



CHICO AREA RECREATION AND PARK DISTRICT
545 VALLOMBROSA AVENUE, CHICO, CA 95926
Phone (530) 895-4711 Fax (530) 895-4721
Thursday, November 21, 2019 – 6:00 p.m.

*Posted Prior to 5:00 pm
Friday, November 15, 2019*

BOARD MEMBERS:

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

CARD STAFF:

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

GENERAL INFORMATION:

1. Agendas:

Agendas are available at the meeting or may be picked up in advance at the CARD Office the day prior to the Board meeting without charge.

2. Agenda Items:

Agenda items are available for public inspection at each meeting or in advance at the CARD Office the day prior to the Board meeting. Copies of agenda items will be available at 20¢ per page.

Notice: if a writing that is a public record pursuant to Government Code Section 54957.5(a) and that relates to an item on this agenda for open session is distributed less than 72 hours prior to this meeting, the writing shall be available for public inspection at the offices of the Chico Area Recreation and Park District, located at 545 Vallombrosa Avenue, Chico, California, at the time the writing is distributed to all or the majority of all of the members of the body.

3. Items Not Appearing On Posted Agenda:

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

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

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

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

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

6. Identity of Speakers: Speakers are asked to state their names before speaking and to voluntarily write their names on the provided record.



**REGULAR MEETING OF THE CHICO AREA
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
Thursday, November 21, 2019 – 6:00 p.m.**

*Posted Prior to 5:00 pm
Friday, November 15, 2019*

AGENDA

1.0 CALL TO ORDER

1.1 Roll Call

2.0 CORRESPONDENCE

There is no correspondence.

3.0 PUBLIC COMMENTS

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

4.0 PRESENTATIONS

There are no presentations.

5.0 CONSENT AGENDA

5.1 Budget Calendar - Action Requested – that the Board of Directors approve the Budget Calendar for Fiscal Year 2020-2021

5.2 Minutes of the Regular Meeting of the Board of Directors of October 17, 2019
Action Requested – that the Board of Directors approve the minutes as submitted

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

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

6.0 REGULAR AGENDA

6.1 Items Removed from the Consent Agenda

7.0 UNFINISHED BUSINESS

7.1 District Update (Staff Report 19-54) – Staff will provide an update to the Board of current projects and District updates, including, but not limited to, the CARD Center Roof Project, Sports Field and Park Lighting Upgrades, Lakeside Pavilion Window Replacement, Rotary Work Day, Leaf Season, Senior Expo, Softball Tournament, Soggy Dog Day, Afterschool Program, Gov Invest Software, CalPERS Conference, Funding Measure Resolution, Security, and Marketing – *Information/Possible Action*

- 7.2 Ceres Avenue Park Project (Staff Report 19-55) - *Action Requested – that the Board of Directors review and direct staff to make any changes or modifications to the draft plan, approve the name of the park as Rotary Centennial Park, and authorize the General Manager to enter into a contract with Melton Design in an amount not to exceed \$74,000 to complete the final design, construction documents, and construction oversight for the park.*
- 7.3 Community Park Road Connection (Staff Report 19-56) - *Action Requested – that the Board of Directors further review this project in March 2020 and determine how to proceed.*
- 7.4 Off-Leash Dog Exercise Areas (Staff Report 19-57) - *Action Requested – that the Board of Directors approve the modifications to Section G. of the Rules and Regulations, and authorize staff to designate Heffren Field at Community Park, Hooker Oak Field at Hooker Oak Park between the hours of 7:00am and 9:00am, Monday through Friday as off-leash dog exercise areas, and Sycamore Field to follow the same regulations established for Bidwell Park. Staff requests that this be implemented on December 1, 2019 on a 90-day trial basis and be reevaluated at that time.*

8.0 NEW BUSINESS

- 8.1 Approval of Audit Report for Fiscal Year 2018-2019 (Staff Report 19-58) - *Action Requested – that the Board of Directors accept the audit report for fiscal year 2018-2019 as prepared by K'Coie Isom.*
- 8.2 Reallocation of Project Funds (Staff Report 19-59) - *Action Requested – that the Board of Directors approve utilizing \$48,000 from project savings and unanticipated State revenue to proceed with (1) the implementation of Facility Dude Asset Management Software, (2) the changes needed to update the systems at the Chico Creek Nature Center, and (3) media upgrades at the CARD Community Center.*
- 8.3 Election of a Special District “Non-Enterprise” Member for the Butte County Special Districts Association (BCSDA) (Staff Report 19-60) - *Action Requested – that the Board of Directors direct staff how to proceed.*
- 8.4 December 2019 and January 2020 Board Meeting Schedule Change (Staff Report 19-61) - *Action Requested – that the Board of Directors cancel the December Regular Board Meeting, and move the Finance Committee Meeting to January 21, 2020, and the Regular Board Meeting to January 23, 2020.*

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

- 9.1 Butte County Special Districts Association/LAFCO
- 9.2 Other Reports

10.0 DIRECTORS' COMMENTS

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

11.0 GENERAL MANAGER'S COMMENTS

11.1 General Manager's Update

12.0 STAFF COMMENTS

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

13.0 ADJOURNMENT

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

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET CALENDAR
2020-2021 FISCAL YEAR**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
November 21, 2019	Regular	Adopt Budget Calendar
January 13, 2020	N/A	Budget Templates Sent to Staff
March 20, 2020	N/A	Staff Budgets submitted to Business Office
April 16, 2020	Regular	Budget Presentation and Adopt Preliminary Budget
May 7, 2020	N/A	Notice of Public Hearing Published in Newspaper
May 21, 2020	Regular	Public Hearing on the Preliminary Budget
June 18, 2020	Regular	Adopt Final Budget
August 17, 2020	N/A	Submit Final Budget to Auditor-Controller



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

**(Draft)
MINUTES
October 17, 2019**

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

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

1.0 CALL TO ORDER

1.1 Roll Call

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

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/Nickell) that the Board of Directors approves the consent agenda as presented.

The vote was as follows: Ayes carried

Ayes: Worley, Lando, Nickell, McGinnis, Donnan

Noes: None

Abstain: None

Absent: None

6.0 REGULAR AGENDA

No items were removed from the consent agenda.

7.0 UNFINISHED BUSINESS

7.1 Final Resolution for Funding Measure

General Manager Willmann reviewed her staff report with the Board. After reviewing the information, Chair Worley opened the item up for public comment.

Richard Pirelli addressed the Board and stated that he has a dog that he would like to run off-leash in the park and encourages the Board to consider allowing dogs to run off-leash until 8:30am.

Director Lando requested that Mr. Pirelli provide correspondence to the District outlining when and where he would recommend off-leash dog areas.

Chris Daly addressed the Board and asked why the parcel tax amount was reduced from \$110 per parcel to \$85 per parcel. Director Lando stated that after further Board discussion and recommendations from District consultants and constituents, the Board reconsidered the amount and reduced it to \$85.

Terry Cleland addressed the Board and stated that the per parcel fee of \$110 would have allowed the District to complete its Master Plan, but stated that he is personally in favor of either the \$110 or \$85 per parcel fee.

Director Lando requested that staff present information to the Board at a future meeting with regard to the District's marketing efforts.

Director Nickell suggested that as the District proceeds with the revenue measure, it would be good to have renderings so people can identify and see what would be accomplished.

M/S/C/ (Directors Lando/McGinnis) that the Board of Directors approves Resolution 19-13 of the Board of Directors of the Chico Area Recreation and Park District Calling an Election, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on March 3, 2020.

The vote was as follows: Ayes carried

Ayes: Worley, Lando, Nickell, McGinnis, Donnan

Noes: None

Abstain: None

Absent: None

8.0 NEW BUSINESS

8.1 Resolution to Dissolve Assessment Districts Upon Approval by the Voters of the District of the Parcel Tax Measure at the March 3, 2020 Primary Election

M/S/C/ (Directors McGinnis/Lando) that the Board of Directors adopts Resolution 19-14 of the Board of Directors of the Chico Area Recreation and Park District to Dissolve Assessment Districts Upon Approval by the Voters of the District of the Parcel Tax Measure at the March 3, 2020 Primary Election.

The vote was as follows: Ayes carried
Ayes: Worley, Lando, Nickell, McGinnis, Donnan
Noes: None
Abstain: None
Absent: None

8.2 Memorial Bench and Plaque Request

M/S/C/ (Directors Nickell/Lando) that the Board of Directors authorizes the installation of a bench and plaque in honor of Katelyn McCabe and Baby Crew at DeGarmo Park.

The vote was as follows: Ayes carried
Ayes: Worley, Lando, Nickell, McGinnis, Donnan
Noes: None
Abstain: None
Absent: None

8.3 Resolution Approving Application(s) for Per Capita Grant Funds for the State Department of Parks and Recreation Prop 68 Funding

M/S/C/ (Directors Lando/Nickell) that the Board of Directors adopts Resolution 19-15 of the Board of Directors of the Chico Area Recreation and Park District Approving Application(s) for Per Capita Grant Funds.

The vote was as follows: Ayes carried
Ayes: Worley, Lando, Nickell, McGinnis, Donnan
Noes: None
Abstain: None
Absent: None

9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS

9.1 Butte County Special Districts Association/LAFCO
There were no comments.

9.2 Other Reports
There were no comments.

10.0 DIRECTORS' COMMENTS

Director Nickell stated that he is concerned about the needle distribution program being in areas that are near parks and programs. General Manager Willmann stated that staff will be working with security and staff and addressing any issues. Director Nickell requested that staff provide a monthly update to the Board regarding issues being addressed by security.

11.0 GENERAL MANAGER'S COMMENTS

There were no comments.

12.0 STAFF COMMENTS

There were no comments.

13.0 ADJOURNMENT

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 6:29 p.m. to the Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on November 21, 2019.

Respectfully submitted,

Ann Willmann, General Manager
Secretary to the Board

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2019-2020**

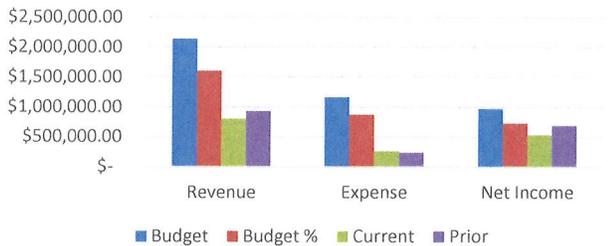
**October 2019
33% of the Year**

AFTERSCHOOL

We are at 38% of Budgeted Revenues and 23% of Budgeted Expenses. Our Net Income is \$155,872.51 less than this time last year. In the Prior Year, the School District paid the entire contract in July. In the Current Year they will be invoiced in July and January.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,140,775.00	\$ 808,976.06	\$ 936,278.38
EXPENSES	\$ 1,164,114.70	\$ 270,370.53	\$ 241,800.34

AFTERSCHOOL

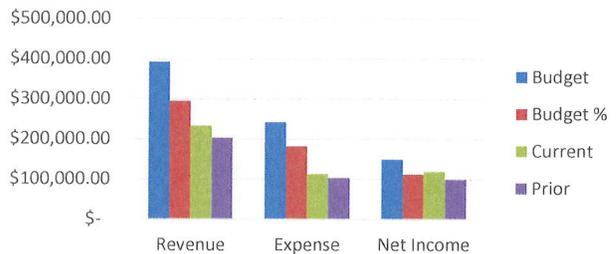


CAMPS

We are at 59% of Budgeted Revenues and 47% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December/January and March. Our Net Income is currently \$20,078.12 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 392,530.00	\$ 233,322.42	\$ 203,162.93
EXPENSES	\$ 242,458.00	\$ 113,509.80	\$ 103,428.43

CAMPS

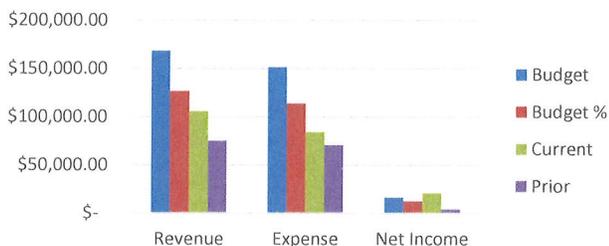


AQUATICS

We are at 63% of Budgeted Revenues and 56% of Budgeted Expenses. Our Net Income is currently \$16,722.19 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 168,350.00	\$ 105,696.19	\$ 75,179.75
EXPENSES	\$ 151,700.00	\$ 84,517.90	\$ 70,723.65

AQUATICS

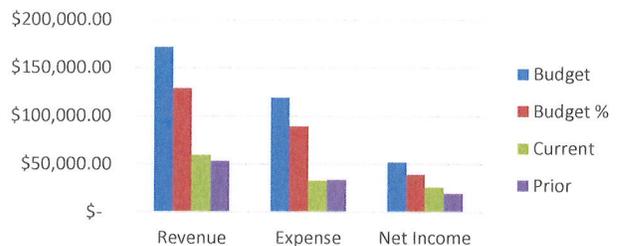


CLASSES

We are at 35% of Budgeted Revenues and 28% of Budgeted Expenses. We have various classes that run throughout the year. Our Net Income is currently \$6,804.61 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 171,500.00	\$ 59,677.57	\$ 53,363.12
EXPENSES	\$ 119,150.00	\$ 84,517.90	\$ 33,811.04

CLASSES



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2019-2020**

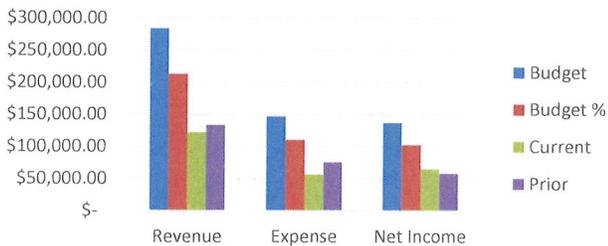
**October 2019
33% of the Year**

ADULT SPORTS

We are at 43% of Budgeted Revenues and 39% of Budgeted Expenses. Our Net Income is \$7,239.68 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 284,200.00	\$ 122,452.31	\$ 134,006.69
EXPENSES	\$ 147,120.00	\$ 57,093.72	\$ 75,887.78

ADULT SPORTS

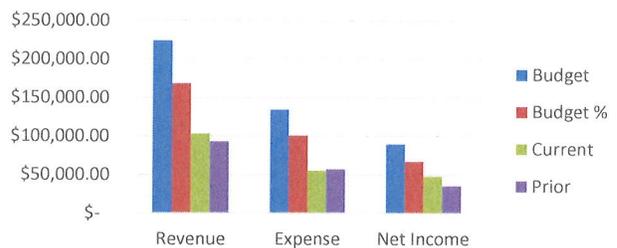


YOUTH SPORTS

We are at 46% of Budgeted Revenues and 41% of Budgeted Expenses. Our Net Income is \$12,299.39 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 224,500.00	\$ 103,858.00	\$ 93,304.00
EXPENSES	\$ 134,550.00	\$ 55,786.78	\$ 57,532.17

YOUTH SPORTS

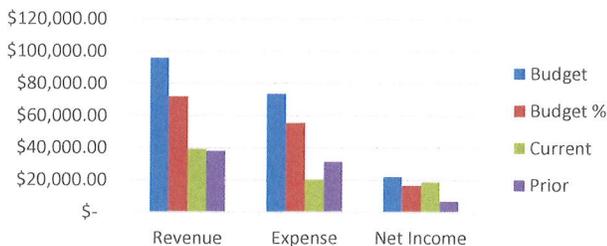


SENIORS

We are at 41% of Budgeted Revenues and 28% of Budgeted Expenses. Our Net Income is \$12,066.72 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 96,000.00	\$ 39,465.87	\$ 38,162.34
EXPENSES	\$ 73,800.00	\$ 20,540.88	\$ 31,304.07

