

**FINANCE COMMITTEE MEETING**

Michael McGinnis and Chris Norden  
Thursday, October 23, 2025 – 11:30 A.M.

*If you need accommodation to participate in this meeting, please call (530) 895-4711  
Agenda posted prior to 3:00 PM Monday, October 20, 2025*

**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 Reports for August and September 2025** (Staff Report FI-25-025)

The Committee will review and recommend to the Board of Directors approval of the Monthly Financial Reports.

**D. Request for Proposals (RFP) for Auditing Services** (Staff Report FI-25-026)

Review and consideration of a Request for Proposals (RFP) for professional auditing services to conduct the District's annual audits for 2025/26 to 2028/29.

**E. Request for Proposals for Tax Assessment Services** (Staff Report FI-25-027)

Review and consideration of a Request for Proposals (RFP) for services to levy assessment district fees.

**F. Community Park Shop Budget Allocation** (Staff Report FI-25-028)

Review and consider request for an additional budget allocation for the Community Park Shop Project.

**G. Consideration Recreation Coordinator** (Staff Report FI-25-029)

Review and consider a request for an addition of a Recreation Coordinator to support action sports programming.

**H. Cal Water Reimbursement** (Staff Report FI-25-030)

Review and consider a request for DeGarmo Park water service connection reimbursement to Butte County Youth Sports and Education Foundation.

**I. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.





## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** October 23, 2025  
**TO:** Board of Directors  
**FROM:** Phil Aviles, Finance and Human Resources Director  
**SUBJECT:** Monthly Financials – August & September

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#### Overview

August and September financial reports are aligned with projections. Operating Income is increasing as summer heat subsides, driving higher rentals and programming participation. Expenses remain above target due to front-loaded purchases and projects, as noted previously and will level out in the coming months. Cash balances will be impacted as the Aquatic Center construction progresses, and allocated funds are deployed.

August represents **16.6%** and September is **25%** of the annual budget, completing the first quarter of our fiscal year.

#### Budget Analysis

**Revenue:** As of September 30, revenue is reported at 16.96% of budget. Tax revenue will continue to trend behind benchmark until disbursements are received from the County throughout the fiscal year.

- **Operating Income:** Operating income reported at 33.90%, making up significant ground in September due to significant increases in both rentals and sports programs which is typical of fall programming.
- **After School Program:** The first of four installments was received from CUSD in September which brought revenue to 26.48%, a significant increase from August's reporting at 0.66%.

**Expenses:** Expenses reported at 28.39% due to factors discussed above.

- Salaries & Wages are under budget at 21.72%.
- Supplies & Services are higher than pace at 39.31%.
- Repairs & Maintenance reported at 31.51%, common for this time of year.
- Utilities are 29.30% of budget which reflects peak usage during the summer heat.
- Employee Benefits are trending high at 37.60%, due to the Workers' Compensation annual payment and CalPERS UAL payment which are due each year in July.

**Program Income:** Program income was largely driven by season end of summer camps along with sports programming. Facility Rentals showed a strong increase and are expected to continue as we move into the fall season where weddings and events pick up.

- **Rentals:** Picnic Rentals reported revenue at 25.47% of budget while Field Rentals reported revenue at 58.13%, respectively. Facility Rentals reported at 20.96% of budget, demonstrating period activity of just over \$43k. This resulted in an increase of nearly 12% for the month.
- **Youth & Adult Sports:** Revenue continued to trend ahead of benchmark at 31.78%.

**Assessment Districts:** The Assessment District revenue is recorded quarterly when received from the County. Revenue typically begins to post in March or April.

**Impact Fees:** City Impact Fees were collected in the amount of \$869k representing 66.10% of our annual budget. County Impact Fees reported revenue of \$11k for September and \$19k YTD for 25.02% of annual budget.

**Cash Accounts:** Cash Balances report \$3M less than prior year largely due to construction progress at the Aquatic Center. The District has obtained a \$6M grant from the Land Water Conservation Fund which requires that CARD spend the money up front and then submit for reimbursement. The first reimbursement package is being reviewed before final submission with an anticipated \$1.2M coming back to the District.



Chico Area Recreation and Park District

# General Fund Budget to Actual

For Fiscal: FY 2026 Period Ending: 09/30/2025

Class	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 90 - General Fund</b>						
<b>Revenue</b>						
50 - Taxes	7,400,000.00	7,400,000.00	0.00	0.00	-7,400,000.00	0.00%
53 - Operating Income	7,420,012.00	7,420,012.00	1,478,921.80	2,515,671.72	-4,904,340.28	33.90%
55 - Other Income	58,530.00	58,530.00	3,305.70	7,016.94	-51,513.06	11.99%
<b>Revenue Total:</b>	<b>14,878,542.00</b>	<b>14,878,542.00</b>	<b>1,482,227.50</b>	<b>2,522,688.66</b>	<b>-12,355,853.34</b>	<b>16.96%</b>
<b>Expense</b>						
60 - Salaries & Wages	8,103,452.00	8,103,452.00	565,957.34	1,760,182.50	6,343,269.50	21.72%
61 - Employee Benefits	2,458,549.00	2,458,549.00	135,395.69	924,373.15	1,534,175.85	37.60%
62 - Supplies & Services	2,425,768.50	2,425,768.50	127,237.80	953,683.26	1,472,085.24	39.31%
63 - Repairs & Maintenance	242,325.00	242,325.00	22,284.31	76,364.33	165,960.67	31.51%
64 - Utilities	893,404.80	893,404.80	143,125.45	261,782.80	631,622.00	29.30%
65 - Contracts	706,200.00	706,200.00	115,728.00	238,931.17	467,268.83	33.83%
69 - Other Expenses	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
<b>Expense Total:</b>	<b>14,849,699.30</b>	<b>14,849,699.30</b>	<b>1,109,728.59</b>	<b>4,215,317.21</b>	<b>10,634,382.09</b>	<b>28.39%</b>
<b>Fund: 90 - General Fund Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>372,498.91</b>	<b>-1,692,628.55</b>	<b>-1,721,471.25</b>	<b>-5,868.48%</b>
<b>Report Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>372,498.91</b>	<b>-1,692,628.55</b>	<b>-1,721,471.25</b>	<b>-5,868.48%</b>



Chico Area Recreation and Park District

# Program Revenue & Expense

For Fiscal: FY 2026 Period Ending: 09/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 11610 - Facility Rentals</b>						
Revenue	360,000.00	360,000.00	43,138.00	75,441.00	-284,559.00	20.96%
Expense	351,351.00	351,351.00	28,542.43	83,713.65	267,637.35	23.83%
<b>Program: 11610 - Facility Rentals Surplus (Deficit):</b>	<b>8,649.00</b>	<b>8,649.00</b>	<b>14,595.57</b>	<b>-8,272.65</b>	<b>-16,921.65</b>	<b>-95.65%</b>
<b>Program: 11611 - Picnic Rentals</b>						
Revenue	60,000.00	60,000.00	6,146.00	15,283.00	-44,717.00	25.47%
<b>Program: 11611 - Picnic Rentals Total:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>6,146.00</b>	<b>15,283.00</b>	<b>-44,717.00</b>	<b>25.47%</b>
<b>Program: 11612 - Field Rentals</b>						
Revenue	100,000.00	100,000.00	33,526.27	58,132.77	-41,867.23	58.13%
Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
<b>Program: 11612 - Field Rentals Surplus (Deficit):</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>33,526.27</b>	<b>58,132.77</b>	<b>-36,867.23</b>	<b>61.19%</b>
<b>Program: 11710 - Special Events</b>						
Revenue	208,000.00	208,000.00	29,233.46	37,423.46	-170,576.54	17.99%
Expense	101,923.00	101,923.00	41,707.13	79,224.12	22,698.88	77.73%
<b>Program: 11710 - Special Events Surplus (Deficit):</b>	<b>106,077.00</b>	<b>106,077.00</b>	<b>-12,473.67</b>	<b>-41,800.66</b>	<b>-147,877.66</b>	<b>-39.41%</b>
<b>Program: 22200 - Contracted Camp</b>						
Revenue	210,000.00	210,000.00	0.00	145,318.15	-64,681.85	69.20%
Expense	0.00	0.00	0.00	6,679.11	-6,679.11	0.00%
<b>Program: 22200 - Contracted Camp Surplus (Deficit):</b>	<b>210,000.00</b>	<b>210,000.00</b>	<b>0.00</b>	<b>138,639.04</b>	<b>-71,360.96</b>	<b>66.02%</b>
<b>Program: 22210 - Camp Chi-Da-CA</b>						
Revenue	298,500.00	298,500.00	192.99	3,055.18	-295,444.82	1.02%
Expense	200,536.00	200,536.00	1,779.58	85,940.20	114,595.80	42.86%
<b>Program: 22210 - Camp Chi-Da-CA Surplus (Deficit):</b>	<b>97,964.00</b>	<b>97,964.00</b>	<b>-1,586.59</b>	<b>-82,885.02</b>	<b>-180,849.02</b>	<b>-84.61%</b>
<b>Program: 22220 - Delight Camps</b>						
Revenue	223,080.00	223,080.00	0.00	124,700.17	-98,379.83	55.90%
Expense	244,236.00	244,236.00	4,454.65	85,989.83	158,246.17	35.21%
<b>Program: 22220 - Delight Camps Surplus (Deficit):</b>	<b>-21,156.00</b>	<b>-21,156.00</b>	<b>-4,454.65</b>	<b>38,710.34</b>	<b>59,866.34</b>	<b>-182.98%</b>
<b>Program: 22240 - Camp Chico Creek</b>						
Revenue	236,160.00	236,160.00	-475.00	305,985.66	69,825.66	129.57%
Expense	223,542.00	223,542.00	5,577.36	96,664.86	126,877.14	43.24%
<b>Program: 22240 - Camp Chico Creek Surplus (Deficit):</b>	<b>12,618.00</b>	<b>12,618.00</b>	<b>-6,052.36</b>	<b>209,320.80</b>	<b>196,702.80</b>	<b>1,658.91%</b>
<b>Program: 22310 - Youth Sports</b>						
Revenue	417,771.10	417,771.10	51,207.66	159,450.52	-258,320.58	38.17%
Expense	500,317.00	500,317.00	26,023.96	121,749.66	378,567.34	24.33%
<b>Program: 22310 - Youth Sports Surplus (Deficit):</b>	<b>-82,545.90</b>	<b>-82,545.90</b>	<b>25,183.70</b>	<b>37,700.86</b>	<b>120,246.76</b>	<b>-45.67%</b>
<b>Program: 22320 - Adult Sports</b>						
Revenue	365,080.00	365,080.00	43,917.04	103,124.00	-261,956.00	28.25%
Expense	518,168.00	518,168.00	27,304.83	98,130.83	420,037.17	18.94%
<b>Program: 22320 - Adult Sports Surplus (Deficit):</b>	<b>-153,088.00</b>	<b>-153,088.00</b>	<b>16,612.21</b>	<b>4,993.17</b>	<b>158,081.17</b>	<b>-3.26%</b>
<b>Program: 22330 - DFJ Admin</b>						
Revenue	77,570.00	77,570.00	6,360.62	22,440.62	-55,129.38	28.93%
Expense	112,570.00	112,570.00	8,881.44	27,137.00	85,433.00	24.11%
<b>Program: 22330 - DFJ Admin Surplus (Deficit):</b>	<b>-35,000.00</b>	<b>-35,000.00</b>	<b>-2,520.82</b>	<b>-4,696.38</b>	<b>30,303.62</b>	<b>13.42%</b>
<b>Program: 22400 - Contract Programs</b>						
Revenue	217,828.00	217,828.00	17,867.52	57,022.87	-160,805.13	26.18%
Expense	348,254.00	348,254.00	6,920.57	139,178.89	209,075.11	39.96%
<b>Program: 22400 - Contract Programs Surplus (Deficit):</b>	<b>-130,426.00</b>	<b>-130,426.00</b>	<b>10,946.95</b>	<b>-82,156.02</b>	<b>48,269.98</b>	<b>62.99%</b>

