



CHICO AREA RECREATION AND PARK DISTRICT
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, December 17, 2020 – 6:00 p.m.

Posted Prior to 5:00 pm
Monday, December 14, 2020

REGULAR BOARD OF DIRECTORS MEETING
Thursday, December 17, 2020
Closed Session – 5:00 P.M.
Regular Meeting – 6:00 P.M.

Video Conference for Regular Session
Zoom Meeting

Meeting ID: 914 0071 0553
Passcode: 091654

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

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

CORONAVIRUS (COVID-19) ADVISORY

To protect our constituents, District officials requests all members of the public to follow guidance provided by both the California Public Health Department and Butte County Public Health restricting group events and gatherings and maintaining physical distancing. In accordance with this and Governor Gavin Newsom's Executive Order N-25-20, the Regular Board Meeting will be held via Zoom. In-person participation by the public will not be available. Remote public participation is available in the following ways: 1) Video Conference Zoom Meeting, **Meeting ID: 914 0071 0553, Passcode: 091654** 2) Email public comments to jmarciales@chicorec.com by 5:00 pm, Thursday, December 17, 2020. Comments not specific to an agenda item will be read out loud during the public comment section of the Agenda, subject to the customary 3-minute time limitation. If your comment is about a specific agenda item, please note the item in the subject line of your email, and your comment will be read during that specific agenda item. If you have any issues submitting a public comment via email, please contact the District office at 530-895-4711 by the 5:00 p.m. deadline on December 17, 2020 and leave a message; your comment will be read out load at the meeting.



**CLOSED SESSION OF THE CHICO AREA RECREATION
AND PARK DISTRICT BOARD OF DIRECTORS
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, December 17, 2020 – 5:00 p.m.**

*Posted Prior to 5:00 pm
Monday, December 14, 2020*

AGENDA

1.0 CALL TO ORDER/ROLL CALL

2.0 CLOSED SESSION

- 2.1 Pursuant to Government Code §54957 – Labor Negotiations with SEIU Local 1021, Local 39, Management, and Non-Represented Staff

OPEN SESSION

3.0 ADJOURNMENT

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



CHICO AREA RECREATION AND PARK DISTRICT
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, December 17, 2020 – 6:00 p.m.

Posted Prior to 5:00 pm
Monday, December 14, 2020

BOARD MEMBERS:

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

CARD STAFF:

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

GENERAL INFORMATION:

1. Agendas:

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

2. Agenda Items:

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

3. Items Not Appearing On Posted Agenda:

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

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

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

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

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

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



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
Thursday, December 17, 2020 – 6:00 p.m.**

*Posted Prior to 5:00 pm
Monday, December 14, 2020*

AGENDA

1.0 CALL TO ORDER

1.1 Roll Call

1.2 Closed Session Announcement

2.0 CORRESPONDENCE

There is no correspondence.

3.0 PUBLIC COMMENTS

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

4.0 PRESENTATIONS

There are no presentations.

5.0 CONSENT AGENDA

5.1 Minutes of the Regular Meeting of the Board of Directors of October 15, 2020

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

5.2 Monthly Bills and Refund Register for October 2020 - *Action Requested – that the Board of Directors authorize payment of the monthly bills and approve the refund register*

5.3 Monthly Financial Report for October 2020 - *Action Requested – that the Board of Directors review and approve the Monthly Financial Report*

5.4 Monthly Bills and Refund Register for November 2020 - *Action Requested – that the Board of Directors authorize payment of the monthly bills and approve the refund register*

5.5 Monthly Financial Report for November 2020 - *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

There is no unfinished business.

8.0 NEW BUSINESS

8.1 Approval of Audit Report for Fiscal Year 2019-2020 (Staff Report 20-35) - *Action Requested – that the Board of Directors accept the audit report for fiscal year 2019-2020 as prepared by Chavan & Associates, LLP.*

8.2 Election of Officers - *Action Requested – that the Board of Directors nominate and elect officers for Chair and Vice Chair to commence in January 2021.*

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

9.1 Butte County Special Districts Association/LAFCO

9.2 Other Reports

10.0 DIRECTORS' COMMENTS

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

11.0 GENERAL MANAGER'S COMMENTS

11.1 General Manager's Update

12.0 STAFF COMMENTS

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

13.0 ADJOURNMENT

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



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

**(Draft)
MINUTES
October 15, 2020**

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

Staff Members Present: Jason Bougie, Director of Parks and Recreation
Heather Childs, Finance Manager
Jennifer Marciales, Executive Assistant

Legal Counsel Present: Jeff Carter, Attorney at Law

1.0 CALL TO ORDER

1.1 Roll Call

The meeting was called to order at 6:00 p.m., and roll call was taken as noted above. Director Nickell appeared via Zoom Conference.

1.2 Closed Session Announcement

Chair Lando stated that an emergency personnel matter was reviewed, and the Board confirmed the chain of command if needed wherein Park and Recreation Director Bougie would be responsible for the administration duties of the District in the absence of the General Manager.

2.0 CORRESPONDENCE

There was no correspondence.

3.0 PUBLIC COMMENTS

There were no comments.

4.0 PRESENTATIONS

Linda Herman, Park and Natural Resources Manager with the City of Chico, provided a presentation on waterway testing conducted at Sycamore Pool, and the signs that will be posted at the pool to make the public aware if the water is unsafe for swimming.

Director Nickell asked why the City only tests Sycamore Pool and not the waterways above or below it, and Linda Herman stated that those areas are tested by another entity.

The consensus of the Board was to further discuss this at a future meeting.

5.0 CONSENT AGENDA

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

The roll call vote was as follows: Ayes carried

Ayes: Lando, Worley, Nickell, McGinnis, 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

Park and Recreation Director Bougie reviewed the staff report with the Board and provided an update on Centennial Park, School Time/Afterschool Care, and Sports Skills and Drills.

7.2 Resolution Approving Application for Competitive Grant Funds for the State Department of Parks and Recreation Prop 68 Funding

M/S/C/ (Directors Lando/McGinnis) that the Board of Directors adopts Resolution 20-7 Approving the Application for Statewide Park Development and Community Revitalization Program Grant Funds.

The roll call vote was as follows: Ayes carried

Ayes: Lando, Worley, Nickell, McGinnis, Donnan

Noes: None

Abstain: None

Absent: None

8.0 NEW BUSINESS

There was no new business.

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 6:42 p.m. to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.

Respectfully submitted,

Jason Bougie, Director of Parks and Recreation
Secretary to the Board

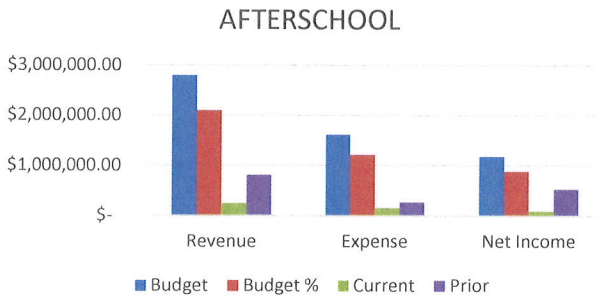
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021**

**October 2020
33% of the Year**

AFTERSCHOOL

We are at 9% of Budgeted Revenues and 10% of Budgeted Expenses. Our Net Income is \$443,032.85 less than this time last year. In the Prior Year, half of the School District Contract Revenue was recorded in July.

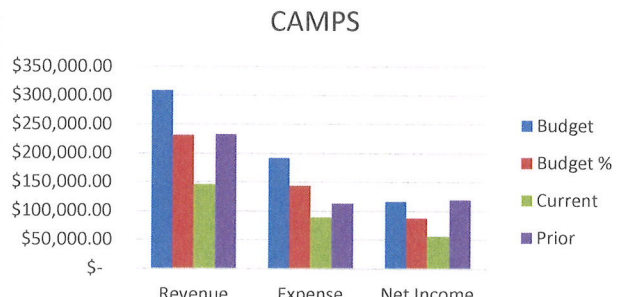
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,800,642.00	\$ 255,866.84	\$ 808,976.06
EXPENSES	\$ 1,616,975.00	\$ 160,294.16	\$ 270,370.53



CAMPS

We are at 47% of Budgeted Revenues and 47% 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 \$62,786.11 less than this time last year.

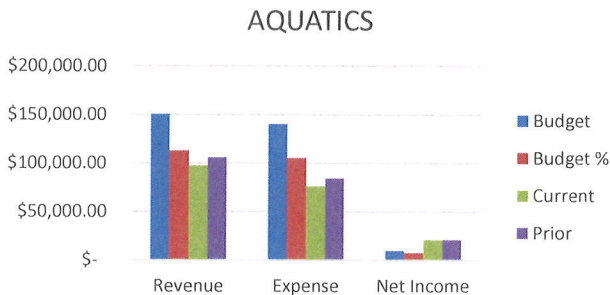
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 309,205.00	\$ 146,631.49	\$ 233,268.42
EXPENSES	\$ 192,283.00	\$ 89,607.84	\$ 113,458.66



AQUATICS

We are at 65% of Budgeted Revenues and 54% of Budgeted Expenses. Our Net Income is currently \$144.62 more than this time last year.

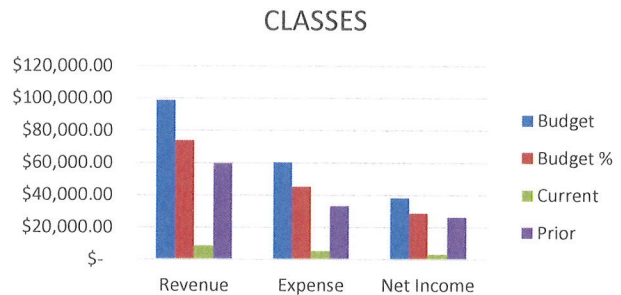
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 150,487.00	\$ 97,683.61	\$ 105,696.19
EXPENSES	\$ 140,290.00	\$ 76,360.70	\$ 84,517.90



CLASSES

We are at 9% of Budgeted Revenues and 9% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$22,880.85 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 98,625.00	\$ 8,839.07	\$ 59,677.57
EXPENSES	\$ 60,375.00	\$ 76,360.70	\$ 33,320.88



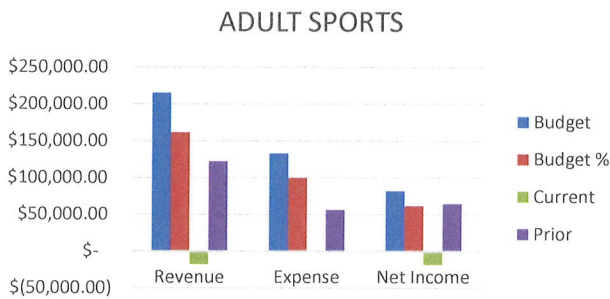
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021**

**October 2020
33% of the Year**

ADULT SPORTS

We are at -8% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$83,448.10 less than this time last year.

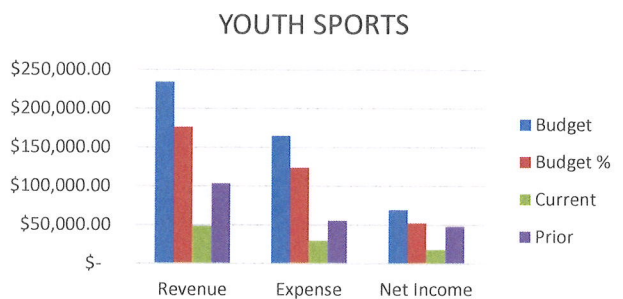
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 215,719.00	\$ (17,963.79)	\$ 122,452.31
EXPENSES	\$ 133,294.00	\$ 125.72	\$ 57,093.72



YOUTH SPORTS

We are at 21% of Budgeted Revenues and 18% of Budgeted Expenses. Our Net Income is \$29,782.82 less than this time last year.

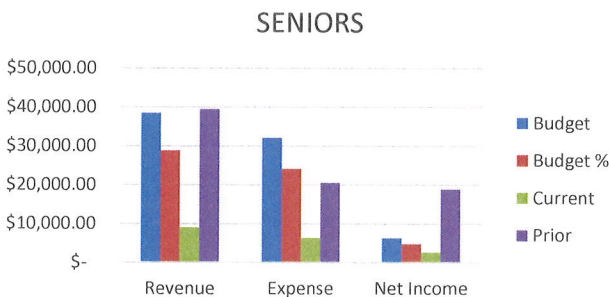
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 235,000.00	\$ 48,370.46	\$ 103,858.00
EXPENSES	\$ 165,250.00	\$ 30,082.06	\$ 55,786.78



SENIORS

We are at 24% of Budgeted Revenues and 20% of Budgeted Expenses. Our Net Income is \$16,268.69 less than this time last year.

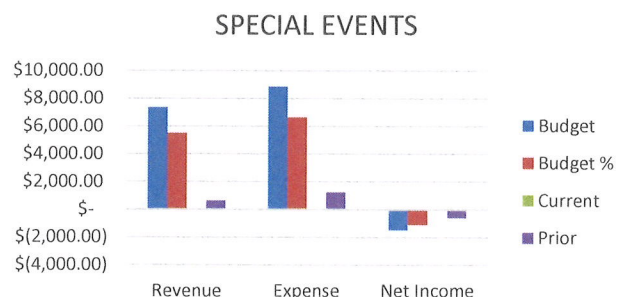
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 38,500.00	\$ 9,111.00	\$ 39,465.87
EXPENSES	\$ 32,150.00	\$ 6,454.70	\$ 20,540.88



SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$608.70 more than this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 7,350.00	\$ -	\$ 640.00
EXPENSES	\$ 8,850.00	\$ -	\$ 1,248.70



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

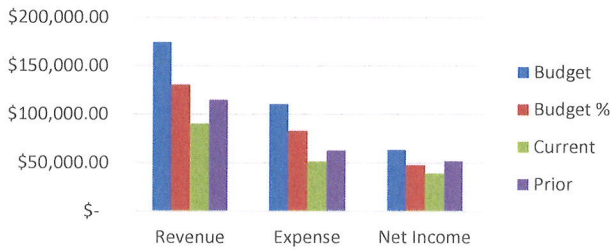
**October 2020
33% of the Year**

NATURE CENTER

We are at 52% of Budgeted Revenues and 47% of Budgeted Expenses. Our Net Income is \$12,824.20 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 174,960.00	\$ 91,175.36	\$ 115,331.32
EXPENSES	\$ 111,163.00	\$ 51,788.90	\$ 63,120.66

NATURE CENTER

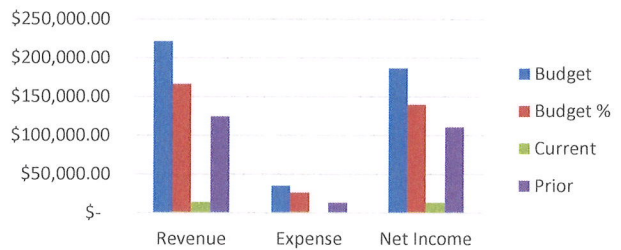


FACILITY RENTAL

We are at 6% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$96,821.49 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 222,250.00	\$ 14,391.51	\$ 124,900.23
EXPENSES	\$ 35,250.00	\$ 163.15	\$ 13,850.38

FACILITY RENTAL



CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2020-2021
OCTOBER 2020
Month 4 and 33% of the Year

DESCRIPTION	2020-2021 Budget	October 2020	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	October 2019	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
AFTERSCHOOL										
INCOME	2,800,642.00	54,933.39	255,866.84	9%	2,544,775.16	2,140,775.00	199,194.89	808,976.06	38%	(553,109.22)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(94,991.00)	(1,346.16)	(2,718.12)	3%	(92,272.88)	(68,248.00)	(6,025.71)	(13,561.48)	20%	10,843.36
CONTRACT SERVICES	(2,000.00)	-	-	0%	(2,000.00)	(2,000.00)	-	(60.00)	3%	60.00
PART-TIME WAGES	(1,519,984.00)	(93,895.31)	(157,576.04)	10%	(1,362,407.96)	(1,093,866.70)	(104,654.30)	(256,749.05)	23%	99,173.01
TOTAL AFTERSCHOOL	1,183,667.00	(40,308.08)	95,572.68	8%	1,088,094.32	976,660.30	88,514.88	538,605.53	55%	(443,032.85)
CAMPS										
INCOME	309,205.00	5,855.00	146,631.49	47%	162,573.51	392,530.00	1,878.18	233,322.42	59%	(66,690.93)
PROGRAM SUPPLIES	(14,410.00)	(1,372.99)	(2,577.06)	18%	(11,832.94)	(20,750.00)	-	(6,414.72)	31%	3,837.66
PROGRAM TRANSPORTATION	(3,300.00)	-	-	0%	(3,300.00)	(1,500.00)	-	(2,041.25)	136%	2,041.25
CONTRACT SERVICES	(53,000.00)	(3,198.00)	(24,888.25)	47%	(28,111.75)	(58,500.00)	-	(40,173.41)	69%	15,285.16
PART-TIME WAGES	(103,373.00)	-	(60,894.53)	59%	(42,478.47)	(128,708.00)	8,747.00	(56,000.42)	44%	(4,894.11)
INSTRUCTOR WAGES	(18,200.00)	-	(1,248.00)	7%	(16,952.00)	(33,000.00)	(8,880.00)	(8,880.00)	27%	7,632.00
TOTAL CAMPS	116,922.00	1,284.01	57,023.65	49%	59,898.35	150,072.00	1,745.18	119,812.62	80%	(62,788.97)
AQUATICS										
INCOME	150,487.00	1,927.00	97,683.61	65%	52,803.39	168,350.00	398.00	105,696.19	63%	(8,012.58)
PROGRAM SUPPLIES	(4,850.00)	(213.19)	(216.68)	4%	(4,633.32)	(7,200.00)	(84.00)	(1,629.98)	23%	1,413.30
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	(6,000.00)	-	-	0%	-
INSTRUCTOR WAGES	(6,780.00)	-	-	0%	(6,780.00)	(6,000.00)	-	-	0%	-
PART-TIME WAGES	(128,660.00)	(22.75)	(76,144.02)	59%	(52,515.98)	(138,500.00)	(63.00)	(82,887.92)	60%	6,743.90
TOTAL AQUATICS	10,197.00	1,691.06	21,322.91	209%	(11,125.91)	16,650.00	251.00	21,178.29	127%	144.62
CLASSES										
INCOME	98,625.00	4,091.46	8,839.07	9%	89,785.93	171,500.00	20,706.38	59,677.57	35%	(60,838.50)
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(1,975.00)	(175.53)	(175.53)	9%	(1,799.47)	(5,150.00)	(136.45)	(947.12)	18%	771.59
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(19,875.00)	(33.60)	(50.40)	0%	(19,824.60)	(26,500.00)	(5,437.46)	(6,654.76)	25%	6,604.36
PART-TIME WAGES	-	-	-	0%	-	(35,000.00)	(3,740.25)	(10,324.50)	29%	10,324.50
INSTRUCTOR WAGES	(38,525.00)	(2,897.15)	(5,137.30)	13%	(33,387.70)	(52,500.00)	(7,918.20)	(15,394.50)	29%	10,257.20
TOTAL CLASSES	38,250.00	985.18	3,475.84	9%	34,774.16	52,350.00	3,474.02	26,356.69	50%	(22,880.85)
ADULT SPORTS										
INCOME	215,719.00	-	(17,963.79)	-8%	233,682.79	284,200.00	37,527.87	122,452.31	43%	(140,416.10)
PROGRAM SUPPLIES	(16,850.00)	(29.72)	(125.72)	1%	(16,724.28)	(21,720.00)	(3,703.13)	(8,776.35)	40%	8,650.63
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	(4,800.00)	-	-	0%	-
PART-TIME WAGES	(37,329.00)	-	-	0%	(37,329.00)	(34,880.00)	(3,669.00)	(14,447.37)	41%	14,447.37
OFFICIALS WAGES	(79,115.00)	-	-	0%	(79,115.00)	(85,720.00)	(10,552.00)	(33,870.00)	40%	33,870.00
TOTAL ADULT SPORTS	82,425.00	(29.72)	(18,089.51)	-22%	100,514.51	137,080.00	19,603.74	65,358.59	48%	(83,448.10)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2020-2021
OCTOBER 2020
Month 4 and 33% of the Year

DESCRIPTION	2020-2021 Budget	October 2020	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	October 2019	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
YOUTH SPORTS										
INCOME	235,000.00	7,045.32	48,370.46	21%	186,629.54	224,500.00	20,140.49	103,858.00	46%	(55,487.54)
PROGRAM SUPPLIES	(34,600.00)	(2,329.96)	(2,419.10)	7%	(32,180.90)	(29,150.00)	(4,321.02)	(15,838.18)	54%	13,419.08
PROGRAM TRANSPORTATION	-	-	-	0%	-	(400.00)	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(130,650.00)	(3,481.80)	(27,662.96)	21%	(102,987.04)	(105,000.00)	(8,809.70)	(39,948.60)	38%	12,285.64
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
TOTAL YOUTH SPORTS	69,750.00	1,233.56	18,288.40	26%	51,461.60	89,950.00	7,009.77	48,071.22	53%	(29,782.82)
SENIOR PROGRAMS										
INCOME	38,500.00	2,401.00	9,111.00	24%	29,389.00	96,000.00	19,835.26	39,465.87	41%	(30,354.87)
PROGRAM SUPPLIES	(2,950.00)	-	-	0%	(2,950.00)	(5,100.00)	(432.55)	(896.47)	18%	896.47
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(13,500.00)	-	-	0%	(13,500.00)	(25,500.00)	(3,132.40)	(8,773.15)	34%	8,773.15
PART-TIME WAGES	(1,200.00)	-	-	0%	(1,200.00)	(21,700.00)	(1,406.25)	(4,307.14)	20%	4,307.14
INSTRUCTOR WAGES	(14,500.00)	(3,005.10)	(6,454.70)	45%	(8,045.30)	(21,500.00)	(2,125.32)	(6,564.12)	31%	109.42
TOTAL SENIOR PROGRAMS	6,350.00	(604.10)	2,656.30	42%	3,693.70	22,200.00	12,738.74	18,924.99	85%	(16,268.69)
SPECIAL EVENTS										
INCOME	7,350.00	-	-	0%	7,350.00	9,300.00	-	40.00	0%	(40.00)
PROGRAM SUPPLIES	(5,850.00)	-	-	0%	(5,850.00)	(7,100.00)	(12.99)	(1,248.70)	18%	1,248.70
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,000.00)	-	-	0%	(3,000.00)	(3,200.00)	-	-	0%	-
PART-TIME WAGES	-	-	-	0%	-	(450.00)	-	-	0%	-
TOTAL SPECIAL EVENTS	(1,500.00)	-	-	0%	(1,500.00)	(1,450.00)	(12.99)	(1,208.70)	83%	1,208.70
NATURE CENTER										
INCOME	163,960.00	6,073.20	84,510.72	52%	79,449.28	322,100.00	7,481.22	111,674.62	35%	(27,163.90)
FACILITY RENTALS	-	1,050.00	1,425.00	0%	(1,425.00)	3,500.00	1,395.00	1,957.00	56%	(532.00)
FUNDRAISING (DONATIONS)	1,000.00	2,594.82	2,644.82	264%	(1,644.82)	5,000.00	82.70	1,699.70	34%	945.12
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	10,000.00	-	2,594.82	26%	7,405.18	11,000.00	-	-	0%	2,594.82
FULL-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(98,763.00)	(8,009.50)	(50,442.05)	51%	(48,320.95)	(157,320.00)	(4,173.20)	(51,269.01)	33%	826.96
FICA	-	-	-	0%	-	-	-	-	0%	-
RETIREMENT	-	-	-	0%	-	-	(464.88)	(1,394.64)	0%	1,394.64
MEDICAL	-	-	-	0%	-	-	-	(2,182.46)	0%	2,182.46
WC INSURANCE	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
STAFF TRAINING	-	-	-	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
COPYING	-	-	-	0%	-	-	-	-	0%	-
EQUIPMENT/SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	(314.20)	0%	314.20	(6,500.00)	81.63	(1,262.37)	19%	948.17
PROGRAM SUPPLIES	(12,400.00)	(1,015.62)	(1,032.65)	8%	(11,367.35)	(31,500.00)	(1,577.83)	(7,012.18)	22%	5,979.53
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSUR	-	-	-	0%	-	-	-	-	0%	-
TOTAL NATURE CENTER	63,797.00	692.90	39,386.46	62%	24,410.54	146,280.00	2,824.64	52,210.66	36%	(12,824.20)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2020-2021
OCTOBER 2020
Month 4 and 33% of the Year

DESCRIPTION	2020-2021 Budget	October 2020	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	October 2019	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
FACILITY RENTAL										
INCOME	222,250.00	581.31	14,391.51	6%	207,858.49	422,050.00	49,486.68	124,900.23	30%	(110,508.72)
PROGRAM SUPPLIES	(5,500.00)	-	-	0%	(5,500.00)	(8,000.00)	(2,359.33)	(2,676.88)	33%	2,676.88
CONTRACT SERVICES	(5,750.00)	-	-	0%	(5,750.00)	(10,750.00)	-	(430.50)	4%	430.50
PART-TIME WAGES	(24,000.00)	(97.50)	(163.15)	1%	(23,836.85)	(49,000.00)	(4,674.00)	(10,743.00)	22%	10,579.85
TOTAL FACILITY RENTAL	187,000.00	483.81	14,228.36	8%	172,771.64	354,300.00	42,453.35	111,049.85	31%	(96,821.49)
RECREATION - MISC. & ADMIN										
INCOME	(7,500.00)	(134.76)	(2,249.19)	30%	(5,250.81)	(5,000.00)	1,601.29	(3,204.18)	64%	954.99
PUBLICATIONS/LEGAL NOTICE	(22,000.00)	(20.00)	(301.99)	1%	(21,698.01)	(22,000.00)	(2,018.82)	(2,433.82)	11%	2,131.83
CONFERENCES	-	229.00	-	0%	-	-	659.19	-	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 WAGES	-	(3,855.15)	(16,479.45)	0%	16,479.45	(251,000.00)	(20,421.81)	(81,059.99)	32%	64,580.54
FULL TIME WAGES	(580,000.00)	(61,594.18)	(176,579.55)	30%	(403,420.45)	(534,000.00)	(40,998.83)	(160,190.87)	30%	(16,388.66)
TOTAL RECREATION - MISC. & ADMIN	(619,500.00)	(65,375.09)	(195,610.18)	32%	(423,889.82)	(822,000.00)	(61,178.98)	(246,888.86)	30%	51,278.68
TOTAL PROGRAM SUMMARY	1,137,358.00	(99,946.47)	38,254.91	3%	1,099,103.09	1,122,092.30	117,423.35	753,470.88	67%	(715,215.97)
			0.00							



FINANCIAL STATEMENTS

FISCAL YEAR 2020/2021

OCTOBER 2020

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
OCTOBER 2020**

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NOTE: This completes 4 months of the fiscal year and represents 33% of the year.

