

**FINANCE COMMITTEE MEETING**

Michael McGinnis and Chris Norden  
Thursday, December 11, 2025 – 3:45 P.M.

*If you need accommodation to participate in this meeting, please call (530) 895-4711  
Agenda posted prior to 3:00 PM Monday, December 8, 2025*

**AGENDA**

**A. Call to Order**

**B. Public Comments**

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

**C. Monthly Financial Reports for October 2025** (Staff Report FI-25-030)

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

**D. District Heating, Ventilation, and Air Conditioning Maintenance and Service** (Staff Report FI-25-031)

For informational purposes, District staff will share information related to the decision to select an HVAC service provider.

**E. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.





## BOARD OF DIRECTORS

### Finance Committee

# STAFF REPORT

**DATE:** December 11, 2025  
**TO:** Board of Directors  
**FROM:** Phil Aviles, Finance and Human Resources Director  
**SUBJECT:** Monthly Financials – October

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#### OVERVIEW

November financial reports show revenue and expenses recorded as expected. The financial reports represent the full month of October and a partial month for November, as November's books have not yet been closed. Expenses have nearly leveled out as they show 44.42% of the annual budget, less than 3% over benchmark. Cash balances will be impacted as the Aquatic Center construction progresses and allocated funds are deployed.

November represents 41.67% of the annual budget.

#### BUDGET ANALYSIS

**Revenue:** As of November, revenue reported at 26.91% of budget. Tax revenue will remain below benchmark until the first major installment is received in late December.

- **Operating Income:** Operating income reported at 49.60% of budget, showing program revenue tracking ahead of plan.

**Expenses:** Expenses reported at 44.42% as mentioned above.

- Salaries & Wages are under budget at 39.86%.
- Supplies & Services remained over budget at 49.37%.
- Repairs & Maintenance reported at 51.39% due to planned projects executed early in the fiscal year.
- Utilities reported 46.01%, nearly leveling off to budget.
- Employee Benefits continue to trend over budget at 52.30%, due to the Workers' Compensation annual payment and CalPERS UAL payment which are due each year in July. This will level out by year end.

**Program Income:** As anticipated, Rentals and Youth & Adult Sports saw large increases due to the high demand for weddings and sports leagues this time of year.

- **Facility Rentals:** Revenue reported at 44.42%, just above benchmark.
- **Field Rentals:** Revenue reported at 67.04%, which is typical this time of year. Field rentals are expected to slow through the winter season and will pick back up in spring due to weather.

- **Special Events:** Revenue is recorded at 18.47% of budget in the primary account. Additional revenue from sponsorships and donations, classified in separate general ledger accounts, brings total revenue performance in line with plan.
- **After School Program:** The second of four installments was received from CUSD in November which brought revenue to 54.00%.
- **Youth & Adult Sports:** Revenue reported at 52.74%.

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

**Impact Fees:** City and County Impact Fees reported no period activity. Year to date we are at 68.52% and 31.85% of budget, respectively.

**Cash Accounts:** Cash Balances reported just over \$4M less than prior year due to construction progress at the Aquatic Center. The Land Water Conservation Fund Grant which requires that CARD spends the money up front and then submit for reimbursement. The District was approved for a reimbursement in the amount of \$1.9M and expects the check to arrive in December.



