



**FINANCE COMMITTEE AGENDA**  
**A Committee of the Chico Area Recreation and Park District**  
**Board Members – Tom Lando and Michael McGinnis**  
**545 Vallombrosa Avenue, Chico, CA 95926**  
**Phone (530) 895-4711 Fax (530) 895-4721**  
**Thursday, October 27, 2022 – 3:30 PM**

*Posted Prior to 5:00 PM*  
*Friday, October 21, 2022*

**AGENDA**

**A. Call to Order**

**B. Public Comments**

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

**C. Monthly Financial Report for September 2022 - *Action Requested – that the Committee recommend to the Board of Directors that they approve the Monthly Financial Report.***

**D. Directors' Comments**

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

**E. Adjournment**

Adjourn to the next scheduled Finance Committee Meeting.



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

# STAFF REPORT

**DATE:** October 27, 2022  
**TO:** Finance Committee  
**FROM:** Annabel Grimm, General Manager  
**SUBJECT:** First Quarter Financials - *Revised*

There are a few items to note in quarter one (7/1/22-9/30/22) financials.

- Funds were reallocated from ‘Contract Services’ to accounts that will record recruitment, technology, and service expenses.
- The Roving Crew truck approved in the 2021/22 budget was carried over to the 2022/23 budget.
- Combined salaries and benefits costs are at 28.5%.
  - The CalPERS UAL payment of \$235K inflates the year-to-date percentage.
- Operating expenses are at **28%** of the overall budget.
  - ‘Technology Hardware’ includes a 2021/22 expense for computers of \$14,600.
  - There are several one-time purchases of equipment and small tools to outfit the new Projects Crew.
  - ‘Structures and Grounds’ encompass deferred maintenance material expenses budgeted in the District Wide Deferred Maintenance capital project line. There is also an expense of \$12,500 for the repair of a water meter at Hartley Park that the City of Chico will reimburse.
  - ***‘Electricity’ and ‘Gas’ contained prior year expenses and were corrected to reflect expenses from July through September. Attached are the revised financial statements.***
- Program observations:
  - Aquatics – services were not provided at Sycamore Pool due to a lifeguard shortage.
  - Adult sports – comparatively, revenue is in line with 2021/22. Expenses are up due to additional staffing and training as the District works to change the culture in adult sports, coupled with turnover in seasoned staff.
  - Seniors – Trips and tours are later in the year.



**FINANCIAL STATEMENTS**

**FISCAL YEAR 2022/2023**

**SEPTEMBER 2022**

**CHICO AREA RECREATION AND PARK DISTRICT  
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SEPTEMBER 2022**

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Note: This completes 3 months of the fiscal year and represents 25% of the year.

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>ASSETS</b>							
CASH	7,958,705	5,553,070	411,868	-	-	83,428	14,007,071
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,854,405	-	23,750	-	-	-	1,878,155
DUE FROM OTHER FUNDS	97,799	1,353,197	-	-	-	-	1,450,997
<b>TOTAL CURRENT ASSETS</b>	<b>9,910,909</b>	<b>6,906,268</b>	<b>435,618</b>	<b>-</b>	<b>-</b>	<b>83,428</b>	<b>17,336,223</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	(16,783,037)	-	-	-	-	-	(16,783,037)
<b>SUBTOTAL</b>	<b>26,497,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,497,896</b>
<b>TOTAL ASSETS</b>	<b>36,408,805</b>	<b>6,906,268</b>	<b>435,618</b>	<b>-</b>	<b>-</b>	<b>83,428</b>	<b>43,834,119</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,437,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,437,135</b>
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	218,597	-	-	-	-	-	218,597
ACCRUED EXPENSES	387,186	-	-	-	-	-	387,186
DUE TO OTHER FUNDS	1,353,197	-	-	35,144	28,530	34,081	1,450,953
OTHER LIABILITIES	1,309,783	-	-	-	-	-	1,309,783
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,268,763</b>	<b>-</b>	<b>-</b>	<b>35,144</b>	<b>28,530</b>	<b>34,081</b>	<b>3,366,519</b>
<b>LONG-TERM DEBT</b>							
NET PENSION LIABILITY	2,673,147	-	-	-	-	-	2,673,147
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
<b>SUBTOTAL</b>	<b>2,936,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,936,575</b>
<b>TOTAL LIABILITIES</b>	<b>6,205,339</b>	<b>-</b>	<b>-</b>	<b>35,144</b>	<b>28,530</b>	<b>34,081</b>	<b>6,303,094</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>387,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>387,623</b>
<b>FUND BALANCE</b>							
RESTRICTED	-	5,386,172	416,828	-	-	80,921	5,883,920
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	3,697,686	-	-	-	-	-	3,697,686
NON-SPENDABLE	26,497,896	-	-	-	-	-	26,497,896
<b>FUND BALANCE</b>	<b>32,697,082</b>	<b>5,386,172</b>	<b>416,828</b>	<b>-</b>	<b>-</b>	<b>80,921</b>	<b>38,581,002</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,603,020)</b>	<b>1,520,096</b>	<b>18,790</b>	<b>(35,144)</b>	<b>(28,530)</b>	<b>(31,573)</b>	<b>(159,381)</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(158,916)</b>						
<b>TOTAL FUND BALANCE</b>	<b>31,252,978</b>	<b>6,906,268</b>	<b>435,618</b>	<b>(35,144)</b>	<b>(28,530)</b>	<b>49,348</b>	<b>38,580,537</b>

