



**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 VALLOMBROSA AVENUE, CHICO, CA 95926**  
**Phone (530) 895-4711 Fax (530) 895-4721**  
**Thursday, October 19, 2017 – 7:00 p.m.**

*Posted Prior to 5:00 pm  
Friday, October 13, 2017*

**BOARD MEMBERS:**

Bob Malowney, Chair  
Jan Sneed, Vice Chair  
Herman Ellis  
Tom Lando  
Michael Worley

**CARD STAFF:**

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

**GENERAL INFORMATION:**

1. Agendas:  
Agendas are available at the meeting or may be picked up in advance at the CARD Office the day prior to the Board meeting without charge.
2. Agenda Items:  
Agenda items are available for public inspection at each meeting or in advance at the CARD Office the day prior to the Board meeting. Copies of agenda items will be available at 20¢ per page.  
  
Notice: if a writing that is a public record pursuant to Government Code Section 54957.5(a) and that relates to an item on this agenda for open session is distributed less than 72 hours prior to this meeting, the writing shall be available for public inspection at the offices of the Chico Area Recreation and Park District, located at 545 Vallombrosa Avenue, Chico, California, at the time the writing is distributed to all or the majority of all of the members of the body.
3. Items Not Appearing On Posted Agenda:  
This agenda was posted at least 72 hours in advance of this meeting. For each item not appearing on the posted agenda upon which the Board wishes to take action, it must make one of the following determinations:
  - a. Determine by a majority vote that an emergency exists as defined in Government Code 54956.5.
  - b. Determine by a two-thirds vote or by a unanimous vote if less than two-thirds of the Board is present, that the need to take action arose subsequent to the agenda being posted.
  - c. Determine that the item appeared on a posted agenda for a meeting occurring not more than five calendar days prior to this meeting, and the item was continued to this meeting.  
Notwithstanding the above, items may be added to the agenda for Board discussion only or to acknowledge receipt of correspondence or other information.
4. Consent Agenda: All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion. Resolutions will be read by title only. There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) are removed from the Consent Agenda, the item(s) will be considered at the beginning of the Regular Agenda.
5. Assistance for the Disabled: If you are disabled in any way and need accommodation to participate in the meeting, please contact the CARD Office at (530) 895-4711 at least 48 hours prior to the start of the meeting so the necessary arrangements can be made.
6. Identity of Speakers: Speakers are asked to state their names before speaking and to voluntarily write their names on the provided record.



**REGULAR MEETING OF THE CHICO AREA  
RECREATION AND PARK DISTRICT BOARD OF DIRECTORS  
Thursday, October 19, 2017 – 7:00 p.m.**

*Posted Prior to 5:00 pm  
Friday, October 13, 2017*

**AGENDA**

**1.0 CALL TO ORDER**

1.1 Roll Call

**2.0 CORRESPONDENCE**

There is no correspondence.

**3.0 PUBLIC COMMENTS**

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

**4.0 PRESENTATIONS**

4.1 Resolution of the Board of Directors of the Chico Area Recreation and Park District Recognizing and Honoring Lulus (Resolution 17-11) *Action Requested - that the Board of Directors adopt Resolution 17-11 recognizing and honoring Lulus for their generous donation towards the improvements at the Humboldt Avenue Skatepark.*

4.2 Resolution of the Board of Directors of the Chico Area Recreation and Park District Recognizing and Honoring Scott Bailey and Chico Skatepark Solutions (Resolution 17-12) *Action Requested - that the Board of Directors adopt Resolution 17-12 recognizing and honoring Scott Bailey and Chico Skatepark Solutions for their valuable services in participating in the funding and design improvements for the Humboldt Avenue Skatepark.*

4.3 Presentation and acceptance of \$80,000 donation from Chico Skatepark Solutions for the improvements at the Humboldt Avenue Skatepark – *Move to accept*

**5.0 CONSENT AGENDA**

5.1 Minutes of the Regular Meeting of the Board of Directors of September 21, 2017 *Action Requested – that the Board of Directors approve the minutes as submitted*

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

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

## **6.0 REGULAR AGENDA**

6.1 Items Removed from the Consent Agenda

## **7.0 UNFINISHED BUSINESS**

7.1 District Update (Staff Report 17-36) - General Manager Willmann and Park and Recreation Director Zeller will provide an update to the Board of current projects and District updates, including, but not limited to, the California Special Districts Association Conference, Facility Visits, and CARD's 70<sup>th</sup> Anniversary Preparations.

## **8.0 NEW BUSINESS**

8.1 Approval of Audit Report for Fiscal Year 2016/2017 (Staff Report 17-37) - *Action Requested – that the Board of Directors accept the audit report for fiscal year 2016-2017 as prepared by K·Coe Isom.*

8.2 Public Use of Tennis and Pickleball Courts at Community Park (Staff Report 17-38) - *Action Requested – that the Board of Directors direct staff how to proceed with the resurfacing/conversion of one tennis court into pickleball courts at Community Park.*

8.3 Project Bid for the Renovations of the Humboldt Avenue Skatepark (Staff Report 17-39) - *Action Requested – that the Board of Directors allocate \$25,000 from the contingency fund, accept the bid from the lowest responsible bidder, and authorize the General Manager to approve payment requests not to exceed \$450,000.*

## **9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS**

9.1 Butte County Special Districts Association/LAFCO

9.2 Finance Committee

9.3 Other Reports

## **10.0 DIRECTORS' COMMENTS**

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

## **11.0 GENERAL MANAGER'S COMMENTS**

11.1 General Manager's Update

## **12.0 STAFF COMMENTS**

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

## **13.0 ADJOURNMENT**

Adjourn to the Special Meeting of the Board of Directors of the Chico Area Recreation and Park District on November 2, 2017.



**RESOLUTION 17-11 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT HONORING LULUS  
FOR THEIR GENEROUS DONATION TOWARDS THE IMPROVEMENTS  
AT THE HUMBOLDT AVENUE SKATEPARK**

WHEREAS, Lulus provided a generous donation of clothing in June 2017 and September 2017, and

WHEREAS, the donation was used to hold two Lulus Outlet Sales with all proceeds going to Chico Skatepark Solutions, and

WHEREAS, Lulus support of Chico Skatepark Solutions enabled them to raise funds to assist with the improvements at the Humboldt Avenue Skatepark, and

WHEREAS, Lulus' employees played an active role in the success of both events, and

NOW, THEREFORE, BE IT RESOLVED that the Chico Area Recreation and Park District commends and honors Lulus for their outstanding support and dedication to Chico Skatepark Solutions and the Chico Community.

PASSED AND ADOPTED this 19<sup>th</sup> day of October, 2017.

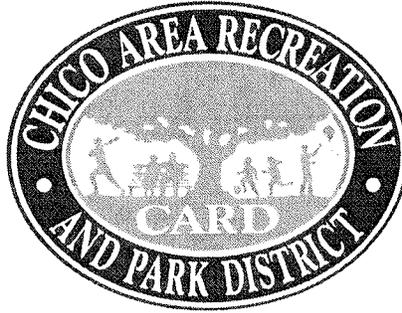
ATTEST:

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Bob Malowney, Chair  
Board of Directors

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Ann Willmann  
Secretary to the Board



**RESOLUTION 17-12 OF THE BOARD OF DIRECTORS OF THE CHICO  
AREA RECREATION AND PARK DISTRICT HONORING SCOTT BAILEY  
AND CHICO SKATEPARK SOLUTIONS FOR THEIR VALUABLE SERVICES  
IN PARTICIPATING IN THE FUNDING AND DESIGN IMPROVEMENTS  
OF THE HUMBOLDT AVENUE SKATEPARK**

WHEREAS, Scott Bailey spearheaded the improvement efforts of the Humboldt Avenue Skatepark since September 2015, and

WHEREAS, Chico Skatepark Solutions was formed to help raise funds for upgrades to the Humboldt Avenue Skatepark, and

WHEREAS, Scott Bailey and Chico Skatepark Solutions provided valuable input in the design improvements of the Humboldt Avenue Skatepark, and

WHEREAS, Chico Skatepark Solutions was instrumental in gaining District and Community support for the skatepark improvements, and

NOW, THEREFORE, BE IT RESOLVED that the Chico Area Recreation and Park District commends and honors Scott Bailey and Chico Skatepark Solutions for their outstanding service and dedication to the Chico Community.

PASSED AND ADOPTED this 19<sup>th</sup> day of October, 2017.

ATTEST:

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Bob Malowney, Chair  
Board of Directors

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Ann Willmann  
Secretary to the Board



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

(Draft)

**MINUTES**

**September 21, 2017**

**Board Members Present:** Bob Malowney, Chair  
Jan Sneed, Vice Chair  
Herman Ellis, Board Member  
Tom Lando, Board Member  
Michael Worley, Board Member

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

**1.0 CALL TO ORDER**

1.1 Roll Call

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

**2.0 CORRESPONDENCE**

There was no correspondence.

**3.0 PUBLIC COMMENTS**

There were no comments.

**4.0 PRESENTATIONS**

4.1 John Bliss from SCI Consulting presented information to the Board on funding measures available for Special Districts. He focused primarily on community outreach and the differences between an assessment and special tax.

Director Lando stated that he feels there is a lot of confusion right now between what CARD is considering for a funding measure, and the project that is being discussed and presented to the community by Everybody, Healthy Body.

The consensus of the Board was to schedule a Special Board Meeting with Everybody, Healthy Body to learn more about their project and discuss any potential issues. The Board requested that staff contact other agencies and interested parties and inform them of the meeting so they can attend.

## **5.0 CONSENT AGENDA**

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

**The vote was as follows: Ayes** carried

Ayes: Malowney, Sneed, Ellis, Lando, Worley

Noes: None

Abstain: None

Absent: None

## **6.0 REGULAR AGENDA**

No items were removed from the consent agenda.

## **7.0 UNFINISHED BUSINESS**

### **7.1 District Update**

General Manager Willmann and Park and Recreation Director Zeller reviewed their staff report with the Board and provided an update on the skate park renovations, the Nexus Study, Everybody Healthy Body, future facilities, the updated Master Plan, PR/Communications Plan, and new program opportunities.

### **7.2 Union Contract Ratification**

General Manager Willmann reviewed the agreements that were made with each bargaining group and stated that the MOU's are currently being prepared for signature.

## **8.0 NEW BUSINESS**

There was no New Business.

## **9.0 BOARD OF DIRECTORS' REPORTS/SPECIAL ASSIGNMENTS**

### **9.1 Butte County Special Districts Association/LAFCO**

General Manager Willmann stated that she attended the Butte County Special District Association's general meeting, and CSDA provided an update on the recent Little Hoover Commission review and information on their "Districts Make A Difference" marketing campaign.

### **9.2 Finance Committee**

There were no comments.

### **9.3 Other Reports**

There were no comments.

## **10.0 DIRECTORS' COMMENTS**

Director Lando noted that the City Council formed a committee to review the Memorandum of Understanding between the City of Chico and CARD. He stated that he feels both agencies need to review and discuss all City parks.

## **11.0 GENERAL MANAGER'S COMMENTS**

General Manager Willmann stated that she attended the PERS Finance Committee meeting on September 18, 2017. She noted that several representatives from Cities and Special Districts shared stories regarding the impact of PERS and increases on operations. She stated that they were there to support exploring options presented to the committee to reduce the impact of funding changes.

General Manager Willmann also informed the Board that staff has been in contact with the District's security patrol for CARD parks and facilities, and they will be increasing their efforts at Community Park.

Park and Recreation Director Zeller informed the Board that the Chico Skatepark Solutions Group will be having their LuLus' clothing fundraiser sale on September 30, 2017 and October 1, 2017.

## **12.0 STAFF COMMENTS**

There were no comments.

## **13.0 ADJOURNMENT**

There being no further business, the Regular Meeting of the Board of Directors was adjourned at 8:31 p.m. to the Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on October 19, 2017.

Respectfully submitted,



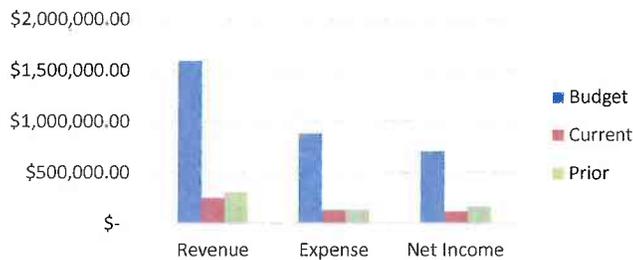
Ann Willmann, General Manager  
Secretary to the Board

# AFTERSCHOOL

We are at 16% of Budgeted Revenues and 15% of Budgeted Expenses. The Afterschool Program began on August 21, 2017; therefore we only have 6 weeks of operations to report at this time. Our Net Income is \$49,631.12 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 1,591,186.00	\$ 254,849.44	\$ 309,274.97
<b>EXPENSES</b>	\$ 882,956.00	\$ 136,313.43	\$ 141,107.84

AFTERSCHOOL

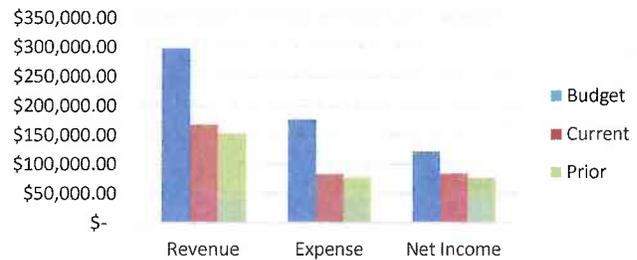


# CAMPS

We are at 56% of Budgeted Revenues and 47% of Budgeted Expenses. CAMPS are seasonal. The majority run June-August. The rest are during school breaks in December/January and March. Therefore we are at the half-way mark for CAMPS for the Fiscal Year. Our Net Income is currently \$8,604.17 over last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 298,240.00	\$ 168,184.84	\$ 153,623.60
<b>EXPENSES</b>	\$ 176,551.00	\$ 83,223.35	\$ 77,266.28

CAMPS

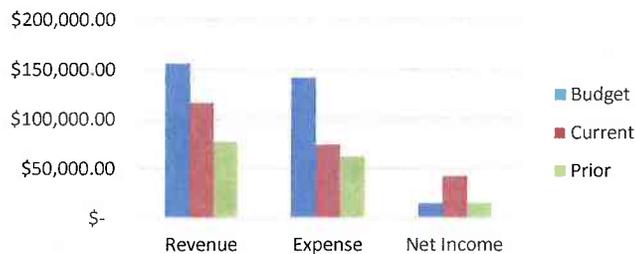


# AQUATICS

We are at 75% of Budgeted Revenues and 52% of Budgeted Expenses. Aquatics is seasonal. Programming runs June-August. Therefore we are past the half-way mark for the Fiscal Year. Our Net Income is currently \$27,311.50 over this time last year. Great News!

