



## **FINANCE COMMITTEE AGENDA**

**A Committee of the Chico Area Recreation and Park District Board**

**545 Vallombrosa Avenue, Chico, CA 95926 | (530) 895-4711**

Members –Tom Lando and Chris Norden

Thursday, April 27, 2023 – 3:30 P.M.

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

Posted prior to 4:00 PM  
Monday, April 24, 2023

### **AGENDA**

#### **A. Call to Order**

#### **B. Public Comments**

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

#### **C. Monthly Financial Report for March 2023** (Staff Report FI-23-012)

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

#### **D. Resolution Adopting the Preliminary Budget for Fiscal Year 2023-2024** (Staff Report FI-23-013)

Resolution 23-006 adopts the Preliminary Budget for the 2023-2024 fiscal year, makes it available for public inspection, and determines that the public hearing regarding the Preliminary Budget will be conducted on May 25, 2023, at the Regular Board Meeting, and the Board will consider adoption of the Final Budget for the Fiscal Year 2023-2024 at the Regular Board Meeting on June 22, 2023.

#### **E. Community Park Lighting Reallocation of Funds** (Staff Report FA-23-007)

District staff will present a potential project to replace old lighting at Community Park using a reallocation of \$26,000 savings from the HVAC project at the DFJ.

#### **F. Investment Strategies** (Staff Report FI-23-014)

District staff will explore financial investment options with the Committee.

#### **G. Temporary Staff – Finance Technician** (Staff Report FI-23-015)

The District requires additional staffing in the Finance Department while they navigate the implementation of a new accounting system.

#### **H. Resolution Adopting The California Uniform Public Construction Cost Accounting Act** (Staff Report FI-23-016)



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The District adopted the updated Purchasing and Procurement Policy at the March 29 Regular Board Meeting. Resolution R23-007 will allow for the District to adopt the principles within the policy.

### **I. Director Comments**

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

### **J. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.



## Chico Area Recreation and Park District Board of Directors

**Staff Report FI-23-012**  
**Finance Agenda C**  
**Regular Agenda 3.2**

# STAFF REPORT

**DATE:** April 27, 2023  
**TO:** Board of Directors  
**FROM:** Angie Carpenter, Finance Manager  
**SUBJECT:** March 2023 - Monthly Financial Report

There are a few items to note in the March Financials:

- The Summary of All Funds on page 4 shows the total revenue for the General Funds Expenditures is \$1.9 under, which is due to the timing of reimbursements and receipt of property tax.
- The Balance Sheet on page 5 shows the General Fund Cash total of \$10.571M. The Finance Committee will consider investment strategies to maximize the interest income using CD and Money Market accounts.
- The revenue and expense summary on page 8 shows revenue trending below the 75% benchmark, which is due to the timing of payment being received and recorded.
- On page 10, full-time salaries appear higher than pace because of the number of pay periods in the year. Salaries and benefits are trending overall lower than the benchmark. Although there will be some salary savings, part-time wages will start to level off with seasonal activities such as aquatics and camps ramping up in April through June.
- Operating expenses are 65.5% of the budget (noted on page 8). Services and supplies breakdowns are listed on page 11.
  - 'Uniform Apparel' is high because of the unpredictability of individual purchase and will likely be slightly over budget because the allocation was not adjusted to account for the new full-time parks employees that were approved during this fiscal year.

- 'Communications' is trending a bit high due to expenses incurred migrating to the new phone system. We are anticipating an adjustment once some credits are applied.
- 'Technology Hardware' includes a 2021/22 expense for computers of \$14,600.
- The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs. In addition to several one-time purchases of equipment and small tools to outfit the new Projects Crew.
- 'Hospitality' is higher than budgeted due to the purchase of years of service recognition items. There were 11 staff with 10 years of service, 6 with 15 years, and 3 with 20 years.
- 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September.
- Fee-based program observations:
  - Afterschool bills Chico Unified quarterly and should level out in March/April when the next payment is received.
  - Camp income appears disproportionate to wages and contract services based on how the individual camps rollup and activities crossing fiscal years.
  - Similarly, Classes are skewed by whether a class is taught by an instructor, contracted to a company, or independent contractor.
  - Facility Rental income leveled out as we move into spring event rentals.
  - Part-time wages in Recreation Admin are offset by income for inclusion services from Far Northern Regional Center.



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**MARCH 2023**

**CHICO AREA RECREATION AND PARK DISTRICT  
FINANCIAL STATEMENTS - TABLE OF CONTENTS  
MARCH 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	10,571,166	6,914,533	424,472	12,652	23,715	138,711	18,085,250
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	951,932	-	30,875	-	-	-	982,807
DUE FROM OTHER FUNDS	315,206	4,119,360	-	-	-	-	4,434,566
<b>TOTAL CURRENT ASSETS</b>	<b>11,838,304</b>	<b>11,033,893</b>	<b>455,347</b>	<b>12,652</b>	<b>23,715</b>	<b>138,711</b>	<b>23,502,622</b>
<b>PREPAID EXPENSES</b>	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,221,562)	-	-	-	-	-	(17,221,562)
<b>SUBTOTAL</b>	<b>26,059,372</b>	-	-	-	-	-	<b>26,059,372</b>
<b>TOTAL ASSETS</b>	<b>37,897,676</b>	<b>11,033,893</b>	<b>455,347</b>	<b>12,652</b>	<b>23,715</b>	<b>138,711</b>	<b>49,561,994</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	-	-	-	-	-	<b>1,186,655</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	5,518	-	-	-	-	-	5,518
ACCRUED EXPENSES	276,913	-	-	-	-	-	276,913
DUE TO OTHER FUNDS	4,119,360	-	-	108,973	96,550	109,683	4,434,566
OTHER LIABILITIES	800,439	-	-	-	-	-	800,439
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,202,229</b>	-	-	<b>108,973</b>	<b>96,550</b>	<b>109,683</b>	<b>5,517,435</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>920,570</b>	-	-	-	-	-	<b>920,570</b>
<b>TOTAL LIABILITIES</b>	<b>6,122,800</b>	-	-	<b>108,973</b>	<b>96,550</b>	<b>109,683</b>	<b>6,438,005</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	-	-	-	-	-	<b>755,205</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,363
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
<b>FUND BALANCE</b>	<b>34,108,669</b>	<b>5,394,437</b>	<b>417,557</b>	<b>42</b>	<b>76</b>	<b>81,251</b>	<b>40,002,031</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(397,096)</b>	<b>5,639,456</b>	<b>37,790</b>	<b>(96,363)</b>	<b>(72,911)</b>	<b>(52,223)</b>	<b>5,058,654</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(1,505,246)</b>						
<b>TOTAL FUND BALANCE</b>	<b>32,206,326</b>	<b>11,033,893</b>	<b>455,347</b>	<b>(96,321)</b>	<b>(72,834)</b>	<b>29,028</b>	<b>43,555,439</b>