**Budget Report**

**For Fiscal: FY 2026 Period Ending: 09/30/2025**

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 22510 - Afterschool Program - CARD</b>						
Revenue	2,664,607.00	2,664,607.00	688,100.18	705,644.46	-1,958,962.54	26.48%
Expense	2,223,122.00	2,223,122.00	170,430.91	215,614.48	2,007,507.52	9.70%
<b>Program: 22510 - Afterschool Program - CARD Surplus (Deficit):</b>	<b>441,485.00</b>	<b>441,485.00</b>	<b>517,669.27</b>	<b>490,029.98</b>	<b>48,544.98</b>	<b>111.00%</b>
<b>Program: 22600 - NC Admin</b>						
Revenue	230,238.00	230,238.00	10,613.79	16,625.51	-213,612.49	7.22%
Expense	254,727.00	254,727.00	25,417.12	67,944.95	186,782.05	26.67%
<b>Program: 22600 - NC Admin Surplus (Deficit):</b>	<b>-24,489.00</b>	<b>-24,489.00</b>	<b>-14,803.33</b>	<b>-51,319.44</b>	<b>-26,830.44</b>	<b>209.56%</b>
<b>Program: 22610 - Trips</b>						
Revenue	1,328.00	1,328.00	0.00	0.00	-1,328.00	0.00%
<b>Program: 22610 - Trips Total:</b>	<b>1,328.00</b>	<b>1,328.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,328.00</b>	<b>0.00%</b>
<b>Program: 22630 - Nature ABC</b>						
Revenue	8,530.00	8,530.00	0.00	0.00	-8,530.00	0.00%
Expense	7,977.00	7,977.00	47.17	68.60	7,908.40	0.86%
<b>Program: 22630 - Nature ABC Surplus (Deficit):</b>	<b>553.00</b>	<b>553.00</b>	<b>-47.17</b>	<b>-68.60</b>	<b>-621.60</b>	<b>-12.41%</b>
<b>Program: 22800 - Recreation Swim</b>						
Revenue	232,919.90	232,919.90	525.00	76,315.50	-156,604.40	32.76%
Expense	339,936.00	339,936.00	5,329.99	141,792.62	198,143.38	41.71%
<b>Program: 22800 - Recreation Swim Surplus (Deficit):</b>	<b>-107,016.10</b>	<b>-107,016.10</b>	<b>-4,804.99</b>	<b>-65,477.12</b>	<b>41,538.98</b>	<b>61.18%</b>
<b>Program: 22900 - Youth Leader</b>						
Revenue	36,000.00	36,000.00	0.00	200.00	-35,800.00	0.56%
Expense	420.00	420.00	622.73	622.73	-202.73	148.27%
<b>Program: 22900 - Youth Leader Surplus (Deficit):</b>	<b>35,580.00</b>	<b>35,580.00</b>	<b>-622.73</b>	<b>-422.73</b>	<b>-36,002.73</b>	<b>-1.19%</b>
<b>Program: 22910 - Inclusion</b>						
Revenue	159,009.00	159,009.00	90.00	240.00	-158,769.00	0.15%
Expense	123,374.00	123,374.00	20,656.72	79,815.45	43,558.55	64.69%
<b>Program: 22910 - Inclusion Surplus (Deficit):</b>	<b>35,635.00</b>	<b>35,635.00</b>	<b>-20,566.72</b>	<b>-79,575.45</b>	<b>-115,210.45</b>	<b>-223.31%</b>
<b>Report Surplus (Deficit):</b>	<b>551,168.00</b>	<b>551,168.00</b>	<b>556,746.94</b>	<b>576,135.89</b>	<b>24,967.89</b>	<b>104.53%</b>



Chico Area Recreation and Park District

# Assessment Districts

For Fiscal: FY 2026 Period Ending: 09/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 60 - Baroni Park</b>						
Revenue	142,155.00	142,155.00	3,035.89	3,035.89	-139,119.11	2.14%
Expense	137,155.00	137,155.00	9,712.19	33,006.60	104,148.40	24.07%
<b>Fund: 60 - Baroni Park Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-6,676.30</b>	<b>-29,970.71</b>	<b>-34,970.71</b>	<b>-599.41%</b>
<b>Fund: 63 - Indigo Park</b>						
Revenue	94,531.00	94,531.00	1,168.56	1,168.56	-93,362.44	1.24%
Expense	94,531.00	94,531.00	6,247.55	19,044.72	75,486.28	20.15%
<b>Fund: 63 - Indigo Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-5,078.99</b>	<b>-17,876.16</b>	<b>-17,876.16</b>	<b>0.00%</b>
<b>Fund: 65 - Oak Way Park</b>						
Revenue	182,190.00	182,190.00	1,399.62	1,399.62	-180,790.38	0.77%
Expense	182,190.00	182,190.00	9,165.59	33,446.46	148,743.54	18.36%
<b>Fund: 65 - Oak Way Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-7,765.97</b>	<b>-32,046.84</b>	<b>-32,046.84</b>	<b>0.00%</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
Revenue	158,229.00	158,229.00	1,244.95	1,244.95	-156,984.05	0.79%
Expense	158,229.00	158,229.00	9,865.00	32,857.24	125,371.76	20.77%
<b>Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-8,620.05</b>	<b>-31,612.29</b>	<b>-31,612.29</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-28,141.31</b>	<b>-111,506.00</b>	<b>-116,506.00</b>	<b>-2,230.12%</b>



Chico Area Recreation and Park District

# Impact Fee Activity

For Fiscal: FY 2026 Period Ending: 09/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 70 - City Impact Fees (Community Park)</b>						
Revenue	1,360,000.00	1,360,000.00	869,414.12	898,899.04	-461,100.96	66.10%
<b>Fund: 70 - City Impact Fees (Community Park) Total:</b>	<b>1,360,000.00</b>	<b>1,360,000.00</b>	<b>869,414.12</b>	<b>898,899.04</b>	<b>-461,100.96</b>	<b>66.10%</b>
<b>Fund: 80 - County Impact Fees</b>						
Revenue	75,000.00	75,000.00	11,368.57	18,761.45	-56,238.55	25.02%
<b>Fund: 80 - County Impact Fees Total:</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>11,368.57</b>	<b>18,761.45</b>	<b>-56,238.55</b>	<b>25.02%</b>
<b>Report Total:</b>	<b>1,435,000.00</b>	<b>1,435,000.00</b>	<b>880,782.69</b>	<b>917,660.49</b>	<b>-517,339.51</b>	<b>63.95%</b>



Account	Name	Balance
<b>Fund: 90 - General Fund</b>		
<b>Assets</b>		
<a href="#">90-1016</a>	Petty Cash	800.00
<a href="#">90-1021</a>	Claim On Cash - General	7,738,772.86
<a href="#">90-1210</a>	Land	18,393,214.21
<a href="#">90-1212</a>	Land Improvements	35,078,994.56
<a href="#">90-1215</a>	Leasehold Improvements	2,191,907.47
<a href="#">90-1220</a>	Buildings and Components	270,258.28
<a href="#">90-1225</a>	Building Improvements & Renovations	334,263.34
<a href="#">90-1230</a>	Construction in Progress	6,270,876.68
<a href="#">90-1235</a>	Equipment	1,232,326.69
<a href="#">90-1240</a>	Vehicles	789,089.75
<a href="#">90-1250</a>	Technology Hardware	296,192.00
<a href="#">90-1270</a>	Accumulated Depreciation	-18,397,846.75
<a href="#">90-1310</a>	Accounts Receivable	1,389,860.78
<a href="#">90-1340</a>	Suspense	-13,349.65
<a href="#">90-1360</a>	Deferred Outflows of Resources	2,033,810.00
	<b>Total Assets:</b>	<b>57,609,170.22</b>
		<b><u>57,609,170.22</u></b>
<b>Liability</b>		
<a href="#">90-2004</a>	Deferred Inflows of Resources	32,247.00
<a href="#">90-2006</a>	Accounts Payable	271,979.01
<a href="#">90-2010</a>	Vouchers Payable	138,646.93
<a href="#">90-2014</a>	Accrued Wages and Salaries Payable	115,789.38
<a href="#">90-2016</a>	Compensated Absences Payable	492,299.50
<a href="#">90-2018</a>	457 Employee Contribution	4,168.60
<a href="#">90-2020</a>	457 ROTH Employee Contribution	2,325.00
<a href="#">90-2022</a>	CalPERS - Employee	45,322.17
<a href="#">90-2024</a>	CalPERS - Employer	23,557.27
<a href="#">90-2026</a>	Federal Withholding	96,495.75
<a href="#">90-2030</a>	Garnishments	2,797.35
<a href="#">90-2031</a>	HSA	-14,194.50
<a href="#">90-2032</a>	Benefits Payable	22,403.38
<a href="#">90-2036</a>	Medicare and Social Security - Employee	111,877.15
<a href="#">90-2038</a>	Medicare and Social Security - Employer	27,924.09
<a href="#">90-2040</a>	State Withholding	73,049.27
<a href="#">90-2042</a>	SDI	9,507.64
<a href="#">90-2044</a>	Union Dues - Parks Staff	-537.56
<a href="#">90-2046</a>	Union Dues - Supervisor	494.81
<a href="#">90-2052</a>	Deferred Revenue	500,657.31
<a href="#">90-2054</a>	Due To Other Funds	4,652,631.00
<a href="#">90-2056</a>	Other Liability - Class Clearing Acct	-50,577.75
<a href="#">90-2058</a>	Net Pension Liability	3,483,557.00
<a href="#">90-2060</a>	Time Expired Holding Acct	8,298.11
<a href="#">90-2062</a>	Prepaid Facilities Transfer	-1,091.00
<a href="#">90-2066</a>	Security Deposits	106,563.77
<a href="#">90-2070</a>	Sales Tax	394.46
<a href="#">90-2099</a>	Due To- General	-59,917.12
	<b>Total Liability:</b>	<b>10,096,668.02</b>
<b>Equity</b>		
<a href="#">90-3010</a>	Fund Balance - NonSpendable	35,555,915.76
<a href="#">90-3020</a>	Fund Balance - Restricted	2,500,000.00
<a href="#">90-3050</a>	Fund Balance - Unassigned	11,188,520.97
	<b>Total Beginning Equity:</b>	<b>49,244,436.73</b>

**Balance Sheet****As Of 09/30/2025**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		2,522,688.66
Total Expense		<u>4,254,623.19</u>
<b>Revenues Over/Under Expenses</b>		<b>-1,731,934.53</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>47,512,502.20</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>57,609,170.22</u></b>