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 155,950.00	\$ 116,223.97	\$ 76,754.65
<b>EXPENSES</b>	\$ 141,442.00	\$ 74,000.56	\$ 61,842.74

AQUATICS

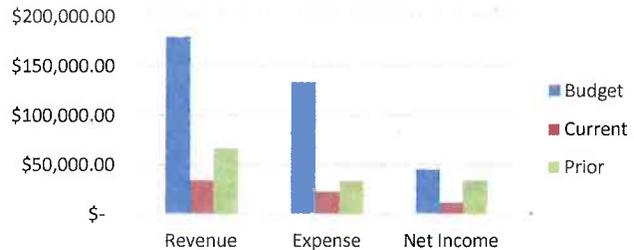


# CLASSES

We are at 19% of Budgeted Revenues and 17% of Budgeted Expenses. We have various classes that run throughout the year. We are at 25% of the Fiscal Year, therefore we are close to being on-track for our Classes. Our Net Income is currently \$21,897.45 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 179,150.00	\$ 34,219.32	\$ 66,540.96
<b>EXPENSES</b>	\$ 133,890.00	\$ 74,000.56	\$ 33,039.19

CLASSES

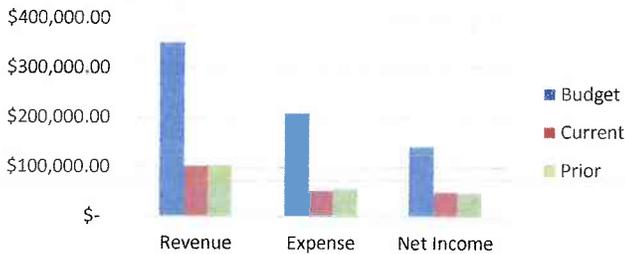


# ADULT SPORTS

We are at 29% of Budgeted Revenues and 25% of Budgeted Expenses. Our Net Income is \$2,161.13 over this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 350,600.00	\$ 102,370.04	\$ 104,369.92
<b>EXPENSES</b>	\$ 209,400.00	\$ 52,474.26	\$ 56,635.27

ADULT SPORTS

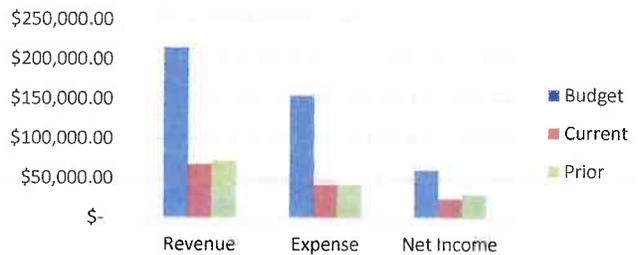


# YOUTH SPORTS

We are at 32% of Budgeted Revenues and 28% of Budgeted Expenses. Our Net Income is \$4,634.54 less than this time last year.

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 215,100.00	\$ 67,789.81	\$ 71,782.48
<b>EXPENSES</b>	\$ 154,700.00	\$ 42,950.26	\$ 42,308.39

YOUTH SPORTS

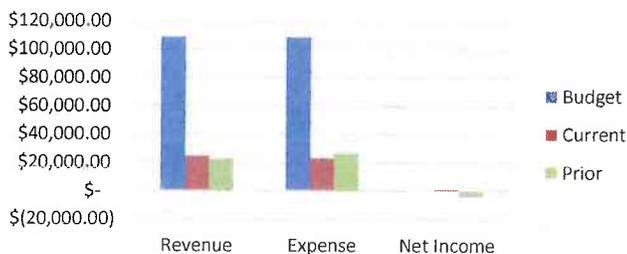


# SENIORS

We are at 23% of Budgeted Revenues and 21% of Budgeted Expenses. Our Net Income is \$5,376.27 over this time last year. Great News!

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 108,520.00	\$ 24,602.72	\$ 22,484.59
<b>EXPENSES</b>	\$ 108,330.00	\$ 23,121.08	\$ 26,379.22

SENIORS

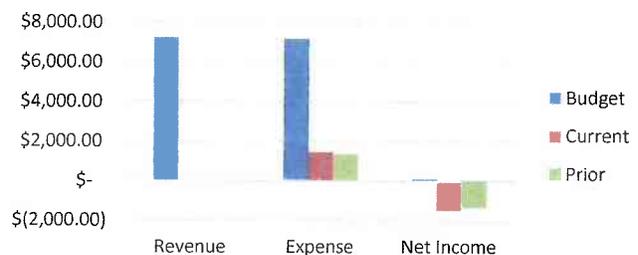


# SPECIAL EVENTS

We are at 0% of Budgeted Revenues and 20% of Budgeted Expenses. Our Net Income is down \$99.94 from this time last year. With Special Events, we often incur expenses prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 7,250.00	\$ -	\$ -
<b>EXPENSES</b>	\$ 7,150.00	\$ 1,451.34	\$ 1,351.40

SPECIAL EVENTS

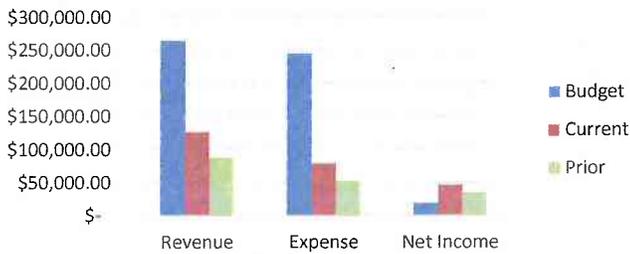


# NATURE CENTER

We are at 48% of Budgeted Revenues and 33% of Budgeted Expenses. Our Net Income is \$12,013.00 over this time last year. Great News!

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 265,080.00	\$ 127,156.06	\$ 87,858.06
<b>EXPENSES</b>	\$ 245,726.00	\$ 80,029.39	\$ 52,744.39

NATURE CENTER

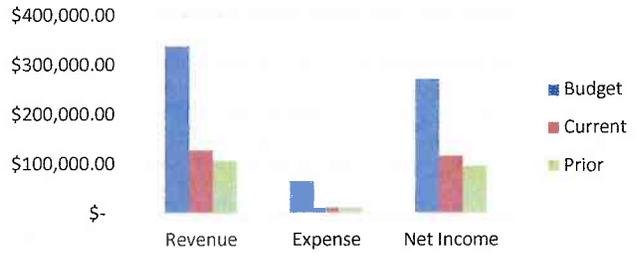


# FACILITY RENTAL

We are at 38% of Budgeted Revenues and 18% of Budgeted Expenses. Our Net Income is \$20,948.94 over this time last year. Great News!

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 337,591.00	\$ 127,526.62	\$ 106,285.12
<b>EXPENSES</b>	\$ 66,000.00	\$ 11,753.94	\$ 11,461.38

FACILITY RENTAL



\* Net Revenue may be affected by changes in our registration software

**CHICO AREA RECREATION AND PARK DISTRICT  
FINANCIAL STATEMENTS - TABLE OF CONTENTS  
SEPTEMBER 2017**

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NOTE: This completes 3 months of the fiscal year and represents 25% of the year.

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
SEPTEMBER 2017**

	SEPTEMBER 2017	SEPTEMBER 2016
<b>ASSETS</b>		
<b>CASH</b>		
CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	3,985,891.31	3,386,336.66
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,641.01	2,419.95
CASH ON DEPOSIT WITH COUNTY (PARK FUND)	57,061.82	55,648.64
CASH ON DEPOSIT WITH COUNTY (OAK WAY)	22,163.36	23,555.32
CASH ON DEPOSIT WITH COUNTY (PETERSON PARK)	31,152.77	36,631.81
CASH ON DEPOSIT WITH COUNTY (BARONI PARK)	68,518.04	57,758.96
CASH ON DEPOSIT WITH COUNTY (ROTARY)	16,522.83	16,457.17
CASH ON DEPOSIT WITH ROTARY FOUNDATION	500.96	500.96
CASH - GOLDEN VALLEY BANK	240,785.33	343,635.42
PETTY CASH	500.00	500.00
BANK SUSPENSE	89,759.98	4,280.00
<b>SUBTOTAL</b>	<b>4,514,497.41</b>	<b>3,927,724.89</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-
FMV ADJUSTMENT (PARK FUND)	-	-
FMV ADJUSTMENT (OAK WAY)	-	-
FMV ADJUSTMENT (PETERSON PARK)	-	-
FMV ADJUSTMENT (BARONI PARK)	-	-
FMV ADJUSTMENT (ROTARY FUND)	-	-
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>
<b>RECEIVABLES</b>		
ACCOUNTS RECEIVABLE	171,058.45	1,262,485.12
A/R - ONLINE PAYMENT CLEARING	-	-
A/R - IN HOUSE CREDIT CARDS	16,925.00	(2,691.50)
INTEREST RECEIVABLE (GENERAL FUND)	12,997.08	-
INTEREST RECEIVABLE (PARK FUND)	7,125.00	-
INTEREST RECEIVABLE (OAK WAY)	198.68	-
INTEREST RECEIVABLE (PETERSON PARK)	197.35	-
INTEREST RECEIVABLE (BARONI PARK)	316.70	-
<b>RECEIVABLES</b>	<b>208,818.26</b>	<b>1,259,793.62</b>
<b>DUE FROM OTHER FUNDS</b>		
DUE TO GENERAL FUND FROM OTHER FUNDS	79,877.24	79,877.24
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	-	-
DUE TO GENERAL FUND FROM PETERSON PARK FUND	-	-
DUE TO GENERAL FUND FROM BARONI PARK FUND	-	-
<b>DUE FROM OTHER FUNDS</b>	<b>79,877.24</b>	<b>79,877.24</b>
<b>TOTAL CURRENT ASSETS</b>	<b>4,803,192.91</b>	<b>5,267,395.75</b>
<b>PREPAID PENSION CONTRIBUTION</b>	<b>244,817.85</b>	<b>275,420.08</b>
<b>FIXED ASSETS</b>		
LAND	11,634,790.52	11,634,790.52
LAND IMPROVEMENTS	24,769,004.40	24,260,700.41
LEASEHOLD IMPROVEMENTS	1,098,162.52	1,098,162.52

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
SEPTEMBER 2017**

	<b>SEPTEMBER 2017</b>	<b>SEPTEMBER 2016</b>
EQUIPMENT	848,968.25	848,968.25
EQUIPMENT - COMPUTERS	276,499.35	270,450.99
EQUIPMENT - AUTOS	371,592.10	349,973.72
CONSTRUCTION IN PROGRESS	54,646.86	15,753.16
<b>SUBTOTAL</b>	<b>39,053,664.00</b>	<b>38,478,799.57</b>
ACCUMULATED DEPRECIATION	(12,290,441.83)	(11,415,180.23)
<b>SUBTOTAL</b>	<b>26,763,222.17</b>	<b>27,063,619.34</b>
<b>TOTAL ASSETS</b>	<b>31,811,232.93</b>	<b>32,606,435.17</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>789,365.00</b>	<b>385,292.00</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
SEPTEMBER 2017**

**SEPTEMBER 2017      SEPTEMBER 2016**

**LIABILITIES**

<b>ACCOUNTS PAYABLE</b>	<b>121,814.62</b>	<b>70,689.82</b>
<b>ACCRUED EXPENSES</b>		
ACCRUED PAYROLL	5,248.64	-
PAYROLL FEDERAL TAXES	11,386.27	10,231.15
PAYROLL STATE TAXES	2,367.37	2,150.06
PAYROLL EMPLOYEE MEDI & FICA	12,380.75	11,507.20
PAYROLL EMPLOYER MEDI & FICA LIAB	10,951.10	11,507.20
PAYROLL SDI	2,860.31	1,353.86
LONG TERM CARE PAY DEDUCTIONS	-	-
PAYROLL GARNISHMENTS	(7.41)	-
UNION DUES - SUPERVISORS	-	-
UNION DUES - PARKS	-	-
CALPERS 2% AT 62	-	-
457 EMPLOYEE CONTRIBUTIONS	1,676.00	-
EMPLOYEE MEDICAL WITHHOLDINGS	(1,530.84)	-
VOUCHERS PAYABLE ACCRUAL	-	-
ACCRUED INTEREST EXPENSE (GENERAL FUND)	4,082.24	4,807.47
ACCRUED INTEREST EXPENSE (PARK FUND)	-	5,917.53
<b>ACCRUED EXPENSES</b>	<b>49,414.43</b>	<b>47,474.47</b>
<b>DUE TO OTHER FUNDS</b>		
DUE TO GENERAL FUND FROM PARK FUND	-	-
DUE TO GENERAL FUND FROM OAK WAY FUND	28,665.40	28,665.40
DUE TO GENERAL FUND FROM PETERSON PARK FUND	29,983.79	29,983.79
DUE TO GENERAL FUND FROM BARONI PARK FUND	21,228.05	21,228.05
<b>SUBTOTAL</b>	<b>79,877.24</b>	<b>79,877.24</b>
<b>OTHER LIABILITIES</b>		
BANK CHARGE CLEARING ACCOUNT	3,418.18	(385.14)
DEFERRED REVENUE	339,400.23	1,384,667.33
OTHER LIAB - CLASS CLEARING ACCT	35.70	-
UNEARNED REVENUE	2,981.83	3,587.25
SECURITY DEPOSITS	18,600.00	35,500.00
<b>SUBTOTAL</b>	<b>364,435.94</b>	<b>1,423,369.44</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>615,542.23</b>	<b>1,621,410.97</b>
<b>LONG-TERM DEBT</b>		
NOTE PAYBLE - DEGARMO	-	-
NOTE PAYABLE - SOLAR	28,800.96	56,361.20
NOTE PAYABLE - LAKESIDE PAVILLION	513,977.16	570,801.65
NET PENSION LIABILITY	2,378,682.00	1,758,201.00
LIABILITY FOR COMPENSATED ABSENCES	148,022.39	114,705.84
<b>SUBTOTAL</b>	<b>3,069,482.51</b>	<b>2,500,069.69</b>
<b>TOTAL LIABILITIES</b>	<b>3,685,024.74</b>	<b>4,121,480.66</b>

CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
SEPTEMBER 2017

	SEPTEMBER 2017	SEPTEMBER 2016
<u>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</u>	<u>121,178.00</u>	<u>347,282.00</u>

**CHICO AREA RECREATION AND PARK DISTRICT  
BALANCE SHEET  
SEPTEMBER 2017**

	SEPTEMBER 2017	SEPTEMBER 2016
<b>FUND BALANCE</b>		
<b>SPENDABLE - COMMITTED</b>		
SPENDABLE - COMMITTED - PETTY CASH	1,500.00	1,500.00
SPENDABLE - COMMITTED - GENERAL RESERVE	1,200,000.00	1,200,000.00
<b>SUBTOTAL</b>	<b>1,201,500.00</b>	<b>1,201,500.00</b>
<b>SPENDABLE - ASSIGNED</b>		
SPENDABLE - ASSIGNED - CAPITAL OUTLAY	50,000.00	50,000.00
SPENDABLE - ASSIGNED - LONG TERM DEBT	-	701,910.00
SPENDABLE - ASSIGNED - ELECTION COSTS	45,000.00	45,000.00
SPENDABLE - ASSIGNED - PENSION LIABILITY	1,700,000.00	-
SPENDABLE - ASSIGNED - FUNDED DEPRECIATION	340,500.00	685,500.00
<b>SUBTOTAL</b>	<b>2,135,500.00</b>	<b>1,482,410.00</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>(111,353.53)</b>	<b>325,218.14</b>
<b>NON-SPENDABLE</b>	<b>26,220,444.05</b>	<b>26,361,709.42</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>29,446,090.52</b>	<b>29,370,837.56</b>
<b>FUND BALANCE - PARK FUND</b>	<b>(29,445.27)</b>	<b>45,301.69</b>
<b>FUND BALANCE - OAK WAY</b>	<b>6,335.25</b>	<b>6,335.25</b>
<b>FUND BALANCE - PETERSON PARK</b>	<b>13,302.06</b>	<b>13,302.06</b>
<b>FUND BALANCE - BARONI PARK</b>	<b>48,191.49</b>	<b>48,191.49</b>
<b>NET INCOME (LOSS)</b>		
GENERAL FUND	(959,933.15)	(908,542.64)
PARK FUND	33,304.95	1,704.72
OAK WAY	(17,125.14)	(18,232.72)
PETERSON PARK	(17,741.11)	(17,853.88)
BARONI PARK	(17,291.53)	(18,583.83)
<b>TOTAL NET INCOME (LOSS)</b>	<b>(978,785.98)</b>	<b>(961,508.35)</b>
<b>TOTAL FUND BALANCE</b>	<b>28,505,688.07</b>	<b>28,522,459.70</b>