Chico Area Recreation and Park District

# General Fund Budget to Actual

For Fiscal: FY 2026 Period Ending: 11/30/2025

Class	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 90 - General Fund</b>						
<b>Revenue</b>						
50 - Taxes	7,400,000.00	7,400,000.00	0.00	300,616.74	-7,099,383.26	4.06%
53 - Operating Income	7,420,012.00	7,420,012.00	865,597.60	3,680,075.01	-3,739,936.99	49.60%
55 - Other Income	58,530.00	58,530.00	7,600.00	23,228.34	-35,301.66	39.69%
<b>Revenue Total:</b>	<b>14,878,542.00</b>	<b>14,878,542.00</b>	<b>873,197.60</b>	<b>4,003,920.09</b>	<b>-10,874,621.91</b>	<b>26.91%</b>
<b>Expense</b>						
60 - Salaries & Wages	8,103,452.00	8,103,452.00	588,365.44	3,230,402.28	4,873,049.72	39.86%
61 - Employee Benefits	2,458,549.00	2,458,549.00	139,921.85	1,285,881.45	1,172,667.55	52.30%
62 - Supplies & Services	2,425,768.50	2,425,768.50	61,104.27	1,197,504.09	1,228,264.41	49.37%
63 - Repairs & Maintenance	242,325.00	242,325.00	832.24	124,541.60	117,783.40	51.39%
64 - Utilities	893,404.80	893,404.80	0.00	411,080.65	482,324.15	46.01%
65 - Contracts	706,200.00	706,200.00	28,170.89	346,789.50	359,410.50	49.11%
69 - Other Expenses	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
<b>Expense Total:</b>	<b>14,849,699.30</b>	<b>14,849,699.30</b>	<b>818,394.69</b>	<b>6,596,199.57</b>	<b>8,253,499.73</b>	<b>44.42%</b>
<b>Fund: 90 - General Fund Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>54,802.91</b>	<b>-2,592,279.48</b>	<b>-2,621,122.18</b>	<b>-8,987.64%</b>
<b>Report Surplus (Deficit):</b>	<b>28,842.70</b>	<b>28,842.70</b>	<b>54,802.91</b>	<b>-2,592,279.48</b>	<b>-2,621,122.18</b>	<b>-8,987.64%</b>



Chico Area Recreation and Park District

# Program Revenue & Expense

For Fiscal: FY 2026 Period Ending: 11/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 11610 - Facility Rentals</b>						
Revenue	360,000.00	360,000.00	31,375.00	159,901.00	-200,099.00	44.42%
Expense	351,351.00	351,351.00	24,620.14	152,745.37	198,605.63	43.47%
<b>Program: 11610 - Facility Rentals Surplus (Deficit):</b>	<b>8,649.00</b>	<b>8,649.00</b>	<b>6,754.86</b>	<b>7,155.63</b>	<b>-1,493.37</b>	<b>82.73%</b>
<b>Program: 11611 - Picnic Rentals</b>						
Revenue	60,000.00	60,000.00	1,748.00	23,189.00	-36,811.00	38.65%
<b>Program: 11611 - Picnic Rentals Total:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>1,748.00</b>	<b>23,189.00</b>	<b>-36,811.00</b>	<b>38.65%</b>
<b>Program: 11612 - Field Rentals</b>						
Revenue	100,000.00	100,000.00	3,128.50	67,035.50	-32,964.50	67.04%
Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
<b>Program: 11612 - Field Rentals Surplus (Deficit):</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>3,128.50</b>	<b>67,035.50</b>	<b>-27,964.50</b>	<b>70.56%</b>
<b>Program: 11710 - Special Events</b>						
Revenue	208,000.00	208,000.00	0.00	38,423.46	-169,576.54	18.47%
Expense	101,923.00	101,923.00	1,743.72	89,056.56	12,866.44	87.38%
