

FINANCE COMMITTEE MEETING

Tom Lando and Chris Norden

Thursday, September 28, 2023 – 3:45 P.M.

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

Agenda posted prior to 4:00 PM Monday, September 25, 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 August 2023 (Staff Report FI-23-028)

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

D. Director Comments

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

E. Adjournment

Adjourn to the next scheduled Finance Committee Meeting.

STAFF REPORT

DATE: September 28, 2023
TO: Board of Directors
FROM: Angela Carpenter, Finance Manager
SUBJECT: August Monthly Financial Report

ANALYSIS

The financial statements for August are uneventful as the new fiscal year gets underway.

- General Fund Cash on page 3 is down approximately \$540K due to capital outlays in July and August and is anticipated to be restored once property tax installments are received.
- Investment income, on page 8, is 53.3% of the budgeted amount, largely due to the performance of the investment in CA Class with an average yield of 5.47%.
- Revenue overall is 7.7% for the year, as noted on page 9. Program income in Camps, Classes, Aquatics, and Nature Center encompass summer activities from July and August, causing a higher trend than pace. Rec Admin has exceeded budget projections due to the demand for inclusion services from the Far Northern Regional Center. This activity is expected to continue throughout the year.
- On page 10, the Retirement expense is trending high due to the required AUL payment at \$100K.
- Operating expenses are at 26% of the overall budget (page 11). Annual expenses paid in full and planned purchases of computers and equipment are inflating the YTD percentage.



FINANCIAL STATEMENTS

FISCAL YEAR 2022/2023

AUGUST 2023

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

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS							
CASH	10,797,015	6,956,668	427,219	-	-	38,626	18,219,528
RECEIVABLES	881,523	-	45,125	-	-	-	926,648
DUE FROM OTHER FUNDS	73,799	4,635,419	-	-	-	-	4,709,218
TOTAL CURRENT ASSETS	11,752,337	11,592,087	472,344	-	-	38,626	23,855,394
PREPAID EXPENSES	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,513,912)	-	-	-	-	-	(17,513,912)
SUBTOTAL	25,767,022	-	-	-	-	-	25,767,022
TOTAL ASSETS	37,519,358	11,592,087	472,344	-	-	38,626	49,622,415
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-	-	-	-	1,186,655
LIABILITIES							
ACCOUNTS PAYABLE	9,147	-	-	-	-	-	9,147
ACCRUED EXPENSES	217,960	-	-	-	-	-	217,960
DUE TO OTHER FUNDS	4,635,419	-	-	27,385	25,093	21,321	4,709,218
OTHER LIABILITIES	591,004	-	-	-	-	-	591,004
TOTAL CURRENT LIABILITIES	5,453,530	-	-	27,385	25,093	21,321	5,527,329
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	6,374,100	-	-	27,385	25,093	21,321	6,447,899
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	755,205
FUND BALANCE							
RESTRICTED	-	11,076,028	465,219	-	-	38,626	11,579,873
SPENDABLE - COMMITTED	2,500,000	-	-	-	-	-	2,500,000
SPENDABLE - UNASSIGNED	5,591,606	-	-	-	-	-	5,591,606
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
FUND BALANCE	34,443,327	11,076,028	465,219	-	-	38,626	46,023,200
TOTAL NET INCOME (LOSS)	(1,407,376)	516,059	7,125	(27,385)	(25,093)	(21,321)	(957,991)
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(461,915)						
TOTAL FUND BALANCE	32,574,036	11,592,087	472,344	(27,385)	(25,093)	17,305	44,603,294