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



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
<b>REVENUE</b>							
FEE BASED PROGRAM INCOME	1,074,525	-	-	-	-	-	1,074,525
OTHER INCOME	196,967	-	-	-	-	-	196,967
RDA PASSTHROUGH	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-
TAX INCOME / COUNTY	-	-	-	-	-	-	-
PARK IMPACT FEES	-	1,353,197	7,125	-	-	-	1,360,322
ASSESSMENTS	-	-	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,271,492</b>	<b>1,353,197</b>	<b>7,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,631,814</b>
<b>EXPENSE</b>							
SALARIES & BENEFITS	2,086,205	-	-	31,479	24,785	31,479	2,173,948
SERVICES & SUPPLIES	791,964	-	-	3,666	3,745	2,602	801,977
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	<b>2,888,167</b>	<b>-</b>	<b>-</b>	<b>35,144</b>	<b>28,530</b>	<b>34,081</b>	<b>2,985,922</b>
<b>NET REVENUE BEFORE SPECIAL EXPENSE</b>	<b>(1,616,675)</b>	<b>1,353,197</b>	<b>7,125</b>	<b>(35,144)</b>	<b>(28,530)</b>	<b>(34,081)</b>	<b>(354,108)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>							
DEPRECIATION	216,171	-	-	-	-	-	216,171
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>(13,655)</b>	<b>(166,899)</b>	<b>(11,665)</b>	<b>-</b>	<b>-</b>	<b>(2,507)</b>	<b>(195,224)</b>
<b>REVENUE OVER (UNDER)</b>	<b>(1,603,020)</b>	<b>1,520,096</b>	<b>18,790</b>	<b>(35,144)</b>	<b>(28,530)</b>	<b>(31,573)</b>	<b>(158,883)</b>
<b>CAPITAL ASSETS AND REPAIR PROJECTS</b>							
CAPITAL / REPAIR PROJECTS	491,990	-	-	-	-	-	491,990
CAPTIAL PROJECTS REIMBURSEMENT	650,906	-	-	-	-	-	650,906
<b>NET CAPITAL PROJECTS</b>	<b>(158,916)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(158,916)</b>
<b>TOTAL REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,761,936)</b>	<b>1,520,096</b>	<b>18,790</b>	<b>(35,144)</b>	<b>(28,530)</b>	<b>(31,573)</b>	<b>(317,800)</b>

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

	SEPTEMBER 2022	SEPTEMBER 2021	Increase (Decrease)	
			\$ Change	% Change
<b>ASSETS</b>				
<b>CASH</b>				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	5,879,129	5,667,701	211,428	4%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,066	2,186	(1,120)	-51%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
*** CASH - GOLDEN VALLEY BANK	1,974,514	791,075	1,183,439	150%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	103,197	456,218	(353,021)	-77%
<b>SUBTOTAL</b>	<b>7,958,705</b>	<b>6,918,481</b>	<b>1,040,224</b>	<b>15%</b>
<b>RECEIVABLES</b>				
ACCOUNTS RECEIVABLE	1,854,405	854,519	999,885	117%
<b>RECEIVABLES</b>	<b>1,854,405</b>	<b>854,519</b>	<b>999,885</b>	<b>117%</b>
<b>DUE FROM OTHER FUNDS</b>				
DUE TO GENERAL FUND FROM OTHER FUNDS	97,799	74,141	23,658	32%
<b>TOTAL CURRENT ASSETS</b>	<b>9,910,909</b>	<b>7,847,141</b>	<b>2,063,768</b>	<b>26%</b>
<b>FIXED ASSETS</b>				
LAND	11,634,791	11,634,791	-	0%
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
<b>SUBTOTAL</b>	<b>43,280,933</b>	<b>41,744,537</b>	<b>1,536,397</b>	<b>4%</b>
ACCUMULATED DEPRECIATION	(16,783,037)	(15,708,362)	(1,074,675)	7%
<b>SUBTOTAL</b>	<b>26,497,896</b>	<b>26,036,174</b>	<b>461,722</b>	<b>2%</b>
<b>TOTAL ASSETS</b>	<b>36,408,805</b>	<b>33,883,315</b>	<b>2,525,490</b>	<b>7%</b>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68</b>	<b>1,437,135</b>	<b>1,437,135</b>	<b>-</b>	<b>0%</b>

**FOOTNOTES:**

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

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

\*\*\* Includes \$1,353,197 that will be transferred to the Community Park Impact Fee Fund (Fund 2470)

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

	SEPTEMBER 2022	SEPTEMBER 2021	Increase (Decrease)	
			\$ Change	% Change
<b>LIABILITIES</b>				
<b>ACCOUNTS PAYABLE</b>	<b>218,597</b>	<b>47,018</b>	<b>171,579</b>	<b>365%</b>
<b>ACCRUED EXPENSES</b>				
ACCRUED PAYROLL	235,888	50	235,838	0%
PAYROLL FEDERAL TAXES	18,869	461	18,408	3996%
PAYROLL STATE TAXES	5,880	(328)	6,208	-1892%
PAYROLL EMPLOYEE MEDI & FICA	22,740	158	22,581	14278%
PAYROLL EMPLOYER MEDI & FICA LIAB	22,573	18	22,554	124610%
PAYROLL SDI	3,307	(6)	3,313	-55311%
PAYROLL GARNISHMENTS	(23,807)	898	(24,705)	-2752%
UNION DUES - SUPERVISORS	(570)	94	(663)	-709%
UNION DUES - PARKS	1,816	1,704	112	0%
EMPLOYER CALPERS	96,569	-	96,569	-100%
457 EMPLOYEE CONTRIBUTIONS	5,452	3,552	1,900	53%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,531)	-	0%
VOUCHERS PAYABLE ACCRUAL	-	(100,000)	100,000	0%
<b>ACCRUED EXPENSES</b>	<b>387,186</b>	<b>(94,931)</b>	<b>482,116</b>	<b>-508%</b>
<b>DUE TO OTHER FUNDS</b>				
DUE TO OTHER FUNDS FROM GENERAL FUND	1,353,197	-	1,353,197	0%
<b>OTHER LIABILITIES</b>				
BANK CHARGE CLEARING ACCOUNT	(18,241)	(27,828)	9,587	-34%
DEFERRED REVENUE	1,261,899	1,192,897	69,002	6%
OTHER LIAB - CLASS CLEARING ACCT	3,423	4,402	(979)	-22%
UNEARNED REVENUE	6,049	6,049	-	0%
SECURITY DEPOSITS	48,750	43,600	5,150	12%
SECURITY HOLDING ACCT - CLASS	7,903	7,403	500	7%
<b>SUBTOTAL</b>	<b>1,309,783</b>	<b>1,226,522</b>	<b>83,260</b>	<b>7%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,268,763</b>	<b>1,178,610</b>	<b>2,090,153</b>	<b>177%</b>
<b>LONG-TERM DEBT</b>				
NET PENSION LIABILITY	2,673,147	2,673,147	-	0%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
<b>SUBTOTAL</b>	<b>2,936,575</b>	<b>2,904,030</b>	<b>32,545</b>	<b>1%</b>
<b>TOTAL LIABILITIES</b>	<b>6,205,339</b>	<b>4,082,640</b>	<b>2,122,699</b>	<b>52%</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68</b>	<b>387,623</b>	<b>387,623</b>	<b>-</b>	<b>0%</b>

