



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

**(Draft)
MINUTES
November 15, 2018**

Board Members Present: Bob Malowney, Vice Chair
Tom Lando, Board Member
Michael Worley, Board Member

Board Members Absent: Jan Sneed, Chair
Herman Ellis, Board Member

Staff Members Present: Ann Willmann, General Manager
Terry Zeller, Director of Parks and Recreation
Jennifer Marciales, Executive Assistant

1.0 CALL TO ORDER

1.1 Roll Call

The meeting was called to order at 7:00 p.m., and roll call was taken as noted above.

2.0 CORRESPONDENCE

There was no correspondence.

3.0 PUBLIC COMMENTS

There were no comments.

4.0 PRESENTATIONS

There were no presentations.

5.0 CONSENT AGENDA

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

The vote was as follows: Ayes carried

Ayes: Malowney, Lando, Worley

Noes: None

Abstain: None

Absent: Sneed, Ellis

6.0 REGULAR AGENDA

No items were removed from the consent agenda.

7.0 UNFINISHED BUSINESS

7.1 District Update

General Manager Willmann and Park and Recreation Director Zeller reviewed their staff report with the Board and provided an update on the Funding Strategy Request for

Proposal, CARD Family Nights at the DFJ Center, Nature Center Update, Deer Pens Grant Potential, Seasonal Changes for Park Maintenance, Irrigation Repairs, Fall to Winter Classic Movie Series, and Soggy Dog Day.

7.2 Public Hearing/Adoption of Park Rules and Regulations

M/S/C/ (Directors Lando/Worley) that the Board of Directors Adopts the Final Park Rules and Regulations.

Vice Chair Malowney opened the floor for the public hearing at 7:09 p.m. There being no public comments, Vice Chair Malowney closed the public hearing at 7:10 p.m.

The vote was as follows: Ayes carried

Ayes: Malowney, Lando, Worley

Noes: None

Abstain: None

Absent: Sneed, Ellis

7.3 Public Hearing/Adoption of Master Plan Update

General Manager Willmann stated that a comment was received from a resident near Baroni Park stating that she was in favor of adding shade over the existing play structure, a new toddler area and group picnic area, but no fitness stations. She stated that she did not feel that the fitness stations would be utilized at Baroni Park. General Manager Willmann further stated that with reference Hancock Park, staff needs to correct the legend to the right of the map and remove picnic area, basketball court and bocce ball courts.

M/S/C/ (Directors Lando/Worley) that the Board of Directors approves the 2018 Master Plan Update with the following changes: Remove the fitness stations from Baroni Park, and make the necessary corrections to Hancock Park.

Vice Chair Malowney opened the floor for the public hearing at 7:11 p.m. There being no public comments, Vice Chair Malowney closed the public hearing at 7:12 p.m.

The vote was as follows: Ayes carried

Ayes: Malowney, Lando, Worley

Noes: None

Abstain: None

Absent: Sneed, Ellis

8.0 **NEW BUSINESS**

8.1 Resolution Honoring Director Jan Sneed

M/S/C/ (Directors Worley/Lando) that the Board of Directors approves Resolution 18-10 of the Board of Directors of the Chico Area Recreation and Park District Honoring

Jan Sneed for Her Twenty-Four Years of Service as a Director on the Chico Area Recreation and Park District Board of Directors.

The vote was as follows: Ayes carried

Ayes: Malowney, Lando, Worley

Noes: None

Abstain: None

Absent: Sneed, Ellis

8.2 Emergency Action Item/Emergency Measures Due to Camp Fire

M/S/C/ (Directors Lando/Worley) to place the matter on the agenda as an emergency item. The Board of Directors finds that the matter arose after the posting of the agenda and the need to act on it immediately precludes awaiting scheduling of another meeting.

The vote was as follows: Ayes carried

Ayes: Malowney, Lando, Worley

Noes: None

Abstain: None

Absent: Sneed, Ellis

Director Lando stated that he requested that this item be placed on the Agenda due to the immediate need for additional childcare in Chico due to the Camp fire. Director Worley agreed that this relates to CARD's mission and the District should provide assistance where it can.

General Manager Willmann stated that CARD is currently in discussions with CUSD with regard to expanding the afterschool program and providing information on which afterschool program sites currently have openings to accommodate those that have been impacted by the Camp fire. She noted that with reference to infant and toddler care, that is not something the District currently offers and the District would need to explore options if the District were to expand in this area.

M/S/C/ (Directors Worley/Lando) that the Board of Directors authorizes the General Manager to utilize up to \$100,000 from reserves to provide additional childcare options for all ages if needed.

The vote was as follows: Ayes carried

Ayes: Malowney, Lando, Worley

Noes: None

Abstain: None

Absent: Sneed, Ellis

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

Director Malowney thanked the Board and staff for all their support over the past few years and stated that he will continue to support CARD.

11.0 GENERAL MANAGER'S COMMENTS

There were no comments.

12.0 STAFF COMMENTS

Staff thanked Director Malowney for serving on the Board of Directors and stated that he will be thoroughly missed.

13.0 ADJOURNMENT

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 7:28 p.m. to the Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on December 20, 2018.

Respectfully submitted,

Ann Willmann, General Manager
Secretary to the Board

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2018-2019**

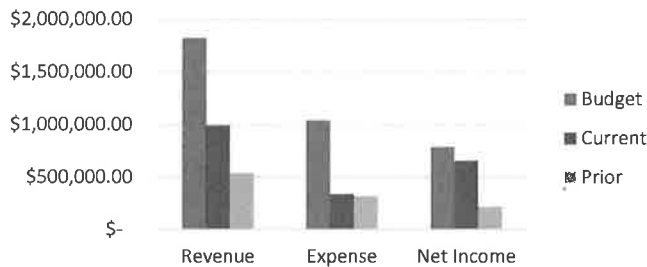
**November 2018
42% of the Year**

AFTERSCHOOL

We are at 54% of Budgeted Revenues and 32% of Budgeted Expenses. Our Net Income is \$437,350.96 over this time last year. Usually we invoice the School District throughout the school year. This year, the School District has already paid the entire contract.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 1,825,800.00	\$ 992,008.32	\$ 538,890.31
EXPENSES	\$ 1,039,429.00	\$ 336,657.45	\$ 320,890.40

AFTERSCHOOL

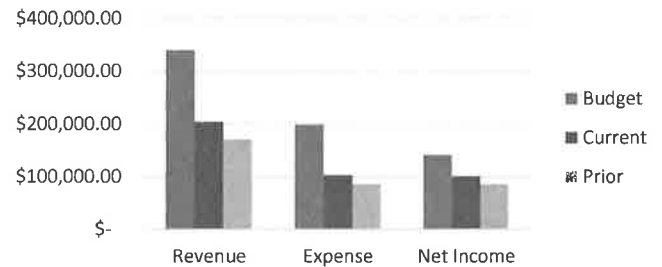


CAMPS

We are at 60% of Budgeted Revenues and 52% 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 \$15,528.20 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 340,270.00	\$ 204,441.14	\$ 171,437.34
EXPENSES	\$ 198,635.00	\$ 103,560.53	\$ 86,084.93

CAMPS

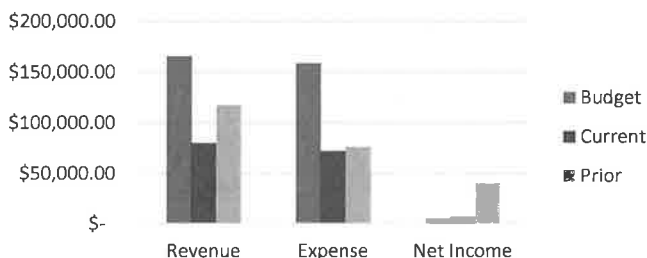


AQUATICS

We are at 48% of Budgeted Revenues and 45% of Budgeted Expenses. Our Net Income is currently \$33,378.64 less than this time last year. Amounts received in the beginning of FY2017/2018 should have been accrued to FY2016/2017 but were not, this overstated FY2017/2018 Revenue. Amounts received in FY2018/2019 were correctly accrued to FY2017/2018.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 166,010.00	\$ 79,835.40	\$ 117,335.97
EXPENSES	\$ 159,115.00	\$ 71,820.94	\$ 75,942.87

AQUATICS

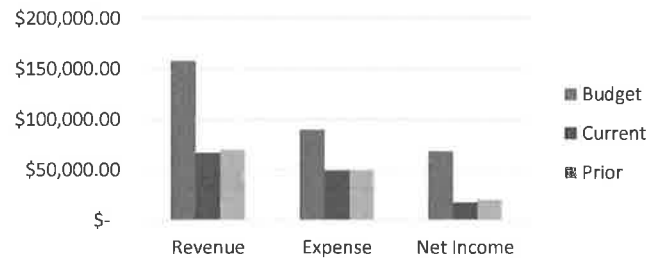


CLASSES

We are at 42% of Budgeted Revenues and 55% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$2,649.21 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 158,500.00	\$ 67,262.73	\$ 70,284.28
EXPENSES	\$ 89,990.00	\$ 71,820.94	\$ 49,887.47

CLASSES



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2018-2019**

November 2018

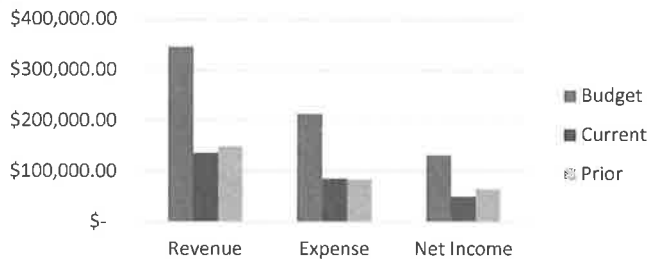
42% of the Year

ADULT SPORTS

We are at 39% of Budgeted Revenues and 40% of Budgeted Expenses. Our Net Income is \$14,830.65 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 346,200.00	\$ 136,612.76	\$ 150,350.53
EXPENSES	\$ 214,100.00	\$ 85,978.52	\$ 84,885.64

ADULT SPORTS

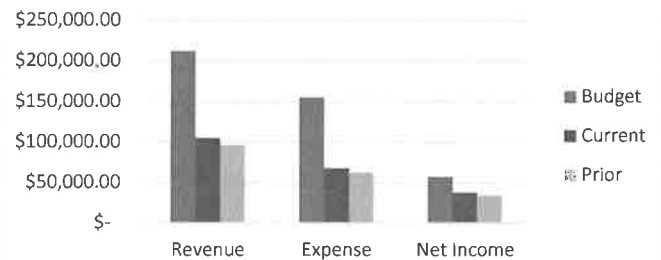


YOUTH SPORTS

We are at 49% of Budgeted Revenues and 44% of Budgeted Expenses. Our Net Income is \$3,148.32 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 212,300.00	\$ 104,994.10	\$ 96,507.06
EXPENSES	\$ 154,890.00	\$ 67,565.54	\$ 62,226.82

YOUTH SPORTS

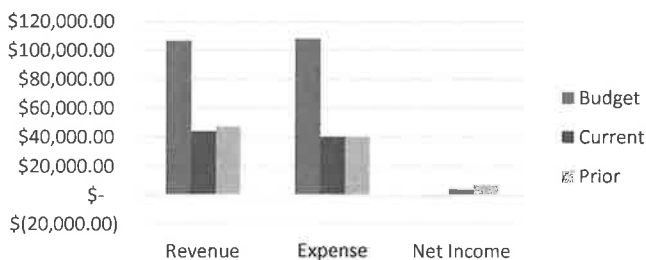


SENIORS

We are at 41% of Budgeted Revenues and 37% of Budgeted Expenses. Our Net Income is \$3,325.01 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 106,550.00	\$ 44,066.62	\$ 47,495.96
EXPENSES	\$ 108,050.00	\$ 40,262.01	\$ 40,366.34

SENIORS

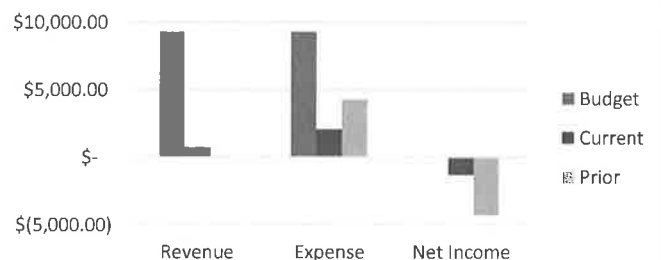


SPECIAL EVENTS

We are at 8% of Budgeted Revenues and 22% of Budgeted Expenses. Our Net Income is \$2,974.07 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	\$ 9,250.00	\$ 750.00	\$ -
EXPENSES	\$ 9,300.00	\$ 2,068.75	\$ 4,292.82

SPECIAL EVENTS



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2018-2019**

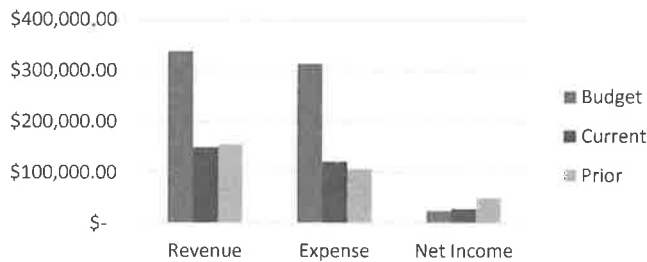
**November 2018
42% of the Year**

NATURE CENTER

We are at 44% of Budgeted Revenues and 39% of Budgeted Expenses. Our Net Income is \$21,024.15 less than this time last year. The Nature Center has seen high staff costs and purchases for the Nature School start up camp. Camp purchases of supplies that have already been made will also be used when Camps continue later in the year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 339,350.00	\$ 149,930.44	\$ 155,924.46
EXPENSES	\$ 314,800.00	\$ 121,524.69	\$ 106,494.56

NATURE CENTER

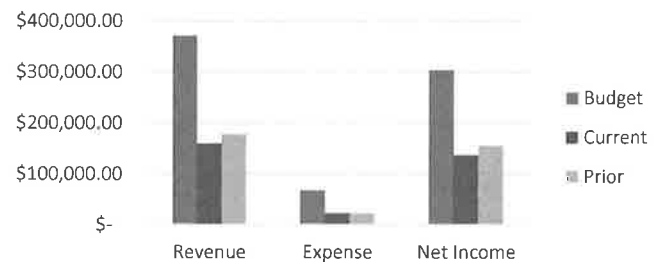


FACILITY RENTAL

We are at 43% of Budgeted Revenues and 34% of Budgeted Expenses. Our Net Income is \$18,447.15 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 373,000.00	\$ 159,814.34	\$ 178,141.48
EXPENSES	\$ 68,000.00	\$ 22,800.13	\$ 22,680.12