Balance Sheet

As Of 09/30/2025

Account	Name	Balance	
<b>Fund: 99 - POOLED CASH</b>			
<b>Assets</b>			
<a href="#">99-1010</a>	Cash In Bank - US Bank Treasurer	3,727,828.71	
<a href="#">99-1011</a>	Cash In Bank - Golden Valley Bank	685,682.71	
<a href="#">99-1012</a>	Cash In Bank - California Class Investment	2,810,231.88	
<a href="#">99-1014</a>	Cash In Bank - GVB Investment Account	7,167,131.51	
<a href="#">99-1018</a>	Cash In Bank - Tri Counties Investment Ac	1,193,059.62	
<a href="#">99-1384</a>	Due From Other Funds-General	-59,917.12	
	<b>Total Assets:</b>	<b>15,524,017.31</b>	<b><u>15,524,017.31</u></b>
<b>Liability</b>			
<a href="#">99-2006</a>	Accounts Payable (Pooled Cash)	-59,917.12	
<a href="#">99-2007</a>	Wages Payable	205,617.61	
<a href="#">99-2054</a>	Due To Other Funds (Pooled Cash)	15,378,316.82	
	<b>Total Liability:</b>	<b>15,524,017.31</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>15,524,017.31</u></b>



# Fund Balance Report

Chico Area Recreation and Park District

## Account Summary

As Of 09/30/2025

	<u>90 - General Fund</u>	<u>60 - Baroni Park</u>	<u>63 - Indigo Park</u>	<u>65 - Oak Way Park</u>	<u>67 - Peterson Park (Amber Grove)</u>	<u>70 - City Impact Fees (Community Park)</u>	<u>80 - County Impact Fees</u>	<u>Total</u>
<b>Asset</b>								
1016 - Petty Cash	800.00	-	-	-	-	-	-	800.00
1021 - CLAIM ON CASH	7,738,772.86	40,360.75	5,544.81	(32,412.70)	7,609.90	7,052,409.45	566,032.40	15,378,317.47
1210 - 1250 Fixed Assets	64,857,122.98	-	-	-	-	-	-	64,857,122.98
1270 - Accumulated Depreciation	(18,397,846.75)	-	-	-	-	-	-	(18,397,846.75)
1310 - Accounts Receivable	1,389,860.78	-	-	-	-	-	-	1,389,860.78
1320 - Due From Other Funds	-	-	-	-	-	4,652,631.00	-	4,652,631.00
1340 - Suspense	(13,349.65)	-	-	-	-	-	-	(13,349.65)
1360 - Deferred Outflows of Resources	2,033,810.00	-	-	-	-	-	-	2,033,810.00
<b>Total Asset:</b>	<b>57,609,170.22</b>	<b>40,360.75</b>	<b>5,544.81</b>	<b>(32,412.70)</b>	<b>7,609.90</b>	<b>11,705,040.45</b>	<b>566,032.40</b>	<b>69,901,345.83</b>
<b>Liability</b>								
2004 - Deferred Inflows of Resources	32,247.00	-	-	-	-	-	-	32,247.00
2006 - Accounts Payable	271,979.01	-	-	-	-	-	-	271,979.01
2054 - Due to Other Funds	4,652,631.00	-	-	-	-	-	37,999.81	4,690,630.81
2056 - Other Liab-Class Clearing Acct	(50,577.75)	-	-	-	-	-	-	(50,577.75)
2058 - Net Pension Liability	3,483,557.00	-	-	-	-	-	-	3,483,557.00
2010 - 2099 - Other Current Liabilities	1,706,831.76	-	-	-	-	-	-	1,706,831.76
<b>Total Liability:</b>	<b>10,096,668.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,999.81</b>	<b>10,134,667.83</b>
<b>Equity</b>								
3010 - Fund Balance - Nonspendable	35,555,915.76	-	-	-	-	-	-	35,555,915.76
3020 - Fund Balance - Restricted	2,500,000.00	70,331.46	12,779.69	-	38,447.94	10,806,141.41	509,271.14	13,936,971.64
3030 - Fund Balance - Committed	-	-	10,641.28	(365.86)	774.25	-	-	11,049.67
3050 - Fund Balance - Unassigned	11,188,520.97	-	-	-	-	-	-	11,188,520.97
<b>Total Total Beginning Equity:</b>	<b>49,244,436.73</b>	<b>70,331.46</b>	<b>23,420.97</b>	<b>(365.86)</b>	<b>39,222.19</b>	<b>10,806,141.41</b>	<b>509,271.14</b>	<b>60,692,458.04</b>
Total Revenue	2,522,688.66	3,035.89	1,168.56	1,399.62	1,244.95	898,899.04	18,761.45	3,447,198.17
Total Expense	4,254,623.19	33,006.60	19,044.72	33,446.46	32,857.24	-	-	4,372,978.21
<b>Revenues Over/Under Expenses</b>	<b>(1,731,934.53)</b>	<b>(29,970.71)</b>	<b>(17,876.16)</b>	<b>(32,046.84)</b>	<b>(31,612.29)</b>	<b>898,899.04</b>	<b>18,761.45</b>	<b>(925,780.04)</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>47,512,502.20</b>	<b>40,360.75</b>	<b>5,544.81</b>	<b>(32,412.70)</b>	<b>7,609.90</b>	<b>11,705,040.45</b>	<b>528,032.59</b>	<b>59,766,678.00</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>57,609,170.22</b>	<b>40,360.75</b>	<b>5,544.81</b>	<b>(32,412.70)</b>	<b>7,609.90</b>	<b>11,705,040.45</b>	<b>566,032.40</b>	<b>69,901,345.83</b>



## Cash Accounts Current to Prior Year

<b>Current Year</b>	<b>Balance</b>	<b>Prior Year</b>	<b>Balance</b>
As of 9/30/2025		As of 9/30/2024	
Petty Cash	800.00	Petty Cash	800.00
US Bank - County Treasurer	3,727,828.71	US Bank - County Treasurer	3,089,441.32
Golden Valley Bank - Operations	685,682.71	Golden Valley Bank - Operations	4,442,406.86
California CLASS	2,810,231.88	California CLASS	2,687,460.96
GVB Investment	7,167,131.51	GVB Investment	7,386,683.54
TCB Investment	1,193,059.62	TCB Investment	1,146,523.03
<b>TOTAL</b>	<b>15,584,734.43</b>	<b>TOTAL</b>	<b>18,753,315.71</b>

Summary

Project Summary

Project Number	Project Name	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
<a href="#">2324-102</a>	AQC - Design	2,075,000.00	0.00	1,738,194.92	0.00	1,738,194.92	336,805.08
<a href="#">2324-103</a>	AQC - Construction	20,000,000.00	0.00	870,960.81	1,929,720.90	2,800,681.71	17,199,318.29
<a href="#">2324-104</a>	ADA Compliance Upgrades	205,000.00	0.00	197,555.64	1,442.43	198,998.07	6,001.93
<a href="#">2324-105</a>	DFM Upgrades	205,000.00	0.00	88,207.55	1,601.82	89,809.37	115,190.63
<a href="#">2324-107</a>	DST - Irrigation Smart Controller Upgr	519,040.00	300,000.00	221,015.96	19,634.00	240,649.96	278,390.04
<a href="#">2324-109</a>	COM - Maintenance Building	1,300,000.00	0.00	558,956.82	309,572.22	868,529.04	431,470.96
<a href="#">2425-101</a>	HEN - Park Development	3,500,000.00	0.00	45,069.28	65,407.93	110,477.21	3,389,522.79
<a href="#">2526-101</a>	DEG - Yard Expansion	35,000.00	35,000.00	0.00	12,912.50	12,912.50	22,087.50
<a href="#">2526-102</a>	CCC - Office Expansion	25,000.00	25,000.00	0.00	22,537.22	22,537.22	2,462.78
<a href="#">2526-201</a>	DFJ - Oven Replacement	25,000.00	25,000.00	0.00	23,036.11	23,036.11	1,963.89
<a href="#">2526-202</a>	DST - Gator w/Spray Tank	55,000.00	55,000.00	0.00	49,597.87	49,597.87	5,402.13
<a href="#">2526-203</a>	DST - Vehicle Replacement (2 trucks)	138,000.00	138,000.00	0.00	109,526.06	109,526.06	28,473.94
<a href="#">2526-204</a>	COM - Mower (6ft)	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
<a href="#">2526-205</a>	DST - Vehicles	45,000.00	45,000.00	0.00	38,789.05	38,789.05	6,210.95
<a href="#">2526-901</a>	HAR - Shade Structure	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
<a href="#">2526-902</a>	PVC - Perimeter Fence	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
<a href="#">2526-903</a>	DEG - Freeway Barrier	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
<a href="#">2526-904</a>	COM - Adjustable Hoops	95,000.00	95,000.00	0.00	0.00	0.00	95,000.00
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,719,960.98</b>	<b>2,583,778.11</b>	<b>6,303,739.09</b>	<b>22,113,300.91</b>

Group Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	
Capital Projects	27,454,040.00	360,000.00	3,434,197.79	2,359,784.77	5,793,982.56	21,660,057.44	
Fixed Assets	308,000.00	308,000.00	0.00	220,949.09	220,949.09	87,050.91	
Non-Capital Projects	410,000.00	0.00	285,763.19	3,044.25	288,807.44	121,192.56	
Other	245,000.00	245,000.00	0.00	0.00	0.00	245,000.00	
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,719,960.98</b>	<b>2,583,778.11</b>	<b>6,303,739.09</b>	<b>22,113,300.91</b>

Type Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	
Construction	25,610,000.00	35,000.00	2,654,225.01	2,008,041.33	4,662,266.34	20,947,733.66	
Equipment	125,000.00	125,000.00	0.00	72,633.98	72,633.98	52,366.02	
Improvements	320,000.00	115,000.00	197,555.64	23,979.65	221,535.29	98,464.71	
Renovation	205,000.00	0.00	88,207.55	1,601.82	89,809.37	115,190.63	
Replacements	1,974,040.00	455,000.00	779,972.78	329,206.22	1,109,179.00	864,861.00	
Vehicle	183,000.00	183,000.00	0.00	148,315.11	148,315.11	34,684.89	
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,719,960.98</b>	<b>2,583,778.11</b>	<b>6,303,739.09</b>	<b>22,113,300.91</b>





Chico Area Recreation and Park District

# General Fund Budget to Actual

For Fiscal: FY 2026 Period Ending: 08/31/2025

Class	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 90 - General Fund</b>						
<b>Revenue</b>						
50 - Taxes	7,400,000.00	7,400,000.00	0.00	0.00	-7,400,000.00	0.00%
53 - Operating Income	7,420,012.00	7,420,012.00	377,317.82	1,036,749.92	-6,383,262.08	13.97%
55 - Other Income	58,530.00	58,530.00	3,045.70	3,711.24	-54,818.76	6.34%
<b>Revenue Total:</b>	<b>14,878,542.00</b>	<b>14,878,542.00</b>	<b>380,363.52</b>	<b>1,040,461.16</b>	<b>-13,838,080.84</b>	<b>6.99%</b>
<b>Expense</b>						
60 - Salaries & Wages	8,103,452.00	8,103,452.00	592,220.70	1,194,225.16	6,909,226.84	14.74%
61 - Employee Benefits	2,458,549.00	2,458,549.00	129,967.32	788,977.46	1,669,571.54	32.09%
62 - Supplies & Services	2,425,768.50	2,425,768.50	159,249.89	808,765.38	1,617,003.12	33.34%
63 - Repairs & Maintenance	242,325.00	242,325.00	23,201.49	54,015.28	188,309.72	22.29%
64 - Utilities	893,404.80	893,404.80	17,002.64	118,657.35	774,747.45	13.28%
65 - Contracts	706,200.00	706,200.00	57,643.89	123,203.17	582,996.83	17.45%
69 - Other Expenses	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
<b>Expense Total:</b>	<b>14,849,699.30</b>	<b>14,849,699.30</b>	<b>979,285.93</b>	<b>3,087,843.80</b>	<b>11,761,855.50</b>	<b>20.79%</b>
<b>Fund: 90 - General Fund Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>-598,922.41</b>	<b>-2,047,382.64</b>	<b>-2,076,225.34</b>	<b>-7,098.44%</b>
<b>Report Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>-598,922.41</b>	<b>-2,047,382.64</b>	<b>-2,076,225.34</b>	<b>-7,098.44%</b>