**FOOTNOTES:**



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

	SEPTEMBER 2022	SEPTEMBER 2021	Increase (Decrease)	
			\$ Change	% Change
<b>FUND BALANCE</b>				
<b>SPENDABLE - COMMITTED</b>				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
<b>SUBTOTAL</b>	<b>2,501,500</b>	<b>2,001,500</b>	<b>500,000</b>	<b>25%</b>
<b>SPENDABLE - ASSIGNED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>SPENDABLE - UNASSIGNED</b>	<b>3,697,686</b>	<b>4,470,982</b>	<b>(773,296)</b>	<b>-17%</b>
<b>NON-SPENDABLE</b>	<b>26,497,896</b>	<b>26,036,174</b>	<b>461,722</b>	<b>2%</b>
<b>TOTAL FUND BALANCE - GENERAL FUND</b>	<b>32,697,082</b>	<b>33,694,156</b>	<b>(997,074)</b>	<b>-3%</b>
<b>TOTAL NET INCOME (LOSS)</b>	<b>(1,603,020)</b>	<b>(1,403,729)</b>	<b>(199,291)</b>	<b>14%</b>
<b>CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS</b>	<b>(158,916)</b>	<b>22,618</b>	<b>(181,534)</b>	<b>-803%</b>
<b>TOTAL FUND BALANCE</b>	<b>31,252,978</b>	<b>32,267,809</b>	<b>(1,014,831)</b>	<b>-3%</b>

CHICO AREA RECREATION AND PARK DISTRICT  
EXECUTIVE SUMMARY  
GENERAL FUND - FUND 2490  
SEPTEMBER 2022  
REPRESENTS 25% OF THE YEAR

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>REVENUE</b>								
FEE BASED PROGRAM INCOME	3,505,637	1,074,525	30.7%	2,431,112	3,030,341	736,483	24.3%	338,042
OTHER INCOME	664,865	196,967	29.6%	467,898	528,350	131,543	24.9%	65,423
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	-	0.0%	-
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	-	0.0%	-
TAX INCOME / COUNTY BACKFILL TAX INCOME	4,655,000 -	- -	0.0% 0.0%	4,655,000 -	4,178,000 -	- -	0.0% 0.0%	- -
<b>TOTAL REVENUE</b>	<b>10,470,502</b>	<b>1,271,492</b>	<b>12.1%</b>	<b>9,199,010</b>	<b>9,316,691</b>	<b>868,026</b>	<b>9.3%</b>	<b>403,465</b>
<b>OPERATING EXPENDITURES</b>								
SALARIES AND BENEFITS	7,320,959	2,086,205	28.5%	5,234,754	6,581,096	1,576,689	24.0%	509,516
SERVICES AND SUPPLIES	2,823,608	791,964	28.0%	2,031,644	2,567,458	654,523	25.5%	137,441
OPERATING TRANSFER OUT	267,934	-			113,529	-		
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,447,501</b>	<b>2,888,167</b>	<b>27.6%</b>	<b>7,291,400</b>	<b>9,382,764</b>	<b>2,231,212</b>	<b>23.8%</b>	<b>656,954</b>
<b>NET REVENUE BEFORE SPEC. EXP.</b>	<b>23,001</b>	<b>(1,616,675)</b>		1,639,676	<b>(66,073)</b>	<b>(1,363,186)</b>		<b>(253,489)</b>
<b>SPECIALLY ALLOCATED ITEMS</b>								
DEPRECIATION	-	216,171	0.0%	-	-	-	0.0%	216,171
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
<b>TOTAL SPECIALLY ALLOCATED</b>	<b>-</b>	<b>(13,655)</b>	<b>0.0%</b>	<b>229,827</b>	<b>-</b>	<b>40,543</b>	<b>0.0%</b>	<b>(54,198)</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>23,001</b>	<b>(1,603,020)</b>			<b>(66,073)</b>	<b>(1,403,729)</b>		<b>(199,291)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
REVENUE SUMMARY  
GENERAL FUND - FUND 2490  
SEPTEMBER 2022  
REPRESENTS 25% OF THE YEAR

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>FEE BASED PROGRAM INCOME</b>								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	479,825	23.4%	1,572,400	1,593,933	191,250	12.0%	288,575
CAMPS	301,300	227,000	75.3%	74,301	266,690	215,356	80.8%	11,643
<b>SUBTOTAL</b>	<b>2,353,525</b>	<b>706,825</b>	<b>30.0%</b>	<b>1,646,700</b>	<b>1,860,623</b>	<b>406,607</b>	<b>21.9%</b>	<b>300,218</b>
<b>AQUATICS</b>	<b>160,570</b>	<b>39,932</b>	<b>24.9%</b>	<b>120,638</b>	<b>184,109</b>	<b>53,170</b>	<b>28.9%</b>	<b>(13,238)</b>
CLASSES								
GENERAL CLASSES	147,260	35,493	24.1%	111,767	84,000	18,652	22.2%	16,841
COMMUNITY BAND	2,000	1,222	61.1%	778	1,000	65	6.5%	1,157
YOUTH CLASSES	65,000	11,508	17.7%	53,492	59,003	9,060	15.4%	2,448
<b>SUBTOTAL</b>	<b>214,260</b>	<b>48,224</b>	<b>22.5%</b>	<b>54,270</b>	<b>144,003</b>	<b>27,778</b>	<b>19.3%</b>	<b>20,446</b>
<b>ADULT SPORTS</b>	<b>232,942</b>	<b>62,390</b>	<b>26.8%</b>	<b>170,552</b>	<b>233,995</b>	<b>62,726</b>	<b>26.8%</b>	<b>(336)</b>
NATURE CENTER								
PROGRAM FEE INCOME	256,840	115,095	44.8%	141,745	188,560	84,222	44.7%	30,873
GRANT FUNDING	-	-	0.0%	-	185,560	-	0.0%	-
<b>SUBTOTAL</b>	<b>256,840</b>	<b>115,095</b>	<b>44.8%</b>	<b>141,745</b>	<b>374,120</b>	<b>84,222</b>	<b>22.5%</b>	<b>30,873</b>
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(3,133)	12.5%	-	(25,000)	(2,645)	10.6%	(488)
SPECIAL EVENTS	30,000	-	0.0%	30,000	6,900	-	0.0%	-
SENIOR ADULT PROGRAMS	32,500	2,329	7.2%	30,171	6,000	13,472	224.5%	(11,143)
YOUTH SPORTS	250,000	102,864	41.1%	147,136	245,591	91,154	37.1%	11,710
<b>SUBTOTAL</b>	<b>287,500</b>	<b>102,060</b>	<b>35.5%</b>	<b>207,307</b>	<b>233,491</b>	<b>101,980</b>	<b>43.7%</b>	<b>79</b>
<b>TOTAL FEE BASED PROGRAMS</b>	<b>3,505,637</b>	<b>1,074,525</b>	<b>30.7%</b>	<b>2,623,531</b>	<b>3,030,341</b>	<b>736,483</b>	<b>24.3%</b>	<b>330,706</b>
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	113,798	25.6%	331,067	346,450	90,903	26.2%	22,895
REBATES & REIMBURSED COSTS	30,000	30,115	100.4%	-	30,000	22,813	76.0%	7,302
REIMBURSEMENTS - CITY PARKS	180,000	48,541	27.0%	131,459	141,900	13,194	9.3%	35,347
MISCELLANEOUS	-	(161)	0.0%	161	-	75	0.0%	(236)
ENDOWMENTS	10,000	2,798	28.0%	7,202	10,000	2,715	27.2%	83
DONATIONS	-	1,876	0.0%	-	-	1,842	0.0%	34
<b>TOTAL OTHER INCOME</b>	<b>664,865</b>	<b>196,967</b>	<b>29.6%</b>	<b>469,889</b>	<b>528,350</b>	<b>131,543</b>	<b>24.9%</b>	<b>65,423</b>
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	-	0.0%	1,600,000	1,540,000	-	0.0%	-
INVESTMENT INCOME	45,000	-	0.0%	45,000	40,000	-	0.0%	-
TAX INCOME / COUNTY	4,655,000	-	0.0%	4,655,000	4,178,000	-	0.0%	-
<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>6,300,000</b>	<b>-</b>	<b>0.0%</b>	<b>6,300,000</b>	<b>5,758,000</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>10,470,502</b>	<b>1,271,492</b>	<b>12.1%</b>	<b>9,393,420</b>	<b>9,316,691</b>	<b>868,026</b>	<b>9.3%</b>	<b>396,130</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SALARIES AND BENEFITS SUMMARY  
GENERAL FUND - FUND 2490  
SEPTEMBER 2022  
REPRESENTS 25% OF THE YEAR**

