



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, June 22, 2023 – 3:45 P.M.

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

Posted prior to 4:00 PM
Monday, June 19, 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 May 2023 (Staff Report FI-23-020)

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

D. Final Review of the Budget for Fiscal Year 2023-2024 (Staff Report FI-23-021)

Review and discussion of the final version of the budget.

E. Credit Card Policy (Staff Report FI-23-021)

This policy will determine updated guidelines for credit card use by District staff.

F. Establishing Appropriations Limits for Fiscal Year 2023-2024 (Staff Report FI-23-023)

Establishing annual appropriation limits for Special Districts, as required by Proposition 4, authorizes a limit of funds to be spent by the District.

G. Director Comments

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

H. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.



Chico Area Recreation and Park District Board of Directors

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

STAFF REPORT

DATE: June 22, 2023
TO: Board of Directors
FROM: Angie Carpenter, Finance Manager
SUBJECT: May 2023 - Monthly Financial Report

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

- The receivable amount on page 3 includes \$1,368,561 in capital project reimbursements. We received \$650K of it from the City of Chico, the balance is from Prop 68 grants.
- On page 3, liability amounts of \$134,810, \$114,869, and \$131,482 totaling \$381,162 are due to General Funds and will be moved next month.
- On page 4, the investment income of \$47K will be transferred to the general funds next month.
- The net income of the general funds on page 4 is negative \$466K due to the timing of reimbursements and receipt of property tax. The total net income is \$5, 047,810.
- The Finance Committee recommended investment strategies to maximize the interest income using CD and Money Market accounts. On page 5, \$2.5M was transferred into a new account with California CLASS, which is an investment pool for Special Districts.
- Page 6, other liabilities are up by \$580K due to deferred revenue primarily camp income that clears each week.
- Total revenue on page 9, is on pace to budget at 92.7%.

- On page 10, full-time salaries appear a little higher than pace because of the number of pay periods in the year. Salaries and benefits are trending overall lower than the benchmark.
- Operating expenses are 80.5% 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 purchases and will likely be slightly over budget because the allocation was not adjusted to account for the new full-time park 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.
 - The 'Professional Development', appear higher, however, it's combined with 'Travel' expenses.
 - 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September.
- Fee-based program observations:
 - Aquatics is under due to the shortage of lifeguards this year and will possibly continue through the summer.
 - Classes changed the instructor's pay structure to independent contractors.
 - Adult Sports officials budgeted in part-time wages added together which equals 77%.
 - Recreation part-time wages are over budget due to increased service demand from Far Northern, which will be recovered once payment is received.



FINANCIAL STATEMENTS

FISCAL YEAR 2022/2023

MAY 2023

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

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS							
CASH	12,845,869	6,956,668	427,219	22,676	41,552	182,526	20,476,617
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,368,561	-	38,000	-	-	-	1,406,561
DUE FROM OTHER FUNDS	381,162	4,119,360	-	-	-	-	4,500,522
TOTAL CURRENT ASSETS	14,595,592	11,076,028	465,219	22,676	41,552	182,526	26,383,701
PREPAID EXPENSES	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,367,737)	-	-	-	-	-	(17,367,737)
SUBTOTAL	25,913,197	-	-	-	-	-	25,913,197
TOTAL ASSETS	40,508,789	11,076,028	465,219	22,676	41,552	182,526	52,296,897
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-	-	-	-	1,186,655
LIABILITIES							
ACCRUED EXPENSES	274,346	-	-	-	-	-	274,346
DUE TO OTHER FUNDS	4,119,360	-	-	134,810	114,869	131,482	4,500,522
OTHER LIABILITIES	1,978,048	-	-	-	-	-	1,978,048
TOTAL CURRENT LIABILITIES	6,377,271	-	-	134,810	114,869	131,482	6,758,433
LONG-TERM DEBT							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
SUBTOTAL	920,570	-	-	-	-	-	920,570
TOTAL LIABILITIES	7,297,842	-	-	134,810	114,869	131,482	7,679,004
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	755,205
FUND BALANCE							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,470
SPENDABLE - COMMITTED	2,500,000	-	-	-	-	-	2,500,000
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
FUND BALANCE	34,107,169	5,394,437	417,557	42	76	81,251	40,000,639
TOTAL NET INCOME (LOSS)	741,701	5,681,591	47,662	(112,176)	(73,393)	(30,207)	6,255,178
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,207,973)						
TOTAL FUND BALANCE	33,640,897	11,076,028	465,219	(112,134)	(73,317)	51,044	45,047,843

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



	GENERAL FUND	ROTARY FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE								
FEE BASED PROGRAM INCOME	3,301,444	-	-	-	-	-	-	3,301,444
OTHER INCOME	671,795	-	-	-	-	-	-	671,795
RDA PASSTHROUGH	1,705,747	-	-	-	-	-	-	1,705,747
INVESTMENT INCOME	38,697	107	42,135	2,747	231	428	1,483	85,829
TAX INCOME / COUNTY	4,005,580	-	-	-	-	-	-	4,005,580
PARK IMPACT FEES ASSESSMENTS	-	-	5,472,557	33,250	-	-	-	5,505,807
	-	-	-	-	22,403	41,048	97,285	160,735
TOTAL REVENUE	9,723,263	107	5,514,692	35,997	22,634	41,476	98,768	15,436,938
EXPENSE								
SALARIES & BENEFITS	6,040,125	-	-	-	115,422	90,879	115,422	6,361,849
SERVICES & SUPPLIES	2,360,395	-	-	-	19,388	23,990	16,060	2,419,833
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	-	9,997
TOTAL EXPENSE	8,410,517	-	-	-	134,810	114,869	131,482	8,791,679
NET REVENUE BEFORE SPECIAL EXPENSE	1,312,746	107	5,514,692	35,997	(112,176)	(73,393)	(32,715)	6,645,258
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	800,871	-	-	-	-	-	-	800,871
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(498)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
TOTAL SPECIALLY ALLOCATED	571,044	(498)	(166,899)	(11,665)	-	-	(2,507)	389,476
REVENUE OVER (UNDER)	741,701	605	5,681,591	47,662	(112,176)	(73,393)	(30,207)	6,255,783
CAPITAL ASSETS AND REPAIR PROJECTS								
CAPITAL / REPAIR PROJECTS	2,349,090	-	-	-	-	-	-	2,349,090
CAPTIAL PROJECTS REIMBURSEMENT	1,141,117	-	-	-	-	-	-	1,141,117
NET CAPITAL PROJECTS	(1,207,973)	-	-	-	-	-	-	(1,207,973)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(466,272)	605	5,681,591	47,662	(112,176)	(73,393)	(30,207)	5,047,810

