



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 VALLOMBROSA AVENUE, CHICO, CA 95926**  
**Phone (530) 895-4711 Fax (530) 895-4721**  
**Thursday, April 15, 2021 – 6:00 p.m.**

*Posted Prior to 5:00 pm*  
*Monday, April 12, 2021*

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**REGULAR BOARD OF DIRECTORS MEETING**  
**Thursday, April 15, 2021**  
**Closed Session – 5:30 P.M.**  
**Regular Meeting – 6:00 P.M.**

**Video Conference for Regular Session**  
**Zoom Meeting**

Meeting ID: 985 7617 7524  
Passcode: 859658

To access the meeting by phone dial any of the following numbers:

- +1 312 626 6799 US (Chicago)
- +1 929 205 6099 US (New York)
- +1 346 248 7799 US (Houston)
- +1 669 900 6833 US (San Jose)
- +1 253 215 8782 US (Tacoma)
- +1 301 715 8592 US (Washington D.C)

**CORONAVIRUS (COVID-19) ADVISORY**

To protect our constituents, District officials requests all members of the public to follow guidance provided by both the California Public Health Department and Butte County Public Health restricting group events and gatherings and maintaining physical distancing. In accordance with this and Governor Gavin Newsom's Executive Order N-25-20, the Regular Board Meeting will be held via Zoom. In-person participation by the public will not be available. Remote public participation is available in the following ways: 1) Video Conference **Zoom Meeting, Meeting ID: 985 7617 7524, Passcode: 859658** 2) Email public comments to [jmarciales@chicorec.com](mailto:jmarciales@chicorec.com) by 4:00 pm, Thursday, April 15, 2021. Comments not specific to an agenda item will be read out loud during the public comment section of the Agenda, subject to the customary 3-minute time limitation. If your comment is about a specific agenda item, please note the item in the subject line of your email, and your comment will be read during that specific agenda item. If you have any issues submitting a public comment via email, please contact the District office at 530-895-4711 by the 4:00 p.m. deadline on April 15, 2021 and leave a message; your comment will be read out load at the meeting.



**CLOSED SESSION OF THE CHICO AREA RECREATION  
AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
Phone (530) 895-4711 Fax (530) 895-4721  
Thursday, April 15, 2021 – 5:30 p.m.**

*Posted Prior to 5:00 pm  
Monday, April 12, 2021*

**AGENDA**

**1.0 CALL TO ORDER/ROLL CALL**

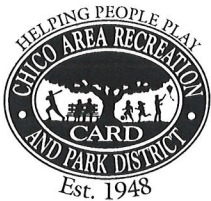
**2.0 CLOSED SESSION**

- 2.1 Pursuant to Government Code §54957, Public Employment – Position: General Manager.
- 2.2 Pursuant to Government Code §54957 – Labor Negotiations with SEIU Local 1021, Local 39, Management, and Non-Represented Staff

**OPEN SESSION**

**3.0 ADJOURNMENT**

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



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 VALLOMBROSA AVENUE, CHICO, CA 95926**  
**Phone (530) 895-4711 Fax (530) 895-4721**  
**Thursday, April 15, 2021 – 6:00 p.m.**

*Posted Prior to 5:00 pm  
Monday, April 12, 2021*

**BOARD MEMBERS:**

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

**CARD STAFF:**

Ann Willmann, General Manager  
Jason Bougie, Director of Parks and Recreation  
Heather Childs, Finance Manager  
Jennifer Marciales, Executive Assistant

**GENERAL INFORMATION:**

1. Agendas:

Agendas are available on our website at <https://www.chicorec.com/board-meetings>.

2. Agenda Items:

Agenda items are available for public inspection. Staff reports and supporting documentation are available on our website at <https://www.chicorec.com/board-meeting>.

3. Items Not Appearing On Posted Agenda:

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

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

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

4. Consent Agenda: All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion. Resolutions will be read by title only. There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) are removed from the Consent Agenda, the item(s) will be considered at the beginning of the Regular Agenda.
5. Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please contact the CARD Office at (530) 895-4711 at least 48 hours prior to the start of the meeting so the necessary arrangements can be made.
6. Identity of Speakers: Speakers are asked to state their names before speaking.



**REGULAR MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
Thursday, April 15, 2021 – 6:00 p.m.**

*Posted Prior to 5:00 pm  
Monday, April 12, 2021*

**A G E N D A**

**1.0 CALL TO ORDER**

1.1 Roll Call

1.2 Closed Session Announcement

**2.0 CORRESPONDENCE**

There is no correspondence.

**3.0 PUBLIC COMMENTS**

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

**4.0 PRESENTATIONS**

There are no presentations.

**5.0 CONSENT AGENDA**

5.1 Minutes of the Regular Meeting of the Board of Directors of March 18, 2021  
*Action Requested – that the Board of Directors approve the minutes as submitted*

5.2 Minutes of the Special Meeting of the Board of Directors of April 5, 2021  
*Action Requested – that the Board of Directors approve the minutes as submitted*

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

5.4 Monthly Financial Report - *Action Requested – that the Board of Directors review and approve the Monthly Financial Report*

**6.0 REGULAR AGENDA**

6.1 Items Removed from the Consent Agenda

**7.0 UNFINISHED BUSINESS**

7.1 Resolution Declaring the Board’s Intention to Continue to Levy the Assessments for Fiscal Year 2021-22, Preliminarily Approving the Engineer’s Reports, and providing for Notice of a Public Hearing on May 20, 2021, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts (Staff Report 21-11) - *Action Requested – that the Board of Directors approve the Resolution of Intention to Continue to Levy the Assessments for Fiscal Year 2021-22, Preliminarily approving the Engineer’s Report, and Providing for Notice of a Public Hearing on May 20, 2021, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.*

**8.0 NEW BUSINESS**

8.1 Resolution 21-7 of the Board of Directors of the Chico Area Recreation and Park District Adopting the Preliminary Budget for the 2021-2022 Fiscal Year (Staff Report 21-12) - *Action Requested – that the Board of Directors adopt Resolution 21-7 which adopts the Preliminary Budget for the 2021-2022 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on May 20, 2021, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget for Fiscal Year 2021-2022 at the Regular Board Meeting on June 17, 2021.*

8.2 Line of Credit with Golden Valley Bank (Staff Report 21-13) - *Action Requested - that the Board of Directors direct staff to not renew the line of credit with Golden Valley Bank.*

8.3 LAFCO Election Ballot (Staff Report 21-14) - *Action Requested - that the Board of Directors vote for Dave Donnan for Regular "Non-Enterprise" Member.*

**9.0 BOARD OF DIRECTORS’ REPORTS/SPECIAL ASSIGNMENTS**

9.1 Butte County Special Districts Association/LAFCO

9.2 Other Reports

**10.0 DIRECTORS’ COMMENTS**

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

**11.0 GENERAL MANAGER’S COMMENTS**

11.1 General Manager’s Update

**12.0 STAFF COMMENTS**

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

**13.0 ADJOURNMENT**

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



**REGULAR MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
(Draft)  
MINUTES  
March 18, 2021**

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

**Staff Members Present:** Ann Willmann, General Manager  
Heather Childs, Finance Manager  
Jennifer Marciales, Executive Assistant

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

**1.0 CALL TO ORDER**

1.1 Roll Call

The meeting was called to order at 6:08 p.m., and roll call was taken as noted above. Director Nickell, Director Worley, and Director Donnan appeared via Zoom Conference.

1.2 Closed Session Announcement

Chair Lando stated that direction was given to staff.

**2.0 CORRESPONDENCE**

There was no correspondence.

**3.0 PUBLIC COMMENTS**

There were no comments.

**4.0 PRESENTATIONS**

4.1 Troy Steffy reviewed a PowerPoint presentation with the Board regarding the request for additional pickleball courts at Community Park. After reviewing the information, the Board requested that staff provide information at a future meeting including the cost to convert a tennis court into a pickleball court, the cost to build a new pickleball court, a survey of the current usage of the tennis courts, and options for fee based reservations. The Board also requested that staff contact the school district to see if there are restrictions on public use of their tennis courts.

**5.0 CONSENT AGENDA**

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

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

Ayes: Lando, Nickell, McGinnis, Donnan, Worley

Noes: None

Abstain: None

Absent: None

**6.0 REGULAR AGENDA**

No items were removed from the consent agenda.

**7.0 UNFINISHED BUSINESS**

**7.1 Public Bocce Ball Courts**

**M/S/C/ (Directors Nickell/McGinnis)** that the Board of Directors approves the construction of four bocce ball courts at Community Park.

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

Ayes: Lando, Nickell, McGinnis, Donnan, Worley

Noes: None

Abstain: None

Absent: None

**M/S/C/ (Directors McGinnis/Nickell)** that the Board of Directors directs staff to contract with Tarman Architectural Group for design and construction management of the bocce ball project at Community Park.

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

Ayes: Lando, Nickell, McGinnis, Donnan, Worley

Noes: None

Abstain: None

Absent: None

**8.0 NEW BUSINESS**

**8.1 Honoring Laura Urseny for her Valuable Services to the Community**

**M/S/C/ (Directors Lando/McGinnis)** that the Board of Directors authorizes the dedication of a rose at the Creekside Rose Garden for Laura Urseny and adopts Resolution 21-4 of the Board of Directors of the Chico Area Recreation and Park District Honoring Laura Urseny for Her Valuable Services to the Community.

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

Ayes: Lando, McGinnis, Donnan, Worley

Noes: Nickell

Abstain: None

Absent: None

Director Nickell stated that he would like the Board to consider installing a bronze bench and plaque at the rose garden in honor of Laura Urseny.

Laura Urseny addressed the Board and stated that she appreciates the Board honoring her and dedicating a rose to her in the garden. She stated that she truly admires the rose garden and has other family members and friends that have dedicated roses. She stated that she appreciates Director Nickell's request for a bronze bench, but she would rather the Board only consider the dedication of a rose at the Creekside Rose Garden.

**M/S/C/ (Directors Nickell/Donnan)** that the Board of Directors directs staff to install a bronze bench in honor of Laura Urseny at the Creekside Rose Garden.

**The roll call vote was as follows: Noes** carried

Ayes: Nickell, Donnan

Noes: Lando, McGinnis, Worley

Abstain: None

Absent: None

Chair Lando and Directors McGinnis and Worley stated that they did not vote in favor of the bench based on Laura's request to not have a bench dedicated to her in the garden.

8.2 Honoring Gwen Quail for her Volunteer Services at the Creekside Rose Garden

**M/S/C/ (Directors Lando/McGinnis)** that the Board of Directors authorizes the dedication of a bench in honor of Gwen Quail at the Creekside Rose Garden and adopts Resolution 21-5 of the Board of Directors of the Chico Area Recreation and Park District Honoring Gwen Quail for her Volunteer Services at the Creekside Rose Garden.

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

Ayes: Lando, Nickell, McGinnis, Donnan, Worley

Noes: None

Abstain: None

Absent: None

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

9.1 Butte County Special Districts Association/LAFCO

There were no comments.

9.2 Other Reports

There were no comments.

**10.0 DIRECTORS' COMMENTS**

There were no comments.

**11.0 GENERAL MANAGER'S COMMENTS**

There were no comments.

**12.0 STAFF COMMENTS**

There were no comments.

**13.0 ADJOURNMENT**

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 7:18 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Ann Willmann  
Secretary to the Board





**SPECIAL MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
545 VALLOMBROSA AVENUE, CHICO, CA 95926  
(Draft)  
MINUTES  
April 5, 2021**

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

**Staff Members Present:** Ann Willmann, General Manager  
Heather Childs, Finance Manager  
Michelle Niven, Human Resources Manager  
Jennifer Marciales, Executive Assistant

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

**1.0 CALL TO ORDER**

1.1 Roll Call

The meeting was called to order at 4:00 p.m., and roll call was taken as noted above. Director Nickell and Director Worley appeared via Zoom Conference.

**2.0 PUBLIC COMMENTS**

Jerry Legg with Five Star Bank addressed the Board and stated that Five Star Bank is a Gold Level business affiliate of the California Special Districts Association and a proud sponsor of the CSDA GM Summit. He wanted the agency to know that Five Star Bank is providing scholarships for special districts to send a representative to the GM Summit. The scholarship will cover the registration fees for that individual to attend the GM Summit, but not the lodging, meals or other expenses. He further stated that Five Star Bank also provides districts free banking with no fees or expenses. He stated that if the agency would like more information to contact him.

**3.0 CLOSED SESSION**

3.1 Pursuant to Government Code §54957, Public Employment – Positions: General Manager; Park and Recreation Director; and Customer Service Representative.

**OPEN SESSION**

**4.0 CLOSED SESSION ANNOUNCEMENT**

Chair Lando stated that during closed session, General Manager Willmann informed the Board that she will be retiring towards the end of the year due to health reasons. Chair Lando stated that based on this information, the Board elected to proceed as outlined below.

**M/S/C/ (Directors Lando/McGinnis)** that the Board of Directors directs staff to begin the recruitment process for a General Manager.

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

Ayes: Lando, Nickell, McGinnis, Donnan, Worley

Noes: None

Abstain: None

Absent: None

**M/S/C/ (Directors McGinnis/Nickell)** that the Board of Directors directs staff to eliminate the Park and Recreation Director position and add a Recreation Manager and a Parks and Facilities Manager and begin the recruitment and hiring process for both positions.

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

Ayes: Lando, Nickell, McGinnis, Worley

Noes: Donnan

Abstain: None

Absent: None

**M/S/C/ (Directors McGinnis/Nickell)** that the Board of Directors approves the revised management salary schedule effective immediately.

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

Ayes: Lando, Nickell, McGinnis, Worley

Noes: Donnan

Abstain: None

Absent: None

**M/S/C/ (Directors McGinnis/Lando)** that the Board of Directors authorizes staff to change the Customer Service Representative title to Administrative Customer Service Representative and approves the new Job Description and Salary Schedule.

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

Ayes: Lando, Nickell, McGinnis, Worley

Noes: Donnan

Abstain: None

Absent: None

## **5.0 ADJOURNMENT**

There being no further business, the meeting of the Board of Directors was adjourned at 5:16 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

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Ann Willmann  
Secretary to the Board

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

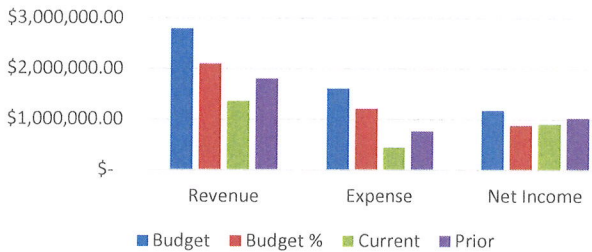
**March 2021  
75% of the Year**

## AFTERSCHOOL

We are at 49% of Budgeted Revenues and 28% of Budgeted Expenses. Our Net Income is \$119,795.77 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 2,800,642.00	\$ 1,369,070.84	\$ 1,807,830.54
<b>EXPENSES</b>	\$ 1,616,975.00	\$ 453,765.00	\$ 772,728.93

AFTERSCHOOL

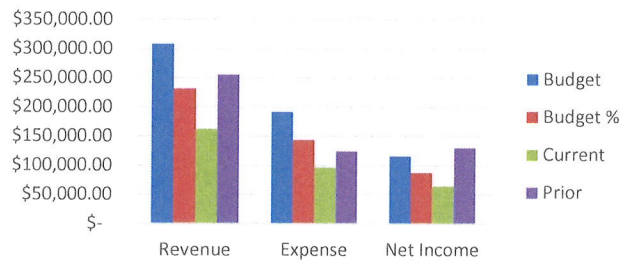


## CAMPS

We are at 53% of Budgeted Revenues and 51% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December/January and March. Our Net Income is currently \$65,369.78 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 309,205.00	\$ 163,381.49	\$ 255,909.00
<b>EXPENSES</b>	\$ 192,283.00	\$ 97,576.49	\$ 124,734.22

CAMPS

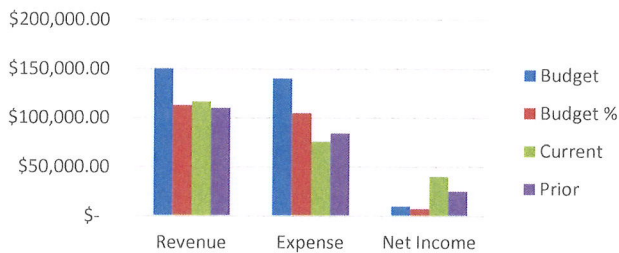


## AQUATICS

We are at 78% of Budgeted Revenues and 54% of Budgeted Expenses. Our Net Income is currently \$15,064.07 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 150,487.00	\$ 117,065.61	\$ 110,328.19
<b>EXPENSES</b>	\$ 140,290.00	\$ 76,360.70	\$ 84,687.35

AQUATICS

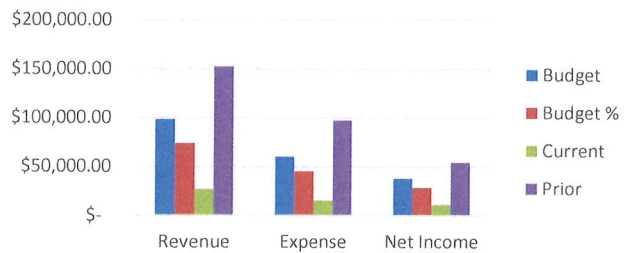


## CLASSES

We are at 28% of Budgeted Revenues and 26% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$42,940.45 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 98,625.00	\$ 27,380.15	\$ 152,238.22
<b>EXPENSES</b>	\$ 60,375.00	\$ 15,771.65	\$ 97,689.27

CLASSES



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

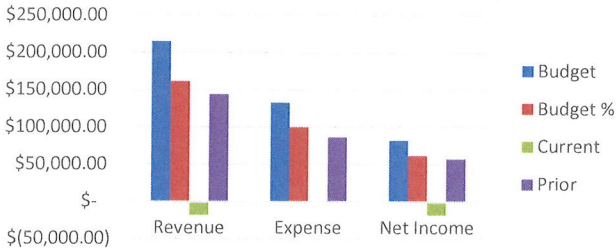
**March 2021  
75% of the Year**

# ADULT SPORTS

We are at -8% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$75,753.12 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 215,719.00	\$ (17,963.79)	\$ 144,599.85
<b>EXPENSES</b>	\$ 133,294.00	\$ 256.77	\$ 87,067.29

ADULT SPORTS

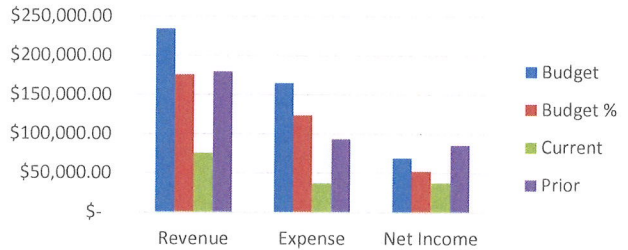


# YOUTH SPORTS

We are at 32% of Budgeted Revenues and 23% of Budgeted Expenses. Our Net Income is \$47,530.11 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 235,000.00	\$ 76,033.12	\$ 180,073.59
<b>EXPENSES</b>	\$ 165,250.00	\$ 37,545.45	\$ 94,055.81

YOUTH SPORTS

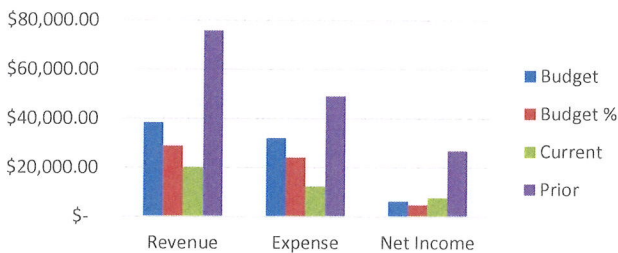


# SENIORS

We are at 53% of Budgeted Revenues and 39% of Budgeted Expenses. Our Net Income is \$19,035.15 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 38,500.00	\$ 20,292.00	\$ 75,955.52
<b>EXPENSES</b>	\$ 32,150.00	\$ 12,478.90	\$ 49,107.27

SENIORS

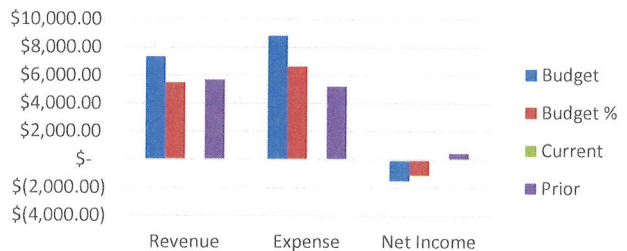


# SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$476.03 less than this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 7,350.00	\$ -	\$ 5,688.40
<b>EXPENSES</b>	\$ 8,850.00	\$ -	\$ 5,212.37

SPECIAL EVENTS



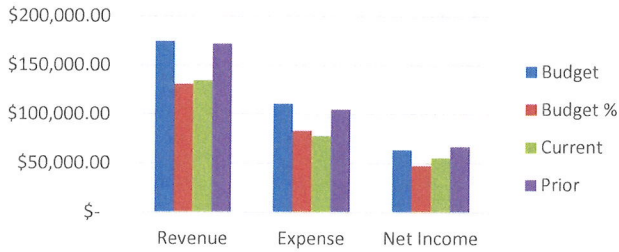
**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2020-2021  
March 2021  
75% of the Year**

# NATURE CENTER

We are at 77% of Budgeted Revenues and 71% of Budgeted Expenses. Our Net Income is \$10,934.57 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 174,960.00	\$ 134,827.18	\$ 172,352.27
<b>EXPENSES</b>	\$ 111,163.00	\$ 78,549.84	\$ 105,140.36

NATURE CENTER

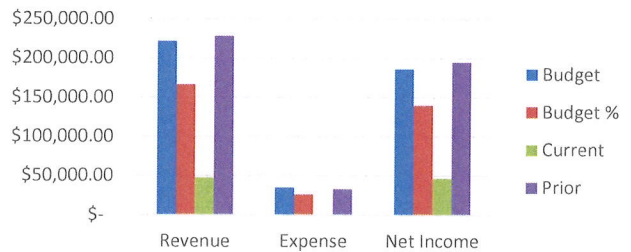


# FACILITY RENTAL

We are at 22% of Budgeted Revenues and 2% of Budgeted Expenses. Our Net Income is \$148,016.67 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 222,250.00	\$ 48,045.23	\$ 228,570.60
<b>EXPENSES</b>	\$ 35,250.00	\$ 736.90	\$ 33,245.60

FACILITY RENTAL



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
FEBRUARY 2021  
Month 9 and 75% of the Year

DESCRIPTION	2020-2021 Budget	March 2021	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	March 2020	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	2,800,642.00	370,986.33	1,369,070.84	49%	1,431,571.16	2,140,775.00	95,043.54	1,807,830.54	84%	(438,759.70)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(94,991.00)	(1,621.25)	(6,372.73)	7%	(88,618.27)	(68,248.00)	(1,135.34)	(35,707.82)	52%	29,335.09
CONTRACT SERVICES	(2,000.00)	-	-	0%	(2,000.00)	(2,000.00)	-	(525.00)	26%	525.00
PART-TIME WAGES	(1,519,984.00)	(60,561.63)	(447,392.27)	29%	(1,072,591.73)	(1,093,866.70)	(94,642.89)	(736,496.11)	67%	289,103.84
<b>TOTAL AFTERSCHOOL</b>	<b>1,183,667.00</b>	<b>308,803.45</b>	<b>915,305.84</b>	<b>77%</b>	<b>268,361.16</b>	<b>976,660.30</b>	<b>(734.69)</b>	<b>1,035,101.61</b>	<b>106%</b>	<b>(119,795.77)</b>
<b>CAMPS</b>										
INCOME	309,205.00	3,910.00	163,381.49	53%	145,823.51	392,530.00	8,609.50	255,963.00	65%	(92,581.51)
PROGRAM SUPPLIES	(14,410.00)	-	(2,986.74)	21%	(11,423.26)	(20,750.00)	-	(7,648.06)	37%	4,661.32
PROGRAM TRANSPORTATION	(3,300.00)	-	-	0%	(3,300.00)	(1,500.00)	-	(2,041.25)	136%	2,041.25
CONTRACT SERVICES	(53,000.00)	(2,160.00)	(28,530.25)	54%	(24,469.75)	(58,500.00)	-	(43,445.41)	74%	14,915.16
PART-TIME WAGES	(103,373.00)	(118.47)	(64,811.50)	63%	(38,561.50)	(128,708.00)	(2,380.00)	(63,255.02)	49%	(1,556.48)
INSTRUCTOR WAGES	(18,200.00)	-	(1,248.00)	7%	(16,952.00)	(33,000.00)	-	(8,880.00)	27%	7,632.00
<b>TOTAL CAMPS</b>	<b>116,922.00</b>	<b>1,631.53</b>	<b>65,805.00</b>	<b>56%</b>	<b>51,117.00</b>	<b>150,072.00</b>	<b>6,229.50</b>	<b>130,693.26</b>	<b>87%</b>	<b>(64,888.26)</b>
<b>AQUATICS</b>										
INCOME	150,487.00	4,274.00	117,065.61	78%	33,421.39	168,350.00	1,940.00	110,328.19	66%	6,737.42
PROGRAM SUPPLIES	(4,850.00)	-	(216.68)	4%	(4,633.32)	(7,200.00)	-	(1,699.93)	24%	1,483.25
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	(6,780.00)	-	-	0%	(6,780.00)	(6,000.00)	-	-	0%	-
PART-TIME WAGES	(128,660.00)	-	(76,144.02)	59%	(52,515.98)	(138,500.00)	(10.25)	(82,987.42)	60%	6,843.40
<b>TOTAL AQUATICS</b>	<b>10,187.00</b>	<b>4,274.00</b>	<b>40,704.91</b>	<b>399%</b>	<b>(30,507.91)</b>	<b>16,650.00</b>	<b>1,929.75</b>	<b>25,640.84</b>	<b>154%</b>	<b>15,064.07</b>
<b>CLASSES</b>										
INCOME	98,625.00	5,390.89	27,380.15	28%	71,244.85	171,500.00	12,547.17	152,238.22	89%	(124,858.07)
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(1,975.00)	-	(244.00)	12%	(1,731.00)	(5,150.00)	(13.83)	(2,221.22)	43%	1,977.22
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(19,875.00)	(1,369.20)	(1,902.60)	10%	(17,972.40)	(26,500.00)	-	(25,989.31)	98%	24,086.71
PART-TIME WAGES	(38,525.00)	(2,151.70)	(13,625.05)	35%	(24,899.95)	(35,000.00)	(3,102.50)	(27,507.80)	79%	27,507.80
INSTRUCTOR WAGES	-	-	-	0%	-	(52,500.00)	(6,856.59)	(41,970.94)	80%	28,345.89
<b>TOTAL CLASSES</b>	<b>38,250.00</b>	<b>1,869.99</b>	<b>11,608.50</b>	<b>30%</b>	<b>26,641.50</b>	<b>52,350.00</b>	<b>2,574.25</b>	<b>54,548.95</b>	<b>104%</b>	<b>(42,940.45)</b>
<b>ADULT SPORTS</b>										
INCOME	215,719.00	-	(17,963.79)	-8%	233,682.79	284,200.00	1,920.60	144,599.85	51%	(162,563.64)
PROGRAM SUPPLIES	(16,850.00)	(59.86)	(256.77)	2%	(16,593.23)	(21,720.00)	(29.37)	(15,128.79)	70%	14,872.02
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	(4,800.00)	(2,320.00)	(2,320.00)	48%	2,320.00
PART-TIME WAGES	(37,329.00)	-	-	0%	(37,329.00)	(34,880.00)	(855.50)	(21,920.75)	63%	21,920.75
OFFICIALS WAGES	(79,115.00)	-	-	0%	(79,115.00)	(85,720.00)	(1,253.00)	(47,697.75)	56%	47,697.75
<b>TOTAL ADULT SPORTS</b>	<b>82,425.00</b>	<b>(59.86)</b>	<b>(18,220.56)</b>	<b>-22%</b>	<b>100,645.56</b>	<b>137,080.00</b>	<b>(2,537.27)</b>	<b>57,532.56</b>	<b>42%</b>	<b>(75,753.12)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
FEBRUARY 2021  
Month 9 and 75% of the Year

