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**FINANCE COMMITTEE MEETING**

Tom Lando and Chris Norden

Thursday, August 24, 2023 – 3:30 P.M.

If you need an accommodation to participate in this meeting, please call (530) 895-4711  
Agenda posted prior to 4:00 PM Monday, August 21, 2023

**A G E N D A**

**A. Call to Order**

**B. Public Comments**

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

**C. Monthly Financial Report for June 2023 (Staff Report FI-23-024)**

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

**D. Monthly Financial Report for July 2023 (Staff Report FI-23-025)**

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

**E. Bank Proposals (Staff Report FI-23-026)**

The Committee will review banking services proposals.

**F. Closing the Rotary Centennial Fund Account (Resolution 23-017)**

Post construction of Centennial Park the Rotary Fund can be retired.

**G. Opening the Special Revenue Fund Account (Staff Report FI-23-027 and Resolution 23-018)**

The Committee will consider creating a Special Revenue Fund Account to collect and expend funds from various private sources.

**H. Updated Policies**

District Staff have updated the following policies to ensure compliance with the Government Code and to better align with current business practices. The policies that the District is seeking approval from the Finance Committee are:

- 1035 - Conflict of Interest
- 2200 - Disposal of Surplus Supplies and Equipment
- 2225 - Capital Asset and Project Policy

**I. Director Comments**

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

**J. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.

**FINANCE COMMITTEE**

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** June Monthly Financial Report

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## Year-End Summary

In the 2022-2023 fiscal year, the District collected nearly \$17.1M from all revenue sources.

- General Fund (GF) = \$11.38M
- Development Impact Fees (City & County) = \$5.55M
- Assessments = \$165.5K

Net operating income after expenses totaled \$1.27M. Capital expenses for the year were \$2.4M, with reimbursements of \$1.14M and \$1.26M contribution from Reserves.

## June Observations

- Total revenue on page 8 is at 108.5%, and expenditures are at 90.5%.
- On page 10, full-time (FT) salaries appear a little higher than pace because of the number of pay periods in the year and the conversion of Part-time wages to FT. Salaries and benefits overall were lower than the benchmark.
- Operating expenses are 100.1% of the budget (noted on page 8). Please note there were \$20K+ from prior year expenses included in this year's total. Services and supplies breakdowns are listed on page 11.
  - 'Uniform Apparel' is over budget because the allocation was not adjusted to account for the new full-time park employees that were approved during this fiscal year.
  - 'Communications' is high due to expenses incurred migrating to the new phone system. We are anticipating an adjustment once some credits are applied.
  - Software appears over budget because the expense was previously coded to 'Contract Services'.
  - 'Technology Hardware' includes a 2021-2022 expense for computers of \$14,600.
  - The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs. In addition to several one-time purchases of equipment and small tools to outfit the new Projects Crew.
  - 'Services' is higher than budgeted because services from plumbers, electricians, and alike used to be coded to 'Contracts'.

- 'Hospitality' is higher than budgeted due to the purchase of years of service recognition items. There were 11 staff with 10 years of service, 6 with 15 years, and 3 with 20 years.
  - The 'Professional Development' line is more than budgeted, but when combined with 'Travel' expenses, it is under budget.
  - 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September. Electricity and gas are also higher than expected because both May and June are accounted for, whereas in previous years, June was paid for in July.
- Fee-based program observations:
    - All programs exceeded budgeted revenue, with the exception of Aquatics and Adult Sports programs.

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**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**JUNE 2023**

**CHICO AREA RECREATION AND PARK DISTRICT  
FINANCIAL STATEMENTS - TABLE OF CONTENTS  
JUNE 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	13,274,911	6,956,668	427,219	72,789	42,926	40,790	20,815,303
RECEIVABLES	675,590	-	38,000	-	-	-	713,590
DUE FROM OTHER FUNDS	212,783	4,119,360	-	-	-	-	4,332,143
<b>TOTAL CURRENT ASSETS</b>	<b>14,163,285</b>	<b>11,076,028</b>	<b>465,219</b>	<b>72,789</b>	<b>42,926</b>	<b>40,790</b>	<b>25,861,036</b>
<b>PREPAID EXPENSES</b>	<b>12,521</b>	-	-	-	-	-	<b>12,521</b>
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,440,824)	-	-	-	-	-	(17,440,824)
<b>SUBTOTAL</b>	<b>25,852,630</b>	-	-	-	-	-	<b>25,852,630</b>
<b>TOTAL ASSETS</b>	<b>40,015,915</b>	<b>11,076,028</b>	<b>465,219</b>	<b>72,789</b>	<b>42,926</b>	<b>40,790</b>	<b>51,713,667</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	-	-	-	-	-	<b>1,186,655</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	8,969	-	-	-	-	-	8,969
ACCRUED EXPENSES	266,828	-	-	-	-	-	266,828
DUE TO OTHER FUNDS	4,119,360	-	-	127,410	83,209	2,165	4,332,143
OTHER LIABILITIES	1,013,546	-	-	-	-	-	1,013,546
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,408,703</b>	-	-	<b>127,410</b>	<b>83,209</b>	<b>2,165</b>	<b>5,621,486</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>920,570</b>	-	-	-	-	-	<b>920,570</b>
<b>TOTAL LIABILITIES</b>	<b>6,329,273</b>	-	-	<b>127,410</b>	<b>83,209</b>	<b>2,165</b>	<b>6,542,056</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	-	-	-	-	-	<b>755,205</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,363
SPENDABLE - COMMITTED	2,500,000	-	-	-	-	-	2,500,000
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
<b>FUND BALANCE</b>	<b>34,107,169</b>	<b>5,394,437</b>	<b>417,557</b>	<b>42</b>	<b>76</b>	<b>81,251</b>	<b>40,000,531</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>1,274,986</b>	<b>5,681,591</b>	<b>47,662</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(42,625)</b>	<b>6,866,592</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(1,265,671)</b>						
<b>TOTAL FUND BALANCE</b>	<b>34,116,484</b>	<b>11,076,028</b>	<b>465,219</b>	<b>(54,621)</b>	<b>(40,283)</b>	<b>38,626</b>	<b>45,601,453</b>

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	4,045,689	-	-	-	-	-	4,045,689
OTHER INCOME	723,939	-	-	-	-	-	723,939
RDA PASSTHROUGH	1,734,349	-	-	-	-	-	1,734,349
INVESTMENT INCOME	49,546	42,135	2,747	231	428	1,483	96,678
TAX INCOME / COUNTY	4,827,855	-	-	-	-	-	4,827,855
PARK IMPACT FEES	-	5,472,557	33,250	-	-	-	5,505,807
ASSESSMENTS	-	-	-	22,945	42,168	98,472	163,585
OPERATING TRANSFER IN	-	-	-	73,044	43,344	967	117,354
<b>TOTAL REVENUE</b>	<b>11,381,379</b>	<b>5,514,692</b>	<b>35,997</b>	<b>96,220</b>	<b>85,940</b>	<b>100,922</b>	<b>17,215,257</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	6,619,417	-	-	125,915	99,141	125,915	6,970,388
SERVICES & SUPPLIES	2,832,846	-	-	24,968	27,158	20,139	2,905,111
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
<b>TOTAL EXPENSE</b>	<b>9,462,261</b>	<b>-</b>	<b>-</b>	<b>150,883</b>	<b>126,299</b>	<b>146,054</b>	<b>9,885,497</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>1,919,118</b>	<b>5,514,692</b>	<b>35,997</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(45,132)</b>	<b>7,329,760</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	873,958	-	-	-	-	-	873,958
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>644,132</b>	<b>(166,899)</b>	<b>(11,665)</b>	<b>-</b>	<b>-</b>	<b>(2,507)</b>	<b>462,563</b>
<b>REVENUE OVER (UNDER)</b>	<b>1,274,986</b>	<b>5,681,591</b>	<b>47,662</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(42,625)</b>	<b>6,867,198</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	2,406,288	-	-	-	-	-	2,406,288
CAPTIAL PROJECTS REIMBURSEMENT	1,140,617	-	-	-	-	-	1,140,617
<b>NET CAPITAL PROJECTS</b>	<b>(1,265,671)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,265,671)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>9,316</b>	<b>5,681,591</b>	<b>47,662</b>	<b>(54,663)</b>	<b>(40,359)</b>	<b>(42,625)</b>	<b>5,601,527</b>

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

	JUNE 2023	JUNE 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,597,909	7,659,443	(2,061,534)	-27%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	-	1,066	(1,066)	-100%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	5,165,106	1,670,368	3,494,738	209%
CASH ON DEPOSIT WITH California CLASS (GENERAL FUND)	2,511,097	-	2,511,097	0%
PETTY CASH	800	800	-	0%
<b>SUBTOTAL</b>	<b>13,274,911</b>	<b>9,332,177</b>	<b>3,942,735</b>	<b>42%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	(229,827)	229,827	0%
ACCOUNTS RECEIVABLE	675,590	1,335,061	(659,470)	-49%
			-	0%
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	212,783	-	212,783	0%
<b>TOTAL CURRENT ASSETS</b>	<b>14,163,285</b>	<b>10,437,411</b>	<b>3,725,874</b>	<b>36%</b>
<b>PREPAID EXPENSES</b>	<b>12,521</b>	<b>18,505</b>	<b>(5,984)</b>	<b>0%</b>
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	28,357,507	-	0%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,070,014	-	0%
EQUIPMENT - COMPUTERS	296,192	296,192	-	0%
EQUIPMENT - AUTOS	474,688	474,688	-	0%
** CONSTRUCTION IN PROGRESS	349,579	349,579	-	0%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>43,280,933</b>	<b>-</b>	<b>0%</b>
ACCUMULATED DEPRECIATION	(17,440,824)	(16,566,866)	(873,958)	5%
<b>SUBTOTAL</b>	<b>25,840,109</b>	<b>26,714,068</b>	<b>(873,958)</b>	<b>-3%</b>
<b>TOTAL ASSETS</b>	<b>40,015,915</b>	<b>37,169,984</b>	<b>2,845,931</b>	<b>8%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>1,186,655</b>	<b>-</b>	<b>0%</b>

**FOOTNOTES:**

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

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

LIABILITIES	JUNE 2023	JUNE 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ACCOUNTS PAYABLE</b>				
ACCOUNTS PAYABLE	8,819	75,139		
ACCOUNTS PAYABLE - REFUNDS	150	-		
<b>ACCOUNTS PAYABLE</b>	<b>8,969</b>	<b>75,139</b>	(66,170)	-88%
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	61,937	223,864	(161,927)	0%
PAYROLL FEDERAL TAXES	18,126	19,263	(1,138)	-6%
PAYROLL STATE TAXES	5,722	5,908	(186)	-3%
PAYROLL EMPLOYEE MEDI & FICA	23,357	21,731	1,626	7%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,190	21,564	1,626	8%
PAYROLL SDI	2,867	3,148	(281)	-9%
PAYROLL GARNISHMENTS	(57,684)	(17,834)	(39,851)	223%
UNION DUES - SUPERVISORS	94	517	(424)	-82%
UNION DUES - PARKS	1,362	639	723	0%
EMPLOYER CALPERS	23,435	24,251	(816)	0%
EMPLOYEE CALPERS	20,277	-	20,277	0%
457 EMPLOYEE CONTRIBUTIONS	3,227	5,444	(2,217)	-41%
457 ROTH EMPLOYEE CONTRIBUTIONS	1,925	-	1,925	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	1,284	-	1,284	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(937)	(1,531)	594	-39%
VOUCHERS PAYABLE ACCRUAL	138,647	483,479	(344,832)	0%
<b>ACCRUED EXPENSES</b>	<b>266,828</b>	<b>790,444</b>	<b>(523,616)</b>	<b>-66%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
<b>OTHER LIABILITIES</b>				
DEFERRED REVENUE	960,059	1,660,000	(699,942)	-42%
OTHER LIAB - CLASS CLEARING ACCT	2,123	5,173	(3,050)	-59%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	44,052	44,050	2	0%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
<b>SUBTOTAL</b>	<b>1,013,546</b>	<b>1,723,175</b>	<b>(709,629)</b>	<b>-41%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,408,703</b>	<b>2,588,758</b>	<b>2,819,945</b>	<b>109%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	657,142	657,142	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	263,428	-	0%
<b>SUBTOTAL</b>	<b>920,570</b>	<b>920,570</b>	<b>-</b>	<b>0%</b>
<b>TOTAL LIABILITIES</b>	<b>6,329,273</b>	<b>3,509,329</b>	<b>2,819,945</b>	<b>80%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>755,205</b>	<b>-</b>	<b>0%</b>