**FOOTNOTES:**

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY - GENERAL FUND - FUND 2490  
SEPTEMBER 2017

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	3,154,576	884,000.87	28.0%	3,551,572	887,185.73	25.0%	(3,184.86)
OTHER INCOME	463,920	136,982.99	29.5%	461,201	105,835.00	22.9%	31,147.99
RDA PASSTHROUGH	1,064,000	-	0.0%	1,035,000	-	0.0%	-
INVESTMENT INCOME	40,000	-	0.0%	24,000	-	0.0%	-
TAX INCOME / COUNTY	2,896,000	-	0.0%	2,806,000	-	0.0%	-
<b>TOTAL REVENUE</b>	<b>7,618,496</b>	<b>1,020,983.86</b>	<b>13.4%</b>	<b>7,877,773</b>	<b>993,020.73</b>	<b>12.6%</b>	<b>27,963.13</b>
<b>OPERATING EXPENDITURES</b>							
SALARIES AND BENEFITS	5,389,670	1,412,371.67	26.2%	5,388,906	1,323,416.93	24.6%	88,954.74
SERVICES AND SUPPLIES	1,823,944	557,754.13	30.6%	1,885,789	500,499.68	26.5%	57,254.45
CONTRIB. TO OTHER AGENCIES	15,000	8,728.22	58.2%	15,000	10,875.07	72.5%	(2,146.85)
CONTINGENCIES	25,000	-	0.0%	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	96,914	-	0.0%	107,577	(0.11)	0.0%	0.11
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,350,528</b>	<b>1,978,854.02</b>	<b>26.9%</b>	<b>7,422,272</b>	<b>1,834,791.57</b>	<b>24.7%</b>	<b>144,062.45</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>267,968</b>	<b>(957,870.16)</b>	<b>-357.5%</b>	<b>455,501</b>	<b>(841,770.84)</b>	<b>-184.8%</b>	<b>(116,099.32)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
CAPITAL / REPAIR PROJECTS	975,500	14,281.09	1.5%	467,000	35,446.16	7.6%	(21,165.07)
CAPITAL PROJECT REIMBURSEMENT	-	-	0.0%	-	-	0.0%	-
<b>NET CAPITAL PROJECTS</b>	<b>975,500</b>	<b>14,281.09</b>	<b>1.5%</b>	<b>467,000</b>	<b>35,446.16</b>	<b>7.6%</b>	<b>(21,165.07)</b>
DEPRECIATION	-	-	0.0%	-	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	(12,218.10)	0.0%	-	31,325.64	0.0%	(43,543.74)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>975,500</b>	<b>2,062.99</b>	<b>0.2%</b>	<b>467,000</b>	<b>66,771.80</b>	<b>14.3%</b>	<b>(43,543.74)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(707,532)</b>	<b>(959,933.15)</b>		<b>(11,499)</b>	<b>(908,542.64)</b>		<b>(51,390.51)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY - GENERAL FUND - FUND 2490  
SEPTEMBER 2017

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>							
AFTER SCHOOL & CAMP PROGRAMS							
AFTERSCHOOL	1,591,186	254,849.44	16.0%	1,750,430	309,274.97	17.7%	(54,425.53)
CAMPS	298,240	168,184.84	56.4%	325,000	153,623.60	47.3%	14,561.24
<b>SUBTOTAL</b>	<b>1,889,426</b>	<b>423,034.28</b>	<b>22.4%</b>	<b>2,075,430</b>	<b>462,898.57</b>	<b>22.3%</b>	<b>(39,864.29)</b>
<b>AQUATICS</b>	<b>155,950</b>	<b>116,223.97</b>	<b>74.5%</b>	<b>126,110</b>	<b>76,754.65</b>	<b>60.9%</b>	<b>39,469.32</b>
CLASSES							
GENERAL CLASSES	70,000	16,581.48	23.7%	55,000	17,324.26	31.5%	(742.78)
ADULT CLASSES	1,650	95.63	5.8%	1,400	219.80	15.7%	(124.17)
SENIOR ADULT CLASSES	43,000	11,419.44	26.6%	40,000	10,478.00	26.2%	941.44
YOUTH CLASSES	107,500	17,542.21	16.3%	174,000	48,996.90	28.2%	(31,454.69)
<b>SUBTOTAL</b>	<b>222,150</b>	<b>45,638.76</b>	<b>20.5%</b>	<b>270,400</b>	<b>77,018.96</b>	<b>28.5%</b>	<b>(31,380.20)</b>
ADULT SPORTS							
VOLLEYBALL & DODGEBALL	49,500	14,376.83	29.0%	46,000	14,850.56	32.3%	(473.73)
BASKETBALL	34,000	6,261.02	18.4%	35,500	6,893.36	19.4%	(632.34)
SOFTBALL	215,300	62,576.34	29.1%	217,400	68,097.10	31.3%	(5,520.76)
SOFTBALL TOURNEYS	6,800	-	0.0%	6,800	-	0.0%	-
SOCCER	45,000	19,155.85	42.6%	42,500	14,528.90	34.2%	4,626.95
<b>SUBTOTAL</b>	<b>350,600</b>	<b>102,370.04</b>	<b>29.2%</b>	<b>348,200</b>	<b>104,369.92</b>	<b>30.0%</b>	<b>(1,999.88)</b>
NATURE CENTER							
PROGRAM FEE INCOME	248,580	125,974.96	50.7%	219,845	86,077.06	39.2%	39,897.90
GRANT FUNDING	-	-	0.0%	214,445	-	0.0%	-
<b>SUBTOTAL</b>	<b>248,580</b>	<b>125,974.96</b>	<b>50.7%</b>	<b>434,290</b>	<b>86,077.06</b>	<b>19.8%</b>	<b>39,897.90</b>
OTHER PROGRAMS							
SCHOLARSHIPS	(17,000)	(11,280.94)	66.4%	(17,000)	(3,806.50)	22.4%	(7,474.44)
CO-SPONSORED & MISCELLANEOUS	17,000	1,066.71	6.3%	17,000	84.00	0.5%	982.71
SPECIAL EVENTS	7,250	-	0.0%	9,150	-	0.0%	-
SENIOR ADULT PROGRAMS	65,520	13,183.28	20.1%	73,092	12,006.59	16.4%	1,176.69
YOUTH SPORTS	215,100	67,789.81	31.5%	214,900	71,782.48	33.4%	(3,992.67)
<b>SUBTOTAL</b>	<b>287,870</b>	<b>70,758.86</b>	<b>24.6%</b>	<b>297,142</b>	<b>80,066.57</b>	<b>26.9%</b>	<b>(9,307.71)</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,154,576</b>	<b>884,000.87</b>	<b>28.0%</b>	<b>3,551,572</b>	<b>887,185.73</b>	<b>25.0%</b>	<b>(3,184.86)</b>
OTHER INCOME							
FACILITY RENTAL INCOME	340,091	127,666.62	37.5%	321,591	107,546.12	33.4%	20,120.50
REBATES & REIMBURSED COSTS	35,000	6,362.21	18.2%	35,000	4,506.16	12.9%	1,856.05
REIMBURSEMENTS - CITY PARKS	63,829	-	0.0%	76,610	(11,000.35)	-14.4%	11,000.35
MISCELLANEOUS	10,000	1,584.06	15.8%	10,000	2,000.61	20.0%	(416.55)
ENDOWMENTS	-	-	0.0%	5,000	-	0.0%	-
DONATIONS	15,000	1,370.10	9.1%	13,000	2,782.46	21.4%	(1,412.36)
<b>TOTAL OTHER INCOME</b>	<b>463,920</b>	<b>136,982.99</b>	<b>29.5%</b>	<b>461,201</b>	<b>105,835.00</b>	<b>22.9%</b>	<b>31,147.99</b>
REVENUE FROM OTHER AGENCIES							
RDA PASSTHROUGH	1,064,000	-	0.0%	1,035,000	-	0.0%	-
INVESTMENT INCOME	40,000	-	0.0%	24,000	-	0.0%	-
TAX INCOME / COUNTY	2,896,000	-	0.0%	2,806,000	-	0.0%	-
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>4,000,000</b>	<b>-</b>	<b>0.0%</b>	<b>3,865,000</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>7,618,496</b>	<b>1,020,983.86</b>	<b>13.4%</b>	<b>7,877,773</b>	<b>993,020.73</b>	<b>12.6%</b>	<b>27,963.13</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490  
SEPTEMBER 2017**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>							
FULL-TIME SALARIES	2,036,000	454,629.05	22.3%	1,928,000	429,285.76	22.3%	25,343.29
PART-TIME SALARIES	2,027,870	512,019.94	25.2%	2,113,308	464,054.00	22.0%	28,583.72
ACCUMULATED LEAVE	13,800	-	0.0%	15,350	-	0.0%	-
INSTRUCTORS	129,000	21,667.23	16.8%	142,522	31,358.34	22.0%	9,691.11
<b>SUBTOTAL</b>	<b>4,206,670</b>	<b>988,316.22</b>	<b>23.5%</b>	<b>4,199,180</b>	<b>924,698.10</b>	<b>22.0%</b>	<b>63,618.12</b>
<b>BENEFITS</b>							
FICA	322,500	74,103.74	23.0%	316,000	69,431.10	22.0%	4,672.64
RETIREMENT	375,000	82,073.89	21.9%	416,000	98,496.07	23.7%	(16,422.18)
RETIREMENT - GASB 68	-	-	0.0%	-	-	0.0%	-
HEALTH INSURANCE	370,000	81,421.84	22.0%	367,000	80,981.50	22.1%	440.34
COBRA	-	-	0.0%	-	-	0.0%	-
UNEMPLOYMENT INSURANCE	37,500	833.06	2.2%	42,500	15,555.00	36.6%	(14,721.94)
WORKERS COMP INSURANCE	218,000	221,066.42	101.4%	190,000	169,698.66	89.3%	51,367.76
ALLOCATION TO OTHER FUNDS	(140,000)	(35,443.50)	25.3%	(141,774)	(35,443.50)	25.0%	-
<b>SUBTOTAL</b>	<b>1,183,000</b>	<b>424,055.45</b>	<b>35.8%</b>	<b>1,189,726</b>	<b>398,718.83</b>	<b>33.5%</b>	<b>25,336.62</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>5,389,670</b>	<b>1,412,371.67</b>	<b>26.2%</b>	<b>5,388,906</b>	<b>1,323,416.93</b>	<b>24.6%</b>	<b>88,954.74</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490  
SEPTEMBER 2017**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>							
ADVERTISING	12,500	1,140.29	9.1%	14,350	3,161.12	22.0%	(2,020.83)
AGRICULTURE	32,854	6,862.22	20.9%	34,200	6,687.95	19.6%	174.27
CLOTHING	22,000	9,637.46	43.8%	22,130	4,945.33	22.3%	4,692.13
COMMUNICATIONS	50,609	9,617.52	19.0%	51,709	10,530.06	20.4%	(912.54)
HOUSEHOLD SUPPLIES	38,300	9,719.66	25.4%	35,000	10,931.56	31.2%	(1,211.90)
INSURANCE	75,000	70,372.32	93.8%	66,000	62,444.75	94.6%	7,927.57
EQUIPMENT REPAIRS	18,000	1,552.78	8.6%	17,500	6,056.70	34.6%	(4,503.92)
HOUSEHOLD EQUIPMENT	-	-	0.0%	-	-	0.0%	-
FIELD EQUIPMENT	1,750	712.02	40.7%	1,750	-	0.0%	712.02
PROGRAM EQUIPMENT	750	142.97	19.1%	750	54.04	7.2%	88.93
VEHICLE MAINTENANCE	12,500	2,118.35	16.9%	12,500	3,000.76	24.0%	(882.41)
POOL SUPPLIES	12,000	5,681.51	47.3%	12,000	6,585.35	54.9%	(903.84)
POOL EQUIPMENT	4,000	102.07	2.6%	4,000	679.20	17.0%	(577.13)
STRUCTURE & GROUNDS	74,350	34,167.12	46.0%	77,400	25,770.81	33.3%	8,396.31
SHOP SUPPLIES	5,000	995.44	19.9%	5,000	1,480.46	29.6%	(485.02)
VANDALISM	5,550	1,760.58	31.7%	5,800	600.32	10.4%	1,160.26
MEDICAL FIRST AID	2,400	777.99	32.4%	2,800	768.06	27.4%	9.93
MEMBERSHIP/PERIODICALS	16,400	3,379.25	20.6%	16,400	1,393.00	8.5%	1,986.25
OFFICE SUPPLIES	26,575	6,076.92	22.9%	24,800	8,328.71	33.6%	(2,251.79)
CONTRACT SERVICES	745,985	191,257.26	25.6%	821,375	161,039.34	19.6%	30,217.92
PUBS/LEGAL NOTICES	21,000	5,998.56	28.6%	21,000	11,292.94	53.8%	(5,294.38)
RENT/LEASE EQUIPMENT	2,750	-	0.0%	2,500	670.57	26.8%	(670.57)
RENT/LEASE STRUCTURES	3,200	800.00	25.0%	2,400	626.95	26.1%	173.05
SMALL TOOLS	2,850	2,164.85	76.0%	2,825	516.77	18.3%	1,648.08
EDUCATION & TRAINING	5,000	150.00	3.0%	5,000	-	0.0%	150.00
DISTRICT OFFICE SPECIAL EXP	9,000	942.57	10.5%	9,000	768.49	8.5%	-
PROGRAM SUPPLIES	204,046	39,694.33	19.5%	211,775	48,843.12	23.1%	(9,148.79)
DISTRICT OFFICE MEETING EXP	6,500	42.78	0.7%	6,500	153.59	2.4%	(110.81)
MILEAGE	31,500	9,284.10	29.5%	38,500	5,677.25	14.7%	3,606.85
PROGRAM TRANSPORTATION	3,100	1,255.70	40.5%	3,200	-	0.0%	1,255.70
DIST OFFICE BOARD MTG EXP	10,000	1,981.07	19.8%	10,000	2,374.30	23.7%	(393.23)
USE TAX	1,200	-	0.0%	1,200	-	0.0%	-
CONFERENCES	23,100	5,610.18	24.3%	25,000	2,763.72	11.1%	2,846.46
<b>SUBTOTAL</b>	<b>1,479,769</b>	<b>423,997.87</b>	<b>28.7%</b>	<b>1,564,364</b>	<b>388,145.22</b>	<b>24.8%</b>	<b>35,678.57</b>
<b>UTILITIES</b>							
WATER	68,675	31,148.71	45.4%	67,675	28,964.66	42.8%	2,184.05
ELECTRICITY	223,350	98,638.90	44.2%	209,500	78,516.19	37.5%	20,122.71
GAS	44,550	2,602.76	5.8%	35,950	3,126.40	8.7%	(523.64)
SEWER	7,600	1,365.89	18.0%	8,300	1,747.21	21.1%	(381.32)
<b>SUBTOTAL</b>	<b>344,175</b>	<b>133,756.26</b>	<b>38.9%</b>	<b>321,425</b>	<b>112,354.46</b>	<b>35.0%</b>	<b>21,401.80</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>1,823,944</b>	<b>557,754.13</b>	<b>30.6%</b>	<b>1,885,789</b>	<b>500,499.68</b>	<b>26.5%</b>	<b>57,080.37</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SUMMARY OF REVENUES AND EXPENDITURES - NATURE CENTER  
SEPTEMBER 2017**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
GENERAL PROGRAM INCOME	7,000	-	0.0%	-	-	0.0%	-
GENERAL ADMISSION	2,500	1,230.00	49.2%	5,400	1,020.00	18.9%	210.00
HOME SCHOOL	10,830	1,425.00	13.2%	45,000	525.00	1.2%	900.00
FIELD TRIPS	21,000	3,568.00	17.0%	14,000	996.00	7.1%	2,572.00
CAMPS	158,650	111,373.00	70.2%	123,125	79,097.22	64.2%	32,275.78
PRESCHOOL	17,100	5,325.51	31.1%	4,320	876.78	20.3%	4,448.73
TEACHER WORKSHOPS	2,500	-	0.0%	4,500	680.00	15.1%	(680.00)
SPECIAL EVENTS	21,000	1,400.00	6.7%	13,500	2,558.98	19.0%	(1,158.98)
MEMBERSHIPS	2,000	453.45	22.7%	6,000	448.08	7.5%	5.37
FACILITY RENTALS	2,500	140.00	5.6%	7,000	1,261.00	18.0%	(1,121.00)
PARTY RENTALS	6,000	1,200.00	20.0%	4,000	(125.00)	-3.1%	1,325.00
GRANTS	-	-	0.0%	-	-	0.0%	-
ENDOWMENT	-	-	0.0%	5,000	-	0.0%	-
FUNDRAISING (DONATIONS)	14,000	1,041.10	7.4%	12,000	520.00	4.3%	521.10
<b>TOTAL INCOME</b>	<b>265,080</b>	<b>127,156.06</b>	<b>48.0%</b>	<b>243,845</b>	<b>87,858.06</b>	<b>36.0%</b>	<b>39,298.00</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>214,376</b>	<b>68,892.85</b>	<b>32.1%</b>	<b>190,626</b>	<b>44,270.67</b>	<b>23.2%</b>	<b>24,622.18</b>
<b>SERVICES AND SUPPLIES</b>							
ADVERTISING	500	-	0.0%	1,600	443.06	27.7%	(443.06)
COMMUNICATIONS	1,800	655.56	36.4%	1,800	558.72	31.0%	96.84
HOUSEHOLD SUPPLIES	2,500	401.92	16.1%	3,000	871.14	29.0%	(469.22)
INSURANCE	1,200	-	0.0%	1,000	-	0.0%	-
STRUCTURES & GROUNDS	4,500	959.61	21.3%	5,000	1,163.43	23.3%	(203.82)
OFFICE SUPPLIES	3,275	1,337.08	40.8%	1,500	349.15	23.3%	987.93
CLOTHING	3,700	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	1,500	704.88	47.0%	1,000	1,803.74	180.4%	(1,098.86)
RENT/LEASE STRUCTURES	3,200	800.00	25.0%	2,400	626.95	26.1%	173.05
PROGRAM SUPPLIES	19,575	7,671.03	39.2%	18,215	5,792.77	31.8%	1,878.26
MILEAGE	500	59.87	12.0%	500	-	0.0%	59.87
CONFERENCES	600	-	0.0%	1,500	85.00	5.7%	(85.00)
ELECTRIC	7,500	2,432.04	32.4%	8,400	1,842.25	21.9%	589.79
GAS	1,900	103.93	5.5%	1,800	32.78	1.8%	71.15
<b>SUBTOTAL</b>	<b>52,250</b>	<b>15,125.92</b>	<b>28.9%</b>	<b>47,715</b>	<b>13,568.99</b>	<b>28.4%</b>	<b>1,556.93</b>
<b>EQUIPMENT/SOFTWARE</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>267,126</b>	<b>84,018.77</b>	<b>31.5%</b>	<b>238,841</b>	<b>57,839.66</b>	<b>24.2%</b>	<b>26,179.11</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(2,046)</b>	<b>43,137.29</b>		<b>5,004</b>	<b>30,018.40</b>		<b>13,118.89</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PARK FUND - FUND 2480  
SEPTEMBER 2017

