an interest of \$2,000 or more, including leaseholds. (However, month-to-month leases are not considered real property interests.)
- 3) Income. An individual or an entity from whom the official has received income or promised income aggregating to \$500 or more in the previous 12 months, including the official's community property interest in the income of his or her spouse or registered domestic partner.
- 4) Gifts. An individual or an entity from whom the official has received gifts aggregating to \$520 or more in the previous 12 months.
- 5) Personal Finances. The official's personal finances, including his or her expenses, income, assets, or liabilities, as well as those of his or her immediate family.

## **Recusal Requirements**

An official with a disqualifying conflict of interest may not make, participate in making, or use his or her position to influence a governmental decision. When appearing before their own agency, an official influences a decision any time the official takes any action, including directing a decision, voting, providing information or a recommendation, or contacting or appearing before any other agency official. Certain officials have a mandated manner in which they must disqualify themselves from decisions made at a public meeting (including closed session decisions) and must publicly identify a conflict of interest and leave the room before the item is discussed.

## **Statements Of Economic Interests - Form 700**

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as [Form 700](#). The Form 700 provides transparency and ensures accountability in two ways:

- 1) It provides the necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
- 2) It serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

The annual filing date for Form 700 is April 1.

## **Designated Positions**

Designated positions shall be identified within the District to demonstrate who makes or influences governmental decisions. These positions will file Form 700 Statements of Economic Interests with the District. These positions are required to file the applicable individual schedules to report investments, business positions, sources of income, and interests in real property

# 1035

located in the District's jurisdiction. The applicable schedules to be filed for each position are based on the disclosure category assigned to the designated position.

- 1) Board Member – Category 1
- 2) District Legal Counsel – Category 1
- 3) General Manager – Category 1
- 4) Director – Category 1
- 5) Manager – Category 1
- 6) Supervisor – Category 1
- 7) Consultant – Category 2

Designated employees shall file statements of economic interests with the Clerk of the County of Butte.

## **Disclosure Categories:**

### Disclosure Category 1

Persons in this category shall provide full disclosure. This includes interests in real property located entirely or partly within District boundaries, within two miles of District boundaries, and any land owned or used by the District. This also includes investments or business positions in or income (including gifts, loans, and travel payments) from sources that provide, plan to provide or have provided in the last two years facilities, goods, software, hardware, or services, including consulting services, to the District, or are engaged in the acquisition of real property within the District. Persons in this category will complete schedules in the Form 700:

- A-1, Investments Stocks, Bonds, and Other Interests (Ownership Interest is Less Than 10%)
- A-2, Investments, Income, and Assets of Business Entities/Trusts (Ownership Interest is 10% or Greater)
- B, Interests in Real Property
- C, Income, Loans, and business Positions (other than Gifts and Travel Payments)
- D, Gifts
- E, Gifts, Travel Payments, Advances, and Reimbursements

### Disclosure Category 2:

Certain consultants to public agencies may qualify as public officials because they make, participate in making, or act in a staff capacity for governmental decisions. Agencies determine who is a consultant and the level of disclosure and may use Form 805.

The District may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and, thus, is not required to comply with the full disclosure requirements described above but instead must comply with more tailored disclosure requirements specific to that consultant. Such a determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the disclosure requirements.

**Contents and Timing of Filing**

- 1) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.
  - a. *Contents of Initial Statements*: Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.
- 2) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.
  - a. *Contents of Assuming Office Statements*: Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.
- 3) Annual Statements. All designated employees shall file statements no later than April 1.
  - a. *Contents of Annual Statements*: Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Government Code section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to 2 Cal. Code Regs. section 18754.
- 4) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.
  - a. *Contents of Leaving Office Statements*: Leaving office statements shall disclose reportable investments, interests in real property, income, and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

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**Authority:** Political Reform Act (Government Code §§ 81000, et seq., Political Practices Commission ("FPPC") has adopted a regulation (2 California Code of Regulations § 18730), [www.fppc.ca.gov](http://www.fppc.ca.gov)

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Author (print and sign)

Date

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Annabel Grimm  
General Manager

Date

Approved by the Board of Directors on: \_\_\_\_\_



**POLICY # 2200** Disposal of Surplus Supplies and Equipment

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION # 2</b>
<b>DATE OF LAST REVISION</b>	6/22/2023	<b>NEXT REVIEW DATE</b> 7/1/2025

**APPLIES TO**

Division	District
Sub-Division	Finance Department

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	10/28/2021	Initial	Finance Manager
2	06/22/2023	Minor Editorial Updates	Angie Carpenter, Finance Manager

**RATIONALE**

To efficiently maintain District operations, it is necessary to have a policy for the identification and disposition of surplus property including materials, supplies, and equipment. The term "surplus property" shall mean any property other than real property that is no longer needed or usable by the District. The purpose of this policy is to establish a procedure for the fair and equitable disposition of surplus property and to ensure internal checks and balances. It is the intention of the District to seek opportunities for the reuse of these items before disposal.

**PROCEDURE****Supplies and equipment valued at \$10,000 or less**

The General Manager or their designee shall have the authority to dispose of surplus property that has a current value of \$10,000 or less (considered a de minimus value). These items may be donated to a charitable organization, recycled, sold, destroyed, or disposed of as junk.