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

	MAY 2023	MAY 2022	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,382,624	7,219,683	(1,837,060)	-25%
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	4,937,761	1,489,006	3,448,755	232%
CASH ON DEPOSIT WITH California CLASS (GENERAL F	2,500,355	-	2,500,355	-100%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	23,263	1,052,197	(1,028,935)	-98%
SUBTOTAL	12,845,869	9,764,374	3,081,495	32%
RECEIVABLES				
ACCOUNTS RECEIVABLE	1,368,561	1,001,113	367,448	37%
RECEIVABLES	1,368,561	1,001,113	367,448	37%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	381,162	243,474	137,688	57%
TOTAL CURRENT ASSETS	14,595,592	11,008,961	3,586,632	33%
FIXED ASSETS				
LAND	11,634,791	11,634,791	-	0%
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%
SUBTOTAL	43,280,933	41,744,537	1,536,397	4%
ACCUMULATED DEPRECIATION	(17,367,737)	(15,708,362)	(1,659,374)	11%
SUBTOTAL	25,913,197	26,036,174	(122,978)	0%
TOTAL ASSETS	40,508,789	37,045,135	3,463,654	9%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,437,135	(250,480)	-17%

FOOTNOTES:

* General Fund Cash amount includes \$2,500,000 in Reserves

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

LIABILITIES	MAY 2023	MAY 2022	Increase (Decrease)	
			\$ Change	% Change
ACCOUNTS PAYABLE				
ACCRUED EXPENSES				
ACCRUED PAYROLL	243,563	156,666	86,897	0%
PAYROLL FEDERAL TAXES	18,126	12,307	5,818	47%
PAYROLL STATE TAXES	5,785	3,712	2,073	56%
PAYROLL EMPLOYEE MEDI & FICA	23,357	15,111	8,246	55%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,190	14,944	8,246	55%
PAYROLL SDI	2,867	2,187	680	31%
PAYROLL GARNISHMENTS	(50,031)	(13,439)	(36,593)	272%
UNION DUES - SUPERVISORS	399	502	(103)	-21%
UNION DUES - PARKS	1,948	446	1,503	0%
457 EMPLOYEE CONTRIBUTIONS	3,977	4,902	(925)	-19%
457 ROTH EMPLOYEE CONTRIBUTIONS	1,525	-	1,525	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	1,171	-	1,171	0%
ACCRUED EXPENSES	274345.58	195807.77	78537.81	0.40
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(195)	(117,778)	117,583	-100%
DEFERRED REVENUE	1,919,258	1,768,712	150,546	9%
OTHER LIAB - CLASS CLEARING ACCT	3,923	4,282	(359)	-8%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
SUBTOTAL	1,978,048	1,718,543	259,505	15%
TOTAL CURRENT LIABILITIES	6,651,617	2,294,929	4,356,688	190%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
SUBTOTAL	920,570	2,904,030	(1,983,460)	-68%
TOTAL LIABILITIES	7,572,187	5,198,959	2,373,228	46%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	387,623	367,582	95%

FUND BALANCE

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

	MAY 2023	MAY 2022	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
SUBTOTAL	2,500,000	2,000,000	500,000	25%
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SPENDABLE - UNASSIGNED	5,255,447	4,470,982	784,465	18%
NON-SPENDABLE	26,351,721	26,036,174	315,547	1%
TOTAL FUND BALANCE - GENERAL FUND	34,107,169	33,692,656	414,513	1%
NET INCOME (LOSS)				
GENERAL FUND	741,701	1,447,366	(705,665)	-49%
TOTAL LIABILITIES AND FUND BALANCE	43,176,262	40,726,604		
TOTAL NET INCOME (LOSS)	741,701	1,447,366	(705,665)	-49%
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,207,973)	22,618	(1,230,591)	-5441%
TOTAL FUND BALANCE	33,640,897	35,117,404	(1,476,508)	-4%

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
MAY 2023
REPRESENTS 92% 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
REVENUE								
FEE BASED PROGRAM INCOME	3,520,637	3,301,444	93.8%	219,193	3,030,341	2,756,003	90.9%	545,441
OTHER INCOME	664,865	671,795	101.0%	-	528,350	510,844	96.7%	160,951
RDA PASSTHROUGH	1,600,000	1,705,747	106.6%	-	1,540,000	1,593,211	103.5%	112,536
INVESTMENT INCOME	45,000	38,697	86.0%	6,303	40,000	28,338	70.8%	10,360
TAX INCOME / COUNTY BACKFILL TAX INCOME	4,655,000 -	4,005,580 -	86.0% 0.0%	649,420 -	4,178,000 -	4,222,868 14,859	101.1% 0.0%	(217,289) (14,859)
TOTAL REVENUE	10,485,502	9,723,263	92.7%	874,916	9,316,691	9,126,122	98.0%	597,141
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,320,959	6,040,125	82.5%	1,280,834	6,581,096	5,552,429	84.4%	487,696
SERVICES AND SUPPLIES	2,829,608	2,360,395	83.4%	469,213	2,570,458	2,085,784	81.1%	274,610
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%	-
TOTAL OPERATING EXPENDITURES	10,453,501	8,410,517	80.5%	1,775,050	9,385,764	7,638,213	81.4%	772,304
NET REVENUE BEFORE SPEC. EXP.	32,001	1,312,746		-	(69,073)	1,487,909		(175,164)
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	800,871	0.0%	-	-	-	0.0%	800,871
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
TOTAL SPECIALLY ALLOCATED	-	571,044	0.0%	229,827	-	40,543	0.0%	530,502
REVENUE OVER (UNDER) EXPENDITURES	32,001	741,701			(69,073)	1,447,366		(705,665)