DESCRIPTION	2020-2021 Budget	March 2021	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	March 2020	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
<b>YOUTH SPORTS</b>										
INCOME	235,000.00	5,725.47	76,033.12	32%	158,966.88	224,500.00	8,685.60	180,073.59	80%	(104,040.47)
PROGRAM SUPPLIES	(34,600.00)	(57.88)	(2,591.12)	7%	(32,008.88)	(29,150.00)	(41.45)	(20,181.49)	69%	17,590.37
PROGRAM TRANSPORTATION	-	-	-	0%	-	(400.00)	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(130,650.00)	(1,622.86)	(34,954.33)	27%	(95,695.67)	(105,000.00)	(7,646.82)	(73,874.32)	70%	38,919.99
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL YOUTH SPORTS</b>	<b>69,750.00</b>	<b>4,044.73</b>	<b>38,487.67</b>	<b>55%</b>	<b>31,262.33</b>	<b>89,950.00</b>	<b>997.33</b>	<b>86,017.78</b>	<b>96%</b>	<b>(47,530.11)</b>
<b>SENIOR PROGRAMS</b>										
INCOME	38,500.00	2,615.00	20,292.00	53%	18,208.00	96,000.00	3,078.46	75,955.52	79%	(55,663.52)
PROGRAM SUPPLIES	(2,950.00)	-	-	0%	(2,950.00)	(5,100.00)	(205.00)	(2,048.62)	40%	2,048.62
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(13,500.00)	-	-	0%	(13,500.00)	(25,500.00)	(1,435.40)	(16,366.44)	64%	16,366.44
PART-TIME WAGES	(1,200.00)	-	-	0%	(1,200.00)	(21,700.00)	(1,049.75)	(10,154.39)	47%	10,154.39
INSTRUCTOR WAGES	(14,500.00)	(1,708.00)	(12,478.90)	86%	(2,021.10)	(21,500.00)	(3,149.70)	(20,537.82)	96%	8,058.92
<b>TOTAL SENIOR PROGRAMS</b>	<b>6,350.00</b>	<b>907.00</b>	<b>7,813.10</b>	<b>123%</b>	<b>(1,463.10)</b>	<b>22,200.00</b>	<b>(2,761.39)</b>	<b>26,848.25</b>	<b>121%</b>	<b>(19,035.15)</b>
<b>SPECIAL EVENTS</b>										
INCOME	7,350.00	-	-	0%	7,350.00	9,300.00	-	5,088.40	55%	(5,088.40)
PROGRAM SUPPLIES	(5,850.00)	-	-	0%	(5,850.00)	(7,100.00)	(159.00)	(2,337.56)	33%	2,337.56
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,000.00)	-	-	0%	(3,000.00)	(3,200.00)	-	(2,815.31)	88%	2,815.31
PART-TIME WAGES	-	-	-	0%	-	(450.00)	-	(59.50)	13%	59.50
<b>TOTAL SPECIAL EVENTS</b>	<b>(1,500.00)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(1,500.00)</b>	<b>(1,450.00)</b>	<b>(159.00)</b>	<b>(123.97)</b>	<b>9%</b>	<b>123.97</b>
<b>NATURE CENTER</b>										
INCOME	163,960.00	12,502.00	122,351.72	75%	41,608.28	322,100.00	9,798.68	151,551.70	47%	(29,199.98)
FACILITY RENTALS	-	-	1,425.00	0%	(1,425.00)	3,500.00	-	2,044.50	58%	(619.50)
FUNDRAISING (DONATIONS)	1,000.00	30.00	8,455.64	846%	(7,455.64)	5,000.00	2,746.38	18,756.07	375%	(10,300.43)
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	10,000.00	-	2,594.82	26%	7,405.18	11,000.00	-	-	0%	2,594.82
FULL-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(98,763.00)	(7,578.84)	(74,923.13)	76%	(23,839.87)	(157,320.00)	(6,976.90)	(78,447.71)	50%	3,524.58
FICA	-	-	-	0%	-	-	-	-	0%	-
RETIREMENT	-	-	-	0%	-	-	-	-	0%	-
MEDICAL	-	-	-	0%	-	-	(859.70)	(3,184.10)	0%	3,184.10
WC INSURANCE	-	-	-	0%	-	-	-	(2,182.46)	0%	2,182.46
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
STAFF TRAINING	-	-	-	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
COPYING	-	-	-	0%	-	-	-	-	0%	-
EQUIPMENT/SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	(178.14)	(1,257.69)	0%	1,257.69	(6,500.00)	-	(2,695.05)	41%	1,437.36
PROGRAM SUPPLIES	(12,400.00)	-	(2,369.02)	19%	(10,030.98)	(31,500.00)	(19.38)	(18,631.04)	59%	16,262.02
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSUR	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL NATURE CENTER</b>	<b>63,797.00</b>	<b>4,775.02</b>	<b>56,277.34</b>	<b>88%</b>	<b>7,519.66</b>	<b>146,280.00</b>	<b>4,689.08</b>	<b>67,211.91</b>	<b>46%</b>	<b>(10,934.57)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2020-2021  
FEBRUARY 2021  
Month 9 and 75% of the Year

DESCRIPTION	2020-2021 Budget	March 2021	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	March 2020	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
<b>FACILITY RENTAL</b>										
INCOME	222,250.00	(40.07)	48,045.23	22%	174,204.77	422,050.00	20,030.45	228,570.60	54%	(180,525.37)
PROGRAM SUPPLIES	(5,500.00)	-	-	0%	(5,500.00)	(8,000.00)	(100.04)	(6,785.44)	85%	6,785.44
CONTRACT SERVICES	(5,750.00)	-	-	0%	(5,750.00)	(10,750.00)	-	(2,688.14)	25%	2,688.14
PART-TIME WAGES	(24,000.00)	(77.00)	(736.90)	3%	(23,263.10)	(49,000.00)	(2,600.00)	(23,772.02)	49%	23,035.12
<b>TOTAL FACILITY RENTAL</b>	<b>187,000.00</b>	<b>(117.07)</b>	<b>47,308.33</b>	<b>25%</b>	<b>139,691.67</b>	<b>354,300.00</b>	<b>17,330.41</b>	<b>195,325.00</b>	<b>55%</b>	<b>(148,016.67)</b>
<b>RECREATION - MISC. &amp; ADMIN</b>										
INCOME	(7,500.00)	(21.76)	(2,017.03)	27%	(5,482.97)	(5,000.00)	1,123.71	989.09	-20%	(3,006.12)
PUBLICATIONS/LEGAL NOTICE	(22,000.00)	-	(301.99)	1%	(21,698.01)	(22,000.00)	-	(11,965.37)	54%	11,663.38
CONFERENCES	-	229.00	-	0%	-	-	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	-	(82.61)	0%	82.61
OFFICE SUPPLIES	-	-	-	0%	-	-	-	(10.76)	0%	10.76
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
ACL/OVERTIME	(10,000.00)	-	-	0%	(10,000.00)	(10,000.00)	-	-	0%	-
PART-TIME WAGES	-	(3,217.50)	(30,879.23)	0%	30,879.23	(251,000.00)	(14,274.56)	(177,972.43)	71%	147,093.20
FULL TIME WAGES	(580,000.00)	(40,210.59)	(379,280.53)	65%	(200,719.47)	(534,000.00)	(42,375.03)	(387,666.53)	73%	8,406.00
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(619,500.00)</b>	<b>(43,220.85)</b>	<b>(412,478.78)</b>	<b>67%</b>	<b>(207,021.22)</b>	<b>(822,000.00)</b>	<b>(55,525.88)</b>	<b>(576,728.61)</b>	<b>70%</b>	<b>164,249.83</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>1,137,358.00</b>	<b>282,907.94</b>	<b>752,611.35</b>	<b>66%</b>	<b>384,746.65</b>	<b>1,122,092.30</b>	<b>(27,967.91)</b>	<b>1,102,067.58</b>	<b>98%</b>	<b>(349,456.23)</b>
		0.00	-		0.00					





**FINANCIAL STATEMENTS**

**FISCAL YEAR 2020/2021**

**MARCH 2021**

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

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NOTE: This completes 9 months of the fiscal year and represents 75% of the year.

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

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,528,260.79	5,266,834.29	261,426.50	5%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,188.84	822.36	366.48	45%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96	-	0%
* CASH - GOLDEN VALLEY BANK	2,907,693.05	1,128,824.47	1,778,868.58	158%
PETTY CASH	800.00	800.00	-	0%
BANK SUSPENSE	(99,099.23)	205,079.96	(304,179.19)	-148%
<b>SUBTOTAL</b>	<b>8,339,344.41</b>	<b>6,602,862.04</b>	<b>1,736,482.37</b>	<b>26%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	890,697.20	435,319.55	455,377.65	105%
A/R - ONLINE PAYMENT CLEARING	-	-	-	0%
A/R - IN HOUSE CREDIT CARDS	13,525.00	13,525.00	-	0%
INTEREST RECEIVABLE (GENERAL FUND)	-	-	-	0%
<b>RECEIVABLES</b>	<b>904,222.20</b>	<b>448,844.55</b>	<b>455,377.65</b>	<b>101%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	175,824.15	121,344.84	54,479.31	45%
<b>TOTAL CURRENT ASSETS</b>	<b>9,419,390.76</b>	<b>7,173,051.43</b>	<b>2,246,339.33</b>	<b>31%</b>
<b>PREPAID PENSION CONTRIBUTION</b>	<b>(0.00)</b>	<b>183,613.39</b>	<b>(183,613.39)</b>	<b>-100%</b>
<b>PREPAID EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FIXED ASSETS</b>				
LAND	11,634,790.52	11,634,790.52	-	0%
LAND IMPROVEMENTS	25,665,063.75	25,373,368.01	291,695.74	1%
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52	-	0%
EQUIPMENT	1,033,827.06	998,744.62	35,082.44	4%
EQUIPMENT - COMPUTERS	276,499.35	276,499.35	-	0%
EQUIPMENT - AUTOS	388,660.40	388,660.40	-	0%
CONSTRUCTION IN PROGRESS	45,713.36	79,562.58	(33,849.22)	-43%
<b>SUBTOTAL</b>	<b>40,142,716.96</b>	<b>39,849,788.00</b>	<b>292,928.96</b>	<b>1%</b>
ACCUMULATED DEPRECIATION	(14,871,584.88)	(14,012,977.08)	(858,607.80)	6%
<b>SUBTOTAL</b>	<b>25,271,132.08</b>	<b>25,836,810.92</b>	<b>(565,678.84)</b>	<b>-2%</b>
<b>TOTAL ASSETS</b>	<b>34,690,522.84</b>	<b>33,193,475.74</b>	<b>1,497,047.10</b>	<b>5%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,197,908.00</b>	<b>951,958.00</b>	<b>245,950.00</b>	<b>26%</b>

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

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	<b>34,539.94</b>	<b>8,231.55</b>	<b>26,308.39</b>	<b>320%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	-	-	-	#DIV/0!
PAYROLL FEDERAL TAXES	345.33	11,022.54	(10,677.21)	-97%
PAYROLL STATE TAXES	(355.52)	2,578.40	(2,933.92)	-114%
PAYROLL EMPLOYEE MEDI & FICA	42.86	13,278.55	(13,235.69)	-100%
PAYROLL EMPLOYER MEDI & FICA LIAB	(97.19)	13,278.38	(13,375.57)	-101%
PAYROLL SDI	(24.08)	1,739.98	(1,764.06)	-101%
LONG TERM CARE PAY DEDUCTIONS	-	-	-	0%
PAYROLL GARNISHMENTS	226.38	828.64	(602.26)	-73%
UNION DUES - SUPERVISORS	93.61	93.61	-	0%
UNION DUES - PARKS	-	-	-	#DIV/0!
CALPERS 2% AT 62	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	4,772.00	3,502.00	1,270.00	36%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)	-	0%
VOUCHERS PAYABLE ACCRUAL	(100,000.00)	-	(100,000.00)	0%
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>(96,527.45)</b>	<b>44,791.26</b>	<b>(141,318.71)</b>	<b>-316%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	2,230,751.97	-	2,230,751.97	0%
<b>OTHER LIABILITIES</b>				
BANK CHARGE CLEARING ACCOUNT	(49,462.89)	(172,110.78)	122,647.89	-71%
DEFERRED REVENUE	398,201.18	721,481.56	(323,280.38)	-45%
OTHER LIAB - CLASS CLEARING ACCT	4,401.70	5,401.70	(1,000.00)	-19%
UNEARNED REVENUE	6,048.82	6,048.82	-	0%
PREPAID FACILITY TRANSFER	-	-	-	0%
SECURITY DEPOSITS	34,100.00	21,100.00	13,000.00	62%
SECURITY HOLDING ACCT - CLASS	4,668.11	49.42	4,618.69	0%
<b>SUBTOTAL</b>	<b>397,956.92</b>	<b>581,970.72</b>	<b>(184,013.80)</b>	<b>-32%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,566,721.38</b>	<b>634,993.53</b>	<b>1,931,727.85</b>	<b>304%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	2,336,424.00	2,053,235.00	283,189.00	14%
LIABILITY FOR COMPENSATED ABSENCES	225,315.02	180,726.93	44,588.09	25%
<b>SUBTOTAL</b>	<b>2,561,739.02</b>	<b>2,233,961.93</b>	<b>327,777.09</b>	<b>15%</b>
<b>TOTAL LIABILITIES</b>	<b>5,128,460.40</b>	<b>2,868,955.46</b>	<b>2,259,504.94</b>	<b>79%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>523,606.00</b>	<b>155,654.00</b>	<b>367,952.00</b>	<b>236%</b>

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

FUND BALANCE	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	1,900,000.00	1,200,000.00	700,000.00	58%
<b>SUBTOTAL</b>	<b>1,901,500.00</b>	<b>1,201,500.00</b>	<b>700,000.00</b>	<b>58%</b>
<b>SPENDABLE - ASSIGNED</b>				
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00	-	0%
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-	-	0%
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00	-	0%
SPENDABLE - ASSIGNED - PENSION LIABILITY	700,000.00	700,000.00	-	0%
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	390,500.00	390,500.00	-	0%
<b>SUBTOTAL</b>	<b>1,185,500.00</b>	<b>1,185,500.00</b>	<b>-</b>	<b>0%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>2,146,269.02</b>	<b>2,236,868.51</b>	<b>(90,599.49)</b>	<b>-4%</b>
<b>NON-SPENDABLE</b>	<b>25,271,132.08</b>	<b>26,219,719.05</b>	<b>(948,586.97)</b>	<b>-4%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>30,504,401.10</b>	<b>30,843,587.56</b>	<b>(339,186.46)</b>	<b>-1%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	(268,086.66)	417,821.52	(685,908.18)	-164%
<b>TOTAL NET INCOME (LOSS)</b>	<b>(268,086.66)</b>	<b>417,821.52</b>	<b>(685,908.18)</b>	<b>-164%</b>
<b>TOTAL FUND BALANCE</b>	<b>30,236,314.44</b>	<b>31,261,409.08</b>	<b>(1,025,094.64)</b>	<b>-3%</b>

**FOOTNOTES:**

\* General Fund Cash amount includes \$3,087,000 in Reserves

\* Golden Valley Bank Cash amount includes \$2,230,751.97 due to Fund 2470 - City of Chico Park Impact Fee Fund. Without this amount, Golden Valley Bank Cash is \$651,094.88

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>REVENUE</b>	<b>BUDGET</b>									
FEE BASED PROGRAM INCOME	4,011,988	225,276	120,611	201,301	83,612	246,612	261,410	57,944	272,026	406,802
OTHER INCOME	318,640	86,471	1,580	5,340	104,039	40,829	17,509	13,402	33,913	11,072
RDA PASSTHROUGH	1,350,000	-	-	-	8,048	-	751,224	-	10,632	-
INVESTMENT INCOME	40,000	-	-	-	19,090	-	-	11,234	-	-
TAX INCOME / COUNTY	3,396,500	-	-	-	213,140	-	1,651,330	550,243	43,721	-
<b>TOTAL REVENUE</b>	<b>9,117,128</b>	<b>311,747</b>	<b>122,191</b>	<b>206,642</b>	<b>427,928</b>	<b>287,441</b>	<b>2,691,198</b>	<b>632,822</b>	<b>360,292</b>	<b>417,874</b>
<b>OPERATING EXPENDITURES</b>										
SALARIES AND BENEFITS	6,523,949	447,015	357,363	316,441	472,684	371,526	313,185	284,450	361,679	346,827
SERVICES AND SUPPLIES	2,211,132	260,635	103,191	97,590	128,632	110,353	43,983	120,817	172,451	122,947
OPERATING TRANSFER OUT	84,447	-	-	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	15,000	9,298	-	-	-	-	-	-	-	-
CONTINGENCIES	25,000	-	-	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	1,000	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,860,528</b>	<b>716,948</b>	<b>460,554</b>	<b>414,031</b>	<b>601,217</b>	<b>481,879</b>	<b>357,168</b>	<b>405,267</b>	<b>534,130</b>	<b>468,774</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>256,600</b>	<b>(405,201)</b>	<b>(338,363)</b>	<b>(207,389)</b>	<b>(173,289)</b>	<b>(194,437)</b>	<b>2,334,030</b>	<b>227,554</b>	<b>(173,838)</b>	<b>(51,900)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>										
CAPITAL / REPAIR PROJECTS	1,981,500	35,424	1,380	-	-	380,593	256,524	187,209	139,147	149,277
CAPITAL PROJECT REIMBURSEMENT	1,500,000	(1,414)	-	-	1,414	-	-	-	2,629	-
<b>NET CAPITAL PROJECTS</b>	<b>481,500</b>	<b>34,009</b>	<b>1,380</b>	<b>-</b>	<b>-</b>	<b>379,179</b>	<b>256,524</b>	<b>187,209</b>	<b>136,318</b>	<b>149,277</b>
DEPRECIATION	-	-	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	-	138,528	-	-	-	-	-	-	-	-
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>481,500</b>	<b>172,537</b>	<b>1,380</b>	<b>-</b>	<b>-</b>	<b>380,593</b>	<b>256,524</b>	<b>187,209</b>	<b>139,147</b>	<b>149,277</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(224,900)</b>	<b>(577,736)</b>	<b>(339,743)</b>	<b>(207,389)</b>	<b>(173,289)</b>	<b>(575,030)</b>	<b>2,077,506</b>	<b>40,345</b>	<b>(312,985)</b>	<b>(201,177)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	4,011,988	1,875,594	46.7%	2,136,394	4,112,655	2,885,218	70.2%	(1,009,624)
OTHER INCOME	318,640	314,154	98.6%	4,486	550,988	433,478	78.7%	(119,324)
RDA PASSTHROUGH	1,350,000	769,904	57.0%	580,096	1,250,000	727,593	58.2%	42,311
INVESTMENT INCOME	40,000	30,324	75.8%	9,676	70,000	40,945	58.5%	(10,622)
TAX INCOME / COUNTY	3,396,500	2,458,434	72.4%	938,066	3,249,000	2,266,641	69.8%	191,793
<b>TOTAL REVENUE</b>	<b>9,117,128</b>	<b>5,458,134</b>	<b>59.9%</b>	<b>3,668,719</b>	<b>9,232,643</b>	<b>6,363,229</b>	<b>68.9%</b>	<b>(905,095)</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	6,523,949	3,271,070	50.1%	3,252,879	6,357,852	4,300,198	67.6%	(1,029,127)
SERVICES AND SUPPLIES	2,211,132	1,160,600	52.5%	1,050,532	2,259,348	1,398,049	61.9%	(237,449)
OPERATING TRANSFER OUT	84,447	-	0.0%	84,447	-	-	0.0%	-
CONTRIB. TO OTHER AGENCIES	15,000	9,298	62.0%	5,702	15,000	17,430	116.2%	(8,132)
CONTINGENCIES	25,000	-	0.0%	25,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	1,000	-	0.0%	1,000	81,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,860,528</b>	<b>4,440,968</b>	<b>50.1%</b>	<b>4,335,113</b>	<b>8,738,881</b>	<b>5,715,676</b>	<b>65.4%</b>	<b>(1,274,708)</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>256,600</b>	<b>1,017,166</b>	<b>396.4%</b>	<b>-</b>	<b>493,762</b>	<b>647,553</b>	<b>131.1%</b>	<b>369,613</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
CAPITAL / REPAIR PROJECTS	1,981,500	1,149,554	58.0%	831,946	1,205,000	203,347	16.9%	946,207
CAPITAL PROJECT REIMBURSEMENT	1,500,000	2,829	0.2%	1,497,171	-	-	0.0%	2,829
<b>NET CAPITAL PROJECTS</b>	<b>481,500</b>	<b>1,146,725</b>	<b>238.2%</b>	<b>-</b>	<b>1,205,000</b>	<b>203,347</b>	<b>16.9%</b>	<b>949,036</b>
DEPRECIATION	-	-	0.0%	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	138,528	0.0%	-	-	26,385	0.0%	112,143
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>481,500</b>	<b>1,285,253</b>	<b>266.9%</b>	<b>2,329,118</b>	<b>1,205,000</b>	<b>229,732</b>	<b>19.1%</b>	<b>112,143</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(224,900)</b>	<b>(268,087)</b>		<b>8,003,831</b>	<b>(711,238)</b>	<b>417,822</b>		<b>(691,566)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 REVENUE SUMMARY  
 GENERAL FUND - FUND 2490  
 MARCH 2021  
 REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>FEE BASED PROGRAM INCOME</b>										
AFTER SCHOOL & CAMP PROGRAMS										
AFTERSCHOOL	2,800,642	(380.00)	38,011.94	163,301.51	54,933.39	218,879.66	232,865.69	42,303.50	248,168.82	370,986.33
CAMPS	303,205	103,137	34,288	3,351	5,855	4,010	8,177	178	475	3,910
<b>SUBTOTAL</b>	<b>3,103,847</b>	<b>102,757</b>	<b>72,300</b>	<b>166,653</b>	<b>60,788</b>	<b>222,890</b>	<b>241,043</b>	<b>42,482</b>	<b>248,644</b>	<b>374,896</b>
<b>AQUATICS</b>										
<b>150,487</b>	<b>54,969</b>	<b>18,885</b>	<b>20,482</b>	<b>3,347</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>-</b>	<b>5,488</b>	<b>5,694</b>
CLASSES										
GENERAL CLASSES	60,000	1,833	859	2,043	3,316	3,628	1,303	3,651	3,793	5,391
COMMUNITY BAND	1,125	12	-	-	-	-	-	-	-	-
SENIOR ADULT CLASSES	24,000	2,120	2,408	1,892	2,401	2,240	1,710	2,216	2,440	2,615
YOUTH CLASSES	43,500	-	-	-	775	775	-	-	-	-
<b>SUBTOTAL</b>	<b>128,625</b>	<b>3,965</b>	<b>3,267</b>	<b>3,935</b>	<b>6,492</b>	<b>6,643</b>	<b>3,013</b>	<b>5,867</b>	<b>6,233</b>	<b>8,006</b>
ADULT SPORTS										
VOLLEYBALL & DODGEBALL	31,749	(1,269)	-	-	-	-	-	-	-	-
BASKETBALL	26,131	-	-	-	-	-	-	-	-	-
SOFTBALL	109,794	(11,899)	-	-	-	-	-	-	-	-
SOFTBALL TOURNEYS	-	-	-	-	-	-	-	-	-	-
SOCCER	48,045	(4,796)	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>215,719</b>	<b>(17,964)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NATURE CENTER										
PROGRAM FEE INCOME	163,960	49,049	23,180	6,209	6,073	6,008	9,135	5,582	4,614	12,502
GRANT FUNDING	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>163,960</b>	<b>49,049</b>	<b>23,180</b>	<b>6,209</b>	<b>6,073</b>	<b>6,008</b>	<b>9,135</b>	<b>5,582</b>	<b>4,614</b>	<b>12,502</b>
OTHER PROGRAMS										
SCHOLARSHIPS	(15,000)	(1,657)	(404)	(63)	(135)	(51)	70	9	227	(22)
CO-SPONSORED & MISCELLANEOUS	7,500	-	10	-	-	-	-	-	-	-
SPECIAL EVENTS	7,350	-	-	-	-	-	-	-	-	-
SENIOR ADULT PROGRAMS	14,500	250	40	40	-	(40)	-	-	-	-
YOUTH SPORTS	235,000	33,906	3,373	4,046	7,045	7,062	4,050	4,005	6,820	5,725
<b>SUBTOTAL</b>	<b>249,350</b>	<b>32,499</b>	<b>2,979</b>	<b>4,023</b>	<b>6,911</b>	<b>6,971</b>	<b>4,119</b>	<b>4,014</b>	<b>7,047</b>	<b>5,704</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>4,011,988</b>	<b>225,276</b>	<b>120,611</b>	<b>201,301</b>	<b>83,612</b>	<b>246,612</b>	<b>251,410</b>	<b>57,944</b>	<b>272,026</b>	<b>406,802</b>
OTHER INCOME										
FACILITY RENTAL INCOME	222,250	7,481	(4,197)	2,627	9,906	6,380	4,732	7,707	6,602	8,235
REBATES & REIMBURSED COSTS	30,000	42,375	3,199	2,783	89,694	16,131	12,212	2,136	22,576	2,792
REIMBURSEMENTS - CITY PARKS	51,390	29,401	-	-	-	16,598	-	-	3,195	-
MISCELLANEOUS	4,000	7,214	45	15	1,900	1,721	-	-	15	15
ENDOWMENTS	10,000	-	2,595	-	-	-	-	-	-	-
DONATIONS	1,000	-	(62)	(84)	2,539	-	565	3,559	1,525	30
<b>TOTAL OTHER INCOME</b>	<b>318,640</b>	<b>86,471</b>	<b>1,580</b>	<b>5,340</b>	<b>104,039</b>	<b>40,829</b>	<b>17,509</b>	<b>13,402</b>	<b>33,913</b>	<b>11,072</b>
REVENUE FROM OTHER AGENCIES										
RDA PASSTHROUGH	1,350,000	-	-	-	8,048	-	751,224	-	10,632	-
INVESTMENT INCOME	40,000	-	-	-	19,090	-	-	11,234	-	-
TAX INCOME / COUNTY	3,386,500	-	-	-	213,140	-	1,651,330	550,243	43,721	-
BACKFILL TAX INCOME	-	-	-	-	-	-	9,725	-	-	-
REIMBURSEMENT - CAPITAL PROJECTS	1,500,000	(1,414)	-	-	-	1,414	-	-	2,829	-
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>4,786,500</b>	<b>(1,414)</b>	<b>-</b>	<b>-</b>	<b>240,278</b>	<b>1,414</b>	<b>2,412,279</b>	<b>561,476</b>	<b>54,353</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>10,617,128</b>	<b>310,333</b>	<b>122,191</b>	<b>206,642</b>	<b>427,928</b>	<b>288,856</b>	<b>2,691,198</b>	<b>632,822</b>	<b>363,120</b>	<b>417,874</b>