FUND BALANCE

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

	JUNE 2023	JUNE 2022	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	-	1,500	(1,500)	-100%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,100,000	400,000	19%
<b>SUBTOTAL</b>	<b>2,500,000</b>	<b>2,101,500</b>	<b>398,500</b>	<b>19%</b>
<b>SPENDABLE - UNASSIGNED</b>				
	5,255,447	1,800,774	3,454,673	192%
<b>NON-SPENDABLE</b>				
	26,351,721	27,479,110	(1,127,388)	-4%
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>34,107,169</b>	<b>31,381,384</b>	<b>2,725,785</b>	<b>9%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	1,274,986	1,355,614	(80,628)	-6%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>42,466,633</b>	<b>37,001,531</b>		
<b>TOTAL NET INCOME (LOSS)</b>	<b>1,274,986</b>	<b>1,355,614</b>	<b>(80,628)</b>	<b>-6%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(1,265,671)</b>	<b>22,618</b>	<b>(1,288,289)</b>	<b>-5696%</b>
<b>TOTAL FUND BALANCE</b>	<b>34,116,484</b>	<b>32,714,380</b>	<b>1,402,105</b>	<b>4%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,520,637	4,045,689	114.9%	-	3,030,341	3,288,513	108.5%	757,176
OTHER INCOME	664,865	723,939	108.9%	-	528,350	555,767	105.2%	168,171
RDA PASSTHROUGH	1,600,000	1,734,349	108.4%	-	1,540,000	1,593,211	103.5%	141,138
INVESTMENT INCOME	45,000	49,546	110.1%	-	40,000	55,095	137.7%	(5,549)
TAX INCOME / COUNTY	4,655,000	4,827,855	103.7%	-	4,178,000	4,494,431	107.6%	333,424
BACKFILL TAX INCOME	-	-	0.0%	-	-	14,859	0.0%	(14,859)
<b>TOTAL REVENUE</b>	<b>10,485,502</b>	<b>11,381,379</b>	<b>108.5%</b>	<b>-</b>	<b>9,316,691</b>	<b>10,001,876</b>	<b>107.4%</b>	<b>1,379,502</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	7,320,959	6,619,417	90.4%	701,542	6,581,096	4,790,072	72.8%	1,829,346
SERVICES AND SUPPLIES	2,829,608	2,832,846	100.1%	-	2,570,458	2,603,010	101.3%	229,836
OPERATING TRANSFER OUT	267,934	-			113,529	117,398		
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	6,411	42.7%	3,586
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,453,501</b>	<b>9,462,261</b>	<b>90.5%</b>	<b>726,544</b>	<b>9,385,764</b>	<b>7,516,892</b>	<b>80.1%</b>	<b>2,062,767</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>32,001</b>	<b>1,919,118</b>		<b>-</b>	<b>(69,073)</b>	<b>2,484,985</b>		<b>(565,867)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	873,958	0.0%	-	-	858,503	0.0%	15,455
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	270,867	0.0%	(500,694)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>644,132</b>	<b>0.0%</b>	<b>229,827</b>	<b>-</b>	<b>1,129,371</b>	<b>0.0%</b>	<b>(485,239)</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>32,001</b>	<b>1,274,986</b>			<b>(69,073)</b>	<b>1,355,614</b>		<b>(80,628)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR

	2022-2023 BUDGET	JUNE 2023	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,052,225	280,231.55	2,235,758	108.9%	-	1,593,933	1,846,693	115.9%	389,065
CAMPS	301,300	260,952	515,123	171.0%	-	266,690	431,748	161.9%	83,375
RECREATION ADMIN	15,000		48,235	321.6%	-	-	-	0.0%	-
<b>SUBTOTAL</b>	<b>2,368,525</b>	<b>541,184</b>	<b>2,799,116</b>	<b>118.2%</b>	<b>-</b>	<b>1,860,623</b>	<b>2,278,441</b>	<b>122.5%</b>	<b>472,441</b>
<b>AQUATICS</b>	<b>160,570</b>	<b>38,059</b>	<b>99,999</b>	<b>62.3%</b>	<b>60,571</b>	<b>184,109</b>	<b>124,253</b>	<b>67.5%</b>	<b>(24,254)</b>
CLASSES									
GENERAL CLASSES	147,260	13,612	186,706	126.8%	-	84,000	117,178	139.5%	69,528
COMMUNITY BAND	2,000	61	4,814	240.7%	-	1,000	2,617	261.7%	2,197
YOUTH CLASSES	65,000	4,867	48,963	75.3%	16,037	59,003	65,655	111.3%	(16,693)
<b>SUBTOTAL</b>	<b>214,260</b>	<b>18,540</b>	<b>240,483</b>	<b>112.2%</b>	<b>16,037</b>	<b>144,003</b>	<b>185,451</b>	<b>128.8%</b>	<b>55,032</b>
<b>ADULT SPORTS</b>	<b>232,942</b>		<b>209,944</b>	<b>90.1%</b>	<b>22,306</b>	<b>233,995</b>	<b>198,379</b>	<b>84.8%</b>	<b>11,565</b>
NATURE CENTER									
PROGRAM FEE INCOME	256,840	78,124	333,519	129.9%	-	188,560	212,983	113.0%	120,536
<b>SUBTOTAL</b>	<b>256,840</b>	<b>78,124</b>	<b>333,519</b>	<b>129.9%</b>	<b>-</b>	<b>374,120</b>	<b>212,983</b>	<b>56.9%</b>	<b>120,536</b>
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(1,710)	(6,737)	26.9%	-	(25,000)	(7,297)	29.2%	560
SPECIAL EVENTS	30,000	-	23,470	78.2%	6,530	6,900	-	0.0%	23,470
SENIOR ADULT PROGRAMS	32,500	304	14,933	45.9%	17,567	6,000	27,942	465.7%	(13,010)
YOUTH SPORTS	250,000	47,351	331,202	132.5%	-	245,591	268,363	109.3%	62,839
<b>SUBTOTAL</b>	<b>287,500</b>	<b>45,945</b>	<b>362,629</b>	<b>126.1%</b>	<b>24,337</b>	<b>233,491</b>	<b>289,008</b>	<b>123.8%</b>	<b>73,621</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,520,637</b>	<b>744,245</b>	<b>4,045,689</b>	<b>114.9%</b>	<b>146,249</b>	<b>3,030,341</b>	<b>3,288,513</b>	<b>108.5%</b>	<b>689,004</b>
OTHER INCOME									
FACILITY RENTAL INCOME	444,865	50,346	464,994	104.5%	-	346,450	410,249	118.4%	54,745
REBATES & REIMBURSED COSTS	30,000	1,030	43,759	145.9%	-	30,000	100,023	333.4%	(56,264)
REIMBURSEMENTS - CITY PARKS	180,000	-	145,841	81.0%	34,159	141,900	18,195	12.8%	127,646
MISCELLANEOUS	-	179	20,295	0.0%	-	-	6,772	0.0%	13,523
ENDOWMENTS	10,000	-	10,698	107.0%	-	10,000	10,944	109.4%	(246)
DONATIONS	-	8	38,352	0.0%	-	-	9,584	0.0%	28,768
<b>TOTAL OTHER INCOME</b>	<b>664,865</b>	<b>51,563</b>	<b>723,939</b>	<b>108.9%</b>	<b>34,159</b>	<b>528,350</b>	<b>555,767</b>	<b>105.2%</b>	<b>168,171</b>
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	28,603	1,734,349	108.4%	-	1,540,000	1,593,211	103.5%	141,138
INVESTMENT INCOME	45,000	10,849	49,546	110.1%	-	40,000	55,095	137.7%	(5,549)
TAX INCOME / COUNTY	4,655,000	822,276	4,827,855	103.7%	-	4,178,000	4,494,431	107.6%	333,424
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,300,000</b>	<b>861,727</b>	<b>6,611,751</b>	<b>104.9%</b>	<b>-</b>	<b>5,758,000</b>	<b>6,157,596</b>	<b>106.9%</b>	<b>454,155</b>
<b>TOTAL REVENUE</b>	<b>10,485,502</b>	<b>1,657,536</b>	<b>11,381,379</b>	<b>108.5%</b>	<b>180,408</b>	<b>9,316,691</b>	<b>10,001,876</b>	<b>107.4%</b>	<b>1,311,330</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	<b>2022-2023 BUDGET</b>	<b>JUNE 2023</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>2021-2022 BUDGET</b>	<b>2021-2022 YTD</b>	<b>2021-2022 % BUDGET</b>	<b>DIFF. BY YEAR</b>
<b>SALARIES</b>								
FULL-TIME SALARIES	3,055,000	249,470.32	3,097,770	101.4%	2,640,000	2,648,851	100.3%	448,919
PART-TIME SALARIES	2,752,000	223,971.48	2,326,771	84.5%	2,419,334	2,141,636	88.5%	185,134
ACCUMULATED LEAVE	41,000	-	-	0.0%	41,000	95,029	231.8%	(95,029)
INSTRUCTORS	32,000	2,447.61	67,573	211.2%	53,541	70,965	132.5%	(3,392)
<b>SUBTOTAL</b>	<b>5,880,000</b>	<b>475,889.41</b>	<b>5,492,114</b>	<b>93.4%</b>	<b>5,153,875</b>	<b>4,956,481</b>	<b>96.2%</b>	<b>535,633</b>
<b>BENEFITS</b>								
FICA	445,000	36,286.61	419,129	94.2%	392,000	370,770	94.6%	48,359
RETIREMENT	629,000	66,074.94	527,989	83.9%	541,000	(764,169)	-141.3%	1,292,158
HEALTH INSURANCE	565,400	30,288.71	421,009	74.5%	438,500	310,520	70.8%	110,489
UNEMPLOYMENT INSURANCE	30,000	-	3,185	10.6%	98,000	14,940	15.2%	(11,754)
WORKERS COMP INSURANCE	120,000	-	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(29,247.59)	(350,971)	100.7%	(194,279)	(245,332)	126.3%	(105,639)
<b>SUBTOTAL</b>	<b>1,440,959</b>	<b>103,402.67</b>	<b>1,127,304</b>	<b>78.2%</b>	<b>1,427,221</b>	<b>(166,409)</b>	<b>-11.7%</b>	<b>1,293,713</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>7,320,959</b>	<b>579,292.08</b>	<b>6,619,417</b>	<b>90.4%</b>	<b>6,581,096</b>	<b>4,790,072</b>	<b>72.8%</b>	<b>1,829,346</b>



**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	2022-2023 BUDGET	JUNE 2023	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>									
MARKETING	44,000	5,060	29,519	67.1%	14,482	30,000	12,860	42.9%	16,659
UNIFORM APPAREL	8,000	3,383	16,064	200.8%	-	7,000	10,131	144.7%	5,933
PROGRAM APPAREL	-	-	23,904	0.0%	-	-	-	0.0%	23,904
COMMUNICATIONS	52,358	10,200	72,967	139.4%	-	52,358	47,282	90.3%	25,684
* INSURANCE	270,000	-	292,512	108.3%	-	240,500	241,234	100.3%	51,279
TECHNOLOGY SOFTWARE	105,000	-	116,423	110.9%	-	-	-	0.0%	116,423
TECHNOLOGY HARDWARE	30,000	4,143	30,823	102.7%	-	20,000	48,616	243.1%	(17,794)
EQUIPMENT MAINTENANCE	23,250	8,769	38,305	164.8%	-	22,330	27,857	124.8%	10,448
EQUIPMENT	9,200	5,153	63,072	685.6%	-	14,621	23,239	158.9%	39,833
VEHICLE MAINTENANCE	18,000	3,388	24,676	137.1%	-	12,500	25,919	207.3%	(1,242)
STRUCTURE & GROUNDS	190,950	39,675	176,426	92.4%	14,524	178,100	149,549	84.0%	26,878
VANDALISM	5,460	1,287	3,612	66.1%	1,849	5,445	2,365	43.4%	1,246
SERVICES	292,200	-	361,755	123.8%	-	5,400	22,008	407.6%	349,272
** CONTRACT SERVICES	716,616	81,972	563,324	78.6%	153,292	827,000	897,925	108.6%	(334,601)
LEGAL NOTICES	1,000	264	940	94.0%	60	22,000	9,401	42.7%	(8,461)
RENT/LEASE STRUCTURES	2,000	500	2,000	100.0%	-	2,000	1,500	75.0%	500
SMALL TOOLS	3,900	6,119	22,562	578.5%	-	3,905	4,256	109.0%	18,306
PROFESSIONAL DEVELOPMENT	28,000	(4,963)	28,623	102.2%	-	33,500	27,535	82.2%	1,089
MISCELLANEOUS	10,000	1,785	9,503	95.0%	497	14,000	15,022	107.3%	(5,519)
SUPPLIES	366,540	97,324	339,889	92.7%	26,651	340,020	263,194	77.4%	76,565
HOSPITALITY	5,000	1,897	10,759	215.2%	-	5,000	2,564	51.3%	4,670
FUEL	50,000	15,501	61,305	122.6%	-	60,000	52,546	87.6%	8,759
TRANSPORTATION	3,700	2,125	4,105	110.9%	-	3,470	660	19.0%	3,445
DIST OFFICE BOARD MTG EXP	10,000	633	6,508	65.1%	3,493	10,000	9,350	93.5%	(2,843)
USE TAX	1,500	-	557	37.1%	943	1,500	327	21.8%	229
TRAVEL	10,000	2	4,542	45.4%	5,458	15,000	8,299	55.3%	(3,757)
<b>SUBTOTAL</b>	<b>2,281,674</b>	<b>284,218</b>	<b>2,327,410</b>	<b>102.0%</b>	<b>223,513</b>	<b>1,925,649</b>	<b>1,903,638</b>	<b>98.9%</b>	<b>429,771</b>
<b>UTILITIES</b>									
WATER	151,521	11,920	86,983	57.4%	64,538	97,955	109,062	111.3%	(22,079)
ELECTRICITY	309,072	60,067	321,136	103.9%	-	280,196	386,252	137.9%	(65,116)
GAS	79,992	6,158	83,408	104.3%	-	65,743	51,618	78.5%	31,790
SEWER	7,349	3,350	13,909	189.3%	-	6,400	7,436	116.2%	6,472
<b>SUBTOTAL</b>	<b>547,934</b>	<b>81,495</b>	<b>505,436</b>	<b>92.2%</b>	<b>64,538</b>	<b>450,294</b>	<b>554,368</b>	<b>123.1%</b>	<b>(48,932)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,829,608</b>	<b>365,712</b>	<b>2,832,846</b>	<b>100.1%</b>	<b>288,051</b>	<b>2,570,458</b>	<b>2,603,010</b>	<b>101.3%</b>	<b>245,231</b>

\* Insurance is paid in July for the Fiscal Year

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

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
JUNE 2023  
REPRESENTS 100% OF THE YEAR**