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
OCTOBER 2020

	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,749,618.20	4,499,705.34	249,912.86	6%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,188.84	822.36	366.48	45%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96	-	0%
CASH - GOLDEN VALLEY BANK	930,669.58	681,259.82	249,409.76	37%
PETTY CASH	800.00	800.00	-	0%
BANK SUSPENSE	345,462.16	5,004.66	340,457.50	6803%
SUBTOTAL	6,028,239.74	5,188,093.14	840,146.60	16%
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	40,259.48	1,253,961.34	(1,213,701.86)	-97%
A/R - ONLINE PAYMENT CLEARING	-	-	-	0%
A/R - IN HOUSE CREDIT CARDS	13,525.00	13,525.00	-	0%
INTEREST RECEIVABLE (GENERAL FUND)	-	-	-	0%
RECEIVABLES	53,784.48	1,267,486.34	(1,213,701.86)	-96%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	87,478.29	53,931.04	33,547.25	62%
TOTAL CURRENT ASSETS	6,169,502.51	6,509,510.52	(340,008.01)	-5%
PREPAID PENSION CONTRIBUTION	153,011.16	183,613.39	(30,602.23)	-17%
PREPAID EXPENSES	-	-	-	0%
FIXED ASSETS				
LAND	11,634,790.52	11,634,790.52	-	0%
LAND IMPROVEMENTS	25,665,063.75	25,373,368.01	291,695.74	1%
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52	-	0%
EQUIPMENT	1,033,827.06	998,744.62	35,082.44	4%
EQUIPMENT - COMPUTERS	276,499.35	276,499.35	-	0%
EQUIPMENT - AUTOS	388,660.40	388,660.40	-	0%
CONSTRUCTION IN PROGRESS	45,713.36	79,562.58	(33,849.22)	-43%
SUBTOTAL	40,142,716.96	39,849,788.00	292,928.96	1%
ACCUMULATED DEPRECIATION	(14,871,584.88)	(14,012,977.08)	(858,607.80)	6%
SUBTOTAL	25,271,132.08	25,836,810.92	(565,678.84)	-2%
TOTAL ASSETS	31,593,645.75	32,529,934.83	(936,289.08)	-3%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	951,958.00	951,958.00	-	0%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
OCTOBER 2020

	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	36,479.64	45,327.10	(8,847.46)	-20%
ACCRUED EXPENSES				
ACCRUED PAYROLL	100,212.53	-	100,212.53	0%
PAYROLL FEDERAL TAXES	9,787.30	345.37	9,441.93	2734%
PAYROLL STATE TAXES	2,470.95	(350.02)	2,820.97	-806%
PAYROLL EMPLOYEE MEDI & FICA	10,180.27	(27.08)	10,207.35	-37693%
PAYROLL EMPLOYER MEDI & FICA LIAB	10,040.22	(27.25)	10,067.47	-36945%
PAYROLL SDI	1,325.65	(29.58)	1,355.23	-4582%
LONG TERM CARE PAY DEDUCTIONS	-	-	-	0%
PAYROLL GARNISHMENTS	666.64	249.26	417.38	167%
UNION DUES - SUPERVISORS	450.29	93.61	356.68	381%
UNION DUES - PARKS	1,165.92	-	1,165.92	0%
CALPERS 2% AT 62	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	4,972.00	3,502.00	1,470.00	42%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-	-	0%
ACCRUED EXPENSES	139,740.93	2,225.47	137,515.46	6179%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(224,433.25)	(133,212.45)	(91,220.80)	68%
DEFERRED REVENUE	265,138.78	1,426,958.76	(1,161,819.98)	-81%
OTHER LIAB - CLASS CLEARING ACCT	4,901.70	(370.30)	5,272.00	-1424%
UNEARNED REVENUE	6,048.82	4,988.82	1,060.00	21%
PREPAID FACILITY TRANSFER	-	-	-	0%
SECURITY DEPOSITS	26,100.00	12,575.00	13,525.00	108%
SECURITY HOLDING ACCT - CLASS	4,668.11	-	4,668.11	0%
SUBTOTAL	82,424.16	1,310,939.83	(1,228,515.67)	-94%
TOTAL CURRENT LIABILITIES	258,644.73	1,358,492.40	(1,099,847.67)	-81%
LONG-TERM DEBT				
NET PENSION LIABILITY	2,053,235.00	2,053,235.00	-	0%
LIABILITY FOR COMPENSATED ABSENCES	225,315.02	180,726.93	44,588.09	25%
SUBTOTAL	2,278,550.02	2,233,961.93	44,588.09	2%
TOTAL LIABILITIES	2,537,194.75	3,592,454.33	(1,055,259.58)	-29%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	155,654.00	155,654.00	-	0%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
OCTOBER 2020

FUND BALANCE	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	1,900,000.00	1,200,000.00	700,000.00	58%
SUBTOTAL	1,901,500.00	1,201,500.00	700,000.00	58%
SPENDABLE - ASSIGNED				
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00	-	0%
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-	-	0%
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00	-	0%
SPENDABLE - ASSIGNED - PENSION LIABILITY	700,000.00	700,000.00	-	0%
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	390,500.00	390,500.00	-	0%
SUBTOTAL	1,185,500.00	1,185,500.00	-	0%
SPENDABLE - UNASSIGNED	1,847,024.21	2,236,868.51	(389,844.30)	-17%
NON-SPENDABLE	26,219,719.05	26,219,719.05	-	0%
TOTAL FUND BALANCE - GENERAL FUND	31,153,743.26	30,843,587.56	310,155.70	1%
NET INCOME (LOSS)				
GENERAL FUND	(1,300,988.26)	(990,476.11)	(310,512.15)	31%
TOTAL NET INCOME (LOSS)	(1,300,988.26)	(990,476.11)	(310,512.15)	31%
TOTAL FUND BALANCE	29,852,755.00	29,853,111.45	(356.45)	0%

FOOTNOTES:

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

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
OCTOBER 2020
REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
REVENUE													
FEE BASED PROGRAM INCOME	4,011,988	225,276	120,611	201,301	83,612	630,800	15.7%	3,381,188	4,112,655	281,509	1,582,559	38.5%	(951,759)
OTHER INCOME	318,640	86,471	1,580	5,340	104,039	197,430	62.0%	121,210	550,988	58,611	250,433	47.3%	(63,003)
ROA PASS THROUGH	1,350,000	-	-	-	8,048	8,048	0.6%	1,341,952	1,250,000	-	7	0.0%	8,041
INVESTMENT INCOME	40,000	-	-	-	19,090	19,090	47.7%	20,910	70,000	-	23,899	34.1%	(4,809)
TAX INCOME / COUNTY	3,396,500	-	-	-	213,140	213,140	6.3%	3,183,360	3,249,000	-	2,141	0.1%	210,999
BACKSILL TAX INCOME	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
TOTAL REVENUE	9,117,128	311,747	122,191	206,642	427,928	1,068,508	11.7%	8,048,620	9,232,643	340,320	1,869,038	20.2%	(800,531)
OPERATING EXPENDITURES													
SALARIES AND BENEFITS	6,523,949	447,015	357,363	316,441	472,584	1,593,403	24.4%	4,930,546	6,357,852	461,054	2,006,292	31.6%	(412,889)
SERVICES AND SUPPLIES	2,211,132	260,635	103,191	97,590	128,632	590,049	26.7%	1,621,083	2,299,348	237,071	752,517	33.3%	(162,466)
OPERATING TRANSFER OUT	84,447	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	15,000	9,298	-	-	-	9,298	62.0%	5,702	15,000	-	13,425	89.5%	(4,126)
CONTINGENCIES	25,000	-	-	-	-	-	0.0%	25,000	25,000	-	-	0.0%	-
NOTES PAYABLE / LEASE PMTS	1,000	-	-	-	-	-	0.0%	1,000	81,681	-	-	0.0%	-
TOTAL OPERATING EXPENDITURES	8,860,528	716,948	460,554	414,031	601,217	2,192,750	24.7%	6,563,331	8,738,881	698,125	2,772,234	31.7%	(579,483)
NET REVENUE BEFORE SPEC. EXP.	256,600	(405,201)	(338,363)	(207,389)	(173,289)	(1,124,242)	-438.1%	1,380,842	493,762	(357,805)	(903,195)	-182.9%	(221,047)
SPECIALLY ALLOCATED ITEMS													
CAPITAL / REPAIR PROJECTS	1,981,500	35,424	1,380	-	-	36,804	1.9%	1,944,696	1,205,000	-	60,896	5.1%	(24,092)
CAPITAL PROJECT REIMBURSEMENT	1,500,000	(1,414)	-	-	-	(1,414)	-0.1%	1,501,414	-	-	-	0.0%	(1,414)
NET CAPITAL PROJECTS	481,500	34,009	1,380	-	-	35,390	7.9%	443,282	1,205,000	-	60,896	5.1%	(25,506)
DEPRECIATION	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	138,528	-	-	-	138,528	0.0%	-	-	-	26,365	0.0%	112,143
TOTAL SPECIALLY ALLOCATED	481,500	172,537	1,380	-	-	176,746	36.7%	3,888,392	1,205,000	-	87,281	7.2%	112,143
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(224,900)	(577,738)	(339,743)	(207,389)	(173,289)	(1,300,988)		16,012,793	(711,238)	(357,805)	(990,476)		(307,683)

CHICO AREA RECREATION AND PARK DISTRICT
 REVENUE SUMMARY
 GENERAL FUND - FUND 2490
 OCTOBER 2020
 REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME													
AFTER SCHOOL & CAMP PROGRAMS													
AFTERSCHOOL	2,800,642	(380,00)	38,011.94	163,301.51	54,933.39	255,867	9.1%	2,544,775	2,140,775	172,235	808,976	37.8%	(553,109)
CAMPS	303,205	103,137	34,288	3,351	5,855	146,631	48.4%	156,574	386,230	362	233,268	60.4%	(86,637)
SUBTOTAL	3,103,847	102,757	72,300	166,653	60,788	402,498	13.0%	2,701,349	2,527,005	172,596	1,042,244	41.2%	(639,746)
AQUATICS	150,487	54,969	18,885	20,482	3,347	97,684	64.9%	52,803	168,350	13,017	105,696	62.5%	(8,013)
CLASSES													
GENERAL CLASSES	60,000	1,833	859	2,043	3,316	8,052	13.4%	51,948	75,000	12,119	27,692	36.9%	(19,640)
COMMUNITY BAND	1,125	12	-	-	-	12	1.1%	1,113	1,500	44	364	24.2%	(352)
SENIOR ADULT CLASSES	24,000	2,120	2,408	1,892	2,401	8,821	36.8%	15,179	45,000	4,712	17,256	38.3%	(8,435)
YOUTH CLASSES	43,500	-	-	775	775	775	1.8%	42,725	101,300	8,650	31,676	31.3%	(30,901)
SUBTOTAL	128,625	3,965	3,267	3,935	6,492	17,660	13.7%	59,017	222,800	25,523	76,987	34.5%	(99,327)
ADULT SPORTS													
VOLLEYBALL & DODGEBALL	31,749	(1,269)	-	-	-	(1,269)	-4.0%	33,018	40,000	5,905	17,224	43.1%	(18,493)
BASKETBALL	26,131	-	-	-	-	-	0.0%	26,131	30,000	1,759	5,311	17.7%	(5,311)
SOFTBALL	109,794	(11,899)	-	-	-	(11,899)	-10.8%	121,693	154,200	18,269	73,829	47.9%	(85,728)
SOFTBALL TOURNEYS	48,045	(4,795)	-	-	-	(4,795)	-10.0%	52,841	60,000	-	-	0.0%	(60,000)
SOCCER	215,719	(17,964)	-	-	-	(17,964)	-8.3%	233,683	284,200	31,661	122,452	43.1%	(140,416)
NATURE CENTER													
PROGRAM FEE INCOME	163,960	49,049	23,180	6,209	6,073	84,511	51.5%	79,449	311,900	5,149	111,675	35.8%	(27,164)
GRANT FUNDING	-	-	-	-	-	-	0.0%	-	318,600	-	-	0.0%	-
SUBTOTAL	163,960	49,049	23,180	6,209	6,073	84,511	51.5%	79,449	630,500	5,149	111,675	17.7%	(27,164)
OTHER PROGRAMS													
SCHOLARSHIPS	(15,000)	(1,657)	(404)	(63)	(135)	(2,259)	15.1%	-	(20,000)	(808)	(6,031)	30.2%	3,772
CO-SPONSORED & MISCELLANEOUS	7,500	-	10	-	-	10	0.1%	7,490	15,000	795	2,827	18.8%	(2,817)
SPECIAL EVENTS	7,350	-	-	-	-	-	0.0%	7,350	9,300	40	640	6.9%	(640)
SENIOR ADULT PROGRAMS	14,500	250	-	40	40	290	2.0%	14,210	51,000	1,576	22,210	43.5%	(21,920)
YOUTH SPORTS	235,000	33,906	3,373	4,046	7,045	48,370	20.6%	186,630	224,500	31,961	103,858	46.3%	(65,488)
SUBTOTAL	249,350	32,499	2,979	4,023	6,911	46,411	18.6%	215,680	279,800	33,564	123,504	44.1%	(77,093)
TOTAL FEE BASED PROGRAMS	4,011,988	225,276	120,611	201,301	83,612	630,800	15.7%	3,393,929	4,112,655	281,509	1,582,559	38.5%	(951,759)
OTHER INCOME													
FACILITY RENTAL INCOME	222,250	7,481	(4,197)	2,627	9,906	15,617	7.1%	206,433	425,550	38,443	126,857	29.8%	(111,041)
REBATES & REIMBURSED COSTS	30,000	42,375	3,199	2,783	89,694	138,051	460.2%	-	35,000	17,249	121,813	348.0%	16,237
REIMBURSEMENTS - CITY PARKS	51,390	29,401	-	-	-	29,401	57.2%	21,989	63,438	-	4,810	7.3%	23,377
MISCELLANEOUS	4,000	7,214	45	15	1,900	9,174	229.3%	-	10,000	3,170	4,289	42.9%	4,885
ENDOWMENTS	10,000	-	2,595	-	2,539	2,393	23.9%	7,405	11,000	-	2,864	0.0%	2,595
DONATIONS	1,000	-	(62)	-	-	2,393	239.3%	-	6,000	(51)	-	0.0%	(471)
TOTAL OTHER INCOME	318,640	86,471	1,580	5,340	104,039	197,430	62.0%	235,828	550,988	58,811	260,433	47.3%	(64,418)
REVENUE FROM OTHER AGENCIES													
RDIA PASSTHROUGH	1,350,000	-	-	-	8,048	8,048	0.6%	1,341,952	1,250,000	-	7	0.0%	8,041
INVESTMENT INCOME	40,000	-	-	19,090	19,090	19,090	47.7%	20,910	70,000	-	23,899	34.1%	(4,809)
TAX INCOME / COUNTY	3,986,500	-	-	213,140	213,140	213,140	6.3%	3,163,360	3,249,000	-	2,141	0.1%	210,999
RACHEL TAX INCOME	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
REIMBURSEMENT - CAPITAL PROJECTS	1,500,000	(1,414)	-	-	-	(1,414)	-	-	-	-	-	-	-
TOTAL REVENUE FROM OTHER AGENCIES	4,786,500	-	-	206,642	240,278	1,067,093	5.0%	4,546,222	4,569,000	-	26,047	0.6%	214,231
TOTAL REVENUE	10,617,128	310,333	122,191	206,642	427,928	1,067,093	10.1%	8,175,978	9,232,643	340,320	1,869,038	20.2%	(801,945)

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
OCTOBER 2020
REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
SALARIES												
FULL-TIME SALARIES	2,289,000	147,706	170,856.56	172,731.77	255,775.88	747,070	32.6%	2,316,000	175,611	703,268	30.4%	43,802
PART-TIME SALARIES	2,559,743	136,128	123,428.09	81,448.64	136,511.80	472,380	18.5%	2,632,647	193,090	795,471	30.2%	(361,584)
ACCUMULATED LEAVE	41,000	-	-	-	-	-	0.0%	36,000	-	-	0.0%	-
INSTRUCTORS	78,005	1,372	392.00	1,685.60	3,005.10	11,592	14.9%	105,838	4,869	30,839	29.1%	19,247
SUBTOTAL	4,967,748	285,206	294,676.65	255,866.01	395,292.78	1,231,041	24.8%	5,090,485	373,569	1,529,577	30.0%	(298,535)
BENEFITS												
FICA	394,000	21,314	21,722.36	18,813.41	29,444.32	91,294	23.2%	384,000	27,867	114,646	29.9%	(23,352)
RETIREMENT	536,000	33,457	33,738.03	34,044.08	42,685.66	143,925	26.9%	535,000	36,829	142,944	26.7%	980
RETIREMENT - GASB 68	-	-	-	-	-	-	0.0%	-	-	-	0.0%	-
HEALTH INSURANCE	377,500	22,871	24,660.63	25,152.63	22,596.48	95,281	25.2%	372,500	29,584	134,735	36.2%	(39,454)
COBRA	-	-	-	-	-	-	0.0%	-	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	300,000	-	-	-	-	-	0.0%	35,000	-	2,780	7.9%	(2,780)
WORKERS COMP INSURANCE	117,000	101,601	-	-	-	101,601	86.8%	142,000	9,966	148,654	104.7%	(47,053)
ALLOCATION TO OTHER FUNDS	(168,299)	(17,435)	(17,434.84)	(17,434.84)	(17,434.84)	(69,739)	41.4%	(201,133)	(16,761)	(67,044)	33.3%	(2,695)
SUBTOTAL	1,556,201	161,809	62,686.18	60,575.28	77,291.62	362,362	23.3%	1,267,367	87,485	476,715	37.6%	(114,354)
TOTAL SALARIES AND BENEFITS	6,523,949	447,015	357,362.83	316,441.29	472,584.40	1,593,403	24.4%	6,357,852	461,054	2,006,292	31.6%	(412,889)

CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
OCTOBER 2020
REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES													
ADVERTISING	10,000	-	-	-	637	637	6.4%	9,363	35,000	1,487	3,983	11.4%	(3,346)
AGRICULTURE	38,643	-	-	50	95	145	0.4%	38,498	35,320	7,773	9,344	26.5%	(9,199)
CLOTHING	7,000	21	174	111	775	1,082	15.5%	5,918	7,000	2,295	3,344	32.8%	(1,213)
COMMUNICATIONS	52,175	4,580	3,100	4,291	3,034	15,005	28.8%	37,170	53,575	6,844	16,356	30.5%	(1,350)
HOUSEHOLD SUPPLIES	46,600	2,912	2,041	2,168	2,600	9,722	20.9%	36,878	42,900	3,661	16,334	38.1%	(6,612)
WORK SERVICE SUPPLIES	2,050	-	-	20	-	78	3.8%	1,972	2,050	-	-	0.0%	78
INSURANCE	140,000	138,258	-	-	-	138,258	98.8%	1,742	105,000	-	100,578	95.8%	37,681
TECHNOLOGY EQUIPMENT	15,000	26	-	28	3,660	3,714	24.8%	11,286	8,000	455	2,294	28.7%	1,419
EQUIPMENT REPAIRS	20,300	1,651	1,683	420	2,355	6,109	30.1%	14,191	18,000	595	5,541	30.8%	568
HOUSEHOLD EQUIPMENT	-	-	-	500	0.0%	500	0.0%	-	-	-	-	0.0%	500
FIELD EQUIPMENT	250	-	-	93	227	320	128.1%	-	1,750	-	-	0.0%	(37)
PROGRAM EQUIPMENT	-	-	-	-	-	-	0.0%	-	-	10	-	0.0%	(37)
VEHICLE MAINTENANCE	12,500	268	705	776	1,263	3,013	24.1%	9,487	12,500	719	3,356	26.8%	(344)
POOL SUPPLIES	15,000	489	2,506	161	-	3,196	21.0%	11,844	13,400	335	12,190	91.0%	(9,034)
POOL EQUIPMENT	4,000	-	-	82	-	82	2.0%	3,918	4,000	-	830	20.7%	(748)
STRUCTURE & GROUNDS	63,050	7,675	2,888	3,263	8,519	22,345	26.9%	60,705	76,750	8,135	22,938	29.9%	(593)
SHOP SUPPLIES	6,350	765	250	199	739	1,952	30.7%	4,398	6,000	370	1,216	20.3%	736
VANDALISM	4,950	-	34	-	727	761	15.4%	4,189	4,250	20	1,001	23.6%	(240)
MEDICAL FIRST AID	3,650	160	-	134	-	294	8.1%	3,356	3,650	152	821	22.5%	(528)
MEMBERSHIP/PERIODICALS	24,000	395	1,146	125	9,540	11,206	46.7%	12,794	19,500	814	2,799	14.4%	8,407
OFFICE SUPPLIES	18,000	217	363	73	411	1,065	5.9%	16,935	25,000	1,055	5,275	21.1%	(4,211)
CONTRACT SERVICES	935,120	61,058	35,873	50,229	43,585	190,744	20.4%	744,376	1,012,170	79,646	309,744	30.6%	(119,000)
PUBS/LEGAL NOTICES	22,000	-	-	282	-	302	1.4%	21,698	22,000	80	2,434	11.1%	(2,132)
RENT/LEASE EQUIPMENT	5,400	(172)	-	500	172	-	0.0%	5,400	5,400	-	-	0.0%	1,000
RENT/LEASE STRUCTURES	2,000	-	500	-	-	1,000	50.0%	1,000	2,000	-	-	0.0%	1,000
SMALL TOOLS	3,550	-	-	-	99	99	2.8%	3,451	3,500	84	315	9.0%	(216)
EDUCATION & TRAINING	9,000	-	-	-	909	909	10.1%	8,091	4,000	480	1,340	33.5%	(431)
DISTRICT OFFICE SPECIAL EXP	231,876	1,173	2,527	318	4,610	8,627	3.7%	222,611	9,000	382	1,343	14.9%	7,284
PROGRAM SUPPLIES	5,000	1,627	487	667	6,483	9,265	4.0%	22,611	242,668	29,555	65,489	27.0%	(56,224)
DISTRICT OFFICE MEETING EXP	40,000	-	-	-	-	-	0.0%	5,000	5,000	24	285	5.7%	(285)
MILEAGE	3,300	331	2,188	2,226	2,700	7,444	18.6%	32,556	40,000	3,528	11,812	29.5%	(4,366)
PROGRAM TRANSPORTATION	10,000	550	550	600	1,550	3,250	32.5%	6,750	10,000	450	2,950	29.5%	(2,041)
DIST OFFICE BOARD MTG EXP	1,500	-	-	-	-	-	0.0%	1,500	1,500	-	-	0.0%	300
USE TAX	15,000	-	-	-	520	520	3.5%	14,480	25,000	1,297	9,603	38.2%	(9,253)
CONFERENCES	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	1,796,264	221,958	57,099	67,316	95,232	441,605	24.6%	1,355,229	1,857,783	148,174	615,517	33.1%	(174,232)
UTILITIES													
WATER	95,400	10,225	15,273	4,623	7,049	37,170	39.0%	58,230	78,715	21,225	37,167	47.2%	3
ELECTRICITY	255,218	26,845	29,625	24,268	23,323	104,060	40.8%	151,158	264,600	65,485	95,524	36.1%	8,585
GAS	57,850	1,151	387	574	2,290	4,401	7.6%	53,449	52,350	1,274	2,534	4.8%	1,667
SEWER	6,400	457	808	808	739	2,812	43.9%	3,588	5,900	913	1,775	30.1%	1,088
SUBTOTAL	414,868	38,677	46,092	30,273	33,400	148,443	35.8%	266,425	401,565	88,897	137,000	34.1%	11,443
TOTAL SERVICE & SUPPLY	2,211,132	260,635	103,191	97,590	128,632	590,049	26.7%	1,621,654	2,259,348	237,071	752,517	33.9%	(162,789)