CHICO AREA RECREATION AND PARK DISTRICT  
 REVENUE SUMMARY  
 GENERAL FUND - FUND 2490  
 MARCH 2021  
 REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,800,642	1,369,071	48.9%	1,431,571	2,140,775	1,807,831	84.4%	(438,760)
CAMPS	303,205	163,381	53.9%	139,824	386,230	255,909	66.3%	(92,528)
<b>SUBTOTAL</b>	<b>3,103,847</b>	<b>1,532,452</b>	<b>49.4%</b>	<b>1,571,395</b>	<b>2,527,005</b>	<b>2,063,740</b>	<b>81.7%</b>	<b>(551,287)</b>
<b>AQUATICS</b>	<b>150,487</b>	<b>117,066</b>	<b>77.8%</b>	<b>33,421</b>	<b>168,350</b>	<b>110,328</b>	<b>65.5%</b>	<b>6,737</b>
CLASSES								
GENERAL CLASSES	60,000	25,818	43.0%	34,182	75,000	73,908	98.5%	(48,089)
COMMUNITY BAND	1,125	12	1.1%	1,113	1,500	1,619	107.9%	(1,607)
SENIOR ADULT CLASSES	24,000	20,042	83.5%	3,958	45,000	36,966	81.3%	(16,524)
YOUTH CLASSES	45,500	1,550	3.5%	41,950	101,300	76,766	75.8%	(75,216)
<b>SUBTOTAL</b>	<b>128,625</b>	<b>47,422</b>	<b>36.9%</b>	<b>47,021</b>	<b>222,800</b>	<b>188,858</b>	<b>84.9%</b>	<b>(141,436)</b>
ADULT SPORTS								
VOLLEYBALL & DODGEBALL	31,749	(1,269)	-4.0%	33,018	40,000	20,299	50.7%	(21,568)
BASKETBALL	26,131	-	0.0%	26,131	30,000	18,366	61.2%	(18,366)
SOFTBALL	109,794	(11,899)	-10.8%	121,693	154,200	77,745	50.4%	(89,645)
SOFTBALL TOURNAYS	-	-	0.0%	-	60,000	28,189	47.0%	(32,984)
SOCCER	48,045	(4,796)	-10.0%	52,841	284,200	144,600	50.9%	(162,564)
<b>SUBTOTAL</b>	<b>215,719</b>	<b>(17,964)</b>	<b>-8.3%</b>	<b>233,683</b>	<b>311,900</b>	<b>151,552</b>	<b>48.6%</b>	<b>(29,200)</b>
NATURE CENTER								
PROGRAM FEE INCOME	163,960	122,352	74.6%	41,608	318,600	-	0.0%	-
GRANT FUNDING	-	-	0.0%	-	630,900	151,552	24.0%	(29,200)
<b>SUBTOTAL</b>	<b>163,960</b>	<b>122,352</b>	<b>74.6%</b>	<b>41,608</b>	<b>(20,000)</b>	<b>(9,051)</b>	<b>45.3%</b>	<b>7,024</b>
OTHER PROGRAMS								
SCHOLARSHIPS	(15,000)	(2,027)	13.5%	-	15,000	10,040	66.9%	(10,030)
CO-SPONSORED & MISCELLANEOUS	7,500	10	0.1%	7,490	9,300	5,688	61.2%	(5,688)
SPECIAL EVENTS	7,350	-	0.0%	7,350	51,000	39,389	77.2%	(39,139)
SENIOR ADULT PROGRAMS	14,500	250	1.7%	14,250	224,500	180,074	80.2%	(104,040)
YOUTH SPORTS	235,000	76,033	32.4%	158,967	279,800	226,141	80.8%	(151,874)
<b>SUBTOTAL</b>	<b>249,350</b>	<b>74,266</b>	<b>29.8%</b>	<b>188,057</b>	<b>4,112,655</b>	<b>2,885,218</b>	<b>70.2%</b>	<b>(1,009,624)</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>4,011,988</b>	<b>1,875,594</b>	<b>46.7%</b>	<b>2,149,387</b>	<b>425,550</b>	<b>230,615</b>	<b>54.2%</b>	<b>(181,145)</b>
OTHER INCOME								
FACILITY RENTAL INCOME	222,250	49,470	22.3%	172,780	35,000	168,604	481.7%	25,294
REBATES & REIMBURSED COSTS	30,000	193,898	646.3%	-	63,438	9,219	14.5%	42,803
REIMBURSEMENTS - CITY PARKS	51,380	48,194	93.7%	2,186	10,000	5,079	50.8%	5,846
MISCELLANEOUS	4,000	10,925	273.1%	-	11,000	-	0.0%	2,595
ENDOWMENTS	10,000	2,595	25.9%	7,405	6,000	19,961	332.7%	(11,889)
DONATIONS	1,000	8,072	807.2%	-	550,988	433,478	78.7%	(116,496)
<b>TOTAL OTHER INCOME</b>	<b>318,640</b>	<b>314,154</b>	<b>98.6%</b>	<b>182,381</b>	<b>1,250,000</b>	<b>727,593</b>	<b>58.2%</b>	<b>42,311</b>
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,350,000	769,904	57.0%	580,096	70,000	40,945	58.5%	(10,622)
INVESTMENT INCOME	40,000	30,324	75.8%	9,676	3,249,000	2,266,641	69.8%	191,793
TAX INCOME / COUNTY	3,396,500	2,458,434	72.4%	938,066	-	9,354	0.0%	371
BACKFILL TAX INCOME	-	9,725	0.0%	-	4,568,000	3,044,533	66.6%	223,853
REIMBURSEMENT - CAPITAL PROJECTS	1,500,000	2,829	0.1%	1,497,171	9,232,643	6,363,229	68.9%	(802,266)
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>4,786,500</b>	<b>3,268,386</b>	<b>68.3%</b>	<b>1,527,839</b>	<b>9,232,643</b>	<b>6,363,229</b>	<b>68.9%</b>	<b>(802,266)</b>
<b>TOTAL REVENUE</b>	<b>10,617,128</b>	<b>5,460,963</b>	<b>51.4%</b>	<b>3,859,566</b>				

CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>SALARIES</b>										
FULL-TIME SALARIES	2,289,000	147,706	170,856.56	172,731.77	255,775.88	166,757.86	169,760.30	165,249.76	180,740.32	160,815.28
PART-TIME SALARIES	2,559,743	136,128	123,428.09	81,448.64	136,511.80	71,781.27	79,941.99	75,438.56	103,624.04	93,507.74
ACCUMULATED LEAVE	41,000	-	-	-	-	-	-	-	-	-
INSTRUCTORS	78,005	1,372	392.00	1,685.60	3,005.10	2,088.00	530.60	1,058.40	1,551.20	1,708.00
<b>SUBTOTAL</b>	<b>4,967,748</b>	<b>285,206</b>	<b>294,676.65</b>	<b>255,866.01</b>	<b>395,292.78</b>	<b>240,627.13</b>	<b>250,232.89</b>	<b>241,746.72</b>	<b>285,915.56</b>	<b>256,031.02</b>
<b>BENEFITS</b>										
FICA	394,000	21,314	21,722.36	18,813.41	29,444.32	17,803.01	18,415.75	17,897.62	21,212.95	18,949.95
RETIREMENT	536,000	33,457	33,738.03	34,044.08	42,685.66	33,442.36	33,288.25	18,276.62	47,191.78	33,928.24
RETIREMENT - GASB 68	-	-	-	-	-	-	-	-	-	-
HEALTH INSURANCE	377,500	22,871	24,660.63	25,152.63	22,596.48	24,869.31	28,682.56	23,964.07	24,793.74	24,405.15
COBRA	-	-	-	-	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	300,000	-	-	-	-	72,218.76	-	-	-	30,947.80
WORKERS COMP INSURANCE	117,000	101,601	-	-	-	-	-	-	-	-
ALLOCATION TO OTHER FUNDS	(168,299)	(17,435)	(17,434.84)	(17,434.84)	(17,434.84)	(17,434.84)	(17,434.84)	(17,434.84)	(17,434.84)	(17,434.84)
<b>SUBTOTAL</b>	<b>1,556,201</b>	<b>161,809</b>	<b>62,686.18</b>	<b>60,575.28</b>	<b>77,291.62</b>	<b>130,898.60</b>	<b>62,951.72</b>	<b>42,703.47</b>	<b>75,763.63</b>	<b>90,796.30</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>6,523,949</b>	<b>447,015</b>	<b>357,362.83</b>	<b>316,441.29</b>	<b>472,584.40</b>	<b>371,525.73</b>	<b>313,184.61</b>	<b>284,450.19</b>	<b>361,679.19</b>	<b>346,827.32</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>							
FULL-TIME SALARIES	2,289,000	1,590,393	69.5%	2,316,000	1,705,927	73.7%	(115,534)
PART-TIME SALARIES	2,559,743	887,849	34.7%	2,640,223	1,675,338	63.5%	(875,562)
ACCUMULATED LEAVE	41,000	-	0.0%	36,000	-	0.0%	-
INSTRUCTORS	78,005	27,352	35.1%	98,262	71,389	72.7%	44,037
<b>SUBTOTAL</b>	<b>4,967,748</b>	<b>2,505,595</b>	<b>50.4%</b>	<b>5,090,485</b>	<b>3,452,654</b>	<b>67.8%</b>	<b>(947,059)</b>
<b>BENEFITS</b>							
FICA	394,000	185,573	47.1%	384,000	258,339	67.3%	(72,766)
RETIREMENT	536,000	310,052	57.8%	535,000	314,148	58.7%	(4,096)
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	377,500	221,996	58.8%	372,500	267,410	71.8%	(45,414)
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	300,000	103,167	34.4%	35,000	9,842	28.1%	93,324
WORKERS COMP INSURANCE	117,000	101,601	86.8%	142,000	148,654	104.7%	(47,053)
ALLOCATION TO OTHER FUNDS	(168,299)	(156,914)	93.2%	(201,133)	(150,850)	75.0%	(6,064)
<b>SUBTOTAL</b>	<b>1,556,201</b>	<b>765,475</b>	<b>49.2%</b>	<b>1,267,367</b>	<b>847,544</b>	<b>66.9%</b>	<b>(82,068)</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>6,523,949</b>	<b>3,271,070</b>	<b>50.1%</b>	<b>6,357,852</b>	<b>4,300,198</b>	<b>67.6%</b>	<b>(1,029,127)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 SERVICES AND SUPPLIES SUMMARY  
 GENERAL FUND - FUND 2490  
 MARCH 2021  
 REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>SERVICES AND SUPPLIES</b>										
ADVERTISING	10,000	-	-	-	637	340	544	-	-	-
AGRICULTURE	38,643	-	-	50	12,681	281	-	-	-	-
CLOTHING	7,000	21	174	111	775	281	-	893	75	302
COMMUNICATIONS	52,175	4,580	3,100	3,034	4,352	4,335	2,298	4,635	1,506	6,360
HOUSEHOLD SUPPLIES	46,600	2,912	2,041	2,168	2,089	2,089	1,149	813	4,214	2,846
WORK SERVICE SUPPLIES	2,050	-	58	20	-	-	-	-	-	-
INSURANCE	140,000	138,258	-	-	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	15,000	-	26	28	3,660	168	75	-	-	336
EQUIPMENT REPAIRS	20,300	1,651	1,683	420	2,355	437	638	329	-	485
HOUSEHOLD EQUIPMENT	-	-	-	500	-	-	-	-	-	-
FIELD EQUIPMENT	250	-	-	93	227	305	102	661	-	91
PROGRAM EQUIPMENT	-	-	-	-	-	-	-	-	-	-
VEHICLE MAINTENANCE	12,500	268	705	776	1,263	2,245	1,184	562	2,125	625
POOL SUPPLIES	15,000	489	2,506	161	2,591	316	353	353	749	749
POOL EQUIPMENT	4,000	82	-	82	-	-	-	-	-	36
STRUCTURE & GROUNDS	83,050	7,675	2,888	3,263	8,519	4,062	728	1,685	620	1,258
SHOP SUPPLIES	6,350	765	250	199	739	184	171	239	345	-
VANDALISM	4,950	-	34	-	727	585	-	-	-	-
MEDICAL FIRST AID	3,650	160	-	134	-	-	-	298	-	-
MEMBERSHIP/PERIODICALS	24,000	395	1,146	125	9,540	120	-	298	94	-
OFFICE SUPPLIES	18,000	217	363	73	411	596	4,866	180	1,096	1,096
CONTRACT SERVICES	935,120	61,058	35,873	50,229	43,585	39,985	29,178	366	168	779
PUBS/LEGAL NOTICES	22,000	-	-	282	20	-	-	46,185	141,986	47,021
RENT/LEASE EQUIPMENT	5,400	(172)	-	-	172	266	-	-	4,184	-
RENT/LEASE STRUCTURES	2,000	-	500	500	-	-	-	500	-	500
SMALL TOOLS	3,550	-	-	-	99	321	32	14	75	19
EDUCATION & TRAINING	9,000	-	-	-	909	75	-	-	-	-
DISTRICT OFFICE SPECIAL EXP	1,173	1,173	2,527	318	4,610	386	675	500	4,081	158
PROGRAM SUPPLIES	231,876	1,627	487	667	6,483	2,898	13	1,246	7,011	1,739
DISTRICT OFFICE MEETING EXP	5,000	-	-	-	-	-	-	-	-	-
MILEAGE	40,000	331	2,188	-	2,700	2,208	1,963	1,493	1,532	1,913
PROGRAM TRANSPORTATION	3,300	-	550	-	1,550	550	50	550	550	850
DIST OFFICE BOARD MTG EXP	10,000	550	-	-	-	-	-	-	-	-
USE TAX	1,500	-	-	-	520	-	-	-	-	-
CONFERENCES	15,000	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>1,796,264</b>	<b>221,958</b>	<b>57,099</b>	<b>67,316</b>	<b>95,232</b>	<b>77,925</b>	<b>43,983</b>	<b>61,521</b>	<b>168,977</b>	<b>67,073</b>
<b>UTILITIES</b>										
WATER	95,400	10,225	15,273	7,049	8,264	4,321	-	4,321	2,735	3,216
ELECTRICITY	255,218	26,845	29,625	23,323	19,289	36,800	-	36,800	-	35,381
GAS	57,850	1,151	387	2,290	4,135	16,628	-	16,628	-	16,469
SEWER	6,400	457	808	739	739	1,547	-	1,547	739	808
<b>SUBTOTAL</b>	<b>414,868</b>	<b>38,677</b>	<b>46,092</b>	<b>33,400</b>	<b>32,428</b>	<b>59,296</b>	<b>-</b>	<b>59,296</b>	<b>3,474</b>	<b>55,874</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,211,132</b>	<b>260,635</b>	<b>103,191</b>	<b>128,632</b>	<b>110,353</b>	<b>120,817</b>	<b>43,983</b>	<b>120,817</b>	<b>172,451</b>	<b>122,947</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>								
ADVERTISING	10,000	1,521	15.2%	8,479	35,000	6,932	19.8%	(5,410)
AGRICULTURE	38,643	12,826	33.2%	25,817	35,320	13,321	37.7%	(496)
CLOTHING	7,000	2,633	37.6%	4,367	7,000	4,768	68.1%	(2,135)
COMMUNICATIONS	52,175	34,355	65.8%	17,820	53,575	37,958	70.8%	(3,602)
HOUSEHOLD SUPPLIES	46,600	20,832	44.7%	25,768	42,900	31,809	74.1%	(10,977)
WORK SERVICE SUPPLIES	2,050	78	3.8%	1,972	2,050	494	24.1%	(416)
INSURANCE	140,000	138,258	98.8%	1,742	105,000	100,931	96.1%	37,328
TECHNOLOGY EQUIPMENT	15,000	4,293	28.6%	10,707	8,000	22,461	280.8%	(18,168)
EQUIPMENT REPAIRS	20,300	7,998	39.4%	12,302	18,000	10,401	57.8%	(2,402)
HOUSEHOLD EQUIPMENT	-	500	0.0%	-	-	-	0.0%	500
FIELD EQUIPMENT	250	1,480	591.9%	-	1,750	1,614	92.2%	(1,577)
PROGRAM EQUIPMENT	-	-	0.0%	-	-	37	0.0%	(37)
VEHICLE MAINTENANCE	12,500	9,755	78.0%	2,745	12,500	10,378	83.0%	(623)
POOL SUPPLIES	15,000	8,096	54.0%	6,904	13,400	15,711	117.2%	(7,616)
POOL EQUIPMENT	4,000	118	3.0%	3,882	4,000	830	20.7%	(712)
STRUCTURE & GROUNDS	83,050	30,699	37.0%	52,351	76,750	45,536	59.3%	(14,837)
SHOP SUPPLIES	6,350	2,891	45.5%	3,459	6,000	3,221	53.7%	(329)
VANDALISM	4,950	1,346	27.2%	3,604	4,250	1,650	38.8%	(304)
MEDICAL FIRST AID	3,650	686	18.8%	2,964	3,650	1,972	54.0%	(1,286)
MEMBERSHIP/PERIODICALS	24,000	17,468	72.8%	6,532	19,500	15,713	80.6%	1,755
OFFICE SUPPLIES	18,000	2,973	16.5%	15,027	25,000	12,427	49.7%	(9,454)
CONTRACT SERVICES	935,120	494,709	52.9%	440,411	1,012,170	597,747	59.1%	(103,038)
PUBS/LEGAL NOTICES	22,000	302	1.4%	21,698	22,000	11,965	54.4%	(11,663)
RENT/LEASE EQUIPMENT	5,400	4,450	82.4%	950	5,400	1,894	35.1%	2,556
RENT/LEASE STRUCTURES	2,000	2,000	100.0%	-	2,000	500	25.0%	1,500
SMALL TOOLS	3,550	561	15.8%	2,989	3,500	1,431	40.9%	(871)
EDUCATION & TRAINING	9,000	984	10.9%	8,016	4,000	4,958	124.0%	(3,974)
DISTRICT OFFICE SPECIAL EXP	9,000	14,427	160.3%	-	9,000	5,967	66.3%	8,460
PROGRAM SUPPLIES	231,876	21,971	9.5%	209,905	242,668	128,737	53.1%	(106,766)
DISTRICT OFFICE MEETING EXP	5,000	-	0.0%	5,000	5,000	1,029	20.6%	(1,029)
MILEAGE	40,000	16,553	41.4%	23,447	40,000	26,773	66.9%	(10,220)
PROGRAM TRANSPORTATION	3,300	-	0.0%	3,300	1,900	2,041	107.4%	(2,041)
DIST OFFICE BOARD MTG EXP	10,000	5,800	58.0%	4,200	10,000	6,218	62.2%	(418)
USE TAX	1,500	-	0.0%	1,500	1,500	-	0.0%	-
CONFERENCES	15,000	520	3.5%	14,480	25,000	14,252	57.0%	(13,732)
<b>SUBTOTAL</b>	<b>1,796,264</b>	<b>861,084</b>	<b>47.9%</b>	<b>942,337</b>	<b>1,857,783</b>	<b>1,141,677</b>	<b>61.5%</b>	<b>(282,035)</b>
<b>UTILITIES</b>								
WATER	95,400	55,706	58.4%	39,694	78,715	50,126	63.7%	5,581
ELECTRICITY	255,218	195,530	76.6%	59,688	264,600	175,012	66.1%	20,517
GAS	57,850	41,634	72.0%	16,216	52,350	27,564	52.7%	14,070
SEWER	6,400	6,646	103.8%	-	5,900	3,670	62.2%	2,975
<b>SUBTOTAL</b>	<b>414,868</b>	<b>299,516</b>	<b>72.2%</b>	<b>115,598</b>	<b>401,565</b>	<b>256,372</b>	<b>63.8%</b>	<b>43,144</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,211,132</b>	<b>1,160,600</b>	<b>52.5%</b>	<b>1,057,935</b>	<b>2,259,348</b>	<b>1,398,049</b>	<b>61.9%</b>	<b>(238,891)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 CITY OF CHICO PARK IMPACT FEE FUND - FUND 2470  
 BALANCE SHEET  
 MARCH 2021

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	-	-	-	0%
<b>SUBTOTAL</b>	-	-	-	0%
FMV ADJUSTMENT (PARK FUND)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (PARK FUND)	-	-	-	0%
<b>RECEIVABLES</b>	-	-	-	0%
<b>DUE FROM OTHER FUNDS</b>				
DUE TO PARK FUND FROM OTHER FUNDS	2,230,751.97	-	2,230,751.97	0%
<b>TOTAL CURRENT ASSETS</b>	<b>2,230,751.97</b>	-	2,230,751.97	0%
<b>TOTAL ASSETS</b>	<b>2,230,751.97</b>	-	2,230,751.97	0%
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	-	-	-	0%
<b>ACCRUED EXPENSES</b>				
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-	-	0%
<b>ACCRUED EXPENSES</b>	-	-	-	0%
<b>DUE TO OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM PARK FUND	-	-	-	0%
<b>TOTAL CURRENT LIABILITIES</b>	-	-	-	0%
<b>TOTAL LIABILITIES</b>	-	-	-	0%
<b>FUND BALANCE</b>				
<b>FUND BALANCE - PARK FUND</b>	-	-	-	0%
<b>NET INCOME (LOSS)</b>				
PARK FUND	2,230,751.97	-	2,230,751.97	0%
<b>TOTAL FUND BALANCE</b>	<b>2,230,751.97</b>	-	2,230,751.97	0%

**FOOTNOTES:**

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
CITY OF CHICO PARK IMPACT FEE FUND - FUND 2470  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>INCOME</b>										
CITY OF CHICO PARK IMPACT FEES	-	-	-	-	-	-	-	-	2,230,751.97	-
INTEREST INCOME	-	-	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	-	-	-	-	-	-	-	-	<b>2,230,751.97</b>	-
<b>NOTES PAYABLE / LEASE PYMTS</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	-	-	-	-	-	-	-	-	<b>2,230,751.97</b>	-

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
CITY OF CHICO PARK IMPACT FEE FUND - FUND 2470  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>								
CITY OF CHICO PARK IMPACT FEES	-	2,230,751.97	0.0%	-	-	-	0.0%	2,230,751.97
INTEREST INCOME	-	-	0.0%	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	-	0.0%	-
<b>TOTAL INCOME</b>	-	<b>2,230,751.97</b>	<b>0.0%</b>	-	-	-	<b>0.0%</b>	<b>2,230,751.97</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	-	-	<b>0.0%</b>	-	-	-	<b>0.0%</b>	-
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	-	<b>2,230,751.97</b>			-	-		<b>2,230,751.97</b>



CHICO AREA RECREATION AND PARK DISTRICT  
 PARK IMPACT FEE FUND - FUND 2480  
 BALANCE SHEET  
 MARCH 2021

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	306,099.35	259,739.77	46,359.58	18%
<b>SUBTOTAL</b>	<b>306,099.35</b>	<b>259,739.77</b>	<b>46,359.58</b>	<b>18%</b>
FMV ADJUSTMENT (PARK FUND)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	21,375.00	-	21,375.00	0%
INTEREST RECEIVABLE (PARK FUND)	-	-	-	0%
<b>RECEIVABLES</b>	<b>21,375.00</b>	<b>-</b>	<b>21,375.00</b>	<b>0%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO PARK FUND FROM OTHER FUNDS	-	-	-	0%
<b>TOTAL CURRENT ASSETS</b>	<b>327,474.35</b>	<b>259,739.77</b>	<b>67,734.58</b>	<b>26%</b>
<b>TOTAL ASSETS</b>	<b>327,474.35</b>	<b>259,739.77</b>	<b>67,734.58</b>	<b>26%</b>
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	-	-	-	0%
<b>ACCRUED EXPENSES</b>				
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM PARK FUND	-	-	-	0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FUND BALANCE</b>				
<b>FUND BALANCE - PARK FUND</b>	<b>283,851.62</b>	<b>118,834.67</b>	<b>165,016.95</b>	<b>139%</b>
<b>NET INCOME (LOSS)</b>				
PARK FUND	43,622.73	48,379.89	(4,757.16)	-10%
<b>TOTAL FUND BALANCE</b>	<b>327,474.35</b>	<b>167,214.56</b>	<b>160,259.79</b>	<b>96%</b>

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
PARK IMPACT FEE FUND - FUND 2480  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>INCOME</b>										
PARK IMPACT FEES	70,000	2,375.00	7,125.00	2,375.00	2,375.00	4,750.00	-	14,250.00	4,750.00	9,500.00
INTEREST INCOME	700	-	-	-	924.66	-	-	642.91	-	-
FAIR MARKET VALUE ADJUSTMENT	-	(5,444.84)	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>70,700</b>	<b>(3,069.84)</b>	<b>7,125.00</b>	<b>2,375.00</b>	<b>3,299.66</b>	<b>4,750.00</b>	<b>-</b>	<b>14,892.91</b>	<b>4,750.00</b>	<b>9,500.00</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>										
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>70,700</b>	<b>(3,069.84)</b>	<b>7,125.00</b>	<b>2,375.00</b>	<b>3,299.66</b>	<b>4,750.00</b>	<b>-</b>	<b>14,892.91</b>	<b>4,750.00</b>	<b>9,500.00</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
PARK IMPACT FEE FUND - FUND 2480  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>								
PARK IMPACT FEES	70,000	47,500.00	67.9%	22,500.00	80,000	47,500.00	59.4%	-
INTEREST INCOME	700	1,567.57	223.9%	-	1,500	1,711.09	114.1%	(143.52)
FAIR MARKET VALUE ADJUSTMENT	-	(5,444.84)	0.0%	5,444.84	-	(831.20)	0.0%	(4,613.64)
<b>TOTAL INCOME</b>	<b>70,700</b>	<b>43,622.73</b>	<b>61.7%</b>	<b>27,944.84</b>	<b>81,500</b>	<b>48,379.89</b>	<b>59.4%</b>	<b>(4,757.16)</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	-	-	0.0%	-	80,935	-	0.0%	-
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>70,700</b>	<b>43,622.73</b>			<b>565</b>	<b>48,379.89</b>		<b>(4,757.16)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
OAK WAY PARK FUND - FUND 2495  
BALANCE SHEET  
MARCH 2021

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	12,576.76	12,728	(151.16)	0%
<b>SUBTOTAL</b>	<b>12,576.76</b>	<b>12,728</b>	<b>(151.16)</b>	<b>0%</b>
FMV ADJUSTMENT (OAK WAY)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (OAK WAY)	-	-	-	0%
<b>RECEIVABLES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO OAK WAY PARK FUND FROM OTHER FUNDS	-	-	-	0%
<b>TOTAL CURRENT ASSETS</b>	<b>12,576.76</b>	<b>12,727.92</b>	<b>(151.16)</b>	<b>-1%</b>
<b>TOTAL ASSETS</b>	<b>12,576.76</b>	<b>12,727.92</b>	<b>(151.16)</b>	<b>-1%</b>
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	-	-	-	0%
<b>ACCRUED EXPENSES</b>				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS	63,638.84	45,920.07	17,718.77	39%
<b>TOTAL CURRENT LIABILITIES</b>	<b>63,638.84</b>	<b>45,920.07</b>	<b>17,718.77</b>	<b>39%</b>
<b>TOTAL LIABILITIES</b>	<b>63,638.84</b>	<b>45,920.07</b>	<b>17,718.77</b>	<b>39%</b>
<b>FUND BALANCE</b>				
<b>FUND BALANCE - OAK WAY</b>	<b>76.59</b>	<b>1,404.90</b>	<b>(1,328.31)</b>	<b>-95%</b>
<b>NET INCOME (LOSS)</b>				
OAK WAY NET INCOME (LOSS)	(51,138.67)	(47,428.40)	(3,710.27)	8%
<b>TOTAL FUND BALANCE</b>	<b>(51,062.08)</b>	<b>(46,023.50)</b>	<b>(5,038.58)</b>	<b>11%</b>