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	2,499,506	-	-	-	-	-	2,499,506
OTHER INCOME	526,336	-	-	-	-	-	526,336
RDA PASSTHROUGH	861,011	-	-	-	-	-	861,011
INVESTMENT INCOME	38,587	-	-	-	-	-	38,587
TAX INCOME / COUNTY	2,946,463	-	-	-	-	-	2,946,463
PARK IMPACT FEES	-	5,472,557	26,125	-	-	-	5,498,682
ASSESSMENTS	-	-	-	12,610	23,639	54,953	91,202
OPERATING TRANSFER IN	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>6,871,904</b>	<b>5,472,557</b>	<b>26,125</b>	<b>12,610</b>	<b>23,639</b>	<b>54,953</b>	<b>12,461,788</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	4,939,881	-	-	94,436	74,356	94,436	5,203,110
SERVICES & SUPPLIES	1,894,251	-	-	14,537	22,194	15,247	1,946,229
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>6,844,130</b>	<b>-</b>	<b>-</b>	<b>108,973</b>	<b>96,550</b>	<b>109,683</b>	<b>7,159,336</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>27,774</b>	<b>5,472,557</b>	<b>26,125</b>	<b>(96,363)</b>	<b>(72,911)</b>	<b>(54,730)</b>	<b>5,302,452</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	654,696	-	-	-	-	-	654,696
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>424,869</b>	<b>(166,899)</b>	<b>(11,665)</b>	<b>-</b>	<b>-</b>	<b>(2,507)</b>	<b>243,301</b>
<b>REVENUE OVER (UNDER)</b>	<b>(397,096)</b>	<b>5,639,456</b>	<b>37,790</b>	<b>(96,363)</b>	<b>(72,911)</b>	<b>(52,223)</b>	<b>5,059,152</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	2,156,152	-	-	-	-	-	2,156,152
CAPTIAL PROJECTS REIMBURSEMENT	650,906	-	-	-	-	-	650,906
<b>NET CAPITAL PROJECTS</b>	<b>(1,505,246)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,505,246)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,902,342)</b>	<b>5,639,456</b>	<b>37,790</b>	<b>(96,363)</b>	<b>(72,911)</b>	<b>(52,223)</b>	<b>3,553,905</b>



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

	MARCH 2023	MARCH 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,768,347	6,001,847	(1,233,500)	-21%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,066	2,186	(1,120)	-51%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	5,703,158	453,857	5,249,301	1157%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	97,795	1,203,930	(1,106,135)	-92%
<b>SUBTOTAL</b>	<b>10,571,166</b>	<b>7,663,122</b>	<b>2,908,044</b>	<b>38%</b>
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	951,932	433,027	518,905	120%
<b>RECEIVABLES</b>	<b>951,932</b>	<b>433,027</b>	<b>518,905</b>	<b>120%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	315,206	198,376	116,829	59%
<b>TOTAL CURRENT ASSETS</b>	<b>11,838,304</b>	<b>8,294,525</b>	<b>3,543,779</b>	<b>43%</b>
<b>FIXED ASSETS</b>				
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>41,744,537</b>	<b>1,536,397</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(17,221,562)	(15,708,362)	(1,513,200)	10%
<b>SUBTOTAL</b>	<b>26,059,372</b>	<b>26,036,174</b>	<b>23,197</b>	<b>0%</b>
<b>TOTAL ASSETS</b>	<b>37,897,676</b>	<b>34,330,700</b>	<b>3,566,976</b>	<b>10%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>1,437,135</b>	<b>(250,480)</b>	<b>-17%</b>

**FOOTNOTES:**

\* General Fund Cash amount includes \$2,501,500 in Reserves

\*\* Construction in Progress consists of the DFJ HVAC, Bocce Ball Court, Oakway Park Playground, and Chapman Park Renovation.

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

	MARCH 2023	MARCH 2022	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	<b>5,518</b>	<b>98,898</b>	(93,380)	-94%
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	237,714	50	237,664	0%
PAYROLL FEDERAL TAXES	18,208	512	17,695	3453%
PAYROLL STATE TAXES	5,918	(313)	6,231	-1993%
PAYROLL EMPLOYEE MEDI & FICA	23,022	167	22,855	13664%
PAYROLL EMPLOYER MEDI & FICA LIAB	22,855	0	22,855	10883348%
PAYROLL SDI	2,826	(6)	2,832	-45756%
PAYROLL GARNISHMENTS	(43,313)	(8,061)	(35,252)	437%
UNION DUES - SUPERVISORS	461	94	367	392%
UNION DUES - PARKS	3,042	-	3,042	0%
EMPLOYER CALPERS	-	-	-	0%
EMPLOYEE CALPERS	-	-	-	0%
457 EMPLOYEE CONTRIBUTIONS	6,560	3,552	3,008	85%
457 ROTH EMPLOYEE CONTRIBUTIONS	425	-	425	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	724	-	724	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
<b>ACCRUED EXPENSES</b>	<b>276,913</b>	<b>(5,535)</b>	<b>282,448</b>	<b>-5103%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
<b>OTHER LIABILITIES</b>				
BANK CHARGE CLEARING ACCOUNT	(195)	(73,656)	73,461	-100%
DEFERRED REVENUE	740,449	660,330	80,119	12%
OTHER LIAB - CLASS CLEARING ACCT	3,423	4,282	(859)	-20%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
SECURITY DEPOSITS	49,450	51,100	(1,650)	-3%
TIME EXPIRED HOLDING ACCT	8,403	7,403	1,000	14%
<b>SUBTOTAL</b>	<b>800,439</b>	<b>655,507</b>	<b>144,932</b>	<b>22%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,202,229</b>	<b>748,870</b>	<b>4,453,359</b>	<b>595%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
<b>SUBTOTAL</b>	<b>920,570</b>	<b>2,904,030</b>	<b>(1,983,460)</b>	<b>-68%</b>
<b>TOTAL LIABILITIES</b>	<b>6,122,800</b>	<b>3,652,900</b>	<b>2,469,900</b>	<b>68%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>387,623</b>	<b>367,582</b>	<b>95%</b>

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

FUND BALANCE	MARCH 2023	MARCH 2022	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
<b>SUBTOTAL</b>	<b>2,501,500</b>	<b>2,001,500</b>	<b>500,000</b>	<b>25%</b>
<b>SPENDABLE - ASSIGNED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>5,255,447</b>	<b>4,470,982</b>	<b>784,465</b>	<b>18%</b>
<b>NON-SPENDABLE</b>	<b>26,351,721</b>	<b>26,036,174</b>	<b>315,547</b>	<b>1%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>34,108,669</b>	<b>33,694,156</b>	<b>414,513</b>	<b>1%</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>40,589,577</b>	<b>37,525,457</b>		
<b>TOTAL NET INCOME (LOSS)</b>	<b>(397,096)</b>	<b>(209,222)</b>	<b>(187,874)</b>	<b>90%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(1,505,246)</b>	<b>22,618</b>	<b>(1,527,864)</b>	<b>-6755%</b>
<b>TOTAL FUND BALANCE</b>	<b>32,206,326</b>	<b>33,462,316</b>	<b>(1,255,990)</b>	<b>-4%</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2023  
REPRESENTS 75% OF THE YEAR**

