

**FINANCE COMMITTEE MEETING**

Tom Lando and Chris Norden

Thursday, December 14, 2023 – 3:45 P.M.

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

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

**AGENDA**

**A. Call to Order**

**B. Public Comments**

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

**C. Monthly Financial Report for October 2023 (Staff Report FI-23-033)**

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

**D. Opening Beneficiary IRA Account (Staff Report FI-23-034 and Resolution 23-022)**

The Chico Creek Nature Center was named as a beneficiary on a Traditional IRA for a community member who has passed away. Fidelity requires that we open a Beneficiary IRA in the name of the Chico Creek Nature Center.

**E. Director Comments**

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

**F. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.

# STAFF REPORT

**DATE:** December 14, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** October Monthly Financial Report

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## ANALYSIS

Highlights of the October financial reports:

- Investment income, on page 8, continues to be better than expected due to the performance of the investment in CA Class with an average yield of 5.5% for the past 90 days.
- Revenue overall is 19.8% for the year, as noted on page 9. Under Other Income, Miscellaneous revenue is nearly \$31K due to proceeds from truck sales and the insurance payout of the vehicle totaled in September.
- On page 10, Full-Time Salaries appear to trend higher than pace due to the number of pay periods in the year. Retirement expense is trending high due to the required AUL payment at \$100K. Worker's Compensation expenses are higher than projected.
- Operating expenses are 45.7% of the budget (page 11). Annual expenses paid in full and planned purchases of computers and equipment are inflating the YTD percentage.
  - o Equipment contains \$28,700 for lighting and sound equipment for the Ice Rink that will be reimbursed.
  - o Contract services contain \$128K of contract instructor payments. The income offsets are in Camps and Classes.
  - o Transportation is higher than budgeted. However, the income offsets are similar to Contract Services.
  - o Water and Electricity expenses will start to level out during the winter months, while Gas will start to trend high during the same period.



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2023/2024**

**OCTOBER 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	INDIGO PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>						
CASH	9,647,526	5,799,341		-	38,626	15,912,712
RECEIVABLES	1,903,464	-		-	-	1,953,339
DUE FROM OTHER FUNDS	182,533	4,635,419		-	-	4,817,952
<b>TOTAL CURRENT ASSETS</b>	<b>11,733,524</b>	<b>10,434,760</b>		<b>-</b>	<b>38,626</b>	<b>28,325,272</b>
<b>PREPAID EXPENSES</b>	-	-		-	-	-
FIXED ASSETS	46,652,950	-		-	-	46,652,950
ACCUMULATED DEPRECIATION	(17,983,756)	-		-	-	(17,983,756)
<b>SUBTOTAL</b>	<b>28,669,194</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>28,669,194</b>
<b>TOTAL ASSETS</b>	<b>40,402,718</b>	<b>10,434,760</b>		<b>-</b>	<b>38,626</b>	<b>56,994,465</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>1,186,655</b>
<b>LIABILITIES</b>						
ACCOUNTS PAYABLE	-	-		-	-	-
ACCRUED EXPENSES	608,461	-		-	-	608,461
DUE TO OTHER FUNDS	4,635,419	-	5,063	57,980	53,965	4,817,952
OTHER LIABILITIES	309,710	-		-	-	309,710
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,553,590</b>	<b>-</b>	<b>5,063</b>	<b>57,980</b>	<b>53,965</b>	<b>5,736,123</b>
<b>LONG-TERM DEBT</b>						
NET PENSION LIABILITY	657,142	-		-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-		-	-	263,428
<b>SUBTOTAL</b>	<b>920,570</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>920,570</b>
<b>TOTAL LIABILITIES</b>	<b>6,474,160</b>	<b>-</b>	<b>5,063</b>	<b>57,980</b>	<b>53,965</b>	<b>6,656,694</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,205</b>
<b>FUND BALANCE</b>						
RESTRICTED	-	10,434,760		-	38,626	10,938,605
SPENDABLE - COMMITTED	2,500,000	-		-	-	2,500,000
SPENDABLE - UNASSIGNED	2,272,701	-		-	-	2,272,701
NON-SPENDABLE	26,714,067	-		-	-	26,714,067
<b>FUND BALANCE</b>	<b>31,486,768</b>	<b>10,434,760</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>42,425,373</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(2,319,865)</b>	<b>-</b>	<b>(5,063)</b>	<b>(57,980)</b>	<b>(53,965)</b>	<b>(2,490,524)</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>16,725</b>					<b>16,725</b>
<b>TOTAL FUND BALANCE</b>	<b>29,183,628</b>	<b>10,434,760</b>	<b>(5,063)</b>	<b>(57,980)</b>	<b>(15,339)</b>	<b>39,951,574</b>