**FOOTNOTES:**

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
OAK WAY PARK FUND - FUND 2495  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>INCOME</b>										
ASSESSMENTS	23,752	-	-	-	-	-	12,497.00	-	-	-
INTEREST	-	-	-	-	0.22	-	-	2.95	-	-
OPERATING TRANSFER IN	60,184	-	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>83,936</b>	-	-	-	<b>0.22</b>	-	<b>12,497.00</b>	<b>2.95</b>	-	-
<b>OPERATING EXPENDITURES</b>										
<b>SALARIES AND BENEFITS</b>	<b>63,689</b>	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36
SERVICES AND SUPPLIES										
AGRICULTURE	1,800	-	-	-	-	340.47	-	-	-	38.40
HOUSEHOLD SUPPLIES	2,500	356.20	254.14	-	-	-	298.53	-	69.98	46.65
STRUCTURES & GROUNDS	4,000	755.11	324.37	168.54	-	105.77	299.97	568.17	116.47	384.39
VANDALISM	100	-	-	-	-	-	-	-	-	-
EQUIPMENT RENTS	500	-	-	-	-	-	-	-	-	-
CONTRACT SERVICES	6,847	290.33	2,450.74	290.33	-	580.66	290.33	290.33	1,956.99	290.33
WATER	1,500	97.05	101.39	103.57	105.91	105.98	-	211.96	118.93	135.97
ELECTRIC	3,000	1,123.36	-	-	-	-	-	2,588.76	-	-
<b>SUBTOTAL</b>	<b>20,247</b>	<b>2,622.05</b>	<b>3,130.64</b>	<b>562.44</b>	<b>666.57</b>	<b>1,132.88</b>	<b>888.83</b>	<b>3,659.22</b>	<b>2,314.23</b>	<b>895.74</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>83,936</b>	<b>7,929.41</b>	<b>8,438.00</b>	<b>5,869.80</b>	<b>5,973.93</b>	<b>6,440.24</b>	<b>6,196.19</b>	<b>8,966.58</b>	<b>7,621.59</b>	<b>6,203.10</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(7,929.41)</b>	<b>(8,438.00)</b>	<b>(5,869.80)</b>	<b>(5,973.71)</b>	<b>(6,440.24)</b>	<b>6,300.81</b>	<b>(8,963.63)</b>	<b>(7,621.59)</b>	<b>(6,203.10)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
OAK WAY PARK FUND - FUND 2495  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>								
ASSESSMENTS	23,752	12,497.00	52.6%	11,255.00	23,164	12,560.35	54.2%	(63.35)
INTEREST	-	3.17	0.0%	-	300	5.23	1.7%	(2.06)
OPERATING TRANSFER IN	60,184	-	0.0%	60,184.00	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	-	0.0%	-
<b>TOTAL INCOME</b>	<b>83,936</b>	<b>12,500.17</b>	<b>14.9%</b>	<b>71,439.00</b>	<b>23,464</b>	<b>12,565.58</b>	<b>53.6%</b>	<b>(65.41)</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>63,689</b>	<b>47,766.24</b>	<b>75.0%</b>	<b>15,922.76</b>	<b>61,227</b>	<b>45,920.07</b>	<b>75.0%</b>	<b>1,846.17</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	1,800	378.87	21.0%	1,421.13	1,800	1,845.54	102.5%	(1,466.67)
HOUSEHOLD SUPPLIES	2,500	1,392.57	55.7%	1,107.43	2,500	1,530.49	61.2%	(137.92)
STRUCTURES & GROUNDS	4,000	2,916.38	72.9%	1,083.62	4,500	1,545.54	34.3%	1,370.84
VANDALISM	100	-	0.0%	100.00	-	-	0.0%	-
EQUIPMENT RENTS	500	51.86	10.4%	448.14	-	-	0.0%	51.86
CONTRACT SERVICES	6,847	6,440.04	94.1%	406.96	6,600	6,286.24	95.2%	153.80
WATER	1,500	980.76	65.4%	519.24	1,500	890.68	59.4%	90.08
ELECTRIC	3,000	3,712.12	123.7%	-	3,300	1,975.42	59.9%	1,736.70
<b>SUBTOTAL</b>	<b>20,247</b>	<b>15,872.60</b>	<b>78.4%</b>	<b>5,086.52</b>	<b>20,200</b>	<b>14,073.91</b>	<b>69.7%</b>	<b>1,798.69</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>83,936</b>	<b>63,638.84</b>	<b>75.8%</b>	<b>21,009.28</b>	<b>81,427</b>	<b>59,993.98</b>	<b>73.7%</b>	<b>3,644.86</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(51,138.67)</b>			<b>(57,963)</b>	<b>(47,428.40)</b>		<b>(3,710.27)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 PETERSON PARK FUND - FUND 2497  
 BALANCE SHEET  
 MARCH 2021

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	23,330.41	23,491.80	(161.39)	0.0%
<b>SUBTOTAL</b>	<b>23,330.41</b>	<b>23,491.80</b>	<b>(161.39)</b>	<b>0.0%</b>
FMV ADJUSTMENT (PETERSON PARK)	-	-	-	0.0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	-	-	-	0.0%
INTEREST RECEIVABLE (PETERSON PARK)	-	-	-	0.0%
<b>RECEIVABLES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO PETERSON PARK FUND FROM OTHER FUNDS	-	-	-	0.0%
<b>TOTAL CURRENT ASSETS</b>	<b>23,330.41</b>	<b>23,491.80</b>	<b>(161.39)</b>	<b>-0.7%</b>
PREPAID EXPENSES	-	-	-	0.0%
<b>TOTAL ASSETS</b>	<b>23,330.41</b>	<b>23,491.80</b>	<b>(161.39)</b>	<b>-0.7%</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE	-	-	-	0.0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM PETERSON PARK FUND	51,188.52	29,504.70	21,683.82	73.5%
<b>TOTAL CURRENT LIABILITIES</b>	<b>51,188.52</b>	<b>29,504.70</b>	<b>21,683.82</b>	<b>73.5%</b>
<b>TOTAL LIABILITIES</b>	<b>51,188.52</b>	<b>29,504.70</b>	<b>21,683.82</b>	<b>73.5%</b>
<b>FUND BALANCE</b>				
FUND BALANCE - PETERSON PARK	140.59	1,012.75	(872.16)	-86.1%
NET INCOME (LOSS)				
PETERSON PARK NET INCOME (LOSS)	(27,998.70)	(24,317.76)	(3,680.94)	15.1%
<b>TOTAL FUND BALANCE</b>	<b>(27,858.11)</b>	<b>(23,305.01)</b>	<b>(4,553.10)</b>	<b>19.5%</b>

**FOOTNOTES:**

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
PETERSON PARK FUND - FUND 2497  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>INCOME</b>										
ASSESSMENTS	42,490	-	-	-	-	-	23,183.95	-	-	-
INTEREST	-	-	-	-	0.40	-	-	5.47	-	-
OPERATING TRANSFER IN	24,263	-	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>66,753</b>	-	-	-	<b>0.40</b>	-	<b>23,183.95</b>	<b>5.47</b>	-	-
<b>OPERATING EXPENDITURES</b>										
<b>SALARIES AND BENEFITS</b>	<b>40,921</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>	<b>3,410.06</b>
SERVICES AND SUPPLIES										
AGRICULTURE	1,850	-	-	-	-	464.92	-	-	-	-
HOUSEHOLD SUPPLIES	-	-	-	-	-	-	-	-	-	-
STRUCTURES & GROUNDS	2,500	1,143.36	-	-	227.19	-	-	-	-	48.22
VANDALISM	-	-	-	-	-	-	-	-	-	-
EQUIPMENT RENTS	-	-	-	-	-	-	-	-	-	-
SMALL TOOLS	-	-	-	-	-	-	-	-	-	-
CONTRACT SERVICES	4,182	-	2,450.75	-	-	-	-	-	-	-
WATER	17,000	3,012.56	5,342.08	-	2,300.62	2,672.55	-	507.61	1,666.67	332.85
ELECTRIC	300	12.88	14.55	14.75	13.82	13.02	-	27.62	-	26.77
<b>SUBTOTAL</b>	<b>25,832</b>	<b>4,168.80</b>	<b>7,807.38</b>	<b>14.75</b>	<b>2,541.63</b>	<b>3,150.49</b>	<b>-</b>	<b>535.23</b>	<b>1,871.86</b>	<b>407.84</b>
<b>OPERATING EXPENDITURES</b>	<b>66,753</b>	<b>7,578.86</b>	<b>11,217.44</b>	<b>3,424.81</b>	<b>5,951.69</b>	<b>6,560.55</b>	<b>3,410.06</b>	<b>3,945.29</b>	<b>5,281.92</b>	<b>3,817.90</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(7,578.86)</b>	<b>(11,217.44)</b>	<b>(3,424.81)</b>	<b>(5,951.29)</b>	<b>(6,560.55)</b>	<b>19,773.89</b>	<b>(3,939.82)</b>	<b>(5,281.92)</b>	<b>(3,817.90)</b>



CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
PETERSON PARK FUND - FUND 2497  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>								
ASSESSMENTS	42,490	23,183.95	54.6%	19,306.05	42,490	23,218.95	54.6%	(35.00)
INTEREST	-	5.87	0.0%	-	400	9.48	2.4%	(3.61)
OPERATING TRANSFER IN	24,263	-	0.0%	24,263.00	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	-	0.0%	-
<b>TOTAL INCOME</b>	<b>66,753</b>	<b>23,189.82</b>	<b>34.7%</b>	<b>43,569.05</b>	<b>42,890</b>	<b>23,228.43</b>	<b>54.2%</b>	<b>(38.61)</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>40,921</b>	<b>30,690.54</b>	<b>75.0%</b>	<b>10,230.46</b>	<b>39,340</b>	<b>29,504.70</b>	<b>75.0%</b>	<b>1,185.84</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	1,850	464.92	25.1%	1,385.08	1,850	1,051.58	56.8%	(586.66)
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	1,418.77	56.8%	1,081.23	2,500	433.59	17.3%	985.18
VANDALISM	-	-	0.0%	-	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	-	0.0%	-
SMALL TOOLS	-	-	0.0%	-	-	-	0.0%	-
CONTRACT SERVICES	4,182	4,117.42	98.5%	64.58	4,000	3,992.27	99.8%	125.15
WATER	17,000	14,373.46	84.5%	2,626.54	17,000	12,454.74	73.3%	1,918.72
ELECTRIC	300	123.41	41.1%	176.59	300	109.31	36.4%	14.10
<b>SUBTOTAL</b>	<b>25,832</b>	<b>20,497.98</b>	<b>79.4%</b>	<b>5,334.02</b>	<b>25,750</b>	<b>18,041.49</b>	<b>70.1%</b>	<b>2,456.49</b>
<b>OPERATING EXPENDITURES</b>	<b>66,753</b>	<b>51,188.52</b>	<b>76.7%</b>	<b>15,564.48</b>	<b>65,090</b>	<b>47,546.19</b>	<b>73.0%</b>	<b>3,642.33</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(27,998.70)</b>			<b>(22,200)</b>	<b>(24,317.76)</b>		<b>(3,680.94)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 BARONI PARK FUND - FUND 2498  
 BALANCE SHEET  
 MARCH 2021

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	124,792.61	116,912.63	7,879.98	7%
<b>SUBTOTAL</b>	<b>124,792.61</b>	<b>116,912.63</b>	<b>7,879.98</b>	<b>7%</b>
FMV ADJUSTMENT (BARONI PARK)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (BARONI PARK)	-	-	-	0%
<b>RECEIVABLES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO BARONI PARK FUND FROM OTHER FUNDS	-	-	-	0%
<b>TOTAL CURRENT ASSETS</b>	<b>124,792.61</b>	<b>116,912.63</b>	<b>7,879.98</b>	<b>7%</b>
PREPAID EXPENSES	-	-	-	0%
<b>TOTAL ASSETS</b>	<b>124,792.61</b>	<b>116,912.63</b>	<b>7,879.98</b>	<b>7%</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE	-	-	-	0%
<b>ACCRUED EXPENSES</b>				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM BARONI PARK FUND	60,996.79	45,920.07	15,076.72	33%
<b>TOTAL CURRENT LIABILITIES</b>	<b>60,996.79</b>	<b>45,920.07</b>	<b>15,076.72</b>	<b>33%</b>
<b>TOTAL LIABILITIES</b>	<b>60,996.79</b>	<b>45,920.07</b>	<b>15,076.72</b>	<b>33%</b>
<b>FUND BALANCE</b>				
<b>FUND BALANCE - BARONI PARK</b>	<b>77,530.64</b>	<b>63,352.73</b>	<b>14,177.91</b>	<b>22%</b>
<b>NET INCOME (LOSS)</b>				
BARONI PARK NET INCOME (LOSS)	(13,734.82)	(10,296.30)	(3,438.52)	33%
<b>TOTAL FUND BALANCE</b>	<b>63,795.82</b>	<b>53,056.43</b>	<b>10,739.39</b>	<b>20%</b>

**FOOTNOTES:**

CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
 BARONI PARK FUND - FUND 2498  
 MARCH 2021  
 REPRESENTS 75% OF THE YEAR

1.846153846

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>INCOME</b>										
ASSESSMENTS	85,689	-	-	-	-	-	48,385.22	-	-	-
INTEREST	300	-	-	-	253.71	-	-	183.64	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	-	(1,560.60)	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>85,989</b>	<b>(1,560.60)</b>	<b>-</b>	<b>-</b>	<b>253.71</b>	<b>-</b>	<b>48,385.22</b>	<b>183.64</b>	<b>-</b>	<b>-</b>
<b>OPERATING EXPENDITURES</b>										
<b>SALARIES AND BENEFITS</b>	<b>63,689</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>	<b>5,307.36</b>
SERVICES AND SUPPLIES										
AGRICULTURE	1,100	-	-	-	-	195.07	-	-	-	-
HOUSEHOLD SUPPLIES	-	-	-	-	-	-	-	-	-	-
STRUCTURES & GROUNDS	1,500	1,116.04	263.83	236.70	221.67	91.97	-	-	-	193.47
VANDALISM	100	-	-	-	-	-	-	-	-	-
EQUIPMENT RENTS	-	-	-	-	-	-	-	-	-	-
CONTRACT SERVICES	4,100	-	2,450.75	-	-	-	-	-	1,666.67	-
WATER	10,000	1,943.29	1,573.18	983.16	1,076.29	411.36	-	312.27	107.07	387.76
ELECTRIC	200	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>17,000</b>	<b>3,059.33</b>	<b>4,287.76</b>	<b>1,219.86</b>	<b>1,297.96</b>	<b>698.40</b>	<b>-</b>	<b>312.27</b>	<b>1,773.74</b>	<b>581.23</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>80,689</b>	<b>8,366.69</b>	<b>9,595.12</b>	<b>6,527.22</b>	<b>6,605.32</b>	<b>6,005.76</b>	<b>5,307.36</b>	<b>5,619.63</b>	<b>7,081.10</b>	<b>5,888.59</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>5,300</b>	<b>(9,927.29)</b>	<b>(9,595.12)</b>	<b>(6,527.22)</b>	<b>(6,351.61)</b>	<b>(6,005.76)</b>	<b>43,077.86</b>	<b>(5,435.99)</b>	<b>(7,081.10)</b>	<b>(5,888.59)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
 BARONI PARK FUND - FUND 2498  
 MARCH 2021  
 REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR	CHECK	Account links - do not delete
<b>INCOME</b>										
ASSESSMENTS	85,689	48,385.22	56.5%	37,303.78	83,227	47,580.03	57.2%	805.19	-	9008 002498 1
INTEREST	300	437.35	145.8%	-	1,000	552.74	55.3%	(115.39)	-	9010 002498 1
OPERATING TRANSFER IN	-	-	0.0%	-	-	-	0.0%	-	-	9012 002498 1
FAIR MARKET VALUE ADJUSTMENT	-	(1,560.60)	0.0%	1,560.60	-	(283.06)	0.0%	(1,277.54)	-	0901 002498 1
<b>TOTAL INCOME</b>	<b>85,989</b>	<b>47,261.97</b>	<b>55.0%</b>	<b>38,864.38</b>	<b>84,227</b>	<b>47,849.71</b>	<b>56.8%</b>	<b>(587.74)</b>	-	
<b>OPERATING EXPENDITURES</b>										
<b>SALARIES AND BENEFITS</b>	<b>63,689</b>	<b>47,766.24</b>	<b>75.0%</b>	<b>15,922.76</b>	<b>61,227</b>	<b>45,920.07</b>	<b>75.0%</b>	<b>1,846.17</b>	-	1040 002498 3
SERVICES AND SUPPLIES										
AGRICULTURE	1,100	195.07	17.7%	904.93	1,100	493.65	44.9%	(298.58)	-	2040 002498 3
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	-	0.0%	-	-	2090 002498 3
STRUCTURES & GROUNDS	1,500	2,123.68	141.6%	-	1,500	963.37	64.2%	1,160.31	-	2133 002498 3
VANDALISM	100	-	0.0%	100.00	100	-	0.0%	-	-	2136 002498 3
EQUIPMENT RENTS	-	-	0.0%	-	-	-	0.0%	-	-	2200 002498 3
CONTRACT SERVICES	4,100	4,117.42	100.4%	-	4,100	3,992.29	97.4%	125.13	-	2184 002498 3
WATER	10,000	6,794.38	67.9%	3,205.62	10,000	6,776.63	67.8%	17.75	-	2261 002498 3
ELECTRIC	200	-	0.0%	200.00	200	-	0.0%	-	-	2262 002498 3
<b>SUBTOTAL</b>	<b>17,000</b>	<b>13,230.55</b>	<b>77.8%</b>	<b>4,410.55</b>	<b>17,000</b>	<b>12,225.94</b>	<b>71.9%</b>	<b>1,004.61</b>	-	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>80,689</b>	<b>60,996.79</b>	<b>75.6%</b>	<b>20,333.31</b>	<b>78,227</b>	<b>58,146.01</b>	<b>74.3%</b>	<b>2,850.78</b>	-	
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>5,300</b>	<b>(13,734.82)</b>			<b>6,000</b>	<b>(10,296.30)</b>		<b>(3,438.52)</b>	-	

CHICO AREA RECREATION AND PARK DISTRICT  
 ROTARY FUND - FUND 2486  
 BALANCE SHEET  
 MARCH 2021

	MARCH 2021	MARCH 2020	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,534.52	-	0%
<b>SUBTOTAL</b>	<b>16,534.52</b>	<b>16,534.52</b>	<b>-</b>	<b>0%</b>
FMV ADJUSTMENT (ROTARY FUND)	-	-	-	0%
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	-	-	-	0%
<b>RECEIVABLES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO ROTARY FUND FROM OTHER FUNDS	-	-	-	0%
<b>TOTAL CURRENT ASSETS</b>	<b>16,534.52</b>	<b>16,534.52</b>	<b>-</b>	<b>0%</b>
PREPAID EXPENSES	-	-	-	0%
<b>TOTAL ASSETS</b>	<b>16,534.52</b>	<b>16,534.52</b>	<b>-</b>	<b>0%</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE	-	-	-	0%
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM ROTARY FUND	-	-	-	0%
<b>TOTAL CURRENT LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FUND BALANCE</b>				
<b>FUND BALANCE - ROTARY FUND</b>	<b>16,534.52</b>	<b>16,534.52</b>	<b>-</b>	<b>0%</b>
<b>NET INCOME (LOSS)</b>				
ROTARY FUND NET INCOME (LOSS)	-	-	-	0%
<b>TOTAL FUND BALANCE</b>	<b>16,534.52</b>	<b>16,534.52</b>	<b>-</b>	<b>0%</b>

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
 ROTARY FUND - FUND 2486  
 MARCH 2021  
 REPRESENTS 75% OF THE YEAR

	2020-2021	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	JANUARY 2021	FEBRUARY 2021	MARCH 2021
<b>INCOME</b>	<b>BUDGET</b>									
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-
FAIR MARKET VALUE ADJUSTMENT	-	(342.10)	-	-	-	-	-	-	-	-
<b>TOTAL INCOME</b>	-	<b>(342.10)</b>	-	-	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	-	<b>(342.10)</b>	-	-	-	-	-	-	-	-

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES  
ROTARY FUND - FUND 2486  
MARCH 2021  
REPRESENTS 75% OF THE YEAR

	2020-2021 BUDGET	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>								
MISCELLANEOUS REVENUE	-	-	0.0%	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(342.10)	0.0%	342.10	-	-	0.0%	(342.10)
<b>TOTAL INCOME</b>	-	(342.10)	0.0%	342.10	-	-	0.0%	(342.10)
<b>SERVICES &amp; SUPPLIES</b>								
	-	-	0.0%	-	-	-	0.0%	-
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	-	(342.10)			-	-		(342.10)

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

Accounts Payable Check Register

March 2021

Salary & Benefits	598.20
Service & Supply	28,423.79
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	-
<b>TOTAL</b>	<b>29,021.99</b>
Check #'s	74621-74651

Approved by the Board of Directors

April 15, 2021

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Tom Lando  
Board Chair

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Jason Bougie  
Parks and Recreation Director



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**April 7, 2021**

**CHECK REGISTER      FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
04/07/2021	074621	AFLAC	\$ 598.20	510000
04/07/2021	074622	ARMED GUARD PRIVATE SECURITY INC	\$ 5,713.68	520000
04/07/2021	074623	BATTERIES PLUS BULBS # 311	\$ 384.48	520000
04/07/2021	074624	BAY AREA DRIVING SCHOOL, INC.	\$ 182.70	520000
04/07/2021	074625	BUTTES CTR STATE PIPE & SUPPLY	\$ 13.42	520000
04/07/2021	074626	C&M AUTOMOTIVE	\$ 625.10	520000
04/07/2021	074627	CHICO AREA RECREATION & PARK DISTRICT	\$ 4,760.84	520000
04/07/2021	074628	CHICO PRINCESS PARTIES, LLC	\$ 2,160.00	520000
04/07/2021	074629	CREATE & LEARN INC.	\$ 661.50	520000
04/07/2021	074630	DAN'S ELECTRICAL SUPPLY	\$ 803.97	520000
04/07/2021	074631	EWING IRRIGATION PRODUCTS, INC.	\$ 308.54	520000
04/07/2021	074632	FERGUSON ENTERPRISES, INC #686	\$ 48.22	520000
04/07/2021	074633	G2SOLUTIONS, INC	\$ 34.50	520000
04/07/2021	074634	HAYDEN FIRE PROTECTION	\$ 135.00	520000
04/07/2021	074635	HILLYARD/SACRAMENTO	\$ 531.23	520000
04/07/2021	074636	HOLIDAY POOLS & SPAS	\$ 910.54	520000
04/07/2021	074637	J.C. NELSON SUPPLY CO	\$ 2,361.14	520000
04/07/2021	074638	J.W. WOOD CO., INC.	\$ 162.09	520000
04/07/2021	074639	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 309.35	520000
04/07/2021	074640	LIMEY TEES	\$ 302.34	520000
04/07/2021	074641	MEEKS BUILDING CENTER	\$ 19.25	520000
04/07/2021	074642	MINDY MYERS	\$ 525.00	520000
04/07/2021	074643	MISSION LINEN & UNIFORM	\$ 178.14	520000
04/07/2021	074644	MISSION LINEN & UNIFORM	\$ 1,934.02	520000
04/07/2021	074645	OFFICE DEPOT	\$ 17.69	520000
04/07/2021	074646	PAVILION FALLS PROPERTY OWNER'S	\$ 1,096.00	520000
04/07/2021	074647	PBM SUPPLY & MFG INC	\$ 136.97	520000
04/07/2021	074648	PRO AGGREGATE INC.	\$ 36.49	520000
04/07/2021	074649	RAY MORGAN COMPANY	\$ 2,013.00	520000
04/07/2021	074650	SHERWIN-WILLIAMS CO.	\$ 78.59	520000
04/07/2021	074651	WORK TRAINING CENTER	\$ 1,980.00	520000

Total of Register

\$ 29,021.99

Ann Willmann  
General Manager

OR

  
Jason Bougie

Parks & Recreation Director

Salary & Benefits	\$ 598.20	Acct 510000
Service & Supply	\$ 28,423.79	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 29,021.99</u></u>	

Prepared by      JB

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

Manual Accounts Payable Check Register

March 2021

Salary & Benefits	29,820.83
Salary & Benefits-ACH Payroll Tax Transfer	100,105.41
Salary & Benefits-ACH CalPERS	48,300.38
Service & Supply	128,375.32
Fixed Assets	149,277.09
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
<b>TOTAL</b>	<b>455,879.03</b>

Check #'s 074540-074547  
074580-074620

Approved by the Board of Directors

April 15, 2021

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Tom Lando  
Board Chair

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Jason Bougie  
Parks and Recreation Director

Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**March 1, 2021**

**CHECK REGISTER      FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/01/2021	074540	PACIFIC GAS AND ELECTRIC	\$ 25,860.75	520000
03/01/2021	074541	VERIZON WIRELESS	\$ 2,274.71	520000
03/01/2021	074542	SCHREDER & BRANDT INC	\$ 31,468.75	560000

Total of Register

\$ 59,604.21

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

OR

  
 \_\_\_\_\_  
 Jason Bougie

Parks & Recreation Director

OR

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

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 28,135.46	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 31,468.75	Acct 560000
<b>Total</b>	<u><u>\$ 59,604.21</u></u>	

Prepared by      JB

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

**CHECK REGISTER**      **FUND 2490 FY 20/21**


<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/08/2021	074543	AT&T	\$ 748.46	520000
03/08/2021	074544	COMCAST	\$ 240.83	520000
03/08/2021	074545	DAVE BANG ASSOCIATES, INC OF CALIFORNIA	\$ 121.61	520000
03/08/2021	074546	PETERSEN TREE CARE	\$ 3,050.00	520000
03/08/2021	074547	PHIL MARINO	\$ 5,800.00	520000

Total of Register

\$ 9,960.90

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

OR

  
 \_\_\_\_\_  
 Jason Bougie

Parks & Recreation Director

OR

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

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 9,960.90	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 9,960.90</u></u>	

Prepared by      JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 11, 2021

CHECK REGISTER      FUND 2490 FY 20/21

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/11/2021	074580	BANNER BANK	\$ 2,408.41	510000


Total of Register

\$ 2,408.41

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

OR

Salary & Benefits	\$ 2,408.41	Acct 510000
Service & Supply	\$ -	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 2,408.41</b>	

  
 \_\_\_\_\_  
 Jason Bougie  
 Parks & Recreation Director

OR

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

Prepared by      JB

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

**CHECK REGISTER**      FUND 2490 FY 20/21


<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/16/2021	074581	CARTER LAW OFFICES	\$ 1,417.50	520000

Total of Register	\$ 1,417.50
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<u>Ann Willmann</u> General Manager  OR	<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;">Salary &amp; Benefits</td> <td style="width: 10%; text-align: right;">\$ -</td> <td style="width: 50%;">Acct 510000</td> </tr> <tr> <td>Service &amp; Supply</td> <td style="text-align: right;">\$ 1,417.50</td> <td>Acct 520000</td> </tr> <tr> <td>Cont. to Other Agencies</td> <td style="text-align: right;">\$ -</td> <td>Acct 557000</td> </tr> <tr> <td>Principal Repayment</td> <td style="text-align: right;">\$ -</td> <td>Acct 552000</td> </tr> <tr> <td>Interest Expense</td> <td style="text-align: right;">\$ -</td> <td>Acct 553000</td> </tr> <tr> <td>Fixed Asset</td> <td style="text-align: right;">\$ -</td> <td>Acct 560000</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 1,417.50</b></td> <td></td> </tr> </table>	Salary & Benefits	\$ -	Acct 510000	Service & Supply	\$ 1,417.50	Acct 520000	Cont. to Other Agencies	\$ -	Acct 557000	Principal Repayment	\$ -	Acct 552000	Interest Expense	\$ -	Acct 553000	Fixed Asset	\$ -	Acct 560000	<b>Total</b>	<b>\$ 1,417.50</b>	
Salary & Benefits	\$ -	Acct 510000																				
Service & Supply	\$ 1,417.50	Acct 520000																				
Cont. to Other Agencies	\$ -	Acct 557000																				
Principal Repayment	\$ -	Acct 552000																				
Interest Expense	\$ -	Acct 553000																				
Fixed Asset	\$ -	Acct 560000																				
<b>Total</b>	<b>\$ 1,417.50</b>																					