	<b>ORIGINAL 2022-2023 BUDGET</b>	<b>REVISED 2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	22,281	16.5%	112,719
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	64,300	87.0%	9,600
FIELDHOUSE HVAC	66,000	66,000	54,751	83.0%	11,249
POOL ROOM ROOF REPLACEMENT	48,000	48,000	36,060	75.1%	11,940
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	75,988	102.8%	-
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	139,759	99.8%	241
HOOKER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	82,700	98.5%	1,300
DFJ HVAC REPLACEMENT	550,000	427,000	384,718	90.1%	-
BOCCE BALL COURT	450,000	891,285	35,045	3.9%	856,240
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	4.6%	7,753
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	355,628	12.3%	2,544,372
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
COMMUNITY PARK LIGHTS	-	30,000	29,950	99.8%	50
AQUATIC CENTER	-	-	143	0.0%	-
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>5,724,040</b>	<b>6,183,704</b>	<b>2,105,863</b>	<b>34.1%</b>	<b>4,037,790</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
TRACTOR	102,000	102,000	75,747	74.3%	26,253
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
FLOOR MACHINE	-	6,623	6,623	100.0%	-
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>202,000</b>	<b>208,623</b>	<b>164,843</b>	<b>79.0%</b>	<b>43,780</b>
<b>VEHICLES</b>					
* ROVING CREW TRUCK	-	36,500	31,109	85.2%	5,391
PROJECT CREW TRUCK	65,000	65,000	52,693	81.1%	12,307
*** 1-TON TRUCK	60,000	60,000	51,780	86.3%	8,220
*** TRAILER	15,000	15,000	-	0.0%	15,000
<b>SUBTOTAL VEHICLES</b>	<b>140,000</b>	<b>176,500</b>	<b>135,582</b>	<b>76.8%</b>	<b>40,918</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>6,066,040</b>	<b>6,568,827</b>	<b>2,406,288</b>	<b>36.6%</b>	<b>3,659,752</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	369,083	12.7%	2,530,917
OAK WAY PROP 68 GRANT FUNDING	-	127,952	120,628	94.3%	7,324
COMMUNITY PARK IMPACT FEE FUND	450,000	891,285	-	0.0%	891,285
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,607,796	-	0.0%	2,607,796
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>6,091,040</b>	<b>6,677,033</b>	<b>1,140,617</b>	<b>17.1%</b>	<b>4,950,423</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	<b>25,000</b>	<b>108,206</b>	<b>(1,265,671)</b>	<b>0.0%</b>	<b>1,290,671</b>
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\* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

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

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

# STAFF REPORT

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** July Monthly Financial Report

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## ANALYSIS

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

The balance sheet shows a negative net income, because of the timing of income received and large expenses.

Capital Assets and Repair Projects on page 2 of the Summary All Funds, is high because it includes the purchase of the new trucks and project expenses. Next month the invoices will go out for reimbursement for most of the project expenses.

Page 6 of the Executive Summary, the \$11,286 investment income is from the \$2.5M Reserve Funds in the CA Class Investment Pool.

Page 8, Salaries and Summary – Worker’s Comp Insurance is paid in full for the fiscal year.

Page 9, Services and Supplies Summary –

- Insurance is paid in July for the fiscal year.
- Fuel was for two months.



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**JULY 2023**

**CHICO AREA RECREATION AND PARK DISTRICT  
FINANCIAL STATEMENTS - TABLE OF CONTENTS  
JULY 2023**

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	11,332,023	6,956,668	427,219	-	-	38,626	18,754,536
RECEIVABLES	725,238	-	40,375	-	-	-	765,613
DUE FROM OTHER FUNDS	43,222	4,119,360	-	-	-	-	4,162,582
<b>TOTAL CURRENT ASSETS</b>	<b>12,100,483</b>	<b>11,076,028</b>	<b>467,594</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>23,682,731</b>
<b>PREPAID EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,513,912)	-	-	-	-	-	(17,513,912)
<b>SUBTOTAL</b>	<b>25,767,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,767,022</b>
<b>TOTAL ASSETS</b>	<b>37,867,505</b>	<b>11,076,028</b>	<b>467,594</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>49,449,753</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,186,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,186,655</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	10,433	-	-	-	-	-	10,433
ACCRUED EXPENSES	218,358	-	-	-	-	-	218,358
DUE TO OTHER FUNDS	4,119,360	-	-	15,303	17,259	10,661	4,162,582
OTHER LIABILITIES	775,069	-	-	-	-	-	775,069
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,123,220</b>	<b>-</b>	<b>-</b>	<b>15,303</b>	<b>17,259</b>	<b>10,661</b>	<b>5,166,442</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>920,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>920,570</b>
<b>TOTAL LIABILITIES</b>	<b>6,043,790</b>	<b>-</b>	<b>-</b>	<b>15,303</b>	<b>17,259</b>	<b>10,661</b>	<b>6,087,012</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,205</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	11,076,028	465,219	-	-	38,626	11,579,873
SPENDABLE - COMMITTED	2,500,000	-	-	-	-	-	2,500,000
SPENDABLE - UNASSIGNED	5,591,606	-	-	-	-	-	5,591,606
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
<b>FUND BALANCE</b>	<b>34,443,327</b>	<b>11,076,028</b>	<b>465,219</b>	<b>-</b>	<b>-</b>	<b>38,626</b>	<b>46,023,200</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,076,430)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,117,277)</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(727,791)</b>						
<b>TOTAL FUND BALANCE</b>	<b>32,639,107</b>	<b>11,076,028</b>	<b>467,594</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>27,965</b>	<b>44,178,132</b>

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	412,460	-	-	-	-	-	412,460
OTHER INCOME	37,842	-	-	-	-	-	37,842
RDA PASSTHROUGH	-	-	-	-	-	-	-
INVESTMENT INCOME	11,286	-	-	-	-	-	11,286
TAX INCOME / COUNTY	1,550	-	-	-	-	-	1,550
PARK IMPACT FEES	-	-	2,375	-	-	-	2,375
ASSESSMENTS	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>463,139</b>	<b>-</b>	<b>2,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>465,514</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	827,351	-	-	12,082	7,818	10,661	857,912
SERVICES & SUPPLIES	639,130	-	-	3,221	9,441	-	651,792
CONTRIB. TO OTHER AGENCIES	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>1,466,481</b>	<b>-</b>	<b>-</b>	<b>15,303</b>	<b>17,259</b>	<b>10,661</b>	<b>1,509,703</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>(1,003,342)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,044,190)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	73,087	-	-	-	-	-	73,087
FAIR MARKET VALUE ADJUSTMENT	-	-	-	-	-	-	-
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>73,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,087</b>
<b>REVENUE OVER (UNDER)</b>	<b>(1,076,430)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,117,277)</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	727,791	-	-	-	-	-	727,791
CAPTIAL PROJECTS REIMBURSEMENT	-	-	-	-	-	-	-
<b>NET CAPITAL PROJECTS</b>	<b>(727,791)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(727,791)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,804,221)</b>	<b>-</b>	<b>2,375</b>	<b>(15,303)</b>	<b>(17,259)</b>	<b>(10,661)</b>	<b>(1,845,068)</b>

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

	JULY 2023	JULY 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	4,548,004	5,537,480	(989,476)	-18%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	-	2,186	(2,186)	-100%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	4,227,094	2,992,139	1,234,955	41%
CASH ON DEPOSIT WITH California CLASS (GENERAL F	2,522,383	-	2,522,383	0%
PETTY CASH	800	800	-	0%
<b>SUBTOTAL</b>	<b>11,332,023</b>	<b>9,999,951</b>	<b>1,332,071</b>	<b>13%</b>
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	0%
ACCOUNTS RECEIVABLE	725,238	1,118,764	(393,526)	-35%
			-	0%
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	43,222	23,226	19,997	0%
<b>TOTAL CURRENT ASSETS</b>	<b>12,100,483</b>	<b>11,141,941</b>	<b>958,542</b>	<b>9%</b>
<b>PREPAID EXPENSES</b>				
	-	-	-	0%
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>41,744,537</b>	<b>1,536,397</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(17,513,912)	(15,708,362)	(1,805,549)	11%
<b>SUBTOTAL</b>	<b>25,767,022</b>	<b>26,036,174</b>	<b>(269,153)</b>	<b>-1%</b>
<b>TOTAL ASSETS</b>	<b>37,867,505</b>	<b>37,178,115</b>	<b>689,389</b>	<b>2%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>				
	<b>1,186,655</b>	<b>1,437,135</b>	<b>(250,480)</b>	<b>-17%</b>

**FOOTNOTES:**

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



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

LIABILITIES	JULY 2023	JULY 2022	Increase (Decrease)	
			\$ Change	% Change
<b>ACCOUNTS PAYABLE</b>				
ACCOUNTS PAYABLE	10,433	137,781		
ACCOUNTS PAYABLE - REFUNDS	-	-	0	
<b>ACCOUNTS PAYABLE</b>	<b>10,433</b>	<b>137,781</b>	<b>(127,348)</b>	<b>-92%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	61,937	50	61,887	0%
PAYROLL FEDERAL TAXES	18,126	13,215	4,910	37%
PAYROLL STATE TAXES	5,722	3,382	2,340	69%
PAYROLL EMPLOYEE MEDI & FICA	23,357	14,317	9,040	63%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,190	14,177	9,013	64%
PAYROLL SDI	2,867	2,215	651	29%
PAYROLL GARNISHMENTS	(60,629)	825	(61,453)	-7453%
UNION DUES - SUPERVISORS	94	94	-	0%
UNION DUES - PARKS	975	-	975	0%
457 EMPLOYEE CONTRIBUTIONS	1,619	4,777	(3,158)	-66%
457 ROTH EMPLOYEE CONTRIBUTIONS	2,475	-	2,475	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	1,510	-	1,510	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	138,647	(35,471)	174,117	0%
<b>ACCRUED EXPENSES</b>	<b>218,358</b>	<b>16,051</b>	<b>202,307</b>	<b>1260%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
<b>OTHER LIABILITIES</b>				
DEFERRED REVENUE	719,806	1,502,572	(782,765)	-52%
OTHER LIAB - CLASS CLEARING ACCT	2,573	4,402	(1,829)	-42%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
PREPAID FACILITY TRANSFER	(1,091)	-	(1,091)	0%
SECURITY DEPOSITS	45,378	46,600	(1,222)	-3%
TIME EXPIRED HOLDING ACCT	8,403	4,668	3,735	80%
<b>SUBTOTAL</b>	<b>775,069</b>	<b>1,555,263</b>	<b>(780,194)</b>	<b>-50%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,123,220</b>	<b>1,709,094</b>	<b>3,414,125</b>	<b>200%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
<b>SUBTOTAL</b>	<b>920,570</b>	<b>2,904,030</b>	<b>(1,983,460)</b>	<b>-68%</b>
<b>TOTAL LIABILITIES</b>	<b>6,043,790</b>	<b>4,613,124</b>	<b>1,430,666</b>	<b>31%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>755,205</b>	<b>387,623</b>	<b>367,582</b>	<b>95%</b>

FUND BALANCE

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

	JULY 2023	JULY 2022	Increase (Decrease)	
			\$ Change	% Change
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
<b>SUBTOTAL</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>25%</b>
<hr/>				
<b>SPENDABLE - UNASSIGNED</b>	<b>5,591,606</b>	<b>4,470,982</b>	<b>1,120,624</b>	<b>25%</b>
<b>NON-SPENDABLE</b>	<b>26,351,721</b>	<b>26,036,174</b>	<b>315,547</b>	<b>1%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>34,443,327</b>	<b>33,692,656</b>	<b>750,671</b>	<b>2%</b>
<b>NET INCOME (LOSS)</b>				
GENERAL FUND	(1,076,430)	(589,894)	(486,536)	82%
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>40,165,893</b>	<b>38,103,509</b>		
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,076,430)</b>	<b>(589,894)</b>	<b>(486,536)</b>	<b>82%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(727,791)</b>	<b>22,618</b>	<b>(750,409)</b>	<b>-3318%</b>
<b>TOTAL FUND BALANCE</b>	<b>32,639,107</b>	<b>33,080,144</b>	<b>(441,037)</b>	<b>-1%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% OF THE YEAR

	2023-2024 BUDGET	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	4,427,500	412,460	9.3%	4,015,040	2,796,346	323,001	11.6%	89,459
OTHER INCOME	818,500	37,842	4.6%	780,658	528,350	41,333	7.8%	(3,491)
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	-	0.0%	-
INVESTMENT INCOME	100,000	11,286	11.3%	88,714	40,000	-	0.0%	11,286
TAX INCOME / COUNTY	5,150,000	1,550	0.0%	5,148,450	4,178,000	-	0.0%	1,550
<b>TOTAL REVENUE</b>	<b>12,096,000</b>	<b>463,139</b>	<b>3.8%</b>	<b>11,632,862</b>	<b>9,082,696</b>	<b>364,334</b>	<b>4.0%</b>	<b>98,804</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	8,581,325	827,351	9.6%	7,753,974	6,581,096	747,667	11.4%	79,684
SERVICES AND SUPPLIES	3,170,480	639,130	20.2%	2,531,350	2,570,458	166,018	6.5%	473,111
OPERATING TRANSFER OUT	200,000	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	-	0.0%	15,000	15,000	-	0.0%	-
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,986,805</b>	<b>1,466,481</b>	<b>12.2%</b>	<b>10,320,324</b>	<b>9,385,764</b>	<b>913,685</b>	<b>9.7%</b>	<b>552,796</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>109,195</b>	<b>(1,003,342)</b>		<b>1,112,537</b>	<b>(303,068)</b>	<b>(549,351)</b>		<b>(453,991)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	73,087	0.0%	-	-	-	0.0%	73,087
FAIR MARKET VALUE ADJUSTMENT	-	-	0.0%	-	-	40,543	0.0%	(40,543)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>73,087</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>40,543</b>	<b>0.0%</b>	<b>32,545</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>109,195</b>	<b>(1,076,430)</b>			<b>(303,068)</b>	<b>(589,894)</b>		<b>(486,536)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% OF THE YEAR

