



FINANCE COMMITTEE AGENDA

A Committee of the Chico Area Recreation and Park District Board

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

Members –Tom Lando and Chris Norden

Wednesday, March 29, 2023 3:45 P.M.

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

Posted prior to 4:00 PM
Friday, March 24, 2023

AGENDA

A. Call to Order

B. Public Comments

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

C. Monthly Financial Report for February 2023 (Staff Report FI-23-009)- *Action Requested:* The Committee recommends to the Board of Directors that they approve the Monthly Financial Report.

D. Procurement Policy (Staff Report FI-23-010) - *Action Requested:* The Committee recommends to the Board that they approve the updated Procurement Policy.

E. Purchasing Policy (Staff Report FI-23-011) - *Action Requested:* The Committee recommends to the Board that they approve the updated Purchasing Policy.

F. Director Comments

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

G. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.



Chico Area Recreation and Park District Board of Directors

Staff Report FI-23-009
Finance Agenda C
Regular Agenda 3.1

STAFF REPORT

DATE: March 29, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: February 2023 - Monthly Financial Report

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

- The Balance Sheet on page 3 records a \$4.11M payment received from the City of Chico for the 2022/23 transfer of Community Park Impact fees. Per our agreement with the City, as of January 2023, the District will receive the full disbursement amount of fees collected.
- The Balance Sheet on page 5 shows the General Fund Cash total of \$10.99M, including the \$4.11M payment, which will be transferred out at a later date.
- The revenue and expense summary on page 8 shows revenue trending below the 67% benchmark, which is due to the timing of payment being received and recorded.
- On page 10, salaries and benefits are trending lower than the pace. Although there will be some salary savings, part-time wages will start to level off with seasonal activities such as aquatics and camps ramping up in April through June.
- Operating expenses are 57.5% of the budget (noted on page 8). Services and supplies breakdowns are listed on page 11.
 - 'Communications' is trending a bit high due to expenses incurred migrating to the new phone system. We are anticipating an adjustment once some credits are applied.
 - 'Technology Hardware' includes a 2021/22 expense for computers of \$14,600. Factoring out that PY expense puts that line at 34.3% of the budget.

- The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs. In addition to several one-time purchases of equipment and small tools to outfit the new Projects Crew.
- 'Hospitality' is higher than budgeted due to the purchase of years of service recognition items. There was 11 staff with 10 years of service, 6 with 15 years, and 3 with 20 years.
- 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September.
- In the Capital Projects summary on page 12:
 - The DFJ HVAC replacement project budget was adjusted to recognize payments made last fiscal year. We anticipate the project to come significantly under budget as \$0 of contingency was used.
 - Based on the approval of the Bocce Court project, the budget was revised.
- Fee-based program observations:
 - Afterschool bills Chico Unified quarterly and should level out in March/April when the next payment is received.
 - Camp income appears disproportionate to wages and contract services based on how the individual camps rollup and activities crossing fiscal years.
 - Similarly, Classes are skewed by whether a class is taught by an instructor, contracted to a company, or independent contractor.
 - Facility Rental income level out as we move into spring event rentals.
 - Part-time wages in Recreation Admin are offset by income for inclusion services from Far Northern Regional Center.



FINANCIAL STATEMENTS

FISCAL YEAR 2022/2023

FEBRUARY 2023

**CHICO AREA RECREATION AND PARK DISTRICT
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FEBRUARY 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS							
CASH	10,999,758	6,914,533	424,472	12,652	23,715	138,711	18,513,841
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,121,489	-	28,500	-	-	-	1,149,989
DUE FROM OTHER FUNDS	283,840	4,119,360	-	-	-	-	4,403,199
TOTAL CURRENT ASSETS	12,405,087	11,033,893	452,972	12,652	23,715	138,711	24,067,030
PREPAID EXPENSES	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,148,474)	-	-	-	-	-	(17,148,474)
SUBTOTAL	26,132,459	-	-	-	-	-	26,132,459
TOTAL ASSETS	38,537,546	11,033,893	452,972	12,652	23,715	138,711	50,199,489
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-	-	-	-	1,186,655
LIABILITIES							
ACCOUNTS PAYABLE	5,518	-	-	-	-	-	5,518
ACCRUED EXPENSES	46,840	-	-	-	-	-	46,840
DUE TO OTHER FUNDS	4,119,360	-	-	97,810	87,433	98,597	4,403,199
OTHER LIABILITIES	831,001	-	-	-	-	-	831,001
TOTAL CURRENT LIABILITIES	5,002,719	-	-	97,810	87,433	98,597	5,286,558
LONG-TERM DEBT							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
SUBTOTAL	920,570	-	-	-	-	-	920,570
TOTAL LIABILITIES	5,923,289	-	-	97,810	87,433	98,597	6,207,129
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	755,205
FUND BALANCE							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,363
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
FUND BALANCE	34,108,669	5,394,437	417,557	42	76	81,251	40,002,031
TOTAL NET INCOME (LOSS)	210,506	5,639,456	35,415	(85,200)	(63,794)	(41,136)	5,695,247
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,273,468)						
TOTAL FUND BALANCE	33,045,707	11,033,893	452,972	(85,158)	(63,717)	40,114	44,423,810

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE							
FEE BASED PROGRAM INCOME	2,285,449	-	-	-	-	-	2,285,449
OTHER INCOME	482,524	-	-	-	-	-	482,524
RDA PASSTHROUGH	861,011	-	-	-	-	-	861,011
INVESTMENT INCOME	-	-	-	-	-	-	-
TAX INCOME / COUNTY	2,946,463	-	-	-	-	-	2,946,463
PARK IMPACT FEES	-	5,472,557	23,750	-	-	-	5,496,307
ASSESSMENTS	-	-	-	12,610	23,639	54,953	91,202
OPERATING TRANSFER IN	-	-	-	-	-	-	-
TOTAL REVENUE	6,575,448	5,472,557	23,750	12,610	23,639	54,953	12,162,957
EXPENSE							
SALARIES & BENEFITS	4,295,585	-	-	83,943	66,094	83,943	4,529,565
SERVICES & SUPPLIES	1,707,577	-	-	13,867	21,339	14,653	1,757,436
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
TOTAL EXPENSE	6,013,159	-	-	97,810	87,433	98,597	6,296,999
NET REVENUE BEFORE SPECIAL EXPENSE	562,288	5,472,557	23,750	(85,200)	(63,794)	(43,644)	5,865,958
SPECIALLY ALLOCATED ITEMS							
DEPRECIATION	581,609	-	-	-	-	-	581,609
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
TOTAL SPECIALLY ALLOCATED	351,782	(166,899)	(11,665)	-	-	(2,507)	170,213
REVENUE OVER (UNDER)	210,506	5,639,456	35,415	(85,200)	(63,794)	(41,136)	5,695,745
CAPITAL ASSETS AND REPAIR PROJECTS							
CAPITAL / REPAIR PROJECTS	1,924,374	-	-	-	-	-	1,924,374
CAPTIAL PROJECTS REIMBURSEMENT	650,906	-	-	-	-	-	650,906
NET CAPITAL PROJECTS	(1,273,468)	-	-	-	-	-	(1,273,468)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(1,062,962)	5,639,456	35,415	(85,200)	(63,794)	(41,136)	4,422,276