FACILITY RENTAL



CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2018-2019
NOVEMBER 2018

DESCRIPTION	2018-2019 Budget	November 2018	2018-2019 YTD	2018-2019 % of Budget	Remaining Budget	2017-2018 Budget	November 2017	2017-2018 YTD	2017-2018 % of Budget	Difference by Year
AFTERSCHOOL										
INCOME	1,825,800.00	55,729.94	992,008.32	54%	833,791.68	1,591,186.00	136,325.22	538,890.31	34%	453,118.01
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(70,940.00)	(1,922.11)	(14,610.50)	21%	(56,329.50)	(62,106.00)	(8,449.73)	(24,148.91)	39%	9,538.41
CONTRACT SERVICES	(3,000.00)	-	(1,252.75)	42%	(1,747.25)	(3,500.00)	-	-	0%	(1,252.75)
PART-TIME WAGES	(965,489.00)	(92,935.00)	(320,794.20)	33%	(644,694.80)	(817,350.00)	(80,986.23)	(296,741.49)	36%	(24,052.71)
TOTAL AFTERSCHOOL	786,371.00	(39,127.17)	655,350.87	83%	131,020.13	708,230.00	46,889.26	217,999.91	31%	437,350.96
CAMPS										
INCOME	340,270.00	1,189.56	204,441.14	60%	135,828.86	298,240.00	2,034.00	171,487.34	57%	32,953.80
PROGRAM SUPPLIES	(18,500.00)	-	(4,931.95)	27%	(13,568.05)	(18,700.00)	(122.44)	(3,611.96)	19%	(1,319.99)
PROGRAM TRANSPORTATION	(1,500.00)	-	(735.65)	49%	(764.35)	(1,500.00)	-	(1,255.70)	84%	520.05
CONTRACT SERVICES	(46,800.00)	-	(34,951.09)	75%	(11,848.91)	(46,600.00)	(1,386.00)	(28,732.28)	62%	(6,218.81)
PART-TIME WAGES	(114,335.00)	(81.00)	(62,941.84)	55%	(51,393.16)	(91,751.00)	(1,172.01)	(52,484.99)	57%	(10,456.85)
INSTRUCTOR WAGES	(17,500.00)	-	-	0%	(17,500.00)	(18,000.00)	-	-	0%	-
TOTAL CAMPS	141,635.00	1,108.56	100,880.61	71%	40,754.39	121,689.00	(646.45)	85,402.41	70%	15,478.20
AQUATICS										
INCOME	166,010.00	4,655.65	79,835.40	48%	86,174.60	155,950.00	572.00	117,335.97	75%	(37,500.57)
PROGRAM SUPPLIES	(6,300.00)	(190.51)	(2,490.47)	40%	(3,809.53)	(5,165.00)	(435.36)	(1,907.73)	37%	(582.74)
CLOTHING	(800.00)	-	-	0%	(800.00)	(800.00)	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	-	(48.75)	(230.75)	0%	230.75	-	(161.25)	(161.25)	0%	(69.50)
PART-TIME WAGES	(152,015.00)	(858.03)	(69,099.72)	45%	(82,915.28)	(135,477.00)	(747.44)	(73,873.89)	55%	4,774.17
TOTAL AQUATICS	6,895.00	3,558.36	8,014.46	116%	(1,119.46)	14,508.00	(772.05)	41,393.10	285%	(33,378.64)
CLASSES										
INCOME	158,500.00	13,899.61	67,262.73	42%	91,237.27	179,150.00	18,601.81	70,284.28	39%	(3,021.55)
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(3,250.00)	(51.69)	(3,796.48)	117%	546.48	(4,000.00)	(790.64)	(2,712.45)	68%	(1,084.03)
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(15,800.00)	(4,500.90)	(9,694.10)	61%	(6,105.90)	(27,325.00)	(2,860.42)	(5,687.42)	21%	(4,006.68)
PART-TIME WAGES	(11,740.00)	(232.20)	(1,773.40)	15%	(9,966.60)	(11,740.00)	(431.27)	(2,409.34)	21%	635.94
INSTRUCTOR WAGES	(60,000.00)	(10,919.30)	(34,251.15)	57%	(25,748.85)	(91,000.00)	(11,125.74)	(39,078.26)	43%	4,827.11
TOTAL CLASSES	67,710.00	(1,804.48)	17,747.60	26%	49,962.40	45,085.00	3,393.74	20,396.81	45%	(2,649.21)
ADULT SPORTS										
INCOME	346,200.00	2,606.07	136,612.76	39%	209,587.24	350,600.00	7,923.29	150,350.53	43%	(13,737.77)
PROGRAM SUPPLIES	(25,500.00)	(30.09)	(7,887.23)	31%	(17,612.77)	(26,300.00)	(9.41)	(10,343.93)	39%	2,456.70
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(6,800.00)	-	-	0%	(6,800.00)	(6,800.00)	-	-	0%	-
PART-TIME WAGES	(181,800.00)	(5,458.32)	(31,407.06)	17%	(150,392.94)	(176,300.00)	(4,056.87)	(28,036.28)	16%	(3,370.78)
OFFICIALS WAGES	-	(4,602.33)	(46,684.23)	0%	46,684.23	-	(4,477.50)	(46,505.43)	0%	(178.80)
TOTAL ADULT SPORTS	132,100.00	(7,484.67)	50,634.24	38%	81,465.76	141,200.00	(620.49)	65,464.89	46%	(14,830.65)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2018-2019
NOVEMBER 2018

DESCRIPTION	2018-2019 Budget	November 2018	2018-2019 YTD	2018-2019 % of Budget	Remaining Budget	2017-2018 Budget	November 2017	2017-2018 YTD	2017-2018 % of Budget	Difference by Year
YOUTH SPORTS				0%					0%	
INCOME	212,300.00	11,690.10	104,994.10	49%	107,305.90	215,100.00	8,433.34	96,507.06	45%	8,487.04
PROGRAM SUPPLIES	(9,600.00)	(521.23)	(5,477.58)	57%	(4,122.42)	(8,600.00)	(348.85)	(3,872.67)	45%	(1,604.91)
PROGRAM TRANSPORTATION	(1,640.00)	-	-	0%	(1,640.00)	(1,600.00)	-	-	0%	-
CLOTHING	(11,400.00)	-	(8,604.65)	75%	(2,795.35)	(10,300.00)	-	(7,728.31)	75%	(876.34)
CONTRACT SERVICES	(1,250.00)	-	(735.00)	59%	(515.00)	(13,900.00)	-	(619.90)	4%	(115.10)
PART-TIME WAGES	(131,000.00)	(9,512.14)	(52,748.31)	40%	(78,251.69)	(120,300.00)	(6,197.92)	(50,005.94)	42%	(2,742.37)
OFFICIALS WAGES	-	-	-	0%	-	-	-	-	0%	-
TOTAL YOUTH SPORTS	57,410.00	1,656.73	37,428.56	65%	19,981.44	60,400.00	1,886.57	34,280.24	57%	3,148.32
SENIOR PROGRAMS				0%					0%	
INCOME	106,550.00	5,904.28	44,066.62	41%	62,483.38	108,520.00	7,385.42	47,495.96	44%	(3,429.34)
PROGRAM SUPPLIES	(4,900.00)	(91.06)	(2,225.89)	45%	(2,674.11)	(5,250.00)	(191.76)	(2,074.20)	40%	(151.69)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(34,750.00)	(730.00)	(9,648.21)	28%	(25,101.79)	(36,700.00)	(2,121.55)	(15,121.42)	41%	5,473.21
PART-TIME WAGES	(43,800.00)	(6,112.48)	(22,078.10)	50%	(21,721.90)	(46,380.00)	(3,301.08)	(15,886.69)	34%	(6,191.41)
INSTRUCTOR WAGES	(24,600.00)	(2,024.40)	(6,309.81)	26%	(18,290.19)	(20,000.00)	(1,811.31)	(7,284.03)	36%	974.22
TOTAL SENIOR PROGRAMS	(1,500.00)	(3,053.66)	3,804.61	-254%	(5,304.61)	190.00	(40.28)	7,129.62	3752%	(3,325.01)
SPECIAL EVENTS				0%					0%	
INCOME	9,250.00	-	750.00	8%	8,500.00	7,250.00	-	-	0%	750.00
PROGRAM SUPPLIES	(6,500.00)	(479.45)	(2,068.75)	32%	(4,431.25)	(4,350.00)	(428.35)	(1,879.69)	43%	(189.06)
MILEAGE	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(2,800.00)	-	-	0%	(2,800.00)	(2,800.00)	(2,413.13)	(2,413.13)	86%	2,413.13
PART-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
TOTAL SPECIAL EVENTS	(50.00)	(479.45)	(1,318.75)	2638%	1,268.75	100.00	(2,841.48)	(4,292.82)	-4293%	2,974.07
NATURE CENTER				0%					0%	
INCOME	322,850.00	13,649.67	146,031.44	45%	176,818.56	248,580.00	6,622.86	153,809.36	62%	(7,777.92)
FACILITY RENTALS	2,000.00	275.00	1,145.00	57%	855.00	2,500.00	-	140.00	6%	1,005.00
FUNDRAISING (DONATIONS)	14,500.00	196.00	2,754.00	19%	11,746.00	14,000.00	253.00	1,975.10	14%	778.90
GRANT FUNDING	-	-	-	0%	-	-	-	-	0%	-
ENDOWMENT	-	-	-	0%	-	-	-	-	0%	-
FULL-TIME WAGES	(59,000.00)	(6,794.41)	(24,887.17)	42%	(34,112.83)	(55,000.00)	(4,168.00)	(20,830.41)	38%	(4,056.76)
PART-TIME WAGES	(170,900.00)	(9,325.48)	(62,910.26)	37%	(107,989.74)	(115,876.00)	(4,106.36)	(51,339.36)	44%	(11,570.90)
FICA	(18,000.00)	(714.72)	(6,198.05)	34%	(11,801.95)	(13,500.00)	(632.99)	(11,552.35)	86%	5,354.30
RETIREMENT	(4,000.00)	(464.88)	(1,536.42)	38%	(2,463.58)	(10,000.00)	(422.21)	(1,359.90)	14%	(176.52)
MEDICAL	(11,500.00)	(1,045.63)	(5,669.77)	49%	(5,830.23)	(12,000.00)	(780.39)	(3,362.76)	28%	(2,307.01)
WC INSURANCE	(5,000.00)	-	-	0%	(5,000.00)	(8,000.00)	-	-	0%	-
CLOTHING	(7,000.00)	-	(691.77)	10%	(6,308.23)	(3,700.00)	(60.31)	(1,604.79)	43%	913.02
STAFF TRAINING	(500.00)	-	(271.86)	54%	(228.14)	(600.00)	(35.00)	(140.00)	23%	(131.86)
ADVERTISING	(500.00)	-	(498.00)	100%	(2.00)	(500.00)	-	-	0%	(498.00)
COPYING	(3,100.00)	-	(2,974.54)	96%	(125.46)	(3,275.00)	(240.10)	(1,925.93)	59%	(1,048.61)
EQUIPMENT/SOFTWARE	(500.00)	-	(488.62)	98%	(11.38)	(500.00)	-	(11.48)	2%	(477.14)
CONTRACT SERVICES	(5,500.00)	(191.43)	(1,265.20)	23%	(4,234.80)	(1,500.00)	(231.26)	(1,048.09)	70%	(217.11)
PROGRAM SUPPLIES	(28,000.00)	(298.70)	(13,963.32)	50%	(14,036.68)	(19,575.00)	(654.20)	(13,240.36)	68%	(722.96)
MILEAGE	(300.00)	(47.08)	(169.71)	57%	(130.29)	(500.00)	(19.26)	(79.13)	16%	(90.58)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2018-2019
NOVEMBER 2018

DESCRIPTION	2018-2019 Budget	November 2018	2018-2019 YTD	2018-2019 % of Budget	Remaining Budget	2017-2018 Budget	November 2017	2017-2018 YTD	2017-2018 % of Budget	Difference by Year
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSUR	(1,000.00)	-	-	0%	(1,000.00)	(1,200.00)	-	-	0%	-
TOTAL NATURE CENTER	24,550.00	(4,761.66)	28,405.75	116%	(3,855.75)	19,354.00	(4,474.22)	49,429.90	255%	(21,024.15)
FACILITY RENTAL				0%					0%	
INCOME	373,000.00	29,602.29	159,814.34	43%	213,185.66	337,591.00	14,098.73	178,141.48	53%	(18,327.14)
PROGRAM SUPPLIES	(8,000.00)	-	(4,301.96)	54%	(3,698.04)	(8,000.00)	-	(1,505.47)	19%	(2,796.49)
CONTRACT SERVICES	(16,000.00)	(13.16)	(752.64)	5%	(15,247.36)	(16,000.00)	(10.87)	(2,065.48)	13%	1,312.84
PART-TIME WAGES	(44,000.00)	(5,968.23)	(17,745.53)	40%	(26,254.47)	(42,000.00)	(4,562.26)	(19,109.17)	45%	1,363.64
TOTAL FACILITY RENTAL	305,000.00	23,620.90	137,014.21	45%	167,985.79	271,591.00	9,525.60	155,461.36	57%	(18,447.15)
RECREATION - MISC. & ADMIN				0%					0%	
INCOME	-	(816.14)	(13,464.94)	0%	13,464.94	-	514.07	(8,666.16)	0%	(4,798.78)
PUBLICATIONS/LEGAL NOTICE	(24,000.00)	(2,374.38)	(2,885.96)	12%	(21,114.04)	(21,000.00)	(1,140.02)	(7,138.58)	34%	4,252.62
CONFERENCES	(6,000.00)	-	(628.29)	10%	(5,371.71)	(6,000.00)	(3,424.44)	(7,465.10)	124%	6,836.81
MILEAGE	(1,000.00)	(222.19)	(222.19)	22%	(777.81)	(1,000.00)	-	-	0%	(222.19)
OFFICE SUPPLIES	(12,300.00)	(223.74)	(2,111.91)	17%	(10,188.09)	(12,300.00)	(249.82)	(3,763.51)	31%	1,651.60
CLOTHING	(200.00)	-	-	0%	(200.00)	(200.00)	(60.31)	(140.21)	70%	140.21
ACL/OVERTIME	(5,000.00)	-	-	0%	(5,000.00)	(5,000.00)	-	-	0%	-
PART-TIME WAGES	(7,000.00)	-	311.77	-4%	(7,311.77)	(5,000.00)	-	-	0%	311.77
FULL TIME WAGES	(408,000.00)	(44,881.79)	(169,837.84)	42%	(238,162.16)	(395,000.00)	(32,234.13)	(163,968.61)	42%	(5,869.23)
TOTAL RECREATION - MISC. & ADMIN	(463,500.00)	(48,518.24)	(188,839.36)	41%	(274,660.64)	(445,500.00)	(36,594.65)	(191,142.17)	43%	2,302.81
TOTAL PROGRAM SUMMARY	1,056,621.00	(75,284.78)	849,122.80	80%	207,498.20	936,847.00	15,705.55	481,523.25	51%	367,599.55