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
PARK IMPACT FEES	59,375	33,250.00	56.0%	59,375	9,500.00	16.0%	23,750.00
INTEREST INCOME	325	-	0.0%	325	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	54.95	0.0%	-	(320.58)	0.0%	375.53
<b>TOTAL INCOME</b>	<b>59,700</b>	<b>33,304.95</b>	<b>55.8%</b>	<b>59,700</b>	<b>9,179.42</b>	<b>15.4%</b>	<b>24,125.53</b>
<b>NOTES PAYABLE / LEASE PYMTS</b>	<b>82,222</b>	<b>-</b>	<b>0.0%</b>	<b>80,935</b>	<b>7,474.70</b>	<b>9.2%</b>	<b>(7,474.70)</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(22,522)</b>	<b>33,304.95</b>		<b>(21,235)</b>	<b>1,704.72</b>		<b>31,600.23</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - OAK WAY - FUND 2495  
SEPTEMBER 2017

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
ASSESSMENTS	60,966	-	0.0%	59,137	-	0.0%	-
INTEREST	-	-	0.0%	175	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	51.15	0.0%	-	(147.57)	0.0%	198.72
<b>TOTAL INCOME</b>	<b>60,966</b>	<b>51.15</b>	<b>0.1%</b>	<b>59,312</b>	<b>(147.57)</b>	<b>-0.2%</b>	<b>198.72</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>46,656</b>	<b>11,297.76</b>	<b>24.2%</b>	<b>45,191</b>	<b>11,297.76</b>	<b>25.0%</b>	<b>-</b>
<b>SERVICES AND SUPPLIES</b>							
AGRICULTURE	1,842	335.27	18.2%	1,450	1,006.85	69.4%	(671.58)
HOUSEHOLD SUPPLIES	1,200	1,204.90	100.4%	670	362.46	54.1%	842.44
STRUCTURES & GROUNDS	4,556	1,183.27	26.0%	4,556	1,991.21	43.7%	(807.94)
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	350	-	0.0%	75	150.00	200.0%	(150.00)
CONTRACT SERVICES	4,680	2,828.09	60.4%	4,679	2,831.37	60.5%	(3.28)
WATER	1,500	327.00	21.8%	1,500	445.50	29.7%	(118.50)
ELECTRIC	3,300	-	0.0%	3,300	-	0.0%	-
<b>SUBTOTAL</b>	<b>17,528</b>	<b>5,878.53</b>	<b>33.5%</b>	<b>16,330</b>	<b>6,787.39</b>	<b>41.6%</b>	<b>(908.86)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>64,184</b>	<b>17,176.29</b>	<b>26.8%</b>	<b>61,521</b>	<b>18,085.15</b>	<b>29.4%</b>	<b>(908.86)</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(3,218)</b>	<b>(17,125.14)</b>		<b>(2,209)</b>	<b>(18,232.72)</b>		<b>1,107.58</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - PETERSON PARK - FUND 2497  
SEPTEMBER 2017**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
ASSESSMENTS	42,560	-	0.0%	42,560	-	0.0%	-
INTEREST	275	-	0.0%	275	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	72.25	0.0%	-	(230.05)	0.0%	302.30
<b>TOTAL INCOME</b>	<b>42,835</b>	<b>72.25</b>	<b>0.2%</b>	<b>42,835</b>	<b>(230.05)</b>	<b>-0.5%</b>	<b>302.30</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>26,424</b>	<b>6,423.99</b>	<b>24.3%</b>	<b>25,696</b>	<b>6,423.99</b>	<b>25.0%</b>	<b>-</b>
<b>SERVICES AND SUPPLIES</b>							
AGRICULTURE	2,165	386.85	17.9%	1,850	611.35	33.0%	(224.50)
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	2,500	314.28	12.6%	2,500	56.17	2.2%	258.11
VANDALISM	100	-	0.0%	100	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
SMALL TOOLS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	2,500	2,349.14	94.0%	2,500	2,354.22	94.2%	(5.08)
WATER	14,000	8,297.74	59.3%	14,000	8,136.83	58.1%	160.91
ELECTRIC	300	41.36	13.8%	300	41.27	13.8%	0.09
<b>SUBTOTAL</b>	<b>21,565</b>	<b>11,389.37</b>	<b>52.8%</b>	<b>21,250</b>	<b>11,199.84</b>	<b>52.7%</b>	<b>189.53</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>47,989</b>	<b>17,813.36</b>	<b>37.1%</b>	<b>46,946</b>	<b>17,623.83</b>	<b>37.5%</b>	<b>189.53</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>(5,154)</b>	<b>(17,741.11)</b>		<b>(4,111)</b>	<b>(17,853.88)</b>		<b>112.77</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - BARONI PARK - FUND 2498  
SEPTEMBER 2017**

	2017-2018 BUDGET	2017-2018 YTD	2017-2018 % BUDGET	2016-2017 BUDGET	2016-2017 YTD	2016-2017 % BUDGET	DIFF. BY YEAR
<b>INCOME</b>							
ASSESSMENTS	65,039	-	0.0%	63,341	-	0.0%	-
INTEREST	300	-	0.0%	300	-	0.0%	-
FAIR MARKET VALUE ADJUSTMENT	-	158.13	0.0%	-	(362.82)	0.0%	520.95
<b>TOTAL INCOME</b>	<b>65,339</b>	<b>158.13</b>	<b>0.2%</b>	<b>63,641</b>	<b>(362.82)</b>	<b>-0.6%</b>	<b>520.95</b>
<b>OPERATING EXPENDITURES</b>							
<b>SALARIES AND BENEFITS</b>	<b>46,656</b>	<b>11,297.76</b>	<b>24.2%</b>	<b>45,191</b>	<b>11,297.76</b>	<b>25.0%</b>	-
<b>SERVICES AND SUPPLIES</b>							
AGRICULTURE	1,083	193.43	17.9%	850	308.26	36.3%	(114.83)
HOUSEHOLD SUPPLIES	-	-	0.0%	-	-	0.0%	-
STRUCTURES & GROUNDS	1,000	-	0.0%	1,000	341.85	34.2%	(341.85)
VANDALISM	550	-	0.0%	550	-	0.0%	-
EQUIPMENT RENTS	-	-	0.0%	-	-	0.0%	-
CONTRACT SERVICES	2,500	2,349.15	94.0%	2,500	2,354.23	94.2%	(5.08)
WATER	8,050	3,609.32	44.8%	8,050	3,918.91	48.7%	(309.59)
ELECTRIC	200	-	0.0%	200	-	0.0%	-
<b>SUBTOTAL</b>	<b>13,383</b>	<b>6,151.90</b>	<b>46.0%</b>	<b>13,150</b>	<b>6,923.25</b>	<b>52.6%</b>	<b>(771.35)</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>60,039</b>	<b>17,449.66</b>	<b>29.1%</b>	<b>58,341</b>	<b>18,221.01</b>	<b>31.2%</b>	<b>(771.35)</b>
<b>TOTAL INCOME OVER (UNDER) EXPENDITURES</b>	<b>5,300</b>	<b>(17,291.53)</b>		<b>5,300</b>	<b>(18,583.83)</b>		<b>1,292.30</b>

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

Accounts Payable Check Register

September 2017

Salary & Benefits	3,027.36
Service & Supply	118,518.09
Contributions to other Agency	-
Principal Repayment	-
Interest Expense	-
Fixed Assets	269.17
<b>TOTAL</b>	<b>121,814.62</b>
Check #'s	068962-069050

Approved by the Board of Directors

October 19, 2017

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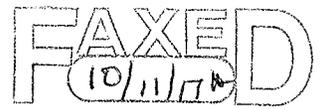
Robert Malowney  
Board Chair



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Ann Willmann  
General Manager