	2023-2024 BUDGET	JULY 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>									
AFTER SCHOOL & CAMP PROGRAMS									
AFTERSCHOOL	2,730,000	(172,94)	(173)	0.0%	2,730,173	1,593,933	(204)	0.0%	31
CAMPS	448,000	205,222	205,222	45.8%	242,778	266,690	160,563	60.2%	44,659
RECREATION ADMIN	50,000		10,747	21.5%	39,253	-	-	0.0%	-
<b>SUBTOTAL</b>	<b>3,228,000</b>	<b>205,049</b>	<b>215,796</b>	<b>6.7%</b>	<b>3,012,204</b>	<b>1,860,623</b>	<b>160,359</b>	<b>8.6%</b>	<b>44,690</b>
<b>AQUATICS</b>	<b>165,000</b>	<b>33,230</b>	<b>33,230</b>	<b>20.1%</b>	<b>131,771</b>	<b>184,109</b>	<b>40,241</b>	<b>21.9%</b>	<b>(7,012)</b>
CLASSES									
GENERAL CLASSES	147,500	15,894	15,894	10.8%	131,607	84,000	3,759	4.5%	12,135
COMMUNITY BAND	2,000	-	-	0.0%	2,000	1,000	-	0.0%	-
YOUTH CLASSES	50,000	4,874	4,874	9.7%	45,126	59,003	1,320	2.2%	3,554
<b>SUBTOTAL</b>	<b>199,500</b>	<b>20,767</b>	<b>20,767</b>	<b>10.4%</b>	<b>47,126</b>	<b>144,003</b>	<b>5,079</b>	<b>3.5%</b>	<b>15,688</b>
ADULT SPORTS									
PROGRAM FEE INCOME	200,000	26,772	26,772	13.4%	173,228	37,755	2,430	6.4%	24,342
<b>SUBTOTAL</b>	<b>200,000</b>	<b>26,772</b>	<b>26,772</b>	<b>13.4%</b>	<b>173,228</b>	<b>233,995</b>	<b>24,022</b>	<b>10.3%</b>	<b>2,750</b>
NATURE CENTER									
PROGRAM FEE INCOME	325,000	84,834	84,834	26.1%	240,166	188,560	61,248	32.5%	23,586
<b>SUBTOTAL</b>	<b>325,000</b>	<b>84,834</b>	<b>84,834</b>	<b>26.1%</b>	<b>240,166</b>	<b>374,120</b>	<b>61,248</b>	<b>16.4%</b>	<b>23,586</b>
OTHER PROGRAMS									
SCHOLARSHIPS	(25,000)	(1,692)	(1,692)	6.8%	-	(25,000)	(2,005)	8.0%	313
SPECIAL EVENTS	50,000	-	-	0.0%	50,000	6,900	-	0.0%	-
SENIOR ADULT PROGRAMS	25,000	2,501	2,501	10.0%	22,499	6,000	100	1.7%	2,401
YOUTH SPORTS	260,000	57,024	57,024	21.9%	202,976	245,591	57,979	23.6%	(955)
<b>SUBTOTAL</b>	<b>310,000</b>	<b>57,833</b>	<b>57,833</b>	<b>18.7%</b>	<b>275,475</b>	<b>233,491</b>	<b>56,074</b>	<b>24.0%</b>	<b>1,759</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>4,427,500</b>	<b>428,486</b>	<b>412,460</b>	<b>9.3%</b>	<b>4,011,575</b>	<b>2,796,346</b>	<b>323,001</b>	<b>11.6%</b>	<b>79,868</b>
OTHER INCOME									
FACILITY RENTAL INCOME	475,000	34,711	34,711	7.3%	440,289	346,450	27,419	7.9%	7,292
REBATES & REIMBURSED COSTS	38,500	818	818	2.1%	PageTh	30,000	222	0.7%	596
REIMBURSEMENTS - CITY PARKS	290,000	-	-	0.0%	290,000	141,900	9,999	7.0%	(9,999)
MISCELLANEOUS	5,000	-	-	0.0%	5,000	-	15	0.0%	(15)
ENDOWMENTS	10,000	2,303	2,303	23.0%	7,697	10,000	-	0.0%	2,303
DONATIONS	-	10	10	0.0%	-	-	3,677	0.0%	(3,667)
<b>TOTAL OTHER INCOME</b>	<b>818,500</b>	<b>37,842</b>	<b>37,842</b>	<b>4.6%</b>	<b>742,986</b>	<b>528,350</b>	<b>41,333</b>	<b>7.8%</b>	<b>(3,491)</b>
REVENUE FROM OTHER AGENCIES									
RDA PASSTHROUGH	1,600,000	-	-	0.0%	1,600,000	1,540,000	-	0.0%	-
INVESTMENT INCOME	100,000	11,286	11,286	11.3%	88,714	40,000	-	0.0%	11,286
TAX INCOME	-	1,550	1,550	0.0%	-	-	-	0.0%	1,550
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,850,000</b>	<b>12,836</b>	<b>12,836</b>	<b>0.2%</b>	<b>6,838,714</b>	<b>5,758,000</b>	<b>-</b>	<b>0.0%</b>	<b>12,836</b>
<b>TOTAL REVENUE</b>	<b>12,096,000</b>	<b>479,164</b>	<b>489,911</b>	<b>4.1%</b>	<b>11,593,275</b>	<b>9,082,696</b>	<b>364,334</b>	<b>4.0%</b>	<b>89,213</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% OF THE YEAR**

	2023-2024 BUDGET	JULY 2023	2023-2024 YTD	2023-2024 % BUDGET	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>SALARIES</b>								
FULL-TIME SALARIES	3,500,000	264,569	264,569	7.6%	2,640,000	166,908	6.3%	97,661
PART-TIME SALARIES	3,425,000	218,352	218,352	6.4%	2,419,334	158,815	6.6%	59,537
ACCUMULATED LEAVE	40,000	-	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	10,000	1,511	1,511	15.1%	53,541	1,486	2.8%	24
<b>SUBTOTAL</b>	<b>6,975,000</b>	<b>484,432</b>	<b>484,432</b>	<b>6.9%</b>	<b>5,153,875</b>	<b>327,209</b>	<b>6.3%</b>	<b>157,223</b>
<b>BENEFITS</b>								
FICA	537,075	36,927	36,927	6.9%	392,000	24,713	6.3%	12,214
RETIREMENT	625,000	182,227	182,227	29.2%	541,000	224,072	41.4%	(41,845)
HEALTH INSURANCE	645,000	33,600	33,600	5.2%	438,500	41,416	9.4%	(7,816)
UNEMPLOYMENT INSURANCE	20,000	-	-	0.0%	98,000	3,839	3.9%	(3,839)
* WORKERS COMP INSURANCE	120,000	120,726	120,726	100.6%	152,000	146,862	96.6%	(26,137)
ALLOCATION TO OTHER FUNDS	(340,750)	(30,560)	(30,560)	9.0%	(194,279)	(20,444)	10.5%	(10,116)
<b>SUBTOTAL</b>	<b>1,606,325</b>	<b>342,920</b>	<b>342,920</b>	<b>21.3%</b>	<b>1,427,221</b>	<b>420,458</b>	<b>29.5%</b>	<b>(77,539)</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>8,581,325</b>	<b>827,351</b>	<b>827,351</b>	<b>9.6%</b>	<b>6,581,096</b>	<b>747,667</b>	<b>11.4%</b>	<b>79,684</b>

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

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
JULY 2023  
REPRESENTS 8% OF THE YEAR**

	2023-2024 BUDGET	JULY 2023	2023-2024 YTD	2023-2024 % BUDGET	Remaining Budget	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>									
MARKETING	50,000	4,429	4,429	8.9%	45,571	30,000	-	0.0%	4,429
UNIFORM APPAREL	25,000	2,063	2,063	8.3%	22,937	7,000	100	1.4%	1,963
PROGRAM APPAREL	54,500	2,583	2,583	4.7%	51,918	-	-	0.0%	2,583
COMMUNICATIONS	70,000	7,918	7,918	11.3%	62,082	52,358	2,524	4.8%	5,394
* INSURANCE	340,600	362,966	362,966	106.6%	-	240,500	-	0.0%	362,966
TECHNOLOGY SOFTWARE	100,000	36,158	36,158	36.2%	63,842	-	-	0.0%	28,958
TECHNOLOGY HARDWARE	30,000	5,659	5,659	18.9%	24,341	20,000	256	1.3%	5,404
EQUIPMENT MAINTENANCE	50,500	4,847	4,847	9.6%	45,653	22,330	698	3.1%	4,149
EQUIPMENT	44,500	14,179	14,179	31.9%	30,321	14,621	2,725	18.6%	11,454
VEHICLE MAINTENANCE	25,000	2,320	2,320	9.3%	22,680	12,500	2,976	23.8%	(657)
STRUCTURE & GROUNDS	250,000	11,635	11,635	4.7%	238,365	178,100	2,838	1.6%	8,797
VANDALISM	5,000	497	497	9.9%	4,503	5,445	50	0.9%	447
SERVICES	506,000	25,844	25,844	5.1%	480,156	5,400	340	6.3%	25,844
CONTRACT SERVICES	490,880	74,332	74,332	15.1%	416,548	827,000	93,877	11.4%	(19,545)
LEGAL NOTICES	1,000	-	-	0.0%	1,000	22,000	-	0.0%	-
RECRUITEMENT	20,000	2,649	2,649	13.2%	17,351	-	-	0.0%	2,649
RENT/LEASE STRUCTURES	2,000	500	500	25.0%	1,500	2,000	500	25.0%	-
SMALL TOOLS	25,000	1,513	1,513	6.1%	23,487	3,905	63	1.6%	1,449
PROFESSIONAL DEVELOPMENT	40,000	3,820	3,820	9.6%	36,180	33,500	395	1.2%	3,425
MISCELLAEIOUS	10,000	1,161	1,161	11.6%	8,839	14,000	32	0.2%	1,128
SUPPLIES	340,000	31,230	31,230	9.2%	308,770	340,020	6,860	2.0%	24,370
HOSPITALITY	20,000	-	150	0.8%	19,850	5,000	-	0.0%	150
FUEL	60,000	9,579	9,579	16.0%	50,421	60,000	-	0.0%	9,579
TRANSPORTATION	4,000	1,063	1,063	26.6%	2,938	3,470	-	0.0%	1,063
DIST OFFICE BOARD MTG EXP	10,000	-	-	0.0%	10,000	10,000	900	9.0%	(900)
USE TAX	1,500	-	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	-	-	0.0%	10,000	15,000	-	0.0%	-
<b>SUBTOTAL</b>	<b>2,585,480</b>	<b>606,941</b>	<b>607,091</b>	<b>23.5%</b>	<b>2,000,755</b>	<b>1,925,649</b>	<b>115,134</b>	<b>6.0%</b>	<b>485,098</b>
<b>UTILITIES</b>					PageTh				
WATER	160,000	-	-	0.0%	160,000	97,955	13,178	13.5%	(13,178)
ELECTRICITY	330,000	30,471	30,471	9.2%	299,529	280,196	30,754	11.0%	(283)
GAS	75,000	1,467	1,467	2.0%	73,533	65,743	955	1.5%	512
SEWER	20,000	100	100	0.5%	19,900	6,400	808	12.6%	(708)
<b>SUBTOTAL</b>	<b>585,000</b>	<b>32,038</b>	<b>32,038</b>	<b>5.5%</b>	<b>552,962</b>	<b>450,294</b>	<b>45,695</b>	<b>10.1%</b>	<b>(13,657)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>3,170,480</b>	<b>638,980</b>	<b>639,130</b>	<b>20.2%</b>	<b>2,553,717</b>	<b>2,570,458</b>	<b>166,018</b>	<b>6.5%</b>	<b>466,592</b>

\* Insurance is paid in July for the Fiscal Year

**CHICO AREA RECREATION AND PARK DISTRICT  
CAPITAL PROJECTS / FIXED ASSETS SUMMARY  
JULY 2023  
REPRESENTS 8% OF THE YEAR**

	<b>ORIGINAL 2023-2024 BUDGET</b>	<b>REVISED 2023-2024 BUDGET</b>	<b>2023-2024 YTD</b>	<b>2023-2024 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
DISTRICT WIDE - ADA Compliance Upgrades	135,000	135,000	-	0.0%	135,000
DISTRICT WIDE - Deferred Maintenance	150,000	150,000	5,933	4.0%	144,067
DISTRICT WIDE - Irrigation Smart Controller Upgrades	115,000	115,000	-	0.0%	115,000
CARD CENTER - Roof & Exterior Repair/Painting	200,000	200,000	-	0.0%	200,000
COMMUNITY PARK - Field House Wall Padding	27,600	27,600	-	0.0%	27,600
DEGARMO PARK - Replace Soccer Goals	25,000	25,000	-	0.0%	25,000
LAKESIDE - Blinds	17,250	17,250	-	0.0%	17,250
LAKESIDE - Carpet Replacement	45,000	45,000	-	0.0%	45,000
ROTARY PARK - Replace 5-12 Play Structure	155,250	155,250	-	0.0%	-
AQUATICS - Design Phase	1,700,000	1,700,000	-	0.0%	1,700,000
LAKESIDE - Permanent Projectors	23,000	23,000	-	0.0%	23,000
COMMUNITY PARK - Renovate & Expand Maintenance Hub	1,300,000	1,300,000	-	0.0%	1,300,000
COMMUNITY PARK - Bocce Ball Court	856,000	856,000	138,306	16.2%	717,694
DFJ - Chapman Park Renovation	3,112,000	3,112,000	347,885	11.2%	2,764,115
HOOKER OAK - Playground	192,000	192,000	807	0.4%	191,193
PETERSON - Playground	198,240	198,240	9,425	4.8%	188,815
CARD CENTER - ADA Upgrades - Parking Lot	112,700	112,700	-	0.0%	112,700
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>8,364,040</b>	<b>8,364,040</b>	<b>502,357</b>	<b>6.0%</b>	<b>7,706,433</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
DeGarmo Painter Replacement	8,050	8,050	-	0.0%	8,050
Gator Replacement	13,500	13,500	13,261	98.2%	239
Wood Chipper Replacement	85,000	-	-	0.0%	-
New Standing Mower	15,000	15,000	-	0.0%	15,000
New Gator (Wildwood)	13,500	13,500	13,261	98.2%	239
Movie Equipment	19,000	19,000	18,000	94.7%	1,000
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>154,050</b>	<b>69,050</b>	<b>44,521</b>	<b>64.5%</b>	<b>24,529</b>
<b>VEHICLES</b>					
New Vehicle (Roving Crew)	40,000	40,000	36,976	92.4%	3,024
Vehicle Replacement (2 Trucks)	80,000	80,000	73,951	92.4%	6,049
Vehicle Replacement (Utility Truck)	75,000	75,000	69,986	93.3%	5,014
Trailer	15,000	15,000	-	0.0%	15,000
<b>SUBTOTAL VEHICLES</b>	<b>210,000</b>	<b>210,000</b>	<b>180,913</b>	<b>86.1%</b>	<b>29,087</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>8,728,090</b>	<b>8,643,090</b>	<b>727,791</b>	<b>8.4%</b>	<b>8,000,299</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
Prop 68 Grant	2,612,000	2,612,000	-	0.0%	-
Dev. Impact Fees	3,229,000	3,229,000	-	0.0%	3,229,000
Neighborhood Impact Fees	706,250	706,250	-	0.0%	706,250
CPRS Grant	150,000	150,000	-	0.0%	150,000
General Fund Unassigned Fund Balance	2,030,840	2,030,840	-	0.0%	2,030,840
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>8,728,090</b>	<b>8,728,090</b>	<b>-</b>	<b>0.0%</b>	<b>8,728,090</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	<b>-</b>	<b>85,000</b>	<b>(727,791)</b>	<b>0.0%</b>	<b>727,791</b>
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CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
July 2023  
Month 1 and 8% of the Year

