



## **FINANCE COMMITTEE AGENDA**

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

Members –Tom Lando and Michael McGinnis

Thursday, November 17, 2022 – 3:45 P.M.

**Posted Prior to 5:00 PM  
Monday, November 14, 2022**

### **AGENDA**

**1. Call to Order**

**2. 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.*

**3. Monthly Financial Report for October 2022 – *Action Requested***

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

**4. Directors' Comments**

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

**5. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.



# STAFF REPORT

**DATE:** November 17, 2022  
**TO:** Finance Committee  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** October 2022 Financials

There are a few items to note in the October financials:

- The Balance Sheet on page 5 shows Cash approximately \$400K lower than last year. This is due to the amount recorded in the Bank Suspense account artificially inflating the Cash total. In prior years, both revenue and expenses passed through the Bank Suspense account. The process was changed in July. Moving forward, this account will only be used to record revenue exported from the system, which will be offset when the actual cash deposits into Golden Valley Bank.
- On page 6, the Employer CALPERS line was corrected from the prior month. No liability was recorded in previous years as the Employer contribution account was recently created. This resulted from a process change to record individual salary and benefit costs providing visibility of total compensation. Past practice was to roll up the costs and expense them monthly.
- Salary and wages are at 33.9% of the budget (page 10). Factoring in the number of pay periods in the year, wages are trending below budget.
- Benefits costs are at 35.3% (page 10).
  - The CalPERS UAL payment of \$235K inflates the year-to-date percentage.
- Operating expenses are at 35.8% of the overall budget. As reported last month, some prior year expenses, one-time purchases, and reimbursed costs impact this percentage.
  - Electricity will continue to trend high over the next couple of months. YTD expenses include July through September, and October was unusually hot this year.
- The Capital Projects Summary (page 12) was revised to reflect some residual expenses related to the Oak Way Playground project funded by Prop 68.
- Program observations remain in line with what was reported last month.



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**OCTOBER 2022**

**CHICO AREA RECREATION AND PARK DISTRICT  
FINANCIAL STATEMENTS - TABLE OF CONTENTS  
OCTOBER 2022**

**SUMMARY - ALL FUNDS**

BALANCE SHEET	3
EXECUTIVE SUMMARY	4

**GENERAL FUND - FUND 2490**

BALANCE SHEET	5
EXECUTIVE SUMMARY	8
REVENUE SUMMARY	9
SALARIES AND BENEFITS SUMMARY	10
SERVICES AND SUPPLY EXPENSE SUMMARY	11
CAPITAL ASSETS SUMMARY	12

NpTE: This cpmpletes 4 mpnths pf the fiscal year and represents 33% pf the year.

CHICO AREA RECREATION AND PARK DISTRICT  
 BALANCE SHEET SUMMARY - ALL FUNDS  
 OCTOBER 2022



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	6,458,970	6,914,533	424,472	42	76	83,758	13,881,851
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,569,352	-	21,375	-	-	-	1,590,727
DUE FROM OTHER FUNDS	147,540	-	-	-	-	-	147,540
<b>TOTAL CURRENT ASSETS</b>	<b>8,175,862</b>	<b>6,914,533</b>	<b>445,847</b>	<b>42</b>	<b>76</b>	<b>83,758</b>	<b>15,620,118</b>
<b>PREPAID EXPENSES</b>	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(16,856,124)	-	-	-	-	-	(16,856,124)
<b>SUBTOTAL</b>	<b>26,424,809</b>	-	-	-	-	-	<b>26,424,809</b>
<b>TOTAL ASSETS</b>	<b>34,600,671</b>	<b>6,914,533</b>	<b>445,847</b>	<b>42</b>	<b>76</b>	<b>83,758</b>	<b>42,044,927</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,437,135</b>	-	-	-	-	-	<b>1,437,135</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	32,122	-	-	-	-	-	32,122
ACCRUED EXPENSES	324,383	-	-	-	-	-	324,383
DUE TO OTHER FUNDS	-	-	-	52,191	44,256	51,093	147,540
OTHER LIABILITIES	1,131,083	-	-	-	-	-	1,131,083
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,487,588</b>	-	-	<b>52,191</b>	<b>44,256</b>	<b>51,093</b>	<b>1,635,128</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	2,673,147	-	-	-	-	-	2,673,147
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>2,936,575</b>	-	-	-	-	-	<b>2,936,575</b>
<b>TOTAL LIABILITIES</b>	<b>4,424,164</b>	-	-	<b>52,191</b>	<b>44,256</b>	<b>51,093</b>	<b>4,571,704</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>387,623</b>	-	-	-	-	-	<b>387,623</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,363
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - UNASSIGNED	3,711,329	-	-	-	-	-	3,711,329
NON-SPENDABLE	26,497,896	-	-	-	-	-	26,497,896
<b>FUND BALANCE</b>	<b>32,710,726</b>	<b>5,394,437</b>	<b>417,557</b>	<b>42</b>	<b>76</b>	<b>81,251</b>	<b>38,604,088</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,629,557)</b>	<b>1,520,096</b>	<b>28,290</b>	<b>(52,191)</b>	<b>(44,256)</b>	<b>(48,586)</b>	<b>(226,204)</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>144,851</b>						
<b>TOTAL FUND BALANCE</b>	<b>31,226,019</b>	<b>6,914,533</b>	<b>445,847</b>	<b>(52,149)</b>	<b>(44,180)</b>	<b>32,665</b>	<b>38,522,735</b>