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

	FEBRUARY 2023	FEBRUARY 2022	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,442,822	6,868,150	(1,425,328)	-21%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,066	2,186	(1,120)	-51%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	5,449,583	1,995,449	3,454,134	173%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	105,488	942,390	(836,902)	-89%
SUBTOTAL	10,999,758	9,809,476	1,190,282	12%
RECEIVABLES				
ACCOUNTS RECEIVABLE	1,121,489	571,829	549,660	96%
RECEIVABLES	1,121,489	571,829	549,660	96%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	283,840	179,787	104,052	58%
TOTAL CURRENT ASSETS	12,405,087	10,561,093	1,843,994	17%
FIXED ASSETS				
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
SUBTOTAL	43,280,933	41,744,537	1,536,397	4%
ACCUMULATED DEPRECIATION	(17,148,474)	(15,708,362)	(1,440,112)	9%
SUBTOTAL	26,132,459	26,036,174	96,285	0%
TOTAL ASSETS	38,537,546	36,597,267	1,940,279	5%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,437,135	(250,480)	-17%

FOOTNOTES:

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

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

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

	FEBRUARY 2023	FEBRUARY 2022	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	5,518	138,662	(133,144)	-96%
ACCRUED EXPENSES				
ACCRUED PAYROLL	61,937	50	61,887	0%
PAYROLL FEDERAL TAXES	5,447	345	5,102	1477%
PAYROLL STATE TAXES	1,384	(356)	1,740	-489%
PAYROLL EMPLOYEE MEDI & FICA	6,033	43	5,990	13976%
PAYROLL EMPLOYER MEDI & FICA LIAB	5,866	(124)	5,990	-4823%
PAYROLL SDI	860	(24)	884	-3670%
PAYROLL GARNISHMENTS	(40,186)	(5,128)	(35,057)	684%
UNION DUES - SUPERVISORS	94	94	-	0%
UNION DUES - PARKS	1,367	-	1,367	0%
EMPLOYER CALPERS	-	-	-	-100%
457 EMPLOYEE CONTRIBUTIONS	4,094	4,752	(658)	-14%
EMPLOYEE VOLUNTARY LIFE/AD&D	407	-	407	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(462)	(1,531)	1,069	-70%
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	46,840	(1,879)	48,720	-2592%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	1,484,896	2,634,464	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(195)	(59,434)	59,239	-100%
DEFERRED REVENUE	774,111	789,212	(15,101)	-2%
OTHER LIAB - CLASS CLEARING ACCT	3,423	4,282	(859)	-20%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
SECURITY DEPOSITS	46,350	50,600	(4,250)	-8%
TIME EXPIRED HOLDING ACCT	8,403	7,403	1,000	14%
SUBTOTAL	831,001	798,112	32,889	4%
TOTAL CURRENT LIABILITIES	5,002,719	2,419,791	2,582,928	107%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
SUBTOTAL	920,570	2,904,030	(1,983,460)	-68%
TOTAL LIABILITIES	5,923,289	5,323,820	599,469	11%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	387,623	367,582	95%

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

FUND BALANCE	FEBRUARY 2023	FEBRUARY 2022	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
SUBTOTAL	2,501,500	2,001,500	500,000	25%
SPENDABLE - ASSIGNED	-	-	-	0%
SPENDABLE - UNASSIGNED	5,255,447	4,470,982	784,465	18%
NON-SPENDABLE	26,351,721	26,036,174	315,547	1%
TOTAL FUND BALANCE - GENERAL FUND	34,108,669	33,694,156	414,513	1%
TOTAL LIABILITIES AND FUND BALANCE	40,997,669	39,552,601		
TOTAL NET INCOME (LOSS)	210,506	147,002	63,504	43%
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,273,468)	22,618	(1,296,086)	-5730%
TOTAL FUND BALANCE	33,045,707	33,818,540	(772,833)	-2%

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
FEBRUARY 2023
REPRESENTS 67% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	3,520,637	2,285,449	64.9%	1,235,188	3,030,341	1,967,324	64.9%	318,126
OTHER INCOME	664,865	482,524	72.6%	182,341	528,350	293,839	55.6%	188,686
RDA PASSTHROUGH	1,600,000	861,011	53.8%	738,989	1,540,000	793,915	51.6%	67,096
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	28,338	70.8%	(28,338)
TAX INCOME / COUNTY	4,655,000	2,946,463	63.3%	1,708,537	4,178,000	2,626,337	62.9%	320,127
BACKFILL TAX INCOME	-	-	0.0%	-	-	14,859	0.0%	(14,859)
TOTAL REVENUE	10,485,502	6,575,448	62.7%	3,910,054	9,316,691	5,724,610	61.4%	850,838
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,320,959	4,295,585	58.7%	3,025,374	6,581,096	3,995,541	60.7%	300,044
SERVICES AND SUPPLIES	2,829,608	1,707,577	60.3%	1,122,031	2,570,458	1,541,524	60.0%	166,053
OPERATING TRANSFER OUT	267,934	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
TOTAL OPERATING EXPENDITURES	10,453,501	6,013,159	57.5%	4,172,408	9,385,764	5,537,065	59.0%	476,094
NET REVENUE BEFORE SPEC. EXP.	32,001	562,288		-	(69,073)	187,545		374,743
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	581,609	0.0%	-	-	-	0.0%	581,609
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
TOTAL SPECIALLY ALLOCATED	-	351,782	0.0%	229,827	-	40,543	0.0%	311,239
REVENUE OVER (UNDER) EXPENDITURES	32,001	210,506			(69,073)	147,002		63,504