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 October 11, 2017



CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/11/2017	068962	AFLAC	\$ 640.02	510000
10/11/2017	068963	AIRGAS USA, LLC	\$ 141.96	520000
10/11/2017	068964	AMANDA JEAN	\$ 14.78	520000
10/11/2017	068965	AT&T	\$ 1,097.22	520000
10/11/2017	068966	BATTERIES PLUS BULBS # 311	\$ 597.71	520000
10/11/2017	068967	BATTERY SYSTEMS	\$ 92.16	520000
10/11/2017	068968	BEARING BELT & CHAIN	\$ 47.20	520000
10/11/2017	068969	C&M AUTOMOTIVE	\$ 64.07	520000
10/11/2017	068970	CAITLIN REILLY	\$ 15.09	520000
10/11/2017	068971	CALIFORNIA WATER SERVICE	\$ 14,252.60	520000
10/11/2017	068972	CAPITAL ONE COMMERCIAL	\$ 2,557.43	520000
10/11/2017	068973	CED - SACRAMENTO	\$ 147.75	520000
10/11/2017	068974	CHICO CREEK DANCE CENTRE	\$ 246.40	520000
10/11/2017	068975	CHICO POWER EQUIPMENT INC	\$ 421.46	520000
10/11/2017	068976	CHICO SPORTS CLUB	\$ 336.00	520000
10/11/2017	068977	CITY OF CHICO	\$ 5,464.90	520000
10/11/2017	068978	COLLIER HARDWARE	\$ 258.57	520000
10/11/2017	068979	CREATIVE COMPOSITION	\$ 53.63	520000
10/11/2017	068980	DEPT. OF JUSTICE	\$ 1,150.00	510000
10/11/2017	068981	DIMPLE DEEDLES MUSIC STUDIO	\$ 161.00	520000
10/11/2017	068982	ELLIS ART & ENGINEERING	\$ 149.29	520000
10/11/2017	068983	ENTERPRISE RECORD - CHICO	\$ 394.25	520000
10/11/2017	068984	ENTERPRISE-RECORD, MERCURY-REGISTER	\$ 183.75	520000
10/11/2017	068985	EWING IRRIGATION PRODUCTS, INC.	\$ 9,314.79	520000
10/11/2017	068986	FANNO SAW WORKS	\$ 12.82	520000
10/11/2017	068987	FASTENAL COMPANY	\$ 74.56	520000
10/11/2017	068988	FLORAL NATIVE NURSERY	\$ 183.28	520000
10/11/2017	068989	GOLDEN VALLEY BANK	\$ 1,384.06	520000
10/11/2017	068990	GOLDEN VALLEY BANK	\$ 7,000.29	520000/560000
10/11/2017	068991	GRAPHIC FOX, INK	\$ 372.20	520000
10/11/2017	068992	GURU PRESSURE WASHING	\$ 825.00	520000
10/11/2017	068993	HERC RENTALS INC.	\$ 1,511.64	520000
10/11/2017	068994	HERMAN ELLIS	\$ 125.00	520000
10/11/2017	068995	HILLYARD/SACRAMENTO	\$ 775.11	520000
10/11/2017	068996	HOLIDAY POOLS & SPAS	\$ 975.76	520000
10/11/2017	068997	HOME DEPOT CREDIT SERVICES	\$ 39.18	520000
10/11/2017	068998	HUNT & SONS, INC.	\$ 75.18	520000
10/11/2017	068999	HUNTERS SERVICES, INC.	\$ 296.00	520000
10/11/2017	069000	IN MOTION FITNESS	\$ 35.00	520000
10/11/2017	069001	INDUSTRIAL POWER PRODUCTS	\$ 145.50	520000
10/11/2017	069002	IUOE LOCAL 39	\$ 435.17	510000
10/11/2017	069003	J.C. NELSON SUPPLY CO	\$ 3,191.09	520000
10/11/2017	069004	J.W. WOOD CO., INC.	\$ 14.00	520000
10/11/2017	069005	JANIS A. SNEED	\$ 100.00	520000
10/11/2017	069006	JOHNNY ON THE SPOT PORTABLE TOILETS	\$ 499.71	520000
10/11/2017	069007	KCOE ISOM, LLP	\$ 1,500.00	520000
10/11/2017	069008	LASH'S GLASS	\$ 55.31	520000
10/11/2017	069009	LEANNE MILLER	\$ 11.71	520000
10/11/2017	069010	LOCKSMITHING ENTERPRISES	\$ 229.01	520000
10/11/2017	069011	LOWE'S	\$ 513.93	520000
10/11/2017	069012	MEEKS BUILDING CENTER	\$ 1,870.68	520000
10/11/2017	069013	MICHAEL WORLEY	\$ 100.00	520000
10/11/2017	069014	MILLER GLASS INC	\$ 85.80	520000
10/11/2017	069015	MIRACLE PLAYSYSTEMS INC	\$ 851.97	520000
10/11/2017	069016	MISSION LINEN & UNIFORM	\$ 110.96	520000
10/11/2017	069017	MISSION LINEN & UNIFORM	\$ 1,810.73	520000
10/11/2017	069018	NORMAC INC.	\$ 280.38	520000

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**October 11, 2017**

**CHECK REGISTER**      **FUND 2490 FY 17/18**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
10/11/2017	069019	NORTH STATE DOG TRAINING	\$ 770.00	520000
10/11/2017	069020	NORTH STATE ELECTRIC & PUMP	\$ 4,244.98	520000
10/11/2017	069021	NORTHGATE PETROLEUM COMPANY	\$ 108.96	520000
10/11/2017	069022	NORTHSTAR	\$ 1,989.88	520000
10/11/2017	069023	O'REILLY AUTOMOTIVE STORES, INC.	\$ 96.46	520000
10/11/2017	069024	OFFICE DEPOT	\$ 697.81	520000/560000
10/11/2017	069025	PACIFIC GAS AND ELECTRIC	\$ 29,482.74	520000
10/11/2017	069026	PAVILION FALLS PROPERTY OWNER'S ASSOC.	\$ 1,096.00	520000
10/11/2017	069027	PAYLESS BUILDING SUPPLY	\$ 282.26	520000
10/11/2017	069028	PITNEY BOWES INC.	\$ 82.10	520000
10/11/2017	069029	PLATT ELECTRIC SUPPLY, INC.	\$ 88.41	520000
10/11/2017	069030	RAY MORGAN COMPANY	\$ 25.98	520000
10/11/2017	069031	RECOLOGY BUTTE COLUSA COUNTIES	\$ 3,863.72	520000
10/11/2017	069032	ROBERT H MALOWNEY	\$ 125.00	520000
10/11/2017	069033	SAFETY DRIVERS ED, LLC	\$ 30.10	520000
10/11/2017	069034	SAVE MART SUPERMARKET	\$ 189.94	520000
10/11/2017	069035	SEIU LOCAL 1021	\$ 802.17	510000
10/11/2017	069036	SHERWIN-WILLIAMS CO.	\$ 280.78	520000
10/11/2017	069037	SIERRA CHEMICAL	\$ 1,848.66	520000
10/11/2017	069038	SKYWAY TOOLS	\$ 88.80	520000
10/11/2017	069039	SPORT & CYCLE	\$ 1,878.63	520000
10/11/2017	069040	SUTHERLAND LANDSCAPE CENTER	\$ 9.65	520000
10/11/2017	069041	THOMAS J. LANDO	\$ 150.00	520000
10/11/2017	069042	TURF STAR INC.	\$ 438.58	520000
10/11/2017	069043	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 3,043.59	520000
10/11/2017	069044	VALLEY TRUCK & TRACTOR CO.	\$ 28.22	520000
10/11/2017	069045	VALLEY-WIDE FASTENERS	\$ 28.67	520000
10/11/2017	069046	WAL-MART COMMUNITY	\$ 262.46	520000
10/11/2017	069047	WASTE MANAGEMENT	\$ 664.53	520000
10/11/2017	069048	WORK TRAINING CENTER	\$ 2,830.70	520000
10/11/2017	069049	YBA SPORTS	\$ 2,822.40	520000
10/11/2017	069050	ZEE MEDICAL COMPANY	\$ 169.38	520000

Total of Register

**\$ 121,814.62**



Ann Willmann  
General Manager

OR

Salary & Benefits	\$ 3,027.36	Acct 510000
Service & Supply	\$ 118,253.20	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ 534.06	Acct 560000
<b>Total</b>	<b><u>\$ 121,814.62</u></b>	

Terry A. Zeller  
Parks & Recreation Director

Prepared by      HR

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

Manual Accounts Payable Check Register

September 2017

Salary & Benefits	36,164.13
Salary & Benefits-ACH Payroll Tax Transfer	76,744.25
Salary & Benefits-ACH CalPERS	39,622.19
Service & Supply	26,842.86
Fixed Assets	-
Contingency to other Agency	-
Principal Repayment	-
Interest Expense	-
<b>TOTAL</b>	<b>179,373.43</b>

Check #'s            068806+068820  
                          068914-068948

Approved by the Board of Directors

October 19, 2017

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Robert Malowney  
Board Chair



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Ann Willmann  
General Manager

Agenda Item 11

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**September 1, 2017**

**FAXED**  
 9/1/17

**CHECK REGISTER**      **FUND 2490 FY 17/18**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
9/1/2017	068806	BANNER BANK	\$ 273.00	510000
9/1/2017	068807	BANNER BANK	\$ 4,526.42	510000
9/1/2017	068808	BLUE SHIELD OF CALIFORNIA	\$ 25,451.16	510000
9/1/2017	068809	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
9/1/2017	068810	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
9/1/2017	068811	HUMANA INSURANCE CO	\$ 3,378.99	510000
9/1/2017	068812	MEDICAL EYE SERVICES	\$ 510.30	510000
9/1/2017	068813	ADVANCED ELECTRIC & SOUND	\$ 810.00	520000
9/1/2017	068814	AG PRIVATE PROTECTION	\$ 2,000.00	520000
9/1/2017	068815	MIRO VUJIC	\$ 210.00	520000
9/1/2017	068816	NEPTUNE WATER SOLUTIONS, INC	\$ 289.25	520000

Total of Register

**\$ 37,522.19**

Ann Willmann  
 General Manager

OR

  
 Terry A. Zeller  
 Parks & Recreation Director

Salary & Benefits	\$ 34,212.94	Acct 510000
Service & Supply	\$ 3,309.25	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b><u>\$ 37,522.19</u></b>	

Prepared by      HR

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 September 8, 2017

**FAXED**  
 9/8/17

CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
9/8/2017	068817	AFLAC	\$ 458.78	510000
9/8/2017	068818	BRIONNA R.H. LAJOIE	\$ 40.82	510000
9/8/2017	068819	BUS-MAN'S HOLIDAY TOURS	\$ 504.00	520000
9/8/2017	068820	U.S. BANK EQUIPMENT FINANCE, INC.	\$ 1,399.22	520000

Total of Register

\$ 2,402.82

*Arn Willmann*

Arn Willmann  
 General Manager

OR

Salary & Benefits	\$ 499.60	Acct 510000
Service & Supply	\$ 1,903.22	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 2,402.82</b>	

Terry A. Zeller  
 Parks & Recreation Director

Prepared by HR

FAXED  
9/14/17

CHICO AREA RECREATION AND PARK DISTRICT  
545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
September 14, 2017

CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
9/14/2017	068914	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
9/14/2017	068915	CA STATE DISBURSEMENT UNIT	\$ 102.17	510000
9/14/2017	068916	CA STATE DISBURSEMENT UNIT	\$ 21.95	510000
9/14/2017	068917	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
9/14/2017	068918	ENLOE MEDICAL CENTER	\$ 786.00	510000
9/14/2017	068919	ANN WILLMANN	\$ 138.00	520000
9/14/2017	068920	CHARLES STEVEN HARTER	\$ 300.00	520000
9/14/2017	068921	CHARLIE ROBINSON	\$ 280.00	520000
9/14/2017	068922	COMCAST	\$ 1,422.00	520000
9/14/2017	068923	EAGLE SECURITY SYSTEMS	\$ 372.00	520000
9/14/2017	068924	GEMALTO COGENT, INC.	\$ 11.20	520000
9/14/2017	068925	GOLDEN VALLEY BANK	\$ 2,857.34	520000
9/14/2017	068926	J.C. NELSON SUPPLY CO	\$ 567.35	520000
9/14/2017	068927	JENNIFER MARCIALES	\$ 138.00	520000
9/14/2017	068928	MIRO VUJIC	\$ 210.00	520000
9/14/2017	068929	RAY MORGAN COMPANY	\$ 137.95	520000
9/14/2017	068930	TERRY ZELLER	\$ 138.00	520000

Total of Register

\$ 7,555.03



Ann Willmann  
General Manager

OR

Salary & Benefits	\$ 983.19	Acct 510000
Service & Supply	\$ 6,571.84	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 7,555.03</b>	

Terry A. Zeller  
Parks & Recreation Director

Prepared by HR

CHICO AREA RECREATION AND PARK DISTRICT  
 545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711  
 September 21, 2017

**FAXED**  
 9/21/17

CHECK REGISTER FUND 2490 FY 17/18

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
9/21/2017	068931	AARP DRIVERS SAFETY PROGRAM	\$ 265.00	520000
9/21/2017	068932	CAITLIN REILLY	\$ 44.78	520000
9/21/2017	068933	CHICO U LOCK IT	\$ 1,530.00	520000
9/21/2017	068934	COMCAST	\$ 122.84	520000
9/21/2017	068935	GOLDEN VALLEY BANK	\$ 684.02	520000
9/21/2017	068936	JOHNSON CONTROLS, INC.	\$ 1,132.49	520000
9/21/2017	068937	PITNEY BOWES INC.	\$ 1,120.07	520000
9/21/2017	068938	ROBERT DRESDEN	\$ 28.95	520000

Total of Register

\$ 4,928.15



Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ -	Acct 510000
Service & Supply	\$ 4,928.15	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<u><u>\$ 4,928.15</u></u>	

Terry A. Zeller  
 Parks & Recreation Director

Prepared by HR

**CHICO AREA RECREATION AND PARK DISTRICT**  
**545 Vallombrosa Ave. Chico, CA 95926 (530) 895-4711**  
**September 28, 2017**

**FAXED**  
 9/28/17

**CHECK REGISTER**      **FUND 2490 FY 17/18**

<u>Date</u>	<u>Ck. Num.</u>	<u>Payee</u>	<u>Amount</u>	<u>Account</u>
9/28/2017	068939	BUTTE COUNTY SHERIFF'S OFFICE	\$ 50.00	510000
9/28/2017	068940	CA STATE DISBURSEMENT UNIT	\$ 102.17	510000
9/28/2017	068941	CA STATE DISBURSEMENT UNIT	\$ 73.16	510000
9/28/2017	068942	CA STATE DISBURSEMENT UNIT	\$ 23.07	510000
9/28/2017	068943	CALIFORNIA STATE UNIVERSITY, CHICO	\$ 220.00	510000
9/28/2017	068944	COMCAST	\$ 218.52	520000
9/28/2017	068945	GLAZED CREATIONS	\$ 2,244.00	520000
9/28/2017	068946	GOLDEN VALLEY BANK	\$ 838.88	520000
9/28/2017	068947	GRINDLINE SKATEPARKS, INC.	\$ 209.00	520000
9/28/2017	068948	JASON ALEXANDER MILLER	\$ 6,620.00	520000

Total of Register \$ 10,598.80

Ann Willmann  
 General Manager

OR

Salary & Benefits	\$ 468.40	Acct 510000
Service & Supply	\$ 10,130.40	Acct 520000
Cont. to Other Agencies	\$ -	Acct 557000
Principal Repayment	\$ -	Acct 552000
Interest Expense	\$ -	Acct 553000
Fixed Asset	\$ -	Acct 560000
<b>Total</b>	<b>\$ 10,598.80</b>	

Terry A. Zeller  
 Parks & Recreation Director

OR

Michelle Niven  
 Michelle Niven  
 Human Resources Manager

Prepared by      HR

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

Payroll Check Register

September 2017

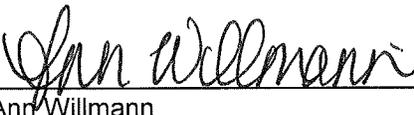
<b>PPE</b>	<b>Pay Date</b>	<b>Checks</b>	<b>Amount</b>
8/25/2017 ACH	9/1/2017	Direct Deposit	104,945.48
8/25/2017	9/1/2017	115513-115603	19,476.57
9/8/2017 ACH	9/15/2017	Direct Deposit	106,058.74
9/8/2017	9/15/2017	115604-005666	15,968.64
9/8/2017	9/18/2017	115667	133.06
9/22/2017 ACH	9/29/2017	Direct Deposit	113,935.97
9/22/2017	9/29/2017	115668-115726	14,400.32
<b>Total</b>			<b>374,918.78</b>

Approved by the Board of Directors

October 19, 2017

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Robert Malowney  
Board Chair



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Ann Willmann  
General Manager

Agenda Item 11

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

Refund Check Register

September 2017

Service & Supply-Refund Checks 3,876.72

**TOTAL 3,876.72**

Check #'s

28158-28166	1,778.00
28167-28168	571.87
28169-28176	1,526.85

Class Credit Card Refunds	2,000.00
Active Network Credit Card Refunds	5,036.66
Blue Rec Credit Card Refunds	-

Approved by the Board of Directors

October 19, 2017

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Robert Malowney  
Board Chair