DESCRIPTION	2023-2024 Budget	July 2023	2023-2024 YTD	2023-2024 % of Budget	Remaining Budget	2022-2023 Budget	July 2022	2022-2023 YTD	2022-2023 % of Budget	YTD Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	2,730,000	(173)	(173)	0%	2,730,173	2,052,225	-	-	0%	(173)
PART-TIME WAGES	(1,625,000)	(1,654)	(1,654)	0%	(1,623,346)	(1,289,000)	(45)	(45)	0%	(1,609)
SUPPLIES	(28,000)	(2,579)	(3,279)	12%	(24,721)	(27,135)	700	700	-3%	(3,979)
<b>TOTAL AFTERSCHOOL</b>	<b>1,077,000</b>	<b>(4,407)</b>	<b>(5,107)</b>	<b>0%</b>	<b>1,082,107</b>	<b>736,090</b>	<b>655</b>	<b>655</b>	<b>0%</b>	<b>(5,762)</b>
<b>CAMPS</b>										
INCOME	448,000	205,222	205,222	46%	242,778	301,300	158,219	158,219	53%	47,004
PART-TIME WAGES	(230,000)	(54,254)	(54,254)	24%	(175,746)	(98,600)	(47,540)	(47,540)	48%	(6,714)
INSTRUCTORS	-	-	-	0%	-	(2,000)	-	-	0%	-
PROGRAM APPAREL	(10,500)	(2,583)	(2,583)	25%	(7,918)	-	(1,030)	(1,030)	0%	(1,553)
TECHNOLOGY SOFTWARE	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	(12,000)	(2,437)	(2,437)	20%	(9,563)	-	96	96	0%	(2,533)
CONTRACT SERVICES	-	-	-	0%	-	(54,416)	(34,536)	(34,536)	63%	34,536
SUPPLIES	(14,500)	(3,623)	(3,623)	25%	(10,877)	(16,650)	(207)	(207)	1%	(3,416)
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-
TRANSPORTATION	-	(1,063)	(1,063)	0%	1,063	(2,800)	(1,540)	(1,540)	55%	478
<b>TOTAL CAMPS</b>	<b>181,000</b>	<b>141,263</b>	<b>141,263</b>	<b>78%</b>	<b>39,737</b>	<b>126,834</b>	<b>73,461</b>	<b>73,461</b>	<b>58%</b>	<b>67,802</b>
<b>AQUATICS</b>										
INCOME	165,000	33,230	10,914	7%	154,086	160,570	34,410	34,410	21%	(23,496)
PART-TIME WAGES	(140,000)	(30,462)	(30,462)	22%	(109,538)	(134,000)	(32,599)	(32,599)	24%	2,138
UNIFORM APPAREL	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	(6,000)	(300)	(300)	5%	(5,700)	-	-	-	0%	(300)
SUPPLIES	(3,000)	(1,751)	(1,751)	58%	(1,249)	(3,500)	-	-	0%	(1,751)
<b>TOTAL AQUATICS</b>	<b>13,000</b>	<b>23,033</b>	<b>717</b>	<b>6%</b>	<b>12,283</b>	<b>23,070</b>	<b>1,810</b>	<b>1,810</b>	<b>8%</b>	<b>(1,093)</b>
<b>CLASSES</b>										
INCOME	147,500	20,767	20,767	14%	126,733	214,260	17,111	17,111	8%	3,657
PART-TIME WAGES	(10,000)	(1,511)	(1,511)	15%	(8,489)	(53,000)	(1,428)	(1,428)	3%	(83)
INSTRUCTORS	-	-	-	0%	-	(30,000)	(5,934)	(5,934)	20%	5,934
CONTRACT SERVICES	(160,000)	(49,731)	(49,731)	31%	(110,269)	(38,500)	(3,588)	(3,588)	9%	(46,143)
SUPPLIES	(5,000)	-	-	0%	(5,000)	(5,200)	(217)	(217)	4%	217
<b>TOTAL CLASSES</b>	<b>(27,500)</b>	<b>(30,974)</b>	<b>(30,974)</b>	<b>113%</b>	<b>3,474</b>	<b>87,560</b>	<b>5,945</b>	<b>5,945</b>	<b>7%</b>	<b>(36,919)</b>
<b>ADULT SPORTS</b>										
INCOME	200,000	26,772	26,772	13%	173,228	232,942	21,167	21,167	9%	5,606
PART-TIME WAGES	(128,000)	(7,960)	(7,960)	6%	(120,040)	(160,000)	(4,443)	(4,443)	3%	(3,517)
OFFICIALS	-	(9,056)	(9,056)	0%	9,056	-	(6,967)	(6,967)	0%	(2,089)
SUPPLIES	(10,000)	(907)	(907)	9%	(9,093)	(25,650)	-	-	0%	(907)
<b>TOTAL ADULT SPORTS</b>	<b>47,000</b>	<b>7,125</b>	<b>7,125</b>	<b>15%</b>	<b>39,875</b>	<b>47,292</b>	<b>9,757</b>	<b>9,757</b>	<b>21%</b>	<b>(2,632)</b>



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
July 2023  
Month 1 and 8% of the Year

DESCRIPTION	2023-2024 Budget	July 2023	2023-2024 YTD	2023-2024 % of Budget	Remaining Budget	2022-2023 Budget	July 2022	2022-2023 YTD	2022-2023 % of Budget	YTD Difference by Year
<b>YOUTH SPORTS</b>										
INCOME	260,000	57,024	57,024	22%	202,976	250,000	52,273	52,273	21%	4,751
PART-TIME WAGES	(160,000)	(22,623)	(22,623)	14%	(137,377)	(149,000)	(23,919)	(23,919)	16%	1,296
GENERAL SERVICES	-	(3,546)	(3,546)	0%	3,546	-	-	-	0%	(3,546)
CONTRACT SERVICES	-	-	-	0%	-	-	-	-	0%	-
SUPPLIES	(17,000)	(3,024)	(3,024)	18%	(13,976)	(32,950)	-	-	0%	(3,024)
<b>TOTAL YOUTH SPORTS</b>	<b>68,000</b>	<b>27,831</b>	<b>27,831</b>	<b>41%</b>	<b>40,169</b>	<b>68,050</b>	<b>28,354</b>	<b>28,354</b>	<b>42%</b>	<b>(523)</b>
<b>SENIOR PROGRAMS</b>										
INCOME	25,000	2,501	2,501	10%	22,499	32,500	1,473	1,473	5%	1,028
PART-TIME WAGES	-	-	-	0%	-	(1,600)	-	-	0%	-
GENERAL SERVICES	-	(210)	(210)	0%	210	-	-	-	0%	(210)
CONTRACT SERVICES	-	-	-	0%	-	(13,500)	-	-	0%	-
SUPPLIES	-	-	-	0%	-	(950)	(133)	(133)	14%	133
<b>TOTAL SENIOR PROGRAMS</b>	<b>25,000</b>	<b>2,291</b>	<b>2,291</b>	<b>9%</b>	<b>22,709</b>	<b>16,450</b>	<b>1,340</b>	<b>1,340</b>	<b>8%</b>	<b>951</b>
<b>SPECIAL EVENTS</b>										
INCOME	50,000	-	-	0%	50,000	30,000	-	-	0%	-
GRANT INCOME	-	-	-	0%	-	-	-	-	0%	-
PART-TIME WAGES	-	-	-	0%	-	-	-	-	0%	-
MARKETING	-	(200)	(200)	0%	200	-	-	-	0%	(200)
GENERAL SERVICES	-	(305)	(305)	0%	305	-	(715)	(715)	0%	410
CONTRACT SERVICES	-	-	-	0%	-	(4,000)	-	-	0%	-
SUPPLIES	-	(815)	(115)	0%	115	(16,000)	(575)	(575)	4%	460
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-
<b>TOTAL SPECIAL EVENTS</b>	<b>50,000</b>	<b>(1,320)</b>	<b>(620)</b>	<b>-1%</b>	<b>50,620</b>	<b>10,000</b>	<b>(1,290)</b>	<b>(1,290)</b>	<b>-13%</b>	<b>670</b>
<b>NATURE CENTER</b>										
INCOME	325,000	78,534	78,534	24%	246,466	256,840	64,734	64,734	25%	13,800
DONATIONS	-	10	10	0%	(10)	-	29	29	0%	(19)
ENDOWMENTS	10,000	2,303	2,303	23%	7,697	10,000	2,798	2,798	28%	(495)
PART-TIME WAGES	-	(29,285)	(29,285)	0%	29,285	(193,800)	(26,031)	(26,031)	13%	(3,253)
UNIFORM APPAREL	-	-	-	0%	-	-	-	-	0%	-
PROGRAM APPAREL	-	-	-	0%	-	-	-	-	0%	-
GENERAL SERVICES	-	-	-	0%	-	-	(255)	(255)	0%	255
CONTRACT SERVICES	-	-	-	0%	-	(2,320)	(2,606)	(2,606)	112%	2,606
SUPPLIES	-	(3,210)	(3,210)	0%	3,210	(18,215)	-	-	0%	(3,210)
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-
TRANSPORTATION	-	-	-	0%	-	(900)	(440)	(440)	49%	440

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2022-2023  
July 2023  
Month 1 and 8% of the Year

DESCRIPTION	2023-2024					2022-2023					YTD Difference by Year
	Budget	July 2023	YTD	% of Budget	Remaining Budget	Budget	July 2022	YTD	% of Budget		
<b>TOTAL NATURE CENTER</b>	<b>335,000</b>	<b>48,353</b>	<b>48,353</b>	<b>14%</b>	<b>286,647</b>	<b>51,605</b>	<b>38,229</b>	<b>38,229</b>	<b>74%</b>	<b>10,124</b>	
<b><u>FACILITY RENTAL</u></b>											
INCOME	475,000	34,891	34,711	7%	440,289	444,865	37,688	37,688	8%	(2,977)	
PART-TIME WAGES	(80,000)	(4,085)	(4,085)	5%	(75,915)	(70,000)	(6,132)	(6,132)	9%	2,046	
MARKETING	-	-	-	0%	-	-	-	-	0%	-	
UNIFORM APPAREL	(5,000)	-	-	0%	(5,000)	-	-	-	0%	-	
CONTRACT SERVICES	(2,000)	-	-	0%	(2,000)	(10,000)	-	-	0%	-	
SUPPLIES	(5,000)	(27)	(27)	1%	(4,973)	(7,500)	-	-	0%	(27)	
HOSPITALITY	-	-	-	0%	-	-	-	-	0%	-	
<b>TOTAL FACILITY RENTAL</b>	<b>383,000</b>	<b>30,779</b>	<b>30,599</b>	<b>8%</b>	<b>352,401</b>	<b>357,365</b>	<b>31,557</b>	<b>31,557</b>	<b>9%</b>	<b>(958)</b>	
<b><u>RECREATION - MISC. &amp; ADMIN</u></b>											
INCOME	50,000	9,055	9,055	18%	40,945	(10,000)	(1,770)	(1,770)	18%	10,824	
FULL-TIME WAGES	-	(52,688)	(52,688)	0%	52,688	(761,000)	(44,955)	(44,955)	6%	(7,733)	
PART-TIME WAGES	(28,500)	(15,889)	(15,889)	56%	(12,611)	(58,000)	(9,615)	(9,615)	17%	(6,274)	
OVERTIME/ACL	-	-	-	0%	-	(10,000)	-	-	0%	-	
SUPPLIES	-	(93)	(93)	0%	93	(5,000)	-	-	0%	(93)	
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>21,500</b>	<b>(59,615)</b>	<b>(59,615)</b>	<b>-277%</b>	<b>81,115</b>	<b>(844,000)</b>	<b>(56,340)</b>	<b>(56,340)</b>	<b>7%</b>	<b>(3,275)</b>	
<b>TOTAL PROGRAM SUMMARY</b>	<b>2,173,000</b>	<b>184,360</b>	<b>161,864</b>	<b>7%</b>	<b>2,011,136</b>	<b>680,316</b>	<b>133,479</b>	<b>133,479</b>	<b>20%</b>	<b>28,386</b>	

**FINANCE COMMITTEE**

# **STAFF REPORT**

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** Bank Proposals

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**BACKGROUND**

District staff have received proposals from Banner Bank, Golden Valley Bank, and Tri Counties Bank related to banking services. District staff are requesting the Committee to review and advise.