Chico Area Recreation and Park District

# Program Revenue & Expense

For Fiscal: FY 2026 Period Ending: 08/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 11610 - Facility Rentals</b>						
Revenue	360,000.00	360,000.00	19,125.00	32,303.00	-327,697.00	8.97%
Expense	351,351.00	351,351.00	28,133.48	54,656.83	296,694.17	15.56%
<b>Program: 11610 - Facility Rentals Surplus (Deficit):</b>	<b>8,649.00</b>	<b>8,649.00</b>	<b>-9,008.48</b>	<b>-22,353.83</b>	<b>-31,002.83</b>	<b>-258.46%</b>
<b>Program: 11611 - Picnic Rentals</b>						
Revenue	60,000.00	60,000.00	5,462.00	9,137.00	-50,863.00	15.23%
<b>Program: 11611 - Picnic Rentals Total:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>5,462.00</b>	<b>9,137.00</b>	<b>-50,863.00</b>	<b>15.23%</b>
<b>Program: 11612 - Field Rentals</b>						
Revenue	100,000.00	100,000.00	18,814.00	24,606.50	-75,393.50	24.61%
Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
<b>Program: 11612 - Field Rentals Surplus (Deficit):</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>18,814.00</b>	<b>24,606.50</b>	<b>-70,393.50</b>	<b>25.90%</b>
<b>Program: 11710 - Special Events</b>						
Revenue	208,000.00	208,000.00	8,150.00	8,190.00	-199,810.00	3.94%
Expense	101,923.00	101,923.00	22,974.05	37,516.99	64,406.01	36.81%
<b>Program: 11710 - Special Events Surplus (Deficit):</b>	<b>106,077.00</b>	<b>106,077.00</b>	<b>-14,824.05</b>	<b>-29,326.99</b>	<b>-135,403.99</b>	<b>-27.65%</b>
<b>Program: 22200 - Contracted Camp</b>						
Revenue	210,000.00	210,000.00	19,254.30	145,318.15	-64,681.85	69.20%
Expense	0.00	0.00	1,416.96	6,679.11	-6,679.11	0.00%
<b>Program: 22200 - Contracted Camp Surplus (Deficit):</b>	<b>210,000.00</b>	<b>210,000.00</b>	<b>17,837.34</b>	<b>138,639.04</b>	<b>-71,360.96</b>	<b>66.02%</b>
<b>Program: 22210 - Camp Chi-Da-CA</b>						
Revenue	298,500.00	298,500.00	1,579.19	2,862.19	-295,637.81	0.96%
Expense	200,536.00	200,536.00	38,660.78	84,160.62	116,375.38	41.97%
<b>Program: 22210 - Camp Chi-Da-CA Surplus (Deficit):</b>	<b>97,964.00</b>	<b>97,964.00</b>	<b>-37,081.59</b>	<b>-81,298.43</b>	<b>-179,262.43</b>	<b>-82.99%</b>
<b>Program: 22220 - Delight Camps</b>						
Revenue	223,080.00	223,080.00	55,034.18	124,700.17	-98,379.83	55.90%
Expense	244,236.00	244,236.00	39,698.29	81,535.18	162,700.82	33.38%
<b>Program: 22220 - Delight Camps Surplus (Deficit):</b>	<b>-21,156.00</b>	<b>-21,156.00</b>	<b>15,335.89</b>	<b>43,164.99</b>	<b>64,320.99</b>	<b>-204.03%</b>
<b>Program: 22240 - Camp Chico Creek</b>						
Revenue	236,160.00	236,160.00	114,925.17	306,460.66	70,300.66	129.77%
Expense	223,542.00	223,542.00	45,521.63	91,087.50	132,454.50	40.75%
<b>Program: 22240 - Camp Chico Creek Surplus (Deficit):</b>	<b>12,618.00</b>	<b>12,618.00</b>	<b>69,403.54</b>	<b>215,373.16</b>	<b>202,755.16</b>	<b>1,706.87%</b>
<b>Program: 22310 - Youth Sports</b>						
Revenue	417,771.10	417,771.10	38,565.53	108,242.86	-309,528.24	25.91%
Expense	500,317.00	500,317.00	46,596.84	95,725.70	404,591.30	19.13%
<b>Program: 22310 - Youth Sports Surplus (Deficit):</b>	<b>-82,545.90</b>	<b>-82,545.90</b>	<b>-8,031.31</b>	<b>12,517.16</b>	<b>95,063.06</b>	<b>-15.16%</b>
<b>Program: 22320 - Adult Sports</b>						
Revenue	365,080.00	365,080.00	21,570.44	59,206.96	-305,873.04	16.22%
Expense	518,168.00	518,168.00	32,040.11	70,826.00	447,342.00	13.67%
<b>Program: 22320 - Adult Sports Surplus (Deficit):</b>	<b>-153,088.00</b>	<b>-153,088.00</b>	<b>-10,469.67</b>	<b>-11,619.04</b>	<b>141,468.96</b>	<b>7.59%</b>
<b>Program: 22330 - DFJ Admin</b>						
Revenue	77,570.00	77,570.00	5,407.80	16,080.00	-61,490.00	20.73%
Expense	112,570.00	112,570.00	8,902.18	18,255.56	94,314.44	16.22%
<b>Program: 22330 - DFJ Admin Surplus (Deficit):</b>	<b>-35,000.00</b>	<b>-35,000.00</b>	<b>-3,494.38</b>	<b>-2,175.56</b>	<b>32,824.44</b>	<b>6.22%</b>
<b>Program: 22400 - Contract Programs</b>						
Revenue	217,828.00	217,828.00	12,203.22	39,155.35	-178,672.65	17.98%
Expense	348,254.00	348,254.00	41,603.46	132,258.32	215,995.68	37.98%
<b>Program: 22400 - Contract Programs Surplus (Deficit):</b>	<b>-130,426.00</b>	<b>-130,426.00</b>	<b>-29,400.24</b>	<b>-93,102.97</b>	<b>37,323.03</b>	<b>71.38%</b>

Budget Report

For Fiscal: FY 2026 Period Ending: 08/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 22510 - Afterschool Program - CARD</b>						
Revenue	2,664,607.00	2,664,607.00	17,383.28	17,544.28	-2,647,062.72	0.66%
Expense	2,223,122.00	2,223,122.00	21,560.68	45,183.57	2,177,938.43	2.03%
<b>Program: 22510 - Afterschool Program - CARD Surplus (Deficit):</b>	<b>441,485.00</b>	<b>441,485.00</b>	<b>-4,177.40</b>	<b>-27,639.29</b>	<b>-469,124.29</b>	<b>-6.26%</b>
<b>Program: 22600 - NC Admin</b>						
Revenue	230,238.00	230,238.00	4,724.15	6,011.72	-224,226.28	2.61%
Expense	254,727.00	254,727.00	20,859.07	42,527.83	212,199.17	16.70%
<b>Program: 22600 - NC Admin Surplus (Deficit):</b>	<b>-24,489.00</b>	<b>-24,489.00</b>	<b>-16,134.92</b>	<b>-36,516.11</b>	<b>-12,027.11</b>	<b>149.11%</b>
<b>Program: 22610 - Trips</b>						
Revenue	1,328.00	1,328.00	0.00	0.00	-1,328.00	0.00%
<b>Program: 22610 - Trips Total:</b>	<b>1,328.00</b>	<b>1,328.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,328.00</b>	<b>0.00%</b>
<b>Program: 22630 - Nature ABC</b>						
Revenue	8,530.00	8,530.00	0.00	0.00	-8,530.00	0.00%
Expense	7,977.00	7,977.00	0.00	21.43	7,955.57	0.27%
<b>Program: 22630 - Nature ABC Surplus (Deficit):</b>	<b>553.00</b>	<b>553.00</b>	<b>0.00</b>	<b>-21.43</b>	<b>-574.43</b>	<b>-3.88%</b>
<b>Program: 22800 - Recreation Swim</b>						
Revenue	232,919.90	232,919.90	20,688.50	75,790.50	-157,129.40	32.54%
Expense	339,936.00	339,936.00	55,404.75	136,462.63	203,473.37	40.14%
<b>Program: 22800 - Recreation Swim Surplus (Deficit):</b>	<b>-107,016.10</b>	<b>-107,016.10</b>	<b>-34,716.25</b>	<b>-60,672.13</b>	<b>46,343.97</b>	<b>56.69%</b>
<b>Program: 22900 - Youth Leader</b>						
Revenue	36,000.00	36,000.00	-100.00	200.00	-35,800.00	0.56%
Expense	420.00	420.00	0.00	0.00	420.00	0.00%
<b>Program: 22900 - Youth Leader Surplus (Deficit):</b>	<b>35,580.00</b>	<b>35,580.00</b>	<b>-100.00</b>	<b>200.00</b>	<b>-35,380.00</b>	<b>0.56%</b>
<b>Program: 22910 - Inclusion</b>						
Revenue	159,009.00	159,009.00	100.00	150.00	-158,859.00	0.09%
Expense	123,374.00	123,374.00	28,518.20	59,158.73	64,215.27	47.95%
<b>Program: 22910 - Inclusion Surplus (Deficit):</b>	<b>35,635.00</b>	<b>35,635.00</b>	<b>-28,418.20</b>	<b>-59,008.73</b>	<b>-94,643.73</b>	<b>-165.59%</b>
<b>Report Surplus (Deficit):</b>	<b>551,168.00</b>	<b>551,168.00</b>	<b>-69,003.72</b>	<b>19,903.34</b>	<b>-531,264.66</b>	<b>3.61%</b>



Chico Area Recreation and Park District

# Assessment District

For Fiscal: FY 2026 Period Ending: 08/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 60 - Baroni Park</b>						
Revenue	142,155.00	142,155.00	0.00	0.00	-142,155.00	0.00%
Expense	137,155.00	137,155.00	13,106.51	23,294.41	113,860.59	16.98%
<b>Fund: 60 - Baroni Park Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-13,106.51</b>	<b>-23,294.41</b>	<b>-28,294.41</b>	<b>-465.89%</b>
<b>Fund: 63 - Indigo Park</b>						
Revenue	94,531.00	94,531.00	0.00	0.00	-94,531.00	0.00%
Expense	94,531.00	94,531.00	6,187.37	12,797.17	81,733.83	13.54%
<b>Fund: 63 - Indigo Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-6,187.37</b>	<b>-12,797.17</b>	<b>-12,797.17</b>	<b>0.00%</b>
<b>Fund: 65 - Oak Way Park</b>						
Revenue	182,190.00	182,190.00	0.00	0.00	-182,190.00	0.00%
Expense	182,190.00	182,190.00	15,211.29	24,280.87	157,909.13	13.33%
<b>Fund: 65 - Oak Way Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-15,211.29</b>	<b>-24,280.87</b>	<b>-24,280.87</b>	<b>0.00%</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
Revenue	158,229.00	158,229.00	0.00	0.00	-158,229.00	0.00%
Expense	158,229.00	158,229.00	10,810.07	22,992.24	135,236.76	14.53%
<b>Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,810.07</b>	<b>-22,992.24</b>	<b>-22,992.24</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-45,315.24</b>	<b>-83,364.69</b>	<b>-88,364.69</b>	<b>-1,667.29%</b>