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
FEBRUARY 2023
REPRESENTS 67% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	1,272,740	62.0%	779,485	1,593,933	1,142,239	71.7%	130,501
CAMPS	301,300	250,811	83.2%	50,489	266,690	237,826	89.2%	12,985
RECREATION ADMIN	15,000	33,393	222.6%	-	-	-	0.0%	-
SUBTOTAL	2,368,525	1,556,945	65.7%	829,974	1,860,623	1,380,066	74.2%	143,486
AQUATICS	160,570	46,830	29.2%	113,740	184,109	80,235	43.6%	(33,405)
CLASSES								
GENERAL CLASSES	147,260	112,146	76.2%	35,114	84,000	65,724	78.2%	46,422
COMMUNITY BAND	2,000	3,680	184.0%	-	1,000	1,366	136.6%	2,314
YOUTH CLASSES	65,000	30,324	46.7%	34,676	59,003	39,535	67.0%	(9,212)
SUBTOTAL	214,260	146,149	68.2%	34,676	144,003	106,625	74.0%	39,524
ADULT SPORTS	232,942	112,428	48.3%	119,822	233,995	108,223	46.3%	4,205
NATURE CENTER								
PROGRAM FEE INCOME	256,840	186,903	72.8%	69,937	188,560	115,469	61.2%	71,434
SUBTOTAL	256,840	186,903	72.8%	69,937	374,120	115,469	30.9%	71,434
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(5,066)	20.3%	-	(25,000)	(4,331)	17.3%	(735)
SPECIAL EVENTS	30,000	17,720	59.1%	12,280	6,900	-	0.0%	17,720
SENIOR ADULT PROGRAMS	32,500	9,783	30.1%	22,717	6,000	20,594	343.2%	(10,811)
YOUTH SPORTS	250,000	213,958	85.6%	36,042	245,591	160,443	65.3%	53,515
SUBTOTAL	287,500	236,194	82.2%	71,240	233,491	176,705	75.7%	59,489
TOTAL FEE BASED PROGRAMS	3,520,637	2,285,449	64.9%	1,395,016	3,030,341	1,967,324	64.9%	270,358
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	264,020	59.3%	180,845	346,450	209,904	60.6%	54,116
REBATES & REIMBURSED COSTS	30,000	44,172	147.2%	-	30,000	36,234	120.8%	7,939
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	28,194	19.9%	117,647
MISCELLANEOUS	-	11,876	0.0%	-	-	6,044	0.0%	5,831
ENDOWMENTS	10,000	8,395	83.9%	1,605	10,000	8,146	81.5%	249
DONATIONS	-	8,220	0.0%	-	-	5,316	0.0%	2,904
TOTAL OTHER INCOME	664,865	482,524	72.6%	216,609	528,350	293,839	55.6%	188,686
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	861,011	53.8%	738,989	1,540,000	793,915	51.6%	67,096
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	28,338	70.8%	(28,338)
TAX INCOME / COUNTY	4,655,000	2,946,463	63.3%	1,708,537	4,178,000	2,626,337	62.9%	320,127
TOTAL REVENUE FROM OTHER AGENCIES	6,300,000	3,807,474	60.4%	2,492,526	5,758,000	3,463,448	60.2%	344,026
TOTAL REVENUE	10,485,502	6,575,448	62.7%	4,104,151	9,316,691	5,724,610	61.4%	803,070

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
FEBRUARY 2023
REPRESENTS 67% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	3,055,000	2,000,352	65.5%	2,640,000	1,752,984	66.4%	247,367
PART-TIME SALARIES	2,752,000	1,434,647	52.1%	2,419,334	1,281,861	53.0%	152,786
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	57,474	179.6%	53,541	37,848	70.7%	19,627
SUBTOTAL	5,880,000	3,492,473	59.4%	5,153,875	3,072,693	59.6%	419,780
BENEFITS							
FICA	445,000	266,576	59.9%	392,000	231,004	58.9%	35,572
RETIREMENT	629,000	406,349	64.6%	541,000	470,746	87.0%	(64,397)
HEALTH INSURANCE	565,400	254,019	44.9%	438,500	225,190	51.4%	28,830
UNEMPLOYMENT INSURANCE	30,000	3,185	10.6%	98,000	12,600	12.9%	(9,415)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(233,981)	67.2%	(194,279)	(163,554)	84.2%	(70,426)
SUBTOTAL	1,440,959	803,112	55.7%	1,427,221	922,848	64.7%	(119,736)
TOTAL SALARIES AND BENEFITS	7,320,959	4,295,585	58.7%	6,581,096	3,995,541	60.7%	300,044

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
FEBRUARY 2023
REPRESENTS 67% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES								
MARKETING	44,000	12,062	27.4%	31,938	30,000	5,704	19.0%	6,358
UNIFORM APPAREL	8,000	7,799	97.5%	201	7,000	5,737	82.0%	2,062
PROGRAM APPAREL	-	5,793	0.0%	-	-	-	0.0%	5,793
COMMUNICATIONS	52,358	40,802	77.9%	11,556	52,358	32,011	61.1%	8,792
* INSURANCE	270,000	292,512	108.3%	-	240,500	240,820	100.1%	51,692
TECHNOLOGY SOFTWARE	105,000	61,632	58.7%	43,368	-	-	0.0%	61,632
TECHNOLOGY HARDWARE	30,000	24,891	83.0%	5,109	20,000	20,961	104.8%	3,931
EQUIPMENT MAINTENANCE	23,250	19,316	83.1%	3,934	22,330	22,908	102.6%	(3,592)
EQUIPMENT	9,200	47,229	513.4%	-	14,621	11,364	77.7%	35,865
VEHICLE MAINTENANCE	18,000	13,392	74.4%	4,608	12,500	16,458	131.7%	(3,066)
STRUCTURE & GROUNDS	190,950	101,776	53.3%	89,174	178,100	87,251	49.0%	14,525
VANDALISM	5,460	1,214	22.2%	4,246	5,445	1,737	31.9%	(523)
SERVICES	292,200	172,679	59.1%	119,521	5,400	3,873	71.7%	172,679
** CONTRACT SERVICES	716,616	329,907	46.0%	386,709	827,000	484,485	58.6%	(154,578)
LEGAL NOTICES	1,000	481	48.1%	519	22,000	4,464	20.3%	(3,983)
RENT/LEASE STRUCTURES	2,000	1,000	50.0%	1,000	2,000	1,500	75.0%	(500)
SMALL TOOLS	3,900	13,379	343.1%	-	3,905	2,968	76.0%	10,411
PROFESSIONAL DEVELOPMENT	28,000	24,731	88.3%	3,269	33,500	22,618	67.5%	2,113
MISCELLANEOUS	10,000	5,179	51.8%	4,821	14,000	10,799	77.1%	(5,620)
SUPPLIES	366,540	165,133	45.1%	201,407	340,020	138,683	40.8%	26,322
HOSPITALITY	5,000	7,121	142.4%	-	5,000	1,159	23.2%	2,878
FUEL	50,000	33,452	66.9%	16,548	60,000	26,544	44.2%	6,908
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	4,225	42.3%	5,775	10,000	6,650	66.5%	(2,425)
USE TAX	1,500	-	0.0%	1,500	1,500	24	1.6%	(24)
TRAVEL	10,000	4,170	41.7%	5,830	15,000	6,738	44.9%	(2,568)
SUBTOTAL	2,281,674	1,400,023	61.4%	959,585	1,925,649	1,155,454	60.0%	245,358
UTILITIES								
WATER	151,521	68,186	45.0%	83,335	97,955	74,231	75.8%	(6,045)
ELECTRICITY	309,072	197,552	63.9%	111,520	280,196	179,544	64.1%	18,008
GAS	79,992	35,276	44.1%	44,716	65,743	32,104	48.8%	3,172
SEWER	7,349	6,541	89.0%	808	6,400	5,076	79.3%	1,464
SUBTOTAL	547,934	307,554	56.1%	240,380	450,294	290,955	64.6%	16,599
TOTAL SERVICE & SUPPLY	2,829,608	1,707,577	60.3%	1,199,965	2,570,458	1,541,524	60.0%	170,586