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Ann Willmann  
General Manager

Agenda Item 11

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

Revenue

September 2017

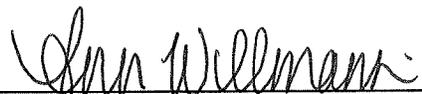
	<b>Net Revenue</b>
Rents	34,784.09
Reimbursements	1,313.00
Misc.	-
Fees	278,060.10
 Sub Total	 314,157.19
 Other Income	 -
Donations	178.00
 RDA Pass Through	 -
Sale of Surplus Assets	-
City of Chico Reimbursements	-
Baroni Park	-
Prop 12 Funding	-
Pro Rata Share	-
Grant Revenue	-
 Fund 2480 Trust Obligations	 7,125.00
 Fund 2486 Chico Rotary/CARD	 10.00
 <b>TOTAL</b>	 <b>321,470.19</b>

Approved by the Board of Directors

October 19, 2017

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Robert Malowney  
Board Chair



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Ann Willmann  
General Manager

Agenda Item 11

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

Previously submitted check #028177 dated October 5, 2017 in the amount of \$321,470.19

**September 2017**

**FUND 2490**

4530106	RDA Pass Through	-	-
4600001	Rent	34,784.09	
	Fees	278,060.10	312,844.19
4700001	Misc.	-	
	Rebates/Reimbursements	1,313.00	
	City of Chico Reimbursements	-	
	Baroni Park	-	
	Pro Rata Share	-	
	Other Income	-	
	Donations	178.00	
	Grant Revenue	-	1,491.00
	<b>FUND 2490 total</b>		<b>314,335.19</b>

**FUND 2480**

280	Trust Obligations	7,125.00
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**FUND 2483**

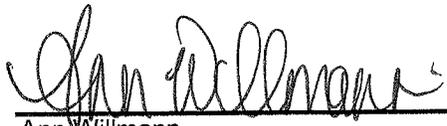
4616250	Prop 12 Grant Fund	-
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**FUND 2486**

4700001	Chico Rotary/CARD	10.00
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**Checks Total**

**321,470.19**

  
 \_\_\_\_\_  
 Ann Willmann  
 General Manager

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

Enclosed please find check 28177 dated October 5, 2017 in the amount of \$321,470.19

**September 2017**

**FUND 2490**

462005 Rent	
Concessions	
Fees	
TOTAL 462005	312,844.19

473000 Misc.	
Rebates	
Other Income	
Donations	
TOTAL 473000	1,491.00

**FUND 2490 total** 314,335.19

**FUND 2480**

280 Trust Obligations	
TOTAL 280	7,125.00

**FUND 2486**

473000 Chico Rotary/CARD	
TOTAL 473000	10.00

**Check Total**

321,470.19

*Ann Willmann*

Ann Willmann  
General Manager

<b>CHECK NO.</b>	<b>CHECK DATE</b>	<b>VENDOR NO.</b>
28177	10/05/2017	124000



**CHECK NO. 028177**

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

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

**CHECK AMOUNT**  
321,470.19

Three hundred twenty-one thousand four hundred seventy and 19/100 USD

**REFUND CHECK**

PAY TO THE ORDER OF	BUTTE COUNTY 25 COUNTY CENTER DR STE 120 OROVILLE CA 95965
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VOID 6 MONTHS FROM DATE OF ISSUE

*Ann Willmann*  
AUTHORIZED SIGNATURE

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

⑈028177⑈ ⑆121144272⑆ 0100043835⑈



## Chico Area Recreation and Park District "Helping People Play"

Staff Report 17-36  
Agenda Item 7.1

# STAFF REPORT

**DATE:** October 19, 2017  
**TO:** Board of Directors  
**FROM:** Ann Willmann, General Manager  
**SUBJECT:** District Update

### California Special Districts Association Conference

The annual conference was held September 25 – 28 and the General Manager, Parks and Recreation Director, and Executive Assistant attended. The conference was well planned and staff strategically selected educational sessions based on the needs of the District. Sessions attended included financial planning and investments, policies and procedures, communication strategies, public funding guidelines, and workers compensation/liability updates. We have developed a list of policy and procedure updates that will be prioritized for implementation and reviewed by the Board. In addition, the information from the public funding workshop will be helpful as we determine our path for a funding measure.

### Facility Visits

While traveling to and from the conference, we scheduled 4 facility tours of sports complexes and community centers. Woodland Community Center was first and included a senior center, banquet room, meeting/classrooms, a two full court gym, and outdoor multi-use turf fields.

While in Monterey, we visited the Monterey Sports Center. Owned and operated by the City of Monterey, this complex included a fitness gym; indoor pool area that included a 25 x 35 meter pool, smaller therapy pool, and indoor slide; a 3 full court gym with a screen to divide the space, and classrooms. There is discussion of adding on to the facility in the near future.

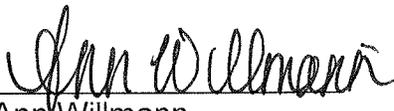
On our return to Chico, we stopped in San Jose at the Silver Creek Sports Complex. This is a privately owned complex that is in an industrial office complex setting. It includes 3 indoor roller hockey rinks, 3 indoor full size soccer fields, a bounce house area for free play, birthday party rooms, and a restaurant. They are currently planning renovations to this facility that will include an indoor trampoline park which will replace the bounce house area and reduce the number of indoor hockey rinks.

The final stop was Livermore Community Center which is owned and operated by the Livermore Recreation and Park District. This facility included a senior center, large banquet facility, classrooms, a two court gym, dance room, and an outdoor swim facility that included a zero entry recreation pool, and a 25 x 35 meter lap pool.

The facility tours were beneficial to not only see the facilities, but to talk with staff about what worked well, what they would change, and how the customers are using the facilities.

**70<sup>th</sup> Anniversary Preparation**

In 2018, CARD will celebrate its 70<sup>th</sup> Anniversary. Staff has started working on plans to celebrate this milestone. As plans are finalized, a full schedule of events and programs will be presented to the Board.

By   
Ann Willmann  
General Manager



Chico Area Recreation and Park District "Helping People Play"

Staff Report 17-37  
Agenda Item 8.1

# STAFF REPORT

**DATE:** October 19, 2017

**TO:** Board of Directors

**FROM:** Ann Willmann, General Manager

**SUBJECT:** Approval of Audit Report for Fiscal Year 2016-2017

**Discussion:**

The audit report will be presented by Kyle Rusten, CPA of K·Coe Isom. Kyle will highlight the audit findings and answer any questions.

**Recommendation:**

It is recommended that the Board of Directors accept the audit report for fiscal year 2016-2017 as prepared by K·Coe Isom.

By:   
Ann Willmann  
General Manager

# **Chico Area Recreation and Park District**

**Chico, California**

REPORT TO THE BOARD OF DIRECTORS

**June 30, 2017**

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

We have audited the financial statements of Chico Area Recreation and Park District (the District), as of and for the year ended June 30, 2017, and have issued our report thereon dated DATE. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated July 7, 2017, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

### **Planned Scope and Timing of the Audit**

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

## **Compliance With All Ethics Requirements Regarding Independence**

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

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

## **Qualitative Aspects of the District's Significant Accounting Practices**

**Significant Accounting Policies** Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2017. No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

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

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

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

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

### **Significant Difficulties Encountered During the Audit**

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

### **Uncorrected and Corrected Misstatements**

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management: Increase in deferred outflows of resources from pensions of approximately \$420,000, increase in deferred inflows of resources from pensions of approximately \$322,000, and decrease in pension expense of approximately \$98,000.

### **Disagreements With Management**

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

### **Representations Requested From Management**

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

### **Management's Consultations With Other Accountants**

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

### **Other Significant Matters, Findings, or Issues**

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

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

We would like to take this opportunity to express our appreciation for the cooperation and assistance provided to us during the audit by your staff. We look forward to a continued relationship with you.

DATE  
Chico, California

# **Chico Area Recreation and Park District**

**Chico, California**

**FINANCIAL STATEMENTS WITH INDEPENDENT AUDITORS' REPORT**

**June 30, 2017**

# Chico Area Recreation and Park District

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June 30, 2017

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## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the business-type activities of Chico Area Recreation and Park District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the California State Controllers' *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## INDEPENDENT AUDITORS' REPORT

(Continued)

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the of the District as of June 30, 2017, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

***Required Supplementary Information*** Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12, the schedule of the District's proportionate share of the net pension liability on page 35, the schedule of district contributions on page 36, and the notes to the required supplementary information on page 37, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

October 11, 2017  
Chico, California



**Board of Directors**

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

**General Manager**

Ann Willmann

**Business Manager**

Heather Childs

**MANAGEMENT'S DISCUSSION AND ANALYSIS SECTION**

DRAFT

## Chico Area Recreation and Park District

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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Management of the Chico Area Recreation and Park District (the District) offers readers of the financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the District's financial statements and the accompanying notes to the financial statements.

#### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$29,765,658 (net position).
- Cash flows generated from general fund operations during the year were \$1,405,388.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

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

##### Government-Wide Financial Statements

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

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

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

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

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**Fund Financial Statements**

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

**Proprietary Funds**

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

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

**Notes to the Financial Statements**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$29,765,658 at the close of the most recent fiscal year.

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

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

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

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

*Unrestricted Fund Balance:* These funds represent the net amount of the assets and liabilities that are not included in the determination of net investment in capital assets or the restricted component of net position. Unrestricted funds are further categorized as follows:

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

*Assigned Fund Balance:* This fund represents funds that the Board of Directors has designated the General Manager to set aside and monitor for a particular purpose. At June 30, 2017, funds in this category were set aside for future capital projects, debt service, deferred maintenance costs, and future election costs.

**STATEMENTS OF NET POSITION – CONDENSED**

June 30	2017	2016	Change
<b>Assets</b>			
Current assets	\$ 6,109,799	\$ 5,487,631	\$ 622,168
Other assets	214,216	244,818	(30,602)
Capital assets	26,763,222	27,063,620	(300,398)
<b>Total Assets</b>	<b>33,087,237</b>	<b>32,796,069</b>	<b>291,168</b>
<b>Deferred Outflows of Resources</b>	<b>789,365</b>	<b>385,292</b>	<b>404,073</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>33,876,602</b>	<b>33,181,361</b>	<b>695,241</b>
<b>Liabilities</b>			
Current liabilities	1,008,378	933,877	74,501
Noncurrent liabilities	2,981,388	2,415,728	565,660
<b>Total Liabilities</b>	<b>3,989,766</b>	<b>3,349,605</b>	<b>640,161</b>
<b>Deferred Inflows of Resources</b>	<b>121,178</b>	<b>347,282</b>	<b>(226,104)</b>
<b>Total Net Position</b>	<b>\$ 29,765,658</b>	<b>\$ 29,484,474</b>	<b>\$ 281,184</b>
<b>Total Net Position, Liabilities and Deferred Inflows of Resources</b>	<b>\$ 33,876,602</b>	<b>\$ 33,181,361</b>	<b>\$ 695,241</b>

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

**STATEMENTS OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION – CONDENSED**

June 30	2017	2016	Change
<b>Operating Revenues</b>			
Program service fees	\$ 3,322,589	\$ 2,935,963	\$ 386,626
Property taxes	3,227,108	3,073,073	154,035
Assessment fees	169,578	165,641	3,937
Other government support	1,093,021	1,047,548	45,473
Developer fees	61,750	64,125	(2,375)
Other revenue	454,959	670,640	(215,681)
<b>Total Operating Revenues</b>	<b>8,329,005</b>	<b>7,956,990</b>	<b>372,015</b>
<b>Operating Expenses</b>			
Salaries and benefits	5,257,887	4,539,782	718,105
Services and supplies	1,880,273	1,706,641	173,632
Contributions to other agencies	14,881	14,440	441
Depreciation	875,262	860,741	14,521
<b>Total Operating Expenses</b>	<b>8,028,303</b>	<b>7,121,604</b>	<b>906,699</b>
<b>Operating Income</b>	<b>300,702</b>	<b>835,386</b>	<b>(534,684)</b>
<b>Nonoperating Revenue (Expense)</b>	<b>(19,518)</b>	<b>32,778</b>	<b>(52,296)</b>
<b>Change in Net Position</b>	<b>281,184</b>	<b>868,164</b>	<b>(586,980)</b>
<b>Net Position - Beginning of the Year</b>	<b>29,484,474</b>	<b>28,616,310</b>	<b>868,164</b>
<b>Net Position - End of the Year</b>	<b>\$ 29,765,658</b>	<b>\$ 29,484,474</b>	<b>\$ 281,184</b>

**FINANCIAL ANALYSIS OF GOVERNMENT FUNDS**

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

- At June 30, 2017, the District had cash and cash equivalents of \$5,679,867.
- Total liabilities were \$3,989,766 or 12% of total assets at June 30, 2017.
- The operating income was \$236,224 after depreciation of \$875,262 for the year ended June 30, 2017.

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

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

**COMPARISON OF BUDGET TO ACTUAL – GENERAL FUND**

**Operational Budget**

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

**Capital Budget**

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

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

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

**Operational Budget**

Year Ended June 30, 2016	Budget		Actual		Change
<b>Operating Revenues</b>					
Program service fees	\$	2,970,542	\$	2,935,963	\$ (34,579)
Property taxes		2,622,500		3,073,073	450,573
Other government support		975,000		1,047,548	72,548
Other revenue		479,201		670,640	191,439
<b>Total Operating Revenues</b>		<b>7,047,243</b>		<b>7,727,224</b>	<b>679,981</b>
<b>Operating Expenses</b>					
Salaries and benefits		5,101,316		4,426,101	(675,215)
Services and supplies		1,641,758		1,660,692	18,934
Contributions to other agencies		15,000		14,440	(560)
Depreciation		-		860,741	860,741
<b>Total Operating Expenses</b>		<b>6,758,074</b>		<b>6,961,974</b>	<b>203,900</b>
<b>Operating Income</b>		<b>289,169</b>		<b>765,250</b>	<b>476,081</b>
<b>Nonoperating Revenue (Expense)</b>		<b>(11,557)</b>		<b>38,595</b>	<b>50,152</b>
<b>Change in Net Position Before Transfers</b>		<b>277,612</b>		<b>803,845</b>	<b>526,233</b>
Transfers		67,952		67,952	-
<b>Change in Net Position</b>	\$	<b>345,564</b>	\$	<b>871,797</b>	\$ <b>526,233</b>

**Capital Budget**

Year Ended June 30, 2016	Budget		Actual		Change
Capital/repair projects	\$	486,500	\$	521,047	\$ 34,547
Less: Reclassification to operational budget for repairs		-		34,223	34,223
<b>Net Capital Projects Capitalized</b>	\$	<b>486,500</b>	\$	<b>486,824</b>	\$ <b>324</b>

Depreciation is a noncash item that was not specifically budgeted by the Board of Directors during the year ended June 30, 2016.

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

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

As noted in the attached table of Comparison of Budget to Actual, most categories were in acceptable ranges of budgets. Some noted highlights are summarized below for the year ended June 30, 2017:

- Program service fees were below budget by .4%.
- Salaries and benefits were below budget by 5%.
- Services and supplies were below budget by 3%.