**CHICO AREA RECREATION AND PARK DISTRICT
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NOVEMBER 2018**

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

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
NOVEMBER 2018**

	NOVEMBER 2018	NOVEMBER 2017
ASSETS		
CASH		
CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,416,910.11	3,154,616.16
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	926.02	1,641.01
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	131,948.81	71,563.88
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	18,982.80	22,362.04
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	24,849.07	31,350.12
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	74,111.12	68,834.74
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,532.83
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96
CASH - GOLDEN VALLEY BANK	165,918.06	282,779.33
PETTY CASH	500.00	500.00
BANK SUSPENSE	102,416.64	17,359.46
SUBTOTAL	4,953,598.11	3,668,040.53
FMV ADJUSTMENT (GENERAL FUND)	-	-
FMV ADJUSTMENT (PARK FUND)	-	-
FMV ADJUSTMENT (OAK WAY)	-	-
FMV ADJUSTMENT (PETERSON PARK)	-	-
FMV ADJUSTMENT (BARONI PARK)	-	-
FMV ADJUSTMENT (ROTARY FUND)	-	-
SUBTOTAL	-	-
RECEIVABLES		
ACCOUNTS RECEIVABLE	(127,805.52)	(171,462.70)
A/R - ONLINE PAYMENT CLEARING	-	-
A/R - IN HOUSE CREDIT CARDS	13,525.00	13,825.00
INTEREST RECEIVABLE (GENERAL FUND)	46,804.94	15,334.61
INTEREST RECEIVABLE (PARK FUND)	987.98	133.14
INTEREST RECEIVABLE (OAK WAY)	379.52	73.49
INTEREST RECEIVABLE (PETERSON PARK)	382.73	103.74
INTEREST RECEIVABLE (BARONI PARK)	840.51	226.95
RECEIVABLES	(64,884.84)	(141,765.77)
DUE FROM OTHER FUNDS		
DUE TO GENERAL FUND FROM OTHER FUNDS	107,286.78	99,223.58
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	-	-
DUE TO GENERAL FUND FROM PETERSON PARK FUND	-	-
DUE TO GENERAL FUND FROM BARONI PARK FUND	-	-
DUE FROM OTHER FUNDS	107,286.78	99,223.58
TOTAL CURRENT ASSETS	4,996,000.05	3,625,498.34
PREPAID PENSION CONTRIBUTION	214,215.62	244,817.85
FIXED ASSETS		
LAND	11,634,790.52	11,634,790.52
LAND IMPROVEMENTS	25,373,368.01	24,769,004.40
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
NOVEMBER 2018**

	NOVEMBER 2018	NOVEMBER 2017
EQUIPMENT	873,376.85	848,968.25
EQUIPMENT - COMPUTERS	276,499.35	276,499.35
EQUIPMENT - AUTOS	369,002.10	371,592.10
CONSTRUCTION IN PROGRESS	16,132.60	54,646.86
SUBTOTAL	39,641,331.95	39,053,664.00
ACCUMULATED DEPRECIATION	(13,154,773.84)	(12,290,441.83)
SUBTOTAL	26,486,558.11	26,763,222.17
TOTAL ASSETS	31,696,773.78	30,633,538.36
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,070,448.00	789,365.00

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
NOVEMBER 2018**

	NOVEMBER 2018	NOVEMBER 2017
LIABILITIES		
ACCOUNTS PAYABLE	79,869.97	79,012.80
ACCRUED EXPENSES		
ACCRUED PAYROLL	89,961.94	5,248.64
PAYROLL FEDERAL TAXES	7,151.95	-
PAYROLL STATE TAXES	2,373.94	-
PAYROLL EMPLOYEE MEDI & FICA	8,606.72	-
PAYROLL EMPLOYER MEDI & FICA LIAB	7,177.07	(1,429.65)
PAYROLL SDI	2,551.30	1,403.61
LONG TERM CARE PAY DEDUCTIONS	-	-
PAYROLL GARNISHMENTS	216.60	(52.58)
UNION DUES - SUPERVISORS	511.91	-
UNION DUES - PARKS	283.19	-
CALPERS 2% AT 62	2,912.05	-
457 EMPLOYEE CONTRIBUTIONS	5,752.28	-
EMPLOYEE MEDICAL WITHHOLDINGS	2,149.68	(1,530.84)
VOUCHERS PAYABLE ACCRUAL	-	-
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	4,082.24
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-
ACCRUED EXPENSES	129,648.63	7,721.42
DUE TO OTHER FUNDS		
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	39,309.84	36,197.24
DUE TO GENERAL FUND FROM PETERSON PARK FUND	36,104.45	34,266.45
DUE TO GENERAL FUND FROM BARONI PARK FUND	31,872.49	28,759.89
SUBTOTAL	107,286.78	99,223.58
OTHER LIABILITIES		
BANK CHARGE CLEARING ACCOUNT	(10,371.12)	1,142.22
DEFERRED REVENUE	138,627.33	62,555.34
OTHER LIAB - CLASS CLEARING ACCT	(370.30)	35.70
UNEARNED REVENUE	4,903.39	83,753.39
PREPAID FACILITY TRANSFER	-	7,219.30
SECURITY DEPOSITS	12,450.00	11,200.00
SECURITY HOLDING ACCT - CLASS	-	-
SUBTOTAL	145,239.30	165,905.95
TOTAL CURRENT LIABILITIES	462,044.68	351,863.75
LONG-TERM DEBT		
NOTE PAYBLE - DEGARMO	-	-
NOTE PAYABLE - SOLAR	-	28,800.96
NOTE PAYABLE - LAKESIDE PAVILLION	-	520.42
NET PENSION LIABILITY	2,838,733.00	2,378,682.00
LIABILITY FOR COMPENSATED ABSENCES	176,892.25	148,022.39
SUBTOTAL	3,015,625.25	2,556,025.77
TOTAL LIABILITIES	3,477,669.93	2,907,889.52

CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
NOVEMBER 2018

	NOVEMBER 2018	NOVEMBER 2017
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	136,997.00	121,178.00

CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
NOVEMBER 2018

	NOVEMBER 2018	NOVEMBER 2017
FUND BALANCE		
SPENDABLE - COMMITTED		
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00
SPENDABLE - COMMITTED - GENERAL RESERVE	1,200,000.00	1,200,000.00
SUBTOTAL	1,201,500.00	1,201,500.00
SPENDABLE - ASSIGNED		
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	-
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00
SPENDABLE - ASSIGNED - PENSION LIABILITY	-	1,700,000.00
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	340,500.00	340,500.00
SUBTOTAL	435,500.00	2,135,500.00
SPENDABLE - UNASSIGNED	2,176,584.42	99,174.68
NON-SPENDABLE	26,219,719.05	26,220,444.05
TOTAL FUND BALANCE - GENERAL FUND	30,033,303.47	29,656,618.73
FUND BALANCE - PARK FUND	118,834.67	38,006.87
FUND BALANCE - OAK WAY	1,404.90	4,943.25
FUND BALANCE - PETERSON PARK	1,012.75	7,718.07
FUND BALANCE - BARONI PARK	63,352.73	58,746.32
NET INCOME (LOSS)		
GENERAL FUND	(998,457.34)	(1,336,871.61)
PARK FUND	18,852.12	43,190.15
OAK WAY	(28,628.59)	(26,414.37)
PETERSON PARK	(27,898.34)	(25,738.09)
BARONI PARK	(29,221.52)	(26,352.00)
TOTAL NET INCOME (LOSS)	(1,065,353.67)	(1,372,185.92)
TOTAL FUND BALANCE	29,152,554.85	28,393,847.32

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY - GENERAL FUND - FUND 2490
NOVEMBER 2018

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
REVENUE							
FEE BASED PROGRAM INCOME	3,479,080	1,762,537.57	50.7%	3,393,656	1,337,494.65	39.4%	425,042.92
OTHER INCOME	499,329	223,069.28	44.7%	463,920	198,629.01	42.8%	24,440.27
RDA PASSTHROUGH	1,090,000	8,219.84	0.8%	1,064,000	3,887.66	0.4%	4,332.18
INVESTMENT INCOME	40,000	46,804.94	117.0%	40,000	15,334.61	38.3%	31,470.33
TAX INCOME / COUNTY	3,046,000	247,290.41	8.1%	2,896,000	194,040.44	6.7%	53,249.97
TOTAL REVENUE	8,154,409	2,287,922.04	28.1%	7,857,576	1,749,386.37	22.3%	538,535.67
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	5,695,060	2,376,310.19	41.7%	5,389,670	2,211,241.37	41.0%	165,068.82
SERVICES AND SUPPLIES	2,070,968	818,511.81	39.5%	1,824,144	827,419.56	45.4%	(8,907.75)
CONTRIB. TO OTHER AGENCIES	15,000	10,188.01	67.9%	15,000	8,728.22	58.2%	1,459.79
CONTINGENCIES	25,000	-	0.0%	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	85,347	-	0.0%	93,253	10,401.02	11.2%	(10,401.02)
TOTAL OPERATING EXPENDITURES	7,891,375	3,205,010.01	40.6%	7,347,067	3,057,790.17	41.6%	147,219.84
NET REVENUE BEFORE SPEC. EXP.	263,034	(917,087.97)	-348.7%	510,509	(1,308,403.80)	-256.3%	391,315.83
SPECIALLY ALLOCATED ITEMS							
CAPITAL / REPAIR PROJECTS	812,500	147,082.09	18.1%	975,000	40,685.91	4.2%	106,396.18
CAPITAL PROJECT REIMBURSEMENT	-	-	0.0%	-	-	0.0%	-
NET CAPITAL PROJECTS	812,500	147,082.09	18.1%	975,000	40,685.91	4.2%	106,396.18
DEPRECIATION	-	-	0.0%	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(65,712.72)	0.0%	-	(12,218.10)	0.0%	(53,494.62)
TOTAL SPECIALLY ALLOCATED	812,500	81,369.37	10.0%	975,000	28,467.81	2.9%	(53,494.62)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(549,466)	(998,457.34)		(464,491)	(1,336,871.61)		338,414.27

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND - FUND 2490
NOVEMBER 2018

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME							
AFTER SCHOOL & CAMP PROGRAMS							
AFTERSCHOOL	1,825,800	992,008.32	54.3%	1,591,186	538,890.31	33.9%	453,118.01
CAMPS	335,870	204,336.93	60.8%	298,240	171,437.34	57.5%	32,899.59
SUBTOTAL	2,161,670	1,196,345.25	55.3%	1,889,426	710,327.65	37.6%	486,017.60
AQUATICS	166,010	79,835.40	48.1%	155,950	117,335.97	75.2%	(37,500.57)
CLASSES							
GENERAL CLASSES	75,000	31,255.77	41.7%	70,000	37,032.36	52.9%	(5,776.59)
ADULT CLASSES	1,500	998.66	66.6%	1,650	388.46	23.5%	610.20
SENIOR ADULT CLASSES	44,000	18,312.15	41.6%	43,000	20,035.46	46.6%	(1,723.31)
YOUTH CLASSES	86,400	35,112.51	40.6%	107,500	32,913.46	30.6%	2,199.05
SUBTOTAL	206,900	85,679.09	41.4%	222,150	90,369.74	40.7%	(4,690.65)
ADULT SPORTS							
VOLLEYBALL & DODGEBALL	51,500	21,785.13	42.3%	49,500	21,391.82	43.2%	393.31
BASKETBALL	35,500	9,507.39	26.8%	34,000	10,588.39	31.1%	(1,081.00)
SOFTBALL	209,200	76,497.33	36.6%	215,300	90,992.55	42.3%	(14,495.22)
SOFTBALL TOURNEYS	-	-	0.0%	6,800	-	0.0%	-
SOCCER	50,000	28,822.91	57.6%	45,000	27,377.77	60.8%	1,445.14
	346,200	136,612.76	39.5%	350,600	150,350.53	42.9%	(13,737.77)
NATURE CENTER							
PROGRAM FEE INCOME	314,200	146,031.44	46.5%	248,580	153,809.36	61.9%	(7,777.92)
GRANT FUNDING	-	-	0.0%	239,080	-	0.0%	-
SUBTOTAL	314,200	146,031.44	46.5%	487,660	153,809.36	31.5%	(7,777.92)
OTHER PROGRAMS							
SCHOLARSHIPS	(17,000)	(16,992.22)	100.0%	(17,000)	(13,665.87)	80.4%	(3,326.35)
CO-SPONSORED & MISCELLANEOUS	17,000	3,527.28	20.7%	17,000	4,999.71	29.4%	(1,472.43)
SPECIAL EVENTS	9,250	750.00	8.1%	7,250	-	0.0%	750.00
SENIOR ADULT PROGRAMS	62,550	25,754.47	41.2%	65,520	27,460.50	41.9%	(1,706.03)
YOUTH SPORTS	212,300	104,994.10	49.5%	215,100	96,507.06	44.9%	8,487.04
SUBTOTAL	284,100	118,033.63	41.5%	287,870	115,301.40	40.1%	2,732.23
TOTAL FEE BASED PROGRAMS	3,479,080	1,762,537.57	50.7%	3,393,656	1,337,494.65	39.4%	425,042.92
OTHER INCOME							
FACILITY RENTAL INCOME	375,000	160,959.34	42.9%	340,091	178,281.48	52.4%	(17,322.14)
REBATES & REIMBURSED COSTS	35,000	5,759.84	16.5%	35,000	8,493.96	24.3%	(2,734.12)
REIMBURSEMENTS - CITY PARKS	63,829	45,962.31	72.0%	63,829	-	0.0%	45,962.31
MISCELLANEOUS	10,000	7,627.79	76.3%	10,000	9,448.47	94.5%	(1,820.68)
ENDOWMENTS	-	-	0.0%	-	-	0.0%	-
DONATIONS	15,500	2,760.00	17.8%	15,000	2,405.10	16.0%	354.90
TOTAL OTHER INCOME	499,329	223,069.28	44.7%	463,920	198,629.01	42.8%	24,440.27
REVENUE FROM OTHER AGENCIES							
RDA PASSTHROUGH	1,090,000	8,219.84	0.8%	1,064,000	3,887.66	0.4%	4,332.18
INVESTMENT INCOME	40,000	46,804.94	117.0%	40,000	15,334.61	38.3%	31,470.33
TAX INCOME / COUNTY	3,046,000	247,290.41	8.1%	2,896,000	194,040.44	6.7%	53,249.97
TOTAL REVENUE FROM OTHER AGENCIES	4,176,000	302,315.19	7.2%	4,000,000	213,262.71	5.3%	89,052.48
TOTAL REVENUE	8,154,409	2,287,922.04	28.1%	7,857,576	1,749,386.37	22.3%	538,535.67

CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490
NOVEMBER 2018

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	2,153,000	919,566.21	42.7%	2,036,000	763,915.79	37.5%	155,650.42
PART-TIME SALARIES	2,303,160	886,036.19	38.5%	2,048,941	822,637.79	40.1%	44,697.06
ACCUMULATED LEAVE	13,800	-	0.0%	13,800	-	0.0%	-
INSTRUCTORS	102,100	40,560.96	39.7%	107,930	49,911.63	46.2%	9,350.67
SUBTOTAL	4,572,060	1,846,163.36	40.4%	4,206,670	1,636,465.21	38.9%	209,698.15
BENEFITS							
FICA	359,000	137,736.58	38.4%	322,500	122,392.59	38.0%	15,343.99
RETIREMENT	369,000	167,054.94	45.3%	375,000	149,842.59	40.0%	17,212.35
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	376,000	144,483.05	38.4%	370,000	138,431.20	37.4%	6,051.85
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	35,000	3,413.00	9.8%	37,500	2,115.86	5.6%	1,297.14
WORKERS COMP INSURANCE	149,000	146,432.96	98.3%	218,000	221,066.42	101.4%	(74,633.46)
ALLOCATION TO OTHER FUNDS	(165,000)	(68,973.70)	41.8%	(140,000)	(59,072.50)	42.2%	(9,901.20)
SUBTOTAL	1,123,000	530,146.83	47.2%	1,183,000	574,776.16	48.6%	(44,629.33)
TOTAL SALARIES AND BENEFITS	5,695,060	2,376,310.19	41.7%	5,389,670	2,211,241.37	41.0%	165,068.82

CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
NOVEMBER 2018

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES							
ADVERTISING	40,500	16,219.30	40.0%	12,500	1,697.99	13.6%	14,521.31
AGRICULTURE	31,200	11,249.33	36.1%	32,854	8,655.39	26.3%	2,593.94
CLOTHING	26,400	13,149.31	49.8%	22,000	12,300.34	55.9%	848.97
COMMUNICATIONS	51,775	21,841.43	42.2%	50,609	22,591.97	44.6%	(750.54)
HOUSEHOLD SUPPLIES	40,400	18,117.39	44.8%	38,300	16,053.38	41.9%	2,064.01
WORK SERVICE SUPPLIES	2,050	1,114.30	54.4%	-	-	0.0%	1,114.30
INSURANCE	77,000	77,030.96	100.0%	75,000	70,372.32	93.8%	6,658.64
EQUIPMENT REPAIRS	18,000	5,317.46	29.5%	18,000	7,203.16	40.0%	(1,885.70)
HOUSEHOLD EQUIPMENT	-	74.60	0.0%	-	-	0.0%	74.60
FIELD EQUIPMENT	1,750	223.17	12.8%	1,750	1,041.89	59.5%	(818.72)
PROGRAM EQUIPMENT	-	454.17	0.0%	750	179.00	23.9%	275.17
VEHICLE MAINTENANCE	12,500	8,605.37	68.8%	12,500	4,416.63	35.3%	4,188.74
POOL SUPPLIES	12,000	4,474.02	37.3%	12,000	6,145.71	51.2%	(1,671.69)
POOL EQUIPMENT	4,000	-	0.0%	4,000	102.07	2.6%	(102.07)
STRUCTURE & GROUNDS	87,700	38,043.77	43.4%	74,350	42,517.58	57.2%	(4,473.81)
SHOP SUPPLIES	5,100	2,969.52	58.2%	5,000	1,420.18	28.4%	1,549.34
VANDALISM	4,100	1,313.39	32.0%	5,550	1,789.47	32.2%	(476.08)
MEDICAL FIRST AID	3,000	1,857.83	61.9%	2,600	1,369.13	52.7%	488.70
MEMBERSHIP/PERIODICALS	18,500	12,155.75	65.7%	16,400	11,802.25	72.0%	353.50
OFFICE SUPPLIES	26,150	11,064.18	42.3%	26,575	10,327.07	38.9%	737.11
CONTRACT SERVICES	860,788	285,207.60	33.1%	745,985	292,271.13	39.2%	(7,063.53)
PUBS/LEGAL NOTICES	24,000	2,885.96	12.0%	21,000	7,138.58	34.0%	(4,252.62)
RENT/LEASE EQUIPMENT	5,400	59.92	1.1%	2,750	1,647.85	59.9%	(1,587.93)
RENT/LEASE STRUCTURES	3,200	1,600.00	50.0%	3,200	1,600.00	50.0%	-
SMALL TOOLS	3,200	1,377.65	43.1%	2,850	1,238.08	43.4%	139.57
EDUCATION & TRAINING	4,000	112.12	2.8%	5,000	150.00	3.0%	(37.88)
DISTRICT OFFICE SPECIAL EXP	9,000	5,168.83	57.4%	9,000	1,919.46	21.3%	3,249.37
PROGRAM SUPPLIES	224,740	72,974.26	32.5%	204,046	71,207.54	34.9%	1,766.72
DISTRICT OFFICE MEETING EXP	5,000	997.02	19.9%	6,500	169.13	2.6%	827.89
MILEAGE	37,300	17,468.13	46.8%	31,500	16,337.36	51.9%	1,130.77
PROGRAM TRANSPORTATION	3,140	735.65	23.4%	3,100	1,255.70	40.5%	(520.05)
DIST OFFICE BOARD MTG EXP	10,000	3,683.62	36.8%	10,000	4,729.65	47.3%	(1,046.03)
USE TAX	1,500	-	0.0%	1,200	-	0.0%	-
CONFERENCES	23,000	6,363.48	27.7%	23,100	10,674.58	46.2%	(4,311.10)
SUBTOTAL	1,676,393	643,909.49	38.4%	1,479,969	630,324.59	42.6%	13,584.90
UTILITIES							
WATER	76,625	44,279.81	57.8%	68,675	43,714.65	63.7%	565.16
ELECTRICITY	261,600	117,737.61	45.0%	223,350	139,357.69	62.4%	(21,620.08)
GAS	50,450	10,506.59	20.8%	44,550	11,734.92	26.3%	(1,228.33)
SEWER	5,900	2,078.31	35.2%	7,600	2,287.71	30.1%	(209.40)
SUBTOTAL	394,575	174,602.32	44.3%	344,175	197,094.97	57.3%	(22,492.65)
TOTAL SERVICE & SUPPLY	2,070,968	818,511.81	39.5%	1,824,144	827,419.56	45.4%	(8,907.75)

**CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER
NOVEMBER 2018**

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
INCOME							
GENERAL PROGRAM INCOME	-	-	0.0%	7,000	-	0.0%	-
GENERAL ADMISSION	3,500	1,368.00	39.1%	2,500	1,644.00	65.8%	(276.00)
HOME SCHOOL	3,200	-	0.0%	10,830	5,025.00	46.4%	(5,025.00)
FIELD TRIPS	25,000	3,155.00	12.6%	21,000	5,238.00	24.9%	(2,083.00)
CAMPS	200,000	124,553.28	62.3%	158,650	111,525.40	70.3%	13,027.88
PRESCHOOL	50,000	14,825.16	29.7%	17,100	10,605.51	62.0%	4,219.65
TEACHER WORKSHOPS	1,500	-	0.0%	2,500	1,710.00	68.4%	(1,710.00)
SPECIAL EVENTS	20,000	(350.00)	-1.8%	21,000	14,938.00	71.1%	(15,288.00)
MEMBERSHIPS	2,000	230.00	11.5%	2,000	573.45	28.7%	(343.45)
FACILITY RENTALS	2,000	1,145.00	57.3%	2,500	140.00	5.6%	1,005.00
PARTY RENTALS	9,000	2,250.00	25.0%	6,000	2,550.00	42.5%	(300.00)
CAL NAT	8,650	-	0.0%	-	-	0.0%	-
GRANTS	-	-	0.0%	-	-	0.0%	-
ENDOWMENT	-	-	0.0%	-	-	0.0%	-
FUNDRAISING (DONATIONS)	14,500	2,754.00	19.0%	14,000	1,975.10	14.1%	778.90
TOTAL INCOME	339,350	149,930.44	44.2%	265,080	155,924.46	58.8%	(5,994.02)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	268,400	101,201.67	37.7%	214,376	88,444.78	41.3%	12,756.89
SERVICES AND SUPPLIES							
ADVERTISING	500	498.00	99.6%	500	-	0.0%	498.00
COMMUNICATIONS	2,600	1,112.56	42.8%	1,800	1,097.66	61.0%	14.90
HOUSEHOLD SUPPLIES	2,500	1,389.23	55.6%	2,500	945.57	37.8%	443.66
INSURANCE	1,000	-	0.0%	1,200	-	0.0%	-
STRUCTURES & GROUNDS	4,500	635.83	14.1%	4,500	1,682.33	37.4%	(1,046.50)
OFFICE SUPPLIES	3,100	2,974.54	96.0%	3,275	1,925.93	58.8%	1,048.61
CLOTHING	7,000	691.77	9.9%	-	-	0.0%	-
CONTRACT SERVICES	5,500	1,265.20	23.0%	1,500	1,048.09	69.9%	217.11
RENT/LEASE STRUCTURES	3,200	1,600.00	50.0%	3,200	1,600.00	50.0%	-
PROGRAM SUPPLIES	28,000	13,963.32	49.9%	19,575	13,240.36	67.6%	722.96
MILEAGE	300	169.71	56.6%	500	79.13	15.8%	90.58
CONFERENCES	500	271.86	54.4%	600	140.00	23.3%	131.86
ELECTRIC	7,200	2,932.30	40.7%	7,500	3,271.22	43.6%	(338.92)
GAS	2,600	197.27	7.6%	1,900	308.87	16.3%	(111.60)
SUBTOTAL	68,500	27,701.59	40.4%	48,550	25,339.16	52.2%	1,670.66
EQUIPMENT/SOFTWARE	500	489	97.7%	500	11	2.3%	477.14
TOTAL OPERATING EXPENDITURES	337,400	129,391.88	38.3%	263,426	113,795.42	43.2%	14,904.69
TOTAL INCOME OVER (UNDER) EXPENDITURES	1,950	20,538.56		1,654	42,129.04		(20,898.71)

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480
NOVEMBER 2018

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
INCOME							
PARK IMPACT FEES	85,000	16,625.00	19.6%	59,375	49,875.00	84.0%	(33,250.00)
INTEREST INCOME	325	987.98	304.0%	325	(6,739.80)	-2073.8%	7,727.78
FAIR MARKET VALUE ADJUSTMENT	-	1,239.14	0.0%	-	54.95	0.0%	1,184.19
TOTAL INCOME	85,325	18,852.12	22.1%	59,700	43,190.15	72.3%	(24,338.03)
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	80,935	-	0.0%	-
TOTAL INCOME OVER (UNDER) EXPENDITURES	85,325	18,852.12		(21,235)	43,190.15		(24,338.03)

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495
NOVEMBER 2018**

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	21,892	-	0.0%	60,966	-	0.0%	-
INTEREST	-	379.52	0.0%	-	73.49	0.0%	306.03
FAIR MARKET VALUE ADJUSTMENT	-	210.26	0.0%	-	51.15	0.0%	159.11
TOTAL INCOME	21,892	589.78	2.7%	60,966	124.64	0.2%	465.14
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	52,661	21,942.20	41.7%	46,656	18,829.60	40.4%	3,112.60
SERVICES AND SUPPLIES							
AGRICULTURE	1,800	335.40	18.6%	1,842	335.27	18.2%	0.13
HOUSEHOLD SUPPLIES	2,500	596.06	23.8%	1,200	1,633.49	136.1%	(1,037.43)
STRUCTURES & GROUNDS	4,500	1,286.57	28.6%	4,556	1,959.86	43.0%	(673.29)
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	115.25	0.0%	350	-	0.0%	115.25
CONTRACT SERVICES	6,000	3,081.80	51.4%	4,680	3,227.45	69.0%	(145.65)
WATER	1,500	560.79	37.4%	1,500	553.34	36.9%	7.45
ELECTRIC	3,300	1,300.30	39.4%	3,300	-	0.0%	1,300.30
SUBTOTAL	19,700	7,276.17	36.9%	17,528	7,709.41	44.0%	(433.24)
TOTAL OPERATING EXPENDITURES	72,361	29,218.37	40.4%	64,184	26,539.01	41.3%	2,679.36
TOTAL INCOME OVER (UNDER) EXPENDITURES	(50,469)	(28,628.59)		(3,218)	(26,414.37)		(2,214.22)

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497
NOVEMBER 2018**

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	42,560	-	0.0%	42,560	-	0.0%	-
INTEREST	275	382.73	139.2%	275	103.74	37.7%	278.99
FAIR MARKET VALUE ADJUSTMENT	-	276.52	0.0%	-	72.25	0.0%	204.27
TOTAL INCOME	42,835	659.25	1.5%	42,835	175.99	0.4%	483.26
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	30,107	12,544.65	41.7%	26,424	10,706.65	40.5%	1,838.00
SERVICES AND SUPPLIES							
AGRICULTURE	1,850	387.00	20.9%	2,165	386.85	17.9%	0.15
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	2,367.41	94.7%	2,500	314.28	12.6%	2,053.13
VANDALISM	100	228.30	228.3%	100	-	0.0%	228.30
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
SMALL TOOLS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	4,000	2,367.03	59.2%	2,500	2,349.14	94.0%	17.89
WATER	16,000	10,607.73	66.3%	14,000	12,090.58	86.4%	(1,482.85)
ELECTRIC	300	55.47	18.5%	300	66.58	22.2%	(11.11)
SUBTOTAL	24,750	16,012.94	64.7%	21,565	15,207.43	70.5%	805.51
OPERATING EXPENDITURES	54,857	28,557.59	52.1%	47,989	25,914.08	54.0%	2,643.51
TOTAL INCOME OVER (UNDER) EXPENDITURES	(12,022)	(27,898.34)		(5,154)	(25,738.09)		(2,160.25)

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498
NOVEMBER 2018

	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	71,719	-	0.0%	65,039	-	0.0%	-
INTEREST	300	840.51	280.2%	300	226.95	75.7%	613.56
FAIR MARKET VALUE ADJUSTMENT	-	828.10	0.0%	-	158.13	0.0%	669.97
TOTAL INCOME	72,019	1,668.61	2.3%	65,339	385.08	0.6%	1,283.53
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	52,661	21,942.20	41.7%	46,656	18,829.60	40.4%	3,112.60
SERVICES AND SUPPLIES							
AGRICULTURE	1,083	193.50	17.9%	1,083	193.43	17.9%	0.07
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	1,000	436.99	43.7%	1,000	537.45	53.7%	(100.46)
VANDALISM	100	-	0.0%	550	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	4,000	2,367.03	59.2%	2,500	2,349.15	94.0%	17.88
WATER	8,050	5,950.41	73.9%	8,050	4,827.45	60.0%	1,122.96
ELECTRIC	200	-	0.0%	200	-	0.0%	-
SUBTOTAL	14,433	8,947.93	62.0%	13,383	7,907.48	59.1%	1,040.45
TOTAL OPERATING EXPENDITURES	67,094	30,890.13	46.0%	60,039	26,737.08	44.5%	4,153.05
TOTAL INCOME OVER (UNDER) EXPENDITURES	4,925	(29,221.52)		5,300	(26,352.00)		(2,869.52)

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

Accounts Payable Check Register

November 2018

Salary & Benefits	1,080.68
Service & Supply	72,418.62
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	615.80
TOTAL	74,115.10
Check #'s	070746-070806