CHICO AREA RECREATION AND PARK DISTRICT  
SUMMARY - ALL FUNDS  
OCTOBER 2022



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	1,303,682	-	-	-	-	-	1,303,682
OTHER INCOME	352,847	-	-	-	-	-	352,847
RDA PASSTHROUGH	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-
TAX INCOME / COUNTY	297,067	-	-	-	-	-	297,067
PARK IMPACT FEES	-	1,353,197	16,625	-	-	-	1,369,822
ASSESSMENTS	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,953,597</b>	<b>1,353,197</b>	<b>16,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,323,419</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	2,500,222	-	-	41,972	33,047	41,972	2,617,212
SERVICES & SUPPLIES	1,013,502	-	-	10,219	11,209	9,121	1,044,052
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>3,523,721</b>	<b>-</b>	<b>-</b>	<b>52,191</b>	<b>44,256</b>	<b>51,093</b>	<b>3,671,261</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>(1,570,125)</b>	<b>1,353,197</b>	<b>16,625</b>	<b>(52,191)</b>	<b>(44,256)</b>	<b>(51,093)</b>	<b>(347,842)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	289,259	-	-	-	-	-	289,259
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>59,432</b>	<b>(166,899)</b>	<b>(11,665)</b>	<b>-</b>	<b>-</b>	<b>(2,507)</b>	<b>(122,137)</b>
<b>REVENUE OVER (UNDER)</b>	<b>(1,629,557)</b>	<b>1,520,096</b>	<b>28,290</b>	<b>(52,191)</b>	<b>(44,256)</b>	<b>(48,586)</b>	<b>(225,706)</b>

<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	506,055	-	-	-	-	-	506,055
CAPTIAL PROJECTS REIMBURSEMENT	650,906	-	-	-	-	-	650,906
<b>NET CAPITAL PROJECTS</b>	<b>144,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,851</b>

<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,484,706)</b>	<b>1,520,096</b>	<b>28,290</b>	<b>(52,191)</b>	<b>(44,256)</b>	<b>(48,586)</b>	<b>(80,855)</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
OCTOBER 2022

	OCTOBER 2022	OCTOBER 2021	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,435,300	5,530,880	(95,581)	-2%
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	946,570	773,713	172,856	22%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	75,235	551,805	(476,570)	-86%
<b>SUBTOTAL</b>	<b>6,458,970</b>	<b>6,859,885</b>	<b>(400,915)</b>	<b>-6%</b>
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	1,569,352	823,871	745,481	90%
<b>RECEIVABLES</b>	<b>1,569,352</b>	<b>823,871</b>	<b>745,481</b>	<b>90%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	147,540	100,816	46,724	46%
<b>TOTAL CURRENT ASSETS</b>	<b>8,175,862</b>	<b>7,784,572</b>	<b>391,290</b>	<b>5%</b>
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>41,744,537</b>	<b>1,536,397</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(16,856,124)	(15,708,362)	(1,147,762)	7%
<b>SUBTOTAL</b>	<b>26,424,809</b>	<b>26,036,174</b>	<b>388,634</b>	<b>1%</b>
<b>TOTAL ASSETS</b>	<b>34,600,671</b>	<b>33,820,747</b>	<b>779,924</b>	<b>2%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,437,135</b>	<b>1,437,135</b>	<b>-</b>	<b>0%</b>

**FOOTNOTES:**

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

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

CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
OCTOBER 2022

	OCTOBER 2022	OCTOBER 2021	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	<b>32,122</b>	<b>98,454</b>	(66,332)	-67%
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	237,237	142,586	94,651	0%
PAYROLL FEDERAL TAXES	18,724	11,986	6,739	56%
PAYROLL STATE TAXES	6,009	3,373	2,636	78%
PAYROLL EMPLOYEE MEDI & FICA	22,849	13,958	8,891	64%
PAYROLL EMPLOYER MEDI & FICA LIAB	22,682	13,818	8,864	64%
PAYROLL SDI	3,324	2,191	1,133	52%
PAYROLL GARNISHMENTS	(26,977)	518	(27,495)	-5308%
UNION DUES - SUPERVISORS	(570)	446	(1,016)	-228%
UNION DUES - PARKS	2,880	437	2,443	0%
EMPLOYER CALPERS	34,304	-	34,304	-100%
457 EMPLOYEE CONTRIBUTIONS	5,452	5,002	450	9%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	(100,000)	100,000	0%
<b>ACCRUED EXPENSES</b>	<b>324,383</b>	<b>92,785</b>	<b>231,598</b>	<b>250%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	-	-	-	0%
<b>OTHER LIABILITIES</b>				
DEFERRED REVENUE	1,074,357	1,031,093	43,264	4%
OTHER LIAB - CLASS CLEARING ACCT	3,573	4,402	(829)	-19%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
SECURITY DEPOSITS	44,750	44,350	400	1%
TIME EXPIRED HOLDING ACCT	8,403	7,403	1,000	14%
<b>SUBTOTAL</b>	<b>1,131,083</b>	<b>1,061,840</b>	<b>69,243</b>	<b>7%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,487,588</b>	<b>1,253,079</b>	<b>234,509</b>	<b>19%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	2,673,147	2,673,147	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
<b>SUBTOTAL</b>	<b>2,936,575</b>	<b>2,904,030</b>	<b>32,545</b>	<b>1%</b>
<b>TOTAL LIABILITIES</b>	<b>4,424,164</b>	<b>4,157,109</b>	<b>267,055</b>	<b>6%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>387,623</b>	<b>387,623</b>	<b>-</b>	<b>0%</b>



CHICO AREA RECREATION AND PARK DISTRICT  
GENERAL FUND - FUND 2490  
BALANCE SHEET  
OCTOBER 2022

	OCTOBER 2022	OCTOBER 2021	Increase (Decrease)	
			\$ Change	% Change
<b>FUND BALANCE</b>				
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
<b>SUBTOTAL</b>	<b>2,501,500</b>	<b>2,001,500</b>	<b>500,000</b>	<b>25%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>3,711,329</b>	<b>4,470,982</b>	<b>(759,653)</b>	<b>-17%</b>
<b>NON-SPENDABLE</b>	<b>26,497,896</b>	<b>26,036,174</b>	<b>461,722</b>	<b>2%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>32,710,726</b>	<b>33,694,156</b>	<b>(983,430)</b>	<b>-3%</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,629,557)</b>	<b>(1,544,547)</b>	<b>(85,010)</b>	<b>6%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>144,851</b>	<b>22,618</b>	<b>122,233</b>	<b>540%</b>
<b>TOTAL FUND BALANCE</b>	<b>31,226,019</b>	<b>32,126,991</b>	<b>(900,971)</b>	<b>-3%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2022  
REPRESENTS 33% OF THE YEAR