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE							
FEE BASED PROGRAM INCOME	776,686	-	-	-	-	-	776,686
OTHER INCOME	55,579	-	-	-	-	-	55,579
RDA PASSTHROUGH	-	-	-	-	-	-	-
INVESTMENT INCOME	53,274	-	-	-	-	-	53,274
TAX INCOME / COUNTY	1,550	-	-	-	-	-	1,550
PARK IMPACT FEES ASSESSMENTS	-	516,059	7,125	-	-	-	523,184
OPERATING TRANSFER IN	-	-	-	-	-	-	-
TOTAL REVENUE	887,089	516,059	7,125	-	-	-	1,410,273
EXPENSE							
SALARIES & BENEFITS	1,383,377	-	-	24,164	15,636	21,321	1,444,497
SERVICES & SUPPLIES	825,135	-	-	3,221	9,458	-	837,814
CONTRIB. TO OTHER AGENCIES	12,865	-	-	-	-	-	12,865
TOTAL EXPENSE	2,221,378	-	-	27,385	25,093	21,321	2,295,177
NET REVENUE BEFORE SPECIAL EXPENSE	(1,334,289)	516,059	7,125	(27,385)	(25,093)	(21,321)	(884,903)
SPECIALLY ALLOCATED ITEMS							
DEPRECIATION	73,087	-	-	-	-	-	73,087
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-
TOTAL SPECIALLY ALLOCATED	73,087	-	-	-	-	-	73,087
REVENUE OVER (UNDER)	(1,407,376)	516,059	7,125	(27,385)	(25,093)	(21,321)	(957,991)
CAPITAL ASSETS AND REPAIR PROJECTS							
CAPITAL / REPAIR PROJECTS	1,346,819	-	-	-	-	-	1,346,819
CAPTIAL PROJECTS REIMBURSEMENT	884,904	-	-	-	-	-	884,904
NET CAPITAL PROJECTS	(461,915)	-	-	-	-	-	(461,915)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(1,869,292)	516,059	7,125	(27,385)	(25,093)	(21,321)	(1,419,906)

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

	AUGUST 2023	AUGUST 2022	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	2,756,751	6,503,684	(3,746,933)	-58%
CASH - GOLDEN VALLEY BANK	5,500,153	430,527	5,069,626	1178%
CASH ON DEPOSIT WITH California CLASS (GENERAL FUND)	2,534,052	-	2,534,052	0%
PETTY CASH	800	800	-	0%
SUBTOTAL	10,797,015	7,326,887	3,470,128	47%
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
ACCOUNTS RECEIVABLE	881,523	1,711,170	(829,647)	-48%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	73,799	59,782	14,017	0%
TOTAL CURRENT ASSETS	11,752,337	9,097,840	2,654,497	29%
PREPAID EXPENSES	-	-	-	0%
FIXED ASSETS				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	28,357,507	-	0%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,070,014	-	0%
EQUIPMENT - COMPUTERS	296,192	296,192	-	0%
EQUIPMENT - AUTOS	474,688	474,688	-	0%
CONSTRUCTION IN PROGRESS	349,579	349,579	-	0%
SUBTOTAL	43,280,933	43,280,933	-	0%
ACCUMULATED DEPRECIATION	(17,513,912)	(16,709,950)	(803,962)	5%
SUBTOTAL	25,767,022	26,570,984	(803,962)	-3%
TOTAL ASSETS	37,519,358	35,668,823	1,850,535	5%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,186,655	-	0%

FOOTNOTES:

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

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

LIABILITIES	AUGUST 2023	AUGUST 2022	Increase (Decrease)	
			\$ Change	% Change
ACCOUNTS PAYABLE				
ACCOUNTS PAYABLE	9,147	38,369		
ACCOUNTS PAYABLE - REFUNDS	-	-	0	
ACCOUNTS PAYABLE	9,147	38,369	(29,221)	-76%
ACCRUED EXPENSES				
ACCRUED PAYROLL	61,937	62,170	(233)	0%
PAYROLL FEDERAL TAXES	19,191	5,623	13,568	241%
PAYROLL STATE TAXES	6,179	1,393	4,785	343%
PAYROLL EMPLOYEE MEDI & FICA	23,813	6,093	17,721	291%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,646	5,925	17,721	299%
PAYROLL SDI	2,920	868	2,052	236%
PAYROLL GARNISHMENTS	(63,719)	(17,247)	(46,472)	269%
UNION DUES - SUPERVISORS	94	94	-	0%
UNION DUES - PARKS	952	192	760	0%
457 EMPLOYEE CONTRIBUTIONS	819	4,094	(3,275)	-80%
457 ROTH EMPLOYEE CONTRIBUTIONS	3,275	-	3,275	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	1,737	-	1,737	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	138,647	-	138,647	0%
ACCRUED EXPENSES	217,960	133,423	84,537	63%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,635,419	-	4,635,419	0%
OTHER LIABILITIES				
DEFERRED REVENUE	537,351	1,375,246	(837,895)	-61%
OTHER LIAB - CLASS CLEARING ACCT	2,313	3,423	(1,110)	-32%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	44,028	44,750	(722)	-2%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
SUBTOTAL	591,004	1,424,020	(833,016)	-58%
TOTAL CURRENT LIABILITIES	5,453,530	1,595,811	3,857,719	242%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	657,142	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	263,428	-	0%
SUBTOTAL	920,570	920,570	-	0%
TOTAL LIABILITIES	6,374,100	2,516,381	3,857,719	153%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	755,205	-	0%