Approved by the Board of Directors

December 20, 2018

Board Chair

Ann Willmann
General Manager

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
December 10, 2018

 EMAILED
12/10/18

CHECK REGISTER **FUND 2490 FY 18/19**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/10/2018	070746	AFLAC	\$ 472.30	510000
12/10/2018	070747	AIRGAS USA, LLC	\$ 160.05	520000
12/10/2018	070748	ALAMEDA ELECTRICAL DIST, INC	\$ 281.36	520000
12/10/2018	070749	AMERICAN RED CROSS	\$ 140.00	520000
12/10/2018	070750	ASBURY ENVIRONMENTAL SERVICES	\$ 90.00	520000
12/10/2018	070751	AT&T	\$ 935.02	520000
12/10/2018	070752	BATTERIES PLUS BULBS # 311	\$ 271.04	520000
12/10/2018	070753	BIDWELL WRESTLING ACADEMY	\$ 4,300.00	520000
12/10/2018	070754	C&M AUTOMOTIVE	\$ 326.67	520000
12/10/2018	070755	CALIFORNIA STATE UNIVERSITY, CHICO	\$ 40.00	510000
12/10/2018	070756	CED - CHICO	\$ 182.33	520000
12/10/2018	070757	CHICO CREEK DANCE CENTRE	\$ 134.40	520000
12/10/2018	070758	CHICO POWER EQUIPMENT INC	\$ 80.26	520000
12/10/2018	070759	CITY OF CHICO	\$ 8,061.29	520000
12/10/2018	070760	COLLIER HARDWARE	\$ 120.93	520000
12/10/2018	070761	DAN'S ELECTRICAL SUPPLY	\$ 35.91	520000
12/10/2018	070762	ENTERPRISE-RECORD, MERCURY-REGISTER	\$ 778.80	520000
12/10/2018	070763	EWING IRRIGATION PRODUCTS, INC.	\$ 518.06	520000
12/10/2018	070764	FASTENAL COMPANY	\$ 495.03	520000
12/10/2018	070765	FERGUSON ENTERPRISES, INC #1423	\$ 333.56	520000
12/10/2018	070766	FERGUSON ENTERPRISES, INC #686	\$ 49.05	520000
12/10/2018	070767	GATES RESALE	\$ 70.60	520000
12/10/2018	070768	GOLDEN VALLEY BANK	\$ 10,201.98	520000
12/10/2018	070769	GOLDEN VALLEY BANK	\$ 8.43	520000
12/10/2018	070770	GOLDEN VALLEY BANK	\$ 8,688.82	520000/560000
12/10/2018	070771	HOME DEPOT CREDIT SERVICES	\$ 220.30	520000
12/10/2018	070772	HUNTERS SERVICES, INC.	\$ 371.00	520000
12/10/2018	070773	INDUSTRIAL POWER PRODUCTS	\$ 190.30	520000
12/10/2018	070774	J.C. NELSON SUPPLY CO	\$ 3,155.44	520000
12/10/2018	070775	J.W. WOOD CO., INC.	\$ 103.16	520000
12/10/2018	070776	LEANNE MILLER	\$ 38.57	520000
12/10/2018	070777	LOCKSMITHING ENTERPRISES	\$ 231.58	520000
12/10/2018	070778	LOWE'S	\$ 371.87	520000
12/10/2018	070779	MAGOON SIGNS	\$ 339.98	520000
12/10/2018	070780	MARGARET BRUNELLE	\$ 66.50	520000
12/10/2018	070781	MEEKS BUILDING CENTER	\$ 1,114.47	520000
12/10/2018	070782	MISSION LINEN & UNIFORM	\$ 191.43	520000
12/10/2018	070783	MISSION LINEN & UNIFORM	\$ 2,380.48	520000
12/10/2018	070784	MJB WELDING SUPPLY	\$ 122.34	520000
12/10/2018	070785	NORMAC INC.	\$ 197.97	520000
12/10/2018	070786	NORTHERN STAR MILLS	\$ 38.55	520000
12/10/2018	070787	NORTHGATE PETROLEUM COMPANY	\$ 490.88	520000
12/10/2018	070788	NORTHSTAR	\$ 19,807.81	520000
12/10/2018	070789	O'REILLY AUTOMOTIVE STORES, INC.	\$ 444.23	520000
12/10/2018	070790	OFFICE DEPOT	\$ 1,059.53	520000
12/10/2018	070791	PITNEY BOWES INC.	\$ 46.18	520000
12/10/2018	070792	PLATT ELECTRIC SUPPLY, INC.	\$ 20.85	520000
12/10/2018	070793	PLAY-WELL TEKNOLOGIES	\$ 880.00	520000
12/10/2018	070794	PRO AGGREGATE INC.	\$ 138.52	520000
12/10/2018	070795	SEIU LOCAL 1021	\$ 568.38	510000

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
December 10, 2018

CHECK REGISTER **FUND 2490 FY 18/19**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
12/10/2018	070796	SHERWIN-WILLIAMS CO.	\$ 430.79	520000
12/10/2018	070797	STREAMLINE	\$ 300.00	520000
12/10/2018	070798	THOMAS MANUFACTURING CO, LLC	\$ 80.72	520000
12/10/2018	070799	TURF STAR INC.	\$ 123.83	520000
12/10/2018	070800	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,473.74	520000
12/10/2018	070801	VALLEY TRUCK & TRACTOR CO.	\$ 176.77	520000
12/10/2018	070802	VALLEY-WIDE FASTENERS	\$ 16.10	520000
12/10/2018	070803	WAL-MART COMMUNITY	\$ 65.76	520000
12/10/2018	070804	WASTE MANAGEMENT	\$ 397.45	520000
12/10/2018	070805	WITTMEIER AUTO CENTER	\$ 108.73	520000
12/10/2018	070806	WORK TRAINING CENTER	\$ 1,575.00	520000

Total of Register

\$ 74,115.10


 Ann Willmann

General Manager

OR

Salary & Benefits	\$ 1,080.68	Acct 510000
Service & Supply	\$ 72,418.62	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 615.80	Acct 560000
Total	<u>\$ 74,115.10</u>	

Terry A. Zeller
 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

November 2018

Salary & Benefits	38,514.27
Salary & Benefits-ACH Payroll Tax Transfer	74,892.80
Salary & Benefits-ACH CalPERS	63,915.91
Service & Supply	51,158.04
Fixed Assets	-
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
TOTAL	228,481.02

Check #'s 070615-070618
 070696-070729

Approved by the Board of Directors

December 20, 2018

Board Chair

Ann Willmann
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 1, 2018

 **EMAILED**
11/1/18 R

CHECK REGISTER FUND 2490 FY 18/19

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/1/2018	070615	BLUE SHIELD OF CALIFORNIA	\$ 28,328.94	510000
11/1/2018	070616	HUMANA INSURANCE CO	\$ 3,302.71	510000
11/1/2018	070617	MEDICAL EYE SERVICES	\$ 493.16	510000
11/1/2018	070618	MIRO VUJIC	\$ 210.00	520000

Total of Register

\$ 32,334.81



Arth Willmann
General Manager

OR

Salary & Benefits	\$ 32,124.81	Acct 510000
Service & Supply	\$ 210.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	<u><u>\$ 32,334.81</u></u>	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 13, 2018



EMAILED

11/13/18

CHECK REGISTER FUND 2490 FY 18/19

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/13/2018	070696	BANNER BANK	\$ 4,236.21	510000
11/13/2018	070697	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
11/13/2018	070698	CA STATE DISBURSEMENT UNIT	\$ 35.17	510000
11/13/2018	070699	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
11/13/2018	070700	GEMALTO COGENT, INC.	\$ 33.60	510000
11/13/2018	070701	IUOE LOCAL 39	\$ 450.34	510000
11/13/2018	070702	CARTER LAW OFFICES	\$ 2,205.00	520000
11/13/2018	070703	KCOE ISOM, LLP	\$ 10,029.00	520000

Total of Register

\$ 17,062.39



Ann Willmann
General Manager

OR

Salary & Benefits	\$ 4,828.39	Acct 510000
Service & Supply	\$ 12,234.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	<u>\$ 17,062.39</u>	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 20, 2018



11/20/18

CHECK REGISTER FUND 2490 FY 18/19

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/20/2018	070704	DEPT. OF JUSTICE	\$ 1,152.00	510000
11/20/2018	070705	AARP DRIVERS SAFETY PROGRAM	\$ 240.00	520000
11/20/2018	070706	AMANDA JEAN	\$ 13.12	520000
11/20/2018	070707	CHARLIE ROBINSON	\$ 280.00	520000
11/20/2018	070708	COMCAST	\$ 1,422.00	520000
11/20/2018	070709	COMCAST	\$ 131.76	520000
11/20/2018	070710	EDWARD JOHNSON	\$ 75.81	520000
11/20/2018	070711	JAMES WRIGHT	\$ 78.43	520000
11/20/2018	070712	KRONOS SAASHR, INC	\$ 4,579.34	520000
11/20/2018	070713	LINDSAY WOOD	\$ 222.19	520000
11/20/2018	070714	LORI & RICHARD ESKEW	\$ 200.00	520000
11/20/2018	070715	MITCH STRICKER	\$ 47.08	520000
11/20/2018	070716	NORTHSTAR	\$ 9,016.25	520000
11/20/2018	070717	PACIFIC GAS AND ELECTRIC	\$ 4,619.32	520000
11/20/2018	070718	WORK TRAINING CENTER	\$ 27.41	520000

Total of Register

\$ 22,104.71

Ann Willmann
General Manager

OR

Salary & Benefits	\$ 1,152.00	Acct 510000
Service & Supply	\$ 20,952.71	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 22,104.71	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 28, 2018



EMAILED

JB 11/28/18

CHECK REGISTER

FUND 2490 FY 18/19

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/28/2018	070719	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
11/28/2018	070720	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
11/28/2018	070721	ENLOE MEDICAL CENTER	\$ 336.00	510000
11/28/2018	070722	COMCAST	\$ 223.99	520000
11/28/2018	070723	CREATIVE COMPOSITION	\$ 1,538.08	520000
11/28/2018	070724	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 432.90	520000

Total of Register

\$ 2,604.04

Ann Willmann
General Manager

OR

Salary & Benefits	\$ 409.07	Acct 510000
Service & Supply	\$ 2,194.97	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 2,604.04	

Terry A. Zeller
Parks & Recreation Director

OR

Michelle Niven
Human Resources Manager

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
November 29, 2018

 **EMAILED**
JB 11/29/18

CHECK REGISTER FUND 2490 FY 18/19

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/29/2018	070725	JASON ALEXANDER MILLER	\$ 6,550.00	520000

Total of Register

\$ 6,550.00



Ann Willmann
General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 6,550.00	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 6,550.00	

Terry A. Zeller
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, 2018



JB 11/30/18

CHECK REGISTER FUND 2490 FY 18/19

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/30/2018	070726	CALIFORNIA WATER SERVICE	\$ 6,630.02	520000
11/30/2018	070727	COMCAST	\$ 88.13	520000
11/30/2018	070728	IRRIGATION ASSOC - CERTIFICATION	\$ 100.00	520000
11/30/2018	070729	VERIZON WIRELESS	\$ 2,198.21	520000

Total of Register

\$ 9,016.36



Amy Willmann
General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 9,016.36	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 9,016.36	

Terry A. Zeller
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 2018

PPE	Pay Date	Checks	Amount
11/2/2018	11/9/2018	117294-117326	8,479.25
11/2/2018 ACH	11/9/2018	Direct Deposit	122,125.66
11/13/2018	11/13/2018	117327	73.60
10/31/2018	11/15/2018	117328-117330	471.32
10/31/2018 ACH	11/15/2018	Direct Deposit	296.88
11/16/2018	11/16/2018	117331	544.28
11/16/2018	11/21/2018	117332-117356	7,170.67
11/16/2018 ACH	11/21/2018	Direct Deposit	112,259.74
Total			251,421.40

Approved by the Board of Directors

December 20, 2018

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

November 2018

Service & Supply-Refund Checks 8,939.10

TOTAL 8,939.10

Check #'s

028368-028375	5,945.00
028376-028380	2,270.00
028381-028383	724.10

Active Network Credit Card Refunds 20,137.01

Approved by the Board of Directors

December 20, 2018

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

November 2018

Net Revenue

Rents	27,189.46
Reimbursements	-
Misc.	2,180.00
Fees	133,508.74
Sub Total	162,878.20
Other Income	-
Donations	133.00
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	4,750.00
Fund 2486 Chico Rotary/CARD	-
TOTAL	167,761.20

Approved by the Board of Directors

December 20, 2018

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 #028384 dated December 4, 2018 in the amount of \$167,761.20

November 2018

FUND 2490

4530106	RDA Pass Through	-	-
4600001	Rent	27,189.46	
	Fees	133,508.74	160,698.20
4700001	Misc.	2,180.00	
	Rebates/Reimbursements	-	
	City of Chico Reimbursements	-	
	Baroni Park	-	
	Pro Rata Share	-	
	Other Income	-	
	Donations	133.00	
	Grant Revenue	-	2,313.00
	FUND 2490 total		163,011.20

FUND 2480

280	Trust Obligations	4,750.00
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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

167,761.20



Ann Willmann
General Manager

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

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

ATR NUMBER:
DEPT. ID #
DATE: 12/4/2018
BAG #:

DESCRIPTION	RCVBLE NUMBER:	FUND/ CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
-------------	-------------------	-------------------------	-----------------	-----------------	--------

CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 160,698.20
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CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 2,313.00
---	--	----------	--------	--	-------------

CARD-Park Fees Trust Obligations		2480	280		\$ 4,750.00
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CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -
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CARD-General Manager

Check #:	028384
Check Date:	12/04/18
Amount:	\$ 167,761.20

TOTAL	\$ 167,761.20
-------	---------------

Special Notes:

APPROVED BY
AUDITOR-CONTROLLER:

RECEIVED BY
TREASURER:

CHECK NO.	CHECK DATE	VENDOR NO.
28384	12/04/2018	124000



CHECK No. 028384

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

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

One hundred sixty-seven thousand seven hundred sixty-one and 20/100 USD

CHECK AMOUNT
\$ 167,761.20

REFUND CHECK

AY BUTTE COUNTY TREASURER
O THE 25 COUNTY CENTER DR STE 120
RDER OF OROVILLE CA 95965

VOID 6 MONTHS FROM DATE OF ISSUE


AUTHORIZED SIGNATURE

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

⑈028384⑈ ⑆121144272⑆ 0100043835⑈



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-49
Agenda Item 7.1**

STAFF REPORT

DATE: December 20, 2018
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: District Update

Camp Fire Impact

The impact of the fire has been felt across our community. The impact on CARD is still starting to unfold. Immediate impact included a total of 5 staff members losing their homes, over \$80,000 in refunds to afterschool families due to cancelled programs, \$20,000 in refunds due to canceled events in our facilities, and an estimated \$305,000 loss in property tax revenue. As we continue to monitor our financial position, we have directed staff to minimize spending and closely monitor program revenue.