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
MAY 2023
REPRESENTS 92% 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
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	1,955,527	95.3%	96,698	1,593,933	1,681,697	105.5%	273,829
CAMPS	301,300	254,171	84.4%	47,129	266,690	249,177	93.4%	4,994
RECREATION ADMIN	15,000	48,235	321.6%	-	-	-	0.0%	-
SUBTOTAL	2,368,525	2,257,932	95.3%	143,828	1,860,623	1,930,875	103.8%	278,823
AQUATICS	160,570	61,940	38.6%	98,630	184,109	86,601	47.0%	(24,661)
CLASSES								
GENERAL CLASSES	147,260	173,094	117.5%	-	84,000	108,407	129.1%	64,687
COMMUNITY BAND	2,000	4,753	237.6%	-	1,000	2,571	257.1%	2,182
YOUTH CLASSES	65,000	44,096	67.8%	20,904	59,003	60,070	101.8%	(15,975)
SUBTOTAL	214,260	221,943	103.6%	20,904	144,003	171,048	118.8%	50,894
ADULT SPORTS	232,942	187,551	80.5%	44,699	233,995	174,954	74.8%	12,597
NATURE CENTER								
PROGRAM FEE INCOME	256,840	255,395	99.4%	1,445	188,560	153,608	81.5%	101,787
SUBTOTAL	256,840	255,395	99.4%	1,445	374,120	153,608	41.1%	101,787
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(5,027)	20.1%	-	(25,000)	(5,822)	23.3%	796
SPECIAL EVENTS	30,000	23,470	78.2%	6,530	6,900	-	0.0%	23,470
SENIOR ADULT PROGRAMS	32,500	14,629	45.0%	17,871	6,000	27,942	465.7%	(13,314)
YOUTH SPORTS	250,000	283,851	113.5%	-	245,591	216,798	88.3%	67,053
SUBTOTAL	287,500	316,683	110.2%	24,641	233,491	238,917	102.3%	77,766
TOTAL FEE BASED PROGRAMS	3,520,637	3,301,444	93.8%	379,537	3,030,341	2,756,003	90.9%	480,752
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	414,648	93.2%	30,217	346,450	361,380	104.3%	53,268
REBATES & REIMBURSED COSTS	30,000	42,728	142.4%	-	30,000	99,995	333.3%	(57,267)
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	18,195	12.8%	127,646
MISCELLANEOUS	-	20,116	0.0%	-	-	10,769	0.0%	9,347
ENDOWMENTS	10,000	10,698	107.0%	-	10,000	10,944	109.4%	(246)
DONATIONS	-	37,764	0.0%	-	-	9,559	0.0%	28,205
TOTAL OTHER INCOME	664,865	671,795	101.0%	64,376	528,350	510,844	96.7%	160,951
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	1,705,747	106.6%	-	1,540,000	1,593,211	103.5%	112,536
INVESTMENT INCOME	45,000	38,697	86.0%	6,303	40,000	28,338	70.8%	10,360
TAX INCOME / COUNTY	4,655,000	4,005,580	86.0%	649,420	4,178,000	4,222,868	101.1%	(217,289)
TOTAL REVENUE FROM OTHER AGENCIES	6,300,000	5,750,023	91.3%	655,723	5,758,000	5,859,275	101.8%	(109,252)
TOTAL REVENUE	10,485,502	9,723,263	92.7%	1,099,636	9,316,691	9,126,122	98.0%	532,451

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
MAY 2023
REPRESENTS 92% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	3,055,000	2,848,300	93.2%	2,640,000	2,462,894	93.3%	385,406
PART-TIME SALARIES	2,752,000	2,102,799	76.4%	2,419,334	1,915,196	79.2%	187,603
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	65,125	203.5%	53,541	65,163	121.7%	(38)
SUBTOTAL	5,880,000	5,016,224	85.3%	5,153,875	4,443,253	86.2%	572,971
BENEFITS							
FICA	445,000	382,843	86.0%	392,000	334,462	85.3%	48,380
RETIREMENT	629,000	461,914	73.4%	541,000	538,114	99.5%	(76,200)
HEALTH INSURANCE	565,400	390,720	69.1%	438,500	299,685	68.3%	91,035
UNEMPLOYMENT INSURANCE	30,000	3,185	10.6%	98,000	14,940	15.2%	(11,754)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(321,723)	92.3%	(194,279)	(224,887)	115.8%	(96,836)
SUBTOTAL	1,440,959	1,023,901	71.1%	1,427,221	1,109,176	77.7%	(85,274)
TOTAL SALARIES AND BENEFITS	7,320,959	6,040,125	82.5%	6,581,096	5,552,429	84.4%	487,696

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
MAY 2023
REPRESENTS 92% 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
SERVICES AND SUPPLIES								
MARKETING	44,000	24,458	55.6%	19,542	30,000	11,040	36.8%	13,419
UNIFORM APPAREL	8,000	12,680	158.5%	-	7,000	7,515	107.4%	5,165
PROGRAM APPAREL	-	21,322	0.0%	-	-	-	0.0%	21,322
COMMUNICATIONS	52,358	62,767	119.9%	-	52,358	43,333	82.8%	19,433
* INSURANCE	270,000	292,512	108.3%	-	240,500	240,887	100.2%	51,625
TECHNOLOGY SOFTWARE	105,000	99,178	94.5%	5,822	-	-	0.0%	99,178
TECHNOLOGY HARDWARE	30,000	26,680	88.9%	3,320	20,000	22,036	110.2%	4,644
EQUIPMENT MAINTENANCE	23,250	29,536	127.0%	-	22,330	26,123	117.0%	3,413
EQUIPMENT	9,200	57,920	629.6%	-	14,621	17,543	120.0%	40,377
VEHICLE MAINTENANCE	18,000	21,288	118.3%	-	12,500	24,621	197.0%	(3,333)
STRUCTURE & GROUNDS	190,950	136,751	71.6%	54,199	178,100	128,418	72.1%	8,333
VANDALISM	5,460	2,324	42.6%	3,136	5,445	1,873	34.4%	451
SERVICES	292,200	282,006	96.5%	10,194	5,400	9,980	184.8%	281,551
** CONTRACT SERVICES	716,616	481,352	67.2%	235,264	827,000	679,629	82.2%	(198,277)
LEGAL NOTICES	1,000	676	67.6%	325	22,000	8,340	37.9%	(7,664)
RENT/LEASE STRUCTURES	2,000	1,500	75.0%	500	2,000	1,500	75.0%	-
SMALL TOOLS	3,900	16,443	421.6%	-	3,905	3,719	95.2%	12,724
PROFESSIONAL DEVELOPMENT	28,000	33,586	119.9%	-	33,500	24,811	74.1%	8,775
MISCELLANEOUS	10,000	7,718	77.2%	2,282	14,000	14,643	104.6%	(6,925)
SUPPLIES	366,540	242,565	66.2%	123,975	340,020	217,826	64.1%	24,610
HOSPITALITY	5,000	8,750	175.0%	-	5,000	2,315	46.3%	3,022
FUEL	50,000	45,804	91.6%	4,196	60,000	28,997	48.3%	16,807
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	5,875	58.8%	4,125	10,000	8,400	84.0%	(2,525)
USE TAX	1,500	557	37.1%	943	1,500	24	1.6%	533
TRAVEL	10,000	4,540	45.4%	5,460	15,000	8,299	55.3%	(3,758)
SUBTOTAL	2,281,674	1,936,453	84.9%	484,317	1,925,649	1,531,872	79.6%	410,693
UTILITIES								
WATER	151,521	75,063	49.5%	76,458	97,955	95,047	97.0%	(19,984)
ELECTRICITY	309,072	261,069	84.5%	48,003	280,196	276,178	98.6%	(15,109)
GAS	79,992	77,250	96.6%	2,742	65,743	41,998	63.9%	35,252
SEWER	7,349	10,559	143.7%	-	6,400	6,846	107.0%	3,713
SUBTOTAL	547,934	423,941	77.4%	127,203	450,294	420,069	93.3%	3,872
TOTAL SERVICE & SUPPLY	2,829,608	2,360,395	83.4%	611,519	2,570,458	2,085,784	81.1%	290,117