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



	GENERAL FUND	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>						
FEE BASED PROGRAM INCOME	1,658,541	-	-	-	-	1,658,541
OTHER INCOME	205,735	-	-	-	-	205,735
RDA PASSTHROUGH	6,465	-	-	-	-	6,465
INVESTMENT INCOME	109,585	-	-	-	-	109,585
TAX INCOME / COUNTY	302,162	-	-	-	-	302,162
PARK IMPACT FEES	-	11,875	-	-	-	11,875
ASSESSMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,282,487</b>	<b>11,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,294,362</b>
<b>EXPENSE</b>						
SALARIES & BENEFITS	2,823,690	-	48,328	31,271	42,642	2,945,932
SERVICES & SUPPLIES	1,450,483	-	17,198	26,709	11,323	1,510,775
CONTRIB. TO OTHER AGENCIES	12,865	-	-	-	-	12,865
<b>TOTAL EXPENSE</b>	<b>4,287,039</b>	<b>-</b>	<b>65,526</b>	<b>57,980</b>	<b>53,965</b>	<b>4,469,573</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>(2,004,551)</b>	<b>11,875</b>	<b>(65,526)</b>	<b>(57,980)</b>	<b>(53,965)</b>	<b>(2,175,210)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>						
DEPRECIATION	315,314	-	-	-	-	315,314
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>315,314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>315,314</b>
<b>REVENUE OVER (UNDER)</b>	<b>(2,319,865)</b>	<b>11,875</b>	<b>(65,526)</b>	<b>(57,980)</b>	<b>(53,965)</b>	<b>(2,490,524)</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>						
CAPITAL / REPAIR PROJECTS	2,115,040	-	-	-	-	2,115,040
CAPTIAL PROJECTS REIMBURSEMENT	2,131,766	-	-	-	-	2,131,766
<b>NET CAPITAL PROJECTS</b>	<b>16,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,725</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(2,303,140)</b>	<b>11,875</b>	<b>(65,526)</b>	<b>(57,980)</b>	<b>(53,965)</b>	<b>(2,473,799)</b>

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

	OCTOBER 2023	OCTOBER 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	2,049,102	5,435,300	(3,386,198)	-62%
CASH - GOLDEN VALLEY BANK	2,910,816	950,138	1,960,678	206%
CASH ON DEPOSIT WITH California CLASS (GENERAL FUND)	2,557,379	-	2,557,379	0%
CASH - GOLDEN VALLEY BANK CD (GENERAL FUND)	2,063,250	-	-	-
PETTY CASH	800	800	-	0%
<b>SUBTOTAL</b>	<b>9,647,526</b>	<b>6,462,539</b>	<b>3,184,987</b>	<b>49%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
ACCOUNTS RECEIVABLE	1,903,464	1,569,352	334,112	21%
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	182,533	147,540	34,993	0%
<b>TOTAL CURRENT ASSETS</b>	<b>11,733,524</b>	<b>8,179,431</b>	<b>3,554,093</b>	<b>43%</b>
<b>PREPAID EXPENSES</b>	-	-	-	0%
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	30,565,535	28,357,507	2,208,028	8%
LEASEHOLD IMPROVEMENTS	1,961,727	1,098,163	863,564	79%
EQUIPMENT	1,234,857	1,070,014	164,843	15%
EQUIPMENT - COMPUTERS	296,192	296,192	-	0%
EQUIPMENT - AUTOS	610,270	474,688	135,582	29%
CONSTRUCTION IN PROGRESS	349,579	349,579	-	0%
<b>SUBTOTAL</b>	<b>46,652,950</b>	<b>43,280,933</b>	<b>3,372,017</b>	<b>8%</b>
ACCUMULATED DEPRECIATION	(17,983,756)	(16,856,124)	(1,127,632)	7%
<b>SUBTOTAL</b>	<b>28,669,194</b>	<b>26,424,809</b>	<b>2,244,385</b>	<b>8%</b>
<b>TOTAL ASSETS</b>	<b>40,402,718</b>	<b>34,604,240</b>	<b>5,798,478</b>	<b>17%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>1,186,655</b>	<b>-</b>	<b>0%</b>

**FOOTNOTES:**

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

LIABILITIES	OCTOBER 2023	OCTOBER 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ACCOUNTS PAYABLE</b>				
ACCOUNTS PAYABLE		32,122		
ACCOUNTS PAYABLE - REFUNDS	-	-	0	
<b>ACCOUNTS PAYABLE</b>	<b>-</b>	<b>32,122</b>	<b>(32,122)</b>	<b>-100%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	261,921	237,237	24,684	0%
PAYROLL FEDERAL TAXES	47,034	18,724	28,309	151%
PAYROLL STATE TAXES	16,074	6,009	10,065	168%
PAYROLL EMPLOYEE MEDI & FICA	62,782	22,849	39,933	175%
PAYROLL EMPLOYER MEDI & FICA LIAB	62,690	22,682	40,008	176%
PAYROLL SDI	7,586	3,324	4,262	128%
PAYROLL GARNISHMENTS	1,902	(26,977)	28,879	-107%
UNION DUES - SUPERVISORS	518	(570)	1,088	-191%
UNION DUES - PARKS	1,558	2,880	(1,322)	0%
457 EMPLOYEE CONTRIBUTIONS	160	5,452	(5,292)	-97%
457 ROTH EMPLOYEE CONTRIBUTIONS	5,275	-	5,275	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	2,312	-	2,312	0%
EMPLOYEE MEDICAL WITHHOLDINGS	-	(1,531)	1,531	-100%
VOUCHERS PAYABLE ACCRUAL	138,647	-	138,647	0%
<b>ACCRUED EXPENSES</b>	<b>608,461</b>	<b>406,792</b>	<b>201,669</b>	<b>50%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,635,419	-	4,635,419	0%
<b>OTHER LIABILITIES</b>				
DEFERRED REVENUE	254,216	1,074,357	(820,141)	-76%
OTHER LIAB - CLASS CLEARING ACCT	(1,346)	3,573	(4,919)	-138%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	49,528	44,750	4,778	11%
TIME EXPIRED HOLDING ACCT	8,403	8,403	-	0%
<b>SUBTOTAL</b>	<b>309,710</b>	<b>1,131,083</b>	<b>(821,373)</b>	<b>-73%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,553,590</b>	<b>1,569,997</b>	<b>3,983,593</b>	<b>254%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	657,142	657,142	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	263,428	-	0%
<b>SUBTOTAL</b>	<b>920,570</b>	<b>920,570</b>	<b>-</b>	<b>0%</b>
<b>TOTAL LIABILITIES</b>	<b>6,474,160</b>	<b>2,490,567</b>	<b>3,983,593</b>	<b>160%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>755,205</b>	<b>-</b>	<b>0%</b>