**CARD**  
Chico Area Recreation & Park District

**RESOLUTION 23-017 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT  
CLOSING THE ROTARY CENTENNIAL FUND ACCOUNT**

**WHEREAS**, construction of Rotary Centennial Park is complete and there are no sources of reoccurring funds for this project,

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD hereby approve the closing the of Rotary Centennial Fund Account.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **24<sup>th</sup>** day of **August** 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

\_\_\_\_\_  
Michael McGinnis, Chair  
Board of Directors

\_\_\_\_\_  
Holli Drobny  
Clerk of the Board of Directors

**FINANCE COMMITTEE**

# **STAFF REPORT**

**DATE:** August 24, 2023  
**TO:** Board of Directors  
**FROM:** Angela Carpenter, Finance Manager  
**SUBJECT:** Special Revenue Fund

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**BACKGROUND**

Special Revenue Funds are used to account for the proceeds of specific revenue sources other than public funds and user fees. Sources of special revenue include but are not limited to commercial activities similar to private business, rental income, rebates, royalties, and like activities.

The primary purpose of this fund is to segregate public funds and user fees from miscellaneous income sources and uses.

**RECOMMENDATION**

The Finance Committee recommends approval of the Special Revenue Fund to the Board of Directors.



**CARD**  
Chico Area Recreation & Park District

**RESOLUTION 23-018 OF THE BOARD OF DIRECTORS OF THE  
CHICO AREA RECREATION AND PARK DISTRICT  
OPENING THE SPECIAL REVENUE FUND ACCOUNT**

**WHEREAS**, the District receives proceeds of specific revenue sources other than public funds and user fees,

**WHEREAS**, the primary purpose of the Special Revenue fund is to segregate public funds and user fees from miscellaneous income sources and uses, and the District would like to account for these fees in a separate fund,

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of CARD hereby approve the opening of the Special Revenue Fund Account.

**PASSED AND ADOPTED** at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the **24<sup>th</sup>** day of **August** 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

\_\_\_\_\_  
Michael McGinnis, Chair  
Board of Directors

\_\_\_\_\_  
Holli Drobny  
Clerk of the Board of Directors

**POLICY 1035 Conflict of Interest**

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION 2</b>
<b>DATE OF LAST REVISION</b>	8/17/2023	<b>NEXT REVIEW DATE</b> 1/1/2025

**APPLIES TO**

Division	Administration, Board of Directors
Sub-Division	n/a

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	8/16/2018	Updated to reflect staffing titles	Ann Willman
2	8/24/2023	Reviewed to ensure compliance with the Government Code and update staffing titles	Holli Drobny

**RATIONALE**

The Political Reform Act prohibits a public official from using his or her official position to influence a governmental decision in which he or she has a financial interest. Every state and local agency must adopt a conflict of interest code that identifies all officials and employees within the agency who make governmental decisions based on the positions they hold. The individuals in the designed positions must disclose their financial interests as specified in the agency's conflict of interest code. The Fair Political Practices Commission has primary responsibility for the impartial and effective administration of the Act.

To ensure conflict of interest codes remain current and accurate, each local agency is required to review its code at least every even-numbered year. The agency should receive a Biennial Notice as a reminder of this obligation from the Butte County Board of Supervisors.

**PROCEDURE**

Under the Act, a public official has a disqualifying conflict of interest in a governmental decision if it is foreseeable that the decision will have a financial impact on his or her personal finances or other financial interests. In such cases, there is a risk of biased decision-making that could sacrifice the public's interest in favor of the official's private financial interests. To avoid actual bias or the appearance of possible improprieties, the public official is prohibited from participating in the decision.

This regulation and the text here designating officials and employees and establishing disclosure categories shall constitute the conflict of interest code of the District.

**Disqualifying Financial Interests:** There are five types of interests that may result in disqualification from governmental decisions:

- 1) Business Entity. A business entity in which the official has an investment of \$2,000 or more in which he or she is a director, officer, partner, trustee, employee, or manager.
- 2) Real Property. Real property in which the official has an interest of \$2,000 or more, including leaseholds. (However, month-to-month leases are not considered real property interests.)
- 3) Income. An individual or an entity from whom the official has received income or promised income aggregating to \$500 or more in the previous 12 months, including the official's community property interest in the income of his or her spouse or registered domestic partner.
- 4) Gifts. An individual or an entity from whom the official has received gifts aggregating to \$520 or more in the previous 12 months.
- 5) Personal Finances. The official's personal finances, including his or her expenses, income, assets, or liabilities, as well as those of his or her immediate family.

### **Recusal Requirements**

An official with a disqualifying conflict of interest may not make, participate in making, or use his or her position to influence a governmental decision. When appearing before their own agency, an official influences a decision any time the official takes any action, including directing a decision, voting, providing information or a recommendation, or contacting or appearing before any other agency official. Certain officials have a mandated manner in which they must disqualify themselves from decisions made at a public meeting (including closed session decisions) and must publicly identify a conflict of interest and leave the room before the item is discussed.

### **Statements Of Economic Interests - Form 700**

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as [Form 700](#). The Form 700 provides transparency and ensures accountability in two ways:

- 1) It provides the necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
- 2) It serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

The annual filing date for Form 700 is April 1.

### **Designated Positions**

Designated positions shall be identified within the District to demonstrate who makes or influences governmental decisions. These positions will file Form 700 Statements of Economic Interests with the District. These positions are required to file the applicable individual schedules to report investments, business positions, sources of income, and interests in real property



# 1035

located in the District's jurisdiction. The applicable schedules to be filed for each position are based on the disclosure category assigned to the designated position.

- 1) Board Member – Category 1
- 2) District Legal Counsel – Category 1
- 3) General Manager – Category 1
- 4) Director – Category 1
- 5) Manager – Category 1
- 6) Supervisor – Category 1
- 7) Consultant – Category 2

Designated employees shall file statements of economic interests with the Clerk of the County of Butte.

## **Disclosure Categories:**

### Disclosure Category 1

Persons in this category shall provide full disclosure. This includes interests in real property located entirely or partly within District boundaries, within two miles of District boundaries, and any land owned or used by the District. This also includes investments or business positions in or income (including gifts, loans, and travel payments) from sources that provide, plan to provide or have provided in the last two years facilities, goods, software, hardware, or services, including consulting services, to the District, or are engaged in the acquisition of real property within the District. Persons in this category will complete schedules in the Form 700:

- A-1, Investments Stocks, Bonds, and Other Interests (Ownership Interest is Less Than 10%)
- A-2, Investments, Income, and Assets of Business Entities/Trusts (Ownership Interest is 10% or Greater)
- B, Interests in Real Property
- C, Income, Loans, and business Positions (other than Gifts and Travel Payments)
- D, Gifts
- E, Gifts, Travel Payments, Advances, and Reimbursements

### Disclosure Category 2:

Certain consultants to public agencies may qualify as public officials because they make, participate in making, or act in a staff capacity for governmental decisions. Agencies determine who is a consultant and the level of disclosure and may use Form 805.

The District may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and, thus, is not required to comply with the full disclosure requirements described above but instead must comply with more tailored disclosure requirements specific to that consultant. Such a determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the disclosure requirements.

**Contents and Timing of Filing**

- 1) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.
  - a. *Contents of Initial Statements*: Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.
- 2) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.
  - a. *Contents of Assuming Office Statements*: Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.
- 3) Annual Statements. All designated employees shall file statements no later than April 1.
  - a. *Contents of Annual Statements*: Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Government Code section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to 2 Cal. Code Regs. section 18754.
- 4) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.
  - a. *Contents of Leaving Office Statements*: Leaving office statements shall disclose reportable investments, interests in real property, income, and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

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**Authority:** Political Reform Act (Government Code §§ 81000, et seq., Political Practices Commission ("FPPC") has adopted a regulation (2 California Code of Regulations § 18730), [www.fppc.ca.gov](http://www.fppc.ca.gov)

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Author (print and sign)

Date

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Annabel Grimm  
General Manager

Date

Approved by the Board of Directors on: \_\_\_\_\_

CHICO AREA RECREATION AND PARK DISTRICT (CARD)  
545 Vallombrosa Avenue, Chico, CA 95926, (530)895-4711, Fax (530)895-4721

**CONFLICT OF INTEREST CODE OF THE  
CHICO AREA RECREATION AND PARK DISTRICT**

The Political Reform Act, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. Section 18730, a copy of which is attached hereto as Attachment "A," which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporating page, regulation (Exhibit "A" as it exists on the date of adoption hereof), and the attached Attachment "B" designating positions and establishing disclosure categories shall constitute the conflict of interest code of the Chico Area Recreation and Park District (CARD).

All officials and designated positions required to submit a statement of economic interests shall file their statements of economic interests with the Butte County Clerk.

The officials and designated positions of CARD are as set forth on Attachment "B."

**ATTACHMENT "A"**  
**REGULATION**

We've updated our Privacy Statement. Before you continue, please read our new Privacy Statement and familiarize yourself with the terms.

WESTLAW

Barclays Official California Code of Regulations Currentness

Title 2: Administration

Division 6: Fair Political Practices Commission

§ 18730. Provisions of Conflict of Interest Codes.

2 CA ADC § 18730 BARCLAYS OFFICIAL CALIFORNIA CODE OF REGULATIONS (Approx. 16 pages)  
Article 2. Disclosure (Reis & Amico)

2 CCR § 18730

### § 18730. Provisions of Conflict of Interest Codes.

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Section 87300 or the amendment of a conflict of interest code within the meaning of Section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7 of the Political Reform Act, Sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (Regulations 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this conflict of interest code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Section 87200; and

(C) The filing officer is the same for both agencies.<sup>1</sup>

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify

which kinds of economic interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those economic interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.<sup>2</sup>

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1. If a person reports for military service as defined in the Servicemember's Civil Relief Act, the deadline for the annual statement of economic interests is 30 days following his or her return to office, provided the person, or someone authorized to represent the person's interests, notifies the filing officer in writing prior to the applicable filing deadline that he or she is subject to that federal statute and is unable to meet the applicable deadline, and provides the filing officer verification of his or her military status.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

- (1) File a written resignation with the appointing power; and
- (2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State

Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to Regulation 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investment and Real Property Disclosure.

When an investment or an interest in real property<sup>3</sup> is required to be reported,<sup>4</sup> the statement shall contain the following:

1. A statement of the nature of the investment or interest;
2. The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
3. The address or other precise location of the real property;
4. A statement whether the fair market value of the investment or interest in real property equals or exceeds \$2,000, exceeds \$10,000, exceeds \$100,000, or exceeds \$1,000,000.

(B) Personal Income Disclosure. When personal income is required to be reported,<sup>5</sup> the statement shall contain:

1. The name and address of each source of income aggregating \$500 or more in value, or \$50 or more in value if the income was a gift, and a general description of the business activity, if any, of each source;
2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was \$1,000 or less, greater than \$1,000, greater than \$10,000, or greater than \$100,000;
3. A description of the consideration, if any, for which the income was received;
4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;
5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,<sup>6</sup> the statement shall contain:

1. The name, address, and a general description of the business activity of the business entity;
2. The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than \$10,000.

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business



entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

**(8) Section 8. Prohibition on Receipt of Honoraria.**

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (a), (b), and (c) of Section 89501 shall apply to the prohibitions in this section.

(D) This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Section 89506.

**(8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$470.**

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$470 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests.

(B) This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

(C) Subdivisions (e), (f), and (g) of Section 89503 shall apply to the prohibitions in this section.

**(8.2) Section 8.2. Loans to Public Officials.**

(A) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This

subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

1. Loans made to the campaign committee of an elected officer or candidate for elective office.
2. Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.
3. Loans from a person which, in the aggregate, do not exceed \$500 at any given time.
4. Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of \$500 or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

1. Loans made to the campaign committee of the elected officer.
2. Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.
3. Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

1. If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.
2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:
  - a. The date the loan was made.
  - b. The date the last payment of \$100 or more was made on the loan.
  - c. The date upon which the debtor has made payments on the loan aggregating to less than \$250 during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.

2. A loan that would otherwise not be a gift as defined in this title.

3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth \$2,000 or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth \$2,000 or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating \$500 or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$470 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value \$1,000 or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this code may request assistance from the Fair Political Practices Commission pursuant to Section 83114 and Regulations 18329 and 18329.5 or from the attorney for his or her agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Section 87100 or 87450 has occurred may be set aside as void pursuant to Section 91003.

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<sup>1</sup> Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Section 81004.

<sup>2</sup> See Section 81010 and Regulation 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

<sup>3</sup> For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

<sup>4</sup> Investments and interests in real property which have a fair market value of less than \$2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

<sup>5</sup> A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

<sup>6</sup> Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

**Note:** Authority cited: Section 83112, Government Code. **Reference:** Sections 87103(e), 87300-87302, 89501, 89502 and 89503, Government Code.

#### HISTORY

1. New section filed 4-2-80 as an emergency; effective upon filing (Register 80, No. 14). Certificate of Compliance Included.
2. Editorial correction (Register 80, No. 29).
3. Amendment of subsection (b) filed 1-9-81; effective thirtieth day thereafter (Register 81, No. 2).
4. Amendment of subsection (b)(7)(B)1. filed 1-26-83; effective thirtieth day thereafter (Register 83, No. 5).