* 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
MAY 2023
REPRESENTS 92% OF THE YEAR**

	ORIGINAL 2022-2023 BUDGET	REVISED 2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	22,281	16.5%	112,719
HOOKEO OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKEO 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	135,448	96.7%	4,552
HOOKEO 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	82,700	98.5%	1,300
DFJ HVAC REPLACEMENT	550,000	379,647	379,647	100.0%	-
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	337,906	11.7%	2,562,094
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
COMMUNITY PARK LIGHTS	-	30,000	-	-	30,000
SUBTOTAL CAPITAL PROJECTS	5,724,040	6,136,351	2,048,665	33.4%	4,089,773
FIELD/PROGRAM EQUIPMENT					
TRACTOR	102,000	102,000	75,747	74.3%	26,253
**** 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%	-
SUBTOTAL FIELD/PROGRAM EQUIPMENT	202,000	208,623	164,843	79.0%	43,780
VEHICLES					
* 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
SUBTOTAL VEHICLES	140,000	176,500	135,582	76.8%	40,918
TOTAL CAPITAL PROJECTS/FIXED ASSETS	6,066,040	6,521,474	2,349,090	36.0%	3,716,950

CAPITAL PROJECTS REIMBURSEMENT					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	369,583	12.7%	2,530,417
OAK WAY PROP 68 GRANT FUNDING	-	8,123	120,628	1485.0%	-
COMMUNITY PARK IMPACT FEE FUND	450,000	891,285	-	0.0%	891,285
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,572,066	-	0.0%	2,572,066
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
TOTAL CAPITAL PROJECTS REIMBURSEMENT	6,091,040	6,521,474	1,141,117	17.5%	4,949,923

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	25,000	0	(1,207,973)	0.0%	1,232,973
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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
May 2023
Month 11 and 92% of the Year

DESCRIPTION	2022-2023 Budget	May 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	May 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
AFTERSCHOOL										
INCOME	2,052,225	462,374	1,955,527	95%	96,698	1,593,933	306,971	1,681,697	106%	273,829
PART-TIME WAGES	(1,289,000)	(110,208)	(1,006,668)	78%	(282,332)	(926,759)	(106,312)	(909,510)	98%	(97,158)
SUPPLIES	(27,135)	(2,748)	(16,466)	61%	(10,669)	(34,500)	(3,730)	(20,537)	60%	4,071
TOTAL AFTERSCHOOL	736,090	349,419	932,392	127%	(196,302)	632,675	196,928	751,650	119%	180,742
CAMPS										
INCOME	301,300	1,260	254,171	84%	47,129	266,690	7,451	249,177	93%	4,994
PART-TIME WAGES	(98,600)	(1,855)	(94,112)	95%	(4,488)	(118,939)	(2,534)	(81,507)	69%	(12,605)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	(10,213)	(12,072)	0%	12,072	-	-	-	0%	(12,072)
GENERAL SERVICES	-	-	(2,556)	0%	2,556	-	-	-	0%	(2,556)
CONTRACT SERVICES	(54,416)	-	(42,875)	79%	(11,541)	(41,025)	(609)	(61,521)	150%	18,646
SUPPLIES	(16,650)	(396)	(4,228)	25%	(12,422)	(16,970)	(9,864)	(13,662)	81%	9,434
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
TOTAL CAMPS	126,834	(11,204)	96,765	76%	30,069	79,186	(5,556)	92,487	117%	4,279
AQUATICS										
INCOME	160,570	2,440	61,574	38%	98,996	171,409	6,366	86,601	51%	(25,027)
PART-TIME WAGES	(134,000)	(5,154)	(63,635)	47%	(70,365)	(124,912)	(1,659)	(56,040)	45%	(7,595)
UNIFORM APPAREL	-	-	(816)	0%	816	-	-	-	0%	(816)
SUPPLIES	(3,500)	(283)	(1,355)	39%	(2,145)	(5,650)	(676)	(1,566)	28%	210
TOTAL AQUATICS	23,070	(2,997)	(4,233)	-18%	27,303	40,847	2,093	27,057	66%	(31,289)
CLASSES										
INCOME	214,260	26,606	221,943	104%	(7,683)	144,003	20,116	171,048	119%	50,894
PART-TIME WAGES	(53,000)	(2,230)	(24,339)	46%	(28,661)	(17,541)	(3,327)	(27,178)	155%	2,839
INSTRUCTORS	(30,000)	-	(40,786)	136%	10,786	(52,800)	(6,227)	(63,225)	120%	22,439
CONTRACT SERVICES	(38,500)	(19,490)	(74,226)	193%	35,726	(18,000)	-	(16,062)	89%	(58,165)
SUPPLIES	(5,200)	(267)	(3,280)	63%	(1,920)	(4,750)	(915)	(3,330)	70%	50
TOTAL CLASSES	87,560	4,620	79,311	91%	8,249	50,912	9,646	61,253	120%	18,058
ADULT SPORTS										
INCOME	232,942	26,298	187,551	81%	45,391	233,995	26,371	174,954	75%	12,597
PART-TIME WAGES	(160,000)	(5,364)	(53,721)	34%	(106,279)	(96,445)	(5,769)	(38,049)	39%	(15,672)
OFFICIALS	-	(10,833)	(70,618)	0%	70,618	(2,880)	(6,460)	(49,042)	1703%	(21,575)
SUPPLIES	(25,650)	(4,288)	(13,150)	51%	(12,500)	(16,725)	(1,146)	(11,274)	67%	(1,876)
TOTAL ADULT SPORTS	47,292	2,993	45,880	97%	1,412	117,945	12,996	76,589	65%	(30,709)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
May 2023
Month 11 and 92% of the Year