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,505,637	1,303,682	37.2%	2,201,955	3,030,341	1,128,288	37.2%	175,394
OTHER INCOME	664,865	352,847	53.1%	312,018	528,350	187,099	35.4%	165,749
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	5,190	0.3%	(5,190)
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	18,025	45.1%	(18,025)
TAX INCOME / COUNTY BACKFILL TAX INCOME	4,655,000 -	297,067 -	6.4% 0.0%	4,357,933 -	4,178,000 -	230,228 -	5.5% 0.0%	66,839 -
<b>TOTAL REVENUE</b>	<b>10,470,502</b>	<b>1,953,597</b>	<b>18.7%</b>	<b>8,516,905</b>	<b>9,316,691</b>	<b>1,568,829</b>	<b>16.8%</b>	<b>384,768</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	7,320,959	2,500,222	34.2%	4,820,737	6,581,096	2,203,911	33.5%	296,311
SERVICES AND SUPPLIES	2,829,608	1,013,502	35.8%	1,816,106	2,570,458	868,922	33.8%	144,580
OPERATING TRANSFER OUT	267,934	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,453,501</b>	<b>3,523,721</b>	<b>33.7%</b>	<b>6,661,846</b>	<b>9,385,764</b>	<b>3,072,833</b>	<b>32.7%</b>	<b>450,888</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>17,001</b>	<b>(1,570,125)</b>		1,587,126	<b>(69,073)</b>	<b>(1,504,004)</b>		<b>(66,120)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	289,259	0.0%	-	-	-	0.0%	289,259
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>59,432</b>	<b>0.0%</b>	<b>229,827</b>	<b>-</b>	<b>40,543</b>	<b>0.0%</b>	<b>18,889</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>17,001</b>	<b>(1,629,557)</b>			<b>(69,073)</b>	<b>(1,544,547)</b>		<b>(85,010)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2022  
REPRESENTS 33% OF THE YEAR

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	606,395	29.5%	1,445,830	1,593,933	482,602	30.3%	123,793
CAMPS	301,300	225,987	75.0%	75,313	266,690	218,616	82.0%	7,370
<b>SUBTOTAL</b>	<b>2,353,525</b>	<b>832,382</b>	<b>35.4%</b>	<b>1,521,143</b>	<b>1,860,623</b>	<b>701,219</b>	<b>37.7%</b>	<b>131,163</b>
<b>AQUATICS</b>	<b>160,570</b>	<b>40,457</b>	<b>25.2%</b>	<b>120,113</b>	<b>184,109</b>	<b>80,157</b>	<b>43.5%</b>	<b>(39,700)</b>
CLASSES								
GENERAL CLASSES	147,260	53,459	36.3%	93,801	84,000	27,641	32.9%	25,817
COMMUNITY BAND	2,000	1,741	87.1%	259	1,000	712	71.2%	1,030
YOUTH CLASSES	65,000	15,928	24.5%	49,072	59,003	16,115	27.3%	(187)
<b>SUBTOTAL</b>	<b>214,260</b>	<b>71,128</b>	<b>33.2%</b>	<b>49,330</b>	<b>144,003</b>	<b>44,468</b>	<b>30.9%</b>	<b>26,660</b>
<b>ADULT SPORTS</b>	<b>232,942</b>	<b>89,438</b>	<b>38.4%</b>	<b>143,504</b>	<b>233,995</b>	<b>91,254</b>	<b>39.0%</b>	<b>(1,815)</b>
NATURE CENTER								
PROGRAM FEE INCOME	256,840	130,082	50.6%	126,758	188,560	91,693	48.6%	38,389
GRANT FUNDING	-	-	0.0%	-	185,560	-	0.0%	-
<b>SUBTOTAL</b>	<b>256,840</b>	<b>130,082</b>	<b>50.6%</b>	<b>126,758</b>	<b>374,120</b>	<b>91,693</b>	<b>24.5%</b>	<b>38,389</b>
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(3,640)	14.6%	-	(25,000)	(2,733)	10.9%	(908)
SPECIAL EVENTS	30,000	10,092	33.6%	19,908	6,900	-	0.0%	10,092
SENIOR ADULT PROGRAMS	32,500	2,843	8.7%	29,657	6,000	13,627	227.1%	(10,784)
YOUTH SPORTS	250,000	130,950	52.4%	119,050	245,591	108,603	44.2%	22,347
<b>SUBTOTAL</b>	<b>287,500</b>	<b>140,194</b>	<b>48.8%</b>	<b>168,665</b>	<b>233,491</b>	<b>119,497</b>	<b>51.2%</b>	<b>20,697</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,505,637</b>	<b>1,303,682</b>	<b>37.2%</b>	<b>2,366,819</b>	<b>3,030,341</b>	<b>1,128,288</b>	<b>37.2%</b>	<b>163,972</b>
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	166,476	37.4%	278,389	346,450	132,305	38.2%	34,170
REBATES & REIMBURSED COSTS	30,000	30,939	103.1%	-	30,000	22,813	76.0%	8,125
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	24,999	17.6%	120,842
MISCELLANEOUS	-	1,724	0.0%	-	-	2,352	0.0%	(628)
ENDOWMENTS	10,000	5,597	56.0%	4,403	10,000	2,715	27.2%	2,881
DONATIONS	-	2,272	0.0%	-	-	1,914	0.0%	358
<b>TOTAL OTHER INCOME</b>	<b>664,865</b>	<b>352,847</b>	<b>53.1%</b>	<b>316,952</b>	<b>528,350</b>	<b>187,099</b>	<b>35.4%</b>	<b>165,749</b>
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	5,190	0.3%	(5,190)
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	18,025	45.1%	(18,025)
TAX INCOME / COUNTY	4,655,000	297,067	6.4%	4,357,933	4,178,000	230,228	5.5%	66,839
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,300,000</b>	<b>297,067</b>	<b>4.7%</b>	<b>6,002,933</b>	<b>5,758,000</b>	<b>253,443</b>	<b>4.4%</b>	<b>43,625</b>
<b>TOTAL REVENUE</b>	<b>10,470,502</b>	<b>1,953,597</b>	<b>18.7%</b>	<b>8,686,703</b>	<b>9,316,691</b>	<b>1,568,829</b>	<b>16.8%</b>	<b>373,345</b>