	<b>2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>Remaining Budget</b>	<b>2021-2022 BUDGET</b>	<b>2021-2022 YTD</b>	<b>2021-2022 % BUDGET</b>	<b>DIFF. BY YEAR</b>
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,520,637	2,499,506	71.0%	1,021,131	3,030,341	2,144,406	70.8%	355,100
OTHER INCOME	664,865	526,336	79.2%	138,529	528,350	325,403	61.6%	200,933
RDA PASSTHROUGH	1,600,000	861,011	53.8%	738,989	1,540,000	793,915	51.6%	67,096
INVESTMENT INCOME	45,000	38,587	85.7%	6,413	40,000	28,338	70.8%	10,250
TAX INCOME / COUNTY	4,655,000	2,946,463	63.3%	1,708,537	4,178,000	2,651,360	63.5%	295,103
BACKFILL TAX INCOME	-	-	0.0%	-	-	14,859	0.0%	(14,859)
<b>TOTAL REVENUE</b>	<b>10,485,502</b>	<b>6,871,904</b>	<b>65.5%</b>	<b>3,613,598</b>	<b>9,316,691</b>	<b>5,958,280</b>	<b>64.0%</b>	<b>913,623</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	7,320,959	4,939,881	67.5%	2,381,078	6,581,096	4,432,783	67.4%	507,098
SERVICES AND SUPPLIES	2,829,608	1,894,251	66.9%	935,357	2,570,458	1,694,176	65.9%	200,075
OPERATING TRANSFER OUT	267,934	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,453,501</b>	<b>6,844,130</b>	<b>65.5%</b>	<b>3,341,437</b>	<b>9,385,764</b>	<b>6,126,959</b>	<b>65.3%</b>	<b>717,171</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>32,001</b>	<b>27,774</b>		<b>4,227</b>	<b>(69,073)</b>	<b>(168,679)</b>		<b>196,453</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	654,696	0.0%	-	-	-	0.0%	654,696
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>424,869</b>	<b>0.0%</b>	<b>229,827</b>	<b>-</b>	<b>40,543</b>	<b>0.0%</b>	<b>384,327</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>32,001</b>	<b>(397,096)</b>			<b>(69,073)</b>	<b>(209,222)</b>		<b>(187,874)</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2023  
REPRESENTS 75% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	1,382,112	67.3%	670,113	1,593,933	1,257,176	78.9%	124,935
CAMPS	301,300	252,911	83.9%	48,389	266,690	241,726	90.6%	11,185
RECREATION ADMIN	15,000	37,201	248.0%	-	-	-	0.0%	-
<b>SUBTOTAL</b>	<b>2,368,525</b>	<b>1,672,224</b>	<b>70.6%</b>	<b>718,503</b>	<b>1,860,623</b>	<b>1,498,903</b>	<b>80.6%</b>	<b>136,120</b>
<b>AQUATICS</b>	<b>160,570</b>	<b>51,780</b>	<b>32.2%</b>	<b>108,790</b>	<b>184,109</b>	<b>80,235</b>	<b>43.6%</b>	<b>(28,455)</b>
CLASSES								
GENERAL CLASSES	147,260	130,836	88.8%	16,424	84,000	82,362	98.0%	48,475
COMMUNITY BAND	2,000	4,034	201.7%	-	1,000	1,920	192.0%	2,113
YOUTH CLASSES	65,000	35,176	54.1%	29,824	59,003	46,646	79.1%	(11,470)
<b>SUBTOTAL</b>	<b>214,260</b>	<b>170,045</b>	<b>79.4%</b>	<b>29,824</b>	<b>144,003</b>	<b>130,928</b>	<b>90.9%</b>	<b>39,118</b>
<b>ADULT SPORTS</b>	<b>232,942</b>	<b>132,851</b>	<b>57.0%</b>	<b>99,399</b>	<b>233,995</b>	<b>122,263</b>	<b>52.3%</b>	<b>10,588</b>
NATURE CENTER								
PROGRAM FEE INCOME	256,840	212,440	82.7%	44,400	188,560	123,181	65.3%	89,258
<b>SUBTOTAL</b>	<b>256,840</b>	<b>212,440</b>	<b>82.7%</b>	<b>44,400</b>	<b>374,120</b>	<b>123,181</b>	<b>32.9%</b>	<b>89,258</b>
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(5,329)	21.3%	-	(25,000)	(4,686)	18.7%	(644)
SPECIAL EVENTS	30,000	22,470	74.9%	7,530	6,900	-	0.0%	22,470
SENIOR ADULT PROGRAMS	32,500	9,812	30.2%	22,688	6,000	20,622	343.7%	(10,810)
YOUTH SPORTS	250,000	233,414	93.4%	16,586	245,591	172,960	70.4%	60,453
<b>SUBTOTAL</b>	<b>287,500</b>	<b>260,166</b>	<b>90.5%</b>	<b>47,005</b>	<b>233,491</b>	<b>188,896</b>	<b>80.9%</b>	<b>71,270</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,520,637</b>	<b>2,499,506</b>	<b>71.0%</b>	<b>1,164,435</b>	<b>3,030,341</b>	<b>2,144,406</b>	<b>70.8%</b>	<b>305,692</b>
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	301,967	67.9%	142,898	346,450	240,862	69.5%	61,105
REBATES & REIMBURSED COSTS	30,000	42,570	141.9%	-	30,000	36,234	120.8%	6,337
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	28,194	19.9%	117,647
MISCELLANEOUS	-	18,952	0.0%	-	-	6,044	0.0%	12,908
ENDOWMENTS	10,000	8,395	83.9%	1,605	10,000	8,146	81.5%	249
DONATIONS	-	8,611	0.0%	-	-	5,923	0.0%	2,688
<b>TOTAL OTHER INCOME</b>	<b>664,865</b>	<b>526,336</b>	<b>79.2%</b>	<b>178,662</b>	<b>528,350</b>	<b>325,403</b>	<b>61.6%</b>	<b>200,933</b>
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	861,011	53.8%	738,989	1,540,000	793,915	51.6%	67,096
INVESTMENT INCOME	45,000	38,587	85.7%	6,413	40,000	28,338	70.8%	10,250
TAX INCOME / COUNTY	4,655,000	2,946,463	63.3%	1,708,537	4,178,000	2,651,360	63.5%	295,103
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,300,000</b>	<b>3,846,061</b>	<b>61.0%</b>	<b>2,453,939</b>	<b>5,758,000</b>	<b>3,488,471</b>	<b>60.6%</b>	<b>357,590</b>
<b>TOTAL REVENUE</b>	<b>10,485,502</b>	<b>6,871,904</b>	<b>65.5%</b>	<b>3,797,036</b>	<b>9,316,691</b>	<b>5,958,280</b>	<b>64.0%</b>	<b>864,215</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2023  
REPRESENTS 75% OF THE YEAR**