SENIORS

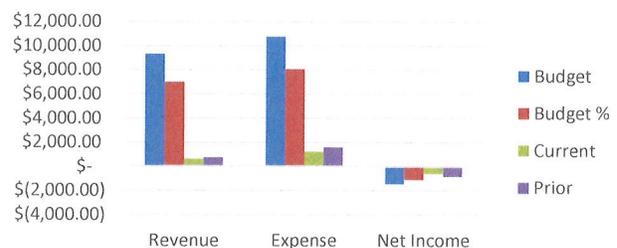


SPECIAL EVENTS

We are at 7% of Budgeted Revenues and 12% of Budgeted Expenses. Our Net Income is \$230.60 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	\$ 9,300.00	\$ 640.00	\$ 750.00
EXPENSES	\$ 10,750.00	\$ 1,248.70	\$ 1,589.30

SPECIAL EVENTS



**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2019-2020**

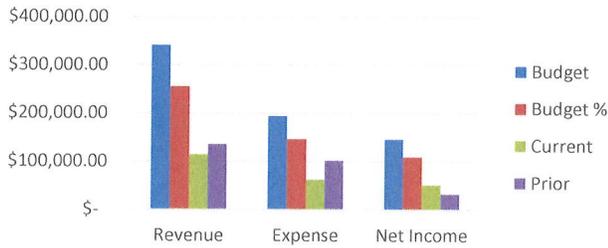
**October 2019
33% of the Year**

NATURE CENTER

We are at 34% of Budgeted Revenues and 32% of Budgeted Expenses. Our Net Income is \$19,043.25 more than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 341,600.00	\$ 115,331.32	\$ 135,809.77
EXPENSES	\$ 195,320.00	\$ 63,120.66	\$ 102,642.36

NATURE CENTER

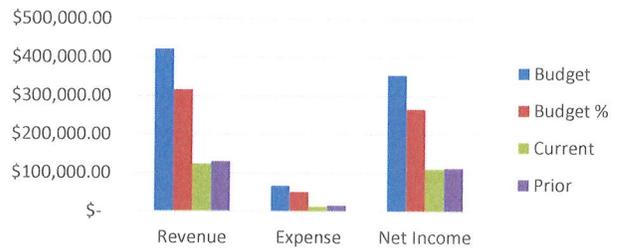


FACILITY RENTAL

We are at 30% of Budgeted Revenues and 20% of Budgeted Expenses. Our Net Income is \$2,343.46 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 422,050.00	\$ 124,900.23	\$ 130,212.05
EXPENSES	\$ 67,750.00	\$ 13,850.38	\$ 16,818.74

FACILITY RENTAL



CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2019-2020
October 2019

DESCRIPTION	2019-2020 Budget	October 2019	2019-2020 YTD	2019-2020 % of Budget	Remaining Budget	2018-2019 Budget	October 2018	2018-2019 YTD	2018-2019 % of Budget	Difference by Year
AFTERSCHOOL										
INCOME	2,140,775.00	199,194.89	808,976.06	38%	1,331,798.94	1,825,800.00	177,146.26	936,278.38	51%	(127,302.32)
INCOME	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(68,248.00)	(6,025.71)	(13,561.48)	20%	(54,686.52)	(70,940.00)	(6,378.28)	(12,688.39)	18%	(873.09)
CONTRACT SERVICES	(2,000.00)	-	(60.00)	3%	(1,940.00)	(3,000.00)	-	(1,252.75)	42%	1,192.75
PART-TIME WAGES	(1,093,866.70)	(104,654.30)	(256,749.05)	23%	(837,117.65)	(965,489.00)	(93,004.71)	(227,859.20)	24%	(28,889.85)
TOTAL AFTERSCHOOL	976,660.30	88,514.88	538,605.53	55%	438,054.77	786,371.00	77,763.27	694,478.04	88%	(155,872.51)
CAMPS										
INCOME	392,530.00	1,878.18	233,322.42	59%	159,207.58	340,270.00	19.44	203,251.58	60%	30,070.84
PROGRAM SUPPLIES	(20,750.00)	-	(6,414.72)	31%	(14,335.28)	(18,500.00)	-	(4,931.95)	27%	(1,482.77)
PROGRAM TRANSPORTATION	(1,500.00)	-	(2,041.25)	136%	(541.25)	(1,500.00)	-	(735.65)	49%	(1,305.60)
CONTRACT SERVICES	(58,500.00)	-	(40,173.41)	69%	(18,326.59)	(46,800.00)	-	(34,951.09)	75%	(5,222.32)
PART-TIME WAGES	(128,708.00)	8,747.00	(56,000.42)	44%	(72,707.58)	(114,335.00)	-	(62,860.84)	55%	6,860.42
INSTRUCTOR WAGES	(33,000.00)	(8,880.00)	(8,880.00)	27%	(24,120.00)	(17,500.00)	-	-	0%	(8,880.00)
TOTAL CAMPS	150,072.00	1,745.18	119,812.62	80%	30,259.38	141,635.00	19.44	99,772.05	70%	20,040.57
AQUATICS										
INCOME	168,350.00	398.00	105,696.19	63%	62,653.81	166,010.00	132.00	75,179.75	45%	30,516.44
PROGRAM SUPPLIES	(7,200.00)	(84.00)	(1,629.98)	23%	(5,570.02)	(6,300.00)	(307.39)	(2,299.96)	37%	669.98
CLOTHING	-	-	-	0%	-	(800.00)	-	-	0%	-
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
INSTRUCTOR WAGES	(6,000.00)	-	-	0%	(6,000.00)	-	(45.50)	(182.00)	0%	182.00
PART-TIME WAGES	(138,500.00)	(63.00)	(82,887.92)	60%	(55,612.08)	(152,015.00)	(640.94)	(68,241.69)	45%	(14,646.23)
TOTAL AQUATICS	16,650.00	251.00	21,178.29	127%	(4,528.29)	6,895.00	(861.83)	4,456.10	65%	16,722.19
CLASSES										
INCOME	171,500.00	20,706.38	59,677.57	35%	111,822.43	158,500.00	19,481.97	53,363.12	34%	6,314.45
ADVERTISING	-	-	-	0%	-	-	-	-	0%	-
PROGRAM SUPPLIES	(5,150.00)	(136.45)	(947.12)	18%	(4,202.88)	(3,250.00)	(532.65)	(3,744.79)	115%	2,797.67
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(26,500.00)	(5,437.46)	(6,654.76)	25%	(19,845.24)	(15,800.00)	(2,560.50)	(5,193.20)	33%	(1,461.56)
PART-TIME WAGES	(35,000.00)	(3,740.25)	(10,324.50)	29%	(24,675.50)	(34,740.00)	(358.60)	(1,541.20)	4%	(8,783.30)
INSTRUCTOR WAGES	(52,500.00)	(7,918.20)	(15,394.50)	29%	(37,105.50)	(60,000.00)	(10,658.45)	(23,331.85)	39%	7,937.35
TOTAL CLASSES	52,350.00	3,474.02	26,356.69	50%	25,993.31	44,710.00	5,371.77	19,552.08	44%	6,804.61
ADULT SPORTS										
INCOME	284,200.00	37,527.87	122,452.31	43%	161,747.69	346,200.00	38,302.01	134,006.69	39%	(11,554.38)
PROGRAM SUPPLIES	(21,720.00)	(3,703.13)	(8,776.35)	40%	(12,943.65)	(25,500.00)	(4,023.31)	(7,857.14)	31%	(919.21)
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	-	0%	-
CLOTHING	-	-	-	0%	-	-	-	-	0%	-
CONTRACT SERVICES	(4,800.00)	-	-	0%	(4,800.00)	(6,800.00)	-	-	0%	-
PART-TIME WAGES	(34,880.00)	(3,669.00)	(14,447.37)	41%	(20,432.63)	(181,800.00)	(6,744.34)	(25,948.74)	14%	11,501.37
OFFICIALS WAGES	(85,720.00)	(10,552.00)	(33,870.00)	40%	(51,850.00)	-	(12,998.50)	(42,081.90)	0%	8,211.90
TOTAL ADULT SPORTS	137,080.00	19,603.74	65,358.59	48%	71,721.41	132,100.00	14,535.86	58,118.91	44%	7,239.68

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2019-2020
October 2019

DESCRIPTION	2019-2020		2019-2020		Remaining Budget	2018-2019		2018-2019		2018-2019 % of Budget	Difference by Year
	Budget	October 2019	YTD	% of Budget		Budget	October 2018	YTD	% of Budget		
YOUTH SPORTS											
INCOME	224,500.00	20,140.49	103,858.00	0%	120,642.00	20,400.59	93,304.00	0%	0%	10,554.00	
PROGRAM SUPPLIES	(29,150.00)	(4,321.02)	(15,838.18)	46%	(13,311.82)	(1,861.52)	(4,956.35)	44%	44%	(10,881.83)	
PROGRAM TRANSPORTATION	(400.00)	-	-	0%	(400.00)	-	-	0%	0%	-	
CLOTHING	-	-	-	0%	-	(3,146.30)	(8,604.65)	75%	75%	8,604.65	
CONTRACT SERVICES	-	-	-	0%	-	(1,250.00)	(735.00)	59%	59%	735.00	
PART-TIME WAGES	(105,000.00)	(8,809.70)	(39,948.60)	38%	(65,051.40)	(9,328.54)	(43,236.17)	33%	33%	3,287.57	
OFFICIALS WAGES	-	-	-	0%	-	-	-	0%	0%	-	
TOTAL YOUTH SPORTS	89,950.00	7,009.77	48,071.22	53%	41,878.78	6,064.23	35,771.83	62%		12,299.39	
SENIOR PROGRAMS											
INCOME	96,000.00	19,835.26	39,465.87	0%	56,534.13	15,009.27	38,162.34	0%	0%	1,303.53	
PROGRAM SUPPLIES	(5,100.00)	(432.55)	(896.47)	41%	(4,203.53)	(1,230.90)	(2,134.83)	36%	36%	1,238.36	
PROGRAM TRANSPORTATION	-	-	-	0%	-	-	-	0%	0%	-	
CONTRACT SERVICES	(25,500.00)	(3,132.40)	(8,773.15)	34%	(16,726.85)	(2,066.00)	(8,918.21)	26%	26%	145.06	
PART-TIME WAGES	(21,700.00)	(1,406.25)	(4,307.14)	20%	(17,392.86)	(4,277.60)	(15,965.62)	36%	36%	11,658.48	
INSTRUCTOR WAGES	(21,500.00)	(2,125.32)	(6,564.12)	31%	(14,935.88)	(1,444.41)	(4,285.41)	17%	17%	(2,278.71)	
TOTAL SENIOR PROGRAMS	22,200.00	12,738.74	18,924.99	85%	3,275.01	5,990.36	6,858.27	-45%		12,066.72	
SPECIAL EVENTS											
INCOME	9,300.00	-	40.00	0%	9,260.00	500.00	750.00	0%	0%	(710.00)	
PROGRAM SUPPLIES	(7,100.00)	(12.99)	(1,248.70)	18%	(5,851.30)	-	(1,589.30)	24%	24%	340.60	
MILEAGE	-	-	-	0%	-	-	-	0%	0%	-	
CONTRACT SERVICES	(3,200.00)	-	-	0%	(3,200.00)	-	-	0%	0%	-	
PART-TIME WAGES	(450.00)	-	-	0%	(450.00)	-	-	0%	0%	-	
TOTAL SPECIAL EVENTS	(1,450.00)	(12.99)	(1,208.70)	83%	(241.30)	500.00	(839.30)	1679%		(369.40)	
NATURE CENTER											
INCOME	322,100.00	7,481.22	111,674.62	0%	210,425.38	7,595.32	132,381.77	0%	0%	(20,707.15)	
FACILITY RENTALS	3,500.00	1,395.00	1,957.00	35%	1,543.00	750.00	870.00	41%	41%	1,087.00	
FUNDRAISING (DONATIONS)	5,000.00	82.70	1,699.70	56%	3,300.30	37.00	2,558.00	44%	44%	(858.30)	
GRANT FUNDING	-	-	-	0%	-	-	-	0%	0%	-	
ENDOWMENT	11,000.00	-	-	0%	11,000.00	-	-	0%	0%	-	
FULL-TIME WAGES	-	-	-	0%	-	-	-	0%	0%	-	
PART-TIME WAGES	(157,320.00)	(4,173.20)	(51,269.01)	33%	(106,050.99)	(4,529.60)	(18,092.76)	31%	31%	18,092.76	
FICA	-	-	-	0%	-	(4,147.36)	(53,584.78)	31%	31%	2,315.77	
RETIREMENT	-	(464.86)	(1,394.64)	0%	1,394.64	(663.79)	(5,483.33)	30%	30%	5,483.33	
MEDICAL	-	-	(2,182.46)	0%	2,182.46	(309.92)	(1,071.54)	27%	27%	(323.10)	
WC INSURANCE	-	-	-	0%	-	(1,045.63)	(4,624.14)	40%	40%	2,441.68	
CLOTHING	-	-	-	0%	-	-	-	0%	0%	-	
STAFF TRAINING	-	-	-	0%	-	-	(691.77)	10%	10%	691.77	
ADVERTISING	-	-	-	0%	-	(110.00)	(271.86)	54%	54%	271.86	
COPYING	-	-	-	0%	-	(400.00)	(498.00)	100%	100%	498.00	
EQUIPMENT/SOFTWARE	-	-	-	0%	-	(3,100.00)	(2,974.54)	96%	96%	2,974.54	
CONTRACT SERVICES	(6,500.00)	81.63	(1,262.37)	19%	(5,237.63)	(128.09)	(1,073.77)	20%	20%	(188.60)	
PROGRAM SUPPLIES	(31,500.00)	(1,577.83)	(7,012.18)	22%	(24,487.82)	(792.47)	(13,664.62)	49%	49%	6,652.44	
MILEAGE	-	-	-	0%	-	(122.63)	(122.63)	41%	41%	122.63	

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2019-2020
October 2019

DESCRIPTION	2019-2020 Budget	October 2019	2019-2020 YTD	2019-2020 % of Budget	Remaining Budget	2018-2019 Budget	October 2018	2018-2019 YTD	2018-2019 % of Budget	Difference by Year
RENT	-	-	-	0%	-	-	-	-	0%	-
PROPERTY & LIABILITY INSUR	-	-	-	0%	-	(1,000.00)	-	-	0%	-
TOTAL NATURE CENTER	146,280.00	2,824.64	52,210.66	36%	94,069.34	24,550.00	(3,867.17)	33,167.41	135%	19,043.25
FACILITY RENTAL										
INCOME	422,050.00	49,486.68	124,900.23	30%	297,149.77	373,000.00	50,116.77	130,212.05	35%	(5,311.82)
PROGRAM SUPPLIES	(8,000.00)	(2,359.33)	(2,676.88)	33%	(5,323.12)	(8,000.00)	-	(4,301.96)	54%	1,625.08
CONTRACT SERVICES	(10,750.00)	-	(430.50)	4%	(10,319.50)	(16,000.00)	(39.48)	(739.48)	5%	308.98
PART-TIME WAGES	(49,000.00)	(4,674.00)	(10,743.00)	22%	(38,257.00)	(44,000.00)	(4,384.80)	(11,777.30)	27%	1,034.30
TOTAL FACILITY RENTAL	354,300.00	42,453.35	111,049.85	31%	243,250.15	305,000.00	45,692.49	113,393.31	37%	(2,343.46)
RECREATION - MISC. & ADMIN										
INCOME	(5,000.00)	1,601.29	(3,204.18)	64%	(1,795.82)	-	1,446.09	(12,648.80)	0%	9,444.62
PUBLICATIONS/LEGAL NOTICE	(22,000.00)	(2,018.82)	(2,433.82)	11%	(19,566.18)	(24,000.00)	(130.84)	(511.58)	2%	(1,922.24)
CONFERENCES	-	659.19	-	0%	-	(6,000.00)	(440.00)	(628.29)	10%	628.29
MILEAGE	-	-	-	0%	-	(1,000.00)	-	-	0%	-
OFFICE SUPPLIES	-	-	-	0%	-	(12,300.00)	(261.68)	(1,888.17)	15%	1,888.17
CLOTHING	-	-	-	0%	-	(200.00)	-	-	0%	-
ACL/OVERTIME	(10,000.00)	-	-	0%	(10,000.00)	(5,000.00)	-	-	0%	-
PART-TIME WAGES	(251,000.00)	(20,421.81)	(81,059.99)	32%	(169,940.01)	(7,000.00)	-	311.77	-4%	(81,371.76)
FULL TIME WAGES	(534,000.00)	(40,998.83)	(160,190.87)	30%	(373,809.13)	(408,000.00)	(31,508.05)	(124,956.05)	31%	(35,234.82)
TOTAL RECREATION - MISC. & ADMIN	(822,000.00)	(61,178.98)	(246,888.86)	30%	(575,111.14)	(463,500.00)	(30,894.48)	(140,321.12)	30%	(106,567.74)
TOTAL PROGRAM SUMMARY	1,122,092.30	117,423.35	753,470.88	67%	368,621.42	1,033,621.00	120,313.94	924,407.58	89%	(170,936.70)

