



CHICO AREA RECREATION AND PARK DISTRICT
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, October 28, 2021 – 6:00 p.m.

*Posted Prior to 5:00 pm
Monday, October 25, 2021*

BOARD MEMBERS:

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

CARD STAFF:

Ann Willmann, General Manager
Heather Childs, Finance Manager
Jennifer Marciales, Administrative Manager
Anjie Goulding, Recreation Manager
Scott Schumann, Parks and Facilities Manager

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. Public Participation: Public participation is allowed in-person or via Zoom

Zoom Meeting Link; Meeting ID: 820 0810 2813, Passcode: 156941; +1 669 900 6833 US (San Jose), +1 253 215 8782 US (Tacoma), +1 346 248 7799 US (Houston), +1 929 205 6099 US (New York), +1 301 715 8592 US (Washington DC), +1 312 626 6799 US (Chicago)

4. 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:

- Determine by a majority vote that an emergency exists as defined in Government Code 54956.5.
- 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.
- Determine that the item appeared on a posted agenda for a meeting occurring not more than five calendar days prior to this meeting, and the item was continued to this meeting.

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

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

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

7. Identity of Speakers: Speakers are asked to state their names before speaking.



**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, October 28, 2021 – 5:30 p.m.**

*Posted Prior to 5:00 pm
Monday, October 25, 2021*

AGENDA

1.0 CALL TO ORDER/ROLL CALL

2.0 CLOSED SESSION

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

OPEN SESSION

3.0 ADJOURNMENT

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



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
Thursday, October 28, 2021 – 6:00 p.m.**

*Posted Prior to 5:00 pm
Monday, October 25, 2021*

AGENDA

1.0 CALL TO ORDER

1.1 Roll Call

1.2 Closed Session Announcement

2.0 CORRESPONDENCE

2.1 Correspondence received from the Chico Bonsai Society dated October 17, 2021.

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 Special Meeting of the Board of Directors of September 2, 2021

Action Requested – that the Board of Directors approve the minutes as submitted

5.2 Minutes of the Regular Meeting of the Board of Directors of September 23, 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 Masking Requirements for District Programs (Staff Report 21-39) – *Information/Possible Action*

- 7.2 Transition from At-Large Election to District-Based Election (Staff Report 21-40) - *Action Requested – that the Board of Directors (1) adopt Resolution 21-17 of the Board of Directors of the Chico Area Recreation and Park District Outlining Its Intention to Transition to District Based Elections, (2) authorize the General Manager to enter into an agreement with King Consulting in an amount not to exceed \$22,000, and (3) direct legal counsel to respond to the correspondence received from Shenkman & Hughes outlining the District’s intent to voluntarily transition to district-based elections.*

8.0 NEW BUSINESS

- 8.1 Re-Lamping of Sports Field Lights at Wildwood Park (Staff Report 21-41) - *Action Requested – that the Board of Directors authorize the General Manager to enter into an agreement with Musco Sports Lighting to re-lamp the sports field lights at Wildwood Park and utilize up to \$12,000 of the District’s contingency fund to complete the project.*

- 8.2 Assembly Bill 361 – Teleconference Meetings (Staff Report 21-42) - *Action Requested – that the Board of Directors direct staff how to proceed.*

- 8.3 Resolution of the Board of Directors of the Chico Area Recreation and Park District Authorizing General Manager Annabel Grimm as a Signer for Any and All District Checks, ACH Transfers, and Check Registers and to Execute the Petition to Accept Check Registers (Staff Report 21-43) - *Action Requested – that the Board of Directors adopt Resolution 21-18 and approve the Petition to Accept Check Registers of the Chico Area Recreation and Park District authorizing Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven, or Administrative Manager Jennifer Marciales to sign any and all district checks, ACH Transfers, and check registers.*

- 8.4 Finance Policy, Purchasing Policy, Fund Balance Policy, and Capital Assets and Projects Policy (Staff Report 21-44) - *Action Requested – that the Board of Directors approve the updated Finance Policy, Purchasing Policy, Fund Balance Policy, and Capital Assets and Projects Policy.*

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.



**SPECIAL MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
545 VALLOMBROSA AVENUE, CHICO, CA 95926**

(Draft)

MINUTES

September 2, 2021

Board Members Present: Tom Lando, Chair
Michael McGinnis, Vice Chair
Thomas Nickell, Board Member

Board Members Absent: Dave Donnan, Board Member
Michael Worley, Board Member

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

1.0 CALL TO ORDER

1.1 Roll Call

The meeting was called to order at 8:00 a.m., and roll call was taken as noted above.

2.0 PUBLIC COMMENTS

There were no comments.

3.0 CLOSED SESSION

3.1 Pursuant to Government Code §54957(b)(1), Public Employee Appointment – General Manager.

OPEN SESSION

4.0 CLOSED SESSION ANNOUNCEMENT

Chair Lando stated that interviews for the General Manager position were conducted and direction was given to staff.

5.0 ADJOURNMENT

There being no further business, the meeting of the Board of Directors was adjourned at 2:18 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

Ann Willmann
Secretary to the Board



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
545 VALLOMBROSA AVENUE, CHICO, CA 95926**

**(Draft)
MINUTES
September 23, 2021**

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

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

Legal Counsel Present: Jeff Carter, Attorney at Law

1.0 CALL TO ORDER

1.1 Roll Call

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

1.2 Announcement of Action Taken in Closed Session – Appointment of General Manager
Chair Lando announced that Annabel Grimm was appointed as the new General Manager.

2.0 CORRESPONDENCE

There was no correspondence.

3.0 PUBLIC COMMENTS

There were no comments.

4.0 PRESENTATIONS

There were no presentations.

5.0 CONSENT AGENDA

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

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Nickell, Worley, Donnan

Noes: None

Abstain: None

Absent: None

6.0 REGULAR AGENDA

No items were removed from the consent agenda.

7.0 UNFINISHED BUSINESS

7.1 District Update

General Manager Willmann reviewed the staff report with the Board and provided an update on Afterschool Program, Environmental Effects on Programming and Operations, Masking Update, Capital Improvement Plan, Current Projects, and Centennial Park.

The Board requested that the air quality and heat/humidity procedures and guidelines be reviewed at a future meeting for further discussion.

The Board further requested that staff include the District's masking requirements on the next Board agenda and asked Legal Counsel Jeff Carter to review them and provide information and guidance to the Board.

8.0 NEW BUSINESS

8.1 Addition of Full-Time Nature Center Coordinator Position

M/S/C/ (Directors McGinnis/Nickell) that the Board of Directors authorizes staff to change the current extended part-time Nature Center Coordinator position to a full-time Nature Center Coordinator position effective October 1, 2021.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Nickell, Worley, Donnan

Noes: None

Abstain: None

Absent: None

8.2 Terms and Conditions of Employment for General Manager

M/S/C/ (Directors Nickell/Worley) that the Board of Directors approves Annabel Grimm's employment contract with a salary of \$130,000 with an amendment to the contract that she become a member of a civic organization.

The vote was as follows: Ayes carried

Ayes: Lando, McGinnis, Nickell, Worley, Donnan

Noes: None

Abstain: None

Absent: None

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

9.1 Butte County Special Districts Association/LAFCO

There were no comments.

9.2 Other Reports

There were no comments.

10.0 DIRECTORS' COMMENTS

There were no comments.

11.0 GENERAL MANAGER'S COMMENTS

There were no comments.

12.0 STAFF COMMENTS

There were no comments.

13.0 ADJOURNMENT

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 6:44 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

Ann Willmann
Secretary to the Board



FINANCIAL STATEMENTS

FISCAL YEAR 2021/2022

SEPTEMBER 2021

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
SEPTEMBER 2021**

SUMMARY - ALL FUNDS

| | |
|-------------------|----------|
| BALANCE SHEET | 3 |
| EXECUTIVE SUMMARY | 4 |

GENERAL FUND - FUND 2490

| | |
|-------------------------------------|-----------|
| BALANCE SHEET | 5 |
| EXECUTIVE SUMMARY | 8 |
| REVENUE SUMMARY | 9 |
| SALARIES AND BENEFITS SUMMARY | 10 |
| SERVICES AND SUPPLY EXPENSE SUMMARY | 11 |

NOTE: This completes 3 months of the fiscal year and represents 25% of the year.

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



| | GENERAL FUND | ROTARY FUND | COMMUNITY PARK FEES | PARK IMPACT FUND | OAK WAY PARK | PETERSON PARK | BARONI PARK | MEMORANDUM TOTALS ONLY |
|---|--------------------|---------------|---------------------|------------------|-----------------|-----------------|-----------------|------------------------|
| ASSETS | | | | | | | | |
| CASH | 7,169,705 | 16,535 | 4,050,963 | 340,829 | - | - | 78,128 | 11,656,160 |
| FMV ADJUSTMENT (GENERAL FUND) | - | - | - | - | - | - | - | - |
| RECEIVABLES | 854,519 | - | - | 33,250 | - | - | - | - |
| DUE FROM OTHER FUNDS | 74,141 | - | - | - | - | - | - | 74,141 |
| TOTAL CURRENT ASSETS | 8,098,365 | 16,535 | 4,050,963 | 374,079 | - | - | 78,128 | 12,618,070 |
| PREPAID EXPENSES | - | - | - | - | - | - | - | - |
| FIXED ASSETS | 41,744,537 | - | - | - | - | - | - | 41,744,537 |
| ACCUMULATED DEPRECIATION | (15,708,362) | - | - | - | - | - | - | (15,708,362) |
| SUBTOTAL | 26,036,174 | - | - | - | - | - | - | 26,036,174 |
| TOTAL ASSETS | 34,134,539 | 16,535 | 4,050,963 | 374,079 | - | - | 78,128 | 38,654,244 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68 | 1,197,908 | - | - | - | - | - | - | 1,197,908 |
| LIABILITIES | | | | | | | | |
| ACCOUNTS PAYABLE | 46,984 | - | - | - | - | - | - | 46,984 |
| ACCRUED EXPENSES | (94,931) | - | - | - | - | - | - | (94,931) |
| DUE TO OTHER FUNDS | - | - | - | - | 24,296 | 24,778 | 25,067 | 74,141 |
| OTHER LIABILITIES | 1,135,453 | - | - | - | - | - | - | 1,135,453 |
| TOTAL CURRENT LIABILITIES | 1,087,506 | - | - | - | 24,296 | 24,778 | 25,067 | 1,161,647 |
| LONG-TERM DEBT | | | | | | | | |
| NET PENSION LIABILITY | 2,336,424 | - | - | - | - | - | - | 2,336,424 |
| LIABILITY FOR COMPENSATED ABSENCES | 230,883 | - | - | - | - | - | - | 230,883 |
| SUBTOTAL | 2,567,307 | - | - | - | - | - | - | 2,567,307 |
| TOTAL LIABILITIES | 3,654,813 | - | - | - | 24,296 | 24,778 | 25,067 | 3,728,954 |
| TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68 | 523,606 | - | - | - | - | - | - | 523,606 |
| FUND BALANCE | | | | | | | | |
| RESTRICTED | - | - | 2,243,609 | 352,184 | - | - | 78,579 | 2,674,372 |
| SPENDABLE - COMMITTED | 2,001,500 | - | - | - | - | - | - | 2,001,500 |
| SPENDABLE - ASSIGNED | - | - | - | - | - | - | - | - |
| SPENDABLE - UNASSIGNED | 4,791,940 | 16,535 | - | - | - | - | - | 4,808,475 |
| NON-SPENDABLE | 26,036,174 | - | - | - | - | - | - | 26,036,174 |
| FUND BALANCE | 32,829,615 | 16,535 | 2,243,609 | 352,184 | - | - | 78,579 | 35,520,521 |
| TOTAL NET INCOME (LOSS) | (1,675,587) | - | 1,807,354 | 21,895 | (24,296) | (24,778) | (25,517) | 79,071 |
| TOTAL FUND BALANCE | 31,154,028 | 16,535 | 4,050,963 | 374,079 | (24,296) | (24,778) | 53,061 | 35,599,592 |

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



| | GENERAL FUND | ROTARY FUND | COMMUNITY PARK FEES | PARK IMPACT FUND | OAK WAY PARK | PETERSON PARK | BARONI PARK | MEMORANDUM TOTALS ONLY |
|---|--------------------|-------------|---------------------|------------------|-----------------|-----------------|-----------------|------------------------|
| REVENUE | | | | | | | | |
| FEE BASED PROGRAM INCOME | 736,563 | - | - | - | - | - | - | 736,563 |
| OTHER INCOME | 121,464 | - | - | - | - | - | - | 121,464 |
| RDA PASSTHROUGH | - | - | - | - | - | - | - | - |
| INVESTMENT INCOME | - | - | - | - | - | - | - | - |
| TAX INCOME / COUNTY | - | - | - | - | - | - | - | - |
| PARK IMPACT FEES | - | - | 1,820,211 | 23,750 | - | - | - | 1,843,961 |
| ASSESSMENTS | - | - | - | - | - | - | - | - |
| OPERATING TRANSFER IN | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 858,027 | - | 1,820,211 | 23,750 | - | - | - | 2,701,988 |
| EXPENSE | | | | | | | | |
| SALARIES & BENEFITS | 1,576,689 | - | - | - | 17,903 | 12,763 | 17,903 | 1,625,259 |
| SERVICES & SUPPLIES | 629,155 | - | - | - | 6,392 | 12,015 | 7,164 | 654,726 |
| OPERATING TRANSFER OUT | - | - | - | - | - | - | - | - |
| CONTRIB. TO OTHER AGENCIES | - | - | - | - | - | - | - | - |
| CONTINGENCIES | - | - | - | - | - | - | - | - |
| NOTES PAYABLE / LEASE PYMTS | - | - | - | - | - | - | - | - |
| TOTAL EXPENSE | 2,205,844 | - | - | - | 24,296 | 24,778 | 25,067 | 2,279,985 |
| NET REVENUE BEFORE SPECIAL EXPENSE | (1,347,817) | - | 1,820,211 | 23,750 | (24,296) | (24,778) | (25,067) | 422,003 |
| SPECIALLY ALLOCATED ITEMS | | | | | | | | |
| DEPRECIATION | - | - | - | - | - | - | - | - |
| FAIR MARKET VALUE ADJUSTMENT | 40,955 | 95 | 12,857 | 1,855 | - | - | 450 | 56,212 |
| TOTAL SPECIALLY ALLOCATED | 40,955 | 95 | 12,857 | 1,855 | - | - | 450 | 56,212 |
| REVENUE OVER (UNDER) | (1,388,771) | (95) | 1,807,354 | 21,895 | (24,296) | (24,778) | (25,517) | 365,791 |

| | | | | | | | | |
|---|----------------|---|---|---|---|---|---|----------------|
| CAPITAL ASSETS AND REPAIR PROJECTS | | | | | | | | |
| CAPITAL / REPAIR PROJECTS | 296,814 | - | - | - | - | - | - | 296,814 |
| CAPITAL PROJECTS REIMBURSEMENT | 9,999 | - | - | - | - | - | - | 9,999 |
| NET CAPITAL PROJECTS | 286,815 | - | - | - | - | - | - | 286,815 |

| | | | | | | | | |
|--|--------------------|-------------|------------------|---------------|-----------------|-----------------|-----------------|---------------|
| TOTAL REVENUE OVER (UNDER) EXPENDITURES | (1,675,587) | (95) | 1,807,354 | 21,895 | (24,296) | (24,778) | (25,517) | 78,976 |
|--|--------------------|-------------|------------------|---------------|-----------------|-----------------|-----------------|---------------|

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

| | SEPTEMBER 2021 | SEPTEMBER 2020 | Increase (Decrease) | |
|---|----------------------|----------------------|---------------------|-------------|
| | | | \$ Change | % Change |
| ASSETS | | | | |
| CASH | | | | |
| * CASH ON DEPOSIT WITH COUNTY (GENERAL FUND) | 5,755,700.88 | 4,672,612.11 | 1,083,088.77 | 23% |
| CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND) | 2,185.99 | 1,188.84 | 997.15 | 84% |
| CASH ON DEPOSIT WITH ROTARY FOUNDATION | 500.96 | 500.96 | - | 0% |
| CASH - GOLDEN VALLEY BANK | 791,074.94 | 1,048,390.88 | (257,315.94) | -25% |
| PETTY CASH | 800.00 | 800.00 | - | 0% |
| BANK SUSPENSE | 619,442.10 | 377,074.48 | 242,367.62 | 64% |
| SUBTOTAL | 7,169,704.87 | 6,100,567.27 | 1,069,137.60 | 18% |
| FMV ADJUSTMENT (GENERAL FUND) | - | - | - | 0% |
| RECEIVABLES | | | | |
| ACCOUNTS RECEIVABLE | 854,519.03 | 77,692.38 | 776,826.65 | 1000% |
| A/R - ONLINE PAYMENT CLEARING | - | - | - | 0% |
| A/R - IN HOUSE CREDIT CARDS | - | 13,525.00 | (13,525.00) | -100% |
| INTEREST RECEIVABLE (GENERAL FUND) | - | - | - | 0% |
| RECEIVABLES | 854,519.03 | 91,217.38 | 763,301.65 | 837% |
| DUE FROM OTHER FUNDS | | | | |
| DUE TO GENERAL FUND FROM OTHER FUNDS | 74,141.15 | 68,947.35 | 5,193.80 | 8% |
| TOTAL CURRENT ASSETS | 8,098,365.05 | 6,260,732.00 | 1,837,633.05 | 29% |
| PREPAID PENSION CONTRIBUTION | (0.00) | (0.00) | - | #DIV/0! |
| PREPAID EXPENSES | - | - | - | 0% |
| FIXED ASSETS | | | | |
| LAND | 11,634,790.52 | 11,634,790.52 | - | 0% |
| LAND IMPROVEMENTS | 25,665,063.75 | 25,665,063.75 | - | 0% |
| LEASEHOLD IMPROVEMENTS | 1,098,162.52 | 1,098,162.52 | - | 0% |
| EQUIPMENT | 1,050,532.91 | 1,033,827.06 | 16,705.85 | 2% |
| EQUIPMENT - COMPUTERS | 276,499.35 | 276,499.35 | - | 0% |
| EQUIPMENT - AUTOS | 399,660.40 | 388,660.40 | 11,000.00 | 3% |
| CONSTRUCTION IN PROGRESS | 1,619,827.08 | 45,713.36 | 1,574,113.72 | 3443% |
| SUBTOTAL | 41,744,536.53 | 40,142,716.96 | 1,601,819.57 | 4% |
| ACCUMULATED DEPRECIATION | (15,708,362.18) | (14,871,584.88) | (836,777.30) | 6% |
| SUBTOTAL | 26,036,174.35 | 25,271,132.08 | 765,042.27 | 3% |
| TOTAL ASSETS | 34,134,539.40 | 31,531,864.08 | 2,602,675.32 | 8% |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68 | 1,197,908.00 | 1,197,908.00 | - | 0% |