**CHICO AREA RECREATION AND PARK DISTRICT**  
**SALARIES AND BENEFITS SUMMARY**  
**GENERAL FUND - FUND 2490**  
**OCTOBER 2022**  
**REPRESENTS 33% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>							
FULL-TIME SALARIES	3,055,000	1,019,117	33.4%	2,640,000	852,259	32.3%	166,858
PART-TIME SALARIES	2,752,000	937,228	34.1%	2,414,773	729,333	30.2%	207,895
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	34,794	108.7%	58,102	17,302	29.8%	17,492
<b>SUBTOTAL</b>	<b>5,880,000</b>	<b>1,991,139</b>	<b>33.9%</b>	<b>5,153,875</b>	<b>1,598,894</b>	<b>31.0%</b>	<b>392,245</b>
<b>BENEFITS</b>							
FICA	445,000	145,190	32.6%	392,000	120,263	30.7%	24,928
RETIREMENT	629,000	337,571	53.7%	541,000	290,614	53.7%	129,366
HEALTH INSURANCE	565,400	124,522	22.0%	438,500	125,216	28.6%	(694)
UNEMPLOYMENT INSURANCE	30,000	-	0.0%	98,000	3,839	3.9%	(3,839)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(205,164)	58.9%	(194,279)	(81,777)	42.1%	(123,387)
<b>SUBTOTAL</b>	<b>1,440,959</b>	<b>509,083</b>	<b>35.3%</b>	<b>1,427,221</b>	<b>605,017</b>	<b>42.4%</b>	<b>(13,525)</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>7,320,959</b>	<b>2,500,222</b>	<b>34.2%</b>	<b>6,581,096</b>	<b>2,203,911</b>	<b>33.5%</b>	<b>378,719</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
OCTOBER 2022  
REPRESENTS 33% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>								
MARKETING	44,000	9,364	21.3%	34,636	30,000	-	0.0%	9,364
UNIFORM APPAREL	8,000	2,634	32.9%	5,366	7,000	1,998	28.5%	637
PROGRAM APPAREL	-	5,427	0.0%	-	-	-	0.0%	5,427
COMMUNICATIONS	52,358	16,497	31.5%	35,861	52,358	14,242	27.2%	2,254
* INSURANCE	270,000	292,512	108.3%	-	240,500	238,293	99.1%	54,219
TECHNOLOGY SOFTWARE	105,000	27,567	26.3%	77,433	-	-	0.0%	27,567
TECHNOLOGY HARDWARE	30,000	15,117	50.4%	14,883	20,000	1,369	6.8%	13,749
EQUIPMENT MAINTENANCE	23,250	5,879	25.3%	17,371	22,330	4,979	22.3%	900
EQUIPMENT	9,200	8,156	88.7%	1,044	14,621	10,168	69.5%	(2,012)
VEHICLE MAINTENANCE	18,000	6,954	38.6%	11,046	12,500	7,154	57.2%	(200)
STRUCTURE & GROUNDS	190,950	77,445	40.6%	113,505	178,100	24,808	13.9%	52,637
VANDALISM	5,460	599	11.0%	4,861	5,445	839	15.4%	(240)
SERVICES	302,200	73,450	24.3%	228,750	5,400	1,868	34.6%	73,450
** CONTRACT SERVICES	706,616	200,623	28.4%	505,993	827,000	257,674	31.2%	(57,052)
LEGAL NOTICES	1,000	254	25.4%	746	22,000	-	0.0%	254
RECRUITMENT	25,000	4,070	16.3%	20,930	-	-	0.0%	4,070
RENT/LEASE STRUCTURES	2,000	500	25.0%	1,500	2,000	1,000	50.0%	(500)
SMALL TOOLS	3,900	9,332	239.3%	-	3,905	298	7.6%	9,033
PROFESSIONAL DEVELOPMENT	28,000	12,353	44.1%	15,647	33,500	11,982	35.8%	371
MISCELLANEOUS	10,000	3,515	35.1%	6,485	14,000	1,186	8.5%	2,329
SUPPLIES	366,540	78,207	21.3%	288,333	340,020	48,034	14.1%	30,044
HOSPITALITY	5,000	2,477	49.5%	2,523	5,000	-	0.0%	2,299
FUEL	50,000	12,831	25.7%	37,169	60,000	11,032	18.4%	1,799
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	1,825	18.3%	8,175	10,000	4,200	42.0%	(2,375)
USE TAX	1,500	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	124	1.2%	9,876	15,000	246	1.6%	(122)
<b>SUBTOTAL</b>	<b>2,281,674</b>	<b>869,563</b>	<b>38.1%</b>	<b>1,445,482</b>	<b>1,925,649</b>	<b>641,371</b>	<b>33.3%</b>	<b>229,882</b>
<b>UTILITIES</b>								
WATER	151,521	30,891	20.4%	120,630	97,955	55,107	56.3%	(24,216)
ELECTRICITY	309,072	108,092	35.0%	200,980	280,196	115,695	41.3%	(7,603)
GAS	79,992	3,135	3.9%	76,857	65,743	5,709	8.7%	(2,575)
SEWER	7,349	1,822	24.8%	5,527	6,400	2,647	41.4%	(826)
<b>SUBTOTAL</b>	<b>547,934</b>	<b>143,939</b>	<b>26.3%</b>	<b>403,995</b>	<b>450,294</b>	<b>179,158</b>	<b>39.8%</b>	<b>(35,220)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,829,608</b>	<b>1,013,502</b>	<b>35.8%</b>	<b>1,849,477</b>	<b>2,570,458</b>	<b>868,922</b>	<b>33.8%</b>	<b>148,009</b>