FUND BALANCE



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

	OCTOBER 2023	OCTOBER 2022	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,600,000	(100,000)	-4%
<b>SUBTOTAL</b>	<b>2,500,000</b>	<b>2,600,000</b>	<b>(100,000)</b>	<b>-4%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>2,272,701</b>	<b>1,300,774</b>	<b>971,927</b>	<b>75%</b>
<b>NON-SPENDABLE</b>	<b>26,714,067</b>	<b>27,479,110</b>	<b>(765,043)</b>	<b>-3%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>31,486,768</b>	<b>31,379,884</b>	<b>106,885</b>	<b>0%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	(2,319,865)	(1,797,030)	(522,835)	29%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>36,396,268</b>	<b>32,828,626</b>		
<b>TOTAL NET INCOME (LOSS)</b>	<b>(2,319,865)</b>	<b>(1,797,030)</b>	<b>(522,835)</b>	<b>29%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>16,725</b>	<b>22,618</b>	<b>(5,893)</b>	<b>-26%</b>
<b>TOTAL FUND BALANCE</b>	<b>29,183,628</b>	<b>29,560,236</b>	<b>(376,608)</b>	<b>-1%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2023  
REPRESENTS 33% OF THE YEAR

	2023-2024 BUDGET	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	4,427,500	1,658,541	37.5%	2,768,959	3,526,835	1,214,244	34.4%	444,298
OTHER INCOME	818,500	205,735	25.1%	612,765	664,865	352,847	53.1%	(147,113)
RDA PASSTHROUGH	1,600,000	6,465	0.4%	1,593,535	1,600,000	-	0.0%	6,465
INVESTMENT INCOME	100,000	109,585	109.6%	-	45,000	-	0.0%	109,585
TAX INCOME / COUNTY	5,150,000	302,162	5.9%	4,847,838	4,655,000	297,067	6.4%	5,095
<b>TOTAL REVENUE</b>	<b>12,096,000</b>	<b>2,282,487</b>	<b>18.9%</b>	<b>9,823,097</b>	<b>10,491,700</b>	<b>1,864,158</b>	<b>17.8%</b>	<b>418,329</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	8,581,325	2,823,690	32.9%	5,757,635	7,320,959	2,579,062	35.2%	244,629
SERVICES AND SUPPLIES	3,170,480	1,450,483	45.7%	1,719,997	2,829,608	1,013,195	35.8%	437,288
OPERATING TRANSFER OUT	200,000	-			267,934	-		
CONTRIB. TO OTHER AGENCIES	15,000	12,865	85.8%	2,135	15,000	9,997	66.6%	2,868
CONTINGENCIES	20,000	-	0.0%	20,000	20,000	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,986,805</b>	<b>4,287,039</b>	<b>35.8%</b>	<b>7,499,766</b>	<b>10,534,182</b>	<b>3,602,254</b>	<b>34.2%</b>	<b>684,785</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>109,195</b>	<b>(2,004,551)</b>		2,113,746	<b>(42,482)</b>	<b>(1,738,096)</b>		<b>(266,456)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	315,314	0.0%	-	-	289,259	0.0%	26,055
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	(230,324)	0.0%	230,324
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>315,314</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>58,934</b>	<b>0.0%</b>	<b>256,380</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>109,195</b>	<b>(2,319,865)</b>			<b>(42,482)</b>	<b>(1,797,030)</b>		<b>(522,835)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2023  
REPRESENTS 33% OF THE YEAR