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

| | SEPTEMBER 2021 | SEPTEMBER 2020 | Increase (Decrease) | |
|--|---------------------|---------------------|---------------------|-------------|
| | | | \$ Change | % Change |
| LIABILITIES | | | | |
| ACCOUNTS PAYABLE | 46,983.51 | 34,560.89 | 12,422.62 | 36% |
| ACCRUED EXPENSES | | | | |
| ACCRUED PAYROLL | 50.00 | - | 50.00 | #DIV/0! |
| PAYROLL FEDERAL TAXES | 460.61 | 345.34 | 115.27 | 33% |
| PAYROLL STATE TAXES | (328.20) | (355.52) | 27.32 | -8% |
| PAYROLL EMPLOYEE MEDI & FICA | 158.15 | 42.86 | 115.29 | 269% |
| PAYROLL EMPLOYER MEDI & FICA LIAB | 18.10 | (97.19) | 115.29 | -119% |
| PAYROLL SDI | (5.99) | (24.08) | 18.09 | -75% |
| LONG TERM CARE PAY DEDUCTIONS | - | - | - | 0% |
| PAYROLL GARNISHMENTS | 897.65 | 226.38 | 671.27 | 297% |
| UNION DUES - SUPERVISORS | 93.61 | 93.61 | - | 0% |
| UNION DUES - PARKS | 1,704.30 | - | 1,704.30 | #DIV/0! |
| CALPERS 2% AT 62 | - | - | - | 0% |
| 457 EMPLOYEE CONTRIBUTIONS | 3,552.00 | 5,572.00 | (2,020.00) | -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% |
| ACCRUED EXPENSES | (94,930.61) | (95,727.44) | 796.83 | -1% |
| DUE TO OTHER FUNDS | | | | |
| DUE TO OTHER FUNDS FROM GENERAL FUND | - | - | - | 0% |
| OTHER LIABILITIES | | | | |
| BANK CHARGE CLEARING ACCOUNT | (118,896.95) | (28,551.61) | (90,345.34) | 316% |
| DEFERRED REVENUE | 1,192,896.76 | 318,725.06 | 874,171.70 | 274% |
| OTHER LIAB - CLASS CLEARING ACCT | 4,401.70 | 4,901.70 | (500.00) | -10% |
| UNEARNED REVENUE | 6,048.82 | 6,048.82 | - | 0% |
| PREPAID FACILITY TRANSFER | - | - | - | 0% |
| SECURITY DEPOSITS | 43,600.00 | 23,100.00 | 20,500.00 | 89% |
| SECURITY HOLDING ACCT - CLASS | 7,403.11 | 4,668.11 | 2,735.00 | 0% |
| SUBTOTAL | 1,135,453.44 | 328,892.08 | 806,561.36 | 245% |
| TOTAL CURRENT LIABILITIES | 1,087,506.34 | 267,725.53 | 819,780.81 | 306% |
| LONG-TERM DEBT | | | | |
| NET PENSION LIABILITY | 2,336,424.00 | 2,336,424.00 | - | 0% |
| LIABILITY FOR COMPENSATED ABSENCES | 230,882.86 | 225,315.02 | 5,567.84 | 2% |
| SUBTOTAL | 2,567,306.86 | 2,561,739.02 | 5,567.84 | 0% |
| TOTAL LIABILITIES | 3,654,813.20 | 2,829,464.55 | 825,348.65 | 29% |
| TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68 | 523,606.00 | 523,606.00 | - | 0% |

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

| FUND BALANCE | SEPTEMBER 2021 | SEPTEMBER 2020 | Increase (Decrease) | |
|--|-----------------------|-----------------------|-----------------------|--------------|
| | | | \$ Change | % Change |
| SPENDABLE - COMMITTED | | | | |
| SPENDABLE - COMMITTED - PETTY CASH | 1,500.00 | 1,500.00 | - | 0% |
| SPENDABLE - COMMITTED - GENERAL RESERVE | 2,000,000.00 | 1,200,000.00 | 800,000.00 | 67% |
| SUBTOTAL | 2,001,500.00 | 1,201,500.00 | 800,000.00 | 67% |
| SPENDABLE - ASSIGNED | | | | |
| SPENDABLE - ASSIGNED - CAPITAL OUTLAY | - | 50,000.00 | (50,000.00) | -100% |
| SPENDABLE - ASSIGNED - LONG TERM DEBT | - | - | - | 0% |
| SPENDABLE - ASSIGNED - ELECTION COSTS | - | 45,000.00 | (45,000.00) | -100% |
| SPENDABLE - ASSIGNED - PENSION LIABILITY | - | 700,000.00 | (700,000.00) | -100% |
| SPENDABLE - ASSIGNED - FUNDED DEPRECIATION | - | 390,500.00 | (390,500.00) | -100% |
| SUBTOTAL | - | 1,185,500.00 | (1,185,500.00) | -100% |
| SPENDABLE - UNASSIGNED | 4,791,940.46 | 2,959,174.67 | 1,832,765.79 | 62% |
| NON-SPENDABLE | 26,036,174.35 | 25,271,132.08 | 765,042.27 | 3% |
| TOTAL FUND BALANCE - GENERAL FUND | 32,829,614.81 | 30,617,306.75 | 2,212,308.06 | 7% |
| NET INCOME (LOSS) | | | | |
| GENERAL FUND | (1,675,586.61) | (1,127,606.35) | (547,980.26) | 49% |
| TOTAL NET INCOME (LOSS) | (1,675,586.61) | (1,127,606.35) | (547,980.26) | 49% |
| TOTAL FUND BALANCE | 31,154,028.20 | 29,489,700.40 | 1,664,327.80 | 6% |

FOOTNOTES:

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

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2021
REPRESENTS 25% OF THE YEAR

| | 2021-2022 BUDGET | 2021-2022 YTD | 2021-2022 % BUDGET | Remaining Budget | 2020-2021 BUDGET | 2020-2021 YTD | 2020-2021 % BUDGET | DIFF. BY YEAR |
|--|---------------------|--------------------|-----------------------|---------------------|---------------------|--------------------|-----------------------|------------------|
| REVENUE | | | | | | | | |
| FEE BASED PROGRAM INCOME | 2,844,781 | 736,563 | 25.9% | 2,108,218 | 4,168,548 | 547,189 | 13.1% | 189,374 |
| OTHER INCOME | 528,350 | 121,464 | 23.0% | 406,886 | 1,818,640 | 91,977 | 5.1% | 29,488 |
| RDA PASSTHROUGH | 1,540,000 | - | 0.0% | 1,540,000 | 1,350,000 | - | 0.0% | - |
| INVESTMENT INCOME | 40,000 | - | 0.0% | 40,000 | 40,000 | - | 0.0% | - |
| TAX INCOME / COUNTY BACKFILL TAX INCOME | 4,178,000 | - | 0.0% | 4,178,000 | 3,396,500 | - | 0.0% | - |
| TOTAL REVENUE | 9,131,131 | 858,027 | 9.4% | 8,273,104 | 10,773,688 | 639,165 | 5.9% | 218,862 |
| OPERATING EXPENDITURES | | | | | | | | |
| SALARIES AND BENEFITS | 6,581,096 | 1,576,689 | 24.0% | 5,004,406 | 6,637,400 | 1,120,819 | 16.9% | 455,870 |
| SERVICES AND SUPPLIES | 2,395,943 | 629,155 | 26.3% | 1,766,788 | 2,234,452 | 461,323 | 20.6% | 167,832 |
| OPERATING TRANSFER OUT | 113,529 | - | 0.0% | 113,529 | 84,447 | - | 0.0% | - |
| CONTRIB. TO OTHER AGENCIES | 15,000 | - | 0.0% | 15,000 | 15,000 | 9,298 | 62.0% | (9,298) |
| CONTINGENCIES | 25,000 | - | 0.0% | 25,000 | 25,000 | - | 0.0% | - |
| NOTES PAYABLE / LEASE PYMTS | - | - | 0.0% | - | 81,681 | - | 0.0% | - |
| TOTAL OPERATING EXPENDITURES | 9,130,568 | 2,205,844 | 24.2% | 6,811,195 | 9,077,980 | 1,591,440 | 17.5% | 614,404 |
| NET REVENUE BEFORE SPEC. EXP. | 564 | (1,347,817) | -239186.6% | 1,348,380 | 1,695,708 | (952,275) | -56.2% | (395,542) |
| SPECIALLY ALLOCATED ITEMS | | | | | | | | |
| DEPRECIATION | - | - | 0.0% | - | - | - | 0.0% | - |
| FAIR MARKET VALUE ADJUSTMENT | - | 40,955 | 0.0% | - | - | 138,528 | 0.0% | (97,573) |
| TOTAL SPECIALLY ALLOCATED | - | 40,955 | #DIV/0! | - | - | 138,528 | #DIV/0! | (97,573) |
| REVENUE OVER (UNDER) | 564 | (1,388,771) | | | 1,695,708 | (1,090,803) | | (297,969) |

| | | | | | | | | |
|---|----------------|----------------|--------------|----------------|------------------|---------------|-------------|----------------|
| CAPITAL ASSETS AND REPAIR PROJECTS | | | | | | | | |
| CAPITAL / REPAIR PROJECTS | 1,554,800 | 296,814 | 19.1% | 1,257,986 | 1,981,500 | 36,804 | 1.9% | 260,010 |
| CAPITAL PROJECT REIMBURSEMENT | 850,000 | 9,999 | 1.2% | 840,001 | - | - | 0.0% | 9,999 |
| NET CAPITAL PROJECTS | 704,800 | 286,815 | 40.7% | 417,985 | 1,981,500 | 36,804 | 1.9% | 250,011 |

| | | | | | | | | |
|--|------------------|--------------------|--|--|------------------|--------------------|--|------------------|
| TOTAL REVENUE OVER (UNDER) EXPENDITURES | (704,237) | (1,675,587) | | | (285,792) | (1,127,606) | | (547,980) |
|--|------------------|--------------------|--|--|------------------|--------------------|--|------------------|

CHICO AREA RECREATION AND PARK DISTRICT
 REVENUE SUMMARY
 GENERAL FUND - FUND 2490
 SEPTEMBER 2021
 REPRESENTS 25% OF THE YEAR

| | 2021-2022 BUDGET | 2021-2022 YTD | 2021-2022 % BUDGET | Remaining Budget | 2020-2021 BUDGET | 2020-2021 YTD | 2020-2021 % BUDGET | DIFF. BY YEAR |
|--|---------------------|------------------|-----------------------|---------------------|---------------------|------------------|-----------------------|------------------|
| FEE BASED PROGRAM INCOME | | | | | | | | |
| AFTER SCHOOL & CAMP PROGRAMS | | | | | | | | |
| AFTERSCHOOL | 1,593,933 | 191,250 | 12.0% | 1,402,683 | 2,800,642 | 200,933 | 7.2% | (9,683) |
| CAMPS | 264,190 | 215,436 | 81.5% | 48,754 | 303,205 | 140,776 | 46.4% | 74,660 |
| SUBTOTAL | 1,858,123 | 406,687 | 21.9% | 1,451,436 | 3,103,847 | 341,710 | 11.0% | 64,977 |
| AQUATICS | 184,109 | 53,170 | 28.9% | 130,939 | 150,487 | 94,337 | 62.7% | (41,166) |
| CLASSES | | | | | | | | |
| GENERAL CLASSES | 54,000 | 11,652 | 21.6% | 42,348 | 60,000 | 4,736 | 7.9% | 6,916 |
| COMMUNITY BAND | 1,000 | 65 | 6.5% | 935 | 1,125 | 12 | 1.1% | 53 |
| SENIOR ADULT CLASSES | 30,000 | 7,000 | 23.3% | 23,000 | 24,000 | 6,420 | 26.8% | 580 |
| YOUTH CLASSES | 61,503 | 8,980 | 14.6% | 52,523 | 43,500 | - | 0.0% | 8,980 |
| SUBTOTAL | 146,503 | 27,698 | 18.9% | 76,458 | 128,625 | 11,168 | 8.7% | 16,530 |
| ADULT SPORTS | | | | | | | | |
| VOLLEYBALL & DODGEBALL | 37,755 | 8,176 | 21.7% | 29,579 | 31,749 | (1,269) | -4.0% | 9,445 |
| BASKETBALL | 18,880 | 511 | 2.7% | 18,369 | 26,131 | - | 0.0% | 511 |
| SOFTBALL | 129,480 | 42,125 | 32.5% | 87,355 | 109,794 | (11,899) | -10.8% | 54,024 |
| SOFTBALL TOURNEYS | - | - | 0.0% | - | - | - | 0.0% | - |
| SOCCER | 47,880 | 11,915 | 24.9% | 35,966 | 48,045 | (4,796) | -10.0% | 16,710 |
| SUBTOTAL | 233,995 | 62,726 | 26.8% | 171,269 | 215,719 | (17,964) | -8.3% | 80,690 |
| NATURE CENTER | | | | | | | | |
| PROGRAM FEE INCOME | 188,560 | 84,222 | 44.7% | 104,338 | 163,960 | 78,438 | 47.8% | 5,784 |
| GRANT FUNDING | - | - | 0.0% | - | 156,960 | - | 0.0% | - |
| SUBTOTAL | 188,560 | 84,222 | 44.7% | 104,338 | 320,920 | 78,438 | 24.5% | 5,784 |
| OTHER PROGRAMS | | | | | | | | |
| SCHOLARSHIPS | (25,000) | (2,645) | 10.6% | - | (15,000) | (2,124) | 14.2% | (520) |
| CO-SPONSORED & MISCELLANEOUS | - | 80 | 0.0% | - | 7,500 | 10 | 0.1% | 70 |
| SPECIAL EVENTS | 6,900 | - | 0.0% | 6,900 | 7,350 | - | 0.0% | - |
| SENIOR ADULT PROGRAMS | 6,000 | 13,472 | 224.5% | - | 14,500 | 290 | 2.0% | 13,182 |
| YOUTH SPORTS | 245,591 | 91,154 | 37.1% | 154,437 | 235,000 | 41,325 | 17.6% | 49,829 |
| SUBTOTAL | 233,491 | 102,060 | 43.7% | 161,337 | 249,350 | 39,501 | 15.8% | 62,560 |
| TOTAL FEE BASED PROGRAMS | 2,844,781 | 736,563 | 25.9% | 2,138,125 | 4,168,548 | 547,189 | 13.1% | 189,374 |
| OTHER INCOME | | | | | | | | |
| FACILITY RENTAL INCOME | 346,450 | 90,903 | 26.2% | 255,547 | 222,250 | 5,911 | 2.7% | 84,993 |
| REBATES & REIMBURSED COSTS | 30,000 | 22,813 | 76.0% | 7,187 | 30,000 | 48,357 | 161.2% | (25,543) |
| REIMBURSEMENTS - CITY PARKS | 141,900 | 3,195 | 2.3% | 138,705 | 1,551,390 | 27,987 | 1.8% | (14,792) |
| MISCELLANEOUS | - | 75 | 0.0% | - | 4,000 | 7,274 | 181.8% | (7,199) |
| ENDOWMENTS | 10,000 | 2,715 | 27.2% | 7,285 | 10,000 | 2,595 | 25.9% | 121 |
| DONATIONS | - | 1,762 | 0.0% | - | 1,000 | (146) | -14.6% | 1,908 |
| TOTAL OTHER INCOME | 528,350 | 121,464 | 23.0% | 408,723 | 1,818,640 | 91,977 | 5.1% | 39,487 |
| REVENUE FROM OTHER AGENCIES | | | | | | | | |
| RDA PASSTHROUGH | 1,540,000 | - | 0.0% | 1,540,000 | 1,350,000 | - | 0.0% | - |
| INVESTMENT INCOME | 40,000 | - | 0.0% | 40,000 | 40,000 | - | 0.0% | - |
| TAX INCOME / COUNTY | 4,178,000 | - | 0.0% | 4,178,000 | 3,396,500 | - | 0.0% | - |
| BACKSILL TAX INCOME | - | - | 0.0% | - | - | - | 0.0% | - |
| REIMBURSEMENT - CAPITAL PROJECTS | 850,000 | 9,999 | 0.0% | - | - | - | 0.0% | - |
| TOTAL REVENUE FROM OTHER AGENCIES | 5,758,000 | 9,999 | 0.0% | 5,758,000 | 4,786,500 | - | 0.0% | - |
| TOTAL REVENUE | 9,981,131 | 868,026 | 8.7% | 8,304,847 | 10,773,688 | 639,165 | 5.9% | 228,861 |

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2021
REPRESENTS 25% OF THE YEAR

| | 2021-2022 BUDGET | 2021-2022 YTD | 2021-2022 % BUDGET | 2020-2021 BUDGET | 2020-2021 YTD | 2020-2021 % BUDGET | DIFF. BY YEAR |
|------------------------------------|---------------------|------------------|-----------------------|---------------------|------------------|-----------------------|------------------|
| SALARIES | | | | | | | |
| FULL-TIME SALARIES | 2,640,000 | 555,167 | 21.0% | 2,289,000 | 491,294 | 21.5% | 63,873 |
| PART-TIME SALARIES | 2,402,295 | 468,423 | 19.5% | 2,705,189 | 337,517 | 12.5% | 140,930 |
| ACCUMULATED LEAVE | 41,000 | - | 0.0% | 41,000 | - | 0.0% | - |
| INSTRUCTORS | 70,580 | 11,950 | 16.9% | 46,010 | 6,938 | 15.1% | (5,012) |
| SUBTOTAL | 5,153,875 | 1,035,540 | 20.1% | 5,081,199 | 835,749 | 16.4% | 199,791 |
| BENEFITS | | | | | | | |
| FICA | 392,000 | 77,883 | 19.9% | 394,000 | 61,850 | 15.7% | 16,033 |
| RETIREMENT | 541,000 | 279,449 | 51.7% | 536,000 | 101,239 | 18.9% | 178,210 |
| RETIREMENT - GASB 68 | - | - | 0.0% | - | - | 0.0% | - |
| HEALTH INSURANCE | 438,500 | 94,449 | 21.5% | 377,500 | 72,684 | 19.3% | 21,765 |
| COBRA | - | - | 0.0% | - | - | 0.0% | - |
| UNEMPLOYMENT INSURANCE | 98,000 | 3,839 | 3.9% | 300,000 | - | 0.0% | 3,839 |
| WORKERS COMP INSURANCE | 152,000 | 146,862 | 96.6% | 117,000 | 101,601 | 86.8% | 45,261 |
| ALLOCATION TO OTHER FUNDS | (194,279) | (61,333) | 31.6% | (168,299) | (52,305) | 31.1% | (9,028) |
| SUBTOTAL | 1,427,221 | 541,149 | 37.9% | 1,556,201 | 285,070 | 18.3% | 256,079 |
| TOTAL SALARIES AND BENEFITS | 6,581,096 | 1,576,689 | 24.0% | 6,637,400 | 1,120,819 | 16.9% | 455,870 |