FUND BALANCE

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

	AUGUST 2023	AUGUST 2022	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,600,000	(100,000)	-4%
SUBTOTAL	2,500,000	2,600,000	(100,000)	-4%
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SPENDABLE - UNASSIGNED	5,591,606	1,300,774	4,290,832	330%
NON-SPENDABLE	26,351,721	27,479,110	(1,127,388)	-4%
TOTAL FUND BALANCE - GENERAL FUND	34,443,327	31,379,884	3,063,444	10%
NET INCOME (LOSS)				
GENERAL FUND	(1,407,376)	(928,336)	(479,041)	52%
TOTAL LIABILITIES AND FUND BALANCE	40,165,256	33,723,134		
TOTAL NET INCOME (LOSS)	(1,407,376)	(928,336)	(479,041)	52%
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(461,915)	22,618	(484,533)	-2142%
TOTAL FUND BALANCE	32,574,036	30,428,930	2,145,106	7%

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
AUGUST 2023
REPRESENTS 17% OF THE YEAR

	2023-2024 BUDGET	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	4,427,500	776,686	17.5%	3,650,814	3,526,835	549,001	15.6%	227,684
OTHER INCOME	818,500	55,579	6.8%	762,921	664,865	69,645	10.5%	(14,066)
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,600,000	-	0.0%	-
INVESTMENT INCOME	100,000	53,274	53.3%	46,726	45,000	-	0.0%	53,274
TAX INCOME / COUNTY	5,150,000	1,550	0.0%	5,148,450	4,655,000	-	0.0%	1,550
TOTAL REVENUE	12,096,000	887,089	7.3%	11,208,911	10,491,700	618,646	5.9%	268,443
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	8,581,325	1,383,377	16.1%	7,197,948	7,320,959	1,272,212	17.4%	111,165
SERVICES AND SUPPLIES	3,170,480	825,135	26.0%	2,345,345	2,829,608	352,013	12.4%	473,122
OPERATING TRANSFER OUT	200,000	-			267,934	-		
CONTRIB. TO OTHER AGENCIES	15,000	12,865	85.8%	2,135	15,000	9,997	66.6%	2,868
CONTINGENCIES	20,000	-	0.0%	20,000	20,000	-	0.0%	-
TOTAL OPERATING EXPENDITURES	11,986,805	2,221,378	18.5%	9,565,427	10,534,182	1,634,222	15.5%	587,155
NET REVENUE BEFORE SPEC. EXP.	109,195	(1,334,289)		1,443,484	(42,482)	(1,015,576)		(318,713)
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	73,087	0.0%	-	-	143,084	0.0%	(69,996)
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	(230,324)	0.0%	230,324
TOTAL SPECIALLY ALLOCATED	-	73,087	0.0%	-	-	(87,241)	0.0%	160,328
REVENUE OVER (UNDER) EXPENDITURES	109,195	(1,407,376)			(42,482)	(928,336)		(479,041)

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
AUGUST 2023
REPRESENTS 17% OF THE YEAR