	<b>2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>2021-2022 BUDGET</b>	<b>2021-2022 YTD</b>	<b>2021-2022 % BUDGET</b>	<b>DIFF. BY YEAR</b>
<b>SALARIES</b>							
FULL-TIME SALARIES	3,055,000	2,360,034	77.3%	2,640,000	1,949,264	73.8%	410,770
PART-TIME SALARIES	2,752,000	1,693,670	61.5%	2,419,334	1,435,041	59.3%	258,629
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	60,527	189.1%	53,541	44,962	84.0%	15,565
<b>SUBTOTAL</b>	<b>5,880,000</b>	<b>4,114,230</b>	<b>70.0%</b>	<b>5,153,875</b>	<b>3,429,267</b>	<b>66.5%</b>	<b>684,964</b>
<b>BENEFITS</b>							
FICA	445,000	314,006	70.6%	392,000	257,830	65.8%	56,177
RETIREMENT	629,000	397,508	63.2%	541,000	507,653	93.8%	(110,145)
HEALTH INSURANCE	565,400	267,217	47.3%	438,500	262,570	59.9%	4,646
UNEMPLOYMENT INSURANCE	30,000	3,185	10.6%	98,000	12,600	12.9%	(9,415)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(263,228)	75.5%	(194,279)	(183,999)	94.7%	(79,230)
<b>SUBTOTAL</b>	<b>1,440,959</b>	<b>825,651</b>	<b>57.3%</b>	<b>1,427,221</b>	<b>1,003,517</b>	<b>70.3%</b>	<b>(177,866)</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>7,320,959</b>	<b>4,939,881</b>	<b>67.5%</b>	<b>6,581,096</b>	<b>4,432,783</b>	<b>67.4%</b>	<b>507,098</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
MARCH 2023  
REPRESENTS 75% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>								
MARKETING	44,000	15,726	35.7%	28,274	30,000	9,857	32.9%	5,870
UNIFORM APPAREL	8,000	7,895	98.7%	105	7,000	5,801	82.9%	2,094
PROGRAM APPAREL	-	5,793	0.0%	-	-	-	0.0%	5,793
COMMUNICATIONS	52,358	45,661	87.2%	6,697	52,358	35,217	67.3%	10,444
* INSURANCE	270,000	292,512	108.3%	-	240,500	241,320	100.3%	51,192
TECHNOLOGY SOFTWARE	105,000	74,841	71.3%	30,159	-	-	0.0%	74,841
TECHNOLOGY HARDWARE	30,000	25,025	83.4%	4,975	20,000	22,036	110.2%	2,989
EQUIPMENT MAINTENANCE	23,250	24,857	106.9%	-	22,330	23,399	104.8%	1,458
EQUIPMENT	9,200	48,598	528.2%	-	14,621	11,364	77.7%	37,234
VEHICLE MAINTENANCE	18,000	15,698	87.2%	2,302	12,500	19,731	157.9%	(4,034)
STRUCTURE & GROUNDS	190,950	114,463	59.9%	76,487	178,100	99,945	56.1%	14,518
VANDALISM	5,460	1,693	31.0%	3,767	5,445	1,805	33.2%	(112)
SERVICES	292,200	201,929	69.1%	90,271	5,400	5,197	96.2%	201,929
** CONTRACT SERVICES	716,616	368,229	51.4%	348,387	827,000	546,246	66.1%	(178,017)
LEGAL NOTICES	1,000	481	48.1%	519	22,000	7,430	33.8%	(6,948)
RENT/LEASE STRUCTURES	2,000	1,000	50.0%	1,000	2,000	1,500	75.0%	(500)
SMALL TOOLS	3,900	15,013	384.9%	-	3,905	3,441	88.1%	11,571
PROFESSIONAL DEVELOPMENT	28,000	26,776	95.6%	1,224	33,500	22,995	68.6%	3,781
MISCELLANEOUS	10,000	5,179	51.8%	4,821	14,000	13,530	96.6%	(8,351)
SUPPLIES	366,540	187,980	51.3%	178,560	340,020	158,259	46.5%	29,591
HOSPITALITY	5,000	7,138	142.8%	-	5,000	2,124	42.5%	1,930
FUEL	50,000	37,188	74.4%	12,812	60,000	27,602	46.0%	9,586
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	4,775	47.8%	5,225	10,000	7,350	73.5%	(2,575)
USE TAX	1,500	-	0.0%	1,500	1,500	24	1.6%	(24)
TRAVEL	10,000	4,524	45.2%	5,476	15,000	8,299	55.3%	(3,775)
<b>SUBTOTAL</b>	<b>2,281,674</b>	<b>1,545,076</b>	<b>67.7%</b>	<b>819,158</b>	<b>1,925,649</b>	<b>1,274,471</b>	<b>66.2%</b>	<b>272,718</b>
<b>UTILITIES</b>								
WATER	151,521	70,688	46.7%	80,833	97,955	78,322	80.0%	(7,634)
ELECTRICITY	309,072	217,418	70.3%	91,654	280,196	197,116	70.3%	20,302
GAS	79,992	53,366	66.7%	26,626	65,743	36,195	55.1%	17,171
SEWER	7,349	7,703	104.8%	-	6,400	5,666	88.5%	2,037
<b>SUBTOTAL</b>	<b>547,934</b>	<b>349,175</b>	<b>63.7%</b>	<b>199,113</b>	<b>450,294</b>	<b>317,299</b>	<b>70.5%</b>	<b>31,875</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,829,608</b>	<b>1,894,251</b>	<b>66.9%</b>	<b>1,018,271</b>	<b>2,570,458</b>	<b>1,694,176</b>	<b>65.9%</b>	<b>207,255</b>

\* Insurance is paid in July for the Fiscal Year

\*\* Contract Services budget adjusted. \$18,000 moved to Recruitment. \$105,000 moved to Technology Software. \$274,400 moved to Services.

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
MARCH 2023  
REPRESENTS 75% OF THE YEAR**

	<b>ORIGINAL 2022-2023 BUDGET</b>	<b>REVISED 2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	21,061	15.6%	113,939
HOOKE OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKE OAK BASKETBALL RESURFACE	35,400	73,900	64,300	87.0%	9,600
FIELDHOUSE HVAC	66,000	66,000	54,751	83.0%	11,249
POOL ROOM ROOF REPLACEMENT	48,000	48,000	36,060	75.1%	11,940
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	75,988	102.8%	-
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	111,841	79.9%	28,159
HOOKE OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	17,500	20.8%	66,500
DFJ HVAC REPLACEMENT	550,000	427,000	379,647	88.9%	47,353
BOCCE BALL COURT	450,000	891,285	35,045	3.9%	856,240
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	4.6%	7,753
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	294,978	10.2%	2,605,022
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>5,724,040</b>	<b>6,153,704</b>	<b>1,915,710</b>	<b>31.1%</b>	<b>4,240,081</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
TRACTOR	102,000	102,000	15,764	15.5%	86,236
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
FLOOR MACHINE	-	6,623	6,623	100.0%	-
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>202,000</b>	<b>208,623</b>	<b>104,860</b>	<b>50.3%</b>	<b>103,763</b>
<b>VEHICLES</b>					
* ROVING CREW TRUCK	-	36,500	31,109	85.2%	5,391
PROJECT CREW TRUCK	65,000	65,000	52,693	81.1%	12,307
*** 1-TON TRUCK	60,000	60,000	51,780	86.3%	8,220
*** TRAILER	15,000	15,000	-	0.0%	15,000
<b>SUBTOTAL VEHICLES</b>	<b>140,000</b>	<b>176,500</b>	<b>135,582</b>	<b>76.8%</b>	<b>40,918</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>6,066,040</b>	<b>6,538,827</b>	<b>2,156,152</b>	<b>33.0%</b>	<b>3,909,888</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	-	0.0%	2,900,000
OAK WAY PROP 68 GRANT FUNDING	-	8,123	-	0.0%	8,123
COMMUNITY PARK IMPACT FEE FUND	450,000	891,285	-	0.0%	891,285
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,607,796	-	0.0%	2,607,796
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>6,091,040</b>	<b>6,557,204</b>	<b>650,906</b>	<b>9.9%</b>	<b>5,440,134</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	<b>25,000</b>	<b>18,377</b>	<b>(1,505,246)</b>	<b>0.0%</b>	<b>1,530,246</b>
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\* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

\*\* Board Approved an increase of \$77,000 to Hooker Oak and Rotary Park Basketball Resurfaces. Approved 10/06/2022

\*\*\* 2023 Deck Mower for \$100,000 was removed and funds were allocated to 1-Ton Truck and Trailer.