**CHICO AREA RECREATION AND PARK DISTRICT
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OCTOBER 2019**

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

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
OCTOBER 2019**

	OCTOBER 2019	OCTOBER 2018
ASSETS		
CASH		
CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,499,705.34	4,662,790.90
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	822.36	926.02
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	225,677.05	124,823.81
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	162.63	18,982.80
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	263.85	24,849.07
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	69,071.14	74,111.12
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,534.52	16,534.52
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96
CASH - GOLDEN VALLEY BANK	681,259.82	238,766.18
PETTY CASH	800.00	500.00
BANK SUSPENSE	5,004.66	121,062.61
SUBTOTAL	5,499,802.33	5,283,847.99
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	1,253,961.34	70,742.57
A/R - ONLINE PAYMENT CLEARING	-	-
A/R - IN HOUSE CREDIT CARDS	13,525.00	13,525.00
INTEREST RECEIVABLE (GENERAL FUND)	-	46,804.94
INTEREST RECEIVABLE (PARK FUND)	-	987.98
INTEREST RECEIVABLE (OAK WAY)	-	379.52
INTEREST RECEIVABLE (PETERSON PARK)	-	382.73
INTEREST RECEIVABLE (BARONI PARK)	-	840.51
RECEIVABLES	1,267,486.34	133,663.25
DUE FROM OTHER FUNDS		
DUE TO GENERAL FUND FROM OTHER FUNDS	53,931.04	96,000.97
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	53,931.04	96,000.97
TOTAL CURRENT ASSETS	6,821,219.71	5,513,512.21
PREPAID PENSION CONTRIBUTION	183,613.39	214,215.62
PREPAID EXPENSES	-	-
FIXED ASSETS		
LAND	11,634,790.52	11,634,790.52

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
OCTOBER 2019**

	OCTOBER 2019	OCTOBER 2018
LAND IMPROVEMENTS	25,373,368.01	25,373,368.01
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52
EQUIPMENT	998,744.62	873,376.85
EQUIPMENT - COMPUTERS	276,499.35	276,499.35
EQUIPMENT - AUTOS	388,660.40	369,002.10
CONSTRUCTION IN PROGRESS	79,562.58	16,132.60
SUBTOTAL	39,849,788.00	39,641,331.95
ACCUMULATED DEPRECIATION	(14,012,977.08)	(13,154,773.84)
SUBTOTAL	25,836,810.92	26,486,558.11
TOTAL ASSETS	32,841,644.02	32,214,285.94
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	951,958.00	1,070,448.00

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
OCTOBER 2019**

	OCTOBER 2019	OCTOBER 2018
LIABILITIES		
ACCOUNTS PAYABLE	45,327.10	85,644.45
ACCRUED EXPENSES		
ACCRUED PAYROLL	-	5,248.64
PAYROLL FEDERAL TAXES	345.37	-
PAYROLL STATE TAXES	(350.02)	(0.02)
PAYROLL EMPLOYEE MEDI & FICA	(27.08)	-
PAYROLL EMPLOYER MEDI & FICA LIAB	(27.25)	(1,429.65)
PAYROLL SDI	(29.58)	1,403.61
LONG TERM CARE PAY DEDUCTIONS	-	-
PAYROLL GARNISHMENTS	249.26	(92.62)
UNION DUES - SUPERVISORS	93.61	61.57
UNION DUES - PARKS	-	-
CALPERS 2% AT 62	-	-
457 EMPLOYEE CONTRIBUTIONS	3,502.00	5,752.28
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	(1,530.84)
VOUCHERS PAYABLE ACCRUAL	-	-
ACCRUED INTEREST EXPENSE (GENERAL FUND)	-	-
ACCRUED INTEREST EXPENSE (PARK FUND)	-	-
ACCRUED EXPENSES	2,225.47	9,412.97
DUE TO OTHER FUNDS		
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	20,408.92	34,921.40
DUE TO GENERAL FUND FROM PETERSON PARK FUND	13,113.20	33,595.52
DUE TO GENERAL FUND FROM BARONI PARK FUND	20,408.92	27,484.05
SUBTOTAL	53,931.04	96,000.97
OTHER LIABILITIES		
BANK CHARGE CLEARING ACCOUNT	(133,212.45)	(9,148.15)
DEFERRED REVENUE	1,426,958.76	256,306.85
OTHER LIAB - CLASS CLEARING ACCT	(370.30)	(390.30)
UNEARNED REVENUE	4,988.82	3,753.39
PREPAID FACILITY TRANSFER	-	-
SECURITY DEPOSITS	12,575.00	11,200.00
SECURITY HOLDING ACCT - CLASS	-	-
SUBTOTAL	1,310,939.83	261,721.79
TOTAL CURRENT LIABILITIES	1,412,423.44	452,780.18
LONG-TERM DEBT		
NOTE PAYBLE - DEGARMO	-	-
NOTE PAYABLE - SOLAR	-	-
NOTE PAYABLE - LAKESIDE PAVILLION	-	-
NET PENSION LIABILITY	2,053,235.00	2,838,733.00
LIABILITY FOR COMPENSATED ABSENCES	180,726.93	176,892.25
SUBTOTAL	2,233,961.93	3,015,625.25
TOTAL LIABILITIES	3,646,385.37	3,468,405.43

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
OCTOBER 2019**

	<u>OCTOBER 2019</u>	<u>OCTOBER 2018</u>
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	155,654.00	136,997.00

**CHICO AREA RECREATION AND PARK DISTRICT
BALANCE SHEET
OCTOBER 2019**

	OCTOBER 2019	OCTOBER 2018
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	700,000.00	-
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	390,500.00	340,500.00
SUBTOTAL	1,185,500.00	435,500.00
SPENDABLE - UNASSIGNED	2,157,159.57	2,176,584.42
NON-SPENDABLE	26,219,719.05	26,219,719.05
TOTAL FUND BALANCE - GENERAL FUND	30,763,878.62	30,033,303.47
FUND BALANCE - PARK FUND	211,359.88	118,834.67
FUND BALANCE - OAK WAY	162.34	1,404.90
FUND BALANCE - PETERSON PARK	263.37	1,012.75
FUND BALANCE - BARONI PARK	69,062.92	63,352.73
NET INCOME (LOSS)		
GENERAL FUND	(990,476.11)	(480,520.43)
PARK FUND	21,442.17	14,102.12
OAK WAY	(28,968.91)	(24,066.48)
PETERSON PARK	(25,768.35)	(23,974.75)
BARONI PARK	(29,393.28)	(24,117.47)
TOTAL NET INCOME (LOSS)	(1,053,164.48)	(538,577.01)
TOTAL FUND BALANCE	29,991,562.65	29,679,331.51

FOOTNOTES:

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY - GENERAL FUND - FUND 2490
OCTOBER 2019

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
REVENUE							
FEE BASED PROGRAM INCOME	3,794,055	1,582,558.86	41.7%	3,798,430	1,654,028.83	43.5%	(71,469.97)
OTHER INCOME	550,988	260,432.83	47.3%	499,329	191,144.71	38.3%	69,288.12
RDA PASSTHROUGH	1,250,000	6.76	0.0%	1,090,000	8,219.84	0.8%	(8,213.08)
INVESTMENT INCOME	70,000	23,899.27	34.1%	40,000	46,804.94	117.0%	(22,905.67)
TAX INCOME / COUNTY	3,249,000	2,140.69	0.1%	3,046,000	244,700.65	8.0%	(242,559.96)
BACKFILL TAX INCOME	-	-	0.0%	-	-	0.0%	-
TOTAL REVENUE	8,914,043	1,869,038.41	21.0%	8,473,759	2,144,898.97	25.3%	(275,860.56)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	6,357,852	2,006,292.01	31.6%	5,723,093	1,839,946.88	32.1%	166,345.13
SERVICES AND SUPPLIES	2,259,348	752,516.96	33.3%	2,071,268	723,355.00	34.9%	29,161.96
CONTRIB. TO OTHER AGENCIES	15,000	13,424.55	89.5%	15,000	10,188.01	67.9%	3,236.54
CONTINGENCIES	25,000	-	0.0%	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	1,000	-	0.0%	81,686	-	0.0%	-
TOTAL OPERATING EXPENDITURES	8,658,200	2,772,233.52	32.0%	7,916,047	2,573,489.89	32.5%	198,743.63
NET REVENUE BEFORE SPEC. EXP.	255,843	(903,195.11)	-353.0%	557,712	(428,590.92)	-76.8%	(474,604.19)
SPECIALLY ALLOCATED ITEMS							
CAPITAL / REPAIR PROJECTS	1,205,000	60,895.87	5.1%	812,000	117,642.23	14.5%	(56,746.36)
CAPITAL PROJECT REIMBURSEMENT	-	-	0.0%	-	-	0.0%	-
NET CAPITAL PROJECTS	1,205,000	60,895.87	5.1%	812,000	117,642.23	14.5%	(56,746.36)
DEPRECIATION	-	-	0.0%	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	26,385.13	0.0%	-	(65,712.72)	0.0%	92,097.85
TOTAL SPECIALLY ALLOCATED	1,205,000	87,281.00	7.2%	812,000	51,929.51	6.4%	92,097.85
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(949,157)	(990,476.11)		(254,288)	(480,520.43)		(509,955.68)

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND - FUND 2490
OCTOBER 2019

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME							
AFTER SCHOOL & CAMP PROGRAMS							
AFTERSCHOOL	2,140,775	808,976.06	37.8%	1,825,800	936,278.38	51.3%	(127,302.32)
CAMPS	386,230	233,268.42	60.4%	335,870	203,162.93	60.5%	30,105.49
SUBTOTAL	2,527,005	1,042,244.48	41.2%	2,161,670	1,139,441.31	52.7%	(97,196.83)
AQUATICS	168,350	105,696.19	62.8%	166,010	75,179.75	45.3%	30,516.44
CLASSES							
GENERAL CLASSES	75,000	27,692.40	36.9%	75,000	26,121.53	34.8%	1,570.87
COMMUNITY BAND	1,500	363.67	24.2%	1,500	917.62	61.2%	(553.95)
SENIOR ADULT CLASSES	45,000	17,255.92	38.3%	44,000	14,808.69	33.7%	2,447.23
YOUTH CLASSES	101,300	31,675.50	31.3%	86,400	26,412.62	30.6%	5,262.88
SUBTOTAL	222,800	76,987.49	34.6%	206,900	68,260.46	33.0%	8,727.03
ADULT SPORTS							
VOLLEYBALL & DODGEBALL	40,000	17,224.41	43.1%	51,500	21,635.13	42.0%	(4,410.72)
BASKETBALL	30,000	5,310.56	17.7%	35,500	8,480.63	23.9%	(3,170.07)
SOFTBALL	154,200	73,828.72	47.9%	209,200	75,903.70	36.3%	(2,074.98)
SOFTBALL TOURNEYS	-	-	0.0%	-	-	0.0%	-
SOCCER	60,000	26,088.62	43.5%	50,000	27,987.23	56.0%	(1,898.61)
SUBTOTAL	284,200	122,452.31	43.1%	346,200	134,006.69	38.7%	(11,554.38)
NATURE CENTER							
PROGRAM FEE INCOME	311,900	111,674.62	35.8%	314,200	132,381.77	42.1%	(20,707.15)
GRANT FUNDING	-	-	0.0%	319,350	-	0.0%	-
SUBTOTAL	311,900	111,674.62	35.8%	633,550	132,381.77	20.9%	(20,707.15)
OTHER PROGRAMS							
SCHOLARSHIPS	(20,000)	(6,031.18)	30.2%	(17,000)	(15,276.08)	89.9%	9,244.90
CO-SPONSORED & MISCELLANEOUS	15,000	2,827.00	18.8%	17,000	2,627.28	15.5%	199.72
SPECIAL EVENTS	9,300	640.00	6.9%	9,250	750.00	8.1%	(110.00)
SENIOR ADULT PROGRAMS	51,000	22,209.95	43.5%	62,550	23,353.65	37.3%	(1,143.70)
YOUTH SPORTS	224,500	103,858.00	46.3%	212,300	93,304.00	43.9%	10,554.00
SUBTOTAL	279,800	123,503.77	44.1%	284,100	104,758.85	36.9%	18,744.92
TOTAL FEE BASED PROGRAMS	3,794,055	1,582,558.86	41.7%	3,798,430	1,654,028.83	43.5%	(71,469.97)
OTHER INCOME							
FACILITY RENTAL INCOME	425,550	126,857.23	29.8%	375,000	131,082.05	35.0%	(4,224.82)
REBATES & REIMBURSED COSTS	35,000	121,813.19	348.0%	35,000	6,143.20	17.6%	115,669.99
REIMBURSEMENTS - CITY PARKS	63,438	4,609.68	7.3%	63,829	45,962.31	72.0%	(41,352.63)
MISCELLANEOUS	10,000	4,289.17	42.9%	10,000	5,330.15	53.3%	(1,040.98)
ENDOWMENTS	11,000	-	0.0%	-	-	0.0%	-
DONATIONS	6,000	2,863.56	47.7%	15,500	2,627.00	16.9%	236.56
TOTAL OTHER INCOME	550,988	260,432.83	47.3%	499,329	191,144.71	38.3%	69,288.12
REVENUE FROM OTHER AGENCIES							
RDA PASSTHROUGH	1,250,000	6.76	0.0%	1,090,000	8,219.84	0.8%	(8,213.08)
INVESTMENT INCOME	70,000	23,899.27	34.1%	40,000	46,804.94	117.0%	(22,905.67)
TAX INCOME / COUNTY	3,249,000	2,140.69	0.1%	3,046,000	244,700.65	8.0%	(242,559.96)
BACKFILL TAX INCOME	-	-	0.0%	-	-	0.0%	-
TOTAL REVENUE FROM OTHER AGENCIES	4,569,000	26,046.72	0.6%	4,176,000	299,725.43	7.2%	(273,678.71)
TOTAL REVENUE	8,914,043	1,869,038.41	21.0%	8,473,759	2,144,898.97	25.3%	(275,860.56)