	2023-2024 BUDGET	AUGUST 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,730,000	38,190	38,017	1.4%	2,691,983	2,052,225	82,036	4.0%	(44,019)
CAMPS	448,000	141,736	346,958	77.4%	101,042	301,300	227,000	75.3%	119,959
RECREATION ADMIN	50,000		50,123	100.2%	-	-	-	0.0%	-
SUBTOTAL	3,228,000	179,927	435,099	13.5%	2,793,024	2,353,525	309,036	13.1%	75,940
AQUATICS	165,000	21,286	54,515	33.0%	110,485	160,570	41,713	26.0%	12,802
CLASSES									
GENERAL CLASSES	147,500	14,204	30,097	20.4%	117,403	147,260	19,669	13.4%	10,429
COMMUNITY BAND	2,000	-	-	0.0%	2,000	2,000	730	36.5%	(730)
YOUTH CLASSES	50,000	2,086	6,960	13.9%	43,040	65,000	7,608	11.7%	(648)
SUBTOTAL	199,500	16,290	37,057	18.6%	45,040	214,260	28,007	13.1%	9,051
ADULT SPORTS									
PROGRAM FEE INCOME	200,000	22,730	49,502	24.8%	150,498	232,942	35,315	15.2%	14,187
SUBTOTAL	200,000	22,730	49,502	24.8%	150,498	232,942	35,315	15.2%	14,187
NATURE CENTER									
PROGRAM FEE INCOME	325,000	55,845	140,679	43.3%	184,321	256,840	96,601	37.6%	44,078
SUBTOTAL	325,000	55,845	140,679	43.3%	184,321	510,980	96,601	18.9%	44,078
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(954)	(2,646)	10.6%	-	(25,000)	(2,718)	10.9%	72
SPECIAL EVENTS	50,000	7,800	7,800	15.6%	42,200	30,000	-	0.0%	7,800
SENIOR ADULT PROGRAMS	25,000	5,117	7,618	30.5%	17,382	32,500	2,121	6.5%	5,497
YOUTH SPORTS	260,000	39,538	96,563	37.1%	163,437	250,000	74,241	29.7%	22,321
SUBTOTAL	310,000	51,501	109,335	35.3%	223,019	287,500	73,644	25.6%	35,691
TOTAL FEE BASED PROGRAMS	4,427,500	347,579	776,686	17.5%	3,623,789	3,526,835	549,001	15.6%	191,749
OTHER INCOME									
FACILITY RENTAL INCOME	475,000	17,422	52,133	11.0%	422,867	444,865	47,166	10.6%	4,966
REBATES & REIMBURSED COSTS	38,500	176	994	2.6%	37,506	30,000	19,430	64.8%	(18,436)
REIMBURSEMENTS - CITY PARKS	290,000	-	-	0.0%	290,000	180,000	-	0.0%	-
MISCELLANEOUS	5,000	10	10	0.2%	4,990	-	15	0.0%	(5)
ENDOWMENTS	10,000	-	2,303	23.0%	7,697	10,000	2,798	28.0%	(495)
DONATIONS	-	129	139	0.0%	-	-	235	0.0%	(96)
TOTAL OTHER INCOME	818,500	17,737	55,579	6.8%	763,060	664,865	69,645	10.5%	(14,066)
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	-	-	0.0%	1,600,000	1,600,000	-	0.0%	-
INVESTMENT INCOME	100,000	41,988	53,274	53.3%	46,726	45,000	-	0.0%	53,274
TAX INCOME	-	-	1,550	0.0%	-	-	-	0.0%	1,550
TOTAL REVENUE FROM OTHER AGENCIES	6,850,000	41,988	54,824	0.8%	6,796,726	6,300,000	-	0.0%	54,824
TOTAL REVENUE	12,096,000	407,304	936,591	7.7%	11,183,575	10,491,700	618,646	5.9%	232,507

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
AUGUST 2023
REPRESENTS 17% OF THE YEAR**

	2023-2024 BUDGET	AUGUST 2023	2023-2024 YTD	2023-2024 % BUDGET	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
SALARIES								
FULL-TIME SALARIES	3,500,000	275,179	539,748	15.4%	3,055,000	438,218	14.3%	101,530
PART-TIME SALARIES	3,425,000	237,459	455,811	13.3%	2,731,000	429,207	15.7%	26,604
ACCUMULATED LEAVE	40,000	-	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	10,000	720	2,231	22.3%	53,000	10,155	19.2%	(7,924)
SUBTOTAL	6,975,000	513,357.71	997,789	14.3%	5,880,000	877,579	14.9%	120,210
BENEFITS								
FICA	537,075	39,102	76,030	14.2%	445,000	63,581	14.3%	12,449
RETIREMENT	625,000	26,990	209,217	33.5%	629,000	298,766	47.5%	(89,549)
HEALTH INSURANCE	645,000	7,137	40,736	6.3%	565,400	27,905	4.9%	12,831
UNEMPLOYMENT INSURANCE	20,000	-	-	0.0%	30,000	-	0.0%	-
* WORKERS COMP INSURANCE	120,000	-	120,726	100.6%	120,000	106,963	89.1%	13,763
ALLOCATION TO OTHER FUNDS	(340,750)	(30,560)	(61,121)	17.9%	(348,441)	(102,582)	29.4%	41,461
SUBTOTAL	1,606,325	42,668	385,587	24.0%	1,440,959	394,633	27.4%	(9,045)
TOTAL SALARIES AND BENEFITS	8,581,325	556,026	1,383,377	16.1%	7,320,959	1,272,212	17.4%	111,165