<b>Program: 11710 - Special Events Surplus (Deficit):</b>	<b>106,077.00</b>	<b>106,077.00</b>	<b>-1,743.72</b>	<b>-50,633.10</b>	<b>-156,710.10</b>	<b>-47.73%</b>
<b>Program: 22200 - Contracted Camp</b>						
Revenue	210,000.00	210,000.00	4,480.00	149,798.15	-60,201.85	71.33%
Expense	0.00	0.00	0.00	9,585.66	-9,585.66	0.00%
<b>Program: 22200 - Contracted Camp Surplus (Deficit):</b>	<b>210,000.00</b>	<b>210,000.00</b>	<b>4,480.00</b>	<b>140,212.49</b>	<b>-69,787.51</b>	<b>66.77%</b>
<b>Program: 22210 - Camp Chi-Da-CA</b>						
Revenue	298,500.00	298,500.00	0.00	3,832.63	-294,667.37	1.28%
Expense	200,536.00	200,536.00	3,007.23	91,732.65	108,803.35	45.74%
<b>Program: 22210 - Camp Chi-Da-CA Surplus (Deficit):</b>	<b>97,964.00</b>	<b>97,964.00</b>	<b>-3,007.23</b>	<b>-87,900.02</b>	<b>-185,864.02</b>	<b>-89.73%</b>
<b>Program: 22220 - Delight Camps</b>						
Revenue	223,080.00	223,080.00	0.00	125,670.61	-97,409.39	56.33%
Expense	244,236.00	244,236.00	5,897.21	100,272.17	143,963.83	41.06%
<b>Program: 22220 - Delight Camps Surplus (Deficit):</b>	<b>-21,156.00</b>	<b>-21,156.00</b>	<b>-5,897.21</b>	<b>25,398.44</b>	<b>46,554.44</b>	<b>-120.05%</b>
<b>Program: 22240 - Camp Chico Creek</b>						
Revenue	236,160.00	236,160.00	0.00	306,763.11	70,603.11	129.90%
Expense	223,542.00	223,542.00	6,896.26	111,827.06	111,714.94	50.03%
<b>Program: 22240 - Camp Chico Creek Surplus (Deficit):</b>	<b>12,618.00</b>	<b>12,618.00</b>	<b>-6,896.26</b>	<b>194,936.05</b>	<b>182,318.05</b>	<b>1,544.90%</b>
<b>Program: 22310 - Youth Sports</b>						
Revenue	417,771.10	417,771.10	46,608.43	238,096.46	-179,674.64	56.99%
Expense	500,317.00	500,317.00	27,185.43	198,422.04	301,894.96	39.66%
<b>Program: 22310 - Youth Sports Surplus (Deficit):</b>	<b>-82,545.90</b>	<b>-82,545.90</b>	<b>19,423.00</b>	<b>39,674.42</b>	<b>122,220.32</b>	<b>-48.06%</b>
<b>Program: 22320 - Adult Sports</b>						
Revenue	365,080.00	365,080.00	17,556.61	177,001.26	-188,078.74	48.48%
Expense	518,168.00	518,168.00	28,139.93	183,088.75	335,079.25	35.33%
<b>Program: 22320 - Adult Sports Surplus (Deficit):</b>	<b>-153,088.00</b>	<b>-153,088.00</b>	<b>-10,583.32</b>	<b>-6,087.49</b>	<b>147,000.51</b>	<b>3.98%</b>
<b>Program: 22330 - DFJ Admin</b>						
Revenue	77,570.00	77,570.00	6,284.50	35,921.80	-41,648.20	46.31%
Expense	112,570.00	112,570.00	10,616.20	52,039.70	60,530.30	46.23%
<b>Program: 22330 - DFJ Admin Surplus (Deficit):</b>	<b>-35,000.00</b>	<b>-35,000.00</b>	<b>-4,331.70</b>	<b>-16,117.90</b>	<b>18,882.10</b>	<b>46.05%</b>
<b>Program: 22400 - Contract Programs</b>						
Revenue	217,828.00	217,828.00	20,545.25	101,977.88	-115,850.12	46.82%
Expense	348,254.00	348,254.00	30,457.37	187,570.27	160,683.73	53.86%
<b>Program: 22400 - Contract Programs Surplus (Deficit):</b>	<b>-130,426.00</b>	<b>-130,426.00</b>	<b>-9,912.12</b>	<b>-85,592.39</b>	<b>44,833.61</b>	<b>65.63%</b>