* Insurance is paid in July for the Fiscal Year

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

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
FEBRUARY 2023
REPRESENTS 67% OF THE YEAR**

	ORIGINAL 2022-2023 BUDGET	REVISED 2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	21,061	15.6%	113,939
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	64,300	87.0%	9,600
FIELDHOUSE HVAC	66,000	66,000	54,751	83.0%	11,249
POOL ROOM ROOF REPLACEMENT	48,000	48,000	36,060	75.1%	11,940
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	75,988	102.8%	-
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	92,856	66.3%	47,144
HOOKER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	17,500	20.8%	66,500
DFJ HVAC REPLACEMENT	550,000	427,000	379,647	88.9%	47,353
BOCCE BALL COURT	450,000	891,285	35,045	3.9%	856,240
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	4.6%	7,753
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	96,307	3.3%	2,803,693
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
SUBTOTAL CAPITAL PROJECTS	5,724,040	6,153,704	1,698,055	27.6%	4,457,736
FIELD/PROGRAM EQUIPMENT					
TRACTOR	102,000	102,000	8,264	8.1%	93,736
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
SUBTOTAL FIELD/PROGRAM EQUIPMENT	202,000	202,000	90,737	44.9%	111,263
VEHICLES					
* ROVING CREW TRUCK	-	36,500	31,109	85.2%	5,391
PROJECT CREW TRUCK	65,000	65,000	52,693	81.1%	12,307
*** 1-TON TRUCK	60,000	60,000	51,780	86.3%	8,220
*** TRAILER	15,000	15,000	-	0.0%	15,000
SUBTOTAL VEHICLES	140,000	176,500	135,582	76.8%	40,918
TOTAL CAPITAL PROJECTS/FIXED ASSETS	6,066,040	6,532,204	1,924,374	29.5%	4,141,666

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

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	25,000	25,000	(1,273,468)	0.0%	1,298,468
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* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

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

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

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
February 2023
Month 8 and 67% of the Year

DESCRIPTION	2022-2023 Budget	February 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	February 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
AFTERSCHOOL										
INCOME	2,052,225	111,087	1,272,740	62%	779,485	1,593,933	183,017	1,142,239	72%	130,501
PART-TIME WAGES	(1,289,000)	(111,675)	(651,276)	51%	(637,724)	(926,759)	(111,517)	(572,823)	62%	(78,453)
SUPPLIES	(27,135)	(1,305)	(9,715)	36%	(17,420)	(34,500)	(3,618)	(13,434)	39%	3,719
TOTAL AFTERSCHOOL	736,090	(1,894)	611,749	83%	124,341	632,675	67,881	555,982	88%	55,767
CAMPS										
INCOME	301,300	(450)	250,811	83%	50,489	266,690	1,250	237,826	89%	12,985
PART-TIME WAGES	(98,600)	(67)	(91,058)	92%	(7,542)	(118,939)	-	(76,654)	64%	(14,404)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	-	(1,859)	0%	1,859	-	-	-	0%	(1,859)
GENERAL SERVICES	-	-	(1,776)	0%	1,776	-	-	-	0%	(1,776)
CONTRACT SERVICES	(54,416)	-	(42,875)	79%	(11,541)	(41,025)	(1,105)	(58,482)	143%	15,607
SUPPLIES	(16,650)	(41)	(3,682)	22%	(12,968)	(16,970)	-	(3,691)	22%	9
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
TOTAL CAMPS	126,834	(558)	107,998	85%	18,836	79,186	145	98,999	125%	8,999
AQUATICS										
INCOME	160,570	4,573	46,989	29%	113,581	171,409	-	80,235	47%	(33,246)
PART-TIME WAGES	(134,000)	-	(54,533)	41%	(79,467)	(124,912)	-	(54,381)	44%	(152)
SUPPLIES	(3,500)	-	(1,073)	31%	(2,427)	(5,650)	-	(890)	16%	(182)
TOTAL AQUATICS	23,070	4,573	(8,617)	-37%	31,687	40,847	-	24,964	61%	(33,581)
CLASSES										
INCOME	214,260	23,790	146,149	68%	68,111	144,003	18,273	106,625	74%	39,524
PART-TIME WAGES	(53,000)	(2,548)	(16,688)	31%	(36,312)	(17,541)	(3,380)	(16,796)	96%	107
INSTRUCTORS	(30,000)	-	(40,786)	136%	10,786	(52,800)	(6,324)	(37,848)	72%	(2,938)
CONTRACT SERVICES	(38,500)	(7,267)	(32,008)	83%	(6,492)	(18,000)	(3,143)	(8,960)	50%	(23,048)
SUPPLIES	(5,200)	(170)	(2,240)	43%	(2,960)	(4,750)	68	(1,737)	37%	(503)
TOTAL CLASSES	87,560	13,804	54,428	62%	33,132	50,912	5,493	41,285	81%	13,142
ADULT SPORTS										
INCOME	232,942	6,642	112,428	48%	120,514	233,995	4,012	108,223	46%	4,205
PART-TIME WAGES	(160,000)	(3,410)	(34,445)	22%	(125,555)	(96,445)	(1,077)	(17,991)	19%	(16,454)
OFFICIALS	-	(2,340)	(43,735)	0%	43,735	(2,880)	(1,579)	(28,733)	998%	(15,002)
SUPPLIES	(25,650)	(1,204)	(7,677)	30%	(17,973)	(16,725)	(2,811)	(8,545)	51%	868
TOTAL ADULT SPORTS	47,292	(312)	26,572	56%	20,720	117,945	(1,456)	52,955	45%	(26,382)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
February 2023
Month 8 and 67% of the Year