Maidu Living Village Project

The City of Chico and Mechoopda Tribe are currently working on a potential grant submission for a Maidu Living Village for the Deer Pen area of Bidwell Park. The funding is available as part of the Prop 68 Park Bond. Through the Natural Resources Agency, the Cultural, Community, and Natural Resources grant would fund Native American resources, powerplant repurposing, science centers, natural resource investment, and cultural and visitor centers. Should the grant be awarded, CARD would be asked to participate by managing the field trip program which would be a great addition to the existing field trip offerings through the Nature Center. The project will be brought back to the Board for review and consideration in early 2019.

Funding Strategy Request for Proposal

There were a total of seven responses to the Request for Proposal. Each proposal has been reviewed and follow-up phone calls are currently being conducted. Staff is evaluating what support CARD would need to fully evaluate the feasibility of a future revenue measure. Based on preliminary review, this would include financial planning, communication strategies, and public polling. The Board will be given the opportunity to hear from recommended consultants at the January Board meeting.

Child Care Task Force

In response to the anticipated child care shortage due to displaced daycare providers in Paradise, CARD has been working with several other agencies to establish a Child Care Task Force. Members of the task force include Butte County Office of Education (BCOE),

First 5, Head Start, Chico Unified School District, State Department of Child Care Licensing, Valley Oak Children's Services, Feather River Recreation and Park District, and Boys and Girls Club of the North Valley. We have held two meetings and are currently working on distributing a survey to employers to collect data on the actual need of those families that were impacted by the fire. BCOE has hired a point person to help gather information, and act as the conduit to provide information to organizations, businesses, and families. The goal is to identify where new services need to be developed, what services can easily be expanded, and how we will get the information out to the community.

Nature Center Negotiations

The City of Chico and the Nature Center Board of Directors continue to discuss the dissolution of the Nature Center 501c3 and lease transfer to CARD. It is anticipated that the City will have a proposal for CARD to address the outstanding debt and lease at the January Board Meeting.

Breakfast with Santa

Another successful Breakfast with Santa event was held on Saturday, December 1. The event was once again sold out with 360 people in attendance. Breakfast was prepared by Roots Catering, and crafts were available for families after their visit with Santa. This event is well liked by the community and gives families the opportunity to kick off the holiday season with some quality family time. There are some children that have been coming for over 14 years as part of their annual family tradition.

Ethics and Sexual Harassment Training

The District's Legal Counsel, Jeff Carter, will be conducting these mandatory trainings on Thursday, January 17, 2019 from 10:00 a.m. to 2:00 p.m. All Board Members are required to attend these trainings every two years. Training will take place at the CARD Community Center, Room 3.

District Staff Meeting

We will be holding our annual All Staff Meeting on Tuesday, January 29, 2019 beginning at 9:00 a.m. Board Members are invited to attend if they would like an opportunity to meet the staff and take a few minutes to introduce themselves to the CARD team.

By _____
Ann Willmann
General Manager



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-54
Agenda Item 7.2**

STAFF REPORT

DATE: December 20, 2018
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: CARD Community Center Roof Project

DISCUSSION

The replacement of the roof at the CARD Community Center is one of the capital projects included in the 2018/2019 budget. At the October 1, 2018 Special Board Meeting, the Board authorized the General Manager to enter into a contract with Northstar Engineering to prepare the necessary documents for the roof project. Through the development process, two issues have been identified requiring additions to the contract. A building code requiring a safety screen near the roof HVAC units, and a recent failure of a ground HVAC unit that needs to be replaced.

FINANCIAL IMPACT

The original contract amount was \$49,115. The additional engineering would increase the contract to \$54,980. The current authorized amount is \$50,000. Staff is requesting the authorized amount be increased to \$60,000 to address the recent additions, as well as providing the ability to respond quickly to other issues if they arise.

RECOMMENDATION

It is recommended that the Board of Directors authorize the General Manager to enter into an agreement with Northstar Engineering in an amount not to exceed \$60,000 to prepare the plans for the roof replacement, including the additions of the roof screens and HVAC unit replacement.

By _____
Ann Willmann
General Manager



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-50
Agenda Item 8.1**

STAFF REPORT

DATE: December 20, 2018

TO: Board of Directors

FROM: Heather Childs, Finance Manager

SUBJECT: APPROVAL OF BUDGET CALENDAR FOR 2019-2020 FISCAL YEAR

DISCUSSION:

The attached Budget Calendar is submitted for review and comment.

RECOMMENDATION:

It is recommended that the Board of Directors of the Chico Area Recreation and Park District accept the Budget Calendar for Fiscal Year 2019/2020 as presented.

By: _____
Heather Childs
Finance Manager

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET CALENDAR
2018-2019 FISCAL YEAR**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
December 20, 2018	Regular	Adopt Budget Calendar
February 19, 2019	Special	Budget Planning and Park Tour 9:00 a.m.
March 22, 2019	N/A	Staff Budgets submitted to Business Office
May 16, 2019	Regular	Budget Presentation and Adopt Preliminary Budget
June 20, 2019	Regular	Public Hearing on the Preliminary Budget
July 18, 2019	Regular	Adopt Final Budget
August 19, 2019	N/A	Submit Final Budget to Auditor-Controller



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-51
Agenda Item 8.2**

STAFF REPORT

DATE: December 20, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: Election of a Special District Regular "Non-Enterprise" Member for the Butte Local Agency Formation Commission (LAFCO)

Discussion

Attached for your review is a copy of correspondence from LAFCO regarding the Election of a Special District Regular "Non-Enterprise" Member. The correspondence outlines the process for nominations.

If the Board of Directors would like to nominate a Board member, staff would draft a nomination letter and submit it to LAFCO by December 31, 2018.

RECOMMENDATION:

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

By _____
Ann Willmann
General Manager



BUTTE LOCAL AGENCY FORMATION COMMISSION

1453 Downer Street, Suite C • Oroville, California 95965-4950
(530)538-7784 • Fax (530)538-2847 • www.buttelafco.org

TO: Butte County Special Districts
Butte County Special District Association

FROM: Stephen Lucas, Executive Officer
Jill Broderson, Management Analyst

SUBJECT: **Election of a Special District *Regular* "Non-Enterprise" Member**

DATE: October 26, 2018

The Butte Local Agency Formation Commission is calling for nominations to serve on the Commission for:

- One (1) Special District **Regular "Non-Enterprise"** Member.

The seat was most recently held by Tom Lando from the Chico Area Recreation District. Due to a conflict of interest, Mr. Lando has recently resigned from his seat on LAFCO; therefore, his seat on LAFCO has been vacated mid-term with a remaining term to expire May 31, 2021.

At this time, we are only soliciting a **written nomination letter** that provides:

- The name of your nominee; and
- The District Board on which he or she serves; and
- The nomination must be made by an **official action of your Board of Directors and signed by the appropriate Officer of the Board.**

Nomination letters must be returned to Stephen Lucas, Executive Officer, Butte Local Agency Formation Commission, 1453 Downer Street, Suite C, Oroville, California 95965 by Monday, **December 31, 2018**, either by U.S. Mail, e-mail or hand delivered. Postmarks of **December 31, 2018** will be accepted. Nomination letters received by LAFCO, or postmarked after the closing date, will not be accepted.

If you do not have a District Board meeting scheduled within this time frame and would like to make a nomination, you will have to schedule a special Board meeting.

Should you have any questions or if I can be of any assistance, please feel free to contact myself or Jill Broderson, Management Analyst at your convenience.

Attachments: Listing of Non-Enterprise Districts

NON-ENTERPRISE SPECIAL DISTRICTS

Bangor Cemetery District	5864 La Porte Road	Bangor, CA 95914	530-679-0743
Berry Creek Community Service District	P.O. Box 387	Berry Creek, CA 95916	530-613-4166
Butte County Mosquito & Vector Control District	5117 Larkin Road	Oroville, CA 95965	530-533-6038
Butte County Resource Conservation District	150 Chuck Yeager Way, Suite A	Oroville, CA 95965	530-534-0112
Butte Creek Drainage District	P.O. Box 190	Richvale, CA 95974	530-342-5083
Buzztail Community Services District	P.O. Box 7303	Richvale, CA 95974	972-762-3511
Chico Area Recreation & Park District	545 Vallombrosa Avenue	Chico, CA 95926	530-895-4711
Drainage District #1	1008 Live Oak Boulevard	Yuba City, CA 95991	530-671-1008
Drainage District #2	P.O. Box 190	Richvale, CA 95974	530-342-5083
Drainage District #100	P.O. Box 384	Richvale, CA 95974	530-882-4212
Drainage District #200	P.O. Box 314	Richvale, CA 95974	530-533-2885
Durham Mosquito Abatement District	P.O. Box 386	Durham, CA 95938	530-345-2875
Durham Recreation & Park District	P.O. Box 364	Durham, CA 95938	530-345-1921
El Medio Fire District	3515 Myers Street	Oroville, CA 95966	530-533-4484
Feather River Recreation & Park District	1875 Feather River Boulevard	Oroville, CA 95965	530-533-2011
Gridley-Biggs Cemetery District	P.O. Box 494	Gridley, CA 95948	530-846-2537
Kimsheew Cemetery District	P.O. Box 97	Magalia, CA 95954	530-877-1734
Oroville Cemetery District	5646 Lincoln Boulevard	Oroville, CA 95966	530-533-2920
Oroville Mosquito Abatement District	P.O. Box 940	Oroville, CA 95965	530-534-8383
Paradise Cemetery District	980 Elliott Road	Paradise, CA 95969	530-877-4493
Paradise Recreation & Park District	6626 Skyway	Paradise, CA 95969	530-872-6393
Pine Creek Cemetery District	6454 Kelly Lane	Chico, CA 95973	530-894-6532
Reclamation District #833	P.O. Box 247	Gridley, CA 95948	530-846-3303
Richardson Springs Community Services District	15850 Richardson Springs Road	Richardson Springs, CA 95973	530-893-6750
Richvale Recreation & Park District	P.O. Box 432	Richvale, CA 95974	
Rock Creek Reclamation District	5556 Wilson Landing Road	Chico, CA 95926	530-345-3412
Sacramento River Reclamation District	P.O. Box 1679	Oroville, CA 95965	530-533-2885
Thompson Flat Cemetery District	25 County Center Drive	Oroville, CA 95965	530-538-7408
Upham Cemetery District	7096 La Porte Road	Bangor, CA 95914	530-713-1163



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-52
Agenda Item 8.3**

STAFF REPORT

DATE: December 20, 2018
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: January 2019 Regular Board Meeting

Discussion

The District's winter break is scheduled for December 24, 2018 through January 6, 2019. When staff returns on January 7, there will be several projects that will need attention including payroll, month end, and W-2's. With such limited time to prepare for the January 17, 2019 Regular Board Meeting, staff is requesting that the Finance Committee meet on January 22, 2019, and the Regular Board meeting be moved to January 24, 2019.

Recommended Action:

It is recommended that the Board of Directors move the Finance Committee Meeting to January 22, 2019, and the Regular Board Meeting to January 24, 2019.

By _____
Ann Willmann
General Manager



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 18-53
Agenda Item 8.4**

STAFF REPORT

DATE: December 20, 2018

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: APPROVAL OF AUDIT REPORT FOR FISCAL YEAR 2017-2018

Discussion:

The audit report will be presented by Kyle Rusten, CPA of K·Coe Isom. Mr. Rusten 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 2017-2018 as prepared by K·Coe Isom.

By: _____
Ann Willmann
General Manager

Chico Area Recreation and Park District

Chico, California

REPORT TO THE BOARD OF DIRECTORS

June 30, 2018

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

We have audited the financial statements of Chico Area Recreation and Park District (the District), as of and for the year ended June 30, 2018, and have issued our report thereon dated DATE. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 17, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Safeguards have been implemented to reduce the threats on our independence. These safeguards include continuing education related to independence and ethics requirements; external peer review of our firm's quality control system; our firm's internal policies and procedures which are designed to monitor compliance with the independence requirements; and the involvement of another firm member who is responsible for completing an independent technical review of the financial statements and significant audit conclusions.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are noted below:

- Management's estimate of the useful lives of depreciable capital assets is based on historical trends with similar assets. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the pension liability is based on the Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB No. 27*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, using the Accounting Valuation Report received from CalPERS. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the financial statements taken as a whole.

During the year ended June 30, 2018, the CalPERS discount rate was reduced from 7.65% to 7.15%. The effect of this change in assumption increased the net pension liability by approximately \$500,000.

Financial Statement Disclosures Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the pension liability recorded under GASB 68.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no such misstatements.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested From Management

We have requested certain written representations from management that are included in the management representation letter dated DATE.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the board of directors and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

DATE
Chico, California

Chico Area Recreation and Park District

Chico, California

**FINANCIAL STATEMENTS AND REQUIRED SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITORS' REPORT**

June 30, 2018

Chico Area Recreation and Park District

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June 30, 2018

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the business-type activities of Chico Area Recreation and Park District (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the 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.

Auditors' Responsibility

Our responsibility is to express an opinion 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 California State Controllers' *Minimum Audit Requirements for California Special Districts*. 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 auditors' 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 opinion.

INDEPENDENT AUDITORS' REPORT

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the District as of June 30, 2018, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12, the schedule of the District's proportionate share of the net pension liability on page 32, and the schedule of district contributions on page 33, 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.

DATE

Chico, California



Board of Directors

Board Member	Term Expiring
Jan Sneed, Chair	November 2018
Bob Malowney, Vice Chair	November 2018
Herman Ellis, Director	November 2018
Tom Lando, Director	November 2020
Michael Worley, Director	November 2020

General Manager

Ann Willmann

Finance Manager

Heather Childs

MANAGEMENT'S DISCUSSION AND ANALYSIS SECTION

Chico Area Recreation and Park District

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management of the Chico Area Recreation and Park District (the District) offers readers of the financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the District's financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$30,217,908 (net position).
- Cash flows generated from general fund operations during the year were \$1,662,424.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The District's basic financial statements comprise two components: 1) government-wide financial statements, and 2) notes to the financial statements. This report also contains other required supplemental information in addition to the basic financial statements.

Government-Wide Financial Statements

The District's financial statements are designed to provide readers with a broad overview of the finances in a manner similar to a private-sector business. These financial statements reflect the business-type activities of the District.

Statement of Net Position The statement presents information of all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statements of Functional Activities and Changes in Net Position This statement presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., accounts receivable and earned but unused vacation leave).

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Proprietary Funds

The District utilizes five enterprise funds which are considered proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The General Fund, Baroni Park, Oak Way Park, Peterson Park, and Park Development funds are used to reflect business-type activities of the District.

The General Fund reflects the major operations of the District's recreation services and park maintenance mission. Baroni Park, Oak Way Park, and Peterson Park funds reflect the activities of the park maintenance assessment districts that the District administers. The Park Development fund collects park impact fees for new park acquisitions and improvements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$30,217,908 at the close of the most recent fiscal year.