Jason Bougie  
 Parks & Recreation Director

OR

  
Michelle Niven  
 Human Resources Manager

Prepared by      JB

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

**CHECK REGISTER**      **FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/17/2021	074582	ANTHEM BLUE CROSS	\$ 21,446.29	510000
03/17/2021	074583	HUMANA INSURANCE CO	\$ 3,054.15	510000
03/17/2021	074584	MEDICAL EYE SERVICES	\$ 411.29	510000
03/17/2021	074585	CITY OF CHICO	\$ 568.94	520000
03/17/2021	074586	COMCAST	\$ 917.12	520000
03/17/2021	074587	COMCAST	\$ 665.34	520000
03/17/2021	074588	EMPLOYMENT DEVELOPMENT DEPT	\$ 30,947.80	520000
03/17/2021	074589	KRONOS SAASHR, INC	\$ 6,419.13	520000
03/17/2021	074590	PITNEY BOWES INC.	\$ 542.55	520000
03/17/2021	074591	RAY MORGAN COMPANY	\$ 200.70	520000
03/17/2021	074592	RECOLOGY BUTTE COLUSA COUNTIES	\$ 3,664.21	520000
03/17/2021	074593	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,443.17	520000

Total of Register

\$ 70,280.69

Ann Willmann  
General Manager

OR

Salary & Benefits	\$ 24,911.73	Acct 510000
Service & Supply	\$ 45,368.96	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 70,280.69</b>	

Jason Bougie  
Parks & Recreation Director

OR

Michelle Niven  
Michelle Niven  
Human Resources Manager

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**March 24, 2021**

**CHECK REGISTER**      **FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/24/2021	074594	BANNER BANK	\$ 2,108.41	510000

Total of Register

\$ 2,108.41

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

OR



\_\_\_\_\_  
 Jason Bougie  
 Parks & Recreation Director

OR

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

Salary & Benefits	\$ 2,108.41	Acct 510000
Service & Supply	\$ -	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 2,108.41</u></u>	

Prepared by      JB



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**March 25, 2021**

**CHECK REGISTER**      **FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/25/2021	074595	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
03/25/2021	074596	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
03/25/2021	074597	CA STATE DISBURSEMENT UNIT	\$ 46.14	510000
03/25/2021	074598	HUNTERS SERVICES, INC.	\$ 862.00	520000
03/25/2021	074599	IUOE LOCAL 39	\$ 298.78	520000
03/25/2021	074600	PACIFIC GAS AND ELECTRIC	\$ 26,015.46	520000
03/25/2021	074601	SEIU LOCAL 1021	\$ 1,570.96	520000

Total of Register

\$ 28,893.34

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

OR

  
 \_\_\_\_\_

Jason Bougie  
 Parks & Recreation Director

OR

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

Salary & Benefits	\$ 146.14	Acct 510000
Service & Supply	\$ 28,747.20	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 28,893.34</u></u>	

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**March 26, 2021**

**CHECK REGISTER      FUND 2490 FY 20/21**

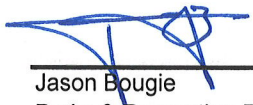
<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/26/2021	074602	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
03/26/2021	074603	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
03/26/2021	074604	CA STATE DISBURSEMENT UNIT	\$ 46.14	510000
03/26/2021	074605	COMCAST	\$ 229.64	510000
03/26/2021	074606	ECI MACOLA/MAX, LLC	\$ 2,492.47	520000
03/26/2021	074607	OFFICE DEPOT	\$ 318.39	520000
03/26/2021	074608	PITNEY BOWES INC.	\$ 542.98	520000
03/26/2021	074609	DUGAN'S LANDSCAPE INC.	\$ 10,188.64	560000
03/26/2021	074610	MELTON DESIGN GROUP, INC.	\$ 5,066.25	560000

Total of Register

\$ 18,984.51

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

OR

  
 \_\_\_\_\_  
 Jason Bougie  
 Parks & Recreation Director

OR

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

Salary & Benefits	\$ 146.14	Acct 510000
Service & Supply	\$ 3,583.48	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 15,254.89	Acct 560000
<b>Total</b>	<u><u>\$ 18,984.51</u></u>	

Prepared by      JB

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 March 30, 2021

CHECK REGISTER      FUND 2490 FY 20/21

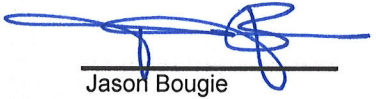
<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/30/2021	074611	SCHREDER & BRANDT INC	\$ 102,553.45	560000

Total of Register

\$ 102,553.45

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

OR

  
 \_\_\_\_\_

Jason Bougie  
 Parks & Recreation Director

OR

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

Salary & Benefits	\$	-	Acct 510000
Service & Supply	\$	-	Acct 520000
Cont. to Other Agencies	\$	-	Acct 557000
Principal Repayment	\$	-	Acct 552000
Interest Expense	\$	-	Acct 553000
Fixed Asset	\$	102,553.45	Acct 560000
<b>Total</b>			<u><u>\$ 102,553.45</u></u>

Prepared by      JB

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**March 31, 2021**

**CHECK REGISTER**      **FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
03/31/2021	074612	BANNER BANK	\$ 100.00	510000
03/31/2021	074613	AT&T	\$ 550.41	520000
03/31/2021	074614	CALIFORNIA WATER SERVICE	\$ 4,812.13	520000
03/31/2021	074615	CITY OF CHICO	\$ 1,913.16	520000
03/31/2021	074616	COMCAST	\$ 219.43	520000
03/31/2021	074617	CREATIVE DOCUMENT SOLUTIONS	\$ 778.97	520000
03/31/2021	074618	PURE WATER PARTNERS LLC	\$ 289.25	520000
03/31/2021	074619	SUTHERLAND LANDSCAPE CENTER	\$ 187.18	520000
03/31/2021	074620	VERIZON WIRELESS	\$ 2,411.29	520000

Total of Register

\$ 11,261.82

Ann Willmann  
General Manager

OR

Salary & Benefits	\$ 100.00	Acct 510000
Service & Supply	\$ 11,161.82	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 11,261.82</u></u>	

Jason Bougie  
Parks & Recreation Director

OR

Michelle Niven

Michelle Niven  
Human Resources Manager

Prepared by      JB

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

Payroll Check Register

March 2021

<b>PPE</b>	<b>Pay Date</b>	<b>Checks</b>	<b>Amount</b>
3/5/2021 ACH	3/12/2021	Direct Deposit	96,934.32
3/5/2021	3/12/2021	119940-119951	5,261.18
2/28/2021	3/18/2021	119952-119953	288.93
2/28/2021 ACH	3/18/2021	Direct Deposit	466.42
3/19/2021	3/26/2021	119954-119986	4,199.18
3/19/2021 ACH	3/26/2021	Direct Deposit	81,594.51
<b>Total</b>			<b>188,744.54</b>

Approved by the Board of Directors

April 15, 2021

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Tom Lando  
Board Chair

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Jason Bougie  
Parks and Recreation Director

Agenda Item 11

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

Refund Check Register

March 2021

Service & Supply-Refund Checks

3,171.34

**TOTAL**

Check #'s

029090

500.00

029092-029098

2,671.34

Active Network Credit Card Refunds

3,464.80

Approved by the Board of Directors

April 15, 2021

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Tom Lando  
Board Chair

---

Jason Bougie  
Parks and Recreation Director

Agenda Item 11

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

Revenue

February 2021

**Net Revenue**

Rents	6,601.52
Reimbursements	22,575.65
Misc.	15.00
Fees	272,026.12
 Sub Total	 301,218.29
 Other Income	 -
Donations	1,525.00
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	6,024.04
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2470 Trust Obligations	 2,230,751.97
 Fund 2480 Trust Obligations	 4,750.00
 Fund 2486 Chico Rotary/CARD	 -
 <b>TOTAL</b>	 <b>2,544,269.30</b>

Approved by the Board of Directors

April 15, 2021

---

Tom Lando  
Board Chair

---

Ann Willmann  
General Manager

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Jason Bougie  
Parks & Recreation Director

Agenda Item 11

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

Previously submitted check #029104 dated April 8, 2021 in the amount of \$2,544,269.30

**February 2021**

<b>FUND 2490</b>				
	4530106	RDA Pass Through	-	-
	4600001	Rent	6,601.52	
		Fees	272,026.12	278,627.64
	4700001	Misc.	15.00	
		Rebates/Reimbursements	22,575.65	
		City of Chico Reimbursements	6,024.04	
		Baroni Park	-	
		Pro Rata Share	-	
		Other Income	-	
		Donations	1,525.00	
		Grant Revenue	-	30,139.69
		<b>FUND 2490 total</b>		<b>308,767.33</b>
<b>FUND 2470</b>	280	Trust Obligations	2,230,751.97	
<b>FUND 2480</b>				
	280	Trust Obligations	4,750.00	
<b>FUND 2483</b>				
	4616250	Prop 12 Grant Fund	-	
<b>FUND 2486</b>				
	4700001	Chico Rotary/CARD	-	
<b>Checks Total</b>				<b>2,544,269.30</b>


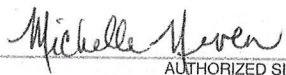

*Michelle Niven*

Michelle Niven  
HR Manager



VENDOR:	124000	BUTTE COUNTY TREASURER	04/08/2021	CHECK NO.	29104	
VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
105012	REV 02/21	04/07/2021	2,544,269.30			2,544,269.30

Check Total 2,544,269.30

CHECK NO.	CHECK DATE	VENDOR NO.		CHECK NO. 029104
29104	04/08/2021	124000	<i>Chico Area Recreation and Park District</i> 545 VALLOMBROSA AVENUE CHICO, CALIFORNIA 95926 (530) 895-4711	CHECK AMOUNT \$ 2,544,269.30
GOLDEN VALLEY BANK 190 COHASSET RD. STE. 170 CHICO, CA 95926 90-4427/1211				REFUND CHECK
Two million five hundred forty-four thousand two hundred sixty-nine and				VOID 6 MONTHS FROM DATE OF ISSUE
AY	BUTTE COUNTY TREASURER			 AUTHORIZED SIGNATURE
TO THE	25 COUNTY CENTER DR STE 120			
ORDER OF	OROVILLE CA 95965			
 THE SECURITY FEATURES ON THIS DOCUMENT INCLUDE A MICRO-PRINT SIGNATURE LINE AND BLEED THROUGH MICR NUMBERING.				

⑈029104⑈ ⑆121144272⑆ 0100043835⑈

VENDOR:	124000	BUTTE COUNTY TREASURER	04/08/2021	CHECK NO.	29104	
VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
105012	REV 02/21	04/07/2021	2,544,269.30			2,544,269.30

Check Total 2,544,269.30

COUNTY OF BUTTE  
AUDITORS CERTIFICATE AND TREASURER'S RECEIPT  
OROVILLE, CA 95965

RECEIVED FROM: CARD  
CONTACT #: (530) 895-4711

ATR NUMBER:	
DEPT. ID #	RR
DATE:	4/8/2021
BAG #:	

DESCRIPTION	RCVBLE NUMBER:	FUND/CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 278,627.64
CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 30,139.69
CARD-Park Fees Trust Obligations		24800000	462000		\$ 4,750.00
CARD-Park Fees Trust Obligations		24700000	462000		\$ 2,230,751.97
CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -

*Michelle Given*

CARD-HR Manager

Check #:	029104
Check Date:	04/08/21
Amount:	\$ 2,544,269.30

TOTAL	\$ 2,544,269.30
-------	-----------------

Special Notes:

APPROVED BY AUDITOR-CONTROLLER:	RECEIVED BY TREASURER:
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**Chico Area Recreation and Park District “Helping People Play”**

**Staff Report 21-11  
Agenda Item 7.1**

# STAFF REPORT

**DATE:** April 15, 2021

**TO:** Board of Directors

**FROM:** Heather Childs, Finance Manager

**SUBJECT:** Resolution declaring the Board’s Intention to Continue to Levy the Assessments for Fiscal Year 2021-22, Preliminarily Approving the Engineer’s Reports, and providing for Notice of a Public Hearing on May 20, 2021, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts

## **Recommendation**

It is recommended that the Board approve a Resolution that would declare the Board’s intention to continue to levy the assessments for fiscal year 2021-22, preliminarily approve the Engineer’s Reports for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts (the “Assessment Districts”), and provide for the notice of a public hearing on May 20, 2021, regarding continuing the annual assessments for fiscal year 2021-22.

## **Result of Recommended Action**

The Board will declare its intention to continue to levy the assessments for fiscal year 2021-22, will preliminarily approve the Engineer’s Reports, including the proposed rates included in the Engineer’s Reports for the Assessment Districts. The Engineer will administer and process the current parcel data to establish current assessments for each parcel in the assessment districts boundaries. The Engineer will cause a Notice to be published in a local newspaper in order to notify the public of the hearing that will be held on May 20, 2021, for the continued levy of the assessments.

## **Background**

1. In 1993, after gaining property owner ballot support, the Oak Way Landscaping and Lighting Assessment District was first established to provide funding for the maintenance and operations of Oak Way Park. In 1997, the Park District conducted an assessment ballot proceeding within Oak Way Landscape and Lightning District to comply with Proposition 218 requirements.

- a. Board Approval of 1<sup>st</sup> Year Assessment Levies: June 26, 1997
  - b. Fiscal Year 2021-22 Approved Rate: \$4.00 per year for each single-family residential parcel, or \$4.00 per single family residential unit for credit for Park Facility Fees
2. In 1994, after gaining property owner ballot support, the Amber Grove/Greenfield Landscaping and Lighting Assessment District was first established to provide funding for the maintenance and operations of the Amber Grove/Greenfield Park.
- a. Board Approval of 1<sup>st</sup> Year Assessment Levies: January 13, 1994
  - b. Fiscal Year 2021-22 Approved Rate: \$5.83 per month or \$70.00 per year for each single-family residential parcel
3. In 2006, after gaining property owner ballot support, the Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District was first established to provide funding for the maintenance and operations of the Baroni Neighborhood Park, adjacent open space areas and related trails system within the District.
- a. Board Approval of 1<sup>st</sup> Year Assessment Levies: June 20, 2006
  - b. Fiscal Year 2021-22 Maximum Basic Rate: \$99.05 for the Basic Park Design.

On February 18, 2021, the Board adopted a resolution directing SCI Consulting Group, the District's assessment engineer and assessment administration firm, to prepare Engineer's Reports for the Assessment Districts for fiscal year 2021-22. SCI Consulting Group has prepared the Engineer's Reports for fiscal year 2021-22 and these Reports are included with this staff report.

**Proposed Rate**

The proposed assessment rates and the approximate amount of revenues for the 2021-22 by Assessment Districts are listed below:

<b>Assessment District</b>	<b>Rate</b>	<b>Revenue</b>
Oak Way	\$4.00	\$23,820
Amber Grove/Greenfield	\$70.00	\$42,490
Baroni Park	\$99.05	\$95,311

**Conclusion**

It is recommended that the Board approve the Resolution of Intention to Continue to Levy the Assessments for Fiscal Year 2021-22, Preliminarily approving the Engineer's Report, and Providing for Notice of a Public Hearing on May 20, 2021, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.

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



# CHICO AREA RECREATION AND PARK DISTRICT

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

## RESOLUTION 21-6

### **A RESOLUTION OF INTENTION TO CONTINUE TO LEVY THE ASSESSMENTS FOR FISCAL YEAR 2021-22, PRELIMINARILY APPROVING ENGINEER'S REPORTS, AND PROVIDING FOR NOTICE OF A PUBLIC HEARING FOR THE OAK WAY, AMBER GROVE/GREENFIELD, AND BARONI NEIGHBORHOOD PARK AND OPEN SPACE (No. LLD 001-05) LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

**WHEREAS**, the Chico Area Recreation and Park District is authorized, pursuant to the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) and Article XIID of the California Constitution, to levy assessments for park and recreation improvements; and

**WHEREAS**, on February 23, 1993, the Board of Directors of the Chico Area Recreation and Park District ordered through Resolution 93-07 the formation of the Oak Way Landscaping and Lighting Assessment District (the "Oak Way Assessment District") for the purpose of financing certain park and recreational improvements;

**WHEREAS**, in June 1997, the Park District conducted an assessment balloting proceeding for the Oak Way Assessment District to comply with Proposition 218 requirements.

**WHEREAS**, on January 13, 1994, the Board of Directors of the Chico Area Recreation and Park District ordered through Resolution 94-01 the formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Amber Grove/Greenfield Assessment District") for the purpose of financing certain park and recreational improvements;

**WHEREAS**, on June 20, 2006, the City County of the City of Chico ordered through Resolution 70-06 the formation of the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment District for the purpose of financing certain park and recreational improvements;

**WHEREAS**, effective July 1, 2010, the City of Chico transferred ownership and maintenance and operational responsibility of Baroni Park to the District, and the District was also tasked to maintain the assessments from the established Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment to provide funding for the operation and maintenance of the park.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Chico Area Recreation and Park District ("Board") that:

SECTION 1. The Board hereby proposes to continue to levy the Oak Way Landscaping and Lighting Assessment District, Amber Grove/Greenfield Landscaping and Lighting Assessment District, and the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment Districts (the "Assessment Districts") benefit assessments pursuant to the Act and Article XIID of the California Constitution. The Board appoints SCI Consulting Group as the Engineer of Work and directs SCI Consulting Group to perform the professional services necessary to continue the benefit assessments for fiscal year 2021-22.

SECTION 2. SCI Consulting Group, the Engineer of Work, has prepared Engineer's Reports in accordance with Article XIID of the California Constitution and the Act (the "Reports"). The Reports have been made, filed with the Secretary of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Reports shall stand as the Engineer's Reports for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 3. It is the intention of this Board to continue to levy and collect assessments within the Assessment Districts for fiscal year 2021-22. Within the Assessment Districts, the existing improvements are generally described as the maintenance and servicing of public areas and public facilities such as property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, park grounds, park facilities, landscaping, natural lands, open space areas, landscape corridors, ground cover, shrubs and trees, street frontages, irrigation systems, playground equipment and hardcourt areas, recreational facilities, drainage systems, lighting, fencing, entry monuments and signage, security guards, land acquisition, land preparation, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment.

SECTION 4. The Assessment Districts consists of the lots and parcels shown on the assessment diagrams of the Assessment Districts on file with the Secretary of the Board, and reference is hereby made to such diagram for further particulars.

SECTION 5. Reference is hereby made to the Report for a full and detailed description of the improvements, the boundaries of the Assessment Districts and the proposed assessments upon assessable lots and parcels of land within the Assessment Districts. The Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 6. The proposed assessment rate for the Oak Way Landscaping and Lighting Assessment District is \$4.00 per year single family residential parcel which is equal to the maximum authorized assessment rate.

SECTION 7. The proposed assessment rate for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is \$5.83 per month or \$70.00 per year per single family residential parcel which is equal to the maximum authorized assessment rate.

SECTION 8. The proposed assessment rate for the Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment District is \$99.05 per year per single-family residential parcel. The maximum authorized assessment rate is adjusted annually by the greater of three percent (3%), or the annual percentage change in the Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area from December to December.

SECTION 9. Notice is hereby given that on May 20, 2021, at the hour of 6:00 p.m., the Board will hold a public hearing to consider the levy of the assessments for fiscal year 2021-22. The Board meetings will be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e). In an effort to improve access to public information, residents may access meetings remotely. Information will be provided with the meeting agenda.

SECTION 10. The Secretary of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

SECTION 11. To get additional information about the assessments or the Assessment Districts, contact: Chico Area Recreation and Park District, 545 Vallombrosa Avenue, Chico, CA 95926, or call (530) 895-4711.

**PASSED AND ADOPTED** by the Board of Directors of Chico Area Recreation and Park District at its regular meeting on April 15, 2021, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

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Tom Lando, Chair  
Board of Directors

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Ann Willmann  
Secretary to the Board



**CARD**  
CHICO AREA RECREATION & PARK DISTRICT

**CHICO AREA RECREATION AND PARK DISTRICT  
OAK WAY PARK LANDSCAPING AND LIGHTING DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2021-22

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

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**CHICO AREA RECREATION & PARK DISTRICT**

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**BOARD OF DIRECTORS**

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

**DISTRICT MANAGER**

Ann Willmann

**FINANCE MANAGER**

Heather Childs

**ENGINEER OF WORK**

SCI Consulting Group

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## INTRODUCTION

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### OVERVIEW

The Chico Area Recreation and Park District ("CARD") formed the Oak Way Park Landscaping and Lighting Assessment District (the "Assessment District") in order to comply with the District's Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, CARD began the planning process for the Oak Way neighborhood park. On February 25, 1993, the Board approved the Engineer's Report and passed its Resolution of Intent to Form the Oak Way Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1993-1994. On April 22, 1993, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After a few written protests and no oral protests, the Chico Area Recreation and Park District Board of Directors passed its Resolution Ordering the Formation of the Oak Way Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1993-94. In 1997, the Park District conducted an assessment balloting proceeding for the Oak Way Assessment District to comply with Proposition 218 requirements which reduced the rate from \$12.00 to \$4.00.

### INTRODUCTION TO ENGINEER'S REPORT

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2021-22 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the

California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2021-22. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 18, 2021.

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 20, 2021.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2021-22.

## **LEGISLATIVE ANALYSIS**

### **PROPOSITION 218**

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-

Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

**SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

**DAHMS V. DOWNTOWN POMONA PROPERTY**

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

**BONANDER V. TOWN OF TIBURON**

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

**BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

**GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

**COMPLIANCE WITH CURRENT LAW**

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.



## PLANS AND SPECIFICATIONS

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The improvements to be undertaken by the Oak Way Park Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

"Servicing" means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant

to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the CARD.

## ESTIMATE OF COSTS AND BUDGET- FISCAL YEAR 2021-22

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The annual assessment for the Oak Way Park Landscaping and Lighting Assessment District is shown in the figure below:

**FIGURE 1- OAK WAY PARK LLAD ESTIMATE OF COSTS FISCAL YEAR 2021-22**

<b>Chico Area Recreation and Park District - Oak Way Park Estimate of Costs</b>			
			<b>Preliminary Budget</b>
Re-payment to General Fund for prior year's outlays:			
Maintenance and Servicing Expenditures:			\$93,800
Incidental Expenses <sup>1</sup>			\$4,850
<b>Installation, Maintenance, Servicing and Incidental Costs Total</b>			<b>\$98,650</b>
Contributions from General Fund			(\$74,830)
<b>Net Costs for Maintenance and Servicing</b>			<b>\$23,820</b>
<b>Budget Allocation to Property <sup>2</sup></b>			
	<b>Assessment Units</b>	<b>RATE</b>	<b>BUDGET <sup>3</sup></b>
	5,955.00	\$4.00	\$23,820

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

## **BENEFIT FACTORS**

The special benefits from the Improvements are further detailed below:

### **PROXIMITY TO IMPROVED LANDSCAPED AND PARK AREAS WITHIN THE ASSESSMENT DISTRICT**

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

### **ACCESS TO IMPROVED LANDSCAPED AND PARK AREAS WITHIN THE ASSESSMENT DISTRICT**

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

### **IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT**

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable

land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

### **GENERAL VERSUS SPECIAL BENEFIT**

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

### **BENEFIT FINDING**

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct

advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

## **METHOD OF ASSESSMENT**

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

### **OAK WAY PARK LAND USE CLASSIFICATION**

The Land Use Classes for the Oak Park Landscaping and Lighting Assessment District is defined in the original Engineer's Report:

*Land Use Classes: Six classes of land usage were established. These are as follows:*

*Class A: Includes all single family residential lots, single family agricultural parcels and condominium residential parcels.*

*Class B: Includes all multi-residential and apartment residential parcels.*

*Class C: Includes all mobile home residential parcels.*

*Class D: Includes all retail, commercial and non-residential land use parcels.*

*Class E: Includes all industrial and mini-storage parcels.*

*Class F: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.*

## **ASSESSMENT FACTORS**

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the previous Oak Way Park Landscaping and Lighting Assessment District Engineer's Reports:

*Assessment Factor Index:*

*The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the*



*point total for each particular land use class by the point total for the single family/ condominium residential class.*

**Assessment Per Parcel:**

*The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.*

*The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.*

**FIGURE 2 -THE BENEFIT ASSESSMENT MATRIX**

<b>Use of Property</b>	<b>Assessment Factor Index</b>	<b>Rate</b>
Single and Multi-Family Residential, Apartment Unit, or Condominium	1.00	\$4.00
Mobile Homes on a Separate Parcel	0.90	\$3.60
Commercial/Industrial	0.00	\$0.00
Park Facility Fee Credits	0.33	\$4.00

**APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

**ASSESSMENTS**

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**WHEREAS**, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2021-22 is generally as follows:

**FIGURE 3- SUMMARY ESTIMATE OF COSTS FISCAL YEAR 2021-22**

Installation, Maintenance, Servicing and Incidental Costs Total	\$98,650
Contributions from General Fund	(\$74,830)
<b>Total Oak Way Park LLAD Budget</b>	<b>\$23,820</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The maximum authorized assessment rate of \$4.00 per single-family residential unit for fiscal year 2021-22 is based on the estimate of cost and budget in this Engineer's Report.

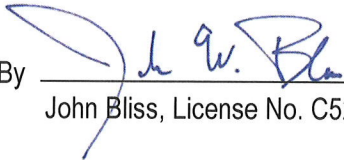
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2021-22. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the Assessment District.