DESCRIPTION	2022-2023		2022-2023	2022-2023	Remaining Budget	2021-2022		2021-2022	2021-2022	YTD Difference by Year
	Budget	February 2023	YTD	% of Budget		Budget	February 2022	YTD	% of Budget	
YOUTH SPORTS										
INCOME	250,000	27,054	213,958	86%	36,042	245,591	14,379	160,443	65%	53,515
PART-TIME WAGES	(149,000)	(9,516)	(84,952)	57%	(64,048)	(128,295)	(6,874)	(64,494)	50%	(20,458)
GENERAL SERVICES	-	-	(125)	0%	125	-	-	-	0%	(125)
CONTRACT SERVICES	-	-	-	0%	-	-	-	(598)	0%	598
SUPPLIES	(32,950)	(1,690)	(13,678)	42%	(19,272)	(30,830)	(1,154)	(17,762)	58%	4,084
TOTAL YOUTH SPORTS	68,050	15,848	115,203	169%	(47,153)	86,466	6,351	77,589	90%	37,614
SENIOR PROGRAMS										
INCOME	32,500	1,486	9,783	30%	22,717	6,000	28	20,594	343%	(10,811)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	-	(5,596)	56%	(4,404)	-	-	-	0%	(5,596)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	(2,159)	(6,660)	167%	6,660
SUPPLIES	(950)	(206)	(378)	40%	(572)	(200)	-	(1,741)	870%	1,363
TOTAL SENIOR PROGRAMS	16,450	1,280	3,809	23%	12,641	1,800	(2,131)	12,192	677%	(8,383)
SPECIAL EVENTS										
INCOME	30,000	-	13,677	46%	16,323	6,900	-	-	0%	13,677
GRANT INCOME	-	-	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	-	(591)	0%	591	-	-	-	0%	(591)
GENERAL SERVICES	-	(40)	(10,722)	0%	10,722	-	-	-	0%	(10,722)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	-	(4,783)	30%	(11,217)	(6,000)	(6)	(479)	8%	(4,304)
HOSPITALITY	-	(59)	(437)	0%	437	-	-	-	0%	(437)
TOTAL SPECIAL EVENTS	10,000	(99)	1,187	12%	8,813	(24,716)	(6)	(479)	2%	1,666
NATURE CENTER										
INCOME	256,840	15,713	186,903	73%	69,937	188,560	7,607	115,469	61%	71,434
DONATIONS	-	5	2,582	0%	(2,582)	-	60	3,306	0%	(724)
ENDOWMENTS	10,000	-	8,395	84%	1,605	10,000	-	8,146	81%	249
PART-TIME WAGES	(193,800)	(9,106)	(97,288)	50%	(96,512)	(118,652)	(6,390)	(66,304)	56%	(30,984)
UNIFORM APPAREL	-	-	(317)	0%	317	-	-	-	0%	(317)
PROGRAM APPAREL	-	-	(3,934)	0%	3,934	-	-	-	0%	(3,934)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(2,884)	(14,929)	82%	(3,286)	(13,855)	(2,530)	(7,916)	57%	(7,013)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
TOTAL NATURE CENTER	51,605	3,728	77,944	151%	(26,339)	61,753	(1,253)	51,767	84%	26,177

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
February 2023
Month 8 and 67% of the Year

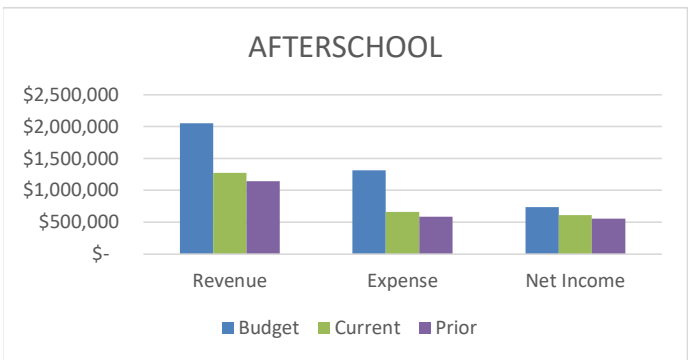
DESCRIPTION	2022-2023		2022-2023	2022-2023	Remaining Budget	2021-2022		2021-2022	2021-2022	YTD Difference by Year
	Budget	February 2023	YTD	% of Budget		Budget	February 2022	YTD	% of Budget	
<u>FACILITY RENTAL</u>										
INCOME	444,865	19,384	264,020	59%	180,845	382,950	19,429	209,538	55%	54,482
PART-TIME WAGES	(70,000)	(1,614)	(37,502)	54%	(32,498)	(100,400)	(5,098)	(42,355)	42%	4,853
MARKETING	-	-	(1,012)	0%	1,012	-	-	-	0%	(1,012)
UNIFORM APPAREL	-	-	(273)	0%	273	-	-	-	0%	(273)
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	-	(482)	7%	482
SUPPLIES	(7,500)	(32)	(2,062)	27%	(5,438)	30,750	707	6,825	22%	(8,887)
HOSPITALITY	-	-	(141)	0%	141	(9,200)	-	(392)	4%	251
TOTAL FACILITY RENTAL	357,365	17,739	223,030	62%	134,335	296,800	15,039	173,134	58%	49,896
<u>RECREATION - MISC. & ADMIN</u>										
INCOME	(10,000)	33,636	31,244	-312%	(41,244)	(25,000)	250	(2,658)	11%	33,902
FULL-TIME WAGES	(761,000)	(49,876)	(413,118)	54%	(347,882)	(607,000)	(43,355)	(337,295)	56%	(75,823)
PART-TIME WAGES	(58,000)	(7,142)	(51,244)	88%	(6,756)	-	(6,948)	(73,088)	0%	21,844
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	-	-	0%	(5,000)	-	-	(118)	0%	118
TOTAL RECREATION - MISC. & ADMIN	(844,000)	(23,382)	(433,119)	51%	(410,881)	(642,000)	(50,053)	(413,159)	64%	(19,959)
TOTAL PROGRAM SUMMARY	680,316	30,727	780,185	115%	(99,869)	701,668	40,010	675,230	96%	104,955

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
February 2023
67% of the Year**

AFTERSCHOOL

Budgeted Revenues: 62%
Budgeted Expenses: 50%
Net Income: \$55,767 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,052,225	\$ 1,272,740	\$ 1,142,239
EXPENSES	\$ 1,316,135	\$ 660,991	\$ 586,257

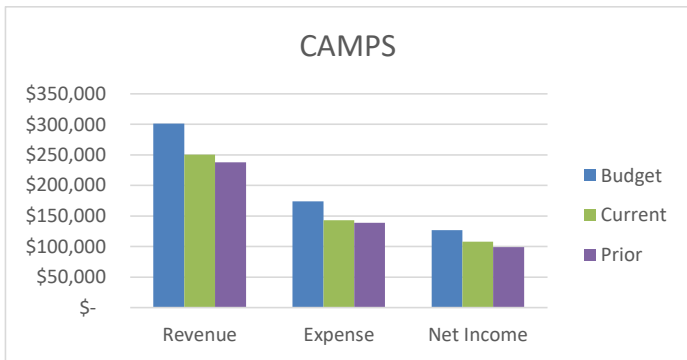


CAMPS

Budgeted Revenues: 83%
Budgeted Expenses: 82%
Net Income: \$8,999 over last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 301,300	\$ 250,811	\$ 237,826
EXPENSES	\$ 174,466	\$ 142,813	\$ 138,827

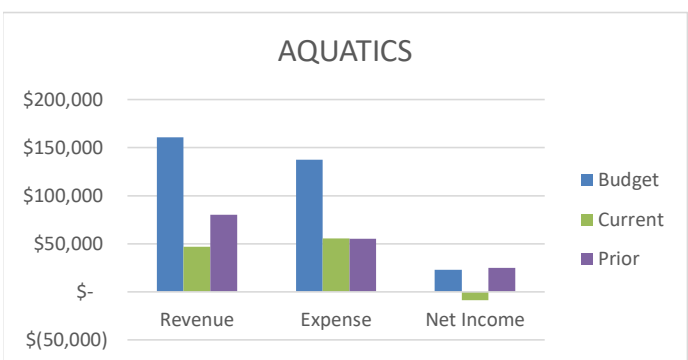


AQUATICS

Budgeted Revenue: 29%
Budgeted Expenses: 40%
Net Income: \$33,581 under last year

Lifeguard shortage at Sycamore Pool prevented services.