Budget Report

For Fiscal: FY 2026 Period Ending: 11/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 22510 - Afterschool Program - CARD</b>						
Revenue	2,664,607.00	2,664,607.00	681,793.05	1,438,869.35	-1,225,737.65	54.00%
Expense	2,223,122.00	2,223,122.00	163,874.38	646,712.00	1,576,410.00	29.09%
<b>Program: 22510 - Afterschool Program - CARD Surplus (Deficit):</b>	<b>441,485.00</b>	<b>441,485.00</b>	<b>517,918.67</b>	<b>792,157.35</b>	<b>350,672.35</b>	<b>179.43%</b>
<b>Program: 22600 - NC Admin</b>						
Revenue	230,238.00	230,238.00	9,905.84	38,012.57	-192,225.43	16.51%
Expense	254,727.00	254,727.00	25,600.81	132,169.56	122,557.44	51.89%
<b>Program: 22600 - NC Admin Surplus (Deficit):</b>	<b>-24,489.00</b>	<b>-24,489.00</b>	<b>-15,694.97</b>	<b>-94,156.99</b>	<b>-69,667.99</b>	<b>384.49%</b>
<b>Program: 22610 - Trips</b>						
Revenue	1,328.00	1,328.00	0.00	0.00	-1,328.00	0.00%
<b>Program: 22610 - Trips Total:</b>	<b>1,328.00</b>	<b>1,328.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,328.00</b>	<b>0.00%</b>
<b>Program: 22630 - Nature ABC</b>						
Revenue	8,530.00	8,530.00	0.00	0.00	-8,530.00	0.00%
Expense	7,977.00	7,977.00	60.74	214.45	7,762.55	2.69%
<b>Program: 22630 - Nature ABC Surplus (Deficit):</b>	<b>553.00</b>	<b>553.00</b>	<b>-60.74</b>	<b>-214.45</b>	<b>-767.45</b>	<b>-38.78%</b>
<b>Program: 22800 - Recreation Swim</b>						
Revenue	232,919.90	232,919.90	-10,150.00	68,163.50	-164,756.40	29.26%
Expense	339,936.00	339,936.00	4,152.77	151,472.28	188,463.72	44.56%
<b>Program: 22800 - Recreation Swim Surplus (Deficit):</b>	<b>-107,016.10</b>	<b>-107,016.10</b>	<b>-14,302.77</b>	<b>-83,308.78</b>	<b>23,707.32</b>	<b>77.85%</b>
<b>Program: 22900 - Youth Leader</b>						
Revenue	36,000.00	36,000.00	0.00	200.00	-35,800.00	0.56%
Expense	420.00	420.00	0.00	622.73	-202.73	148.27%
<b>Program: 22900 - Youth Leader Surplus (Deficit):</b>	<b>35,580.00</b>	<b>35,580.00</b>	<b>0.00</b>	<b>-422.73</b>	<b>-36,002.73</b>	<b>-1.19%</b>
<b>Program: 22910 - Inclusion</b>						
Revenue	159,009.00	159,009.00	170.00	490.00	-158,519.00	0.31%
Expense	123,374.00	123,374.00	28,331.29	144,196.90	-20,822.90	116.88%
<b>Program: 22910 - Inclusion Surplus (Deficit):</b>	<b>35,635.00</b>	<b>35,635.00</b>	<b>-28,161.29</b>	<b>-143,706.90</b>	<b>-179,341.90</b>	<b>-403.27%</b>
<b>Report Surplus (Deficit):</b>	<b>551,168.00</b>	<b>551,168.00</b>	<b>452,861.70</b>	<b>721,618.13</b>	<b>170,450.13</b>	<b>130.93%</b>



Chico Area Recreation and Park District

# Assessment Districts

For Fiscal: FY 2026 Period Ending: 11/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 60 - Baroni Park</b>						
Revenue	142,155.00	142,155.00	0.00	3,035.89	-139,119.11	2.14%
Expense	137,155.00	137,155.00	7,472.87	53,490.31	83,664.69	39.00%
<b>Fund: 60 - Baroni Park Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-7,472.87</b>	<b>-50,454.42</b>	<b>-55,454.42</b>	<b>-1,009.09%</b>
<b>Fund: 63 - Indigo Park</b>						
Revenue	94,531.00	94,531.00	0.00	1,168.56	-93,362.44	1.24%
Expense	94,531.00	94,531.00	5,223.80	32,447.24	62,083.76	34.32%
<b>Fund: 63 - Indigo Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-5,223.80</b>	<b>-31,278.68</b>	<b>-31,278.68</b>	<b>0.00%</b>
<b>Fund: 65 - Oak Way Park</b>						
Revenue	182,190.00	182,190.00	0.00	1,399.62	-180,790.38	0.77%
Expense	182,190.00	182,190.00	12,423.15	67,598.39	114,591.61	37.10%
<b>Fund: 65 - Oak Way Park Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-12,423.15</b>	<b>-66,198.77</b>	<b>-66,198.77</b>	<b>0.00%</b>
<b>Fund: 67 - Peterson Park (Amber Grove)</b>						
Revenue	158,229.00	158,229.00	0.00	1,244.95	-156,984.05	0.79%
Expense	158,229.00	158,229.00	7,674.21	59,604.22	98,624.78	37.67%
<b>Fund: 67 - Peterson Park (Amber Grove) Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-7,674.21</b>	<b>-58,359.27</b>	<b>-58,359.27</b>	<b>0.00%</b>
<b>Report Surplus (Deficit):</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-32,794.03</b>	<b>-206,291.14</b>	<b>-211,291.14</b>	<b>-4,125.82%</b>