Dated: April 8, 2021



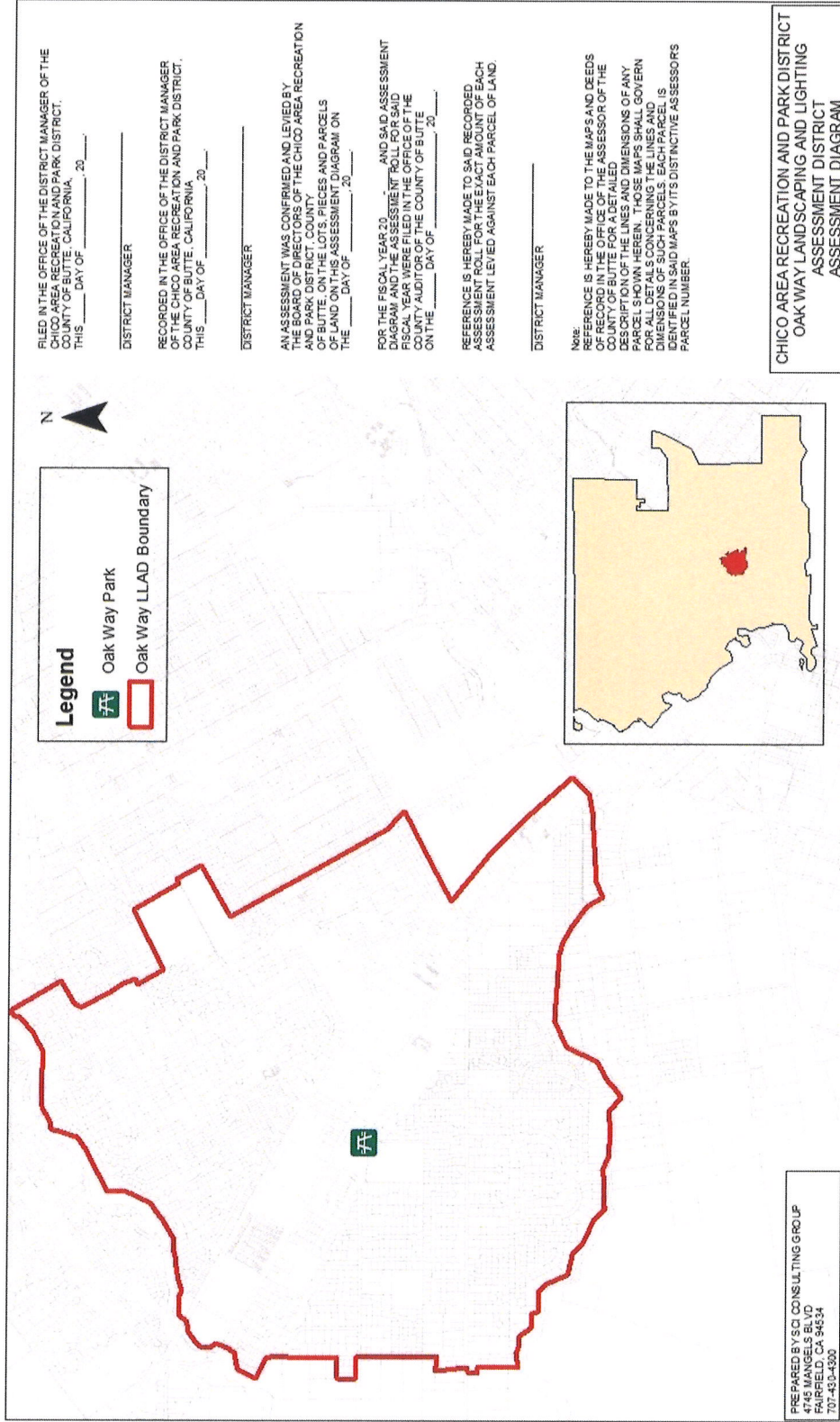
Engineer of Work

By  \_\_\_\_\_  
John Bliss, License No. C52091

## **ASSESSMENT DIAGRAMS**

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The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2021-22, and are incorporated herein by reference, and made a part of this Diagram and this Report.



## **ASSESSMENT ROLL**

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An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.



**CARD**  
CHICO AREA RECREATION & PARK DISTRICT

**CHICO AREA RECREATION AND PARK DISTRICT  
AMBER GROVE/GREENFIELD LANDSCAPING AND LIGHTING DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2021-22

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
**SCIConsultingGroup**  
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**CHICO AREA RECREATION & PARK DISTRICT**

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**BOARD OF DIRECTORS**

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

**DISTRICT MANAGER**

Ann Willmann

**FINANCE MANAGER**

Heather Childs

**ENGINEER OF WORK**

SCI Consulting Group

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## INTRODUCTION

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### OVERVIEW

The Chico Area Recreation and Park District ("CARD") formed the Amber Grove/Greenfield Park Landscaping and Lighting Assessment District (the "Assessment District") in order to comply with the District's Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, Webb Homes contacted CARD to develop a neighborhood park on approximately five acres of land. Webb Homes offered to construct the park in exchange for CARD assuming responsibility for continued maintenance of the Amber Grove/Greenfield Park once the park was completed. CARD agreed provided that the costs incurred by the District for continuing maintenance and servicing of the park would be paid by levying assessments on property owners with the Amber Grove/Greenfield subdivision areas. On November 11, 1993, the Board approved the Engineer's Report and passed its Resolution of Intent to Form the Amber Grove/Greenfield Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1994-1995. On January 13, 1994, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After no written or oral protests, the CARD Board of Directors passed its Resolution Ordering the Formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1994-1995.

### INTRODUCTION TO ENGINEER'S REPORT

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2021-22 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the

California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2021-22. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, annual budget and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 18, 2021.

Once the Board preliminarily approves the Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 20, 2021.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2021-22.

## **LEGISLATIVE ANALYSIS**

### **PROPOSITION 218**

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-

Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

**SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE AUTHORITY**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

**DAHMS V. DOWNTOWN POMONA PROPERTY**

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

**BONANDER V. TOWN OF TIBURON**

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

**BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

**GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

**COMPLIANCE WITH CURRENT LAW**

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

## PLANS AND SPECIFICATIONS

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The improvements to be undertaken by the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

"Servicing" means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant



to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the CARD.

## ESTIMATE OF COSTS AND BUDGET- FISCAL YEAR 2021-22

The annual assessment for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is shown in the figure below:

**FIGURE 1- AMBER GROVE/GREENFIELD PARK ESTIMATE OF COSTS FISCAL YEAR 2021-22**

<b>Chico Area Recreation and Park District - Amber Grove/Greenfield Estimate of Costs</b>		<b>Preliminary Budget</b>
Maintenance and Servicing Expenditures:		
Salary and Benefits		\$51,052
<b>Total Maintenance and Servicing</b>		<b>\$51,052</b>
Service and Supply		
Agriculture		\$2,775
Maintenance Structure & Grounds		\$5,000
District Vandalism		\$0
Utilities		\$18,180
Contract Services <sup>1</sup>		\$4,182
<b>Total Service and Supply</b>		<b>\$30,137</b>
<b>Installation, Maintenance, Servicing and Incidental Costs Total</b>		<b>\$81,189</b>
Contributions from General Fund		(\$38,699)
<b>Net Costs for Maintenance and Servicing</b>		<b>\$42,490</b>
<b>Budget Allocation to Property <sup>2</sup></b>		
	<b><u>Assessment Units</u></b>	<b><u>RATE</u></b>
	607	\$70.00
		<b><u>BUDGET <sup>3</sup></u></b>
		\$42,490

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

*The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

## **BENEFIT FACTORS**

The special benefits from the Improvements are further detailed below:

### **PROXIMITY TO IMPROVED LANDSCAPED AND PARK AREAS WITHIN THE ASSESSMENT DISTRICT**

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

### **ACCESS TO IMPROVED LANDSCAPED AND PARK AREAS WITHIN THE ASSESSMENT DISTRICT**

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

### **IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT**

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable

land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

### **GENERAL VERSUS SPECIAL BENEFIT**

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

### **BENEFIT FINDING**

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct

advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

## **METHOD OF ASSESSMENT**

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

### **AMBER GROVE/GREENFIELD LAND USE CLASSIFICATION**

The Land Use Classes for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is defined in the original Engineer's Report:

#### Land Use Classes:

*Three classes of land usage were established. These are as follows:*

1. *Class A: Includes all single family residential lots, single family agricultural parcels, condominium residential parcels and all multi-residential and apartment residential parcels.*
2. *Class B: Includes all retail, commercial and non-residential land use parcels.*
3. *Class C: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.*

### **ASSESSMENT FACTORS**

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the previous Amber Grove/Greenfield Landscaping and Lighting Assessment District Engineer's Reports:

#### Assessment Factor Index:

*The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.*

Assessment Per Parcel:

*The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.*

*The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.*

#### **APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.



**ASSESSMENTS**

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**WHEREAS**, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2021-22 is generally as follows:

**FIGURE 2- SUMMARY ESTIMATE OF COSTS FISCAL YEAR 2021-22**

Installation, Maintenance, Servicing and Incidental Costs Total	\$81,189
Contributions from General Fund	(\$38,699)
<b>Total Amber Grove/Greenfield LLAD Budget</b>	<b>\$42,490</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The maximum authorized assessment rate of \$70.00 per single-family residential unit for fiscal year 2021-22 is based on the estimate of cost and budget in this Engineer's Report.

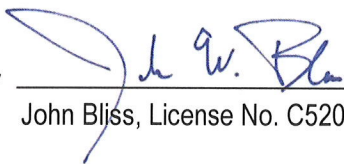
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2021-22. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the Assessment District.

Dated: April 8, 2021



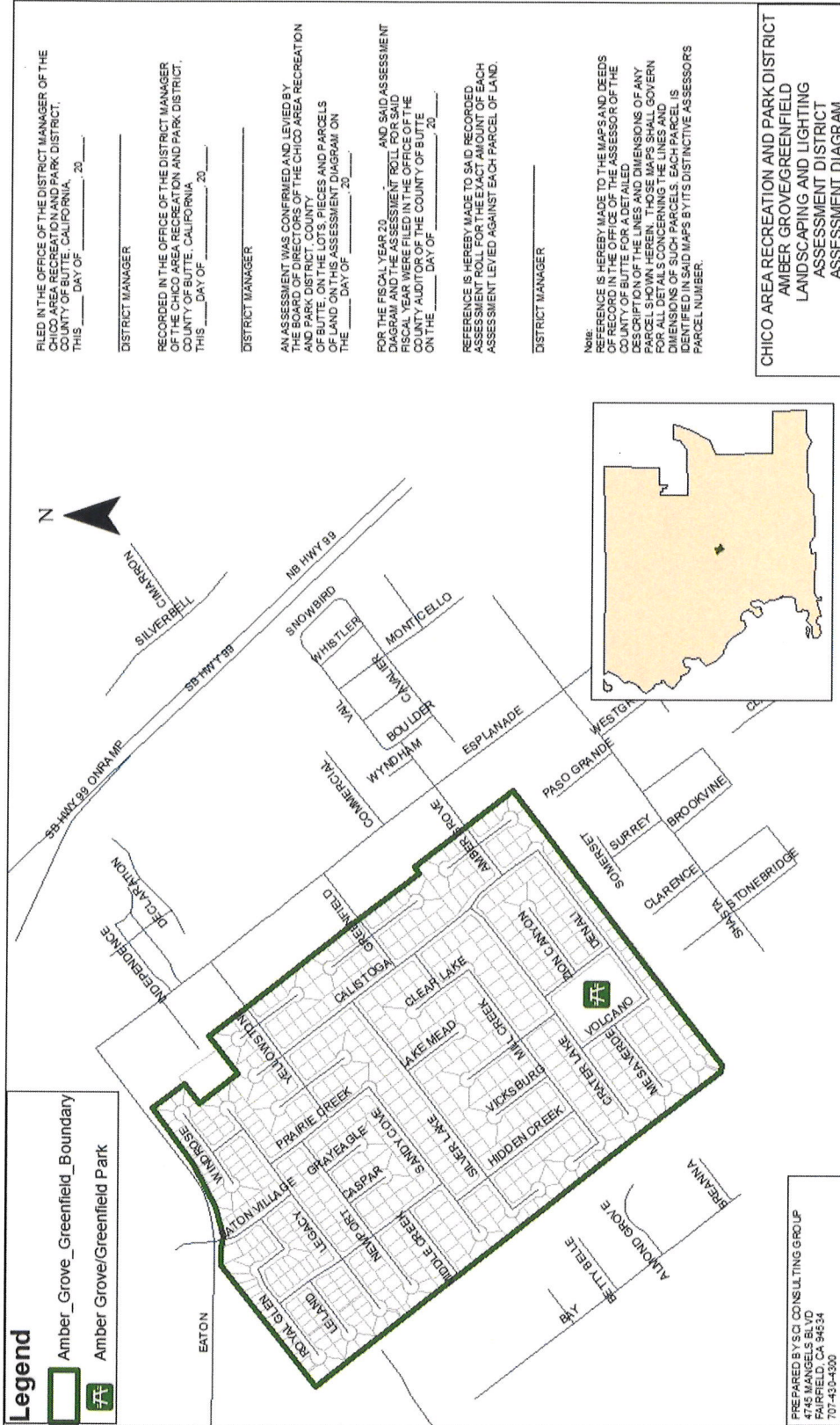
Engineer of Work

By  \_\_\_\_\_  
John Bliss, License No. C52091

## **ASSESSMENT DIAGRAMS**

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The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2021-22, and are incorporated herein by reference, and made a part of this Diagram and this Report.



## **ASSESSMENT ROLL**

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An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

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**CARD**  
CHICO AREA RECREATION & PARK DISTRICT

**CHICO AREA RECREATION & PARK DISTRICT**  
**BARONI NEIGHBORHOOD PARK AND OPEN SPACE**  
**(No. LLD 001-05) LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT**

**ENGINEER'S REPORT**

FISCAL YEAR 2021-22

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
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## **CHICO AREA RECREATION & PARK DISTRICT**

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### **BOARD OF DIRECTORS**

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

### **DISTRICT MANAGER**

Ann Willmann

### **FINANCE MANAGER**

Heather Childs

### **ENGINEER OF WORK**

SCI Consulting Group

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## INTRODUCTION

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### OVERVIEW

The Chico Area Recreation and Park District ("CARD") was formed in 1948 and covers approximately 255 square miles within Butte County. The District provides parks, park maintenance, and recreational programs and facilities to the residents of the City of Chico, the unincorporated community of Nord and other rural areas of unincorporated Butte County.

Baroni Park is a multi-use neighborhood park and open space that occupies 7.285 acres. It was completed in 2007 and is located in Southeast Chico along Baroni Drive. On April 18, 2006, the City Council of the City of Chico ("City") passed its Resolution of Intent to Form the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 ("Assessment District") pursuant to the provisions of the City's Maintenance District Ordinance of 1997, being Chapter 3.81 of Title 3 of the Chico Municipal Code.

Effective July 1, 2010, the City transferred ownership and maintenance and operational responsibility of Baroni Park to CARD. CARD was also tasked to maintain the assessments from the Assessment District which is to provide funding for the operation and maintenance of the park.

### ASSESSMENT FORMATION

On June 20, 2006, the City Council of the City of Chico ordered by Resolution No. 70-06, the formation of, and levied the first assessment within, the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

### ASSESSMENT CONTINUATION

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and continued assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments, and establish the date for a public hearing on the continuation of the assessments. This Engineer's Report was prepared pursuant to the direction of the Board on February 18, 2021.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2021-22 continued assessments and to define the benefits received from the improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the continued assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code and Article XIID of the California Constitution (the "Article").

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 20, 2021. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2021-22.

## LEGISLATIVE ANALYSIS

### PROPOSITION 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

### SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

### DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in Dahms v. Downtown Pomona Property ("*Dahms*"). On July 22, 2009, the California Supreme Court denied

review. In *Dahms* the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

#### **BONANDER V. TOWN OF TIBURON**

On December 31, 2009, in *Bonander v. Town of Tiburon* ("*Bonander*"), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

#### **BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010 the 4th District Court of Appeals issued a decision in *Steven Beutz v. County of Riverside* ("*Beutz*"). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

#### **GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the *Golden Hill Neighborhood Association v. City of San Diego* appeal (commonly known as "*Greater Golden Hill*"). This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

#### **COMPLIANCE WITH CURRENT LAW**

This Engineer's Report is consistent with the *SVTA* decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because, the improvements will directly benefit property in the Improvement District and the general benefits have been excluded from the Assessments, and the special and general benefits have been separated and quantified. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

## PLANS AND SPECIFICATIONS

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The proposed improvements associated with the Basic Park Design provides for the development of the western portion of the 7.285 acre park (west of the drainage swale) to be developed as a more traditional active park site; and the remaining portion (east of the drainage swale) to be more representative of a passive park (natural or native) site. This Basic Park Design incorporates, but is not limited to the following improvements:

- Approximately 201,977 square feet of irrigated park area (active park area located west of the drainage swale) that includes approximately 90,400 square feet of turf area, 14,377 square feet of trees, shrubs, and groundcover (plant areas), and 97,200 square feet of swale area;
- Approximately 120,000 square feet of non-irrigated area (passive park area east of the drainage swale) that includes trees and natural vegetation; and a decomposed granite trail that connects the park's concrete paths to the open space trails; and
- Public lighting facilities including all safety lighting and ornamental lighting installed as part of the approved Master Plan for the Baroni Neighborhood Park;
- Miscellaneous park facilities including but not limited to: park signage, fencing; playground equipment; concrete pathway surrounding the turf area; a picnic area including tables and barbeque facilities; and bench/seating at various locations.
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, picnic areas, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by CARD. Any plans and specifications for these improvements will be filed with the District Manager of CARD and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, benches, and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid

waste, and the cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes if any pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the Chico Area Recreation and Park District.



## ESTIMATE OF COST – FISCAL YEAR 2021-22

### FIGURE 1 – BARONI PARK LLAD ESTIMATE OF COST 2021-22

<b>Chico Area Recreation and Park District - Baroni Park Estimate of Costs</b>			
			<b>Preliminary Budget</b>
Maintenance and Servicing Expenditures:			
Salaries and Benefits			\$70,590
<b>Total Salaries and Benefits</b>			<b>\$70,590</b>
Services and Supplies			
Maintenance Structure & Grounds			\$4,650
District Vandalism			\$110
Contract Services <sup>1</sup>			\$4,241
Utilities			\$10,720
<b>Total Services and Supplies</b>			<b>\$19,721</b>
Capital Equipment Replacement Reserves <sup>2</sup>			\$5,000
<b>Total for Installation, Maintenance, Servicing and Incidental Costs</b>			<b>\$95,311</b>
<b>Budget Allocation to Property<sup>3</sup></b>			
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET<sup>4</sup></u>
Maximum Assessment Allowed	962.25	\$99.05	\$95,311

Notes:

1. Incidental cost includes county collection charges and project management.
2. Funds from the Capital Equipment Replacement Reserves will be used for ADA upgrades to the park.
3. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
4. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the maintenance, operation, and servicing of improvements throughout the Assessment District, and the methodology used to apportion the total assessment to land uses within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 as defined by the Assessment Diagram shown in this report and the Assessor Parcel Numbers listed within the included levy roll. The parcels include all privately or publicly owned parcels within the boundaries. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the assessment proceeds.

These categories of special benefit are summarized as follows:

- Proximity and access to improved parks and recreational facilities.
- Improved views.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the *SVTA* decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The *SVTA* decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The *SVTA* decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

## **BENEFIT FACTORS**

The special benefits from the Improvements are further detailed below:

### **PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PUBLIC FACILITIES**

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the Baroni Park and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by

parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Since the parcels in the Assessment District enjoy close access to the Improvements, they directly benefit from this unique close access to improved park and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

#### **IMPROVED VIEWS**

CARD, by maintaining the landscaping areas provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

#### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

The public parks and landscaped areas within certain Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radius close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, Baroni Park does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

## GENERAL VERSUS SPECIAL BENEFIT

The Chico Area Recreation and Park District is a special district created pursuant to the laws of the State of California. There are many types of special districts that provide a variety of urban services. Special districts, like the Chico Area Recreation and Park District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the special district. The Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessments allow the District to provide its park and recreation Improvements to the Baroni Park at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District, because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of proximate parks, recreation facilities, landscaped corridors, project entrances, signs, walkways, parks, and other improvements and costs incidental to providing the Improvements and collecting the Assessments.

Although these Improvements may be available to the general public at large, the Baroni Park and trail system/open space in the Assessment District was specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Baroni Park and recreation facilities within the Assessment District would be closed and would turn into brown, unmaintained and unusable lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Assessment District. In fact, it is reasonable to assume that if Assessments were not collected and the Baroni Park and recreation facilities were closed as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the park and recreation Improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

Special Note Regarding General Benefit and the SVTA Decision:

*There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.*

#### **QUANTIFICATION OF GENERAL BENEFIT**

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Chico Area Recreation and Park District, the County of Butte, and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments district.

In the 2009 *Dahms* case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona (*Dahms*) are similar to the improvements and services funded by the Assessments described in this Engineer's Report, and the Court found those improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments.

The General Benefits from this assessment may be quantified as illustrated in the following table.

**FIGURE 2 – GENERAL BENEFIT CALCULATION**

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Extension of recreation area	40	10%	4
Proximity to improved public landscaping, lighting, parks and other permanent public facilities	30	10%	3
Improved views	30	10%	3
	100		10
Total Calculated General Benefit =			10.0%

The costs of this 10% General Benefit cannot be funded by the assessments. Non-assessment funding does contribute to the overall maintenance of Baroni Park in the following components:

The City of Chico owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment District improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the City towards general benefit from the maintenance, rehabilitation and replacement of the curb and gutter is conservatively estimated to be 1%.

The City maintains a storm drainage system along the border of the Assessment District improvements. This system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. The contribution from the City towards general benefit from the maintenance, and operation of the local storm drainage system is conservatively estimated to be 1%.

The City maintains local public streets along the border of the Assessment District improvements. These public streets provide access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the City towards general benefit from the maintenance local public streets is conservatively estimated to be 1%.

The value of the initial construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs, and is conservatively estimated to contribute 25%.

The total non-assessment funding contribution sums to 28%. Therefore the total General Benefit is conservatively quantified at 10% which is more than offset by the total non-assessment contribution towards general benefit of 28%.

## **METHOD OF ASSESSMENT**

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home. The Land Use Classes for the Assessment District is defined in the original Engineer's Report:

### **Single-Family Residential**

*This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).*

### **Planned Development**

*This land use is defined as any property for which a tentative or final map has been filed and approved (a specific number of residential lots and units or non-residential use has been identified) and the property is expected to be developed or subdivided in the near future or is part of the overall improvement and development plan for the District (Planned Subdivision). This land use classification often times involves more than a single parcel (e.g. the approved map encompasses more than a single APN). Each parcel that is part of the approved map shall be assessed proportionately for the proposed or estimated residential units or non-residential use to be developed on that parcel as part of the approved map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units or non-residential use associated with the development).*

### **Non-Residential Property**

*This land use is defined as property developed for non-residential use. One acre of non-residential property is equivalent to four (4) single-family residential lots per acre within the District. Therefore, 4.0 EBU per gross acre will be assigned to parcels classified as non-residential property. Parcels less than 1.0 acres are assigned a minimum of 4.0 EBU.*

### **Vacant Property**

*This land use is defined as property currently zoned for residential or non-residential development, but a tentative or final map for the property has not yet been approved. Vacant Property will be assigned 1.00 EBU per acre rounded to the nearest acre. Properties less than one acre are assigned 1.00 EBU.*



### **Exempt Parcels**

*This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:*

*Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);*

*Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, detention or retention basins, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District;*

*Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;*

*These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status.*

*Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.*

### **Special Cases**

*In many districts where multiple land use classifications are involved, there may be one or more properties that the standard land use classifications does not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.*

*The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.*

<b>Property Type</b>	<b>Equivalent Benefit Units</b>	<b>Multiplier</b>
Single Family Residential	1.00	per Unit/Lot/Parcel
Single Family Residential	1.00	per Planned SF-Residential Lot
Planned Development (V130)	0.75	per Planned Condominium
	0.75	per Unit for the First 50 Units
	0.50	per Unit for Units 51-100
	0.25	per Unit for all remaining Units
Vacant Land	1.00	per acre (1.0 Minimum)
Non-Residential 4.000 per acre (1.0 Minimum)	4.00	per acre (1.0 Minimum)
Exempt Parcels	0.00	per Parcel

### **Land Uses and Equivalent Benefit Units**

*The following formula is used to calculate each parcel's EBU (proportional benefit).*

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

*The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for each zone.*

$$\text{Total Balance to Levy (Budget)} / \text{Total EBUs} = \text{Assessment Rate per EBU}$$

$$\text{Assessment Rate per EBU} \times \text{Parcel's EBU} = \text{Levy per Parcel}$$

### **DURATION OF ASSESSMENT**

It is proposed that the Assessment be levied for fiscal year 2006-07 and continued every year thereafter, so long as the Baroni Park and recreational areas need to be maintained and serviced, and the Chico Area Recreation and Park District requires funding from the Assessments for its continued Improvements in the Assessment District. As noted previously, the Assessment can continue to be levied annually after the Chico Area Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

### **APPEALS AND INTERPRETATION**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator, or her or his designee, shall be referred to the Board of Directors of the Chico Area Recreation and Park District and the decision of the Board of Directors of the Chico Area Recreation and Park District shall be final.

## ASSESSMENT STATEMENT

---

**WHEREAS**, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2021-22 is generally as follows:

**FIGURE 3- SUMMARY ESTIMATE OF COSTS FISCAL YEAR 2021-22**

Total Salaries and Benefits	\$70,590
Total Services and Supplies	\$19,721
Capital Equipment Replacement Reserves	\$5,000
<b>Total Baroni Park LLAD Budget</b>	<b>\$95,311</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Maximum Assessment Rate is equal to the Maximum Assessment Rate established for the previous fiscal year adjusted annually by the greater of, three percent (3%) or the annual percentage change in the Consumer Price Index (CPI) for the San Francisco Bay Area as of December of each succeeding year.

The change in the CPI from December 2019 to December 2020 is 2.00%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 2.00%, which equates to \$99.05 per single-family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2021-22 at the rate of \$99.05.

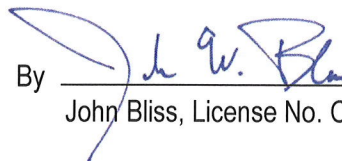
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2021-22. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the Assessment District.

Dated: April 8, 2021



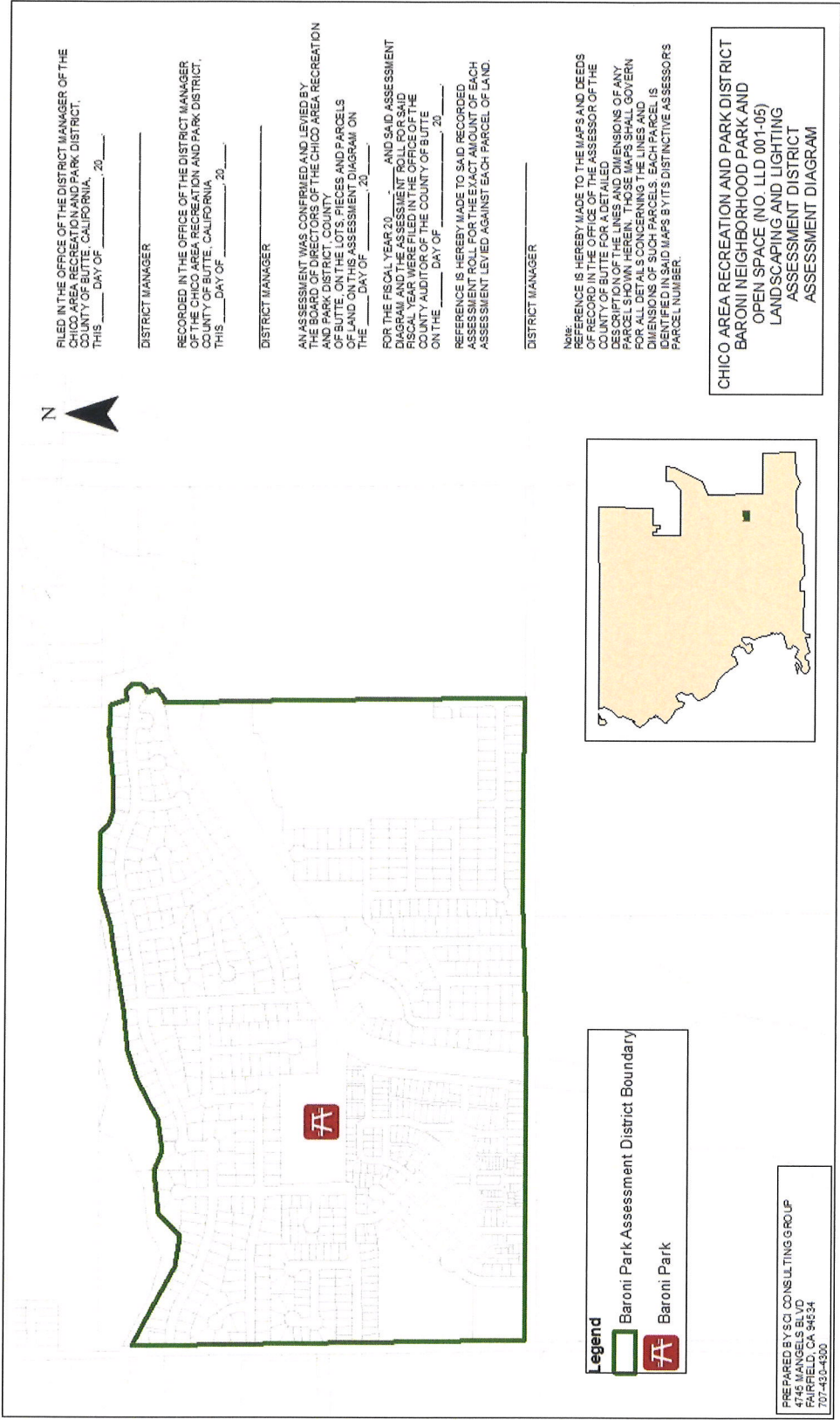
Engineer of Work

By  \_\_\_\_\_  
John Bliss, License No. C52091

## ASSESSMENT DIAGRAM

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The following page displays the Assessment Diagram of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05. The diagram shows all of the parcels of real property within this Assessment District. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Butte for a detailed description of the lines and dimensions of any parcels shown herein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in the maps by its distinctive Assessor's Parcel Number.