Chico Area Recreation and Park District

# Impact Fee Activity

For Fiscal: FY 2026 Period Ending: 08/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 70 - City Impact Fees (Community Park)</b>						
Revenue	1,360,000.00	1,360,000.00	29,484.92	29,484.92	-1,330,515.08	2.17%
<b>Fund: 70 - City Impact Fees (Community Park) Total:</b>	<b>1,360,000.00</b>	<b>1,360,000.00</b>	<b>29,484.92</b>	<b>29,484.92</b>	<b>-1,330,515.08</b>	<b>2.17%</b>
<b>Fund: 80 - County Impact Fees</b>						
Revenue	75,000.00	75,000.00	2,642.88	7,392.88	-67,607.12	9.86%
<b>Fund: 80 - County Impact Fees Total:</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>2,642.88</b>	<b>7,392.88</b>	<b>-67,607.12</b>	<b>9.86%</b>
<b>Report Total:</b>	<b>1,435,000.00</b>	<b>1,435,000.00</b>	<b>32,127.80</b>	<b>36,877.80</b>	<b>-1,398,122.20</b>	<b>2.57%</b>



Account	Name	Balance
<b>Fund: 90 - General Fund</b>		
<b>Assets</b>		
<a href="#">90-1016</a>	Petty Cash	800.00
<a href="#">90-1021</a>	Claim On Cash - General	10,339,745.59
<a href="#">90-1210</a>	Land	18,393,501.21
<a href="#">90-1212</a>	Land Improvements	35,078,994.56
<a href="#">90-1215</a>	Leasehold Improvements	2,191,907.47
<a href="#">90-1220</a>	Buildings and Components	123,423.67
<a href="#">90-1222</a>	Building Components	146,834.61
<a href="#">90-1225</a>	Building Improvements & Renovations	334,263.34
<a href="#">90-1230</a>	Construction in Progress	6,001,368.57
<a href="#">90-1235</a>	Equipment	1,232,797.69
<a href="#">90-1240</a>	Vehicles	789,089.75
<a href="#">90-1250</a>	Technology Hardware	296,192.00
<a href="#">90-1270</a>	Accumulated Depreciation	-18,397,846.75
<a href="#">90-1310</a>	Accounts Receivable	337,114.34
<a href="#">90-1340</a>	Suspense	-9,063.13
<a href="#">90-1360</a>	Deferred Outflows of Resources	2,033,810.00
	<b>Total Assets:</b>	<b>58,892,932.92</b>
		<b><u>58,892,932.92</u></b>
<b>Liability</b>		
<a href="#">90-2004</a>	Deferred Inflows of Resources	32,247.00
<a href="#">90-2006</a>	Accounts Payable	271,979.01
<a href="#">90-2010</a>	Vouchers Payable	138,646.93
<a href="#">90-2014</a>	Accrued Wages and Salaries Payable	115,789.38
<a href="#">90-2015</a>	Payroll Corrections	126.06
<a href="#">90-2016</a>	Compensated Absences Payable	492,299.50
<a href="#">90-2018</a>	457 Employee Contribution	4,168.60
<a href="#">90-2020</a>	457 ROTH Employee Contribution	2,325.00
<a href="#">90-2022</a>	CalPERS - Employee	45,258.64
<a href="#">90-2024</a>	CalPERS - Employer	23,642.52
<a href="#">90-2026</a>	Federal Withholding	96,542.78
<a href="#">90-2030</a>	Garnishments	2,797.35
<a href="#">90-2031</a>	HSA	-14,194.50
<a href="#">90-2032</a>	Medical Insurance - Employee	-10,878.98
<a href="#">90-2036</a>	Medicare and Social Security - Employee	111,877.15
<a href="#">90-2038</a>	Medicare and Social Security - Employer	27,924.09
<a href="#">90-2040</a>	State Withholding	73,061.60
<a href="#">90-2042</a>	SDI	9,507.64
<a href="#">90-2044</a>	Union Dues - Parks Staff	-537.56
<a href="#">90-2046</a>	Union Dues - Supervisor	494.81
<a href="#">90-2048</a>	Voluntary Life/AD&D - Employee	2,643.59
<a href="#">90-2052</a>	Deferred Revenue	629,219.41
<a href="#">90-2054</a>	Due To Other Funds	4,652,631.00
<a href="#">90-2056</a>	Other Liability - Class Clearing Acct	-48,427.75
<a href="#">90-2058</a>	Net Pension Liability	3,483,557.00
<a href="#">90-2060</a>	Time Expired Holding Acct	8,298.11
<a href="#">90-2062</a>	Prepaid Facilities Transfer	-1,091.00
<a href="#">90-2066</a>	Security Deposits	109,263.77
<a href="#">90-2070</a>	Sales Tax	353.42
<a href="#">90-2099</a>	Due To- General	1,448,589.01
	<b>Total Liability:</b>	<b>11,708,113.58</b>
<b>Equity</b>		
<a href="#">90-3010</a>	Fund Balance - NonSpendable	35,555,915.76

**Balance Sheet**

As Of 08/31/2025

<b>Account</b>	<b>Name</b>	<b>Balance</b>
<a href="#">90-3020</a>	Fund Balance - Restricted	2,500,000.00
<a href="#">90-3050</a>	Fund Balance - Unassigned	11,188,520.97
	<b>Total Beginning Equity:</b>	<b>49,244,436.73</b>
Total Revenue		1,031,486.76
Total Expense		3,091,104.15
<b>Revenues Over/Under Expenses</b>		<b>-2,059,617.39</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>47,184,819.34</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>58,892,932.92</u></b>

**Balance Sheet**

**As Of 08/31/2025**

Account	Name	Balance	
<b>Fund: 99 - POOLED CASH</b>			
<b>Assets</b>			
<a href="#">99-1010</a>	Cash In Bank - US Bank Treasurer	4,280,546.70	
<a href="#">99-1011</a>	Cash In Bank - Golden Valley Bank	937,012.82	
<a href="#">99-1012</a>	Cash In Bank - California Class Investment	2,800,398.47	
<a href="#">99-1014</a>	Cash In Bank - GVB Investment Account	8,140,606.82	
<a href="#">99-1018</a>	Cash In Bank - Tri Counties Investment Ac	1,189,243.91	
<a href="#">99-1382</a>	Due From Other Funds-Indigo	1,380.01	
<a href="#">99-1384</a>	Due From Other Funds-General	1,448,589.01	
<a href="#">99-1385</a>	Due From Other Funds-Oak Way	6,742.86	
<a href="#">99-1386</a>	Due From Other Funds-Peterson	4,197.21	
<a href="#">99-1387</a>	Due From Other Funds-Baroni	3,222.86	
	<b>Total Assets:</b>	<b>18,811,940.67</b>	<b><u>18,811,940.67</u></b>
<b>Liability</b>			
<a href="#">99-2006</a>	Accounts Payable (Pooled Cash)	1,464,131.95	
<a href="#">99-2007</a>	Wages Payable	205,617.61	
<a href="#">99-2054</a>	Due To Other Funds (Pooled Cash)	17,142,191.11	
	<b>Total Liability:</b>	<b>18,811,940.67</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>18,811,940.67</u></b>



Chico Area Recreation and Park District

# Fund Balance Report

	<u>90 - General Fund</u>	<u>60 - Baroni Park</u>	<u>63 - Indigo Park</u>	<u>65 - Oak Way Park</u>	<u>67 - Peterson Park (Amber Grove)</u>	<u>70 - City Impact Fees (Community Park)</u>	<u>80 - County Impact Fees</u>	<u>Total</u>
<b>Asset</b>								
1016 - Petty Cash	800.00	-	-	-	-	-	-	800.00
1021 - CLAIM ON CASH	10,339,745.59	50,259.91	12,003.81	(17,903.87)	20,427.16	6,182,995.33	554,663.83	17,142,191.76
1210 - 1250 Fixed Assets	64,588,372.87	-	-	-	-	-	-	64,588,372.87
1270 - Accumulated Depreciation	(18,397,846.75)	-	-	-	-	-	-	(18,397,846.75)
1310 - Accounts Receivable	337,114.34	-	-	-	-	-	-	337,114.34
1320 - Due From Other Funds	-	-	-	-	-	4,652,631.00	-	4,652,631.00
1340 - Suspense	(9,063.13)	-	-	-	-	-	-	(9,063.13)
1360 - Deferred Outflows of Resources	2,033,810.00	-	-	-	-	-	-	2,033,810.00
<b>Total Asset:</b>	<b>58,892,932.92</b>	<b>50,259.91</b>	<b>12,003.81</b>	<b>(17,903.87)</b>	<b>20,427.16</b>	<b>10,835,626.33</b>	<b>554,663.83</b>	<b>70,348,010.09</b>
<b>Liability</b>								
2004 - Deferred Inflows of Resources	32,247.00	-	-	-	-	-	-	32,247.00
2006 - Accounts Payable	271,979.01	-	-	-	-	-	-	271,979.01
2054 - Due to Other Funds	4,652,631.00	-	-	-	-	-	37,999.81	4,690,630.81
2056 - Other Liab-Class Clearing Acct	(48,427.75)	-	-	-	-	-	-	(48,427.75)
2058 - Net Pension Liability	3,483,557.00	-	-	-	-	-	-	3,483,557.00
2010 - 2099 - Other Current Liabilities	3,316,127.32	3,222.86	1,380.01	6,742.86	4,197.21	-	-	3,331,670.26
<b>Total Liability:</b>	<b>11,708,113.58</b>	<b>3,222.86</b>	<b>1,380.01</b>	<b>6,742.86</b>	<b>4,197.21</b>	<b>-</b>	<b>37,999.81</b>	<b>11,761,656.33</b>
<b>Equity</b>								
3010 - Fund Balance - Nonspendable	35,555,915.76	-	-	-	-	-	-	35,555,915.76
3020 - Fund Balance - Restricted	2,500,000.00	70,331.46	12,779.69	-	38,447.94	10,806,141.41	509,271.14	13,936,971.64
3030 - Fund Balance - Committed	-	-	10,641.28	(365.86)	774.25	-	-	11,049.67
3050 - Fund Balance - Unassigned	11,188,520.97	-	-	-	-	-	-	11,188,520.97
<b>Total Total Beginning Equity:</b>	<b>49,244,436.73</b>	<b>70,331.46</b>	<b>23,420.97</b>	<b>(365.86)</b>	<b>39,222.19</b>	<b>10,806,141.41</b>	<b>509,271.14</b>	<b>60,692,458.04</b>
Total Revenue	1,031,486.76	-	-	-	-	29,484.92	7,392.88	1,068,364.56
Total Expense	3,091,104.15	23,294.41	12,797.17	24,280.87	22,992.24	-	-	3,174,468.84
<b>Revenues Over/Under Expenses</b>	<b>(2,059,617.39)</b>	<b>(23,294.41)</b>	<b>(12,797.17)</b>	<b>(24,280.87)</b>	<b>(22,992.24)</b>	<b>29,484.92</b>	<b>7,392.88</b>	<b>(2,106,104.28)</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>47,184,819.34</b>	<b>47,037.05</b>	<b>10,623.80</b>	<b>(24,646.73)</b>	<b>16,229.95</b>	<b>10,835,626.33</b>	<b>516,664.02</b>	<b>58,586,353.76</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>58,892,932.92</b>	<b>50,259.91</b>	<b>12,003.81</b>	<b>(17,903.87)</b>	<b>20,427.16</b>	<b>10,835,626.33</b>	<b>554,663.83</b>	<b>70,348,010.09</b>