DESCRIPTION	2022-2023 Budget	May 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	May 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
YOUTH SPORTS										
INCOME	250,000	14,504	283,851	114%	(33,851)	245,591	9,995	216,798	88%	67,053
PART-TIME WAGES	(149,000)	(7,358)	(117,071)	79%	(31,929)	(128,295)	(6,037)	(89,276)	70%	(27,794)
GENERAL SERVICES	-	-	(125)	0%	125	-	-	-	0%	(125)
CONTRACT SERVICES	-	-	-	0%	-	-	-	(598)	0%	598
SUPPLIES	(32,950)	(1,815)	(26,684)	81%	(6,266)	(30,830)	(2,909)	(25,076)	81%	(1,609)
TOTAL YOUTH SPORTS	68,050	5,331	139,971	206%	(71,921)	86,466	1,049	101,848	118%	38,123
SENIOR PROGRAMS										
INCOME	32,500	2,306	14,629	45%	17,871	6,000	808	27,942	466%	(13,314)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	230	(8,207)	82%	(1,793)	-	-	-	0%	(8,207)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	-	(9,327)	233%	9,327
SUPPLIES	(950)	-	(1,678)	177%	728	(200)	-	(1,773)	886%	95
TOTAL SENIOR PROGRAMS	16,450	2,536	4,744	29%	11,706	1,800	808	16,842	936%	(12,097)
SPECIAL EVENTS										
INCOME	30,000	1,000	19,427	65%	10,573	6,900	-	-	0%	19,427
GRANT INCOME	-	-	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	-	(1,491)	0%	1,491	-	-	-	0%	(1,491)
GENERAL SERVICES	-	(3,028)	(19,827)	0%	19,827	-	-	-	0%	(19,827)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	(3,402)	(11,630)	73%	(4,370)	(6,000)	(28)	(2,608)	43%	(9,022)
HOSPITALITY	-	-	(437)	0%	437	-	-	-	0%	(437)
TOTAL SPECIAL EVENTS	10,000	(5,430)	(9,915)	-99%	19,915	(24,716)	(28)	(2,608)	11%	(7,307)
NATURE CENTER										
INCOME	256,840	22,462	255,395	99%	1,445	188,560	17,576	153,608	81%	101,787
DONATIONS	-	-	2,533	0%	(2,533)	-	138	3,544	0%	(1,011)
ENDOWMENTS	10,000	-	10,698	107%	(698)	10,000	-	10,944	109%	(246)
PART-TIME WAGES	(193,800)	(11,944)	(140,111)	72%	(53,689)	(118,652)	(9,681)	(96,026)	81%	(44,084)
UNIFORM APPAREL	-	-	(317)	0%	317	-	-	-	0%	(317)
PROGRAM APPAREL	-	(5,317)	(9,250)	0%	9,250	-	-	-	0%	(9,250)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(842)	(20,217)	111%	2,002	(13,855)	(4,390)	(13,572)	98%	(6,645)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
TOTAL NATURE CENTER	51,605	4,360	95,263	185%	(43,658)	61,753	3,643	57,564	93%	37,699

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
May 2023
Month 11 and 92% of the Year

DESCRIPTION	2022-2023 Budget	May 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	May 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<u>FACILITY RENTAL</u>										
INCOME	444,865	53,764	414,648	93%	30,217	382,950	66,968	360,032	94%	54,616
PART-TIME WAGES	(70,000)	(8,676)	(59,332)	85%	(10,668)	(100,400)	(6,050)	(63,306)	63%	3,974
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	8,838	25,434	83%	(27,496)
HOSPITALITY	-	-	(141)	0%	141	(9,200)	-	(392)	4%	251
TOTAL FACILITY RENTAL	357,365	45,088	351,828	98%	5,537	296,800	69,756	321,286	108%	30,542
<u>RECREATION - MISC. & ADMIN</u>										
INCOME	(10,000)	6,364	47,905	-479%	(57,905)	(25,000)	125	(2,245)	9%	50,149
FULL-TIME WAGES	(761,000)	(53,097)	(587,302)	77%	(173,698)	(607,000)	(44,040)	(492,370)	81%	(94,932)
PART-TIME WAGES	(58,000)	(11,106)	(81,127)	140%	23,127	-	(7,957)	(100,515)	0%	19,387
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	(96)	(126)	3%	(4,874)	-	-	(118)	0%	(7)
TOTAL RECREATION - MISC. & ADMIN	(844,000)	(57,934)	(620,651)	74%	(223,349)	(642,000)	(51,871)	(595,248)	93%	(25,403)
TOTAL PROGRAM SUMMARY	680,316	336,781	1,111,356	163%	(431,040)	701,668	239,463	908,719	130%	202,637

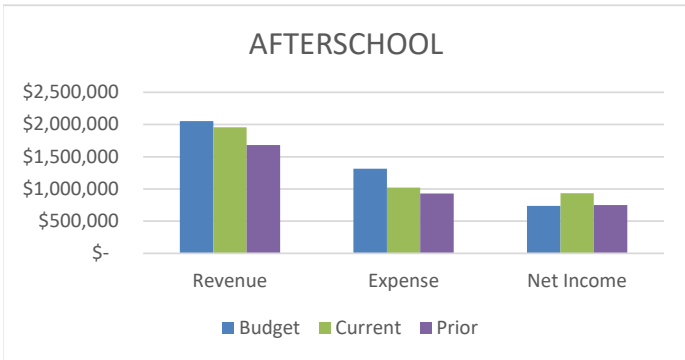
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023**