The District has adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended by GASB 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. As such, the Board has adopted a net position (fund balance) policy to insure adequate resources are available to meet future obligations. A summary of the net position classifications are as follows:

Non-Spendable Fund Balance: This fund represents capital assets, net of accumulated depreciation, reduced by the outstanding balance of notes and capital leases that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Fund Balance: This fund represents funds that have an external limitation on use. The net position (fund balances) in the Assessment Districts and Park Fund are restricted for use to maintain and operate the applicable park or pay the applicable note payable.

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Unrestricted Fund Balance: These funds represent 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. Unrestricted funds are further categorized as follows:

Committed Fund Balance: This fund represents funds that the Board of Directors has committed for a particular purpose. The General Fund balance represents funds set aside for two purposes. The first allocation is for a \$1,500 petty cash reserve. The remaining balance of \$1,200,000 represents a working capital reserve to operate the District for three months should an emergency arise and outside revenue sources are not available.

Assigned Fund Balance: This fund represents funds that the Board of Directors has designated the General Manager to set aside and monitor for a particular purpose. At June 30, 2018, funds in this category were set aside for future capital projects, deferred maintenance costs, and future election costs.

Unassigned Fund Balance: Residual balance that has not been restricted, committed, or assigned to specific purposes.

STATEMENTS OF NET POSITION – CONDENSED

June 30	2018	2017	Change
Assets			
Current assets	\$ 6,833,835	\$ 6,109,799	\$ 724,036
Other assets	183,614	214,216	(30,602)
Capital assets	26,486,559	26,763,222	(276,663)
Total Assets	33,504,008	33,087,237	416,771
Deferred Outflows of Resources	1,070,448	789,365	281,083
Total Assets and Deferred Outflows of Resources	34,574,456	33,876,602	697,854
Liabilities			
Current liabilities	1,203,926	1,008,378	195,548
Noncurrent liabilities	3,015,625	2,981,388	34,237
Total Liabilities	4,219,551	3,989,766	229,785
Deferred Inflows of Resources	136,997	121,178	15,819
Total Net Position	\$ 30,217,908	\$ 29,765,658	\$ 452,250
Total Net Position, Liabilities and Deferred Inflows of Resources	\$ 34,574,456	\$ 33,876,602	\$ 697,854

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

STATEMENTS OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION – CONDENSED

June 30	2018	2017	Change
Operating Revenues			
Program service fees	\$ 3,443,444	\$ 3,322,589	\$ 120,855
Property taxes	3,382,409	3,227,108	155,301
Assessment fees	167,221	169,578	(2,357)
Other government support	1,194,867	1,093,021	101,846
Developer fees	87,525	61,750	25,775
Other revenue	613,927	454,959	158,968
Total Operating Revenues	8,889,393	8,329,005	560,388
Operating Expenses			
Salaries and benefits	5,653,133	5,257,887	395,246
Services and supplies	1,898,996	1,880,273	18,723
Contributions to other agencies	12,734	14,881	(2,147)
Depreciation	866,922	875,262	(8,340)
Total Operating Expenses	8,431,785	8,028,303	403,482
Operating Income	457,608	300,702	156,906
Nonoperating Expense	(5,358)	(19,518)	14,160
Change in Net Position	452,250	281,184	171,066
Net Position - Beginning of the Year	29,765,658	29,484,474	281,184
Net Position - End of the Year	\$ 30,217,908	\$ 29,765,658	\$ 452,250

FINANCIAL ANALYSIS OF GOVERNMENT FUNDS

The General Fund is the chief operating fund of the District. The following reflects operational results of the General Fund:

- At June 30, 2018, the District had cash and cash equivalents of \$6,198,603.
- Total liabilities were \$4,219,551 or 13% of total assets at June 30, 2018.
- The operating income was \$377,156 after depreciation of \$866,922 for the year ended June 30, 2018.

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Baroni Park, Oak Way Park, and Peterson Park funds are assessment districts. Expenses reflect costs of operating the applicable park. Revenues come from assessments levied against the applicable property owners in the assessment district. The Park Development Fund receives park development fees from new home developments in the District.

COMPARISON OF BUDGET TO ACTUAL – GENERAL FUND

Operational Budget

Year Ended June 30, 2018	Budget		Actual		Change
Operating Revenues					
Program service fees	\$	3,154,576	\$	3,443,444	\$ 288,868
Property taxes		2,896,000		3,382,409	486,409
Other government support		1,064,000		1,194,867	130,867
Other revenue		463,920		613,927	150,007
Total Operating Revenues		7,578,496		8,634,647	1,056,151
Operating Expenses					
Salaries and benefits		5,389,670		5,533,397	143,727
Services and supplies		1,824,144		1,844,438	20,294
Contributions to other agencies		15,000		12,734	(2,266)
Depreciation		-		866,922	866,922
Total Operating Expenses		7,228,814		8,257,491	1,028,677
Operating Income		349,682		377,156	27,474
Nonoperating Revenue		27,428		254	(27,174)
Change in Net Position	\$	377,110	\$	377,410	\$ 300

Capital Budget

Year Ended June 30, 2018	Budget		Actual		Change
Capital/repair projects	\$	975,500	\$	624,769	\$ (350,731)
Less: Reclassification to operational budget for repairs		-		34,510	34,510
Net Capital Projects Capitalized	\$	975,500	\$	590,259	\$ (385,241)

Depreciation is a noncash item that was not specifically budgeted by the Board of Directors during the year ended June 30, 2018.

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Operational Budget

Year Ended June 30, 2017	Budget		Actual		Change
Operating Revenues					
Program service fees	\$	3,337,127	\$	3,322,589	\$ (14,538)
Property taxes		2,806,000		3,227,108	421,108
Other government support		1,035,000		1,093,021	58,021
Other revenue		461,201		454,959	(6,242)
Total Operating Revenues		7,639,328		8,097,677	458,349
Operating Expenses					
Salaries and benefits		5,388,906		5,141,809	(247,097)
Services and supplies		1,885,789		1,829,501	(56,288)
Contributions to other agencies		15,000		14,881	(119)
Depreciation		-		875,262	875,262
Total Operating Expenses		7,289,695		7,861,453	571,758
Operating Income		349,633		236,224	(113,409)
Nonoperating Expense		(2,896)		(26,420)	(23,524)
Change in Net Position Before Transfers		346,737		209,804	(136,933)
Transfers		74,747		74,747	-
Change in Net Position	\$	421,484	\$	284,551	\$ (136,933)

Capital Budget

Year Ended June 30, 2017	Budget		Actual		Change
Capital/repair projects	\$	486,500	\$	609,087	\$ 122,587
Less: Reclassification to operational budget for repairs		-		34,223	34,223
Net Capital Projects Capitalized	\$	486,500	\$	574,864	\$ 88,364

Depreciation is a noncash item that was not specifically budgeted by the Board of Directors during the year ended June 30, 2017.

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

GENERAL FUND BUDGETARY HIGHLIGHTS

As noted in the attached table of Comparison of Budget to Actual, most categories were in acceptable ranges of budgets. Some noted highlights are summarized below for the year ended June 30, 2018:

- Program service fees were above budget by 9%.
- Salaries and benefits were above budget by 3%.
- Services and supplies were above budget by 1%.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets at June 30, 2018, amounted to \$26,486,559 (net of accumulated depreciation). This investment in capital assets includes land, buildings, leasehold improvements, equipment, and construction in progress. Major capital asset events during the current fiscal year included the following:

- Skate park improvement of \$463,235.
- Tennis and pickle ball courts resurfacing of \$78,121.
- Toro mower purchase of \$24,408.

Long-Term Liabilities

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$3,015,625. Long-term debt consists of the liability for compensated absences and a net pension liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

- The general economy of Butte County, California, continues to show signs of recovery. The unemployment rate for Butte County decreased to 5.1% at July 2018 when compared with 6.1% at July 2017.
- The District has approved a balanced budget for the 2018-19 year.
- Management 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.

Chico Area Recreation and Park District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

REQUEST FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the General Manager, Chico Area Recreation and Park District, 545 Vallombrosa Avenue, Chico, CA 95926.

DRAFT

FINANCIAL SECTION

Chico Area Recreation and Park District
STATEMENT OF NET POSITION

June 30, 2018	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 6,198,603	\$ 72,800	\$ 18,484	\$ 24,309	\$ 108,936	\$ 6,423,132
Accounts receivable	348,825	-	-	-	-	348,825
Interest receivable	20,343	483	288	263	9,899	31,276
Interfund receivable (payable)	50,858	(9,930)	(17,368)	(23,560)	-	-
Prepaid pension contribution - current	30,602	-	-	-	-	30,602
Total Current Assets	6,649,231	63,353	1,404	1,012	118,835	6,833,835
Prepaid Pension Contribution - Net	183,614	-	-	-	-	183,614
Capital Assets - Net	26,486,559	-	-	-	-	26,486,559
TOTAL ASSETS	33,319,404	63,353	1,404	1,012	118,835	33,504,008
DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	1,070,448	-	-	-	-	1,070,448
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	\$ 34,389,852	\$ 63,353	\$ 1,404	\$ 1,012	\$ 118,835	\$ 34,574,456

The accompanying notes are an integral part of these financial statements.

Chico Area Recreation and Park District
STATEMENT OF NET POSITION
(Continued)

June 30, 2018	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 218,129	\$ -	\$ -	\$ -	\$ -	218,129
Accrued payroll and liabilities	240,481	-	-	-	-	240,481
Program advances	745,316	-	-	-	-	745,316
Total Current Liabilities	1,203,926	-	-	-	-	1,203,926
Noncurrent Liabilities						
Compensated absences	176,892	-	-	-	-	176,892
Net pension liability	2,838,733	-	-	-	-	2,838,733
Total Noncurrent Liabilities	3,015,625	-	-	-	-	3,015,625
TOTAL LIABILITIES	4,219,551	-	-	-	-	4,219,551
DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	136,997	-	-	-	-	136,997
NET POSITION						
Non-Spendable						
Net investment in capital assets	26,486,559	-	-	-	-	26,486,559
Restricted	-	63,353	1,404	1,012	118,835	184,604
Unrestricted						
Committed	1,201,500	-	-	-	-	1,201,500
Assigned	2,135,500	-	-	-	-	2,135,500
Unassigned	209,745	-	-	-	-	209,745
TOTAL NET POSITION	30,033,304	63,353	1,404	1,012	118,835	30,217,908
TOTAL NET POSITION, LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	\$ 34,389,852	\$ 63,353	\$ 1,404	\$ 1,012	\$ 118,835	\$ 34,574,456

The accompanying notes are an integral part of these financial statements.

Chico Area Recreation and Park District

STATEMENT OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION

Year Ended June 30, 2018	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
Operating Revenues						
Program service fees	\$ 3,443,444	\$ -	\$ -	\$ -	\$ -	\$ 3,443,444
Property taxes	3,382,409	-	-	-	-	3,382,409
Assessment fees	-	64,808	60,035	42,378	-	167,221
Other governmental support	1,194,867	-	-	-	-	1,194,867
Developer fees	-	-	-	-	87,525	87,525
Other revenue	613,927	-	-	-	-	613,927
Total Operating Revenues	8,634,647	64,808	60,035	42,378	87,525	8,889,393
Operating Expenses						
Salaries and benefits	5,533,397	46,656	46,656	26,424	-	5,653,133
Services and supplies	1,844,438	14,105	17,365	23,088	-	1,898,996
Contributions to other agencies	12,734	-	-	-	-	12,734
Depreciation	866,922	-	-	-	-	866,922
Total Operating Expenses	8,257,491	60,761	64,021	49,512	-	8,431,785
Operating Income (Loss)	377,156	4,047	(3,986)	(7,134)	87,525	457,608
Nonoperating Revenue (Expenses)						
Interest income (investment loss)	60,844	1,229	606	633	(5,863)	57,449
Change in fair value of cash and cash equivalents	(53,495)	(670)	(159)	(204)	(1,184)	(55,712)
Interest expense	(7,095)	-	-	-	-	(7,095)
Total Nonoperating Revenue (Expenses)	254	559	447	429	(7,047)	(5,358)
Change in Net Position	377,410	4,606	(3,539)	(6,705)	80,478	452,250
Net Position - Beginning of Year	29,655,894	58,747	4,943	7,717	38,357	29,765,658
Net Position - End of Year	\$ 30,033,304	\$ 63,353	\$ 1,404	\$ 1,012	\$ 118,835	\$ 30,217,908

The accompanying notes are an integral part of these financial statements.

Chico Area Recreation and Park District
STATEMENT OF CASH FLOWS

Year Ended June 30, 2018	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 3,883,210	\$ -	\$ -	\$ -	\$ -	\$ 3,883,210
Receipts from taxes	3,382,408	-	-	-	-	3,382,408
Receipts from other government agencies	1,194,867	-	-	-	-	1,194,867
Payments to suppliers	(1,774,546)	(14,105)	(17,365)	(23,088)	-	(1,829,104)
Payments to employees	(5,232,516)	(46,656)	(46,656)	(26,424)	-	(5,352,252)
Other receipts	221,735	64,808	60,035	42,378	95,000	483,956
Other payments	(12,734)	-	-	-	-	(12,734)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	1,662,424	4,047	(3,986)	(7,134)	95,000	1,750,351
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital assets purchased	(590,259)	-	-	-	-	(590,259)
Principal paid on debt	(542,257)	-	-	-	-	(542,257)
Interest paid on debt	(11,175)	-	-	-	-	(11,175)
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(1,143,691)	-	-	-	-	(1,143,691)
CASH FLOWS FROM INVESTING ACTIVITIES						
Change in fair value of cash and cash equivalents	(53,495)	(670)	(159)	(204)	(1,184)	(55,712)
Interest income (expense)	53,498	1,063	517	567	(8,637)	47,008
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	3	393	358	363	(9,821)	(8,704)
Net Increase (Decrease) in Cash and Cash Equivalents	518,736	4,440	(3,628)	(6,771)	85,179	597,956
Cash and Cash Equivalents - Beginning of Year	5,679,867	68,360	22,112	31,080	23,757	5,825,176
Cash and Cash Equivalents - End of Year	\$ 6,198,603	\$ 72,800	\$ 18,484	\$ 24,309	\$ 108,936	\$ 6,423,132

The accompanying notes are an integral part of these financial statements.

Chico Area Recreation and Park District
STATEMENT OF CASH FLOWS
(Continued)

Year Ended June 30, 2018	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES						
Operating Income (loss)	\$ 377,156	\$ 4,047	\$ (3,986)	\$ (7,134)	\$ 87,525	\$ 457,608
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Amortization of prepaid pension contribution	30,602	-	-	-	-	30,602
Difference between pension expense recognized and deferred outflows of resources - contributions	194,265	-	-	-	-	194,265
Depreciation	866,922	-	-	-	-	866,922
Changes in assets and liabilities:						
Accounts receivable	(115,639)	-	-	-	-	(115,639)
Accounts payable	69,897	-	-	-	-	69,897
Accrued expenses	76,009	-	-	-	-	76,009
Program advances	170,687	-	-	-	-	170,687
Interfund receivable (payable)	(7,475)	-	-	-	7,475	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 1,662,424	\$ 4,047	\$ (3,986)	\$ (7,134)	\$ 95,000	\$ 1,750,351

The accompanying notes are an integral part of these financial statements.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

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 5780-5791 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 administers the operations of the District in accordance with policies adopted by the Board of Directors. These financial statements encompass all fiscal activities conducted by the District.