CHICO AREA RECREATION AND PARK DISTRICT
PARK IMPACT FEE FUND - FUND 2480
BALANCE SHEET
OCTOBER 2020

	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	281,706.44	225,677.05	56,029.39	25%
SUBTOTAL	281,706.44	225,677.05	56,029.39	25%
FMV ADJUSTMENT (PARK FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	11,875.00	-	11,875.00	0%
INTEREST RECEIVABLE (PARK FUND)	-	-	-	0%
RECEIVABLES	11,875.00	-	11,875.00	0%
DUE FROM OTHER FUNDS				
DUE TO PARK FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	293,581.44	225,677.05	67,904.39	30%
TOTAL ASSETS	293,581.44	225,677.05	67,904.39	30%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
ACCRUED EXPENSES				
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO GENERAL FUND FROM PARK FUND	-	-	-	0%
TOTAL CURRENT LIABILITIES	-	-	-	0%
TOTAL LIABILITIES	-	-	-	0%
FUND BALANCE				
FUND BALANCE - PARK FUND	283,851.62	118,834.67	165,016.95	139%
NET INCOME (LOSS)				
PARK FUND	9,729.82	21,442.17	(11,712.35)	-55%
TOTAL FUND BALANCE	293,581.44	140,276.84	153,304.60	109%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
 PARK IMPACT FEE FUND - FUND 2480
 OCTOBER 2020
 REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME													
PARK IMPACT FEES	70,000	2,375.00	7,125.00	2,375.00	2,375.00	14,250.00	20.4%	55,750.00	80,000	7,125.00	21,375.00	26.7%	(7,125.00)
INTEREST INCOME	700	-	-	-	924.66	924.66	132.1%	-	1,500	898.37	898.37	59.9%	26.29
FAIR MARKET VALUE ADJUSTMENT	-	(5,444.84)	-	-	-	(5,444.84)	0.0%	5,444.84	-	-	(831.20)	0.0%	(4,613.64)
TOTAL INCOME	70,700	(3,069.84)	7,125.00	2,375.00	3,299.66	9,729.82	13.8%	61,194.84	81,500	8,023.37	21,442.17	26.3%	(11,712.35)
NOTES PAYABLE / LEASE PYMTS													
	-	-	-	-	-	-	0.0%	-	80,935	-	-	0.0%	-
TOTAL INCOME OVER (UNDER) EXPENDITURES	70,700	(3,069.84)	7,125.00	2,375.00	3,299.66	9,729.82			565	8,023.37	21,442.17		(11,712.35)

CHICO AREA RECREATION AND PARK DISTRICT
OAK WAY PARK FUND - FUND 2495
BALANCE SHEET
OCTOBER 2020

	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	76.81	163	(85.82)	0%
SUBTOTAL	76.81	163	(85.82)	0%
FMV ADJUSTMENT (OAK WAY)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (OAK WAY)	-	-	-	0%
RECEIVABLES	-	-	-	0%
DUE FROM OTHER FUNDS				
DUE TO OAK WAY PARK FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	76.81	162.63	(85.82)	-53%
TOTAL ASSETS	76.81	162.63	(85.82)	-53%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS	28,211.14	20,408.92	7,802.22	38%
TOTAL CURRENT LIABILITIES	28,211.14	20,408.92	7,802.22	38%
TOTAL LIABILITIES	28,211.14	20,408.92	7,802.22	38%
FUND BALANCE				
FUND BALANCE - OAK WAY	76.59	1,404.90	(1,328.31)	-95%
NET INCOME (LOSS)				
OAK WAY NET INCOME (LOSS)	(28,210.92)	(28,968.91)	757.99	-3%
TOTAL FUND BALANCE	(28,134.33)	(27,564.01)	(570.32)	2%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
 OAK WAY PARK FUND - FUND 2495
 OCTOBER 2020
 REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME													
ASSESSMENTS	23,752	-	-	-	-	-	0.0%	23,752.00	23,164	-	-	0.0%	-
INTEREST	-	-	-	-	0.22	0.22	0.0%	-	300	0.29	0.29	0.1%	(0.07)
OPERATING TRANSFER IN	60,184	-	-	-	-	-	0.0%	60,184.00	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
TOTAL INCOME	83,936	-	-	-	0.22	0.22	0.0%	83,936.00	23,464	0.29	0.29	0.0%	(0.07)
OPERATING EXPENDITURES													
SALARIES AND BENEFITS	63,689	5,307.36	5,307.36	5,307.36	5,307.36	21,229.44	33.3%	42,459.56	61,227	5,102.23	20,408.92	33.3%	820.52
SERVICES AND SUPPLIES													
AGRICULTURE	1,800	-	-	-	-	-	0.0%	1,800.00	1,800	293.59	1,568.42	87.1%	(1,568.42)
HOUSEHOLD SUPPLIES	2,500	356.20	254.14	-	367.07	977.41	39.1%	1,522.59	2,500	229.04	1,084.21	43.4%	(106.80)
STRUCTURES & GROUNDS	4,000	755.11	324.37	168.54	193.59	1,441.61	36.0%	2,558.39	4,500	137.65	724.87	16.1%	716.74
VANDALISM	100	-	-	-	-	-	0.0%	100.00	-	-	-	0.0%	-
EQUIPMENT RENTS	500	-	-	-	-	-	0.0%	500.00	-	-	-	0.0%	-
CONTRACT SERVICES	6,847	290.33	2,450.74	290.33	-	3,031.40	44.3%	3,815.60	6,600	3,257.57	49.4%	(226.17)	
WATER	1,500	97.05	101.39	103.57	105.91	407.92	27.2%	1,092.08	1,500	110.71	442.85	29.5%	(34.93)
ELECTRIC	3,000	1,123.36	-	-	-	1,123.36	37.4%	1,876.64	3,300	1,482.36	1,482.36	44.9%	(359.00)
SUBTOTAL	20,247	2,622.05	3,130.64	562.44	666.57	6,981.70	34.5%	13,265.30	20,200	2,253.35	8,560.28	42.4%	(1,578.58)
TOTAL OPERATING EXPENDITURES	83,936	7,929.41	8,438.00	5,869.80	5,973.93	28,211.14	33.6%	55,724.86	81,427	7,355.58	28,969.20	35.6%	(758.06)
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(7,929.41)	(8,438.00)	(5,869.80)	(5,973.71)	(28,210.92)			(57,963)	(7,355.29)	(28,968.91)		757.99

CHICO AREA RECREATION AND PARK DISTRICT
 PETERSON PARK FUND - FUND 2497
 BALANCE SHEET
 OCTOBER 2020

ASSETS	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
CASH				
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	140.99	263.85	(122.86)	0.0%
SUBTOTAL	140.99	263.85	(122.86)	0.0%
FMV ADJUSTMENT (PETERSON PARK)	-	-	-	0.0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0.0%
INTEREST RECEIVABLE (PETERSON PARK)	-	-	-	0.0%
RECEIVABLES	-	-	-	0.0%
DUE FROM OTHER FUNDS				
DUE TO PETERSON PARK FUND FROM OTHER FUNDS	-	-	-	0.0%
TOTAL CURRENT ASSETS	140.99	263.85	(122.86)	-46.6%
PREPAID EXPENSES	-	-	-	0.0%
TOTAL ASSETS	140.99	263.85	(122.86)	-46.6%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0.0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM PETERSON PARK FUND	28,172.80	13,113.20	15,059.60	114.8%
TOTAL CURRENT LIABILITIES	28,172.80	13,113.20	15,059.60	114.8%
TOTAL LIABILITIES	28,172.80	13,113.20	15,059.60	114.8%
FUND BALANCE				
FUND BALANCE - PETERSON PARK	140.59	1,012.75	(872.16)	-86.1%
NET INCOME (LOSS)				
PETERSON PARK NET INCOME (LOSS)	(28,172.40)	(25,768.35)	(2,404.05)	9.3%
TOTAL FUND BALANCE	(28,031.81)	(24,755.60)	(3,276.21)	13.2%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
PETERSON PARK FUND - FUND 2497
OCTOBER 2020
REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME													
ASSESSMENTS	42,490	-	-	-	-	-	0.0%	42,490.00	42,490	-	-	0.0%	-
INTEREST	-	-	-	-	0.40	0.40	0.0%	-	400	0.48	0.48	0.1%	(0.08)
OPERATING TRANSFER IN	24,263	-	-	-	-	-	0.0%	24,263.00	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
TOTAL INCOME	66,753	-	-	-	0.40	0.40	0.0%	66,753.00	42,890	0.48	0.48	0.0%	(0.08)
OPERATING EXPENDITURES													
SALARIES AND BENEFITS	40,921	3,410.06	3,410.06	3,410.06	3,410.06	13,640.24	33.3%	27,280.76	39,340	3,278.30	13,113.20	33.3%	527.04
SERVICES AND SUPPLIES	1,850	-	-	-	-	-	0.0%	1,850.00	1,850	346.97	739.82	40.0%	(739.82)
AGRICULTURE	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
HOUSEHOLD SUPPLIES	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	1,143.36	-	-	227.19	1,370.55	54.8%	1,129.45	2,500	-	-	0.0%	1,370.55
VANDALISM	-	-	-	-	-	-	0.0%	-	100	-	-	0.0%	-
EQUIPMENT RENTS	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
SMALL TOOLS	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
CONTRACT SERVICES	4,182	-	2,450.75	-	-	2,450.75	58.6%	1,731.25	4,000	-	2,398.94	60.0%	51.81
WATER	17,000	3,012.56	5,342.08	-	2,300.62	10,655.26	62.7%	6,344.74	17,000	2,214.71	9,473.70	55.7%	1,181.56
ELECTRIC	300	12.88	14.55	14.75	13.82	56.00	18.7%	244.00	300	-	43.17	14.4%	12.83
SUBTOTAL	25,832	4,168.80	7,807.38	14.75	2,541.63	14,532.56	56.3%	11,299.44	25,750	2,561.68	12,655.63	49.1%	1,876.93
OPERATING EXPENDITURES	66,753	7,578.86	11,217.44	3,424.81	5,951.69	28,172.80	42.2%	38,580.20	65,090	5,839.98	25,768.83	39.6%	2,403.97
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(7,578.86)	(11,217.44)	(3,424.81)	(5,951.29)	(28,172.40)			(22,200)	(5,839.50)	(25,768.35)		(2,404.05)

CHICO AREA RECREATION AND PARK DISTRICT
 BARONI PARK FUND - FUND 2498
 BALANCE SHEET
 OCTOBER 2020

	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	76,223.75	69,071.14	7,152.61	10%
SUBTOTAL	76,223.75	69,071.14	7,152.61	10%
FMV ADJUSTMENT (BARONI PARK)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (BARONI PARK)	-	-	-	0%
RECEIVABLES	-	-	-	0%
DUE FROM OTHER FUNDS				
DUE TO BARONI PARK FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	76,223.75	69,071.14	7,152.61	10%
PREPAID EXPENSES	-	-	-	0%
TOTAL ASSETS	76,223.75	69,071.14	7,152.61	10%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM BARONI PARK FUND	31,094.35	20,408.92	10,685.43	52%
TOTAL CURRENT LIABILITIES	31,094.35	20,408.92	10,685.43	52%
TOTAL LIABILITIES	31,094.35	20,408.92	10,685.43	52%
FUND BALANCE				
FUND BALANCE - BARONI PARK	77,530.64	63,352.73	14,177.91	22%
NET INCOME (LOSS)				
BARONI PARK NET INCOME (LOSS)	(32,401.24)	(29,393.28)	(3,007.96)	10%
TOTAL FUND BALANCE	45,129.40	33,959.45	11,169.95	33%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
BARONI PARK FUND - FUND 2498
OCTOBER 2020
REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME													
ASSESSMENTS	85,689	-	-	-	-	-	0.0%	85,689.00	83,227	-	-	0.0%	-
INTEREST	300	-	-	-	253.71	253.71	84.6%	46.29	1,000	291.28	291.28	29.1%	(37.57)
OPERATING TRANSFER IN	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(1,560.60)	-	-	-	(1,560.60)	0.0%	1,560.60	-	-	(283.06)	0.0%	(1,277.54)
TOTAL INCOME	85,989	(1,560.60)	-	-	253.71	(1,306.89)	-1.5%	87,295.89	84,227	291.28	8.22	0.0%	(1,315.11)
OPERATING EXPENDITURES													
SALARIES AND BENEFITS	63,689	5,307.36	5,307.36	5,307.36	5,307.36	21,229.44	33.3%	42,459.56	61,227	5,102.23	20,408.92	33.3%	820.52
SERVICES AND SUPPLIES	1,100	-	-	-	-	-	0.0%	1,100.00	1,100	160.14	355.21	32.3%	(355.21)
AGRICULTURE	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
HOUSEHOLD SUPPLIES	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
STRUCTURES & GROUNDS	1,500	1,116.04	263.83	236.70	221.67	1,838.24	122.5%	-	1,500	-	673.87	44.9%	1,164.37
VANDALISM	100	-	-	-	-	-	0.0%	100.00	100	-	-	0.0%	-
EQUIPMENT RENTS	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
CONTRACT SERVICES	4,100	1,943.29	2,450.75	-	-	2,450.75	59.8%	1,649.25	4,100	-	2,398.95	58.5%	51.80
WATER	10,000	-	1,573.18	-	-	5,575.92	55.8%	4,424.08	10,000	1,044.92	5,564.55	55.6%	11.37
ELECTRIC	200	-	-	-	1,076.29	-	0.0%	200.00	200	-	-	0.0%	-
SUBTOTAL	17,000	3,059.33	4,287.76	1,219.86	1,297.96	9,864.91	58.0%	7,473.33	17,000	1,205.06	8,992.58	52.9%	872.33
TOTAL OPERATING EXPENDITURES	80,689	8,366.69	9,595.12	6,527.22	6,605.32	31,094.35	38.5%	49,932.89	78,227	6,307.29	29,401.50	37.6%	1,692.85
TOTAL INCOME OVER (UNDER) EXPENDITURES	5,300	(9,927.29)	(9,595.12)	(6,527.22)	(6,351.61)	(32,401.24)			6,000	(6,016.01)	(29,393.28)		(3,007.96)

CHICO AREA RECREATION AND PARK DISTRICT
 ROTARY FUND - FUND 2486
 BALANCE SHEET
 OCTOBER 2020

	OCTOBER 2020	OCTOBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,534.52	-	0%
SUBTOTAL	16,534.52	16,534.52	-	0%
FMV ADJUSTMENT (ROTARY FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0%
RECEIVABLES	-	-	-	0%
DUE FROM OTHER FUNDS				
DUE TO ROTARY FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	16,534.52	16,534.52	-	0%
PREPAID EXPENSES	-	-	-	0%
TOTAL ASSETS	16,534.52	16,534.52	-	0%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM ROTARY FUND	-	-	-	0%
TOTAL CURRENT LIABILITIES	-	-	-	0%
TOTAL LIABILITIES	-	-	-	0%
FUND BALANCE				
FUND BALANCE - ROTARY FUND	16,534.52	16,534.52	-	0%
NET INCOME (LOSS)				
ROTARY FUND NET INCOME (LOSS)	-	-	-	0%
TOTAL FUND BALANCE	16,534.52	16,534.52	-	0%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
 ROTARY FUND - FUND 2486
 OCTOBER 2020
 REPRESENTS 33% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	OCTOBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME													
MISCELLANEOUS REVENUE	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(342.10)	-	-	-	(342.10)	0.0%	342.10	-	-	-	0.0%	(342.10)
TOTAL INCOME	-	(342.10)	-	-	-	(342.10)	0.0%	342.10	-	-	-	0.0%	(342.10)
SERVICES & SUPPLIES													
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(342.10)	-	-	-	(342.10)			-	-	-		(342.10)

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

Accounts Payable Check Register

October 2020

Salary & Benefits	-
Service & Supply	30,961.69
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	-
TOTAL	30,961.69

Check #'s 74263-74288

Approved by the Board of Directors

November 19, 2020

Tom Lando
Board Chair

Ann Willmann
General Manager

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 10, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/10/2020	074263	AIRGAS USA, LLC	\$ 176.04	520000
11/10/2020	074264	BATTERIES PLUS BULBS # 311	\$ 36.79	520000
11/10/2020	074265	BAY AREA DRIVING SCHOOL, INC.	\$ 33.60	520000
11/10/2020	074266	BURKE, WILLIAMS & SORENSEN, LLP	\$ 4,495.00	520000
11/10/2020	074267	C&M AUTOMOTIVE	\$ 503.48	520000
11/10/2020	074268	CALIFORNIA SPECIAL DISTRICTS ASSOC.	\$ 7,805.00	520000
11/10/2020	074269	CARTER LAW OFFICES	\$ 517.50	520000
11/10/2020	074270	CHICO AREA RECREATION & PARK DISTRICT	\$ 4,741.64	520000
11/10/2020	074271	CHICO POWER EQUIPMENT INC	\$ 52.49	520000
11/10/2020	074272	CHICO PRINCESS PARTIES, LLC	\$ 3,198.00	520000
11/10/2020	074273	CITY OF CHICO	\$ 2,036.70	520000
11/10/2020	074274	COLLIER HARDWARE	\$ 109.95	520000
11/10/2020	074275	COMCAST	\$ 179.48	520000
11/10/2020	074276	GURU PRESSURE WASHING	\$ 825.00	520000
11/10/2020	074277	INDUSTRIAL POWER PRODUCTS	\$ 29.60	520000
11/10/2020	074278	J.C. NELSON SUPPLY CO	\$ 2,478.44	520000
11/10/2020	074279	J.W. WOOD CO., INC.	\$ 20.38	520000
11/10/2020	074280	LOCKSMITHING ENTERPRISES	\$ 42.50	520000
11/10/2020	074281	MJB WELDING SUPPLY	\$ 11.60	520000
11/10/2020	074282	NORTHGATE PETROLEUM COMPANY	\$ 294.95	520000
11/10/2020	074283	OFFICE DEPOT	\$ 280.02	520000
11/10/2020	074284	PRO AGGREGATE INC.	\$ 498.65	520000
11/10/2020	074285	STREAMLINE	\$ 300.00	520000
11/10/2020	074286	SUTHERLAND LANDSCAPE CENTER	\$ 185.96	520000
11/10/2020	074287	TURF STAR INC.	\$ 198.92	520000
11/10/2020	074288	WORK TRAINING CENTER	\$ 1,910.00	520000

Total of Register

\$ 30,961.69

Ann Willmann
General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 30,961.69	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 30,961.69	


 Jason Bougie
 Parks & Recreation Director

Prepared by JB

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

Manual Accounts Payable Check Register

October 2020

Salary & Benefits	31,129.86
Salary & Benefits-ACH Payroll Tax Transfer	67,479.42
Salary & Benefits-ACH CalPERS	63,997.10
Service & Supply	100,777.08
Fixed Assets	-
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
TOTAL	263,383.46

Check #'s 074225-074259

Approved by the Board of Directors

November 19, 2020

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
 October 8, 2020

CHECK REGISTER FUND 2490 FY 20/21

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/08/2020	074225	BANNER BANK	\$ 2,443.69	510000

Total of Register

\$ 2,443.69

 Ann Willmann
 General Manager

OR



 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Salary & Benefits	\$ 2,443.69	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	\$ 2,443.69	

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 13, 2020

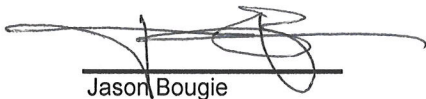
CHECK REGISTER **FUND 2490 FY 20/21**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/13/2020	074226	CARTER LAW OFFICES	\$ 67.50	520000

Total of Register	\$ 67.50
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 Ann Willmann
 General Manager

OR



 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 67.50	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 67.50	

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
October 16, 2020

CHECK REGISTER FUND 2490 FY 20/21

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/16/2020	074227	EYAN BELSON	\$ 142.51	510000
10/16/2020	074228	FRANCESCA SHAFFER	\$ 4.79	520000
10/16/2020	074229	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 1,350.30	520000
10/16/2020	074230	UNITED RENTALS, INC.	\$ 15.02	520000

Total of Register

\$ 1,512.62

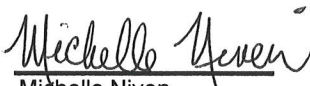
Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 142.51	Acct 510000
Service & Supply	\$ 1,370.11	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 1,512.62	

Jason Bougie
 Parks & Recreation Director

OR


Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
October 19, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/19/2020	074231	ANTHEM BLUE CROSS	\$ 21,600.90	510000
10/19/2020	074232	HUMANA INSURANCE CO	\$ 3,240.88	510000
10/19/2020	074233	IUOE LOCAL 39	\$ 356.68	510000
10/19/2020	074234	MEDICAL EYE SERVICES	\$ 420.81	510000
10/19/2020	074235	AIRGAS USA, LLC	\$ 170.80	520000
10/19/2020	074236	COMCAST	\$ 1,066.92	520000
10/19/2020	074237	COMCAST	\$ 554.52	520000
10/19/2020	074238	DEPT. OF JUSTICE	\$ 608.00	520000
10/19/2020	074239	NORTH STATE ELECTRIC & PUMP	\$ 300.00	520000
10/19/2020	074240	NORTHGATE PETROLEUM COMPANY	\$ 228.84	520000

Total of Register \$ 28,548.35

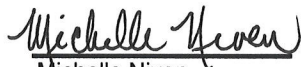
Ann Willmann
 General Manager

Salary & Benefits	\$ 25,619.27	Acct 510000
Service & Supply	\$ 2,929.08	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 28,548.35	