## **ASSESSMENT ROLL**

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The Assessment Roll follows in this Report and is on file in the office of the Chico Area Recreation and Parks District at 545 Vallombrosa Avenue, Chico, CA 95926. The final Assessment Roll is based upon the land use information in the fiscal year 2021-22 Butte County Assessor's Roll.



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

Staff Report 21-12  
Agenda Item 8.1

# STAFF REPORT

**DATE:** April 15, 2021

**TO:** Board of Directors

**FROM:** Heather Childs, Finance Manager

**SUBJECT:** Resolution 21-7 of the Board of Directors of the Chico Area Recreation and Park District Adopting the Preliminary Budget for the 2021-2022 Fiscal Year

### **Discussion:**

Adoption of the Preliminary Budget is the first legal step required in the budget adoption process for the District. The Preliminary Budget will be available for inspection at the District Office and on our website at [www.chicorec.com](http://www.chicorec.com). Changes to the Preliminary Budget may be made prior to adoption of the Final Budget based on information not yet available from Butte County or the State of California.

At the Board Meeting, staff will provide a preliminary review of the budget and discuss proposed capital projects and other budget considerations.

Following are excerpts from California Resources Code:

5788. On or before July 1 of each year, the Board of Directors shall adopt a preliminary budget that shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. The Board of Directors may divide the preliminary budget into categories, including, but not limited to:

- (a) Maintenance and operation.
- (b) Employee compensation.
- (c) Capital outlay.
- (d) Interest and redemption for indebtedness.
- (e) Restricted reserve for capital outlay.
- (f) Restricted reserve for contingencies.
- (g) Unallocated general reserve and fund balances.



5788.1.(a) On or before July 1 of each year, the board of directors shall publish a notice stating all of the following:

- (1) That it has adopted a preliminary budget that is available for inspection at a time and place within the district specified in the notice.
  - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.
- (b) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to Section 6061 of the Government Code.

5788.3. At the time and place specified for the meeting, any person may appear and be heard regarding any item in the budget or regarding the addition of other items. The hearing on the budget may be continued from time to time.

5788.5. On or before August 30 of each year, after making any changes in the preliminary budget, the board of directors shall adopt a final budget. The board of directors shall forward a copy of the final budget to the auditor of each county in which the district is located.

5788.7. At any regular meeting or properly noticed special meeting after the adoption of its final budget, the board of directors may adopt a resolution amending the budget and ordering the transfer of funds between categories, other than transfers from the restricted reserve for capital outlay and the restricted reserve for contingencies.

5788.9. (a) In its annual budget, the board of directors may establish a restricted reserve for capital outlay and a restricted reserve for contingencies. When the board of directors establishes a restricted reserve, it shall declare the exclusive purposes for which the funds in the reserve may be spent. The funds in the restricted reserve shall be spent only for the exclusive purposes for which the board of directors established the restricted reserve. The reserves shall be maintained according to generally accepted accounting principles.

(b) Any time after the establishment of a restricted reserve, the board of directors may transfer any funds to that restricted reserve.

(c) If the board of directors finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the restricted reserve or transfer any funds that are no longer required from the restricted reserve to the district's general fund.

5788.11. On or before July 1 of each year, the board of directors shall adopt a resolution establishing its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B of the California Constitution and Division 9 (commencing with Section 7900) of Title 1 of the Government Code.

5788.13. The auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

The General Manager shall adjust the Preliminary Budget as necessary to accommodate changes that result from decisions made by the California State Legislation and approved by the Governor and/or others that dictate adjustments that may be made to the Final Budget during the 2021/2022 Fiscal Year.

**Recommendation:**

It is recommended that the Board of Directors adopt Resolution 21-7 which adopts the Preliminary Budget for the 2021-2022 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on May 20, 2021, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget for Fiscal Year 2021-2022 at the Regular Board Meeting on June 17, 2021.

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



# CHICO AREA RECREATION AND PARK DISTRICT

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

## RESOLUTION 21-7

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT ADOPTING THE PRELIMINARY BUDGET FOR THE 2021-2022 FISCAL YEAR

**WHEREAS**, the Chico Area Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California; and

**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to adopt a Preliminary Budget and to make it available for public inspection; and

**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to conduct a Public Hearing prior to the adoption of the Final Budget;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Board of Directors of the Chico Area Recreation and Park District, in accordance with certain provisions of the Public Resources Code of the State of California, adopts the 2021-2022 Preliminary Budget, and does, by this action, hereby make it available for public inspection; and

**BE IT FURTHER RESOLVED**, that the Board of Directors of the Chico Area Recreation and Park District, in accordance with the Public Resources Code of the State of California, has determined that a Public Hearing on the Preliminary Budget for the Fiscal Year 2021-2022 will be conducted at 6:00 pm on the 20<sup>th</sup> Day of May, 2021 and the Board of Directors will consider adoption of the Final Budget for the Fiscal Year 2021-2022 on the 17<sup>th</sup> Day of June 2021. The Board Meetings will be held at either the CARD Center located at 545 Vallombrosa Avenue, Chico, CA, or they may be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e). Information will be provided with the meeting agendas.

**PASSED AND ADOPTED**, at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 15<sup>th</sup> of April 2021 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

\_\_\_\_\_  
Tom Lando, Chair  
Board of Directors

\_\_\_\_\_  
Ann Willmann  
Secretary to the Board

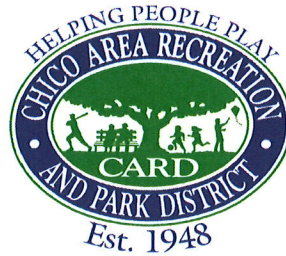


**2021-2022  
PRELIMINARY BUDGET  
VERSION 1**

4/15/2021

**CHICO AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET VERSION 1  
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April 15, 2021

Board of Directors  
Chico Area Recreation and Park District  
545 Vallombrosa Avenue  
Chico, CA 95926

RE: 2021-2022 Preliminary Budget Version 1 Letter of Transmittal

Dear Directors:

Staff is pleased to present the 2021-2022 Preliminary Budget - Version 1 - for the Chico Area Recreation and Park District (CARD). The attached budget reflects the collaborative efforts of staff and the Board. This provides a framework for the operations of the District for

The Budget includes the following items of interest:

- The General Fund budget is balanced using projected operating revenues and provides current year funds of \$112,144.00 towards capital projects.
- Capital projects are currently budgeted at \$554,800.00
- Fund Balance will be estimated in future versions. \$442,656.00 will need to be used to complete the 2021/2022 fiscal year capital projects.
- The CalPERS Unfunded Liability payment has been budgeted at \$278,000.00. This is the District's plan established at the March 21, 2019 meeting.
- The District is Debt Free, therefore the Notes Payable - Lease Payments Summary has been removed from the budget.

Thank you to staff and the Board for their assistance in this important process.

Respectfully submitted,

Ann Willmann  
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT  
 BUDGET CALENDAR  
 PRELIMINARY BUDGET VERSION 1**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
January 21, 2021	Regular	Adopt Budget Calendar
February 4, 2021	N/A	Budget Templates Sent to Staff
March 22, 2021	N/A	Staff Budgets submitted to Business Office
April 15, 2021	Regular	Budget Presentation and Adopt Preliminary Budget
May 6, 2021	N/A	Notice of Public Hearing Published in Newspaper
May 20, 2021	Regular	Public Hearing on the Preliminary Budget
June 17, 2021	Regular	Adopt Final Budget
August 16, 2021	N/A	Submit Final Budget to Auditor-Controller

**CHICO AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY - ALL FUNDS  
PRELIMINARY BUDGET VERSION 1**



	GENERAL FUND	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>						
FEE BASED PROGRAM INCOME	3,147,795					3,147,795
OTHER INCOME & FACILITY RENTALS	385,750					385,750
RDA PASSTHROUGH	1,400,000					1,400,000
INVESTMENT INCOME	40,000	700	-	-	300	41,000
TAX INCOME / COUNTY	4,016,500					4,016,500
PARK IMPACT FEES		60,000				60,000
ASSESSMENTS			23,820	42,490	95,311	161,621
OPERATING TRANSFER IN FROM GENERAL FUND		-	74,829	38,700	-	113,529
<b>TOTAL REVENUE</b>	<b>8,990,045</b>	<b>60,700</b>	<b>98,649</b>	<b>81,190</b>	<b>95,611</b>	<b>9,326,195</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES AND BENEFITS	6,455,023		71,614	51,053	70,590	6,648,280
SERVICES AND SUPPLIES	2,268,349		27,035	30,137	19,721	2,345,242
CONTRIB. TO OTHER AGENCIES	15,000					15,000
CONTINGENCIES	25,000					25,000
OPERATING TRANSFER OUT	113,529					113,529
NOTES PAYABLE / LEASE PYMTS	1,000	-				1,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,877,901</b>	<b>-</b>	<b>98,649</b>	<b>81,190</b>	<b>90,311</b>	<b>9,148,051</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>112,144</b>	<b>60,700</b>	<b>-</b>	<b>-</b>	<b>5,300</b>	<b>178,144</b>
<b>CAPITAL PROJECTS</b>						
CAPITAL PROJECTS	554,800					554,800
CAPITAL PROJECTS' REIMBURSEMENTS	-					-
<b>NET CAPITAL PROJECTS COSTS</b>	<b>554,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>554,800</b>
<b>CAPITAL PROJECTS FUNDING</b>						
ALLOCATION FROM GENERAL FUND OPERATIONS	(112,144)					(112,144)
ALLOCATION FROM BARONI PARK OPERATIONS						-
ALLOCATION FROM GENERAL FUND SPENDABLE ASSIGNED	-					-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(442,656)					(442,656)
ALLOCATION FROM BARONI PARK SPENDABLE RESTRICTED						-
	-	-	-	-	-	-
<b>NET ACTIVITY</b>	<b>(330,512)</b>	<b>60,700</b>	<b>-</b>	<b>-</b>	<b>5,300</b>	<b>(264,512)</b>



CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES  
 PRELIMINARY BUDGET VERSION 1



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,147,795	(863,193)	4,010,988	1,136,847.88	28.3%	3,729,255	3,017,655.23	80.9%
OTHER INCOME & FACILITY RENTALS	385,750	67,110	318,640	272,727.00	85.6%	550,988	475,828.51	86.4%
RDA PASSTHROUGH	1,400,000	50,000	1,350,000	769,903.55	57.0%	1,250,000	1,451,384.38	270138438.0%
INVESTMENT INCOME	40,000	-	40,000	30,323.84	75.8%	70,000	91,899.73	131.3%
TAX INCOME / COUNTY	4,016,500	620,000	3,396,500	2,468,033.08	72.7%	3,249,000	3,982,994.75	122.6%
<b>TOTAL REVENUE</b>	<b>8,990,045</b>	<b>(126,083)</b>	<b>9,116,128</b>	<b>4,677,835.35</b>	<b>51.3%</b>	<b>8,849,243</b>	<b>9,019,762.60</b>	<b>101.9%</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	6,455,023	(296,014)	6,751,037	3,271,070.25	48.5%	6,322,852	5,966,533.06	94.4%
SERVICES AND SUPPLIES	2,268,349	41,097	2,227,252	1,151,947.52	51.7%	2,260,298	2,144,206.85	94.9%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	9,298.24	62.0%	15,000	17,430.05	116.2%
CONTINGENCIES	25,000	-	25,000	-	0.0%	25,000	-	0.0%
OPERATING TRANSFER OUT	113,529	29,082	84,447	-	0.0%	-	-	0.0%
NOTES PAYABLE / LEASE PYMTS	1,000	(84,342)	85,342	-	0.0%	81,681	-	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,877,901</b>	<b>(310,177)</b>	<b>9,188,078</b>	<b>4,432,316.01</b>	<b>48.2%</b>	<b>8,704,831</b>	<b>8,128,169.96</b>	<b>93.4%</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>112,144</b>	<b>184,094</b>	<b>(71,950)</b>	<b>245,519.34</b>	<b>-341.2%</b>	<b>144,412</b>	<b>891,592.64</b>	<b>617.4%</b>
<b>CAPITAL PROJECTS</b>								
CAPITAL PROJECTS	554,800	(1,426,700)	1,981,500	1,149,553.57	58.0%	1,205,000	23,840.00	2.0%
CAPITAL PROJECTS' REIMBURSEMENTS	-	(1,500,000)	1,500,000	-	-	-	-	-
<b>NET CAPITAL PROJECTS COSTS</b>	<b>554,800</b>	<b>(2,926,700)</b>	<b>481,500</b>	<b>1,149,553.57</b>	<b>238.7%</b>	<b>1,205,000</b>	<b>23,840.00</b>	<b>2.0%</b>
<b>CAPITAL PROJECTS FUNDING</b>								
ALLOCATION FROM GENERAL FUND OPERATIONS	(112,144)	184,094	71,950	(1,149,553.57)	-1597.7%	(144,412)	(23,840.00)	16.5%
ALLOCATION FROM GENERAL FUND SPENCABLE ASSIGNED	-	-	-	-	-	-	-	-
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(442,656)	(110,794)	(553,450)	-	0.0%	(1,060,588)	-	0.0%
FUNDS FROM ACCUMULATED CAPITAL RESERVES	-	-	-	-	-	-	-	-
<b>TOTAL GENERAL FUND ACTIVITY</b>	<b>(442,656)</b>	<b>110,794</b>	<b>(553,450)</b>	<b>(904,034.23)</b>		<b>(1,060,588)</b>	<b>867,752.64</b>	

CHICO AREA RECREATION AND PARK DISTRICT  
 REVENUE SUMMARY - GENERAL FUND - FUND 2490  
 PRELIMINARY BUDGET VERSION 1



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	1,856,643	(943,999)	2,800,642	641,842.92	22.9%	2,140,775	1,746,595.52	81.6%
CAMPS	266,690	(42,515)	309,205	163,381.49	52.8%	392,530	347,642.21	88.6%
<b>SUBTOTAL</b>	<b>2,123,333</b>	<b>(986,514)</b>	<b>3,109,847</b>	<b>805,224.41</b>	<b>25.9%</b>	<b>2,533,305</b>	<b>2,094,237.73</b>	<b>82.7%</b>
<b>AQUATICS</b>	<b>184,109</b>	<b>33,622</b>	<b>150,487</b>	<b>107,846.25</b>	<b>71.7%</b>	<b>168,350</b>	<b>125,613.28</b>	<b>74.6%</b>
CLASSES								
GENERAL CLASSES	54,000	(6,000)	60,000	25,818.27	43.0%	-	75,940.35	0.0%
COMMUNITY BAND	1,000	(125)	1,125	11.88	1.1%	1,500	1,775.33	118.4%
SENIOR ADULT CLASSES	30,000	6,000	24,000	20,042.00	83.5%	45,000	39,357.34	87.5%
YOUTH KARATE & TINY TOTS	30,000	(7,500)	37,500	1,550.00	4.1%	95,000	76,813.55	80.9%
<b>SUBTOTAL</b>	<b>115,000</b>	<b>(7,625)</b>	<b>122,625</b>	<b>47,422.15</b>	<b>38.7%</b>	<b>141,500</b>	<b>193,886.57</b>	<b>137.0%</b>
ADULT SPORTS								
VOLLEYBALL & DODGEBALL	37,755	6,006	31,749	(1,268.91)	-4.0%	40,000	21,568.27	53.9%
BASKETBALL	18,880	(7,251)	26,131	-	0.0%	30,000	18,366.42	61.2%
SOFTBALL	129,480	19,686	109,794	(11,899.32)	-10.8%	154,200	89,644.77	58.1%
SOCCER	47,880	(165)	48,045	(4,795.56)	-10.0%	60,000	32,984.18	55.0%
<b>SUBTOTAL</b>	<b>233,995</b>	<b>18,276</b>	<b>215,719</b>	<b>(17,963.79)</b>	<b>-8.3%</b>	<b>284,200</b>	<b>162,563.64</b>	<b>57.2%</b>
NATURE CENTER								
PROGRAM FEE INCOME	185,860	21,900	163,960	120,441.72	73.5%	322,100	187,446.66	58.2%
<b>SUBTOTAL</b>	<b>185,860</b>	<b>21,900</b>	<b>163,960</b>	<b>120,441.72</b>	<b>73.5%</b>	<b>322,100</b>	<b>187,446.66</b>	<b>58.2%</b>
OTHER PROGRAMS								
SCHOLARSHIPS	(15,000)	-	(15,000)	(2,027.03)	13.5%	(20,000)	(10,187.34)	50.9%
CO-SPONSORED & MISCELLANEOUS	-	(7,500)	7,500	10.00	0.1%	15,000	17,105.60	114.0%
SPECIAL EVENTS	6,900	(450)	7,350	(250.00)	-3.4%	9,300	5,247.40	56.4%
SENIOR ADULT PROGRAMS	6,000	(8,500)	14,500	111.05	0.8%	51,000	43,603.34	85.5%
YOUTH SPORTS	307,598	73,598	234,000	76,033.12	32.5%	224,500	198,138.35	88.3%
<b>SUBTOTAL</b>	<b>305,498</b>	<b>57,148</b>	<b>248,350</b>	<b>73,877.14</b>	<b>29.7%</b>	<b>279,800</b>	<b>253,907.35</b>	<b>90.7%</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,147,795</b>	<b>(863,193)</b>	<b>4,010,988</b>	<b>1,136,847.88</b>	<b>28.3%</b>	<b>3,729,255</b>	<b>3,017,655.23</b>	<b>80.9%</b>
OTHER INCOME								
FACILITY RENTAL INCOME	320,750	98,500	222,250	48,870.23	22.0%	425,550	238,589.71	56.1%
REBATES & REIMBURSED COSTS	30,000	-	30,000	180,933.52	603.1%	35,000	187,260.13	535.0%
REIMBURSEMENTS - CITY PARKS	25,000	(1,526,390)	1,551,390	24,146.74	1.6%	63,438	18,438.72	29.1%
MISCELLANEOUS	-	(4,000)	4,000	8,210.05	205.3%	10,000	3,873.87	38.7%
ENDOWMENTS	10,000	-	10,000	2,594.82	25.9%	11,000	-	0.0%
DONATIONS	-	(1,000)	1,000	7,971.64	797.2%	6,000	27,666.08	461.1%
<b>TOTAL OTHER INCOME</b>	<b>385,750</b>	<b>(1,432,890)</b>	<b>1,818,640</b>	<b>272,727.00</b>	<b>15.0%</b>	<b>550,988</b>	<b>475,828.51</b>	<b>86.4%</b>
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,400,000	50,000	1,350,000	769,903.55	57.0%	1,250,000	1,451,384.38	116.1%
INVESTMENT INCOME	40,000	-	40,000	30,323.84	75.8%	70,000	91,899.73	131.3%
TAX INCOME / COUNTY	4,016,500	620,000	3,396,500	2,468,033.08	72.7%	3,249,000	3,982,994.75	122.6%
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>5,456,500</b>	<b>670,000</b>	<b>4,786,500</b>	<b>3,268,260.47</b>	<b>68.3%</b>	<b>4,569,000</b>	<b>5,526,278.86</b>	<b>121.0%</b>
<b>TOTAL REVENUE</b>	<b>8,990,045</b>	<b>(1,626,083)</b>	<b>10,616,128</b>	<b>4,677,835.35</b>	<b>44.1%</b>	<b>8,849,243</b>	<b>9,019,762.60</b>	<b>101.9%</b>

**CHICO AREA RECREATION AND PARK DISTRICT**  
**SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490**  
**PRELIMINARY BUDGET VERSION 1**



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>SALARIES</b>								
FULL-TIME SALARIES	2,413,000	124,000	2,289,000	1,590,393.37	69.5%	2,316,000	2,340,037.74	101.0%
PART-TIME SALARIES	2,418,410	(368,421)	2,786,831	901,810.52	32.4%	2,590,485	1,868,045.57	72.1%
ACCUMULATED LEAVE	41,000	-	41,000	-	0.0%	36,000	103,216.23	286.7%
INSTRUCTORS	70,870	(7,135)	78,005	13,390.90	17.2%	113,000	44,991.06	39.8%
<b>SUBTOTAL</b>	<b>4,943,280</b>	<b>(251,556)</b>	<b>5,194,836</b>	<b>2,505,594.79</b>	<b>48.2%</b>	<b>5,055,485</b>	<b>4,356,290.60</b>	<b>86.2%</b>
<b>BENEFITS</b>								
FICA	375,000	(19,000)	394,000	185,573.25	47.1%	384,000	324,093.27	84.4%
RETIREMENT	540,000	4,000	536,000	310,052.00	57.8%	535,000	806,067.37	150.7%
RETIREMENT - GASB 68	-	-	-	-	0.0%	-	-	0.0%
HEALTH INSURANCE	388,000	10,500	377,500	221,995.77	58.8%	372,500	346,294.10	93.0%
COBRA	-	-	-	-	0.0%	-	-	0.0%
UNEMPLOYMENT INSURANCE	250,000	(50,000)	300,000	103,166.56	34.4%	35,000	186,266.26	532.2%
WORKERS COMP INSURANCE	152,000	35,000	117,000	101,601.44	86.8%	142,000	148,654.18	104.7%
ALLOCATION TO OTHER FUNDS	(193,257)	(24,958)	(168,299)	(156,913.56)	93.2%	(201,133)	(201,132.72)	100.0%
<b>SUBTOTAL</b>	<b>1,511,743</b>	<b>(44,458)</b>	<b>1,556,201</b>	<b>765,475.46</b>	<b>49.2%</b>	<b>1,267,367</b>	<b>1,610,242.46</b>	<b>127.1%</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>6,455,023</b>	<b>(296,014)</b>	<b>6,751,037</b>	<b>3,271,070.25</b>	<b>48.5%</b>	<b>6,322,852</b>	<b>5,966,533.06</b>	<b>94.4%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
 SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490  
 PRELIMINARY BUDGET VERSION 1



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>SERVICES AND SUPPLIES</b>								
ADVERTISING	35,100	25,100	10,000	1,521.35	15.2%	35,000	12,225.13	34.9%
AGRICULTURE	57,965	19,322	38,643	12,825.65	33.2%	35,320	21,149.35	59.9%
CLOTHING	7,000	-	7,000	2,633.21	37.6%	7,000	6,929.72	99.0%
COMMUNICATIONS	52,793	1,618	51,175	33,507.46	65.5%	53,575	49,982.56	93.3%
HOUSEHOLD SUPPLIES	46,600	-	46,600	20,832.29	44.7%	42,900	39,035.90	91.0%
INSURANCE	220,000	80,000	140,000	138,258.24	98.8%	105,000	100,930.68	96.1%
TECHNOLOGY EQUIPMENT	20,000	5,000	15,000	4,292.98	28.6%	8,000	30,443.02	380.5%
EQUIPMENT REPAIRS	22,330	2,030	20,300	7,998.37	39.4%	13,000	10,834.03	83.3%
HOUSEHOLD EQUIPMENT	-	-	-	499.87	0.0%	-	-	0.0%
FIELD EQUIPMENT	5,621	5,371	250	37.39	15.0%	1,750	1,614.36	92.2%
PROGRAM EQUIPMENT	-	-	-	-	0.0%	-	37.07	0.0%
VEHICLE MAINTENANCE	12,500	-	12,500	9,754.84	78.0%	12,500	13,652.93	109.2%
POOL SUPPLIES	18,750	3,750	15,000	8,095.83	54.0%	13,400	18,109.39	135.1%
POOL EQUIPMENT	6,000	2,000	4,000	118.06	3.0%	4,000	1,210.13	30.3%
STRUCTURE & GROUNDS	165,100	82,050	83,050	30,699.31	37.0%	76,750	69,377.97	90.4%
WORK SERVICE SUPPLIES	2,050	-	2,050	78.11	3.8%	-	-	0.0%
SHOP SUPPLIES	5,000	-	5,000	2,313.40	46.3%	6,000	5,005.23	83.4%
VANDALISM	5,445	495	4,950	1,346.09	27.2%	4,250	3,180.46	74.8%
MEDICAL FIRST AID	2,950	-	2,950	458.60	15.5%	3,650	2,126.68	58.3%
MEMBERSHIP/PERIODICALS	24,500	500	24,000	17,467.94	72.8%	19,500	17,397.98	89.2%
OFFICE SUPPLIES	18,000	-	18,000	2,973.08	16.5%	25,000	14,035.34	56.1%
CONTRACT SERVICES	830,206	(104,914)	935,120	494,708.81	52.9%	1,012,170	1,075,806.90	106.3%
PUBS/LEGAL NOTICES	22,000	-	22,000	301.99	1.4%	22,000	13,031.90	59.2%
RENT/LEASE EQUIPMENT	5,400	-	5,400	4,449.73	82.4%	5,400	2,216.69	41.0%
RENT/LEASE STRUCTURES	2,000	-	2,000	2,000.00	100.0%	2,000	1,000.00	50.0%
SMALL TOOLS	3,905	355	3,550	560.58	15.8%	3,500	1,888.19	53.9%
EDUCATION & TRAINING	9,000	-	9,000	984.00	10.9%	4,000	5,601.96	140.0%
DISTRICT OFFICE SPECIAL EXP	9,000	-	9,000	6,202.60	68.9%	9,000	6,649.85	73.9%
PROGRAM SUPPLIES	175,860	(71,186)	247,046	21,957.06	8.9%	242,668	167,827.12	69.2%
DISTRICT OFFICE MEETING EXP	5,000	-	5,000	-	0.0%	5,000	1,536.93	30.7%
MILEAGE	60,000	20,000	40,000	16,553.34	41.4%	40,000	35,373.13	88.4%
PROGRAM TRANSPORTATION	3,470	170	3,300	-	0.0%	1,900	2,041.25	107.4%
DIST OFFICE BOARD MTG EXP	10,000	-	10,000	5,800.00	58.0%	10,000	8,767.84	87.7%
USE TAX	1,500	-	1,500	-	0.0%	1,500	1,254.20	83.6%
CONFERENCES	15,000	-	15,000	520.00	3.5%	25,000	15,923.41	63.7%
<b>SUBTOTAL</b>	<b>1,900,045</b>	<b>76,661</b>	<b>1,823,384</b>	<b>854,043.16</b>	<b>46.8%</b>	<b>1,858,733</b>	<b>1,786,640.32</b>	<b>96.1%</b>
<b>UTILITIES</b>								
WATER	89,670	4,270	85,400	54,238.26	63.5%	78,715	70,509.14	89.6%
ELECTRICITY	212,541	(42,677)	255,218	195,529.56	76.6%	264,600	243,179.60	91.9%
GAS	59,693	2,843	56,850	41,490.68	73.0%	52,350	38,311.42	73.2%
SEWER	6,400	-	6,400	6,645.86	103.8%	5,900	5,566.37	94.3%
<b>SUBTOTAL</b>	<b>368,304</b>	<b>(35,564)</b>	<b>403,868</b>	<b>297,904.36</b>	<b>73.8%</b>	<b>401,565</b>	<b>357,566.53</b>	<b>89.0%</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,268,349</b>	<b>41,097</b>	<b>2,227,252</b>	<b>1,151,947.52</b>	<b>51.7%</b>	<b>2,260,298</b>	<b>2,144,206.85</b>	<b>94.9%</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET VERSION 1  
CAPITAL PROJECTS SUMMARY**