**CAPITAL ASSETS AND LONG-TERM DEBT**

**Capital Assets**

The District's investment in capital assets at June 30, 2017, amounted to \$26,763,222 (net of accumulated depreciation). This investment in capital assets includes land, buildings, leasehold improvements, equipment, and construction in progress. Major capital asset events during the current fiscal year included the following:

- The Lakeside Pavilion roof replacement of \$307,022.
- The DeGarmo Park playground upgrade of \$119,178.
- The Pleasant Valley Recreation Center HVAC replacement of \$63,876.

**Long-Term Debt**

At the end of the current fiscal year, the District had total long-term debt outstanding of \$2,981,388. Long-term debt consists of notes payable, liability for compensated absences, and a net pension liability. All debt payments were made timely in agreement with all contracts. The notes payable are summarized in the notes to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

- The general economy of Butte County, California, continues to show signs of recovery. The unemployment rate for Butte County decreased to 6.1% at July 2017 when compared with 7.2% at July 2016.
- The District has approved a balanced budget for the 2017-18 year.
- Management continues to focus on providing quality recreation programs and well-maintained parks to the Chico community. The costs of these programs are consistently monitored to provide reasonably priced services to the community.

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

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**REQUEST FOR INFORMATION**

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

DRAFT

**FINANCIAL SECTION**

DRAFT

**Chico Area Recreation and Park District**  
**STATEMENT OF NET POSITION**

June 30, 2017

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	\$ 5,679,867	\$ 68,360	\$ 22,112	\$ 31,080	\$ 23,757	\$ 5,825,176
Accounts receivable	233,186	-	-	-	-	233,186
Interest receivable	12,997	317	199	197	7,125	20,835
Interfund receivable (payable)	43,383	(9,930)	(17,368)	(23,560)	7,475	-
Prepaid pension contribution - current	30,602	-	-	-	-	30,602
<b>Total Current Assets</b>	<b>6,000,035</b>	<b>58,747</b>	<b>4,943</b>	<b>7,717</b>	<b>38,357</b>	<b>6,109,799</b>
Prepaid Pension Contribution - Net	214,216	-	-	-	-	214,216
Capital Assets - Net	26,763,222	-	-	-	-	26,763,222
<b>TOTAL ASSETS</b>	<b>\$ 32,977,473</b>	<b>\$ 58,747</b>	<b>\$ 4,943</b>	<b>\$ 7,717</b>	<b>\$ 38,357</b>	<b>\$ 33,087,237</b>
<b>DEFERRED OUTFLOWS OF RESOURCES FROM PENSIONS</b>						
	\$ 789,365	\$ -	\$ -	\$ -	\$ -	\$ 789,365
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 33,766,838</b>	<b>\$ 58,747</b>	<b>\$ 4,943</b>	<b>\$ 7,717</b>	<b>\$ 38,357</b>	<b>\$ 33,876,602</b>

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

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

June 30, 2017	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Current maturities of notes payable	\$ 88,094	\$ -	\$ -	\$ -	\$ -	\$ 88,094
Accounts payable	141,945	-	-	-	-	141,945
Accrued payroll and liabilities	197,104	-	-	-	-	197,104
Accrued interest	4,082	-	-	-	-	4,082
Program advances	577,153	-	-	-	-	577,153
<b>Total Current Liabilities</b>	<b>1,008,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,008,378</b>
<b>Noncurrent Liabilities</b>						
Notes payable	454,684	-	-	-	-	454,684
Compensated absences	148,022	-	-	-	-	148,022
Net pension liability	2,378,682	-	-	-	-	2,378,682
<b>Total Noncurrent Liabilities</b>	<b>2,981,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,981,388</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 3,989,766</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,989,766</b>
<b>DEFERRED INFLOWS OF RESOURCES FROM PENSIONS</b>						
	\$ 121,178	\$ -	\$ -	\$ -	\$ -	\$ 121,178
<b>NET POSITION</b>						
<b>Non-Spendable</b>						
Net investment in capital assets	\$ 26,220,444	\$ -	\$ -	\$ -	\$ -	\$ 26,220,444
<b>Restricted</b>	-	58,747	4,943	7,717	38,357	109,764
<b>Unrestricted</b>						
Committed	1,201,500	-	-	-	-	1,201,500
Assigned	1,482,410	-	-	-	-	1,482,410
Unassigned	751,540	-	-	-	-	751,540
<b>TOTAL NET POSITION</b>	<b>\$ 29,655,894</b>	<b>\$ 58,747</b>	<b>\$ 4,943</b>	<b>\$ 7,717</b>	<b>\$ 38,357</b>	<b>\$ 29,765,658</b>
<b>TOTAL NET POSITION, LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 33,766,838</b>	<b>\$ 58,747</b>	<b>\$ 4,943</b>	<b>\$ 7,717</b>	<b>\$ 38,357</b>	<b>\$ 33,876,602</b>

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

# Chico Area Recreation and Park District

## STATEMENT OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET POSITION

Year Ended June 30, 2017	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
<b>Operating Revenues</b>						
Program service fees	\$ 3,322,589	\$ -	\$ -	\$ -	\$ -	\$ 3,322,589
Property taxes	3,227,108	-	-	-	-	3,227,108
Assessment fees	-	68,610	58,590	42,378	-	169,578
Other governmental support	1,093,021	-	-	-	-	1,093,021
Developer fees	-	-	-	-	61,750	61,750
Other revenue	454,959	-	-	-	-	454,959
<b>Total Operating Revenues</b>	<b>8,097,677</b>	<b>68,610</b>	<b>58,590</b>	<b>42,378</b>	<b>61,750</b>	<b>8,329,005</b>
<b>Operating Expenses</b>						
Salaries and benefits	5,141,809	45,190	45,193	25,695	-	5,257,887
Services and supplies	1,829,501	13,213	15,052	22,507	-	1,880,273
Contributions to other agencies	14,881	-	-	-	-	14,881
Depreciation	875,262	-	-	-	-	875,262
<b>Total Operating Expenses</b>	<b>7,861,453</b>	<b>58,403</b>	<b>60,245</b>	<b>48,202</b>	<b>-</b>	<b>8,028,303</b>
<b>Operating Income (Loss)</b>	<b>236,224</b>	<b>10,207</b>	<b>(1,655)</b>	<b>(5,824)</b>	<b>61,750</b>	<b>300,702</b>
<b>Nonoperating Revenue (Expenses)</b>						
Interest income	44,620	869	461	542	7,635	54,127
Change in fair value of cash and cash equivalents	(43,544)	(521)	(198)	(303)	(376)	(44,942)
Interest expense	(27,496)	-	-	-	(1,207)	(28,703)
<b>Total Nonoperating Revenue (Expenses)</b>	<b>(26,420)</b>	<b>348</b>	<b>263</b>	<b>239</b>	<b>6,052</b>	<b>(19,518)</b>
<b>Change in Net Position Before Transfers</b>	<b>209,804</b>	<b>10,555</b>	<b>(1,392)</b>	<b>(5,585)</b>	<b>67,802</b>	<b>281,184</b>
Transfers	74,747	-	-	-	(74,747)	-
<b>Change in Net Position</b>	<b>284,551</b>	<b>10,555</b>	<b>(1,392)</b>	<b>(5,585)</b>	<b>(6,945)</b>	<b>281,184</b>
<b>Net Position - Beginning of Year</b>	<b>29,371,343</b>	<b>48,192</b>	<b>6,335</b>	<b>13,302</b>	<b>45,302</b>	<b>29,484,474</b>
<b>Net Position - End of Year</b>	<b>\$ 29,655,894</b>	<b>\$ 58,747</b>	<b>\$ 4,943</b>	<b>\$ 7,717</b>	<b>\$ 38,357</b>	<b>\$ 29,765,658</b>

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

# Chico Area Recreation and Park District

## STATEMENT OF CASH FLOWS

Year Ended June 30, 2017

	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 3,471,488	\$ -	\$ -	\$ -	\$ -	\$ 3,471,488
Receipts from taxes	3,227,108	-	-	-	-	3,227,108
Receipts from other government agencies	1,093,021	-	-	-	-	1,093,021
Payments to suppliers	(1,824,991)	(13,213)	(15,052)	(22,507)	-	(1,875,763)
Payments to employees	(5,052,173)	(45,190)	(45,193)	(25,695)	-	(5,168,251)
Other receipts	505,816	68,610	58,590	42,378	61,750	737,144
Other payments	(14,881)	-	-	-	(7,475)	(22,356)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>1,405,388</b>	<b>10,207</b>	<b>(1,655)</b>	<b>(5,824)</b>	<b>54,275</b>	<b>1,462,391</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Capital assets purchased	(525,217)	-	-	-	-	(525,217)
Additions to construction in progress	(49,647)	-	-	-	-	(49,647)
Principal paid on debt	(84,385)	-	-	-	(74,747)	(159,132)
Interest paid on debt	(28,221)	-	-	-	(7,125)	(35,346)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(687,470)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81,872)</b>	<b>(769,342)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Change in fair value of cash and cash equivalents	(43,544)	(521)	(198)	(303)	(376)	(44,942)
Interest income	41,070	780	417	498	576	43,341
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b>(2,474)</b>	<b>259</b>	<b>219</b>	<b>195</b>	<b>200</b>	<b>(1,601)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>715,444</b>	<b>10,466</b>	<b>(1,436)</b>	<b>(5,629)</b>	<b>(27,397)</b>	<b>691,448</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>4,964,423</b>	<b>57,894</b>	<b>23,548</b>	<b>36,709</b>	<b>51,154</b>	<b>5,133,728</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 5,679,867</b>	<b>\$ 68,360</b>	<b>\$ 22,112</b>	<b>\$ 31,080</b>	<b>\$ 23,757</b>	<b>\$ 5,825,176</b>

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

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

Year Ended June 30, 2017	General	Baroni Park	Oak Way Park	Peterson Park	Park Development	Totals
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH AND CASH EQUIVALENTS PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ 236,224	\$ 10,207	\$ (1,655)	\$ (5,824)	\$ 61,750	\$ 300,702
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Amortization of prepaid pension contribution	30,602	-	-	-	-	30,602
Difference between pension expense recognized and deferred outflows of resources - contributions	(9,696)	-	-	-	-	(9,696)
Depreciation	875,262	-	-	-	-	875,262
Changes in assets and liabilities:						
Accounts receivable	80,066	-	-	-	-	80,066
Accounts payable	4,512	-	-	-	-	4,512
Accrued expenses	68,728	-	-	-	-	68,728
Program advances	112,215	-	-	-	-	112,215
Interfund receivable (payable)	7,475	-	-	-	(7,475)	-
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>\$ 1,405,388</b>	<b>\$ 10,207</b>	<b>\$ (1,655)</b>	<b>\$ (5,824)</b>	<b>\$ 54,275</b>	<b>\$ 1,462,391</b>

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

# Chico Area Recreation and Park District

## NOTES TO THE FINANCIAL STATEMENTS

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

**Reporting Entity** The Chico Area Recreation and Park District (the District) is a political subdivision of the state of California and provides recreation services to the residents of the Chico area of Butte County. The District was formed under Section 5780-5791 of the *Public Resources Code*, Article V, and is governed by a five-member Board of Directors elected by the voters of the District. A salaried general manager administrates the operations of the District in accordance with policies adopted by the Board of Directors. These financial statements encompass all fiscal activities conducted by the District.

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

**Basis of Accounting** The District utilizes the proprietary fund method of accounting in accordance with Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*. The statement incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with GASB pronouncements: 1) Financial Accounting Standards Board (FASB) Statements and Interpretations; 2) Accounting Principles Board (APB) Opinions; and 3) Accounting Research Bulletins (ARB) of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure.

The District also applies GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These statements establish standards for reporting deferred outflows of resources, deferred inflows of resources, and net position for all state and local governments. The financial reporting standards reclassify as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities.

Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

**Budgetary Control** The District's fiscal year is the 12-month period beginning July 1. The general budget policy is that the District submit to the Butte County Auditor a board-approved budget estimating revenues and expenditures for the subsequent fiscal year prior to June 30. The final budget is legally enacted by a board resolution on or before August 10 after necessary adjustments, if any, have been made. Within certain legal restrictions, adjustments to final budget amounts may be made by the Board of Directors during the year to account for unanticipated occurrences.

## Chico Area Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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

The District maintains substantially all of its cash in the County as part of a common investment pool. Deposits in the pool are valued using the amortized cost method (which approximates fair value) and includes accrued interest. The pool has deposits and investments with a weighted-average maturity of less than two years. As of June 30, 2017, the fair value of the pool is 99.77% of the carrying value, which amounted to a net decrease of \$12,555. The change in fair value amounted to a decrease of \$44,942 for the year ended June 30, 2017. Information regarding the amount of dollars invested in derivatives with the County was not available. The pool is subject to regulatory oversight by the Treasury Oversight Committee as required by *California Government Code*, Section 27130. The District is considered to be a voluntary participant in the County investment pool.

**Fair Value Measurements** The District accounts for certain assets and liabilities in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District measures some assets for fair value on a recurring basis as described in note 2. The District may be required, from time to time, to measure certain assets and liabilities at fair value on a non-recurring basis. These include assets that are adjusted for the lower of cost or market, such as an inventory valuation.

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

Valuations within the hierarchy levels are based upon the following:

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

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

## Chico Area Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Capital Assets** Capital assets are reported at historical cost, or in the case of donated items, at fair market value on the date donated. The District's capitalization policy includes all items with a unit cost of \$3,000 or more. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Useful lives are 10 to 30 years for structures, improvements, and leasehold improvements, and 3 to 5 years for equipment.

**Deferred Outflows/Inflows of Resources From Pensions** In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period which will only be recognized as an outflow of resources (expense) in the future. District contributions, subsequent to the measurement date, and differences between District contributions and proportionate share of contributions, relate to pension plans that are reported as deferred outflows of resources in the government-wide statement of net position. District contributions subsequent to the measurement date will be amortized during the next fiscal year as provided by accounting pronouncement GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Differences between District contributions and proportionate share of contributions are amortized over the estimated service lives of the pension plan participants.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and would only be recognized as an inflow of resources (revenue) at that time. Changes in proportion and the District's proportionate share of the net difference between projected and actual earnings on pension plan investments are reported as deferred inflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

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

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

## Chico Area Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Net Position** The District adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended by GASB 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. These statements establish accounting and financial reporting standards for classifying fund balances into specifically defined classifications. At June 30, 2017, the District's net position is classified into three categories as follows:

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

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

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

*Unrestricted Fund Balance:* These funds represent the net amount of the assets and liabilities that are not included in the determination of net investment in capital assets or restricted components of net position. Unrestricted funds are further categorized as follows:

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

*Assigned Fund Balance:* Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, which should be reported as assigned fund balance, except for stabilization arrangements as discussed in paragraph 21 of GASB Statement No. 54.

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

## Chico Area Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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**Use of Estimates** The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Property Taxes** Property taxes are levied by Butte County on the District's behalf and are intended to support operations and to service debt. Secured property taxes attach as an enforceable lien on property as of March 1. The amount of property tax received is dependent upon the assessed real property valuations as determined by the Butte County Assessor. Property taxes on the secured roll are due in two equal installments on November 1 and February 1 each year and are delinquent if not paid by December 10 and April 10, of each year, respectively. The District received approximately 39% of its operating revenue in 2017 from property taxes.