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490
OCTOBER 2019**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	2,316,000	703,267.51	30.4%	2,153,000	664,169.91	30.8%	39,097.60
PART-TIME SALARIES	2,625,485	794,026.12	30.2%	2,342,628	706,116.90	30.1%	89,754.52
ACCUMULATED LEAVE	36,000	-	0.0%	13,800	-	0.0%	-
INSTRUCTORS	113,000	32,283.12	28.6%	90,666	31,360.47	34.6%	(922.65)
SUBTOTAL	5,090,485	1,529,576.75	30.0%	4,600,093	1,401,647.28	30.5%	127,929.47
BENEFITS							
FICA	384,000	114,645.95	29.9%	359,000	104,747.92	29.2%	9,898.03
RETIREMENT	535,000	142,944.30	26.7%	369,000	123,401.61	33.4%	19,542.69
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	372,500	134,734.76	36.2%	376,000	115,483.07	30.7%	19,251.69
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	35,000	2,780.31	7.9%	35,000	3,413.00	9.8%	(632.69)
WORKERS COMP INSURANCE	142,000	148,654.18	104.7%	149,000	146,432.96	98.3%	2,221.22
ALLOCATION TO OTHER FUNDS	(201,133)	(67,044.24)	33.3%	(165,000)	(55,178.96)	33.4%	(11,865.28)
SUBTOTAL	1,267,367	476,715.26	37.6%	1,123,000	438,299.60	39.0%	38,415.66
TOTAL SALARIES AND BENEFITS	6,357,852	2,006,292.01	31.6%	5,723,093	1,839,946.88	32.1%	166,345.13

CHICO AREA RECREATION AND PARK DISTRICT
 SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
 OCTOBER 2019

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES							
ADVERTISING	35,000	3,982.62	11.4%	40,500	15,842.37	39.1%	(11,859.75)
AGRICULTURE	35,320	9,343.86	26.5%	31,200	11,249.33	36.1%	(1,905.47)
CLOTHING	7,000	2,294.66	32.8%	26,400	12,993.02	49.2%	(10,698.36)
COMMUNICATIONS	53,575	16,355.56	30.5%	51,775	17,423.81	33.7%	(1,068.25)
HOUSEHOLD SUPPLIES	42,900	16,333.80	38.1%	40,400	14,944.81	37.0%	1,388.99
WORK SERVICE SUPPLIES	2,050	-	0.0%	2,050	958.41	46.8%	(958.41)
INSURANCE	105,000	100,577.61	95.8%	77,000	77,030.96	100.0%	23,546.65
TECHNOLOGY EQUIPMENT	8,000	2,294.32	28.7%	-	-	0.0%	2,294.32
EQUIPMENT REPAIRS	18,000	5,540.96	30.8%	18,000	4,033.58	22.4%	1,507.38
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	74.60	0.0%	(74.60)
FIELD EQUIPMENT	1,750	-	0.0%	1,750	144.74	8.3%	(144.74)
PROGRAM EQUIPMENT	-	37.07	0.0%	-	137.87	0.0%	(100.80)
VEHICLE MAINTENANCE	12,500	3,356.17	26.8%	12,500	7,618.08	60.9%	(4,261.91)
POOL SUPPLIES	13,400	12,190.10	91.0%	12,000	4,474.02	37.3%	7,716.08
POOL EQUIPMENT	4,000	829.76	20.7%	4,000	-	0.0%	829.76
STRUCTURE & GROUNDS	76,750	22,937.87	29.9%	87,700	34,256.21	39.1%	(11,318.34)
SHOP SUPPLIES	6,000	1,215.89	20.3%	5,100	2,502.00	49.1%	(1,286.11)
VANDALISM	4,250	1,001.26	23.6%	4,100	1,126.84	27.5%	(125.58)
MEDICAL FIRST AID	3,650	821.47	22.5%	3,200	1,857.83	58.1%	(1,036.36)
MEMBERSHIP/PERIODICALS	19,500	2,798.98	14.4%	18,500	11,995.75	64.8%	(9,196.77)
OFFICE SUPPLIES	25,000	5,275.86	21.1%	26,150	9,654.05	36.9%	(4,378.19)
CONTRACT SERVICES	1,012,170	309,744.06	30.6%	860,788	235,520.49	27.4%	74,223.57
PUBS/LEGAL NOTICES	22,000	2,433.82	11.1%	24,000	511.58	2.1%	1,922.24
RENT/LEASE EQUIPMENT	5,400	772.40	14.3%	5,400	59.92	1.1%	712.48
RENT/LEASE STRUCTURES	2,000	-	0.0%	3,200	800.00	25.0%	(800.00)
SMALL TOOLS	3,500	315.25	9.0%	3,500	989.29	28.3%	(674.04)
EDUCATION & TRAINING	4,000	940.00	23.5%	4,000	112.12	2.8%	827.88
DISTRICT OFFICE SPECIAL EXP	9,000	1,343.27	14.9%	9,000	3,142.85	34.9%	(1,799.58)
PROGRAM SUPPLIES	242,668	65,488.94	27.0%	224,740	69,331.40	30.8%	(3,842.46)
DISTRICT OFFICE MEETING EXP	5,000	284.85	5.7%	5,000	758.87	15.2%	(474.02)
MILEAGE	40,000	11,811.90	29.5%	37,300	9,416.67	25.2%	2,395.23
PROGRAM TRANSPORTATION	1,900	2,041.25	107.4%	3,140	735.65	23.4%	1,305.60
DIST OFFICE BOARD MTG EXP	10,000	2,950.00	29.5%	10,000	2,809.52	28.1%	140.48
USE TAX	1,500	-	0.0%	1,500	-	0.0%	-
CONFERENCES	25,000	10,203.36	40.8%	23,000	5,608.51	24.4%	4,594.85
SUBTOTAL	1,857,783	615,516.92	33.1%	1,676,893	558,115.15	33.3%	57,401.77
UTILITIES							
WATER	78,715	37,166.77	47.2%	76,625	39,941.01	52.1%	(2,774.24)
ELECTRICITY	264,600	95,524.24	36.1%	261,400	117,597.84	45.0%	(22,073.60)
GAS	52,350	2,534.46	4.8%	50,450	6,027.04	11.9%	(3,492.58)
SEWER	5,900	1,774.57	30.1%	5,900	1,673.96	28.4%	100.61
SUBTOTAL	401,565	137,000.04	34.1%	394,375	165,239.85	41.9%	(28,239.81)
TOTAL SERVICE & SUPPLY	2,259,348	752,516.96	33.3%	2,071,268	723,355.00	34.9%	29,161.96

**CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER
OCTOBER 2019**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
INCOME							
GENERAL PROGRAM INCOME	-	-	0.0%	-	-	0.0%	-
GENERAL ADMISSION	3,500	820.00	23.4%	3,500	1,306.00	37.3%	(486.00)
HOME SCHOOL	3,500	-	0.0%	3,200	-	0.0%	-
FIELD TRIPS	18,000	220.00	1.2%	25,000	2,635.00	10.5%	(2,415.00)
CAMPS	222,000	96,824.00	43.6%	200,000	116,538.28	58.3%	(19,714.28)
PRESCHOOL	49,500	11,515.62	23.3%	50,000	10,432.49	20.9%	1,083.13
TEACHER WORKSHOPS	2,000	60.00	3.0%	1,500	-	0.0%	60.00
SPECIAL EVENTS	4,500	-	0.0%	20,000	(350.00)	-1.8%	350.00
MEMBERSHIPS	900	170.00	18.9%	2,000	170.00	8.5%	-
FACILITY RENTALS	3,500	1,957.00	55.9%	2,000	870.00	43.5%	1,087.00
PARTY RENTALS	8,000	2,065.00	25.8%	9,000	1,650.00	18.3%	415.00
CAL NAT	10,200	-	0.0%	8,650	-	0.0%	-
GRANTS	-	-	0.0%	-	-	0.0%	-
ENDOWMENT	11,000	-	0.0%	-	-	0.0%	-
FUNDRAISING (DONATIONS)	5,000	1,699.70	34.0%	14,500	2,558.00	17.6%	(858.30)
TOTAL INCOME	341,600	115,331.32	33.8%	339,350	135,809.77	40.0%	(20,478.45)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	157,320	54,846.11	34.9%	268,400	82,856.55	30.9%	(28,010.44)
SERVICES AND SUPPLIES							
ADVERTISING	-	-	0.0%	500	498.00	99.6%	(498.00)
COMMUNICATIONS	2,600	962.46	37.0%	2,600	888.57	34.2%	73.89
HOUSEHOLD SUPPLIES	3,000	883.86	29.5%	2,500	1,389.23	55.6%	(505.37)
INSURANCE	-	-	0.0%	1,000	-	0.0%	-
STRUCTURES & GROUNDS	4,500	224.88	5.0%	4,500	449.61	10.0%	(224.73)
OFFICE SUPPLIES	-	-	0.0%	3,100	2,974.54	96.0%	(2,974.54)
CLOTHING	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	6,500	1,262.37	19.4%	5,500	1,073.77	19.5%	188.60
RENT/LEASE STRUCTURES	2,000	-	0.0%	3,200	800.00	25.0%	(800.00)
PROGRAM SUPPLIES	31,500	7,012.18	22.3%	28,000	13,664.62	48.8%	(6,652.44)
MILEAGE	-	-	0.0%	300	122.63	40.9%	(122.63)
CONFERENCES	-	-	0.0%	500	271.86	54.4%	(271.86)
ELECTRIC	7,500	3,980.68	53.1%	7,200	2,932.30	40.7%	1,048.38
GAS	3,200	68.53	2.1%	2,600	123.01	4.7%	(54.48)
SUBTOTAL	60,800	14,394.96	23.7%	61,500	25,188.14	41.0%	(10,793.18)
EQUIPMENT/SOFTWARE	-	-	0.0%	500	489	97.7%	(488.62)
TOTAL OPERATING EXPENDITURES	218,120	69,241.07	31.7%	330,400	108,533.31	32.8%	(39,292.24)
TOTAL INCOME OVER (UNDER) EXPENDITURES	123,480	46,090.25		8,950	27,276.46		18,813.79

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480
OCTOBER 2019**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
INCOME							
PARK IMPACT FEES	80,000	21,375.00	26.7%	85,000	11,875.00	14.0%	9,500.00
INTEREST INCOME	1,500	898.37	59.9%	325	987.98	304.0%	(89.61)
FAIR MARKET VALUE ADJUSTMENT	-	(831.20)	0.0%	-	1,239.14	0.0%	(2,070.34)
TOTAL INCOME	81,500	21,442.17	26.3%	85,325	14,102.12	16.5%	7,340.05
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	80,935	-	0.0%	-
TOTAL INCOME OVER (UNDER) EXPENDITURES	81,500	21,442.17		4,390	14,102.12		7,340.05

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495
OCTOBER 2019**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	23,164	-	0.0%	21,892	-	0.0%	-
INTEREST	300	0.29	0.1%	-	379.52	0.0%	(379.23)
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	210.26	0.0%	(210.26)
TOTAL INCOME	23,464	0.29	0.0%	21,892	589.78	2.7%	(589.49)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	61,227	20,408.92	33.3%	52,661	17,553.76	33.3%	2,855.16
SERVICES AND SUPPLIES							
AGRICULTURE	1,800	1,568.42	87.1%	1,800	335.40	18.6%	1,233.02
HOUSEHOLD SUPPLIES	2,500	1,084.21	43.4%	2,500	596.06	23.8%	488.15
STRUCTURES & GROUNDS	4,500	724.87	16.1%	4,500	1,228.31	27.3%	(503.44)
VANDALISM	-	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	115.25	0.0%	(115.25)
CONTRACT SERVICES	6,600	3,257.57	49.4%	6,000	3,081.80	51.4%	175.77
WATER	1,500	442.85	29.5%	1,500	445.38	29.7%	(2.53)
ELECTRIC	3,300	1,482.36	44.9%	3,300	1,300.30	39.4%	182.06
SUBTOTAL	20,200	8,560.28	42.4%	19,700	7,102.50	36.1%	1,457.78
TOTAL OPERATING EXPENDITURES	81,427	28,969.20	35.6%	72,361	24,656.26	34.1%	4,312.94
TOTAL INCOME OVER (UNDER) EXPENDITURES	(57,963)	(28,968.91)		(50,469)	(24,066.48)		(4,902.43)

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497
OCTOBER 2019**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	42,490	-	0.0%	42,560	-	0.0%	-
INTEREST	400	0.48	0.1%	275	382.73	139.2%	(382.25)
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	276.52	0.0%	(276.52)
TOTAL INCOME	42,890	0.48	0.0%	42,835	659.25	1.5%	(658.77)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	39,340	13,113.20	33.3%	30,107	10,035.72	33.3%	3,077.48
SERVICES AND SUPPLIES							
AGRICULTURE	1,850	739.82	40.0%	1,850	387.00	20.9%	352.82
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	-	0.0%	2,500	2,367.41	94.7%	(2,367.41)
VANDALISM	100	-	0.0%	100	43.04	43.0%	(43.04)
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
SMALL TOOLS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	4,000	2,398.94	60.0%	4,000	2,367.03	59.2%	31.91
WATER	17,000	9,473.70	55.7%	16,000	9,378.33	58.6%	95.37
ELECTRIC	300	43.17	14.4%	300	55.47	18.5%	(12.30)
SUBTOTAL	25,750	12,655.63	49.1%	24,750	14,598.28	59.0%	(1,942.65)
OPERATING EXPENDITURES	65,090	25,768.83	39.6%	54,857	24,634.00	44.9%	1,134.83
TOTAL INCOME OVER (UNDER) EXPENDITURES	(22,200)	(25,768.35)		(12,022)	(23,974.75)		(1,793.60)

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498
OCTOBER 2019**

	2019-2020 BUDGET	2019-2020 YTD	2019-2020 % BUDGET	2018-2019 BUDGET	2018-2019 YTD	2018-2019 % BUDGET	DIFF. BY YEAR
INCOME							
ASSESSMENTS	83,227	-	0.0%	71,719	-	0.0%	-
INTEREST	1,000	291.28	29.1%	300	840.51	280.2%	(549.23)
FAIR MARKET VALUE ADJUSTMENT	-	(283.06)	0.0%	-	828.10	0.0%	(1,111.16)
TOTAL INCOME	84,227	8.22	0.0%	72,019	1,668.61	2.3%	(1,660.39)
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	61,227	20,408.92	33.3%	52,661	17,553.76	33.3%	2,855.16
SERVICES AND SUPPLIES							
AGRICULTURE	1,100	355.21	32.3%	1,083	193.50	17.9%	161.71
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	1,500	673.87	44.9%	1,000	263.44	26.3%	410.43
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	4,100	2,398.95	58.5%	4,000	2,367.03	59.2%	31.92
WATER	10,000	5,564.55	55.6%	8,050	5,408.35	67.2%	156.20
ELECTRIC	200	-	0.0%	200	-	0.0%	-
SUBTOTAL	17,000	8,992.58	52.9%	14,433	8,232.32	57.0%	760.26
TOTAL OPERATING EXPENDITURES	78,227	29,401.50	37.6%	67,094	25,786.08	38.4%	3,615.42
TOTAL INCOME OVER (UNDER) EXPENDITURES	6,000	(29,393.28)		4,925	(24,117.47)		(5,275.81)

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

Accounts Payable Check Register

October 2019

Salary & Benefits	-
Service & Supply	39,845.40
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	-
TOTAL	39,845.40