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

CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
SEPTEMBER 2021
REPRESENTS 25% OF THE YEAR

| | 2021-2022 BUDGET | 2021-2022 YTD | 2021-2022 % BUDGET | Remaining Budget | 2020-2021 BUDGET | 2020-2021 YTD | 2020-2021 % BUDGET | DIFF. BY YEAR |
|-----------------------------------|---------------------|------------------|-----------------------|---------------------|---------------------|------------------|-----------------------|------------------|
| SERVICES AND SUPPLIES | | | | | | | | |
| ADVERTISING | 30,000 | - | 0.0% | 30,000 | 10,000 | - | 0.0% | - |
| AGRICULTURE | 66,215 | 4,766 | 7.2% | 61,449 | 41,143 | 50 | 0.1% | 4,717 |
| CLOTHING | 7,000 | 587 | 8.4% | 6,413 | 7,000 | 306 | 4.4% | 280 |
| COMMUNICATIONS | 52,358 | 8,430 | 16.1% | 43,928 | 52,175 | 11,971 | 22.9% | (3,541) |
| HOUSEHOLD SUPPLIES | 46,600 | 7,254 | 15.6% | 39,346 | 46,600 | 7,121 | 15.3% | 133 |
| WORK SERVICE SUPPLIES | 2,050 | - | 0.0% | 2,050 | 2,050 | 78 | 3.8% | (78) |
| INSURANCE | 240,500 | 238,293 | 99.1% | 2,207 | 140,000 | 138,258 | 98.8% | 100,035 |
| OFFICE EQUIP. REPAIR | 20,000 | - | 0.0% | 20,000 | - | - | 0.0% | - |
| TECHNOLOGY EQUIPMENT | 20,000 | 917 | 4.6% | 19,083 | 15,000 | 54 | 0.4% | 863 |
| EQUIPMENT REPAIRS | 22,330 | 4,750 | 21.3% | 17,580 | 20,300 | 3,754 | 18.5% | 996 |
| HOUSEHOLD EQUIPMENT | - | - | 0.0% | - | - | 500 | 0.0% | (500) |
| FIELD EQUIPMENT | 8,621 | 9,364 | 108.6% | - | 250 | - | 0.0% | 9,150 |
| PROGRAM EQUIPMENT | - | - | 0.0% | - | - | - | 0.0% | - |
| VEHICLE MAINTENANCE | 12,500 | 6,637 | 53.1% | 5,863 | 12,500 | 1,749 | 14.0% | 4,888 |
| POOL SUPPLIES | 18,750 | 6,319 | 33.7% | 12,431 | 15,000 | 3,156 | 21.0% | 3,163 |
| POOL EQUIPMENT | 6,000 | 347 | 5.8% | 5,653 | 4,000 | 82 | 2.0% | 265 |
| STRUCTURE & GROUNDS | 178,100 | 16,094 | 9.0% | 162,006 | 83,050 | 13,826 | 16.6% | 2,268 |
| SHOP SUPPLIES | 6,350 | 1,056 | 16.6% | 5,294 | 6,350 | 1,213 | 19.1% | (157) |
| VANDALISM | 5,445 | 678 | 12.5% | 4,767 | 4,950 | 34 | 0.7% | 644 |
| MEDICAL FIRST AID | 3,650 | 34 | 0.9% | 3,616 | 3,650 | 294 | 8.1% | (260) |
| MEMBERSHIP/PERIODICALS | 24,500 | 1,491 | 6.1% | 23,009 | 24,000 | 1,666 | 6.9% | (175) |
| OFFICE SUPPLIES | 15,000 | 2,411 | 16.1% | 12,589 | 18,000 | 654 | 3.6% | 1,758 |
| COPY OVERAGES | - | - | 0.0% | - | - | - | 0.0% | - |
| CONTRACT SERVICES | 827,000 | 200,736 | 24.3% | 626,264 | 935,120 | 147,159 | 15.7% | 53,577 |
| PUBS/LEGAL NOTICES | 22,000 | - | 0.0% | 22,000 | 22,000 | 282 | 1.3% | (282) |
| RENT/LEASE EQUIPMENT | 5,400 | 1,868 | 34.6% | 3,532 | 5,400 | (172) | -3.2% | 2,041 |
| RENT/LEASE STRUCTURES | 2,000 | 1,000 | 50.0% | 1,000 | 2,000 | 1,000 | 50.0% | - |
| SMALL TOOLS | 3,905 | 63 | 1.6% | 3,842 | 3,550 | - | 0.0% | 63 |
| EDUCATION & TRAINING | 9,000 | 1,200 | 13.3% | 7,800 | 9,000 | - | 0.0% | 1,200 |
| DISTRICT OFFICE SPECIAL EXP | 14,000 | 530 | 3.8% | 13,470 | 9,000 | 4,018 | 44.6% | (3,488) |
| PROGRAM SUPPLIES | 181,405 | 6,279 | 3.5% | 175,126 | 249,396 | 2,782 | 1.1% | 3,497 |
| GM MOVING EXPENSE | - | - | 0.0% | - | - | - | 0.0% | - |
| DISTRICT OFFICE MEETING EXP | 5,000 | - | 0.0% | 5,000 | 5,000 | - | 0.0% | - |
| MILEAGE | 60,000 | 7,163 | 11.9% | 52,837 | 40,000 | 4,744 | 11.9% | 2,419 |
| PROGRAM TRANSPORTATION | 3,470 | - | 0.0% | 3,470 | 3,300 | - | 0.0% | - |
| DIST OFFICE BOARD MTG EXP | 10,000 | 2,850 | 28.5% | 7,150 | 10,000 | 1,700 | 17.0% | 1,150 |
| USE TAX | 1,500 | - | 0.0% | 1,500 | 1,500 | - | 0.0% | - |
| CONFERENCES | 15,000 | 246 | 1.6% | 14,754 | 15,000 | - | 0.0% | 246 |
| SUBTOTAL | 1,945,649 | 531,364 | 27.3% | 1,414,285 | 1,816,284 | 346,280 | 19.1% | 184,870 |
| UTILITIES | | | | | | | | |
| WATER | 97,955 | 29,616 | 30.2% | 68,339 | 95,400 | 30,121 | 31.6% | (506) |
| ELECTRICITY | 280,196 | 65,172 | 23.3% | 215,024 | 258,518 | 80,737 | 31.2% | (15,566) |
| GAS | 65,743 | 1,537 | 2.3% | 64,206 | 57,850 | 2,111 | 3.6% | (575) |
| SEWER | 6,400 | 1,467 | 22.9% | 4,933 | 6,400 | 2,073 | 32.4% | (606) |
| SUBTOTAL | 450,294 | 97,791 | 21.7% | 352,503 | 418,168 | 115,043 | 27.5% | (17,252) |
| TOTAL SERVICE & SUPPLY | 2,395,943 | 629,155 | 26.3% | 1,766,788 | 2,234,452 | 461,323 | 20.6% | 167,618 |

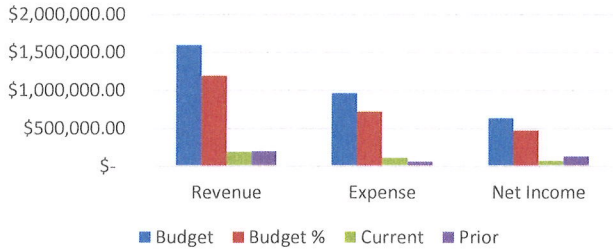
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021
September 2021
25% of the Year**

AFTERSCHOOL

We are at 12% of Budgeted Revenues and 12% of Budgeted Expenses. Our Net Income is \$61,313.23 less than this time last year. This is because in the prior year the School District was invoiced for part of the contract in September. This year that will show in October.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|----------|-----------------|---------------|---------------|
| REVENUE | \$ 1,593,933.00 | \$ 191,250.28 | \$ 200,933.45 |
| EXPENSES | \$ 961,258.50 | \$ 116,682.75 | \$ 65,052.69 |

AFTERSCHOOL

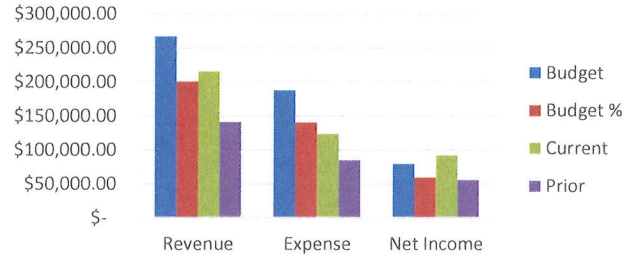


CAMPS

We are at 81% of Budgeted Revenues and 66% 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 \$36,204.72 more than this time last year.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|----------|---------------|---------------|---------------|
| REVENUE | \$ 266,690.00 | \$ 215,356.37 | \$ 140,776.49 |
| EXPENSES | \$ 187,504.00 | \$ 123,345.82 | \$ 84,970.66 |

CAMPS

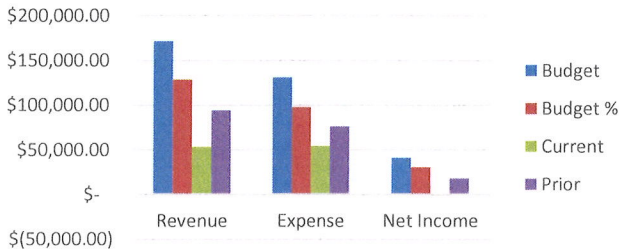


AQUATICS

We are at 31% of Budgeted Revenues and 42% of Budgeted Expenses. Our Net Income is currently \$19,429.62 less than this time last year. In the Current Year, the Invoice to the City for Lifeguards will show in October. October will show additional revenue of \$26,367.91.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|----------|---------------|--------------|--------------|
| REVENUE | \$ 171,409.00 | \$ 53,170.25 | \$ 94,336.61 |
| EXPENSES | \$ 130,562.00 | \$ 54,388.02 | \$ 76,124.76 |

AQUATICS

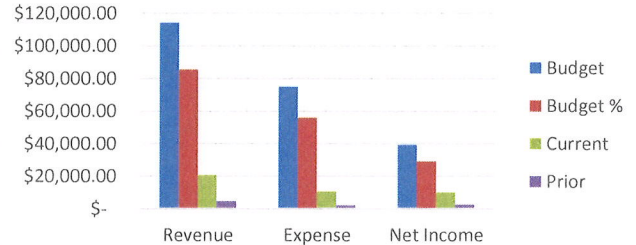


CLASSES

We are at 18% of Budgeted Revenues and 14% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$7,654.75 more than this time last year.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|----------|---------------|--------------|-------------|
| REVENUE | \$ 114,003.00 | \$ 20,777.77 | \$ 4,747.61 |
| EXPENSES | \$ 74,841.00 | \$ 10,632.36 | \$ 2,256.95 |

CLASSES



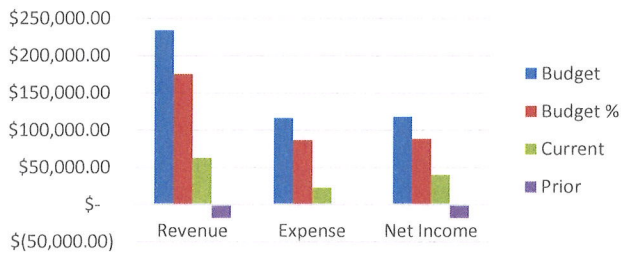
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021
September 2021
25% of the Year**

ADULT SPORTS

We are at 27% of Budgeted Revenues and 20% of Budgeted Expenses. Our Net Income is \$58,132.24 more than this time last year.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|-----------------|---------------|--------------|----------------|
| REVENUE | \$ 233,995.00 | \$ 62,725.99 | \$ (17,963.79) |
| EXPENSES | \$ 116,050.00 | \$ 22,653.54 | \$ 96.00 |

ADULT SPORTS

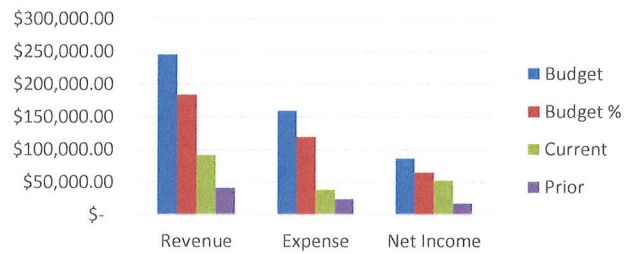


YOUTH SPORTS

We are at 37% of Budgeted Revenues and 24% of Budgeted Expenses. Our Net Income is \$35,642.43 more than this time last year.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|-----------------|---------------|--------------|--------------|
| REVENUE | \$ 245,591.00 | \$ 91,153.72 | \$ 41,325.14 |
| EXPENSES | \$ 159,125.00 | \$ 38,456.45 | \$ 24,270.30 |

YOUTH SPORTS

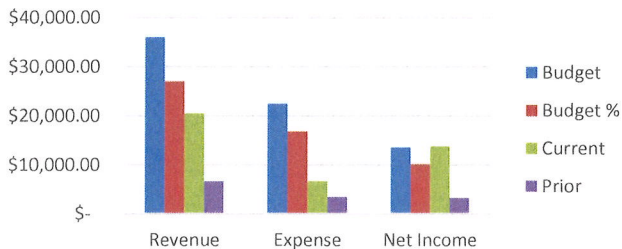


SENIORS

We are at 57% of Budgeted Revenues and 30% of Budgeted Expenses. Our Net Income is \$10,537.63 more than this time last year.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|-----------------|--------------|--------------|-------------|
| REVENUE | \$ 36,000.00 | \$ 20,471.33 | \$ 6,710.00 |
| EXPENSES | \$ 22,450.00 | \$ 6,673.30 | \$ 3,449.60 |

SENIORS

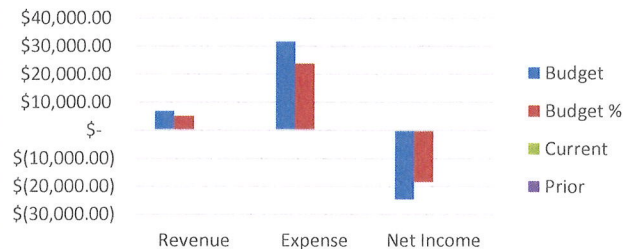


SPECIAL EVENTS

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

| | BUDGET | CURRENT YTD | PRIOR YTD |
|-----------------|--------------|-------------|-----------|
| REVENUE | \$ 6,900.00 | \$ - | \$ - |
| EXPENSES | \$ 31,616.00 | \$ - | \$ - |

SPECIAL EVENTS



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021
September 2021
25% of the Year**

NATURE CENTER

We are at 45% of Budgeted Revenues and 33% of Budgeted Expenses. Our Net Income is \$11,373.50 more than this time last year.

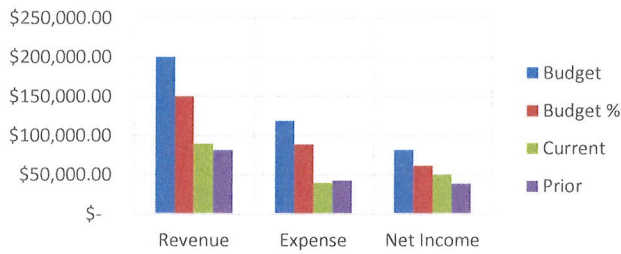
| | BUDGET | CURRENT YTD | PRIOR YTD |
|-----------------|---------------|--------------|--------------|
| REVENUE | \$ 200,360.00 | \$ 89,699.36 | \$ 81,457.34 |
| EXPENSES | \$ 118,652.00 | \$ 39,632.30 | \$ 42,763.78 |

FACILITY RENTAL

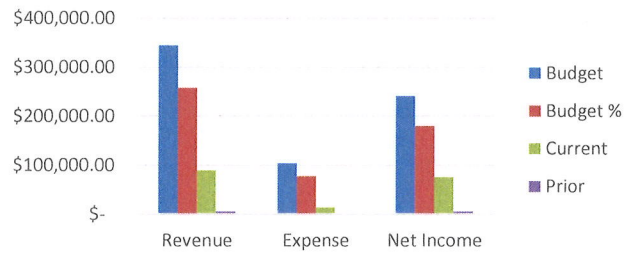
We are at 26% of Budgeted Revenues and 13% of Budgeted Expenses. Our Net Income is \$70,293.70 more than this time last year.

| | BUDGET | CURRENT YTD | PRIOR YTD |
|-----------------|---------------|--------------|-------------|
| REVENUE | \$ 344,650.00 | \$ 89,553.33 | \$ 5,535.56 |
| EXPENSES | \$ 103,750.00 | \$ 13,789.72 | \$ 65.65 |