**Supplies and equipment valued at \$10,001 or greater**

The General Manager or their designee shall present a list of surplus properties valued at \$10,001 or greater to the Board of Directors for their review and approval prior to the disposition of the property. Once declared surplus, the General Manager or their designee shall determine which of the following methods of disposition is appropriate for each item.

- Return to Manufacturer – The surplus property may, when possible, be returned to the manufacturer for buy-back or credit towards the purchase of new items.
- Sale – The District may offer surplus property for sale. All surplus property is for sale "as-is" and "where is" with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility, or usability. Appropriate methods of sale are as follows:

- Public Auction – The surplus property may be sold at a public auction. The District may contract with a professional auctioneer.
- Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsive bidder.
- Negotiated Sale – The surplus property may be sold directly to a purchaser so long as it is publicly advertised through flyers, newspapers, or internet-based webpages.
- Scrap – Surplus property with a minimal fair market value may be sold as scrap.
- Disposal – If the District is unable to sell the surplus property after using the methods provided above, or if the cost of locating a buyer exceeds the estimated sale price of the item(s), the property may be donated to a charitable organization, recycled, destroyed, or disposed of as junk.

**Removal of District Logos**

Especially in the case of motor vehicles, care should be taken to remove all logos and other symbols on the surplus property prior to the sale. This will reduce the opportunity for citizens to think the vehicle has been stolen, or is being used improperly, etc.

**Proceeds**

All sales of surplus property shall be paid to the District by check or cash with a written receipt. The General Manager or his/her designee shall be authorized to sign bills of sale and any other documents evidencing the transfer of surplus property by and on behalf of the District.

**Record Keeping**

The disposition of all surplus items will be documented with the following information (as it applies): method of disposition, date of release from inventory, receiving party, and compensation.

**Conflicts of Interest**

As required by Government Code Section 1090, no person who makes, participates in the making of, or influences the decision to dispose of surplus property, may bid on or purchase surplus property from the District. This includes, but is not limited to, District Board Members, and District staff.

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**Authority:** General Manager, Finance Manager

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Author

Date

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Annabel Grimm  
General Manager

Date

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Board of Directors Approval

Date



**POLICY 2225** Capital Asset and Project Policy

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION # 2</b>
<b>DATE OF LAST REVISION</b>	6/22/2023	<b>NEXT REVIEW DATE</b> 7/1/2025

**APPLIES TO**

Division	Districtwide
Sub-Division	Finance Division

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	10/28/2021	Initial	Finance Manager
2	06/22/2023	Updated the definition of Capital Asset & increased capitalization threshold	Angie Carpenter, Finance Manager

**RATIONALE**

The Capital Asset and Project Policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets (also known as fixed assets) that are to be recorded in the District’s annual financial statements. Capital asset tracking is required for the following reasons:

- To safeguard a sizeable investment.
- To identify responsibility and oversight of equipment.
- To assist in the formulation of acquisition and retirement policies through the accumulation of data regarding prices, sources of supply, and useful life.
- To provide data for financial reporting.
- To provide information for insurance purposes.

**PROCEDURE**

A capital asset is any tangible asset purchased for use by the District that: (1) has an economically useful life that extends beyond 12 months, and (2) was acquired or produced for a cost of \$25,000 or more. Capital assets include equipment, buildings, building components and improvements, land, land improvements, leasehold improvements, infrastructure, technology software and hardware, vehicles, and construction in progress. Capital assets must be capitalized and depreciated for financial statement purposes in accordance with Generally Accepted Accounting Principles (GAAP).

Bulk purchases of similar items that have an aggregate value of \$25,000 or more are not capitalized. **Example:** The District purchases 20 computers at \$2,000 each. The total purchase of \$40,000 will not be considered a fixed asset purchase.

Items that are routinely purchased as a set and have a value of \$25,000 or more will be capitalized and depreciated. **Example:** If a conference table and ten chairs were purchased from the same vendor as a set, and the cost of the table was \$5,000 and the cost of each chair was \$2,000 for a total cost of \$25,000, then the purchase would be considered a capital expenditure. The total cost would be depreciated over the life of the asset.

### **Capital Asset Categories**

There are several types of capital assets. Assets must exceed \$25,000 to be considered capital assets.

#### Equipment

These assets are not permanently affixed to a part of a building but are of a relatively permanent nature. **Examples:** Desks, refrigerators, mowers, floor machines, vacuums, and leaf sweepers.

#### Buildings

Buildings are roofed structures used for the permanent shelter of persons, furniture, and equipment. They are defined as physical property of a permanent nature.

#### Building Components

Permanent structural attachments that are not intended to be removed, that function is a part of the structure. They add value to the existing asset either by lengthening its estimated useful life or increasing its service capacity. **Examples:** Plumbing, electrical systems, water fountains, and HVAC systems.

#### Building Improvements and Renovations

Major improvement projects that will extend the useful life of the asset, increase efficiency, or add new capabilities will be capitalized. **Example:** Replacing a building roof. All costs including parts and labor will be part of the total cost of the project.

Routine maintenance that includes parts and/or labor utilized to perform minor repairs on an existing asset. These shall be expensed in the period incurred. Routine maintenance would not be capitalized if under \$25,000. **Example:** Painting an office, replacing a sink faucet, fixing a broken window.

#### Land

The land is defined as the solid part of the earth's surface whether improved or unimproved. Land does not get depreciated over time. The acquired value is recorded for the cost of the land.