OR

Jason Bougie
 Parks & Recreation Director

OR


Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
October 21, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/21/2020	074241	BANNER BANK	\$ 2,443.69	510000

Total of Register

\$ 2,443.69


 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 2,443.69	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	\$ 2,443.69	

 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
October 23, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/23/2020	074242	ARMED GUARD PRIVATE SECURITY INC	\$ 8,429.40	520000
10/23/2020	074243	CHAVAN & ASSOCIATES, LLP	\$ 6,750.00	520000
10/23/2020	074244	LASH'S GLASS	\$ 629.23	520000
10/23/2020	074245	PAVILION FALLS PROPERTY OWNER'S	\$ 1,096.00	520000
10/23/2020	074246	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,443.17	520000

Total of Register

\$ 18,347.80

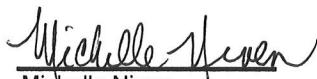
Ann Willmann
General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 18,347.80	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 18,347.80	

Jason Bougie
Parks & Recreation Director

OR


Michelle Niven
Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 26, 2020

CHECK REGISTER FUND 2490 FY 20/21

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/26/2020	074247	CHICO AREA RECREATION & PARK DISTRICT	\$ 32,474.23	520000

Total of Register

\$ 32,474.23

 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 32,474.23	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	<u><u>\$ 32,474.23</u></u>	

 Jason Bougie
 Parks & Recreation Director

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 28, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/28/2020	074248	JEREMIAH GUZMAN	\$ 38.60	510000
10/28/2020	074249	KRONOS SAASHR, INC	\$ 3,012.28	520000
10/28/2020	074250	VERIZON WIRELESS	\$ 2,022.15	520000

Total of Register

\$ 5,073.03

 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 38.60	Acct 510000
Service & Supply	\$ 5,034.43	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 5,073.03	

 Jason Bougie
 Parks & Recreation Director

OR

4



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
October 30, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/30/2020	074251	AFLAC	\$ 442.10	510000
10/30/2020	074252	CALIFORNIA WATER SERVICE	\$ 11,270.65	520000
10/30/2020	074253	FASTENAL COMPANY	\$ 141.03	520000
10/30/2020	074254	GRAPHIC FOX, INK	\$ 1,612.27	520000
10/30/2020	074255	HILLYARD/SACRAMENTO	\$ 519.26	520000
10/30/2020	074256	HUNTERS SERVICES, INC.	\$ 478.00	520000
10/30/2020	074257	JERALD BRAYTON	\$ 34.23	520000
10/30/2020	074258	NORCAL FOOD EQUIPMENT, INC.	\$ 872.21	520000
10/30/2020	074259	PACIFIC GAS AND ELECTRIC	\$ 25,626.28	520000

Total of Register \$ 40,996.03

 Ann Willmann
 General Manager

OR



 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Salary & Benefits	\$ 442.10	Acct 510000
Service & Supply	\$ 40,553.93	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 40,996.03	

Prepared by JB

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

Payroll Check Register

October 2020

PPE	Pay Date	Checks	Amount
10/2/2020 ACH	10/9/2020	DIRECT DEPOSIT	90,876.79
10/2/2020	10/9/2020	119785-119811	3,908.37
9/30/2020 ACH	10/15/2020	DIRECT DEPOSIT	794.70
9/30/2020	10/15/2020	119812-119813	552.51
10/16/2020 ACH	10/23/2020	DIRECT DEPOSIT	91,203.06
10/16/2020	10/23/2020	119814-119822	2,930.11
Total			190,265.54

Approved by the Board of Directors

November 19, 2020

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

October 2020

Service & Supply-Refund Checks 1,993.60

TOTAL

Check #'s

029034-029038	914.60
029035	VOID
029040-029043	1,079.00

Active Network Credit Card Refunds 4,986.34

Approved by the Board of Directors

November 19, 2020

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

September 2020

Net Revenue

Rents	2,626.52
Reimbursements	2,782.74
Misc.	15.00
Fees	201,301.28
 Sub Total	 206,725.54
 Other Income	 -
Donations	(84.00)
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	-
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2480 Trust Obligations	 2,375.00
 Fund 2486 Chico Rotary/CARD	 -
 TOTAL	 209,016.54

Approved by the Board of Directors

November 19, 2020

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 #029048 dated November 10, 2020 in the amount of \$209,016.54

September 2020

FUND 2490

4530106	RDA Pass Through	-	-
4600001	Rent	2,626.52	
	Fees	201,301.28	203,927.80
4700001	Misc.	15.00	
	Rebates/Reimbursements	2,782.74	
	City of Chico Reimbursements	-	
	Baroni Park	-	
	Pro Rata Share	-	
	Other Income	-	
	Donations	(84.00)	
	Grant Revenue	-	2,713.74
	FUND 2490 total		206,641.54

FUND 2480

280	Trust Obligations	2,375.00
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FUND 2483

4616250	Prop 12 Grant Fund	-
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FUND 2486

4700001	Chico Rotary/CARD	-
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Checks Total

209,016.54



 Jason Bougie
 Parks & Recreation Director

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:	11/10/2020
BAG #:	

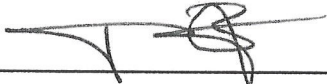
DESCRIPTION	RCVBLE NUMBER:	FUND/CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
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CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 203,927.80
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CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 2,713.74
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CARD-Park Fees Trust Obligations		24800000	462000		\$ 2,375.00
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CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -
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CARD-Parks & Recreation Director

Check #:	029048
Check Date:	11/10/20
Amount:	\$ 209,016.54

TOTAL	\$ 209,016.54
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Special Notes:

APPROVED BY AUDITOR-CONTROLLER:	RECEIVED BY TREASURER:
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VENDOR:	124000	BUTTE COUNTY TREASURER	11/10/2020	CHECK NO.	29048	
VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
104425	REV 09/20	11/10/2020	209,016.54			209,016.54

Check Total 209,016.54

CHECK NO. 29048
 CHECK DATE 11/10/2020
 VENDOR NO. 124000



CHECK NO. 029048

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

Two hundred nine thousand and sixteen and 54/100 USD

CHECK AMOUNT
 \$ 209,016.54

REFUND CHECK

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

VOID 6 MONTHS FROM DATE OF ISSUE

[Handwritten Signature]
 AUTHORIZED SIGNATURE

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

⑈029048⑈ ⑆121144272⑆ 0100043835⑈

VENDOR:	124000	BUTTE COUNTY TREASURER	11/10/2020	CHECK NO.	29048	
VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
104425	REV 09/20	11/10/2020	209,016.54			209,016.54

Check Total 209,016.54

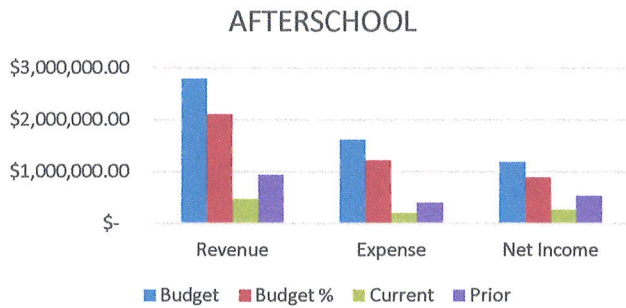
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2020-2021**

November 2020
42% of the Year

AFTERSCHOOL

We are at 17% of Budgeted Revenues and 13% of Budgeted Expenses. Our Net Income is \$269,423.69 less than this time last year.

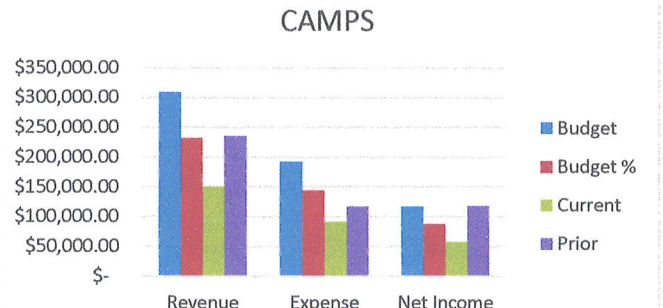
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,800,642.00	\$ 474,746.50	\$ 936,606.70
EXPENSES	\$ 1,616,975.00	\$ 207,994.93	\$ 400,431.44



CAMPS

We are at 49% of Budgeted Revenues and 48% 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 \$59,622.37 less than this time last year.

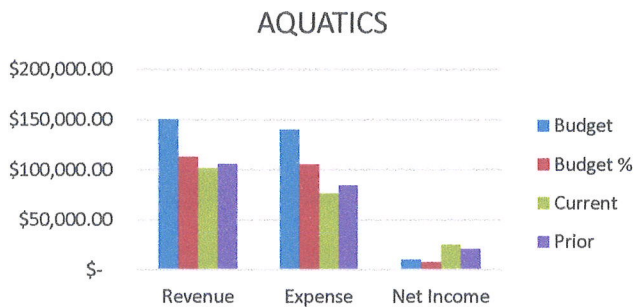
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 309,205.00	\$ 150,641.49	\$ 235,548.50
EXPENSES	\$ 192,283.00	\$ 92,139.77	\$ 117,424.41



AQUATICS

We are at 68% of Budgeted Revenues and 54% of Budgeted Expenses. Our Net Income is currently \$4,165.62 more than this time last year.

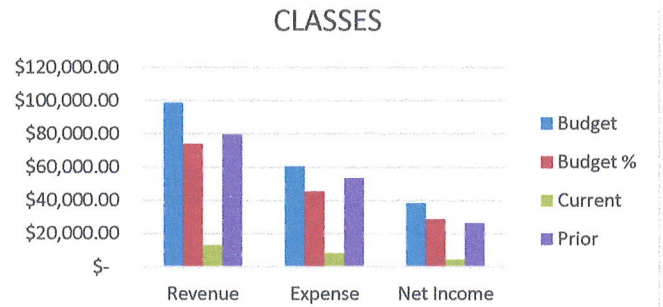
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 150,487.00	\$ 101,783.61	\$ 105,838.19
EXPENSES	\$ 140,290.00	\$ 76,360.70	\$ 84,580.90



CLASSES

We are at 13% of Budgeted Revenues and 14% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$21,759.61 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 98,625.00	\$ 13,242.51	\$ 79,783.46
EXPENSES	\$ 60,375.00	\$ 8,587.08	\$ 53,368.42



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

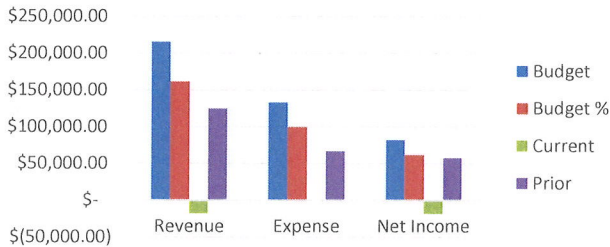
**November 2020
42% of the Year**

ADULT SPORTS

We are at -8% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$76,189.85 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 215,719.00	\$ (17,963.79)	\$ 125,285.63
EXPENSES	\$ 133,294.00	\$ 155.30	\$ 67,214.87

ADULT SPORTS

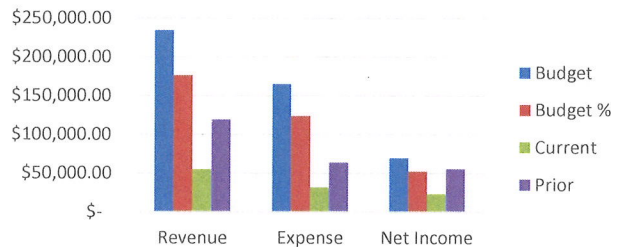


YOUTH SPORTS

We are at 24% of Budgeted Revenues and 19% of Budgeted Expenses. Our Net Income is \$32,351.12 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 235,000.00	\$ 55,432.74	\$ 119,547.53
EXPENSES	\$ 165,250.00	\$ 32,002.59	\$ 63,766.26

YOUTH SPORTS

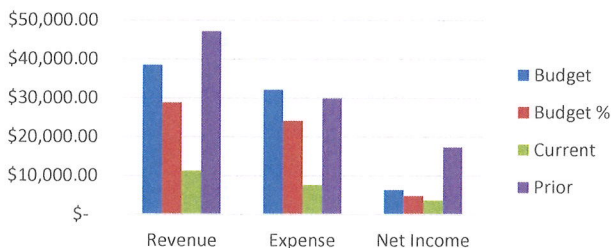


SENIORS

We are at 29% of Budgeted Revenues and 24% of Budgeted Expenses. Our Net Income is \$13,656.58 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 38,500.00	\$ 11,311.00	\$ 47,228.54
EXPENSES	\$ 32,150.00	\$ 7,630.70	\$ 29,891.66

SENIORS

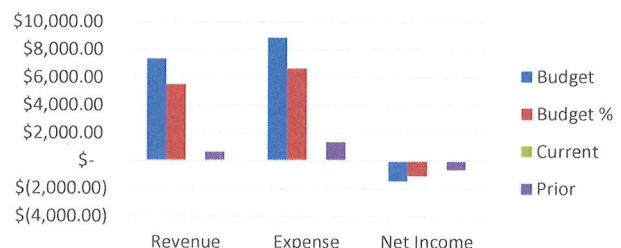


SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 0% of Budgeted Expenses. Our Net Income is \$688.75 more than this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 7,350.00	\$ -	\$ 640.00
EXPENSES	\$ 8,850.00	\$ -	\$ 1,328.75

SPECIAL EVENTS



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

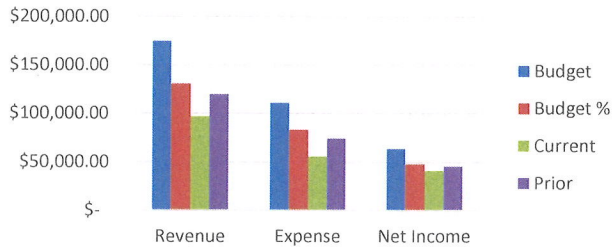
**November 2020
42% of the Year**

NATURE CENTER

We are at 56% of Budgeted Revenues and 50% of Budgeted Expenses. Our Net Income is \$4,384.57 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 174,960.00	\$ 97,183.36	\$ 120,102.32
EXPENSES	\$ 111,163.00	\$ 55,924.42	\$ 74,458.81

NATURE CENTER

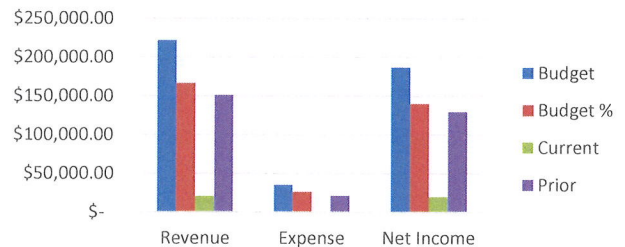


FACILITY RENTAL

We are at 9% of Budgeted Revenues and 1% of Budgeted Expenses. Our Net Income is \$109,571.74 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 222,250.00	\$ 20,771.10	\$ 151,328.22
EXPENSES	\$ 35,250.00	\$ 287.83	\$ 21,273.21

FACILITY RENTAL



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

DESCRIPTION	2020-2021 Budget	November 2020	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	November 2019	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
<u>AFTERSCHOOL</u>										
INCOME	2,800,642.00	218,879.66	474,746.50	17%	2,325,895.50	2,140,775.00	127,630.64	936,606.70	44%	(461,860.20)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(94,991.00)	(892.25)	(3,610.37)	4%	(91,380.63)	(68,248.00)	(6,799.76)	(20,361.24)	30%	16,750.87
CONTRACT SERVICES	(2,000.00)	-	-	0%	(2,000.00)	(2,000.00)	(465.00)	(525.00)	26%	525.00
PART-TIME WAGES	(1,519,984.00)	(46,808.52)	(204,384.56)	13%	(1,315,599.44)	(1,093,866.70)	(122,796.15)	(379,545.20)	35%	175,160.64
TOTAL AFTERSCHOOL	1,183,667.00	171,176.89	266,751.57	23%	916,915.43	976,660.30	(2,430.27)	536,175.26	55%	(269,423.69)
<u>CAMPIS</u>										
INCOME	309,205.00	4,010.00	150,641.49	49%	158,563.51	392,530.00	2,280.08	235,602.50	60%	(84,961.01)
PROGRAM SUPPLIES	(14,410.00)	(409.68)	(2,986.74)	21%	(11,423.26)	(20,750.00)	-	(6,414.72)	31%	3,427.98
PROGRAM TRANSPORTATION	(3,300.00)	-	-	0%	(3,300.00)	(1,500.00)	-	(2,041.25)	136%	2,041.25
CONTRACT SERVICES	(53,000.00)	(624.00)	(25,512.25)	48%	(27,487.75)	(58,500.00)	(3,272.00)	(43,445.41)	74%	17,933.16
PART-TIME WAGES	(103,373.00)	(1,498.25)	(62,392.78)	60%	(40,980.22)	(128,708.00)	(693.75)	(56,694.17)	44%	(5,698.61)
INSTRUCTOR WAGES	(18,200.00)	-	(1,248.00)	7%	(16,952.00)	(33,000.00)	-	(8,880.00)	27%	7,632.00
TOTAL CAMPS	116,922.00	1,476.07	58,501.72	50%	58,420.28	150,072.00	(1,685.67)	118,126.95	79%	(59,625.23)
<u>AQUATICS</u>										
INCOME	150,487.00	2,680.00	101,783.61	68%	48,703.39	168,350.00	142.00	105,838.19	63%	(4,054.58)
PROGRAM SUPPLIES	(4,850.00)	-	(216.68)	4%	(4,633.32)	(7,200.00)	-	(1,629.98)	23%	1,413.30
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(6,780.00)	-	-	0%	(6,780.00)	(6,000.00)	-	-	0%	-
INSTRUCTOR WAGES	(128,680.00)	-	(76,144.02)	59%	(52,515.98)	(138,500.00)	(63.00)	(82,950.92)	60%	6,806.90
PART-TIME WAGES	-	-	-	-	-	-	-	-	-	-
TOTAL AQUATICS	10,197.00	2,680.00	28,422.91	249%	(15,225.91)	16,650.00	79.00	21,257.29	128%	4,165.62
<u>CLASSES</u>										
INCOME	98,625.00	4,403.44	13,242.51	13%	85,382.49	171,500.00	20,105.89	79,783.46	47%	(66,540.95)
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(1,975.00)	-	(175.53)	9%	(1,799.47)	(5,150.00)	(271.69)	(1,218.81)	24%	1,043.28
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(19,875.00)	(348.60)	(399.00)	2%	(19,476.00)	(26,500.00)	(5,108.30)	(11,763.06)	44%	11,364.06
PART-TIME WAGES	-	-	-	0%	-	(35,000.00)	(4,770.15)	(15,094.65)	43%	15,094.65
INSTRUCTOR WAGES	(38,525.00)	(2,875.25)	(8,012.55)	21%	(30,512.45)	(52,500.00)	(9,897.40)	(25,291.90)	48%	17,279.35
TOTAL CLASSES	38,250.00	1,179.59	4,655.43	12%	33,594.57	52,350.00	58.35	26,415.04	50%	(21,759.61)
<u>ADULT SPORTS</u>										
INCOME	215,719.00	-	(17,963.79)	-8%	233,682.79	284,200.00	2,833.32	125,285.63	44%	(143,249.42)
PROGRAM SUPPLIES	(16,850.00)	(29.58)	(155.30)	1%	(16,694.70)	(21,720.00)	(2,292.90)	(11,069.25)	51%	10,913.95
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	(4,800.00)	-	-	0%	-
PART-TIME WAGES	(37,329.00)	-	-	0%	(37,329.00)	(34,880.00)	(2,287.00)	(16,744.37)	48%	16,744.37
OFFICIALS WAGES	(79,115.00)	-	-	0%	(79,115.00)	(85,720.00)	(5,531.25)	(39,401.25)	46%	39,401.25
TOTAL ADULT SPORTS	82,425.00	(29.58)	(18,119.09)	-22%	100,544.09	137,080.00	(7,287.83)	58,070.76	42%	(76,189.85)

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

DESCRIPTION	2020-2021 Budget	November 2020	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	November 2019	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
YOUTH SPORTS										
INCOME	235,000.00	7,062.28	55,432.74	24%	179,567.26	224,500.00	15,689.53	119,547.53	53%	(64,114.79)
PROGRAM SUPPLIES	(34,600.00)	(28.52)	(2,447.62)	7%	(32,152.38)	(29,150.00)	(268.73)	(16,106.91)	55%	13,659.29
PROGRAM TRANSPORTATION	-	-	-	0%	-	(400.00)	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(130,650.00)	(1,892.01)	(29,554.97)	23%	(101,095.03)	(105,000.00)	(7,710.75)	(47,659.35)	45%	18,104.38
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
TOTAL YOUTH SPORTS	69,750.00	5,141.75	23,430.15	34%	46,319.85	89,950.00	7,710.05	55,781.27	62%	(32,351.12)
SENIOR PROGRAMS										
INCOME	38,500.00	2,200.00	11,311.00	29%	27,189.00	96,000.00	7,762.67	47,228.54	49%	(35,917.54)
PROGRAM SUPPLIES	(2,950.00)	-	-	0%	(2,950.00)	(5,100.00)	(327.28)	(1,223.75)	24%	1,223.75
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(13,500.00)	-	-	0%	(13,500.00)	(25,500.00)	(1,875.50)	(10,648.65)	42%	10,648.65
PART-TIME WAGES	(1,200.00)	-	-	0%	(1,200.00)	(21,700.00)	(1,448.00)	(5,755.14)	27%	5,755.14
INSTRUCTOR WAGES	(14,500.00)	(1,176.00)	(7,630.70)	53%	(6,869.30)	(21,500.00)	(5,700.00)	(12,264.12)	57%	4,633.42
TOTAL SENIOR PROGRAMS	6,350.00	1,024.00	3,680.30	58%	2,669.70	22,200.00	(1,588.11)	17,336.88	78%	(13,656.58)
SPECIAL EVENTS										
INCOME	7,350.00	-	-	0%	7,350.00	9,300.00	-	40.00	0%	(40.00)
PROGRAM SUPPLIES	(5,850.00)	-	-	0%	(5,850.00)	(7,100.00)	(80.05)	(1,328.75)	19%	1,328.75
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(3,000.00)	-	-	0%	(3,000.00)	(3,200.00)	-	-	0%	-
PART-TIME WAGES	-	-	-	0%	-	(450.00)	-	-	0%	-
TOTAL SPECIAL EVENTS	(1,500.00)	-	-	0%	(1,500.00)	(1,450.00)	(80.05)	(1,288.75)	89%	1,288.75
NATURE CENTER										
INCOME	163,960.00	6,008.00	90,518.72	55%	73,441.28	322,100.00	4,761.00	116,435.62	36%	(25,916.90)
FACILITY RENTALS	-	-	1,425.00	0%	(1,425.00)	3,500.00	-	1,957.00	56%	(532.00)
FUNDRAISING (DONATIONS)	1,000.00	-	2,644.82	264%	(1,644.82)	5,000.00	10.00	1,709.70	34%	935.12
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	10,000.00	-	2,594.82	26%	7,405.18	11,000.00	-	-	0%	2,594.82
FULL-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	(98,763.00)	(2,811.88)	(53,253.93)	54%	(45,509.07)	(157,320.00)	(5,378.28)	(56,647.29)	36%	3,393.36
FICA	-	-	-	0%	-	-	-	-	0%	-
RETIREMENT	-	-	-	0%	-	-	-	-	0%	-
MEDICAL	-	-	-	0%	-	-	(309.92)	(1,704.56)	0%	1,704.56
WC INSURANCE	-	-	-	0%	-	-	-	(2,182.46)	0%	2,182.46
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
STAFF TRAINING	-	-	-	0%	-	-	-	-	0%	-
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
COPYING	-	-	-	0%	-	-	-	-	0%	-
EQUIPMENT/SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	-	-	(314.20)	0%	314.20	(6,500.00)	(589.11)	(1,851.48)	28%	1,537.28
PROGRAM SUPPLIES	(12,400.00)	(1,323.64)	(2,356.29)	19%	(10,043.71)	(31,500.00)	(5,060.84)	(12,073.02)	38%	9,716.73
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSUR	-	-	-	0%	-	-	-	-	0%	-
TOTAL NATURE CENTER	63,797.00	1,872.48	41,258.94	65%	22,538.06	146,280.00	(6,567.15)	45,643.51	31%	(4,384.57)