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
March 2023  
Month 9 and 75% of the Year

DESCRIPTION	2022-2023 Budget	March 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	March 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	2,052,225	109,371	1,382,112	67%	670,113	1,593,933	114,937	1,257,176	79%	124,935
PART-TIME WAGES	(1,289,000)	(142,270)	(793,546)	62%	(495,454)	(926,759)	(79,851)	(652,674)	70%	(140,872)
SUPPLIES	(27,135)	(1,876)	(11,591)	43%	(15,544)	(34,500)	(732)	(14,166)	41%	2,575
<b>TOTAL AFTERSCHOOL</b>	<b>736,090</b>	<b>(34,774)</b>	<b>576,975</b>	<b>78%</b>	<b>159,115</b>	<b>632,675</b>	<b>34,354</b>	<b>590,337</b>	<b>93%</b>	<b>(13,362)</b>
<b>CAMPS</b>										
INCOME	301,300	2,100	252,911	84%	48,389	266,690	3,900	241,726	91%	11,185
PART-TIME WAGES	(98,600)	(337)	(91,395)	93%	(7,205)	(118,939)	(207)	(76,861)	65%	(14,534)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	-	(1,859)	0%	1,859	-	-	-	0%	(1,859)
GENERAL SERVICES	-	(780)	(2,556)	0%	2,556	-	-	-	0%	(2,556)
CONTRACT SERVICES	(54,416)	-	(42,875)	79%	(11,541)	(41,025)	(2,430)	(60,912)	148%	18,037
SUPPLIES	(16,650)	-	(3,682)	22%	(12,968)	(16,970)	-	(3,691)	22%	9
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
<b>TOTAL CAMPS</b>	<b>126,834</b>	<b>983</b>	<b>108,981</b>	<b>86%</b>	<b>17,853</b>	<b>79,186</b>	<b>1,263</b>	<b>100,262</b>	<b>127%</b>	<b>8,719</b>
<b>AQUATICS</b>										
INCOME	160,570	4,950	51,939	32%	108,631	171,409	-	80,235	47%	(28,296)
PART-TIME WAGES	(134,000)	(2,672)	(57,205)	43%	(76,795)	(124,912)	-	(54,381)	44%	(2,824)
SUPPLIES	(3,500)	-	(1,073)	31%	(2,427)	(5,650)	-	(890)	16%	(182)
<b>TOTAL AQUATICS</b>	<b>23,070</b>	<b>2,278</b>	<b>(6,338)</b>	<b>-27%</b>	<b>29,408</b>	<b>40,847</b>	<b>-</b>	<b>24,964</b>	<b>61%</b>	<b>(31,303)</b>
<b>CLASSES</b>										
INCOME	214,260	23,896	170,045	79%	44,215	144,003	24,303	130,928	91%	39,118
PART-TIME WAGES	(53,000)	(3,052)	(19,741)	37%	(33,259)	(17,541)	(2,226)	(19,022)	108%	(719)
INSTRUCTORS	(30,000)	-	(40,786)	136%	10,786	(52,800)	(7,114)	(44,962)	85%	4,176
CONTRACT SERVICES	(38,500)	(10,785)	(42,793)	111%	4,293	(18,000)	(640)	(9,600)	53%	(33,193)
SUPPLIES	(5,200)	(490)	(2,730)	52%	(2,470)	(4,750)	(184)	(1,921)	40%	(809)
<b>TOTAL CLASSES</b>	<b>87,560</b>	<b>9,569</b>	<b>63,996</b>	<b>73%</b>	<b>23,564</b>	<b>50,912</b>	<b>14,138</b>	<b>55,423</b>	<b>109%</b>	<b>8,573</b>
<b>ADULT SPORTS</b>										
INCOME	232,942	20,423	132,851	57%	100,091	233,995	14,039	122,263	52%	10,588
PART-TIME WAGES	(160,000)	(6,749)	(41,194)	26%	(118,806)	(96,445)	(3,449)	(21,439)	22%	(19,755)
OFFICIALS	-	(4,775)	(48,510)	0%	48,510	(2,880)	(1,207)	(29,940)	1040%	(18,570)
SUPPLIES	(25,650)	(863)	(8,539)	33%	(17,111)	(16,725)	(61)	(8,606)	51%	66
<b>TOTAL ADULT SPORTS</b>	<b>47,292</b>	<b>8,035</b>	<b>34,608</b>	<b>73%</b>	<b>12,684</b>	<b>117,945</b>	<b>9,323</b>	<b>62,278</b>	<b>53%</b>	<b>(27,670)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
March 2023  
Month 9 and 75% of the Year

DESCRIPTION	2022-2023		2022-2023	2022-2023	Remaining Budget	2021-2022		2021-2022	2021-2022	YTD Difference by Year
	Budget	March 2023	YTD	% of Budget		Budget	March 2022	YTD	% of Budget	
<b>YOUTH SPORTS</b>										
INCOME	250,000	19,456	233,414	93%	16,586	245,591	12,518	172,960	70%	60,453
PART-TIME WAGES	(149,000)	(13,684)	(98,636)	66%	(50,364)	(128,295)	(4,637)	(69,131)	54%	(29,505)
GENERAL SERVICES	-	-	(125)	0%	125	-	-	-	0%	(125)
CONTRACT SERVICES	-	-	-	0%	-	-	-	(598)	0%	598
SUPPLIES	(32,950)	(916)	(14,593)	44%	(18,357)	(30,830)	(1,612)	(19,374)	63%	4,780
<b>TOTAL YOUTH SPORTS</b>	<b>68,050</b>	<b>4,857</b>	<b>120,060</b>	<b>176%</b>	<b>(52,010)</b>	<b>86,466</b>	<b>6,269</b>	<b>83,858</b>	<b>97%</b>	<b>36,202</b>
<b>SENIOR PROGRAMS</b>										
INCOME	32,500	29	9,812	30%	22,688	6,000	28	20,622	344%	(10,810)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	(2,841)	(8,437)	84%	(1,563)	-	-	-	0%	(8,437)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	(792)	(7,452)	186%	7,452
SUPPLIES	(950)	-	(378)	40%	(572)	(200)	-	(1,741)	870%	1,363
<b>TOTAL SENIOR PROGRAMS</b>	<b>16,450</b>	<b>(2,812)</b>	<b>998</b>	<b>6%</b>	<b>15,452</b>	<b>1,800</b>	<b>(764)</b>	<b>11,428</b>	<b>635%</b>	<b>(10,430)</b>
<b>SPECIAL EVENTS</b>										
INCOME	30,000	4,750	18,427	61%	11,573	6,900	-	-	0%	18,427
GRANT INCOME	-	-	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	(500)	(1,091)	0%	1,091	-	-	-	0%	(1,091)
GENERAL SERVICES	-	(2,020)	(12,742)	0%	12,742	-	-	-	0%	(12,742)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	(494)	(5,277)	33%	(10,723)	(6,000)	(1,673)	(2,152)	36%	(3,125)
HOSPITALITY	-	-	(437)	0%	437	-	-	-	0%	(437)
<b>TOTAL SPECIAL EVENTS</b>	<b>10,000</b>	<b>1,735</b>	<b>2,922</b>	<b>29%</b>	<b>7,078</b>	<b>(24,716)</b>	<b>(1,673)</b>	<b>(2,152)</b>	<b>9%</b>	<b>5,074</b>
<b>NATURE CENTER</b>										
INCOME	256,840	25,537	212,440	83%	44,400	188,560	7,713	123,181	65%	89,258
DONATIONS	-	(99)	2,483	0%	(2,483)	-	47	3,353	0%	(870)
ENDOWMENTS	10,000	-	8,395	84%	1,605	10,000	-	8,146	81%	249
PART-TIME WAGES	(193,800)	(17,894)	(115,182)	59%	(78,618)	(118,652)	(5,771)	(72,076)	61%	(43,107)
UNIFORM APPAREL	-	-	(317)	0%	317	-	-	-	0%	(317)
PROGRAM APPAREL	-	-	(3,934)	0%	3,934	-	-	-	0%	(3,934)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(2,249)	(17,178)	94%	(1,037)	(13,855)	(771)	(8,686)	63%	(8,491)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
<b>TOTAL NATURE CENTER</b>	<b>51,605</b>	<b>5,295</b>	<b>83,238</b>	<b>161%</b>	<b>(31,633)</b>	<b>61,753</b>	<b>1,218</b>	<b>52,984</b>	<b>86%</b>	<b>30,254</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
March 2023  
Month 9 and 75% of the Year