## Cash Accounts Current to Prior Year

<b>Current Year</b>	<b>Balance</b>	<b>Prior Year</b>	<b>Balance</b>
As of 8/31/2025		As of 8/31/2024	
Petty Cash	800.00	Petty Cash	800.00
US Bank - County Treasurer	4,280,546.70	US Bank - County Treasurer	3,096,081.03
Golden Valley Bank - Operations	937,012.30	Golden Valley Bank - Operations	5,237,034.94
California CLASS	2,800,398.47	California CLASS	2,675,928.56
GVB Investment	8,140,606.82	GVB Investment	7,358,645.04
TCB Investment	1,189,243.91	TCB Investment	899,437.78
<b>TOTAL</b>	<b>17,348,608.20</b>	<b>TOTAL</b>	<b>19,267,927.35</b>

# Project Activity vs Budget Report

Date Range: 07/01/2025 - 08/31/2025

## Summary

### Project Summary

Project Number	Project Name	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
<a href="#">2324-102</a>	AQC - Design	2,075,000.00	0.00	1,738,194.92	0.00	1,738,194.92	336,805.08
<a href="#">2324-103</a>	AQC - Construction	20,000,000.00	0.00	870,960.81	1,911,031.90	2,781,992.71	17,218,007.29
<a href="#">2324-104</a>	ADA Compliance Upgrades	205,000.00	0.00	197,555.64	1,442.43	198,998.07	6,001.93
<a href="#">2324-105</a>	DFM Upgrades	205,000.00	0.00	88,207.55	1,324.32	89,531.87	115,468.13
<a href="#">2324-107</a>	DST - Irrigation Smart Controller Upgr	519,040.00	300,000.00	221,015.96	0.00	221,015.96	298,024.04
<a href="#">2324-109</a>	COM - Maintenance Building	1,300,000.00	0.00	558,956.82	305,934.22	864,891.04	435,108.96
<a href="#">2425-101</a>	HEN - Park Development	3,500,000.00	0.00	45,069.28	808.25	45,877.53	3,454,122.47
<a href="#">2526-101</a>	DEG - Yard Expansion	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00
<a href="#">2526-102</a>	CCC - Office Expansion	25,000.00	25,000.00	0.00	2,675.92	2,675.92	22,324.08
<a href="#">2526-201</a>	DFJ - Oven Replacement	25,000.00	25,000.00	0.00	23,036.11	23,036.11	1,963.89
<a href="#">2526-202</a>	DST - Gator w/Spray Tank	55,000.00	55,000.00	0.00	49,597.87	49,597.87	5,402.13
<a href="#">2526-203</a>	DST - Vehicle Replacement (2 trucks)	138,000.00	138,000.00	0.00	109,526.06	109,526.06	28,473.94
<a href="#">2526-204</a>	COM - Mower (6ft)	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00
<a href="#">2526-205</a>	DST - Vehicles	45,000.00	45,000.00	0.00	38,789.05	38,789.05	6,210.95
<a href="#">2526-901</a>	HAR - Shade Structure	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
<a href="#">2526-902</a>	PVC - Perimeter Fence	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
<a href="#">2526-903</a>	DEG - Freeway Barrier	60,000.00	60,000.00	0.00	0.00	0.00	60,000.00
<a href="#">2526-904</a>	COM - Adjustable Hoops	95,000.00	95,000.00	0.00	0.00	0.00	95,000.00
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,719,960.98</b>	<b>2,444,166.13</b>	<b>6,164,127.11</b>	<b>22,252,912.89</b>

### Group Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
Capital Projects	27,454,040.00	360,000.00	3,434,197.79	2,220,450.29	5,654,648.08	21,799,391.92
Fixed Assets	308,000.00	308,000.00	0.00	220,949.09	220,949.09	87,050.91
Non-Capital Projects	410,000.00	0.00	285,763.19	2,766.75	288,529.94	121,470.06
Other	245,000.00	245,000.00	0.00	0.00	0.00	245,000.00
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,719,960.98</b>	<b>2,444,166.13</b>	<b>6,164,127.11</b>

### Type Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
Construction	25,610,000.00	35,000.00	2,654,225.01	1,911,840.15	4,566,065.16	21,043,934.84
Equipment	125,000.00	125,000.00	0.00	72,633.98	72,633.98	52,366.02
Improvements	320,000.00	115,000.00	197,555.64	4,118.35	201,673.99	118,326.01
Renovation	205,000.00	0.00	88,207.55	1,324.32	89,531.87	115,468.13
Replacements	1,974,040.00	455,000.00	779,972.78	305,934.22	1,085,907.00	888,133.00
Vehicle	183,000.00	183,000.00	0.00	148,315.11	148,315.11	34,684.89
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,719,960.98</b>	<b>2,444,166.13</b>	<b>6,164,127.11</b>





## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** October 23, 2025  
**TO:** Board of Directors  
**FROM:** Phil Aviles, Finance and Human Resources Director  
**SUBJECT:** Request for Proposals – Auditing Services

---

#### **BACKGROUND AND DISCUSSION**

In accordance with best practices for transparency, accountability, and compliance with state and local requirements, the District engages an independent certified public accounting firm to conduct annual financial audits. These audits provide assurance to the Board of Directors, community members, and regulatory agencies regarding the accuracy of the District's financial statements and internal controls.

The current auditing services agreement is [expired/expiring at the end of the fiscal year], prompting the need to solicit proposals from qualified firms. The RFP will outline the District's scope of work, timelines, and evaluation criteria, with the intent to enter into a multi-year agreement for services beginning with the audit of the [FY 2024–25] financial statements.

Following the close of the proposal period, staff will review submissions, conduct interviews as necessary, and return to the Board with a recommendation for contract award.

#### **FISCAL IMPACT**

Costs for auditing services will be included in the District's operating budget and will be determined through the competitive proposal process.

#### **RECOMMENDED ACTION**

Authorize District staff to issue a Request for Proposals (RFP) for professional financial auditing services for the Chico Area Recreation and Park District.



# REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES



**Date of Issuance: TBD**

**Deadline for Submission: 5:00 p.m. PST on TBD**

**UNDER NO CIRCUMSTANCES WILL LATE PROPOSALS BE ACCEPTED**

Chico Area Recreation and Park District (CARD)  
Philip Aviles, Finance Director  
545 Vallombrosa Avenue  
Chico, California 95926  
(530) 895-4711

## I. INTRODUCTION

### A. General Information

Chico Area Recreation and Park District (“District”) is requesting proposals from qualified certified public accountant firms to audit its financial statements for the fiscal years ending June 30, , 2026, 2027, and 2028 with the option of auditing its financial statements for up to an additional three subsequent fiscal years. The proposal package shall present all-inclusive audit fees for each year of the contract term.

These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, including GASB requirements, the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*, and the State of California Controller’s *Minimum Audit Requirements for California Special Districts*. More detailed information on the District and its finances can be found in the June 30, 2023, Financial Statements. A copy of this report can be found on our website.

To be considered, one (1) emailed electronic PDF copy of a proposal must be received by **5:00pm PST on**. It is anticipated that the selection of a firm will be completed by. Following the notification of the selected firm, a recommendation and proposed contract will be prepared for review and approval by the District Board of Directors at its, meeting.

The District reserves the right to reject any or all proposals submitted, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code Sec. 6250 et seq.), unless exempt.

Review Process. During the evaluation process the District reserves the right to request additional information, or to allow corrections of errors or omissions.

The District reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

### B. Term of Engagement

An initial three-year agreement is contemplated, with an option to extend the engagement for up to an additional three years. The final selection and award will be made by the District Board of Directors.

## **II. NATURE OF SERVICES REQUIRED**

### **A. Scope of Work to be Performed**

#### **1. Financial Statements**

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles and all current GASB pronouncements. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The audit firm will render their auditors' report on the basic financial statements which include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the District.

#### **2. Management Report**

The auditor shall issue a separate "management letter" that shall be addressed to the General Manager. The letter shall include any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

The letter shall also communicate recommendations for improvements in internal control, accounting procedures and other significant observations that are non-reportable conditions.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties: Board of Directors; District Manager; District Counsel; and the Finance Manager.

### **B. Special Considerations**

#### **1. Firm Availability**

Without sacrificing the independent role of the audit firm, the selected firm will be available to District staff during the year to answer questions about appropriate accounting treatment, offer suggestions regarding new accounting standards, and similar support for the purpose of educating staff and producing high-quality financial reports.

## 2. Typical Audit Schedule and Performance of Field Work

The District anticipates and expects the major field work for the District to begin on or near the middle of September of each year. This does not include preliminary field work which may occur shortly after the end of the Fiscal Year.

The auditor shall provide all drafts and recommendations for improvements to the Finance Manager within a reasonable time period after the last day of field work. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports.

The auditor shall provide to the District a draft copy of the audit report and management letter in adequate time to meet District Meeting schedules. Typically, this has been done no later than October 31 of each year.

Report preparation and printing of the General-Purpose Financial Statements is the responsibility of the **AUDITOR**. It is expected that the audit firm will deliver one (1) electronic PDF copy to the District. Typically, this has been completed by October 31 of each year to be presented to the District Board of Directors at the November board meeting.

## 3. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request by any of the following parties or their designees:

- Chico Area Recreation and Park District.
- Parties designated by State or Federal Government and/or agencies thereof.
- Auditors of entities which the District is a sub recipient of grant funds.
- Parties designated by the Federal or State Governments or by the District as part of an audit quality review process.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

## 4. Single Audit Requirements

The District does not anticipate the need for a single audit on the expenditures of federal grants during the contract term. If a single audit becomes necessary, the District will amend the contract with the selected auditor for the additional work.

### III. DESCRIPTION OF THE GOVERNMENT

#### A. Name and Telephone Number of Principal Contact:

The auditor's principal contact with the District will be Philip Aviles, Finance & HR Director, who will coordinate the assistance to be provided by the District to the auditor. He can be reached at (530) 895-4711 or [paviles@chicorec.gov](mailto:paviles@chicorec.gov).

## Background Information:

Chico Area Recreation and Park District was formed in 1948 to provide recreation facilities and services in the greater Chico area. The District has since expanded its services to include management and maintenance of community and neighborhood parks, five community centers, two swimming pools, many park amenities and extensive recreational programming.

The Chico Area Recreation and Park District serves a population of 121,000 and covers over 250 square miles of service area, contains all the Chico urban area and encompasses unincorporated areas of northeast Butte County.

The District's fiscal year begins July 1, ends June 30, and has an operating budget in FY 2025-2026 of approximately \$15 million for the General Fund. The District currently uses five funds in its financial reporting: The General Fund, the Impact Fee Fund, and four Assessment District Funds (Indigo Park; Oak Way Park; Peterson Park; and Baroni Park).

The Finance Department includes the Finance Manager, and two Finance Technicians. The principal functions performed by the Finance Department are general accounting, accounts payable, accounts receivable, payroll, cash management, purchasing, investments, budgeting, and financial reporting.

### **B. Budgetary Basis of Accounting:**

The district prepares its budgets on a basis consistent with generally accepted accounting principles.

### **C. Pension Plans:**

The district participates in the California Public Employees' Retirement Association (CalPERS), an agent multiple-employer public employee retirement system.

### **D. Current Financial Software:**

The District currently uses Tyler Technologies ERP Pro 10 financial software, Active Net Registration Software, and When I Work for time management. Beginning in Spring 2026 the District will be switching registration software from Active Net to Rec Technologies Inc.