\* Insurance is paid in July for the Fiscal Year

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

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
OCTOBER 2022  
REPRESENTS 33% OF THE YEAR**

	<b>ORIGINAL 2022-2023 BUDGET</b>	<b>REVISED 2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	-	0.0%	135,000
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	-	0.0%	890,000
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	-	0.0%	35,400
FIELDHOUSE HVAC	66,000	66,000	-	0.0%	66,000
POOL ROOM ROOF REPLACEMENT	48,000	48,000	-	0.0%	48,000
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	-	0.0%	35,400
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	30,629	21.9%	109,371
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	-	0.0%	84,000
DFJ HVAC REPLACEMENT	550,000	550,000	242,152	44.0%	307,848
BOCCE BALL COURT	450,000	450,000	21,849	4.9%	428,151
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	0.0%	-
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	45,594	1.6%	2,854,406
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	-	0.0%	-
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>5,724,040</b>	<b>5,835,419</b>	<b>340,594</b>	<b>6.0%</b>	<b>5,383,816</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
TRACTOR	102,000	102,000	-	0.0%	102,000
2023 DECK MOWER	100,000	100,000	-	0.0%	100,000
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>302,000</b>	<b>302,000</b>	<b>82,473</b>	<b>27.3%</b>	<b>219,527</b>
<b>VEHICLES</b>					
* ROVING CREW TRUCK	-	36,500	31,109	0.0%	-
PROJECT CREW TRUCK	65,000	65,000	51,879	79.8%	13,121
<b>SUBTOTAL VEHICLES</b>	<b>65,000</b>	<b>101,500</b>	<b>82,988</b>	<b>127.7%</b>	<b>13,121</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>6,091,040</b>	<b>6,238,919</b>	<b>506,055</b>	<b>8.3%</b>	<b>5,584,985</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	-	0.0%	2,900,000
OAK WAY PROP 68 GRANT FUNDING	-	8,123	-	0.0%	-
COMMUNITY PARK IMPACT FEE FUND	450,000	450,000	-	0.0%	450,000
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,730,796	-	0.0%	2,591,040
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>6,091,040</b>	<b>6,238,919</b>	<b>650,906</b>	<b>10.7%</b>	<b>5,440,134</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	-	-	<b>144,851</b>	<b>0.0%</b>	-
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\* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

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

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2021-2022  
October 2022  
Month 4 and 33% of the Year

DESCRIPTION	2022-2023 Budget	October 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	October 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<b><u>AFTERSCHOOL</u></b>										
INCOME	2,052,225	126,570	606,395	30%	1,445,830	1,593,933	291,352	482,602	30%	123,793
PART-TIME WAGES	(1,289,000)	(110,009)	(309,346)	24%	(979,654)	(926,759)	(142,692)	(258,885)	28%	(50,462)
SUPPLIES	(27,135)	(2,293)	(4,332)	16%	(22,803)	(34,500)	(1,675)	(2,166)	6%	(2,166)
<b>TOTAL AFTERSCHOOL</b>	<b>736,090</b>	<b>14,268</b>	<b>292,717</b>	<b>40%</b>	<b>443,373</b>	<b>632,675</b>	<b>146,984</b>	<b>221,552</b>	<b>35%</b>	<b>71,165</b>
<b><u>CAMPS</u></b>										
INCOME	301,300	(1,013)	225,987	75%	75,313	266,690	3,260	218,616	82%	7,370
PART-TIME WAGES	(98,600)	-	(82,889)	84%	(15,711)	(118,939)	(2,362)	(70,955)	60%	(11,934)
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)	(900)	(54,228)	132%	11,353
SUPPLIES	(16,650)	-	(2,917)	18%	(13,733)	(16,970)	(232)	(1,657)	10%	(1,260)
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
<b>TOTAL CAMPS</b>	<b>126,834</b>	<b>(1,013)</b>	<b>92,108</b>	<b>73%</b>	<b>34,726</b>	<b>79,186</b>	<b>(234)</b>	<b>91,777</b>	<b>116%</b>	<b>331</b>
<b><u>AQUATICS</u></b>										
INCOME	160,570	525	40,457	25%	120,113	171,409	26,987	80,157	47%	(39,700)
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)	-	(7)	0%	(1,065)
<b>TOTAL AQUATICS</b>	<b>23,070</b>	<b>525</b>	<b>(15,148)</b>	<b>-66%</b>	<b>38,218</b>	<b>40,847</b>	<b>26,987</b>	<b>25,769</b>	<b>63%</b>	<b>(40,918)</b>
<b><u>CLASSES</u></b>										
INCOME	214,260	22,905	71,128	33%	143,132	144,003	16,691	44,468	31%	26,660
PART-TIME WAGES	(53,000)	(3,336)	(9,355)	18%	(43,645)	(17,541)	(5,159)	(7,520)	43%	(1,835)
INSTRUCTORS	(30,000)	(7,790)	(25,439)	85%	(4,561)	(52,800)	(7,713)	(17,302)	33%	(8,137)
CONTRACT SERVICES	(38,500)	(3,464)	(10,300)	27%	(28,200)	(18,000)	(1,246)	(2,685)	15%	(7,615)
SUPPLIES	(5,200)	(225)	(1,114)	21%	(4,086)	(4,750)	-	(167)	4%	(947)
<b>TOTAL CLASSES</b>	<b>87,560</b>	<b>8,090</b>	<b>24,920</b>	<b>28%</b>	<b>62,640</b>	<b>50,912</b>	<b>2,573</b>	<b>16,795</b>	<b>33%</b>	<b>8,125</b>
<b><u>ADULT SPORTS</u></b>										
INCOME	232,942	27,048	89,438	38%	143,504	233,995	28,528	91,254	39%	(1,815)
PART-TIME WAGES	(160,000)	(4,182)	(22,700)	14%	(137,300)	(96,445)	(5,706)	(13,198)	14%	(9,503)
OFFICIALS	-	(10,732)	(35,508)	0%	35,508	(2,880)	(8,633)	(22,666)	787%	(12,842)
SUPPLIES	(25,650)	(609)	(5,913)	23%	(19,737)	(16,725)	(2,912)	(4,041)	24%	(1,872)
<b>TOTAL ADULT SPORTS</b>	<b>47,292</b>	<b>11,525</b>	<b>25,316</b>	<b>54%</b>	<b>21,976</b>	<b>117,945</b>	<b>11,277</b>	<b>51,349</b>	<b>44%</b>	<b>(26,033)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2021-2022  
October 2022  
Month 4 and 33% of the Year