Chico Area Recreation and Park District

# Impact Fee Activity

For Fiscal: FY 2026 Period Ending: 11/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 70 - City Impact Fees (Community Park)</b>						
Revenue	1,360,000.00	1,360,000.00	0.00	931,878.36	-428,121.64	68.52%
<b>Fund: 70 - City Impact Fees (Community Park) Total:</b>	<b>1,360,000.00</b>	<b>1,360,000.00</b>	<b>0.00</b>	<b>931,878.36</b>	<b>-428,121.64</b>	<b>68.52%</b>
<b>Fund: 80 - County Impact Fees</b>						
Revenue	75,000.00	75,000.00	0.00	23,889.96	-51,110.04	31.85%
<b>Fund: 80 - County Impact Fees Total:</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>23,889.96</b>	<b>-51,110.04</b>	<b>31.85%</b>
<b>Report Total:</b>	<b>1,435,000.00</b>	<b>1,435,000.00</b>	<b>0.00</b>	<b>955,768.32</b>	<b>-479,231.68</b>	<b>66.60%</b>



Account	Name	Balance
<b>Fund: 90 - General Fund</b>		
<b>Assets</b>		
<a href="#">90-1016</a>	Petty Cash	800.00
<a href="#">90-1021</a>	Claim On Cash - General	-2,450,556.55
<a href="#">90-1210</a>	Land	18,393,214.21
<a href="#">90-1212</a>	Land Improvements	35,358,109.56
<a href="#">90-1215</a>	Leasehold Improvements	2,009,521.47
<a href="#">90-1220</a>	Buildings and Components	270,258.28
<a href="#">90-1225</a>	Building Improvements & Renovations	334,263.34
<a href="#">90-1230</a>	Construction in Progress	10,458,643.31
<a href="#">90-1235</a>	Equipment	1,275,340.26
<a href="#">90-1240</a>	Vehicles	777,619.75
<a href="#">90-1250</a>	Technology Hardware	296,192.00
<a href="#">90-1270</a>	Accumulated Depreciation	-20,415,278.75
<a href="#">90-1310</a>	Accounts Receivable	1,336,382.63
<a href="#">90-1340</a>	Suspense	94,439.75
<a href="#">90-1360</a>	Deferred Outflows of Resources	1,234,618.00
	<b>Total Assets:</b>	<b>48,973,567.26</b>
		<b><u>48,973,567.26</u></b>
<b>Liability</b>		
<a href="#">90-2004</a>	Deferred Inflows of Resources	135,905.00
<a href="#">90-2010</a>	Vouchers Payable	138,646.93
<a href="#">90-2014</a>	Accrued Wages and Salaries Payable	210,509.38
<a href="#">90-2016</a>	Compensated Absences Payable	336,786.15
<a href="#">90-2018</a>	457 Employee Contribution	4,168.60
<a href="#">90-2020</a>	457 ROTH Employee Contribution	2,325.00
<a href="#">90-2022</a>	CalPERS - Employee	31,056.52
<a href="#">90-2024</a>	CalPERS - Employer	37,822.92
<a href="#">90-2026</a>	Federal Withholding	96,408.40
<a href="#">90-2030</a>	Garnishments	2,797.35
<a href="#">90-2031</a>	HSA	-14,194.50
<a href="#">90-2032</a>	Benefits Payable	25,294.98
<a href="#">90-2036</a>	Medicare and Social Security - Employee	111,877.15
<a href="#">90-2038</a>	Medicare and Social Security - Employer	27,924.09
<a href="#">90-2040</a>	State Withholding	72,905.27
<a href="#">90-2042</a>	SDI	9,507.64
<a href="#">90-2044</a>	Union Dues - Parks Staff	-537.56
<a href="#">90-2046</a>	Union Dues - Supervisor	494.81
<a href="#">90-2052</a>	Deferred Revenue	349,415.99
<a href="#">90-2056</a>	Other Liability - Class Clearing Acct	-55,474.75
<a href="#">90-2058</a>	Net Pension Liability	3,223,546.00
<a href="#">90-2060</a>	Time Expired Holding Acct	8,298.11
<a href="#">90-2062</a>	Prepaid Facilities Transfer	-1,091.00
<a href="#">90-2066</a>	Security Deposits	109,450.77
<a href="#">90-2070</a>	Sales Tax	650.67
<a href="#">90-2099</a>	Due To- General	-260,566.87
	<b>Total Liability:</b>	<b>4,603,927.05</b>
<b>Equity</b>		
<a href="#">90-3010</a>	Fund Balance - NonSpendable	35,555,915.76
<a href="#">90-3020</a>	Fund Balance - Restricted	2,500,000.00
<a href="#">90-3050</a>	Fund Balance - Unassigned	8,945,687.33
	<b>Total Beginning Equity:</b>	<b>47,001,603.09</b>