	2023-2024 BUDGET	OCTOBER 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,730,000	101,022	728,867	26.7%	2,001,133	2,052,225	606,395	29.5%	122,472
CAMPS	448,000	(240)	348,468	77.8%	99,532	301,300	225,987	75.0%	122,482
RECREATION ADMIN	50,000		69,269	138.5%	-	-	-	0.0%	-
<b>SUBTOTAL</b>	<b>3,228,000</b>	<b>100,782</b>	<b>1,146,604</b>	<b>35.5%</b>	<b>2,100,665</b>	<b>2,353,525</b>	<b>832,382</b>	<b>35.4%</b>	<b>244,953</b>
<b>AQUATICS</b>	<b>165,000</b>	<b>2,250</b>	<b>56,855</b>	<b>34.5%</b>	<b>108,145</b>	<b>160,570</b>	<b>40,457</b>	<b>25.2%</b>	<b>16,398</b>
CLASSES									
GENERAL CLASSES	147,500	16,781	62,597	42.4%	84,903	147,260	53,459	36.3%	9,138
COMMUNITY BAND	2,000	-	-	0.0%	2,000	2,000	1,741	87.1%	(1,741)
YOUTH CLASSES	50,000	-	6,960	13.9%	43,040	65,000	15,928	24.5%	(8,968)
<b>SUBTOTAL</b>	<b>199,500</b>	<b>16,781</b>	<b>69,557</b>	<b>34.9%</b>	<b>45,040</b>	<b>214,260</b>	<b>71,128</b>	<b>33.2%</b>	<b>(1,571)</b>
ADULT SPORTS									
PROGRAM FEE INCOME	200,000	34,457	112,055	56.0%	87,945	232,942	89,438	38.4%	22,617
<b>SUBTOTAL</b>	<b>200,000</b>	<b>34,457</b>	<b>112,055</b>	<b>56.0%</b>	<b>87,945</b>	<b>232,942</b>	<b>89,438</b>	<b>38.4%</b>	<b>22,617</b>
NATURE CENTER									
PROGRAM FEE INCOME	325,000	13,258	163,988	50.5%	161,012	256,840	130,082	50.6%	33,906
<b>SUBTOTAL</b>	<b>325,000</b>	<b>13,258</b>	<b>163,988</b>	<b>50.5%</b>	<b>161,012</b>	<b>510,980</b>	<b>130,082</b>	<b>25.5%</b>	<b>33,906</b>
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(921)	(3,646)	14.6%	-	(25,000)	(3,640)	14.6%	(6)
SPECIAL EVENTS	50,000	24,861	51,937	103.9%	-	30,000	10,092	33.6%	41,845
SENIOR ADULT PROGRAMS	25,000	160	7,986	31.9%	17,014	32,500	2,843	8.7%	5,143
YOUTH SPORTS	260,000	36,225	165,260	63.6%	94,740	250,000	130,950	52.4%	34,310
<b>SUBTOTAL</b>	<b>310,000</b>	<b>60,325</b>	<b>221,537</b>	<b>71.5%</b>	<b>111,754</b>	<b>287,500</b>	<b>140,194</b>	<b>48.8%</b>	<b>81,342</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>4,427,500</b>	<b>227,854</b>	<b>1,658,541</b>	<b>37.5%</b>	<b>2,699,464</b>	<b>3,526,835</b>	<b>1,214,244</b>	<b>34.4%</b>	<b>397,645</b>
OTHER INCOME									
FACILITY RENTAL INCOME	475,000	62,650	168,346	35.4%	306,654	444,865	166,476	37.4%	1,870
REBATES & REIMBURSED COSTS	38,500	-	1,275	3.3%	-	30,000	30,939	103.1%	(29,664)
REIMBURSEMENTS - CITY PARKS	290,000	-	-	0.0%	290,000	180,000	145,841	81.0%	(145,841)
MISCELLANEOUS	5,000	30,817	30,827	616.5%	-	-	1,724	0.0%	29,103
ENDOWMENTS	10,000	2,303	4,606	46.1%	5,394	10,000	5,597	56.0%	(990)
DONATIONS	-	0	681	0.0%	-	-	2,272	0.0%	(1,590)
<b>TOTAL OTHER INCOME</b>	<b>818,500</b>	<b>95,771</b>	<b>205,735</b>	<b>25.1%</b>	<b>602,048</b>	<b>664,865</b>	<b>352,847</b>	<b>53.1%</b>	<b>(147,113)</b>
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	6,465	6,465	0.4%	1,593,535	1,600,000	-	0.0%	6,465
INVESTMENT INCOME	100,000	19,783	109,585	109.6%	-	45,000	-	0.0%	109,585
TAX INCOME	-	-	1,550	0.0%	-	-	-	0.0%	1,550
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,850,000</b>	<b>26,248</b>	<b>418,211</b>	<b>6.1%</b>	<b>6,442,923</b>	<b>6,300,000</b>	<b>297,067</b>	<b>4.7%</b>	<b>121,144</b>
<b>TOTAL REVENUE</b>	<b>12,096,000</b>	<b>349,872</b>	<b>2,394,542</b>	<b>19.8%</b>	<b>9,744,435</b>	<b>10,491,700</b>	<b>1,864,158</b>	<b>17.8%</b>	<b>371,677</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2023  
REPRESENTS 33% OF THE YEAR

	2023-2024 BUDGET	OCTOBER 2023	2023-2024 YTD	2023-2024 % BUDGET	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>								
FULL-TIME SALARIES	3,500,000	266,808.89	1,206,635	34.5%	3,055,000	1,019,117	33.4%	187,518
PART-TIME SALARIES	3,425,000	242,922.14	1,023,513	29.9%	2,731,000	946,583	34.7%	76,931
ACCUMULATED LEAVE	40,000	-	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	10,000	-	2,231	22.3%	53,000	25,439	48.0%	(23,208)
<b>SUBTOTAL</b>	<b>6,975,000</b>	<b>509,731.03</b>	<b>2,232,379</b>	<b>32.0%</b>	<b>5,880,000</b>	<b>1,991,139</b>	<b>33.9%</b>	<b>241,240</b>
<b>BENEFITS</b>								
FICA	537,075	38,900.28	170,098	31.7%	445,000	145,190	32.6%	24,907
RETIREMENT	625,000	1,899.80	299,812	48.0%	629,000	419,980	66.8%	(120,168)
HEALTH INSURANCE	645,000	7,652.25	108,792	16.9%	565,400	120,953	21.4%	(12,162)
UNEMPLOYMENT INSURANCE	20,000	-	-	0.0%	30,000	-	0.0%	-
* WORKERS COMP INSURANCE	120,000	14,125.59	134,851	112.4%	120,000	106,963	89.1%	27,888
ALLOCATION TO OTHER FUNDS	(340,750)	(30,560.33)	(122,241)	35.9%	(348,441)	(205,164)	58.9%	82,923
<b>SUBTOTAL</b>	<b>1,606,325</b>	<b>32,017.59</b>	<b>591,311</b>	<b>36.8%</b>	<b>1,440,959</b>	<b>587,923</b>	<b>40.8%</b>	<b>3,388</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>8,581,325</b>	<b>541,748.62</b>	<b>2,823,690</b>	<b>32.9%</b>	<b>7,320,959</b>	<b>2,579,062</b>	<b>35.2%</b>	<b>244,629</b>