5. Amendment of subsection (b)(7)(A) filed 11-10-83; effective thirtieth day thereafter (Register 83, No. 46).
6. Amendment filed 4-13-87; operative 5-13-87 (Register 87, No. 16).
7. Amendment of subsection (b) filed 10-21-88; operative 11-20-88 (Register 88, No. 46).
8. Amendment of subsections (b)(8)(A) and (b)(8)(B) and numerous editorial changes filed 8-28-90; operative 9-27-90 (Reg. 90, No. 42).
9. Amendment of subsections (b)(3), (b)(8) and renumbering of following subsections and amendment of Note filed 8-7-92; operative 9-7-92 (Register 92, No. 32).
10. Amendment of subsection (b)(5.5) and new subsections (b)(5.5)(A)-(A)(2) filed 2-4-93; operative 2-4-93 (Register 93, No. 6).
11. Change without regulatory effect adopting Conflict of Interest Code for California Mental Health Planning Council filed 11-22-93 pursuant to title 1, section 100, California Code of Regulations (Register 93, No. 48). Approved by Fair Political Practices Commission 9-21-93.
12. Change without regulatory effect redesignating Conflict of Interest Code for California Mental Health Planning Council as chapter 62, section 55100 filed 1-4-94 pursuant to title 1, section 100, California Code of Regulations (Register 94, No. 1).
13. Editorial correction adding History 11 and 12 and deleting duplicate section number (Register 94, No. 17).
14. Amendment of subsection (b)(8), designation of subsection (b)(8)(A), new subsection (b)(8)(B), and amendment of subsections (b)(8.1)-(b)(8.1)(B), (b)(9)(E) and Note filed 3-14-95; operative 3-14-95 pursuant to Government Code section 11343.4(d) (Register 95, No. 11).
15. Editorial correction inserting inadvertently omitted language in footnote 4 (Register 96, No. 13).
16. Amendment of subsections (b)(8)(A)-(B) and (b)(8.1)(A), repealer of subsection (b)(8.1)(B), and amendment of subsection (b)(12) filed 10-23-96; operative 10-23-96 pursuant to Government Code section 11343.4(d) (Register 96, No. 43).
17. Amendment of subsections (b)(8.1) and (9)(E) filed 4-9-97; operative 4-9-97 pursuant to Government Code section 11343.4(d) (Register 97, No. 15).
18. Amendment of subsections (b)(7)(B)5., new subsections (b)(8.2)-(b)(8.4)(C) and amendment of Note filed 8-24-98; operative 8-24-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 35).
19. Editorial correction of subsection (a) (Register 98, No. 47).
20. Amendment of subsections (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 5-11-99; operative 5-11-99 pursuant to Government Code section 11343.4(d) (Register 99, No. 20).
21. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 12-6-2000; operative 1-1-2001 pursuant to the 1974 version of Government Code section 11380.2 and Title 2, California Code of Regulations, section 18312(d) and (e) (Register 2000, No. 49).
22. Amendment of subsections (b)(3) and (b)(10) filed 1-10-2001; operative 2-1-2001. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 2).
23. Amendment of subsections (b)(7)(A)4., (b)(7)(B)1.-2., (b)(8.2)(E)3., (b)(9)(A)-(C) and footnote 4. filed 2-13-2001. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2001, No. 7).
24. Amendment of subsections (b)(8.1)-(b)(8.1)(A) filed 1-16-2003; operative 1-1-2003.

Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2003, No. 3).

25. Editorial correction of History 24 (Register 2003, No. 12).

26. Editorial correction removing extraneous phrase in subsection (b)(9.5)(B) (Register 2004, No. 33).

27. Amendment of subsections (b)(2)-(3), (b)(3)(C), (b)(6)(C), (b)(8.1)-(b)(8.1)(A), (b)(9)(E) and (b)(11)-(12) filed 1-4-2005; operative 1-1-2005 pursuant to *Government Code* section 11343.4 (Register 2005, No. 1).

28. Amendment of subsection (b)(7)(A)4. filed 10-11-2005; operative 11-10-2005 (Register 2005, No. 41).

29. Amendment of subsections (a), (b)(1), (b)(3), (b)(8.1), (b)(8.1)(A) and (b)(9)(E) filed 12-18-2008; operative 1-1-2007. Submitted to OAL pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2006, No. 51).

30. Amendment of subsections (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) filed 10-31-2008; operative 11-30-2008. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2008, No. 44).

31. Amendment of section heading and section filed 11-15-2010; operative 12-15-2010. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2010, No. 47).

32. Amendment of section heading and subsections (a)-(b)(1), (b)(3)-(4), (b)(5)(C), (b)(8.1)-(b)(8.1)(A) and (b)(9)(E) and amendment of footnote 1 filed 1-8-2013; operative 2-7-2013. Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2013, No. 2).

33. Amendment of subsections (b)(8.1)-(b)(8.1)(A), (b)(8.2)(E)3. and (b)(9)(E) filed 12-15-2014; operative 1-1-2015 pursuant to section 18312(e)(1)(A), title 2, California Code of Regulations. Submitted to OAL for filing and printing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements) (Register 2014, No. 51).

34. Redesignation of portions of subsection (b)(8)(A) as new subsections (b)(8)(B)-(D), amendment of subsections (b)(8.1)-(b)(8.1)(A), redesignation of portions of subsection (b)(8.1)(A) as new subsections (b)(8.1)(B)-(C) and amendment of subsection (b)(9)(E) filed 12-1-2016; operative 12-31-2016 pursuant to *Cal. Code Regs.* tit. 2, section 18312(e). Submitted to OAL for filing pursuant to *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not subject to procedural or substantive review by OAL) (Register 2016, No. 49).

This database is current through 7/20/18 Register 2018, No. 29

2 CCR § 18730, 2 CA ADC § 18730

**ATTACHMENT "B"**  
**TO THE CONFLICT OF INTEREST CODE OF**  
**CHICO AREA RECREATION AND PARK DISTRICT**

Officials:	Disclosure Categories Assigned
Members of Board of Directors	1,2
Designated Positions:	
General Manager (Secretary to the Board)	3,4,5
Parks and Recreation Director	3,4,5
Finance Manager	3,4,5
Consultants	*

### **Disclosure Categories:**

The disclosure categories listed below identify the types of economic interests that the Designated Position must disclose for each disclosure category to which he or she is assigned. Such economic interests are reportable if they are either located in or doing business in the jurisdiction, are planning to do business in the jurisdiction, or have done business during the previous two years in the jurisdiction of CARD.

Category 1: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that are located in, do business in or own real property within the jurisdiction of CARD.

Category 2: All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of CARD.

Category 3: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of CARD.

Category 4: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that provide services, products, materials, machinery, vehicles or equipment of a type purchased or leased by CARD.

Category 5: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that provide services, products, materials, machinery, vehicles or equipment of a type purchased or leased by the Designated Position's department, unit or division.

### **Consultants:**

\*Consultants shall disclose subject to the following limitation:

The General Manager of the District may determine in writing that a particular consultant, although a "designated position", is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. Such determination shall be a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.



**POLICY # 2200** Disposal of Surplus Supplies and Equipment

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION # 2</b>
<b>DATE OF LAST REVISION</b>	6/22/2023	<b>NEXT REVIEW DATE</b> 7/1/2025

**APPLIES TO**

Division	District
Sub-Division	Finance Department

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	10/28/2021	Initial	Finance Manager
2	06/22/2023	Minor Editorial Updates	Angie Carpenter, Finance Manager

**RATIONALE**

To efficiently maintain District operations, it is necessary to have a policy for the identification and disposition of surplus property including materials, supplies, and equipment. The term "surplus property" shall mean any property other than real property that is no longer needed or usable by the District. The purpose of this policy is to establish a procedure for the fair and equitable disposition of surplus property and to ensure internal checks and balances. It is the intention of the District to seek opportunities for the reuse of these items before disposal.

**PROCEDURE****Supplies and equipment valued at \$10,000 or less**

The General Manager or their designee shall have the authority to dispose of surplus property that has a current value of \$10,000 or less (considered a de minimus value). These items may be donated to a charitable organization, recycled, sold, destroyed, or disposed of as junk.

**Supplies and equipment valued at \$10,001 or greater**

The General Manager or their designee shall present a list of surplus properties valued at \$10,001 or greater to the Board of Directors for their review and approval prior to the disposition of the property. Once declared surplus, the General Manager or their designee shall determine which of the following methods of disposition is appropriate for each item.

- Return to Manufacturer – The surplus property may, when possible, be returned to the manufacturer for buy-back or credit towards the purchase of new items.
- Sale – The District may offer surplus property for sale. All surplus property is for sale "as-is" and "where is" with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility, or usability. Appropriate methods of sale are as follows:

- Public Auction – The surplus property may be sold at a public auction. The District may contract with a professional auctioneer.
- Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsive bidder.
- Negotiated Sale – The surplus property may be sold directly to a purchaser so long as it is publicly advertised through flyers, newspapers, or internet-based webpages.
- Scrap – Surplus property with a minimal fair market value may be sold as scrap.
- Disposal – If the District is unable to sell the surplus property after using the methods provided above, or if the cost of locating a buyer exceeds the estimated sale price of the item(s), the property may be donated to a charitable organization, recycled, destroyed, or disposed of as junk.

**Removal of District Logos**

Especially in the case of motor vehicles, care should be taken to remove all logos and other symbols on the surplus property prior to the sale. This will reduce the opportunity for citizens to think the vehicle has been stolen, or is being used improperly, etc.

**Proceeds**

All sales of surplus property shall be paid to the District by check or cash with a written receipt. The General Manager or his/her designee shall be authorized to sign bills of sale and any other documents evidencing the transfer of surplus property by and on behalf of the District.

**Record Keeping**

The disposition of all surplus items will be documented with the following information (as it applies): method of disposition, date of release from inventory, receiving party, and compensation.

**Conflicts of Interest**

As required by Government Code Section 1090, no person who makes, participates in the making of, or influences the decision to dispose of surplus property, may bid on or purchase surplus property from the District. This includes, but is not limited to, District Board Members, and District staff.

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**Authority:** General Manager, Finance Manager

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Author

Date

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Annabel Grimm  
General Manager

Date

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Board of Directors Approval

Date



## Chico Area Recreation and Park District “Helping People Play”

### **Disposal of Surplus Supplies and Equipment**

In order to efficiently maintain District operations, it is necessary to have a policy for the identification and disposition of surplus property including materials, supplies and equipment. The term “surplus property” shall mean any property other than real property that is no longer needed or useable by the District. The purpose of this policy is to establish a procedure for the fair and equitable disposition of surplus property and to ensure internal checks and balances. It is the intention of the District to seek opportunities for the reuse of these items before disposal. The Board of Directors reserves the right to review and amend this policy at any time or to alter or modify this procedure at their discretion.

#### **Supplies and equipment valued at \$10,000 or less**

The General Manager or his/her designee shall have the authority to dispose of surplus property that have a current value of \$10,000 or less (considered a de minimus value). These items may be donated to a charitable organization, recycled, sold, destroyed, or disposed of as junk.

#### **Supplies and equipment valued at \$10,001 or greater**

The General Manager or his/her designee shall present a list of surplus property valued at \$10,001 or greater to the Board of Directors for their review and approval prior to disposition of property. Once declared surplus, the General Manager or his/her designee shall determine which of the following methods of disposition is appropriate for each item.

- Return to Manufacturer – Surplus property may, when possible, be returned to the manufacturer for buy-back or credit towards the purchase of new items.
- Sale – The District may offer surplus property for sale. All surplus property is for sale “as-is” and “where is” with no warranty, guarantee or representation of any kind, expressed or implied, as to the condition, utility or usability. Appropriate methods of sale are as follows:
  - Public Auction – Surplus property may be sold at public auction. The District may contract with a professional auctioneer.
  - Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsive bidder.
  - Negotiated Sale – Surplus property may be sold directly to a purchaser so long as it is publicly advertised through flyers, newspapers, or internet based webpages.
- Scrap – Surplus property with a minimal fair market value may be sold as scrap.
- Disposal – If the District is unable to sell surplus property after using the methods provided above, or if the cost of locating a buyer exceeds the estimated sale price of the item(s), the property may be donated to a charitable organization, recycled, destroyed or disposed of as junk.

**Removal of District Logos**

Especially in the case of motor vehicles, care should be taken to remove all logos and other symbols on the surplus property prior to the sale. This will reduce the opportunity for citizens to think the vehicle has been stolen, or is being used improperly, etc.

**Proceeds**

All sales of surplus property shall be paid to the District by check or cash with a written receipt. The General Manager or his/her designee shall be authorized to sign bills of sale and any other documents evidencing the transfer of surplus property by and on behalf of the District.

**Record Keeping**

The disposition of all surplus items will be documented with the following information (as it applies): method of disposition, date of release from inventory, receiving party, and compensation.

**Conflicts of Interest**

As required by Government Code Section 1090, no person who makes, participates in the making of, or influences the decision to dispose of surplus property, may bid on or purchase surplus property from the District. This includes, but is not limited to, District Board Members, advisory Board Members, agents, and employees.



**POLICY 2225** Capital Asset and Project Policy

<b>EFFECTIVE DATE</b>	TBD	<b>VERSION # 2</b>
<b>DATE OF LAST REVISION</b>	6/22/2023	<b>NEXT REVIEW DATE</b> 7/1/2025

**APPLIES TO**

Division	Districtwide
Sub-Division	Finance Division

<b>VERSION</b>	<b>REVISION DATE</b>	<b>DESCRIPTION OF CHANGE/SUPERSEDE</b>	<b>AUTHOR</b>
1	10/28/2021	Initial	Finance Manager
2	06/22/2023	Updated the definition of Capital Asset & increased capitalization threshold	Angie Carpenter, Finance Manager

**RATIONALE**

The Capital Asset and Project Policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets (also known as fixed assets) that are to be recorded in the District’s annual financial statements. Capital asset tracking is required for the following reasons:

- To safeguard a sizeable investment.
- To identify responsibility and oversight of equipment.
- To assist in the formulation of acquisition and retirement policies through the accumulation of data regarding prices, sources of supply, and useful life.
- To provide data for financial reporting.
- To provide information for insurance purposes.

**PROCEDURE**

A capital asset is any tangible asset purchased for use by the District that: (1) has an economically useful life that extends beyond 12 months, and (2) was acquired or produced for a cost of \$25,000 or more. Capital assets include equipment, buildings, building components and improvements, land, land improvements, leasehold improvements, infrastructure, technology software and hardware, vehicles, and construction in progress. Capital assets must be capitalized and depreciated for financial statement purposes in accordance with Generally Accepted Accounting Principles (GAAP).