**Balance Sheet****As Of 11/30/2025**

<b>Account</b>	<b>Name</b>	<b>Balance</b>
Total Revenue		4,003,920.09
Total Expense		<u>6,635,882.97</u>
<b>Revenues Over/Under Expenses</b>		<b>-2,631,962.88</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>44,369,640.21</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>48,973,567.26</u></u></b>

**Balance Sheet**

**As Of 11/30/2025**

Account	Name	Balance	
<b>Fund: 99 - POOLED CASH</b>			
<b>Assets</b>			
<a href="#">99-1010</a>	Cash In Bank - US Bank Treasurer	2,068,011.81	
<a href="#">99-1011</a>	Cash In Bank - Golden Valley Bank	-1,993,525.61	
<a href="#">99-1012</a>	Cash In Bank - California Class Investment	2,820,229.93	
<a href="#">99-1014</a>	Cash In Bank - GVB Investment Account	5,690,565.14	
<a href="#">99-1018</a>	Cash In Bank - Tri Counties Investment Ac	1,197,034.73	
<a href="#">99-1382</a>	Due From Other Funds-Indigo	-876.68	
<a href="#">99-1384</a>	Due From Other Funds-General	-495,811.20	
<a href="#">99-1385</a>	Due From Other Funds-Oak Way	-4,070.89	
<a href="#">99-1386</a>	Due From Other Funds-Peterson	-876.68	
<a href="#">99-1387</a>	Due From Other Funds-Baroni	-1,503.28	
	<b>Total Assets:</b>	<b>9,279,177.27</b>	<b><u>9,279,177.27</u></b>
<b>Liability</b>			
<a href="#">99-2006</a>	Accounts Payable (Pooled Cash)	-503,317.83	
<a href="#">99-2007</a>	Wages Payable	-2,446.00	
<a href="#">99-2054</a>	Due To Other Funds (Pooled Cash)	9,784,941.10	
	<b>Total Liability:</b>	<b>9,279,177.27</b>	
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>	
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>		<b><u>9,279,177.27</u></b>



# Fund Balance Report

Chico Area Recreation and Park District

## Account Summary

As Of 11/30/2025

	<u>90 - General Fund</u>	<u>60 - Baroni Park</u>	<u>63 - Indigo Park</u>	<u>65 - Oak Way Park</u>	<u>67 - Peterson Park (Amber Grove)</u>	<u>70 - City Impact Fees (Community Park)</u>	<u>80 - County Impact Fees</u>	<u>Total</u>
<b>Asset</b>								
1016 - Petty Cash	800.00	-	-	-	-	-	-	800.00
1021 - CLAIM ON CASH	(2,450,556.55)	19,877.04	(7,857.71)	(66,564.63)	(19,137.08)	11,738,019.77	571,160.91	9,784,941.75
1210 - 1250 - Fixed Assets	69,173,162.18	-	-	-	-	-	-	69,173,162.18
1270 - Accumulated Depreciation	(20,415,278.75)	-	-	-	-	-	-	(20,415,278.75)
1310 - Accounts Receivable	1,336,382.63	-	-	-	-	-	-	1,336,382.63
1320 - Due From Other Funds	-	-	-	-	-	242,571.86	-	242,571.86
1340 - Suspense	94,439.75	-	-	-	-	-	-	94,439.75
1360 - Deferred Outflows of Resources	1,234,618.00	-	-	-	-	-	-	1,234,618.00
<b>Total Asset:</b>	<b>48,973,567.26</b>	<b>19,877.04</b>	<b>(7,857.71)</b>	<b>(66,564.63)</b>	<b>(19,137.08)</b>	<b>11,980,591.63</b>	<b>571,160.91</b>	<b>61,451,637.42</b>
<b>Liability</b>								
2004 - Deferred Inflows of Resources	135,905.00	-	-	-	-	-	-	135,905.00
2056 - Other Liab-Class Clearing Acct	(55,474.75)	-	-	-	-	-	-	(55,474.75)
2058 - Net Pension Liability	3,223,546.00	-	-	-	-	-	-	3,223,546.00
2010 - 2099 - Other Current Liabilities	1,299,950.80	-	-	-	-	242,571.86	-	1,542,522.66
<b>Total Liability:</b>	<b>4,603,927.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>242,571.86</b>	<b>-</b>	<b>4,846,498.91</b>
<b>Equity</b>								
3010 - Fund Balance - Nonspendable	35,555,915.76	-	-	-	-	-	-	35,555,915.76
3020 - Fund Balance - Restricted	2,500,000.00	70,331.46	12,779.69	-	38,447.94	10,806,141.41	547,270.95	13,974,971.45
3030 - Fund Balance - Committed	-	-	10,641.28	(365.86)	774.25	-	-	11,049.67
3050 - Fund Balance - Unassigned	8,945,687.33	-	-	-	-	-	-	8,945,687.33
<b>Total Total Beginning Equity:</b>	<b>47,001,603.09</b>	<b>70,331.46</b>	<b>23,420.97</b>	<b>(365.86)</b>	<b>39,222.19</b>	<b>10,806,141.41</b>	<b>547,270.95</b>	<b>58,487,624.21</b>
<b>Revenues Over/Under Expenses</b>								
Total Revenue	4,003,920.09	3,035.89	1,168.56	1,399.62	1,244.95	931,878.36	23,889.96	4,966,537.43
Total Expense	6,635,882.97	53,490.31	32,447.24	67,598.39	59,604.22	-	-	6,849,023.13
<b>Revenues Over/Under Expenses</b>	<b>(2,631,962.88)</b>	<b>(50,454.42)</b>	<b>(31,278.68)</b>	<b>(66,198.77)</b>	<b>(58,359.27)</b>	<b>931,878.36</b>	<b>23,889.96</b>	<b>(1,882,485.70)</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>44,369,640.21</b>	<b>19,877.04</b>	<b>(7,857.71)</b>	<b>(66,564.63)</b>	<b>(19,137.08)</b>	<b>11,738,019.77</b>	<b>571,160.91</b>	<b>56,605,138.51</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>48,973,567.26</b>	<b>19,877.04</b>	<b>(7,857.71)</b>	<b>(66,564.63)</b>	<b>(19,137.08)</b>	<b>11,980,591.63</b>	<b>571,160.91</b>	<b>61,451,637.42</b>