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

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2023  
REPRESENTS 33% OF THE YEAR**

	2023-2024 BUDGET	OCTOBER 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>									
MARKETING	50,000	901	16,026	32.1%	33,974	44,000	9,364	21.3%	6,662
UNIFORM APPAREL	25,000	699	4,927	19.7%	20,073	8,000	2,634	32.9%	2,293
PROGRAM APPAREL	54,500		4,240	7.8%	50,260	-	5,427	0.0%	(1,188)
COMMUNICATIONS	70,000	2,177	18,710	26.7%	51,290	52,358	16,497	31.5%	2,214
* INSURANCE	340,600	-	362,966	106.6%	-	270,000	292,512	108.3%	70,454
TECHNOLOGY SOFTWARE	100,000		60,578	60.6%	39,422	105,000	27,567	26.3%	25,811
TECHNOLOGY HARDWARE	30,000	7,791	16,937	56.5%	13,063	30,000	15,117	50.4%	1,819
EQUIPMENT MAINTENANCE	50,500	9,263	23,831	47.2%	26,669	23,250	5,879	25.3%	17,952
EQUIPMENT	44,500	31,420	65,055	146.2%	-	9,200	8,156	88.7%	56,899
VEHICLE MAINTENANCE	25,000	1,633	8,883	35.5%	16,117	18,000	6,954	38.6%	1,929
STRUCTURE & GROUNDS	250,000	8,192	47,342	18.9%	202,658	190,950	77,445	40.6%	(30,103)
VANDALISM	5,000	226	1,716	34.3%	3,284	5,460	599	11.0%	1,117
SERVICES	506,000	-	175,337	34.7%	330,663	292,200	73,450	25.1%	101,887
CONTRACT SERVICES	490,880	40,044	234,845	47.8%	256,035	716,616	200,623	28.0%	34,223
LEGAL NOTICES	1,000	-	295	29.5%	705	1,000	254	25.4%	41
RECRUITMENT	20,000		7,469	37.3%	12,531	25,000	4,070	16.3%	3,400
RENT/LEASE STRUCTURES	2,000	500	1,000	50.0%	1,000	2,000	500	25.0%	500
SMALL TOOLS	25,000	1,576	7,898	31.6%	17,102	3,900	9,332	239.3%	(1,434)
PROFESSIONAL DEVELOPMENT	40,000	1,392	8,975	22.4%	31,025	28,000	12,353	44.1%	(3,378)
MISCELLANEOUS	10,000	419	2,464	24.6%	7,536	10,000	3,515	35.1%	(1,050)
SUPPLIES	340,000	19,589	107,219	31.5%	232,781	366,540	78,077	21.3%	29,142
HOSPITALITY	20,000	391	3,602	18.0%	16,398	5,000	2,299	46.0%	(907)
FUEL	60,000	7,393	28,486	47.5%	31,514	50,000	12,831	25.7%	15,656
TRANSPORTATION	4,000	-	4,313	107.8%	-	3,700	1,980	53.5%	2,333
DIST OFFICE BOARD MTG EXP	10,000	850	1,800	18.0%	8,200	10,000	1,825	18.3%	(25)
USE TAX	1,500	-	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	-	-	0.0%	10,000	10,000	124	1.2%	(124)
<b>SUBTOTAL</b>	<b>2,585,480</b>	<b>134,454</b>	<b>1,214,916</b>	<b>47.0%</b>	<b>1,413,798</b>	<b>2,281,674</b>	<b>869,385</b>	<b>38.1%</b>	<b>336,120</b>
<b>UTILITIES</b>									
WATER	160,000	23,418	82,192	51.4%	77,808	151,521	30,891	20.4%	51,301
ELECTRICITY	330,000	35,832	144,615	43.8%	185,385	309,072	108,092	35.0%	36,524
GAS	75,000	806	3,685	4.9%	71,315	79,992	3,135	3.9%	551
SEWER	20,000	100	5,074	25.4%	14,926	7,349	1,822	24.8%	3,253
<b>SUBTOTAL</b>	<b>585,000</b>	<b>60,157</b>	<b>235,567</b>	<b>40.3%</b>	<b>349,433</b>	<b>547,934</b>	<b>143,939</b>	<b>26.3%</b>	<b>91,629</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>3,170,480</b>	<b>194,611</b>	<b>1,450,483</b>	<b>45.7%</b>	<b>1,763,231</b>	<b>2,829,608</b>	<b>1,013,195</b>	<b>35.8%</b>	<b>427,878</b>

\* Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
OCTOBER 2023  
REPRESENTS 33% OF THE YEAR**