#### Land Improvements

Modifications to outside areas. These are improvements that add value to land but do not have an indefinite useful life. **Example:** Installation of sidewalks, parking lots, playgrounds, fences, and lighting.

### Leasehold Improvements

These are improvements made to a leased property that will revert to the lessor (property owner) at the expiration of the lease. Leasehold improvements include the construction of new buildings or improvements made to existing structures by the lessee (tenant), who has the right to use these leasehold improvements over the term of the lease. Moveable equipment and/or office furniture that is not attached to the leased property is not considered a leasehold improvement. **Example:** Installation of playgrounds, restrooms, shop building, and basketball courts.

### Infrastructure

An underlying base or foundation. These are long-lived assets that are stationary in nature and can be preserved for a significantly greater number of years than other assets. **Examples:** Sewer lines, roads, water systems, dams, drainage systems, culverts, and curbs.

### Technology Software

Computer software includes all programs designed to cause a computer to perform a desired function. These would not be capitalized if under \$25,000. **Example:** Registration Software, Microsoft Office, and Laserfiche.

### Technology Hardware

Includes all parts designed for the computer to function as intended. These would not be capitalized if under \$25,000. **Examples:** Hard drives, monitors, keyboards, printers, scanners, cameras, and cell phones.

### Vehicles

Vehicles are a mode of transportation that can transport one or more individuals. If the purpose is not to transport at least one individual, then the equipment is not considered a vehicle. For example, a mower is a piece of equipment designed to mow the grass. Although it is guided by an individual, it is not designed to transport an individual, thus it is considered equipment rather than a vehicle.

Vehicles shall have a Vehicle Identification Number (VIN). Vehicles shall be registered with the California Department of Motor Vehicles and given an exempt license plate. **Example:** Truck, car, aircraft, ski mobile, and helicopter.

### Construction in Progress

This category is used for costs incurred to repair, construct or develop an asset before it is substantially ready to be placed into service. Once it is placed into service, it is reclassified into the appropriate category.

### Intangible Assets

These are defined as those assets that lack physical substance and are nonfinancial in nature. **Examples:** Easements, land use rights, patents, and trademarks.

**Purchasing**

Capital asset purchases shall be approved by the Board of Directors. If the capital asset has been approved through the budget process, the purchase of the capital asset will be done in accordance with the Purchasing Policy. If the capital asset has not been approved through the budget process, then it must be approved by the Board of Directors prior to purchase.

Technology purchases must be ordered and/or approved by the IT Administrator prior to purchase. All Technology purchases shall be tagged with a control number for tracking purposes without regard to price. Items with a value of less than \$25,000 shall be recorded and tracked by the IT Administrator as "Small Items Inventory". This inventory shall be audited annually.

See the Purchasing Policy for further clarification.

**Tracking**

The Department Manager of the employee ordering the goods will be the responsible party to receive the items ordered and ensure that what was ordered was received in good condition and correctly. The responsible employee shall complete the District's Capital Asset Form and submit it to the Finance Department upon purchase of the item(s).

Technology purchases shall be the responsibility of the Business Services Manager to receive and ensure accuracy and condition.

All capital assets shall be recorded on the District's Capital Asset Inventory and shall be tagged with a control number for tracking purposes. The Finance Department will issue the control number to the responsible employee. The Capital Asset Inventory shall be audited annually by the Finance Department.

**Depreciation**

Depreciation is the process of allocating the cost of tangible property over a period, rather than deducting the cost of an expense in the year of acquisition. At the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period will equal the original cost less salvage value. To calculate depreciation on a capital asset, the following five factors must be known:

- The date the asset was placed in service.
- The asset's acquisition value
- The asset's salvage value
- The asset's estimated useful life
- The depreciation method

**Service Date**

To avoid complications of depreciating each asset from the specific date on which it was placed in service, the District will be using the Full Month Convention. Under the Full Month Convention, property placed in service at any time during a given month is treated as if it had been placed in service on the first day of that month. This allows depreciation to be taken for the

entire month in which the asset is placed in service. If the property is disposed of before the end of the useful estimated life, no depreciation is allowed for the month of disposition.

#### Acquisition Cost

Capital assets should be recorded at historical cost. Historical cost is the value of the asset on the date acquired by the District. This is usually the net invoice price of the equipment, including the cost of modifications, attachments, and accessories to make the equipment operable. Other charges such as the cost of installation, transportation, and taxes should be included in determining the acquisition cost. Donated capital assets shall be recorded at their fair market value at the date of acceptance by the District.

#### Salvage Value

The value the capital asset is expected to have when it is no longer useful for its intended purpose. The salvage value is the amount for which the asset could be sold at the end of its useful life.

#### Estimated Useful Life

The estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased.

<b>Asset Type</b>	<b>Estimated Useful Life</b>
Equipment	5 Years
Buildings	30 Years
Building Components	20 Years
Building Improvements/Renovations	20 Years
Land	NONE – Non-Depreciable
Land Improvements	5 – 30 Years
Leasehold Improvements	5 – 30 Years or end of lease term, whichever is shorter
Infrastructure	10 – 30 Years
Technology Software	3 Years
Technology Hardware	3 Years
Vehicles	5 Years
Construction in Progress	NONE
Intangible Assets	5 – 20 Years



Depreciation Method

Refers to the method of depreciating an asset. At the time a fixed asset is acquired, the cost is capitalized and subsequently depreciated. The District shall use the straight-line method over the asset's estimated useful life. Through this method, the depreciation amount is calculated by dividing an asset's depreciable cost by its estimated life. The depreciation amount is written off evenly over the useful life of the asset. The same amount is taken each year. Fixed assets with a value of less than \$25,000 are expensed in the period acquired.