### **E. Availability of Prior Audit Reports and Working Papers:**

A draft copy of the most recent audit is attached. Interested proposers who wish to review prior years' audit reports can find them on our website [chicorec.gov](http://chicorec.gov) under District Transparency. The District will make its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

**IV. ASSISTANCE TO BE PROVIDED TO THE AUDTOR AND REPORT PREPARATION**

**A. Statements and Schedules to be Prepared by the Staff of the District**

District Staff members will be made available to assist in the audit. We will prepare any necessary schedules and provide documents (invoices, checks, Board minutes, etc.). In addition, we will be available to respond to any questions which may arise during the audit.

**B. Work Area, Telephones, Photocopying and Fax Machines:**

The District will provide the auditor with reasonable work space, tables and chairs. The auditor will also be provided with access to photocopying facilities and fax machines to be used for the audit.

**C. Report Preparation:**

Report preparation and printing for the Annual Financial Report shall be the responsibility of the auditor.

**V. SELECTION PROCESS AND CRITERIA**

**A. Selection Process**

The selection process will involve the review of the proposals for compliance with the requirements of the RFP. In addition, they will be evaluated for experience of assigned personnel with similar engagements, qualifications of the firm, and approach to the engagement. Cost will also be considered; however, this will not be a sole selection criterion. Based upon the review of the written proposals, those determined to most closely meet the needs of the District will be interviewed. A final recommendation will be made to the District Board of Directors, which will award the agreement.

**B. Time Requirements**

The following is a list of key dates for the selection of an auditing firm:

<b>Date</b>	<b>Activity</b>
TBD	Request for proposal issued
TBD	Due Date for proposals (due by 5:00pm PST)
TBD	Oral interviews (conducted at District's discretion)
TBD	Notification of Recommended Auditing Firm
TBD	Contract awarded by District Board

## VI. PROPOSAL REQUIREMENTS

### A. General Requirements:

#### 1. Evaluation Criteria

Proposals shall be evaluated based on the following criteria (listed in random order without regard to order of importance):

- Expertise and qualifications of assigned staff, including prior experience in performing similar work for public sector clients
- Audit methodology and approach
- Responsiveness to the requirements of the RFP
- Recent references from comparable clients

The District retains full discretion in determining the applicability and weight of the criteria listed above. Cost proposals will be considered only after proposals have been evaluated and ranked. During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. Also, at the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

#### 2. Content of Proposals:

The proposal should respond to the following information to be considered:

- a. Copies  
One (1) electronic PDF copy submitted via email. **MUST arrive by the established deadline.**
- b. Transmittal Letter  
A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 90 days.
- c. General Requirements  
The Proposal should demonstrate the qualifications, competence and capacity of the firms seeing to undertake an independent audit of the Chico Area Recreation and Park District and address all the points outlined in the request for proposals.
- d. License to Practice in California  
An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in California.
- e. Independence  
The firm must provide an affirmative statement that it is independent of the Chico Area Recreation and Park District as defined by auditing standards generally accepted in the

United States of America and the General Accounting Office's Government Auditing Standards.

f. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firms' governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement. The proposal must include a list of all current government clients.

The firm is also required to submit a statement regarding status of the report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements (required by current Government Audit Standards).

The proposal shall also include information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. The proposal shall include information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with State regulatory bodies or professional organizations, as well as any pending or settled litigation, if applicable.

Although the District does not anticipate a Single Audit during the contract term, the selected firm will have experience performing Single Audits.

g. Qualifications and Experience

Partner, Supervisory and Staff Qualifications and Experience should be included. Identify the principal supervisory and management staff who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a Certified Public Accountant in California. Provide information on the government auditing experience of each person. Include information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit. Indicate how the consistent assignment of staff over the term of the agreement will be assured.

Audit personnel may be changed at the discretion of the proposer if replacements have substantially the same or better qualifications or experience. However, in either case, the District retains the right to approve or reject replacements.

List the most significant engagements with other Governmental Entities performed in the last five years that are like the engagement described in this request for proposal. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

The District reserves the right to contact any or all the listed references regarding the audit services performed by the audit firm.

h. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for

proposals. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, organizational charts, manuals, programs, and financial and other management information systems. The proposal should include the following information about the firm's audit approach:

- Proposed phases of the audit and staff hours assigned to each phase for the engagement;
- Description of analytical procedures to be used in the engagement, including sampling;
- Approach to be taken to understand, review and make recommendations regarding the District's internal control structure;
- Description of any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.

i. Dollar Cost

The proposal should include all detailed pricing information relative to performing the audit engagement as described in this request for proposal for each of the three (3) years requested. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

j. Out-of-Pocket Expenses

All estimated out-of-pocket expenses to be reimbursed should be detailed in the proposal. All expense reimbursements will be charged against the total maximum price submitted by the firm.

**3. Submission of Proposals:**

Inquiries concerning the Request for Proposals and the subject of the Request for Proposals must be made to:

Philip Aviles, Finance & HR Director  
545 Vallombrosa Ave  
Chico, CA 95926  
(530) 895-4711  
[paviles@chicorec.gov](mailto:paviles@chicorec.gov)

One (1) emailed PDF copy shall be received by the District by 5:00pm PST on, for a proposal to be considered. The Proposal should address the items listed above.

The Proposal should be clearly identified as "Professional Audit Services Proposal" and addressed as follows:

Chico Area Recreation and Park District  
Attn: Philip Aviles, Finance & HR Director  
545 Vallombrosa Ave  
Chico, CA 95926

Hard copy Proposals can be mailed, or hand delivered to the address above. The electronic PDF copy shall be emailed to [paviles@chicorec.gov](mailto:paviles@chicorec.gov).

Proposals must be valid for a minimum of 90 days.

## **VII. PUBLIC NATURE OF PROPOSAL MATERIALS**

All proposals submitted in response to this RFP shall become the property of the District and may be used by the District for any purpose. Proposals received by the District shall not be returned to the Proposer. If a Proposal contains information that the Proposer considers proprietary and confidential, it shall be the responsibility of the Proposer (and not the District) to specify which items of information are proprietary and clearly identify in writing which specific pieces of information are proprietary at the time the proposal is submitted. It shall be insufficient for the Proposer to merely identify the entire Proposal or an entire page or set of pages as proprietary. With respect to information deemed proprietary, the procedures set forth below shall be observed. Not-to-exceed sums, hourly rates, and other similar information, that may be set forth in a proposal shall not constitute proprietary information nor shall any information readily available to the general public or any other information not regarded as proprietary and confidential under federal or state law.

To comply with the California Public Records Act (Govt. Code Section 6250, et seq.), the District reserves the right to make copies of a Proposer's proposal available for inspection and copying by members of the public (including proposals which may contain information the Proposer regards as proprietary in nature), unless the District's legal counsel determines that the information which the Proposer regards as proprietary may be withheld pursuant to applicable provisions of the California Public Records Act or other applicable state or federal law. In the event the District intends to disclose records containing information the Proposer has specifically identified as being proprietary and confidential, the District shall notify the Proposer in writing of its intent to release such information. The Proposer shall then have five (5) working days after the District's issuance of its notice to give the District written notice of the Proposer's objection to the District's release of proprietary information. The District will not release the proprietary information after receipt of the objection notice from the Proposer unless: (i) the objection notice is not received by the District until after the close of business on the 5<sup>th</sup> day following the District's issuance of the notice of intent to disclose; (ii) ordered to release the information by a court of competent jurisdiction; or (iii) the Proposer's objection notice fails to include a fully executed indemnification agreement wherein the Proposer agrees to indemnify, defend and hold harmless the District, and its elected and appointed officials, officers, directors, employees and agents from and against all liability, loss, cost or expense (including attorneys' fees)

arising out of any legal action brought to compel the release of records containing the proprietary information which the Proposer wishes to withhold.

## **VIII. PROTEST PERIOD**

### **A. Protest Process**

Any Proposer who objects to a proposal submitted by another Proposer or to the District's consideration of another proposal shall file a written protest by 5:00pm PST on the fourth (4) calendar day after the Proposal Submission Deadline ("Protest Deadline"). If the Protest Deadline falls on a date that the District is closed for business, the Protest Deadline shall be extended to the next business day. Protests MUST be delivered to the attention of:

Philip Aviles, Finance & HR Director  
Chico Area Recreation and Park District  
545 Vallombrosa Ave  
Chico, CA 95926

Protests may be delivered in person, via regular mail, via overnight courier or personal courier, but must be received by 5pm PST at or before the Protest Deadline. Protests may NOT be delivered via fax or email submission only. The District will not consider late protests, nor will it consider protests delivered to any other person than the individual listed above. A copy of the protest and all supporting documents must also be transmitted by fax or by email, by or before the Protest Deadline, to proposer against whom the protest is made. Only persons or entities who have submitted a proposal in response to this RFP shall be eligible to file a protest.

The protest must contain a complete and reasonably detailed statement of the basis for the protest and include all supporting documentation. The protest must refer to the specific portion or portions of a submitted proposal upon which the protest is based. The protest must include the name, address, and telephone number of the person representing the protesting proposer if different from the protesting proposer.

All timely received protests shall be considered by the District. The District may make additional inquiries relating to the grounds of any written protest and may overrule or sustain any written protest as submitted prior to awarding a contract. The disposition of the protest by the District shall be final.

The procedure and time limits set forth in this section are mandatory and are the proposer's sole and exclusive remedy in the event of a protest. The proposer's failure to comply with these procedures shall constitute a waiver of any right to further pursue a protest.





## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** October 23, 2025  
**TO:** Board of Directors  
**FROM:** Phil Aviles, Finance and Human Resources Director  
**SUBJECT:** Request for Proposals – Tax Assessment Services

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### BACKGROUND AND DISCUSSION

The District relies on annual property tax assessments to fund a portion of its operations and capital projects. To ensure accuracy, compliance with applicable laws, and efficiency in assessment processes, the District engages professional firms specializing in tax assessment administration and support.

The current agreement for tax assessment services is [expired/expiring], creating the need to solicit competitive proposals from qualified providers. The selected firm will be responsible for services that may include:

- Calculating and levying the annual tax assessment in accordance with voter-approved measures.
- Preparing and submitting required documentation to the County Assessor's Office.
- Ensuring compliance with Proposition 218 and related regulations.
- Providing assessment roll maintenance and technical support.
- Assisting with public inquiries related to assessments.

Proposals will be evaluated based on qualifications, experience, methodology, and cost. Staff will return to the Board with a recommendation for contract award following the evaluation process.

### FISCAL IMPACT

Costs for tax assessment services will be budgeted annually and determined through the competitive proposal process.

### RECOMMENDED ACTION

Authorize District staff to issue a Request for Proposals (RFP) for professional tax assessment services for the Chico Area Recreation and Park District.





CARD

REQUEST FOR PROPOSALS FOR  
TAX AND LEVY  
ADMINISTRATION SERVICES

FOR CHICO AREA RECREATION AND PARK DISTRICT

SUBMITTAL LOCATION: 545 VALLOMBROSA AVE, CHICO, CA 95926

SUBMITTAL DEADLINE: **[Insert Date and Time]**

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## 1. INTRODUCTION

The Chico Area Recreation and Park District (hereinafter referred to as "District") invites qualified firms to submit proposals for Tax and Levy Administration Services to support the District in the administration, projection, and reporting of its special taxes, benefit assessments, and other levies as authorized under California law.

The selected firm will be expected to work closely with District staff and act as the primary administrator for tax-related matters, including, but not limited to, administration of existing measures, levy calculations, reporting, and coordination with the County Assessor and Auditor-Controller.