	<b>2022-2023 BUDGET</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	784,363	25.7%	2,640,000	555,167	21.0%	229,195
PART-TIME SALARIES	2,752,000	724,508	26.3%	2,406,983	470,784	19.6%	253,724
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	23,668	74.0%	65,892	9,589	14.6%	14,079
<b>SUBTOTAL</b>	<b>5,880,000</b>	<b>1,532,539</b>	<b>26.1%</b>	<b>5,153,875</b>	<b>1,035,540</b>	<b>20.1%</b>	<b>496,999</b>
<b>BENEFITS</b>							
FICA	445,000	111,876	25.1%	392,000	77,883	19.9%	33,993
RETIREMENT	629,000	379,644	60.4%	541,000	279,449	51.7%	100,196
HEALTH INSURANCE	565,400	109,056	19.3%	438,500	94,449	21.5%	14,606
UNEMPLOYMENT INSURANCE	30,000	-	0.0%	98,000	3,839	3.9%	(3,839)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(153,873)	44.2%	(194,279)	(61,333)	31.6%	(92,540)
<b>SUBTOTAL</b>	<b>1,440,959</b>	<b>553,666</b>	<b>38.4%</b>	<b>1,427,221</b>	<b>541,149</b>	<b>37.9%</b>	<b>12,517</b>
<b>TOTAL SALARIES AND BENEFITS</b>	<b>7,320,959</b>	<b>2,086,205</b>	<b>28.5%</b>	<b>6,581,096</b>	<b>1,576,689</b>	<b>24.0%</b>	<b>509,516</b>

**CHICO AREA RECREATION AND PARK DISTRICT  
SERVICES AND SUPPLIES SUMMARY  
GENERAL FUND - FUND 2490  
SEPTEMBER 2022  
REPRESENTS 25% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
<b>SERVICES AND SUPPLIES</b>								
MARKETING	44,000	2,846	6.5%	41,154	30,000	-	0.0%	2,846
UNIFORM APPAREL	8,000	1,753	21.9%	6,247	7,000	587	8.4%	1,166
PROGRAM APPAREL	-	5,427	0.0%	-	-	-	0.0%	5,427
COMMUNICATIONS	52,358	7,165	13.7%	45,193	52,358	8,430	16.1%	(1,265)
* INSURANCE	270,000	288,820	107.0%	-	240,500	238,293	99.1%	50,526
TECHNOLOGY SOFTWARE	105,000	20,100	19.1%	84,900	-	-	0.0%	20,100
TECHNOLOGY HARDWARE	30,000	15,117	50.4%	14,883	20,000	917	4.6%	14,201
EQUIPMENT MAINTENANCE	23,250	4,147	17.8%	19,103	22,330	4,750	21.3%	(602)
EQUIPMENT	3,200	2,440	76.3%	760	11,621	9,497	81.7%	(7,898)
VEHICLE MAINTENANCE	18,000	4,772	26.5%	13,228	12,500	6,637	53.1%	(1,865)
STRUCTURE & GROUNDS	190,950	67,399	35.3%	123,551	178,100	16,128	9.1%	51,271
VANDALISM	5,460	570	10.4%	4,890	5,445	678	12.5%	(108)
SERVICES	292,200	37,627	12.9%	254,573	5,400	1,868	34.6%	37,627
** CONTRACT SERVICES	716,616	150,268	21.0%	566,348	827,000	200,736	24.3%	(50,468)
LEGAL NOTICES	1,000	254	25.4%	746	22,000	-	0.0%	254
RECRUITMENT	25,000	2,619	10.5%	22,381	-	-	0.0%	2,619
RENT/LEASE STRUCTURES	2,000	500	25.0%	1,500	2,000	1,000	50.0%	(500)
SMALL TOOLS	3,900	8,452	216.7%	-	3,905	63	1.6%	8,389
PROFESSIONAL DEVELOPMENT	28,000	6,439	23.0%	21,561	33,500	2,691	8.0%	3,748
MISCELLANEOUS	10,000	192	1.9%	9,808	14,000	530	3.8%	(338)
SUPPLIES	366,540	55,511	15.1%	311,029	340,020	28,120	8.3%	27,262
HOSPITALITY	5,000	2,084	41.7%	2,916	5,000	-	0.0%	1,827
FUEL	50,000	11,911	23.8%	38,089	60,000	7,163	11.9%	4,748
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	1,425	14.3%	8,575	10,000	2,850	28.5%	(1,425)
USE TAX	1,500	-	0.0%	1,500	1,500	-	0.0%	-
TRAVEL	10,000	-	0.0%	10,000	15,000	246	1.6%	(246)
<b>SUBTOTAL</b>	<b>2,275,674</b>	<b>699,690</b>	<b>30.7%</b>	<b>1,604,784</b>	<b>1,922,649</b>	<b>531,185</b>	<b>27.6%</b>	<b>169,275</b>
<b>UTILITIES</b>								
WATER	151,521	15,323	10.1%	136,198	97,955	29,616	30.2%	(14,292)
ELECTRICITY	309,072	73,707	23.8%	235,365	280,196	65,172	23.3%	8,535
GAS	79,992	2,585	3.2%	77,407	65,743	1,537	2.3%	1,049
SEWER	7,349	659	9.0%	6,690	6,400	1,467	22.9%	(808)
<b>SUBTOTAL</b>	<b>547,934</b>	<b>92,274</b>	<b>16.8%</b>	<b>455,660</b>	<b>450,294</b>	<b>97,791</b>	<b>21.7%</b>	<b>(5,517)</b>
<b>TOTAL SERVICE &amp; SUPPLY</b>	<b>2,823,608</b>	<b>791,964</b>	<b>28.0%</b>	<b>2,060,443</b>	<b>2,567,458</b>	<b>654,523</b>	<b>25.5%</b>	<b>139,950</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  
 SEPTEMBER 2022  
 REPRESENTS 25% OF THE YEAR**