**Disposal**

See the Disposal Surplus Property Policy for details on the disposal of capital assets.

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**Authority:** General Manager

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Author

Date

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Annabel Grimm  
General Manager

Date

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Board of Directors Approval

Date

**POLICY 5100 Reasonable Accommodations & Inclusion Policy**

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION # 2</b>
<b>DATE OF LAST REVISION</b>	8/15/2023	<b>NEXT REVIEW DATE</b> 8/15/2025

**APPLIES TO**

Division	Recreation
Sub-Division	Inclusion

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	1/24/2020	Initial	Ann Willman
2	8/15/2023	Updated to redefine the timeliness related to the Registration/Accommodation Request.	Anjie Goulding, Ben Kaiser

**RATIONALE**

This policy is designed to ensure compliance with the Americans with Disabilities Act of 1990 (ADA) and to facilitate opportunities for program participants with disabilities to engage in recreational pursuits in the most integrated setting possible. This policy establishes consistent procedures and guidelines for the participation of persons with disabilities in programs, activities, and services offered by the District.

The District makes every reasonable effort to ensure that its programs, activities, and services, when viewed in their entirety, are readily accessible and usable by individuals with disabilities. It affirms its commitment to assist individuals in developing and implementing a healthy and balanced leisure lifestyle by decreasing barriers to participation through program adaptations and accommodations, with the following goals in mind:

1. To provide quality recreational and support services to persons with disabilities in a non-threatening environment.
2. To increase community awareness and availability of Reasonable Accommodations & Inclusion support services.
3. To provide training and education to District staff on Reasonable Accommodations & Inclusion support services.

# 5100

## PROCEDURES

### Registration/Accommodation Request

- 1) Participants in need of reasonable accommodations should select and register for the program or activity they wish to participate in.
- 2) Within two (2) business days of registration for a program or activity, participants should complete and submit an Accommodation Request Form online, in person at the District Office, or via mail. Once received, a staff member will contact the parent/guardian/individual to discuss the accommodations that are required for the participant to successfully participate in the program.
- 3) Participants must indicate at the time of registration that they require accommodations in order to participate in the activity or program. Upon registration, a **minimum of four (4) weeks** prior to the start of the activity will be required to allow staff adequate time to evaluate the need for, and to make, all reasonable accommodations and to minimize any logistical difficulties in providing certain services. Failure of a participant to provide this required minimum four-week advance notice may limit or delay the District in providing accommodation.

### Assessment and Accommodation Plan

- 1) Participants in need of reasonable accommodations, and/or their family members, will be required to participate in an Intake/Assessment process which includes a review and discussion about the information contained within the Accommodation Request Form previously submitted. This Intake/Assessment process is conducted by staff and is intended to enable staff to understand and identify specific accommodations or support services necessary for participation. Upon completing the intake process, staff will work with the participant/participant's guardian to develop a customized Accommodation Plan, specific to each program or activity.
- 2) If, through the assessment process, staff determines that reasonable accommodations or support services cannot be provided for the participant as originally requested, alternative options will be discussed with the participant and/or their family members.
- 3) If an accommodation or support service is denied, the District will provide a letter to the participant and/or their legal guardian, outlining the type of accommodation requested, what the District considered or attempted, why the request was denied, and any alternative accommodations that were offered.

### Participant Monitoring and Evaluation

## 5100

- 1) The appropriate staff member will coordinate with program/activity staff member to modify each individual's specific Accommodation Plan as needed based upon the participant's experience in the program/activity.
- 2) Modifications to the participant's Accommodation Plan may need to be discussed with their parent/guardian or other family members.

### **Personal Care Assistance & Toileting**

Individuals with disabilities are welcomed and encouraged to participate in all CARD programs; however, CARD does not provide direct assistance with toileting, feeding and/or dressing.

Participants needing this higher level of assistance are permitted to bring their own personal assistant to the program or activity (at no additional charge) to provide any necessary personal care. Please be advised that the personal assistant may be subject to fingerprinting and a criminal background check depending on the registered program or activity. Other invasive procedures or assistance, such as tube feeding, catheterization, injections, or oxygen tank monitoring also are not provided by the District.

Staff may provide indirect assistance with toileting through the use of verbal cues and reminders, and may provide assistance with dressing (i.e., snapping, buttoning of clothing). District staff, however, do not provide aid with diapering of participants. In some cases, staff may assist with lifting if a two-person lift is necessary.

### **Social Behavior & Safety**

Under the ADA, an accommodation is not reasonable if it compromises the safety of the staff and/or participants, and/or significantly alters the purpose of the program or activity. Safety issues will be formally identified and recorded.

If a participant's behavior is detrimental to the group or to the participant themselves (i.e., kicking, biting, hitting, spitting, self-abusing, refusal to stay with the group), a parent/guardian will be called to pick up the participant immediately. If the behavior continues, a Behavior Plan will be added to the Accommodation Plan, and possible removal from the program or activity could result if the behavior cannot be reduced or eliminated.