## 2. BACKGROUND

The Chico Area Recreation and Park District is a California Special District that provides parks, recreation, and community services to residents within its boundaries. The District is funded through a combination of general property taxes, special assessments, and voter-approved parcel taxes.

The District currently administers the following funding mechanisms:

- [Name of Measure or Assessment District 1]
- [Name of Measure or Assessment District 2]

These revenue streams require annual administration, calculation, County reporting, and periodic compliance with voter-approved requirements.

## 3. SCOPE OF SERVICES

- Annual Levy Calculation and Enrollment: Determine annual levy amounts, apply CPI adjustments, and prepare files for submission to the County.
- Tax Roll Preparation and Submittal: Prepare and submit levy data to the County Assessor's and Auditor-Controller's offices in compliance with their schedules and formats.
- Reporting and Documentation: Provide annual reports detailing methodology, revenues, and property-level details, and provide support for audits and public records requests.
- Consultation Services: Advise the District on compliance with Proposition 218 and applicable Government Codes.
- Public Communication Support: Prepare materials and attend public meetings or hearings as requested.
- Delinquency Monitoring and Administration: Provide reports on delinquencies and assist with direct billing or lien processes, if necessary.
- Measure Implementation Support (As Needed): Provide services related to the formation or modification of special tax or assessment districts.

#### **4. PROPOSAL REQUIREMENTS**

- Cover Letter
- Firm Qualifications and Experience: Include a description of the firm's relevant experience with public agencies and special districts in California.
- Key Personnel: Identify staff who will be assigned to this engagement, along with their qualifications and experience.
- Proposed Approach and Work Plan: Describe how the firm will fulfill the scope of services.
- References: Provide at least three (3) references from similar agencies.
- Fee Proposal: Include an itemized fee schedule (annual fixed fee or hourly rate structure) and any optional services with associated costs.

#### **5. PROPOSAL SUBMISSION**

Proposals must be submitted electronically in PDF format to:

Holli Drobny  
Administrative Director  
hdrobny@chicorec.gov  
530-895-4711  
Chico Area Recreation & Parks District  
Chicorec.gov

Deadline for submission: **[Insert Date and Time]**

Late proposals will not be considered.

#### **6. SELECTION PROCESS**

Proposals will be evaluated based on the following criteria:

- Experience and qualifications
- Understanding of scope and proposed approach
- Responsiveness to RFP
- References and past performance
- Cost and value of services

The District reserves the right to interview finalists before making a selection and to reject any or all proposals.

#### **7. SUMMARY OF RFP PROCESS**

This summary is provided for the convenience of the proposers and should not be interpreted as a complete or definitive statement of all procedures, conditions, requirements or standards that may apply to any of the aforementioned processes.

### **Review and Evaluation**

- District staff review proposals based on published criteria such as:
- Experience with California public agencies
- Cost-effectiveness
- Understanding of the District's needs
- Clarity and completeness

### **Interviews (Optional)**

- Finalists may be invited for interviews or presentations to clarify their proposals and answer questions.

### **Selection and Award**

The District will recommend awarding the contract to the Proposer whose response, in the District's judgment, best meets the needs and objectives of the District. The recommendation may not necessarily be based on the lowest proposed cost but rather on overall value, qualifications, and responsiveness to the RFP.

- The recommendation will be presented to the District Board or General Manager for consideration.
- Final award is subject to Board approval and execution of a mutually acceptable agreement.

### **Duty of Review**

By submitting a Proposal, each Proposer acknowledges its responsibility to thoroughly review all RFP documents and any other information relevant to the Project. Proposers are expected to seek clarification on any unclear or conflicting information prior to submission. Failure to do so will not relieve the Proposer of its obligations under any resulting agreement with the District.

## **8. RFP TERMS AND CONDITIONS**

A respondent may withdraw and resubmit a proposal prior to the proposal submission deadline. No re-submissions will be allowed after the submission deadline.

Pursuant to the California Public Records Act (California Government Code Section 6250 et. seq.), public records may be inspected and examined by anyone desiring to do so. All submitted proposals are considered public records subject to disclosure.

### **No Reimbursement For Costs Incurred**

Each party that enters into this selection process shall prepare the required materials and submittals at its own expense and with the express understanding that they cannot make any claims whatsoever for reimbursement from the District for the costs and expenses associated with this process.

**Property Rights**

A proposal received within the prescribed deadline becomes the property of the District and all rights to the contents therein become those of the District, regardless of whether the project is fully completed.

**Amendments to Request for Proposals**

The District reserves the right to amend the RFP by addendum prior to the final proposal submittal date. The District also reserves the right to extend the due date, or to cancel this RFP at any time. The District reserves the right to modify this RFP, to change, by additions, deletions or modifications to any portion of the RFP documents prior to submittal date.

**Selection Process**

The District reserves the right to request additional information or proposal revisions or hold discussions and negotiations with responsive proposers.

The District will then enter contract negotiations with the proposer whose understanding of the goals, qualifications, experience, proposal content and quality, proposed approach and work plan, availability, references, and other factors best meet the District’s needs. If it is not possible to negotiate a satisfactory agreement with the first-choice proposer, the District may negotiate with another proposer.

The District reserves the right to cancel or modify the selection process at any time or to reject any proposals that are deemed to be unresponsive.

**Finance Committee**

# STAFF REPORT

**DATE:** October 23, 2025  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Parks and Facilities Director  
**SUBJECT:** Community Park Shop Budget Allocation

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**BACKGROUND**

The Community Park Shop and restroom project was included in the 2023-2024 Budget for \$1.3M plus contingency for a total of \$1.43M. The Board awarded the project to BCM Construction in June 2024 and approved the design at its September 2024 meeting.

**DISCUSSION**

The Community Park Shop construction project is currently underway with an anticipated completion date of November 2025. The original project design specified maintaining the existing electrical connection from Cleveland Street to minimize costs and construction complexity.

Following completion of the design phase and issuance of the building permit by the City, a mandatory Pacific Gas and Electric Company (PG&E) inspection of the site and associated utilities was scheduled as required by standard procedures. This inspection revealed critical electrical infrastructure deficiencies that were not apparent during the design phase.

The inspection identified the following non-compliant and incompatible conditions:

1. **Inadequate Service Capacity:** The existing electrical connection on Cleveland Street provides only single-phase power, which is insufficient to meet the electrical capacity requirements of the Community Park Shop and new bathroom.
2. **Regulatory Constraints:** PG&E regulations permit only one meter per location, preventing the installation of supplementary service to address the capacity shortfall.
3. **Antiquated Infrastructure:** The age and condition of the existing electrical infrastructure on Cleveland Street are incompatible with modern electrical code requirements and the operational needs of the facility.

To resolve these deficiencies, the following modifications are necessary:

**New Connection Point:** A new electrical service connection must be established from Martin Luther King, Jr. Parkway, which has the required three-phase electrical capacity to support the facility's operational demands.

**Conduit Replacement:** During the re-routing process, engineering assessments revealed that the existing conduit infrastructure is inadequate to accommodate the increased electrical load. The existing conduit dimensions do not meet code requirements for the new service.

**Trenching and Installation:** Replacing the conduit requires extensive trenching from the junction box located on the neighboring property to the new connection point. This work involves significant excavation, installation of properly sized conduit, and restoration of affected areas.

These conditions could not have been identified earlier in the project timeline. PG&E inspections can only be scheduled after the design is completed and the building permit has been issued by the City. The original design appropriately utilized the existing Cleveland Street connection based on available information at that stage of the project.

### **FISCAL IMPACT**

The required electrical infrastructure modifications will result in additional project costs of \$100,000. This amount covers:

1. New three-phase electrical service connection from Martin Luther King, Jr. Parkway
2. Replacement of inadequate conduit infrastructure
3. Trenching and excavation work
4. Associated materials, labor, and restoration costs

Adequate General Fund reserves are available to cover this additional expense without impacting other District operations or capital projects.

### **RECOMMENDED ACTION**

Authorize an additional budget allocation of \$100,000 for the Community Park Shop Project to cover the cost of the necessary electrical infrastructure change.



## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** October 23, 2025  
**TO:** Board of Directors  
**FROM:** Erin Morrissey, Recreation Director  
**SUBJECT:** Addition of Recreation Coordinator Position – Action Sports Coordinator

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### BACKGROUND

The District's new competition-level bike park opening has accelerated to the first quarter of 2026. This significant community investment will serve as a regional draw for youth and families. Simultaneously, the District has the opportunity to enhance programming at the existing Schneider Memorial Skatepark through organized, supervised activities that better meet community needs, and reduce unwanted activities.

### DISCUSSION

The Program & Staff Development Manager is creating the programmatic framework, a dedicated Recreation Coordinator with specialized action sports expertise is needed to implement programs, supervise staff, coordinate daily operations, and ensure full facility activation at opening.

Multiple community partners, including schools, bike clubs, and adaptive sports groups, have expressed interest in collaborating on action sports programming. Dedicated coordination capacity will enable the District to capitalize on these opportunities and deliver impactful programming from day one.

This Recreation Coordinator will:

- Implement and supervise lessons, clinics, camps, and drop-in sessions across all three action sports facilities (Chico Bike Park, Schneider Memorial Skatepark, and Veteran's Memorial Park)
- Oversee equipment rental operations
- Coordinate competitions and events
- Recruit, train, and supervise seasonal staff
- Build relationships with the action sports community and partner organizations
- Ensure safety standards and positive customer experiences

To ensure successful bike park activation at its early 2026 opening, the position should start in December 2025. This allows adequate time to establish operational systems, implement safety protocols, execute marketing, and coordinate partnership agreements.

**FISCAL IMPACT**

This position will be funded through program fees, competition entries, equipment rentals, partnership contracts, and potential sponsorships. Similar to other specialized Recreation positions, initial General Fund investment will be offset by program-generated revenue as operations scale, with full revenue offset expected the first year.

Coordinator salary range: \$56,000 - \$70,000

Program Income: \$50,000

Competition Rentals: \$30,000

Concession Revenue: TBD

**RECOMMENDATION**

Board approve the addition of an Action Sports Coordinator position to support programming at the new Chico Bike Park, Schneider Memorial Skatepark, and Veteran’s Memorial Park.



## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** October 23, 2025  
**TO:** Board of Directors  
**FROM:** Scott Schumann, Parks & Facilities Director  
**SUBJECT:** Cal Water Reimbursement

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### BACKGROUND AND

In December 2023, the Board of Directors approved Phase One of the Beyond Golf Project at DeGarmo Park. The project has progressed substantially over the summer months and is anticipated to open in fall/winter 2025. Phase One includes a 9-hole par 3 golf course, food patio, and warm-up bays.

### DISCUSSION

As part of this project and the full build-out of DeGarmo Park, an additional 2-inch water service connection was required to adequately serve the remainder of the park. The existing water connection lacks sufficient capacity to meet the irrigation, drinking fountain, restroom, and other water needs for the park's remaining undeveloped acreage.

The Butte County Youth Sports and Education Foundation (BCYSEF) paid for and installed this additional water service in advance of the District's planned development of the remaining park area. By installing the service ahead of schedule, BCYSEF saved the District both time and money on future infrastructure costs.

This additional water infrastructure is ultimately the District's responsibility and financial obligation. Therefore, staff recommends reimbursing BCYSEF for these costs.

### FISCAL IMPACT

Total cost for the installation of the 2-inch water service connection is \$26,792.

### RECOMMENDATION

Board authorize reimbursement of \$26,792 to the Butte County Youth Sports and Education Foundation (BCYSEF) for the water service installation at DeGarmo Park.