NATURE CENTER



FACILITY RENTAL



CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2020-2021
SEPTEMBER 2021
Month 3 and 25% of the Year

| DESCRIPTION | 2021-2022 Budget | September 2021 | 2021-2022 YTD | 2021-2022 % of Budget | Remaining Budget | 2020-2021 Budget | September 2020 | 2020-2021 YTD | 2020-2021 % of Budget | Difference by Year |
|---------------------------|-------------------|------------------|-------------------|-----------------------|--------------------|---------------------|-------------------|--------------------|-----------------------|--------------------|
| AFTERSCHOOL | | | | | | | | | | |
| INCOME | 1,593,933.00 | 121,830.21 | 191,250.28 | 12% | 1,402,682.72 | 2,800,642.00 | 163,301.51 | 200,933.45 | 7% | (9,683.17) |
| INCOME | - | - | - | 0% | - | - | - | - | 0% | - |
| PROGRAM SUPPLIES | (34,500.00) | - | (490.43) | 1% | (34,009.57) | (94,991.00) | (608.67) | (1,371.96) | 1% | 881.53 |
| CONTRACT SERVICES | - | - | - | 0% | - | (2,000.00) | - | - | 0% | - |
| PART-TIME WAGES | (926,758.50) | (86,713.31) | (116,192.32) | 13% | (810,566.18) | (1,519,984.00) | (49,598.14) | (63,680.73) | 4% | (52,511.59) |
| TOTAL AFTERSCHOOL | 632,674.50 | 35,116.90 | 74,567.53 | 12% | 558,106.97 | 1,183,667.00 | 113,094.70 | 135,880.76 | 11% | (61,313.23) |
| CAMPS | | | | | | | | | | |
| INCOME | 266,690.00 | 1,760.00 | 215,356.37 | 81% | 51,333.63 | 309,205.00 | 3,351.00 | 140,776.49 | 46% | 74,579.88 |
| PROGRAM SUPPLIES | (16,970.00) | - | (1,425.55) | 8% | (15,544.45) | (14,410.00) | - | (1,204.07) | 8% | (221.48) |
| PROGRAM TRANSPORTATION | (2,570.00) | - | - | 0% | (2,570.00) | (3,300.00) | - | - | 0% | - |
| CONTRACT SERVICES | (41,025.00) | - | (53,327.53) | 130% | 12,302.53 | (53,000.00) | (2,418.00) | (21,690.25) | 41% | (31,637.28) |
| PART-TIME WAGES | (118,939.00) | (1,742.00) | (68,592.74) | 58% | (50,346.26) | (103,373.00) | 1,248.00 | (60,894.53) | 59% | (7,698.21) |
| INSTRUCTOR WAGES | (8,000.00) | - | - | 0% | (8,000.00) | (18,200.00) | (1,248.00) | (1,248.00) | 7% | 1,248.00 |
| TOTAL CAMPS | 79,186.00 | 18.00 | 92,010.55 | 116% | (12,824.55) | 116,922.00 | 933.00 | 55,739.64 | 48% | 36,270.91 |
| AQUATICS | | | | | | | | | | |
| INCOME | 171,409.00 | (202.80) | 53,170.25 | 31% | 118,238.75 | 150,487.00 | 20,482.00 | 94,336.61 | 63% | (41,166.36) |
| PROGRAM SUPPLIES | (5,650.00) | - | (7.45) | 0% | (5,642.55) | (4,850.00) | - | (3.49) | 0% | (3.96) |
| CLOTHING | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | - | - | - | 0% | - | - | - | - | 0% | - |
| INSTRUCTOR WAGES | - | - | - | 0% | - | (6,780.00) | - | - | 0% | - |
| PART-TIME WAGES | (124,912.00) | (109.25) | (54,380.57) | 44% | (70,531.43) | (128,660.00) | (3,718.95) | (76,121.27) | 59% | 21,740.70 |
| TOTAL AQUATICS | 40,847.00 | (312.05) | (1,217.77) | -3% | 42,064.77 | 10,197.00 | 16,763.05 | 18,211.85 | 179% | (19,429.62) |
| CLASSES | | | | | | | | | | |
| INCOME | 114,003.00 | 13,468.03 | 20,777.77 | 18% | 93,225.23 | 98,625.00 | 2,043.35 | 4,747.61 | 5% | 16,030.16 |
| ADVERTISING | - | - | - | 0% | - | - | - | - | 0% | - |
| PROGRAM SUPPLIES | (4,500.00) | (166.91) | (166.91) | 4% | (4,333.09) | (1,975.00) | - | - | 0% | (166.91) |
| CLOTHING | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | (18,000.00) | (1,439.10) | (1,439.10) | 8% | (16,560.90) | (19,875.00) | - | (16.80) | 0% | (1,422.30) |
| PART-TIME WAGES | (17,541.00) | (2,051.00) | (2,360.75) | 13% | (15,180.25) | - | - | - | 0% | (2,360.75) |
| INSTRUCTOR WAGES | (34,800.00) | (2,232.00) | (6,665.60) | 19% | (28,134.40) | (38,525.00) | (950.60) | (2,240.15) | 6% | (4,425.45) |
| TOTAL CLASSES | 39,162.00 | 7,579.02 | 10,145.41 | 26% | 29,016.59 | 38,250.00 | 1,092.75 | 2,490.66 | 7% | 7,654.75 |
| ADULT SPORTS | | | | | | | | | | |
| INCOME | 233,995.00 | 27,665.09 | 62,725.99 | 27% | 171,269.01 | 215,719.00 | - | (17,963.79) | -8% | 80,669.78 |
| PROGRAM SUPPLIES | (16,725.00) | - | (1,128.88) | 7% | (15,596.12) | (16,850.00) | (30.08) | (96.00) | 1% | (1,032.88) |
| PROGRAM TRANSPORTATION | - | - | - | 0% | - | - | - | - | 0% | - |
| CLOTHING | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | - | - | - | 0% | - | - | - | - | 0% | - |
| PART-TIME WAGES | (39,853.00) | (2,584.51) | (7,491.26) | 19% | (32,361.74) | (37,329.00) | - | - | 0% | (7,491.26) |
| OFFICIALS WAGES | (59,472.00) | (5,735.50) | (14,033.40) | 24% | (45,438.60) | (79,115.00) | - | - | 0% | (14,033.40) |
| TOTAL ADULT SPORTS | 117,945.00 | 19,345.08 | 40,072.45 | 34% | 77,872.55 | 82,425.00 | (30.08) | (18,069.79) | -22% | 58,132.24 |

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2020-2021
SEPTEMBER 2021
Month 3 and 25% of the Year

| DESCRIPTION | 2021-2022 Budget | September 2021 | 2021-2022 YTD | 2021-2022 % of Budget | Remaining Budget | 2020-2021 Budget | September 2020 | 2020-2021 YTD | 2020-2021 % of Budget | Difference by Year |
|--------------------------------|--------------------|------------------|------------------|-----------------------|--------------------|-------------------|-----------------|------------------|-----------------------|--------------------|
| YOUTH SPORTS | | | | | | | | | | |
| INCOME | 245,591.00 | 15,976.32 | 91,153.72 | 37% | 154,437.28 | 235,000.00 | 4,045.80 | 41,325.14 | 18% | 49,828.58 |
| PROGRAM SUPPLIES | (30,830.00) | - | (344.25) | 1% | (30,485.75) | (34,600.00) | (28.66) | (89.14) | 0% | (255.11) |
| PROGRAM TRANSPORTATION | - | - | - | 0% | - | - | - | - | 0% | - |
| CLOTHING | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | - | (597.80) | (597.80) | 0% | 597.80 | - | - | - | 0% | (597.80) |
| PART-TIME WAGES | (128,295.00) | (3,732.09) | (37,514.40) | 29% | (90,780.60) | (130,650.00) | (847.89) | (24,181.16) | 19% | (13,333.24) |
| OFFICIALS WAGES | - | - | - | 0% | - | - | - | - | 0% | - |
| TOTAL YOUTH SPORTS | 86,466.00 | 11,646.43 | 52,897.27 | 61% | 33,768.73 | 69,750.00 | 3,169.25 | 17,054.84 | 24% | 35,642.43 |
| SENIOR PROGRAMS | | | | | | | | | | |
| INCOME | 36,000.00 | 16,166.25 | 20,471.33 | 57% | 15,528.67 | 38,500.00 | 1,932.00 | 6,710.00 | 17% | 13,761.33 |
| PROGRAM SUPPLIES | (450.00) | - | - | 0% | (450.00) | (2,950.00) | - | - | 0% | - |
| PROGRAM TRANSPORTATION | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | (4,000.00) | - | (3,750.00) | 94% | (250.00) | (13,500.00) | - | - | 0% | (3,750.00) |
| PART-TIME WAGES | - | - | - | 0% | - | (1,200.00) | - | - | 0% | - |
| INSTRUCTOR WAGES | (18,000.00) | (1,404.20) | (2,923.30) | 16% | (15,076.70) | (14,500.00) | (1,685.60) | (3,449.60) | 24% | 526.30 |
| TOTAL SENIOR PROGRAMS | 13,550.00 | 14,762.05 | 13,798.03 | 102% | (248.03) | 6,350.00 | 246.40 | 3,260.40 | 51% | 10,537.63 |
| SPECIAL EVENTS | | | | | | | | | | |
| INCOME | 6,900.00 | - | - | 0% | 6,900.00 | 7,350.00 | - | - | 0% | - |
| PROGRAM SUPPLIES | (6,000.00) | - | - | 0% | (6,000.00) | (5,850.00) | - | - | 0% | - |
| MILEAGE | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | (2,900.00) | - | - | 0% | (2,900.00) | (3,000.00) | - | - | 0% | - |
| PART-TIME WAGES | (22,716.00) | - | - | 0% | (22,716.00) | - | - | - | 0% | - |
| TOTAL SPECIAL EVENTS | (24,716.00) | - | - | 0% | (24,716.00) | (1,500.00) | - | - | 0% | - |
| NATURE CENTER | | | | | | | | | | |
| INCOME | 188,560.00 | 5,670.00 | 84,222.00 | 45% | 104,338.00 | 163,960.00 | 6,208.80 | 78,437.52 | 48% | 5,784.48 |
| FACILITY RENTALS | - | - | - | 0% | - | - | - | - | 0% | - |
| FUNDRAISING (DONATIONS) | - | (2,695.36) | 1,412.00 | 0% | (1,412.00) | 1,000.00 | - | 50.00 | 5% | 1,362.00 |
| GRANT FUNDING | - | - | - | 0% | - | - | - | - | 0% | - |
| ENDOWMENT | 10,000.00 | 2,715.36 | 2,715.36 | 27% | 7,284.64 | 10,000.00 | - | 2,594.82 | 26% | 120.54 |
| FULL-TIME WAGES | - | - | - | 0% | - | - | - | - | 0% | - |
| PART-TIME WAGES | (118,652.00) | (3,857.35) | (39,447.86) | 33% | (79,204.14) | (98,763.00) | (5,241.25) | (42,432.55) | 43% | 2,984.69 |
| PART-TIME ADMIN WAGES | - | - | - | 0% | - | (36,000.00) | - | - | 0% | - |
| FICA | - | - | - | 0% | - | - | - | - | 0% | - |
| RETIREMENT | - | - | - | 0% | - | - | - | - | 0% | - |
| MEDICAL | - | - | - | 0% | - | - | - | - | 0% | - |
| WC INSURANCE | - | - | - | 0% | - | - | - | - | 0% | - |
| CLOTHING | - | - | - | 0% | - | - | - | - | 0% | - |
| PROGRAM TRANSPORTATION | (900.00) | - | - | 0% | (900.00) | - | - | - | 0% | - |
| STAFF TRAINING | - | - | - | 0% | - | - | - | - | 0% | - |
| ADVERTISING | - | - | - | 0% | - | - | - | - | 0% | - |
| COPYING | - | - | - | 0% | - | - | - | - | 0% | - |
| EQUIPMENT/SOFTWARE | - | - | - | 0% | - | - | - | - | 0% | - |
| CONTRACT SERVICES | (3,400.00) | - | (934.44) | 27% | (2,465.56) | - | (157.10) | (314.20) | 0% | (620.24) |
| PROGRAM SUPPLIES | (13,855.00) | - | (115.75) | 1% | (13,739.25) | (29,920.00) | - | (17.03) | 0% | (98.72) |
| MILEAGE | - | - | - | 0% | - | - | - | - | 0% | - |
| RENT | - | - | - | 0% | - | - | - | - | 0% | - |
| PROPERTY & LIABILITY INSURANCE | - | - | - | 0% | - | - | - | - | 0% | - |
| TOTAL NATURE CENTER | 61,753.00 | 1,832.65 | 47,851.31 | 77% | 13,901.69 | 10,277.00 | 810.45 | 38,318.56 | 373% | 9,532.75 |

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2020-2021
SEPTEMBER 2021
Month 3 and 25% of the Year

| DESCRIPTION | 2021-2022 Budget | September 2021 | 2021-2022 YTD | 2021-2022 % of Budget | Remaining Budget | 2020-2021 Budget | September 2020 | 2020-2021 YTD | 2020-2021 % of Budget | Difference by Year |
|---|---------------------|--------------------|---------------------|-----------------------|---------------------|---------------------|--------------------|---------------------|-----------------------|--------------------|
| FACILITY RENTAL | | | | | | | | | | |
| INCOME | 344,650.00 | 31,574.64 | 89,553.33 | 26% | 255,096.67 | 222,250.00 | 2,626.52 | 5,535.56 | 2% | 84,017.77 |
| PROGRAM SUPPLIES | (5,750.00) | - | (421.54) | 7% | (5,328.46) | (5,500.00) | - | - | 0% | (421.54) |
| CONTRACT SERVICES | (6,800.00) | - | - | 0% | (6,800.00) | (5,750.00) | - | - | 0% | - |
| PART-TIME WAGES | (91,200.00) | (6,063.26) | (13,368.18) | 15% | (77,831.82) | (24,000.00) | - | (65.65) | 0% | (13,302.53) |
| TOTAL FACILITY RENTAL | 240,900.00 | 25,511.38 | 75,763.61 | 31% | 165,136.39 | 187,000.00 | 2,626.52 | 5,469.91 | 3% | 70,293.70 |
| RECREATION - MISC. & ADMIN | | | | | | | | | | |
| INCOME | (25,000.00) | (14.66) | (2,564.86) | 10% | (22,435.14) | (7,500.00) | (63.18) | (2,114.43) | 28% | (450.43) |
| PUBLICATIONS/LEGAL NOTICES | (22,000.00) | - | - | 0% | (22,000.00) | (22,000.00) | (281.99) | (281.99) | 1% | 281.99 |
| CONFERENCES | - | - | - | 0% | - | - | - | - | 0% | - |
| MILEAGE | - | - | - | 0% | - | - | - | - | 0% | - |
| OFFICE SUPPLIES | - | - | - | 0% | - | - | - | - | 0% | - |
| CLOTHING | - | - | - | 0% | - | - | - | - | 0% | - |
| ACL/OVERTIME | (10,000.00) | - | - | 0 | (10,000.00) | (10,000.00) | - | - | 0% | - |
| PART-TIME ADMIN WAGES | (212,287.00) | - | - | 0 | (212,287.00) | - | - | - | 0% | - |
| PART-TIME WAGES | - | (11,054.38) | (31,817.97) | 0% | 31,817.97 | - | (2,696.85) | (12,624.30) | 0% | (19,193.67) |
| FULL TIME WAGES | (607,000.00) | (38,518.24) | (106,714.57) | 18% | (500,285.43) | (580,000.00) | (39,839.89) | (114,985.37) | 20% | 8,270.80 |
| TOTAL RECREATION - MISC. & ADMIN | (876,287.00) | (49,587.28) | (141,097.40) | 16% | (735,189.60) | (619,500.00) | (42,881.91) | (130,006.09) | 21% | (11,091.31) |
| TOTAL PROGRAM SUMMARY | 411,480.50 | 65,912.18 | 264,590.99 | 64% | 146,889.51 | 1,083,838.00 | 95,824.13 | 128,360.74 | 12% | 136,230.25 |

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

Accounts Payable Check Register

September 2021

| | |
|-------------------------------|------------------|
| Salary & Benefits | - |
| Service & Supply | 40,780.92 |
| Contributions to other Agency | - |
| Principal Repayment | - |
| Interest Expense | - |
| Fixed Assets | 684.64 |
| TOTAL | 41,465.56 |
| Check #'s | 075197-075238 |

Approved by the Board of Directors

October 28, 2021

Tom Lando
Board Chair

Ann Willmann
General Manager

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

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|----------------------------------|---------------|----------------|
| 10/06/2021 | 075197 | ADVANCED ELECTRIC & SOUND | \$ 193.66 | 520000 |
| 10/06/2021 | 075198 | BATTERIES PLUS BULBS # 311 | \$ 200.45 | 520000 |
| 10/06/2021 | 075199 | BAY AREA DRIVING SCHOOL, INC. | \$ 149.10 | 520000 |
| 10/06/2021 | 075200 | BOB MURRAY & ASSOCIATES | \$ 5,371.00 | 520000 |
| 10/06/2021 | 075201 | C&M AUTOMOTIVE | \$ 1,513.92 | 520000 |
| 10/06/2021 | 075202 | CHICO POWER EQUIPMENT INC | \$ 39.65 | 520000 |
| 10/06/2021 | 075203 | CITY OF CHICO | \$ 3,094.07 | 520000 |
| 10/06/2021 | 075204 | COLLIER HARDWARE | \$ 110.60 | 520000 |
| 10/06/2021 | 075205 | COMMERCIAL TIRE WAREHOUSE | \$ 1,542.85 | 520000 |
| 10/06/2021 | 075206 | DAN'S ELECTRICAL SUPPLY | \$ 301.37 | 520000 |
| 10/06/2021 | 075207 | ENLOE MEDICAL CENTER | \$ 1,648.00 | 520000 |
| 10/06/2021 | 075208 | ERIN HORST | \$ 450.00 | 520000 |
| 10/06/2021 | 075209 | EWING IRRIGATION PRODUCTS, INC. | \$ 7,399.96 | 520000 |
| 10/06/2021 | 075210 | G2SOLUTIONS, INC | \$ 111.75 | 520000 |
| 10/06/2021 | 075211 | GATES RESALE | \$ 282.31 | 520000 |
| 10/06/2021 | 075212 | HOLIDAY POOLS & SPAS | \$ 443.10 | 520000 |
| 10/06/2021 | 075213 | HUNTERS SERVICES, INC. | \$ 431.00 | 520000 |
| 10/06/2021 | 075214 | INDUSTRIAL POWER PRODUCTS | \$ 130.13 | 520000 |
| 10/06/2021 | 075215 | J.C. NELSON SUPPLY CO | \$ 1,472.30 | 520000 |
| 10/06/2021 | 075216 | J.W. WOOD CO., INC. | \$ 289.98 | 520000 |
| 10/06/2021 | 075217 | KELLY-MOORE PAINT CO, INC | \$ 549.97 | 520000 |
| 10/06/2021 | 075218 | LIMEY TEES | \$ 225.54 | 520000 |
| 10/06/2021 | 075219 | LOCKSMITHING ENTERPRISES | \$ 667.62 | 520000 |
| 10/06/2021 | 075220 | MEEKS BUILDING CENTER | \$ 203.58 | 520000 |
| 10/06/2021 | 075221 | MISSION LINEN & UNIFORM | \$ 184.44 | 520000 |
| 10/06/2021 | 075222 | MISSION LINEN & UNIFORM | \$ 2,897.10 | 520000 |
| 10/06/2021 | 075223 | NORTHERN STAR MILLS | \$ 64.29 | 520000 |
| 10/06/2021 | 075224 | O'REILLY AUTOMOTIVE STORES, INC. | \$ 102.92 | 520000 |
| 10/06/2021 | 075225 | OFFICE DEPOT | \$ 1,126.95 | 520000 |
| 10/06/2021 | 075226 | PICKLEBALL PIMP, INC. | \$ 840.00 | 520000 |
| 10/06/2021 | 075227 | PITNEY BOWES INC. | \$ 542.98 | 520000 |
| 10/06/2021 | 075228 | PLATT ELECTRIC SUPPLY, INC. | \$ 306.58 | 520000 |
| 10/06/2021 | 075229 | PRO AGGREGATE INC. | \$ 937.86 | 520000 |
| 10/06/2021 | 075230 | PURE WATER PARTNERS LLC | \$ 289.25 | 520000 |
| 10/06/2021 | 075231 | RENTAL GUYS CHICO | \$ 1,244.70 | 520000 |
| 10/06/2021 | 075232 | SHERWIN-WILLIAMS CO. | \$ 97.51 | 520000 |
| 10/06/2021 | 075233 | SUTHERLAND LANDSCAPE CENTER | \$ 1,105.53 | 520000 |
| 10/06/2021 | 075234 | THATCHER COMPANY | \$ 1,951.09 | 520000 |
| 10/06/2021 | 075235 | THRIFTY ROOTER | \$ 140.00 | 520000 |
| 10/06/2021 | 075236 | TURF STAR INC. | \$ 147.81 | 520000 |
| 10/06/2021 | 075237 | WORK TRAINING CENTER | \$ 1,980.00 | 520000 |
| 10/06/2021 | 075238 | RENTAL GUYS CHICO | \$ 684.64 | 560000 |

Total of Register \$ 41,465.56

Ann Willmann
General Manager

OR


Michelle Niven
HR Manager

| | | |
|-------------------------|---------------------|-------------|
| Salary & Benefits | \$ - | Acct 510000 |
| Service & Supply | \$ 40,780.92 | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ 684.64 | Acct 560000 |
| Total | \$ 41,465.56 | |