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

DESCRIPTION	2020-2021 Budget	November 2020	2020-2021 YTD	2020-2021 % of Budget	Remaining Budget	2019-2020 Budget	November 2019	2019-2020 YTD	2019-2020 % of Budget	Difference by Year
FACILITY RENTAL										
INCOME	222,250.00	(1,895.05)	20,771.10	9%	201,478.90	422,050.00	26,427.99	151,328.22	36%	(130,557.12)
PROGRAM SUPPLIES	(5,500.00)	-	-	0%	(5,500.00)	(8,000.00)	(3,657.83)	(6,334.71)	79%	6,334.71
CONTRACT SERVICES	(5,750.00)	-	-	0%	(5,750.00)	(10,750.00)	-	(430.50)	4%	430.50
PART-TIME WAGES	(24,000.00)	(124.68)	(287.83)	1%	(23,712.17)	(49,000.00)	(3,765.00)	(14,508.00)	30%	14,220.17
TOTAL FACILITY RENTAL	187,000.00	(2,019.73)	20,483.27	11%	166,516.73	354,300.00	19,005.16	130,055.01	37%	(109,571.74)
RECREATION - MISC. & ADMIN										
INCOME	(7,500.00)	(51.28)	(2,300.47)	31%	(5,199.53)	(5,000.00)	919.68	(2,284.50)	45%	(15.97)
PUBLICATIONS/LEGAL NOTICE	(22,000.00)	-	(301.99)	1%	(21,698.01)	(22,000.00)	(1,925.35)	(4,359.17)	20%	4,057.18
CONFERENCES	-	229.00	-	0%	-	-	-	-	0%	-
MILEAGE	-	-	-	0%	-	-	(82.61)	(82.61)	0%	82.61
OFFICE SUPPLIES	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
ACL/OVERTIME	(10,000.00)	-	-	0%	(10,000.00)	(10,000.00)	-	-	0%	-
PART-TIME WAGES	-	(2,345.85)	(18,825.30)	0%	18,825.30	(251,000.00)	(27,315.03)	(108,375.02)	43%	89,549.72
FULL TIME WAGES	(580,000.00)	(39,761.02)	(216,340.57)	37%	(363,659.43)	(534,000.00)	(59,981.65)	(220,172.52)	41%	3,831.95
TOTAL RECREATION - MISC. & ADMIN	(619,500.00)	(41,929.15)	(237,768.33)	38%	(381,731.67)	(822,000.00)	(88,384.96)	(335,273.82)	41%	97,505.49
TOTAL PROGRAM SUMMARY	1,137,358.00	140,576.32	188,296.87	17%	949,061.13	1,122,092.30	(81,171.48)	672,299.40	60%	(484,002.53)
		(0.00)	(0.00)							



FINANCIAL STATEMENTS

FISCAL YEAR 2020/2021

NOVEMBER 2020

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
NOVEMBER 2020**

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

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2020

ASSETS	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,166,369.33	4,395,778.20	(229,408.87)	-5%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,188.84	822.36	366.48	45%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96	-	0%
CASH - GOLDEN VALLEY BANK	785,938.81	536,628.07	249,310.74	46%
PETTY CASH	800.00	800.00	-	0%
BANK SUSPENSE	239,874.91	109,947.21	129,927.70	118%
SUBTOTAL	5,194,672.85	5,044,476.80	150,196.05	3%
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	270,400.45	1,122,875.85	(852,475.40)	-76%
A/R - ONLINE PAYMENT CLEARING	-	-	-	0%
A/R - IN HOUSE CREDIT CARDS	13,525.00	13,525.00	-	0%
INTEREST RECEIVABLE (GENERAL FUND)	-	-	-	0%
RECEIVABLES	283,925.45	1,136,400.85	(852,475.40)	-75%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	106,484.84	67,413.80	39,071.04	58%
TOTAL CURRENT ASSETS	5,585,083.14	6,248,291.45	(663,208.31)	-11%
PREPAID PENSION CONTRIBUTION	153,011.16	183,613.39	(30,602.23)	-17%
PREPAID EXPENSES	-	-	-	0%
FIXED ASSETS				
LAND	11,634,790.52	11,634,790.52	-	0%
LAND IMPROVEMENTS	25,665,063.75	25,373,368.01	291,695.74	1%
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52	-	0%
EQUIPMENT	1,033,827.06	998,744.62	35,082.44	4%
EQUIPMENT - COMPUTERS	276,499.35	276,499.35	-	0%
EQUIPMENT - AUTOS	388,660.40	388,660.40	-	0%
CONSTRUCTION IN PROGRESS	45,713.36	79,562.58	(33,849.22)	-43%
SUBTOTAL	40,142,716.96	39,849,788.00	292,928.96	1%
ACCUMULATED DEPRECIATION	(14,871,584.88)	(14,012,977.08)	(858,607.80)	6%
SUBTOTAL	25,271,132.08	25,836,810.92	(565,678.84)	-2%
TOTAL ASSETS	31,009,226.38	32,268,715.76	(1,259,489.38)	-4%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	951,958.00	951,958.00	-	0%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2020

	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	44,521.35	56,464.19	(11,942.84)	-21%
ACCRUED EXPENSES				
ACCRUED PAYROLL	83,346.09	113,287.96	(29,941.87)	-26%
PAYROLL FEDERAL TAXES	8,630.00	9,600.29	(970.29)	-10%
PAYROLL STATE TAXES	2,350.64	2,545.58	(194.94)	-8%
PAYROLL EMPLOYEE MEDI & FICA	8,647.78	11,344.48	(2,696.70)	-24%
PAYROLL EMPLOYER MEDI & FICA LIAB	8,486.59	11,344.31	(2,857.72)	-25%
PAYROLL SDI	1,125.35	1,484.12	(358.77)	-24%
LONG TERM CARE PAY DEDUCTIONS	-	-	-	0%
PAYROLL GARNISHMENTS	812.78	612.02	200.76	33%
UNION DUES - SUPERVISORS	806.97	561.33	245.64	44%
UNION DUES - PARKS	1,948.29	321.87	1,626.42	505%
CALPERS 2% AT 62	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	4,972.00	6,152.00	(1,180.00)	-19%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-	-	0%
ACCRUED EXPENSES	119,595.65	155,723.12	(36,127.47)	-23%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(227,915.60)	(139,933.88)	(87,981.72)	63%
DEFERRED REVENUE	267,421.32	1,342,384.92	(1,074,963.60)	-80%
OTHER LIAB - CLASS CLEARING ACCT	4,901.70	(370.30)	5,272.00	-1424%
UNEARNED REVENUE	6,048.82	6,048.82	-	0%
PREPAID FACILITY TRANSFER	-	-	-	0%
SECURITY DEPOSITS	28,600.00	12,850.00	15,750.00	123%
SECURITY HOLDING ACCT - CLASS	4,668.11	-	4,668.11	0%
SUBTOTAL	83,724.35	1,220,979.56	(1,137,255.21)	-93%
TOTAL CURRENT LIABILITIES	247,841.35	1,433,166.87	(1,185,325.52)	-83%
LONG-TERM DEBT				
NET PENSION LIABILITY	2,053,235.00	2,053,235.00	-	0%
LIABILITY FOR COMPENSATED ABSENCES	225,315.02	180,726.93	44,588.09	25%
SUBTOTAL	2,278,550.02	2,233,961.93	44,588.09	2%
TOTAL LIABILITIES	2,526,391.37	3,667,128.80	(1,140,737.43)	-31%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	155,654.00	155,654.00	-	0%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
NOVEMBER 2020

FUND BALANCE	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	1,900,000.00	1,200,000.00	700,000.00	58%
SUBTOTAL	1,901,500.00	1,201,500.00	700,000.00	58%
SPENDABLE - ASSIGNED				
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00	-	0%
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-	-	0%
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00	-	0%
SPENDABLE - ASSIGNED - PENSION LIABILITY	700,000.00	700,000.00	-	0%
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	390,500.00	390,500.00	-	0%
SUBTOTAL	1,185,500.00	1,185,500.00	-	0%
SPENDABLE - UNASSIGNED	1,847,024.21	2,236,868.51	(389,844.30)	-17%
NON-SPENDABLE	26,219,719.05	26,219,719.05	-	0%
TOTAL FUND BALANCE - GENERAL FUND	31,153,743.26	30,843,587.56	310,155.70	1%
NET INCOME (LOSS)				
GENERAL FUND	(1,874,604.25)	(1,321,064.41)	(553,539.84)	42%
TOTAL NET INCOME (LOSS)	(1,874,604.25)	(1,321,064.41)	(553,539.84)	42%
TOTAL FUND BALANCE	29,279,139.01	29,522,523.15	(243,384.14)	-1%

FOOTNOTES:

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

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY
 GENERAL FUND - FUND 2490
 NOVEMBER 2020
 REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
REVENUE	9,117,128	311,747	122,191	206,642	427,828	287,441	1,355,949	14.9%	7,761,179	9,232,643	2,339,170	25.3%	(983,221)
FEE BASED PROGRAM INCOME	4,011,988	225,276	120,611	201,301	83,612	246,612	877,412	21.9%	3,134,576	4,112,655	315,186	42.9%	(887,271)
OTHER INCOME	318,600	86,471	1,580	5,340	104,039	40,829	238,259	74.8%	80,381	550,888	975	55.8%	(69,417)
ROA PASSTHROUGH	1,350,000	-	-	-	8,048	-	8,048	0.6%	1,341,952	1,250,000	9,217	0.9%	(3,190)
INVESTMENT INCOME	3,996,500	-	-	-	19,090	-	19,090	47.7%	20,910	70,000	30,039	34.1%	(4,809)
TAX INCOME / COUNTY	-	-	-	-	213,140	-	213,140	6.3%	3,185,360	3,249,000	231,673	7.1%	(18,533)
TOTAL REVENUE	9,117,128	311,747	122,191	206,642	427,828	287,441	1,355,949	14.9%	7,761,179	9,232,643	2,339,170	25.3%	(983,221)
OPERATING EXPENDITURES	6,523,949	447,015	357,363	316,441	472,684	371,526	1,964,929	30.1%	4,559,020	6,357,852	590,317	41.1%	(646,727)
SALARIES AND BENEFITS	2,211,132	260,635	103,191	97,590	128,632	110,353	700,402	31.7%	1,510,730	2,259,348	236,126	41.2%	(229,866)
SERVICES AND SUPPLIES	84,447	9,298	-	-	-	-	9,298	62.0%	5,702	15,000	9,369	89.5%	(4,126)
OPERATING TRANSFER OUT	15,000	-	-	-	-	-	-	0.0%	25,000	25,000	-	0.0%	-
CONTRIB. TO OTHER AGENCIES	25,000	-	-	-	-	-	-	0.0%	1,000	81,681	-	0.0%	-
CONTINGENCIES	1,000	-	-	-	-	-	-	0.0%	1,000	81,681	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	8,860,528	716,948	460,554	414,031	601,217	481,878	2,674,629	30.2%	6,101,452	8,738,881	835,812	40.7%	(880,720)
NET REVENUE BEFORE SPEC. EXP.	256,600	(405,201)	(338,363)	(207,389)	(173,289)	(194,437)	(1,318,680)	-513.9%	1,575,280	493,762	(90,657)	-246.3%	(102,501)
SPECIALLY ALLOCATED ITEMS	1,881,500	35,424	1,380	-	-	380,593	417,397	21.1%	1,564,103	1,205,000	12,000	6.5%	338,896
CAPITAL / REPAIR PROJECTS	1,500,000	(1,414)	-	-	-	1,414	-	0.0%	1,500,000	-	-	0.0%	-
CAPITAL PROJECT REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CAPITAL PROJECTS	481,500	34,009	1,380	-	-	379,179	417,397	86.7%	64,103	1,205,000	12,000	6.5%	338,896
DEPRECIATION	-	138,528	-	-	-	-	138,528	0.0%	-	-	26,385	0.0%	112,143
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SPECIALLY ALLOCATED	481,500	172,537	1,380	-	-	380,593	555,925	115.5%	3,128,206	1,205,000	36,385	8.7%	112,143
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(224,900)	(577,758)	(338,743)	(207,389)	(173,289)	(575,030)	(1,874,604)		15,437,911	(711,238)	(129,042)		(553,640)

CHICO AREA RECREATION AND PARK DISTRICT
 REVENUE SUMMARY
 GENERAL FUND - FUND 2490
 NOVEMBER 2020
 REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME														
AFTER SCHOOL & CAMP PROGRAMS	2,800,642	(380,00)	38,011.94	163,301.51	54,933.39	216,879.66	474,747	17.0%	2,325,895	2,140,775	172,235	936,607	43.8%	(461,860)
CAMPS	303,205	103,137	34,288	3,351	5,855	4,010	150,641	49.7%	152,594	385,230	362	235,549	61.0%	(84,907)
SUBTOTAL	3,103,847	102,757	72,300	166,653	60,788	222,890	625,388	20.1%	2,478,459	2,527,005	172,596	1,172,155	46.4%	(546,767)
AQUATICS	150,487	54,969	18,885	20,482	3,347	4,100	101,784	67.6%	48,703	168,350	13,017	105,638	62.9%	(4,056)
GENERAL CLASSES	60,000	1,833	859	2,043	3,316	3,628	11,681	19.5%	48,319	75,000	12,119	38,987	52.0%	(27,307)
COMMUNITY BAND	1,125	12	-	-	-	-	12	1.1%	1,113	1,500	44	886	59.1%	(674)
SOCCER	24,000	2,120	2,408	1,892	2,401	2,240	11,061	46.1%	12,939	45,000	4,712	21,144	47.0%	(10,083)
YOUTH CLASSES	43,930	-	-	-	775	775	1,550	3.6%	41,950	101,300	8,650	39,564	39.5%	(38,414)
SUBTOTAL	128,025	3,965	3,267	3,935	6,492	6,643	24,304	18.9%	56,002	222,800	25,523	100,981	45.3%	(76,678)
ADULT SPORTS														
HOCKEYBALL & DOORBALL	31,749	(1,269)	-	-	-	-	(1,269)	-4.0%	33,018	40,000	5,905	18,031	45.1%	(19,300)
BASKETBALL	206,311	-	-	-	-	-	-	0.0%	206,311	30,000	1,759	5,738	19.1%	(5,738)
SOFTBALL	109,784	(11,899)	-	-	-	-	(11,899)	-10.8%	121,693	154,200	18,269	74,903	48.6%	(86,602)
SOFTBALL TOURNEYS	-	-	-	-	-	-	-	0.0%	-	60,000	5,728	26,614	44.4%	(31,409)
SOCCER	48,045	(4,796)	-	-	-	-	(4,796)	-10.0%	52,841	284,200	31,651	125,286	44.1%	(143,249)
TOTAL	215,719	(17,964)	-	-	-	-	(17,964)	-3.3%	233,693	284,200	31,651	125,286	44.1%	(143,249)
NATURE CENTER														
PROGRAM FEE INCOME	163,960	49,049	23,180	6,209	6,073	6,008	90,519	55.2%	73,441	311,900	5,149	116,436	37.3%	(25,917)
GRANT FUNDING	163,960	49,049	23,180	6,209	6,073	6,008	90,519	55.2%	73,441	630,500	5,149	116,436	18.5%	(25,917)
SUBTOTAL	163,960	49,049	23,180	6,209	6,073	6,008	90,519	55.2%	73,441	630,500	5,149	116,436	18.5%	(25,917)
OTHER PROGRAMS														
SCHOLARSHIPS	(15,000)	(1,657)	(404)	(63)	(135)	(51)	(2,310)	15.4%	7,490	(20,000)	(809)	(6,732)	33.7%	4,421
CO-SPONSORED & MISCELLANEOUS	7,500	-	10	-	-	-	10	0.1%	7,490	15,000	95	4,427	29.5%	(4,440)
SPECIAL EVENTS	7,350	-	-	-	-	-	-	0.0%	7,350	9,300	40	640	6.9%	(4,440)
SENIOR ADULT PROGRAMS	14,500	250	40	40	1,900	(40)	250	1.7%	14,250	51,000	1,576	28,085	55.1%	(25,635)
YOUTH SPORTS	235,000	33,906	3,373	4,046	7,045	7,062	55,433	23.6%	179,567	224,500	31,961	119,548	53.3%	(64,115)
SUBTOTAL	249,350	32,499	2,979	4,023	6,911	6,971	53,382	21.4%	208,657	279,800	33,564	143,988	51.5%	(60,005)
TOTAL FEE BASED PROGRAMS	4,011,988	225,276	120,811	201,301	83,612	246,612	877,412	21.9%	3,147,665	4,112,655	281,509	1,784,884	42.9%	(867,271)
OTHER INCOME														
FACILITY RENTAL INCOME	222,250	7,481	(4,197)	2,627	9,906	6,380	22,186	10.0%	200,064	425,550	38,443	153,295	36.0%	(131,089)
REBATES & REIMBURSED COSTS	30,000	42,375	3,199	2,783	89,694	16,131	154,181	513.9%	35,000	35,000	17,249	142,510	407.2%	(11,510)
REIMBURSEMENTS - CITY PARKS	51,380	29,401	-	-	16,598	16,598	45,999	89.5%	5,391	63,438	-	4,610	7.3%	(41,388)
MISCELLANEOUS	4,000	7,214	45	15	1,900	1,721	10,895	272.4%	10,000	10,000	3,170	4,385	43.8%	6,510
ENDOWMENTS	10,000	-	2,595	-	-	-	2,595	25.9%	7,405	6,000	-	-	0.0%	2,595
DONATIONS	1,000	(62)	(62)	-	2,539	-	2,393	239.3%	-	5,000	(51)	2,866	47.8%	(473)
TOTAL OTHER INCOME	316,640	86,471	1,580	5,340	104,039	40,829	238,259	74.8%	212,650	550,989	58,811	307,676	55.8%	(69,417)
REVENUE FROM OTHER AGENCIES														
RDA PASSTHROUGH	1,350,000	-	-	8,048	-	-	8,048	0.6%	1,341,952	1,250,000	-	11,238	0.9%	(3,190)
INVESTMENT INCOME	40,000	-	-	19,090	-	-	19,090	47.7%	20,910	70,000	-	23,899	34.1%	(4,009)
BACKFILL TAX INCOME	3,396,500	-	-	213,140	-	-	213,140	6.3%	3,183,360	3,249,000	-	231,673	7.1%	(18,533)
REIMBURSEMENT - CAPITAL PROJECTS	1,500,000	(1,414)	-	-	-	1,414	-	0.0%	-	-	-	-	0.0%	-
TOTAL REVENUE FROM OTHER AGENCIES	4,786,500	(1,414)	-	240,278	-	1,414	240,278	5.0%	4,546,222	4,569,000	-	266,810	5.8%	(26,533)
TOTAL REVENUE	10,617,128	310,333	122,191	206,642	427,928	288,656	1,355,949	12.8%	7,906,338	9,232,643	340,320	2,339,170	25.3%	(863,221)

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
NOVEMBER 2020
REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
SALARIES													
FULL-TIME SALARIES	2,289,000	147,706	170,856.56	172,731.77	255,775.88	166,757.86	913,828	39.9%	2,316,000	175,611	970,924	41.9%	(57,097)
PART-TIME SALARIES	2,559,743	136,128	123,428.09	81,448.64	136,511.80	71,781.27	542,198	21.2%	2,634,610	193,090	1,023,697	38.9%	(543,085)
ACCUMULATED LEAVE	41,000	-	-	-	-	-	-	0.0%	36,000	-	-	0.0%	-
INSTRUCTORS	78,005	1,372	392.00	1,685.60	3,005.10	2,088.00	15,643	20.1%	103,874	4,869	46,436	44.7%	30,793
SUBTOTAL	4,967,748	285,206	294,676.65	255,866.01	395,292.78	240,627.13	1,471,669	29.6%	5,090,485	373,569	2,041,057	40.1%	(569,389)
BENEFITS													
FICA	394,000	21,314	21,722.36	18,813.41	29,444.32	17,803.01	109,097	27.7%	384,000	27,867	152,806	39.8%	(43,709)
RETIREMENT	536,000	33,457	33,738.03	34,044.08	42,685.66	33,442.36	177,367	33.1%	535,000	36,829	168,515	31.5%	8,853
RETIREMENT - GASB 68	-	-	-	-	-	-	-	0.0%	-	-	-	0.0%	-
HEALTH INSURANCE	377,500	22,871	24,660.63	25,152.63	22,596.48	24,869.31	120,150	31.8%	372,500	29,584	181,648	48.8%	(61,498)
COBRA	-	-	-	-	-	-	-	0.0%	-	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	300,000	-	-	-	-	72,218.76	72,219	24.1%	35,000	-	2,780	7.9%	69,438
WORKERS COMP INSURANCE	117,000	101,601	-	-	-	(17,434.84)	101,601	86.8%	142,000	9,966	148,654	104.7%	(47,053)
ALLOCATION TO OTHER FUNDS	(188,299)	(17,435)	(17,434.84)	(17,434.84)	(17,434.84)	(17,434.84)	(87,174)	51.8%	(201,133)	(16,761)	(83,805)	41.7%	(3,369)
SUBTOTAL	1,556,201	161,809	62,686.18	60,575.28	77,291.62	130,898.60	493,260	31.7%	1,267,367	87,485	570,598	45.0%	(77,338)
TOTAL SALARIES AND BENEFITS	6,523,949	447,015	357,362.83	316,441.29	472,584.40	371,525.73	1,964,929	30.1%	6,357,852	461,054	2,611,656	41.1%	(646,727)