## Cash Accounts Current to Prior Year

<b>Current Year</b>	<b>Balance</b>	<b>Prior Year</b>	<b>Balance</b>
As of 11/30/2025		As of 11/30/2024	
Petty Cash	800.00	Petty Cash	800.00
US Bank - County Treasurer	2,068,011.81	US Bank - County Treasurer	2,446,049.21
Golden Valley Bank - Operations	1,993,525.61	Golden Valley Bank - Operations	2,191,933.63
California CLASS	2,820,299.93	California CLASS	2,709,529.93
GVB Investment	5,690,565.14	GVB Investment	9,458,784.32
TCB Investment	1,197,034.73	TCB Investment	1,154,777.31
<b>TOTAL</b>	<b>13,770,237.22</b>	<b>TOTAL</b>	<b>17,961,874.40</b>

# Project Activity vs Budget Report

Date Range: 07/01/2025 - 11/30/2025

## Summary

### Project Summary

Project Number	Project Name	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
<a href="#">2324-102</a>	AQC - Design	2,075,000.00	0.00	1,738,194.92	0.00	1,738,194.92	336,805.08
<a href="#">2324-103</a>	AQC - Construction	20,000,000.00	0.00	870,960.81	5,472,000.91	6,342,961.72	13,657,038.28
<a href="#">2324-104</a>	ADA Compliance Upgrades	205,000.00	0.00	197,555.64	1,442.43	198,998.07	6,001.93
<a href="#">2324-105</a>	DFM Upgrades	205,000.00	0.00	46,507.72	1,601.82	48,109.54	156,890.46
<a href="#">2324-107</a>	DST - Irrigation Smart Controller Upgr	519,040.00	300,000.00	221,015.96	19,634.00	240,649.96	278,390.04
<a href="#">2324-109</a>	COM - Maintenance Building	1,300,000.00	0.00	558,956.82	868,740.15	1,427,696.97	-127,696.97
<a href="#">2425-101</a>	HEN - Park Development	3,500,000.00	0.00	45,069.28	112,640.17	157,709.45	3,342,290.55
<a href="#">2526-101</a>	DEG - Yard Expansion	35,000.00	35,000.00	0.00	24,842.08	24,842.08	10,157.92
<a href="#">2526-102</a>	CCC - Office Expansion	25,000.00	25,000.00	0.00	22,888.57	22,888.57	2,111.43
<a href="#">2526-201</a>	DFJ - Oven Replacement	25,000.00	25,000.00	0.00	23,036.11	23,036.11	1,963.89
<a href="#">2526-202</a>	DST - Gator w/Spray Tank	55,000.00	55,000.00	0.00	49,597.87	49,597.87	5,402.13
<a href="#">2526-203</a>	DST - Vehicle Replacement (2 trucks)	138,000.00	138,000.00	0.00	109,526.06	109,526.06	28,473.94
<a href="#">2526-204</a>	COM - Mower (6ft)	45,000.00	45,000.00	0.00	43,013.57	43,013.57	1,986.43
<a href="#">2526-205</a>	DST - Vehicles	45,000.00	45,000.00	0.00	38,789.05	38,789.05	6,210.95
<a href="#">2526-901</a>	HAR - Shade Structure	40,000.00	40,000.00	0.00	977.00	977.00	39,023.00
<a href="#">2526-902</a>	PVC - Perimeter Fence	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
<a href="#">2526-903</a>	DEG - Freeway Barrier	60,000.00	60,000.00	0.00	14,250.00	14,250.00	45,750.00
<a href="#">2526-904</a>	COM - Adjustable Hoops	95,000.00	95,000.00	0.00	0.00	0.00	95,000.00
<b>Report Total:</b>		<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,678,261.15</b>	<b>6,802,979.79</b>	<b>10,481,240.94</b>	<b>17,935,799.06</b>