* Workers Comp Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
AUGUST 2023
REPRESENTS 17% OF THE YEAR**

	2023-2024 BUDGET	AUGUST 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES									
MARKETING	50,000	1,239	5,668	11.3%	44,332	44,000	245	0.6%	5,424
UNIFORM APPAREL	25,000	107	2,170	8.7%	22,830	8,000	744	9.3%	1,426
PROGRAM APPAREL	54,500	-	4,240	7.8%	50,260	-	5,427	0.0%	(1,188)
COMMUNICATIONS	70,000	-	7,918	11.3%	62,082	52,358	-	0.0%	7,918
* INSURANCE	340,600	-	362,966	106.6%	-	270,000	288,820	107.0%	74,147
TECHNOLOGY SOFTWARE	100,000	-	45,716	45.7%	54,284	105,000	7,103	6.8%	31,413
TECHNOLOGY HARDWARE	30,000	2,895	8,554	28.5%	21,446	30,000	(21,241)	-70.8%	29,795
EQUIPMENT MAINTENANCE	50,500	958	5,805	11.5%	44,695	23,250	2,389	10.3%	3,416
EQUIPMENT	44,500	4,995	19,173	43.1%	25,327	9,200	1,349	14.7%	17,824
VEHICLE MAINTENANCE	25,000	447	2,766	11.1%	22,234	18,000	1,742	9.7%	1,024
STRUCTURE & GROUNDS	250,000	2,882	14,516	5.8%	235,484	190,950	43,120	22.6%	(28,604)
VANDALISM	5,000	347	844	16.9%	4,156	5,460	549	10.1%	295
SERVICES	506,000	-	47,843	9.5%	458,157	292,200	17,847	6.1%	29,996
CONTRACT SERVICES	490,880	86,779	161,111	32.8%	329,769	716,616	109,226	15.2%	51,884
LEGAL NOTICES	1,000	-	-	0.0%	1,000	1,000	-	0.0%	-
RECRUITMENT	20,000	-	2,649	13.2%	17,351	25,000	-	0.0%	2,649
RENT/LEASE STRUCTURES	2,000	-	500	25.0%	1,500	2,000	-	0.0%	500
SMALL TOOLS	25,000	367	1,880	7.5%	23,121	3,900	1,511	38.7%	369
PROFESSIONAL DEVELOPMENT	40,000	-	3,820	9.6%	36,180	28,000	-	0.0%	3,820
MISCELLANEOUS	10,000	-	1,161	11.6%	8,839	10,000	-	0.0%	1,161
SUPPLIES	340,000	5,083	36,313	10.7%	303,687	366,540	20,221	5.5%	16,092
HOSPITALITY	20,000	281	563	2.8%	19,437	5,000	193	3.9%	238
FUEL	60,000	6,194	15,773	26.3%	44,227	50,000	(10,794)	-21.6%	26,566
TRANSPORTATION	4,000	3,250	4,313	107.8%	-	3,700	1,980	53.5%	2,333
DIST OFFICE BOARD MTG EXP	10,000	600	600	6.0%	9,400	10,000	800	8.0%	(200)
USE TAX	1,500	-	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	-	-	0.0%	10,000	10,000	-	0.0%	-
SUBTOTAL	2,585,480	116,424	756,861	29.3%	1,851,298	2,281,674	471,232	20.7%	278,297
UTILITIES					PageTh				
WATER	160,000	-	-	0.0%	160,000	151,521	-	0.0%	-
ELECTRICITY	330,000	35,258	65,729	19.9%	264,271	309,072	(110,074)	-35.6%	175,803
GAS	75,000	978	2,445	3.3%	72,555	79,992	(9,016)	-11.3%	11,461
SEWER	20,000	-	100	0.5%	19,900	7,349	-	0.0%	100
SUBTOTAL	585,000	36,236	68,274	11.7%	516,726	547,934	(119,090)	-21.7%	187,364
TOTAL SERVICE & SUPPLY	3,170,480		825,135	26.0%	2,368,023	2,829,608	352,013	12.4%	465,791

* Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
AUGUST 2023
REPRESENTS 17% OF THE YEAR**

	ORIGINAL 2023-2024 BUDGET	REVISED 2023-2024 BUDGET	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
DISTRICT WIDE - ADA Compliance Upgrades	135,000	135,000	-	0.0%	135,000
DISTRICT WIDE - Deferred Maintenance	150,000	150,000	5,933	4.0%	144,067
DISTRICT WIDE - Irrigation Smart Controller Upgrades	115,000	115,000	-	0.0%	115,000
CARD CENTER - Roof & Exterior Repair/Painting	200,000	200,000	-	0.0%	200,000
COMMUNITY PARK - Field House Wall Padding	27,600	27,600	-	0.0%	27,600
DEGARMO PARK - Replace Soccer Goals	25,000	25,000	-	0.0%	25,000
LAKESIDE - Blinds	17,250	17,250	-	0.0%	17,250
LAKESIDE - Carpet Replacement	45,000	45,000	-	0.0%	45,000
ROTARY PARK - Replace 5-12 Play Structure	155,250	155,250	-	0.0%	-
AQUATICS - Design Phase	1,700,000	1,700,000	-	0.0%	1,700,000
LAKESIDE - Permanent Projectors	23,000	23,000	-	0.0%	23,000
COMMUNITY PARK - Renovate & Expand Maintenance Hub	1,300,000	1,300,000	-	0.0%	1,300,000
COMMUNITY PARK - Bocce Ball Court	856,000	856,000	-	0.0%	856,000
DFJ - Chapman Park Renovation	3,112,000	3,112,000	1,081,595	34.8%	2,030,405
HOOKER OAK - Playground	192,000	192,000	807	0.4%	191,193
PETERSON - Playground	198,240	198,240	9,425	4.8%	188,815
CARD CENTER - ADA Upgrades - Parking Lot	112,700	112,700	-	0.0%	112,700
SUBTOTAL CAPITAL PROJECTS	8,364,040	8,364,040	1,097,761	13.1%	7,111,029
FIELD/PROGRAM EQUIPMENT					
DeGarmo Painter Replacement	8,050	8,050	-	0.0%	8,050
Gator Replacement	13,500	13,500	13,261	98.2%	239
Wood Chipper Replacement	85,000		-	0.0%	-
New Standing Mower	15,000	15,000	12,521	83.5%	2,479
New Gator (Wildwood)	13,500	13,500	13,261	98.2%	239
Movie Equipment	19,000	19,000	18,000	94.7%	1,000
SUBTOTAL FIELD/PROGRAM EQUIPMENT	154,050	69,050	57,042	82.6%	12,008
VEHICLES					
New Vehicle (Roving Crew)	40,000	40,000	36,976	92.4%	3,024
Vehicle Replacement (2 Trucks)	80,000	80,000	73,951	92.4%	6,049
Vehicle Replacement (Utility Truck)	75,000	75,000	69,986	93.3%	5,014
Trailer	15,000	15,000	11,104	74.0%	3,897
SUBTOTAL VEHICLES	210,000	210,000	192,017	91.4%	17,983
TOTAL CAPITAL PROJECTS/FIXED ASSETS	8,728,090	8,643,090	1,346,819	15.6%	7,381,271

CAPITAL PROJECTS REIMBURSEMENT					
Prop 68 Grant	2,612,000	2,612,000	369,083	14.1%	2,242,917
Dev. Impact Fees	3,229,000	3,229,000	515,821	16.0%	2,713,179
Neighborhood Impact Fees	706,250	706,250	-	0.0%	706,250
CPRS Grant	150,000	150,000	-	0.0%	150,000
General Fund Unassigned Fund Balance	2,030,840	2,030,840	-	0.0%	2,030,840
TOTAL CAPITAL PROJECTS REIMBURSEMENT	8,728,090	8,728,090	884,904	10.1%	7,843,186

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	-	85,000	(461,915)	0.0%	461,915
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CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
August 2023
Month 2 and 17% of the Year