Bulk purchases of similar items that have an aggregate value of \$25,000 or more are not capitalized. **Example:** The District purchases 20 computers at \$2,000 each. The total purchase of \$40,000 will not be considered a fixed asset purchase.

Items that are routinely purchased as a set and have a value of \$25,000 or more will be capitalized and depreciated. **Example:** If a conference table and ten chairs were purchased from the same vendor as a set, and the cost of the table was \$5,000 and the cost of each chair was \$2,000 for a total cost of \$25,000, then the purchase would be considered a capital expenditure. The total cost would be depreciated over the life of the asset.

### **Capital Asset Categories**

There are several types of capital assets. Assets must exceed \$25,000 to be considered capital assets.

#### Equipment

These assets are not permanently affixed to a part of a building but are of a relatively permanent nature. **Examples:** Desks, refrigerators, mowers, floor machines, vacuums, and leaf sweepers.

#### Buildings

Buildings are roofed structures used for the permanent shelter of persons, furniture, and equipment. They are defined as physical property of a permanent nature.

#### Building Components

Permanent structural attachments that are not intended to be removed, that function is a part of the structure. They add value to the existing asset either by lengthening its estimated useful life or increasing its service capacity. **Examples:** Plumbing, electrical systems, water fountains, and HVAC systems.

#### Building Improvements and Renovations

Major improvement projects that will extend the useful life of the asset, increase efficiency, or add new capabilities will be capitalized. **Example:** Replacing a building roof. All costs including parts and labor will be part of the total cost of the project.

Routine maintenance that includes parts and/or labor utilized to perform minor repairs on an existing asset. These shall be expensed in the period incurred. Routine maintenance would not be capitalized if under \$25,000. **Example:** Painting an office, replacing a sink faucet, fixing a broken window.

#### Land

The land is defined as the solid part of the earth's surface whether improved or unimproved. Land does not get depreciated over time. The acquired value is recorded for the cost of the land.

#### Land Improvements

Modifications to outside areas. These are improvements that add value to land but do not have an indefinite useful life. **Example:** Installation of sidewalks, parking lots, playgrounds, fences, and lighting.

### Leasehold Improvements

These are improvements made to a leased property that will revert to the lessor (property owner) at the expiration of the lease. Leasehold improvements include the construction of new buildings or improvements made to existing structures by the lessee (tenant), who has the right to use these leasehold improvements over the term of the lease. Moveable equipment and/or office furniture that is not attached to the leased property is not considered a leasehold improvement. **Example:** Installation of playgrounds, restrooms, shop building, and basketball courts.

### Infrastructure

An underlying base or foundation. These are long-lived assets that are stationary in nature and can be preserved for a significantly greater number of years than other assets. **Examples:** Sewer lines, roads, water systems, dams, drainage systems, culverts, and curbs.

### Technology Software

Computer software includes all programs designed to cause a computer to perform a desired function. These would not be capitalized if under \$25,000. **Example:** Registration Software, Microsoft Office, and Laserfiche.

### Technology Hardware

Includes all parts designed for the computer to function as intended. These would not be capitalized if under \$25,000. **Examples:** Hard drives, monitors, keyboards, printers, scanners, cameras, and cell phones.

### Vehicles

Vehicles are a mode of transportation that can transport one or more individuals. If the purpose is not to transport at least one individual, then the equipment is not considered a vehicle. For example, a mower is a piece of equipment designed to mow the grass. Although it is guided by an individual, it is not designed to transport an individual, thus it is considered equipment rather than a vehicle.

Vehicles shall have a Vehicle Identification Number (VIN). Vehicles shall be registered with the California Department of Motor Vehicles and given an exempt license plate. **Example:** Truck, car, aircraft, ski mobile, and helicopter.

### Construction in Progress

This category is used for costs incurred to repair, construct or develop an asset before it is substantially ready to be placed into service. Once it is placed into service, it is reclassified into the appropriate category.

### Intangible Assets

These are defined as those assets that lack physical substance and are nonfinancial in nature. **Examples:** Easements, land use rights, patents, and trademarks.



**Purchasing**

Capital asset purchases shall be approved by the Board of Directors. If the capital asset has been approved through the budget process, the purchase of the capital asset will be done in accordance with the Purchasing Policy. If the capital asset has not been approved through the budget process, then it must be approved by the Board of Directors prior to purchase.

Technology purchases must be ordered and/or approved by the IT Administrator prior to purchase. All Technology purchases shall be tagged with a control number for tracking purposes without regard to price. Items with a value of less than \$25,000 shall be recorded and tracked by the IT Administrator as "Small Items Inventory". This inventory shall be audited annually.

See the Purchasing Policy for further clarification.

**Tracking**

The Department Manager of the employee ordering the goods will be the responsible party to receive the items ordered and ensure that what was ordered was received in good condition and correctly. The responsible employee shall complete the District's Capital Asset Form and submit it to the Finance Department upon purchase of the item(s).

Technology purchases shall be the responsibility of the Business Services Manager to receive and ensure accuracy and condition.

All capital assets shall be recorded on the District's Capital Asset Inventory and shall be tagged with a control number for tracking purposes. The Finance Department will issue the control number to the responsible employee. The Capital Asset Inventory shall be audited annually by the Finance Department.

**Depreciation**

Depreciation is the process of allocating the cost of tangible property over a period, rather than deducting the cost of an expense in the year of acquisition. At the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period will equal the original cost less salvage value. To calculate depreciation on a capital asset, the following five factors must be known:

- The date the asset was placed in service.
- The asset's acquisition value
- The asset's salvage value
- The asset's estimated useful life
- The depreciation method

**Service Date**

To avoid complications of depreciating each asset from the specific date on which it was placed in service, the District will be using the Full Month Convention. Under the Full Month Convention, property placed in service at any time during a given month is treated as if it had been placed in service on the first day of that month. This allows depreciation to be taken for the

entire month in which the asset is placed in service. If the property is disposed of before the end of the useful estimated life, no depreciation is allowed for the month of disposition.

#### Acquisition Cost

Capital assets should be recorded at historical cost. Historical cost is the value of the asset on the date acquired by the District. This is usually the net invoice price of the equipment, including the cost of modifications, attachments, and accessories to make the equipment operable. Other charges such as the cost of installation, transportation, and taxes should be included in determining the acquisition cost. Donated capital assets shall be recorded at their fair market value at the date of acceptance by the District.

#### Salvage Value

The value the capital asset is expected to have when it is no longer useful for its intended purpose. The salvage value is the amount for which the asset could be sold at the end of its useful life.

#### Estimated Useful Life

The estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased.

<b>Asset Type</b>	<b>Estimated Useful Life</b>
Equipment	5 Years
Buildings	30 Years
Building Components	20 Years
Building Improvements/Renovations	20 Years
Land	NONE – Non-Depreciable
Land Improvements	5 – 30 Years
Leasehold Improvements	5 – 30 Years or end of lease term, whichever is shorter
Infrastructure	10 – 30 Years
Technology Software	3 Years
Technology Hardware	3 Years
Vehicles	5 Years
Construction in Progress	NONE
Intangible Assets	5 – 20 Years

Depreciation Method

Refers to the method of depreciating an asset. At the time a fixed asset is acquired, the cost is capitalized and subsequently depreciated. The District shall use the straight-line method over the asset's estimated useful life. Through this method, the depreciation amount is calculated by dividing an asset's depreciable cost by its estimated life. The depreciation amount is written off evenly over the useful life of the asset. The same amount is taken each year. Fixed assets with a value of less than \$25,000 are expensed in the period acquired.

**Disposal**

See the Disposal Surplus Property Policy for details on the disposal of capital assets.

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**Authority:** General Manager

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Author

Date

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Annabel Grimm  
General Manager

Date

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Board of Directors Approval

Date



## Chico Area Recreation and Park District “Helping People Play”

### Capital Asset and Project Policy

#### **Purpose**

The Capital Asset and Project Policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets (also known as fixed assets) that are to be recorded in the Chico Area Recreation and Park District’s (CARD) annual financial statements.

Capital asset tracking is required for the following reasons:

- To safeguard a sizeable investment.
- To identify responsibility and oversight of equipment.
- To assist in the formulation of acquisition and retirement policies through accumulation of data regarding prices, sources of supply and useful life.
- To provide data for financial reporting.
- To provide information for insurance purposes.

#### **Definition**

A capital asset is any tangible asset purchased for use by the District that: (1) has an economic useful life that extends beyond 12 months; **and** (2) was acquired or produced for a cost of \$5,000 or more. Capital assets include equipment, buildings, building components and improvements, land, land improvements, leasehold improvements, infrastructure, technology software and hardware, vehicles and construction in progress. Capital assets must be capitalized and depreciated for financial statement purposes in accordance with Generally Accepted Accounting Principles (GAAP).

Bulk purchases of similar items that have an aggregate value of \$5,000 or more are not capitalized.

**Example:** The District purchases 10 computers at \$1,000 each. The total purchase of \$10,000 will not be considered a fixed asset purchase.

Items that are routinely purchased as a set and have a value of \$5,000 or more will be capitalized and depreciated.

**Example:** If a conference table and four chairs were purchased from the same vendor as a set, and the cost of the table was \$3,000 and the cost of each chair was \$500 for a total cost of \$5,000, then the purchase would be considered a capital expenditure. The total cost would be depreciated over the life of the asset.

## Capital Asset Categories

There are several types of capital assets. Assets must exceed \$5,000 to be considered a capital asset.

### Equipment

These assets are not permanently affixed to a part of a building but are of a relatively permanent nature.

**Example:** Desks, refrigerators, mowers, floor machines, vacuums, and leaf sweepers.

### Buildings

Buildings are roofed structures used for permanent shelter of persons, furniture, and equipment. They are defined as physical property of a permanent nature.

### Building Components

Permanent structural attachments that are not intended to be removed that function as a part of the structure. They add value to the existing asset either by lengthening its estimated useful life or increasing its service capacity.

**Example:** Plumbing, electrical systems, water fountains, and HVAC systems.

### Building Improvements and Renovations

Major improvements projects that will extend the useful life of the asset, increase efficiency, or add new capabilities will be capitalized.

**Example:** Replacing a building roof. All costs including parts and labor will be part of the total cost of the project.

Routine maintenance that includes parts and/or labor utilized to perform minor repairs on an existing asset. These shall be expensed in the period incurred. Routine maintenance would not be capitalized if under \$5,000.

**Example:** Painting an office, replacing a sink faucet, fixing a broken window.

### Land

Land is defined as the solid part of the earth's surface whether improved or unimproved. Land does not get depreciated over time. The acquired value is recorded for the cost of the land.

### Land Improvements

Modifications to outside areas. These are improvements that add value to land, but do not have an indefinite useful life.

**Example:** Installation of sidewalks, parking lots, playgrounds, fences and lighting.

### Leasehold Improvements

These are improvements made to a leased property that will revert to the lessor (property owner) at the expiration of the lease. Leasehold improvements include construction of new buildings or improvements made to existing structures by the lessee (tenant), who has the right to use these leasehold improvements over the term of the lease. Moveable equipment and/or office furniture that is not attached to the leased property is not considered a leasehold improvement.

**Example:** Installation of playgrounds, restrooms, shop building, and basketball courts.

### Infrastructure

An underlying base or foundation. These are long-lived assets that are stationary in nature and can be preserved for a significantly greater number of years than other assets.

**Example:** Sewer lines, roads, water systems, dams, drainage systems, culverts, and curbs.

### Technology Software

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**Example:** Registration Software, Microsoft Office, and Laserfiche.

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**Example:** Truck, car, aircraft, ski mobile, and helicopter.

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### Intangible Assets

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The Capital Asset Inventory shall be audited annually by the Finance Department.

### **Depreciation**

Depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost of an expense in the year of acquisition. At the end of an asset's life, the sum of the amounts charged for depreciation in each accounting period will equal original cost less salvage value. To calculate depreciation on a capital asset, the following five factors must be known:

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- The asset's salvage value
- The asset's estimated useful life
- The depreciation method

Service Date

To avoid complications of depreciating each asset from the specific date on which it was placed in service, the District will be using the Full Month Convention. Under the Full Month Convention, property placed in service at any time during a given month is treated as if it had placed in service on the first day of that month. This allows depreciation to be taken for the entire month in which the asset is placed in service. If the property is disposed of before the end of the useful estimated life, no depreciation is allowed for the month of disposition

Acquisition Cost

Capital assets should be recorded at historical cost. Historical cost is the value of the asset on the date acquired by the District. This is usually the net invoice price of the equipment, including the cost of modifications, attachments, and accessories to make the equipment operable. Other charges such as cost of installation, transportation and taxes should be included in determining the acquisition cost. Donated capital assets shall be recorded at their fair market value at the date of acceptance by the District.

Salvage Value

The value the capital asset is expected to have when it is no longer useful for its intended purpose. The salvage value is the amount for which the asset could be sold at the end of its useful life.

Estimated Useful Life

The estimated number of months or years that an asset will be able to be used for the purpose for which it was purchased.

<b>Asset Type</b>	<b>Estimated Useful Life</b>
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Building Components	20 Years
Building Improvements/Renovations	20 Years
Land	NONE – Non-Depreciable
Land Improvements	5 – 30 Years
Leasehold Improvements	5 – 30 Years or end of lease term, whichever is shorter
Infrastructure	10 – 30 Years



Technology Software	3 Years
Technology Hardware	3 Years
Vehicles	5 Years
Construction in Progress	NONE
Intangible Assets	5 – 20 Years

**Depreciation Method**

Refers to the method of depreciating an asset. At the time a fixed asset is acquired, the cost is capitalized and subsequently depreciated. The District shall use the straight-line method over the asset’s estimated useful life. Through this method, the depreciation amount is calculated by dividing an asset’s depreciable cost by its estimated life. The depreciation amount is written off evenly over the useful life of the asset. The same amount is taken each year. Fixed assets with a value of less than \$5,000 are expensed in the period acquired.

**Disposal**

See the Disposal Surplus Property Policy for details on the disposal of capital assets.