<b>DOROTHY JOHNSON CENTER</b>	
New HVAC Equipment	<u>360,000</u>
<b>PV POOL</b>	
Repairs and Upgrades	<u>55,000</u>
<b>FIXED ASSETS</b>	
Computer and information technology equipment	4,500
Servers	10,000
Phone System Upgrade	10,000
Truck for New Roving Crew	35,000
Trailer for New Roving Crew	5,300
Mower	75,000
	<u>139,800</u>

<b>TOTAL</b>	<b>554,800</b>
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<b>PROJECTS FUNDING SUMMARY:</b>	
Funded By Reimbursement for City Parks	-
Funded By General Fund Current Operations	112,144
Funded by General Fund - Fund Balance Spendable: Assigned	-
Funded by General Fund - Fund Balance Spendable: Unassigned	442,656
	<u>554,800</u>

**CHICO AREA RECREATION AND PARK DISTRICT  
ADMINISTRATIVE CONTRACT SERVICES  
PRELIMINARY BUDGET VERSION 1**



	<b>2021-2022</b>	<b>2020-2021</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>ADMINISTRATIVE SERVICES</b>			
ACTUARIAL EVALUATION SOFTWARE	12,000	7,000	5,000
CAPITAL ASSETS SOFTWARE	16,000	15,620	380
REGISTRATION SUPPORT FEES	150,000	150,000	-
	<u>178,000</u>	<u>172,620</u>	<u>5,380</u>
<b>OFFICE EQUIPMENT SERVICE CONTRACTS</b>			
COMPUTER MAINTENANCE	7,000	14,000	(7,000)
COMPUTER HELP DESK	-	11,000	(11,000)
COMPUTER SOFTWARE (KRONOS, OFFICE 365)	90,000	90,000	-
COPY MACHINE	18,000	18,000	-
TELEPHONE SYSTEM	200	200	-
POSTAGE MACHINE	4,600	4,600	-
	<u>119,800</u>	<u>137,800</u>	<u>(18,000)</u>
<b>AUDIT &amp; RELATED SERVICES</b>			
AUDIT	16,000	16,000	-
GASB 68 REPORTS	700	700	-
AUDIT & RELATED SERVICES	<u>16,700</u>	<u>16,700</u>	<u>-</u>
<b>LEGAL SERVICES</b>			
	<u>30,000</u>	<u>28,000</u>	<u>2,000</u>
<b>PROFESSIONAL SERVICES</b>			
DISTRICT SERVICES	<u>7,000</u>	<u>7,000</u>	<u>-</u>
<b>EMPLOYEE BACKGROUND CHECK</b>			
	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>CONSULTANT SERVICES</b>			
LOCAL GOVERNMENT CONSULTING	20,000	20,000	-
FRAUD HOTLINE	1,075	1,075	-
FUTURE FACILITIES PREPARATION	50,000	50,000	-
ELECTION	-	92,000	(92,000)
	<u>71,075</u>	<u>163,075</u>	<u>(92,000)</u>
<b>TOTAL ADMINISTRATIVE CONTRACT SERVICES</b>	<b><u>440,575</u></b>	<b><u>543,195</u></b>	<b><u>(102,620)</u></b>

**CHICO AREA RECREATION AND PARK DISTRICT  
 PARKS ADMINISTRATIVE CONTRACT SERVICES  
 PRELIMINARY BUDGET VERSION 1**



	<b>2021-2022</b>	<b>2020-2021</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>PARKS ADMIN - DISTRICT GENERAL</b>			
HOUSEHOLD	25,000	23,000	2,000
REPAIRS AND MAINTENANCE	26,000	27,500	(1,500)
SAFETY	2,500	2,500	-
SECURITY	155,000	155,000	-
UTILITIES	47,000	33,000	14,000
TREE HAZARD ASSESSMENT & PRUNING	18,000	18,000	-
	<u>273,500</u>	<u>259,000</u>	<u>14,500</u>
 <b><u>SITE SPECIFIC</u></b>			
<b>COMMUNITY CENTER</b>			
LANDSCAPING	22,000	21,600	400
REPAIRS AND MAINTENANCE	2,000	2,000	-
UTILITIES	600	600	-
	<u>24,600</u>	<u>24,200</u>	<u>400</u>
<b>HOOKER OAK</b>			
LANDSCAPING	1,900	1,800	100
UTILITIES	600	600	-
	<u>2,500</u>	<u>2,400</u>	<u>100</u>
<b>COMMUNITY PARK</b>			
UTILITIES	<u>4,800</u>	<u>4,800</u>	<u>-</u>
<b>LAKESIDE PAVILION</b>			
REPAIRS AND MAINTENANCE	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<b>DFJ CENTER</b>			
REPAIRS AND MAINTENANCE	<u>400</u>	<u>400</u>	<u>-</u>
 <b>TOTAL PARKS CONTRACT SERVICES</b>			
	<u><u>309,800</u></u>	<u><u>294,800</u></u>	<u><u>15,000</u></u>

CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480  
 PRELIMINARY BUDGET VERSION 1



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>INCOME</b>								
PARK IMPACT FEES	60,000	(10,000)	70,000	47,500.00	67.9%	80,000	64,125.00	80.2%
INTEREST INCOME	700	-	700	1,567.57	223.9%	1,500	3,753.10	250.2%
<b>TOTAL INCOME</b>	<b>60,700</b>	<b>(10,000)</b>	<b>70,700</b>	<b>49,067.57</b>	<b>69.4%</b>	<b>81,500</b>	<b>67,878.10</b>	<b>83.3%</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	-	(82,222)	82,222	73,332.00	89.2%	66,665	66,665.00	100.0%
<b>UTILIZATION OF FUND BALANCE</b>	-	72,222	-	73,332.00		14,835	66,665.00	
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>60,700</b>	-	<b>(11,522)</b>	<b>49,067.57</b>		-	<b>67,878.10</b>	



**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495  
PRELIMINARY BUDGET VERSION 1**



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	23,820	68	23,752	12,497.00	52.6%	23,164	22,877.10	98.8%
INTEREST	-	-	-	3.17	0.0%	300	136.01	45.3%
TRANSFER FROM GENERAL FUND	74,829	14,645	60,184	-	0.0%	-	55,912.15	0.0%
<b>TOTAL INCOME</b>	<b>98,649</b>	<b>14,713</b>	<b>83,936</b>	<b>12,500.17</b>	<b>14.9%</b>	<b>23,464</b>	<b>78,925.26</b>	<b>336.4%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>71,614</b>	<b>7,925</b>	<b>63,689</b>	<b>47,766.24</b>	<b>75.0%</b>	<b>61,227</b>	<b>61,226.76</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	2,700	900	1,800	378.87	21.0%	1,800	2,334.32	129.7%
HOUSEHOLD SUPPLIES	2,500	-	2,500	1,392.57	55.7%	2,500	1,870.30	74.8%
STRUCTURES & GROUNDS	8,000	4,000	4,000	2,916.38	72.9%	4,500	2,487.66	55.3%
VANDALISM	110	10	100	-	0.0%	-	-	0.0%
EQUIPMENT RENTS	2,000	1,500	500	51.86	10.4%	-	-	0.0%
CONTRACT SERVICES	6,850	3	6,847	6,440.04	94.1%	6,600	7,431.08	112.6%
WATER	1,575	75	1,500	980.76	65.4%	1,500	1,294.89	86.3%
ELECTRIC	3,300	300	3,000	3,712.12	123.7%	3,300	2,366.00	71.7%
<b>SUBTOTAL</b>	<b>27,035</b>	<b>6,788</b>	<b>20,247</b>	<b>15,872.60</b>	<b>78.4%</b>	<b>20,200</b>	<b>17,784.25</b>	<b>88.0%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>98,649</b>	<b>14,713</b>	<b>83,936</b>	<b>63,638.84</b>	<b>75.8%</b>	<b>81,427</b>	<b>79,011.01</b>	<b>97.0%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(14,713)</b>	<b>-</b>	<b>(51,138.67)</b>		<b>(57,963)</b>	<b>(85.75)</b>	

**Notes:**

Property tax assessments on the residents in the Oak Way Assessment District are used to pay the maintenance costs of Oak Way Park which is maintained by CARD.

Property tax assessments on the residents in the Oak Way Assessment District cannot be raised due to how the assessment district was originally established. As such, some operating expenditures must be supplemented by the General Fund in order for the Oak Way Park Fund to properly operate. The General Fund is currently supplementing the costs of salaries and benefits of this fund.

Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.

CHICO AREA RECREATION AND PARK DISTRICT  
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497  
 PRELIMINARY BUDGET VERSION 1



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	42,490	-	42,490	23,183.95	54.6%	42,490	42,307.90	99.6%
INTEREST	-	-	-	5.87	0.0%	400	250.09	62.5%
TRANSFER FROM GENERAL FUND	38,700	14,437	24,263	-	0.0%	-	20,311.00	0.0%
<b>TOTAL INCOME</b>	<b>81,190</b>	<b>14,437</b>	<b>66,753</b>	<b>23,189.82</b>	<b>34.7%</b>	<b>42,890</b>	<b>62,868.99</b>	<b>146.6%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>51,053</b>	<b>10,132</b>	<b>40,921</b>	<b>30,690.54</b>	<b>75.0%</b>	<b>39,340</b>	<b>39,339.60</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	2,775	925	1,850	464.92	25.1%	1,850	1,635.89	88.4%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	5,000	2,500	2,500	1,418.77	56.8%	2,500	473.59	18.9%
VANDALISM	-	-	-	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
SMALL TOOLS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,182	-	4,182	4,117.42	98.5%	4,000	3,992.27	99.8%
WATER	17,850	850	17,000	14,373.46	84.5%	17,000	17,386.22	102.3%
ELECTRIC	330	30	300	123.41	41.1%	300	164.20	54.7%
<b>SUBTOTAL</b>	<b>30,137</b>	<b>4,305</b>	<b>25,832</b>	<b>20,497.98</b>	<b>79.4%</b>	<b>25,750</b>	<b>23,652.17</b>	<b>91.9%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>81,190</b>	<b>14,437</b>	<b>66,753</b>	<b>51,188.52</b>	<b>76.7%</b>	<b>65,090</b>	<b>62,991.77</b>	<b>96.8%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,998.70)</b>		<b>(22,200)</b>	<b>(122.78)</b>	

Notes:

Property tax assessments on the residents in the Peterson Park Assessment District are used to pay the maintenance costs of Peterson Park which is maintained by CARD.

Property tax assessments on the residents in the Peterson Park Assessment District cannot be raised due to how the assessment district was originally established. As such, some operating expenditures must be supplemented by the General Fund in order for the Peterson Park Fund to properly operate. The General Fund is currently supplementing the costs of salaries and benefits of this fund.

Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498  
PRELIMINARY BUDGET VERSION 1**



	2021-2022 BUDGET	INCREASE (DECREASE)	2020-2021 BUDGET	2020-2021 ACTUAL YTD	2020-2021 % BUDGET	2019-2020 BUDGET	2019-2020 ACTUAL	2019-2020 % BUDGET
<b>INCOME</b>								
ASSESSMENTS	95,311	9,622	85,689	48,385.22	56.5%	83,227	82,818.32	99.5%
INTEREST	300	-	300	437.35	145.8%	1,000	1,593.91	159.4%
TRANSFER FROM GENERAL FUND	-	-	-	-	0.0%	-	-	0.0%
<b>TOTAL INCOME</b>	<b>95,611</b>	<b>9,622</b>	<b>85,989</b>	<b>48,822.57</b>	<b>56.8%</b>	<b>84,227</b>	<b>84,412.23</b>	<b>100.2%</b>
<b>OPERATING EXPENDITURES</b>								
<b>SALARIES AND BENEFITS</b>	<b>70,590</b>	<b>6,901</b>	<b>63,689</b>	<b>47,766.24</b>	<b>75.0%</b>	<b>61,227</b>	<b>61,226.76</b>	<b>100.0%</b>
<b>SERVICES AND SUPPLIES</b>								
AGRICULTURE	1,650	550	1,100	195.07	17.7%	1,100	776.49	70.6%
HOUSEHOLD SUPPLIES	-	-	-	-	0.0%	-	-	0.0%
STRUCTURES & GROUNDS	3,000	1,500	1,500	2,123.68	141.6%	1,500	1,421.28	94.8%
VANDALISM	110	10	100	-	0.0%	100	-	0.0%
EQUIPMENT RENTS	-	-	-	-	0.0%	-	-	0.0%
CONTRACT SERVICES	4,241	141	4,100	4,117.42	100.4%	4,100	3,992.29	97.4%
WATER	10,500	500	10,000	6,794.38	67.9%	10,000	9,805.23	98.1%
ELECTRIC	220	20	200	-	0.0%	200	-	0.0%
<b>SUBTOTAL</b>	<b>19,721</b>	<b>2,721</b>	<b>17,000</b>	<b>13,230.55</b>	<b>77.8%</b>	<b>17,000</b>	<b>15,995.29</b>	<b>94.1%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>90,311</b>	<b>9,622</b>	<b>80,689</b>	<b>60,996.79</b>	<b>75.6%</b>	<b>78,227</b>	<b>77,222.05</b>	<b>98.7%</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>5,300</b>	<b>-</b>	<b>5,300</b>	<b>(12,174.22)</b>	<b>-229.7%</b>	<b>6,000</b>	<b>7,190.18</b>	<b>119.8%</b>
<b>ALLOCATION TO CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FUND ACTIVITY</b>	<b>5,300</b>	<b>6,901</b>	<b>5,300</b>	<b>(12,174.22)</b>		<b>6,000</b>	<b>7,190.18</b>	

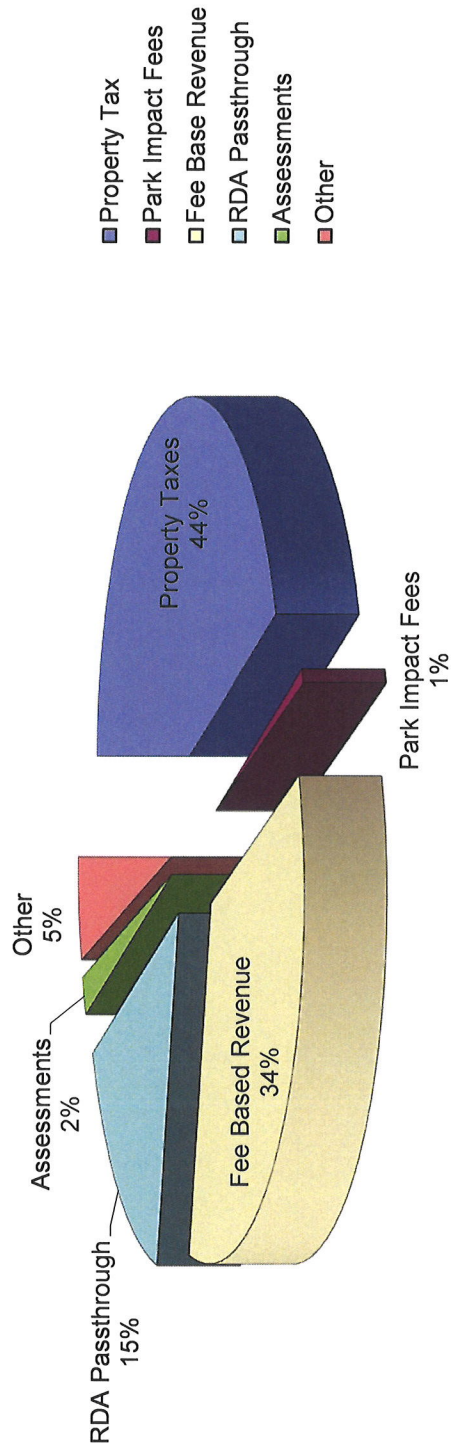
<b>CAPITAL PROJECTS</b>								
CAPITAL PROJECTS	-	-	-	-	0.0%	-	-	0.0%
<b>CAPITAL PROJECTS FUNDING</b>								
ALLOCATION FROM OPERATIONS	-	-	-	-	0.0%	-	-	0.0%
ALLOCATION FROM SPENDABLE RESTRICTED	-	-	-	-	0.0%	-	-	0.0%
	-	-	-	-		-	-	

Notes:

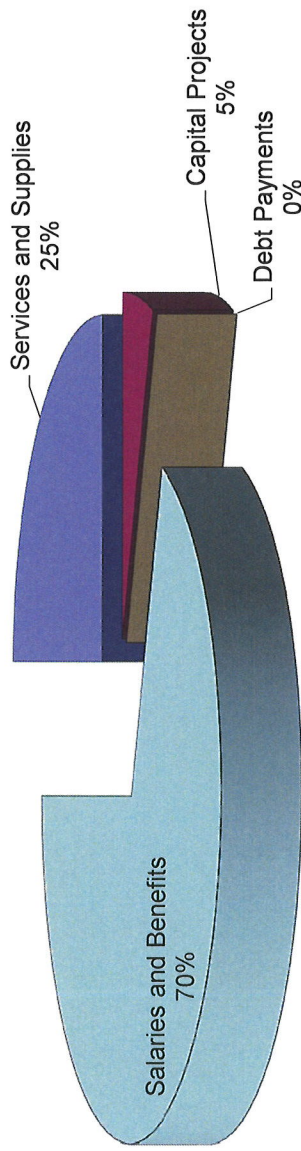
Property tax assessments on the residents in the Baroni Neighborhood Park Assessment District are used to pay the maintenance costs of Baroni Park which is maintained by CARD.

Fund Balance for this fund is assigned as Spendable - Restricted for maintenance of the park.

# CARD BUDGET: REVENUE BY SOURCE



# CARD BUDGET: BUDGETED EXPENDITURES



- Services and Supplies
- Capital Projects
- Debt Payments
- Salaries and Benefits

**CHICO AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET VERSION 1  
PARK SITES AND FACILITIES**



The Chico Area Recreation and Park District serves a 225 square mile area with an approximated population of 109,000. The District is located in the northwest corner of Butte County, California including the urban area of Chico and surrounding farmland.

The District currently operates three recreation centers, two swimming pools, one gymnasium, and six park and recreation areas. District parks range in size from .44 acres to 40 acres. Park sites and facilities operated by the District include:

**FACILITIES**

**Community Center**

Location: 545 Vallombrosa Avenue

Size: 3 acres

Facilities: CARD administrative offices, recreation classrooms and multi-purpose room

**Chico Creek Nature Center**

Location: 1968 East 8th Street

Size: 3.25 acres

Facilities: Animal museum, exhibit hall, nature classroom, and administrative offices

**Dorothy F. Johnson Neighborhood Center**

Location: 775 East 16th Street

Size: 3 acres

Facilities: Community center, playground, picnic area and basketball court

**Lakeside Pavilion**

Location: 2565 California Park Drive

Size: 1.6 acres

Facilities: Community center, administrative offices and multi-purpose room

**Pleasant Valley Pool and Recreation Center**

Location: 2320 North Avenue

Size: 1.1 acres

Facilities: Community center and swimming pool

**Shapiro Pool**

Location: Oleander and Memorial Way

Size: .44 acres

Facilities: Swimming pool

**COMMUNITY PARKS**

**Community Park**

Location: East 20th Street and Martin Luther King Jr. Parkway

Size: 40 acres

Facilities: Playground, picnic area, three softball fields, seven tennis courts, two pickleball courts, seven soccer fields, three sand volleyball courts, restrooms and gymnasium

**DeGarmo Park**

Location: 199 Leora Court

Size: 36 acres

Facilities: Pavilion, playground, picnic area, three softball fields, two soccer fields and dog park

**CHICO AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET VERSION 1  
PARK SITES AND FACILITIES**



**Hooker Oak Recreation Area**

Location: 1928 Manzanita Avenue

Size: 35 acres

Facilities: Playground, picnic area, basketball court, baseball field and two softball fields

**Wildwood Park**

Location: 100 Wildwood Avenue

Size: 18 acres

Facilities: Pavilion and picnic area, playground and two softball fields

**OTHER PARK SITES**

**Baroni Park**

Location: Bruce Road at Remington Drive

Size: 7.285 acres

Facilities: Playground, basketball court, picnic area and open space

**Ceres Park**

Location: Glenshire Lane

Size: 5 acres

Facilities: Undeveloped

**Hancock Park**

Location: North Marigold Ave.

Size: 3.61 acres

Facilities: Grassland and pathways

**Henshaw Avenue Park**

Location: Henshaw Avenue

Size: 5 acres

Facilities: Undeveloped

**Humboldt Avenue Skatepark**

Location: Humboldt Avenue at Flume Street

Size: .89 acres

Facilities: Skateboard park with restrooms

**Oak Way Park**

Location: 1510 West 8th Avenue

Size: 8.7 acres

Facilities: Playground, basketball court, picnic area and restrooms

**Peterson Park**

Location: Rollins Lake Drive and Denali Drive

Size: 5.5 acres

Facilities: Playground, picnic area and basketball court

**Rotary Park**

Location: East 16th Street and Broadway

Size: .7 acres

Facilities: Playground, picnic area and basketball court

**Sycamore Park**

Location: One Mile Recreation Area

Size: 3.5 acres

Facilities: Softball field



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

**Staff Report 21-13  
Agenda Item 8.2**

# STAFF REPORT

**DATE:** April 15, 2021  
**TO:** Board of Directors  
**FROM:** Heather Childs, Finance Manager  
**SUBJECT:** Line of Credit with Golden Valley Bank

**Discussion:**

Over the past few years, the District has had a revolving line of credit with Golden Valley Bank in the amount of \$500,000. The annual interest charge for this revolving line of credit is \$1,000 per year. The purpose for this line of credit was due to the District's cash flows fluctuating throughout the year and the need to ensure there was always cash available to meet ongoing financial obligations. Since the District's cash flows are in good standing, and we have not had to utilize the line of credit, it is recommended that the District not renew the revolving line of credit with Golden Valley Bank at this time.

**Recommendation:**

It is recommended that the Board of Directors direct staff to not renew the line of credit with Golden Valley Bank.

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





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

**Staff Report 21-14  
Agenda Item 8.3**

# STAFF REPORT

**DATE:** April 15, 2021  
**TO:** Board of Directors  
**FROM:** Ann Willmann, General Manager  
**SUBJECT:** LAFCO Election Ballot

**Recommendation:**

It is recommended that the Board of Directors of the Chico Area Recreation and Park District vote for Dave Donnan for Regular “Non-Enterprise” Member.

The District’s vote must be made by official Board action, and the Ballot shall be certified by the signature of the Chair, or an alternate District Board Member chosen by the Districts’ Board for the purpose of signing the ballot and counter-signed by the Districts’ General Manager/Secretary of Board. The Ballot must be returned no later than May 14, 2021.

By \_\_\_\_\_  
Ann Willmann  
General Manger



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## BUTTE LOCAL AGENCY FORMATION COMMISSION

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1453 Downer Street, Suite C • Oroville, California 95965-4950  
(530)538-7784 • Fax (530)538-2847 • [www.buttelafo.org](http://www.buttelafo.org)

TO: Butte County Special Districts  
Butte County Special District Association

FROM: Jill Broderson, Management Analyst

SUBJECT: **Election of a Special District *Regular* "Non-Enterprise" Member and an *Alternate* "Enterprise/Non-Enterprise" Member**

DATE: March 12, 2021

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### **Nominations Requested**

On February 3, 2021, the Butte Local Agency Formation Commission called for nominations for:

- One (1) Special District ***Regular* "Non-Enterprise"** Member. The term for this seat is four years and will begin June 1, 2021 and expire May 31, 2025; and
- One (1) Special District ***Alternate* "Enterprise/Non-Enterprise"** Member. The term for this seat is four years and will begin June 1, 2021 and expire May 31, 2025.

### **Nominations Received**

The nomination period closed on Thursday, March 11, 2021. Valid nominations received are as follows:

For the ***Regular* "Non-Enterprise"** Member:

- Larry Bradley, Durham Recreation & Park District (Non-Enterprise)
- Dave Donnan, Chico Area Recreation & Park District (Non-Enterprise)
- Al McGreehan, Paradise Recreation & Park District (Non-Enterprise)

For the ***Alternate* "Enterprise/Non-Enterprise"** Member:

- Larry Bradley, Durham Recreation & Park District (Non-Enterprise)
- Bruce Wristen, Director, Thermalito Water & Sewer District (Enterprise)

**Instructions:**

1. Votes shall be made by official action of the Districts' Board of Directors.
2. Ballots shall be certified by the signature of the Chair, or an alternate District Board Member chosen by the Districts' Board for the purpose of signing the attached ballot AND counter-signed by the Districts' General Manager/Secretary of Board.
3. Ballots shall be returned no later than **4:00 p.m. on Friday, May 14, 2021**. Ballots postmarked after the closing date will not be accepted.
4. Districts may submit their ballots one of the following ways:

<b>Hand Delivered</b>	<b>Electronic Mail</b>	<b>Certified Mail</b>
Stephen Lucas Executive Officer Butte LAFCO 1453 Downer Street, Suite C Oroville, CA 95965	<a href="mailto:slucas@buttecounty.net">slucas@buttecounty.net</a>	Stephen Lucas Executive Officer Butte LAFCO 1453 Downer Street, Suite C Oroville, CA 95965

5. District ballots returned by electronic mail shall be scanned copies of the original signed certified ballot.
6. If you do not have a District Board meeting scheduled within this time frame, a special meeting shall be scheduled in order to submit a valid ballot.

**In order for the election to be valid, a quorum (21) of districts must complete and return their ballots. Otherwise, the process will repeat until such time we receive ballots from a majority of the districts.** This is an important ballot, as your Special District LAFCO Commissioner will be making decisions on budget issues, policies and projects that may have a direct impact on your district. Please participate in this election and submit your vote.

Should you have any questions, please feel free to me.

Attachment



BUTTE LOCAL AGENCY FORMATION COMMISSION  
1453 Downer Street, Suite C  
Oroville, CA 95965 – (530) 538-7784

## 2021 ELECTION BALLOT

### Special District *Regular* "Non-Enterprise" Member and a Special District *Alternate* "Enterprise/Non-Enterprise" Member

#### *Regular* "Non-Enterprise" Member Please Vote for One (1)

- Larry Bradley – Durham Recreation & Park District
- Dave Donnan – Chico Area Recreation & Park District
- Al McGreehan – Paradise Recreation & Park District

\_\_\_\_\_  
(Write in Candidate) (Name of District)

#### *Alternate* "Enterprise/Non-Enterprise" Member Please Vote for One (1)

- Larry Bradley – Durham Recreation & Park District
- Bruce Wristen – Thermalito Water & Sewer District

\_\_\_\_\_  
(Write in Candidate) (Name of District)

### Certification of Ballot

\_\_\_\_\_  
District Board Chair or Designee

\_\_\_\_\_  
District Manager/Secretary of the Board

\_\_\_\_\_  
District

\_\_\_\_\_  
Date