CHICO AREA RECREATION AND PARK DISTRICT
 SERVICES AND SUPPLIES SUMMARY
 GENERAL FUND - FUND 2490
 NOVEMBER 2020
 REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES														
ADVERTISING	10,000	-	-	-	637	340	977	9.8%	9,023	35,000	1,487	4,180	11.9%	(3,203)
AGRICULTURE	38,643	-	-	50	95	12,681	12,826	33.2%	25,817	35,320	7,773	9,695	27.5%	3,130
CLOTHING	7,000	21	174	111	775	281	1,363	19.5%	5,637	7,000	219	3,197	45.7%	(1,834)
COMMUNICATIONS	52,175	4,580	3,100	4,291	3,034	4,352	19,357	37.1%	32,818	53,575	6,844	20,310	37.9%	(6,953)
HOUSEHOLD SUPPLIES	46,600	2,912	2,041	2,168	2,600	2,089	11,810	25.3%	34,790	42,900	3,661	20,308	47.3%	(8,498)
WORK SERVICE SUPPLIES	2,050	-	58	-	20	-	78	3.8%	1,972	2,050	-	231	11.3%	(153)
INSURANCE	140,000	138,258	-	-	-	-	138,258	98.8%	1,742	105,000	-	100,578	95.8%	37,661
TECHNOLOGY EQUIPMENT	15,000	-	26	28	3,660	168	3,882	25.9%	11,118	8,000	455	2,327	29.1%	1,555
EQUIPMENT REPAIRS	20,300	1,651	1,683	500	2,355	437	6,547	32.2%	13,753	18,000	595	7,694	42.7%	(1,148)
HOUSEHOLD EQUIPMENT	-	-	-	500	-	-	500	0.0%	-	-	-	-	0.0%	500
FIELD EQUIPMENT	250	-	-	93	227	-	625	250.2%	-	1,750	-	-	0.0%	37
PROGRAM EQUIPMENT	-	-	-	-	-	-	-	0.0%	-	-	10	37	0.0%	(37)
VEHICLE MAINTENANCE	12,500	268	705	776	1,263	2,245	5,258	42.1%	7,242	12,500	719	4,650	37.2%	608
POOL SUPPLIES	4,000	489	2,506	161	82	2,991	6,147	41.0%	8,853	13,400	335	12,353	92.2%	(6,206)
POOL EQUIPMENT	83,050	7,675	2,888	3,263	8,519	4,062	28,408	2.0%	3,918	4,000	-	830	20.7%	(748)
STRUCTURE & GROUNDS	6,350	785	250	199	739	184	2,136	31.8%	56,642	76,750	8,135	31,909	41.6%	(5,502)
SHOP SUPPLIES	4,950	-	34	-	727	585	1,346	27.2%	3,604	6,000	370	1,179	30.2%	326
VANDALISM	180	-	-	-	-	-	294	8.1%	3,356	4,250	20	1,179	27.7%	167
MEDICAL FIRST AID	3,650	180	1,146	125	9,540	120	11,326	47.2%	12,674	3,650	152	1,133	31.0%	(839)
MEMBERSHIP/PERIODICALS	24,000	385	125	125	411	586	1,661	9.2%	16,340	19,500	814	11,670	59.8%	(344)
OFFICE SUPPLIES	18,000	217	363	73	411	586	1,661	9.2%	16,340	25,000	1,055	6,770	27.1%	(5,109)
CONTRACT SERVICES	835,120	61,058	35,873	50,229	43,585	39,985	230,729	24.7%	704,391	1,012,170	79,646	367,430	36.3%	(136,701)
PUBS/LEGAL NOTICES	22,000	-	-	282	20	-	302	1.4%	21,698	22,000	80	4,359	19.8%	(4,057)
RENT/LEASE EQUIPMENT	5,400	(172)	-	-	172	266	266	4.9%	5,134	5,400	-	1,232	22.8%	(966)
RENT/LEASE STRUCTURES	2,000	-	500	-	-	-	1,000	50.0%	1,000	2,000	-	-	0.0%	1,000
SMALL TOOLS	3,550	-	-	-	99	321	421	11.8%	3,129	3,500	84	594	17.0%	(173)
EDUCATION & TRAINING	9,000	-	-	-	909	75	984	10.9%	8,016	4,000	480	1,668	41.7%	(664)
DISTRICT OFFICE SPECIAL EXP	1,173	1,173	2,527	318	4,610	386	9,013	100.1%	-	9,000	382	1,945	21.6%	7,068
PROGRAM SUPPLIES	231,876	1,627	487	667	6,483	2,698	11,963	5.2%	219,913	242,668	29,555	86,866	35.8%	(74,903)
DISTRICT OFFICE MEETING EXP	5,000	-	-	-	-	-	-	0.0%	5,000	5,000	24	488	10.0%	(498)
MILEAGE	40,000	331	2,188	2,226	2,700	2,208	9,652	24.1%	30,348	40,000	3,528	16,856	42.1%	(7,204)
PROGRAM TRANSPORTATION	3,300	-	-	-	-	-	-	0.0%	3,300	1,900	-	2,041	107.4%	(2,041)
DIST OFFICE BOARD MTG EXP	10,000	550	550	600	1,550	550	3,800	38.0%	6,200	10,000	450	4,018	40.2%	(218)
USE TAX	1,500	-	-	-	-	-	-	0.0%	1,500	1,500	-	-	0.0%	-
CONFERENCES	15,000	-	-	-	520	-	520	3.5%	14,480	25,000	1,287	12,054	48.2%	(11,534)
SUBTOTAL	1,796,264	221,958	57,099	67,316	95,232	77,925	519,531	28.9%	1,277,622	1,857,783	148,174	740,423	39.9%	(221,480)
UTILITIES														
WATER	95,400	10,225	15,273	4,623	7,049	8,264	45,634	47.6%	49,966	78,715	21,225	37,167	47.2%	8,267
ELECTRICITY	255,218	26,845	29,625	24,268	23,323	19,289	123,349	48.3%	131,869	264,600	65,485	140,088	52.9%	(16,719)
GAS	57,850	1,151	387	574	2,290	4,135	8,537	14.8%	49,313	52,350	1,274	10,836	20.7%	(2,300)
SEWER	6,400	457	808	808	739	739	3,551	55.5%	2,849	5,900	913	1,775	30.1%	1,777
SUBTOTAL	414,868	38,677	46,092	30,273	33,400	32,428	180,871	43.6%	233,997	401,565	88,897	183,846	47.3%	(6,975)
TOTAL SERVICE & SUPPLY	2,211,132	260,635	103,191	97,590	128,632	110,353	700,402	31.7%	1,511,619	2,259,348	237,071	930,268	41.2%	(230,455)

CHICO AREA RECREATION AND PARK DISTRICT
 PARK IMPACT FEE FUND - FUND 2480
 BALANCE SHEET
 NOVEMBER 2020

	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	284,081.44	232,802.05	51,279.39	22%
SUBTOTAL	284,081.44	232,802.05	51,279.39	22%
FMV ADJUSTMENT (PARK FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	14,250.00	-	14,250.00	0%
INTEREST RECEIVABLE (PARK FUND)	-	-	-	0%
RECEIVABLES	14,250.00	-	14,250.00	0%
DUE FROM OTHER FUNDS				
DUE TO PARK FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	298,331.44	232,802.05	65,529.39	28%
TOTAL ASSETS	298,331.44	232,802.05	65,529.39	28%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
ACCRUED EXPENSES				
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO GENERAL FUND FROM PARK FUND	-	-	-	0%
TOTAL CURRENT LIABILITIES	-	-	-	0%
TOTAL LIABILITIES	-	-	-	0%
FUND BALANCE				
FUND BALANCE - PARK FUND	283,851.62	118,834.67	165,016.95	139%
NET INCOME (LOSS)				
PARK FUND	14,479.82	23,817.17	(9,337.35)	-39%
TOTAL FUND BALANCE	298,331.44	142,651.84	155,679.60	109%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
PARK IMPACT FEE FUND - FUND 2480
NOVEMBER 2020
REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME														
PARK IMPACT FEES	70,000	2,375.00	7,125.00	2,375.00	2,375.00	4,750.00	19,000.00	27.1%	51,000.00	80,000	2,375.00	23,750.00	29.7%	(4,750.00)
INTEREST INCOME	700	-	-	-	924.66	-	924.66	132.1%	-	1,500	-	898.37	59.9%	26.29
FAIR MARKET VALUE ADJUSTMENT	-	(5,444.84)	-	-	-	-	(5,444.84)	0.0%	5,444.84	-	-	(831.20)	0.0%	(4,613.64)
TOTAL INCOME	70,700	(3,069.84)	7,125.00	2,375.00	3,299.66	4,750.00	14,479.82	20.5%	56,444.84	81,500	2,375.00	23,817.17	29.2%	(9,337.35)
NOTES PAYABLE / LEASE PYMTS														
	-	-	-	-	-	-	-	0.0%	-	80,935	-	-	0.0%	-
TOTAL INCOME OVER (UNDER) EXPENDITURES	70,700	(3,069.84)	7,125.00	2,375.00	3,299.66	4,750.00	14,479.82			565	2,375.00	23,817.17		(9,337.35)

CHICO AREA RECREATION AND PARK DISTRICT
OAK WAY PARK FUND - FUND 2495
BALANCE SHEET
NOVEMBER 2020

	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	76.81	163	(85.82)	0%
SUBTOTAL	76.81	163	(85.82)	0%
FMV ADJUSTMENT (OAK WAY)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (OAK WAY)	-	-	-	0%
RECEIVABLES	-	-	-	0%
DUE FROM OTHER FUNDS				
DUE TO OAK WAY PARK FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	76.81	162.63	(85.82)	-53%
TOTAL ASSETS	76.81	162.63	(85.82)	-53%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS	34,651.38	25,511.15	9,140.23	36%
TOTAL CURRENT LIABILITIES	34,651.38	25,511.15	9,140.23	36%
TOTAL LIABILITIES	34,651.38	25,511.15	9,140.23	36%
FUND BALANCE				
FUND BALANCE - OAK WAY	76.59	1,404.90	(1,328.31)	-95%
NET INCOME (LOSS)				
OAK WAY NET INCOME (LOSS)	(34,651.16)	(34,385.73)	(265.43)	1%
TOTAL FUND BALANCE	(34,574.57)	(32,980.83)	(1,593.74)	5%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
 OAK WAY PARK FUND - FUND 2495
 NOVEMBER 2020
 REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME														
ASSESSMENTS	23,752	-	-	-	-	-	-	0.0%	23,752.00	23,164	-	-	0.0%	-
INTEREST	-	-	-	-	-	-	0.22	0.0%	-	300	-	0.29	0.1%	(0.07)
OPERATING TRANSFER IN	60,184	-	-	-	0.22	-	-	0.0%	60,184.00	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
TOTAL INCOME	83,936	-	-	-	0.22	-	0.22	0.0%	83,936.00	23,464	-	0.29	0.0%	(0.07)
OPERATING EXPENDITURES														
SALARIES AND BENEFITS	63,689	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36	26,536.80	41.7%	37,152.20	61,227	5,102.23	25,511.15	41.7%	1,025.65
SERVICES AND SUPPLIES	1,800	-	-	-	-	340.47	340.47	18.9%	1,459.53	1,800	-	1,566.42	87.1%	(1,227.95)
AGRICULTURE	2,500	356.20	254.14	-	367.07	-	977.41	39.1%	1,522.59	2,500	-	1,084.21	43.4%	(106.80)
HOUSEHOLD SUPPLIES	4,000	755.11	324.37	168.54	193.59	105.77	1,547.38	38.7%	2,452.62	4,500	28.38	753.25	16.7%	794.13
STRUCTURES & GROUNDS	100	-	-	-	-	-	-	0.0%	100.00	-	-	-	0.0%	-
VANDALISM	500	-	-	-	-	-	-	0.0%	500.00	-	-	-	0.0%	-
EQUIPMENT RENTS	6,847	290.33	2,450.74	290.33	-	580.66	3,612.06	52.8%	3,234.94	6,600	286.21	3,543.78	53.7%	68.28
CONTRACT SERVICES	1,500	97.05	101.39	103.57	105.91	105.98	513.90	34.3%	986.10	1,500	-	442.85	29.5%	71.05
WATER	3,000	1,123.36	-	-	-	-	1,123.36	37.4%	1,876.64	3,300	-	1,462.36	44.9%	(359.00)
ELECTRIC	20,247	2,622.05	3,130.64	562.44	666.57	1,132.88	8,114.58	40.1%	12,132.42	20,200	314.59	8,874.87	43.9%	(760.29)
TOTAL OPERATING EXPENDITURES	83,936	7,929.41	8,438.00	5,869.80	5,973.93	6,440.24	34,651.38	41.3%	49,284.62	81,427	5,416.82	34,386.02	42.2%	265.36
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(7,929.41)	(8,438.00)	(5,869.80)	(5,973.71)	(6,440.24)	(34,651.16)			(57,963)	(5,416.82)	(34,385.73)		(265.43)

CHICO AREA RECREATION AND PARK DISTRICT
 PETERSON PARK FUND - FUND 2497
 BALANCE SHEET
 NOVEMBER 2020

	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	140.99	263.85	(122.86)	0.0%
SUBTOTAL	140.99	263.85	(122.86)	0.0%
FMV ADJUSTMENT (PETERSON PARK)	-	-	-	0.0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0.0%
INTEREST RECEIVABLE (PETERSON PARK)	-	-	-	0.0%
RECEIVABLES	-	-	-	0.0%
DUE FROM OTHER FUNDS				
DUE TO PETERSON PARK FUND FROM OTHER FUNDS	-	-	-	0.0%
TOTAL CURRENT ASSETS	140.99	263.85	(122.86)	-46.6%
PREPAID EXPENSES	-	-	-	0.0%
TOTAL ASSETS	140.99	263.85	(122.86)	-46.6%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0.0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM PETERSON PARK FUND	34,733.35	16,391.50	18,341.85	111.9%
TOTAL CURRENT LIABILITIES	34,733.35	16,391.50	18,341.85	111.9%
TOTAL LIABILITIES	34,733.35	16,391.50	18,341.85	111.9%
FUND BALANCE				
FUND BALANCE - PETERSON PARK	140.59	1,012.75	(872.16)	-86.1%
NET INCOME (LOSS)				
PETERSON PARK NET INCOME (LOSS)	(34,732.95)	(29,141.80)	(5,591.15)	19.2%
TOTAL FUND BALANCE	(34,592.36)	(28,129.05)	(6,463.31)	23.0%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
 EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
 PETERSON PARK FUND - FUND 2497
 NOVEMBER 2020
 REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME														
ASSESSMENTS	42,490	-	-	-	-	-	-	0.0%	42,490.00	42,490	-	-	0.0%	-
INTEREST	-	-	-	-	0.40	-	0.40	0.0%	-	400	-	0.48	0.1%	(0.08)
OPERATING TRANSFER IN	24,263	-	-	-	-	-	-	0.0%	24,263.00	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
TOTAL INCOME	66,753	-	-	-	0.40	-	0.40	0.0%	66,753.00	42,890	-	0.48	0.0%	(0.08)
OPERATING EXPENDITURES														
SALARIES AND BENEFITS	40,921	3,410.06	3,410.06	3,410.06	3,410.06	3,410.06	17,050.30	41.7%	23,870.70	39,340	3,278.30	16,391.50	41.7%	658.80
SERVICES AND SUPPLIES														
AGRICULTURE	1,850	-	-	-	-	464.92	464.92	25.1%	1,385.08	1,850	-	739.82	40.0%	(274.90)
HOUSEHOLD SUPPLIES	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	1,143.36	-	-	227.19	-	1,370.55	54.8%	1,129.45	2,500	69.27	69.27	2.8%	1,301.28
VANDALISM	-	-	-	-	-	-	-	0.0%	-	100	-	-	0.0%	-
EQUIPMENT RENTS	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
SMALL TOOLS	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
CONTRACT SERVICES	4,182	-	2,450.75	-	-	-	2,450.75	58.6%	1,731.25	4,000	-	2,398.94	60.0%	51.81
WATER	17,000	3,012.56	5,342.08	-	2,300.62	2,672.55	13,327.81	78.4%	3,672.19	17,000	-	9,473.70	55.7%	3,654.11
ELECTRIC	300	12.88	14.55	14.75	13.82	13.02	69.02	23.0%	230.98	300	25.88	69.05	23.0%	(0.03)
SUBTOTAL	25,832	4,168.80	7,807.38	14.75	2,541.63	3,150.49	17,683.05	68.5%	8,148.95	25,750	95.15	12,750.78	49.5%	4,932.27
OPERATING EXPENDITURES	66,753	7,578.86	11,217.44	3,424.81	5,951.69	6,560.55	34,733.35	52.0%	32,019.65	65,090	3,373.45	29,142.28	44.8%	5,591.07
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(7,578.86)	(11,217.44)	(3,424.81)	(5,951.29)	(6,560.55)	(34,732.95)			(22,200)	(3,373.45)	(29,141.80)		(5,591.15)

CHICO AREA RECREATION AND PARK DISTRICT
 BARONI PARK FUND - FUND 2498
 BALANCE SHEET
 NOVEMBER 2020

	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	76,223.75	69,071.14	7,152.61	10%
SUBTOTAL	76,223.75	69,071.14	7,152.61	10%
FMV ADJUSTMENT (BARONI PARK)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0%
INTEREST RECEIVABLE (BARONI PARK)	-	-	-	0%
RECEIVABLES	-	-	-	0%
DUE FROM OTHER FUNDS				
DUE TO BARONI PARK FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	76,223.75	69,071.14	7,152.61	10%
PREPAID EXPENSES	-	-	-	0%
TOTAL ASSETS	76,223.75	69,071.14	7,152.61	10%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
ACCRUED EXPENSES				
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM BARONI PARK FUND	37,100.11	25,511.15	11,588.96	45%
TOTAL CURRENT LIABILITIES	37,100.11	25,511.15	11,588.96	45%
TOTAL LIABILITIES	37,100.11	25,511.15	11,588.96	45%
FUND BALANCE				
FUND BALANCE - BARONI PARK	77,530.64	63,352.73	14,177.91	22%
NET INCOME (LOSS)				
BARONI PARK NET INCOME (LOSS)	(38,407.00)	(34,641.01)	(3,765.99)	11%
TOTAL FUND BALANCE	39,123.64	28,711.72	10,411.92	36%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
BARONII PARK FUND - FUND 2498
NOVEMBER 2020
REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME														
ASSESSMENTS	85,689	-	-	-	-	-	-	0.0%	85,689.00	83,227	-	-	0.0%	-
INTEREST	300	-	-	-	253.71	-	253.71	84.6%	46.29	1,000	-	291.28	29.1%	(37.57)
OPERATING TRANSFER IN	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(1,560.60)	-	-	-	-	(1,560.60)	0.0%	1,560.60	-	-	(283.06)	0.0%	(1,277.54)
TOTAL INCOME	85,989	(1,560.60)	-	-	253.71	-	(1,306.89)	-1.5%	87,295.89	84,227	-	8,227	0.0%	(1,315.11)
OPERATING EXPENDITURES														
SALARIES AND BENEFITS	63,689	5,307.36	5,307.36	5,307.36	5,307.36	5,307.36	26,536.80	41.7%	37,152.20	61,227	5,102.23	25,511.15	41.7%	1,025.65
SERVICES AND SUPPLIES														
AGRICULTURE	1,100	-	-	-	-	-	195.07	17.7%	904.93	1,100	-	355.21	32.3%	(160.14)
HOUSEHOLD SUPPLIES	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
STRUCTURES & GROUNDS	1,500	1,116.04	263.83	236.70	221.67	91.97	1,930.21	128.7%	-	1,500	145.50	819.37	54.6%	1,110.84
VANDALISM	100	-	-	-	-	-	-	0.0%	100.00	100	-	-	0.0%	-
EQUIPMENT RENTS	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
CONTRACT SERVICES	4,100	-	2,450.75	-	-	-	2,450.75	59.8%	1,649.25	4,100	-	2,398.95	58.5%	51.80
WATER	10,000	1,943.29	1,573.18	983.16	1,076.29	411.36	5,987.28	59.9%	4,012.72	10,000	-	5,564.55	55.6%	422.73
ELECTRIC	200	-	-	-	-	-	-	0.0%	200.00	200	-	-	0.0%	-
SUBTOTAL	17,000	3,059.33	4,287.76	1,219.86	1,297.96	698.40	10,563.31	62.1%	6,866.90	17,000	145.50	9,138.08	53.8%	1,425.23
TOTAL OPERATING EXPENDITURES	80,689	8,366.69	9,595.12	6,527.22	6,605.32	6,005.76	37,100.11	46.0%	44,019.10	78,227	5,247.73	34,649.23	44.3%	2,450.88
TOTAL INCOME OVER (UNDER) EXPENDITURES	5,300	(9,927.29)	(9,595.12)	(6,527.22)	(6,351.61)	(6,005.76)	(38,407.00)			6,000	(5,247.73)	(34,641.01)		(3,765.99)

CHICO AREA RECREATION AND PARK DISTRICT
 ROTARY FUND - FUND 2486
 BALANCE SHEET
 NOVEMBER 2020

	NOVEMBER 2020	NOVEMBER 2019	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,534.52	-	0%
SUBTOTAL	16,534.52	16,534.52	-	0%
FMV ADJUSTMENT (ROTARY FUND)	-	-	-	0%
RECEIVABLES				
ACCOUNTS RECEIVABLE	-	-	-	0%
RECEIVABLES	-	-	-	0%
DUE FROM OTHER FUNDS				
DUE TO ROTARY FUND FROM OTHER FUNDS	-	-	-	0%
TOTAL CURRENT ASSETS	16,534.52	16,534.52	-	0%
PREPAID EXPENSES	-	-	-	0%
TOTAL ASSETS	16,534.52	16,534.52	-	0%
LIABILITIES				
ACCOUNTS PAYABLE	-	-	-	0%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM ROTARY FUND	-	-	-	0%
TOTAL CURRENT LIABILITIES	-	-	-	0%
TOTAL LIABILITIES	-	-	-	0%
FUND BALANCE				
FUND BALANCE - ROTARY FUND	16,534.52	16,534.52	-	0%
NET INCOME (LOSS)				
ROTARY FUND NET INCOME (LOSS)	-	-	-	0%
TOTAL FUND BALANCE	16,534.52	16,534.52	-	0%

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES
ROTARY FUND - FUND 2486
NOVEMBER 2020
REPRESENTS 42% OF THE YEAR

	2020-2021 BUDGET	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	2020-2021 YTD	2020-2021 % BUDGET	Remaining Budget	2019-2020 BUDGET	NOVEMBER 2019	2019-2020 YTD	2019-2020 % BUDGET	DIFF. BY YEAR
INCOME														
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	0.0%	-	-	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(342.10)	-	-	-	-	(342.10)	0.0%	342.10	-	-	-	0.0%	(342.10)
TOTAL INCOME	-	(342.10)	-	-	-	-	(342.10)	0.0%	342.10	-	-	-	0.0%	(342.10)
SERVICES & SUPPLIES														
TOTAL INCOME OVER (UNDER) EXPENDITURES	-	(342.10)	-	-	-	-	(342.10)			-	-	-		(342.10)

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

Accounts Payable Check Register

November 2020

Salary & Benefits	-
Service & Supply	38,177.66
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	825.74
TOTAL	39,003.40

Check #s 74328-74359

Approved by the Board of Directors

December 17, 2020

Tom Lando
Board Chair

Jason Bougie
Parks and Recreation Director

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
December 8, 2020


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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/08/2020	074328	APPLIED TESTING CONSULTANTS	\$ 170.00	560000
12/08/2020	074329	AT&T	\$ 798.94	520000
12/08/2020	074330	BATTERY SYSTEMS	\$ 257.61	520000
12/08/2020	074331	BAY AREA DRIVING SCHOOL, INC.	\$ 348.60	520000
12/08/2020	074332	CALIFORNIA WATER SERVICE	\$ 12,193.09	520000
12/08/2020	074333	CHICO AREA RECREATION & PARK DISTRICT	\$ 3,482.35	520000
12/08/2020	074334	CHICO AREA RECREATION & PARK DISTRICT	\$ 7,030.39	520000/560000
12/08/2020	074335	CHICO FALSE ALARM	\$ 300.00	520000
12/08/2020	074336	CHICO PRINCESS PARTIES, LLC	\$ 624.00	520000
12/08/2020	074337	CHICO ROTARY FOUNDATION	\$ 120.00	520000
12/08/2020	074338	CHICO U LOCK IT	\$ 259.00	520000
12/08/2020	074339	COLLIER HARDWARE	\$ 88.73	520000
12/08/2020	074340	EWING IRRIGATION PRODUCTS, INC.	\$ 179.28	520000
12/08/2020	074341	FASTENAL COMPANY	\$ 107.67	520000
12/08/2020	074342	GATES RESALE	\$ 50.24	520000
12/08/2020	074343	HILLYARD/SACRAMENTO	\$ 557.83	520000
12/08/2020	074344	HOLIDAY POOLS & SPAS	\$ 583.76	520000
12/08/2020	074345	HUNTERS SERVICES, INC.	\$ 431.00	520000
12/08/2020	074346	INDUSTRIAL POWER PRODUCTS	\$ 308.75	520000
12/08/2020	074347	J.C. NELSON SUPPLY CO	\$ 1,514.45	520000
12/08/2020	074348	MELTON DESIGN GROUP, INC.	\$ 1,759.22	520000
12/08/2020	074349	MISSION LINEN & UNIFORM	\$ 1,904.92	520000
12/08/2020	074350	NELCO	\$ 515.14	520000
12/08/2020	074351	NORTHGATE PETROLEUM COMPANY	\$ 240.37	520000
12/08/2020	074352	O'REILLY AUTOMOTIVE STORES, INC.	\$ 50.88	520000
12/08/2020	074353	OFFICE DEPOT	\$ 80.65	520000
12/08/2020	074354	PAYLESS BUILDING SUPPLY	\$ 68.77	520000
12/08/2020	074355	PLATT ELECTRIC SUPPLY, INC.	\$ 249.39	520000
12/08/2020	074356	RENTAL GUYS CHICO	\$ 894.08	520000
12/08/2020	074357	STREAMLINE	\$ 300.00	520000
12/08/2020	074358	THATCHER COMPANY	\$ 1,624.29	520000
12/08/2020	074359	WORK TRAINING CENTER	\$ 1,910.00	520000