Prepared by JB

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

Manual Accounts Payable Check Register

September 2021

| | |
|--|-------------------|
| Salary & Benefits | 93,541.16 |
| Salary & Benefits-ACH Payroll Tax Transfer | 87,919.96 |
| Salary & Benefits-ACH CalPERS | 57,654.15 |
| Service & Supply | 261,567.87 |
| Fixed Assets | 63,643.09 |
| Contingency to other Agency | - |
| Principal Repayment | - |
| Interest Expense | - |
| TOTAL | 564,326.23 |

Check #'s 075151-075193

Approved by the Board of Directors

October 28, 2021

Tom Lando
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|-------------------------------|---------------|----------------|
| 09/09/2021 | 075151 | BANNER BANK | \$ 2,355.41 | 510000 |
| 09/09/2021 | 075152 | BUTTE COUNTY SHERIFF'S OFFICE | \$ 50.00 | 510000 |
| 09/09/2021 | 075153 | BUTTE COUNTY SHERIFF'S OFFICE | \$ 50.00 | 510000 |
| 09/09/2021 | 075154 | CA STATE DISBURSEMENT UNIT | \$ 23.07 | 510000 |
| 09/09/2021 | 075155 | CA STATE DISBURSEMENT UNIT | \$ 23.07 | 510000 |
| 09/09/2021 | 075156 | IUOE LOCAL 39 | \$ 352.68 | 510000 |
| 09/09/2021 | 075157 | OFFICE DEPOT | \$ 26.27 | 520000 |

Total of Register

\$ 2,880.50

 Ann Willmann
 General Manager

OR

| | | |
|-------------------------|--------------------|-------------|
| Salary & Benefits | \$ 2,854.23 | Acct 510000 |
| Service & Supply | \$ 26.27 | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ - | Acct 560000 |
| Total | \$ 2,880.50 | |

 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
 September 13, 2021

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|-----------------|---------------|----------------|
| 09/13/2021 | 075158 | GRIFFIN NILSSON | \$ 454.42 | 510000 |

Total of Register

\$ 454.42

 Ann Willmann
 General Manager

OR

| | | |
|-------------------------|------------------|-------------|
| Salary & Benefits | \$ 454.42 | Acct 510000 |
| Service & Supply | \$ - | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ - | Acct 560000 |
| Total | \$ 454.42 | |

 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
 September 14, 2021

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|--------------------------|---------------|----------------|
| 09/14/2021 | 075159 | CALIFORNIA WATER SERVICE | \$ 23,893.77 | 520000 |
| 09/14/2021 | 075160 | KRONOS SAASHR, INC | \$ 7,340.26 | 520000 |
| 09/14/2021 | 075161 | PACIFIC GAS AND ELECTRIC | \$ 35,014.82 | 520000 |

Total of Register

\$ 66,248.85


 Ann Willmann
 General Manager

OR

| | | |
|-------------------------|---------------------|-------------|
| Salary & Benefits | \$ - | Acct 510000 |
| Service & Supply | \$ 66,248.85 | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ - | Acct 560000 |
| Total | \$ 66,248.85 | |

 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
 September 21, 2021

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|-------------------------------|---------------|----------------|
| 09/21/2021 | 075180 | CHICO UNIFIED SCHOOL DISTRICT | \$ 1,902.90 | 520000 |
| 09/21/2021 | 075181 | HEATHER CHILDS | \$ 268.10 | 520000 |
| 09/21/2021 | 075182 | LOWE'S | \$ 1,158.01 | 520000 |
| 09/21/2021 | 075183 | SCHREDER & BRANDT INC | \$ 22,593.39 | 560000 |

Total of Register

\$ 25,922.40

Ann Willmann
 General Manager

OR

| | | |
|-------------------------|---------------------|-------------|
| Salary & Benefits | \$ - | Acct 510000 |
| Service & Supply | \$ 3,329.01 | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ 22,593.39 | Acct 560000 |
| Total | \$ 25,922.40 | |

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
 September 23, 2021

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|--------------------------------|---------------|----------------|
| 09/23/2021 | 075184 | BANNER BANK | \$ 2,380.41 | 510000 |
| 09/23/2021 | 075185 | DEPT. OF JUSTICE | \$ 1,248.00 | 520000 |
| 09/23/2021 | 075186 | EHUDL, LLC | \$ 597.80 | 520000 |
| 09/23/2021 | 075187 | INSTITUTE FOR LOCAL GOVERNMENT | \$ 600.00 | 520000 |
| 09/23/2021 | 075188 | MIRACLE PLAYSYSTEMS INC | \$ 1,058.89 | 520000 |
| 09/23/2021 | 075189 | SDRMA | \$ 238,293.41 | 520000 |

Total of Register

\$ 244,178.51

 Ann Willmann
 General Manager

OR

| | | |
|-------------------------|----------------------|-------------|
| Salary & Benefits | \$ 2,380.41 | Acct 510000 |
| Service & Supply | \$ 241,798.10 | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ - | Acct 560000 |
| Total | \$ 244,178.51 | |

 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
 September 30, 2021

CHECK REGISTER FUND 2490 FY 21/22

| <u>Date</u> | <u>Ck. Num.</u> | <u>Payee</u> | <u>Amount</u> | <u>Account</u> |
|-------------|-----------------|----------------------|---------------|----------------|
| 09/30/2021 | 075190 | MEDICAL EYE SERVICES | \$ 510.31 | 510000 |
| 09/30/2021 | 075191 | COMCAST | \$ 279.74 | 520000 |
| 09/30/2021 | 075192 | MELISSA PASQUALE | \$ 89.70 | 520000 |
| 09/30/2021 | 075193 | TOM DALY | \$ 50.00 | 560000 |

Total of Register

\$ 929.75

 Ann Willmann
 General Manager

OR

| | | |
|-------------------------|------------------|-------------|
| Salary & Benefits | \$ 510.31 | Acct 510000 |
| Service & Supply | \$ 369.44 | Acct 520000 |
| Cont. to Other Agencies | \$ - | Acct 557000 |
| Principal Repayment | \$ - | Acct 552000 |
| Interest Expense | \$ - | Acct 553000 |
| Fixed Asset | \$ 50.00 | Acct 560000 |
| Total | <u>\$ 929.75</u> | |

 Parks & Recreation Director

OR


 Michelle Niven
 Human Resources Manager

Prepared by JB

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

Payroll Check Register

September 2021

| PPE | Pay Date | Checks | Amount |
|---------------|-----------------|----------------|-------------------|
| 9/3/2021 | 9/10/2021 | 120268-120295 | 6,410.51 |
| 9/3/2021 ACH | 9/10/2021 | Direct Deposit | 124,452.26 |
| 8/31/2021 | 9/23/2021 | 120296-120297 | 400.36 |
| 8/31/2021 ACH | 9/23/2021 | Direct Deposit | 489.21 |
| 9/17/2021 | 9/24/2021 | 120298-120318 | 6,208.95 |
| 9/17/2021 ACH | 9/24/2021 | Direct Deposit | 129,496.56 |
| 9/30/2021 | 9/30/2021 | 120319 | 1,231.20 |
| Total | | | 268,689.05 |

Approved by the Board of Directors

October 28, 2021

Tom Lando
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

Refund Check Register

September 2021

Service & Supply-Refund Checks

6,820.50

TOTAL

Check #'s

029154-029167

4,992.50

029170-029173

1,828.00

Active Network Credit Card Refunds 17,108.52

Approved by the Board of Directors

October 28, 2021

Tom Lando
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

Revenue

August 2021

Net Revenue

| | |
|------------------------------|-------------------|
| Rents | 31,234.38 |
| Reimbursements | 15,850.67 |
| Misc. | 15.00 |
| Fees | 187,220.97 |
| | |
| Sub Total | 234,321.02 |
| | |
| Other Income | - |
| Donations | 780.02 |
| | |
| RDA Pass Through | - |
| Sale of Surplus Assets | - |
| City of Chico Reimbursements | - |
| Baroni Park | - |
| Prop 12 Funding | - |
| Pro Rata Share | - |
| Grant Revenue | - |
| | |
| Fund 2470 Trust Obligations | - |
| | |
| Fund 2480 Trust Obligations | 7,125.00 |
| | |
| Fund 2486 Chico Rotary/CARD | - |
| | |
| TOTAL | 242,226.04 |

Approved by the Board of Directors

October 28, 2021

Tom Lando
Board Chair

Ann Willmann
General Manager

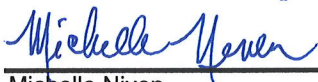
Agenda Item 11

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

Previously submitted check #029176 dated October 14, 2021 in the amount of \$242,226.04

August 2021

| | | | | |
|---------------------|---------|------------------------------|------------|-------------------|
| FUND 2490 | | | | |
| | 4530106 | RDA Pass Through | - | - |
| | 4600001 | Rent | 31,234.38 | |
| | | Fees | 187,220.97 | 218,455.35 |
| | 4700001 | Misc. | 15.00 | |
| | | Rebates/Reimbursements | 15,850.67 | |
| | | City of Chico Reimbursements | - | |
| | | Baroni Park | - | |
| | | Pro Rata Share | - | |
| | | Other Income | - | |
| | | Donations | 780.02 | |
| | | Grant Revenue | - | 16,645.69 |
| | | FUND 2490 total | | 235,101.04 |
| FUND 2470 | 280 | Trust Obligations | - | |
| FUND 2480 | | | | |
| | 280 | Trust Obligations | 7,125.00 | |
| FUND 2483 | | | | |
| | 4616250 | Prop 12 Grant Fund | - | |
| FUND 2486 | | | | |
| | 4700001 | Chico Rotary/CARD | - | |
| Checks Total | | | | 242,226.04 |



Michelle Niven
HR Manager

| VENDOR: | 124000 | BUTTE COUNTY TREASURER | 10/14/2021 | CHECK NO. | 29176 | |
|-------------|-------------|------------------------|----------------|-------------|----------------|------------------|
| VOUCHER NO. | INVOICE NO. | INVOICE DATE | INVOICE AMOUNT | AMOUNT PAID | DISCOUNT TAKEN | NET CHECK AMOUNT |
| 106019 | REV 08/21 | 10/14/2021 | 242,226.04 | | | 242,226.04 |

Check Total 242,226.04

| CHECK NO. | CHECK DATE | VENDOR NO. |
|-----------|------------|------------|
| 29176 | 10/14/2021 | 124000 |



CHECK NO. 029176

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

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

CHECK AMOUNT

Two hundred forty-two thousand two hundred twenty-six and 04/100 USD

\$ 242,226.04

REFUND CHECK

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

VOID 6 MONTHS FROM DATE OF ISSUE

Michelle Given
AUTHORIZED SIGNATURE

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

⑈029176⑈ ⑆121144272⑆ 0100043835⑈

| VENDOR: | 124000 | BUTTE COUNTY TREASURER | 10/14/2021 | CHECK NO. | 29176 | |
|-------------|-------------|------------------------|----------------|-------------|----------------|------------------|
| VOUCHER NO. | INVOICE NO. | INVOICE DATE | INVOICE AMOUNT | AMOUNT PAID | DISCOUNT TAKEN | NET CHECK AMOUNT |
| 106019 | REV 08/21 | 10/14/2021 | 242,226.04 | | | 242,226.04 |

Check Total 242,226.04

**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: | 10/14/2021 |
| BAG #: | |

| DESCRIPTION | RCVBLE NUMBER: | FUND/CHARGE CODE | ACCOUNT CODE | PROJECT CODE | AMOUNT |
|---|----------------|------------------|--------------|--------------|---------------|
| CARD-Charges for Service (Rent, Concessions, Fees) | | 24900000 | 462005 | | \$ 218,455.35 |
| CARD-Miscellaneous Revenue (Misc, Rebates, Other Income, | | 24900000 | 473000 | | \$ 16,645.69 |
| CARD-Park Fees Trust Obligations | | 24800000 | 462000 | | \$ 7,125.00 |
| CARD-Park Fees Trust Obligations | | 24700000 | 462000 | | \$ - |
| CARD-Rotary Foundation Trust Miscellaneous Revenue | | 24860000 | 473000 | | \$ - |

Michelle Yuen

CARD-HR Manager

| | |
|-------------|---------------|
| Check #: | 029176 |
| Check Date: | 10/14/21 |
| Amount: | \$ 242,226.04 |

| | |
|--------------|----------------------|
| TOTAL | \$ 242,226.04 |
|--------------|----------------------|

Special Notes:

| | |
|--|-----------------------------------|
| APPROVED BY AUDITOR-CONTROLLER: | RECEIVED BY TREASURER: |
|--|-----------------------------------|



Chico Area Recreation and Park District “Helping People Play”

Staff Report 21-39
Agenda Item 7.1

STAFF REPORT

DATE: October 28, 2021
TO: Board of Directors
FROM: Anjie Goulding, Recreation Manager
SUBJECT: Masking Requirements for District Programs

Discussion

At the Regular Board Meeting on September 23, 2021, the Board requested that Legal Counsel Jeff Carter review the masking requirements that were implemented and provide a recommendation to the Board. The Board further requested that this matter be placed on an agenda for further discussion.

On September 27, 2021, CARD established a masking requirement for all youth and adult sports participants and spectators when indoors, regardless of vaccination status. Masks are required even when engaged in active play. This guidance comes from the California Public Health Department (CPHD) for grades K-12 and includes activities held on school campuses. The CDPH has noted that it will continue to assess conditions on an ongoing basis, and will determine no later than November 1, 2021, whether to update mask requirements or recommendations. This guidance is designed to enable all to offer and provide full in-person programs safely and consistent with the current scientific evidence pertaining to Covid-19.

CARD is currently applying this guidance to all youth and adult sport programs in an effort to keep programs running. Currently, we are dealing with low staffing levels, Covid screen-outs, and we are having to move staff around at the last minute to run programs. Additionally, staff feel that it is important to provide a consistent message throughout the agency for staff and participants, so they are aware of the requirements prior to coming to work or participating in programs.

The transmission rate in Butte County remains in the very high category. In talking with staff at CSU, Chico, they are also requiring masking for all indoor intermural sports, regardless of activity and vaccination status.

Current fall programs impacted by this requirement are volleyball (which ends in November) and wrestling. Since wrestling has been deemed to have a choking hazard by the American Academy of Pediatrics (AAP), and is held at CUSD facilities, participants are doing weekly PCR testing. CUSD has graciously offered to supply and fund testing for the wrestling participants, and they continue to provide testing for afterschool program staff. Unfortunately, CARD does not have the ability to do testing for participants in other programs to allow for unmasked indoor sport play.

Future winter programs that may be impacted include volleyball, basketball, and soccer. CARD has been communicating mask requirements regularly with participants and has had very minimal push back or drop out. For the fall programs, only one person in adult volleyball objected to the mask requirement out of 21 teams (approximately 210 participants), and we had 5 kids withdraw from upcoming winter programs out of approximately 430 participants. Most participants that we have heard from have thanked us for the steps we are taking to keep them safe. If needed, masks are available at programs for participants and spectators.

With regard to basketball, CARD has a very strong relationship with CUSD and are working closely with them on this guidance. The AAP has not included basketball in the group exempt from masking. CUSD has been in direct communication with both Butte County Public Health and the California Public Health Department and are hoping to get basketball included in the exempt sports. We were informed that more guidance will be announced soon.

Staff will continue to monitor the guidance and keep the Board informed of any new changes. In the meantime, staff recommends that the current mask requirements remain in effect.

By _____
Anjie Goulding
Recreation Manager



Chico Area Recreation and Park District "Helping People Play"

Staff Report 21-40
Agenda Item 7.2

STAFF REPORT

DATE: October 28, 2021
TO: Board of Directors
FROM: Jennifer Marciales, Administrative Manager
SUBJECT: Transition from At-Large Election to District-Based Election

Discussion:

At the Special Board Meeting on February 26, 2020, Legal Counsel Jeff Carter reviewed information with the Board pertaining to at-large and by-district elections. At that time, the overall consensus of the Board was to wait until the District received the results of the 2020 census and then commence the process to transition to district-based elections.

With the 2020 census now being complete, and the recent correspondence received from Shenkman & Hughes, a copy of which is attached, staff recommends contracting with a consultant to begin the transition to district-based elections.

Attached for your review is a proposal received from King Consulting. Representatives of King Consulting will be at the Board Meeting to answer any questions the Board may have. As outlined in their proposal, the tentative schedule would be as follows:

- October 28: Initial meeting to explain process and confirm schedule
- Special Meeting in November: Public Hearing #1
- December 2: Public Hearing #2
- Special Meeting in early-mid January: Presentation of initial draft map options
- January 27: Public Hearing on Maps #1
- Special Meeting in early-mid February: Public Hearing on Maps #2
- February 24: Opportunity for Board to adopt a final map

King Consulting is currently working with the Chico Unified School District to facilitate their transition from at-large to district-based elections. Since CUSD and CARD's boundaries are similar, staff recommends contracting with King Consulting since they are familiar with the Chico area and are able to perform the work within the deadlines that have been established.

In addition to retaining a consultant, the Board will need to adopt the attached Resolution outlining the District's intent to transition to district-based elections. Further, correspondence will need to be sent to Shenkman & Hughes outlining the District's intent to voluntarily transition to district-based elections.

Financial Impact:

The proposed contract from King Consulting includes a not to exceed amount of \$22,000. Currently, there is sufficient funds remaining in the Government Consulting budget to cover these costs.

Recommendation:

It is recommended that the Board of Directors (1) adopt Resolution 21-17 of the Board of Directors of the Chico Area Recreation and Park District Outlining Its Intention to Transition to District Based Elections, (2) authorize the General Manager to enter into an agreement with King Consulting in an amount not to exceed \$22,000, and (3) direct legal counsel to respond to the correspondence received from Shenkman & Hughes outlining the District's intent to voluntarily transition to district-based elections.