**May 2023
92% of the Year**

AFTERSCHOOL

Budgeted Revenues: 95%
Budgeted Expenses: 78%
Net Income: \$932,392 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,052,225	\$ 1,955,527	\$ 1,681,697
EXPENSES	\$ 1,316,135	\$ 1,023,135	\$ 930,048

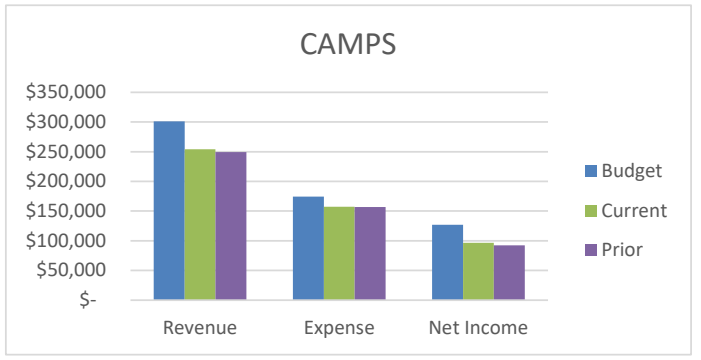


CAMPS

Budgeted Revenues: 84%
Budgeted Expenses: 90%
Net Income: \$96,765 over last year

CAMPS primarily run June-August, December, and January and March.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 301,300	\$ 254,171	\$ 249,177
EXPENSES	\$ 174,466	\$ 157,406	\$ 156,691

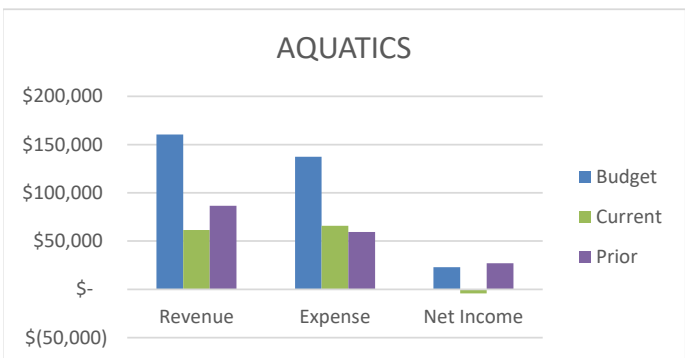


AQUATICS

Budgeted Revenue: 38%
Budgeted Expenses: 48%
Net Income: \$4,233 under last year

The lifeguard shortage at Sycamore Pool prevented services.

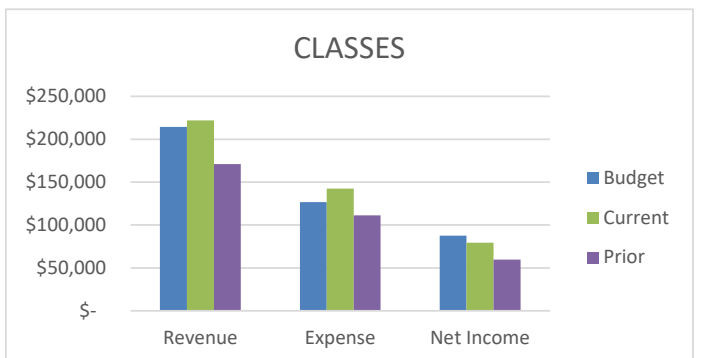
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 160,570	\$ 61,574	\$ 86,601
EXPENSES	\$ 137,500	\$ 65,806	\$ 59,544



CLASSES

Budgeted Revenue: 104%
Budgeted Expenses: 113%
Net Income: \$79,311 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 214,260	\$ 221,943	\$ 171,048
EXPENSES	\$ 126,700	\$ 142,632	\$ 111,339



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

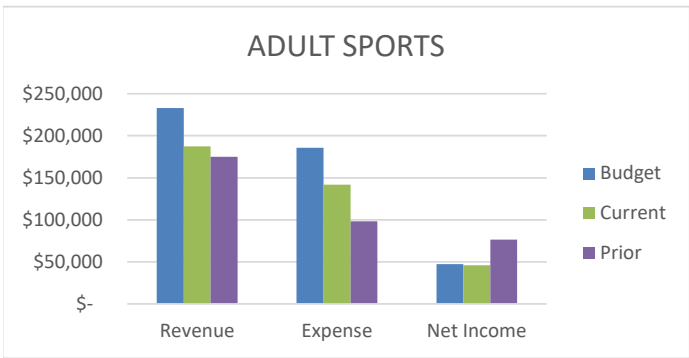
**May 2023
92% of the Year**

ADULT SPORTS

Budgeted Revenue: 81%
Budgeted Expenses: 76%
Net Income: \$45,880 over last year

Decreased participation and increased staffing costs have affected net income.

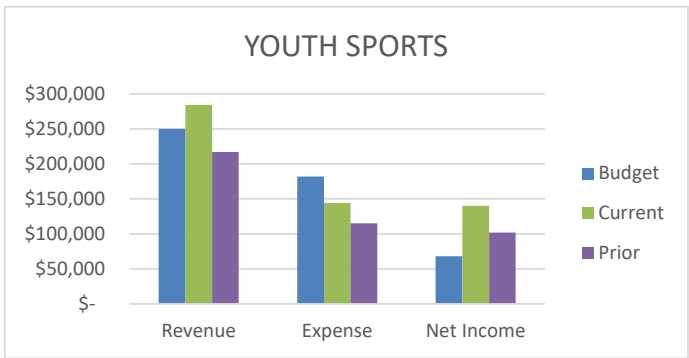
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 232,942	\$ 187,551	\$ 174,954
EXPENSES	\$ 185,650	\$ 141,672	\$ 98,365



YOUTH SPORTS

Budgeted Revenue: 114%
Budgeted Expenses: 79%
Net Income: \$139,971 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 250,000	\$ 283,851	\$ 216,798
EXPENSES	\$ 181,950	\$ 143,880	\$ 114,950