**Transfers** Transfers are made from the Park Development Fund to the General Fund in order to make debt payments.

**Net Pension Liability** For purposes of measuring the net pension liability, deferred outflows of resources/deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS), and additions to/deductions from CalPERS's fiduciary net position, have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable with the benefit terms. Investments are reported at fair value.

**Labor Concentration** The District has a total of 33 full-time employees. Approximately 67%, or 22 full time employees, belong to a union with a labor contract due for renewal in June 30, 2020.

## 2. CASH AND CASH EQUIVALENTS

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

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

Cash and cash equivalents consisted of the following:

June 30, 2017	Maturities	Fair Value
Petty Cash	\$	500
Deposits (1)		396,915
<b>Investments That are Not Securities (2)</b>		
County treasurer's investment pool	1.8 years average	5,427,761
<b>Total Cash and Cash Equivalents</b>	<b>\$</b>	<b>5,825,176</b>

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

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District has a collateralization agreement with a bank, which mitigates custodial credit risk. The cash balances in the bank at June 30, 2017, amounted to \$403,291. Deposits amounting to \$250,000 are covered by depository insurance, and the balance is subject to the collateralization agreement.

**Concentration of Credit Risk – Investments**

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

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

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

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

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

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**Fair Value Measurements**

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2017:

- County treasurer's investment pool of \$5,427,761 are valued using quoted prices for similar instruments in active market and quoted prices for identical or similar instruments in markets that are not active (level 2 inputs).

**3. INTERFUND RECEIVABLE (PAYABLE)**

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

**4. PREPAID PENSION CONTRIBUTION**

On July 31, 2012, the District paid the CalPERS side fund pension plan liability totaling \$397,829. This payment will result in a reduction of the employer pension plan contribution rate in future years. The prepayment is being amortized over 13 years as directed by CalPERS. Accumulated amortization as of June 30, 2017, totaled \$153,011 with amortization expense of \$30,602 per year.

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

**5. CAPITAL ASSETS**

Changes in capital assets consisted of the following:

June 30	Balance 2016	Additions	Retirements	Transfers	Balance 2017
<b>Nondeprecating Capital Assets</b>					
Land	\$ 11,634,790	\$ -	\$ -	\$ -	11,634,790
Construction in progress	15,754	356,669	-	(317,775)	54,648
<b>Total Nondeprecating Capital Assets</b>	<b>11,650,544</b>	<b>356,669</b>	<b>-</b>	<b>(317,775)</b>	<b>11,689,438</b>
<b>Depreciating Capital Assets</b>					
Structures and improvements	24,260,701	190,529	-	317,775	24,769,005
Leasehold improvements	1,098,162	-	-	-	1,098,162
Equipment	1,469,394	27,666	-	-	1,497,060
<b>Subtotals</b>	<b>26,828,257</b>	<b>218,195</b>	<b>-</b>	<b>-</b>	<b>27,364,227</b>
Accumulated depreciation	(11,415,181)	(875,262)	-	-	(12,290,443)
<b>Total Depreciating Capital Assets</b>	<b>15,413,076</b>	<b>(657,067)</b>	<b>-</b>	<b>-</b>	<b>15,073,784</b>
<b>Total Capital Assets - Net</b>	<b>\$ 27,063,620</b>	<b>\$ (300,398)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,763,222</b>

## Chico Area Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

#### 6. COMPENSATED ABSENCES

The District's policy allows employees to accumulate vacation leave up to the employee's annual vacation accrual and to accumulate all unused sick leave hours. Upon retirement or separation from the District, the employee is entitled to full compensation for unused vacation. Employees with over five years of service credit and sick leave accruals of over 100 hours are entitled to up to 260 hours of accrued sick time at the date of separation. The amount due within one year could not be estimated.

Costs for compensated absences are accrued when earned by employees. Accumulated unpaid employee benefits are recognized as a liability in the General Fund at the end of the year. A schedule of changes in compensated absences follows:

June 30		Balance 2016		Amount Earned		Amount Paid		Balance 2017
Compensated absences	\$	114,706	\$	210,830	\$	(177,514)	\$	148,022

#### 7. NOTES PAYABLE

In 1997, the District signed a \$700,000 note and purchased land (DeGarmo Park) from Robert DeGarmo for \$806,584. The note was to be paid over a period of 20 years at an interest rate of 10% per annum with annual payments of \$82,222 that began September 16, 1997, and continued through September 16, 2016. The loan was paid out of the Park Development Fund.

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

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

A schedule of changes in debt follows:

June 30		Balance 2016		New Note		Payments		Balance 2017		Current Portion
Notes payable	\$	701,910	\$	-	\$	159,132	\$	542,778	\$	88,094

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

Scheduled principal and interest payments are as follows:

Years Ending June 30	Principal	Interest	Total
2018	\$ 88,094	\$ 23,145	\$ 111,239
2019	61,916	19,226	81,142
2020	64,611	16,531	81,142
2021	67,512	13,630	81,142
2022	70,498	10,644	81,142
2023-2025	190,147	12,677	202,824
<b>Totals</b>	<b>\$ 542,778</b>	<b>\$ 95,853</b>	<b>\$ 638,631</b>

In October 2017, the District paid off the Lakeside Pavilion capital lease for approximately \$513,000.

**8. OPERATING LEASES**

The District leases copier equipment and a postage machine. Rental expense for the year ended June 30, 2017, was \$29,381. Minimum future rental payments under noncancelable operating leases with remaining terms in excess of one year as of June 30, 2017, are as follows:

Years Ending June 30	
2018	\$ 19,481
2019	15,955
<b>Total Minimum Future Rental Expense</b>	<b>\$ 35,436</b>

**9. LINE OF CREDIT**

In April 2015, the District obtained a line of credit with Golden Valley Bank for \$500,000 with interest at prime plus 2% (6.25% at June 30, 2017). The line was not utilized during the year ended June 30, 2017.

## Chico Area Recreation and Park District

### NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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#### 10. APPROPRIATIONS LIMIT

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

The District's Board of Directors established the appropriation limits for the fiscal year 2017 to be \$8,620,253.

#### 11. GENERAL INFORMATION ABOUT THE PENSION PLANS

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

##### **California Public Employees' Retirement System**

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

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

**Contributions** Member contribution rates are defined by law. Employer contribution rates are determined by periodic actuarial valuations. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. Active plan members are required to contribute 7.00% of their salary, which is partially paid by the District depending on employee group. The District is moving towards employees covering 100% of the employee portion. The required employer contribution rate for the 2016-17 fiscal year was 8.88%.

New CalPERS participants enrolled after January 1, 2013, are required to make contributions at a rate of 6.25% of their eligible salary. The District is required to match the contribution with a rate of 6.555% of eligible salaries.

The District's contributions to CalPERS for the fiscal year ended June 30, 2017, was \$355,570.

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

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

At June 30, 2017, the District reported a net pension liability of \$2,378,682 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016, using standard update procedures. The District's portion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating organizations and the state of California, actuarially determined. At June 30, 2015, the District's portion was .07%.

For the year ended June 30, 2017, the District recognized pension expense of \$345,873. The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

June 30, 2017	Deferred Outflows Resources	Deferred Inflows Resources
Net difference between projected and actual earnings on pension plan investments	\$ 403,365	\$ -
Differences between District contributions and proportionate share of contributions	24,115	-
Differences between expected and actual experience	6,315	-
Changes in assumptions	-	77,501
Changes in proportions	-	43,677
District contributions subsequent to the measurement date	355,570	-
<b>Totals</b>	<b>\$ 789,365</b>	<b>\$ 121,178</b>

The \$355,570 reported as deferred outflows of resources related to pensions, resulting from District contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	
2018	\$ 4,973
2019	7,865
2020	195,303
2021	104,476
<b>Total</b>	<b>\$ 312,617</b>

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

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**Actuarial Assumptions**

The total pension liability in the June 30, 2015, actuarial valuation for CalPERS was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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Valuation date	June 30, 2015
Measurement date	June 30, 2016
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.65%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment rate of return	7.50%, net of pension plan investment and administrative expenses; includes inflation

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

The actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2011.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Rate of Return Years 1 - 10</b>	<b>Rate of Return Years 11+</b>
Global equity	51%	5.25%	5.71%
Global fixed income	20%	0.99%	2.43%
Inflation sensitive	6%	0.45%	3.36%
Private equity	10%	6.83%	6.95%
Real estate	10%	4.50%	5.13%
Infrastructure and forestland	2%	4.50%	5.09%
Liquidity	1%	-0.55%	-1.05%
<b>Total</b>	<b>100%</b>		

**Discount Rate**

The discount rate used to measure the total pension liability was 7.65%. The amortization and smoothing periods recently adopted by CalPERS were utilized to determine whether the municipal bond rate should be used in the calculation of a discount rate. A projection of expected benefit payments and contributions was performed to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.65%) or higher (8.65%), than the current rate:

	<b>1% Decrease (6.65%)</b>	<b>Current Discount Rate (7.65%)</b>	<b>1% Increase (8.65%)</b>
June 30, 2017			
District's proportionate share of the net pension liability	\$ 3,705,924	\$ 2,378,682	\$ 1,281,782

**Pension Plan Fiduciary Net Position**

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

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

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**12. RISK MANAGEMENT**

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

A summary of coverage limits is listed below:

June 30, 2017

General liability - bodily injury	\$	10,000,000
General liability - property damage	\$	10,000,000
Public officials' errors and omissions	\$	10,000,000
Personal liability coverage for members of the Board of Directors	\$	500,000
Employment practices liability	\$	10,000,000
Employee benefits liability	\$	10,000,000
Employee dishonesty coverage	\$	1,000,000
Auto liability - bodily injury	\$	10,000,000
Auto liability - property damage	\$	10,000,000
Uninsured motorist - bodily injury	\$	1,000,000
Uninsured motorist- property damage	\$	10,000
Boiler and machinery coverage	\$	100,000,000
Pollution coverage	\$	2,000,000
Cybersecurity	\$	2,000,000
Property including fire, theft, and flood	\$	1,000,000,000
Workers' compensation	\$	5,000,000

The District has a \$500 deductible under general liability, a \$500 deductible for personal liability coverage for members of the Board of Directors, and a \$1,000 deductible under auto liability.

**REQUIRED SUPPLEMENTARY INFORMATION SECTION**

DRAFT

## Chico Area Recreation and Park District

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

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

DRAFT

**Chico Area Recreation and Park District**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**

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

DRAFT

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

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**1. CHANGES IN BENEFIT TERMS**

**California Public Employees' Retirement System**

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

**2. CHANGES OF ASSUMPTIONS**

**California Public Employees' Retirement System**

The CalPERS Board did not adopt new actuarial assumptions during the year ended June 30, 2017.

DRAFT



Chico Area Recreation and Park District "Helping People Play"

Staff Report 17-38  
Agenda Item 8.2

# STAFF REPORT

**DATE:** October 19, 2017

**TO:** Board of Directors

**FROM:** Terry Zeller, Parks and Recreation Director

**SUBJECT:** Public Use of Tennis and Pickleball Courts at Community Park

**Background Information/Discussion:**

When Community Park was developed, it included eight lighted tennis courts. These courts are available and used for open public play, CARD tennis lessons, camps, and the high schools for match play during their tennis season. In 2015, one tennis court was converted to four pickleball courts after several requests from the public and recognition that there were no pickleball courts in Chico.

Local pickleball players have recently approached CARD requesting additional pickleball courts at Community Park. Players noted that there are people consistently waiting to play pickleball in the morning hours while the tennis courts are still available. Conversely, there has been a request from tennis players to find an alternate location for pickleball rather than converting another tennis court. Some tennis players are concerned that there are no plans to add additional tennis courts in the CARD updated Master Plan, so therefore reducing the amount of tennis courts would reduce the amount of public courts currently available.

In order to evaluate the current use and understand the impact of converting another tennis court, staff conducted a use survey of the courts at Community Park. Additionally, staff contacted both high schools to better understand their use, as well as inventoried other available courts in Chico.

**Use Survey**

The survey was conducted 7 days a week over a two week period of time. A tally of use was recorded at 9:00 a.m., 12:00 p.m., and 3:00 p.m. The results of that survey are below. The numbers listed represent how many courts were being used.

Tennis Use Average (7 courts available)

Time	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
9:00 AM	6	1	4	3	5	1	5
12:00 PM	1	1	1	1	1	1	3
3:00 PM	1	2	6*	1	4*	1	2

\*Indicates there were players waiting for a preferred court

Pickleball Use Average (4 courts available)

Time	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
9:00 AM	3*	4*	4*	4*	2	3*	4*
12:00 PM	4*	0	0	1	0	0	4
3:00 PM	1	0	0	0	0	1	1

\*Indicates there were players waiting for an available/preferred court

There are several observations from the survey. From the 42 single observations, there was always at least one tennis court not in use. The highest use for tennis was weekend mornings and weekday afternoons. The highest use of the pickleball courts was during the mornings and into the noon hour often with players waiting to get on courts.

**High School Use**

The high schools currently use the courts for match play during their tennis season (August-November). While historically both schools have used the courts, this year only Chico High School is using Community Park for their matches. The courts are used for an average of 8 days throughout the high school tennis season. Matches use 4 to 5 courts and begin at 3:30 p.m. and end at 5:30 p.m.

**Local Inventory**

In reviewing the local inventory, there are 4 tennis courts at each high school that are available for public use during non-school hours. There are 8 courts at Chico State available for public use when not being used by the University; however these courts do not offer nearby parking. In addition to these public courts, there are 16 courts available at two private clubs where membership is required.

**Recommendation/Possible Action:**

It is recommended that the Board of Directors direct staff how to proceed with the resurfacing/conversion of one tennis court into pickleball courts at Community Park.

By   
Terry Zeller  
Director of Parks and Recreation



Chico Area Recreation and Park District "Helping People Play"

Staff Report 17-39  
Agenda Item 8.3

# STAFF REPORT

**DATE:** October 19, 2017

**TO:** Board of Directors

**FROM:** Ann Willmann, General Manager

**SUBJECT:** Project Bid for the Renovations of the Humboldt Avenue Skatepark

**DISCUSSION:**

The Humboldt Avenue Skatepark renovation project was put out to public bid. A Notice to Bidders was published on September 20, 2017 and September 27, 2017, with a bid closing date of October 11, 2017. The bid results are as follows:

<u>Company</u>	<u>Base Bid</u>
Grindline Skateparks	\$414,085
All American Construction	\$460,225
California Landscape & Design	\$463,000
Butte Construction Company	\$483,021

The current budget for the construction phase of the project is \$425,000. This includes \$345,000 that is being funded by CARD and \$80,000 from the Chico Skatepark Solutions donation. While the lowest bid amount is under budget, the General Manager is requesting authorization to utilize District contingency funds up to \$25,000 should it be necessary to complete the project.

**RECOMMENDATION/ACTION REQUESTED:**

It is recommended that the Board of Directors allocate \$25,000 from the contingency fund, accept the bid from the lowest responsible bidder, and authorize the General Manager to approve payment requests not to exceed \$450,000.

By   
Ann Willmann  
General Manager