By _____
Jennifer Marciales
Administrative Manager



CHICO AREA RECREATION AND PARK DISTRICT

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

RESOLUTION 21-17

Resolution of the Board of Directors of the Chico Area Recreation and Park District Outlining Its Intention to Transition to District Based Elections

Whereas, since its formation, the five members of the Board of Directors (the “Directors”) of the Chico Area Recreation and Park District (“CARD”) have been elected at large, meaning that voters of CARD in its entirety elect them;

Whereas, Directors are elected in even-numbered years and serve staggered, four-year terms, such that the next election for three Directors is scheduled for election in November 2022 with the remaining two Directors scheduled for election in November 2024;

Whereas, California Public Resources Code Section 5785 allows CARD to elect its Directors by divisions, meaning that the election of Directors is by the voters of the division in which that Director resides;

Whereas, under the California Voting Rights Act (“CVRA”) set forth in California Elections Code Sections 14025, et seq., at large elections are impermissible if they result in racially polarized voting, which is defined as “voting in which there is a difference...in the choice of candidates or other electoral choices that are preferred by voters in a protected class, and in the choice of candidates and electoral choices that are preferred by voters in the rest of the electorate;”

Whereas, CARD understands the importance of fair and accessible elections and greatly values the opinions and voices of all members and residents of CARD;

Whereas, the Board of Directors of CARD has concluded that it is in the public interest to begin the process to transition from at-large to district-based elections, which means a method of electing Directors of CARD in which a candidate must reside within an election district that is a divisible part of CARD and is elected only by voters residing within that election district;

Whereas, the Board of Directors of CARD has concluded that it is in the public interest to begin the process to transition from at-large elections of its Directors to district-based elections of its Directors;

Whereas, the 2020 Census only recently concluded when the Census Bureau delivered its apportionment accounts to the President and Congress as required by law; and,

Whereas, the results of the 2020 Census as they relate to CARD were and are absolutely necessary for the construct of the divisions of CARD to avoid racially polarized voting for Directors of CARD;

Now, THEREFORE, the Board of Directors of CARD resolves as follows:

1. The District shall commence the process of transitioning to division-based elections of its directors in full compliance with all appropriate procedures and policies provided in law, including Public Resources Code Sections 5785, et seq. and the CVRA. To facilitate this transition, the Board of Directors or its designee shall:

a. CARD's general manager or designee is hereby directed to engage a demographer, legal counsel, and any other consultant deemed necessary to assist in the development of a proposed division-based election.

b. Upon completion of the foregoing, cause to be held two public hearings of the Board of Directors of CARD over a period of no more than 30 days, at which the public is invited to provide input regarding the composition of the divisions. The Board of Directors or its designee may conduct outreach to the public, including to non-English speaking communities, to explain the districting process and to encourage public participation therein;

c. Thereafter, cause to be drawn draft division maps of the proposed boundaries of the districts;

d. Thereafter, cause those draft division maps of the proposed boundaries of the divisions to be published and made available for release, and, if the members of the Board of Directors are to be elected in their divisions at different times to provide for staggered terms of office, the potential sequence of the elections; and,

e. Thereafter, cause to be held at least two additional hearings of the Board of Directors over a period of no more than 45 days, at which the public is invited to provide input regarding the content of the draft map or maps and the proposed sequence of elections, if applicable. The first version of a draft map shall be published at least seven days before its consideration at a hearing of the Board of Directors. If such draft map is revised at or following such hearing, the revised map shall be published and made available to the public for at least seven days before being adopted.

2. Concurrent with performance of the items set forth in Sections 1.a. through 1.d. above, and consistent with the CVRA and California Elections Code Section 10010, the District shall request that the County of Butte Clerk waive any requirement set forth in Public Resources Code Section 5785 that any change to district-based elections by CARD be placed on a ballot of a general district or special election or any other provision of law requiring an election to approve the transition from at large elections to division based elections as required under the CVRA.

3. CARD's General Manager or designee is hereby authorized and directed to take any and all other actions necessary to effectuate this Resolution.

PASSED AND ADOPTED by the Board of Directors of Chico Area Recreation and Park District at its regular meeting on October 28, 2021, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Tom Lando, Chair
Board of Directors

Ann Willman
Secretary to the Board



KING
CONSULTING

Trustee Boundary Services

Prepared For:
Chico Area Recreation & Park District

Attention:

Jennifer Marciales
Executive Services Manager
Email: jmarciales@chicorec.com
Phone: 530.895.4711

Primary Contact:

Jamie King-Iseman
President
Email: jamie@kinginc.com
Phone: 916.706.3538



October 18, 2021

Jennifer Marciales, Executive Services Manager
Chico Area Recreation & Park District
545 Vallombrosa Avenue
Chico, CA 95926

RE: Proposal

Dear Ms. Marciales,

King Consulting is pleased to present the Chico Area Recreation and Park District with the enclosed proposals for Trustee Boundary Services. King Consulting has extensive experience in assisting school districts with the planning for and funding of school facilities.

The enclosed proposals aid the District with the following services:

- Trustee Areas Analysis

These services would be provided at the rate of \$185.00 per hour. If acceptable, please return signed Agreement to our office. We would welcome the opportunity to utilize our experience to support and assist the District in meeting its school facilities planning and funding needs. Please call if you have any questions or need additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jamie King-Iseman', written in a cursive style.

Jamie King-Iseman

Scope of Service

This document represents an agreement between **Chico Area Recreation and Park District**, herein referred to as the Client, and **King Consulting**, herein referred to as the Contractor.

For the compensation stipulated, the Contractor shall provide the following services:

Preparation and Presentation of Trustee Area Boundary Options:

1. Assess the Client's current trustee area boundaries using 2020 Census data to determine if they still meet all legal California Voting Rights Act requirements. If they do not meet all requirements, the following steps will also need to be conducted:
2. Hold two separate public hearings to receive input on the criteria to consider when updating Trustee Areas, as well as public input on potential composition of the Trustee Areas.
3. Prepare at least three Trustee Area options, including detailed analysis of how they meet the agreed upon criteria, to be posted on the Client's website.
4. Present the Trustee Area options to the Board, and immediately following, hold the first of two public hearings to receive community input on the maps.
5. Hold a second public hearing to receive community input on the proposed maps.
6. Amend one or more of the Trustee Area options based on public and Board feedback or develop additional options if needed.
7. Present the final Trustee Area options to the Board for final decision to adopt updated Trustee Areas for the 2022 Board election.

Consulting Fees

For the services outlined the Client shall pay King Consulting on a time and material basis at the hourly rate of \$185.00, not to exceed 120 hours for the scope of work (\$22,200). King Consulting will bill the Client in increments of 15 minutes, and invoice on a monthly basis. The fees shall cover all normal business expenses incurred on behalf of the Client. Necessary visitations to the Client by the Consultant will be reimbursed on an actual and necessary basis. Reimbursed visitations shall have prior approval from the Client.

The Client shall be responsible for reviewing and verifying all data included in documents, forms and reports prepared by the Contractor on behalf of the Client. The Client shall be responsible for meeting any certification requirements and shall be responsible for consulting legal counsel as related to the preparation and submittal of documents, forms and reports.

The terms of this agreement shall remain in force unless mutually amended. This agreement may be terminated by either party upon 30 days written notice.

Additional Considerations

Reproduction of documents shall be the responsibility of the Client. If the Client chooses, the Consultant will provide duplicating services on an actual cost basis.

| | |
|---|--|
| Submitted by: King Consulting | Accepted by: Chico Area Recreation & Park District |
| _____ | _____ |
| Authorized Signature | Authorized Signature |
| Date: | Date: |

Proposed Tentative Scheduled

October 28: Initial meeting to explain process and confirm schedule

Special meeting in November: Public Hearing #1

December 2: Public Hearing #2

Special meeting in early-mid January: Presentation of initial draft map options

January 27: Public Hearing on Maps #1

Special meeting in early-mid February: Public Hearing on Maps #2

February 24: Opportunity for Board to adopt a final map

What we do

Demographics & Facility Planning

- **Demographic Analyses**
- **Enrollment and Resident Projections**
- **Facility Master Planning / Assistance with (when working with partnered organizations other than School Districts)**
- **Student Generation Studies**
- **Facility Capacity Analysis**
- **Residential Development Impact Analyses (includes vacant land analysis)**

Financial Services

- **State School Facility Program Eligibility**
 - Experts in All Programs
 - New Construction
 - Modernization
 - Career Technical Education Facilities Program (CTEFP)
 - Facility Hardship
 - Financial Hardship
 - Seismic
 - Charter Schools
 - Full Day Kindergarten
 - Tracking Potential Future Programs
 - Health and Safety Projects
 - Preschools, Kitchens, and Health Facilities
 - Lead in Water Remediation
- **Developer Fee Justification Studies**
 - Level I and Level II
- **Facility Project Finance Planning**

Geographic Information System Projects

- **Attendance Boundary Mapping**
 - Includes development and / or modifications
 - Detailed analysis of where students live vs go to school - eye opening for most Districts who have not seen this data before
- **Land Use Analyses**
- **Trustee / Voting Area Mapping & Analyses**
 - California Voter Rights Act

Facility Project Services

- **SFP Application Assistance**
 - California Department of Education (CDE) site and plan approval requests
 - Division of State Architect (DSA) plan approval requests
 - DSA exemption verification
 - DSA Concurrence Letters
 - Office of Public School Construction (OPSC) Funding Applications (Form 50-04)
 - OPSC Fund Releases (Form 50-05)
 - OPSC Expenditure Reports (Form 50-06)
 - Assistance with potential appeals to the State Allocation Board
 - Preparation of narrative grant applications for CTEFP projects
- **DSA Closeout**
- **Facility Procurement Processes in Alignment with State Controller's Office Audit Requirements**



Administrative Offices
1163 East Seventh Street
Chico, CA 95928-5999
530.891.3000
WWW.CHICOUSD.ORG

December 31, 2020

To Whom It May Concern,

I highly recommend King Consulting for both State School Facility Program and Demographic Analysis services. Our District has received high quality work from King Consulting for nearly 16 years. We have continued our long-term relationship with King Consulting because of their conscientious attitude, attention to detail, and exemplary analysis and reporting.

Our District has received funding from most State School Facility Programs thanks to King Consulting's thoroughness and attentiveness. King Consulting works hard to locate all potential funding sources for every facility project, and oftentimes finds funding that we wouldn't have known about otherwise. Their extensive knowledge on State regulations and close relationships with State agencies has directly benefitted us many times and resulted in significant additional funding.

Our annual Demographic Analysis study, prepared by King Consulting since 2004, guides our District by providing a comprehensive view of our community and highly accurate enrollment projections. Each year King Consulting adds to and improves our analysis, demonstrating the enthusiasm they have for their work. While these studies are lengthy and involve complex data and analyses, King Consulting excels at presenting the information clearly and concisely for our Board, District staff and our community members.

In addition to high quality work, the King Consulting staff is always available. If we ever need additional assistance, or just need a quick question answered, King Consulting has always promptly done what we have asked of them. It's great to know you can depend on your consultant do an outstanding job on their contracted work and remain totally responsive as additional needs arise.

The data they provide, both State funding information and Demographic Analyses, ultimately creates for a stronger relationship with our community. Recently King Consulting assisted us with the difficult task of redistricting our elementary school boundaries. Our community understood the difficult position we were in and why we needed to change boundaries much more thanks to King Consulting's analysis and reporting at our facility/community meetings and Board presentations.

In short, I could not imagine a better consultant for Demographic Analysis or State School Facility Program work. We look forward to continuing our long-term relationship with King Consulting and wholeheartedly recommend them to anyone.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Julia M. Kistle". The signature is fluid and cursive.

Julia Kistle
Director, Facilities and Construction
Chico Unified School District



NAPA VALLEY
UNIFIED SCHOOL DISTRICT

Rosanna G. Mucetti, Ed. D.
Superintendent

Michael Pearson
Assistant Superintendent of Operations

Rob Mangewala
Assistant Superintendent of Business Services

Transforming Lives by Instilling and Inspiring Lifelong Learning in Every Student

April 22, 2020

To Whom It May Concern

It is my pleasure to write this letter of recommendation for King Consulting, Inc.

King Consulting has been providing a wide range of services to Napa Valley Unified School District (NVUSD) since 2004. This letter will refer to my personal experience with the firm, since arriving as the Assistant Superintendent of Business Services on July 1, 2019.

When first arriving at NVUSD the Executive Leadership Team was faced with many critical decisions that primarily involved school closures, attendance area realignments, and a reprioritization of bond projects, including the cancelation of the construction of a new middle school. King Consulting provided all of the necessary data and analysis we needed to make these processes successful.

Specifically Rob Murray, Director of Demographics and Planning, provided invaluable data analysis, presentation, dissemination to the community and Board of Trustees, and was able to defend the report under public and political pressure. Besides being a joy to work with, Rob is independent, a take-charge person, who is able to solve problems and present creative ideas, which can be quite challenging in the context of our tightly regulated systems. His ability to present complex situation in "plain English" is both rare and incredibly helpful.

The entire King Consulting Team's analytical skills, organizational abilities, work ethic, energy and creativity in tackling issues and evaluating alternatives will add immediate value.

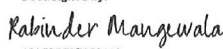
Our annual Demographic Analysis study, prepared by King Consulting since 2004, guides our District by providing a comprehensive view of our community and highly accurate enrollment projections. Each year King Consulting adds to and improves our analysis, demonstrating the enthusiasm they have for their work. While these studies are lengthy and involve complex data and analyses, King Consulting excels at presenting the information clearly and concisely for our Board, District staff and our community members.

I am highly confident in King's Consulting to provide data to make data-based decisions. They have a unique ability to provide complex data in a manner that is easily communicated to stake holders. They stand behind their data and have the ability to also present the data to multiple audiences. Their experience uniquely qualifies them to provide demographic data and analysis.

We look forward to continuing our long-term relationship with King Consulting and wholeheartedly recommend them to anyone.

If you have any question please do not hesitate to contact me, rmangewala@nvusd.org.

Sincerely,

DocuSigned by:


12A55EF8E958419...
Rob Mangewala
Assistant Superintendent of Business Services

Our Clients

Beverly Hills USD

Los Angeles County

Capistrano USD

Orange County

Caruthers USD

Fresno County

Castro Valley USD

Alameda County

Centralia ESD

Orange County

Chico USD

Butte County

Cloverdale USD

Sonoma County

Da Vinci Schools

Los Angeles County

Downey USD

Los Angeles County

Durham USD

Butte County

East Nicolaus JUHSD

Sutter County

Hilmar USD

Merced County

Hughes-Elizabeth Lakes**Union ESD**

Los Angeles County

Imperial USD

Imperial County

**Inspire School of
Arts and Sciences**

Butte County

Kingsburg JUHSD

Fresno County

Konocti USD

Lake County

Lancaster SD

Los Angeles County

Latrobe SD

El Dorado County

Lemon Grove SD

San Diego County

Mill Valley SD

Marin County

Miller Creek ESD

Marin County

Napa Valley USD

Napa County

Natomas Charter School

Sacramento County

Natomas USD

Sacramento County

Novato USD

Marin County

Orland JUSD

Glenn County

Pacifica SD

San Mateo County

Paradise USD

Butte County

Pierce JUSD

Colusa County

Piner-Olivet USD

Sonoma County

Placerville USSD

El Dorado County

Pleasanton USD

Alameda County

Plumas Lake ESD

Yuba County

Ross Valley SD

Marin County

San Luis Coastal USD

San Luis Obispo County

San Mateo USD

San Mateo County

San Rafael City SD

Marin County

Sausalito-Marín City SD

Marin County

St. Helena USD

Napa County

Vallejo City USD

Solano County

Washington USD

Fresno County

Westlake Charter School

Sacramento County

Wheatland SD

Yuba County

Wheatland UHSD

Yuba County

Wiseburn USD

Los Angeles County

Yuba City USD

Yuba County

SHENKMAN & HUGHES, PC

Attorneys

Malibu, California

28905 Wight Road
Malibu, California 90265
(310) 457-0970

kishenkman@shenkmanhughes.com

VIA CERTIFIED MAIL

September 17, 2021

Tom Lando, Chair
Chico Area Recreation and Parks District
545 Vallombrosa Avenue
Chico, CA 95926

Re: Violation of California Voting Rights Act

I write on behalf of our client, Southwest Voter Registration Education Project and its members residing within the Chico Area Recreation and Parks District (“CARD” or “District”). CARD relies upon an at-large election system for electing candidates to its governing board. Moreover, voting within the District is racially polarized, resulting in minority vote dilution, and, therefore, the District’s at-large elections violate the California Voting Rights Act of 2001 (“CVRA”).

The CVRA disfavors the use of so-called “at-large” voting – an election method that permits voters of an entire jurisdiction to elect candidates to each open seat. *See generally Sanchez v. City of Modesto* (2006) 145 Cal.App.4th 660, 667 (“*Sanchez*”). For example, if the U.S. Congress were elected through a nationwide at-large election, rather than through typical single-member districts, each voter could cast up to 435 votes and vote for any candidate in the country, not just the bare candidates in the voter’s district, and the 435 candidates receiving the most nationwide votes would be elected. At-large elections thus allow a majority of voters to control *every* seat, not just the seats in a particular district or a proportional majority of seats.

Voting rights advocates have targeted “at-large” election schemes for decades, because they often result in “vote dilution,” or the impairment of minority groups’ ability to elect their preferred candidates or influence the outcome of elections, which occurs when the electorate votes in a racially polarized manner. *See Thornburg v. Gingles*, 478 U.S. 30, 46 (1986) (“*Gingles*”). The U.S. Supreme Court “has long recognized that multi-member districts and at-large voting schemes may operate to minimize or cancel out the voting strength” of minorities. *Id.* at 47; *see also id.* at 48, fn. 14 (at-large elections may also cause elected officials to “ignore [minority] interests without fear of political consequences”), citing

Rogers v. Lodge, 458 U.S. 613, 623 (1982); *White v. Register*, 412 U.S. 755, 769 (1973). “[T]he majority, by virtue of its numerical superiority, will regularly defeat the choices of minority voters.” *Gingles*, at 47. When racially polarized voting occurs, dividing the political unit into single-member districts, or some other appropriate remedy, may facilitate a minority group's ability to elect its preferred representatives. *Rogers*, at 616.

Section 2 of the federal Voting Rights Act (“FVRA”), 42 U.S.C. § 1973, which Congress enacted in 1965 and amended in 1982, targets, among other things, at-large election schemes. *Gingles* at 37; see also Boyd & Markman, *The 1982 Amendments to the Voting Rights Act: A Legislative History* (1983) 40 Wash. & Lee L. Rev. 1347, 1402. Although enforcement of the FVRA was successful in many states, California was an exception. By enacting the CVRA, “[t]he Legislature intended to expand protections against vote dilution over those provided by the federal Voting Rights Act of 1965.” *Jauregui v. City of Palmdale* (2014) 226 Cal. App. 4th 781, 808. Thus, while the CVRA is similar to the FVRA in several respects, it is also different in several key respects, as the Legislature sought to remedy what it considered “restrictive interpretations given to the federal act.” Assem. Com. on Judiciary, Analysis of Sen. Bill No. 976 (2001-2002 Reg. Sess.) as amended Apr. 9, 2002, p. 2.

The California Legislature dispensed with the requirement in *Gingles* that a minority group demonstrate that it is sufficiently large and geographically compact to constitute a “majority-minority district.” *Sanchez*, at 669. Rather, the CVRA requires only that a plaintiff show the existence of racially polarized voting to establish that an at-large method of election violates the CVRA, not the desirability of any particular remedy. See Cal. Elec. Code § 14028 (“A violation of Section 14027 *is established* if it is shown that racially polarized voting occurs ...”) (emphasis added); also see Assem. Com. on Judiciary, Analysis of Sen. Bill No. 976 (2001–2002 Reg. Sess.) as amended Apr. 9, 2002, p. 3 (“Thus, this bill puts the voting rights horse (the discrimination issue) back where it sensibly belongs in front of the cart (what type of remedy is appropriate once racially polarized voting has been shown).”)