The District's financial statements are classified by functional activities. The functional activities include three recreational facility park funds and a park development fund with the balance accounted for in the General Fund.

Basis of Accounting The District utilizes the proprietary fund method. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

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 revenues 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. Within 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 Cash Equivalents Cash and cash equivalents include demand deposits in a financial institution and deposits in the Butte County Treasury (the County). The account in the financial institution serves as a clearing account into which the District makes daily deposits and then writes a check at least once each month for deposit to the County.

The District maintains substantially all of its cash in the County as part of a common investment pool. Deposits in the pool are valued using the amortized cost method (which approximates fair value) and includes accrued interest. The pool has deposits and investments with a weighted-average maturity of less than two years. As of June 30, 2018, the fair value of the pool is 98.88% of the carrying value, which amounted to a net decrease of \$68,267. The change in fair value amounted to a decrease of \$55,712 for the year ended June 30, 2018. 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 as required by *California Government Code*, Section 27130. The District is considered to be a voluntary participant in the County investment pool.

Fair Value Measurements The District measures some assets for fair value on a recurring basis as described in note 2. The District may be required, from time to time, to measure certain assets and liabilities at fair value on a non-recurring basis.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The District classifies its fair value assets and liabilities into a hierarchy of three levels based on the markets in which they are traded and the reliability of the assumptions used to determine fair value. The asset or liability measurement level within the hierarchy is based on the lowest level of any assumption that is significant to the measurement.

Valuations within the hierarchy levels are based upon the following:

- Level 1:* Quoted market prices for identical instruments traded in active exchange markets.
- Level 2:* Quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.
- Level 3:* Model-based techniques that use at least one significant assumption not observable in the market.

These unobservable assumptions reflect an organization's estimates of assumptions that market participants would use on pricing an asset or liability. Valuation techniques include management's judgment and estimation which may be significant.

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.

Deferred Outflows/Inflows of Resources From Pensions 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 which will only be recognized as an outflow of resources (expense) in the future. District pension contributions subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District pension contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes 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 and would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and differences between the District's contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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 are entitled 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.

Program Advances Activity fees paid prior to the utilization of the service are recorded as program advances.

Operating Income and Expenses The statement of functional activities and changes in net position distinguishes between operating and nonoperating income and expenses. Operating revenues include all revenues received in order to provide recreational services. These revenues are received from program service fees, property taxes, assessments and developer fees, and other governmental support. Nonoperating revenues include contributions received for capital asset acquisitions, interest income, and the changes in fair value of cash and cash equivalents. Operating expenses are all expenses incurred to provide operating income, other than financing costs.

Net Position At June 30, 2018, the District's net position is classified into three categories as follows:

Non-Spendable Fund Balance: This fund represents the District's investment in capital assets, net of accumulated depreciation, reduced by the outstanding balance of notes and capital leases that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Fund Balance: Fund balance should be reported as restricted when constraints placed on the use of resources are either:

- Externally imposed by creditors (such as through debt covenant), grantors, contributors, or laws or regulations of other governments; or
- Imposed by law through constitutional provisions or enabling legislation.

Unrestricted Fund Balance: These funds represent 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 restricted components of net position. Unrestricted funds are further categorized as follows:

- **Committed Fund Balance:** Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority and that should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (e.g. legislation, resolution, ordinance) it employed to previously commit those amounts.

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

- **Assigned Fund Balance:** Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, which should be reported as assigned fund balance, except for stabilization arrangements.
- **Unassigned Fund Balance:** Residual balance that has not been restricted, committed, or assigned to specific purposes.

Use of Estimates The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. 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 to service debt. Secured property taxes attach as an enforceable lien on property as of March 1. 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 1 and February 1 each year and are delinquent if not paid by December 10 and April 10, of each year, respectively. The District received approximately 38% of its operating revenue in 2018 from property taxes.

Net Pension Liability For purposes of measuring the net pension liability, deferred outflows of resources/deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS), and additions to/deductions from CalPERS'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 with the benefit terms. Investments are reported at fair value.

Labor Concentration The District has a total of 34 full-time employees. Approximately 62%, or 21 full time employees, belong to a union with a labor contract due for renewal in June 30, 2020.

2. CASH AND CASH EQUIVALENTS

The District is required under state statutes to deposit its money in the County, which in turn pays the claims of the District. The County is limited in its investments by the *California Government Code*, Section 53635 pursuant to Section 53601, to invest in demand deposits with financial institutions, savings accounts, certificates of deposits, U.S. Treasury securities, federal agency securities, state of California notes or bonds, notes or bonds of agencies within the state of California, obligations guaranteed by the Small Business Administration, bankers' acceptances, commercial paper, and the Local Agency Investment Fund of the state of California. The deposits in the County pooled funds are unrated.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Cash and cash equivalents consisted of the following:

June 30, 2018	Maturities	Fair Value
Petty Cash	\$	500
Deposits (1)		410,641
Investments That are Not Securities (2)		
County treasurer's investment pool	1.9 years average	6,011,991
Total Cash and Cash Equivalents	\$	6,423,132

- (1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.
- (2) **Investments That are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District has a collateralization agreement with a bank, which mitigates custodial credit risk. The cash balances in the bank at June 30, 2018, amounted to \$401,123. Deposits amounting to \$250,000 are covered by depository insurance, and the balance is subject to the collateralization agreement.

Concentration of Credit Risk – Investments

California Government Code, Section 53635, places the following concentration limits on the county investment pool:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding commercial paper of any single issuer may be purchased.

California Government Code, Section 53601, places the following concentration limits on the District's investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers' acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in repurchase agreements or reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America.

The District has the following recurring fair value measurements as of June 30, 2018:

- County treasurer's investment pool of \$6,011,991 are valued using quoted prices for similar instruments in active market and quoted prices for identical or similar instruments in markets that are not active (level 2 inputs).

3. INTERFUND RECEIVABLE (PAYABLE)

Oak Way Park, Peterson Park, and the Park Development Fund have been underwritten by the General Fund for operating costs not covered by the annual property tax assessment or developer fees. The interfund receivable (payable) represents the amount due to the General Fund for these costs.

4. PREPAID PENSION CONTRIBUTION

On July 31, 2012, the District paid the CalPERS side fund pension plan liability totaling \$397,829. This payment will result in a reduction of the employer pension plan contribution rate in future years. The prepayment is being amortized over 13 years as directed by CalPERS. Accumulated amortization as of June 30, 2018, totaled \$183,613 with amortization expense of \$30,602 per year.

5. CAPITAL ASSETS

Changes in capital assets consisted of the following:

June 30	Balance 2017	Additions	Retirements	Transfers	Balance 2018
Nondepreciating Capital Assets					
Land	\$ 11,634,790	\$ -	\$ -	\$ -	\$ 11,634,790
Construction in progress	54,648	479,368	-	(517,882)	16,134
Total Nondepreciating Capital Asset	11,689,438	479,368	-	(517,882)	11,650,924
Depreciating Capital Assets					
Structures and improvements	24,769,005	86,482	-	517,882	25,373,369
Leasehold improvements	1,098,162	-	-	-	1,098,162
Equipment	1,497,060	24,409	2,590	-	1,518,879
Subtotals	27,364,227	110,891	2,590	517,882	27,990,410
Accumulated depreciation	(12,290,443)	(866,922)	(2,590)	-	(13,154,775)
Total Depreciating Capital Assets	15,073,784	(756,031)	-	517,882	14,835,635
Total Capital Assets - Net	\$ 26,763,222	\$ (276,663)	\$ -	\$ -	\$ 26,486,559

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

6. COMPENSATED ABSENCES

The schedule of changes in compensated absences follows:

June 30		Balance 2017		Amount Earned		Amount Paid		Balance 2018
Compensated absences	\$	148,022	\$	239,030	\$	(210,160)	\$	176,892

7. NOTES PAYABLE

In 2008, the District signed a \$238,145 note and purchased solar panel electrical systems for the Field House and Pleasant Valley Recreation Center. The note was to be paid over a period of 10 years at an interest rate of 4.50% per annum with annual payments of \$30,096 that began March 20, 2009, through March 20, 2018. The loan was paid from the General Fund.

In 2014, the District signed a \$651,457 note which refinanced a capital lease for Lakeside Pavilion. The note was to be paid over a period of 10 years at an interest rate of 4.375% per annum with bi-annual payments totaling \$81,142 that began October 28, 2014, and continues through October 28, 2024. The loan was paid off early from the General Fund.

A schedule of changes in debt follows:

June 30		Balance 2017		New Note		Payments		Balance 2018		Current Portion
Notes payable	\$	542,778	\$	-	\$	542,778	\$	-	\$	-

8. OPERATING LEASES

The District leases copier equipment and a postage machine. Rental expense for the year ended June 30, 2018, was \$29,381. Minimum future rental payments under noncancelable operating leases with remaining terms in excess of one year as of June 30, 2018, are as follows:

Year Ending June 30	
2019	\$ 16,731
2020	4,056
2021	4,056
2022	4,056
2023	1,512
Total Minimum Future Rental Expense	\$ 30,411

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

9. LINE OF CREDIT

In April 2015, the District obtained a line of credit with Golden Valley Bank for \$500,000 with interest at prime plus 2.0% (7.0% at June 30, 2018). The line was not utilized during the year ended June 30, 2018, and expires in February 2019.

10. APPROPRIATIONS LIMIT

The District establishes appropriation limits, pursuant to Section 9c of Article XIII B of the *California Constitution*, since the District's ad valorem tax on property exceeded \$.125 per \$100 assessed valuation in the 1977-78 fiscal year.

The District's Board of Directors established the appropriation limits for the fiscal year 2018 to be \$9,060,748.

11. GENERAL INFORMATION ABOUT THE PENSION PLANS

Qualified employees are covered under a cost-sharing multiple-employer defined benefit pension plan maintained by an agency of the state of California. Classified employees are members of CalPERS.

California Public Employees' Retirement System

Plan Description Classified employees of the District participate in the Miscellaneous Plan of CARD (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at www.calpers.ca.gov.

Benefits Provided The Plan provides retirement, disability benefits, and death benefits to plan members and beneficiaries. The benefits are based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions Member contribution rates are defined by law. Employer contribution rates are determined by periodic actuarial valuations. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. Active plan members are required to contribute 7.00% of their salary, which is partially paid by the District depending on the employee group. The District is moving towards employees covering 100% of the employee portion. The required employer contribution rate for the 2017-18 fiscal year was 8.921%.

New CalPERS participants enrolled after January 1, 2013, are required to make contributions at a rate of 6.25% of their eligible salary. The District is required to match the contribution with a rate of 6.25% of eligible salaries.

The District's contributions to CalPERS for the fiscal year ended June 30, 2018, was \$346,326.

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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

At June 30, 2018, the District reported a net pension liability of \$2,838,733 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, rolled forward to June 30, 2017, using standard update procedures. The District's portion 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 organizations and the state of California, actuarially determined. At June 30, 2016, the District's portion was .07%.

For the year ended June 30, 2018, the District recognized pension expense of \$541,114. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2018	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 116,809	\$ -
Differences between District contributions and proportionate share of contributions	13,650	3,939
Differences between expected and actual experience	4,163	59,638
Changes in assumptions	516,490	39,383
Changes in proportions	73,010	34,037
District contributions subsequent to the measurement date	346,326	-
Totals	\$ 1,070,448	\$ 136,997

The \$346,326 reported as deferred outflows of resources related to pensions, resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	
2019	\$ 131,660
2020	330,098
2021	194,719
2022	(69,352)
Total	\$ 587,125

Chico Area Recreation and Park District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2016, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of pension plan investment and administrative expenses; includes inflation

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2011.

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 of the funds' asset classes, expected compound (geometric) 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.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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	Target Allocation	Rate of Return Years 1 - 10	Rate of Return Years 11+
Global equity	47%	4.90%	5.38%
Global fixed income	19%	0.80%	2.27%
Inflation sensitive	6%	0.60%	1.39%
Private equity	12%	6.60%	6.63%
Real estate	11%	2.80%	5.21%
Infrastructure and forestland	3%	3.90%	5.36%
Liquidity	2%	-0.40%	-0.90%
Total	100%		

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The amortization and smoothing periods recently adopted by CalPERS were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's 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 calculated using the discount rate of 7.15%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.15%) or higher (8.15%), than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
June 30, 2018			
District's proportionate share of the net pension liability	\$ 4,541,232	\$ 2,838,733	\$ 1,428,693

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in CalPERS's separately issued Comprehensive Annual Financial Report.

12. RISK MANAGEMENT

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has obtained general liability, auto liability, property, boiler and machinery coverage, and public officials' errors and omissions insurance through the Special District Risk Management Authority (SDRMA), a risk-sharing joint powers authority.

A summary of coverage limits is listed below:

June 30, 2018

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

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.

13. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2017, GASB issued Statement 87, *Leases*. This statement improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundation principles 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 deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2020, will have on the District's financial statements, if any.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

Chico Area Recreation and Park District

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Years Ended June 30	2018	2017	2016	2015
District's portion of the net pension liability (asset)	0.07%	0.07%	0.06%	0.03%
District's proportionate share of the net pension liability (asset)	\$ 2,838,733	\$ 2,378,682	\$ 1,758,201	\$ 1,700,721
District's covered-employee payroll	\$ 2,443,293	\$ 2,573,152	\$ 2,145,451	\$ 2,214,555
District's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	116.18%	92.44%	81.95%	76.62%
Plan fiduciary net position as a percentage of the total pension liability	77.07%	78.20%	83.49%	83.03%

Chico Area Recreation and Park District
SCHEDULE OF DISTRICT CONTRIBUTIONS

Years Ended June 30	2018		2017		2016		2015
Contractually required contribution	\$	346,326	\$	229,225	\$	224,228	\$ 220,825
Contributions in relation to the contractually required contribution		(346,326)		(229,225)		(224,228)	(220,825)
Contribution Deficiency (Excess)	\$	-	\$	-	\$	-	\$ -
District's covered-employee payroll	\$	2,443,293	\$	2,573,152	\$	2,145,451	\$ 2,214,555
Contributions as a percentage of covered-employee payroll		14.17%		8.91%		10.45%	9.97%

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Chico Area Recreation and Park District
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

1. CHANGES IN BENEFIT TERMS

California Public Employees' Retirement System

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

2. CHANGES OF ASSUMPTIONS

California Public Employees' Retirement System

During the year ended June 30, 2018, the financial reporting discount for the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (PERF C) was lowered from 7.65% to 7.15%.

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