	<b>ORIGINAL 2022-2023 BUDGET</b>	<b>REVISED 2022-2023 BUDGET</b>	<b>2022-2023 YTD</b>	<b>2022-2023 % BUDGET</b>	<b>Remaining Budget</b>
<b>CAPITAL PROJECTS</b>					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	-	0.0%	135,000
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	-	0.0%	890,000
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	-	0.0%	35,400
FIELDHOUSE HVAC	66,000	66,000	-	0.0%	66,000
POOL ROOM ROOF REPLACEMENT	48,000	48,000	-	0.0%	48,000
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	-	0.0%	35,400
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	24,009	17.1%	115,991
HOOKER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	-	0.0%	84,000
DFJ HVAC REPLACEMENT	550,000	550,000	242,152	44.0%	307,848
BOCCE BALL COURT	450,000	450,000	15,083	3.4%	434,918
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	45,285	1.6%	2,854,715
<b>SUBTOTAL CAPITAL PROJECTS</b>	<b>5,724,040</b>	<b>5,801,040</b>	<b>326,529</b>	<b>5.7%</b>	<b>5,397,511</b>
<b>FIELD/PROGRAM EQUIPMENT</b>					
TRACTOR	102,000	102,000	-	0.0%	102,000
2023 DECK MOWER	100,000	100,000	-	0.0%	100,000
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
<b>SUBTOTAL FIELD/PROGRAM EQUIPMENT</b>	<b>302,000</b>	<b>302,000</b>	<b>82,473</b>	<b>27.3%</b>	<b>219,527</b>
<b>VEHICLES</b>					
* ROVING CREW TRUCK	-	36,500	31,109	0.0%	-
PROJECT CREW TRUCK	65,000	65,000	51,879	79.8%	13,121
<b>SUBTOTAL VEHICLES</b>	<b>65,000</b>	<b>101,500</b>	<b>82,988</b>	<b>127.7%</b>	<b>13,121</b>
<b>TOTAL CAPITAL PROJECTS/FIXED ASSETS</b>	<b>6,091,040</b>	<b>6,204,540</b>	<b>491,990</b>	<b>8.1%</b>	<b>5,599,050</b>

<b>CAPITAL PROJECTS REIMBURSEMENT</b>					
CPRS PLAYGROUND GRANT	150,000	150,000	-	0.0%	150,000
PROP 68 GRANT FUNDING	2,900,000	2,900,000	-	0.0%	2,900,000
COMMUNITY PARK IMPACT FEE FUND	450,000	450,000	-	0.0%	450,000
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,704,540	-	0.0%	2,591,040
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
<b>TOTAL CAPITAL PROJECTS REIMBURSEMENT</b>	<b>6,091,040</b>	<b>6,204,540</b>	<b>650,906</b>	<b>10.7%</b>	<b>5,440,134</b>

<b>TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS</b>	-	-	<b>158,916</b>	<b>0.0%</b>	-
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\* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.  
 Budget should have been carried over.

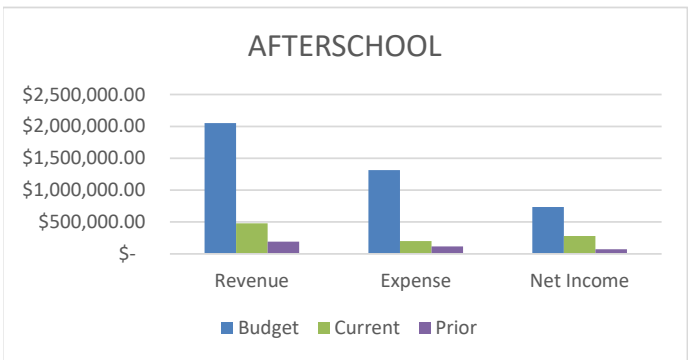
\*\* Board Approved an increase of \$77,000 to Hooker Oak and Rotary Park Basketball Resurfaces. Approved 10/06/2022

**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023  
September 2022  
25% of the Year**

# AFTERSCHOOL

Budgeted Revenues: 23%  
Budgeted Expenses: 15%  
Net Income: \$203,881 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 2,052,225	\$ 479,825	\$ 191,250
<b>EXPENSES</b>	\$ 1,316,135	\$ 201,377	\$ 116,683

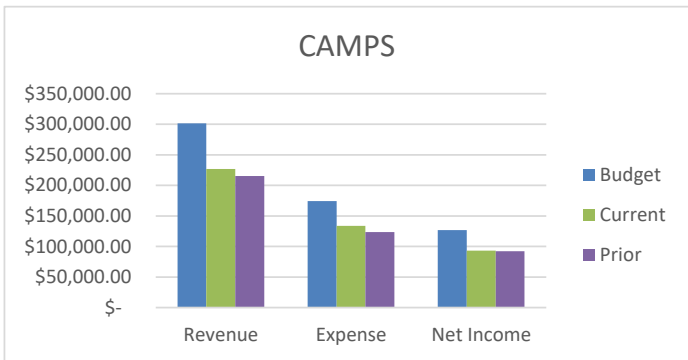


# CAMPS

Budgeted Revenues: 75%  
Budgeted Expenses: 77%  
Net Income: \$202 over last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 301,300	\$ 227,000	\$ 215,356
<b>EXPENSES</b>	\$ 174,466	\$ 133,879	\$ 123,346