To establish a violation of the CVRA, a plaintiff must generally show that “racially polarized voting occurs in elections for members of the governing body of the political subdivision or in elections incorporating other electoral choices by the voters of the political subdivision.” Elec. Code § 14028(a). The CVRA specifies the elections that are most probative: “elections in which at least one candidate is a member of a protected class or elections involving ballot measures, or other electoral choices that affect the rights and privileges of members of a protected class.” Elec. Code § 14028(a). The CVRA also makes clear that “[e]lections conducted prior to the filing of an action ... are more probative to establish the existence of racially polarized voting than elections conducted after the filing of the action.” *Id.*

Factors other than “racially polarized voting” that are required to make out a claim under the FVRA – under the “totality of the circumstances” test – “are probative, but not necessary factors to establish a violation of” the CVRA. Elec. Code § 14028(e). These “other factors” include “the history of discrimination, the use of electoral devices or other voting practices or procedures that may enhance the dilutive effects of at-large elections, denial of access to those processes determining which groups of candidates will receive financial or other support in a given election, the extent to which members of a protected class bear the effects of past discrimination in areas such as education, employment, and health, which hinder their ability to participate effectively in the political process, and the use of overt or subtle racial appeals in political campaigns.” *Id.*

Based on recent data of the United States Census Department’s American Community Survey, Latinos comprise approximately 20% CARD’s approximately 105,000 residents. The contrast between the Latino proportion of the electorate and the complete absence of Latinos to be elected to the CARD Board is outwardly disturbing and fundamentally hostile towards Latino participation.

CARD’s at-large system dilutes the ability of Latinos (a “protected class”) – to elect candidates of their choice or otherwise influence the outcome of the District’s elections. The District’s election history is illustrative. During the District’s recent history, there has never been a Latino to emerge as a candidate for the CARD Board, and while opponents of voting rights may claim that indicates an apathy among the Latino community, the courts have held that is an indicator of vote dilution. (See *Westwego Citizens for Better Government v. City of Westwego*, 872 F.2d 1201, 1208-1209, n. 9 (5th Cir. 1989).)

Where there are no “endogenous” elections involving candidates who are members of the protected class, the analysis under the CVRA necessarily turns to “elections involving ballot measures, or other electoral choices that affect the rights and privileges of members of a protected class.” See Elec. Code § 14028. Typically, Propositions 187, 209 and 227 are analyzed for this purpose in California voting rights cases. Each of these propositions, though strongly opposed by the Latino community, were supported by the majority non-Hispanic white electorate in CARD, resulting in their victory within CARD.

As you may be aware, in 2012, we sued the City of Palmdale for violating the CVRA. After an eight-day trial, we prevailed. After spending millions of dollars, a district-based remedy was ultimately imposed upon the Palmdale city council, with districts that combine all incumbents into one of the four districts.

Given the racially polarized elections for CARD’s board and exogenous elections, we urge the District to voluntarily change its at-large system of electing its members. Otherwise, on behalf of residents within the jurisdiction, we will be forced to seek judicial relief. Please

advise us no later than November 7, 2021 as to whether you would like to discuss a voluntary change to your current at-large system.

We look forward to your response.

Very truly yours,



Kevin I. Shenkman



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 21-41
Agenda Item 8.1**

STAFF REPORT

DATE: October 28, 2021

TO: Board of Directors

FROM: Scott Schumann, Parks and Facilities Manager

SUBJECT: Re-Lamping of Sports Field Lights at Wildwood Park

Discussion

Currently, the sports field lighting at Wildwood Park is experiencing multiple outages and is causing poor lighting conditions and safety concerns. It is likely that more outages will occur in the near future, and eventually, evening play on the fields will have to be cancelled due to insufficient lighting.

Due to the complex nature and equipment needed to re-lamp the lights, staff contacted Musco Sports Lighting, the original installer of the lights, and obtained the attached quote. Since it is anticipated that more lights will go out, the quote is for a group re-lamp of the fixtures. Musco will warranty the installation and address and repair fixture issues during installation. They will also handle storage and disposal of hazardous materials.

Financial Impact

Since this is an unforeseen capital improvement project, staff recommends utilizing up to \$12,000 from the District's contingency fund for this project. The total amount currently in the District's contingency fund is \$25,000.

Recommendation

It is recommended that the Board of Directors authorize the General Manager to enter into an agreement with Musco Sports Lighting to re-lamp the sports field lights at Wildwood Park and utilize up to \$12,000 of the District's contingency fund to complete the project.

By _____
Scott Schumann
Parks and Facilities Manager

Wildwood Park SVC-456915
Chico Area Recreation District
Chico, CA
Date: October 5, 2021
Attention: Job Glacken

Quotation Price

The fee for services rendered including lamps, labor, and lift.....\$10,500.00** Plus applicable sales tax.

****IMPORTANT:** This quote does include prevailing wage rates. DIR Registration #1000004278

Effective August 1st 2016 California now requires online submittals of certified payroll reports. -We will need the DIR Project Number in order to do that. This number has to be provided by the customer/awarding agency and is obtained when filing a prevailing wage job through the Department of Industrial Relations. If you wouldn't mind forwarding the DIR project number to my attention when available, that would be greatly appreciated. Your purchasing or payroll personnel should be able to assist you with this information.

Scope of Service

Musco proposes the following service:

- Re-lamp 70 1500-watt Musco LV8 fixtures (Replace lamps, Clean lenses and reflectors, Old lamp disposal)

In connection with the Services, Musco will provide basic materials consisting of (70) Musco 1500-watt painted Z-lamps™. If additional time or materials are needed to complete the Project, Musco will obtain Customer's consent before proceeding.

Notes

- Reasonable access to all poles with construction-sized lift if required.
- Ground protection (plywood) and assistance to move, if needed, provided by owner.

Environmental Compliance Notice

HID lamps contain mercury (Hg), a hazardous substance that is regulated by state and/or federal law, and must be managed according to disposal laws. HID lamps removed from service contain mercury and will have transport arranged for delivery to a recycling facility.

Payment Terms

Payment terms net 30 days from delivery. **Late payment will be subject to service charges of 1 ½% per month (18% APR).** Any additional materials needed will be charged at an additional price. In addition, the customer shall pay and be responsible for when due all local applicable sales, use, franchise, gross receipts, or similar taxes relating to this Agreement. If any payment is not made when due, Customer will pay a delinquent charge of 1-1/2% for each month, or portion of month, that a past due balance remains unpaid. Customer agrees to pay all cost (including reasonable attorney's fees and court costs) associated with collecting any delinquent amounts due. Freight Charges have been included in the above prices. Sales tax is NOT included as part of this quote.

Licenses and Permits

MUSCO, a non-union organization, requires the customer to arrange and secure all licenses, permits and/or applicable labor contracts with local authorities. MUSCO shall not be held responsible for local union labor and any permits, if required.

Nonliability

Before Musco enters the Property to set up its equipment under this Agreement, Customer must notify Musco of any landscaping or surface areas that are to be avoided by Musco in setting up its equipment. Absent Musco's negligence or willful misconduct, Musco is not, at any time or to any extent, liable, responsible or in any way accountable for any loss, injury, death or damage to persons or property, from any cause that at any time may be suffered or sustained by Customer, or by any person on or about the Property arising out of the entry or activities on the Property by Musco, or any person or persons permitted on the Property by Musco.

Pricing furnished is effective for 90 days unless otherwise noted and is considered confidential. If you have any questions regarding the quotation, please call me at 800-825-6020 .

Sincerely,

Troy Shilling

Troy Shilling
Musco Sports Lighting
800-825-6020
641 676-2149 fax
Troy.shilling@musco.com





Chico Area Recreation and Park District “Helping People Play”

**Staff Report 21-42
Agenda Item 8.2**

STAFF REPORT

DATE: October 28, 2021

TO: Board of Directors

FROM: Jennifer Marciales, Administrative Manager

SUBJECT: Assembly Bill 361 – Teleconference Meetings

Background Information/Discussion:

On June 11, 2021, Governor Gavin Newsom issued an Executive Order suspending certain elements of the Brown Act when conducting teleconference (i.e., Zoom) meetings in lieu of in-person meetings due to the pandemic. Prior to this Executive Order, the rules for teleconference meetings under the Brown Act were as follows:

- Each teleconference location must be specifically identified on the agenda.
- The meeting notice and agenda must be posted at each teleconference location.
- Each teleconference site must be accessible to the public and provide opportunity for the public to make comments and hear the meeting at each site.
- At least a quorum of the members must participate from locations within the boundaries of the agency’s territory.

The Executive Order issued in June suspended these requirements through September 30, 2021 to allow agencies to use audio and video teleconference as a way to continue to conduct public meetings.

On September 16, 2021, Assembly Bill 361 was approved amending the rules for teleconference meetings. Effective October 1, 2021, agencies may conduct meetings by teleconference subject to modified rules during a State proclaimed state of emergency when either (1) social distancing measures are required or recommended by state or local officials, or (2) the governing board determines meeting in person would present imminent risks to the health or safety of attendees.

The modified teleconference procedures include the following:

- Members of the local agency board may participate from any location (e.g., waiving the requirement that a quorum of board members participate in the meeting within the jurisdictional boundaries of the agency).

- No requirement that each teleconferenced location be accessible to the public or provide an opportunity for members to make in-person public comment.
- The notice and agenda do not need to identify each site where local agency board members will be teleconferencing from, nor does the agenda need to be posted at each teleconference site.

Additional requirements for AB 361 include:

- The meeting notice and agenda must contain all information related to remote participation, including how the public can access the meeting and offer public comment.
- The board cannot require the public to register or sign-in with the local agency prior to making public comment.
- The board must allow a reasonable amount of time for public comment when public comment is taken separately for each agenda item.
- All meetings held by teleconference, whether under existing rules, executive order, or under AB 361, require a roll call vote for each action taken.
- If technological issues arise during a meeting that prevent the broadcasting of the meeting and the public's ability to make comment, the board must stop the meeting and resolve the issue prior to taking any further action.

It is important to recognize that AB 361 provides limited flexibility only when there is a State-proclaimed state of emergency, and the local agency determines that meeting in person would present imminent risks to the attendees' health or safety. It is not intended to be used for convenience or preference by an agency.

Since the District's Board Meetings are primarily being held in-person, staff recommends that the District follow the regular rules established under the Brown Act for teleconference. There is nothing in the Brown Act that precludes a local agency from allowing members of the public, staff, or consultants to participate in a board meeting via teleconference. AB 361 specifically pertains to the attendance by Board Members if they would like to appear via teleconference.

If the Board would like to continue to offer a teleconference option through AB 361, a Resolution will need to be adopted by the Board and renewed every 30 days. This Resolution can be passed at any future meeting as long as the requirements outlined above are followed. If it is determined that a teleconference option is needed, the Board would need to approve the initial Resolution prior to the start of the meeting and continue to renew it every 30 days.

Recommendation

It is recommended that the Board of Directors direct staff how to proceed.

By _____
 Jennifer Marciales
 Administrative Manager



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 21-43
Agenda Item 8.3**

STAFF REPORT

DATE: October 28, 2021

TO: Board of Directors

FROM: Heather Childs, Finance Manager

SUBJECT: Resolution of the Board of Directors of the Chico Area Recreation and Park District Authorizing General Manager Annabel Grimm as a Signer for Any and All District Checks, ACH Transfers, and Check Registers and to Execute the Petition to Accept Check Registers

DISCUSSION:

As of December 17, 2021, General Manager Ann Willmann will be retiring from the Chico Area Recreation and Park District and will therefore be removed as a signer for all district checks, ACH Transfers, and check registers.

As of November 1, 2021, Annabel Grimm is the Chico Area Recreation and Park District's General Manager. The attached Resolution has been updated to reflect these changes and to authorize Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven, or Administrative Manager Jennifer Marciales to sign any and all district checks, ACH Transfers, and check registers.

RECOMMENDATION:

It is recommended that the Board of Directors of the Chico Area Recreation and Park District adopt Resolution 21-18 and approve the Petition to Accept Check Registers of the Chico Area Recreation and Park District authorizing Board Director Tom Lando, or Board Director Michael McGinnis, or General Manager Annabel Grimm, or Human Resource Manager Michelle Niven, or Administrative Manager Jennifer Marciales to sign any and all district checks, ACH Transfers, and check registers.

By: _____
Heather Childs
Finance Manager



CHICO AREA RECREATION AND PARK DISTRICT

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

RESOLUTION 21-18

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

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

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

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

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

WHEREAS, General Manager Ann Willmann will be retiring from the Chico Area Recreation and Park District on December 17, 2021 and will be removed as a signer on all checks, check registers, Butte County Auditor-Controller ACH Transfer Notification Form B, and checks drawn on Chico Area Recreation and Park District funds in the County Treasury, and Golden Valley Bank; and

WHEREAS, as of November 1, 2021, Annabel Grimm is the Chico Area Recreation and Park District's General Manager; and

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

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

PASSED AND ADOPTED by the Board of Directors of the Chico Area Recreation and Park District at its regular meeting on October 28, 2021, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Tom Lando
Board Chair

Ann Willmann
Secretary to the Board

PETITION TO ACCEPT CHECK REGISTERS

To: Graciela Gutierrez, Auditor-Controller
County of Butte
25 County Center Drive, Suite 120
Oroville, CA. 95965-3383

FROM: Chico Area Recreation and Park District (CARD)
545 Vallombrosa Avenue
Chico, CA. 95926

The Board of Directors for the Chico Area Recreation and Park District (CARD) hereby requests that you authorize your office to accept Check Registers signed in the following manner that deals with payment of the District's expenses.

Our Board meets on the fourth Thursday of every month. We pay our employees bi-weekly. Vendors are also paid at various times during the month.

This means that we do not meet in a manner that facilitates formal Board approval of our check registers in a timely manner.

We have passed a resolution (copy attached) that acknowledges that situation and therein authorizes the persons listed below to sign All Check Registers as a means of certifying to you that the expenditures recorded on those registers are reimbursement for services rendered to the District and are legitimate District expenditures. **BASED ON THESE SIGNED REGISTERS, WE ASK THAT YOU ENTER THE INFORMATION CONTAINED THEREON INTO YOUR CHECK CONTROL SYSTEM AND ALLOW THOSE CHECKS TO BE NEGOTIATED.**

The check registers will be formally reviewed following date of issuance at the next board meeting and that fact documented in the Board Minutes. Check registers will be signed and submitted to your office with the expenditure approval signatures required by law. The minimum approval required by law is stated in PRC 5784.19 and GC 935.4 and requires a majority of the Board to authorize expenditures.

We request that you accept Check Registers that have been signed by Tom Lando, or Michael McGinnis, or Annabel Grimm, or Michelle Niven, or Jennifer Marciales, as the permanently signed register submitted to you. We acknowledge that this is a delegation of our powers but find that it is necessary to fulfill our commitment to pay our debts in an expedient and timely manner.

BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT (CARD)

Thomas Nickell, Board of Director

Tom Lando, Board of Director

Dave Donnan, Board of Director

Michael McGinnis, Board of Director

Michael Worley, Board of Director

*

ACCEPTED AND APPROVED BY:

GRACIELA GUTIERREZ, Auditor-Controller

Date



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 21-44
Agenda Item 8.4**

STAFF REPORT

DATE: October 28, 2021

TO: Board of Directors

FROM: Heather Childs, Finance Manager

SUBJECT: Finance Policy, Purchasing Policy, Fund Balance Policy, and Capital Assets and Projects Policy

Discussion:

The Chico Area Recreation and Park District Finance and Purchasing Policies were last adopted by the Board of Directors in February 2013. The District's Fund Balance Policy was last adopted by the Board of Directors in June 2013.

Previously, the policies regarding purchasing and capital assets were part of the Finance and Purchasing Policy. Staff has now separated these documents into individual policies.

Attached for your review is the updated Finance Policy, Purchasing Policy, Fund Balance Policy, and Capital Assets and Projects Policy. On October 14, 2021, the Finance Committee reviewed these documents, and their recommended changes were incorporated into the policies.

Recommendation:

It is recommended that the Board of Directors of the Chico Area Recreation and Park District approve the updated Finance Policy, Purchasing Policy, Fund Balance Policy, and Capital Assets and Projects Policy.

By: _____
Heather Childs
Finance Manager



Chico Area Recreation and Park District “Helping People Play”

Finance Policy

Purpose

The Finance Policies of the Chico Area Recreation and Park District (CARD) are established to ensure the integrity and preservation of the District’s assets. The Finance Department under the direction of the General Manager is responsible for preparing and monitoring procedures to carry out these policies in compliance with all applicable federal, state, and local laws and regulations.

Accounting

The Finance Department under the direction of the General Manager shall maintain a double-entry set of fund accounting records. Funds will include the General Fund and may include various assessment and impact fee funds. Accounting includes all records of disbursements, receipts, reconciliations, and other documentation required to comply with all applicable laws and regulations. The records must provide adequate information to prepare timely financial information to management and the Board of Directors (Board). Monthly financial statements shall be prepared and provided to the Board. An annual financial statement will be provided under the annual audit guidelines.

County of Butte

The CARD acknowledges a special relationship with the County of Butte (County). The County provides limited oversight over District financial procedures in conjunction with the laws of the State of California. As may be further defined in this document, the County may provide the following services:

- Invoice and collect property taxes for CARD
- Act as a depository for CARD revenues
- Facilitate disbursements of funds
- Invest excess cash under the County Investment Strategy
- Provide monthly and annual accountings
- Provide other services as needed

Annual Audit

CARD shall have an annual financial statement audit conducted under generally accepted accounting principals (GAAP). The audit must be conducted by a qualified certified public accountant as approved by the Board. The annual audit and findings will be presented to the Board and/or a Board designated committee.

Bank Accounts

CARD will maintain bank accounts with the County. The County will issue procedures for operation of those accounts. The Board will approve and recommend signers on the accounts. The County must also approve the signers.

A clearing account will be established by the Board whereby daily cash receipts will be deposited and then forwarded to the County bank accounts on a monthly basis. The signers on these accounts would be the same as the County accounts. The clearing account will be with an FDIC insured bank.

Budgets

In accordance with the laws of the State of California, the District shall prepare an annual budget. The budget will be used as the guiding financial planning document of the District. Annually, the Board of Directors shall approve a budget calendar. The calendar will designate the dates for the budget process to follow until a final budget is approved by the Board. The budget process should provide for insight from CARD staff, the Board and community. Upon final budget approval, it may be revised from time-to-time upon Board approval.

During the budget process, the Board may establish an appropriation for contingencies. The appropriation is limited to 15% of the budgeted expenditures from the respective fund exclusive of the amount of the appropriation for contingencies. It may only be available and utilized for current expenditures upon a 4/5 approval of the Board.

Capitalization of Fixed Assets

Fixed assets or capital projects in excess of \$5,000 will be capitalized and depreciated in accordance with Generally Accepted Accounting Principles (GAAP). See the Capital Assets and Projects Policy for additional information.

Purchasing

In accordance with Government Code Sections 54202 and 54204, the Board shall create purchasing policies for the District. The Finance Department, under the direction of the General Manager, shall maintain adequate internal controls and procedures to restrict access to unauthorized purchases. See the Purchasing Policy for additional information.

Credit Cards

CARD may issue purchase credit cards to employees. Credit cardholders must be approved by the General Manager. Purchases are limited to budgeted expenditure items only. See the Credit Card Policy for additional information.