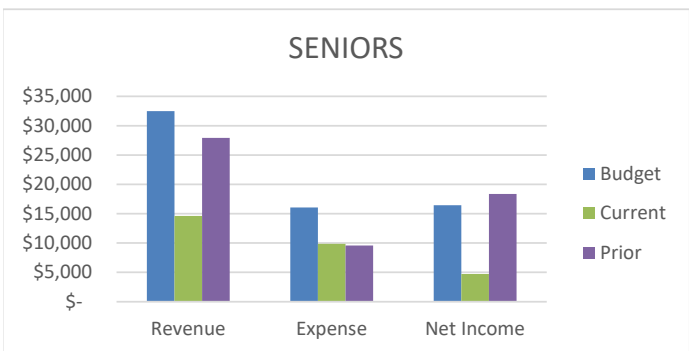


SENIORS

Budgeted Revenue: 45%
Budgeted Expenses: 62%
Net Income: \$4,744 over last year

The timing of trips and tours has skewed in comparison to the prior year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 32,500	\$ 14,629	\$ 27,942
EXPENSES	\$ 16,050	\$ 9,884	\$ 9,557

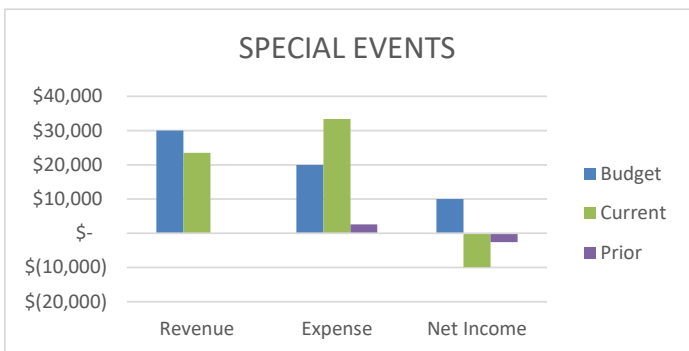


SPECIAL EVENTS

Budgeted Revenue: 78%
Budgeted Expenses: 167%
Net Income: \$9,915 under last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 30,000	\$ 23,470	\$ -
EXPENSES	\$ 20,000	\$ 33,385	\$ 2,608



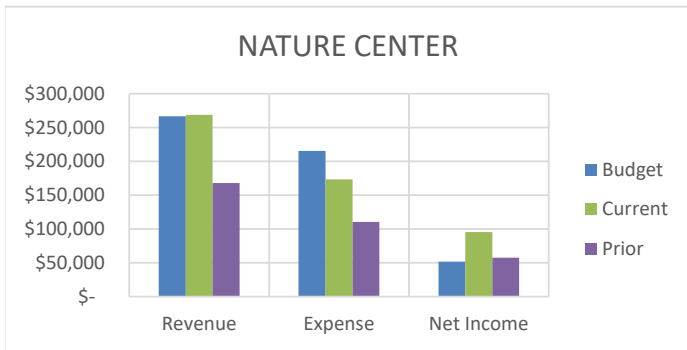
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023**

**May 2023
92% of the Year**

NATURE CENTER

Budgeted Revenue: 101%
Budgeted Expenses: 81%
Net Income: \$95,263 over last year

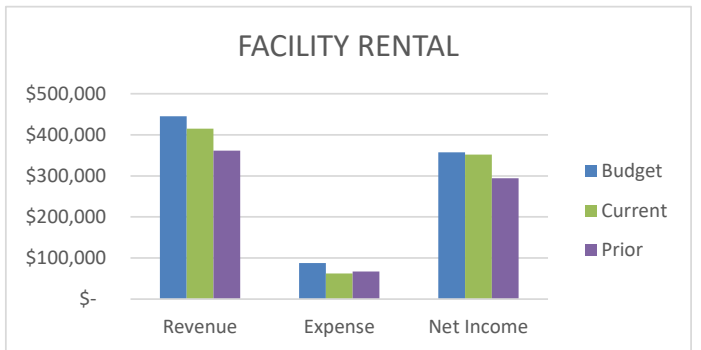
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 266,840	\$ 268,626	\$ 168,096
EXPENSES	\$ 215,235	\$ 173,363	\$ 110,533



FACILITY RENTAL

Budgeted Revenue: 93%
Budgeted Expenses: 72%
Net Income: \$352,644 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 444,865	\$ 414,648	\$ 361,380
EXPENSES	\$ 87,500	\$ 62,679	\$ 67,425





Chico Area Recreation and Park District Board of Directors

**Staff Report FI-23-21
Finance Agenda D
Regular Agenda 4.3**

STAFF REPORT

DATE: June 26, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Resolution 23-015 of the Board of Directors Adopting the Final Budget for the 2022-2023 Fiscal Year

DISCUSSION

On May 25, 2023, the Board of Directors of the Chico Area Recreation and Park District conducted the Public Hearing for the budget for Fiscal Year 2023/2024. The following changes have been made to the budget since the public hearing:

- Revenue and expenses were adjusted for fee-based programs with no impact on net income.
- Contract services of \$25,000 were added for a Capital Campaign feasibility study.
- Capital improvement encumbrances from 22/23 for incomplete projects were carried forward to the 23/24 project list.

RECOMMENDATION

The Board of Directors approve Resolution 23-015 Adopting the Final Budget for the 2023-2024 Fiscal Year.



**RESOLUTION 23-015 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**

June 22, 2023

ADOPTING THE FINAL BUDGET FOR THE 2022-2023 FISCAL YEAR

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

WHEREAS, pursuant to §5784.1 of the Public Resource Code of the State of California, the Board of Directors of the Chico Area Recreation and Park District did publish a notice stating that the Preliminary Budget had been adopted and was available for inspection, and did hold and conduct a Public Hearing for the taxpayers of the District;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Chico Area Recreation and Park District adopts the Final Budget for the 2023-2024 Fiscal Year.

BE IT FURTHER RESOLVED that the General Manager is authorized and directed to adjust the Final Budget as necessary to accommodate changes resulting from decisions made by the California State Legislature and approved by the Governor and/or resulting from determinations made by the Butte County Board of Supervisors and/or others that dictate adjustments be made to the Final Budget during the 2023-2024 Fiscal Year.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **22nd day of June 2023** by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board of Directors



Chico Area Recreation and Park District Board of Directors

**Staff Report FI-23-021
Finance Agenda E
Regular Agenda 5.9**

STAFF REPORT

DATE: June 22, 2023
TO: Board of Directors
FROM: Angie Carpenter, Finance Manager
SUBJECT: Updated Credit Card Policy and Credit Card User Agreement

Background

The need for an updated *Credit Card Policy and Credit Card User Agreement* was identified by District Staff to ensure it provides clear guidance.