Check #'s 073177-073208

Approved by the Board of Directors

November 21, 2019

Michael Worley
Board Chair

Ann Willmann
General Manager

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 November 8, 2019

 **EMAILED**
 11/8/19

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
11/08/2019	073177	BATTERIES PLUS BULBS # 311	\$ 22.47	520000
11/08/2019	073178	BEARING BELT & CHAIN	\$ 21.45	520000
11/08/2019	073179	BIDWELL WRESTLING ACADEMY	\$ 1,976.00	520000
11/08/2019	073180	CARMEN PARACHOU	\$ 5.78	520000
11/08/2019	073181	CHICO AREA RECREATION & PARK DISTRICT	\$ 15,799.07	520000
11/08/2019	073182	CHICO CREEK DANCE CENTRE	\$ 985.60	520000
11/08/2019	073183	CHICO PRINCESS PARTIES, LLC	\$ 486.00	520000
11/08/2019	073184	CHICO SPORTS CLUB	\$ 42.00	520000
11/08/2019	073185	CITY OF CHICO	\$ 3,155.65	520000
11/08/2019	073186	EMPLOYMENT DEVELOPMENT DEPT	\$ 2,780.31	520000
11/08/2019	073187	EWING IRRIGATION PRODUCTS, INC.	\$ 234.11	520000
11/08/2019	073188	FERGUSON ENTERPRISES, INC #686	\$ 22.14	520000
11/08/2019	073189	GATES RESALE	\$ 72.77	520000
11/08/2019	073190	HILLYARD/SACRAMENTO	\$ 596.16	520000
11/08/2019	073191	HOLIDAY POOLS & SPAS	\$ 552.20	520000
11/08/2019	073192	INDUSTRIAL POWER PRODUCTS	\$ 93.48	520000
11/08/2019	073193	J.C. NELSON SUPPLY CO	\$ 4,221.65	520000
11/08/2019	073194	LIMEY TEES	\$ 3,364.53	520000
11/08/2019	073195	LOCKSMITHING ENTERPRISES	\$ 144.79	520000
11/08/2019	073196	LOWE'S	\$ 287.03	520000
11/08/2019	073197	MARGARET BRUNELLE	\$ 161.00	520000
11/08/2019	073198	MISSION LINEN & UNIFORM	\$ 193.37	520000
11/08/2019	073199	MISSION LINEN & UNIFORM	\$ 2,783.66	520000
11/08/2019	073200	NORMAC INC.	\$ 10.48	520000
11/08/2019	073201	NORTH STATE DOG TRAINING	\$ 606.66	520000
11/08/2019	073202	OFFICE DEPOT	\$ 215.75	520000
11/08/2019	073203	SAFETY DRIVERS ED, LLC	\$ 109.20	520000
11/08/2019	073204	SAVE MART SUPERMARKET	\$ 147.67	520000
11/08/2019	073205	SHERWIN-WILLIAMS CO.	\$ 126.31	520000
11/08/2019	073206	STREAMLINE	\$ 300.00	520000
11/08/2019	073207	WAL-MART COMMUNITY	\$ 276.37	520000
11/08/2019	073208	WORK TRAINING CENTER	\$ 51.74	520000

Total of Register \$ 39,845.40

Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 39,845.40	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 39,845.40	


 Michelle Niven
 Human Resources Manager

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

Manual Accounts Payable Check Register

October 2019

Salary & Benefits	35,616.59
Salary & Benefits-ACH Payroll Tax Transfer	89,761.27
Salary & Benefits-ACH CalPERS	69,204.74
Service & Supply	123,934.68
Fixed Assets	35,082.44
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
TOTAL	353,599.72

Check #'s 073079-073164

Approved by the Board of Directors

November 21, 2019

Michael Worley
Board Chair

Ann Willmann
General Manager

Agenda Item 11

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 10, 2019



EMAILED

10/10/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/10/2019	073079	BANNER BANK	\$ 2,579.93	510000
10/10/2019	073080	BUS-MAN'S HOLIDAY TOURS	\$ 842.40	520000
10/10/2019	073081	CARTER LAW OFFICES	\$ 2,542.50	520000
10/10/2019	073082	CLAIR LOUIS HINTON	\$ 300.00	520000
10/10/2019	073083	JOHN TRENALONE	\$ 60.00	520000
10/10/2019	073084	MELISSA PASQUALE	\$ 224.00	520000
10/10/2019	073085	MIRO VUJIC	\$ 210.00	520000

Total of Register

\$ 6,758.83

Ann Willmann

Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 2,579.93	Acct 510000
Service & Supply	\$ 4,178.90	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 6,758.83	

Jason Bougie
 Parks & Recreation Director

OR

Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 11, 2019

 EMAILED
 10/11/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/11/2019	073086	AMANDA JENSEN	\$ 66.43	520000
10/11/2019	073087	CHICO PRINCESS PARTIES, LLC	\$ 1,071.00	520000
10/11/2019	073088	YADIRA MENDOZA	\$ 31.07	520000

Total of Register

\$ 1,168.50


 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 1,168.50	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 1,168.50	

 Jason Bougie
 Parks & Recreation Director

OR

 Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 16, 2019

 **EMAILED**
 10/16/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/16/2019	073089	AARP DRIVERS SAFETY PROGRAM	\$ 445.00	520000
10/16/2019	073090	BUS-MAN'S HOLIDAY TOURS	\$ 1,275.00	520000
10/16/2019	073091	C&M AUTOMOTIVE	\$ 109.74	520000
10/16/2019	073092	CHICO AREA RECREATION & PARK DISTRICT	\$ 9,771.15	520000
10/16/2019	073093	CHICO AREA RECREATION & PARK DISTRICT	\$ 60.45	520000
10/16/2019	073094	CHICO UNIFIED SCHOOL DISTRICT	\$ 1,359.80	520000
10/16/2019	073095	CHICO UNIFIED SCHOOL DISTRICT	\$ 1,482.36	520000
10/16/2019	073096	DEPT. OF JUSTICE	\$ 1,088.00	520000
10/16/2019	073097	GEMALTO COGENT, INC.	\$ 23.80	520000
10/16/2019	073098	MEEKS BUILDING CENTER	\$ 940.15	520000
10/16/2019	073099	NORTHGATE PETROLEUM COMPANY	\$ 553.97	520000
10/16/2019	073100	OFFICE DEPOT	\$ 98.71	520000
10/16/2019	073101	SDRMA	\$ 95.00	520000

Total of Register

\$ 17,303.13



Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 17,303.13	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 17,303.13	

Jason Bougie
 Parks & Recreation Director

OR

Michelle Niven
 Human Resources Manager

Prepared by JB

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 16, 2019

 EMAILED

10/16/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/16/2019	073102	MATTHEW VISLOSKY	422.81	510000

Total of Register

\$ 422.81

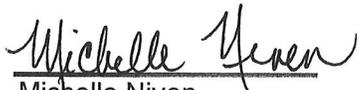
Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 422.81	Acct 510000
Service & Supply	\$ -	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	<u>\$ 422.81</u>	

Jason Bougie
 Parks & Recreation Director

OR


Michelle Niven
 Human Resources Manager

Prepared by JB

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

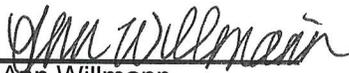
October 21, 2019

 EMAILED
 10/21/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/21/2019	073103	TE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
10/21/2019	073104	CA STATE DISBURSEMENT UNIT	\$ 60.29	510000
10/21/2019	073105	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
10/21/2019	073106	CONNER BARTSCH	\$ 183.01	510000
10/21/2019	073107	CONNER BARTSCH	\$ 63.04	510000
10/21/2019	073108	COURT-ORDERED DEBT COLLECTIONS	\$ 3.48	510000
10/21/2019	073109	HUMANA INSURANCE CO	\$ 3,611.80	510000
10/21/2019	073110	IUOE LOCAL 39	\$ 465.94	510000
10/21/2019	073111	MEDICAL EYE SERVICES	\$ 460.79	510000
10/21/2019	073112	AIRGAS USA, LLC	\$ 167.75	520000
10/21/2019	073113	ALAMEDA ELECTRICAL DIST, INC	\$ 183.86	520000
10/21/2019	073114	AMERICAN RED CROSS	\$ 84.00	520000
10/21/2019	073115	CAITLIN WELCH	\$ 149.00	520000
10/21/2019	073116	CASCADE ATHLETIC SUPPLY	\$ 343.97	520000
10/21/2019	073117	CHICO AREA RECREATION & PARK DISTRICT	\$ 21,140.87	520000
10/21/2019	073118	COMCAST	\$ 1,422.00	520000
10/21/2019	073119	ENTERPRISE-RECORD, MERCURY-REGISTER	\$ 192.30	520000
10/21/2019	073120	FEATHER RIVER ELECTRIC MOTORS	\$ 139.83	520000
10/21/2019	073121	HAYDEN FIRE PROTECTION	\$ 147.03	520000
10/21/2019	073122	HEATHER CHILDS	\$ 149.00	520000
10/21/2019	073123	HUNTERS SERVICES, INC.	\$ 431.00	520000
10/21/2019	073124	MATTHEW VISLOSKY	\$ 12.00	520000
10/21/2019	073125	SITEONE LANDSCAPE SUPPLY, LLC	\$ 13,763.43	520000
10/21/2019	073126	THATCHER COMPANY	\$ 3,474.98	520000
10/21/2019	073127	TURF STAR INC.	\$ 178.36	520000
10/21/2019	073128	WASTE MANAGEMENT	\$ 389.16	520000

Total of Register \$ 47,289.96


 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ 4,921.42	Acct 510000
Service & Supply	\$ 42,368.54	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 47,289.96	

Jason Bougie
 Parks & Recreation Director

OR

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 24, 2019



EMAILED

10/24/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/24/2019	073129	BANNER BANK	\$ 2,579.93	510000
10/24/2019	073130	BLUE SHIELD OF CALIFORNIA	\$ 23,856.37	510000
10/24/2019	073131	ARMED GUARD PRIVATE SECURITY INC	\$ 9,943.50	520000
10/24/2019	073132	KRONOS SAASHR, INC	\$ 4,291.68	520000
10/24/2019	073133	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,443.17	520000

Total of Register

\$ 42,114.65

Ann Willmann
 General Manager

Salary & Benefits	\$ 26,436.30	Acct 510000
Service & Supply	\$ 15,678.35	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 42,114.65	

OR

Jason Bougie
 Parks & Recreation Director

OR

Michelle Niven
 Michelle Niven
 Human Resources Manager

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 29, 2019



10/29/19 JB

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/29/2019	73134	AFLAC	\$ 453.02	510000
10/29/2019	73135	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
10/29/2019	73136	CA STATE DISBURSEMENT UNIT	\$ 65.32	510000
10/29/2019	73137	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
10/29/2019	73138	ECMC	\$ 21.63	510000
10/29/2019	73139	SEIU LOCAL 1021	\$ 643.09	510000
10/29/2019	73140	BCSDA	\$ 25.00	520000
10/29/2019	73141	ENLOE MEDICAL CENTER	\$ 366.00	520000
10/29/2019	73142	EWING IRRIGATION PRODUCTS, INC.	\$ 1,334.52	520000
10/29/2019	73143	FASTENAL COMPANY	\$ 17.95	520000
10/29/2019	73144	OFFICE DEPOT	\$ 117.96	520000
10/29/2019	73145	PAYLESS BUILDING SUPPLY	\$ 100.30	520000

Total of Register \$ 3,217.86


 Anh Willmann
 General Manager

OR

Salary & Benefits	\$ 1,256.13	Acct 510000
Service & Supply	\$ 1,961.73	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
Total	\$ 3,217.86	

Jason Bougie
 Parks & Recreation Director

OR

Michelle Niven
 Human Resources Manager

CHICO AREA RECREATION AND PARK DISTRICT
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711
 October 31, 2019

 EMAILED

JB 10/31/19

CHECK REGISTER FUND 2490 FY 19/20

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/31/2019	073146	CAITLIN WELCH	\$ 369.72	520000
10/31/2019	073147	CALIFORNIA STATE UNIVERSITY, CHICO	\$ 180.00	520000
10/31/2019	073148	CALIFORNIA WATER SERVICE	\$ 10,551.95	520000
10/31/2019	073149	CHICO SPRINKLER, INC.	\$ 197.37	520000
10/31/2019	073150	CLIFFORD MOSS LLC	\$ 11,192.56	520000
10/31/2019	073151	COMCAST	\$ 445.37	520000
10/31/2019	073152	DRAGON GRAPHICS	\$ 660.84	520000
10/31/2019	073153	IRRIGATION ASSOC - CERTIFICATION	\$ 100.00	520000
10/31/2019	073154	J.W. PEPPER & SON, INC.	\$ 94.65	520000
10/31/2019	073155	JASON ALEXANDER MILLER	\$ 7,432.00	520000
10/31/2019	073156	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 824.35	520000
10/31/2019	073157	LINCOLN AQUATICS	\$ 2,643.49	520000
10/31/2019	073158	MELISSA PASQUALE	\$ 93.09	520000
10/31/2019	073159	OFFICE DEPOT	\$ 588.91	520000
10/31/2019	073160	SHERWIN-WILLIAMS CO.	\$ 235.49	520000
10/31/2019	073161	VERIZON WIRELESS	\$ 2,408.46	520000
10/31/2019	073162	YBA SHIRTS, INC.	\$ 3,018.00	520000
10/31/2019	073163	ZEE MEDICAL COMPANY	\$ 239.28	520000
10/31/2019	073164	BELKORP AG, LLC	\$ 35,082.44	560000

Total of Register \$ 76,357.97


 Ann Willmann
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 41,275.53	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 35,082.44	Acct 560000
Total	<u><u>\$ 76,357.97</u></u>	

Jason Bougie
 Parks & Recreation Director

OR

Michelle Niven
 Human Resources Manager

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

Payroll Check Register

October 2019

PPE	Pay Date	Checks	Amount
10/4/2019	10/1/2019	118207	117.84
10/4/2019 ACH	10/11/2019	Direct Deposit	138,373.58
10/4/2019	10/11/2019	118208-118238	10,829.04
10/17/2019	10/17/2019	118239-118240	205.54
10/17/2019 ACH	10/17/2019	Direct Deposit	296.89
10/18/2019	10/25/2019	118241-118275	8,192.64
10/18/2019 ACH	10/25/2019	Direct Deposit	139,706.55
10/25/2019	10/25/2019	118276	291.59
Total			298,013.67

Approved by the Board of Directors

November 21, 2019

Michael Worley
Board Chair

Ann Willmann
General Manager

Agenda Item 11

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

Refund Check Register

October 2019

Service & Supply-Refund Checks 6,347.95

TOTAL 6,347.95

Check #'s

028527-028537 3,056.91

028539-028547 3,291.04

Active Network Credit Card Refunds 12,588.49

Approved by the Board of Directors

November 21, 2019

Michael Worley
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

October 2019

	Net Revenue
Rents	50,881.68
Reimbursements	10,062.20
Misc.	(1,840.00)
Fees	241,747.73
 Sub Total	 300,851.61
 Other Income	 -
Donations	(49.30)
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	4,609.68
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2480 Trust Obligations	 7,125.00
 Fund 2486 Chico Rotary/CARD	 -
 TOTAL	 312,536.99

Approved by the Board of Directors

November 21, 2019

Michael Worley
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 #028554 dated November 7, 2019 in the amount of \$312,536.99

October 2019

FUND 2490

4530106	RDA Pass Through	-	-
4600001	Rent	50,881.68	
	Fees	241,747.73	292,629.41
4700001	Misc.	(1,840.00)	
	Rebates/Reimbursements	10,062.20	
	City of Chico Reimbursements	4,609.68	
	Baroni Park	-	
	Pro Rata Share	-	
	Other Income	-	
	Donations	(49.30)	
	Grant Revenue	-	12,782.58
	FUND 2490 total		305,411.99

FUND 2480

280	Trust Obligations	7,125.00
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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

312,536.99



 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: 11/7/2019
BAG #: _____

DESCRIPTION	RCVBLE NUMBER:	FUND/CHARGE CODE	ACCOUNT CODE	PROJECT CODE	AMOUNT
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CARD-Charges for Service (Rent, Concessions, Fees)		24900000	462005		\$ 292,629.41
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CARD-Miscellaneous Revenue (Misc, Rebates, Other Income,		24900000	473000		\$ 12,782.58
---	--	----------	--------	--	--------------

CARD-Park Fees Trust Obligations		24800000	462000		\$ 7,125.00
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CARD-Rotary Foundation Trust Miscellaneous Revenue		24860000	473000		\$ -
---	--	----------	--------	--	------

John Willmann

CARD-General Manager
Check #: 028555
Check Date: 11/07/19
Amount: \$ 312,536.99

TOTAL	\$ 312,536.99
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Special Notes:

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

CHECK NO.	CHECK DATE	VENDOR NO.
28555	11/07/2019	124000



CHECK NO. 028555

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

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

CHECK AMOUNT
\$ 312,536.99

Three hundred twelve thousand five hundred thirty-six and 99/100 USD

REFUND CHECK

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

VOID 6 MONTHS FROM DATE OF ISSUE
John Willmann
AUTHORIZED SIGNATURE

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

⑈028555⑈ ⑆121144272⑆ 0100043835⑈



Chico Area Recreation and Park District “Helping People Play”

**Staff Report 19-54
Agenda Item 7.1**

STAFF REPORT

DATE: November 21, 2019
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: District Update

Capital Projects & Parks

- CARD Center Roof - The roofing project was completed on November 15, 2019. The project went smoothly, and we did not encounter any additional costs. Installation included a new single membrane roof and reconfiguration of several flat roof areas where water previously ponded.
- Park Lighting Upgrades – The park lighting upgrades are underway. This project is scheduled to be completed by the end of the month. We should see significant lighting level improvements, specifically in our parking lots and walkways, increasing safety and visibility. Electrical savings should be seen after the one-year payback period.
- Sports Field Lighting – The sports field lighting assessments have been completed. We are currently in discussions with the City of Chico to understand if the lights at Wildwood Park are still under manufacturer’s warranty. If they are, it would require the manufacturer to replace the lights at no cost. Once warranty status is known, we will move forward on replacement at Wildwood Park and make a plan to replace the remaining lights at the other locations at a later date. Replacement requires the rental of a large lift that needs to be scheduled during dry months to reduce damage to the fields.