DESCRIPTION	2022-2023		2022-2023	2022-2023	Remaining Budget	2021-2022		2021-2022	2021-2022	YTD Difference by Year
	Budget	March 2023	YTD	% of Budget		Budget	March 2022	YTD	% of Budget	
<b><u>FACILITY RENTAL</u></b>										
INCOME	444,865	37,947	301,967	68%	142,898	382,950	35,743	239,531	63%	62,436
PART-TIME WAGES	(70,000)	(6,428)	(43,930)	63%	(26,070)	(100,400)	(6,984)	(49,339)	49%	5,409
MARKETING	-	-	(1,012)	0%	1,012	-	-	-	0%	(1,012)
UNIFORM APPAREL	-	-	(273)	0%	273	-	-	-	0%	(273)
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	-	(482)	7%	482
SUPPLIES	(7,500)	-	(2,062)	27%	(5,438)	30,750	2,696	9,521	31%	(11,582)
HOSPITALITY	-	-	(141)	0%	141	(9,200)	-	(392)	4%	251
<b>TOTAL FACILITY RENTAL</b>	<b>357,365</b>	<b>31,518</b>	<b>254,549</b>	<b>71%</b>	<b>102,816</b>	<b>296,800</b>	<b>31,455</b>	<b>198,839</b>	<b>67%</b>	<b>55,710</b>
<b><u>RECREATION - MISC. &amp; ADMIN</u></b>										
INCOME	(10,000)	4,045	35,289	-353%	(45,289)	(25,000)	205	(2,453)	10%	37,742
FULL-TIME WAGES	(761,000)	(75,053)	(488,171)	64%	(272,829)	(607,000)	(45,305)	(382,600)	63%	(105,572)
PART-TIME WAGES	(58,000)	(11,667)	(62,912)	108%	4,912	-	(6,637)	(79,725)	0%	16,813
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	-	-	0%	(5,000)	-	-	(118)	0%	118
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(844,000)</b>	<b>(82,676)</b>	<b>(515,795)</b>	<b>61%</b>	<b>(328,205)</b>	<b>(642,000)</b>	<b>(51,737)</b>	<b>(464,896)</b>	<b>72%</b>	<b>(50,898)</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>680,316</b>	<b>(55,991)</b>	<b>724,194</b>	<b>106%</b>	<b>(43,878)</b>	<b>701,668</b>	<b>43,845</b>	<b>713,325</b>	<b>102%</b>	<b>10,869</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023**

**March 2023  
75% of the Year**

# AFTERSCHOOL

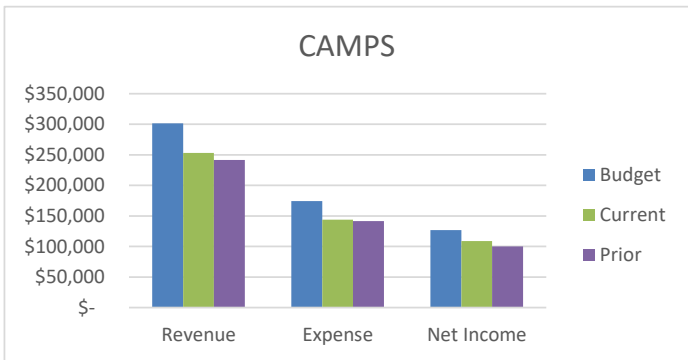
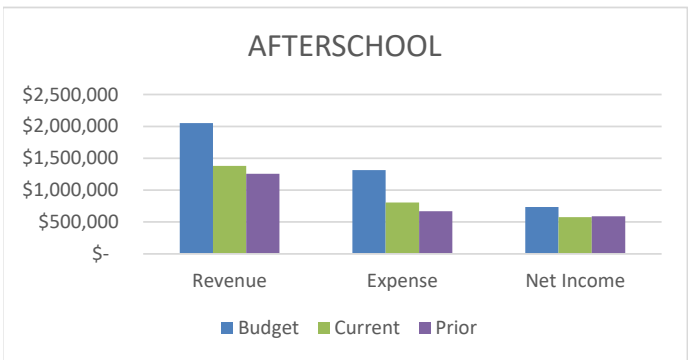
# CAMPS

Budgeted Revenues: 67%  
Budgeted Expenses: 61%  
Net Income: \$13,361.76 under last year

Budgeted Revenues: 84%  
Budgeted Expenses: 82%  
Net Income: \$8,719.09 over last year  
  
CAMPS primarily run June-August, December, January and March.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 2,052,225	\$ 1,382,112	\$ 1,257,176
<b>EXPENSES</b>	\$ 1,316,135	\$ 805,137	\$ 666,840

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 301,300	\$ 252,911	\$ 241,726
<b>EXPENSES</b>	\$ 174,466	\$ 143,930	\$ 141,465



# AQUATICS

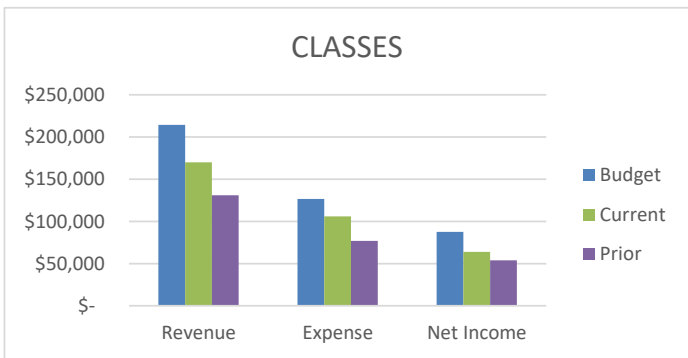
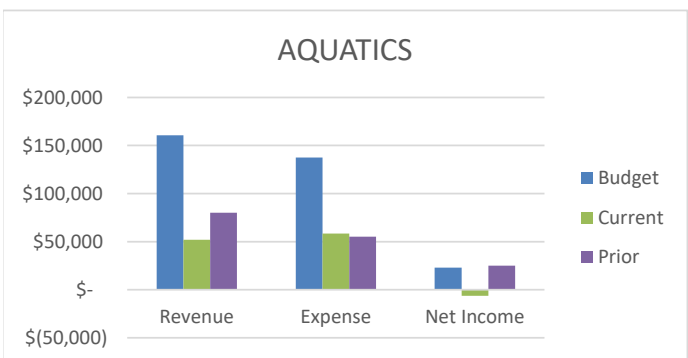
# CLASSES

Budgeted Revenue: 32%  
Budgeted Expenses: 42%  
Net Income: \$31,302.72 under last year  
  
Lifeguard shortage at Sycamore Pool prevented services.