DESCRIPTION	2022-2023 Budget	October 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	October 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<b>YOUTH SPORTS</b>										
INCOME	250,000	28,086	130,950	52%	119,050	245,591	17,449	108,603	44%	22,347
PART-TIME WAGES	(149,000)	(9,110)	(60,669)	41%	(88,331)	(128,295)	(8,986)	(46,501)	36%	(14,168)
SUPPLIES	(32,950)	(2,519)	(5,095)	15%	(27,855)	(30,830)	(1,512)	(1,856)	6%	(3,239)
<b>TOTAL YOUTH SPORTS</b>	<b>68,050</b>	<b>16,457</b>	<b>65,186</b>	<b>96%</b>	<b>2,864</b>	<b>86,466</b>	<b>6,951</b>	<b>59,648</b>	<b>69%</b>	<b>5,538</b>
<b>SENIOR PROGRAMS</b>										
INCOME	32,500	514	2,843	9%	29,657	6,000	155	13,627	227%	(10,784)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	(2,716)	(2,716)	27%	(7,284)	-	-	-	0%	(2,716)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	-	(3,750)	94%	3,750
SUPPLIES	(950)	-	(172)	18%	(778)	(200)	-	-	0%	(172)
<b>TOTAL SENIOR PROGRAMS</b>	<b>16,450</b>	<b>(2,202)</b>	<b>(45)</b>	<b>0%</b>	<b>16,495</b>	<b>1,800</b>	<b>155</b>	<b>9,877</b>	<b>549%</b>	<b>(9,922)</b>
<b>SPECIAL EVENTS</b>										
INCOME	30,000	6,049	6,049	20%	23,951	6,900	-	-	0%	6,049
GRANT INCOME	-	4,043	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	-	(544)	0%	544	-	-	-	0%	(544)
GENERAL SERVICES	-	(202)	(2,816)	0%	2,816	-	-	-	0%	(2,816)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	(826)	(2,171)	14%	(13,829)	(6,000)	-	-	0%	(2,171)
HOSPITALITY	-	19	-	0%	-	-	-	-	0%	-
<b>TOTAL SPECIAL EVENTS</b>	<b>10,000</b>	<b>9,083</b>	<b>4,561</b>	<b>46%</b>	<b>5,439</b>	<b>(24,716)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>4,561</b>
<b>NATURE CENTER</b>										
INCOME	256,840	14,987	130,082	51%	126,758	188,560	7,471	91,693	49%	38,389
DONATIONS	-	15	59	0%	(59)	-	25	1,437	0%	(1,378)
ENDOWMENTS	10,000	2,798	5,597	56%	4,403	10,000	-	2,715	27%	2,881
PART-TIME WAGES	(193,800)	(9,102)	(66,766)	34%	(127,034)	(118,652)	(7,158)	(46,606)	39%	(20,160)
PROGRAM APPAREL	-	-	(3,568)	0%	3,568	-	-	-	0%	(3,568)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(1,210)	(7,440)	41%	(10,775)	(13,855)	(29)	(145)	1%	(7,295)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
<b>TOTAL NATURE CENTER</b>	<b>51,605</b>	<b>7,488</b>	<b>54,494</b>	<b>106%</b>	<b>(2,889)</b>	<b>61,753</b>	<b>309</b>	<b>48,160</b>	<b>78%</b>	<b>6,334</b>



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2021-2022  
October 2022  
Month 4 and 33% of the Year