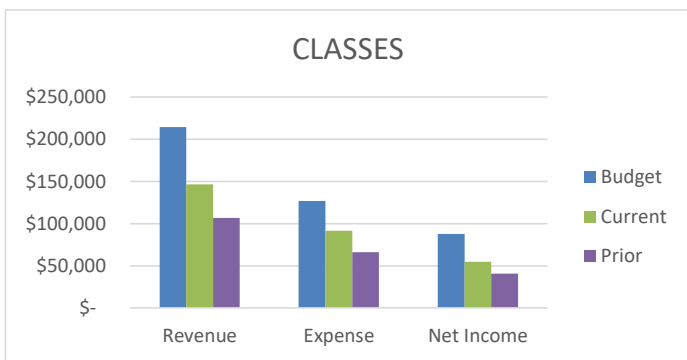
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 160,570	\$ 46,989	\$ 80,235
EXPENSES	\$ 137,500	\$ 55,605	\$ 55,271



CLASSES

Budgeted Revenue: 68%
Budgeted Expenses: 72%
Net Income: \$13,893 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 214,260	\$ 146,149	\$ 106,625
EXPENSES	\$ 126,700	\$ 91,722	\$ 66,091



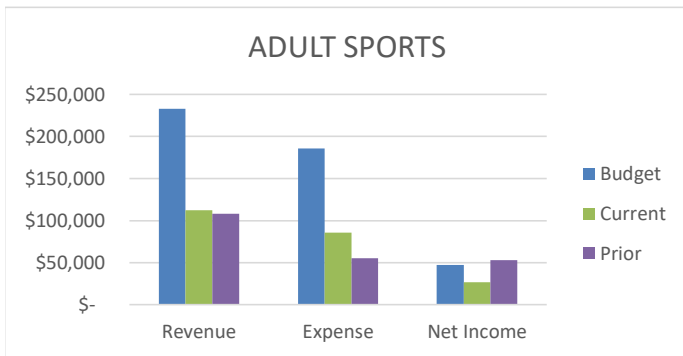
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
February 2023
67% of the Year**

ADULT SPORTS

Budgeted Revenue: 48%
Budgeted Expenses: 46%
Net Income: \$26,382 under last year

Decreased participation and increased staffing costs have affected net income.

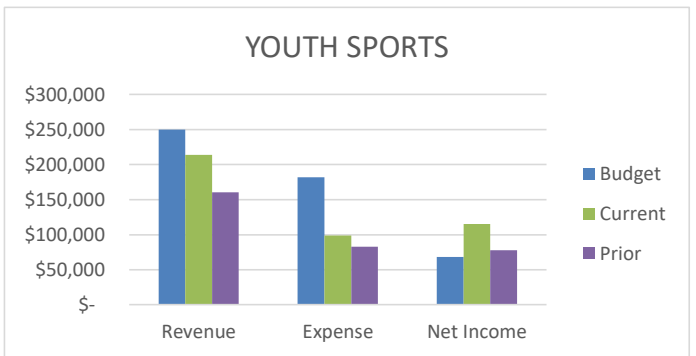
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 232,942	\$ 112,428	\$ 108,223
EXPENSES	\$ 185,650	\$ 85,856	\$ 55,268



YOUTH SPORTS

Budgeted Revenue: 86%
Budgeted Expenses: 54%
Net Income: \$37,614 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 250,000	\$ 213,958	\$ 160,443
EXPENSES	\$ 181,950	\$ 98,755	\$ 82,854

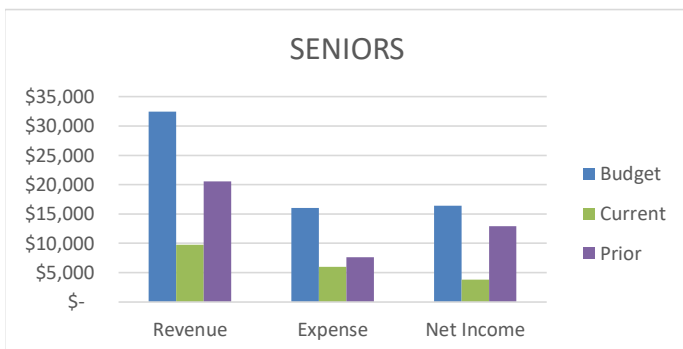


SENIORS

Budgeted Revenue: 30%
Budgeted Expenses: 37%
Net Income: \$9,134 under last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 32,500	\$ 9,783	\$ 20,594
EXPENSES	\$ 16,050	\$ 5,973	\$ 7,650

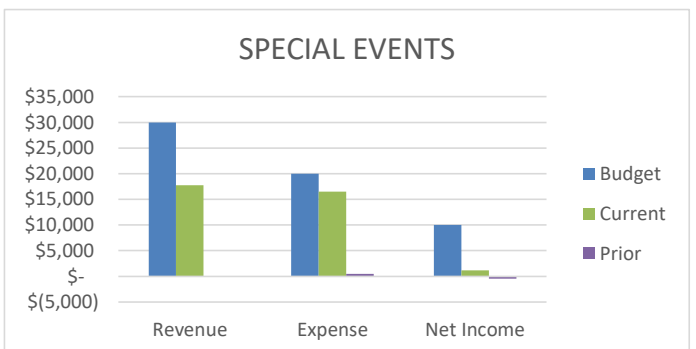


SPECIAL EVENTS

Budgeted Revenue: 59%
Budgeted Expenses: 83%
Net Income: \$1,666 over last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 30,000	\$ 17,720	\$ -
EXPENSES	\$ 20,000	\$ 16,533	\$ 479