Budgeted Revenue: 79%  
Budgeted Expenses: 84%  
Net Income: \$10,116.47 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 160,570	\$ 51,939	\$ 80,235
<b>EXPENSES</b>	\$ 137,500	\$ 58,277	\$ 55,271

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 214,260	\$ 170,045	\$ 130,928
<b>EXPENSES</b>	\$ 126,700	\$ 106,049	\$ 77,048



**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023**

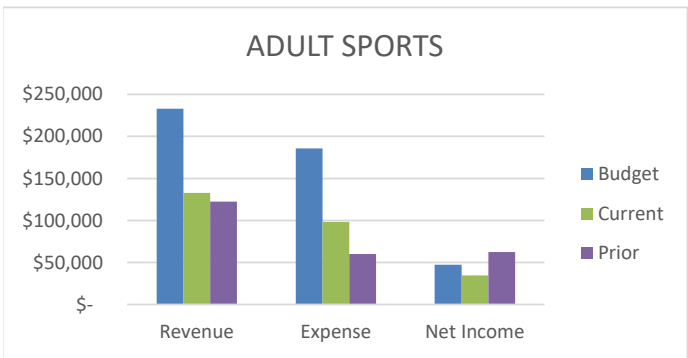
**March 2023  
75% of the Year**

# ADULT SPORTS

Budgeted Revenue: 57%  
Budgeted Expenses: 53%  
Net Income: \$27,669.95 under last year

Decreased participation and increased staffing costs have affected net income.

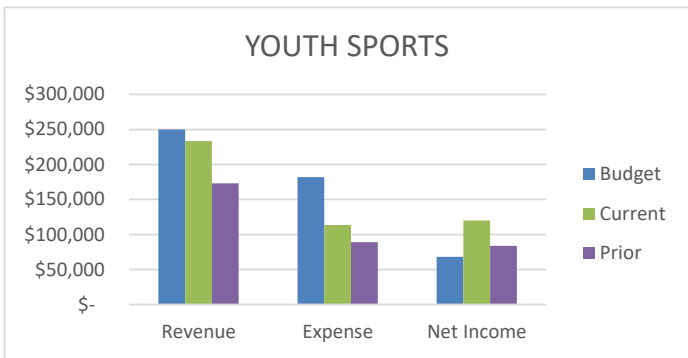
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 232,942	\$ 132,851	\$ 122,263
<b>EXPENSES</b>	\$ 185,650	\$ 98,243	\$ 59,985



# YOUTH SPORTS

Budgeted Revenue: 93%  
Budgeted Expenses: 62%  
Net Income: \$36,201.86 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 250,000	\$ 233,414	\$ 172,960
<b>EXPENSES</b>	\$ 181,950	\$ 113,354	\$ 89,103

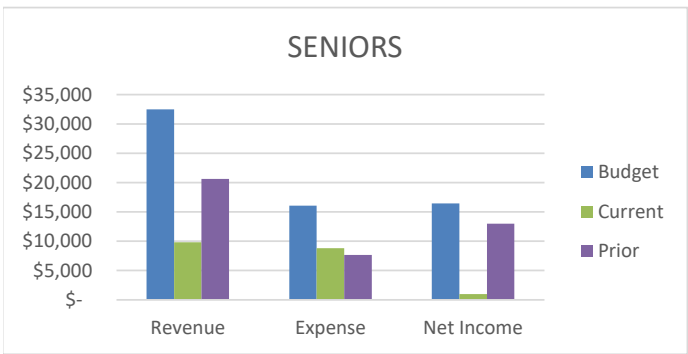


# SENIORS

Budgeted Revenue: 30%  
Budgeted Expenses: 55%  
Net Income: \$11,974.08 under last year

Timing of trips and tours has skewed comparison to prior year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 32,500	\$ 9,812	\$ 20,622
<b>EXPENSES</b>	\$ 16,050	\$ 8,814	\$ 7,650

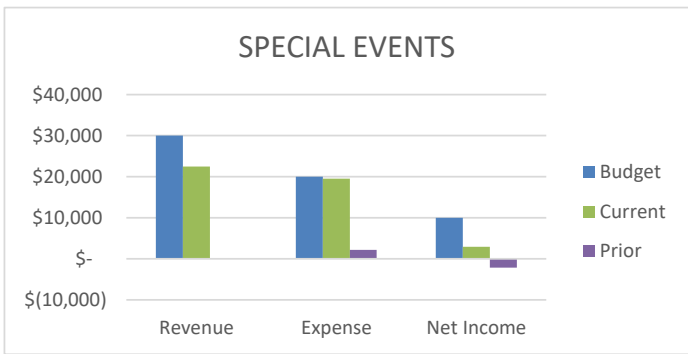


# SPECIAL EVENTS

Budgeted Revenue: 75%  
Budgeted Expenses: 98%  
Net Income: \$5,074.28 over last year

Expenses are incurred prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 30,000	\$ 22,470	\$ -
<b>EXPENSES</b>	\$ 20,000	\$ 19,548	\$ 2,152



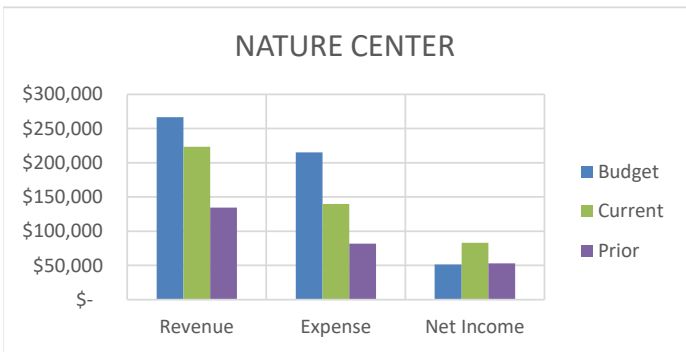
**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023**

**March 2023  
75% of the Year**

# NATURE CENTER

Budgeted Revenue: 84%  
Budgeted Expenses: 65%  
Net Income: \$30,254.22 over last year

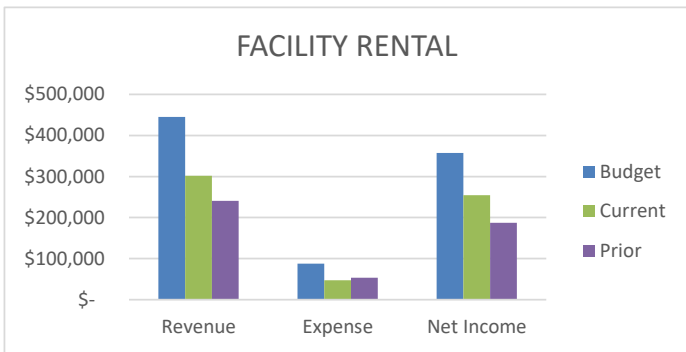
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 266,840	\$ 223,318	\$ 134,681
<b>EXPENSES</b>	\$ 215,235	\$ 140,079	\$ 81,696



# FACILITY RENTAL

Budgeted Revenue: 68%  
Budgeted Expenses: 54%  
Net Income: \$67,267.64 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 444,865	\$ 301,967	\$ 240,862
<b>EXPENSES</b>	\$ 87,500	\$ 47,277	\$ 53,440





## Chico Area Recreation and Park District Board of Directors

**Staff Report FI-23-013**  
**Finance Agenda D**  
**Regular Agenda 4.3**

# STAFF REPORT

**DATE:** April 27, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Preliminary Budget for Fiscal Year 2023-2024

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## BACKGROUND

While the preliminary budget is almost complete, there are various pending items that still need to be factored into the final version:

- The assessment district budget from the City of Chico
- The formation of Community Facilities District No. 2023-01
- Associated transfers from the assessment district to/from the General Fund
- Capital improvement pricing

These items will be factored into the budget in time for the Public Hearing that is taking place on Mat 25<sup>th</sup>, 2023 at 4:00PM.