DESCRIPTION	2023-2024 Budget	August 2023	2023-2024 YTD	2023-2024 % of Budget	Remaining Budget	2022-2023 Budget	August 2022	2022-2023 YTD	2022-2023 % of Budget	YTD Difference by Year
AFTERSCHOOL										
INCOME	2,730,000	38,190	38,017	1%	2,691,983	2,052,225	82,036	82,036	4%	(44,019)
PART-TIME WAGES	(1,625,000)	(3,152)	(4,806)	0%	(1,620,194)	(1,289,000)	(33,470)	(33,515)	3%	28,709
TECHNOLOGY SOFTWARE	-	-	(7,200)	0%	7,200	-	-	-	0%	(7,200)
PROFESSIONAL DEVELOPMENT	(3,000)	-	-	0%	(3,000)	-	-	-	0%	-
SUPPLIES	(28,000)	19	(3,260)	12%	(24,740)	(27,135)	-	700	-3%	(3,960)
TRAVEL	(1,000)	-	-	0%	(1,000)	-	-	-	0%	-
TOTAL AFTERSCHOOL	1,073,000	35,058	22,751	0	1,050,249	736,090	48,566	49,221	7%	(26,470)
CAMPS										
INCOME	448,000	141,736	346,958	77%	101,042	301,300	68,781	227,000	75%	119,959
PART-TIME WAGES	(230,000)	(63,927)	(118,181)	51%	(111,819)	(98,600)	(35,043)	(82,583)	84%	(35,598)
PROGRAM APPAREL	(10,500)	(1,405)	(3,988)	38%	(6,512)	-	(829)	(1,859)	0%	(2,129)
GENERAL SERVICES	(12,000)	-	(2,437)	20%	(9,563)	-	(581)	(485)	0%	(1,952)
SUPPLIES	(14,500)	(935)	(4,559)	31%	(9,941)	(16,650)	-	(207)	1%	(4,351)
TRANSPORTATION	-	(1,875)	(2,938)	0%	2,938	(2,800)	-	(1,540)	55%	(1,398)
TOTAL CAMPS	181,000	73,594	214,857	119%	(33,857)	126,834	24,247	97,708	77%	117,149
AQUATICS										
INCOME	165,000	21,286	15,785	10%	149,216	160,570	7,304	41,713	26%	(25,929)
PART-TIME WAGES	(140,000)	(32,231)	(62,693)	45%	(77,307)	(134,000)	(21,777)	(54,376)	41%	(8,316)
GENERAL SERVICES	(6,000)	-	(300)	5%	(5,700)	-	-	-	0%	(300)
SUPPLIES	(3,000)	(13)	(1,764)	59%	(1,236)	(3,500)	-	-	0%	(1,764)
TOTAL AQUATICS	13,000	5,457	(10,241)	-79%	23,241	23,070	(14,473)	(12,663)	-55%	2,422
CLASSES										
INCOME	199,500	16,290	37,057	19%	162,443	214,260	10,896	28,007	13%	9,051
PART-TIME WAGES	(10,000)	(720)	(2,231)	22%	(7,769)	(53,000)	(1,794)	(3,222)	6%	991
CONTRACT SERVICES	(160,000)	(62,970)	(112,700)	70%	(47,300)	(38,500)	(693)	(4,280)	11%	(108,420)
SUPPLIES	(5,000)	(264)	(264)	5%	(4,736)	(5,200)	(235)	(451)	9%	187
TOTAL CLASSES	24,500	(47,664)	(78,638)	-321%	103,138	87,560	3,954	9,899	11%	(88,537)
ADULT SPORTS										
INCOME	200,000	22,730	49,502	25%	150,498	232,942	14,148	35,315	15%	14,187
PART-TIME WAGES	(128,000)	(6,877)	(14,836)	12%	(113,164)	(160,000)	(6,899)	(11,342)	7%	(3,495)
OFFICIALS	-	(9,955)	(19,010)	0%	19,010	-	(6,938)	(13,905)	0%	(5,105)
SUPPLIES	(10,000)	(145)	(1,052)	11%	(8,948)	(25,650)	-	-	0%	(1,052)
TOTAL ADULT SPORTS	47,000	2,315	9,440	20%	37,560	47,292	311	10,068	21%	(628)
YOUTH SPORTS										
INCOME	260,000	39,538	96,563	37%	163,437	250,000	21,968	74,241	30%	22,321
PART-TIME WAGES	(160,000)	(23,314)	(45,937)	29%	(114,063)	(149,000)	(17,400)	(41,319)	28%	(4,618)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
August 2023
Month 2 and 17% of the Year