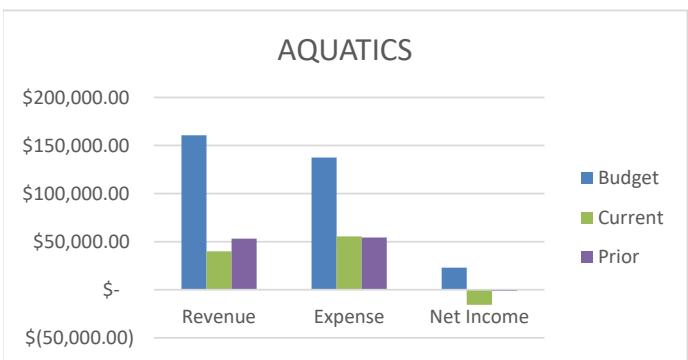


# AQUATICS

Budgeted Revenue: 25%  
Budgeted Expenses: 40%  
Net Income: \$14,455 under last year

Lifeguard shortage at Sycamore Pool prevented services.

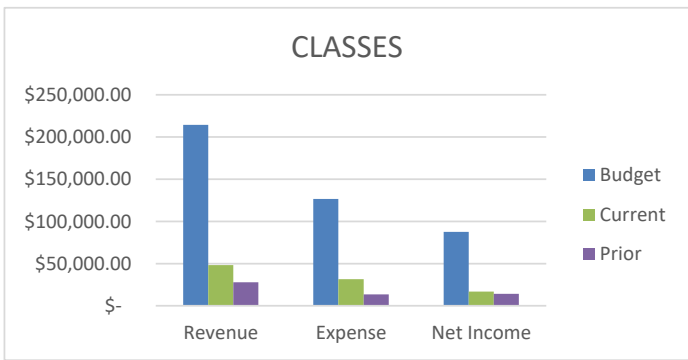
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 160,570	\$ 39,932	\$ 53,170
<b>EXPENSES</b>	\$ 137,500	\$ 55,605	\$ 54,388



# CLASSES

Budgeted Revenue: 23%  
Budgeted Expenses: 25%  
Net Income: \$2,607 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 214,260	\$ 48,224	\$ 27,778
<b>EXPENSES</b>	\$ 126,700	\$ 31,394	\$ 13,556



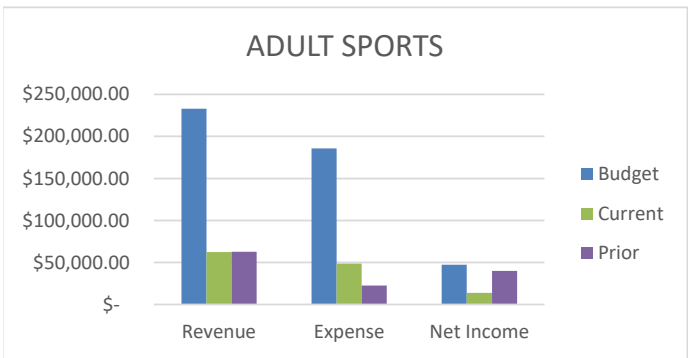
**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023  
September 2022  
25% of the Year**

# ADULT SPORTS

Budgeted Revenue: 27%  
Budgeted Expenses: 26%  
Net Income: \$26,281 under last year

Decreased participation and increased staffing costs have affected net income.

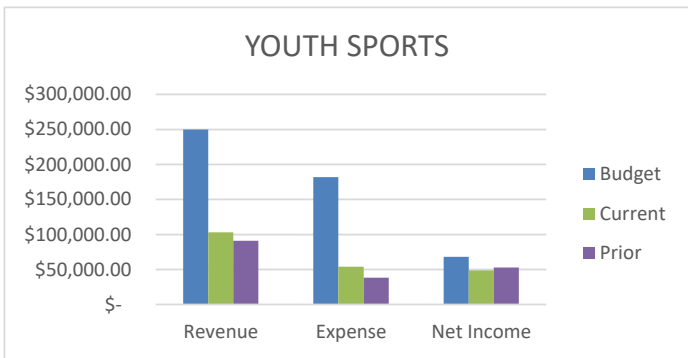
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 232,942	\$ 62,390	\$ 62,726
<b>EXPENSES</b>	\$ 185,650	\$ 48,598	\$ 22,654



# YOUTH SPORTS

Budgeted Revenue: 41%  
Budgeted Expenses: 30%  
Net Income: \$3,968 under last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 250,000	\$ 102,864	\$ 91,154
<b>EXPENSES</b>	\$ 181,950	\$ 54,135	\$ 38,456

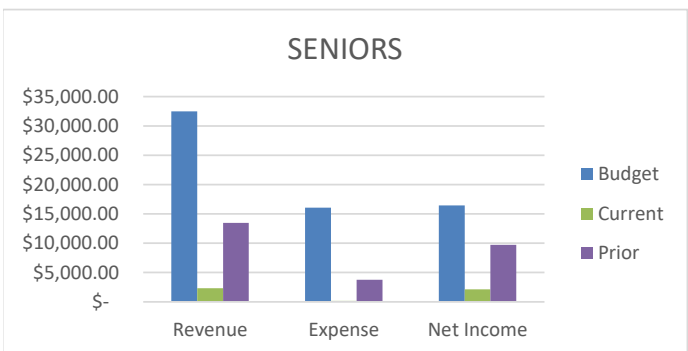


# SENIORS

Budgeted Revenue: 7%  
Budgeted Expenses: 1%  
Net Income: \$7,564 under last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 32,500	\$ 2,329	\$ 13,472
<b>EXPENSES</b>	\$ 16,050	\$ 172	\$ 3,750

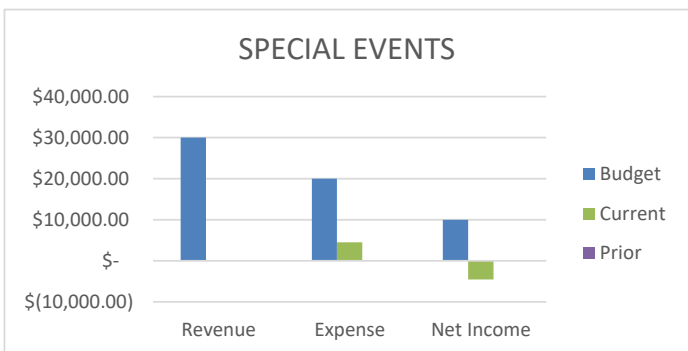


# SPECIAL EVENTS

Budgeted Revenue: 0%  
Budgeted Expenses: 19%  
Net Income: \$4,522 under last year