### Group Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
Capital Projects	27,454,040.00	360,000.00	3,434,197.79	6,520,745.88	9,954,943.67	17,499,096.33
Fixed Assets	308,000.00	308,000.00	0.00	263,962.66	263,962.66	44,037.34
Non-Capital Projects	410,000.00	0.00	244,063.36	3,044.25	247,107.61	162,892.39
Other	245,000.00	245,000.00	0.00	15,227.00	15,227.00	229,773.00
<b>Report Total:</b>	<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,678,261.15</b>	<b>6,802,979.79</b>	<b>10,481,240.94</b>	<b>17,935,799.06</b>

### Type Summary

Group	Total Budget	Date Range Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining
Construction	25,610,000.00	35,000.00	2,654,225.01	5,609,483.16	8,263,708.17	17,346,291.83
Equipment	125,000.00	125,000.00	0.00	115,647.55	115,647.55	9,352.45
Improvements	320,000.00	115,000.00	197,555.64	25,308.00	222,863.64	97,136.36
Renovation	205,000.00	0.00	46,507.72	1,601.82	48,109.54	156,890.46
Replacements	1,974,040.00	455,000.00	779,972.78	902,624.15	1,682,596.93	291,443.07
Vehicle	183,000.00	183,000.00	0.00	148,315.11	148,315.11	34,684.89
<b>Report Total:</b>	<b>28,417,040.00</b>	<b>913,000.00</b>	<b>3,678,261.15</b>	<b>6,802,979.79</b>	<b>10,481,240.94</b>	<b>17,935,799.06</b>





**BOARD OF DIRECTORS**

**Finance Committee**

**STAFF REPORT**

**DATE:** December 11, 2025  
**TO:** Board of Directors  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** District Heating, Ventilation, and Air Conditioning Maintenance and Service

**BACKGROUND**

Staff announced a Request for Proposals for HVAC services in September 2025 with a bid walk through all sites on October 21<sup>st</sup>, 2025. Eight bids were received prior to the November 3<sup>rd</sup> submission date.

CARD HVAC Base Bid Tabulation								
Contractor	Peak Mechanical	EMCOR	Jessee Heating & Air	Johnson Controls	Experts In Your Home	B&M Civil LLC	Flores HVAC	R.B. Spencer Inc
Year 1 cost	\$10,033	\$ 18,243	\$30,779	\$29,645	\$42,238	\$52,700	\$47,302	\$54,453
Year 2 cost	\$10,535	\$ 19,155	\$30,779	\$31,127	\$42,238	\$52,700	\$54,397	\$57,176
Year 3 cost	\$11,061	\$ 20,113	\$30,779	\$32,684	\$42,238	\$52,700	\$62,533	\$60,034
Base Bid Cost	\$31,629	\$ 57,511	\$92,338	\$93,456	\$126,714	\$158,100	\$164,232	\$171,663

**DISCUSSION**

Staff interviewed the 3 lowest bidders for determination of bid comprehensiveness, overall price inclusiveness, availability, repair costs, fees, markups. Subsequently, staff confirmed the quality of service through provided references. EMCOR Facilities Services provided the best value to the District through a combination of comprehensive service, experience, trained staff, availability, and competitive pricing combined with extensive and positive company references.