	<b>ORIGINAL 2023-2024 BUDGET</b>	<b>REVISED 2023-2024 BUDGET</b>	<b>2023-2024 YTD</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>				
DISTRICT WIDE - ADA Compliance Upgrades	135,000	135,000	2,062	132,938
DISTRICT WIDE - Deferred Maintenance	150,000	150,000	11,389	138,612
DISTRICT WIDE - Irrigation Smart Controller Upgrades	115,000	115,000	-	115,000
CARD CENTER - Roof & Exterior Repair/Painting	200,000	200,000	-	200,000
COMMUNITY PARK - Field House Wall Padding	27,600	27,600	-	27,600
DEGARMO PARK - Replace Soccer Goals	25,000	25,000	24,967	33
LAKESIDE - Blinds	17,250	17,250	13,178	4,072
LAKESIDE - Carpet Replacement	45,000	45,000	-	45,000
ROTARY PARK - Replace 5-12 Play Structure	155,250	155,250	-	-
AQUATICS - Design Phase	1,700,000	1,700,000	252,318	1,447,682
LAKESIDE - Pernament Projectors	23,000	23,000	-	23,000
COMMUNITY PARK - Renovate & Expand Maintenance Hub	1,300,000	1,300,000	-	1,300,000
COMMUNITY PARK - Bocce Ball Court	856,000	856,000	388,950	467,050
DFJ - Chapman Park Renovation	3,112,000	3,112,000	1,093,365	2,018,635
HOOKER OAK - Playground	192,000	192,000	807	191,193
PETERSON - Playground	198,240	198,240	9,425	188,815
CARD CENTER - ADA Upgrades - Parking Lot	112,700	112,700	-	112,700
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>8,364,040</b>	<b>8,364,040</b>	<b>1,796,460</b>	<b>6,412,330</b>
<b>FIELD/PROGRAM EQUIPMENT</b>				
DeGarmo Painter Replacement	8,050	8,050	6,786	1,264
Gator Replacement	13,500	13,500	13,261	239
Wood Chipper Replacement	85,000		60,774	-
New Standing Mower	15,000	15,000	12,521	2,479
New Gator (Wildwood)	13,500	13,500	13,261	239
Movie Equipment	19,000	19,000	18,000	1,000
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>154,050</b>	<b>69,050</b>	<b>124,602</b>	<b>5,222</b>
<b>VEHICLES</b>				
New Vehicle (Roving Crew)	40,000	40,000	38,938	1,062
Vehicle Replacement (2 Trucks)	80,000	80,000	73,951	6,049
Vehicle Replacement (Utility Truck)	75,000	75,000	69,986	5,014
Trailer	15,000	15,000	11,104	3,897
<b>SUBTOTAL VEHICLES</b>	<b>210,000</b>	<b>210,000</b>	<b>193,979</b>	<b>16,021</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>8,728,090</b>	<b>8,643,090</b>	<b>2,115,040</b>	<b>6,613,050</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>				
Prop 68 Grant	2,612,000	2,612,000	1,490,498	1,121,502
Dev. Impact Fees	3,229,000	3,229,000	641,268	2,587,732
Neighborhood Impact Fees	706,250	706,250	-	706,250
CPRS Grant	150,000	150,000	-	150,000
General Fund Unassigned Fund Balance	2,030,840	2,030,840	-	2,030,840
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>8,728,090</b>	<b>8,728,090</b>	<b>2,131,766</b>	<b>6,596,324</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	-	85,000	16,725	-
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CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
October 2023  
Month 4 and 33% of the Year