If a parent/guardian has not requested accommodations/modifications and has registered the participant for a program, and it is thereafter determined and communicated that an accommodation/modification is needed, the following steps will be taken.

## 5100

- If a participant is deemed to be disruptive or unsafe, the participant will be removed from the program until a parent/guardian meeting, inclusion profile and discussion of the accommodation/modification have been completed and a determination has been made by the District that the participant may return to the program.
- If accommodation/modification includes the need for additional staff, there may be a time delay for the participant to re-enter into the program until appropriate staffing is acquired.
- If it is determined that no accommodation/modification is needed, the participant may participate in the program but must continue to meet the basic qualifying skills of the program.

### **Types of Reasonable Accommodations**

Reasonable accommodations specifically mentioned in the ADA include, but are not limited to, the following:

- Additional staff: Providing additional employees or trained volunteers to assist the participant.
- Additional staff training
- Auxiliary Aids or Services: This may include sign language interpreters, note takers, assistive listening services, cassette versions of documents, and Braille documents.
- Changes to Rules and Policies: When a rule can be changed without resulting in a fundamental alteration of the service, it must be changed for the person with a disability.
- Adaptive Equipment: Many vendors make adaptive sports equipment, adaptive game pieces, adaptive card holders, special eating utensils, and adaptive musical instruments. CARD shall make every effort to acquire adaptive equipment, if requested.
- Removal of Non-Structural Architectural Barriers: This will occur only when it is "readily achievable" to do so. When barrier removal is easily accomplishable and able to be carried out without much difficulty or expense. (ADA 36.304)
- Other Effective Modifications: Public entities do not necessarily have to make each of their existing facilities accessible. The District will make every effort to evaluate how to provide program access through any number of methods. This may include alteration of existing facilities, acquisition or construction of additional facilities, relocation of a service or program to an accessible facility, or provision of services at alternate accessible sites.

# 5100

## Undue Burden

Reasonable accommodations for qualified participants are determined by individual need, programmatic elements, and staff competencies. Although the District will give primary consideration to an individual's choice of accommodation, including auxiliary aids/services, the District may deny an accommodation if providing the accommodation would result in a fundamental alteration in the nature of the program, activity or service, or result in an undue financial or administrative burden. In such instances, the District will reasonably attempt to furnish another auxiliary aid that does not result in a fundamental alteration or undue burden.

The District shall abide by the three legally identified categories to evaluate the determination of undue burden:

- Undue Administrative Burden: When all existing and available resources are applied and an accommodation cannot be found, CARD has complied with the ADA requirements.
- Undue Economic Burden: When the cost of an accommodation will result in a substantial financial burden to CARD, a finding of economic burden is justified. In this situation, the overall CARD budget is used to determine the economic burden, and not that of the individual program or division budget.
- Fundamental Alteration: When the accommodation could be made, but would fundamentally change the activity or the policy, the accommodation need not be made.

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**Authority:** General Manager, Americans with Disabilities Act of 1990 Section 36.304

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Author (print and sign)

Date

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Annabel Grimm  
General Manager

Date

# 5100

Approved by the Board of Directors on: \_\_\_\_\_

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Anjie Goulding  
**SUBJECT:** CPR and First Aid Practices

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## **BACKGROUND**

At the August 25, 2022, Board Meeting, staff discussed with the Board the Accommodation and Inclusion Policy. The policy referred to the administration of medication, with the most common being the use of an EPI pen. The practice of storing and administering medication to program participants began in 2016. Staff recommended removing this language and informed the Board that we had been in contact with Special District Risk Management Authority (SDRMA), the District's insurance provider, for coverage information and guidance on best practices.

*Assembly Bill (AB) 1386, Low. Emergency medical care: epinephrine auto-injectors*, approved in September 2016, outlines the regulations for agencies who render this kind of aid. Specifically, there are various training, certification, and reporting requirements.

## **UPDATE**

Staff has developed a CPR, First Aid, and Automated External Defibrillator (AED) training plan for the District. Through a partnership with Lifeline Training Center, the District hosted a series of CPR, First Aid, AED trainings in Spring 2023 and required all staff in Director, Program Manager, Coordinator, and Full Time Park Staff roles to obtain this training. As new staff are hired into these roles, their onboarding will ensure they obtain this training within 30 days of hire. Staff will be required to maintain this certification while holding their position.

In addition, the District worked with SDRMA to implement AEDs at our sites. The District now has AEDs located at the Community Center, Dorothy Johnson Center, Chico Creek Nature Center, PV Rec Center, PV Pool, Lakeside Pavilion and Community Park Field House.





**RESOLUTION 23-017 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT  
CLOSING THE ROTARY CENTENNIAL FUND ACCOUNT**

**WHEREAS**, construction of Rotary Centennial Park is complete and there are no sources of reoccurring funds for this project,

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD hereby approve the closing the of Rotary Centennial Fund Account.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **24<sup>th</sup>** day of **August** 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

\_\_\_\_\_  
Michael McGinnis, Chair  
Board of Directors

\_\_\_\_\_  
Holli Drobny  
Clerk of the Board of Directors

**FINANCE COMMITTEE**

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** Special Revenue Fund

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**BACKGROUND**

Special Revenue Funds are used to account for the proceeds of specific revenue sources other than public funds and user fees. Sources of special revenue include but are not limited to commercial activities similar to private business, rental income, rebates, royalties, and like activities.