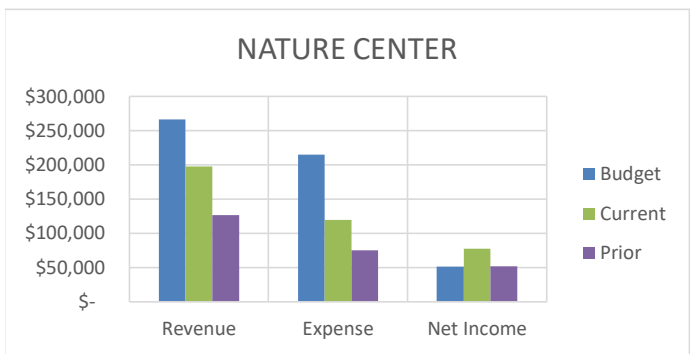


**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
February 2023
67% of the Year**

NATURE CENTER

Budgeted Revenue: 74%
Budgeted Expenses: 56%
Net Income: \$26,177 over last year

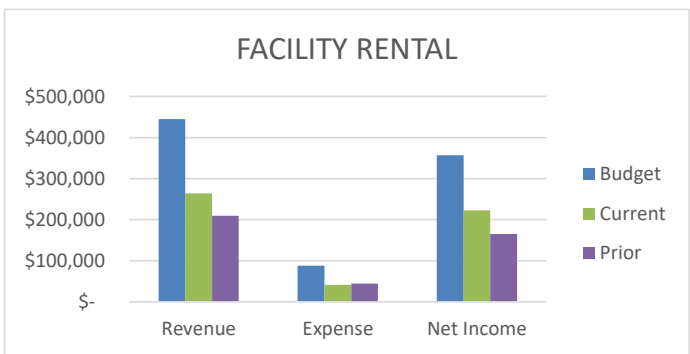
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 266,840	\$ 197,880	\$ 126,921
EXPENSES	\$ 215,235	\$ 119,936	\$ 75,154



FACILITY RENTAL

Budgeted Revenue: 59%
Budgeted Expenses: 47%
Net Income: \$57,632 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 444,865	\$ 264,020	\$ 209,904
EXPENSES	\$ 87,500	\$ 40,849	\$ 44,365





Chico Area Recreation and Park District Board of Directors

Staff Report FI-23-010
Finance Agenda D
Regular Agenda 4.5

STAFF REPORT

DATE: March 29, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Procurement Policy

Background

The need for an updated and standalone policy for *Procurement of Contractors and Consultants* was identified by District Staff.

Staff Recommendation

That the Board review, consider, and approve the implementation of the updated *Procurement of Contractors and Consultants* policy.



POLICY # TBD

POLICY # TBD	Procurement of Contractors and Consultants		
EFFECTIVE DATE	2/23/2023		VERSION # 1.0
DATE OF LAST REVISION	3/22/2023	NEXT REVIEW DATE	4/1/2025

APPLIES TO	
Division	Districtwide
Sub-Division	Finance

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	3/23/2023	Initial	Annabel Grimm

RATIONALE

As a local agency, the Chico Area Recreation and Park District (CARD) shall define and adopt policies and procedures, including bidding regulations, governing the procurement of outside contractors and consultants.

PROCEDURE

1) Employment of Outside Contractors and Consultants

The District employs outside contractors or consultants for construction, engineering, planning, and environmental review projects, auditing, and other purposes approved by the Board of Directors. The District’s procedure is as follows:

Construction

- a. Construction projects will be advertised for bid in at least one local newspaper of general circulation and the local contractors bidding news if available. The bid opening is open to the public and will be specified in the bid documents.
- b. If public bidding requirements apply under State law or the terms of any grant contract, those requirements shall be complied with to the exclusion of the previous paragraph.

Consultants

- a. Consultants will be approved by the General Manager on projects appropriated in the Board approved budget, unless a formal bid process is required.
 - a. For contract fees that exceed \$50,000, the General Manager will bring the contract option to the Board of Directors for review.
- b. The General Manager and/or Board of Directors will make their decision based on the consultant’s experience and qualifications.

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- c. The consultant will be required to provide an explanation of the scope of work, hours to complete, and applicable cost estimate for their services that will be used in their evaluation in the selection process. Consultants for engineering, architectural, and other professional services shall be evaluated based on qualification and not on the cost of services per state law.
- d. Every person involved in the solicitation, selection, and approval of consultants shall comply with applicable conflicts of interest laws, including Government Code section 1090, the Political Reform Act of 1974, and the District's conflict of interest code.

2) Monetary Bidding Thresholds (Public Contract Code 22032)

- a. Public projects of sixty thousand dollars (\$60,000) or less may be performed by the employees, negotiated contract, or purchase order.
- b. Public projects of two hundred thousand dollars (\$200,000) or less may be let to contract by informal procedures as set forth in this policy.
- c. Public projects of more than two hundred thousand dollars (\$200,000) shall, except as otherwise provided in this article, be let to contract by formal bidding procedure.

3) Informal Bid Procedure

- a. District staff must attempt to obtain a minimum of three competitive quotes for these projects, except in the cases described in the Formal Bid Procedure.
- b. The General Manager may approve the lowest qualifying bid if the project was appropriated in the Board approved budget. If the project was not appropriated in the Board approved budget, the Board of Directors must approve the winning bid.
- c. Approval must be obtained prior to the order being placed.

4) Formal Bid Procedure

- a. All projects for alterations, maintenance, repairs, or new construction that require a formal bid process must include a public notice or purchase through a government approved purchasing agency. If a formal bid process is needed, the Board shall approve the lowest responsible bid.
 - i. "Responsible bidder," means a bidder who has demonstrated the attribute of trustworthiness, as well as quality, fitness, capacity, and experience to satisfactorily perform the public works contract. (Public Contract Code 1100-1104)
- b. Exception to the formal bid process shall only be made in cases of (1) emergency where the immediate purchase of goods without bid is necessary for the protection of the public health, welfare, safety, or District assets or (2) when the General Manager deems that an article of a specified brand or trade name is the only article that will properly meet the needs of the District.

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- c. For the convenience of the District, the General Manager may elect to use state and federal cooperative purchasing agreements, or government approved Multiple Award Schedules as authorized by Public Law and Public Contracting Code. Procurement sources include but are not limited to U.S. General Services Administration, California Multiple Award Schedules, Sourcewell, and alike.

5) Project Contingency Fund and Expenditure

- a. A contingency fund will be established for all capital projects in excess of \$25,000. The amount of the Fund shall be no less than 10% of the awarded bid whenever possible.
- b. The General Manager shall have the authority to authorize expenditure of the Fund to help deal with unforeseen issues that may arise from time to time. The amount that can be authorized by the General Manager shall not exceed the budgeted amount for the project.

6) Conflict of Interest

- a. District officials and employees shall discharge their duties impartially to assure fair competitive access to procurement opportunities by responsible and responsive contractors, sellers, and vendors. Moreover, they shall conduct themselves in such a manner as to foster public confidence in the integrity of the District procurement activities.
- b. No District official or employee shall participate directly or indirectly in a District procurement when the official or employee knows that the official or employee or any member of the official's or employee's immediate family has a financial interest pertaining to the procurement.
- c. Upon discovery of an actual or potential conflict of interest, an employee shall promptly withdraw from further participation in the procurement.
- d. No person shall offer, give, or agree to give any District official or employee any gratuity or offer of employment in connection with a procurement by the District.