DESCRIPTION	2023-2024 Budget	October 2023	2023-2024 YTD	2023-2024 % of Budget	Remaining Budget	2022-2023 Budget	October 2022	2022-2023 YTD	2022-2023 % of Budget	YTD Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	2,730,000	101,022	728,867	27%	2,001,133	2,052,225	126,570	606,395	30%	122,472
PART-TIME WAGES	(1,625,000)	(145,106)	(341,403)	21%	(1,283,597)	(1,289,000)	(110,009)	(309,346)	24%	(32,056)
TECHNOLOGY SOFTWARE	-	-	(7,200)	0%	7,200	-	-	-	0%	(7,200)
PROFESSIONAL DEVELOPMENT	(3,000)	-	-	0%	(3,000)	-	-	-	0%	-
SUPPLIES	(28,000)	(1,806)	(6,684)	24%	(21,316)	(27,135)	(2,293)	(3,632)	13%	(3,052)
TRAVEL	(1,000)	-	-	0%	(1,000)	-	-	-	0%	-
<b>TOTAL AFTERSCHOOL</b>	<b>1,073,000</b>	<b>(45,890)</b>	<b>373,580</b>	<b>35%</b>	<b>699,420</b>	<b>736,090</b>	<b>14,268</b>	<b>293,417</b>	<b>40%</b>	<b>80,163</b>
<b>CAMPS</b>										
INCOME	448,000	(240)	348,468	78%	99,532	301,300	(1,013)	225,987	75%	122,482
PART-TIME WAGES	(230,000)	-	(118,247)	51%	(111,753)	(98,600)	-	(82,889)	84%	(35,357)
PROGRAM APPAREL	(10,500)	-	(3,988)	38%	(6,512)	-	-	(1,859)	0%	(2,129)
GENERAL SERVICES	(12,000)	-	(4,730)	39%	(7,270)	-	-	(1,776)	0%	(2,954)
SUPPLIES	(14,500)	-	(6,259)	43%	(8,241)	(16,650)	-	(2,917)	18%	(3,342)
TRANSPORTATION	-	-	(2,938)	0%	2,938	(2,800)	-	(1,540)	55%	(1,398)
<b>TOTAL CAMPS</b>	<b>181,000</b>	<b>(240)</b>	<b>212,308</b>	<b>117%</b>	<b>(31,308)</b>	<b>126,834</b>	<b>(1,013)</b>	<b>92,108</b>	<b>73%</b>	<b>120,200</b>
<b>AQUATICS</b>										
INCOME	165,000	6,630	56,855	34%	108,145	160,570	525	40,457	25%	16,398
PART-TIME WAGES	(140,000)	(468)	(63,640)	45%	(76,360)	(134,000)	-	(54,533)	41%	(9,107)
GENERAL SERVICES	(6,000)	-	(300)	5%	(5,700)	-	-	-	0%	(300)
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
SUPPLIES	(3,000)	-	(1,965)	65%	(1,035)	(3,500)	-	(1,073)	31%	(892)
<b>TOTAL AQUATICS</b>	<b>13,000</b>	<b>8,352</b>	<b>(9,049)</b>	<b>-70%</b>	<b>22,049</b>	<b>23,070</b>	<b>525</b>	<b>(15,148)</b>	<b>-66%</b>	<b>6,099</b>
<b>CLASSES</b>										
INCOME	199,500	16,781	69,557	35%	129,943	214,260	22,905	71,128	33%	(1,571)
PART-TIME WAGES	(10,000)	-	(2,231)	22%	(7,769)	(53,000)	(3,336)	(9,355)	18%	7,124
CONTRACT SERVICES	(160,000)	(10,567)	(128,140)	80%	(31,860)	(38,500)	(3,464)	(10,300)	27%	(117,840)
SUPPLIES	(5,000)	(21)	(286)	6%	(4,714)	(5,200)	(225)	(1,114)	21%	828
<b>TOTAL CLASSES</b>	<b>24,500</b>	<b>6,192</b>	<b>(61,600)</b>	<b>-251%</b>	<b>86,100</b>	<b>87,560</b>	<b>8,090</b>	<b>24,920</b>	<b>28%</b>	<b>(86,520)</b>
<b>ADULT SPORTS</b>										
INCOME	200,000	34,457	112,055	56%	87,945	232,942	27,048	89,438	38%	22,617
PART-TIME WAGES	(128,000)	(4,359)	(24,396)	19%	(103,604)	(160,000)	(4,182)	(22,700)	14%	(1,696)
OFFICIALS	-	(10,559)	(41,800)	0%	41,800	-	(10,732)	(35,508)	0%	(6,292)
SUPPLIES	(10,000)	(120)	(2,439)	24%	(7,561)	(25,650)	(609)	(5,913)	23%	3,474
<b>TOTAL ADULT SPORTS</b>	<b>47,000</b>	<b>19,134</b>	<b>37,971</b>	<b>81%</b>	<b>9,029</b>	<b>47,292</b>	<b>11,525</b>	<b>25,316</b>	<b>54%</b>	<b>12,654</b>
<b>YOUTH SPORTS</b>										
INCOME	260,000	36,225	165,260	64%	94,740	250,000	28,086	130,950	52%	34,310
PART-TIME WAGES	(160,000)	(13,583)	(74,783)	47%	(85,217)	(149,000)	(9,110)	(60,669)	41%	(14,114)
GENERAL SERVICES	-	-	(4,217)	0%	4,217	-	-	-	0%	(4,217)

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
October 2023  
Month 4 and 33% of the Year