The primary purpose of this fund is to segregate public funds and user fees from miscellaneous income sources and uses.

**RECOMMENDATION**

The Finance Committee recommends approval of the Special Revenue Fund to the Board of Directors.



**CARD**  
Chico Area Recreation & Park District

**RESOLUTION 23-018 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT  
OPENING THE SPECIAL REVENUE FUND ACCOUNT**

**WHEREAS**, the District receives proceeds of specific revenue sources other than public funds and user fees,

**WHEREAS**, the primary purpose of the Special Revenue fund is to segregate public funds and user fees from miscellaneous income sources and uses, and the District would like to account for these fees in a separate fund,

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD hereby approve the opening of the Special Revenue Fund Account.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **24<sup>th</sup>** day of **August** 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

\_\_\_\_\_  
Michael McGinnis, Chair  
Board of Directors

\_\_\_\_\_  
Holli Drobny  
Clerk of the Board of Directors



**FACILITY COMMITTEE**

# STAFF REPORT

**DATE:** July 19, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** City of Chico Ice Rink

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## **Background**

The Downtown Chico Ice Skating Rink was launched in 2021. According to the City of Chico, the original intent was to transfer management and operations to another group, as the venture does not necessarily align with City operations. City staff managed the operations with support from Downtown Chico Business Association (DCBA) in 2021. In 2022, DCBA managed all programs, with City staff overseeing the rink installation.

The City approached the District about collaborating on the project in 2021 and 2022. The District shared with the City that with almost an entirely new management team, CARD was not able to take on new ventures while managing a significant transition.

After a successful transition, and with the management ranks filled, CARD is open to discussions with the City about the Downtown Ice Skating Rink. This type of program is in the District's wheelhouse. It creates a significant opportunity to cross-collaborate not only with the City and DCBA but also with Paradise Park and Recreation District, which has successfully managed an ice rink for many years.

## **Discussion**

District staff would like the Committee to discuss potential opportunities with the Downtown Chico Ice Skating Rink.

**FACILITY COMMITTEE**

# STAFF REPORT

**DATE:** July 19, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Design-Build Concept

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## **Background**

With the Board's approval of large-scale projects (in excess of \$1 M), such as the Community Park (CP) Maintenance Hub expansion, the District should contemplate the most value-added approach for the design and construction of these types of projects.

Design-Build is a project delivery system where the designer and the contractor work together from the beginning, as a team, providing unified project recommendations. The Design-Build method offers several advantages, including:

- Project clarity and reduction of design changes
- Streamlined communication between the contractor and the District
- Increased collaboration
- Efficiency and cost savings by leveraging expertise
- Accelerated timeline to completion

Disadvantages of the Design-Build approach include:

- Limited bidding process potentially resulting in a lower number of proposals
- Reliance on the builder's qualification and experience
- Less influence on the design and limited customization

Using the CP Maintenance Hub project as an example, there is no need to tailor the building beyond its basic functions. Leveraging design and engineering plans and simply selecting from a menu of existing choices will not only expedite the process but also provide a format to contain building costs.

## **Recommendation:**

The District include Design-Build as a method of construction to the list of its construction approaches for projects meeting specific criteria and where the anticipated projects are above the \$1 M (as required by the California Public Contract Code). Selection and award of these contracts would be in accordance with the existing Policy for Procurement of Contractors and Consultants.

Most current legislation reference:

<https://legiscan.com/CA/text/AB400/id/2827156>

PART 3 - CONTRACTING BY LOCAL AGENCIES  
CHAPTER 4 - Local Agency Design-Build Projects  
Section 22162.

**Universal Citation:** [CA Pub Count Code § 22162 \(2016\)](#)

**22162.** (a) Except as provided in subdivision (b), and notwithstanding any other law, a local agency, with approval of its governing body, may procure design-build contracts for public works projects in excess of one million dollars (\$1,000,000), awarding the contract either the low bid or the best value, provided that this article shall not apply to any projects on the state highway system.

(b) When a local agency described in paragraph (3) of subdivision (f) of Section 22161 awards a contract for the acquisition and installation of technology applications or surveillance equipment designed to enhance safety, disaster preparedness, and homeland security efforts, there shall be no cost threshold and the contract may be awarded to the lowest responsible bidder or by using the best value method.

(c) The local agency shall develop guidelines for a standard organizational conflict-of-interest policy, consistent with applicable law, regarding the ability of a person or entity, that performs services for the local agency relating to the solicitation of a design-build project, to submit a proposal as a design-build entity, or to join a design-build team. This conflict-of-interest policy shall apply to each local agency entering into design-build contracts authorized under this chapter.



**RESOLUTION 23-019 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT**  
APPROVING THE APPLICATION FOR THE COMMUNITY RESILIENCY CENTERS  
IMPLEMENTATION GRANT FOR THE PROPOSED AQUATIC RECREATION CENTER PROJECT

**WHEREAS**, the District is the Lead Applicant for the Community Resiliency Centers Implementation Grant,

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD hereby:

1. Approves the filing of an application for Community Resiliency Centers for the Implementation Grant for the proposed Aquatic Recreation Center Project
2. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
3. Appoints the General Manager as agent of the applicant to conduct all negotiations and execute and submit all documents, including, but not limited to, applications, contracts, amendments, payment requests, and compliance with all applicable current state and federal laws which may be necessary for the completion of the aforementioned project.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **24<sup>th</sup>** day of **August** 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

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Michael McGinnis, Chair  
Board of Directors

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Holli Drobny  
Clerk of the Board of Directors

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Anjie Goulding  
**SUBJECT:** Recreation Update – July & August

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## **Youth Sports**

Summer: ShortE Camps (ages 3-5), Little Athlete Camps (ages 5-7), Sports Camps (ages 7-12), and Sports Camp PRO (ages 11-15) finished their last week of camp the week of August 14th.