Total of Register \$ 39,003.40

Ann Willmann
 General Manager

OR


 Jason Bougie
 Parks & Recreation Director

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 38,177.66	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 825.74	Acct 560000
Total	\$ 39,003.40	

Prepared by JB

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

Manual Accounts Payable Check Register

November 2020

Salary & Benefits	102,565.83
Salary & Benefits-ACH Payroll Tax Transfer	64,532.73
Salary & Benefits-ACH CalPERS	48,370.41
Service & Supply	76,607.17
Fixed Assets	379,767.22
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
TOTAL	671,843.36

Check #'s 074260-074262
 074289-074321

Approved by the Board of Directors

December 17, 2020

Tom Lando
Board Chair

Jason Bougie
Parks and Recreation Director

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 4, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/04/2020	074260	BANNER BANK	\$ 2,321.19	510000
11/04/2020	074261	EMPLOYMENT DEVELOPMENT DEPT	\$ 72,218.76	510000

Total of Register

\$ 74,539.95

 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 74,539.95	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	\$ 74,539.95	

 Jason Bougie
 Parks & Recreation Director

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 November 6, 2020

CHECK REGISTER FUND 2490 FY 20/21

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/06/2020	074262	SCHREDER & BRANDT INC	\$ 374,149.90	560000

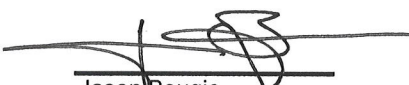
Total of Register

\$ 374,149.90

 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ -	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 374,149.90	Acct 560000
Total	<u>\$ 374,149.90</u>	



 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 13, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/13/2020	074289	CHICO U LOCK IT	\$ 548.00	520000
11/13/2020	074290	COMCAST	\$ 917.12	520000
11/13/2020	074291	COMMERCIAL TIRE WAREHOUSE	\$ 193.30	520000
11/13/2020	074292	JOHNSON CONTROLS, INC.	\$ 4,738.89	520000
11/13/2020	074293	KRONOS SAASHR, INC	\$ 3,160.06	520000
11/13/2020	074294	MEEKS BUILDING CENTER	\$ 195.57	520000
11/13/2020	074295	MISSION LINEN & UNIFORM	\$ 2,242.49	520000

Total of Register \$ 11,995.43

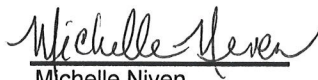
 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 11,995.43	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 11,995.43	

 Jason Bougie
 Parks & Recreation Director

OR



 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 November 16, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/16/2020	074296	HUMANA INSURANCE CO	\$ 3,240.88	510000
11/16/2020	074297	MEDICAL EYE SERVICES	\$ 420.81	510000
11/16/2020	074298	EWING IRRIGATION PRODUCTS, INC.	\$ 9,091.05	520000

Total of Register

\$ 12,752.74

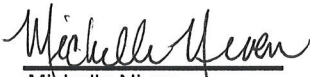
Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 3,661.69	Acct 510000
Service & Supply	\$ 9,091.05	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 12,752.74	

Jason Bougie
 Parks & Recreation Director

OR


Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 19, 2020

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

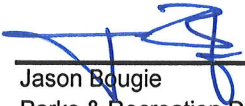
<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/19/2020	074299	BANNER BANK	\$ 2,321.19	510000

Total of Register

\$ 2,321.19

 Ann Willmann
 General Manager

OR



 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Salary & Benefits	\$ 2,321.19	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	\$ 2,321.19	

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 20, 2020

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

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/20/2020	074300	ANTHEM BLUE CROSS	\$ 21,600.90	510000
11/20/2020	074301	ALL STAR RENTS	\$ 621.05	520000
11/20/2020	074302	AT&T	\$ 870.44	520000
11/20/2020	074303	C&M AUTOMOTIVE	\$ 1,872.28	520000
11/20/2020	074304	CITY OF CHICO	\$ 1,921.54	520000
11/20/2020	074305	COMCAST	\$ 554.52	520000
11/20/2020	074306	DEPT. OF JUSTICE	\$ 32.00	520000
11/20/2020	074307	DRAGON GRAPHICS	\$ 1,034.64	520000
11/20/2020	074308	EWING IRRIGATION PRODUCTS, INC.	\$ 5,509.89	520000
11/20/2020	074309	FRANCESCA SHAFFER	\$ 5.32	520000
11/20/2020	074310	HOLIDAY POOLS & SPAS	\$ 964.85	520000
11/20/2020	074311	RECOLOGY BUTTE COLUSA COUNTIES	\$ 10,592.20	520000
11/20/2020	074312	SAVE MART SUPERMARKET	\$ 129.43	520000
11/20/2020	074313	SHERWIN-WILLIAMS CO.	\$ 213.08	520000
11/20/2020	074314	TRITES BACKFLOW SERVICES INC	\$ 40.00	520000
11/20/2020	074315	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,443.17	520000
11/20/2020	074316	APPLIED TESTING CONSULTANTS	\$ 960.00	560000
11/20/2020	074317	MELTON DESIGN GROUP, INC.	\$ 4,657.32	560000

Total of Register \$ 53,022.63

 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 21,600.90	Acct 510000
Service & Supply	\$ 25,804.41	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 5,617.32	Acct 560000
Total	\$ 53,022.63	



 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 30, 2020

CHECK REGISTER FUND 2490 FY 20/21

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/30/2020	074318	AFLAC	\$ 442.10	510000
11/30/2020	074319	BURKE, WILLIAMS & SORENSEN, LLP	\$ 4,182.50	520000
11/30/2020	074320	PACIFIC GAS AND ELECTRIC	\$ 23,431.05	520000
11/30/2020	074321	VERIZON WIRELESS	\$ 2,102.73	520000

Total of Register

\$ 30,158.38

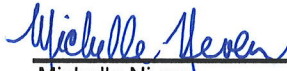
Ann Willmann
General Manager

OR

Salary & Benefits	\$ 442.10	Acct 510000
Service & Supply	\$ 29,716.28	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 30,158.38	

Jason Bougie
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

November 2020

PPE	Pay Date	Checks	Amount
10/30/2020 ACH	11/6/2020	DIRECT DEPOSIT	95,724.48
10/30/2020	11/6/2020	119823-119831	4,488.05
10/30/2020 ACH	11/19/2020	DIRECT DEPOSIT	296.89
10/30/2020	11/19/2020	119832-119833	205.54
11/13/2020 ACH	11/20/2020	DIRECT DEPOSIT	87,162.46
11/13/2020	11/20/2020	119834-119844	3,401.69
Total			191,279.11

Approved by the Board of Directors

December 17, 2020

Tom Lando
Board Chair

Jason Bougie
Parks and Recreation Director

Agenda Item 11

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

Refund Check Register

November 2020

Service & Supply-Refund Checks

1,591.46

TOTAL

Check #'s

029044-029047	980.00
029049-029050	490.00
029051	121.46

Active Network Credit Card Refunds 3,005.27

Approved by the Board of Directors

December 17, 2020

Tom Lando
Board Chair

Jason Bougie
Parks and Recreation Director

Agenda Item 11

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

Revenue

October 2020

Net Revenue

Rents	9,905.95
Reimbursements	89,693.83
Misc.	1,900.00
Fees	83,611.61
 Sub Total	 185,111.39
 Other Income	 -
Donations	2,538.82
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	-
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2480 Trust Obligations	 2,375.00
 Fund 2486 Chico Rotary/CARD	 -
 TOTAL	 190,025.21

Approved by the Board of Directors

December 17, 2020

Tom Lando
Board Chair

Ann Willmann
General Manager

Jason Bougie
Parks & Reecreation Director

Agenda Item 11

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

Previously submitted check #029052 dated December 7, 2020 in the amount of \$190,025.21

October 2020

FUND 2490

4530106	RDA Pass Through	-	-
4600001	Rent	9,905.95	
	Fees	83,611.61	93,517.56
4700001	Misc.	1,900.00	
	Rebates/Reimbursements	89,693.83	
	City of Chico Reimbursements	-	
	Baroni Park	-	
	Pro Rata Share	-	
	Other Income	-	
	Donations	2,538.82	
	Grant Revenue	-	94,132.65
	FUND 2490 total		187,650.21

FUND 2480

280	Trust Obligations	2,375.00	
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FUND 2483

4616250	Prop 12 Grant Fund	-	
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FUND 2486

4700001	Chico Rotary/CARD	-	
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Checks Total



190,025.21



Jason Bougie
Parks & Recreation Director

VENDOR: 124000 BUTTE COUNTY TREASURER		12/07/2020		CHECK NO. 29052		
VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
104549	REV 10/20	12/07/2020	190,025.21			190,025.21

Check Total 190,025.21

CHECK NO. 29052	CHECK DATE 12/07/2020	VENDOR NO. 124000		CHECK NO. 029052
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 \$ 190,025.21
One hundred ninety thousand and twenty-five and 21/100 USD			REFUND CHECK	
BY ORDER OF	BUTTE COUNTY TREASURER 25 COUNTY CENTER DR STE 120 OROVILLE CA 95965	VOID 6 MONTHS FROM DATE OF ISSUE		
			 AUTHORIZED SIGNATURE MP	
THE SECURITY FEATURES ON THIS DOCUMENT INCLUDE A MICRO-PRINT SIGNATURE LINE AND BLEED THROUGH MICR NUMBERING.				

⑈029052⑈ ⑆121144272⑆ 0100043835⑈

VENDOR: 124000 BUTTE COUNTY TREASURER		12/07/2020		CHECK NO. 29052		
VOUCHER NO.	INVOICE NO.	INVOICE DATE	INVOICE AMOUNT	AMOUNT PAID	DISCOUNT TAKEN	NET CHECK AMOUNT
104549	REV 10/20	12/07/2020	190,025.21			190,025.21

Check Total 190,025.21

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:	12/7/2020
BAG #:	

DESCRIPTION	RCVBLE NUMBER:	FUND/CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
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CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 93,517.56
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CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 94,132.65
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CARD-Park Fees Trust Obligations		24800000	462000		\$ 2,375.00
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CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -
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CARD-Parks & Recreation Director

Check #:	029052
Check Date:	12/07/20
Amount:	\$ 190,025.21

TOTAL	\$ 190,025.21
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Special Notes:	
APPROVED BY AUDITOR-CONTROLLER:	RECEIVED BY TREASURER:



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 20-35
Agenda Item 8.1**

STAFF REPORT

DATE: December 17, 2020
TO: Board of Directors
FROM: Heather Childs, Finance Manager
SUBJECT: APPROVAL OF AUDIT REPORT FOR FISCAL YEAR 2019-2020

Discussion:

The audit report will be presented by Sheldon Chavan, CPA, Managing Partner of Chavan & Associates, LLP. Mr. Chavan will highlight the audit findings and answer any questions.

Recommendation:

It is recommended that the Board of Directors accept the audit report for fiscal year 2019-2020 as prepared by Chavan & Associates, LLP.

By: _____
Heather Childs
Finance Manager

Draft

**CHICO AREA RECREATION
AND PARK DISTRICT**
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2020

* * *



Chavan & Associates, LLP
Certified Public Accountants
1475 Saratoga Ave, Suite 180
San Jose, CA 95129

Chico Area Recreation and Park District
Table of Contents
For the Year Ended June 30, 2020

Draft

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Chico Area Recreation and Park District (the "District"), as of and for the years ended June 30, 2020, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of business-type activities of the Chico Area Recreation and Park District, as of June 30, 2020, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplemental Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an



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

C & A LLP

December 9, 2020
San Jose, California

Draft

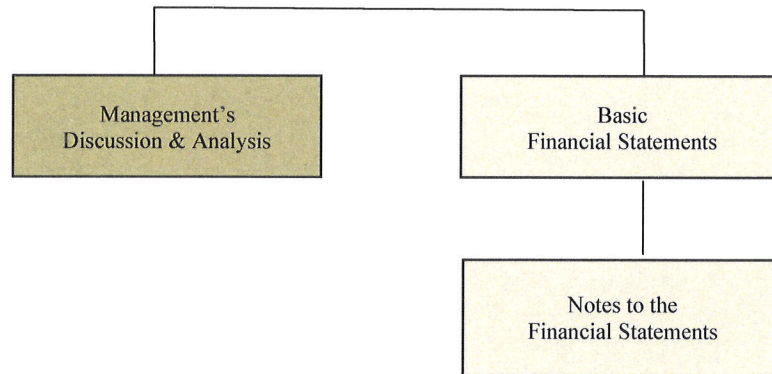
MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The Management’s Discussion and Analysis (MD&A) is a required section of the District’s annual financial report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District’s financial performance during the fiscal year that ended on June 30, 2020. This report will (1) focus on significant financial issues, (2) provide an overview of the District’s financial activity, (3) identify changes in the District’s financial position, (4) identify any individual issues or concerns, and (5) provide descriptions of significant asset and liability activity.

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

Required Components of the Annual Financial Report



FISCAL YEAR 2020 FINANCIAL HIGHLIGHTS

- Total net position decreased by \$334,065 from the last fiscal year.
- The District's assets exceeded its liabilities by \$30,036,360, excluding deferred inflows and outflows of resources. Assets and deferred outflows of resources totaled \$34,871,699 and liabilities and deferred inflows of resources were \$4,161,037.
- Net position consisted of \$25,271,132 classified as net investment in capital assets; \$352,836 as restricted; and \$5,086,694 as unrestricted net position.
- Total District-wide revenues were \$9,184,979 which consisted of operating revenues totaling \$3,558,704 and nonoperating revenues totaling \$5,626,275.
- Total District operating expenses were \$9,251,753.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

THE BASIC FINANCIAL STATEMENTS

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTARY INFORMATION

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

FINANCIAL ANALYSIS OF THE DISTRICT

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

NET POSITION

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

	2020	2019	Dollar Change	Percent Change
Assets				
Current and other assets	8,402,659	7,809,912	\$ 592,747	7.6%
Capital assets - net	25,271,132	25,836,813	(565,681)	-2.2%
Total Assets	<u>\$ 33,673,791</u>	<u>\$ 33,646,725</u>	<u>\$ 27,066</u>	<u>0.1%</u>
Deferred Outflows of Resources	<u>1,197,908</u>	<u>951,958</u>	<u>\$ 245,950</u>	<u>25.8%</u>
Liabilities				
Current and other liabilities	1,075,692	1,164,340	\$ (88,648)	-7.6%
Noncurrent liabilities	2,561,739	2,233,962	327,777	14.7%
Total Liabilities	<u>\$ 3,637,431</u>	<u>\$ 3,398,302</u>	<u>\$ 239,129</u>	<u>7.0%</u>
Deferred Inflows of Resources	<u>523,606</u>	<u>155,654</u>	<u>\$ 367,952</u>	<u>236.4%</u>
Net Position				
Net investment in capital assets	\$ 25,271,132	\$ 25,836,813	\$ (565,681)	-2.2%
Restricted	352,836	280,847	71,989	25.6%
Unrestricted	5,086,694	4,927,067	159,627	3.2%
Total Net Position	<u>\$ 30,710,662</u>	<u>\$ 31,044,727</u>	<u>\$ (334,065)</u>	<u>-1.1%</u>

As of June 30, 2020, the largest portion of the Authority's total net position was the net investment in capital assets, which decreased by \$565,681, mostly because of depreciation.

Noncurrent liabilities increased by \$327,777 primarily due to an increase in the net pension liability of \$283,189.

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

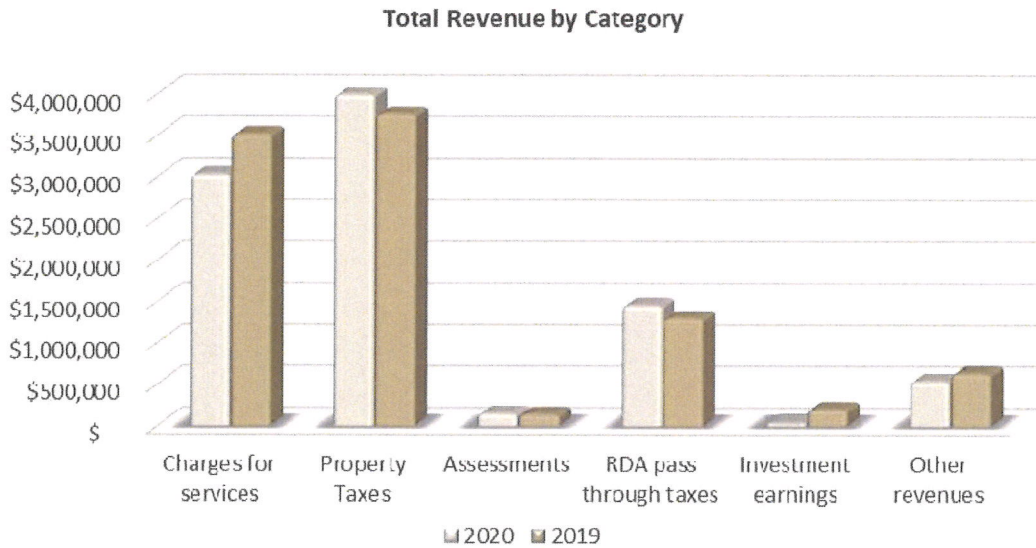
Functions/Programs	2020	2019	Dollar Change	Percent Change
Operating Revenues				
Charges for services	3,018,752	3,505,479	\$ (486,727)	-13.88%
Other revenues	539,952	631,037	(91,085)	-14.43%
Total Operating Revenues	<u>3,558,704</u>	<u>4,136,516</u>	<u>(577,812)</u>	<u>-13.97%</u>
Operating Expenses				
Salaries and benefits	6,155,834	5,713,318	442,516	7.75%
Services and supplies	2,219,881	2,097,958	121,923	5.81%
Contributions to other agencies	17,430	14,273	3,157	22.12%
Depreciation and amortization	858,608	858,203	405	0.05%
Total Operating Expenses	<u>9,251,753</u>	<u>8,683,752</u>	<u>568,001</u>	<u>6.54%</u>
Operating Income (Loss)	<u>(5,693,049)</u>	<u>(4,547,236)</u>	<u>(1,145,813)</u>	<u>-25.20%</u>
Nonoperating Revenues (Expenses)				
Property Taxes	3,983,095	3,745,712	237,383	6.34%
Assessments	148,003	135,400	12,603	9.31%
RDA pass through taxes	1,451,384	1,294,085	157,299	12.16%
Investment earnings	43,793	199,858	(156,065)	-78.09%
Interest Expense	-	(1,000)	1,000	100.00%
Total Nonoperating Revenues (Expenses)	<u>5,626,275</u>	<u>5,374,055</u>	<u>252,220</u>	<u>4.69%</u>
Increase / (Decrease) in Net Position	(66,774)	826,819	(893,593)	-108.08%
Prior Period Adjustments	(267,291)	-	(267,291)	-100.00%
Net Position, Beginning of Year	<u>31,044,727</u>	<u>30,217,908</u>	<u>826,819</u>	<u>2.74%</u>
Net Position, End of Year	<u>\$ 30,710,662</u>	<u>\$ 31,044,727</u>	<u>\$ (334,065)</u>	<u>-1.08%</u>

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

- Total operating revenues decreased by \$577,812 (13.97%). This was mainly the result of a decrease in activity related to COVID 19.
- Total nonoperating revenues increased by \$568,001 (6.54%). This was mainly the result of an increase in property tax revenue.
- Total operating expenses increased by \$568,001 (6.54%). This was mainly related to increases in salaries and benefits of \$442,516.

Revenues

The following chart summarizes the changes in revenues by category during 2019/20:

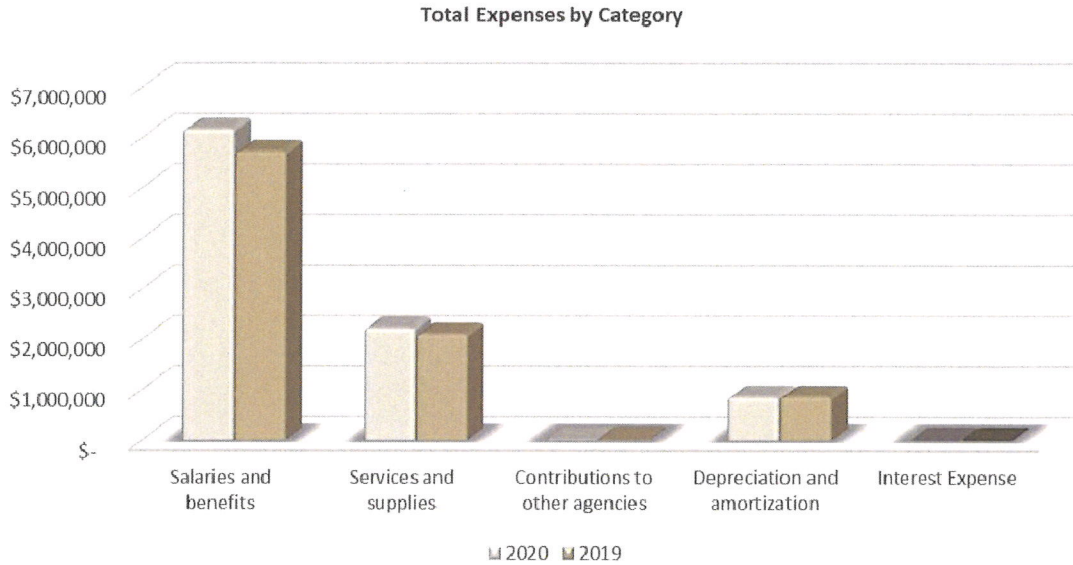


Significant changes in revenues consisted of the following:

- Charges for Services decreased by \$486,727 (13.88%) most of which was related to a decline in activities during the COVID 19 effected period of the year.
- Taxes increased by \$237,383 (6.34%) from increases in property values.
- RDA pass through taxes increased by \$157,299 (12.16%) because the assessment values for redevelopment properties increased.
- Investment earnings decreased by \$156,065 (78.09%) due to market fluctuations and earnings from cash deposited with Butte County.

Expenses

The following chart summarizes the changes in expenses by function during 2019/20:



Significant changes in expenses consisted of the following:

- Salaries and benefits expenses increased by \$442,516 (7.75%) mostly because of employee benefit plan expense increases related to changes in assumptions and differences between expected and actual experience in those plans.
- Services and supplies expenses increased by \$121,923 (5.81%) mostly because of adjustments made to merchant fee expenses to account for merchant fees charged in relation to revenue collections and deposits.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Table 3 - Summary of Changes in Net Positions

	General Fund	Baroni Park	Oak Way Park	Peterson Park	Park Development	Total
Total Revenues	8,969,989	83,585	22,938	42,418	66,049	\$ 9,184,979
Total Expenditures	9,032,529	77,221	79,011	62,992	-	9,251,753
Revenues Over (Under) Expenditures	(62,540)	6,364	(56,073)	(20,574)	66,049	(66,774)
Transfers In	-	-	55,912	20,311	-	76,223
Transfers Out	(76,223)	-	-	-	-	(76,223)
Change in Net Position	(138,763)	6,364	(161)	(263)	66,049	(66,774)
Prior Period Adjustment	(267,291)	-	-	-	-	(267,291)
Beginning Net Position	30,763,880	69,063	161	263	211,360	31,044,727
Ending Net Position	\$ 30,357,826	\$ 75,427	\$ -	\$ -	\$ 277,409	\$ 30,710,662

CAPITAL ASSETS

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

Table 4 - Capital Assets, Net of Depreciation

	2020	2019	Dollar Change	% Change
Land	\$ 11,634,790	\$ 11,634,790	\$ -	0.00%
Construction in progress	45,714	79,564	(33,850)	-42.54%
Leasehold Improvements	302,472	328,985	(26,513)	-8.06%
Structures and improvements	13,158,767	13,635,733	(476,966)	-3.50%
Parks and Recreation equipment	113,050	124,094	(11,044)	-8.90%
Vehicles	16,339	33,646	(17,307)	-51.44%
Total Capital Assets, Net	\$ 25,271,132	\$ 25,836,812	\$ (565,680)	-2.19%

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

LONG-TERM LIABILITIES

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

Table 5 - Long-Term Liabilities

	Governmental Activities			
	2020	2019	Dollar Change	% Change
Net Pension Liability	2,336,424	2,053,235	283,189	13.79%
Compensated Absences	225,315	180,727	44,588	24.67%
Total Long-Term Liabilities	\$ 2,561,739	\$ 2,233,962	\$ 327,777	14.67%

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

ECONOMIC FACTORS AND OUTLOOK

The general economy of Butte County, California has suffered due to impacts of COVID-19. The unemployment rate for Butte County was 12.2%, and 5.4%, respectively, at June 2020 and June 2019. The District has approved a balanced budget for the 2020-2021 year. Throughout the Covid-19 pandemic, management has continued to carefully monitor district finances while responding quickly to the guidelines for the appropriate County tier. The District also continues to focus on providing quality recreation programs and well-maintained parks to the Chico community. The costs of these programs are consistently monitored to provide reasonably priced services to the community.