DESCRIPTION	2022-2023 Budget	October 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	October 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<b><u>FACILITY RENTAL</u></b>										
INCOME	444,865	54,153	166,476	37%	278,389	382,950	42,032	132,305	35%	34,170
PART-TIME WAGES	(70,000)	(7,762)	(25,542)	36%	(44,458)	(100,400)	(9,441)	(22,809)	23%	(2,733)
MARKETING	-	-	(973)	0%	973	-	-	-	0%	(973)
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	(344)	(344)	5%	344
SUPPLIES	(7,500)	-	(352)	5%	(7,148)	(6,250)	-	(422)	7%	70
<b>TOTAL FACILITY RENTAL</b>	<b>357,365</b>	<b>46,390</b>	<b>139,608</b>	<b>39%</b>	<b>217,757</b>	<b>269,000</b>	<b>32,247</b>	<b>108,731</b>	<b>40%</b>	<b>30,877</b>
<b><u>RECREATION - MISC. &amp; ADMIN</u></b>										
INCOME	(10,000)	(127)	(2,879)	29%	(7,121)	(25,000)	(41)	(2,606)	10%	(273)
FULL-TIME WAGES	(761,000)	(49,479)	(213,002)	28%	(547,998)	(607,000)	(57,433)	(164,147)	27%	(48,855)
PART-TIME WAGES	(58,000)	(4,885)	(29,342)	51%	(28,658)	-	(18,629)	(50,447)	0%	21,105
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	-	-	0%	(5,000)	-	-	-	0%	-
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(844,000)</b>	<b>(54,491)</b>	<b>(245,223)</b>	<b>29%</b>	<b>(598,777)</b>	<b>(642,000)</b>	<b>(76,103)</b>	<b>(217,200)</b>	<b>34%</b>	<b>(28,023)</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>680,316</b>	<b>56,122</b>	<b>438,494</b>	<b>64%</b>	<b>241,822</b>	<b>673,868</b>	<b>151,146</b>	<b>416,457</b>	<b>62%</b>	<b>22,037</b>

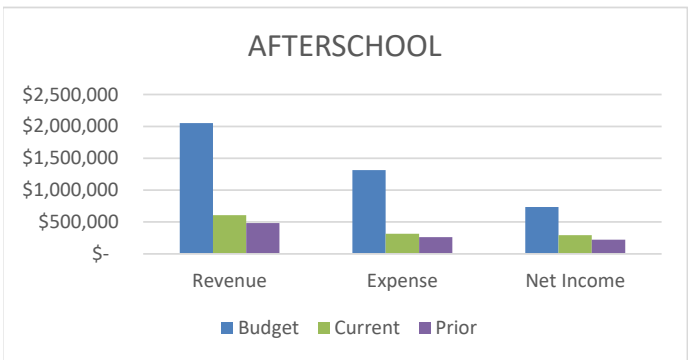
**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023**

**October 2022  
33% of the Year**

# AFTERSCHOOL

Budgeted Revenues: 30%  
Budgeted Expenses: 24%  
Net Income: \$71,165 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 2,052,225	\$ 606,395	\$ 482,602
<b>EXPENSES</b>	\$ 1,316,135	\$ 313,678	\$ 261,050

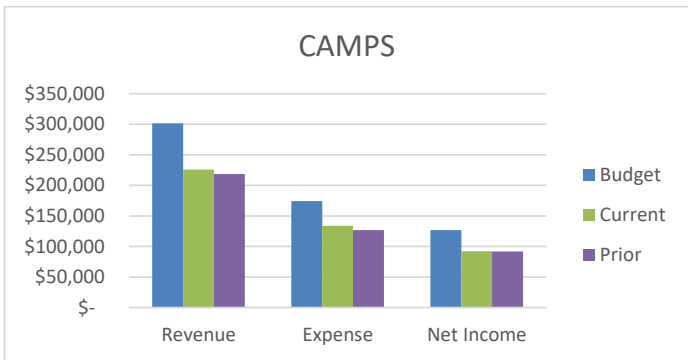


# CAMPS

Budgeted Revenues: 75%  
Budgeted Expenses: 77%  
Net Income: \$331 over last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 301,300	\$ 225,987	\$ 218,616
<b>EXPENSES</b>	\$ 174,466	\$ 133,879	\$ 126,839

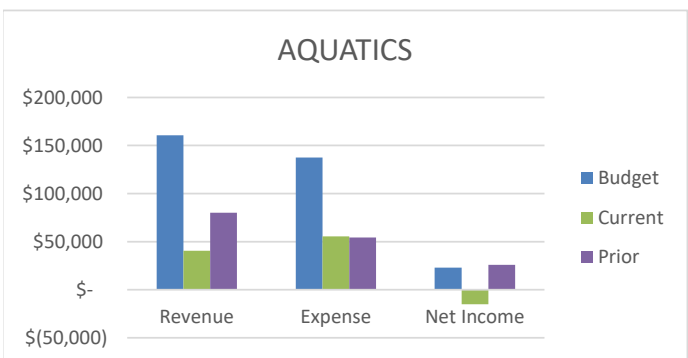


# AQUATICS

Budgeted Revenue: 25%  
Budgeted Expenses: 40%  
Net Income: \$40,918 under last year

Lifeguard shortage at Sycamore Pool prevented services.

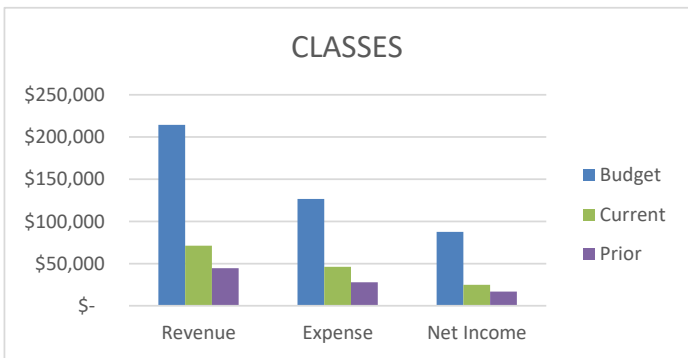
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 160,570	\$ 40,457	\$ 80,157
<b>EXPENSES</b>	\$ 137,500	\$ 55,605	\$ 54,388



# CLASSES

Budgeted Revenue: 33%  
Budgeted Expenses: 36%  
Net Income: \$8,125 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 214,260	\$ 71,128	\$ 44,468
<b>EXPENSES</b>	\$ 126,700	\$ 46,209	\$ 27,674