DESCRIPTION	2023-2024		2023-2024		Remaining Budget	2022-2023		2022-2023		YTD Difference by Year
	Budget	October 2023	YTD	% of Budget		Budget	October 2022	YTD	% of Budget	
SUPPLIES	(17,000)	(841)	(4,753)	28%	(12,247)	(32,950)	(2,519)	(5,095)	15%	342
<b>TOTAL YOUTH SPORTS</b>	<b>68,000</b>	<b>20,826</b>	<b>78,456</b>	<b>115%</b>	<b>(10,456)</b>	<b>68,050</b>	<b>16,457</b>	<b>65,186</b>	<b>96%</b>	<b>13,270</b>
<b>SENIOR PROGRAMS</b>										
INCOME	25,000	160	7,986	32%	17,014	32,500	514	2,843	9%	5,143
GENERAL SERVICES	-	(1,655)	(1,865)	0%	1,865	-	(2,716)	(2,716)	0%	851
<b>TOTAL SENIOR PROGRAMS</b>	<b>25,000</b>	<b>(2,395)</b>	<b>5,221</b>	<b>21%</b>	<b>19,779</b>	<b>16,450</b>	<b>(2,202)</b>	<b>(45)</b>	<b>0%</b>	<b>5,266</b>
<b>SPECIAL EVENTS</b>										
INCOME	50,000	(2,955)	485	1%	49,515	30,000	6,049	6,049	20%	(5,564)
DONATIONS	-	-	6,195	0%	(6,195)	-	-	-	0%	6,195
EVENT TICKETS	-	26,041	5,941	0%	(5,941)	-	-	-	0%	5,941
SPONSORSHIP	-	1,500	33,000	0%	(33,000)	-	-	-	0%	33,000
SILENT AUCTION	-	715	12,991	0%	(12,991)	-	380	762	0%	12,229
MARKETING	-	-	(1,440)	0%	1,440	-	-	(544)	0%	(896)
GENERAL SERVICES	-	(10,562)	(42,850)	0%	42,850	-	(202)	(2,816)	0%	(40,034)
SUPPLIES	-	(1,251)	(17,771)	0%	17,771	(16,000)	(826)	(2,871)	18%	(14,900)
<b>TOTAL SPECIAL EVENTS</b>	<b>50,000</b>	<b>13,487</b>	<b>(3,449)</b>	<b>-7%</b>	<b>53,449</b>	<b>10,000</b>	<b>5,420</b>	<b>580</b>	<b>6%</b>	<b>(4,028)</b>
<b>NATURE CENTER</b>										
INCOME	325,000	13,333	157,688	49%	167,312	256,840	14,987	130,082	51%	27,606
DONATIONS	-	-	201	0%	(201)	-	15	59	0%	142
ENDOWMENTS	10,000	2,303	4,606	46%	5,394	10,000	2,798	5,597	56%	(990)
PART-TIME WAGES	(180,000)	(8,049)	(83,046)	46%	(96,954)	(193,800)	(9,102)	(66,766)	34%	(16,280)
PROGRAM APPAREL	(6,000)	-	(252)	4%	(5,748)	-	-	(3,568)	0%	3,316
GENERAL SERVICES	-	-	(340)	0%	340	-	-	(255)	0%	(85)
PROFESSIONAL DEVELOPMENT	(500)	-	-	0%	(500)	-	-	-	0%	-
SUPPLIES	(25,000)	(954)	(7,133)	29%	(17,867)	(18,215)	(1,210)	(7,440)	41%	307
TRANSPORTATION	-	-	(1,375)	0%	1,375	(900)	-	(440)	49%	(935)
<b>TOTAL NATURE CENTER</b>	<b>123,500</b>	<b>6,633</b>	<b>70,350</b>	<b>57%</b>	<b>53,150</b>	<b>51,605</b>	<b>7,488</b>	<b>54,494</b>	<b>106%</b>	<b>15,856</b>
<b>FACILITY RENTAL</b>										
INCOME	475,000	62,650	168,346	35%	306,654	444,865	54,153	166,476	37%	1,870
PART-TIME WAGES	(80,000)	(7,186)	(25,245)	32%	(54,755)	(70,000)	(7,762)	(25,542)	36%	297
MARKETING	-	-	(499)	0%	499	-	-	(973)	0%	474
PROGRAM APPAREL	(5,000)	-	-	0%	(5,000)	-	-	-	0%	-
GENERAL SERVICES	(2,000)	-	-	0%	(2,000)	-	-	-	0%	-
SMALL TOOLS	-	-	(497)	0%	497	-	-	-	0%	(497)
SUPPLIES	(6,000)	-	(285)	5%	(5,715)	(7,500)	1,475	1,123	-15%	(1,409)
<b>TOTAL FACILITY RENTAL</b>	<b>382,000</b>	<b>55,464</b>	<b>141,819</b>	<b>37%</b>	<b>240,182</b>	<b>367,365</b>	<b>47,865</b>	<b>141,083</b>	<b>38%</b>	<b>735</b>
<b>RECREATION - MISC. &amp; ADMIN</b>										
INCOME	25,000	7,289	66,102	264%	(41,102)	(10,000)	(127)	(2,879)	29%	68,981
FULL-TIME WAGES	-	(48,566)	(233,731)	0%	233,731	(761,000)	(49,479)	(213,002)	28%	(20,729)



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
October 2023  
Month 4 and 33% of the Year

DESCRIPTION	2023-2024		2023-2024		Remaining Budget	2022-2023		2022-2023		YTD Difference by Year
	Budget	October 2023	YTD	% of Budget		Budget	October 2022	YTD	% of Budget	
PART-TIME WAGES	(256,000)	(14,034)	(68,173)	27%	(187,827)	(58,000)	(4,885)	(29,342)	51%	(38,831)
EQUIPMENT	-	(28,627)	(29,363)	0%	29,363	-	-	-	0%	(29,363)
SUPPLIES	-	-	(93)	0%	93	(5,000)	-	-	0%	(93)
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(231,000)</b>	<b>(83,937)</b>	<b>(265,257)</b>	<b>115%</b>	<b>34,257</b>	<b>(844,000)</b>	<b>(54,491)</b>	<b>(245,223)</b>	<b>29%</b>	<b>(20,034)</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>1,756,000</b>	<b>(2,373)</b>	<b>580,349</b>	<b>33%</b>	<b>1,175,651</b>	<b>690,316</b>	<b>53,934</b>	<b>436,687</b>	<b>63%</b>	<b>143,661</b>

# STAFF REPORT

**DATE:** December 14, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** Opening Beneficiary IRA Account

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## **BACKGROUND**

The Chico Creek Nature Center was named as a beneficiary of a Traditional IRA by Betty Rowland, who passed away in July. Fidelity requires that we open a Beneficiary IRA in the name of the Chico Creek Nature Center.

## **RECOMMENDATION**

The Board of Directors approve Resolution 23-022 to open the required Fidelity account.



**RESOLUTION 23-022 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT  
OPENING A BENEFICIARY IRA ACCOUNT**

**WHEREAS**, the Chico Creek Nature Center was named as a beneficiary of a Traditional IRA by Betty Rowland, who passed away in July,

**WHEREAS**, Fidelity requires that we open a Beneficiary IRA in the name of the Chico Creek Nature Center.

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD hereby approve the opening of the Beneficiary IRA Account.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **14<sup>TH</sup> day of December 2023** by the following vote:

Ayes:  
Noes:  
Abstain:  
Absent:

ATTEST:

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

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