Professional Services

Professional services may be contracted with under general procedures established by the State of California.

Personnel

Employee compensation shall be based on salary or wage schedules approved annually by the Board through the budget process. Staff is initially employed under Step 1 of the applicable pay schedule. Upon the General Manager's approval, a potential new employee may be employed at Step 2 or 3 if it is deemed the new employee has qualifications and/or experience that would necessitate the pay increase. New employees may be employed at an elevated step above Step 3 upon Board approval.

Payroll

The District shall pay all employees on a bi-weekly basis. Employees will be paid every other Friday by 10:00 am. If the CARD office is closed on the normal payday Friday, the payday will be moved forward by one day until the next open office day (i.e. Thursday).

Payroll shall be documented by applicable timesheets, instructor pay sheets, timeclocks or other documentation. All documentation will be approved by the employee's supervisor and/or Department Manager before being processed by the Finance Department. Payment may be made by direct deposit or check.

The Finance Department shall properly deposit and pay all related payroll taxes in a timely fashion in accordance with all applicable federal and state guidelines. All quarterly and annual payroll tax returns will be filed timely.

The District will timely comply with all applicable compensation reporting guidelines and requirements established by the State of California's Controller's Office.

Revenue Receipts

CARD will provide various services and programs to the community. These services may be fee based and result in the collection of receipt payments. Payments for services may come in many forms including: cash, check, credit/debit cards and ACH direct deposit. The Finance Department shall maintain procedures that safeguard these payments and timely deposit into a Board approved FDIC insured depository bank.

Property tax payment receipts shall be invoiced and collected by the County of Butte (County) in conjunction with the laws of California. These receipts will be deposited into an appropriate District bank account monitored by the County in trust for CARD. The County shall provide monthly accountings to CARD regarding property taxes and interest income allocations.

State Controller's Report

The District will prepare and timely file the State Controller's Special District Financial Transaction Report and Government Compensation in California Report.

Use Tax

The District will prepare and timely file the annual Use Tax Return with the California Department of Tax and Fee Administration.



Chico Area Recreation and Park District “Helping People Play”

Purchasing Policy

Purpose and Scope

The Purchasing Policy of the Chico Area Recreation and Park District (CARD) is established to define the procedures governing the procurement of supplies, materials, equipment, and services for District use. In accordance with Government Code Sections 54201 et seq. the Board shall create purchasing policies for the District. The Finance Department, under the direction of the General Manager, shall maintain adequate internal controls and procedures to restrict access to unauthorized purchases. The Finance Department Manager is responsible for preparing and monitoring procedures to carry out this policy in compliance with all applicable federal, state, and local laws and regulations.

Introduction

It is the intent of this policy to ensure that District purchases are cost effective and follow all applicable laws.

CARD uses a decentralized purchasing system. Under this system, each operating department is responsible for coordinating the purchase of goods and services needed for its operations.

The policies outlined herein shall be adhered to by all District employees when procuring supplies, materials, equipment, and services.

All costs should be considered including sales tax, freight, and installation in defining the “purchase” price for comparison with the dollar thresholds indicated in this policy.

Purchasing access is limited to the following:

- Petty Cash
- Credit Card Purchases
- Store Card Purchases
- Business Account Purchases
- Purchase Orders
- Bid Process
- Professional Services
- Other Automated Clearing House (ACH) payments

Responsibilities of Departments

Each department is responsible for the following:

- To anticipate requirements sufficiently in advance to allow adequate time to obtain goods and services in accordance with the best purchasing practices.
- Obtain full and open competition in a manner that presents the best overall value to the District and is in accordance with all District policies and procedures.
- Identify, evaluate, and utilize purchasing methods that best meet the needs of the District (e.g. blanket purchase orders, purchasing cards, contractual agreements, etc.).
- Coordinate contractor relations, locate sources of supply, and evaluate contractor performance.
- Provide for the fair and equitable treatment of contractors.
- Supervise the receipt and inspections of all materials, supplies, equipment, and services purchased to ensure conformance with specifications.
- Recommend the disposition of surplus or unused supplies, materials, equipment, and scrap through the District's Disposal and Surplus Supplies and Equipment Policy.
- NOT "split" orders for the purpose of avoiding procurement requirements.
- Obtain the required approvals.
- Submit forms and adequate supporting documentation necessary for the purchase(s).
- Ensure that purchases are allowable, allocable, and reasonable.

Purchase Documentation

All purchases must be properly documented and approved. Documentation includes appropriate sales quotes, bid proposals, purchase orders, receiving reports, invoices, receipts, expense reports and account statements. All documentation for each purchase must be assembled and submitted to the Finance Department in a timely manner for payment after the purchase is properly approved.

Approval Limits

Purchasing approval limits are summarized as follows for Board approved budgeted operational items:

| <u>Expenditure Value</u> | <u>Approval Required</u> |
|--------------------------|--------------------------|
| ≤ \$ 2,000 | Supervisor |
| \$ 2,000 to \$ 7,500 | Department Manager |
| > \$ 7,500 | General Manager |

Bid procedures for certain projects are discussed under separate heading below.

Any commitment of District funds for a purchase of a fixed asset or expense shall first be submitted to the Board of Directors for approval or shall be in conformance with prior Board action and/or authorizations through the budget process.

Petty Cash

CARD shall maintain a petty cash fund. The purpose of a petty cash fund is to facilitate small purchases or reimbursements needed in the day-to-day operations of the District, without going through the check writing process. The petty cash fund will be maintained using an imprest accounting system.

The Finance Department will be the custodian for the petty cash fund.

Petty cash shall be kept in a locked box and secured in a locked safe when not in direct custody of the Finance Department.

Disbursements of up to \$60 may be made from the petty cash fund for miscellaneous expenses. Disbursements in excess of this may be made with prior approval of the General Manager.

If funds are requested to make a purchase, purchaser must complete a Petty Cash receipt for the amount of funds requested prior to the custodian providing the requested funds.

All petty cash purchases submitted for reimbursement must include a receipt or invoice approved by a supervisor or manager.

In the case of a lost receipt, the Department Manager or the General Manager may approve a disbursement based on a missing receipt form describing the item and cost.

The custodian will ensure that the petty cash box contains receipts and cash totaling the amount of the fund at all times.

Any irregularities in the petty cash fund must be reported to the General Manager immediately. Any irregularities over \$1.00 must be reported to the Finance Committee.

Loans will NOT be made from petty cash funds.

The District may maintain change funds in authorized District Facilities. Facilities must be authorized by the Finance Manager before a change fund can be set-up. From time to time change funds may be set-up to help with programs and special events. All change funds must be returned intact to the Finance Department once the event is completed or is no longer needed in a District Facility.

The Finance Manager or the General Manager shall periodically make unannounced checks of petty cash.

A Petty Cash spreadsheet must be maintained. It must be completed each time the cash box is checked to ensure there are no irregularities. The spreadsheet shall contain the beginning cash count, income/expense receipts, ending cash count, and dates of each activity.

Requests to replenish the fund are completed by the custodian and approved by the General Manager or Finance Manager.

Credit Card Purchases

CARD may issue a purchase credit card to an employee when deemed necessary. Credit cardholders must be approved by the General Manager and/or Finance Manager. All issued credit cards must have a signed Credit Card Request Form and signed Credit Card User Agreement on file with the Finance Department. Purchases are subject to the Credit Card Policy established by the Board. Purchases are limited to budgeted expenditure items only. The employee's supervisor shall establish credit limits for each user based on anticipated purchases.

Purchase Orders

When a purchase order is deemed necessary, it must be prepared and signed by the appropriate employee according to the purchase approval limits listed above before a purchase is completed. The appropriate price quote must be attached to the purchase order.

Once the approved purchase order is completed and signed, it may be submitted to the vendor to complete the order transaction. Vendors will submit invoices once a transaction is complete and the goods or services are received.

Other ACH Payments

Payroll taxes and other payments may be made electronically if supported by appropriate signed documentation.

Bid Process

All projects for alterations, maintenance, repairs, or new construction costs of \$25,000 or more, require a formal bid process including a public notice, or purchase through a government approved purchasing agency. If a formal bid process is needed, the Board shall approve the lowest responsible bid.

Exception to the formal bid process shall only be made in cases of (1) emergency where the immediate purchase of goods without bid is necessary for the protection of the public health, welfare, or safety, or (2) when the General Manager deems that an article of a specified brand or trade name is the only article that will properly meet the needs of the District.

Purchases for projects over \$10,000, but under \$25,000 can be completed by an informal process where public notice is optional. District staff must obtain a minimum of three competitive quotes for these projects, except in the above referenced cases. The General Manager may approve the winning bid if the project was appropriated in the Board approved budget. If the project was not appropriated in the Board approved budget, the Board of Directors must approve the winning bid. Approval must be obtained prior to the order being placed.

Project Contingency Fund and Expenditure

A contingency fund will be established for all capital projects in excess of \$25,000. The amount of the Fund shall be no less than 10% of the awarded bid whenever possible. The General Manager shall have the authority to authorize expenditures of the Fund to help deal with unforeseen issues that may arise from time to time. The amount that can be authorized by the General Manager shall not exceed the budgeted amount for the project.

Professional Services

Professional services may be contracted with under general procedures established by the State of California and Board policy.

Loans

Loans from outside sources (other agencies, banks, etc.) are authorized through board action and initiated by the General Manager or designee.

Loans from the District to an employee are prohibited.

Board Monthly Review

As part of the monthly financial statement review, a list of all check disbursements shall be distributed to the Board. The disbursement list should be approved in conjunction with the monthly financial statements by a consensus of the Board.

Expense Reimbursements

Employee and Board member expense reimbursements shall follow polices outlined in the employee handbook.

Conflict of Interest

District officials and employees shall discharge their duties impartially so as to assure fair competitive access to procurement opportunities by responsible and responsive contractors, sellers, and vendors. Moreover, they shall conduct themselves in such a manner as to foster public confidence in the integrity of the District procurement activities.

No District official or employee shall participate directly or indirectly in a District procurement when the official or employee knows that the official or employee or any member of the official's or employee's immediate family has a financial interest pertaining to the procurement.

Upon discovery of an actual or potential conflict of interest, an employee shall promptly withdraw from further participation in the procurement.

No person shall offer, give, or agree to give any District official or employee any gratuity or offer of employment in connection with a procurement by the District.

Unauthorized Procurements

Any procurement of supplies, materials, equipment, or services made in violation of this purchasing policy shall be void and not considered an obligation of the District.



Chico Area Recreation and Park District “Helping People Play”

Fund Balance Policy

Purpose

This policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the District against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the General Manager to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following five categories:

- Nonspendable Fund Balance (inherently nonspendable)
Amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- Restricted Fund Balance (externally enforceable limitations on use)
Amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- Committed Fund Balance (self-imposed limitations on use)
Amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the General Reserve for emergencies).
- Assigned Fund Balance (limitation resulting from intended use)
Amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board of Directors or by a designee to whom the Board of Directors delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates

that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

- Unassigned Fund Balance (residual net resources)
Includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on the financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Policy Scope

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on the financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance

The Board of Directors, as the District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as a resolution. These committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use through the same type of formal action taken to establish the commitment. Board of Directors action to commit fund balance should occur prior to the end of the fiscal reporting period, no later than June 30th; however, the amount can be determined subsequently.

- General Fund Reserve
The General Fund balance committed to emergency contingencies is established each year to cover approximately 3 or more months of projected operating costs. The fund may be utilized upon declaration of an emergency by the Board of Directors with a 4/5 affirming vote.
- Petty Cash Reserve
The petty cash reserve is set aside to match petty cash kept on hand by the District to conduct operations. The reserve is set at \$1,500.

Assigned Fund Balance

Amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the

General Manager for the purpose of reporting these amounts in the annual financial statements. A few examples of assigned fund balance are as follows:

- Accumulated Capital Reserve
Funds set aside for the purpose of future capital projects.
- Debt Service
Funds set aside for future debt service obligations.
- Deferred Maintenance Costs
Funds set aside to replace fixed assets owned by the District. A benchmark funding for this account may be 10% of projected annual depreciation.
- Election Costs
Funds set aside for future election costs.

Unassigned Fund Balance

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end of not less than 5% of operating expenditures. If the unassigned fund balance at fiscal year-end falls below the goal, the District shall develop a restoration plan to achieve and maintain the minimum fund balance.

The first priority for Excess Unassigned Fund Balance at the beginning of each fiscal year, if any, is to increase the General Fund Reserve to ensure it is maintained within the recommended range of approximately 3 or more months of expected General Fund operating expenditures.

The second priority for Excess Unassigned Fund Balance at the beginning of each fiscal year, if any, is to dedicate excess fund balance for known and quantified unfunded liabilities or one-time unmet needs, including but not limited to the following:

- a. Unmet building or maintenance needs
- b. Employee pension plan contributions

Order of Expenditure of Funds

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classification of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the District against unforeseen circumstances and to comply with GASB #54. No other policy or procedure supersedes the authority and provisions of this policy.



Chico Area Recreation and Park District “Helping People Play”

Capital Asset and Project Policy

Purpose

The Capital Asset and Project Policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets (also known as fixed assets) that are to be recorded in the Chico Area Recreation and Park District’s (CARD) annual financial statements.

Capital asset tracking is required for the following reasons:

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

Definition

A capital asset is any tangible asset purchased for use by the District that: (1) has an economic useful life that extends beyond 12 months; **and** (2) was acquired or produced for a cost of \$5,000 or more. Capital assets include equipment, buildings, building components and improvements, land, land improvements, leasehold improvements, infrastructure, technology software and hardware, vehicles and construction in progress. Capital assets must be capitalized and depreciated for financial statement purposes in accordance with Generally Accepted Accounting Principles (GAAP).

Bulk purchases of similar items that have an aggregate value of \$5,000 or more are not capitalized.

Example: The District purchases 10 computers at \$1,000 each. The total purchase of \$10,000 will not be considered a fixed asset purchase.

Items that are routinely purchased as a set and have a value of \$5,000 or more will be capitalized and depreciated.

Example: If a conference table and four chairs were purchased from the same vendor as a set, and the cost of the table was \$3,000 and the cost of each chair was \$500 for a total cost of \$5,000, then the purchase would be considered a capital expenditure. The total cost would be depreciated over the life of the asset.

Capital Asset Categories

There are several types of capital assets. Assets must exceed \$5,000 to be considered a capital asset.

Equipment

These assets are not permanently affixed to a part of a building but are of a relatively permanent nature.

Example: Desks, refrigerators, mowers, floor machines, vacuums, and leaf sweepers.

Buildings

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

Building Components

Permanent structural attachments that are not intended to be removed that function as a part of the structure. They add value to the existing asset either by lengthening its estimated useful life or increasing its service capacity.

Example: Plumbing, electrical systems, water fountains, and HVAC systems.

Building Improvements and Renovations

Major improvements projects that will extend the useful life of the asset, increase efficiency, or add new capabilities will be capitalized.

Example: Replacing a building roof. All costs including parts and labor will be part of the total cost of the project.

Routine maintenance that includes parts and/or labor utilized to perform minor repairs on an existing asset. These shall be expensed in the period incurred. Routine maintenance would not be capitalized if under \$5,000.

Example: Painting an office, replacing a sink faucet, fixing a broken window.

Land

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

Land Improvements

Modifications to outside areas. These are improvements that add value to land, but do not have an indefinite useful life.

Example: Installation of sidewalks, parking lots, playgrounds, fences and lighting.

Leasehold Improvements

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

Example: Installation of playgrounds, restrooms, shop building, and basketball courts.

Infrastructure

An underlying base or foundation. These are long-lived assets that are stationary in nature and can be preserved for a significantly greater number of years than other assets.

Example: Sewer lines, roads, water systems, dams, drainage systems, culverts, and curbs.

Technology Software

Computer software includes all programs designed to cause a computer to perform a desired function. These would not be capitalized if under \$5,000.

Example: Registration Software, Microsoft Office, and Laserfiche.

Technology Hardware

Includes all parts designed for the computer to function as intended. These would not be capitalized if under \$5,000.

Example: Hard drives, monitors, keyboards, printers, scanners, cameras, and cell phones.

Vehicles

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

Vehicles shall have a Vehicle Identification Number (VIN). Vehicles shall be registered with the California Department of Motor Vehicles and given an exempt license plate.

Example: Truck, car, aircraft, ski mobile, and helicopter.

Construction in Progress

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

Intangible Assets

These are defined as those assets that lack physical substance and are nonfinancial in nature.

Example: Easements, land use rights, patents, and trademarks.

Purchasing

Capital asset purchases shall be approved by the Board of Directors.

If the capital asset has been approved through the budget process, the purchase of the capital asset will be done in accordance with the Purchasing Policy.

If the capital asset has not been approved through the budget process, then it must be approved by the Board of Directors prior to purchase.

Technology purchases must be ordered and/or approved by the IT Administrator prior to purchase.

All Technology purchases shall be tagged with a control number for tracking purposes without regard to price. Items with a value of less than \$5,000 shall be recorded and tracked by the IT Administrator as "Small Items Inventory". This inventory shall be audited annually.

See the Purchasing Policy for further clarification.

Tracking

The Department Manager of the employee ordering the goods will be the responsible party to receive the items ordered and ensure that what was ordered was received in good condition and correct.

Technology purchases shall be the responsibility of the IT Administrator to receive and ensure accuracy and condition.

The responsible employee shall complete the District's Capital Asset Form and submit it to the Finance Department upon purchase of the item(s).

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

The Capital Asset Inventory shall be audited annually by the Finance Department.

Depreciation

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

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

Service Date

To avoid complications of depreciating each asset from the specific date on which it was placed in service, the District will be using the Full Month Convention. Under the Full Month Convention, property placed in service at any time during a given month is treated as if it had placed in service on the first day of that month. This allows depreciation to be taken for the entire month in which the asset is placed in service. If the property is disposed of before the end of the useful estimated life, no depreciation is allowed for the month of disposition

Acquisition Cost

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

Salvage Value

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

Estimated Useful Life

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

| Asset Type | Estimated Useful Life |
|-----------------------------------|---|
| Equipment | 5 Years |
| Buildings | 30 Years |
| Building Components | 20 Years |
| Building Improvements/Renovations | 20 Years |
| Land | NONE – Non-Depreciable |
| Land Improvements | 5 – 30 Years |
| Leasehold Improvements | 5 – 30 Years or end of lease term, whichever is shorter |
| Infrastructure | 10 – 30 Years |

| | |
|--------------------------|--------------|
| Technology Software | 3 Years |
| Technology Hardware | 3 Years |
| Vehicles | 5 Years |
| Construction in Progress | NONE |
| Intangible Assets | 5 – 20 Years |

Depreciation Method

Refers to the method of depreciating an asset. At the time a fixed asset is acquired, the cost is capitalized and subsequently depreciated. The District shall use the straight-line method over the asset's estimated useful life. Through this method, the depreciation amount is calculated by dividing an asset's depreciable cost by its estimated life. The depreciation amount is written off evenly over the useful life of the asset. The same amount is taken each year. Fixed assets with a value of less than \$5,000 are expensed in the period acquired.

Disposal

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