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

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 30,000	\$ -	\$ -
<b>EXPENSES</b>	\$ 20,000	\$ 4,522	\$ -



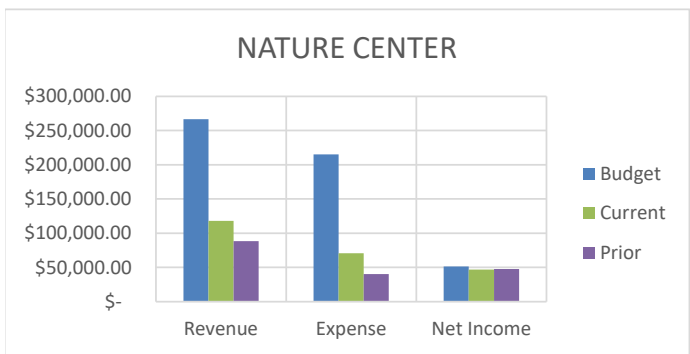


**CHICO AREA RECREATION AND PARK DISTRICT  
BOARD PROGRAM SUMMARY 2022-2023  
September 2022  
25% of the Year**

# NATURE CENTER

Budgeted Revenue: 44%  
Budgeted Expenses: 33%  
Net Income: \$846 under last year

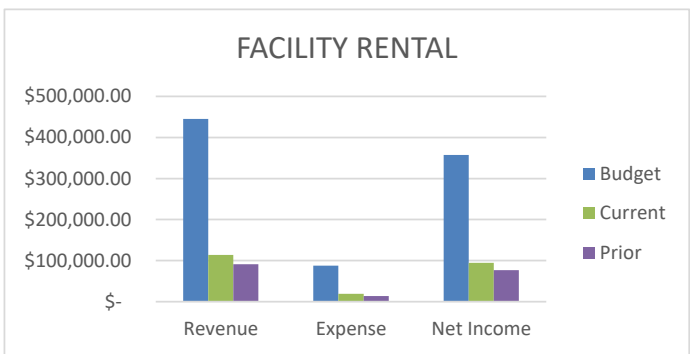
	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 266,840	\$ 117,937	\$ 88,349
<b>EXPENSES</b>	\$ 215,235	\$ 70,932	\$ 40,498



# FACILITY RENTAL

Budgeted Revenue: 26%  
Budgeted Expenses: 22%  
Net Income: \$17,579 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
<b>REVENUE</b>	\$ 444,865	\$ 113,798	\$ 90,903
<b>EXPENSES</b>	\$ 87,500	\$ 19,105	\$ 13,790



CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2021-2022  
September 2022  
Month 3 and 25% of the Year

DESCRIPTION	2022-2023 Budget	September 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	September 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<b>AFTERSCHOOL</b>										
INCOME	2,052,225	397,789	479,825	23%	1,572,400	1,593,933	121,830	191,250	12%	288,575
PART-TIME WAGES	(1,289,000)	(165,823)	(199,338)	15%	(1,089,662)	(926,759)	(86,713)	(116,192)	13%	(83,145)
SUPPLIES	(27,135)	(2,039)	(2,039)	8%	(25,096)	(34,500)	-	(490)	1%	(1,549)
<b>TOTAL AFTERSCHOOL</b>	<b>736,090</b>	<b>229,927</b>	<b>278,449</b>	<b>38%</b>	<b>457,641</b>	<b>632,675</b>	<b>35,117</b>	<b>74,568</b>	<b>12%</b>	<b>203,881</b>
<b>CAMPS</b>										
INCOME	301,300	-	227,000	75%	74,301	266,690	1,760	215,356	81%	11,643
PART-TIME WAGES	(98,600)	(307)	(82,889)	84%	(15,711)	(118,939)	(1,742)	(68,593)	58%	(14,296)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	-	(1,859)	0%	1,859	-	-	-	0%	(1,859)
GENERAL SERVICES	-	(1,291)	(1,776)	0%	1,776	-	-	-	0%	(1,776)
CONTRACT SERVICES	(54,416)	(280)	(42,875)	79%	(11,541)	(41,025)	-	(53,328)	130%	10,453
SUPPLIES	(16,650)	(2,709)	(2,917)	18%	(13,733)	(16,970)	-	(1,426)	8%	(1,491)
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
<b>TOTAL CAMPS</b>	<b>126,834</b>	<b>(4,587)</b>	<b>93,121</b>	<b>73%</b>	<b>33,713</b>	<b>79,186</b>	<b>18</b>	<b>92,011</b>	<b>116%</b>	<b>1,110</b>
<b>AQUATICS</b>										
INCOME	160,570	(1,781)	39,932	25%	120,638	171,409	(203)	53,170	31%	(13,238)
PART-TIME WAGES	(134,000)	(157)	(54,533)	41%	(79,467)	(124,912)	(109)	(54,381)	44%	(152)
SUPPLIES	(3,500)	(1,073)	(1,073)	31%	(2,427)	(5,650)	-	(7)	0%	(1,065)
<b>TOTAL AQUATICS</b>	<b>23,070</b>	<b>(3,010)</b>	<b>(15,673)</b>	<b>-68%</b>	<b>38,743</b>	<b>40,847</b>	<b>(312)</b>	<b>(1,218)</b>	<b>-3%</b>	<b>(14,455)</b>
<b>CLASSES</b>										
INCOME	214,260	20,217	48,224	23%	166,036	144,003	16,385	27,778	19%	20,446
PART-TIME WAGES	(53,000)	(2,797)	(6,019)	11%	(46,981)	(17,541)	(2,051)	(2,361)	13%	(3,658)
INSTRUCTORS	(30,000)	(7,495)	(17,649)	59%	(12,351)	(52,800)	(3,636)	(9,589)	18%	(8,060)
CONTRACT SERVICES	(38,500)	(2,557)	(6,837)	18%	(31,663)	(18,000)	(1,439)	(1,439)	8%	(5,398)
SUPPLIES	(5,200)	(438)	(889)	17%	(4,311)	(4,750)	(167)	(167)	4%	(722)
<b>TOTAL CLASSES</b>	<b>87,560</b>	<b>6,930</b>	<b>16,829</b>	<b>19%</b>	<b>70,731</b>	<b>50,912</b>	<b>9,092</b>	<b>14,222</b>	<b>28%</b>	<b>2,607</b>
<b>ADULT SPORTS</b>										
INCOME	232,942	27,075	62,390	27%	170,552	233,995	27,665	62,726	27%	(336)
PART-TIME WAGES	(160,000)	(7,176)	(18,518)	12%	(141,482)	(96,445)	(2,585)	(7,491)	8%	(11,027)
OFFICIALS	-	(10,871)	(24,776)	0%	24,776	(2,880)	(5,736)	(14,033)	487%	(10,743)
SUPPLIES	(25,650)	(5,304)	(5,304)	21%	(20,346)	(16,725)	-	(1,129)	7%	(4,175)
<b>TOTAL ADULT SPORTS</b>	<b>47,292</b>	<b>3,723</b>	<b>13,791</b>	<b>29%</b>	<b>33,501</b>	<b>117,945</b>	<b>19,345</b>	<b>40,072</b>	<b>34%</b>	<b>(26,281)</b>
<b>YOUTH SPORTS</b>										
INCOME	250,000	28,622	102,864	41%	147,136	245,591	15,976	91,154	37%	11,710
PART-TIME WAGES	(149,000)	(10,239)	(51,558)	35%	(97,442)	(128,295)	(3,732)	(37,514)	29%	(14,044)
SUPPLIES	(32,950)	(2,577)	(2,577)	8%	(30,373)	(30,830)	-	(344)	1%	(2,232)
<b>TOTAL YOUTH SPORTS</b>	<b>68,050</b>	<b>15,807</b>	<b>48,729</b>	<b>72%</b>	<b>19,321</b>	<b>86,466</b>	<b>12,244</b>	<b>52,697</b>	<b>61%</b>	<b>(3,968)</b>