- ShortE Camps served over 65 toddlers, Little Athletes Camps served over 115 kids, Sports Camp served over 400 kids, and Sports Camp PRO served over 120 kids so far this summer- for a grand total of approximately 700 participants going through our sports focused summer camps and gaining a love of the game!

Fall: Youth Sports is working hard to get ready for their Fall season; hiring and training staff, registering participants and program planning. Flag Football Leagues kick off the week of August 28<sup>th</sup>. Volleyball leagues kick off September 11<sup>th</sup>. ShortE Sports, Little Athlete Sports, CARD Hiking Club and CARD Sports Institutes (CSI) are all gearing up for their fall programs.

## **Toddler Camps and Programs**

Summer: Toddler Camps are held at the DFJ Center and are incredibly popular this summer. Ms. Dallas runs these camps and focuses on a different theme each week- including Camp Galileo-STEAM Fun this week! Every Toddler Camp we offered was filled to max capacity, allowing us to serve over 80 Toddlers in educational based fun!

Fall: Despite extensive marketing and recruitment efforts, due to low enrollment, Little Wonders has been cancelled. We are actively looking for ways we can offer new programming that may better serve our community in the future.

## **Camps**

CARD Summer Camps went very well and it's hard to believe summer is over. A highlight from summer is that our Inclusion team, who provides a 1:1 aide option for participants, has had over 30 participants this summer in camps! Several new families took advantage of this service, and we couldn't be more excited. The last day of Summer Camps was August 17<sup>th</sup>. Staff are cleaning up, debriefing, making notes for how we can continue to improve camp next summer, and many are transitioning into their fall roles with us!



## **Aquatics**

The pool closed on August 19<sup>th</sup>. We had a great season and a really strong staff. A few fun facts: our staff swam 3,000 laps during lifeguard trainings this season. Our swim instructors taught over 215 swim lesson sessions and had close to 1,000 participants in these lessons. We saw over 5,000 community members at recreation swim and 3,500 campers at the pool. We had around 100 community members purchase family or individual swim passes. Our new Teen Swim Night got more and more popular each Friday, with some nights having up to 30 teens! The swim community loved to tell our staff how excited they are about the coming Aquatic Center!

## **Adult Sports**

The summer season finished the week of August 21<sup>st</sup> and Fall season kicks off the week of August 28<sup>th</sup>. Staff are working on building league schedules, staff training and hosting manager meetings. For Fall staff is implementing a new registration process for some leagues that will require each player to register in order to get on their team's roster. We are excited about this and plan to roll this out to more leagues each season until all leagues are using this moving forward. This will give staff the ability to communicate with more of our adult sports community and provide ease of player management in all our leagues. The community is also excited to see this program get implemented.

Summer Season Team totals:

Softball-73 | Soccer- 45 | Basketball- 10 | Volleyball- 21 | Kickball- 4

Fall Season Team projections:

Softball-75 | Soccer- 50 | Basketball- 8 | Volleyball- 24

## **Nature Center**

Camp Chico Creek summer camp strongly emphasized environmental education this year. Staff implemented waste, recycling, and compost buckets to help kids learn the difference, why it's important, and simple ways they can help the environment. We are so excited about the focus on diverting waste from the landfill. We plan to find ways to expand waste diversion in all Nature Center programs moving forward.

## **After School Program**

CARD's After School Program (ASP) kicked off on August 22nd. The start of the school year always comes with fun energy, a lot of new staff and lots of learning. The prep our ASP team put in for this year has ensured our programs are starting strong and running smoothly and efficiently. We are excited to be back in the schools and we continue to be grateful for our partnership with Chico Unified School District.

## **New Recreation Coordinators**

Please join us in welcoming Kaitlin Fishburn, Shannon Greer and Hayden Wright to CARD! They all started in August and are learning quickly! Their bios will be in our September Newsletter, sign up if you are not yet, so you can learn more about our newest team members!

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Director of Parks and Facilities  
**SUBJECT:** Parks and Facilities Update - July & August

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## **Capital Projects Updates:**

### *Indigo Park*

Indigo Park has formally become a CARD Park with Staff taking over operations as of August 1<sup>st</sup>. Several outstanding inspection punch list items are being addressed by the Developer and Contractor with positive outcomes such as irrigation fixes, planting replacements, and drainage issues.

### *Bocce*

Shade structure has been installed, beams have been painted with additional financial support from the Bocce Club, and the roofing material is nearly complete. Anticipated project completion is mid-October. Impacts to the CYSL field layouts have been proactively addressed and the fields will successfully accommodate the growth of CYSL leagues while also maintaining the job site fencing.

### *Chapman Park Renovation*

Concrete pathways, splashpad, and pavilion fine grading is complete with concrete pouring underway. The bathroom/mechanical room structure has been erected, plumbed, and painted. Increased efforts to maintain the health of the existing trees has been addressed with the contractor and is being supported by CARD Staff. The project is on track for completion in late Fall 2023 pending material delivery times.