Staff Recommendation

That the Board review, consider, and approve the implementation of the updated *Credit Card Policy and Credit Card User Agreement*.



POLICY # District Credit Card

POLICY #	Credit Card Policy		
EFFECTIVE DATE	TBD	VERSION #	
DATE OF LAST REVISION	6/16/2023	NEXT REVIEW DATE	4/1/2025

APPLIES TO

Division	Districtwide
Sub-Division	Finance

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	3/21/2013	Initial	-
2	6/16/2023	Updated to supersede previous version	Angie Carpenter

RATIONALE

It is the policy of the District, to provide guidance regarding the internal controls for management of District credit cards. This policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

PROCEDURE

A credit card may only be issued to a staff member whose function and duties would be enhanced by having a District credit card. Credit cards will be issued only to employees who have been approved by the General Manager. Credit cards shall not be issued or used by members of the Board of Directors. Directors will use their personal credit cards for lawful expenses of the District and seek reimbursement on a form provided by the District.

1. Only the authorized signatory can use the credit card. No more than one credit card shall be issued per cardholder. Credit limits, as appropriate, shall be set for each credit card by the General Manager.
2. All credit card bills shall be paid in a timely manner to avoid late fees and finance charges.
3. All credit card expenses shall be reasonable and necessary for the furtherance of District business and made in accordance with District policy. No personal expenses shall be charged on a District credit card. If a transaction involves both personal and District business, or if there were accidental personal charges, the employee shall reimburse the District for the appropriate portion of the expense.
4. All credit card transactions shall have vendor-provided receipts and the District purpose annotated by the cardholder.
5. All records of the District involving credit card use, including receipts, invoices, and requests for reimbursement, are disclosable public records to be maintained consistently with the District's records management policy.
6. Cardholders are required to sign the credit card user agreement.
7. The monthly credit card statement is to be reconciled by the end of the month for the month prior and submitted to the appropriate administrator for review.

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8. District credit cards cannot be used to receive cash advances, bank checks, traveler’s checks, and/or electronic cash transfers.
9. District staff are prohibited from making purchases from sources where there is or could be perceived to be a conflict of interest.
10. The use of the District credit card for “services of a dubious nature” is expressly prohibited. “Services of a dubious nature” are defined as any goods or services that might bring the name of the District into dispute.
11. The finance office will periodically, if not at least annually review the user list and adjust limits as appropriate. Periodic expense testing will be conducted to determine appropriateness.
12. Credit Card Misconduct - Wherever a breach in this policy occurs, the General Manager or designee must assess the nature of the breach, and if significant, immediately suspend the employee’s credit card and report the breach to the police for criminal investigations. Depending upon the nature of the breach, the District may take disciplinary action in accordance with the Employee Handbook against an employee. At the next Board Meeting, the General Manager shall report:
 - The investigation of the circumstances of the breach
 - Police report and action (if any)
 - Discrepancy action taken (if any)

Authority: General Manager, Finance Manager

Author

Date

Annabel Grimm
General Manager

Date

Board of Directors Approval

Date

CREDIT CARD USER AGREEMENT

Organization Name Chico Area Recreation and Park District

Cardholder Name: _____ **Position:** _____

Credit Card #: _____ **Expiration Date:** _____

Your participation in the District Credit Card is a convenience that carries responsibilities. Although the credit card is issued in your name, it should be considered property of Chico Area Recreation and Park District (CARD) and should be used within a prudent professional judgment standard. Your signature below verifies that you understand the credit card policy and guidelines, agree to comply with them, be responsible for the terms and conditions as outlined below, and by company procedures regarding the use of the credit card.

USE

1. The District Credit Card ("the Card") is the property of CARD and is in my possession and under my strict control.
2. I will not permit the credit card to be used by any person other than myself.
3. I will only use the credit card for official District business.
4. I will immediately report any unauthorized use of the credit card to the Bank, the Finance office, and my supervisor.
5. I will not use the credit card to pay for expenses that have already been claimed (or will be claimed) by any form of allowance.
6. I understand the credit card is for District-approved purchases only, and I agree not to charge any personal purchases.
7. The cardholder shall not:
 - Split purchases to avoid the limit.
 - Obtain cash advances through the District credit card.
 - Exceed any maximum limits set by the District.
 - Authorize their own expenditure.
8. Where doubt exists as to whether an item is function-related, prior authorization should be obtained from the Cardholder's manager.
9. Improper use of this credit card can be considered a misappropriation of District funds. This may result in disciplinary action up to and including termination of employment.

CREDIT CARD USER AGREEMENT

10. If the credit card is lost or stolen, I will immediately notify the Bank by telephone and the District Finance office. I will file all applicable paperwork and documentation required related to the lost credit card.
11. If by accident the credit card was used for personal expenses, I will notify the Finance office and my supervisor immediately and repay the District.
12. As the credit card is District property, I understand that I may be periodically required to comply with internal control procedures designed to protect District assets. This may include being asked to produce the credit card to validate its existence and account number. I may also be asked to produce receipts and statements to audit its use.
13. I will comply with all District budget policies and procedures including allocations to correct budgetary accounting codes.
14. The monthly business cycle will end on the last business day of each month. All reconciliations with applicable documentation will be approved by the employee's immediate supervisor and submitted to the finance office by the 5th business day following the business cycle. This includes:
 - In all cases, obtain and retain sufficient documentation to validate the expenditure.
 - Be solely responsible for obtaining copies of lost receipts from the vendor(s).
 - Review the monthly statement for inaccuracies and report them to the finance office.
 - Verify the goods and services listed were received.
15. I will immediately return my credit card to the Finance office if I resign or retire, or if my services as an employee of the District are otherwise terminated, or if I am instructed to do so by the General Manager.

Cardholder

Date: _____

(Signature)

(Print Name)



**RESOLUTION 23-011 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**

June 22, 2023

ESTABLISHING APPROPRIATIONS LIMITS FOR THE 2023-24 FISCAL YEAR

WHEREAS, Proposition 4 provides that each public agency in the State of California establish an appropriations limit as provided for in Proposition 4; and

WHEREAS, the intent of the Board of Directors of the Chico Area Recreation and Park District is to comply with the provisions of Proposition 4;

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of CARD hereby establishes appropriations limits in the amount of \$15,227,886 for the 2023-24 Fiscal Year.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 22nd day of June 2023 by the following vote:

Ayes:

Noes:

Abstain:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board of Directors