CHICO AREA RECREATION AND PARK DISTRICT  
PROGRAM SUMMARY 2021-2022  
September 2022  
Month 3 and 25% of the Year

DESCRIPTION	2022-2023 Budget	September 2022	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	September 2021	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<b>SENIOR PROGRAMS</b>										
INCOME	32,500	208	2,329	7%	30,171	6,000	13,249	13,472	225%	(11,143)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
CONTRACT SERVICES	(13,500)	-	-	0%	(13,500)	(4,000)	-	(3,750)	94%	3,750
SUPPLIES	(950)	(39)	(172)	18%	(778)	(200)	-	-	0%	(172)
<b>TOTAL SENIOR PROGRAMS</b>	<b>16,450</b>	<b>169</b>	<b>2,157</b>	<b>13%</b>	<b>14,293</b>	<b>1,800</b>	<b>13,249</b>	<b>9,722</b>	<b>540%</b>	<b>(7,564)</b>
<b>SPECIAL EVENTS</b>										
INCOME	30,000	-	-	0%	30,000	6,900	-	-	0%	-
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	(544)	(544)	0%	544	-	-	-	0%	(544)
GENERAL SERVICES	-	(1,645)	(2,615)	0%	2,615	-	-	-	0%	(2,615)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	(1,470)	(1,345)	8%	(14,655)	(6,000)	-	-	0%	(1,345)
HOSPITALITY	-	(19)	(19)	0%	19	-	-	-	0%	(19)
<b>TOTAL SPECIAL EVENTS</b>	<b>10,000</b>	<b>(3,677)</b>	<b>(4,522)</b>	<b>-45%</b>	<b>14,522</b>	<b>(24,716)</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(4,522)</b>
<b>NATURE CENTER</b>										
INCOME	256,840	18,494	115,095	45%	141,745	188,560	5,670	84,222	45%	30,873
DONATIONS	-	10	44	0%	(44)	-	(2,695)	1,412	0%	(1,368)
ENDOWMENTS	10,000	-	2,798	28%	7,202	10,000	2,715	2,715	27%	83
PART-TIME WAGES	(193,800)	(11,914)	(57,664)	30%	(136,136)	(118,652)	(3,857)	(39,448)	33%	(18,216)
PROGRAM APPAREL	-	-	(3,568)	0%	3,568	-	-	-	0%	(3,568)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(6,205)	(6,230)	34%	(11,985)	(13,855)	-	(116)	1%	(6,114)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
<b>TOTAL NATURE CENTER</b>	<b>51,605</b>	<b>385</b>	<b>47,005</b>	<b>91%</b>	<b>4,600</b>	<b>61,753</b>	<b>1,833</b>	<b>47,851</b>	<b>77%</b>	<b>(846)</b>
<b>FACILITY RENTAL</b>										
INCOME	444,865	66,632	113,798	26%	331,067	382,950	33,530	90,903	24%	22,895
PART-TIME WAGES	(70,000)	(8,771)	(17,780)	25%	(52,220)	(100,400)	(6,063)	(13,368)	13%	(4,412)
MARKETING	-	(729)	(973)	0%	973	-	-	-	0%	(973)
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	-	-	0%	-
SUPPLIES	(7,500)	(352)	(352)	5%	(7,148)	(6,250)	-	(422)	7%	70
<b>TOTAL FACILITY RENTAL</b>	<b>357,365</b>	<b>56,780</b>	<b>94,693</b>	<b>26%</b>	<b>262,672</b>	<b>269,000</b>	<b>27,466</b>	<b>77,114</b>	<b>29%</b>	<b>17,579</b>
<b>RECREATION - MISC. &amp; ADMIN</b>										
INCOME	(10,000)	(34)	(2,751)	28%	(7,249)	(25,000)	(15)	(2,565)	10%	(187)
FULL-TIME WAGES	(761,000)	(73,273)	(163,523)	21%	(597,477)	(607,000)	(38,518)	(106,715)	18%	(56,809)
PART-TIME WAGES	(58,000)	(7,920)	(24,457)	42%	(33,543)	-	(11,054)	(31,818)	0%	7,361
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	-	-	0%	(5,000)	-	-	-	0%	-
<b>TOTAL RECREATION - MISC. &amp; ADMIN</b>	<b>(844,000)</b>	<b>(81,227)</b>	<b>(190,732)</b>	<b>23%</b>	<b>(653,268)</b>	<b>(642,000)</b>	<b>(49,587)</b>	<b>(141,097)</b>	<b>22%</b>	<b>(49,635)</b>
<b>TOTAL PROGRAM SUMMARY</b>	<b>680,316</b>	<b>221,220</b>	<b>383,847</b>	<b>56%</b>	<b>296,469</b>	<b>673,868</b>	<b>68,465</b>	<b>265,941</b>	<b>39%</b>	<b>117,906</b>