### *Baroni Play Ground Vandalism*

The slide feature at Baroni was damaged in July due to vandalism and is now closed. Slide replacement is approximately 4 months of lead time. Staff are currently attempting a short term fix to reopen the slide; however, Staff will likely recommend moving up the overall replacement of this playground at the next Facility Committee meeting due to the age and recent damage to the structure rather than replacing portions of playground over the next 12 – 18 months.

### *Deferred Maintenance*

ADA improvement project to the CARD Center Parking Lot is tentatively scheduled for end of August with permit approval in place. This window of time will reduce impacts to programming and use of the CARD Center Parking Lot.

Project Crew is rebuilding the decorative fence surrounding the prominent valley oak in the Rose Garden addressing dry rot, aging footings, and improving the aesthetic appearance of the fence and rental space.

### *Staffing*

A successful application and interview process for the new Utility I position was conducted. Richard Castro was the selected candidate with over 20 years of experience in maintenance and landscaping. He began his new role on the Roving Crew on August 14<sup>th</sup> attending to the neighborhood parks and facility grounds across the District.

### *District Irrigation Controller Upgrades*

Staff are currently developing the scope of work in order to go out to bid for smart controller installations at approximately 5 parks this fiscal year. This project is on track to occur during the down months for irrigation in the fall/winter.

### *Capital Assets*

Since budget approval in July of 2023 staff have proceeded to procure several board approved items including maintenance vehicles, field painter, standing 6-foot mower, and tilt-trailer. Each purchase has contributed to the efficiency and improved operations of the park maintenance.

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm  
**SUBJECT:** General Manager Update

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## Park Utilization Survey

The District has implemented a feedback survey to collect community feedback on Community and Neighborhood parks. Since its inception in early 2023, 29 surveys have been received with the following distribution:

<i>Baroni Park</i>	4
<i>Community Park</i>	1
<i>DeGarmo</i>	4
<i>Hartley</i>	1
<i>Hooker Oak</i>	6
<i>Husa Ranch</i>	1
<i>Peterson Park</i>	1
<i>Rotary Centennial Park</i>	5
<i>Rotary Park</i>	2
<i>Wildwood</i>	4
<b>Total</b>	<b>29</b>

- The average score for the condition of the play equipment is 4.1 out 5.
- The average score for cleanliness of the park is 4.6 out 5.
- The average score for how safe the park feels is 4.6 out 5.
- The average score for how likely you are to recommend to a friend is 7.9 out of 10

Anecdotal comments have been valuable and have allowed park staff to address various issues. There are also many positive comments expressing gratitude for the conditions of the parks.

## Grant Opportunities for Aquatic Center

CRC: District staff has been working with the Red Cross to determine eligibility for the Community Resilience Centers (CRC) program grants. Staff participated in a field trip to the Tuolumne CRC with representatives from several other Butte and Lake County agencies. Morrison has been engaged to assist with grant writing. A quote for services is pending. This grant application is for \$10M.

LWCF: District staff met with the Land Water Conservation Fund grant administrator at the Garner Lane property for a site visit as the next step in the process. This grant application was for \$6M.

## **Presentations**

- Chico Chamber of Commerce Legislative Action Committee | Aquatics Project
- Sierra North Valley Realtors | District Overview & Current Projects

## **Notable Meetings**

Paradise Parks & Rec District: District staff met to discuss collaborative opportunities with the ice rink and adult sports.

City of Chico: July 17 meeting to discuss potential recreational opportunities.

Butte County Economic Development: Countywide meeting to hear updates from cities, towns, agencies, and other partners supporting our economic and community vitality in Butte County.

EBC & Chico Tourism Committee: The Committee met on August 3 to discuss the committee's goals, the Travel Chico initiative and brand guidelines, and the sponsorship application process.

DCBA: Discussion about collaborative opportunities with the ice rink and other events.

Noon Rotary: Workday event on September 16.

## **Special Events**

The Ice Cream Social took place on August 19<sup>th</sup>, which included 500 free scoops of ice cream to the community at the Nature Center to celebrate the end of Summer Break. Community members were able to enjoy bounce houses, nature walks, Woodstock's Pizza for purchase by the slice, face painting, crafts, games and more.

We are debuting our new movie equipment at our next Movies In the Park on August 26<sup>th</sup>. Community members can come enjoy live music, fun activities like bounce houses, face painting, and free popcorn before watching the highly anticipated sequel, Top Gun: Maverick at Wildwood Park.

Tickets to the City of Wonders Fundraising Gala are selling fast! This will be an extraordinary evening with a culinary tour around the world, a silent auction full of treasures, music by the Chico Community Band, and live aerial silk and fire performances. This event will take place on September 22<sup>nd</sup> at Lakeside Pavilion.

## **News Stories**

ER - Independence Day rocking in north state

ER - Ice rink, traffic cams on Chico City Council agenda

ER - Ice rink greenlight by think Chico Council

ER - September gala to raise funds, increase awareness of aquatics center

ER - Indigo Park now under CARD care

ER - Youthful entrepreneurs take advantage of chance to show off wares

Action News - Fall sports returning to CARD

**Contracts over \$20,000**

Baker Street Consulting – Capital Campaign Feasibility Study and Plan