## REQUESTS

The preliminary budget includes the following items:

- Addition of 1 FT Utility II (\$64 – 68K)
- Conversion of Extended PT Inclusion Coordinator to FT (\$13 – 15K)
- Purchase of outdoor movie equipment (\$19K)



**RESOLUTION 23-006 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT**

Adopting the Preliminary Budget for the 2023-2024 Fiscal Year

**WHEREAS**, the Chico Area Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California; and

**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to adopt a Preliminary Budget and to make it available for public inspection; and

**WHEREAS**, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District is required to conduct a Public Hearing prior to the adoption of the Final Budget;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD, in accordance with the Public Resources Code of the State of California, has determined that a Public Hearing on the Preliminary Budget for the Fiscal Year 2023-2024 will be conducted at 4:00 pm on the 25th Day of May, 2023 and the Board of Directors will consider adoption of the Final Budget for the Fiscal Year 2023-2024 on the 22th Day of June 2023.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 27th day of April 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

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

\_\_\_\_\_  
Annabel Grimm  
General Manager





# STAFF REPORT

**DATE:** April 27, 2023  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Parks and Facilities Manager  
**SUBJECT:** Community Park Lighting Replacement

---

A softball field lighting audit conducted at Community Park resulted in the following:

<b>Community Park Softball Field</b>	<b>Total Lights</b>	<b>Number of Lights Absent</b>	<b>Percentage of Absent Lighting</b>
Barile Field	37	14	38%
Booth Field	38	7	14%
Mertz Field	37	8	18%
Total	112	29	25%

Aging 1000W metal halide bulbs currently light the fields. This lighting standard is antiquated technology and is no longer for sale in California. Metal halide bulbs are increasingly difficult to source, and the quality is significantly degraded when they are located. The existing aging system has corroded screens, gaskets, and snap rings, in addition to aging wiring and ballasts.

All three fields were re-lamped in 2022. However, 29 of those lamps are not functional indicating the issue is likely the ballasts or wiring. The lighting level at Barile is poor and deemed unplayable after sunset. Night programming in that field can only be restored once the lighting issues are addressed.

Several quotes were acquired to address lighting:

1. Full Replacement to LED with 10-year warranty: \$742,000
  - i. Including relocation of 3 poles \$826,000
2. Full Replacement Materials Only \$327,500 (+ install)
3. Replacement of 29 bulbs to LED with 5-year parts warranty: \$26,800\*  
\*Troubleshooting and repairs will increase the price
4. Replacement of 29 bulbs/ballasts with 1000W (no warranty) \$11,400
5. Replacement of 29 bulbs/ballast with 1000W (project crew) \$7500



**Chico Area Recreation and Park District Board of Directors**  
Facility Committee

**Recommendation to Facilities Committee:**

It is recommended that the District select option 3. This approach would replace absent lighting with improved LED technology recognizing the future need for additional retrofitting. This is a medium-term solution that improves lighting conditions with some warranty. The five-year window allows for planning the District's competing priorities, time to secure alternative fund sources, and resume programming in the three fields.

Option 3 may require engineering to ensure the retrofit produces the requisite footcandle standard and would increase the overall project cost.

Savings from completed 2022-23 capital projects can be reallocated to fund the lighting retrofit in order to proceed with option 3.

**Recommendation to the Board of Directors:**

The Committee recommends the District proceed with Option 3 and reallocate \$30,000 in savings from the DFJ HVAC project to fund the lighting replacement at Community Park.



# STAFF REPORT

**DATE:** April 27, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Investment Strategies

---

## BACKGROUND

A local agency that has the authority under law to invest funds, at its discretion, may invest a portion of its surplus funds in deposits at a commercial bank, savings bank, savings and loan association, or credit union that uses a private sector entity that assists in the placement of deposits.

With a large cash balance, it is recommended that the District invest its surplus funds.

## Financial Analysis

County	As of 3.31.23	
Fund Balance	4,098,323	
Working Cap	6,219,994	
Reserve	2,500,000	
<b>Total</b>	<b>12,818,317</b>	
<b>External</b>		
Golden Valley	6,000,000	
<b>Total Cash</b>	<b>18,818,317</b>	
GF	7,328,967	
DIF	11,489,350	
<b>Available to Invest</b>		
Spendable	18,818,317	
less Reserve	(2,500,000)	
less committed 1 yr	(7,900,000)	
<b>Available for Deposit</b>	<b>8,418,317</b>	
Estimated interest CD	<b>357,000</b>	
Money Market	2,500,000	
Estimated interest	<b>87,500</b>	per year



# STAFF REPORT

**DATE:** April 27, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Temporary Staff – Finance Technician

---

## BACKGROUND

District staff are requesting to add a temporary, full-time Finance Technician to the salary schedule for two years, to expire on June 30, 2025. The position is needed to support the implementation of the new finance, accounting, and HR systems. For the past year and a half, there has been an extended part-time position. The position will once again be vacant in May.

The last two recruitments were difficult to fill as job seekers look for full-time employment. A two-year temporary position will provide stability for the finance office, while also providing the additional support needed through the 15-month software implementation.

The position span of two years will address implementation and assessment of future needs in the Finance Department. A temporary position of two years would also assist in the recruitment of a high-quality candidate. The beginning hourly rate for this position is \$24.40.

## FISCAL IMPACT

	<i>Salary</i>	<i>Benefits</i>	<i>Total</i>
Current	31,980	7,499	39,479
<i>Proposed</i>	50,752	21,144	71,896
<b><i>Difference</i></b>	<b>18,772</b>	<b>13,645</b>	<b>32,417</b>

## RECOMMENDATION

The Board approve the addition of a temporary, full-time Finance Technician to the salary schedule for two years, to expire on June 30, 2025



# STAFF REPORT

**DATE:** April 27, 2023  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** Adopting The California Uniform Public Construction Cost Accounting Act

---

## **Background**

The Uniform Public Construction Cost Accounting Act (Act), enacted in 1983 under Public Contract Code (PCC) section 22000 et seq., allows local agencies to perform public project work of up to \$60,000 with their own workforces if the agencies elect to follow the cost accounting procedures set forth in the *Cost Accounting Policies and Procedures Manual* by the California Uniform Construction Cost Accounting Commission.

Any local agency can voluntarily elect to become a participating agency of the Act. Local agencies include cities, counties, redevelopment agencies, special districts, school districts, and community college districts. Participating agencies benefit from the raised force account limit and the informal bidding procedures. More projects are completed in a timely manner as a result of the streamlined awards process and the reduction in paperwork related to advertising and report filing.

The governing body must elect by resolution to become subject to the Act and must file a copy of the approved resolution with the State Controller's Office (Section 22030).

The revisions adopted last month to the purchasing policy incorporated the provisions in the Act and a resolution from the Board is required to file with the State Controller's Office.

## **Recommendation**

That the Board approved Resolution 23-007, electing to participate in become subject to the uniform public construction cost accounting procedures set forth in the Act.