DESCRIPTION	2023-2024		2023-2024		Remaining Budget	2022-2023		2022-2023		YTD Difference by Year
	Budget	August 2023	YTD	% of Budget		Budget	August 2022	YTD	% of Budget	
GENERAL SERVICES	-	-	(3,546)	0%	3,546	-	-	-	0%	(3,546)
SUPPLIES	(17,000)	-	(3,024)	18%	(13,976)	(32,950)	-	-	0%	(3,024)
TOTAL YOUTH SPORTS	68,000	16,224	44,055	65%	23,945	68,050	4,568	32,922	48%	11,133
SENIOR PROGRAMS										
INCOME	25,000	5,117	7,618	30%	17,382	32,500	648	2,121	7%	5,497
GENERAL SERVICES	-	-	(210)	0%	210	-	-	-	0%	(210)
TOTAL SENIOR PROGRAMS	25,000	5,117	7,408	30%	17,592	16,450	648	1,988	12%	5,420
SPECIAL EVENTS										
INCOME	50,000	-	-	0%	50,000	30,000	-	-	0%	-
MARKETING	-	(1,239)	(1,440)	0%	1,440	-	-	-	0%	(1,440)
GENERAL SERVICES	-	(2,784)	(3,089)	0%	3,089	-	(255)	(970)	0%	(2,119)
SUPPLIES	-	-	(115)	0%	115	(16,000)	-	(575)	4%	460
TOTAL SPECIAL EVENTS	50,000	(4,023)	(4,643)	-9%	54,643	10,000	(255)	(1,545)	-15%	(3,098)
NATURE CENTER										
INCOME	325,000	55,770	134,304	41%	190,696	256,840	31,867	96,601	38%	37,703
DONATIONS	-	129	139	0%	(139)	-	5	34	0%	105
ENDOWMENTS	10,000	-	2,303	23%	7,697	10,000	-	2,798	28%	(495)
PART-TIME WAGES	(180,000)	(35,511)	(64,795)	36%	(115,205)	(193,800)	(19,719)	(45,750)	24%	(19,045)
PROGRAM APPAREL	(6,000)	(252)	(252)	4%	(5,748)	-	(3,568)	(3,568)	0%	3,316
GENERAL SERVICES	-	(340)	(340)	0%	340	-	-	(255)	0%	(85)
PROFESSIONAL DEVELOPMENT	(500)	-	-	0%	(500)	-	-	-	0%	-
SUPPLIES	(25,000)	(208)	(3,417)	14%	(21,583)	(18,215)	(25)	(25)	0%	(3,392)
TRANSPORTATION	-	(1,375)	(1,375)	0%	1,375	(900)	-	(440)	49%	(935)
TOTAL NATURE CENTER	123,500	18,213	66,567	54%	56,933	51,605	8,391	46,621	90%	19,946
FACILITY RENTAL										
INCOME	475,000	17,422	52,133	11%	422,867	444,865	9,478	47,166	11%	4,966
PART-TIME WAGES	(80,000)	(5,429)	(9,514)	12%	(70,486)	(70,000)	(2,878)	(9,009)	13%	(505)
SUPPLIES	(6,000)	(121)	(148)	2%	(5,852)	(7,500)	-	-	0%	(148)
TOTAL FACILITY RENTAL	382,000	11,872	42,471	11%	339,529	357,365	6,356	37,913	11%	4,558
RECREATION - MISC. & ADMIN										
INCOME	25,000	38,422	47,477	190%	(22,477)	(10,000)	(948)	(2,717)	27%	50,194
FULL-TIME WAGES	-	(59,934)	(112,621)	0%	112,621	(761,000)	(45,295)	(90,250)	12%	(22,371)
PART-TIME WAGES	(256,000)	(19,105)	(34,993)	14%	(221,007)	(58,000)	(6,923)	(16,537)	29%	(18,456)
EQUIPMENT	-	(368)	(736)	0%	736	-	-	-	0%	(736)
SUPPLIES	-	-	(93)	0%	93	(5,000)	-	-	0%	(93)
TOTAL RECREATION - MISC. & ADMIN	(231,000)	(40,984)	(100,967)	44%	(130,033)	(844,000)	(53,165)	(109,505)	13%	8,538
TOTAL PROGRAM SUMMARY	1,756,000	75,178	213,059	12%	1,542,941	680,316	29,148	162,627	24%	50,432