Park	Total Lights	Lights Out	Percentage Out
DeGarmo	154	0	0%
Community	113	19	17%
Hooker Oak	31	4	13%
Rex Murphy	31	4	13%
Wildwood	77	21	27%
Totals	393	37	9%

- Lakeside Pavilion Window Replacement - Contract documents, including the scope of work have been drafted and the formal bid process is underway. Preliminary scoping suggests that this project should last roughly two weeks and will be within budget.
- Rotary Work Day – On October 26, the Chico Noon Rotary Club gathered at DeGarmo Park to help the District clear and update the parking lot planter beds. There were approximately 50 Rotarians, and within an hour and a half, all of the planting beds in the parking lot had been cleared of weeds and new rock was placed in each bed to reduce future weed growth.
- Leaf Season - Fall is a busy time for our parks crews. While the grass is not growing as quickly, the leaves are falling at a faster rate. With the purchase of an updated leaf sweeper, staff have been working hard to collect the leaves and depositing them in the CARD Compost Yard. This is an area within Hooker Oak Park where all of the leaves are gathered which turns to compost and then is eventually returned to the parks as soil for top dressing and other landscape projects.

Recreation Programs

- Senior Expo - Roughly 300+ participants attended this event. Due to its size, the event was moved to the Masonic Center for the first time. With its continued success and growth, we have already booked the event for next year and anticipate a larger turnout.
- Softball Tournament – The Monster Mash Co-Ed Softball Tournament was held on October 27 at DeGarmo Park. Approximately 150 people played in the tournament. Participants dressed in costume for the Halloween season and really enjoyed the fun atmosphere. A 16” softball was used to keep the event more fun and recreational. We hope to get more teams and participants next year.
- Soggy Dog Day - Soggy Dog attendance achieved its highest turnout ever with 105 dogs (and their owners) participating in the event. The event was cut into seven 30-minute sessions with several sessions maxed out to 15 dogs at a time. Vendor and media support were great and planning for next year is already underway.
- Afterschool Program - We have had an excellent start to the school year with more children enrolled from previous years and plans to further grow the program in 2020. We are currently in discussions with CUSD for acquiring more space for an anticipated growth for the 2020-2021 school year.

Administration

- Gov Invest Software - We are in the implementation phase of the Gov Invest Software. This software will allow us to review different models for employee compensation and CalPERS investments. This will be a valuable tool to aid in employee negotiations, as well as to develop a long-term plan for wages, benefits, and our CalPERS unfunded liability.

- CalPERS Conference – Finance Manager Heather Childs and HR Specialist Caitlin Welch attended the annual CalPERS education forum. It was an opportunity to meet with the contract manager assigned to CARD and included education forums that were valuable to both of them.
- Funding Measure Resolution - The paperwork has been filed with the County, and we are currently waiting to receive a Measure letter. This will take place in early December. At this time, the District can provide factual information regarding the Measure. We currently have a page on our website that answers frequently asked questions and facts about how additional funds would be utilized.

Security

Security continues to patrol District parks and facilities. Their presence has had a tremendous impact in reducing the amount of rule violations and ensuring our parks and facilities are safe for park users. When security observes an individual not following District rules, they first educate and provide them with information. If the individual continues to not follow the rules, security will then issue a Notice of Violation. Depending on the severity of the violation, the notice will either be a warning or immediate ejection. Over the last month, the primary issues security has addressed relate to smoking in the parks, individuals being on District property after hours, dogs off-leash, and communicating with individuals that are not using District facilities for their intended purpose.

Marketing

David McVicker has joined the CARD team as our new Communications and Marketing Coordinator. He comes to the District with marketing experience in the area of television media. He will be continuing the work that was started by the previous Marketing Coordinator to increase our online presence and develop a series of videos that focus on CARD's Brand, Value and Identity in the community. He will also be working with staff to identify areas where we can improve the promotion of programs to increase participation.

By _____
Ann Willmann
General Manager



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 19-55
Agenda Item 7.2**

STAFF REPORT

DATE: November 21, 2019
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: Ceres Avenue Park Project

Discussion

At the July 18, 2019 Regular Board Meeting, the Board authorized the General Manager to begin discussions with the Chico Noon Rotary Club and conduct neighborhood meetings with regard to developing a plan to construct a 5-acre neighborhood park on Ceres Avenue as part of the 100-year anniversary of Rotary's service to the Chico community.

Park Planning

There was an existing master plan of the park from previous community planning sessions, and it was determined that it would be best to work with the existing plan. CARD staff, members of Rotary, and Greg Melton of Melton Design reviewed the plan, made a few slight adjustments to improve maintenance efficiencies, and identified what projects could be completed by members of the local Rotary Clubs. A neighborhood meeting was also held on October 1, 2019 with over 40 neighbors in attendance. The project was well received, and suggestions were provided regarding accessibility, safety, features, and timeline.

Next Steps

A copy of the draft plan is attached for Board review. At the meeting, the Board will have an opportunity to discuss and make any changes or modifications to the draft plan. Additionally, in order for the Chico Noon Rotary to begin their process to get other members of Rotary and the community to support the project through donations or volunteer labor, the Board needs to approve the name of the park. Since this project is a celebration of Rotary's 100-year anniversary, the proposed name is "Rotary Centennial Park".

In addition to design review and approval of the park name, a contract with Melton Design is required to complete the final design, construction documents, bid package, and City approval process and construction oversight. The contract work will take place over two budget years. The financial impact for 2019/2020 will be \$59,000, which can be funded

through the Future Facilities Planning line item of the 2019/2020 budget. For fiscal year 2020/2021 approximately \$15,000 will need to be budgeted in Capital Improvements. These expenses could also be reimbursed through the neighborhood park funds.

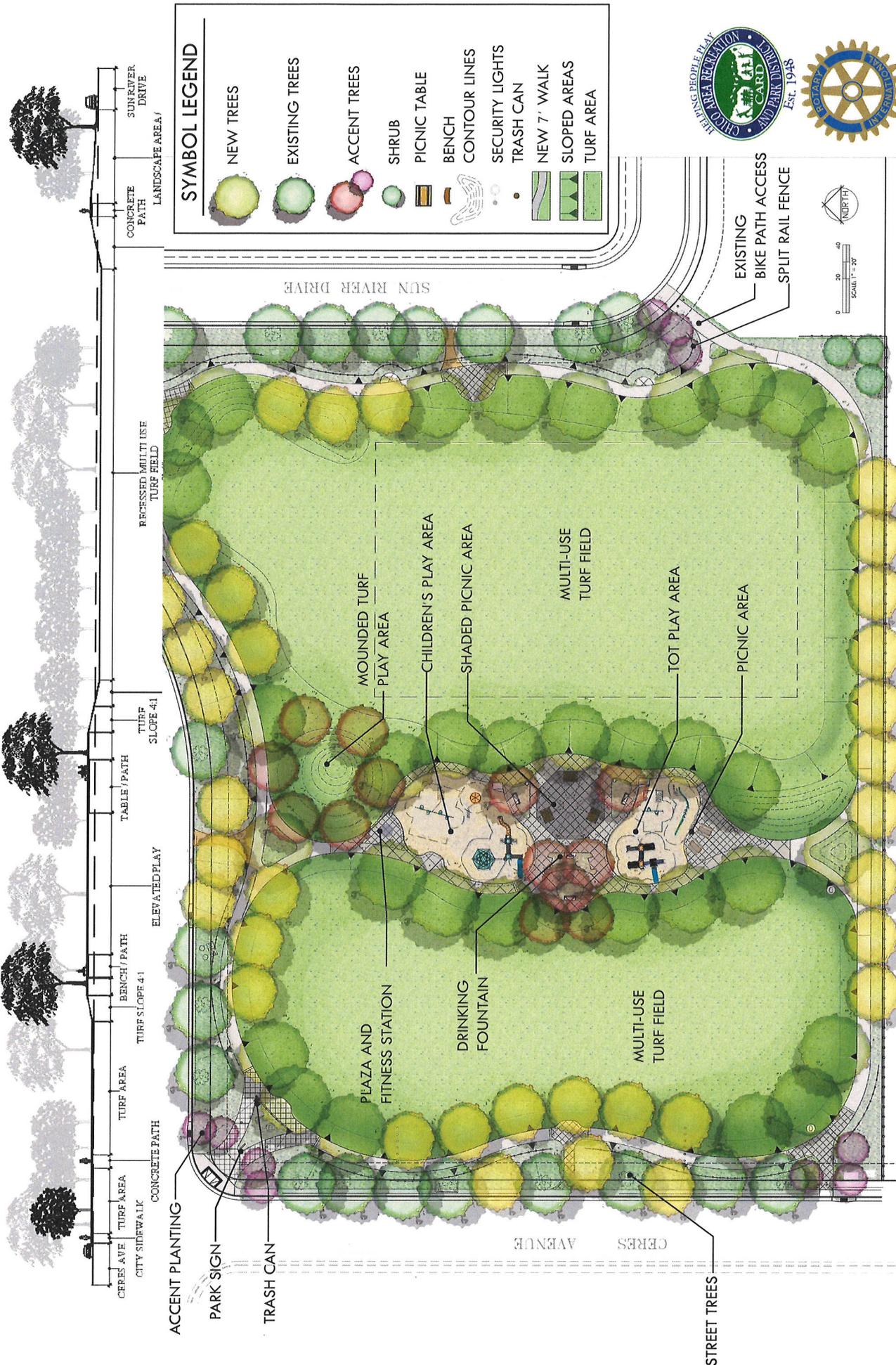
Timeline for Completion

- Request for Neighborhood Park Funds: Upon approval of the final design, staff will prepare a report for the City of Chico and request available Neighborhood Park funds to complete the project. Winter 2020
- City Approval Process: Final construction documents will be presented to the building department for approval. Approval will be needed for electrical, storm water, and grading. Spring 2020
- Public Bid Process: Spring 2020
- Construction: Summer/Fall 2020

Recommendation

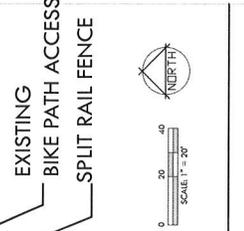
It is recommended that the Board of Directors review and direct staff to make any changes or modifications to the draft plan, approve the name of the park as Rotary Centennial Park, and authorize the General Manager to enter into a contract with Melton Design in an amount not to exceed \$74,000 to complete the final design, construction documents, and construction oversight for the park.

By _____
Ann Willmann
General Manager



SYMBOL LEGEND

- NEW TREES
- EXISTING TREES
- ACCENT TREES
- SHRUB
- PICNIC TABLE
- BENCH
- CONTOUR LINES
- SECURITY LIGHTS
- TRASH CAN
- NEW 7' WALK
- SLOPED AREAS
- TURF AREA



CENTENNIAL NEIGHBORHOOD PARK PRELIMINARY MASTERPLAN



Chico Area Recreation and Park District "Helping People Play"

Staff Report 19-56
Agenda Item 7.3

STAFF REPORT

DATE: November 21, 2019
TO: Board of Directors
FROM: Ann Willmann, General Manager
SUBJECT: Community Park Road Connection

Discussion

Community Park has one main entrance and exit. During high peak use of the park, this can cause considerable traffic congestion, and users will often park outside the park in surrounding neighborhoods to avoid the congestion. Local developer, Chris Giampaoli, a member of the Chico Builders Association, approached the District and offered to donate the construction of a connector road from the north parking lot at Community Park to Ohio Street.

Community Outreach

In March 2018, the Board directed staff to conduct community outreach and identify any additional requirements for the improvements. There have been two public meetings held where the project was discussed.

In May 2018, working with the Love Chapman Coalition, flyers were distributed in the neighborhood, and the meeting schedule was posted on our website and Facebook page. There were approximately 15 people in attendance. Those that were in attendance expressed the following concerns:

- Vehicles exiting the park and getting lost in the neighborhood.
- Lack of sidewalks in the neighborhood requiring pedestrians and cars to share the road.
- Neighborhood safety and traffic circulation due to increased traffic and speeding.
- Lack of traffic signal at 9th Street.

In August 2019, individual postcards were mailed to residents in the area. There were approximately 12 people in attendance. The concerns expressed at this meeting were very similar to those voiced in the previous meeting. However, at this meeting, the following positive comments were also shared:

- Reduced traffic on MLK Parkway would reduce car emissions because cars would not be idling for long periods of time.

- Reduction of people parking in the neighborhood to access the park.
- Increased traffic could reduce criminal activity and bring greater awareness to the Chapman neighborhood.

Identified Studies

After the public outreach meetings, it was recommended that the following items be completed:

- **Traffic Study:** Based on feedback from the community meeting in August 2019, it is recommended that we conduct a traffic study to better understand the impact of the traffic on the Chapman neighborhood. The estimate for the study is \$11,000. The study would include review of mid-day peak Saturday traffic conditions while soccer was taking place. It would include reviews of the following streets and intersections:
 - 20th Street / Dr. MLK Jr. Pkwy intersection
 - 9th Street (SR 32) / Bartlett Street intersection
 - 8th Street (SR 32) / Bartlett Street intersection
 - Humboldt Avenue / Bartlett Street intersection
 - Dr MLK Jr Pkwy from 20th Street to park entrance
 - Ohio Street from Bruce Street to Guill Street
 - Bruce Street from Humboldt Avenue to Ohio Street
 - Bartlett Street from 9th Street to Humboldt Avenue
 - Humboldt Avenue from Cypress Street to Bartlett Street
- **CEQA Filing:** In addition to the traffic study, the proper paperwork would need to be submitted to meet the CEQA requirements for the project. The estimated cost to file the CEQA documents is \$2,000.

Emergency Access

The project was presented to the City of Chico Fire Department, and they are supportive of the project as they feel it would provide immediate access to all parts of the park and will enhance response times.

Additional Improvements to the Park

As part of CARD's Master Plan, and as identified in the projects for the funding measure, additional improvements are being planned for the north end of the park. This would include the addition of a new restroom where we currently provide portable restrooms, an additional softball field at Heffren Field, and improved walkways throughout that area of the park. In addition, the City of Chico is currently working to complete the bike path connection to the north end of the park. These additions have the potential to increase the amount of pedestrian traffic in that area of the park. Should the funding measure receive support from the community, we would need to engage in the CEQA process for several of these improvements as well.