7) Unauthorized Procurements

- a. Any procurement of supplies, materials, equipment, or services made in violation of this purchasing policy shall be void and not considered an obligation of the District.

Authority: Public Contract Code (PCC) 10298; PCC 22032, PCC Section 1100-1104

Author _____ Date _____

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Senior Leadership Team
Content and Form Review

Date

Annabel Grimm
General Manager

Date

Board of Directors Approval

Date



Chico Area Recreation and Park District Board of Directors

Staff Report FI-23-011
Finance Agenda E
Regular Agenda 4.6

STAFF REPORT

DATE: March 29, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Purchasing Policy

Background

The need for an updated policy for *Purchasing* was identified by District Staff.

Staff Recommendation

The Board considers, reviews, and approves the implementation of the updated *Purchasing* policy.



POLICY #

POLICY # TBD	Purchasing Policy		VERSION # 1.2
EFFECTIVE DATE	3/29/2023		
DATE OF LAST REVISION	3/22/2023	NEXT REVIEW DATE	4/1/2025

APPLIES TO

Division	Districtwide
Sub-Division	Finance

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	10/28/2021	Initial	Finance Department
1.2	3/29/2023	Update	Annabel Grimm

RATIONALE

As a local agency, the Chico Area Recreation and Park District (CARD) shall define the procedures governing the procurement of supplies, materials, equipment, and services for District use. The Finance Department, under the direction of the General Manager, shall maintain adequate internal controls and procedures to restrict access to unauthorized purchases. The Finance Department Manager is responsible for preparing and monitoring procedures to carry out this policy in compliance with all applicable federal, state, and local laws and regulations.

This policy covers the purchase of goods and services excluding public works construction services. Those matters are addressed in other policies of the District: *Procurement of Contractors and Consultants*.

TERMS AND DEFINITIONS

TERM	DEFINITION
Decentralized purchasing system	Each operating Department is responsible for coordinating the purchase of goods and services needed for its operations.
Local agency	Every city, county, city and county, district, or any other local governmental body or corporation empowered to expend public funds for the acquisition of property.
Fixed asset	A long-term tangible asset that a firm owns and uses to produce income and is not expected to be used or sold within a year.

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PROCEDURE

The policies outlined herein shall be adhered to by all District employees when procuring supplies, materials, equipment, and services. All costs should be considered (i.e., sales tax, freight, and installation) in defining the "purchase" price for comparison with the dollar thresholds indicated in this policy.

1) Responsibilities of Departments

CARD uses a decentralized purchasing system. Under this system, each operating Department is responsible for coordinating the purchase of goods and services needed for its operations. Each Department is responsible for the following:

- a. Anticipate purchasing requirements sufficiently in advance to allow adequate time to obtain goods and services in accordance with the best purchasing practices.
- b. Obtain full and open competition in a manner that presents the best overall value to the District and is in accordance with all District policies and procedures.
- c. Identify, evaluate, and utilize purchasing methods that best meet the needs of the District (e.g. blanket purchase orders, purchasing cards, contractual agreements, etc.).
- d. Supervise the receipt and inspections of all materials, supplies, equipment, and services purchased to ensure conformance with specifications.
- e. Recommend the disposition of surplus or unused supplies, materials, equipment, and scrap through the District's Disposal and Surplus Supplies and Equipment Policy.
- f. NOT "split" orders for the purpose of avoiding procurement requirements.
- g. Submit forms and adequate supporting documentation necessary for the purchase(s).

2) Purchase Documentation

All purchases must be documented and approved. Documentation includes appropriate sales quotes, bid proposals, purchase orders, receiving reports, invoices, receipts, expense reports, and account statements. All documentation for each purchase must be assembled and submitted to the Finance Department in a timely manner for payment after the purchase is properly approved.

3) Approval Limits and Thresholds

General purchasing approval limits are summarized as follows for Board approved budgeted operational items.

Expenditure Value	Approval Required
under \$2,000	Supervisor
\$2,000 to \$10,000	Department Manager
over \$10,000	General Manager

- a. To purchase small items costing less than \$1,000:

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- i. Vendors will be asked to submit pricing information by telephone or written quotation. District accounts are then awarded to those firms that provide the best price, discount, service, etc. Acquisitions are processed on purchase order forms that list instructions to vendors.
- b. To purchase items costing more than \$1,000 and up to \$20,000:
 - i. Quotes will be solicited from vendors and received by telephone or written quotation. Quotes will be solicited from at least two sources before selecting a supplier and processing a purchase order. The General Manager must approve purchase orders.
- c. For items over \$20,000:
 - i. The District will attempt to provide a minimum of three (3) suppliers with a list of items to be purchased. Suppliers will provide written quotes for consideration and recommendation. The General Manager may approve the purchase if the item was appropriated in the Board approved budget. If the item was not appropriated in the Board approved budget, the Board of Directors must approve the purchase.
- d. For items over \$50,000:
 - i. Adhere to section c. i, and;
 - ii. Prior to purchase, the General Manager will bring the purchase option to the Board of Directors for review.
- e. Fixed Assets
 - i. Any commitment of District funds for the purchase of a fixed asset shall first be submitted to the Board of Directors for approval or shall be in conformance with prior Board action and/or authorizations through the budget process.
 - ii. Vehicles will be purchased through the State's Contract for Fleet Vehicles unless they can be acquired at the same cost or less expensively from local sources by competitive quotation bids in accordance with section 3.
- f. For the convenience of the District, the General Manager may elect to use state and federal cooperative purchasing agreements, or government approved Multiple Award Schedules as authorized by Public Law and Public Contracting Code. Procurement sources include but are not limited to U.S. General Services Administration, California Multiple Award Schedules, Sourcewell, and alike.

4) Credit Card Purchases

The District may issue a purchase credit card to an employee when deemed necessary. Credit cardholders must be approved by the General Manager.

- a. All issued credit cards must have a signed Credit Card Request Form and a signed Credit Card User Agreement on file with the Finance Department.
- b. Purchases are subject to the Credit Card Policy established by the Board.
- c. Purchases are limited to budgeted expenditure items only.
- d. The employee's manager shall establish credit limits for each user based on anticipated purchases.

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5) Purchase Orders

- a. When a purchase order is deemed necessary, it must be prepared and signed by the appropriate manager according to the purchase approval limits listed above before a purchase is completed. The appropriate price quote must be attached to the purchase order.
- b. Once the approved purchase order is completed and signed, it may be submitted to the vendor to complete the order transaction. Vendors will submit invoices once a transaction is complete and the goods or services are received.

Automated Clearing House Payments

Payroll taxes and other payments may be made electronically if supported by appropriate signed documentation.

Board Monthly Review

The monthly financial statement shall be reviewed and approved by the Board of Directors.

Authority: Government Code Sections 54201 et seq.;

Senior Leadership Team

Author

Date

Senior Leadership Team

Content and Form Review

Date

Annabel Grimm

General Manager

Date

Board of Directors Approval

Date