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

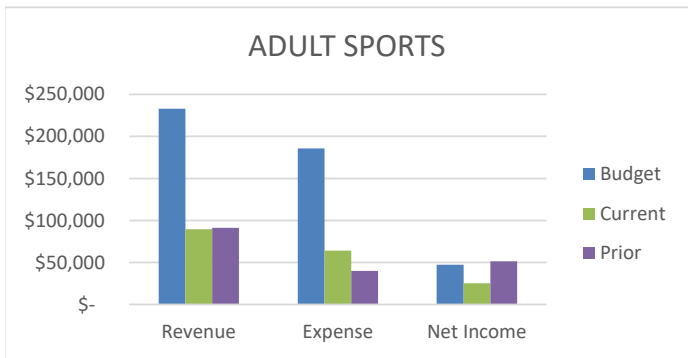
October 2022  
33% of the Year

# ADULT SPORTS

Budgeted Revenue: 38%  
Budgeted Expenses: 35%  
Net Income: \$26,033 under last year

Decreased participation and increased staffing costs have affected net income.

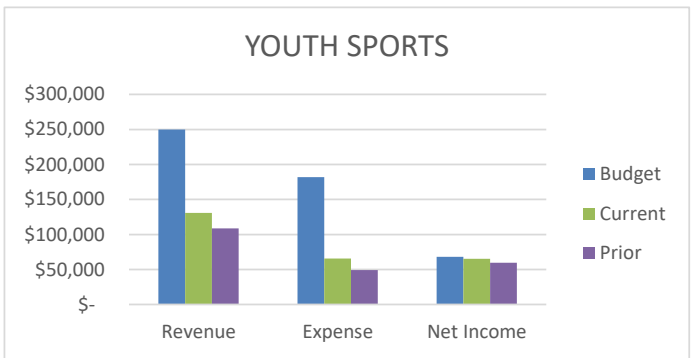
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 232,942	\$ 89,438	\$ 91,254
<b>EXPENSES</b>	\$ 185,650	\$ 64,122	\$ 39,905



# YOUTH SPORTS

Budgeted Revenue: 52%  
Budgeted Expenses: 36%  
Net Income: \$5,538 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 250,000	\$ 130,950	\$ 108,603
<b>EXPENSES</b>	\$ 181,950	\$ 65,764	\$ 48,955

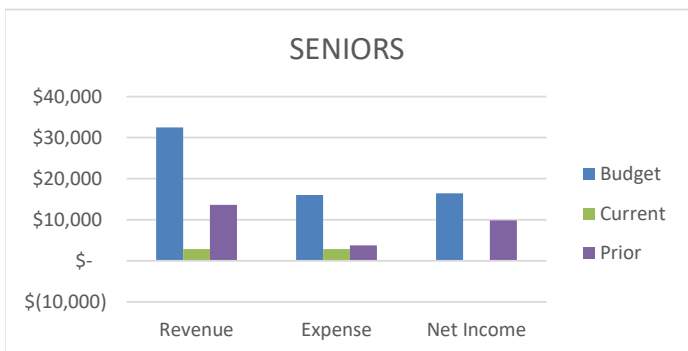


# SENIORS

Budgeted Revenue: 9%  
Budgeted Expenses: 18%  
Net Income: \$9,922 under last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 32,500	\$ 2,843	\$ 13,627
<b>EXPENSES</b>	\$ 16,050	\$ 2,888	\$ 3,750

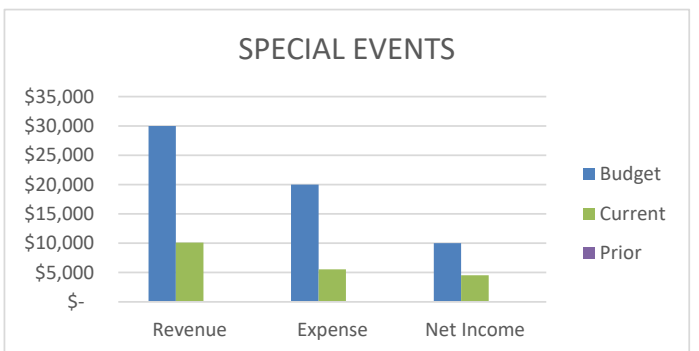


# SPECIAL EVENTS

Budgeted Revenue: 13%  
Budgeted Expenses: 28%  
Net Income: \$1,488 under last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 30,000	\$ 10,092	\$ -
<b>EXPENSES</b>	\$ 20,000	\$ 5,531	\$ -



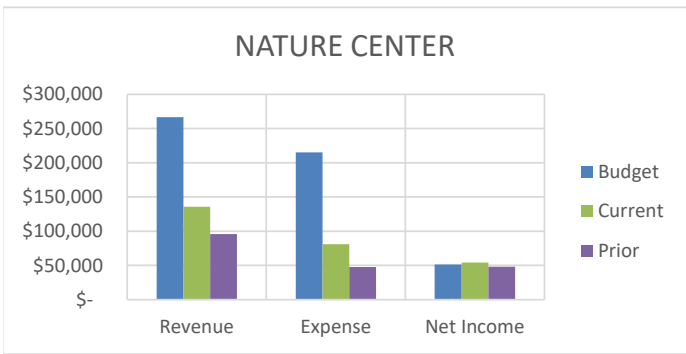
**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023**

October 2022  
33% of the Year

# NATURE CENTER

Budgeted Revenue: 51%  
Budgeted Expenses: 38%  
Net Income: \$6,334 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 266,840	\$ 135,738	\$ 95,845
<b>EXPENSES</b>	\$ 215,235	\$ 81,244	\$ 47,685



# FACILITY RENTAL

Budgeted Revenue: 37%  
Budgeted Expenses: 31%  
Net Income: \$30,877 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 444,865	\$ 166,476	\$ 132,305
<b>EXPENSES</b>	\$ 87,500	\$ 26,867	\$ 23,575