Financial Impact

Currently, this project is not included in our 2019/2020 budget. Therefore, the cost for the Traffic Study and CEQA documents would need to be covered by contingencies. The total cost for both items is approximately \$13,000.

Conclusion

If CARD receives additional funds through the funding measure, staff feels that the improvements that have been identified for the north end of the park should work in coordination with the connector road. In addition, any studies or CEQA documents required for the improvements and the connector road could be done together.

Recommendation

It is recommended that the Board of Directors further review this project in March 2020 and determine how to proceed.

By _____
Ann Willmann
General Manager



Chico Area Recreation and Park District “Helping People Play”

**Staff Report 19-57
Agenda Item 7.4**

STAFF REPORT

DATE: November 21, 2019
TO: Board of Directors
FROM: Jennifer Marciales, Executive Assistant
SUBJECT: Off-Leash Dog Exercise Areas

Discussion

At the Regular Board Meeting on July 18, 2019, staff presented a proposal to the Board with regard to having designated off-leash dog exercise areas at Community Park, Hooker Oak Park, Wildwood Park, DeGarmo Park, and Sycamore Field. At that meeting, the Board requested that staff conduct further research and present information to the Board at a future meeting.

Over the last few months, staff has been talking with community members and identifying ways to address community concerns. The overall consensus from community members requesting off-leash areas is they would like time in the early mornings at Hooker Oak Park and Community Park to exercise their dogs off-leash. In reviewing available options, staff recommends starting with designated locations at Hooker Oak Park and Community Park and evaluate it on a 90-day trial basis. The recommended locations and times are as follows:

Location	Designated Area	Time	Days
Community Park	Heffren Field	7:00am - 9:00am	Monday-Friday
Hooker Oak Park	Hooker Oak Outfield	7:00am - 9:00am	Monday-Friday

Maps identifying the designated locations at each park are attached for your reference. Sycamore Field would also be included but would follow the same regulations established for Bidwell Park, which is 5:30am to 8:30am.

If the District were to proceed in offering these additional off-leash areas, some modifications would need to be made to the District’s Rules and Regulations. A copy of the proposed modifications are attached for your review. Additionally, signs would be posted at each location identifying that it is an off-leash area with the designated times listed.

Recommendation

It is recommended that the Board of Directors approve the modifications to Section G. of the Rules and Regulations, and authorize staff to designate Heffren Field at Community Park, Hooker Oak Field at Hooker Oak Park between the hours of 7:00am and 9:00am, Monday through Friday as off-leash dog exercise areas, and Sycamore Field to follow the same regulations established for Bidwell Park. Staff requests that this be implemented on December 1, 2019 on a 90-day trial basis and be reevaluated at that time.

By _____
Jennifer Marciales
Executive Assistant

COMMUNITY PARK

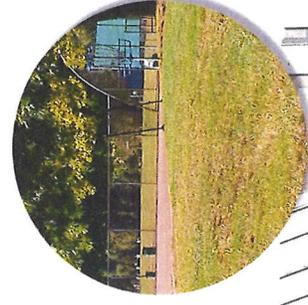
1900 MARTIN LUTHER
KING JR. PARKWAY
CHICO, CA 95928
40 ACRES

EXISTING AMENITIES

-  PLAYGROUND
-  WALKING PATH
-  BIKE PATH
-  PARKING
-  RESTROOMS
-  DISK GOLF
-  PICKLE BALL COURTS
-  ENTRY SIGN
-  TENNIS COURT
-  SAND VOLLEYBALL COURT
-  SOCCER FIELD
-  SOFTBALL FIELD
-  HORSESHOE PIT
-  FIELD HOUSE/ GYMNASIUM
-  COVERED PICNIC AREA



CARD Master Plan 25



MDG
#2280

 TENNIS COURTS

 PLAY STRUCTURE

 VOLLEYBALL COURTS

0 120 240



HOOKER OAK PARK

1928 MANZANITA AVENUE
CHICO, CA 95926

35 ACRES
EXISTING AMENITIES

-  TURF AREA/ MULTI-USE
-  BASEBALL FIELD
-  SOFTBALL FIELD
-  BASKETBALL FIELD
-  PLAYGROUND
-  TOT LOT
-  HORSESHOE PITS (3)
-  SHELTER
-  CONCESSIONS
-  RESTROOMS
-  OFF-STREET PARKING
-  PICNIC AREA
-  BARBEQUE
-  WALKING PATH
-  WATER FAUCETS
-  PATH AND VEHICLE ACCESS
-  DISK GOLF
-  ADDITIONAL PARKING
-  MAINTENANCE FACILITY
-  BIKE TRAIL

PROPOSED AMENITIES

-  PICNIC AREA
-  MAINTENANCE FACILITY FOR BASEBALL EQUIPMENT
-  UPGRADE LIGHTING
-  IRRIGATION SYSTEM
-  NEW TRAIL
-  ADVENTURE PLAY AREA

545 VALLOMBROSA AVE.
CHICO, CA 95926
(530) 895 - 4711



COMMUNITY PARK



MDG
PEELONG DESIGN GROUP
2280

G. Animals

1. Dogs and other domestic animals must be on a leash no longer than six feet in length and sufficient strength and durability that they cannot be broken by the animal. Animals must also be under the full and complete physical control of their owners or custodians and be kept within their sight at all times while on District property. Dogs are allowed off-leash only in designated off-leash areas when there are no organized activities taking place.
2. All people bringing their dogs to off-leash areas enter at their own risk and accept full responsibility and liability for their dog's actions and accept all risk to their dogs and themselves resulting from other persons' dogs. Dogs must be kept on a leash when going to and from leash free areas. At any time, District staff, representative, contracted security personnel, or police officer may request that a dog be put on a leash.
3. Any dog brought to a Facility must be licensed by the jurisdiction in which the owner resides and be fully vaccinated. Proof of current vaccination against rabies and proof of current licensing must be provided upon the request of any police officer, contracted security personnel, District employee, or representative.
4. No person shall allow his or her any dog or other animal to do any of the following:
 - a. Enter environmentally sensitive or restricted areas at a Facility.
 - b. Interfere with, bother, or disturb others at any Facility.
 - c. Engage in fighting with other dogs or animals, or allow a dog or animal to harass, threaten, or injure any person, animal, or wildlife.
 - d. Damage District property or property belonging to persons other than the owner or custodian of the animal.
 - e. Leave a Facility without cleaning up after the animal, including any feces left by it.
 - f. Bring or keep a noisy, vicious, aggressive, or dangerous dog or other animal to any Facility.
 - g. Be secured an animal to any stationary object at any Facility.
 - h. Leave a dog or other animal Be left in an unattended vehicle at any Facility without adequate ventilation, or otherwise in such manner as to subject the animal to extreme temperatures that adversely affect the animal's health or welfare.
5. Dogs and other animals, other than service animals that assist persons with disabilities, are not permitted in community centers, pool areas, skate parks, and/or gymnasiums owned and/or maintained by CARD.
6. Any unaccompanied dog or animal found with or without a license or identification tag may be seized and impounded by animal control.
7. Animals such as ponies to provide pony rides for an event, petting zoos, horses, and/or other stock animals are prohibited from entering upon any Facility unless permitted by prior written agreement with the District. Horses are allowed on designated trails.



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 19-58
Agenda Item 8.1**

STAFF REPORT

DATE: November 21, 2019

TO: Board of Directors

FROM: Heather Childs, Finance Manager

SUBJECT: APPROVAL OF AUDIT REPORT FOR FISCAL YEAR 2018-2019

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 2018-2019 as prepared by K·Coe Isom.

By: _____
Heather Childs
Finance Manager

Chico Area Recreation and Park District

Chico, California

REPORT TO THE BOARD OF DIRECTORS

June 30, 2019

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, 2019, 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 August 12, 2019, 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 2019. 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.

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. The following material misstatement was identified as a result of our audit procedures, and was brought to the attention of, and corrected by, management: Decrease in net pension liability and pension expense of approximately \$728,000.

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

DRAFT

Chico Area Recreation and Park District

Chico, California

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

June 30, 2019

Chico Area Recreation and Park District

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June 30, 2019

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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, 2019, 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, 2019, 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.

Other Matters

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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Board of Directors is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Board of Directors on page 3 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

DATE
Chico, California



Board of Directors

Board Member	Term Expiring
Michael Worley, Chair	November 2020
Tom Lando, Director	November 2020
Michael McGinnis, Director	November 2022
Thomas Nickell, Vice Chair	November 2022
Dave Donnan, Director	November 2022

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, 2019. 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 \$31,044,727 (net position).
- Cash flows generated from general fund operations during the year were \$1,582,616.

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 \$31,044,727 at the close of the most recent fiscal year.

The District's 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, 2019, 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	2019	2018	Change
Assets			
Current assets	\$ 7,656,902	\$ 6,833,835	\$ 823,067
Other assets	153,011	183,614	(30,603)
Capital assets	25,836,812	26,486,559	(649,747)
Total Assets	33,646,725	33,504,008	142,717
Deferred Outflows of Resources	951,958	1,070,448	(118,490)
Total Assets and Deferred Outflows of Resources	\$ 34,598,683	\$ 34,574,456	\$ 24,227
Liabilities			
Current liabilities	\$ 1,164,340	\$ 1,203,926	\$ (39,586)
Noncurrent liabilities	2,233,962	3,015,625	(781,663)
Total Liabilities	3,398,302	4,219,551	(821,249)
Deferred Inflows of Resources	155,654	136,997	18,657
Total Net Position	31,044,727	30,217,908	826,819
Total Net Position, Liabilities and Deferred Inflows of Resources	\$ 34,598,683	\$ 34,574,456	\$ 24,227

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

STATEMENTS OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION – CONDENSED

June 30	2019	2018	Change
Operating Revenues			
Program service fees	\$ 3,505,479	\$ 3,443,444	\$ 62,035
Property taxes	3,745,712	3,382,409	363,303
Assessment fees	135,400	167,221	(31,821)
Other government support	1,294,085	1,194,867	99,218
Developer fees	87,875	87,525	350
Other revenue	543,162	613,927	(70,765)
Total Operating Revenues	9,311,713	8,889,393	422,320
Operating Expenses			
Salaries and benefits	5,713,318	5,653,133	60,185
Services and supplies	2,097,958	1,898,996	198,962
Contributions to other agencies	14,273	12,734	1,539
Depreciation	858,203	866,922	(8,719)
Total Operating Expenses	8,683,752	8,431,785	251,967
Operating Income	627,961	457,608	170,353
Nonoperating Revenue (Expense)	198,858	(5,358)	204,216
Change in Net Position	826,819	452,250	374,569
Net Position - Beginning of the Year	30,217,908	29,765,658	452,250
Net Position - End of the Year	\$ 31,044,727	\$ 30,217,908	\$ 826,819

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, 2019, the District had cash and cash equivalents of \$6,975,653.
- Total liabilities were \$3,398,302 or 10% of total assets at June 30, 2019.
- The operating income was \$595,102 after depreciation of \$858,203 for the year ended June 30, 2019.

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.

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

COMPARISON OF BUDGET TO ACTUAL – GENERAL FUND

Operational Budget

Year Ended June 30, 2019	Budget		Actual		Change
Operating Revenues					
Program service fees	\$	3,479,080	\$	3,505,479	\$ 26,399
Property taxes		3,046,000		3,745,712	699,712
Other government support		1,090,000		1,294,085	204,085
Other revenue		499,329		543,162	43,833
Total Operating Revenues		8,114,409		9,088,438	974,029
Operating Expenses					
Salaries and benefits		5,723,093		5,577,889	(145,204)
Services and supplies		2,071,268		2,042,971	(28,297)
Contributions to other agencies		15,000		14,273	(727)
Depreciation		-		858,203	858,203
Total Operating Expenses		7,809,361		8,493,336	683,975
Operating Income		305,048		595,102	290,054
Nonoperating Revenue		38,995		189,623	150,628
Change in Net Position		344,043		784,725	440,682
Transfers		-		(54,149)	(54,149)
Change in Net Position	\$	344,043	\$	730,576	\$ 386,533

Capital Budget

Year Ended June 30, 2019	Budget		Actual		Change
Capital/repair projects	\$	812,500	\$	225,184	\$ (587,316)
Less: Reclassification to operational budget for repairs		-		16,728	16,728
Net Capital Projects Capitalized	\$	812,500	\$	208,456	\$ (604,044)

Depreciation is a noncash item that was not specifically budgeted by the Board of Directors during the year ended June 30, 2019.

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

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)

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, 2019:

- Program service fees were above budget by 1%.
- Salaries and benefits were above budget by 3%.
- Services and supplies were above budget by 1%.
- Property taxes were above budget by 23%.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District's investment in capital assets at June 30, 2019, amounted to \$25,836,812 (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:

- The Toro Mower purchase of \$116,618.
- Community Center roof improvement of \$63,430.
- The 2018 Dodge Grand Caravan purchase of \$19,658.

Long-Term Liabilities

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$2,233,962. Long-term liabilities consist of the liability for compensated absences and a net pension liability. During the 2018-2019 fiscal year, the District made an additional payment of \$728,247 toward their CalPERS unfunded accrued liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

- The general economy of Butte County, California, remained consistent in the 2018-19 year. The unemployment rate for Butte County was 5.2%, and 5.1%, respectively, at June 2019 and July 2018.
- The District has approved a balanced budget for the 2019-20 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.