REQUEST FOR FINANCIAL INFORMATION

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

Draft

BASIC FINANCIAL STATEMENTS

Chico Area Recreation and Park District
Statement of Net Position
June 30, 2020

Draft

ASSETS

Current assets:

Cash and investments	\$ 8,246,305
Accounts receivable	156,354
Total current assets	<u>8,402,659</u>
Capital assets - net	<u>25,271,132</u>
Total assets	<u><u>\$ 33,673,791</u></u>

DEFERRED OUTFLOWS OF RESOURCES

Pension adjustments	<u><u>\$ 1,197,908</u></u>
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LIABILITIES

Current liabilities:

Accounts payable	\$ 68,304
Accrued payroll and liabilities	429,104
Program advances	578,284
Total current liabilities	<u>1,075,692</u>

Noncurrent liabilities:

Compensated absences	225,315
Net pension liability	2,336,424
Total noncurrent liabilities	<u>2,561,739</u>
Total liabilities	<u><u>\$ 3,637,431</u></u>

DEFERRED INFLOWS OF RESOURCES

Pension adjustments	<u><u>\$ 523,606</u></u>
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NET POSITION

Net investment in capital assets	\$ 25,271,132
Restricted	352,836
Unrestricted	5,086,694
Total net position	<u><u>\$ 30,710,662</u></u>

See accompanying notes to basic financial statements.

Chico Area Recreation and Park District
Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2020

Draft

Operating revenues:	
Program service fees	\$ 3,018,752
Developer fees	64,125
Other revenue	475,827
Total operating revenues	<u>3,558,704</u>
Operating expenses:	
Salaries and benefits	6,155,834
Services and supplies	2,219,881
Contributions to other agencies	17,430
Depreciation and amortization	858,608
Total operating expenses	<u>9,251,753</u>
Operating income (loss)	<u>(5,693,049)</u>
Nonoperating revenues (expenses):	
Interest income	43,793
Assessment fees	148,003
Property taxes	3,983,095
RDA pass through taxes	1,451,384
Net non-operating revenues (expenses)	<u>5,626,275</u>
Change in net position	<u>(66,774)</u>
Net position - beginning	31,044,727
Prior period adjustment - see note 10	(267,291)
Net position - beginning, adjusted	<u>30,777,436</u>
Net position - ending	<u>\$ 30,710,662</u>

See accompanying notes to basic financial statements.

Chico Area Recreation and Park District
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2020

Draft

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 3,050,669
Other Receipts	475,827
Payments to suppliers	(2,382,667)
Payments to employees	(5,485,122)
Other Payments	(17,430)
Net cash provided by (used for) operating activities	<u>(4,358,723)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(292,928)
Net cash provided by (used for) capital and related financing activities	<u>(292,928)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Receipts from assessments	148,003
Receipts from taxes	3,983,095
Receipts from RDA pass through taxes	1,451,384
Net cash provided by (used for) noncapital and related financing activities	<u>5,582,482</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	70,286
Net cash provided by (used for) investing activities	<u>70,286</u>
Net increase (decrease) in cash and cash equivalents	1,001,117
Cash and cash equivalents at beginning of fiscal year	7,245,188
Cash and cash equivalents at end of fiscal year	<u>\$ 8,246,305</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	
Operating income (loss)	\$ (5,693,049)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation and amortization	858,608
Prior period adjustment - see note 10	(267,291)
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	191,365
(Increase) decrease in prepaid expenses	190,513
(Increase) decrease in deferred outflows of resources	(245,950)
Increase (decrease) in accounts payable	(86,008)
Increase (decrease) in accrued payroll and liabilities	220,933
Increase (decrease) in program advances	(223,573)
Increase(decrease) in compensated absences	44,588
Increase(decrease) in deferred inflows of resources	367,952
Increase(decrease) in net pension liability	283,189
Net cash provided by (used for) operations	<u>\$ (4,358,723)</u>

See accompanying notes to basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Reporting Entity

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

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

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

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

Basis of Presentation

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

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

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

Measurement Focus and Basis of Accounting

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

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

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

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

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

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

Deferred Outflows/Deferred Inflows

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

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

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

Statement of Net Position

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

Net Investment in Capital Assets

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

Restricted Net Position

Restricted net position describes the portion of net position which is restricted as to use by the terms and conditions of agreement with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. It is the District's policy to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The District has reported restricted net position of \$75,427 for *Baron Park, Oak Way Park, and Peterson Park funds*. These funds are restricted for the park maintenance assessment districts administered by the District. The District has also report restricted net position of \$277,409 for *Park Development Funds*. These funds are collected from park impact fees and used for new park acquisitions and improvements.

Unrestricted Net Position

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

Statement of Revenues, Expenses, and Changes in Net Position

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

Budgetary Control

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

Cash and investments

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

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

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

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

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

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

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

Cash Equivalents

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

Receivables and payables

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

Capital assets

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

Program Advances

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

Long-Term Liabilities

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

Compensated Absences

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

Pensions

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

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

GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 (GASB Statement No. 68) requires that the reported results pertain to liability and asset information within certain defined timeframes. Liabilities are based on the results of actuarial calculations performed as of June 30, 2018. For this report, the following timeframes are used for the District's pension plans:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

Use of Estimates

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

Property Taxes

Property Taxes are levied by Butte County on the District's behalf and are intended to support operations and service debt. Secured property taxes attach as an enforceable lien on property as of March 1st. the amount of property tax received is dependent upon the assessed real property valuations as determined by the Butte County Assessor. Property taxes on the secured roll are due in two equal installments on November 1st and February 1st each year and are delinquent if not paid by December 10th and April 10th, of each year, respectively. The District received approximately 43.5% of its operating revenue in fiscal year 2020 from property taxes. Property tax is recognized when it is available and measurable. The District considers property tax as available if it is received within 60 days after fiscal year end.

Upcoming Accounting and Reporting Changes

GASB Statement No. 84, Fiduciary Activities

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2018 but have been delayed to periods beginning after December 15, 2019, pursuant to GASB Statement No. 95. Earlier application is encouraged.

Earlier application is encouraged. The District does not believe this statement will have a significant impact on the District's financial statements.

GASB issued Statement No. 87, Leases

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2018 but have been delayed to periods beginning after December 15, 2019, pursuant to GASB Statement No. 95. Earlier application is encouraged. The District is in the process of determining the impact this Statement will have on the financial statements.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period

This Statement addresses interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2019 but have been delayed to periods beginning after December 15, 2020, pursuant to GASB Statement No. 95. Earlier application is encouraged. Earlier application is encouraged. The District does not believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 90, Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61

The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement also requires that a component unit in which a government has 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2018, but have been delayed to periods beginning after December 15, 2019, pursuant to GASB Statement No. 95. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective

basis. The District does not believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 91, Conduit Debt Obligations

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

GASB Statement No. 92, Omnibus 2020

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The requirements of this Statement apply to the financial statements of all state and local governments. The requirements of this Statement were initially to be effective for financial statements for periods beginning after June 15, 2020 but have been delayed to periods beginning after June 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged. The District is in the process of determining the impact this Statement will have on the financial statements

GASB Statement No. 93, Replacement of Interbank Offered Rates

This Statement establishes accounting and financial reporting requirements related to the replacement of IBORs in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this Statement apply to the financial statements of all state and local governments. The requirements of this Statement apply to the financial statements of all state and local governments. The requirements of this Statement were initially to be effective for financial statements for periods beginning after June 15, 2020 but have been delayed to periods beginning after June 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged. The District is in the process of determining the impact this Statement will have on the financial statements

GASB Statement No. 94, Public-Private Partnerships and Public -Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged. The District is in the process of determining the impact this Statement will have on the financial statement

NOTE 2 - CASH AND INVESTMENTS

Summary of Cash and Investments

As of June 30, 2020, the District had the following cash and investments:

Cash and Investments	2020
County Treasury	\$ 7,034,382
Cash in banks	1,211,123
Cash on hand	800
Total Cash and Investments	\$ 8,246,305

Cash Deposits

As of June 30, 2020 the carrying amount of the District’s cash in banks was \$1,211,123 and the bank balance of the District’s accounts with banks was \$1,184,592, which was \$934,592 in excess of Federal Depository Insurance Corporation (FDIC) coverage. FDIC covers up to \$250,000 per bank for each entity. Investments are made by diversified investment managers/brokers whose performance is monitored by management and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the District believes that its investment strategies are prudent for the long-term welfare of the organization.

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

Fair Value Measurements

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

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

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

Collateral and Categorization Requirements

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

Investment Policy

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

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

Risk Disclosures

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

Interest Rate Risk

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

Credit Risk

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

Custodial Credit Risk

Custodial credit risk for deposit is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits nor will it be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit).

Concentration of Credit Risk

The District's cash and investment funds are pooled with the County of Butte. The investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. The District is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer, held by the District in securities of issuers other than U. S. Treasury securities, mutual funds, and external investment pools. At June 30, 2020, there were no investments representing five percent or more from any one issuer.

NOTE 3 - CAPITAL ASSETS

The District's capital assets consisted of the following as of June 30, 2020:

Governmental activities	Balance July 01, 2019	Additions	Adjustments & Retirements	Balance June 30, 2020
Nondepreciable Capital Assets:				
Land	\$ 11,634,790	\$ -	\$ -	\$ 11,634,790
Construction in progress	79,564	191,763	(225,613)	45,714
Total nondepreciable capital assets	11,714,354	191,763	(225,613)	11,680,504
Depreciable capital assets:				
Leasehold Improvements	1,098,162	-	-	1,098,162
Structures and improvements	25,373,369	291,696	-	25,665,065
Parks and Recreation Equipment	998,745	35,082	-	1,033,827
Office Equipment	276,499	-	-	276,499
Vehicles	388,661	-	-	388,661
Total depreciable capital assets	28,135,436	326,778	-	28,462,214
Less accumulated depreciation:				
Leasehold Improvements	769,177	26,513	-	795,690
Structures and improvements	11,737,636	768,662	-	12,506,298
Parks and Recreation Equipment	874,651	46,126	-	920,777
Office Equipment	276,499	-	-	276,499
Vehicles	355,015	17,307	-	372,322
Total accumulated depreciation	14,012,978	858,608	-	14,871,586
Total depreciable capital assets - net	14,122,458	(531,830)	-	13,590,628
Capital assets - net	\$ 25,836,812	\$ (340,067)	\$ (225,613)	\$ 25,271,132

Depreciation expense for the year ended June 30, 2020 was \$858,608.

NOTE 4 - LONG-TERM LIABILITIES

The District's long-term liabilities consisted of the following as of June 30, 2020

Description	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Compensated Absences	180,727	\$ 259,091	\$ 214,503	\$ 225,315	\$ 168,986
Net Pension Liability	2,053,235	2,435,547	2,152,358	2,336,424	-
Total Long-term liabilities	\$ 2,233,962	\$ 2,694,638	\$ 2,366,861	\$ 2,561,739	\$ 168,986

NOTE 5 - OPERATING LEASES

The District leases copier equipment and a postage machine. Rental expense for the year ended June 30, 2020 was \$24,105. Minimum future rental payments under noncancelable operating leases with remaining terms in excess of one year as of June 30, 2020:

Year Ending June 30	Amount
2021	\$ 19,087
2022	19,087
2023	1,512
Total Minimum Future Rental Expense	<u>\$ 39,687</u>

NOTE 6 - LINE OF CREDIT

The District has a line of credit with Golden Valley Bank for \$500,000 with interest at prime plus 1.0%, (4.25% on June 30, 2020). The line was not utilized during the year ended June 30, 2020 and expires February 2021.

NOTE 7 - RISK MANAGEMENT

The District is exposed to various risk of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In an effort to manage its risk exposure, The District is a member of the Special District Risk Management Authority ("SDRMA"). SDRMA is a risk-pooling self-insurance authority created for the purpose of arranging and administering programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. As a member of the SDRMA, the District participated in the general liability, auto liability, property, boiler and machinery coverage, and public officials' errors and omissions insurance programs. A summary of the coverage limits are as follows:

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

Chico Area Recreation and Park District
Notes to the Basic Financial Statements
June 30, 2020

Draft

The District has a \$500 deductible under general liability, a \$500 deductible for personal liability coverage for members of the Board of Directors, and a \$1,000 deductible under auto liability. There were no accrued losses for insurance claims as of June 30, 2020. There were no settlements that exceeded insurance coverage for fiscal year ended June 30, 2020.

Condensed financial information for SDRMA for the fiscal year ended June 30, 2019 is as follows:

Total Assets & Deferred Outflows	\$ 117,948,397
Total Liabilities & Deferred Inflows	<u>61,583,834</u>
Net Assets	<u>\$ 56,364,563</u>
Total Revenues	\$ 76,136,955
Total Expenses	<u>74,357,125</u>
Change in Net Assets	<u>\$ 1,779,830</u>

NOTE 8 - EMPLOYEE RETIREMENT BENEFITS

General Information about the Pension Plans

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

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

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>Miscellaneous</u>	
	<u>Tier I</u>	<u>PEPRA</u>
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	55	62
Monthly benefits as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	10.221%	6.985%

Employees Covered - At June 30, 2020, the following employees were covered by the benefit terms for the Plan at the valuation date of June 30, 2019:

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

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions were \$400,876 during the fiscal year.

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

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net pension liability totaling \$2,336,424.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2019 and 2020 was as follows:

	<u>CalPERS</u>
Proportion - June 30, 2019	0.02886%
Proportion - June 30, 2020	<u>0.02280%</u>
Change - Increase/(Decrease)	<u><u>-0.00606%</u></u>

Chico Area Recreation and Park District
Notes to the Basic Financial Statements
June 30, 2020

Draft

For the year ended June 30, 2020, the District recognized pension expense of \$806,067. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 111,411	\$ 39,494
Differences between Expected and Actual Experience	162,274	12,573
Differences between Projected and Actual Investment Earnings	-	40,848
Differences between Employer's Contributions and Proportionate Share of Contributions	452,932	52,854
Change in Employer's Proportion	70,414	377,836
Pension Contributions Made Subsequent to Measurement Date	400,876	-
Total	\$ 1,197,907	\$ 523,605

The District reported \$400,876, as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability during the year ended June 30, 2021.

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

Fiscal Year Ending June 30:	Deferred Outflows/ (Inflows) of Resources
2021	\$ 202,760
2022	21,612
2023	40,801
2024	8,254
2025	-
Thereafter	-
Total	\$ 273,427

Actuarial Assumptions - The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (2)
Mortality	(3)

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

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

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

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

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

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

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

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

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

	<u>Miscellaneous</u>
1% Decrease	6.15%
Net Pension Liability \$	4,262,858
Current	7.15%
Net Pension Liability \$	2,336,424
1% Increase	8.15%
Net Pension Liability \$	746,288

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

NOTE 9 - SUBSEQUENT EVENTS

Management has evaluated all subsequent events from the statement of financial position date of June 30, 2020, through the date the financial statements were available to be issued, December 9, 2020. Beginning in March 2020, the United States economy began suffering adverse effects from the COVID 19 Virus Crisis ("CV19 Crisis"). The District's total revenues of \$9.14 million during fiscal year 2020 exceeded budgeted revenues of \$8.92 million. As of June 30, 2020, the District's unrestricted net position was \$5.087 million and its total operating expenses over the last two fiscal years averaged \$8.83 million. As of the date of issuance of the financial statements, the District had not suffered a material adverse impact from the CV19 Crisis. While the future impact of the CV19 Crisis cannot be reasonably estimated, management believes the District has sufficient reserves to withstand the potential negative impact CV19 may have on the economy. Management has also reduced its fiscal year 2021 operating budget to account for CV19 declines.

NOTE 10 - PRIOR PERIOD ADJUSTMENT

On July 31, 2012, the district paid its CalPERS side fund pension plan liability totaling \$397,829. This amount had been carried as a pre-paid expense and amortized on a yearly basis. The carrying balance of \$183,613 was removed from the financial statements in fiscal year 2020 to accurately reflect current accounting standards. The District also decreased beginning net position by \$83,678 to remove merchant service fees from a clearing account maintained to monitor those fees.

Draft

REQUIRED SUPPLEMENTARY INFORMATION

**Chico Area Parks and Recreation District
Schedule of Contributions for Pension Plans
June 30, 2020**

Draft

Miscellaneous Plan						
Plan Measurement Date	2014	2015	2016	2017	2018	2019
Fiscal Year Ended	2015	2016	2017	2018	2019	2020
Contractually Required Contributions	\$ 220,825	\$ 224,228	\$ 229,225	\$ 346,326	\$ 1,111,353	\$ 400,876
Contributions in Relation to Contractually Required Contributions	220,825	224,228	229,225	346,326	1,111,353	400,876
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 2,214,555	\$ 2,145,541	\$ 2,573,152	\$ 2,443,293	\$ 2,565,632	\$ 2,340,037
Contributions as a % of Covered Payroll	9.97%	10.45%	8.91%	14.17%	43.32%	17.13%

Notes to Schedule:

Valuation Date: June 30, 2018
 Assumptions Used: Entry Age Method used for Actuarial Cost Method
 Level Percentage of Payroll and Direct Rate Smoothing
 3.8 Years Remaining Amortization Period
 Inflation Assumed at 2.5%
 Investment Rate of Returns set at 7.15%
 CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

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

**Chico Area Parks and Recreation District
 Schedule of Proportionate Share of Net Pension Liability
 June 30, 2020**

Draft

Miscellaneous and Safety Plan

Plan Measurement Date	2014	2015	2016	2017	2018	2019
Fiscal Year Ended	2015	2016	2017	2018	2019	2020
District's Proportion of						
Net Pension Liability (Safety and Misc)	0.02733%	0.02562%	0.02749%	0.02862%	0.02131%	0.02280%
District's Proportion of						
Net Pension Liability (Misc Plan Only)	0.06881%	0.06409%	0.06847%	0.07201%	0.05448%	0.05834%
District's Proportionate Share of						
Net Pension Liability	\$ 1,700,721	\$ 1,758,201	\$ 2,378,682	\$ 2,838,733	\$ 2,053,235	\$ 2,336,424
District's Covered Payroll	\$ 2,148,118	\$ 2,214,555	\$ 2,145,541	\$ 2,573,152	\$ 2,443,293	\$ 2,565,632
District's Proportionate Share of NPL						
as a % of Covered Payroll	79.17%	79.39%	110.87%	110.32%	84.04%	91.07%
Plan's Fiduciary Net Position	81.15%	83.49%	78.20%	77.07%	79.03%	83.69%
as a % of the TPL						

Fiscal year 2015 was the first year of implementation, therefore only six years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

This schedule presents information on the District's portion of the net pension liability of CalPERS in compliance with GASB 68.

Draft

SUPPLEMENTAL INFORMATION

Chico Area Recreation and Park District

Combining Statement of Net Position

June 30, 2020

Draft

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	2020
ASSETS						
Current assets:						
Cash and investments	\$ 7,907,719	\$ 75,427	\$ -	\$ -	\$ 263,159	\$ 8,246,305
Accounts receivable	142,104	-	-	-	14,250	156,354
Total current assets	8,049,823	75,427	-	-	277,409	8,402,659
Capital assets - net	25,271,132	-	-	-	-	25,271,132
Total assets	\$ 33,320,955	\$ 75,427	\$ -	\$ -	\$ 277,409	\$ 33,673,791
DEFERRED OUTFLOWS OF RESOURCES						
Pension adjustments	\$ 1,197,908	\$ -	\$ -	\$ -	\$ -	\$ 1,197,908
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 68,304	\$ -	\$ -	\$ -	\$ -	\$ 68,304
Accrued payroll and liabilities	429,104	-	-	-	-	429,104
Program advances	578,284	-	-	-	-	578,284
Total current liabilities	1,075,692	-	-	-	-	1,075,692
Noncurrent liabilities:						
Compensated absences	225,315	-	-	-	-	225,315
Net pension liability	2,336,424	-	-	-	-	2,336,424
Total noncurrent liabilities	2,561,739	-	-	-	-	2,561,739
Total liabilities	\$ 3,637,431	\$ -	\$ -	\$ -	\$ -	\$ 3,637,431
DEFERRED INFLOWS OF RESOURCES						
Pension adjustments	\$ 523,606	\$ -	\$ -	\$ -	\$ -	\$ 523,606
NET POSITION						
Net investment in capital assets	\$ 25,271,132	\$ -	\$ -	\$ -	\$ -	\$ 25,271,132
Restricted	-	75,427	-	-	277,409	352,836
Unrestricted	5,086,694	-	-	-	-	5,086,694
Total net position	\$ 30,357,826	\$ 75,427	\$ -	\$ -	\$ 277,409	\$ 30,710,662

Chico Area Recreation and Park District

Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2020

Draft

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	2020
Operating revenues:						
Program service fees	\$ 3,018,752	\$ -	\$ -	\$ -	\$ -	\$ 3,018,752
Developer fees	-	-	-	-	64,125	64,125
Other revenue	475,827	-	-	-	-	475,827
Total operating revenues	3,494,579	-	-	-	64,125	3,558,704
Operating expenses:						
Salaries and benefits	5,994,040	61,227	61,227	39,340	-	6,155,834
Services and supplies	2,162,451	15,994	17,784	23,652	-	2,219,881
Contributions to other agencies	17,430	-	-	-	-	17,430
Depreciation and amortization	858,608	-	-	-	-	858,608
Total operating expenses	9,032,529	77,221	79,011	62,992	-	9,251,753
Operating income (loss)	(5,537,950)	(77,221)	(79,011)	(62,992)	64,125	(5,693,049)
Nonoperating revenues (expenses):						
Interest income	40,931	767	61	110	1,924	43,793
Assessment fees	-	82,818	22,877	42,308	-	148,003
Property taxes	3,983,095	-	-	-	-	3,983,095
RDA pass through taxes	1,451,384	-	-	-	-	1,451,384
Net nonoperating revenues (expenses)	5,475,410	83,585	22,938	42,418	1,924	5,626,275
Income (loss) before operating transfers	(62,540)	6,364	(56,073)	(20,574)	66,049	(66,774)
Transfers in	-	-	55,912	20,311	-	76,223
Transfers out	(76,223)	-	-	-	-	(76,223)
Change in net position	(138,763)	6,364	(161)	(263)	66,049	(66,774)
Net position - beginning	30,763,880	69,063	161	263	211,360	31,044,727
Prior period adjustment - see note 10	(267,291)	-	-	-	-	(267,291)
Net position - beginning, adjusted	30,496,589	69,063	161	263	211,360	30,777,436
Net position - ending	\$ 30,357,826	\$ 75,427	\$ -	\$ -	\$ 277,409	\$ 30,710,662

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OTHER INDEPENDENT AUDITOR'S REPORTS



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Chico Area Recreation and Park District (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2020.

Internal Control over Financial Reporting

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

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

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



Compliance and Other Matters

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

Purpose of this Report

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

C & A LLP

December 9, 2020
San Jose, California