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FINANCIAL SECTION

Chico Area Recreation and Park District
STATEMENT OF NET POSITION

June 30, 2019

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 6,975,653	\$ 68,470	\$ -	\$ -	\$ 201,065	\$ 7,245,188
Accounts receivable	338,219	-	-	-	9,500	347,719
Interest receivable	24,681	593	161	263	795	26,493
Prepaid expenses	6,900	-	-	-	-	6,900
Prepaid pension contribution - current	30,602	-	-	-	-	30,602
Total Current Assets	7,376,055	69,063	161	263	211,360	7,656,902
Prepaid Pension Contribution - Net	153,011	-	-	-	-	153,011
Capital Assets - Net	25,836,812	-	-	-	-	25,836,812
TOTAL ASSETS	33,365,878	69,063	161	263	211,360	33,646,725
DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS						
	951,958	-	-	-	-	951,958
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS	\$ 34,317,836	\$ 69,063	\$ 161	\$ 263	\$ 211,360	\$ 34,598,683

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

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

June 30, 2019

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 154,312	\$ -	\$ -	\$ -	\$ -	154,312
Accrued payroll and liabilities	208,171	-	-	-	-	208,171
Program advances	801,857	-	-	-	-	801,857
Total Current Liabilities	1,164,340	-	-	-	-	1,164,340
Noncurrent Liabilities						
Compensated absences	180,727	-	-	-	-	180,727
Net pension liability	2,053,235	-	-	-	-	2,053,235
Total Noncurrent Liabilities	2,233,962	-	-	-	-	2,233,962
TOTAL LIABILITIES	3,398,302	-	-	-	-	3,398,302
DEFERRED INFLOWS OF RESOURCES FROM PENSIONS						
	155,654	-	-	-	-	155,654
NET POSITION						
Non-Spendable						
Net investment in capital assets	25,836,812	-	-	-	-	25,836,812
Restricted						
	-	69,063	161	263	211,360	280,847
Unrestricted						
Committed	1,201,500	-	-	-	-	1,201,500
Assigned	435,500	-	-	-	-	435,500
Unassigned	3,290,068	-	-	-	-	3,290,068
TOTAL NET POSITION	30,763,880	69,063	161	263	211,360	31,044,727
TOTAL NET POSITION, LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES FROM PENSIONS	\$ 34,317,836	\$ 69,063	\$ 161	\$ 263	\$ 211,360	\$ 34,598,683

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, 2019	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
Operating Revenues						
Program service fees	\$ 3,505,479	\$ -	\$ -	\$ -	\$ -	\$ 3,505,479
Property taxes	3,745,712	-	-	-	-	3,745,712
Assessment fees	-	71,265	21,792	42,343	-	135,400
Other governmental support	1,294,085	-	-	-	-	1,294,085
Developer fees	-	-	-	-	87,875	87,875
Other revenue	543,162	-	-	-	-	543,162
Total Operating Revenues	9,088,438	71,265	21,792	42,343	87,875	9,311,713
Operating Expenses						
Salaries and benefits	5,577,889	52,661	52,661	30,107	-	5,713,318
Services and supplies	2,042,971	15,807	17,024	22,156	-	2,097,958
Contributions to other agencies	14,273	-	-	-	-	14,273
Depreciation	858,203	-	-	-	-	858,203
Total Operating Expenses	8,493,336	68,468	69,685	52,263	-	8,683,752
Operating Income (Loss)	595,102	2,797	(47,893)	(9,920)	87,875	627,961
Nonoperating Revenue (Expense)						
Interest income	98,525	1,802	474	711	2,580	104,092
Change in fair value of cash and cash equivalents	92,098	1,111	210	277	2,070	95,766
Interest expense	(1,000)	-	-	-	-	(1,000)
Total Nonoperating Revenue (Expense)	189,623	2,913	684	988	4,650	198,858
Change in Net Position Before Transfers	784,725	5,710	(47,209)	(8,932)	92,525	826,819
Transfers	(54,149)	-	45,966	8,183	-	-
Change in Net Position	730,576	5,710	(1,243)	(749)	92,525	826,819
Net Position - Beginning of Year	30,033,304	63,353	1,404	1,012	118,835	30,217,908
Net Position - End of Year	\$ 30,763,880	\$ 69,063	\$ 161	\$ 263	\$ 211,360	\$ 31,044,727

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, 2019

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Park	Totals
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	\$ 3,965,067	\$ -	\$ -	\$ -	\$ -	\$ -	3,965,067
Receipts from taxes	3,745,711	-	-	-	-	-	3,745,711
Receipts from other government agencies	1,294,085	-	-	-	-	-	1,294,085
Payments to suppliers	(2,062,833)	(25,736)	(34,392)	(45,716)	-	-	(2,168,677)
Payments to employees	(5,495,612)	(52,661)	(52,661)	(30,107)	-	-	(5,631,041)
Other receipts	150,471	71,264	21,792	42,343	87,875	-	373,745
Other payments	(14,273)	-	-	-	-	-	(14,273)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	1,582,616	(7,133)	(65,261)	(33,480)	87,875	-	1,564,617
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital assets purchased	(208,456)	-	-	-	-	-	(208,456)
Payment on pension liability	(728,247)	-	-	-	-	-	(728,247)
Interest paid	(1,000)	-	-	-	-	-	(1,000)
Other receipts (payments)	(54,149)	-	45,966	8,183	-	-	-
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(991,852)	-	45,966	8,183	-	-	(937,703)
CASH FLOWS FROM INVESTING ACTIVITIES							
Change in fair value of cash and cash equivalents	92,098	1,111	211	277	2,070	2,070	95,767
Interest income	94,188	1,692	600	711	2,184	2,184	99,375
NET CASH PROVIDED BY INVESTING ACTIVITIES	186,286	2,803	811	988	4,254	-	195,142
Net Change in Cash and Cash Equivalents	777,050	(4,330)	(18,484)	(24,309)	92,129	-	822,056
Cash and Cash Equivalents - Beginning of Year	6,198,603	72,800	18,484	24,309	108,936	-	6,423,132
Cash and Cash Equivalents - End of Year	\$ 6,975,653	\$ 68,470	\$ -	\$ -	\$ 201,065	\$ -	\$ 7,245,188

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, 2019	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)	\$ 595,102	\$ 2,797	\$ (47,893)	\$ (9,920)	\$ 87,875	\$ 627,961
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	79,896	-	-	-	-	79,896
Depreciation	858,203	-	-	-	-	858,203
Changes in assets and liabilities:						
Accounts receivable	10,606	-	-	-	-	10,606
Prepaid expenses	(6,900)	-	-	-	-	(6,900)
Accounts payable	(63,817)	-	-	-	-	(63,817)
Accrued expenses	(28,475)	-	-	-	-	(28,475)
Program advances	56,541	-	-	-	-	56,541
Interfund receivable (payable)	50,858	(9,930)	(17,368)	(23,560)	-	-
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 1,582,616	\$ (7,133)	\$ (65,261)	\$ (33,480)	\$ 87,875	\$ 1,564,617

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 administrates 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, 2019, the fair value of the pool is 100.42% of the carrying value, which amounted to a net increase of \$27,500. The change in fair value amounted to an increase of \$95,766 for the year ended June 30, 2019. 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, 2019, 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 40% of its operating revenue in 2019 from property taxes.

Transfers Transfers are made from the General Fund to the assessment funds when needed to cover expenses.

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 65%, or 22 full time employees, belong to a union with a labor contract due for renewal on June 30, 2020.

2. CASH AND CASH EQUIVALENTS

The District is required under state statutes to deposit its money with 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, 2019	Maturities	Fair Value
Petty Cash	\$	800
Deposits (1)		583,498
Investments That are Not Securities (2)		
County treasurer's investment pool	1.8 years average	6,660,890
Total Cash and Cash Equivalents	\$	7,245,188

- (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, 2019, amounted to \$960,221. 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, 2019:

- County treasurer's investment pool of \$6,660,890 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. 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, 2019, totaled \$214,216 with amortization expense of \$30,602 per year.

4. CAPITAL ASSETS

Changes in capital assets consisted of the following:

June 30	Balance 2018	Additions	Retirements	Transfers	Balance 2019
Nondepreciating Capital Assets					
Land	\$ 11,634,790	\$ -	\$ -	\$ -	\$ 11,634,790
Construction in progress	16,134	63,430	-	-	79,564
Total Nondepreciating Capital Asset	11,650,924	63,430	-	-	11,714,354
Depreciating Capital Assets					
Structures and improvements	25,373,369	-	-	-	25,373,369
Leasehold improvements	1,098,162	-	-	-	1,098,162
Equipment	1,518,879	145,026	-	-	1,663,905
Subtotals	27,990,410	145,026	-	-	28,135,436
Accumulated depreciation	(13,154,775)	(858,203)	-	-	(14,012,978)
Total Depreciating Capital Assets	14,835,635	(713,177)	-	-	14,122,458
Total Capital Assets - Net	\$ 26,486,559	\$ (649,747)	\$ -	\$ -	\$ 25,836,812

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

5. LONG TERM LIABILITIES

The schedule of changes in long-term liabilities was as follows:

June 30	Balance 2018	Increases	Payments	Balance 2019	Current Portion
Compensated absences	\$ 176,892	\$ 239,426	\$ 235,591	\$ 180,727	\$ -
Net pension liability	2,838,733	289,075	1,074,573	2,053,235	-
Total Long Term Liabilities	\$ 3,015,625	\$ 528,501	\$ 1,310,164	\$ 2,233,962	\$ -

6. OPERATING LEASES

The District leases copier equipment and a postage machine. Rental expense for the year ended June 30, 2019, was \$28,005. Minimum future rental payments under noncancelable operating leases with remaining terms in excess of one year as of June 30, 2019, are as follows:

Year Ending June 30	
2020	\$ 19,087
2021	19,087
2022	19,087
2023	1,512
Total Minimum Future Rental Expense	\$ 58,773

7. LINE OF CREDIT

The District has a line of credit with Golden Valley Bank for \$500,000 with interest at prime plus 1.0% (6.5% at June 30, 2019). The line was not utilized during the year ended June 30, 2019, and expires in February 2021.

8. 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 2019 to be \$9,491,133.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

9. 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 toward employees covering 100% of the employee portion. The required employer contribution rate for the 2018-19 fiscal year was 9.409%.

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, 2019, was \$383,106. During the year ended June 30, 2019, the District made an additional payment of \$728,247 toward their CalPERS unfunded accrued liability.

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

At June 30, 2019, the District reported a net pension liability of \$2,053,235 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, rolled forward to June 30, 2018, 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, 2017, the District's portion was .07%.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

For the year ended June 30, 2019, the District recognized pension expense of \$463,002. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2019	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 13,751	\$ -
Differences between District contributions and proportionate share of contributions	2,758	41,623
Differences between expected and actual experience	106,721	36,316
Changes in assumptions	317,097	77,715
Changes in proportions	128,525	-
District contributions subsequent to the measurement date	383,106	-
Totals	\$ 951,958	\$ 155,654

The \$383,106 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, 2020. 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	
2020	\$ 318,801
2021	188,841
2022	(69,426)
2023	(25,018)
Total	\$ 413,198

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

Actuarial Assumptions

The total pension liability in the June 30, 2017, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%, 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 15 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period June 30, 1997, through June 30, 2015.

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	50%	4.80%	5.98%
Global fixed income	28%	1.00%	2.62%
Inflation sensitive	0%	0.77%	1.81%
Private equity	8%	6.30%	7.23%
Real estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
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.

Subsequent to June 30, 2019, CalPERS lowered the discount rate to 7.0%

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:

June 30, 2019	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	\$ 4,576,032	\$ 2,053,235	\$ 1,300,111

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.

Chico Area Recreation and Park District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

10. RISK MANAGEMENT

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, 2019

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.

11. RECENT ACCOUNTING PRONOUNCEMENTS

In June 2017, Governmental Accounting Standards Board 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

DRAFT

Chico Area Recreation and Park District

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

Years Ended June 30	2019	2018	2017	2016	2015
District's portion of the net pension liability (asset)	0.07%	0.07%	0.07%	0.06%	0.03%
District's proportionate share of the net pension liability (asset)	\$ 2,053,235	\$ 2,838,733	\$ 2,378,682	\$ 1,758,201	\$ 1,700,721
District's covered-employee payroll	\$ 2,565,632	\$ 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 covered employee payroll	80.03%	116.18%	92.44%	81.95%	76.62%
Plan fiduciary net position as a percentage of the total pension liability	79.03%	77.07%	78.20%	83.49%	83.03%

See the accompanying notes to the required supplementary information.

DRAFT

Chico Area Recreation and Park District
SCHEDULE OF DISTRICT CONTRIBUTIONS

Years Ended June 30	2019		2018		2017		2016		2015	
Contractually required contribution	\$	383,106	\$	346,326	\$	229,225	\$	224,228	\$	220,825
Contributions in relation to the contractually required contribution		(383,106)		(346,326)		(229,225)		(224,228)		(220,825)
Contribution Deficiency (Excess)	\$	-	\$	-	\$	-	\$	-	\$	-
District's covered-employee payroll	\$	2,565,632	\$	2,443,293	\$	2,573,152	\$	2,145,451	\$	2,214,555
Contributions as a percentage of covered-employee payroll		14.93%		14.17%		8.91%		10.45%		9.97%

See the accompanying notes to the required supplementary information.

DRAFT

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, 2019, the CalPERS Board changed demographic assumptions, the investment rate of return, and the inflation rate in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate.

DRAFT



Chico Area Recreation and Park District "Helping People Play"

Staff Report 19-59
Agenda Item 8.2

STAFF REPORT

DATE: November 21, 2019
TO: Board of Directors
FROM: Jason Bougie, Director of Parks and Recreation
SUBJECT: Reallocation of Project Funds

Discussion

In the 2019/2020 budget, the CARD Community Center Roof and HVAC project is budgeted at \$625,000. The first phase of the project is roof repair and sealing. The current contract for this phase is \$196,000. The next phase of the project will be replacement of two HVAC units at approximately \$100,000. Once this project is complete, there will be approximately \$325,000 remaining in the project fund.

In addition to project savings, the District received a one-time payment of \$75,000 from the State of California for outstanding reimbursable expenses, which leaves roughly \$400,000 that can be re-allocated to other District priorities.

Staff reviewed the budget and identified other projects that could be addressed this current fiscal year. Those projects are outlined as follows:

1. Asset Management Software (\$24,000) - A Board priority has been to establish strong asset management that would enable the District to forecast future repairs and replacements. This is a valuable tool for both task management and short and long term budgeting. Currently, the District utilizes a combination of spreadsheets, paper forms and calendars to manage facilities, equipment, fleet and capital replacement. Staff is requesting the implementation of Asset Management Software called Facility Dude that is used by several other Districts, Cities, and Municipalities. A one-time assessment/set up fee would include a complete detailed inventory of all District assets, implementation of a bar code system on individual assets and data entry completed by Facility Dude. The cost for fiscal year 2019/2020 would be \$24,000. Thereafter, there would be an ongoing annual software fee of \$15,000.

2. Chico Creek Nature Center Updates (\$9,000): The lease agreement has been finalized and the District would like to make some changes to the systems at the Nature Center to bring them in line with current operations. This would include re-keying the facility to match the current District ASA key system, changing the facility alarm to the District provider Advanced Electric, and replacement of the outdated phone system.
3. CARD Community Center Media Upgrades (\$15,000): This would include the replacement of the microphone system utilized for public meetings, replacement of an outdated projector in Room 3, and new sound system and microphones for the Main Hall.

The total for these projects would be \$48,000. The remaining funds would be held in reserve should the 2019/2020 capital projects require additional funds.

Recommendation

It is recommended that the Board of Director approve utilizing \$48,000 from project savings and unanticipated State revenue to proceed with (1) the implementation of Facility Dude Asset Management Software, (2) the changes needed to update the systems at the Chico Creek Nature Center, and (3) media upgrades at the CARD Community Center.

By _____
Jason Bougie
Director of Parks and Recreation



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 19-60
Agenda Item 8.3**

STAFF REPORT

DATE: November 21, 2019

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: Election of a Special District "Non-Enterprise" Member for the Butte County Special Districts Association (BCSDA)

Discussion:

The Butte County Special Districts Association (BCSDA) membership is comprised of over 20 Enterprise and Non-Enterprise Special Districts in Butte County. The Association is an excellent opportunity to connect with other Special Districts and engage in education and professional development opportunities.

Annually, there is an election for the Executive Board. There are currently two positions up for election in the Non-Enterprise category. Those positions are currently held by Dan Efseaff of Paradise Recreation and Park District and Kelly Parsons of Durham Recreation and Park District.

Should the Board be interested in nominating a CARD Board member for the Executive Board of BCSDA, the term would begin in January 2020 and end in December of 2021. If there are more nominations than open positions, a formal election will be held. The Board may also choose to appoint a Board member to attend the Executive Board meetings rather than being a voting member.

Recommendation:

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

By _____
Ann Willmann
General Manger



Chico Area Recreation and Park District "Helping People Play"

**Staff Report 19-61
Agenda Item 8.4**

STAFF REPORT

DATE: November 21, 2019

TO: Board of Directors

FROM: Ann Willmann, General Manager

SUBJECT: December 2019 and January 2020 Board Meeting Schedule Change

Discussion:

This year, the District's winter break is scheduled for December 23, 2019 through January 3, 2020. At this time, there are no agenda items scheduled for the December Regular Board Meeting. As a result, staff is recommending that the December Regular Board Meeting be cancelled. Additionally, since there will be several projects that will need attention when staff returns on January 6, 2020 including payroll, month end, and W-2's, there will be limited time to prepare for the January 16, 2020 Regular Board Meeting. Therefore, staff is recommending that the Finance Committee meet on January 21, 2020, and the Regular Board Meeting be moved to January 23, 2020.

Recommendation:

It is recommended that the Board of Directors cancel the December Regular Board Meeting, and move the Finance Committee Meeting to January 21, 2020, and the Regular Board Meeting to January 23, 2020.

By _____
Ann Willmann
General Manager